सत्यमेव जयते

State Finances Audit Report of the Comptroller and Auditor General of India for the year ended 31 March 2023

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Rajasthan

Report No. 3 of the year 2024

State Finances Audit Report of the Comptroller and Auditor General of India for the year ended 31 March 2023

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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 2023. 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 Governments compliance with various financial rules, procedures and directives during the current year.

5. Chapter V on the financial performance of State Public Sector Undertakings (SPSUs) discusses the financial performance of Government Companies, Statutory Corporations and Government Controlled other Companies as revealed from their latest accounts and information furnished by them and presents the results of oversight role of the Comptroller and Auditor General of India (CAG).

6. 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.

Executive Summary

About the Report

This Report of the CAG of India is on the State Finances for the year 2022-23. 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 ₹ 9,11,519 crore in 2018-19 to ₹ 14,13,620 crore in 2022-23 which grew at 16.04 *per cent* in 2022-23 over previous year. Total Expenditure of the State increased by 31.42 *per cent* from ₹ 1,87,524 crore in 2018-19 to ₹ 2,46,452 crore in 2022-23.

The revenue receipts grew at 6.02 *per cent* over the previous year and the percentage of revenue receipts over GSDP declined from 15.10 *per cent* in 2021-22 to 13.79 *per cent* in 2022-23. The tax revenue increased by 12.22 *per cent* during the period and the State's own tax revenue increased by 16.76 *per cent*. The total expenditure (revenue expenditure, capital expenditure and loans and advances) of the State increased from ₹ 2,34,563 crore in 2021-22 to ₹ 2,46,452 crore in 2022-23 increasing by 5.07 *per cent*. Of this, revenue expenditure showed 7.96 *per cent* increase from 2021-22. Revenue deficit increased from ₹ 25,870 crore to ₹ 31,491 crore registering 21.73 *per cent* increase over 2021-22, while fiscal deficit increased from ₹ 48,238 crore in 2021-22 to ₹ 51,028 crore in 2022-23 increasing by 5.78 *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 Own Tax Revenue, Non-tax Revenue, Devolution of States' share in taxes, Grants in aid and 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 2018-19 to 2022-23, revenue receipts grew from ₹ 1,37,873 crore to ₹ 1,94,988 crore, with an average annual growth rate of 9.75 *per cent*. Capital receipts decreased from ₹ 36,110 crore to ₹ 35,264 crore during this period. The share of Grants-in-aid in revenue receipts rose from 14.53 *per cent* in 2018-19 to 15.31 *per cent* in 2022-23, indicating increased reliance on support from the Government of India. The State Government received ₹ 14,554 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 2018-19 and 2022-23, revenue expenditure increased from ₹ 1,66,773 crore (18.30 *per cent* of GSDP) to ₹ 2,26,479 crore (16.02 *per cent* of GSDP). It consistently made up a significant portion (88.93 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 ₹ 13,826.93 crore being Central share during 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred ₹ 15,483.89 crore received in Treasury Accounts (including previous balances) and State share of ₹ 11,632.42 crore to the SNAs. Out of the total transfer of ₹ 27,116.31 crore, ₹ 13,990.79 crore was transferred through Grant in Aid bills, ₹ 5,160.06 crore through Fully Vouched Contingent Bills, ₹ 325.08 crore through book transfer, ₹ 7,327.54 crore transferred through Personal Deposit Account and ₹ 312.84 crore through Works Accounting Module (WAM).

As per PFMS (Public Finance Management System) SNA-01 report ₹ 9,095.98 crore were lying unspent in the bank accounts of SNAs as on 31 March 2023 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 ₹ 31,491 crore (2.23 *per cent* of GSDP) in the current year from ₹ 28,900 crore (3.17 *per cent* of GSDP) in the year 2018-19.

The State Government spent ₹ 19,798 crore only on capital account. This was 8.03 *per cent* of the total expenditure in the year 2022-23. Capital expenditure

was just 5.10 *per cent* of the total borrowings. Thus, the borrowed funds were being used mainly for meeting current consumption and repayment of borrowings instead of 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 ₹ 51,028 crore (3.61 *per cent* of GSDP) in 2022-23 from ₹ 34,473 crore (3.78 *per cent* of GSDP) in 2018-19.

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 51-56 *per cent* of revenue expenditure during 2018-19 (55 *per cent*) and 2022- 2023 (51 *per cent*). The Committed expenditure increased from ₹ 91,881 crore in 2018-19 to ₹ 1,15,757 crore in 2022-23 {an increase of 6.58 *per cent* over 2021-22 (₹ 1,08,609 crore)}.

In addition to the committed expenditure, inflexible expenditure increased from 20.38 *per cent* to 28.49 *per cent* of revenue expenditure during 2018-19 to 2022-23, indicating a rising trend. The inflexible expenditure increased from ₹ 63,251 crore in 2021-22 to ₹ 64,525 crore in 2022-23 registering an increase of 2.01 *per cent*.

Taken together, the committed and inflexible expenditure in 2022-23 was ₹ 1,80,282 crore; 79.60 *per cent* of the revenue expenditure. Upward trend on committed and inflexible expenditure leaves the Government with lesser flexibility for other priority sectors and capital creation.

Subsidies constitute major portion of the non-committed expenditure

Within the non-committed expenditure, there is an increasing trend of subsidies, which increased from ₹ 21,540 crore in 2018 -2019 to ₹ 26,166 crore in 2022-23. Power sector subsidies constituted a significant portion, ranging from 96.20 *per cent* to 98.44 *per cent* of the total subsidies during this period.

Contingent Liabilities on account of Guarantees

The outstanding guarantees increased by 9.35 *per cent* from ₹ 95,868 crore in 2021-22 to ₹ 1,04,832 crore in 2022-23 and were 53.76 *per cent* of the Revenue Receipts (₹ 1,94,988 crore) of the Government. No guarantee was invoked during the year.

Collection of Cess/Surcharge

It was noticed that the State Government short transferred ₹ 5,664.49 crore in six Reserve funds/Deposit funds upto 31 March 2023.

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 tenth consecutive year, the State Government was unable to achieve its target of attaining zero revenue deficit. While the Fiscal Deficit of the State in 2022-23 (3.61 *per cent* of GSDP) was more than the target figure in the FRBM Act (3 *per cent* of GSDP), it was within the overall fiscal space allowed by the Central Government to the State (4.4 *per cent* of GSDP). Outstanding liability was 34.92 *per cent* as against limit of 38.20 *per cent* and guarantees given were 31.01 *per cent* as against the prescribed limit of 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 35.01 *per cent* of the GSDP. Going by the fiscal trends, the State finances are heavily stressed.

Public debt-GSDP ratio of Rajasthan has increased from 25.59 *per cent* in 2018-19 to 26.63 *per cent* in 2022-23, which indicates that debt stabilisation may be difficult in near future.

The primary deficit in all the five years remained negative and increased from ₹ 12,778 crore in 2018-19 to ₹ 20,426 crore in 2022-23. The g-r (Domar gap) was negative during 2018-19 and 2020-21, indicating that public debt as percentage of GSDP could increase indefinitely. The economic slowdown on account of the COVID-19 pandemic had resulted in a negative growth of GSDP during 2020-21. The resurgence of the economy during 2021-22 and 2022-23, resulted in positive g-r (Domar gap), thereby indicating that the public debt as a percentage of GSDP would converge to a stable level greater than zero. However, there has been a consistent increase in the Public Debt Repayment to Public Debt Receipt ratio over the last two years which suggests that economic growth is not robust enough to service the debt. Also, the state has consistently

reported a negative primary balance from the year 2018-19 to the present, it becomes evident that depending solely on economic growth (expressed as g-r>0 from 2021-23) would not suffice to cover the debt obligations of the state and thus, based on two years of positive domar gap it is too early to conclude that debt is on the path of stabilisation.

Going by the analysis and results as discussed above, the finances of the State of Rajasthan are marked by increasing trend of liabilities (debt, guarantees, subsidies, etc.,) which pose risk to target of debt stabilisation and debt sustainability.

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 (-) 3.91 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 36 grants, between ± 25 *per cent* to ±50 *per cent* in 11 grants, between ±50 *per cent* to ±100 *per cent* in four grants and equal to or more than 100 *per cent* in one grant. No provision was, however, made in respect of three grants of the Revenue section. In Capital section, deviation in outturn compared with BE was (+) 35.02 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in nine grants, between ± 25 *per cent* to ± 50 *per cent* in 12 grants, between ± 50 *per cent* to ± 100 *per cent* in seven grants and equal to or more than 100 *per cent* in nine grants. No provision was, however, made in respect of 18 grants of the Capital section.

It was noticed that supplementary provisions of ₹ 6,769 crore during the year 2022-23 in 18 cases (more than ₹ 2.50 crore in each case) proved unnecessary, as the expenditure did not come up even to the level of original provisions.

Regularization 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 2022-23 there was excess expenditure of ₹ 21,069.61 crore under two grants which required regularization.

Incorrect disclosure of revenue expenditure as capital expenditure

The State Government had made budget provision of ₹ 614.09 crore under these heads for providing Grant-in-Aid and transferred ₹493.60 crore as grant in aid to Autonomous bodies and State Public Sector Undertaking. This expenditure

was irregularly booked as the Capital Expenditure instead of Revenue in contravention of the provisions of IGAS, GAR and GF&AR.

Increase of revenue receipts without substantive receipt of revenue

The Government of Rajasthan transferred ₹1,000 crore out of ₹ 3,000 crore unclaimed deposit to its revenue receipts during 2022-23. However, this amount was not transferred to the *Karmik Kalayan Kosh* as had been decided by the Government. Even during the previous year 2021-22, ₹ 1000 crore of unclaimed GPF deposits were transferred to revenue receipts without any subsequent transfer to *Karmik Kalayan Kosh*. This led to inflation of revenue receipts and under-statement of Revenue and Fiscal Deficits during 2021-22 and 2022-23.

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 final budget were less than 10 per cent, there were deviations up to 25% 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 should need 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 2022-23, the State Government provided assistance / grants in aid of ₹1,279.39 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 2022-23, 100 *per cent* reconciliation of (i) total expenditure of ₹ 3,72,189.96 crore and (ii) total receipts of ₹ 3,55,989.15 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 did not make disclosure of Grant-in-Aid given in kind as prescribed in **IGAS-2**: Accounting and Classification of Grant-in-Aid and partial disclosure regarding Loans and Advances given by State Government as prescribed in **IGAS-3**: Loans and Advances made by Government.

Operation of PD Accounts

Non-closure of 133 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, proper status of un-utilised funds lying in accounts of GPs could not be ascertained due to keeping funds in bank account.

Utilisation Certificates against conditional grants

Despite the requirement of submitting Utilisation Certificates (UCs) against conditional grants within a stipulated time period, 895 outstanding UCs of ₹ 1,107.25 crore were pending as on 31st March 2023.

DC bills against AC bills

Similarly, despite the requirement of submitting Detailed Debit Contingency (DC) Bills against the advance money withdrawn through Abstract Contingency (AC) Bills, 85 AC bills of ₹ 21 crore were pending for submission of DC bills as on 31st March 2023, out of which 10 AC Bills amounting to ₹ 10.15 crore pertained to the period upto 2021-22.

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 2022-23, ₹ 10,515.26 crore under 58 Major Heads of accounts, constituting 4.27 *per cent* of the total Revenue and Capital expenditure was classified under Minor Head-800-Other expenditure in the accounts. Similarly, ₹ 12,013.42 crore under 44 Major Heads of accounts, constituting 6.16 *per cent* of the total Revenue Receipts was classified under Minor Head 800-Other Receipts in the accounts.

Misappropriation, Theft and Lossess

State government reported 732 cases of misappropriation, theft and losses of Government money across various departments amounting ₹ 126.01 crore upto 31 March 2023 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.

Working of State Public Sector Undertakings

As on 31 March 2023, there were 51 PSUs including 43 Government Companies (3 out of which are inactive companies), three Statutory Corporations and five Government Controlled Other Companies under the audit Jurisdiction of the Comptroller and Auditor General of India (CAG). Audit noticed that the prescribed timelines regarding submission of Financial Statements were not adhered to by 30 PSUs whose 62 accounts were in arrears. Out of the total profit of ₹ 1,248.15 crore earned by 27 working PSUs, 71.73 *per cent* was contributed by two PSUs only. Out of total loss of ₹ 18,813.91 crore incurred by 17 working PSUs, loss of ₹ 18,756.14 crore was incurred by five PSUs.

The State Government may issue necessary instructions to Administrative Departments to set targets for individual PSUs to furnish the accounts in time and to strictly monitor the clearance of arrears in finalization of accounts. The State Government may also review the functioning of all loss-making PSUs including PSUs whose net worth has been completely eroded and take necessary steps to improve their financial performance. In addition, the State Government may review the inactive Government Companies and take appropriate decision regarding their revival/winding up.

***

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 33 districts.

The percentage of population below the poverty line was 14.71 *per cent* during 2022-23 which was less than the All India average of 21.92 *per cent*. 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.

Changes in sectoral contribution to the GSDP 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.

Trends in GSDP compared to Gross Domestic Product (GDP) at current prices are shown in **Table 1.1** and growth rate of GSDP vs GSVA (Gross State Value Added) and sectoral growth in GSVA during the period 2018-19 to 2022-23 are depicted in **Chart 1.1** and **Chart 1.2** respectively.

Table 1.1: Trends in GSDP compared to the GDP at current prices

(₹ in crore)

S. No.	Year	2018-19	2019-20	2020-21	2021-22	2022-23
	INDIA					
1.	GDP* (2011-12 Series)	1,88,99,668	2,01,03,593$	1,98,29,927Σ	2,34,71,012£	2,72,40,712@
2.	GVA* (at Current Prices)	1,71,75,128	1,83,81,117$	1,81,88,780Σ	2,14,38,883£	2,47,42,871@
3.	Growth rate of GDP over previous year (in *per cent*)	10.59	6.37	(-) 1.36	18.36	16.06
4.	Growth rate of GVA over previous year (in *per cent*)	10.77	7.02	(-) 1.05	17.87	15.41
5.	Per Capita GDP* (in ₹)	1,42,424	1,49,915	1,46,301	1,71,498	1,96,983
	Rajasthan					
6.	GSDP* (2011-12 Series)	9,11,519	9,98,679	10,19,442Σ	12,18,193£	14,13,620#
7.	GSVA* (at Current Prices)	8,59,091	9,44,197	9,56,492	11,34,115	13,10,750

S. No.	Year	2018-19	2019-20	2020-21	2021-22	2022-23
8.	Growth rate of GSDP over previous year (in *per cent*)	9.49	9.56	2.08	19.50	16.04
9.	Growth rate of GSVA over previous year (in *per cent*)	9.06	9.91	1.30	18.57	15.57
10.	Per Capita GSDP* (in ₹)	1,18,619	1,28,277	1,29,271	1,52,675	1,75,252

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

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

$ Revised Estimate-III, @ Provisional Estimate.

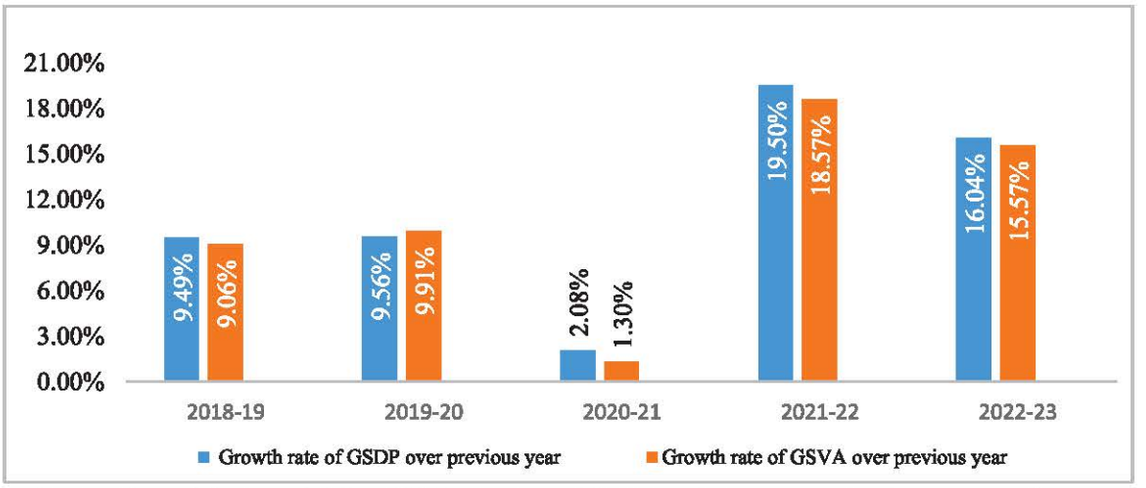
The GSDP at current prices grew at 16.04 *per cent* in 2022-23 over previous year and was ₹ 14,13,620 crore. The GSDP growth rate of 16.04 *per cent* was marginally lower than the growth rate (16.06 *per cent*) of GDP. Further, the per capita GSDP of the State for 2022-23 was ₹ 1,75,252 lower than per capita GDP of ₹ 1,96,983 (2022-23). However, the growth in per capita GSDP of the State (47.74 *per cent*) during the period 2018-19 to 2022-23 was higher than the growth in per capita GDP of the country (38.31 *per cent*) during the same period.

It can also be seen from the **Table 1.1** that the GSVA at current prices in 2022-23 was ₹ 13,10,750 crore and the GVA at current prices in 2022-23 was ₹ 2,47,42,871 crore. During 2022-23, GSVA registered 15.57 *per cent* growth rate which was marginally higher than the growth rate (15.41 *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. While GDP can be and is also computed as the sum total 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 as a result 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.

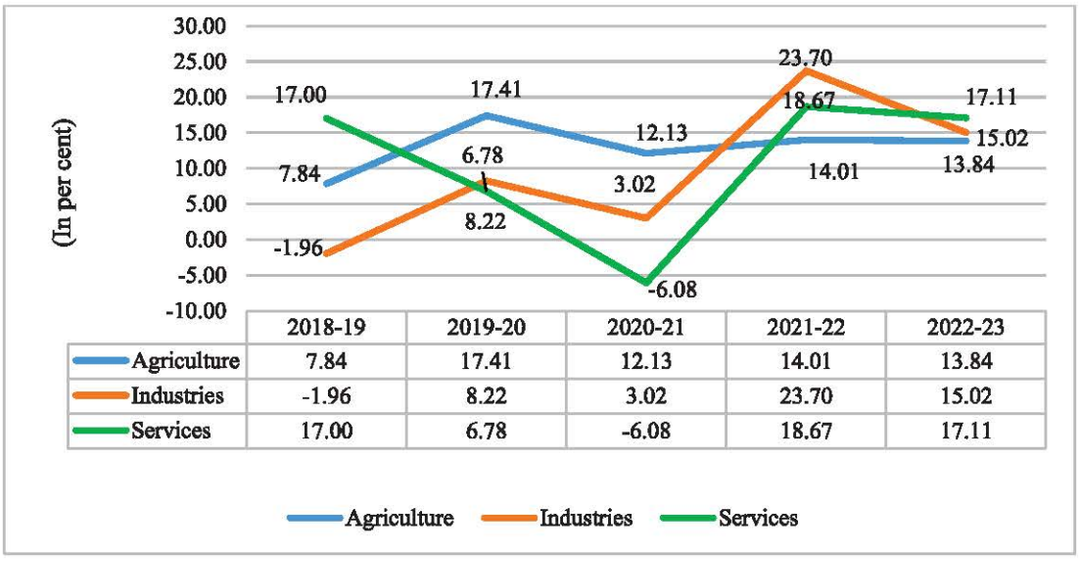
The trend of GSDP and GSVA for the period from 2018-19 to 2022-23 is indicated in the **Chart 1.1** below:

Chart 1.1: Growth rate of GSDP vs GSVA at current prices (2018-19 to 2022-23)



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

Chart 1.2: Sectoral growth in GSVA at current prices (2018-19 to 2022-23)



	2018-19	2019-20	2020-21	2021-22	2022-23
Agriculture	7.84	17.41	12.13	14.01	13.84
Industries	-1.96	8.22	3.02	23.70	15.02
Services	17.00	6.78	-6.08	18.67	17.11

Source: Economic Review 2022-23, Department of Economics and Statistics, GoR.

Chart 1.2 shows that during 2022-23, Agriculture, Industry and Service sectors registered decline in growth rate in comparison to the previous year.

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 2022-23 constitute the core data for this State Finances Audit Report (SFAR). Other sources include the following:

- Budget of the State for the year 2022-23, 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.

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 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:

- **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.

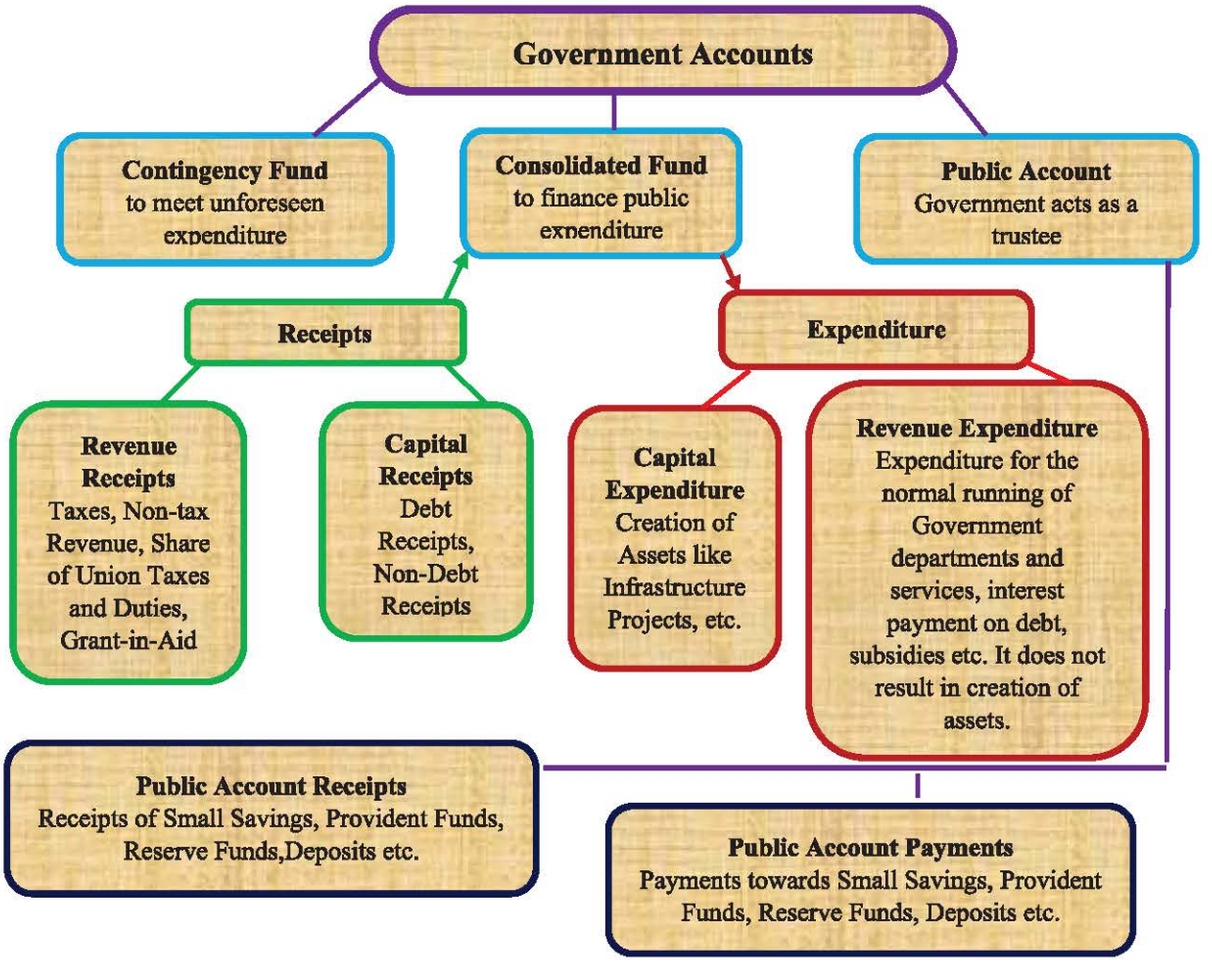
Capital Expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares of PSUs, and loans and advances given by the government to PSUs and other parties.

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. 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 2021-22 and 2022-23 vis-a-vis Budget Estimates and GSDP for the year 2022-23.

Table 1.2: Budget Estimates for the year 2022-23 *vis a vis* actuals of 2021-22 and 2022-23

(₹ in crore)

S. No.	Components	2021-22 Actual	2022-23 BE	2022-23 Actual	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1	2	3	4	5	6	7
1	**Tax Revenue**	1,28,839	1,47,505	1,44,577	98.01	10.23
(i)	Own Tax Revenue	74,808	98,294	87,346	88.86	6.18
(ii)	Share of Union Taxes/ duties (a)	54,031	49,211	57,231	116.30	4.05
2	Non-Tax Revenue	18,755	22,154	20,565	92.83	1.45
3	Grants-in-aid and Contributions	36,326	45,318	29,846	65.86	2.11
4	**Revenue Receipts (1+2+3)**	**1,83,920**	**2,14,977**	**1,94,988**	**90.70**	**13.79**
5	Recovery of Loans and Advances	2,374	264	420	159.09	0.03
6	Miscellaneous Capital Receipts	31	15	16	106.67	0.00
7	Borrowings and other Liabilities (b)	48,238	58,212	51,028	87.66	3.61
8	**Capital Receipts (5+6+7)**	**50,643**	**58,491**	**51,464**	**87.99**	**3.64**
9	**Total Receipts (4+8)**	**2,34,563**	**2,73,468**	**2,46,452**	**90.12**	**17.43**
10	**Revenue Expenditure of which**	**2,09,790**	**2,38,466**	**2,26,479**	**94.97**	**16.02**
11	Interest payments	28,100	28,838	**30,602**	106.12	2.16
12	Grant in Aid for creation of capital assets	579	-	267	-	0.02
13	**Capital Expenditure of which**	24,773	35,002	19,973	57.06	1.41
14	Capital Outlay	24,152	34,809	19,798	56.88	1.40
15	Loan and Advances	621	193	175	90.67	0.01
16	**Total Expenditure (10+13)**	**2,34,563**	**2,73,468**	**2,46,452**	**90.12**	**17.43**
17	**Revenue Deficit (4-10)**	**25,870**	**23,489**	31,491	**134.07**	**2.23**
18	**Fiscal Deficit {16-(4+5+6)}**	**48,238**	**58,212**	51,028	**87.66**	**3.61**
19	**Primary Deficit (18-11)**	**20,138**	**29,374**	20,426	**69.54**	**1.44**

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 2022-23, the revenue receipts of the State though increased by 6.02 *per cent* over the previous year, these fell short by 9.30 *per cent* than the budget estimates. During the current year, there was excess of revenue expenditure (₹ 2,26,479 crore) over revenue receipts (₹ 1,94,988 crore), thereby resulting into revenue deficit of ₹ 31,491 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 2023 compared with corresponding position of previous year.

Table 1.3: Summarised position of Assets and Liabilities

(₹in crore)

Liabilities					Assets				
		2021-22	**2022-23**	***Per cent* increase/ decrease (-)**			**2021-22**	**2022-23**	***Per cent* increase/ decrease (-)**
Consolidated Fund									
A	Internal Debt	3,21,807.34	3,50,961.67	9.06	a	Gross Capital Outlay	2,42,183.05	2,61,965.13	8.17
B	Loans and Advances from GoI	31,748.73	37,422.20	17.87	b	Loans and Advances	8,213.06	7,968.22	(-) 2.98
Contingency Fund									
Contingency Fund		**1,000.00**	**1,000.00**	**-**			**-**	**-**	
Public Account									
A	Small Savings, Provident Funds, etc.	58,786.37	64,122.93	9.08	a	Advances	3.17	3.14	(-) 0.95
B	Deposits	44,174.53	45,622.77	3.28	b	Remittance	-	-	
C	Reserve Funds	12,587.26	15,058.62	19.63	c	Suspense and Miscellaneous	85.73	137.72	60.64
D	Remittances	1.51	0.54	(-)64.24	**Cash balance (including investment in Earmarked Fund)**		**14,669.09**	**7,671.53**	**(-) 47.70**
	Adjustment entry on account of rounding	(-) 0.01	-	-	**Total**		**2,65,154.10**	**2,77,745.74**	**4.75**
					Cumulative excess of expenditure over receipts		**2,04,951.63**	**2,36,442.99**	**15.37**
Total		**4,70,105.73**	**5,14,188.73**	**9.38**	**Total**		**4,70,105.73**	**5,14,188.73**	**9.38**

Source: Finance Accounts

It can be seen from the above table that during 2022-23, assets increased by 4.75 *per cent,* while liabilities increased by 9.38 *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 'Fiscal Responsibility and Budgetary Management 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 Rajasthan Fiscal Responsibility and Budget Management (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. 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 ten consecutive years upto 2022-23.

The Budget Estimates (BE), Revised Estimates (RE) and Actual figures in respect of Revenue Deficit during the last six years are summarised in **Table 1.4**:

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

(₹ in crore)

S. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Budget Estimates	(-) 13,528	(-)17,455	(-) 27,015	(-) 12,346	(-) 23,750	(-)23,489
2.	Revised Estimates	(-) 20,166	(-)24,825	(-) 28,041	(-) 41,722	(-) 35,689	(-) 32,310
3.	Actual	(-) 18,535	(-) 28,900	(-) 36,371	(-) 44,001	(-) 25,870	(-) 31,491

Source: Finance Accounts and budget document.

Note: Deficit/surplus have been shown including the impact of UDAY[1] during the years 2017-18 to 2019-20.

It is seen from the above table that the revenue deficit stood at ₹ 31,491 crore which was more than the projection made in BE (₹ 23,489 crore), however, lower than RE (₹ 32,310 crore).

During 2022-23, the revenue deficit was higher than the BE (by ₹ 8,002 crore) as the actual revenue receipt declined to ₹ 1,94,988 crore (including ₹ 4,260 crore received from Government of India on account of compensation for loss of revenue arising out of implementation of GST) against BE of ₹ 2,14,977 crore i.e. a decline of 9.29 *per cent* (₹19,989 crore) whereas the actual revenue expenditure witnessed relatively lesser decline to ₹ 2,26,479 crore against BE of ₹ 2,38,466 crore i.e decline of 5.03 *per cent* (₹ 11,987 crore).

(ii) Section 6(b) of the FRBM Act (as amended in 2011), envisaged achieving fiscal deficit of 3 *per cent* of GSDP by the financial year 2011-12 and thereafter to maintain

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.

the said ratio or reduce it. Further, as per the FRBM (amendment) Act[2] 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, the target for Fiscal Deficit remained unchanged.

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 *per cent*)

S. No.	Years	Budget Estimates	Revised Estimates	Actual
1.	2020-21	2.99	6.12	5.82
2.	2021-22	3.98	5.18	3.96
3.	2022-23	4.36	4.33	3.61

Source: BE and RE from Budget documents

It is evident from the above table that fiscal deficit as a percentage of GSDP during 2022-23 was higher than the target of 3 *per cent* prescribed under the FRBM Act. The fiscal deficit stood at ₹ 51,028 crore (3.61 *per cent* of GSDP) which was lower than the projections in BE (₹ 58,212 crore) and RE (₹ 61,264 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 2022-23 was 34.92 *per cent*[3] which was within the limit fixed by the FRBM Act.

Fiscal Deficit target as per FRBM Act of the State was 3 *per cent* of GSDP. For 2022-23, the Central Government fixed (Ministry of Finance letter 31 March 2022) the Net Borrowing Ceiling (NBC) of the State at 3.5 *per cent* of GSDP in line with the recommendations of 15th Finance Commission.

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. Additionally, the State was allowed interest free capital loan amounting to 0.4 *per cent* of GSDP over and above the normal borrowing ceiling.

Thus, the fiscal space or the borrowing ceiling allowed to the state by the Central Government for 2022-23 was 4.4 *per cent* of GSDP. However, though the FRBM Act was amended to provide for *additional borrowing* of 0.50 *per cent* based on certain performance criteria in power sector, the Act has not been amended to modify the Fiscal deficit target figure.

While the Fiscal Deficit of the State in 2022-23 (3.61 *per cent* of GSDP) was in excess of the target figure in the FRBM Act (3 *per cent* of GSDP), it was within the overall fiscal space allowed by the Central Government to the State (4.4 *per cent* of GSDP).

2. As amended on 25th September 2021.
3. For the FY 2022-23: GSDP ₹ 14,13,620 crore and Public debt and other liabilities ₹ 4,93,702 crore (excluding ₹ 11,872 crore received as loan in lieu of compensation for loss of revenue arising out of implementation of GST for 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				
			2018-19	2019-20	2020-21	2021-22	2022-23
1.	**Revenue Deficit (-) / Surplus (+)**	Revenue Surplus	(-)28,900	(-)36,371	(-)44,001	(-)25,870	(-)31,491
			✗	✗	✗	✗	✗
2.	**Fiscal Deficit (-)/ Surplus (+) (as *percentage of GSDP*)**	Three *per cent*	(-)34,473 (3.78)	(-)37,654 (3.77)	(-)59,376 (5.82)	(-)48,238 (3.96)	(-)51,028 (3.61)
			✗	✗	✗	✗	✗
3.	**Ratio of total outstanding liability to GSDP (in *per cent*)**	Target	35.00	34.00	38.20	38.20	38.20
		Achievement	34.16	35.32	39.82[4]	37.02[5]	34.92[5]
			✓	✗	✗	✓	✓

The total outstanding effective liability to GSDP ratio (34.92 *per cent*) has been arrived at after excluding GST compensation of ₹11,872 crore received as back to back loan under debt receipts from the total outstanding liabilities as the Department of Expenditure, GoI has decided that it will not be treated as debt of the State for any norms prescribed by the Finance Commission.

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 2022-23 are given in **Table 1.7**.

Table 1.7: Targets vis-a-vis achievements in respect of major fiscal aggregates for the year 2022-23

Fiscal Variables	Target as prescribed by XV-FC	Target in Budget	Actuals	Percentage variation of actual over	
				Targets of XV-FC	Target in Budget
Revenue Deficit/ GSDP (*per cent*)	0.8	(-) 1.66	(-) 2.23	(-) 3.03	(-) 0.57
Fiscal Deficit/ GSDP (*per cent*)	(-) 4.0 #	(-) 4.36	(-) 3.61	0.39	0.75
Total outstanding liability/GSDP(*per cent*)	40.2	39.8	34.92$	(-) 5.28	(-) 4.88

Source: Recommendations of XV-FC, Annual Financial Statement, Finance Accounts and MoSPI, GoI.

Note : Deficit figures have been shown in minus.

$ Excluding back-to-back loan of ₹ 11,872 crore received from GoI in lieu of GST Compensation shortfall during 2020-22.

This includes 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.

During the year 2022-23, the Government was unable to contain the revenue deficit-GSDP within the levels fixed by XV-FC and those projected in the budget estimates. However, Fiscal deficit-GSDP and total outstanding liability-GSDP ratio remained within the levels fixed by XV-FC and those projected in the budget estimates.

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:

4. 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.
5. 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.

Table 1.8: Actuals vis-à-vis projection in MTFP for 2022-23

(₹ in crore)

S. No.	Fiscal Variables	Projection as per MTFP	Actuals (2022-23)	Variation (in *per cent*)
1	Own Tax Revenue	98,294	87,346	(-) 11.14
2	Non-Tax Revenue	22,154	20,565	(-) 7.18
3	Share of Central Taxes	49,211	57,231	16.30
4	Grants-in-aid from GoI	45,318	29,846	(-) 34.14
5	Revenue Receipts (1+2+3+4)	2,14,977	1,94,988	(-) 9.30
6	Capital Receipt	279	436	56.27
7	Revenue Expenditure	2,38,466	2,26,479	(-) 5.03
8	Revenue Deficit (-)/Surplus (+) (5-6)	(-) 23,489	(-) 31,491	34.06
9	Fiscal Deficit (-)/ Surplus (+)	(-) 58,212	(-) 51,028	(-) 12.14
10	Primary Deficit	(-) 29,373	(-) 20,426	(-) 30.46
11	Debt (Liability)-GSDP ratio (*per cent*)	39.80	34.92[5]	(-) 4.88
12	GSDP growth rate at current prices (*per cent*)	11.56	16.04	4.48

Source: Finance Accounts and budget document.

As can be seen from the **Table 1.8**, the actual Revenue Deficit had exceeded the projections of MTFP. However, actual Fiscal Deficit and 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 2018-23.

Chart 1.4: Trends in deficit parameters

(₹ in crore)

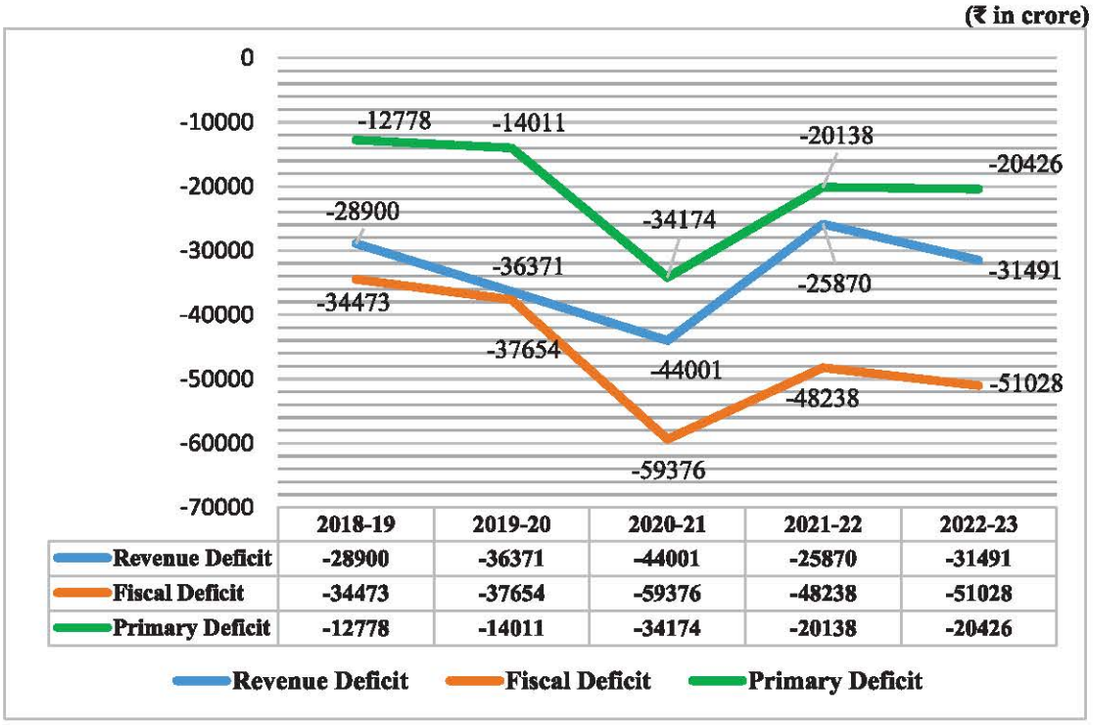


Chart 1.5: Trends in Deficit Indicators Relative to GSDP

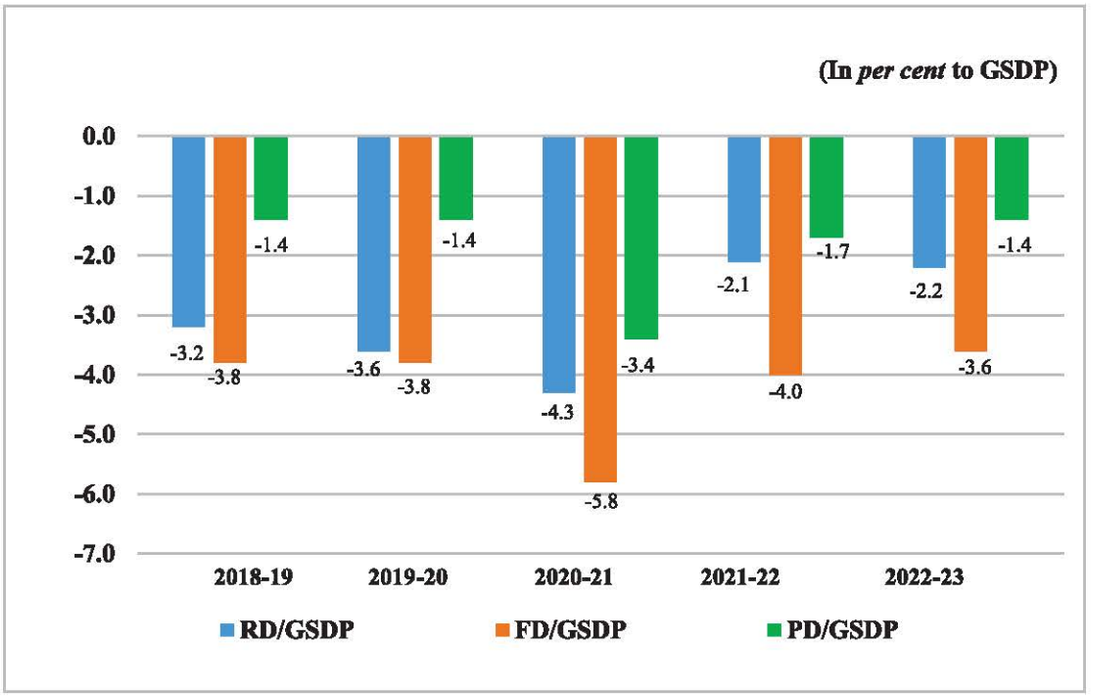
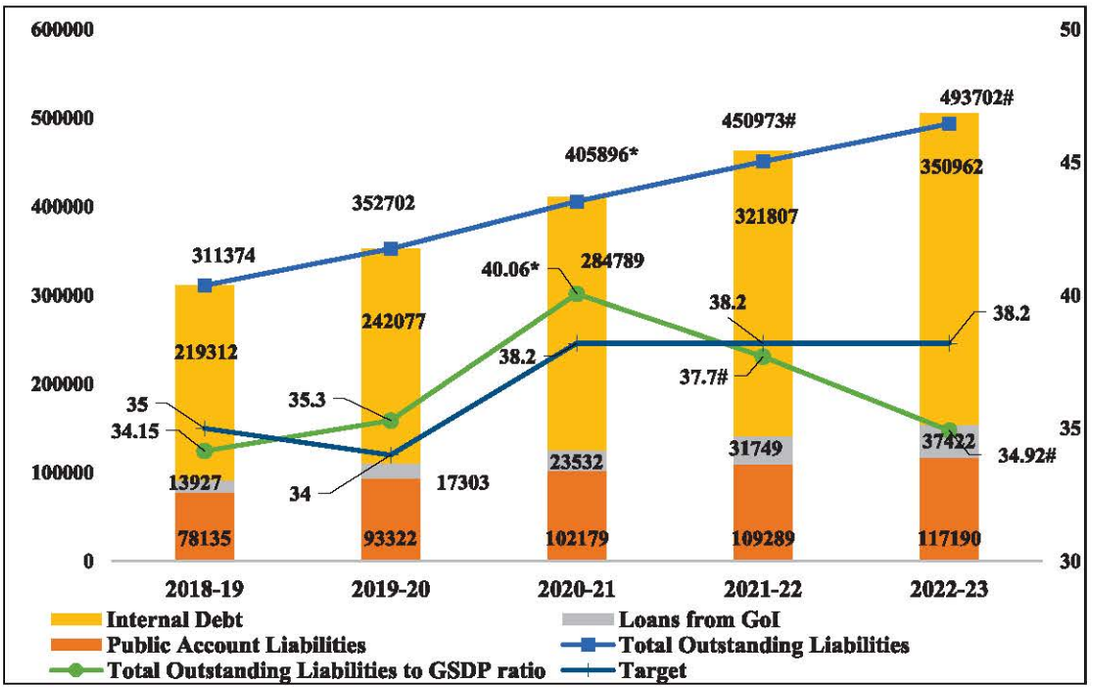


Chart 1.6: Trends in Fiscal Liabilities and GSDP

(₹ in crore)



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 2020-21 and 2021-22 under debt receipts from the total outstanding liabilities.*

During 2022-23, fiscal liabilities increased by 9.47 *per cent* (₹ 42,729 crore) over the previous year due to increase in Internal Debt by 9.06 *per cent* (₹ 29,155 crore), Public Account Liabilities by 7.23 *per cent* (₹ 7,901 crore) and Loans and Advances from GoI by 17.87 *per cent* (₹ 5,673 crore).

The fiscal liabilities of ₹ 4,93,702 crore[6] existing on 31 March 2023, included outstanding borrowings of ₹ 24,013 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 2022) the normal net borrowing ceiling of the State Government for the financial year 2022-23 as ₹ 42,856 crore[7] and instructed the State Government to ensure that its incremental borrowings from all sources remain within this ceiling.

For 2022-23, the Central Government fixed the Net Borrowing Ceiling (NBC) of the State at 3.5 *per cent* of GSDP in line with the recommendations of 15th Finance Commission vide Ministry of Finance letter dated 31st March 2022. 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. Additionally, the State was allowed ₹ 5,595.64 crore (0.3958 *per cent* of GSDP) interest free capital loan for 50 years under Scheme for Financial Assistance to States for Capital Investment/Expenditure 2022-23, over and above the normal borrowing ceiling allowed to the State. Thus, the fiscal space or the borrowing ceiling allowed to the state by the Central Government for 2022-23 was 4.4 *per cent* of GSDP.

As per Statement of Public Debt and other liabilities (Statement No. 6) of the Finance Accounts 2022-23, incremental borrowings and other liabilities of the State Government were ₹ 42,729 crore during the financial year 2022-23 *i.e.* within the borrowing ceiling.

6. After excluding GST compensation of ₹ 11,872 crore received as back to back loans during 2020-21 and 2021-22 under debt receipts.
7. 3.5 *per cent* of projected GSDP (₹ 12,24,465 crore) of the year 2022-23, calculated by GoI based on the GSDP estimated as per the methodology prescribed by the XV-FC.

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:

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 need 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)		11.25		11.25
2.	Misclassification between Revenue and Capital Expenditure (para 3.4.7)	-	493.60	-	-
3.	Non-transfer to State Disaster Mitigation Fund (para 2.5.2.1)	-	155.60	-	155.60
4.	Non transfer of Central Road and Infrastructure Fund		106.62		106.62
	Total	**understatement 767.07**		**understatement 273.47**	
Transfer of Cess/Surcharge to Reserve/Deposit Fund					
5.	Short transfer of Building and Other Construction Workers Welfare Cess (Para 2.5.2.3)	-	123.45	-	123.45
6.	Excess transfer of Other Cess and Surcharge[8] (Para 2.5.2.3)	1,226.11	-	1,226.11	-
	Total (Cess/Surcharge)	**(net) overstatement 1,102.66**		**(net) overstatement 1,102.66**	
	Grand Total	**(net) overstatement 335.59**		**(net) overstatement 829.19**	

Source: Finance Accounts for the year 2022-23 and analysis

As evident from the table above, the revenue deficit of the State Government of ₹ 31,491 crore (Reference **Para 1.4 (i)**) was overstated by ₹ 335.59 crore and the fiscal deficit of ₹ 51,028 crore (Reference **Para 1.4 (ii)**) was overstated by ₹ 829.19 crore.

8. **(A) Excess Transfer in**: (i) Cess on Petrol and Diesel: ₹ 1,561.97 crore; (ii) Surcharge on stamp duty for infrastructure development: ₹ 361.57 crore; **(B)** Set off by **short transfer in**: (i) Surcharge for conservation and propagation of cow and its progeny: ₹ 243.73 crore; (ii) Surcharge for relief from Natural and Man-made disasters: ₹ 393.27 crore; (iii) Water conservation cess: ₹ 60.43 crore.

1.5.2 Post Audit Overall Liability

As 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 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 2023, post examination by Audit

(₹ in crore)

S. No.	Particulars	Amount
1.	**Internal Debt**	**3,50,961.67**
(i)	*Market Loans bearing interest*	*3,02,202.82*
(ii)	*Market Loans not bearing interest*	*0.03*
(iii)	*Loans from Life Insurance Corporation of India*	*7.68*
(iv)	*Special Securities issued to National Small Savings Fund of the Central Government*	*9,069.28*
(v)	*Loans from Other Institutions*	*39,681.86*
2.	**Loans and Advances from Central Government -**	**37,422.20**
(i)	*Pre 1984-85 Loans*	*5.41*
(ii)	*Non-Plan Loans*	*9.96*
(iii)	*Loans for State Plan Schemes*	*1,227.06*
(iv)	*Loans for Centrally Sponsored Plan Schemes*	*3.05*
(v)	*Other Loans for State/Union Territory with Legislature Schemes*	*36,176.72*
3.	**Small Savings, Provident Funds, etc.**	**64,122.93**
4.	**Reserve Fund**	**7,444.20**
5.	**Deposits**	**45,622.77**
A.	**Overall Liability (1 to 5)**	**5,05,573.77**
B.	**Impact on overall Liability (Understated) due to:**	
(i)	Off budget borrowings by 'Various ***Zila Parishads*** on behalf of the State Government where the principal and/ or interest are to be serviced out of the State budgets.	1,276.58
(ii)	Off borrowing by Rajasthan Water Supply and Sewerage Corporation (RWSSC)	2.81
	Total of B	**1,279.39**
	Total of (A + B)	**5,06,853.16**

Thus, the State Government resorted to off-budget borrowings of ₹ 1,279.39 crore.

Taking into account the off-budget borrowings of the State, the total outstanding liability at the end of March 2023 worked out to ₹ 4,94,980.88 crore[9] against ₹ 4,93,701.49 crore. Consequently, the overall liability as a percentage of GSDP at the end of the year (34.92 *per cent*[10]) was understated by 0.09 *per cent*.

9. After excluding GST compensation of ₹11,872.29 crore received as back to back loans under debt receipts.
10. Arrived at after exclusion of GST compensation of ₹11,872.29 crore received as back to back loan under debt receipts from the total outstanding liabilities.

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 2018-19 to 2022-23, 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 2022-23 vis-à-vis 2021-22

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 2022-23 *vis-à-vis* 2021-22. Each of these indicators would be analysed in the succeeding paragraphs.

Table 2.1: Summary of Fiscal aggregates in 2022-23 compared to 2021-22

(₹ in crore)

Receipts			Disbursements		
	2021-22	**2022-23**		**2021-22**	**2022-23**
Section-A: Revenue Account					
Own Tax Revenue	74,807.98	87,346.38	General Services	65,406.37	71,874.89
Non-Tax Revenue	18,754.97	20,564.43	Social Services	85,053.68	90,168.36
Share of Union Taxes/ Duties	54,030.61	57,230.79	Economic Services	59,329.92	64,436.00
Grants-in-aid from Government of India	36,326.49	29,846.33	Grants-in-aid and Contributions	0.04	0.04
Total Section-A Revenue Receipts	**1,83,920.05**	**1,94,987.93**	**Total Section-A Revenue Expenditure**	**2,09,790.01**	**2,26,479.29**
Section-B: Capital Account and others					
Miscellaneous Capital Receipts	31.42	16.20	**Capital Outlay**	**24,151.59**	**19,798.28**
			General Services	483.53	542.45
			Social Services	10,951.01	8,850.67
			Economic Services	12,717.05	10,405.16
Recoveries of Loans and Advances	2,373.59	419.61	Loans and Advances disbursed	621.24	174.78
Public Debt Receipts*	62,820.90&	55,647.01	Repayment of Public Debt*	17,585.77	20,819.20
Contingency Fund	500.00	-	Contingency Fund	500.00	-
Public Account Receipts#	2,51,294.80	2,43,204.58	Public Account Disbursements#	2,40,110.57	2,34,001.34
Opening Cash Balance	6,487.51	14,669.09	Closing Cash Balance	14,669.09	7,671.53
Total Section-B Receipts	**3,23,508.22**	**3,13,956.49**	**Total Section-B Disbursements**	**2,97,638.26**	**2,82,465.13**
Grand Total (A +B)	**5,07,428.27**	**5,08,944.42**	**Grand Total (A+B)**	**5,07,428.27**	**5,08,944,42**

Source: Finance Accounts

* *Excluding transactions under Ways and Means advances and Overdraft 2021-22:* ₹ 38,542.41 crore and 2022-23: ₹ 1,04,918.40 crore.

& *During 2021-22, effective Public Debt receipts were ₹ 55,552.61 crore as the Department of Expenditure, GoI had decided that GST compensation of ₹ 7,268.29 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.*

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

Variation in key fiscal aggregates in 2022-23 as compared to 2021-22

Revenue Receipts	➢ Revenue receipts of the State increased by 6.02 *per cent.* ➢ Own Tax receipts of the State increased by 16.76 *per cent.* ➢ Own Non-tax receipts increased by 9.65 *per cent.* ➢ State's share of Union Taxes and Duties increased by 5.92 *per cent.* ➢ Grants-in-Aid from Government of India decreased by 17.84 *per cent.*
Capital Receipts	➢ Debt Capital Receipts decreased by 11.42* *per cent.* ➢ Non-debt Capital Receipts decreased by 81.88 *per cent*
Revenue Expenditure	➢ Revenue expenditure increased by 7.96 *per cent.* ➢ Revenue expenditure on General Services increased by 9.89 *per cent.* ➢ Revenue expenditure on Social Services increased by 6.01 *per cent.* ➢ Revenue expenditure on Economic Services increased by 8.61 *per cent.*
Capital Expenditure	➢ Capital expenditure decreased by 18.03 *per cent.* ➢ Capital expenditure on General Services increased by 12.19 *per cent.* ➢ Capital expenditure on Social Services decreased by 19.18 *per cent.* ➢ Capital expenditure on Economic Services decreased by 18.18 *per cent.*
Loans and Advances	➢ Disbursement of Loans and Advances decreased by 71.87 *per cent.* ➢ Recoveries of Loans and Advances decreased by 82.32 *per cent.*
Public Debt	➢ Public Debt Receipts decreased by 11.42* *per cent.* ➢ Repayment of Public Debt increased by 18.39 *per cent.*
Public Account	➢ Public Account Receipts decreased by 3.22 *per cent.* ➢ Disbursement of Public Account decreased by 2.54 *per cent.*
Cash Balance	➢ Cash balance decreased by ₹ 6,997.56 crore (47.70 *per cent*) during 2022-23 in comparison to previous year.

* *During 2022-23, effective increase in Public debt receipts compared to 2021-22 is 0.17 per cent after excluding ₹ 7,268.29 crore (received during 2021-22) as back to back loan in lieu of GST compensation from GoI from the Public Debt receipts of 2021-22.*

2.2 Sources and Application of Funds

Table 2.2 compares the figures of sources and application of funds of the State during 2022-23 with 2021-22, while **Charts 2.1** and **2.2** give the details of receipts into and expenditure from the Consolidated Fund during 2022-23 in percentage.

Table 2.2: Details of Sources and Application of funds during 2021-22 and 2022-23

(₹ in crore)

	Particulars	2021-22	2022-23	Increase/ Decrease (-)
Sources	Opening Cash Balance with RBI	6,487.51	14,669.09	8,181.58
	Revenue Receipts	1,83,920.05	1,94,987.93	11,067.88
	Miscellaneous Capital Receipts	31.42	16.20	(-) 15.22
	Recoveries of Loans and Advances	2,373.59	419.61	(-) 1,953.98
	Public Debt Receipts (Net)	45,235.13*	34,827.81	(-) 10,407.32
	Public Account Receipts (Net)	11,184.23	9,203.24	(-) 1,980.99
	Total	**2,49,231.93**	**2,54,123.88**	**4,891.95**

	Particulars	2021-22	2022-23	Increase/ Decrease (-)
Application	Revenue Expenditure	2,09,790.01	2,26,479.29	16,689.28
	Capital Expenditure	24,151.59	19,798.28	(-) 4,353.31
	Disbursement of Loans and Advances	621.24	174.78	(-) 446.46
	Closing Cash Balance with RBI	14,669.09	7,671.53	(-) 6,997.56
	Total	**2,49,231.93**	**2,54,123.88**	**4,891.95**

Source: Finance Accounts

** Effective Public Debt receipts (Net) is ₹ 37,966.84 crore as the Department of Expenditure, GoI had decided that GST compensation of ₹ 7,268.29 crore given to the State during 2021-22 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 2.1: Composition of Resources (In *per cent*)

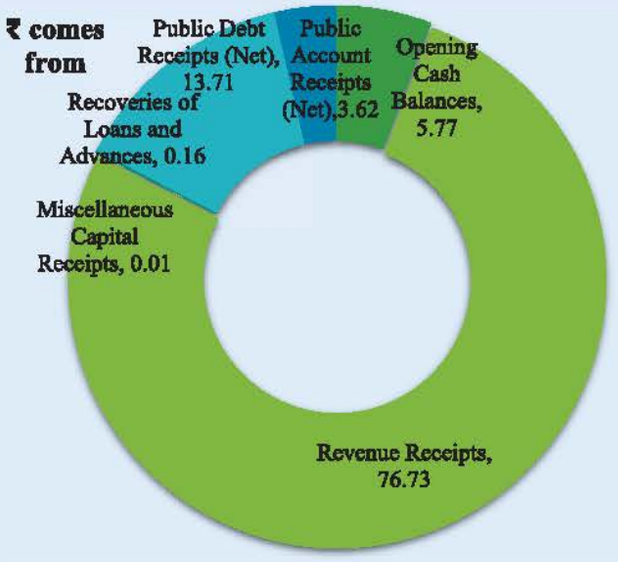
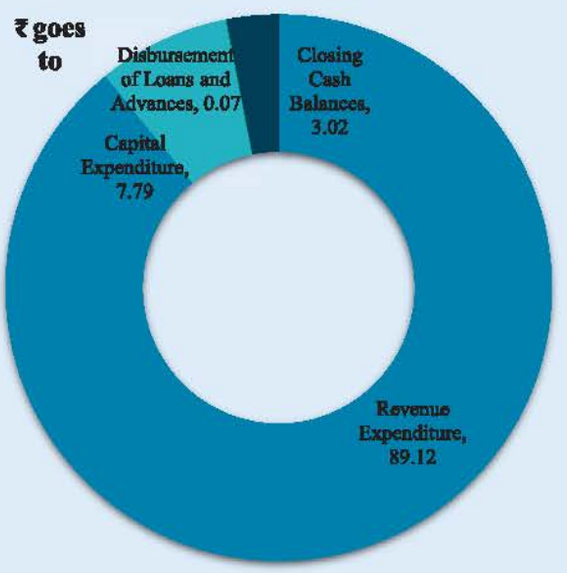


Chart 2.2: Application of Resources (In *per cent*)



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.

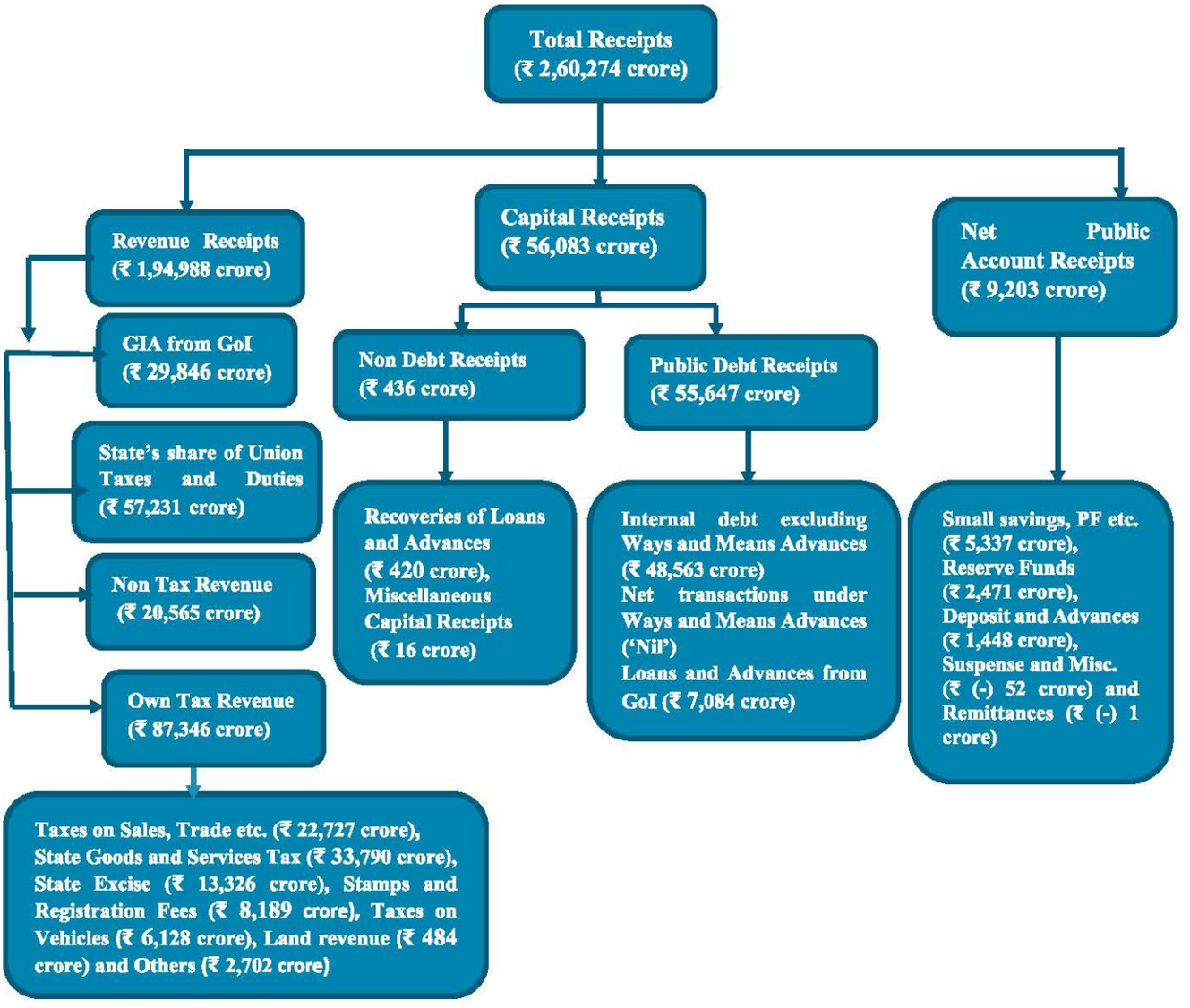
3. **Net Public Account Receipts**: These are receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances, etc. which do not form part of the Consolidated Fund. These are kept in the Public Account set up under Article 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 2022-23



Out of the total resources of ₹ 2,60,274 crore of the State Government during the year 2022-23, Revenue Receipts (₹ 1,94,988 crore) constituted 74.92 *per cent*. Capital Receipts (₹ 56,083 crore) and net Public Account Receipts (₹ 9,203 crore) constituted 21.55 *per cent* and 3.53 *per cent* of the total resources respectively.

2.3.2 States 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 2018-23. 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	2018-19	2019-20	2020-21	2021-22	2022-23
1.	**Revenue Receipts (RR)**	**1,37,873**	**1,40,114**	**1,34,308**	**1,83,920**	**1,94,988**
2.	Rate of growth of RR (*per cent*)	8.30	1.63	(-) 4.14	36.94	6.02
3.	**Tax Revenue**	**99,233**	**95,294**	**95,859**	**1,28,839**	**1,44,577**
4.	Own Tax Revenue	57,380	59,245	60,283	74,808	87,346
5.	State's share of union taxes and duties	41,853	36,049	35,576	54,031	57,231
6.	**Non-Tax Revenue**	**18,603**	**15,714**	**13,653**	**18,755**	**20,565**
7.	**Grant-in-aid from GoI**	**20,037**	**29,106**	**24,796**	**36,326**	**29,846**
8.	Own Revenue (Own tax and Non-tax Revenue)	75,983	74,959	73,936	93,563	1,07,911
9.	Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) (*per cent*)	14.54	(-) 1.35	(-) 1.36	26.55	15.34
10.	Rate of growth of Grant-in-aid	(-) 16.30	45.26	(-)14.81	46.50	(-)17.84
11.	Gross State Domestic Product (₹ in crore) (2011-12 Series)	9,11,519	9,98,679	10,19,442$^{\Sigma}$	12,18,193$^{\Psi}$	14,13,620$^{\propto}$
12.	Rate of growth of GSDP (*per cent*)	9.49	9.56	2.08	19.50	16.04
13.	RR/GSDP (*per cent*)	15.13	14.03	13.17	15.10	13.79
14.	**Buoyancy Ratios**[1]					
15.	Revenue Buoyancy w.r.t GSDP	0.87	0.17	-*	1.89	0.38
16.	State's Own Revenue Buoyancy w.r.t GSDP	1.53	-*	-*	1.36	0.96

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

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

$^{\Sigma}$ *Revised Estimate-II*

$^{\Psi}$ *Revised Estimate-I*

$^{\propto}$ *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 41.43 *per cent* from ₹ 1,37,873 crore in 2018-19 to ₹ 1,94,988 crore in 2022-23 during the last five years at Compound Annual Growth Rate (CAGR) of 9.05 *per cent.* During 2022-23, Revenue Receipts increased by ₹ 11,068 crore (6.02 *per cent)* over the previous year. The own tax receipts of the State, the non-tax receipts and State's share of Union taxes and Duties increased by 16.76 *per cent*, 9.65 *per cent* and 5.92 *per cent* respectively over the previous year.

During the current year, Revenue Expenditure increased by 7.96 *per cent* (₹ 16,689 crore) while Revenue Receipts increased by 6.02 *per cent* (₹ 11,068 crore) from the previous year.

Grant-in-aid from GoI increased by 48.95 *per cent* during the period 2018-19 to 2022-23. It however, decreased by ₹ 6,480 crore (17.84 *per cent*) in 2022-23 as compared to the previous year. The decrease was mainly due to substantial decrease in Revenue Deficit grant and grants to Local Bodies. 55.34 *per cent* of the Revenue Receipts during 2022-23 came from the State's own resources, while Central Tax Transfers and Grants-in-Aid together contributed 44.66 *per cent* indicating towards dependency of the Rajasthan's fiscal position on the tax transfers and Grants-in-Aid from GoI.

The revenue buoyancy with reference to GSDP increased from 0.87 *per cent* in 2018-19 to 1.89 *per cent* in 2021-22, however it decreased significantly to 0.38 *per cent* in 2022-23. The State's own revenue buoyancy with reference to GSDP decreased from 1.53 *per cent* in 2018-19 to 0.96 *per cent* in 2022-23. Further, the State's own revenue buoyancy with reference to GSDP turned negative during 2019-20 and 2020-21.

Trends of revenue receipts are shown in **Chart 2.4.**

Chart 2.4: Trend of Revenue Receipts

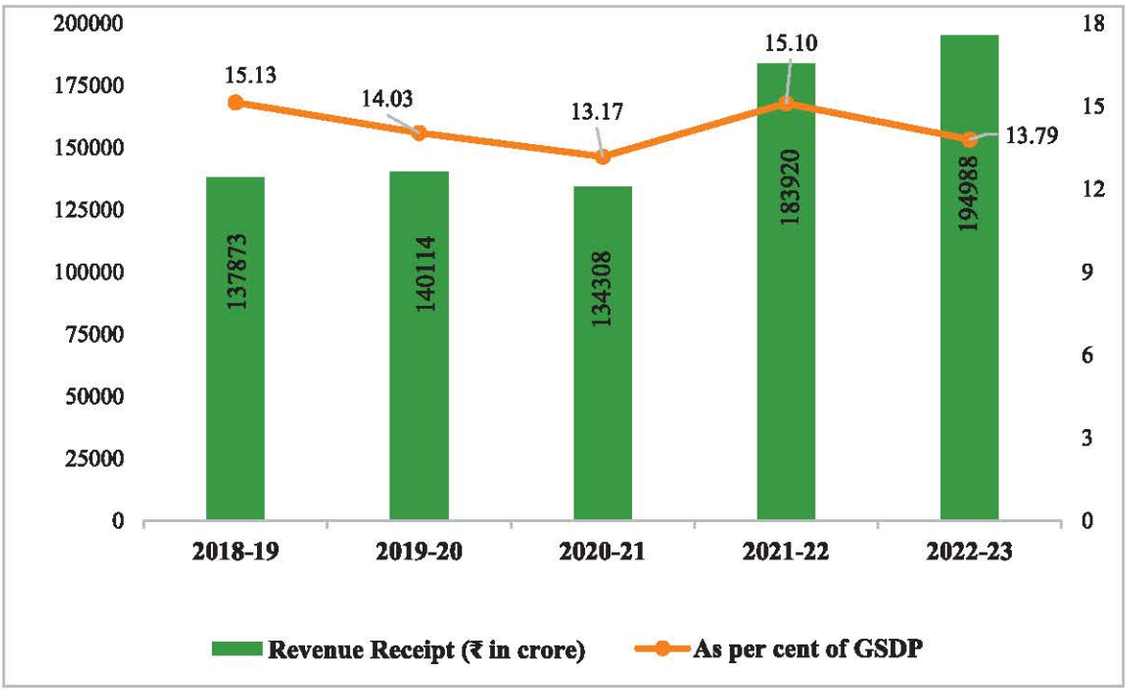
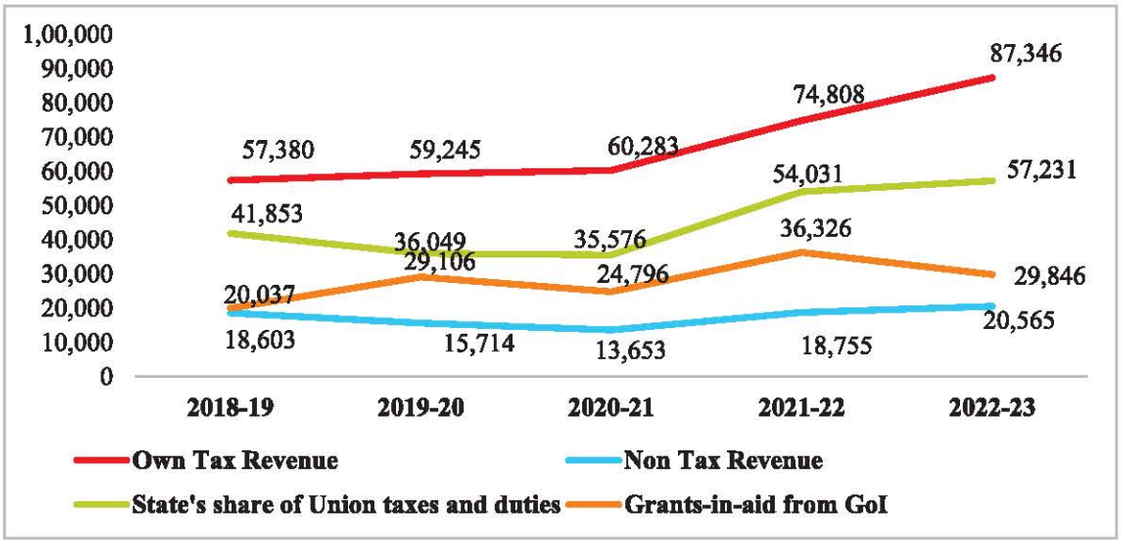


Chart 2.5: Trend of components of Revenue Receipts

(₹ in crore)



2.3.2.2 States 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.

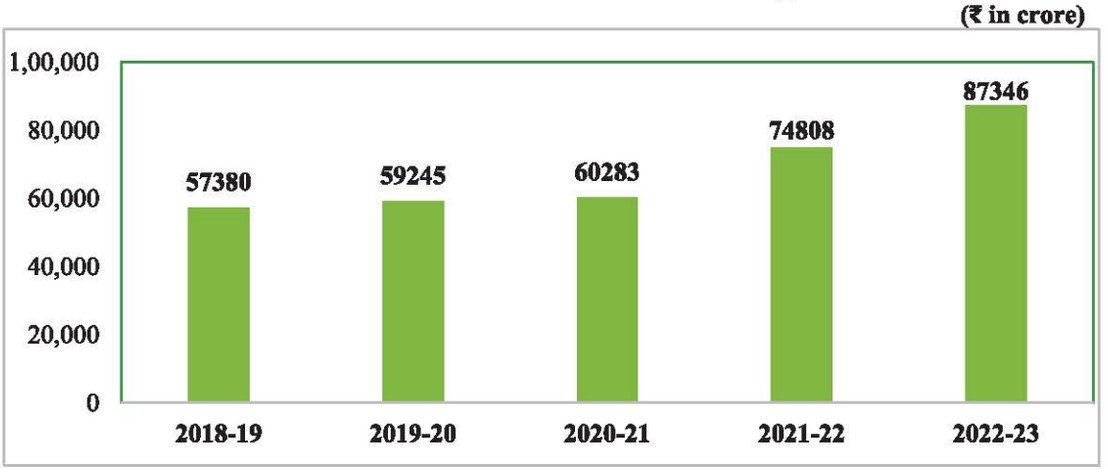
Own Tax Revenue

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 2018-23 are shown in **Chart 2.6** and **Table 2.4**.

Chart 2.6: Growth of Own Tax Revenue during 2018-23

(₹ in crore)



The component-wise details of Own Tax Revenue collected during the years 2018-23 were as follows.

Table 2.4: Components of State's Own Tax Revenue during 2018-23

(₹ in crore)

S. No.	Revenue Head	2018-19	2019-20	2020-21	2021-22	B.E. 2022-23	Actual 2022-23
1.	Taxes on Sales, Trade, etc.	14,791	15,843	17,479	20,605	25,000	22,727
2.	Taxes on Goods and Passengers	51	41	45	171	10	08
3.	Entertainment Tax and Luxury Tax (under other taxes and duties on Commodities and services)	05	01	01	11	01	01
4.	State Goods and Services Tax	22,938	21,954	20,755	27,502	39,500	33,790
	Total	**37,785**	**37,839**	**38,280**	**48,289**	**64,511**	**56,526**
5.	State Excise	8,694	9,592	9,853	11,807	15,000	13,326
6.	Taxes on Vehicles	4,576	4,951	4,368	4,759	7,000	6,128
7.	Stamps and Registration Fees	3,886	4,235	5,297	6,492	8,100	8,189
8.	Land Revenue	290	364	280	632	633	484
9.	Other Taxes[2]	2,149	2,264	2,205	2,829	3,050	2,693
	Grand Total	**57,380**	**59,245**	**60,283**	**74,808**	**98,294**	**87,346**

Source: Finance Accounts

Own Tax Revenue of the State increased by ₹ 29,966 crore from ₹ 57,380 crore in 2018-19 to ₹ 87,346 crore in 2022-23 at CAGR of 11.08 *per cent*. The growth rate of own tax revenue in the State during 2022-23 was 16.76 *per cent* over the previous year and was lower than the average of States other than NE and Himalayan States (19.78 *per cent) **(Appendix 1.2)***. During the year 2022-23, major contributors of Own Tax Revenue were State Goods and Services Tax (38.69 *per cent*), Taxes on Sales, Trade, *etc.* (26.02 *per cent*), and State Excise (15.26 *per cent*). During 2022-23, the State Goods and Services Tax, Stamps and Registration Fees, State Excise and Taxes on Sales, Trade, etc., increased over the previous year by 22.86 *per cent,* 26.14 *per cent,* 12.87 *per cent* and 10.30 *per cent* respectively.

State Goods and Services Tax (SGST)

During the year 2022-23, against the BE of ₹ 39,500.00 crore, the State's GST (SGST) collection was ₹ 33,790.48 crore (including the advance apportionment of IGST amounting to ₹ 963.46 crore) as compared to ₹27,501.90 crore in 2021-22. As per the books of RBI, the amount of SGST was ₹ 15,585.60 crore and as per the Finance

2. 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 ₹ 2,148 crore, ₹ 2,263 crore, ₹ 2,142 crore, ₹ 2,606 crore and ₹ 2,625 crore during 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 respectively.

Accounts also, the amount of SGST was ₹ 15,585.60 crore[3]. 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 2021-22 and those of 2022-23 are under progress.

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 2023 relating to certain principal heads of revenue amounted to ₹ 10,864.09 crore, out of which ₹ 4,516.64 crore was outstanding for more than five years as given in **Table 2.5** below:

Table 2.5: Arrear of Revenue

(₹ in crore)

S. No.	Heads of revenue	Total amount outstanding as on 1 April 2022	Total amount* outstanding as on 31 March 2023 and percentage of increase in comparison to previous year		Amount outstanding for more than five years as on 31 March 2023
1.	Commercial Taxes	12,105.72	7,579.67	(-) 37.39	3,726.04
2.	Transport	50.07	33.63	(-) 32.83	24.47
3.	Land Revenue *	217.03	184.45	(-) 15.01	98.67
4.	Major and Medium Irrigation *	2.99	3.16	5.69	1.89
5.	Registration and Stamps *	681.73	549.15	(-) 19.45	248.60
6.	Land Tax	515.54	1,200.75	132.91	232.39
7.	State Excise	1,484.01	1,313.28	(-) 11.50	184.58
Total		15,057.09	10,864.09	(-) 27.85	4,516.64

Source: Information provided by the concerned Departments.

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

The relevant information is awaited from Mines, Geology and Petroleum Departments, GoR (December 2023).

3. This excludes ₹ 18,204.88 crore received under MH-0006 (i) Input Tax Credit cross utilisation of SGST and IGST: ₹ 13,254.47 crore; (ii) Apportionment of IGST – Transfer-in of Tax component of SGST: ₹ 3,976.20 crore; (iii) Apportionment of IGST – Transfer-in of interest component of SGST: ₹ 10.75 crore; (iv) Advance apportionment from IGST: ₹ 963.46 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 and Registration and Stamps are given in **Table 2.6** below:

Table 2.6: Arrear in Assessment

Name of the Department	Opening balance	New cases due for assessment during 2022-23	Total assessments due	Cases disposed of during 2022-23	Balance at the end of the year	Percentage of disposal (col. 5 / 4)
1	2	3	4	5	6	7
Commercial Taxes	1	4,443	4,444	4,443	1	99.98
Registration and Stamps #	15,361	14,817	30,178	7,211	22,967	23.89
Transport	1,032	20,006	21,038	20,017	1,021	95.15

Source: Information provided by the concerned Departments.

Including Land Tax,

It can be seen that the Commercial Taxes and Transport Departments performed well to achieve a high percentage of disposal. However, disposal of cases was much lower in the Department of Registration and Stamps. The Department may take the necessary action for speedy disposal of the cases.

The relevant information is awaited from Mines, Geology and Petroleum, Land Revenue and State Excise Departments (December 2023).

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, 855 cases of tax evasion were noticed during the year 2022-23. In 782 cases, assessment/investigation was completed and 348 cases were pending for finalisation as on 31st March 2023. Further, in Registration and Stamps Department, 1,386 cases of tax evasion were noticed during the year 2022-23. In 407 cases, assessment/investigation was completed and 1,799 cases were pending for finalisation as on 31st March 2023.

Details of pending cases is given in **Table 2.7** below:

Table 2.7: Evasion of Tax Detected

Head of revenue	Cases pending as on 31 March 2022	Cases detected during 2022-23	Total	No. of cases in which assessment/investigation completed and additional demand with penalty etc. raised		No. of cases pending for finalization as on 31 March 2023
				No. of cases	Amount of demand (₹ in crore)	
Commercial Tax	275	855	1,130	782	1,415.77	348
Registration and Stamps	820	1,386	2,206	407	16.66	1,799

Source: Information provided by the concerned Departments.

It can be seen that in case of both these Departments, the pendency of cases increased during the year. The Departments may make concerted efforts for finalization of pending cases.

The relevant information is awaited from Transport, Mines, Geology and Petroleum, Land Revenue and State Excise Departments (December 2023).

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 2022-23, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2022-23 as reported by the Departments are given in **Table 2.8** below:

Table 2.8: Pendency of refund cases

(₹ in crore)

S. No.	Particulars	Commercial Taxes Department		Registration and Stamps		Transport	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year	1,482	138.04	1,400	11.59	669	3.13
2.	Claims received during the year	4,817	300.31	2,065	17.18	379	4.17
3.	Refunds made during the year	3,411	150.84	1,438	9.72	687	3.39
4.	Rejected during the year	1,891	222.15	334	3.64	47	0.18
5.	Balance outstanding at the end of year	997	65.36	1,693	15.41	314	3.73

Source: Information provided by the concerned Departments

The relevant information is awaited from Mines, Geology and Petroleum, Land Revenue and State Excise Departments (January 2024). It can be seen that the number of cases as well as the amount pending refund have increased in Registration and Stamps Department.

The concerned Departments 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 2018-19 to 2022-23 is provided in **Table 2.9** below.

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

(₹ in crore)

S. No.	Revenue Head	2018-19	2019-20	2020-21	2021-22	B E 2022-23	Actual 2022-23
1.	Interest Receipts	5,791	3,852	2,693	1,628	1,914.12	2,030
2.	Revenue from Petroleum[4]	3,883	3,320	1,905	3,995	5,000.00	4,889

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

S. No.	Revenue Head	2018-19	2019-20	2020-21	2021-22	B E 2022-23	Actual 2022-23
3.	Non-ferrous Mining and Metallurgical Industries	5,302	4,579	4,966	6,395	8,000.00	7,213
4.	Dividends and Profits	56	55	3	87	67.40	29
5.	Other Non-Tax Receipts	3,571	3,908	4,086	6,650	7,173.14	6,404
	Total	**18,603**	**15,714**	**13,653**	**18,755**	**22,154.66**	**20,565**

Source: Finance Accounts

Non-Tax Revenue ranged from 10.17 *per cent* to 13.49 *per cent* of Total Revenue Receipts of the State during the five-year period from 2018-19 to 2022-23. During 2022-23, the Non-Tax Revenue (₹ 20,565 crore) increased by 9.65 *per cent* (₹ 1,810 crore), as compared to the previous year mainly due to significant increase in Revenue from Petroleum Receipts from royalties on crude oil by ₹ 894 crore (22.38 *per cent*) and Non-ferrous Mining and Metallurgical Industries by ₹ 818 crore (12.79 *per cent*). The growth rate of non-tax revenue (9.65 *per cent*) in the State during 2022-23 over the previous year was lower than the average growth rate of non-tax revenue (12.94 *per cent*) of States other than NE and Himalayan States ***(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 2022-23, Transfers from Centre comprised 44.66 *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

(₹ in crore)

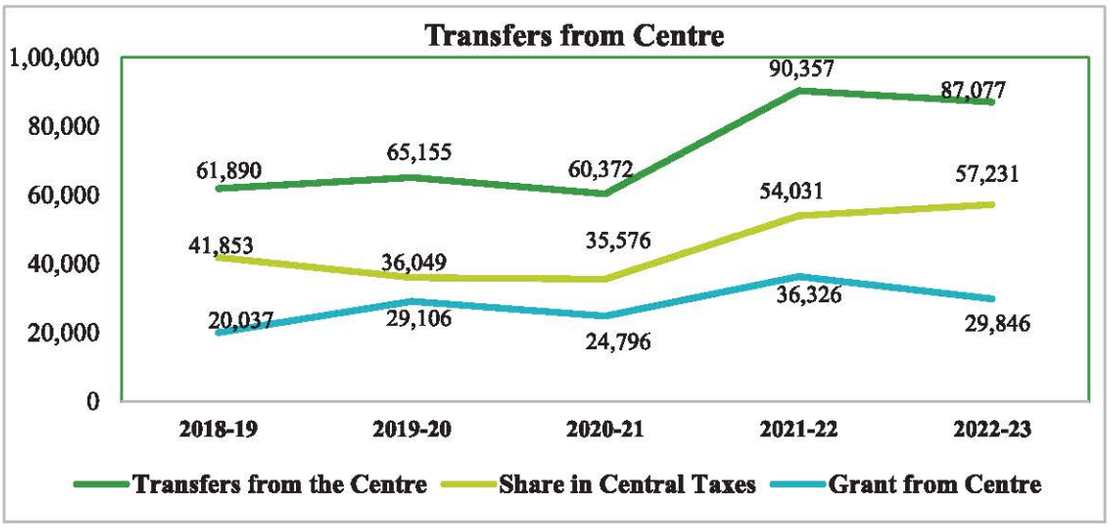
Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
Central Tax Transfers	41,853	36,049	35,576	54,031	57,231
Grant-in-Aid	20,037	29,106	24,796	36,326	29,846
Total	**61,890**	**65,155**	**60,372**	**90,357**	**87,077**
Percentage increase over previous year	1.51	5.28	(-)7.34	49.67	(-)3.63
Total transfers from Centre as percentage of Revenue Receipts	44.89	46.50	44.95	49.13	44.66

Source: Finance Accounts of the State Government of respective years

Transfers from the Centre increased from ₹ 61,890 crore in 2018-19 to ₹ 87,077 crore in 2022-23, though it decreased by 3.63 *per cent* over the previous year (₹ 90,357 crore). As compared to previous year, the State's share in Central Taxes increased in 2022-23, however, Grants 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	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Customs	2,966	2,285	1,910	3,864	2,249
2.	Union Excise Duties	1,971	1,589	1,199	2,098	706
3.	Service Tax	389	-	150	701	89
4.	Central Goods and Services Tax (CGST)	10,329	10,229	10,603	15,261	16,170
5.	Integrated Goods and Services Tax (IGST)	824	-	-	-	-
6.	Corporation Tax	14,553	12,291	10,711	16,172	19,192
7.	Taxes on Income other than Corporation Tax	10,718	9,631	10,978	15,877	18,730
8.	Taxes on Wealth	5	1	-	4	-
9.	Other Taxes and Duties on Commodities and Services	22	23	25	54	95
10.	Others	76	-	-	-[5]	-
11.	**Total Central Tax Transfers (1 to 10)**	**41,853**	**36,049**	**35,576**	**54,031**	**57,231**
12.	Percentage of increase/decrease (-) over previous year	13.03	(-)13.87	(-)1.31	51.87	5.92
13.	Percentage of Central tax transfer to Revenue Receipts	30.36	25.73	26.49	29.38	29.35

Source: Finance Accounts

5. ₹ 0.11 crore.

During 2022-23, Central Tax Transfers constituted 29.35 *per cent* of the Revenue Receipts. Over the five-year period 2018-23, Central Tax Transfers increased by 36.74 *per cent* from ₹ 41,853 crore in 2018-19 to ₹ 57,231 crore in 2022-23 at CAGR of 8.14 *per cent.*

During 2022-23, Central Tax Transfers (₹ 57,231 crore) increased by 5.92 *per cent* (₹ 3,200 crore) as compared to the previous year mainly due to significant increase in Corporation Tax by ₹ 3,020 crore (18.67 *per cent*), Taxes on Income other than Corporation Tax by ₹ 2,853 crore (17.97 *per cent*), CGST by ₹ 909 crore (5.96 *per cent*) which was set off by decrease in Customs by ₹ 1,615 crore (41.80 *per cent*), Union Excise Duties by ₹ 1,392 crore (66.35 *per cent*) and Service Tax by ₹ 612 crore (87.30 *per cent*).

Grants-in-aid from GoI

Grants-in-Aid (GIA) received by the State Government from GoI during 2018-23 are detailed in **Table 2.12.**

Table 2.12: Grants-in-Aid from GoI

(₹ in crore)

S. No.	Head	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Centrally Sponsored Schemes (CSS)	13,317	14,966	12,595	14,965	14,554
2.	Finance Commission Grants	3,121	7,332	6,237	17,211	10,508
3.	Other transfer/Grants to State/ Union Territories with Legislature	3,599	6,808	5,964	4,150	4,784
	Total Grant-in-aid from GoI	**20,037**	**29,106**	**24,796**	**36,326**	**29,846**
4.	Percentage of increase/decrease (-) over the previous year	(-) 16.30	45.26	(-)14.81	46.50	(-)17.84
5.	Percentage of GIA to Revenue Receipts	14.53	20.77	18.46	19.75	15.31

Source: Finance Accounts

GIA from GoI decreased by ₹ 6,480 crore (17.84 *per cent*) during the year compared to the previous year. GIA constituted 15.31 *per cent* of Revenue Receipts during the year 2022-23. Grants for Centrally Sponsored Schemes to the State (₹ 14,554 crore) constituted 48.76 *per cent* of the total grants during the year. 15th Finance Commission Grants mainly included Grants-in-aid for recoupment of Revenue Deficit (₹ 4,862 crore), Local Bodies (₹ 4,069 crore) and State Disaster Response Fund (SDRF) including assistance for State Disaster Mitigation fund (₹ 1400 crore). Further, other grants included compensation for loss of revenue arising out of implementation of GST (₹ 4,260 crore).

Transfer of funds to Single Nodal Agency (SNA)

Ministry of Finance, Government of India vide letter No. 1(13) PFMS/ FCD/ 2020 dated 23-03-2021 had notified 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. Government of

Rajasthan intimated (August 2022) that SNA bank accounts of all CSS schemes had been opened in the State.

The State Government received ₹ 13,826.93 crore being Central share during 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred ₹ 15,483.89 crore received in Treasury Accounts (including previous balances) and State share of ₹ 11,632.42 crore to the SNAs. Out of the total transfer of ₹ 27,116.31 crore, ₹ 13,990.79 crore was transferred through Grant in Aid bills, ₹ 5,160.06 crore through Fully Vouched Contingent Bills, ₹ 325.08 crore through book transfer, ₹ 7,327.54 crore transferred through Personal Deposit Account and ₹ 312.84 crore through Works Accounting Module (WAM).

Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As per PFMS (Public Finance Management System) SNA-01 report ₹ 9,095.98 crore were lying unspent in the bank accounts of SNAs as on 31 March 2023 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 and Disaster Management grants and for the purpose of improving ambient air quality in million plus cities/urban agglomerations. 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 2022-23 is given in **Table 2.13** below:

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

(₹ in crore)

S. No	Name of Grant	Recommendation of XV- FC		Actual Release by GoI to GoR	Onward release by GoR to implementing agencies
		2021-26	2022-23	2022-23	2022-23
1.	**Grants for Local Government**	**22,749.00**	**4,413.00**	**4,068.78**	**4,415.38**
	(i) Grant to Rural Local Bodies (RLBs)	**15,053.00**	**2,957.00**	**2,955.34**	**2,924.44**
	a) Basic Grant (Untied)	**6,021.20**	1,182.80	1,182.20	1,182.20
	b) Tied Grant	**9,031.80**	1,774.20	1,773.14	1,742.24*
	(ii) Grant to Urban Local Bodies (ULBs)	**7,696.00**	**1,456.00**	**1,113.44**	**1,490.94**
	A. Non-Million Plus Cities	**5,369.00**	**1,016.00**	**1,016.00**	**998.50**
	a) Basic Grant (Untied)	2,147.60	406.40	406.40	399.40#
	b) Tied Grant	3,221.40	609.60	609.60	599.10##
	B. Million Plus Cities (Jaipur, Jodhpur and Kota)	**2,327.00**	**440.00**	**97.44**	**492.44**
	a) Air Quality	774.00	146.00	97.44	208.44$
	b) Solid Waste Management/ sanitation	1,553.00	294.00	-	284.00$$
2.	**Health Infrastructure**	**4,423.06**	**832.98**	**176.56**	-
	(i) Rural Areas	**3,709.90**	**698.68**	**176.56**	
	(ii) Urban Areas	**713.16**	**134.30**	-	-
3.	**Grant for Disaster Management (Central Government's Share 75%)**	**8,186.00**	**1,556.00**	**1,400.40**	**1,244.80@**

S. No	Name of Grant	Recommendation of XV- FC		Actual Release by GoI to GoR	Onward release by GoR to implementing agencies
		2021-26	2022-23	2022-23	2022-23
4.	Total (1+2+3)	35,358.06	6,801.98	5,645.74	5,660.18
5	Revenue Deficit Grant	14,740.00	4,862.00	4,862.00	-
6.	Others**	9,276.00	1,165.00	0	-
	Grand Total (4+5+6)	59,374.06	12,828.98	10,507.74	5,660.18

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

* *This includes ₹ 856.20 crore (2nd instalment of tied grant) transferred by GoI on 31-03-2022 and further released by GoR on 11-04-2022 pertaining to the grant for 2021-22.*

\# *This includes ₹ 196.20 crore (2nd instalment of untied grant) transferred by GoI on 30-03-2022 and further released by GoR on 08-04-2022 pertaining to the grant for 2021-22.*

\## *This includes ₹ 294.30 crore (2nd instalment of tied grant) transferred by GoI on 31-03-2022 and further released by GoR on 08-04-2022 pertaining to the grant for 2021-22.*

$ *This includes ₹ 111.00 crore (2nd instalment of tied grant) transferred by GoI on 27-03-2022 and further released by GoR on 07-04-2022 pertaining to the grant for 2021-22.*

$$ *This grant was transferred by GoI on 30-03-2022 and further released by GoR on 08-04-2022 pertaining to the grant for 2021-22.*

@ *Remaining amount of ₹ 155.60 crore was released by GoR on 01-05-2023.*

** *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 2022-23, an amount of ₹12,829 crore was to be allocated to Rajasthan for health infrastructure, disaster management, improving air quality, solid waste management/sanitation, Revenue Deficit grant, etc. Against this, Audit noticed that ₹10,508 crore was released to GoR including Revenue Deficit Grant of ₹ 4,862 crore. Thus, there was short transfer of ₹ 2,321 crore for 2022-23.

During 2022-23, GoR released/transferred ₹ 5,660 crore to Local bodies and State disaster Risk Management Fund. The information regarding release of Health Infrastructure grant to rural areas is awaited from Department of Medical Health and Family Welfare, GoR (December 2023).

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 XV-FC grants to Zila Parishads/Panchayat Samitis/Gram Panchayats with delays which resulted in interest payment of ₹5.97 crore during 2022-23 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	2018-19	2019-20	2020-21	2021-22	2022-23
	Capital Receipts	**36,110**	**41,831**	**49,328**	**47,640**	**35,264**
1.	Miscellaneous Capital Receipts	20	20	14	31	16
2.	Recovery of Loans and Advances	15,158	15,670	373	2,374	420
3.	Net Public Debt Receipts	20,932	26,141	48,941	45,235	34,828
4.	*Internal Debt*	19,068	22,766	42,712	37,018	29,154
5.	*Growth rate*	19.48	19.39	87.61	(-)13.34	(-)21.24
6.	*Loans and Advances from GoI*	1,864	3,375	6,229	8,217	5,674
7.	*Growth rate*	101.73	81.07	84.56	31.92	(-)30.95
8.	Rate of growth of net public debt Receipts	23.98	24.89	87.22	(-) 7.57	(-)23.01
9.	Rate of growth of non-debt capital receipts	0.18	3.37	(-)97.53	521.45	(-)81.87
10.	Rate of growth of GSDP	9.49	9.56	2.08	19.50	16.04
11.	Rate of growth of Capital Receipts (*per cent*)	12.73	15.84	17.92	(-)3.42	(-)25.98

Source: Finance Accounts and MoSPI, GoI.

Capital Receipts decreased by 25.98 *per cent* from ₹ 47,640 crore in 2021-22 to ₹ 35,264 crore in 2022-23. During 2022-23, 82.67 *per cent* Capital Receipts came from net Internal Debt and 16.09 *per cent* from net Loans and Advances from GoI. During 2022-23, internal debt decreased by 21.24 *per cent* due to less borrowing of Market Loan by GoR and Loans and Advances from GoI decreased by 30.95 *per cent* due to non-release of loan in lieu of GST compensation as compared to previous year.

2.3.4 States 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 2022-23

(₹ in crore)

S. No.	Particulars	Budget Estimates	Actual	Percentage variation of actual over Budget Estimates
1.	Own Tax Revenue	98,294	87,346	(-) 11.14
2.	Non-Tax Revenue	22,154	20,565	(-) 7.17

Source: Finance Accounts and budget document

The Receipts under Own Tax Revenue and Non-Tax Revenue was less than BE by 11.14 *per cent* (₹ 10,948 crore) and 7.17 *per cent* (₹ 1,589 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 (2018-23) depicting its composition in terms of 'economic classification'.

Table 2.16: Total expenditure and its composition

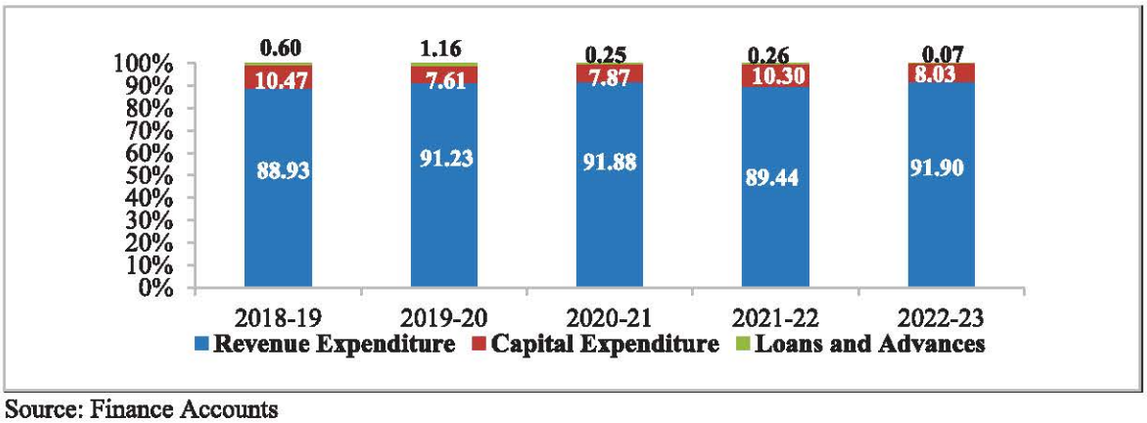
(₹ in crore)

S. No.	Parameters	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Total Expenditure (TE)	1,87,524	1,93,458	1,94,071	2,34,563	2,46,452
2.	Revenue Expenditure (RE)	1,66,773	1,76,485	1,78,309	2,09,790	2,26,479
3.	Capital Outlay (CO)	19,638	14,718	15,271	24,152	19,798
4.	Loans and Advances	1,113	2,255	491	621	175
	As a percentage of GSDP					
5.	TE/GSDP	20.57	19.37	19.04	19.25	17.43
6.	RE/GSDP	18.30	17.67	17.49	17.22	16.02
7.	CO/GSDP	2.15	1.47	1.50	1.98	1.40
8.	Loans and Advances/GSDP	0.12	0.23	0.05	0.05	0.01

Source: Finance Accounts

The table shows that Total Expenditure of the State increased by 31.42 *per cent* from ₹ 1,87,524 crore in 2018-19 to ₹ 2,46,452 crore in 2022-23. During the year, it registered an increase of 5.07 *per cent* over the previous year due to increase in Revenue Expenditure. However, Capital Expenditure and Loans and Advances deceased over the previous year. As a percentage of GSDP, the Total Expenditure remained in the range of 17.43 *per cent* to 20.57 *per cent* during the period 2018-23. The growth rate of Total Expenditure during 2022-23 (5.07 *per cent*) over the previous year was lower than the average growth rate of Total Expenditure of 12.53 *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** and **Table 2.16** above that Capital Expenditure increased only by 0.81 *per cent* (₹ 160 crore) from ₹ 19,638 crore in 2018-19 to ₹ 19,798 crore in 2022-23, however it decreased by 18.03 *per cent* over the previous year.

Capital Expenditure as a percentage of Total Expenditure and GSDP registered a decline over the previous year.

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	2018-19	2019-20	2020-21	2021-22	2022-23
1.	General Services	29.30	29.28	31.20	28.09	29.38
2.	Social Services	38.71	38.16	42.07	40.93	40.18
3.	Economic Services	31.39	31.40	26.48	30.72	30.37
4.	Others (Loans and Advances)	0.60	1.16	0.25	0.26	0.07

Source: Finance Accounts

Chart 2.9: Total expenditure - Expenditure by activities

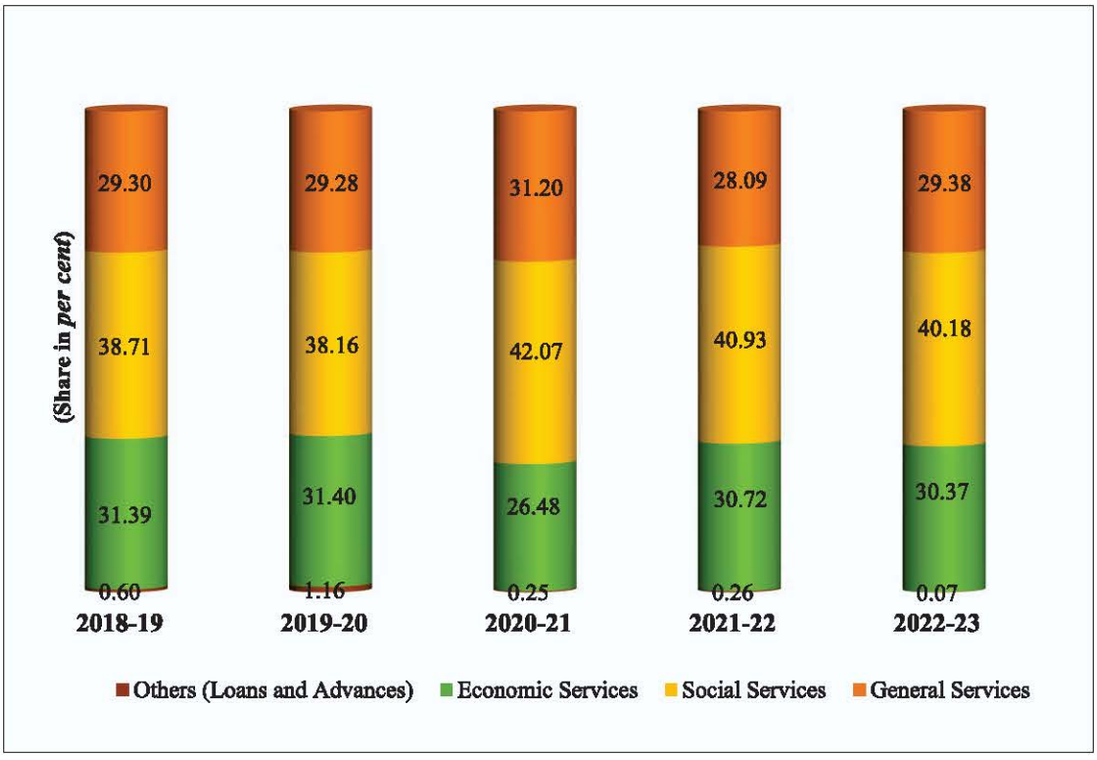
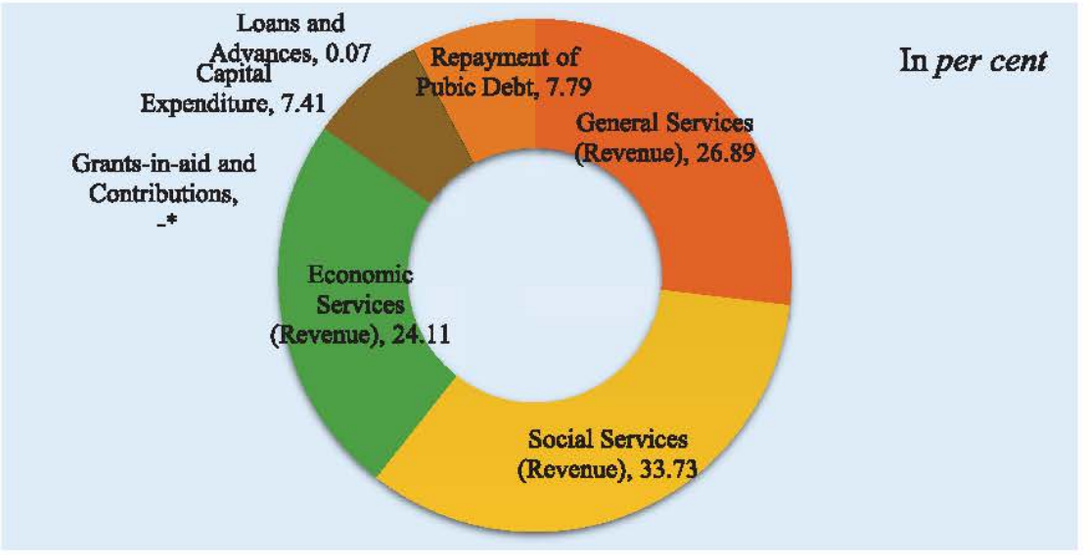


Chart 2.9 and **Table 2.17** shows that the relative share of General Services in total expenditure increased in 2022-23 as compared to 2021-22, however, expenditure under Social and Economic Services decreased marginally over the previous year. Loans and Advances registered a significant decrease over 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 2022-23



Source: Finance Accounts
* Only ₹ 4,00,000

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

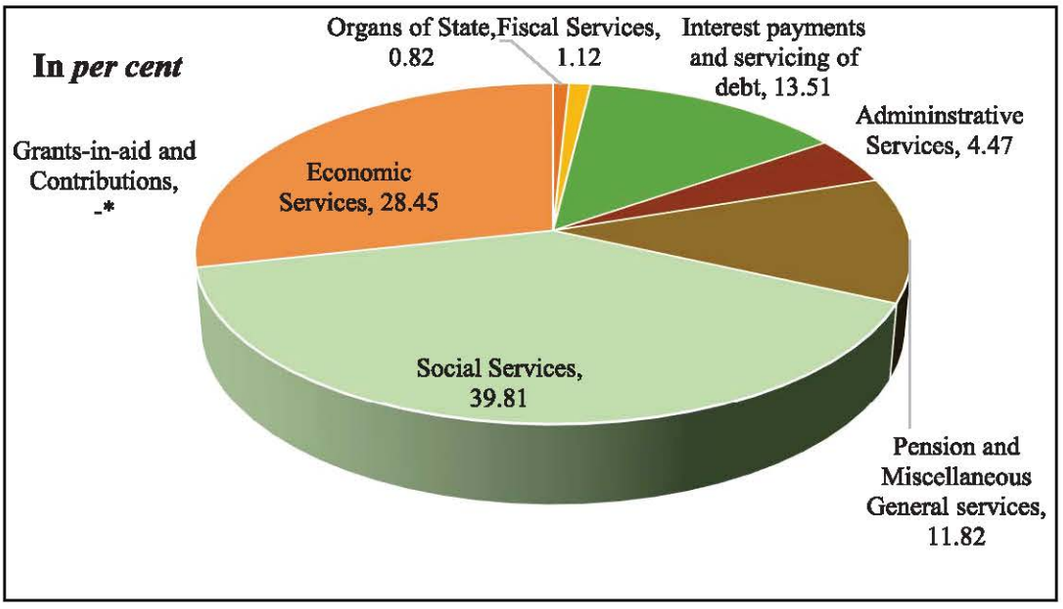
(₹ in crore)

S. No.	Parameters	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Total Expenditure (TE)	1,87,524	1,93,458	1,94,071	2,34,563	2,46,452
2.	Revenue Expenditure (RE)	1,66,773	1,76,485	1,78,309	2,09,790	2,26,479
3.	Rate of Growth of RE (*per cent*)	14.35	5.82	1.03	17.66	7.96
4.	Revenue Expenditure as percentage of TE	88.93	91.23	91.88	89.44	91.90
5.	RE/GSDP (*per cent*)	18.30	17.67	17.49	17.22	16.02
6.	RE as percentage of Revenue Receipts	120.96	125.96	132.76	114.07	116.15
	Buoyancy of Revenue Expenditure with					
7.	GSDP (ratio)	1.51	0.61	0.50	0.91	0.50
8.	Revenue Receipts (ratio)	1.73	3.57	-*	0.48	1.32

Source: Finance Accounts
* Buoyancy ratio cannot be calculated due to negative growth of revenue receipts in 2020-21.

Revenue Expenditure constituted 91.90 *per cent* of total expenditure during 2022-23. It increased from ₹ 1,66,773 crore in 2018-19 to ₹ 2,26,479 crore in 2022-23. During 2022-23, the revenue expenditure increased by 7.96 *per cent* (₹ 16,689 crore) over the previous year. RE as a percentage of revenue receipts was more than 100 *per cent* in all the years during 2018-19 to 2022-23 indicating that the revenue receipts were not sufficient to meet even the Revenue expenditure resulting in deficits.

Chart 2.11: Sector-wise distribution of revenue expenditure



Source: Finance Accounts
* Only ₹ 4,00,000

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 2022-23 as compared to 2021-22

(₹ in crore)

S. No.	Major Heads of Account	2021-22	2022-23	Increase / Decrease (-)
1.	3451- Secretariat – Economic Services	39.72	4,023.10	3,983.38
2.	2202- General Education	39,738.75	43,705.47	3,966.72
3.	2049- Interest Payments	28,100.46	30,601.88	2,501.42
4.	3054- Roads and Bridges	2,991.23	4,360.32	1,369.09
5.	2505- Rural Employment	5,082.44	6,435.90	1,353.46
6.	2235- Social Security and Welfare	12,079.02	13,393.05	1,314.03
7.	2075- Miscellaneous General Services	560.13	1,392.76	832.63
8.	2425- Co-operatives	4,355.17	1,679.37	(-)2,675.80
9.	2515- Other Rural Development Programmes	10,502.45	8,475.87	(-)2,026.58

Source: Finance Accounts

The table indicates that Revenue Expenditure under 'Secretariat – Economic Services', 'General Education', 'Interest Payments', 'Roads and Bridges', 'Rural Employment', 'Social Security and Welfare' and 'Miscellaneous General Services' 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 the 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

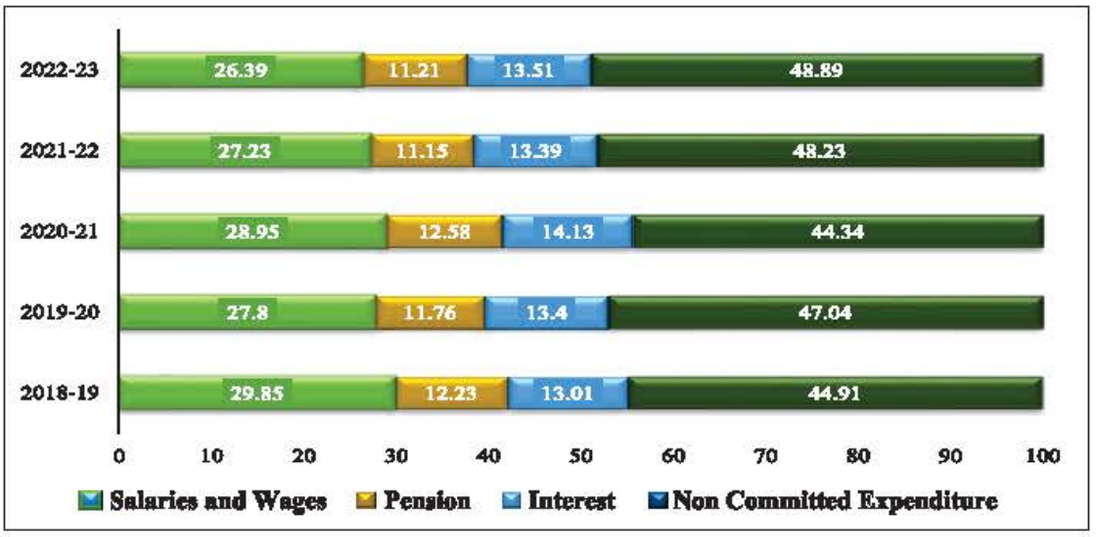
(₹ in crore)

S. No.	Components of Committed Expenditure	2018-19	2019-20	2020-21	2021-22	2022-23
1	Salaries & Wages	49,790	49,066	51,619	57,118	59,774
2	Expenditure on Pensions	20,396	20,761	22,440	23,391	25,381
3	Interest Payments	21,695	23,643	25,202	28,100	30,602
4	**Total**	**91,881**	**93,470**	**99,261**	**1,08,609**	**1,15,757**
5	**Components of Inflexible Expenditure**					
6	Statutory devolution to Local Bodies	**5,154**	**7,207**	**8,959**	**10,873**	**9,277**
	A. Central Finance Commission	2,164	6,327	4,755	5,195	4,069
	B. State Finance Commission	2,990	880	4,204	5,678	5,208
7	Contribution to Reserve Funds	2,987	4,608	4,377	4,884	6,229
8	Recoupment of Contingency Fund	-	-	-	-	-
9	Transfer of cess to reserve fund/ other body	816	1,735	1,638	4,532	5,637
10	Share contribution of CSS against the Central Fund received	**24,988**	**28,278**	**29,172**	**42,634**	**43,205**
	A. Central Share	12,730	14,546	12,454	14,817	13,717
	B. State Share	12,258	13,732	16,718	27,817	29,488
11	Payment of interest on the balances of the interest bearing funds as if they could have been invested	38	42	144	328	177
12	**Total**	**33,983**	**41,870**	**44,290**	**63,251**	**64,525**
13	**As a percentage of Revenue Receipts (RR)**					
14	**Committed Expenditure**					
15	Salaries & Wages	36.11	35.02	38.43	31.05	30.66

S. No.	Components of Committed Expenditure	2018-19	2019-20	2020-21	2021-22	2022-23
16	Expenditure on Pensions	14.80	14.82	16.71	12.73	13.02
17	Interest Payments	15.74	16.87	18.76	15.28	15.69
18	**Total**	**66.65**	**66.71**	**73.90**	**59.05**	**59.37**
19	**Inflexible expenditure**					
20	**Total**	**24.65**	**29.88**	**32.98**	**34.39**	**33.09**
21	**As a percentage of Revenue Expenditure (RE)**					
22	**Committed Expenditure**					
23	Salaries & Wages	29.85	27.80	28.95	27.23	26.39
24	Expenditure on Pensions	12.23	11.76	12.58	11.15	11.21
25	Interest Payments	13.01	13.40	14.13	13.39	13.51
26	**Total**	**55.09**	**52.96**	**55.66**	**51.77**	**51.11**
27	**Inflexible expenditure**					
28	**Total**	**20.38**	**23.72**	**24.84**	**30.15**	**28.49**
29	**Non-committed RE**	**74,892**	**83,015**	**79,048**	**1,01,181**	**1,10,722**
30	*Percentage of RE*	44.91	47.04	44.34	48.23	48.89
31	*Percentage of TE*	39.94	42.91	40.73	43.14	44.93
32	**Subsidies**	**21,540**	**18,990**	**14,828**	**23,364**	**26,166**
33	Subsidies as percentage of non-committed expenditure	28.76	22.88	18.76	23.09	23.63

Source: Finance Accounts

Chart 2.12: Share of Committed expenditure in Revenue Expenditure



The share of committed expenditure to revenue expenditure decreased from 55.09 *per cent* in 2018-19 to 51.11 *per cent* in 2022-23. Further, during 2022-23 it also marginally decreased over the previous year (51.77 *per cent*). The ratio of committed expenditure to revenue receipts has increased every year during 2018-19 to 2020-21 but during 2021-22 it decreased to 59.05 *per cent* though it again increased during 2022-23 to 59.37 *per cent*.

During 2022-23, committed expenditure accounted for 59.37 *per cent* of revenue receipts, which indicates that a significant portion of revenue receipts is spent on meeting committed expenditure.

Salaries and Wages

The expenditure on Salaries and Wages increased from ₹ 49,790 crore in 2018-19 to ₹ 59,774 crore in 2022-23. During 2022-23, the expenditure on Salaries and Wages increased by 4.65 *per cent* over the previous year, which was lower than the average (8.52 *per cent*) of States other than NE and Himalayan States ***(Appendix 1.2)***.

Pension payments

The expenditure on pension payments increased from ₹ 20,396 crore in 2018-19 to ₹ 25,381 crore[6] in 2022-23. During 2022-23, the expenditure on pension payments increased by 8.51 *per cent* over the previous year mainly due to increase in total number of pensioners[7] by 18,927 (3.99 *per cent*). The increase in pension payments was lower than the average of States other than NE and Himalayan States (11.38 *per cent*). The expenditure on pension and other retirement benefits to the State Government employees was 11.21 *per cent* (11.15 *per cent* in 2021-22) of total revenue expenditure during 2022-23.

Interest payments

Interest payments increased from ₹ 21,695 crore in 2018-19 to ₹ 30,602 crore in 2022-23. Interest payments (₹30,602 crore) during 2022-23 increased by 8.90 *per cent* over the previous year (₹ 28,100 crore) mainly due to increase in market loans by ₹ 37,016 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 15.69 *per cent* for 2022-23, which was higher than the previous year (15.28 *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 showed a continued increase during the period 2018-19 to 2022-23. As a percentage of revenue expenditure, the inflexible expenditure increased from 20.38 *per cent* to 28.49 *per cent* during the period. Further, the inflexible expenditure increased (₹ 1,274 crore) by 2.01 *per cent* during 2022-23 over the previous year (₹ 63,251 crore).

2.4.2.3 Undischarged liabilities in National Pension System

Defined Contribution Pension Scheme widely known as New Contributory Pension Scheme (NPS) was implemented for all Government Servants appointed on or after 01.01.2004 in Rajasthan. As per the guidelines, it was mandatory for every employee to contribute 10 *per cent* of basic pay and dearness allowance and 10 *per cent* matching

6. It includes a sum of ₹ 25,377.19 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 ₹ 3.81 crore.
7. Number of pensioners in 2021-22: 4,73,811 and in 2022-23: 4,92,738.

contribution in case of state employees and 14 *per cent* contribution in case of All India Service (AIS) officers was to be made by the Government.

The Government of Rajasthan notified reversion to the Old Pension Scheme (OPS) for State Government employees due to which all 5,25,713 State Government employees, except All India Services (AIS) officers posted in the state, were shifted to OPS with effect from 01-04-2022.

During the year 2022-23, total contribution of AIS officers to the NPS was ₹ 6.51 crore (Employees' contribution ₹ 2.70 crore and Government's contribution ₹3.81 crore). Out of this, the Government transferred ₹ 6.41 crore to NSDL (National Securities Depository Limited) indicating short transfer of ₹ 0.10 crore pertaining to 2022-23. Details are provided in the Table below:

Table 2.21: NPS contribution of AIS officers for 2022-23

(₹ in crore)

Opening balance	Employee contribution MH-8342	Employer contribution MH-2071	Total contribution received during the year	Transfer to NSDL during the year	Short transfer pertaining to 2022-23	Total amount required to be transferred	Total un-transferred amount
1	2	3	4=(2+3)	5	6=(4-5)	7=(1+4)	8=(7-4)
0.54	2.70	3.81	6.51	6.41	0.10	7.05	0.64

Source: Finance Accounts

It is seen from the above table that an amount of ₹ 0.64 crore remained un-transferred at the end of the year which was required to be transferred to the trustee bank/NSDL along with the State's matching contribution i.e. 14 *per cent* of employees' salary (basic plus dearness allowance).

Further, as intimated by Directorate, State Insurance and Provided Fund, Rajasthan, an amount of ₹ 817.27 crore[8] (un-transferred amount) pertaining to the NPS contribution of the State Government employees was lying in the Public Account of the State at the end of the year 2022-23. Out of this, an amount of ₹ 808.46 crore pertaining to the NPS contribution of state employees up to 31 March 2022 was not transferred to NSDL till March 2023. Thus, short transfer of employees' contribution along with matching contribution by the State Government to NSDL as on 31 March 2023 is a deferred liability of the State Government.

It was also informed by the Department that as on 31 March 2023, valuation of ₹ 28,340.16 crore transferred to NSDL by the State Government for NPS stands at ₹ 40,563.57 crore and on receipt, this amount would be deposited in the general revenue head of the State, as per procedure prescribed vide Finance Department notification (19 May 2022).

8. 8011-106-(03)-01: ₹ 126.02 crore including ₹30.72 crore pertaining to legacy amount of NPS subscribers and 8342-00-117-01-01: ₹ 691.25 crore. This amount includes ₹ 8.81 crore as employees' contribution wrongly deducted during 2022-23 by DDOs despite reversion to OPS.

2.4.2.4 *Subsidies*

The details of subsidies during the five-year period 2018-23 are given in **Table 2.22 below:**

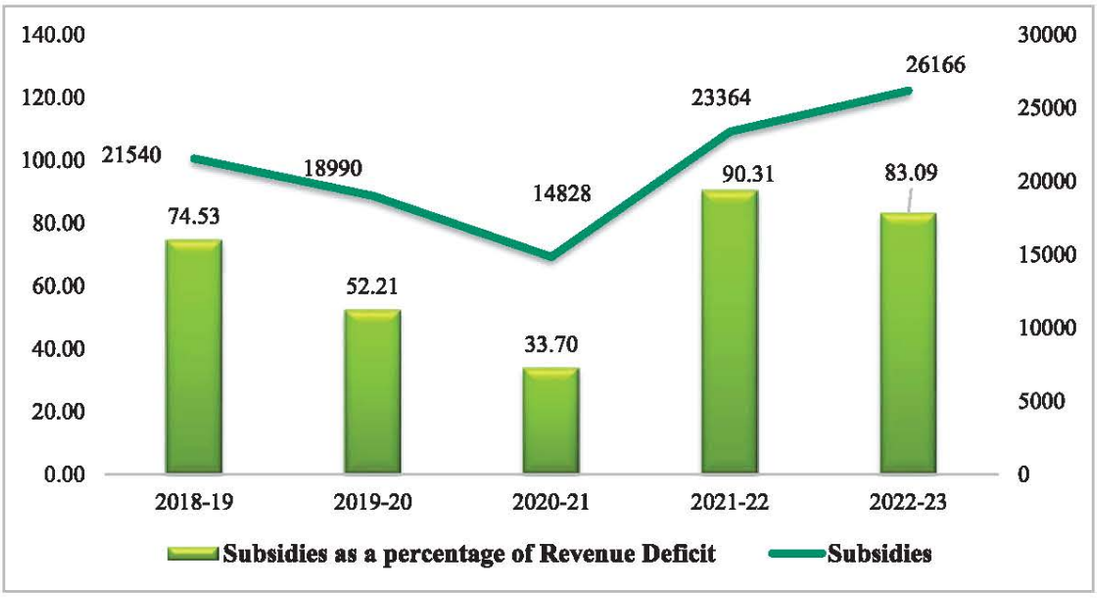
Table 2.22: Expenditure on subsidies during 2018-23

(₹ in crore)

S. No.		2018-19	2019-20	2020-21	2021-22	2022-23
1.	Subsidies	21,540	18,990	14,828	23,364	26,166
2.	Subsidies as a percentage of RR	15.62 **(1,37,873)**	13.55 **(1,40,114)**	11.04 **(1,34,308)**	12.70 **(1,83,920)**	13.42 **(1,94,988)**
3.	Subsidies as a percentage of RE	12.92 **(1,66,773)**	10.76 **(1,76,485)**	8.32 **(1,78,309)**	11.14 **(2,09,790)**	11.55 **(2,26,479)**
4.	Subsidies as a percentage of Revenue Deficit	74.53 **(28,900)**	52.21 **(36,371)**	33.70 **(44,001)**	90.31 **(25,870)**	83.09 **(31,491)**
5.	Subsidy given to Power Sector by Government	21,204	18,644	14,264	22,644	25,405
6.	Power sector subsidy as a percentage of total subsidy	98.44	98.18	96.20	96.92	97.09

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 has been declining steadily from 2018-19 to 2020-21 and thereafter, it increased continuously. During 2022-23, subsidy as a percent of revenue receipts and revenue expenditure was 13.42 and 11.55 respectively. Payment on subsidies during 2022-23 (₹ 26,166 crore) increased by 11.99 *per cent* from the previous year (₹ 23,364 crore).

The biggest component of the subsidy outgo of the GoR was the subsidy to the Power Sector which accounted for 97.09 *per cent* (₹ 25,405 crore) of the total subsidy. During 2022-23, subsidy was given to the Power Sector mainly on account of non-increase of Power Tariff (₹ 22,174.26 crore) and grants (tariff grant) receivable from the State government to the electricity distribution corporations (₹ 1,300.00 crore). Further, subsidy to Power Sector ranged from 96.20 *per cent* to 98.44 *per cent* of the total subsidy provided by GoR during 2018-19 to 2022-23.

Power Sector subsidy (₹ 25,405 crore) increased by 12.19 *per cent* (₹ 2,761 crore) over the previous year (₹ 22,644 crore) mainly due to increase of ₹ 2,368 crore as assistance to Distribution Companies on account of non-increase of Power Tariff.

The second biggest component of Subsidies in 2022-23 was Crop Husbandry (₹ 649.31 crore) which increased by 17.78 *per cent* from ₹ 551.30 crore in 2021-22. However, subsidy under the National Food Security Scheme decreased by 39.96 *per cent* from ₹ 113.64 crore in 2021-22 to ₹ 68.23 crore in 2022-23.

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

Financial assistance to the tune of ₹ 49,443.69 crore was provided by the State Government to Local bodies and Other Institutions by way of grants and loans in 2022-23. During 2022-23, the financial assistance to Local bodies and Other Institutions marginally increased by 0.65 *per cent* in comparison to previous year (₹ 49,126.65 crore). Further, during the period 2018-23, the overall financial assistance to Local Bodies and Other Institutions constituted 20.90 *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 2018-23 is given in **Table 2.23**.

Table 2.23: Financial Assistance to Local Bodies and other institutions

(₹ in crore)

S. No.	Financial Assistance to Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
	(A) Local Bodies					
1.	Municipal Corporations and Municipalities	3,811.13	3,781.24	5,205.98	5,542.19	6,229.12
2.	Panchayati Raj Institutions	14,834.25	15,270.45	14,543.19	21,585.50	20,766.58
	Total (A)	**18,645.38**	**19,051.69**	**19,749.17**	**27,127.69**	**26,995.70**
	(B) Others					
3.	Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	1,452.88	1,487.70	1,267.73	1,393.81	1,892.14
4.	Development Authorities	13.65	12.41	12.87	28.48	39.02
5.	Hospitals and Other Charitable Institutions	1,241.07	898.43	430.43	1,539.23	1,859.75
6.	Other Institutions	13,509.23	19,574.59	18,284.48	19,037.44	18,657.08[9]
	Total (B)	**16,216.83**	**21,973.13**	**19,995.51**	**21,998.96**	**22,447.99**
	Total (A+B)	**34,862.21**	**41,024.82**	**39,744.68**	**49,126.65**	**49,443.69**
7.	GIA on Salary	5,690.64	5,132.98	4,683.66	6,639.46	7,468.09
8.	GIA for creation of Capital assets	799.14	5,197.63	989.72	578.69	267.35
9.	GIA for non-salary	28,372.31	30,686.40	34,041.57	41,905.84	41,708.25
10.	GIA given in kind	Information not provided by the State government				
11.	Revenue Expenditure	1,66,773	1,76,485	1,78,309	2,09,790	2,26,479
12.	Assistance (A+B) as percentage of Revenue Expenditure	20.90	23.25	22.29	23.42	21.83

Source: Finance Accounts

9. It included mainly grants given for (i) General Education: ₹ 5,105.59 crore; (ii) Crop Husbandry: ₹ 2,351.78 crore; (iii) Co-operative Institutions: ₹ 2,079.65 crore; (iv) Family Welfare: ₹ 1,934.50 crore; (v) Government Companies: ₹ 1,136.05 crore. (vi) Relief on account of Natural Calamities: ₹ 903.64 crore and (vii) Taxes on Sales, Trade etc.: ₹ 495.51 crore.

As can be seen from table above, financial assistance to local bodies and other institutions has continuously increased over the five-year period from ₹ 34,862.21 crore in 2018-19 to ₹ 49,443.69 crore in 2022-23.

The overall financial assistance given for salary, creation of assets and for non-salary purposes has increased over the five-year period. Moreover, share of financial assistance on salary, creation of capital assets, and for non-salary purpose during 2022-23 was 15.11 *per cent*, 0.54 *per cent* and 84.36 *per cent* respectively, with respect to the total financial assistance to local bodies and other institutions.

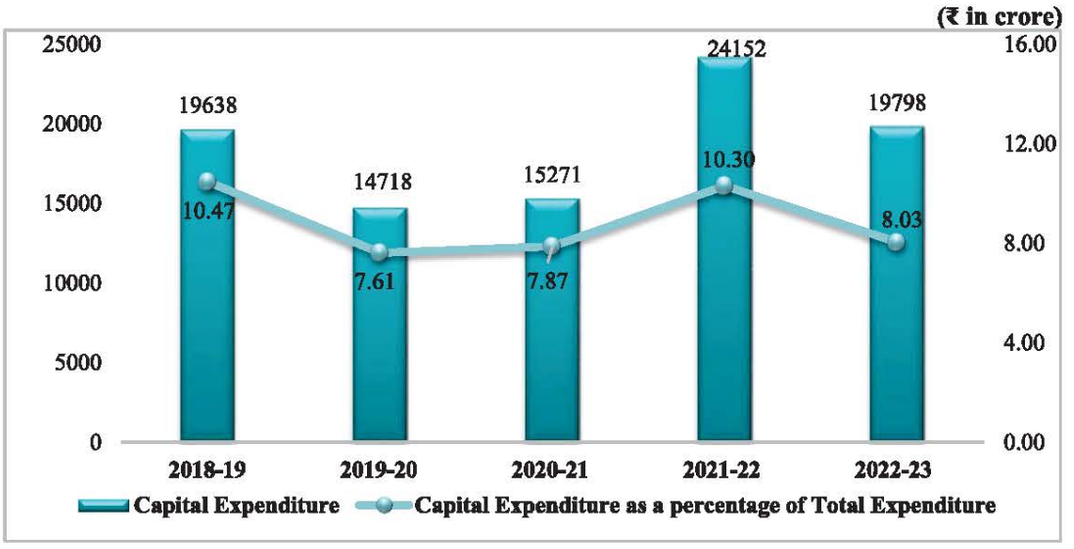
During 2022-23, major recipients of financial assistance were:

- Mahatma Gandhi National Rural Employment Guarantee Scheme to Zila Parishads (₹ 3,736.84 crore),
- Grant for Primary Schools to Panchayat Samitis (₹ 3,477.60 crore),
- General Expenditure on Integrated Education under Primary Education (₹ 2,940.79 crore),
- Grant under Pradhan Mantri Awas Yojana-Gramin to Zila Parishads (₹ 2,696.90 crore),
- Grant under State Finance Commission recommendations to Gram Panchayat (₹ 2,497.16 crore),
- National Rural Health Mission (₹ 1,901.48 crore),
- Octroi Reimbursement to Municipalities/Municipal Councils (₹ 1,436.97 crore),
- Octroi Reimbursement to Municipal Corporations (₹ 1,354.25 crore),
- Grant under State Finance Commission recommendations to Panchayat Samitis (₹ 1,110.51 crore),
- General Basic Grant under Central Finance Commission recommendations to Gram Panchayat (₹ 1,086.98 crore),
- Adhoc assistance for establishment to Panchayat Samitis (₹ 1,079.45 crore),
- Agriculture loan waiver scheme (₹ 1,000.00 crore),
- Grant under State Finance Commission recommendations to Municipalities/ Municipal Councils (₹ 918.59 crore),
- Rajasthan Medical Service Corporation for Free Medicine Distribution Scheme (₹ 700.00 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 2018-23 is indicated in **Chart 2.14**.

Chart 2.14: Capital expenditure in the State



The percentage share of capital expenditure in the total expenditure decreased from 10.30 *per cent* in 2021-22 to 8.03 *per cent* during 2022-23.

2.4.3.1 Major changes in Capital Expenditure

Table 2.24 highlights the cases of significant increase or decrease in various Heads of Accounts in Capital Expenditure during 2022-23 *vis-à-vis* the previous year.

Table 2.24: Capital Expenditure during 2022-23 compared to 2021-22

(₹ in crore)

S. No.	Major Heads of Accounts	2021-22	2022-23	Increase/ Decrease (-)
1.	4202- Capital Outlay on Education, Sports, Art and Culture	627.20	1,446.64	819.44
2.	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	187.48	558.58	371.10
3.	4215- Capital Outlay on Water Supply and Sanitation	4,917.78	2,372.73	(-)2,545.05
4.	5054- Capital Outlay on Roads and Bridges	4,161.86	2,596.28	(-)1,565.58
5.	4217- Capital Outlay on Urban Development	3,067.98	1,945.62	(-)1,122.36

Source: Finance Accounts

During 2022-23, Capital expenditure decreased by 18.03 *per cent* (₹ 4,354 crore) over the previous year. This decrease was mainly under Capital Outlay on Water Supply and Sanitation (₹ 2,545 crore) and Roads and Bridges (₹ 1,566 crore).

2.4.3.2 Quality of capital expenditure

If the State Government keeps on making investments in loss making Government companies, whose net worth has completely eroded, there are no chances of return on investment. The State Government may take requisite steps to bring efficiency in their operations.

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 21 of the Finance account gives the details of the investments of the State Government as on 31 March 2023. Trends of return on investment in companies, corporations and co-operative banks, Joint ventures and societies for the years 2018-19 to 2022-23 are depicted in **Table 2.25**.

Table 2.25: Returns on Investment

Investment/Returns/Cost of Borrowings	2018-19	2019-20	2020-21	2021-22	2022-23
Investment at the end of the year (₹ in crore)	49,861.39	52,208.91	52,784.40	56,475.10	59,291.41
Returns (₹ in crore)	55.80	54.47	2.89	87.48	28.71
Returns *(per cent)*	0.1	0.1	0.01	0.15	0.05
Average rate [10] of interest on Government borrowings *(per cent)*	7.3	7.1	6.60	6.44	6.32
Difference between interest rate and returns *(per cent)*	7.2	7.0	6.59	6.29	6.27
Difference between interest on Government borrowings and return on investment (₹in crore)#	3,590.02	3,654.62	3,478.49	3,552.28	3,717.57

Source: Finance Accounts

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

During 2022-23, the return on investment was ₹ 28.71 crore (0.05 *per cent*). The return varied between 0.01 *per cent* and 0.15 *per cent* during 2018-23 while the average rate of interest paid by the State Government on its borrowings was in the range of 6.32 *per cent* to 7.30 *per cent* during the same period. Over the past five years, the difference in cost of Government borrowings and return on investments in PSUs was to the tune of ₹ 17,992.98 crore.

Return on investment in share capital invested in Public Sector Undertakings (PSUs) is 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 2.26** presents the outstanding loans and advances as on 31 March 2023 and interest receipts *vis-à-vis* interest payments during the last five years.

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

Table 2.26: Quantum of loans disbursed and recovered

(₹ in crore)

S. No.	Quantum of loans disbursed and recovered	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Opening Balance of loans outstanding	**37,308**	**23,263**	**9,848**	**9,966**	**8,213**
2.	Amount advanced during the year	1,113	2,255	491	621	175
3.	Amount recovered during the year	15,158*	15,670*	373	2,374	420
4.	Closing Balance of the loans outstanding	**23,263**	**9,848**	**9,966**	**8,213**	**7,968**
5.	Net addition during the year (disbursement-recovery)	(-) 14,045	(-) 13,415	118	(-)1,753	(-)245
6.	Interest received	4,390	2,568	1,253	55	238
7.	Interest rate on Loans and Advances given by the Government.	14.50	15.51	12.65	0.61	2.94
8.	Rate of Interest paid on the outstanding borrowings of the Government	7.32	7.12	6.60	6.44	6.32
9.	Difference between the rate of interest paid and interest received (*per cent*)	(+) 7.18	(+) 8.39	(+) 6.05	(-)5.83	(-)3.38

Source: Finance Accounts

* *Including the UDAY loans converted to equity, subsidy and Grant-in-aid: 2018-19 = ₹ 15,000 crore and 2019-20 = ₹ 14,722 crore.*

Total loans and advances (₹ 7,968 crore) included loans and advances of ₹ 4,581 crore (57.49 *per cent*) given to Power Projects. The amount of loans and advances disbursed decreased from ₹ 621 crore in 2021-22 to ₹ 175 crore (Economic Services) in 2022-23.

(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 2023, is given in **Table 2.27** and **Table 2.28**.

Table 2.27: Age profile of incomplete projects as on 31 March 2023 (₹ in crore)

Year (Commence-ment)	No of incomplete projects	Estimated cost (including revised cost)	Expenditure (as on 31 March 2023)
Upto 2013-14	45	23,136.50	19,267.16
2014-15	0	0.00	0.00
2015-16	1	311.49	243.00
2016-17	9	1,529.30	1,108.58
2017-18	19	5,660.03	3,236.48
2018-19	20	3,788.54	2,391.68
2019-20	6	121.71	66.34
2020-21	6	125.78	104.27
2021-22	144	10,669.14	2,781.97
2022-23	97	4,518.60	1,469.75
Total	**347**	**49,861.09**	**30,669.23**

Table 2.28: Department-wise profile of incomplete projects as on 31 March 2023 (₹ in crore)

Department	No. of incomplete projects	Estimated cost (including revised cost)	Expenditure (as on 31 March 2023)
Water Resources	72	19,965.94	14,236.20
Public Works	222	7,147.60	3,257.55
Public Health Engineering	53	22,747.55	13,175.48
Total	**347**	**49,861.09**	**30,669.23**

Source: Finance Accounts

As per the information furnished by the State Government, there were 347 incomplete projects (more than ₹ 10 crore each) as on 31 March 2023, on which an amount of ₹ 30,669.23 crore had been spent which was 11.71 *per cent* of the cumulative capital outlay (₹ 2,61,965.13 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 (August 2023) by the PPP Cell, 195 projects amounting to ₹ 17,447.53 crore were completed and 29 projects amounting to ₹ 4,342.66 crore were under progress as on 31 March 2023. Besides, 31 projects amounting to ₹ 10,829.90 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 2.29**.

Table 2.29: 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	74	8,546.25	11	2,812.27	-	-
2.	Urban Infrastructure	27	560.67	9	506.67	19	7,122.45
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	963.00
	Total	**195**	**17,447.53**	**29**	**4,342.66**	**31**	**10,829.90**

Source: Information provided by Planning Department

Scrutiny of the budget documents of 2022-23 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 2.30, 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 2018-19 and 2022-23.

Table 2.30: 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 2018-19	16.38	15.58	14.76	5.07
2.	Rajasthan 2018-19	20.57	11.07	18.76	6.33
3.	Average of States other than NE and Himalayan States 2022-23	15.79	15.22	14.85	5.68
4.	Rajasthan 2022-23	17.43	8.10	18.47	6.27

Source: For GSDP of Rajasthan, the information was collected from the Directorate of Economics and Statistics, GoR and Finance Accounts.

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 2018-19 and the gap has widened in 2022-23.

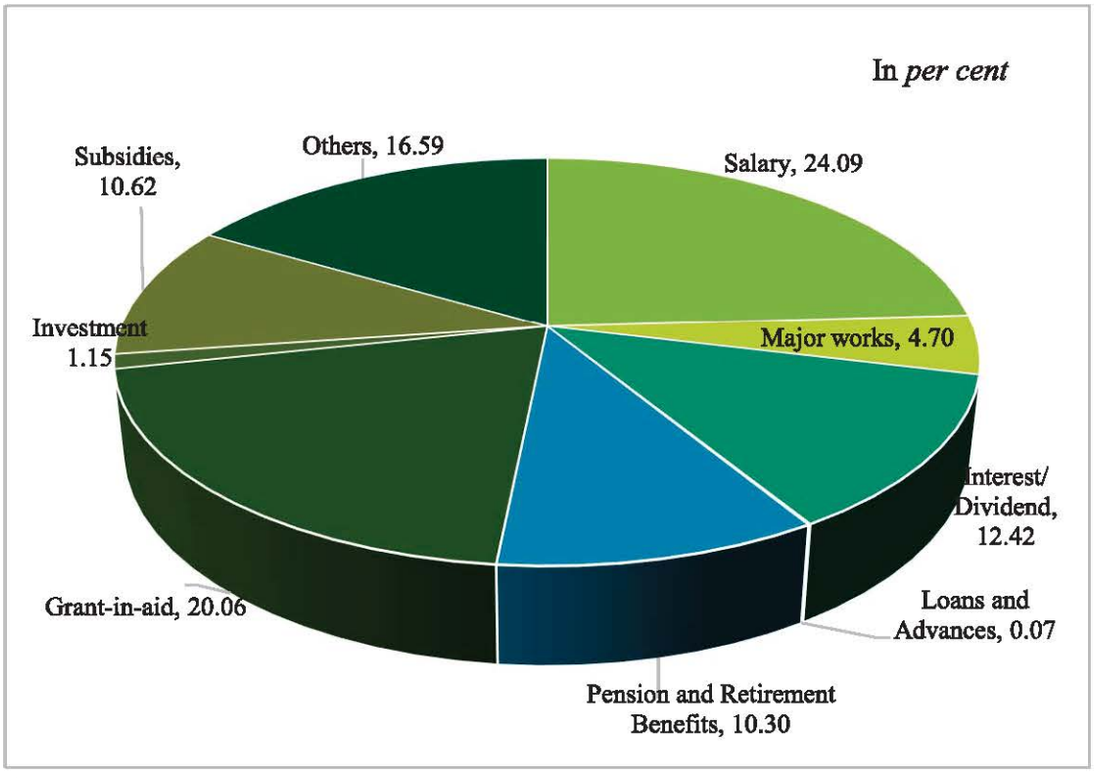
- Rajasthan has been consistently devoting more resources as a percentage of Total Expenditure towards Education than the Average of States other than NE and Himalayan States, though it has come down in 2022-23 as compared to 2018-19.

- 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 2018-19, however it was lower in 2022-23 than in 2018-19.

2.4.5 *Object head wise expenditure*

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

Chart 2.15: Object Head wise expenditure during 2022-23



Source: Finance Accounts

During 2022-23 expenditure on Salary, Pension and Interest/Dividend accounted for 46.81 *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 2.31**.

Table 2.31: Component-wise net balances* in Public Account as of 31 March

(₹ in crore)

S. No.	Sector	Sub Sector	2018-19	2019-20	2020-21	2021-22	2022-23
1.	I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	**5,383**	**3,991**	**4,857**	**2,461**	**5,337**
2.	J. Reserve Funds	(a) Reserve Funds bearing Interest	587	3,094	697	188	628
		(b) Reserve Funds not bearing Interest	(-) 20	1,236	664	1,156	1843
		Sub Total	**567**	**4,330**	**1,361**	**1,344**	**2,471**
3.	K. Deposits and Advances	(a) Deposits bearing Interest	436	2,150	3,604	2,181	4,853
		(b) Deposits not bearing Interest	3,620	2,875	(-) 733	5,280	(-) 3,405
		(c) Advances	-	-	-	-	-
		Sub Total	**4,056**	**5,025**	**2,871**	**7,461**	**1,448**
4.	L. Suspense and Miscellaneous	(a) Suspense	(-) 30	105	125	(-)72	(-) 41
		(b) Other Accounts	(-) 27	(-) 19	(-) 9	(-) 9	(-) 11
		(c) Accounts with Governments of Foreign Countries	-	-	-	-	-
		(d) Miscellaneous	-	-	-	-	-
		Sub Total	**(-) 57**	**86**	**116**	**(-) 81**	**(-) 52**
5.	M. Remittances	(a) Money Orders, and other Remittances	8	4	-	-	**(-) 1**
		(b) Inter- Governmental Adjustment Account	1	(-) 12	12	-	-
		Sub Total	**9**	**(-) 8**	**12**	-	**(-) 1**
	Total		**9,958**	**13,424**	**9,217**	**11,185**	**9,203**

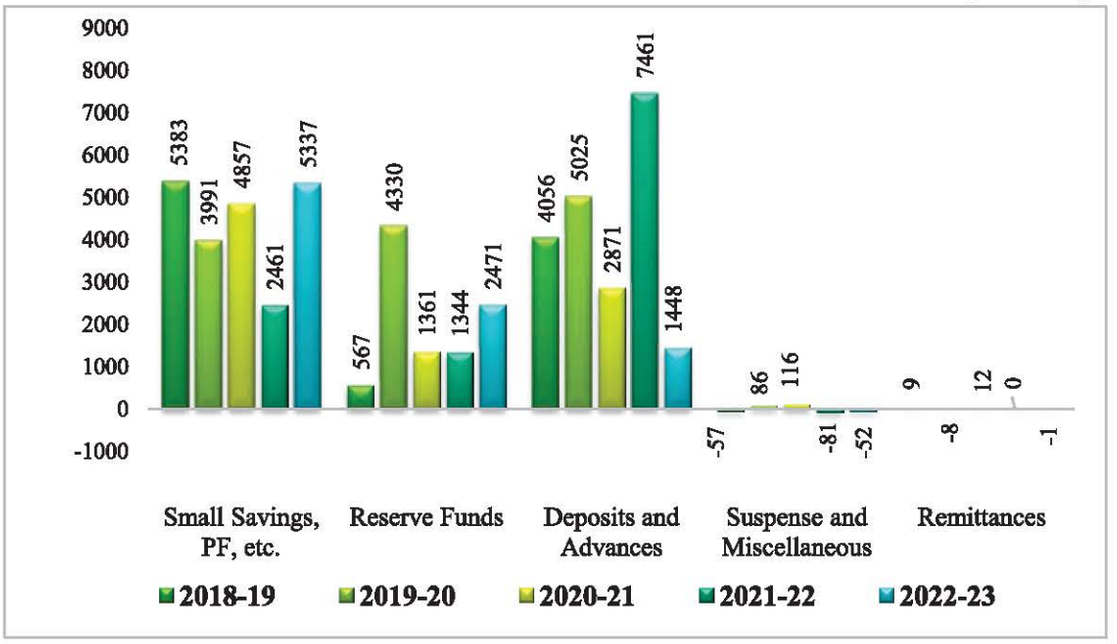
Source: Finance Accounts

** 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 ₹ 9,958 crore in 2018-19 to ₹ 9,203 crore in 2022-23. During 2022-23, net Public Account Receipts decreased by 17.72 *per cent* over the previous year which led to decrease liability of the government in Public Account.

Chart 2.16: Yearly changes in composition of Public Account balances

(₹ in crore)



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 2023, there was ₹ 15,058.62 crore in 24 Reserve Funds in Public Accounts including ₹ 5,345.34 crore in three interest bearing funds. The balances lying in the Reserve Funds are given in **Table 2.32** below:

Table 2.32: Details of Reserve Funds

(₹ in crore)

S. No	Name of Reserve Fund	Balances as on 31 March 2023
A	**Reserve Funds bearing Interest**	**5,345.34**
1.	State Disaster Response Fund	3,181.23
2.	State Compensatory Afforestation Fund	1,347.12
3.	State Disaster Mitigation Fund	816.99
B	**Reserve Funds not bearing Interest**	**9,713.28**
1.	Guarantee Redemption Fund	7,628.97
2.	Rajasthan Transport Infrastructure Development Fund	594.10
3.	Dedicated Road Safety Fund	377.63
4.	Water Conservation Cess Fund	335.05
5.	State Road and Bridges Fund	219.88
6.	Natural and Man-made Disaster Relief Fund	136.53
7.	Rajasthan Cow Protection and Promotion Fund	115.33
8.	Other Reserve Funds	305.79
	Total (A+B)	**15,058.62**

Source: Finance Accounts

- ***Operative Reserve Funds***

During 2022-23, a sum of ₹ 12,718.15 crore was credited to 20 operative Reserve Funds of the state which mainly included State Road and Bridges Fund (₹ 3,000.00 crore), State Disaster Response Fund (₹ 1,825.87 crore), Rajasthan Transport Infrastructure Development Fund (₹ 892.28 crore), Development funds for Animal Husbandry Purposes (₹ 857.56 crore) and Guarantee Redemption Fund (₹ 1,556.53 crore).

- ***Inoperative Reserve Funds***

As per Finance Account 2022-23, four[11] non-interest bearing Reserve Funds (₹ 3.27 crore) were inactive for more than five years.

11. (i) Deposit of Special Fees (Peripheral) for the Development of Converted Residential Land: ₹ 324.59 lakh, (ii) Rajasthan Development and Poverty Mitigating Fund: ₹ 1100 only, (iii) Transfer from/to Capital Account- Amount received from KFW Germany for Water Supply Scheme PMC Churu: ₹ 2.22 lakh and (iv) Rajasthan State Investment Funds ₹ 979 only.

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 1 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 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 ₹ 1,659.20 crore (Central share: ₹ 1,244.80 crore and State share: ₹ 414.40 crore) to the SDRF during 2022-23. It was found that out of the Central share of ₹ 1,244.80 crore, GoI had issued (01 July 2022) sanction for ₹ 622,40 crore towards the first instalment of SDRF which was transferred on 19 July 2022 by the State Government along with its share (₹ 207.20 crore) after a delay of three 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 ₹ 155.60 crore for SDMF for the year 2022-23 (on 31 March 2023) and transferred ₹ 207.40 crore (Central share: ₹ 155.60 crore and State share: ₹ 51.80 crore) to SDMF on 01.05.2023 with a delay of 16 days.

(iii) Audit scrutiny revealed that the State government paid an interest of ₹ 107.63 crore and ₹ 26.99 crore on uninvested amount of SDRF and SDMF respectively during 2022-23.

Failure to invest the unspent SDRMF balance in the instruments prescribed as per guidelines resulted in loss of revenue for the State Government.

During 2022-23, expenditure of ₹ 1,136.54 crore was incurred on the budget head 'Relief on Account of Natural Calamities', out of which ₹ 1,127.03 crore was met from SDRF (excluding Administration expenses of ₹ 9.51 crore) as per details given in **Table 2.33**.

Table 2.33: 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	41.13
		104- Supply of Fodder	55.85
		800- Other Expenditure	452.81
		Sub Total	**549.79**
2.	**2245- Relief on Account of Natural Calamities 02- Floods, Cyclones etc.**	101-Gratuitous Relief	52.53
		102-Drinking Water Supply	-
		106-Repairs and Restoration of Damaged Roads and Bridges	156.82
		107- Repairs and restoration of damaged Government Office Buildings	0.73
		111- Ex-gratia payment to bereaved families	1.76
		113- Assistance for repairs/reconstruction of Houses	32.54
		114- Assistance to farmers for purchase of Agriculture Inputs	316.21
		117- Assistance to farmers for purchase of livestock	0.27
		122-Repairs and Restoration of Damaged Irrigation and Flood Control Works	16.48
		282- Public Health	(-) 0.10
		Sub Total	**577.24**
	Grand Total		**1,127.03**
3.	**2245- Relief on Account of Natural Calamities 80- General**	800-Other Expenditure (Administration Expenses)	9.51
		Sub-Total	**9.51**
		Total	**1,136.54**

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 ₹ 7,628.97 crore as on 31st March 2023 which was 7.28 *per cent* of outstanding guarantees (₹ 1,04,832.45 crore).

As of 1st April 2022, the opening balance in the Fund was ₹ 6,072.44 crore. During the year 2022-23, a sum of ₹ 1,372.37 crore (₹ 37.90 crore belonging to the period 2021-22 and ₹ 1,334.47 crore[12] of 2022-23) was transferred into the Fund and no guarantee was invoked. In addition to this, an amount of ₹ 184.16 crore was received by the Government as interest on investment made from the Fund during 2022-23. As

12. ₹ 1,338.86 crore received under head '0075-108' against receivable guarantee fee of ₹ 1,386.03 crore.

of 31st March 2023, the closing balance in the Fund was ₹ 7,628.97 crore, out of which only ₹ 6,766.39 crore was invested in the Treasury Bills of 364 days and remaining funds of ₹ 862.58 crore were lying un-invested.

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 2.34** below:

Table 2.34: 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 the year 2022-23	Total (3+4)	Amount transferred to the fund during 2022-23	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)	3,531.98	1,438.03	4,970.01	3,000.00	1,970.01
2.	Surcharge for conservation and propagation of cow and its progeny (Rules, 2016)	1,367.44	1,101.29	2,468.73	857.56	1,611.17
3.	Water Conservation cess (Rajasthan Electricity (Duty) Act, 1962)	986.99	309.62	1,296.61	249.19	1,047.42
4.	Building and Other Construction Workers' Welfare cess (Rules 2009)	500.62	624.32	1,124.94	500.87	624.07
5.	Infrastructure Development cess	380.12	530.71	910.83	892.28	18.55
6.	Surcharge for relief from Natural and Man-made disasters	0.00	530.65	530.65	137.38	393.27
	Total	**6,767.15**	**4,534.62**	**11,301.77**	**5,637.28**	**5,664.49**

Source: Finance Accounts

As seen from the above table, the State Government short transferred ₹ 5,664.49 crore in six Reserve funds/Deposit funds upto 31 March 2023 in violation of rules which is a deferred liability of the State Government. Against the Cess collection in respect of six cesses of ₹ 4,534.62 crore during 2022-23, the State Government transferred an amount of ₹ 5,637.28 crore resulting in overstatement of Revenue Deficit and Fiscal Deficit by ₹ 1,102.66 crore.

Further, during the current year, the State Government collected ₹ 2,565.88 crore in respect of four out of six 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 and (iv) Surcharge for relief from Natural and Man-made disasters and transferred only ₹ 1,745 crore. This resulted into short transfer of ₹ 820.88 crore which led to deferring the liability 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 in order 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 2018-19 to 2022-23 is depicted in **Chart 2.17.**

Chart 2.17: Position of outstanding liability during 2018-23



* *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 ₹ 3,13,374 crore in 2018-19 to ₹ 5,05,574 crore[13] in 2022-23. During 2022-23, it increased by 9.23 *per cent* over the previous year. These liabilities were more than twice the revenue receipts (₹ 1,94,988 crore) and more than four times the State's own resources (₹ 1,07,911 crore) during 2022-23.

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 2.35** presents the component-wise overall liability trends for the period 2018-23.

Table 2.35: Component wise liability trends

(₹ in crore)

S. No.		2018-19	2019-20	2020-21	2021-22	2022-23
1.	**Outstanding Overall Liability (2+3)**	**3,11,374***	**3,52,702***	**4,10,500***	**4,62,845***	**5,05,574***
2.	**Public Debt**	2,33,239	2,59,380	3,08,321	3,53,556	3,88,384
(i)	***Internal Debt***	*2,19,312*	*2,42,077*	*2,84,789*	*3,21,807*	*3,50,962*

13. Effective outstanding liability would be ₹ 4,93,702 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.

S. No.		2018-19	2019-20	2020-21	2021-22	2022-23
(ii)	***Loan from GoI***	*13,927*	*17,303*	*23,532*	*31,749*	*37,422*
3.	**Liabilities on Public Account**	78,135	93,322	1,02,179	1,09,289	1,17,190
(i)	*Small Savings, Provident Fund etc.*	*47,478*	*51,468*	*56,326*	*58,786*	*64,123*
(ii)	*Reserve funds Bearing Interest*	*738*	*3,832*	*4,529*	*3,345*	*4,668*
(iii)	*Reserve funds not Bearing Interest*	*1,101*	*4,179*	*4,610*	*2,984*	*2,776*
(iv)	*Deposits Bearing Interest*	*5,517*	*7,667*	*11,270*	*13,451*	*18,304*
(v)	*Deposits not Bearing Interest*	*23,301*	*26,176*	*25,444*	*30,723*	*27,319*
4.	**Rate of growth of outstanding Overall liability (*percentage*)**	10.74	13.27	16.39	12.75	9.23
5.	**GSDP**	9,11,519	9,98,679	10,19,442	12,18,193	14,13,620
6.	**Overall Liability/GSDP (*per cent*)**	34.16	35.32	39.82[14]	37.02[15]	34.92[15]
7.	**Total Liability Receipts during the year including public accounts receipts #**	2,08,734	2,37,596	2,68,770	3,02,174	2,90,718
8.	**Total Repayments during the year including Public Account disbursements #**	1,78,542	1,96,268	2,10,972	2,49,829	2,47,990
9.	**Net funds available**	30,192	41,328	57,798	52,345	42,728
10.	**Funds Available/Total Liability Receipts (*percentage*)**	14.46	17.39	21.50	17.32	14.70

Source: Finance Accounts

* *Including outstanding UDAY loans: 2018-19 = ₹ 51,636 crore, 2019-20=₹ 44,730 crore, 2020-21= ₹ 37,825 crore, 2021-22= ₹ 30,919 crore and 2022-23= ₹ 24,013 crore.*

\# *Excluding Ways and Means Advances.*

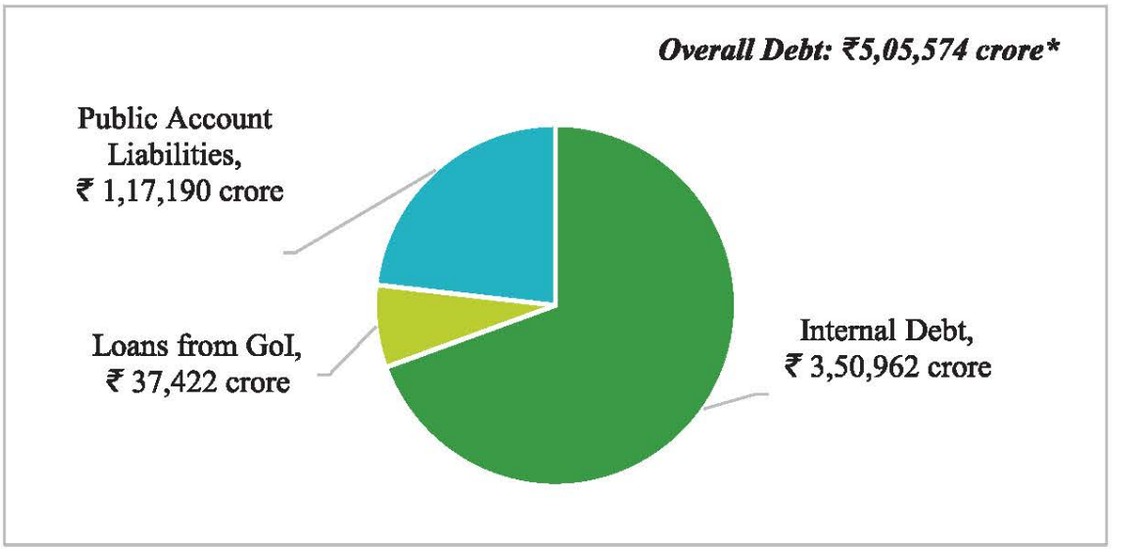
The effective outstanding overall debt would be ₹ 4,93,702 crore as the Department of Expenditure, GoI has decided that GST compensation of ₹ 11,872 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

During 2022-23, the overall liability increased by ₹ 42,729 crore from previous year mainly due to increase in public debt (₹ 34,828 crore) and public account liabilities (₹ 7,901 crore).

The overall liability-GSDP ratio decreased from 37.02 *per cent* in 2021-22 to 34.92 *per cent* in 2022-23. The State achieved the target of 38.20 *per cent* fixed under FRBM Act.

14. 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.
15. 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.

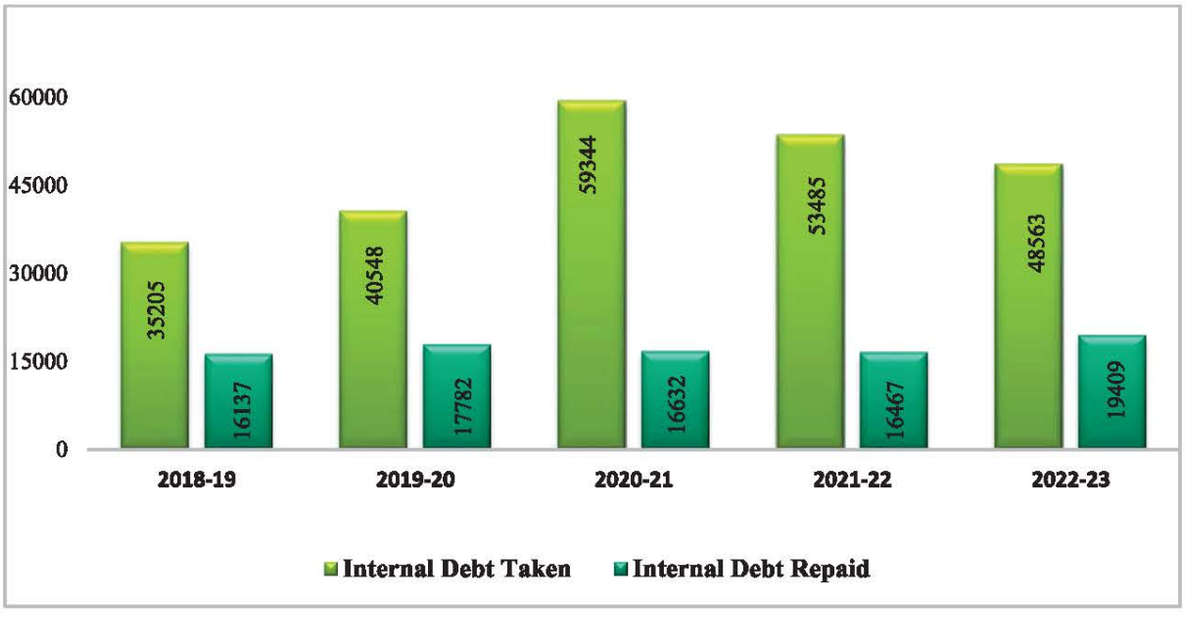
Chart 2.18: Break up of Outstanding Overall Debt at the end of Financial Year



* *Effective overall liability would be ₹ 4,93,702 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 ₹ 35,205 crore in 2018-19 to ₹ 48,564 crore in 2022-23 at a CAGR of 8.37 *per cent*, however, the Internal debt repaid has increased lower at a CAGR of 4.72 *per cent* from ₹ 16,137 crore in 2018-19 to ₹ 19,409 crore in 2022-23.

Components of fiscal deficit and its financing pattern

Table 2.36 presents item-wise net disbursement/outflow financing pattern of fiscal deficits of the State during 2018-19 to 2022-23.

Table 2.36: Components of fiscal deficit and its item-wise financing pattern

(₹ in crore)

		2018-19	2019-20	2020-21	2021-22	2022-23
	(a) Composition of Fiscal Deficit					
1	Revenue Deficit/ Surplus (-)	28,900	36,371	44,001	25,870	31,491
2	Net Capital Expenditure	19,618	14,698	15,257	24,121	19,782
3	Net Loans and Advances*	(-) 14,045	(-) 13,415	118	(-) 1,753	(-) 245
	Total (a)	**34,473**	**37,654**	**59,376**	**48,238**	**51,028**
	(b) Financing Pattern of Fiscal Deficit					
1	Market Borrowings	26,822	31,592	51,179	45,149	37,016
2	Loans from GoI	1,864	3,375	6,229	8,217	5,673
3	Special Securities Issued to National Small Saving Funds	(-) 1,560	(-) 1,585	(-) 1,584	(-) 1,585	(-) 1,585
4	Ways and Means	-	-	-	-	-
5	Loans from Financial Institutions	(-) 6,194	(-) 7,241	(-) 6,882	(-) 6,546	(-) 6,277
6	Small Savings, Provident Fund etc.	5,383	3,991	4,857	2,461	5,337
7	Deposits and Advances	4,056	5,025	2,871	7,461	1,448
8	Suspense and Miscellaneous	(-) 57	86	116	(-) 81	(-) 52
9	Remittances	09	(-) 8	12	0	(-) 1
10	Reserve Funds	567	4,330	1,361	1,344	2,471
	Total (b)	**30,890**	**39,565**	**58,159**	**56,420**	**44,030**
11	Increase (-)/ Decrease in Cash Balance (a-b)	3,583	(-) 1,911	1,217	(-) 8,182	6,998
12	Overall Fiscal Deficit (b+11)	34,473	37,654	59,376	48,238	51,028

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. Composition 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 continued to finance a major portion of fiscal deficit, however, its share in financing fiscal deficit decreased from 94 *per cent* in 2021-22 to 73 *per cent* in 2022-23. During 2022-23, the fiscal deficit of ₹ 51,028 crore was mainly met from Market Borrowings (₹ 37,016 crore), Loans from GoI (₹ 5,673 crore) and Small Savings, Provident Fund etc. (₹ 5,337 crore).

2.6.2 Debt profile: Maturity and Repayment

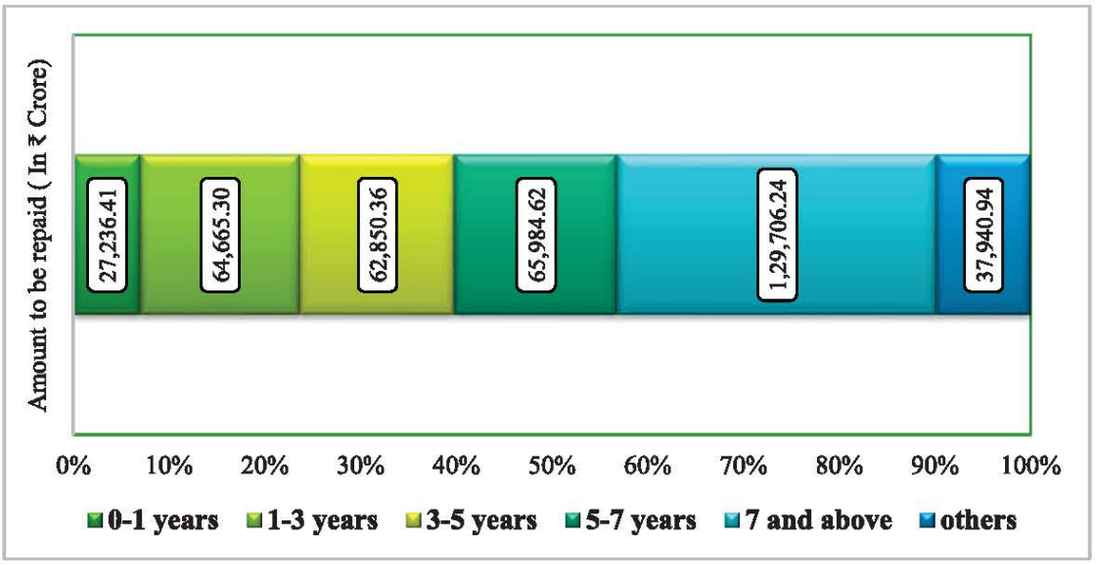
The Maturity Profile of the State Debt (amounts payable in respect of Internal debt and loans from GoI in different years) as on 31 March 2023 is depicted in **Table 2.37.**

Table 2.37: 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	27,236.41	7.01
2.	1 – 3	64,665.30	16.65
3.	3 – 5	62,850.36	16.18
4.	5 – 7	65,984.62	16.99
5.	7 and above	1,29,706.24	33.40
6.	Others[16]	37,940.94	9.77
	Total	**3,88,383.87**	**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 2023 indicates that out of the outstanding public debt of ₹ 3,88,383.87 crore, 56.83 *per cent* (₹ 2,20,736.69 crore) is payable within the next seven years, 33.40 *per cent* (₹ 1,29,706.24 crore) is in the maturity bracket of more than seven years while the repayment schedule of the remaining amount (₹ 37,940.94 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.

As per information provided by the Finance Department, GoR (June 2023) the repayment schedule of outstanding market loans and interest on these loans for the years 2023-24 to 2055-56 is depicted below in **Table 2.38.**

16. Payment schedule of this amount is not available in record.

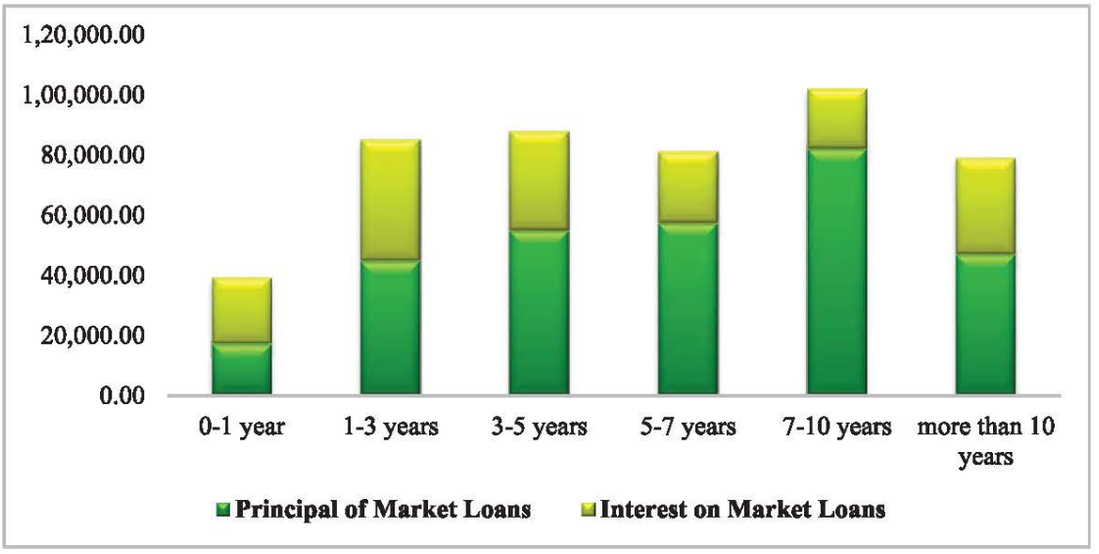
Table 2.38: Repayment schedule of Market Loans and Interest on Market Loans

S. No.	Period of repayment (Years)	Repayment of Market Loans (Principal) (₹ in crore)	Repayment of Market Loans (Interest) (₹ in crore)
1.	0 – 1	17,000.00	22,195.72
2.	1 – 3	44,600.00	40,286.70
3.	3 – 5	54,736.78	33,040.82
4.	5 – 7	57,200.04	23,809.52
5.	7 -10	81,860.00	20,184.89
6.	More than 10	46,806.00	31,975.72
	Total	**3,02,202.82**	**1,71,493.37**

Source: Information provided by the Finance Department.

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

(₹ in crore)



As shown above, the State will have to repay ₹ 61,600 crore of market loans and pay interest of ₹ 62,482.42 crore in next three financial years i.e. up to 2025-26. In the following two years up to 2027-28, principal of ₹ 54,736.78 crore and interest of ₹ 33,040.82 crore will be payable. Average annual outgo of principal repayment and interest will be approximately ₹ 42,372 crore during next five years up to 2027-28.

In the period from 2028-29 to 2032-33, loans of ₹ 1,39,060.04 crore and interest of ₹ 43,994.41 crore will be payable. As such, the State will have to repay approximately ₹ 36,610.89 crore annually on an average during the period 2028-29 to 2032-33.

2.7 Debt Sustainability Analysis (DSA)

Debt sustainability analysis has been carried out on the basis of fiscal and debt parameters; Domar approach 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 2018-19 is given in **Table 2.39.**

Table 2.39: Trends in debt Sustainability indicators

S.No.	Debt Sustainability Indicators	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Overall liability (₹ in crore) (as on 31st March of the year)	3,11,374	3,52,702	4,10,500$	4,62,845$$	5,05,574$$
2.	Outstanding Public Debt* (₹ in crore)	2,33,239	2,59,380	3,08,321@	3,53,556@	3,88,384@
3.	Rate of Growth of Outstanding Public Debt (*per cent*)	9.86	11.21	18.87	14.67	9.85
4.	GSDP (₹ in crore)	9,11,519	9,98,679	10,19,442[17]	12,18,193[18]	14,13,620[19]
5.	Rate of Growth of GSDP (*per cent*)	9.49	9.56	2.08	19.50	16.04
6.	Public Debt/GSDP *(per cent)*	25.59	25.97	29.79[20]	28.05[21]	26.63[21]
7.	Overall Liability/GSDP *(per cent)*	34.16	35.32	39.82[20]	37.02[21]	34.92[21]
8.	Public Debt Maturity profile of repayment of State debt – including default history, if any (₹ in crore)	16,096	17,702	16,556	16,394	19,345
9.	Public Debt Receipts (₹ in crore) ##	37,847	44,757	66,480	62,821	55,647
10.	Public Debt Repayment (₹ in crore)##	16,915	18,616	17,539	17,586	20,820
11.	Interest paid on Outstanding Public Debt (₹ in crore)	17,804	19,236	20,720	23,060	25,393
12.	Revenue deficit (-)/ surplus without interest payment	(-) 7,205	(-) 12,728	(-) 18,799	2,230	(-) 889
13.	Percentage of overall interest payment to Revenue deficit	(-) 75.07	(-) 65.01	(-) 57.28	108.62	(-) 97.18
14	Average interest rate of Outstanding Public Debt (*per cent*)	7.99	7.81	7.30	6.97	6.85
15.	Percentage of Interest payment on Outstanding Public Debt to Revenue Receipt	12.91	13.73	15.43	12.54	13.02
16.	Percentage of Public Debt Repayment to Public Debt Receipt	44.69	41.59	26.38	27.99	37.41
17.	Net Public Debt available to the State# (₹ in crore)	3,128	6,905	28,221	22,175	9,434
18.	Net Public Debt available as *per cent* to Public Debt Receipts	8.26	15.43	42.45	35.30	16.95
19.	Primary deficit (-)/Primary Surplus(+)	(-) 12,778	(-) 14,011	(-) 34,174	(-) 20,138	(-) 20,426
20.	Debt Stabilization (Quantum spread + Primary deficit) **	(-) 9,279	(-) 9,472	(-) 50,028	22,675	14,175

Source: Finance Accounts

$ *The effective debt would be ₹ 4,05,896 crore as GST compensation of ₹ 4,604 crore given to the States 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 debt would be ₹ 4,50,973 crore and ₹ 4,93,702 crore for 2021-22 and 2022-23 respectively as GST compensation of ₹ 11,872 crore given to the States 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.*

17. Revised Estimate-II
18. Revised Estimate-I
19. Advance Estimate
20. 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.
21. 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.

* *Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004- Loans and Advances from the Central Government.*

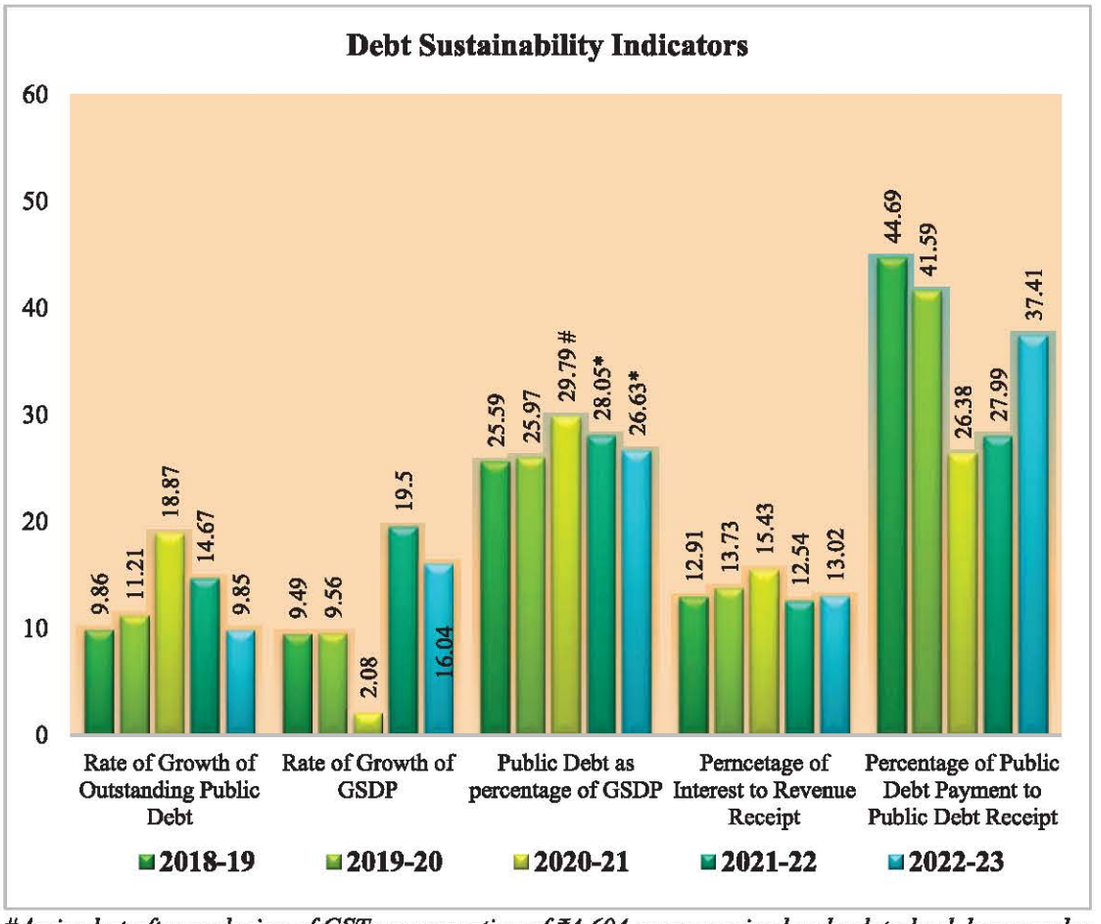
\# *Net debt available to the State Government is calculated as excess of Public debt receipts over Public debt repayment and interest payment on Public Debt.*

\## *Excluding Ways and Means Advances*

@ *During 2020-21, 2021-22 and 2022-23, outstanding Public Debt included ₹ 4,604 crore, ₹ 11,872 crore and ₹ 11,872 crore respectively in lieu of back-to-back loan on account of GST compensation shortfall.*

** *Quantum spread= Public Debt * (GSDP growth rate – interest rate of outstanding public debt). While calculating Quantum spread for years 2020-21,2021-22 and 2022-23, figures of back-to-back loan of ₹ 4,604 crore, ₹ 11,872 crore and ₹ 11,872 crore respectively, in lieu of back-to-back loan on account of GST compensation shortfall, has been excluded from Public Debt.*

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 2.39** revealed the following:

- The debt-GSDP ratio decreased from 37.02 *per cent* in 2021-22 to 34.92 *per cent*[22] in 2022-23. However, taking into account the off-budget borrowings

22. The effective debt to GSDP ratio has been arrived at after exclusion of GST compensation of ₹ 11,872 crore received as back to back loan during 2020-21 and 2021-22 under debt receipts from the outstanding overall debt.

of ₹ 1,279.39 crore, resorted to by the State during the year, the total outstanding liability at the end of March 2023 worked out to ₹ 4,94,980.88 crore against ₹ 4,93,701.49 crore. Consequently, the overall liability as a percentage of GSDP at the end of the year (34.92 *per cent*) was understated by 0.09 *per cent*.

- The burden of interest payment on public debt as percentage of revenue receipts increased from 12.54 *per cent* in 2021-22 to 13.02 *per cent* in 2022-23 due to increase in Public debt.
- The percentage of public debt repayment to public debt receipts during 2022-23 increased to 37.41 *per cent* as against 27.99 *per cent* in 2021-22.

(B) Domar Model: An analysis on debt sustainability was carried out based on a study by E.D Domar [Domar, 1944]. The Domar model[23] states that the necessary premise for ensuring stability of public indebtedness is that the interest rates for government loans should not exceed the growth rate of GDP.

The dynamics of public debt depending on the interest rate, growth rate of GSDP and the primary budget balance are as follows:

g-r (g - real economic growth rate; r - real interest rate)	S<0(primary deficit)	S>0(primary surplus)
g-r> 0 (strong economic growth)	Public debt as percentage of GSDP should converge to a stable level greater than zero.	Public debt as percentage of GSDP should converge to a stable level less than zero leading to public savings.
g-r<0 (slow economic growth)	Public debt as percentage of GSDP should increase indefinitely, without converging to a stable level.	Undefined situation.

The results of applying the above parameters in the case of Rajasthan, are shown in **Table 2.40.**

Table 2.40: Debt sustainability analysis based on Domar Model

Year	Real Growth (g)	Real Interest (r*)	(Domar gap) (g-r)	Primary Deficit(-)/ Surplus(+) (₹ in crore)	Remarks
(1)	(2)	(3)	(4=2-3)	(5)	(6)
2018-19	2.4	5.0	(-) 2.6	(-) 12,778	As g-r<0 and s<0
2019-20	5.2	1.8	3.4	(-) 14,011	As g-r> 0 and s<0
2020-21	(-) 2.0	2.91	(-) 4.91	(-) 34,174	As g-r<0 and s<0
2021-22	11.4	1.54	9.86	(-) 20,138	As g-r> 0 and s<0
2022-23	8.2	(-) 0.61	8.81	(-) 20,426	

Source: Finance Accounts and Economic Review 2022-23, Department of Economics and Statistics, GoR and Ministry of Statistics and Programme Implementation, GoI.

* Real Interest rate is calculated as difference of Real growth rate (Growth rate of GSDP at constant prices) and Real Interest rate (Nominal interest rate adjusted for inflation)

It can be observed that primary deficit in all the five years remained negative and increased from ₹ 12,778 crore in 2018-19 to ₹ 20,426 crore in 2022-23. The g-r (Domar gap) was negative during 2018-19 and 2020-21, indicating that public debt as

23. Domar model does not take into account maturity profile, composition, cost and risk characteristics of debt stock.

percentage of GSDP could increase indefinitely. The economic slowdown on account of the COVID-19 pandemic had resulted in a negative growth of GSDP during 2020-21. The resurgence of the economy during 2021-22 and 2022-23, resulted in positive g-r (Domar gap), thereby indicating that the public debt as a percentage of GSDP would converge to a stable level greater than zero. However, there has been a consistent increase in the Public Debt Repayment to Public Debt Receipt ratio over the last two years which suggests that economic growth is not robust enough to service the debt. Also, the state has consistently reported a negative primary balance from the year 2018-19 to the present, it becomes evident that depending solely on economic growth (expressed as g-r>0 from 2021-23) would not suffice to cover the debt obligations of the state and thus, based on two years of positive domar gap it is too early to conclude that debt is on the path of stabilisation.

Net availability of borrowed funds

Net availability of borrowed funds is defined as the ratio of the public debt redemption (Principal + Interest payments) to public debt receipts and indicates the extent to which the debt receipts are used for redemption of old public debt.

The net fund available from borrowing for current operations after providing for interest and principal repayment increased from ₹ 3,128 crore in 2018-19 to ₹ 9,434 crore in 2022-23. However, the net public debt available as a percentage of Public debt receipts declined from 35.30 *per cent* in 2021-22 to 16.95 *per cent* in 2022-23 indicating a greater share of debt receipts are being utilised towards redemption of old public debt indicating a deteriorating debt situation.

(C) Details of the achievements vis-à-vis targets set in the MTFP are shown in **Table 2.41**:

Table 2.41: Achievements vis-à-vis targets set in MTFP

Fiscal Parameters		Achievement vis-à-vis targets set in the MTFP/FRBM Act				
		2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Deficit (-)/ Surplus (+) to Revenue Receipt (in *per cent*)	T	(-) 11.51	(-) 16.47	(-) 7.12	(-) 12.88	(-) 10.93
	A	(-) 20.96	(-) 25.96	(-) 32.76	(-) 14.07	(-) 16.15
Fiscal Deficit (-)/ Surplus (+) to GSDP (in *per cent*)	T	(-) 2.98	(-) 3.19	(-) 2.99	(-) 3.98	(-) 4.36
	A	(-) 3.78	(-) 3.77	(-) 5.82	(-) 3.96	(-) 3.61
Ratio of total outstanding liability to GSDP (in *per cent*)	T	32.76	33.13	33.12	38.15	39.80
	A	34.16	35.32	39.82[24]	37.02[25]	34.92[25]

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 last five years. Revenue Deficit as percentage of Revenue Receipt decreased from 20.96 *per cent* in 2018-19 to 16.15 *per cent* in 2022-23, however, it increased over the previous year (14.07 *per cent*). The State Government failed to achieve the MTFP targets of Fiscal Deficit as percentage of GSDP and outstanding liability to GSDP during 2018-19 to 2020-21, though these targets were achieved in 2021-22 and 2022-23.

24. 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.
25. 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.

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 2.42**:

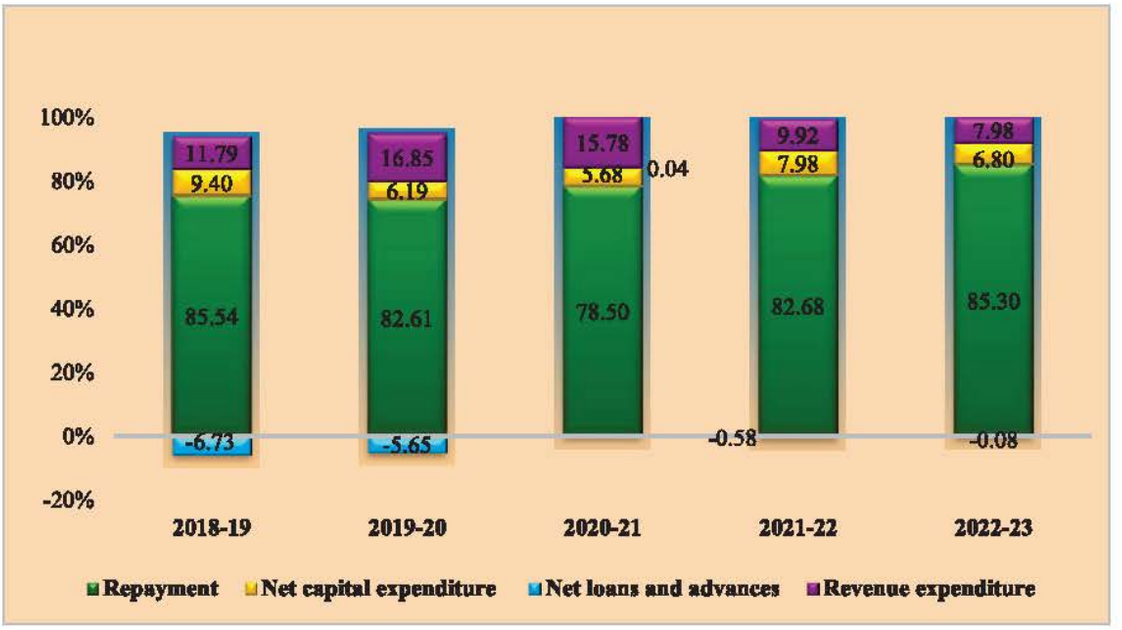
Table 2.42: Utilisation of borrowed funds and other liabilities

(₹ in crore)

S. No.	Year		2018-19	2019-20	2020-21	2021-22	2022-23
1.	Total Borrowings (Public Debt and other obligations) during the year	1	2,08,734	2,37,596	2,68,770	3,02,174	2,90,718
2.	Repayment (earlier borrowings (Principal) and other obligations) (percentage)	2	1,78,542 (85.54)	1,96,268 (82.61)	2,10,972 (78.50)	2,49,829 (82.68)	2,47,990 (85.30)
3.	Net capital expenditure (percentage)	3	19,618 (9.40)	14,698 (6.19)	15,257 (5.68)	24,121 (7.98)	19,782 (6.80)
4.	Net loans and advances	4	(-)14,045 (- 6.73)	(-) 13,415 (-5.65)	118 (0.04)	(-) 1,753 (-0.58)	(-) 245 (-0.08)
5.	Portion of Revenue expenditure met out of net available borrowings and other liabilities (percentage)	5= 1-2-3-4	24,619 (11.79)	40,045 (16.85)	42,423 (15.78)	29,978 (9.92)	23,191 (7.98)

Source: Finance Accounts

Chart 2.23: Trends of Utilisation of borrowed funds



During 2022-23, borrowing of ₹ 23,191 crore was used for meeting the revenue expenditure. The percentage of repayment of borrowing to total borrowing marginally decreased from 85.54 *per cent* in 2018-19 to 85.30 *per cent* in 2022-23. However, it increased by 2.62 percentage points in 2022-23 over the previous year.

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 2.43**.

Table 2.43: Guarantees given by the Government of Rajasthan

(₹ in crore)

S.No.	Guarantees	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Maximum amount guaranteed including interest	1,31,026	1,44,676	1,56,822	1,72,684	2,01,008
2.	Outstanding amount of guarantees including interest	70,430	80,631	82,612	95,868	1,04,832
3.	Maximum amount guaranteed as a percentage of total Revenue Receipts	95.03	103.26	116.76	93.89	103.08
4.	Estimated receipts in the Consolidated Fund	2,08,306	2,24,905	2,19,467	2,46,909	3,38,075
5.	Outstanding guarantee w.r.t. estimated receipts (in *per cent*)	33.81	35.85	37.64	38.83	31.01

Source: Finance Accounts and budget documents

The outstanding guarantees increased by 9.35 *per cent* from ₹ 95,868 crore in 2021-22 to ₹ 1,04,832 crore in 2022-23 and were 53.76 *per cent* of the Revenue Receipts (₹ 1,94,988 crore) of the Government. The outstanding guarantees mainly pertained to five Power Companies (₹ 84,525 crore), Urban Development and Housing Sector (₹ 6,305 crore), one Road Transport Corporation (₹ 2,986 crore) and six Co-operatives (₹ 1,743 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 (31.01 *per cent*) during 2022-23 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 ordinary 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 2023. 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 ₹ 6,662.81 crore on 1 April 2022 and ₹ 7,198.17 crore on 31 March 2023.

The extent to which the Government maintained the Minimum Cash Balance with the RBI during 2022-23 is given below:

(i) Special Ways and Means Advances: The balance under Special Ways and Means Advances as on 1 April 2022 was Nil. During 2022-23, the State Government obtained ₹ 1,01,386.13 crore by Special Ways and Means Advances on 124 occasions for 273 days from RBI and paid ₹ 112.88 crore as interest. The balance at the end of the year 2022-23 was *Nil*.

(ii) Normal ways and means Advances: The balance under Normal ways and means Advances as on 1 April 2022 was Nil. During 2022-23, the State Government obtained ₹ 3,553.27 crore by Normal ways and Means Advances on nine occasions for ten days from RBI and paid ₹ 0.22 crore as interest. In these ten days the State Government also obtained Special Ways and Means Advances. The balance at the end of the year 2022-23 was *Nil*.

(iii) Cash Balance: The General Cash Balance of the State as on 31 March 2023, apart from 'Investment held in the Cash Balance Investment account' (₹ 103.30 crore), 'Investment of Earmarked Funds' (₹ 7,614.42 crore) and other cash balance (₹ 24.47 crore), was ₹ (-) 70.65 crore which consisted of the following:

a. Cash in Treasuries (MH 8999-101) = ₹ 0.06 crore

b. Deposits with RBI (MH 8999-102) = ₹ (-) 61.90 crore

c. Remittance in transit- local (MH 8999-104) = ₹ (-)8.81 crore

The 'Deposits with RBI' depict the monthly cash balance in respect of Reserve Bank Deposit (State) as on 31 March 2023 after closing of March 2023 accounts. There was a difference of ₹ 53.06 crore (Dr.) between the figures in the Finance accounts (₹ 61.90 crore (Cr.)) and that intimated by the RBI (₹ 8.84 crore (Dr.)). Out of this, amount of ₹ 53.22 crore (Dr.) has been reconciled and cleared. Difference of ₹ 0.16 crore (Cr.) was outstanding by the end of June 2023 and requires reconciliation.

Table 2.44: Cash Balances and their investment

(₹ in crore)

S. No.		Opening balance on 1 April 2022	Closing balance on 31 March 2023
	A. General Cash Balance		
1.	Cash in treasuries	0.05	0.06
2.	Deposits with Reserve Bank of India	281.72	(-) 61.90
3.	Remittances in transit – Local	(-) 94.33	(-) 8.81
	Total	**187.44**	**(-) 70.65**
4.	Investments held in Cash Balance investment account	8,218.92	103.30
	Total (A)	**8,406.36**	**32.65**
	B. Other Cash Balances and Investments		
5.	Cash with departmental officers viz., Public Works, Forest Officers	0.75	0.73
6.	Permanent advances for contingent expenditure with department officers	2.83	23.74
7.	Investment in earmarked funds	6,259.15	7,614.42
	Total (B)	**6,262.73**	**7,638.89**
	Total (A + B)	**14,669.09**	**7,671.54#**
	Interest realized	**43.69**	**14.08**

Source: Finance Accounts

Differs from rounding of absolute figures by (+) 0.01 crore.

Table 2.45: Cash Balance Investment Account (Major Head-8673)

(₹ in crore)

S.No.	Year	Opening Balance	Closing Balance	Increase/ decrease (-)	Interest earned
1.	2018-19	6,401.72	2,154.46	(-) 4,247.26	281.20
2.	2019-20	2,154.46	5,807.73	3,653.27	77.12
3.	2020-21	5,807.73	4,440.13	(-) 1,367.60	23.38
4.	2021-22	4,440.13	8,218.92	3,778.79	43.69
5.	2022-23	8,218.92	103.30	(-) 8,115.62	14.08

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 2022-23, a sum of ₹ 103.30 crore was invested in GoI Treasury Bills/Securities, which earned an interest of ₹ 14.08 crore. Further, ₹ 7,614.42 crore was also invested in earmarked funds.

Chart 2.24: Net Market loans *vis-a-vis* General Cash Balance

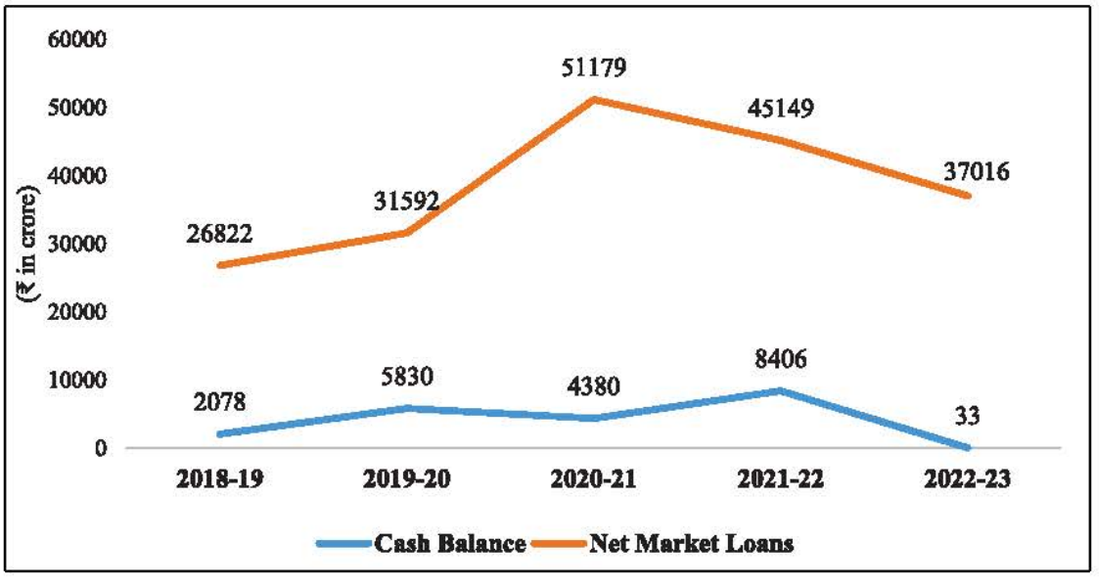
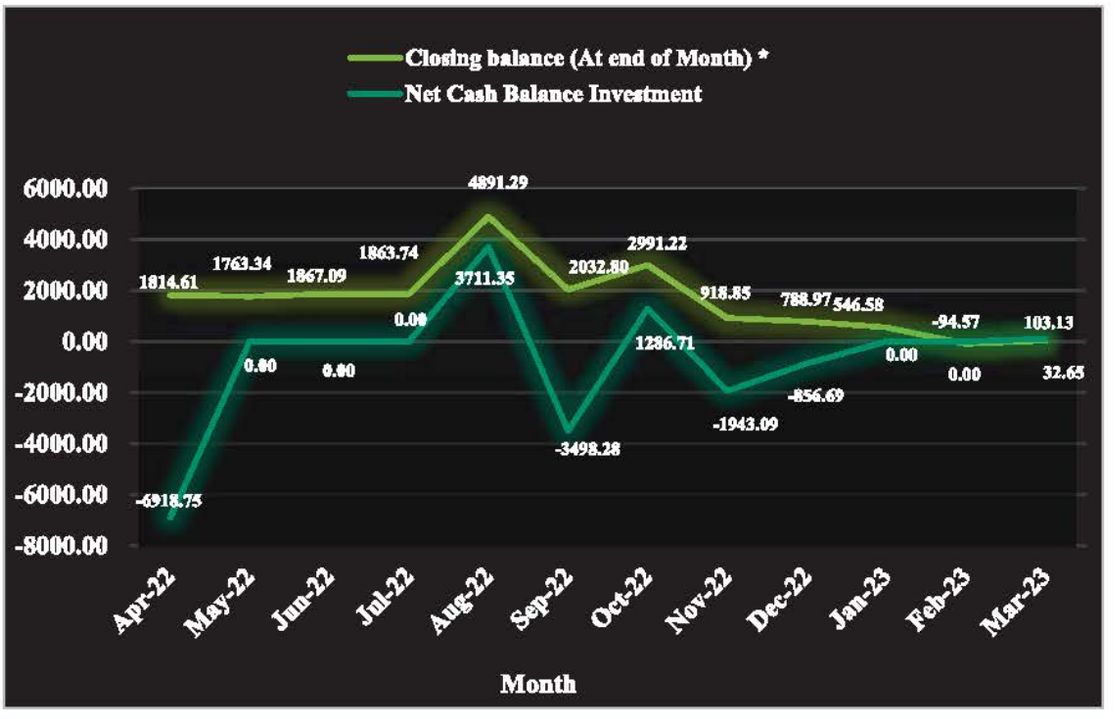


Chart 2.25: Month-wise movement of Cash Balances and net cash balance investments during the year

(₹ 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.

It can be seen from the above **Chart 2.25** that at the end of March 2023, the cash balance was only ₹ 32.65 crore. In addition, the State Government availed Ways and Means for 273 days and paid an interest of ₹ 113 crore. This indicates insufficient cash management by the State.

2.8 Conclusion and Recommendations

Fiscal Parameters

For the tenth consecutive year, the State Government was unable to achieve its target of attaining zero revenue deficit envisaged under the FRBM Act. During 2022-23, the revenue deficit increased to ₹ 31,491 crore from ₹ 25,870 crore in 2021-22.

The State Government could not contain the fiscal deficit within the limit of three *per cent* of GSDP, as laid down in FRBM Act and at the end of 2022-23, the fiscal deficit was ₹ 51,028 crore (3.61 *per cent* of GSDP).

The Liability-GSDP ratio during 2022-23 was 34.92 *per cent* which was within the limit fixed by the FRBM Act.

Recommendation 1: The State Government should put a significant thrust through regular and periodical monitoring of the revenues which were either falling in full arrears or were short-realised thereby ensuring that the FRBM target of attaining Revenue Surplus can be achieved.

State's own resources

The growth rate of Revenue Receipts was on an increasing trend except during 2020- 21 due to Covid 19 pandemic lockdown. The State Government registered an increase of 6.02 *per cent* in its Revenue Receipts during 2022-23, though, ratio of Revenue Receipts to GSDP decreased from 15.10 *per cent* in 2021-22 to 13.79 *per cent* in 2022-23. During 2022-23, 55.34 *per cent* of the Revenue Receipts came from the State's own resources, while Central Tax Transfers and Grants-in-Aid together contributed 44.66 *per cent* indicating towards dependency of the Rajasthan's fiscal position on the tax transfers and Grants-in-Aid from GoI on.

Recommendation 2: State Government may explore mobilizing additional resources through tax and non-tax sources by ensuring better tax compliance.

Revenue expenditure

During the current year, Revenue Expenditure increased by 7.96 *per cent* (₹ 16,689 crore) while Revenue Receipts increased by 6.02 *per cent* (₹ 11,068 crore) from the previous year. Revenue Expenditure constituted 91.90 *per cent* of total expenditure during 2022-23. 59.37 *per cent* of revenue expenditure comprised committed expenditure on salaries, interest payments and pensions. Further, during 2022-23, subsidy as *per cent* of revenue receipts and revenue expenditure was 13.42 and 11.55 *per cent* respectively.

Recommendation 3: 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.

Quality of expenditure

During 2022-23, Capital expenditure decreased by 18.03 *per cent* (₹ 4,354 crore) over the previous year. This decrease was mainly under Capital Outlay on Water Supply and

Sanitation and Roads and Bridges. The share of Capital expenditure (including Loans and Advances) to total expenditure was only 8.10 *per cent* during the current year.

Funds aggregating ₹ 30,669 crore (11.71 *per cent* of the cumulative capital outlay) were locked up in 347 incomplete projects (more than ₹ 10 crore each) at the end of 2022-23. Due to non-completion of projects within the stipulated time, the expected benefits to society were delayed and the cost also increased over the years.

Recommendation 4: The State may ensure time bound completion of the incomplete projects.

Debt sustainability

Open Market Borrowings had a major share (69.42 *per cent*) in the outstanding fiscal liabilities of the State. The burden of interest payments measured by interest payments on outstanding public debt to Revenue Receipts ratio (IP/RR) which increased from 12.54 *per cent* in 2021-22 to 13.02 *per cent* in 2022-2023. The net debt available to the State during 2022-23 was only ₹ 9,434 crore against Public Debt receipt of ₹ 55,647 crore during 2022-23. Net Public Debt available as *per cent* to Public Debt Receipts decreased from 35.30 *per cent* in 2021-22 to 16.95 *per cent* in 2022-23.

Recommendation 5: 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.

Cash Balance and Investment of Cash Balance

At the end of March 2023, the cash balance was only ₹ 32.65 crore. Further, the State Government availed Ways and Means for 273 days and paid an interest of ₹ 113 crore. This indicates inefficient cash management by the State.

Recommendation 6: The State Government may put in place a more efficient cash management system to minimise availing Ways and Means advances.

Chapter III: Budgetary Management

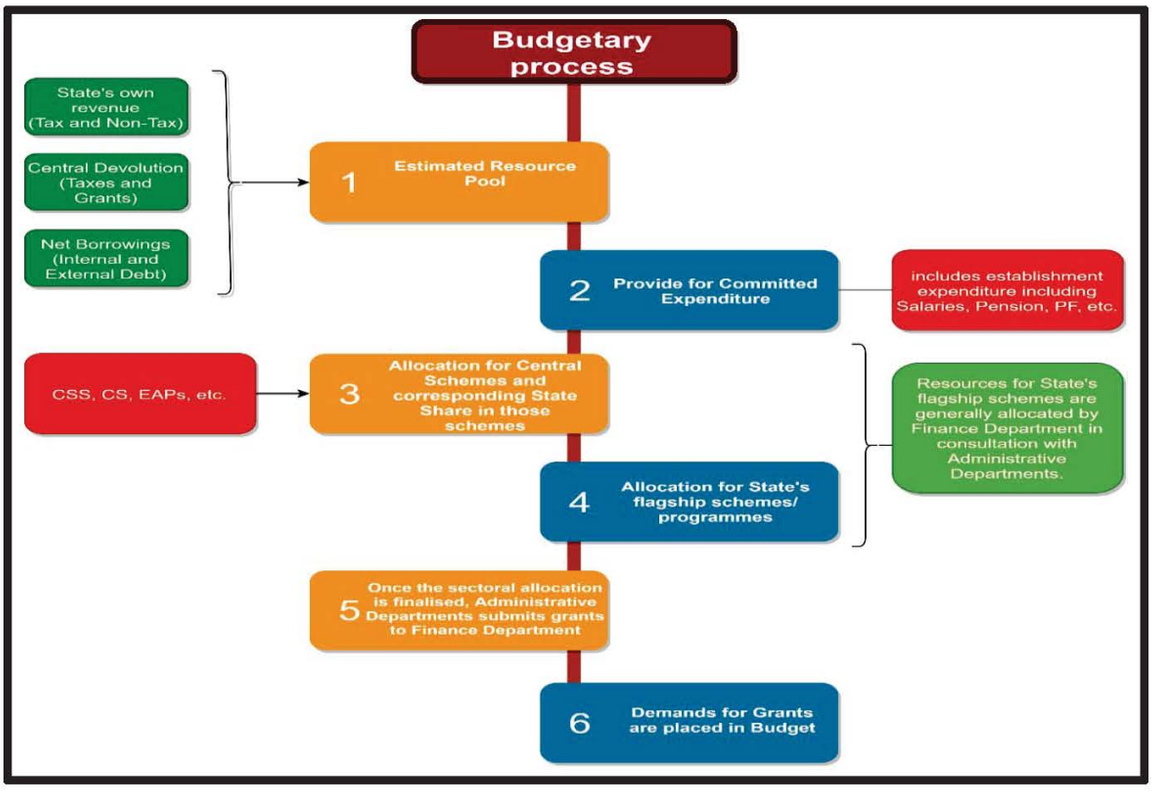
Introduction

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. Out-come 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 ₹ 78,938.68 crore in 2022-23, which was 22.22 *per cent* of the State Budget.

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.

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 ₹ 33,745.11 crore for various schemes under Gender Budget in 2022-23, which was 9.50 *per cent* of the State Budget.

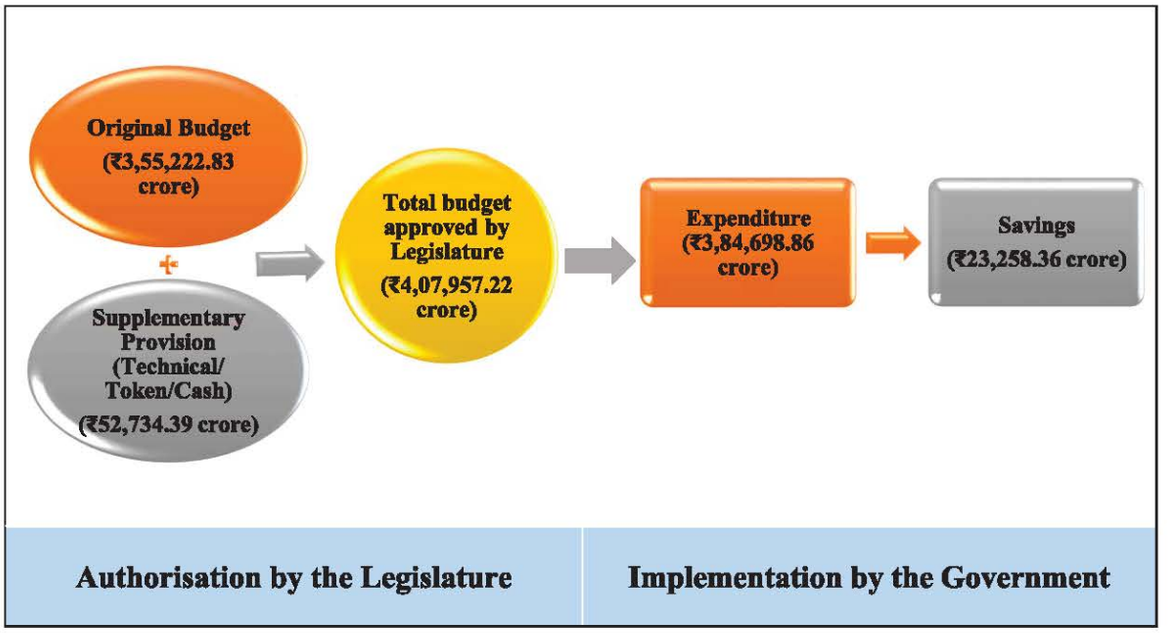
Child Budget Statement: Child budgeting presents the states commitment on child focused schemes, programs, and policies from the overall budget of a fiscal year. The first child budget was presented in the State in the FY 2020-21. The State Government had allocated ₹ 33,046.08 crore to Child Budget in 2022-23, which was 9.30 *per cent* of the State Budget.

Detail 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.

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 2022-23 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 during financial year 2022-23

A summarised position of total budget provision, disbursement and saving/excess with its further bifurcation, into voted/charged during 2022-23 for the total 53 grants/ appropriations is given in **Table 3.1**.

Table 3.1: Budget provision, disbursement and savings during the 2022-23

(₹ in crore)

	Total Budget provision		Disbursements		Saving (-)/Excess(+)	
	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	2,28,804.34	31,141.99	2,03,276.65	30,977.47	(-)25,527.69*	(-) 164.52
Capital	43,006.51	1.20	24,531.21	1.15	(-)18,475.30	(-) 0.05
Loans and Advances	192.99	-	174.78	-	(-)18.21	-
Public Debts	-	1,04,810.19	-	1,25,737.60	-	(+)20,927.41
Total	**2,72,003.84**	**1,35,953.38**	**2,27,982.64**	**1,56,716.22**	**(-)44,021.20**	**(+)20,762.84**

Source: Appropriation Accounts

* Arrived at after adjusting excess amount of ₹ 142.20 crore under Grant 21 (Roads and Bridges)

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 (2018-23) of classification of total disbursements into Charged and Voted is given below:

Table 3.2: Voted and Charged disbursements and savings/excess during 2018-23

(₹ in crore)

S. No.	Year	Disbursements		Saving(-)/Excess(+)	
		Voted	Charged	Voted	Charged
1.	2018-19	1,70,938.53	38,837.74	(-) 19,224.26	(-) 77.79
2.	2019-20	1,74,658.95	43,879.83	(-) 24,176.34	(-) 181.67
3.	2020-21	1,74,822.52	66,438.60	(-) 26,690.95	(-) 360.87
4.	2021-22	2,13,739.00	84,495.12	(-) 23,679.22	(-) 8,949.61
5.	2022-23	2,27,982.64	1,56,716.23	(-) 44,021.20	(+) 20,762.84

Source: Appropriation Accounts of the respective years

The charged disbursements increased by 303.05 *per cent* from ₹ 38,837.74 crore in 2018-19 to ₹ 1,56,716.23 crore in 2022-23. Voted disbursements increased by 33.37 *per cent* from ₹1,70,938.53 crore in 2018-19 to ₹ 2,27,982.64 crore in 2022-23.

Contrary to rapid increase in savings under charged section during 2018-19 to 2021-22, excess expenditure of ₹ 20,762.84 crore occurred in charged section in 2022-23, mainly due to significant increase in Ways & Means advances, resulting in overall saving of ₹ 23,258.36 crore. Excess over provision requires regularisation under Article 205 of the Constitution.

3.1.3 Budget marksmanship

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.

Table 3.3: Aggregate Budget Outturn

(₹ in crore)

Description	Original Approved Budget (BE)	Revised (RE)	Actual Outturn	Difference between Actual and BE*	Difference between BE &RE	Difference between Actual and RE*
(1)	(2)	(3)	(4)	(4)	(5)	(6)
Revenue	2,43,797.42	2,53,428.42	2,34,254.12	(-) 9,543.30	9,631.00	(-) 19,174.30
Capital	1,11,425.41	1,37,858.12	1,50,444.74	(+)39,019.33	26,432.71	(+) 12,586.62
Total	**3,55,222.83**	**3,91,286.54**	**3,84,698.86**	(+) 29,476.03	**36,063.71**	**(-) 6,587.68**

* 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 (-) 3.91 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in 36 grants, between ± 25 *per cent* to ±50 *per cent* in 11 grants, between ±50 *per cent* to ±100 per cent in four grants and

equal to or more than 100 *per cent* in one grant. No provision was, however, made in respect of three grants of the Revenue section.

In Capital section, deviation in outturn compared with BE was (+) 35.02 *per cent*. This was due to deviation between 0 and ± 25 *per cent* in nine grants, between ± 25 *per cent* to ± 50 *per cent* in 12 grants between ± 50 *per cent* to ± 100 *per cent* in seven grants and equal to or more than 100 *per cent* in nine grants. No provision was, however, made in respect of 18 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 2022 and February 2023) of ₹ 52,734.39 crore in 48 Grants/Appropriations for the year 2022-23. Cases of unnecessary supplementary provisions (of ₹ 2.50 crore or more in each case) aggregating to ₹ 6,768.66 crore, observed in 18 cases are given in **Table 3.4** below.

Table 3.4: Cases where supplementary provisions proved unnecessary during 2022-23

(₹ in crore)

S. No.	Name of the Grant	Original	Supplem -entary	Actual Expenditure	Saving out of original Provisions
1	2	3	4	5	6=3-5
Revenue (Voted)					
1.	4- District Administration	707.12	15.23	660.21	46.91
2.	7-Elections	145.85	15.93	128.81	17.04
3.	16-Police	8,095.06	414.67	7,907.97	187.09

S. No.	Name of the Grant	Original	Supplem -entary	Actual Expenditure	Saving out of original Provisions
1	2	3	4	5	6=3-5
4.	20-Housing	76.76	2.55	75.27	1.49
5.	23-Labour and Employment	1430.23	180.00	1,360.77	69.46
6.	24-Education, Art and Culture	39,354.29	2,289.26	37,362.42	1,991.87
7.	28-Special Programmes for Rural Development	1159.05	182.83	609.77	549.28
8.	30-Tribal Area Development	20,399.91	89.01	18,086.88	2,313.03
9.	34-Relief from Natural Calamities	4,158.77	300.38	2,946.58	1,212.19
10.	51-Special Component Plan for Welfare of Scheduled Castes	23,674.91	117.00	21,319.60	2,355.31
	Total	**99,201.95**	**3,606.86**	**90,458.28**	**8,743.67**
Capital (Voted)					
11.	9-Forest	328.89	19.78	317.80	11.09
12.	19-Public Works	1,994.20	59.13	1,310.50	683.70
13.	24- Education, Art and Culture	1,230.44	405.15	1,072.28	158.16
14.	26-Medical, Public Health and Sanitation	862.12	600.04	743.28	118.84
15.	30-Tribal Area Development	6,054.61	300.00	3,669.72	2,384.89
16.	33-Social Security and Welfare	247.96	27.70	213.02	34.94
17.	35-Miscellaneous Community and Economic Services	858.27	1,340.00	371.22	487.05
18.	51-Special Component Plan for Welfare of Scheduled Castes	6,762.68	410.00	4,026.70	2,735.98
	Total	**18,339.17**	**3,161.80**	**11,724.52**	**6,614.65**
	Grand Total	**1,17,541.12**	**6,768.66**	**1,02,182.80**	**15,358.32**

Source: Appropriation Accounts

From the above table, it may be seen that in these 18 cases, besides the original grants of ₹ 1,17,541.12 crore, the supplementary provision of ₹ 6,768.66 crore was made, which proved unnecessary as the actual expenditure was only ₹1,02,182.80 crore, resulting in savings of ₹ 15,358.32 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 effected in it. During the year 2022-23, re-appropriation orders of ₹ 21,279.04 crore were issued till 31 March 2023.

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 26 heads of accounts ***(Appendix 3.2)***. There was insufficient re-appropriation in 10 heads of accounts, unnecessary re-appropriation in seven heads of accounts and excessive re-appropriation in nine heads of accounts.

The above instances are indicative of the fact that the budget controlling officers failed to 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 2023) by the Finance Department, revealed that out of 1,962 heads in re-appropriation orders, reasons were clearly explained only in 826 cases (42.10 *per cent*). Explanations in the remaining 1,136 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 2022-23, 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 ₹ 44,327.97 crore (without adjusting Excess amount of ₹ 21,069.61 crore) (10.87 *per cent* of the total budget provision of ₹ 4,07,957.22 crore) during the year 2022-23, there were 29 grants and one appropriation in which the savings exceeded ₹ 100 crore in each case and these grants had combined savings of ₹43,403.07 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/approvals of work from GoI,
- non-approval of scheme from GoI,
- slow progress of work,
- delay/non-completion of tender process,
- less receipt of funds pertaining to Central Finance Commission and State Finance Commission,
- non-submission of utilisation certificate of previous allotment of fund,
- less incurring of capital expenditure by Power Companies,
- less receipt of applications 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 savings of ₹23,258.36 crore.

Of the ten grants in Capital-voted section and two grants in Revenue-voted section with budget utilization less than 50 *per cent* during 2018-19 to 2022-23 (highlighted in red below), 11 grants had shown similar low utilization ranging between one *per cent* to 48 *per cent* for the last three to five years and one grant having low utilization ranging one *per cent* to 20 *per cent* in all the five years, which is indicative of issues warranting a close review by the Government to enable initiation of corrective measures. Utilisation of budgetary allocation in 12 grants during the five-year period 2018-19 to 2022-23 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	2018-19	2019-20	2020-21	2021-22	2022-23	No. of years*	Budget 2022-23	Total Budget (5 years)
	Capital voted								
1.	11-Miscellaneous Social Services	41%	35%	25%	64%	63%	3	14.08	43.27
2.	12-Other Taxes	90%	54%	16%	85%	38%	2	96.25	396.57
3.	20-Housing	64%	29%	41%	48%	48%	4	113.43	426.27
4.	23-Labour and employment	60%	1%	24%	54%	100%	2	6.00	106.67
5.	27-Drinking Water Scheme	72%	64%	81%	80%	36%	1	4,616.98	19,279.19
6.	32-Civil Supplies	15%	1%	20%	6%	18%	5	4.76	20.00
7.	35-Miscellaneous Community and Economic Services	99%	83%	100%	98%	17%	1	2,198.27	3,279.88
8.	38-Minor Irrigation and Soil Conservation	35%	99%	23%	34%	93%	3	1.41	5.75
9.	41-Community Development	33%	16%	100%	4%	66%	3	34.25	73.33
10.	48-Power	90%	92%	23%	86%	44%	2	1,690.74	9,749.98
	Revenue voted								
11.	28-Special Programme for Rural Development	76%	67%	95%	93%	45%	1	1,341.88	4,595.58
12.	49-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	40%	32%	46%	80%	81%	3	0.05	0.67

Source: Appropriation Accounts and budget document.

* *Number of years with utilisation below 50 per cent.*

Less utilization in these sectors and instances of repeated underutilization indicate 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.

During the scrutiny of Appropriation Account, it was noticed that the amount not surrendered under various grants/appropriations was ₹ 1,594.98 crore. It was offset by the excess surrender of ₹104.43 crore from other grants/appropriations against savings, and thus the amount not surrendered at the end of the year was ₹1,490.55 crore.

The details of major amount of savings were not surrendered (₹1,593.43 crore) in 18 cases under 13 grants/appropriations (where savings were ₹ one crore and above) with aggregate savings of ₹27,827.08 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 requirements and failed to exercise necessary budgetary controls over the flow of expenditure through the monthly expenditure statements.

Details of excess surrender of funds under various grants/appropriation

Major cases of excess surrender (more than ₹ one crore) pertaining to six grants/appropriation, where ₹102.56 crore was surrendered in excess of savings are given in **Table 3.6**.

Table 3.6: Cases where fund surrendered in excess of savings

(₹ in crore)

S. No.	Number and Name of Grant	Original Budget	Supple-mentary	Total	Expen-diture	Saving (-) /Excess(+)	Amount surren-dered	Excess surren-der
1.	16-Police (Revenue-Voted)	8,095.06	414.67	8,509.73	7,907.97	(-)601.76	609.37	7.61
2.	Interest Payment (Revenue-Charged)	28,838.11	1,895.17	30,733.28	30,601.90	(-)131.38	134.89	3.51
3.	21–Roads and Bridges (Capital-Voted)	5,851.86	0.00	5,851.86	4,574.41	(-) 1,277.45	1,278.58	1.13
4.	21–Roads and Bridges (Revenue-Voted)	3,843.16	523.74	4,366.90	4,509.10	(+)142.20	86.29	86.29
5.	24- Education Art and Culture (Capital-Voted)	1,230.44	405.15	1,635.59	1,072.28	(-)563.31	564.54	1.23
6.	29-Urban Plan and Regional Development (Capital-Voted)	1,549.82	1,290.34	2,840.16	1,952.44	(-)887.72	890.51	2.79
	Total	**49,408.45**	**4,529.07**	**53,937.52**	**50,618.10**	**(-) 3,319.42**	**3,564.18**	**102.56**

Source: Appropriation Accounts

The Departments did not furnish any reasons regarding surrender in excess of actual savings (September 2023).

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 2022-23. Persistent saving refers to continuous saving of ₹ 100 crore in Budget head against provision in the last three years.

In 12 cases involving 12 grants, there were persistent savings of more than ₹100 crore ranging from 10.12 *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	2020-21	884.87	741.73	143.13	16.18
		2021-22	922.28	793.48	128.80	13.97
		2022-23	1,068.94	850.68	218.25	20.42
2.	9-Forest	2020-21	942.15	799.25	142.89	15.17
		2021-22	1,000.92	811.84	189.08	18.89
		2022-23	1,006.01	882.34	123.67	12.29
3	23-Labour and Employment	2020-21	1,212.29	1,039.94	172.35	14.21
		2021-22	1,409.03	1,072.41	326.62	23.18
		2022-23	1,610.23	1,360.77	249.46	15.49
4.	29-Urban Plan and Regional Development	2020-21	6,425.41	5,047.40	1,378.01	21.45
		2021-22	6,034.41	5,154.35	880.06	14.58
		2022-23	5,960.43	5,092.19	868.24	14.57
5.	37-Agriculture	2020-21	3,514.53	3,158.83	355.69	10.12
		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
6.	41-Community Development	2020-21	6,602.71	4,432.20	2,170.51	32.87
		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
Capital Voted						
7	19- Public Works	2020-21	1,033.73	468.56	565.17	54.67
		2021-22	1,123.82	780.96	342.86	30.51
		2022-23	2,053.33	1,310.50	742.83	36.18
8	21-Roads and Bridges	2020-21	4,238.48	2,943.41	1,295.06	30.64
		2021-22	5,474.95	4,467.37	1,007.58	18.40
		2022-23	5,851.86	4,574.41	1,277.45	21.83
9.	24-Education, Art and Culture	2020-21	1,114.21	916.28	197.93	17.76
		2021-22	1,157.46	417.62	739.84	63.92
		2022-23	1,635.59	1,072.28	563.31	34.44

S. No.	No. and Name of Grant	Year	Total Provision	Actual expenditure	Savings	Percentage of savings
10.	27-Drinking Water Scheme	2020-21	3,312.49	2,674.07	638.42	19.27
		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
11.	30-Tribal Area Development	2020-21	3,438.37	2,159.08	1,279.29	37.21
		2021-22	3,850.52	3,182.95	667.86	17.34
		2022-23	6,354.62	3,669.72	2,684.89	42.25
12.	51-Special Component Plan for Scheduled Castes	2020-21	4,654.93	2,681.51	1,973.42	42.39
		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

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, 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 2022-23 requiring regularisation

The summary of excess over provision under two grants amounting to ₹ 21,069.61 crore authorised from the Consolidated Fund of the State from 2022-23 and requires regularisation under Article 205 of the Constitution as shown in **Table 3.8** below.

Table 3.8: Excess over provisions requiring regularisation during 2022-23

(₹ in crore)

S. No.	Number and name of Grant	Total appropriation	Expenditure	Excess
	Revenue Voted			
1.	21-Roads and Bridges	4,366.90	4,509.10	142.20
	Capital Charged			
2.	Public Debt	1,04,810.20	1,25,737.61	20,927.41
	Grand Total	**1,09,177.10**	**1,30,246.71**	**21,069.61**

Source: Appropriation Accounts

As per Para 23.15.6 of SBM, the reasons for anticipating excesses or savings should be clearly explained. Finance Department intimated that excess expenditure of ₹ 20,927.41 crore under the grant "Public Debt" was mainly due to excess use of Special Drawing Facility (SDF) of ₹ 17,386.13 crore and Ways and Means Advance (WMA) Facility of ₹ 3,532.27 crore against budget provision for releasing the matching State share with Central share in CSS, for maintaining the progress of expenditure in various development schemes and regular revenue receipts. However, Finance Department did not furnish reasons for excess expenditure of ₹ 142.20 crore over authorisation under "Grant 21-Roads and Bridges".

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 2022-23 against 55 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.	Supplem-entary Grant/App.	Total Budget	Actual expend--iture*	Net of Savings(-) /Excess(+)	Surrender during March	
							Amount	*Per cent* against Savings(-) /Excess(+)
Voted	I. Revenue	2,14,690.62	14,113.72	**2,28,804.34**	**2,03,276.65**	**(-)25,527.69**	24,248.54	94.99
	II. Capital	38,517.64	4,488.87	**43,006.51**	24,531.21	**(-)18,475.30**	18385.80	99.52
	III. Loans and Advances	192.99	0	**192.99**	174.78	**(-)18.21**	34.62	190.12
Total		**2,53,401.25**	**18,602.59**	**2,72,003.84**	**2,27,982.64**	**(-)44,021.20**	**42,668.96**	-
Charged	V. Revenue	29,106.80	2,035.19	**31,141.99**	30,977.47	**(-)164.52**	168.41	102.36
	VII. Capital	*-*	1.20	**1.20**	1.15	**(-)0.05**	0.05	100
	VIII. Public Debt-Repayment	72,714.78	32,095.41	**1,04,810.19**	1,25,737.60	**(+)20,927.41**	-	-
Total		**1,01,821.58**	**34,131.80**	**1,35,953.38**	**1,56,716.22**	**(+)20,762.84**	**168.46**	-
Appropriation to Contingency Fund (if any)	-	0.00		0.00	0.00		0.00	-
Grand Total		**3,55,222.83**	**52,734.39**	**4,07,957.22**	**3,84,698.86**	**23,258.36**	**42,837.42**	-

Source: Appropriation Accounts and budget documents.

* *The figures of actual expenditure include recoveries adjusted as reduction of expenditure (Recoveries under revenue section: ₹ 7,774.83 crore and Recoveries under capital section: ₹ 4734.08 crore, Total: ₹ 12,508.91 crore).*

** ₹ 9,000

The above table shows saving of ₹ 44,021.20 crore in voted section and excess of ₹ 20,762.84 crore in charged section resulting in overall saving of ₹ 23,258.36 crore. There was overall savings of ₹ 44,327.97 crore in 48 grants and 44 appropriations under Revenue Section and 35 grants and 3 appropriations under Capital Section which was offset by excess of ₹ 21,069.61 crore in one grant under Revenue section and one appropriation in Capital Section resulting in final saving of ₹ 23,258.36 crore. Supplementary provision of ₹ 52,734.39 crore was obtained during the year which constituted 14.85 *per cent* of the original provision. The final savings under all the grants and appropriations were 44.10 *per cent* of the supplementary budget obtained during the year. This indicates that supplementary provisions were made without proper scrutiny 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 2018-2023 is detailed in **Table 3.10**:

Table 3.10: Original Budget, Revised Estimates and Actual Expenditure during 2018-23

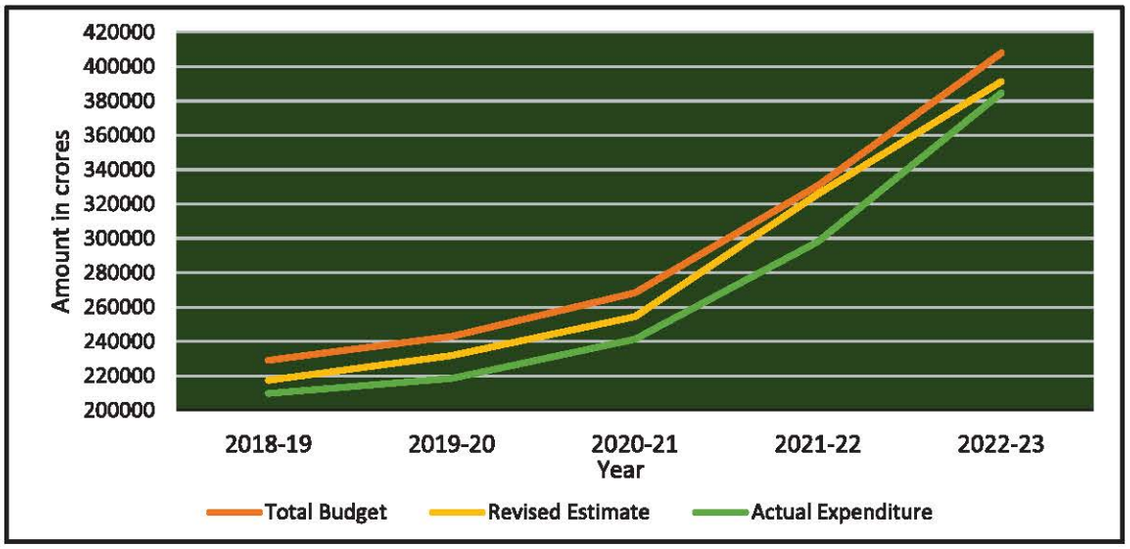
(₹ in crore)

S.No.		2018-19	2019-20	2020-21	2021-22	2022-23
1.	Original Budget	2,17,433.13	2,39,959.67	2,32,058.98	2,58,083.86	3,55,222.83
2.	Supplementary Budget	11,645.19	2,937.12	36,253.96	72,779.09	52,734.39
3.	Total budget (TB)	2,29,078.32	2,42,896.79	2,68,312.94	3,30,862.95	4,07,957.22
4.	Revised Estimate (RE)	2,17,417.37	2,31,844.56	2,54,390.10	3,25,930.77	3,91,286.54
5.	Actual Expenditure (AE)	2,09,776.27	2,18,538.79	2,41,261.12	2,98,234.12	3,84,698.86
6.	**Saving/excess**	**19,302.05**	**24,358.00**	**27,051.82**	**32,628.83**	**23,258.36**
7.	Percentage of supplementary to original budget	*5.36*	*1.22*	*15.62*	*28.20*	*14.85*
8.	Percentage of overall saving/excess to the overall provision	*8.43*	*10.03*	*10.08*	*9.86*	*5.70*
9.	TB-RE	11,660.95	11,052.23	13,922.84	4,932.18	16,670.68
10.	RE-AE	7,641.10	13,305.77	13,128.98	27,696.65	6,587.67
11.	(TB-RE) as % of TB	*5.09*	*4.55*	*5.19*	*1.49*	*4.09*
12.	(RE-AE) as % of TB	*3.34*	*5.48*	*4.89*	*8.37*	*1.61*

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* against the original provisions during the period 2018-2023 and as high as 28.20 *per cent* in the year 2021-22 and declined to 14.85 *per cent* in the year 2022-23.

Chart 3.3: Trend showing BE, RE and Actuals



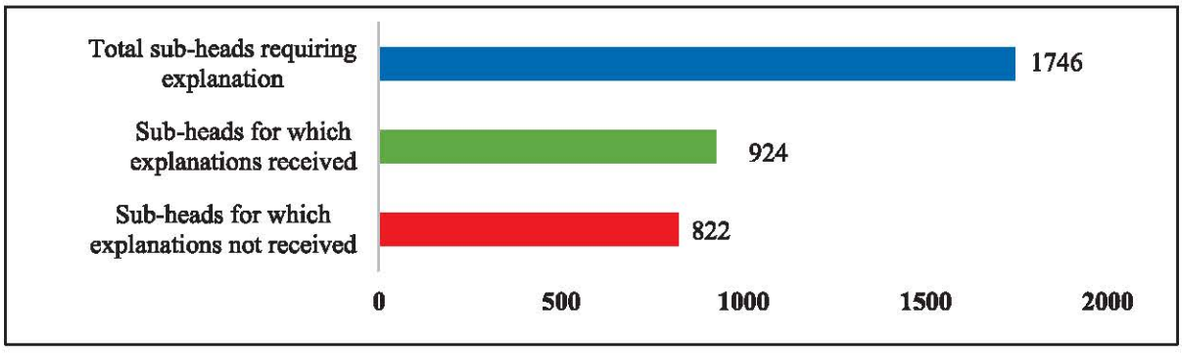
From the above Table and Chart, it can be seen that from 2018-19 to 2022-23, the Revised Estimate (RE) was always lower than the Total Budget (TB) of the State. The gap between the RE and the TB showed increased from ₹ 4,932.18 crore during 2021-22 to ₹ 16,670.68 crore during 2022-23. Even though the gap in percentage was less than 6 *per cent* during last five years, in terms of percentage, the RE was 1.49 *per cent* less than the TB in 2021-22, which increased to 4.09 *per cent* in 2022-23.

Further, it can also be observed that over the period 2018-23, the Revised Estimate (RE) was always more than the Actual Expenditure (AE) of the State. The gap between the RE and the AE showed a decreasing trend during 2021-23 and the gap in percentage was less than 10 *per cent* in the last five years. In terms of percentage, the AE was 8.37 *per cent* lower than the RE in 2021-22, which decreased to 1.61 *per cent* in 2022-23.

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 budgetary provisions during 2018-20. As such, the supplementary provisions during the years 2018-20 proved unnecessary since the expenditure did not come up even to the level of original budget provisions, while in the period 2020-2023 the supplementary provisions were excessive.

The Accountant General (A&E), Rajasthan sought explanation from the budget controlling officers on the variations in expenditure i.e. savings/excesses in 1,746 sub-heads. However, explanations in respect of 822 sub-heads (saving: 613 and excess: 209) were not received (December 2023).

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

During the scrutiny of Appropriation Accounts, it was observed that budget provisions were made under various schemes which remained entirely unutilized. During 2022-23, the entire provisions (₹ one crore or more in each case) made under 368 schemes/heads aggregating to ₹ 10,149.96 crore 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 2022-23, it was noticed that State Government withdrew budget provisions in 103 schemes in revised estimates and token budget provisions were made in 189

schemes in the revised estimates. This indicates that provisions for these schemes/heads were made without a proper assessment of the financial requirements and necessity of the Departments.

Various reasons given by the Departments in this regard included non-receipt of sanction for purchase of aircraft, late receipt of sanction, non-approval of scheme, non-release of sanction by the State Government, non-submission of utilisation certificates, non-execution of work, non-receipt of fund from GoI, non-starting 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.***

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 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 2022) that the flow of expenditure should be maintained in such a way that 90 *per cent* of total expenditure is made by the end of December, in the absence of which the controlling officer/ DDOs will be held liable.

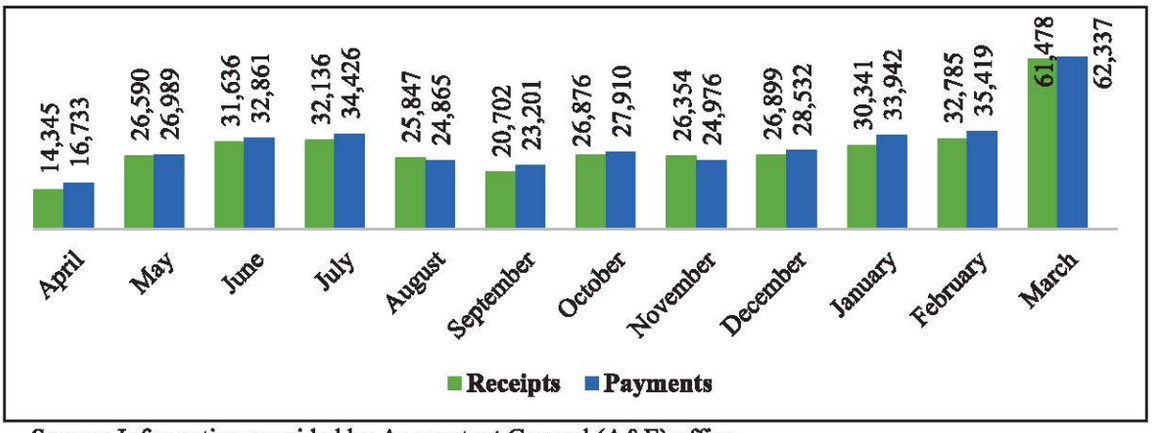
During 2022-23, 35.38 *per cent* (₹ 1,31,697.14 crore) of the total expenditure (₹3,72,189.96 crore) was incurred during last quarter of the financial year indicating that a uniform pace of expenditure could not be maintained during the year. It was also observed that 35.00 *per cent* (₹ 1,24,604.34 crore) of the total receipts (₹ 3,55,989.15 crore) were received during last quarter only. Further, the expenditure incurred in the last quarter of the financial year 2022-23 has increased by 38.31 *per cent* (₹ 36,481 crore) when compared to previous year 2021-22.

During 2022-23, in respect of 76 sub-heads under 19 grants (where expenditure during last quarter was more than ₹ 10 crore and also more than 50 *per cent* of the total expenditure), total expenditure of ₹ 5,384.52 crore was incurred in the last quarter of the financial year which was 75.28 *per cent* of total expenditure (₹ 7,152.69 crore) and ₹ 4,370.58 crore (61.10 *per cent*) was spent in March 2023 alone as detailed in ***Appendix 3.7.***

The monthly flow of receipts into the state exchequer and disbursement during 2022-23 are given in the following **Chart 3.5**

Chart 3.5: Monthly flow of receipts and disbursement during 2022-23

(₹ in crore)



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

The chart shows that expenditure increased substantially in the last quarter in comparison to the previous quarters of the year. Further, the pattern of expenditure during 2022-23 revealed that the State Government incurred an expenditure of ₹62,336.68 crore constituting about 16.75 *per cent* of the total expenditure of ₹3,72,189.96 crore in the month of March alone.

As per Circular dated August 2022, 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 eight Major Heads, where expenditure incurred during the month of March was more than 50 *per cent* of total expenditure, are provided in the **Table 3.11** below:

Table 3.11: Major Heads with more than 50 *per cent* expenditure in March during 2022-23

(₹ in crore)

S. No.	Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Expen-diture in March	% of 4th quarter w.r.t. total expenditure	% of March w.r.t. total expenditure
1.	2075	Miscellaneous General Services	6.06	0.41	1.47	1384.82	1,392.76	1,375.48	99.43	98.76
2.	3054	Roads and Bridges	41.98	22.89	553.98	3512.88	4,131.73	3,406.09	85.02	82.44
3.	3451	Secretariat-Economic Service	15.14	10.62	11.03	3986.32	4,023.11	3,979.32	99.09	98.91
4.	4250	Capital Outlay on other Social Services	7.46	2.35	9.54	115.95	135.30	113.54	85.70	83.92
5.	4575	Capital Outlay on Other Special Areas Programme	0.00	0.00	1.83	60.16	61.99	34.50	97.05	55.65
6.	4711	Capital Outlay on Flood Control Projects	1.80	1.08	3.03	15.28	21.19	12.76	72.11	60.22
7.	5475	Capital Outlay on Other General Economic Services	5.58	10.79	147.64	434.43	598.44	356.87	72.59	59.63
8.	6408	Loans for Food Storage and Warehousing	0.00	0.00	0.00	35.00	35.00	35.00	100.00	100.00
	Total		**78.02**	**48.14**	**728.52**	**9,544.84**	**10,399.52**	**9,313.56**		

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.

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 *per cent.*
B	Schemes under which expenditure targeted at women is lower than 70 *per cent.*

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.

During 2022-23, there were 459 schemes/ programs in the Gender Budget out of which 93 were '**A**' category schemes and the remaining 366 were '**B**' category schemes. The State Government allocated ₹ 33,745.11 crore in 2022-23 to the Gender Budget, 85 *per cent* higher than the Budget provision (₹ 18,198.64 crore) for 2021-22. Gender Budget accounts for 8.27 *per cent* of the total State Budget[1].

The allocation and expenditure under Gender Budget during the period 2019-20 to 2022-23 is shown in the **Table 3.12** below.

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

(₹ in crore)

S. No.	Year	Total Budget provision in schemes including 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	99.76
4.	2022-23	69,851.91	33,745.11	28,630.92*	84.84

Source: Budget documents and department replies

* Expenditure pertains to 455 schemes as expenditure w.r.t. four schemes was not provided by the departments

It is evident from the above table that the total expenditure pertaining to Gender Budget remained in range of 82.94 *per cent* to more than hundred *per cent* during the period 2019-23.

Detailed check of expenditure under various schemes of Gender budget revealed that 76 schemes had *nil* expenditure against the budget allocation as detailed in ***Appendix 3.8***. The summarized position is given in the **Table 3.13** below:

1. ₹ 4,07,957.22 crore

Table 3.13: Schemes having nil expenditure

(₹ in crore)

S. No.	Category of Scheme	Number of Departments	No. of Schemes	Total budget Allocation	Expenditure
1.	A	8	15	4.51	0.00
2.	B	31	61	1,155.49	0.00

It reflects lack of implementation by the concerned Departments 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 Budget of the State is also a part of the overall budget and represents provisions on schemes related to children education, health, protection and development.

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 with an outlay of ₹11,100.50 crore in which major allocations and expenditures pertained to the Departments of Education, Social Justice and Empowerment, Medical, Tribal Area Development and Child Empowerment Department. In 2022-23, the State Government allocated ₹33,046.08 crore to the Child Budget, which was 16.62 *per cent* higher than 2021-22[2]. The Child Budget accounted for 8.10 *per cent* of the total State Budget[3] of 2022-23. The quantum of funds allotted to Child Budget during 2022-23 and the expenditure against it is given in the **Table 3.14** below:

Table 3.14: Child Budget provision and expenditure during 2022-23

(₹ in crore)

	Budget Provision	Revised Provision	Expenditure	Percentage utilisation of RE
Child Budget	33,046.08	36,579.45	30,317.41	82.88

Source: As per Budget and Appropriation Account for 2022-23

During the year 2022-23, there were 17 Departments having 166 schemes/ programs in the Child Budget. Details of schemes under seven Departments which have incurred inadequate expenditure on Child Budget schemes, during the year is given in the **Table 3.15** below:

2. ₹ 28,335.85 crore
3. ₹ 4,07,957.22 crore (Appropriation Account)

Table 3.15: Details of schemes having short expenditure

(₹ in crore)

Sl. No.	Name of Department/Unit	Name of scheme (code of scheme)	Budget provision/Revised provision	Expenditure during 2022-23	Percentage of Utilisation
1.	Tribal Area Development, Udaipur	Construction of Residential School Building in Sahriya Tribal Under Tribal Welfare Fund (1655)	10.00	0.00	0.00
2.	Directorate, Child Empowerment Department	Operation of Child Home/Creche (2543)	1.74	0.00	0.00
3.	Secondary Education Department, Bikaner	Pre-metric Scholarships to students of Other Backward Classes (53)	64.00	0.00	0.00
4.		Distribution of Bicycle to Girls Students in Rural Area of Scheduled Castes Area (1457)	130.00	3.60	2.77
5.		Accidental Insurance Scheme to boys/girls of Scheduled Tribes Ares (1459)	2.63	0.00	0.00
6.		Studying facilities in reputed schools to the Children of Tribal Area (3026)	17.50	0.00	0.00
7.		Construction of Secondary schools under NABARD RIDF-XXIII (2562)	21.82	0.00	0.00
8.		Construction of Secondary schools under NABARD RIDF-XXIV (2698)	35.20	0.00	0.00
9.		Construction of Secondary schools under NABARD RIDF-XV (2723)	21.83	0.00	0.00
10.		Economical assistance to students of Sahariya Area(3025)	1.75	0.00	0.00
11.	Primary Education Department, Bikaner	Upper Primary School for boys (34)	5.66	0.00	0.00
12.	Integrated Child Development Services, Jaipur	Upgradation and maintenance of Aanganbari Centres including Cretche Construction under ICDS mission mode (1762)	9.10	0.00	0.00
13.		Construction of Aanganbari Centre under ICDS Mission Mode (1761)	8.00	0.00	0.00
14.		Pradhan Mantri Matra Vandana Yojana (PMMVY) (2651)	127.69	56.04	43.89
15.		National Nutrition Mission (2650)	215.55	98.92	45.89
16.		Rajeev Gandhi Kishori Balika Empowerment and Nutrition Scheme (1072)	13.34	3.13	23.46
17.	Social Justice and Empowerment Department, Jaipur	Cycle Distribution scheme to Hostelers (2541)	1.80	0.00	0.00
18.		Scholarship and stipend for scheduled castes (2528)	500.00	216.12	43.22
19.	National Cadet Core, Jaipur	National cadet core Youth services (1507)	10.82	3.62	33.46
		Total	**1,198.43**	**381.43**	

Source: As per Budget and Appropriation Account for 2022-23

It is evident from the table that during 2022-23, 19 child budget schemes had aggregate expenditure of ₹ 381.43 crore against the provision of ₹ 1,198.43 crore, and out of these 13 schemes had *nil* expenditure. Reasons for less expenditure are awaited from the concerned Departments/units (September 2023).

This shows lack of monitoring on part of Women and Child Development Department and laxity on part of implementing Departments regarding progress in implementation of schemes for welfare of children.

3.4.6 *Review of selected grants*

Grant No. 16-Police and *Grant No. 24-Education, Art and Culture* were selected on the basis of expenditure against budgeted estimate for 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-utilisaton of provisions and persistent savings under these grants.

Grant No. 16-Police

The police are primarily responsible for the maintenance of public order, prevention and detection of crimes in the state. This grant is under the administrative control of the Principal Secretary, Home Department, Government of Rajasthan. The overall budgetary position, expenditure, and savings under the grant during the period 2020-23 is detailed below in the **Table 3.16**:

Table 3.16: Budgetary Provision

(₹ in crore)

Year	Budgetary Provisions			Expen-diture	Savings (Percentage)	Amount Surrendered
	Original	Supplemen-tary	Total			
Revenue-Voted						
2020-21	6,908.12	-*	6,908.12	6,385.06	523.06 (7.57%)	489.75
2021-22	7,196.56	227.66	7,424.22	7,186.18	238.04 (3.21%)	236.16
2022-23	8,095.06	414.67	8,509.73	7,907.97	601.76 (7.07%)	609.37
Capital-Voted						
2020-21	138.76	21.41	160.17	120.38	39.79 (24.84%)	39.79
2021-22	236.76	3.51	240.27	174.77	65.50 (27.26%)	65.11
2022-23	155.68	0.00	155.68	92.34	63.34 (40.69%)	48.95

* ` 9,000 only

It can be seen that:

- The unutilized budget provision/savings under revenue section of the grant ranged from 3.21 *per cent to* 7.57 *per cent* during period from 2020-21 to 2022-23.
- In capital section, there were persistent savings of more than ₹ 35 crore ranging from 24.84 *per cent* to 40.69 *per cent* of total provision during the period 2020-21 to 2022-23.
- As per SBM, grants that cannot be properly utilised should be surrendered. During 2020-21 and 2021-22, out of final savings, a sum of ₹ 33.31 crore and ₹ 1.88 crore respectively remained un-surrendered under Revenue section. During 2022-23, against the final savings of ₹ 601.76 crore, the surrender of ₹ 609.37 crore was excessive under Revenue section.
- During 2021-22 and 2022-23, out of final savings, a sum of ₹ 0.39 crore and ₹ 14.39 crore respectively remained un-surrendered under Capital section.
- During 2021-22 and 2022-23, supplementary provisions of ₹ 227.66 crore and ₹ 414.67 crore respectively were un-necessary considering the final savings under revenue section. Similarly, under Capital section, during 2020-21 and 2021-22, supplementary provisions of ₹ 21.41 crore and ₹ 3.51 crore respectively were also un-necessary as actual expenditure could not be incurred up to the level of even the original provision.

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

Substantial Savings

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.

It was observed that in six schemes/programmes there were substantial savings of ₹ 60.02 crore (in cases where savings were more than ₹ one crore) ranging from 25 *per cent* to 80.98 *per cent* of total grant/appropriation under the schemes/programmes during 2022-23. The details are given in the **Table 3.17** below:

Table 3.17: Substantial savings noticed under various Programmes/Schemes

(₹ in crore)

S. No.	Name of Head/ Scheme	Total (O+S)	Expenditure	Saving	Percentage savings
1.	2055-101-01-03 Criminal Branch	11.62	2.21	9.41	80.98
2.	2055-115-09-01 Training to Students under Police Modernisation Scheme	5.10	2.44	2.66	52.16
3.	2070-106-03-01 Establishment Charges-Committed	25.12	18.58	6.54	26.03
4.	4055-207-01-02 General Police	64.39	35.98	28.41	44.12
5.	4055-211-01-90 Construction Works	10.00	7.50	2.50	25.00
6.	4055-211-03-90 Construction Works	22.18	11.68	10.50	47.34
	Total	**138.41**	**78.39**	**60.02**	

Source: Detailed Appropriation Accounts

Budget controlling officers attributed the savings mainly to reasons such as (i) less release of funds from GoI; (ii) less expenditure on pay and allowances due to posts remaining vacant; (iii) less execution of construction work (iv) non-receipt of sanctions by the departments, etc.

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.

Persistent savings

As per SBM, actual expenditure incurred in last 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 observed that there were schemes having persistent savings (₹ One crore and above) from 2020-21 to 2022-23 which are given in **Table 3.18** below:

Table 3.18: Persistent Savings noticed under various Programmes/Schemes

(₹ in crore)

S. No.	Name of Head	Year	Total provision (O+S)	Expenditure	Saving	Percentage savings
1.	2055-115-09 Student Police Cadet	2020-21	3.57	0.01	3.56	99.72
		2021-22	6.17	1.19	4.98	80.71
		2022-23	5.10	2.44	2.66	52.16
2.	2070-107-03-01 Amount for Urban Civil Defence under Police Modernization Scheme	2020-21	1.50	0.21	1.29	86.00
		2021-22	0.90	0.63	0.27	30.00
		2022-23	2.87	0.00	2.87	100.00
3.	2070-107-03-02 Amount for Border Civil Defence under Police Modernization Scheme	2020-21	1.51	0.00	1.51	100.00
		2021-22	0.70	0.00	0.70	100.00
		2022-23	1.17	0.00	1.17	100.00
4.	4055-207-01-02 General Police	2020-21	59.67	35.99	23.68	39.68
		2021-22	45.00	24.21	20.79	46.20
		2022-23	64.39	35.98	28.41	44.12

Source: Detailed Appropriation Accounts.

The Budget controlling officers attributed the savings mainly to reasons such as (i) less expenditure on pay and allowances due to posts remaining vacant; (ii) less-receipt of funds from GoI; (iii) less/non execution of works; (iv) non-receipt of sanction from State Government/departments etc.

The persistent savings indicate that the Department did not utilise the budgeted funds consistently in respect of these works/programmes/schemes. It also indicates over assessment of requirement of funds by the State Government in Appropriation Act.

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 were 100 *per cent* savings during 2022-23, are given in **Table 3.19** below:

Table 3.19: Non-utilisation of provisions under various Programmes/Schemes

(₹ in crore)

S. No.	Name of Head	Budget Provision	Expen-diture	Savings	Percentage savings
1.	2055-115-03 Modernisation of Forensic Lab	3.52	0.00	3.52	100
2.	2055-115-08 Modernisation of Anti-Corruption Bureau	1.31	0.00	1.31	100
3.	2070-107-03-01 Amount for urban Civil Defence under Police Modernisation Schemes	2.87	0.00	2.87	100
4.	2070-107-03-02 Amount for Border Civil Defence und Police Modernisation Scheme	1.17	0.00	1.17	100
5.	4055-207-01-01 Crime Branch	5.24	0.00	5.24	100
6.	4055-207-01-03 Wireless Police	18.87	0.00	18.87	100
7.	4055-210-01-01 Construction Work	3.00	0.00	3.00	100
	Total	**35.98**	**0.00**	**35.98**	

Source: Appropriation Accounts

The Budget controlling officers attributed the savings mainly to reasons such as (i) non-receipt of funds from GoI under Modernisation of Police Force scheme; (ii) non-approval of schemes/state action plan by GoI; (iii) non-possibility of establishment and supply of equipment (iv) non-receipt of sanction from GoI for purchase of equipment etc.

Non utilisation of entire provision indicates that proposals for works/schemes were made without proper planning and feasibility study. It also indicates systemic deficiency in utilisation of funds by the department which adversely impacts the achievement of the objectives of these schemes.

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 2023) by the Finance Department revealed that out of 31 heads where orders were issued for re-appropriations, only 11 cases were clearly explained in the re-appropriation orders. Explanations in the remaining 20 cases were of general nature like 'based on actual requirement', 'based on latest assessment' and 'restriction of expenditure'.

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

Delay/non-completion of Capital Work

State Government provisioned ₹ 3.56 crore in State Budget for the year 2022-23 for construction of Home guard Training Centers in 13 districts[4] to Public Work Department under Budget Head 4059-80-051-05-02-17 and these works was to be completed upto March 2023.

Audit noticed that against the Budget this Provision PWD incurred an expenditure of ₹ 1.76 crore only till March 2023. Directorate, Home Guard intimated (August 2023) that out of 13 training Centers, work related to 5 centers have been completed and work related to remaining 7 training Centers were incomplete till March 2023. Further, even after a lapse of more than one year, work related to construction of training centers at Jaipur and Jodhpur have not started and no Budget provision was sanctioned for construction of training center at Alwar by Finance Department.

This indicates delay in execution by PWD and lack of monitoring at the level of the Home department.

Receipts

The Revenue Receipts under Major Head '0055-Police' comprise of the receipts from police services provided to Railways and Other States, private companies, local bodies, banks and other miscellaneous receipts of Rajasthan Police. The position of Budget Estimates, Revised Estimates and Actual Receipts under various receipt heads having substantial variation from Revised Estimates during the period 2020-23 is summarized in the **Table 3.20** below:

4. Alwar, Ajmer, Jhunjhunu, Jalore, Jaipur, Jodhpur, Banswara, Hanumangarh, Pali, Swaimadhopur, Sikar, Sirohi and Tonk.

Table 3.20: Statement showing variation in Receipt heads during 2020-23

(₹ in crore)

S. No.	Name of Head	Year	Budget Estimates	Revised Estimates	Actual Receipt	Excess(+) / Shortfall (-) from Revised Estimate	*Per cent* variation to Revised Estimate
1.	0055-101-02 Reimbursement from GoI	2020-21	1.50	1.50	₹1000	(-) 1.50	100.00
		2021-22	1.50	1.50	0.00	(-) 1.50	100.00
		2022-23	1.50	10.00	7.24	(-) 2.76	27.60
2.	0055-101-03 Reimbursement from other states	2020-21	185.54	179.00	22.55	(-)156.45	87.40
		2021-22	244.94	146.93	200.26	(+) 53.33	36.30
		2022-23	244.85	316.16	264.22	(-) 51.94	16.43
3.	0055-102-02 Police Services provided to Public Departments, Private Company, and Persons	2020-21	195.00	124.35	122.88	(-) 1.47	1.18
		2021-22	150.00	125.00	144.89	(+) 19.89	15.91
		2022-23	130.00	135.00	135.64	(+) 0.64	0.47
4.	0055-103-01 Fess for training of vehicle/weapon	2020-21	1.50	1.00	1.45	(+) 0.45	45.00
		2021-22	1.00	0.70	1.25	(+) 0.55	78.57
		2022-23	0.80	1.00	1.10	(+)0.10	10.00
5.	0055-104-01 Collection by District Officers	2020-21	4.50	2.50	4.33	(+) 1.83	73.20
		2021-22	3.40	3.00	4.45	(+) 1.45	48.33
		2022-23	3.20	3.50	3.64	(+)0.14	4.00
6.	0055-104-02 Fees for verification and NOC of license under Arms /explosive / petroleum Act	2020-21	1.10	0.50	1.24	(+) 0.74	148.00
		2021-22	0.60	0.75	1.38	(+) 0.63	84.00
		2022-23	0.80	1.50	1.53	(+)0.03	2.00
7.	0055-800-02-02 Fees for character verification	2020-21	16.50	10.00	9.49	(-) 0.51	5.10
		2021-22	12.00	12.00	10.09	(-) 1.91	15.92
		2022-23	13.00	13.00	14.14	(+)1.14	8.77
8.	0055-800-06 Other receipts of Police Department	2020-21	15.00	5.00	5.06	(+) 0.06	1.20
		2021-22	5.65	5.00	4.64	(-) 0.36	7.20
		2022-23	5.30	4.20	4.24	(+)0.04	0.95
9.	0055-800-50-01 Receipts for disposal of unutilised vehicles	2020-21	3.25	3.00	7.04	(+) 4.04	134.67
		2021-22	3.50	3.50	2.94	(-) 0.56	16.00
		2022-23	3.70	3.00	2.46	(-)0.54	18.00

It was observed that in all above cases, there was significant variation of actual receipts with respect to revised estimates indicating deficiency in estimation. This also indicates that the department did not take into consideration the past year receipts in preparation of these estimates as required by SBM.

Grant No. 24: Education, Art and Culture

School Education in State is divided in two parts-Elementary Education and Secondary Education. Elementary Education is controlled by the Directorate of Elementary education under Panchayati Raj Department and Secondary Education by Directorate of Secondary Education under Education and Language Department. The higher education is managed by the **College Education Department** while **Technical Education** is under control of Technical Education Department and plays a vital role in the development of human resource by creating skilled manpower. Rajasthan is a popular tourist destination and the **Department of Art, Literature, Culture and Archaeology** endeavours for protection, development and promotion of both tangible and intangible heritage and culture of the state. Grant No.24 provides funds to all these Departments.

The overall budgetary position, expenditure, and savings under this grant during the period 2020-23 is detailed below in the **Table 3.21** :

Table 3.21: Budgetary Provision

(₹ in crore)

Year	Budgetary Provision			Expen-diture	Savings (Percentage)	Amount Surrendered
	Original	Supplemen-tary	Total			
Revenue-Voted						
2020-21	32,096.19	-	32,096.19	29,712.30	2,383.89 (7.43%)	2,380.30
2021-22	35,902.71	9,03.30	36,806.01	34,391.66	2,414.35 (6.56%)	2,399.55
2022-23	39,354.29	2,289.29	41,643.58	37,362.42	4,281.16 (10.28%)	3,481.00
Capital-Voted						
2020-21	1,001.94	112.27	1,114.21	916.28	197.93 (17.76%)	197.92
2021-22	1,157.46	-	1,157.46	417.62	739.84 (63.92%)	739.84
2022-23	1,230.44	405.15	1,635.59	1,072.28	563.31 (34.44%)	564.54

It can be seen that during the period 2020-21 to 2022-23:

- The unutilized budget provision/savings under revenue section of the grant ranged from 6.56 *per cent to* 10.28 *per cent*.

- As per SBM, grants that cannot be properly utilised should be surrendered. During 2020-21, 2021-22 and 2022-23 out of final savings, a sum of ₹ 3.59 crore and ₹ 14.81 crore and ₹ 800.16 crore remained un-surrendered under Revenue section respectively. During 2022-23 in context of final savings of ₹ 563.31 crore under capital section, the surrender of ₹ 564.64 crore was excessive.

- During 2021-22 and 2022-23 in view of final savings in revenue section, supplementary provisions of ₹ 903.30 crore and ₹ 2,289.29 crore respectively were unnecessary. During 2020-21 and 2022-23 in view of final savings in capital section, supplementary provisions of ₹ 112.27 crore and ₹ 405.15 crore respectively were also unnecessary as actual expenditure could not incurred up to the level of even the original provision.

- In capital section, there were persistent savings of more than ₹100 crore ranging from 17.76 *per cent* to 63.92 *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

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 concerned departments to the Planning Department.

It was observed that in 15 schemes/programmes there were substantial savings of ₹ 659.69 crore (in cases where savings were more than ₹ one crore and also by more than 50 *per cent* of total provision) ranging from 53 *per cent* to 98 *per cent* of total grant/appropriation under the schemes/programmes during 2022-23. 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 (O+S)	Expen-diture	Saving	Percentage savings
1.	2202-01-113-01-04 Star Project (General)	114.67	54.22	60.45	52.72
2.	2202-02-109-11 Cycle distribution to girl students of class IX studying in Government schools of urban and rural areas	88.15	2.40	85.75	97.28
3.	2202-02-109-32- 01 Expenditure on Operation of Kasturba Gandhi Residential of Girls School	5.61	1.95	3.66	65.24
4.	2202-03-103-11-01 Rashtriya Uchchatar Shiksha Abhiyan – General Expenditure	13.49	0.20	13.29	98.52
5.	2202-05-800-04-01 Academy of Genealogy Conservation and Promotion	5.00	0.60	4.40	88.00
6.	2203-107-02 Scholarship for students of National level Institutions	1.79	0.64	1.15	64.25
7.	4202-01-202-20-01 Construction works for Samagra Shiksha under Secondary Education	392.00	67.79	324.21	82.71
8.	4202-01-202-23-01 Construction work in secondary School	220.00	90.00	130.00	59.09
9.	4202-01-202-24-01 Construction work in Sainik School,Chittorgarh	6.00	2.08	3.92	65.33
10.	4202-01-203-06-01 Sanskrit College Building	6.00	1.70	4.30	71.67
11.	4202-01-205-01-01 Rajasthan State Sanskrit Educational Research and Training Institute	3.00	1.30	1.70	56.67
12.	4202-02-104-02 Through the Director, Technical Education	20.49	4.39	16.10	78.57
13.	4202-03-102-01 National Cadet Corps- Senior Branch	9.28	2.28	7.00	75.43
14.	4202-04-106-08-01 Monuments and Museum-Through the Archaeology Department	2.40	0.55	1.85	77.08
15.	4202-04-800-01 Arabic and Persian Research Institute	2.20	0.29	1.91	86.82
	Total	**890.08**	**230.39**	**659.69**	

Source: Detailed Appropriation Accounts

Budget controlling officers attributed the savings mainly to reasons such as (i) less expenditure on pay and allowances due to posts remaining vacant, (ii) non-completion of tender process, (iii) less-receipt of fund from GoI and (iv) less execution of works by the Department, etc.

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 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 ten schemes having persistent savings (₹ 10 lakh and above) from 2020-21 to 2022-23 as given in the **Table 3.23** below:

Table 3.23: Persistent Savings noticed under various Programmes/Schemes

(₹ in crore)

S.No.	Name of Head	Savings (percentage of saving against provision)		
		2020-21	2021-22	2022-23
1.	2202-01-113-01-01 Expenditure on Samagra Shiksha-General	1090.07 (17.55)	950.99 (14.28)	2201.87 (25.98)
2.	2202-02-109-30-01 Cash award to talented Students	0.19 (31.25)	0.99 (82.25)	0.60 (100)
3.	2202-03-103-11-01 Rashtriya Uchahatar Shiksha Abhiyan-General Expenditure	24.23 (81.52)	18.54 (75.52)	13.29 (98.49)
4.	2205-103-06-01 Monument and Museum through the Archaeological Department	7.80 (50.76)	2.87 (13.09)	7.76 (49.71)
5.	4202-01-201-13-01 Expenditure on Construction Works in Education Training Institutions under Elementary Education	2.67 (0.95)	303.97 (98.69)	140.00 (100)
6.	4202-01-203-06-01 Sanskrit College- Building	1.37 (30.71)	1.44 (41.08)	4.31 (71.74)
7.	4202-01-203-07-01 Rashtriya Uchahatar Shiksha Abhiyan-Construction Work	36.48 (81.84)	27.06 (76.09)	18.98 (100)
8.	4202-01-205-01-01 Rajasthan State Sanskrit Educational Research and Training Institute	0.01 (0.67)	1.12 (74.66)	1.70 (56.67)

Source: Detailed Appropriation Accounts.

The Budget Controlling Officers attributed the savings mainly to reasons such as (i) less expenditure on pay and allowances due to posts remaining vacant; (ii) non completion of tender process; (iii) less-receipt of funds from GoI; (iv) less/non execution of works by the Department; (v) non release of sanctions from GoI, 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 properly monitoring the flow of expenditure.

Non utilisation of the 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 2022-23, are given in **Table 3.24** below:

Table 3.24: Non-utilisation of provisions under various Programme/Schemes

(₹ in crore)

S. No.	Name of Head	Budget Provision	Expenditure	Savings
1.	2202-01-101-05 Upper Primary School for Boys	4.50	0.00	4.50
2.	2202-02-107-07 Pre-matric Scholarships to students of Other Backward Classes	64.00	0.00	64.00
3.	2202-02-109-09-13 Accidental Insurance to students studying in Government Schools	1.80	0.00	1.80
4.	2202-03-112-02-01 Centre for excellence for education	0.80	0.00	0.80
5.	2202-03-112-03-01 Assistance to other Institutions for Research	5.00	0.00	5.00
6.	2203-800-03-01 Education quality promotion programme	7.50	0.00	7.50
7.	2205-102-16 Rajasthan Heritage Protection and Promotion Authority Jaipur	2.66	0.00	2.66
8.	4202-01-201-13-01 Expenditure on construction of Integrated Education und Elementary Education	140.00	0.00	140.00
9.	4202-01-201-13-02 Expenditure on construction works in Education Training and Institutions under Elementary Education	2.10	0.00	2.10
10.	4202-01-202-14-01 Model School-Construction Work	21.80	0.00	21.80

S. No.	Name of Head	Budget Provision	Expenditure	Savings
11.	4202-01-202-17-01 Construction work under Secondary Schools	21.82	0.00	21.82
12.	4202-01-202-18-01 Construction work in Govt, Secondary Schools	25.00	0.00	25.00
13.	4202-01-202-19-01 Construction of basic infrastructure in Schools	21.83	0.00	21.83
14.	4202-01-202-24-02 Construction Work in Sainik School Jhunjhunu	6.00	0.00	6.00
15.	4202-01-203-07-01 Rashtriya Uchahatar Shiksha Abhiyan- Construction Work	18.98	0.00	18.98
16.	4202-01-203-10-01 Mahatama Gandhi Institute of Governance and Social Sciences	50.00	0.00	50.00
17.	4202-03-102-06-01 Rajasthan High Level performance training and rehabilitation centre	10.00	0.00	10.00
18.	4202-04-800-02 Prachya Vidhya Pratishthan	0.20	0.00	0.20
19.	4202-04-800-03-01 Construction work in Rajasthan Heritage Protection and Promotion Authority	9.03	0.00	9.03
20.	6202-01-203-03-01 Loan to Sainik School, Chittorgarh	3.60	0.00	3.60
	Total	**416.62**	**0.00**	**416.62**

Source: Appropriation Accounts

The Budget Controlling Officers attributed the savings mainly to reasons such as (i) non receipt of demand for execution of works; (ii) less execution of works by PWD; (iii) non-completion of construction works: (iv) non-receipt of sanction under NABARD Schemes and (v) 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 grant, it was observed that during the period 2020-23, token provision was made in 174 heads[5] out of total 891 heads.[6] These token provisions remained token provisions without augmentation of the provisions through re-appropriations/supplementary and token provisions in all these heads were surrendered at the end of the financial year. This indicates that the Department lacked proper estimation of provision and execution of financial plan.

Flow of expenditure

Audit noticed that under ten sub-heads more than 40 *per cent* expenditure was incurred during last quarter of 2022-23. Details of expenditure under these sub-heads is given in **Table 3.25** below:

5. 2020-21 (48 heads), 2021-22 (62 heads), 2022-23 (64 heads).
6. 2020-21 (284 heads), 2021-22 (290 heads), 2022-23 (317 heads).

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

(₹ in crore)

S. No.	Head of Account (up to Sub Head)	Expenditure incurred during January-March 2023	Expenditure during March 2023	Total Expenditure	Percentage of total Expenditure incurred during	
					January-March 2023	March 2023
1.	2202-02-109-30 Rewards to economically backward talented students from general class	10.96	10.96	10.96	100.00	100.00
2.	2202-02-113-01 Samagra Shiksha under Secondary Education	418.38	43.92	829.92	50.41	5.29
3.	2202-01-800-05 Madarsa Schools	47.16	24.16	102.16	46.16	23.65
4.	2202-03-102-20 Grants to Universities	157.74	55.21	365.10	43.20	15.12
5.	2202-03-103-10 Scooty Distribution Scheme	24.47	24.47	24.49	99.92	99.92
6.	2202-03-107-01 Scholarship and stipend	38.19	15.00	63.19	60.44	23.74
7.	4202-01-202-16 Decrepit School buildings	28.00	28.00	28.00	100.00	100.00
8.	4202-01-202-21 Kasturba Gandhi Residential Girls School	11.72	11.72	12.42	94.36	94.36
9.	4202-01-202-26 Construction work in secondary school under NABARD	130.00	30.00	130.00	100.00	23.08
10.	4202-01-203-09 Construction works in universities	83.50	83.50	136.00	61.40	61.40
	Total	**950.12**	**326.94**	**1702.24**		

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

It is evident from above table that under these sub-heads, expenditure of ₹ 950.12 crore was incurred in the last quarter of the financial year which was 55.82 *per cent* of the total expenditure (₹ 1,702.24 crore) of these sub-heads during 2022-23. Further, audit also noticed that, in respect of eight sub-heads even more than 50 *per cent* expenditure was incurred during the last quarter of the financial year.

The 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 2022-23, it was observed that under some heads of this grant there was expenditure in excess of provision as given in the **Table 3.26** below:

Table 3.26: Excess expenditure in Heads under the Grant

(₹ in crore)

S. No.	Head of Account	Total Provision	Re-appropriation	Availability of fund	Actual Expenditure	Excess
1.	2202-03-102-07 Grants to Sanskrit University	6.80	0.76	7.56	8.14	0.58
2.	2202-03-102-14 Grants to Haridev Joshi Journalism and Public Communication University, Jaipur	7.42	0.03	7.45	8.00	0.55
3.	2202-03-102-20-02 Jay Narayan Vyas University, Jodhpur	114.00	15.34	129.34	143.00	13.66
4.	2202-03-103-02 Government College (for men)	118.73	8.62	127.35	127.63	0.28
5.	2205-102-12 Assistance to Autonomous Bodies and Voluntary Agencies	1.50	2.55	4.05	4.11	0.06

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

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 this grant, it was noticed that under 4 heads (where savings of ₹ One crore and above) against the savings of ₹ 2,368.35 crore, ₹814.58 crore was not surrendered is given in the **Table 3.27** below:

Table 3.27: Details of heads where savings were not surrendered

(₹ in crore)

S. No.	Heads	Savings against Total budget (O+S)	Amount surrendered	Amount not surrendered
1.	2202-01-101-09-01 Expenditure on Free Dresses and Text Books	83.42	68.86	14.56
2.	2202-01-113-01-01 Expenditure on Samagra Shiksha under Elementary Education	2,201.87	1,406.08	795.79
3.	2202-01-113-02-01 Expenditure on District Education and Training Institute	17.90	15.77	2.13
4.	2202-01-800-14 Reimbursement of fees to private schools under Right to Education-General expenditure	65.16	63.06	2.10
	Total	**2,368.35**	**1,553.77**	**814.58**

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 excesses or savings should be clearly explained by the Department. Scrutiny of re-appropriation orders issued (31 March 2023) by the Finance Department, revealed that out of 142 re-appropriation, specific explanations were only provided in 41 cases in the re-appropriation orders. Explanations in the remaining 101 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 Fiscal Responsibility and Budgetary Management Act.

Non-adjustment of Abstract Contingent bill

Rule 220(1) of GF&AR regulates preparation and drawal of Abstract Contingent (AC) Bill and submission of Detailed Contingent (DC) Bill to the Accountant General within a period of three months from the drawal of AC bills[7].

As per the information provided by the O/o AG (A&E), 4 AC bills[8] pertaining to the period from March 1990 to March 1997 were pending for adjustment even after a long period of 26 to 33 years. These four bills were related to Primary Education Jalore, District Adult Education officer, Rajsamand and Zila Parishad, Banswara.

The Department intimated that AC bills were pending due to non-availability of records of these bills in the respective departments. State Government/ Controlling officer/ Disbursing officer need to pursue this matter with O/o AG (A&E) Rajasthan for reconciliation of the record and take remedial action in this regard.

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

7. Except in case of purchase of machinery/equipment 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 AC bills.
8. Under Major Heads 2202 and 4202.

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 but the expenditure was irregularly booked as the Capital Expenditure instead of Revenue Expenditure in contravention of the provisions of IGAS, GAR and GF&AR ibid, and therefore, the permission for these heads was denied by the Office of the Accountant General (A&E).

However, during the audit of Appropriation Account of the State for the year 2022-23, it was noticed that the State Government had again made budget provision of ₹ 614.09 crore under these heads for providing Grant-in-Aid and transferred ₹ 493.60 crore as grant in aid to Autonomous bodies and State Public Sector Undertaking. This expenditure was booked under various capital expenditure heads which was again objected by the Office of the AG (A&E). Details of these Capital heads are provided in ***Appendix 3.9.*** Thus, operation of Capital heads for incurring Revenue Expenditure was irregular.

Finance Department accepted (August 2023) that expenditure of ₹ 330.81 crore have been booked under the capital heads during 2022-23. Further, the Department assured that no expenditure will be accounted for in these capital heads during 2023-24 and if any expenditure is accounted for, it would be adjusted by transfer entry to the concerned revenue head.

However, Director, Finance (Budget) intimated during Exit conference (22 February 2024) that ownership of the assets created through such transfer lies with the State Government in some cases such as in case of National Health Mission and Smart City Project and hence expenditure was booked under capital heads. However, during re-examination of cases, it was noticed that neither of the heads objected upon pertains to the National Health Mission. Further, capital projects/assets created by Smart City Limited belongs to third tier of Government i.e. Local Bodies.

2. Increase of revenue receipts without substantive receipt of revenue

Finance (Insurance) Department, GoR stated that there was difference in balances under GPF on SIPF portal and reconciled balances of AG (A&E) due to reasons such as unaccounted amounts of GPF, lapsed DA arrears deductions and interest incurred on delayed claims, etc. These amounts were treated as unclaimed amounts by the State Government which the State Government decided to utilize for Karmik Kalyan Kosh until their online accounting/ reconciliation or receipt of related claims.

The State Government had identified (December 2022) ₹ 3,000 crore as unaccounted and unclaimed balances under the General Provident Fund (GPF) and decided to transfer this amount to revenue receipts to be subsequently transferred to *Karmik*

Kalayan Kosh (under Public Account of the State) which was set up for the welfare of State Government employees. Subsequently, in March 2023, Government of Rajasthan transferred ₹ 1,000 crore out of the ₹ 3,000 crore unclaimed deposit to its revenue receipts. However, this amount was not transferred to the *Karmik Kalayan Kosh* as had been decided by the Government. Therefore, it led to inflation of revenue receipts and under-statement of Revenue and Fiscal Deficits during 2022-23.

Audit observed that even during the previous year 2021-22, ₹ 1,000 crore of unclaimed GPF deposits were transferred to revenue receipts without any subsequent transfer to *Karmik Kalayan Kosh*. The balance under this fund remains *nil* (September 2023) even after more than two years of establishment of the fund.

State Insurance and Provident Fund Department intimated (August 2023) that Budget Head 2225-60-200-24-01-43-Karmik Kalyan (expenditure head) was opened for the operation of *Karmik Kalayan Kosh*. However, as per Finance (Insurance) Department order dated 26 July 2021, the unclaimed amount was to be transferred to the revenue head and then to the Public Account 8342-120-70-*Karmik Kalyan Kosh*. The amount spent for this purpose was to be met through the public account. However, it was observed that the State Government has opened this fund under Public Account during 2022-23 only. State Accounts also shows that no amount has been deposited in this account till March 2023.

The above fact shows that the Government has been repeatedly transferring these unclaimed deposits to its revenue receipts without subsequent transfer to *Karmik Kalyan Kosh* to reduce its revenue and fiscal deficits.

3. 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. 14 cases of expenditure incurred without provision pertaining to six grants, where ₹ 437.88 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 expen-diture	Excess Expendi ture
			Original	Supple-mentary	Re-appropri-ation	Total		
1.	21-Roads and Bridges	3054-02-337-01-02 Maintenance and Restoration	0.01*	0	(-) 0.01*	0	228.50	228.50
2.		5054-02-337-03 Through the Border Road Development Board	0.01*	0	(-) 0.01*	0	4.12	4.12
3.	28-Special Program for Rural Development	2501-06-196-14-01 Grant for Mahila Nidhi	0	0.02*	(-) 0.02	0	15.65	15.65
4.	30-Tribal Area Development	2700-27-796-04 Other Expenditure-Committed	76.45	0	(-) 76.45	0	78.03	78.03
5.		2406-01-796-21 Externally aided Rajasthan forestry and Biodiversity Project Phase-II	1.63	0	(-) 1.63	0	0.86	0.86

S. No.	Grant no. and name	Head of accounts	Provisions				Actual expen-diture	Excess Expenditure
			Original	Supple-mentary	Re-appropri-ation	Total		
6.	30-Tribal Area Development	2501-06-196-14-02 Grant for Mahila Nidhi (For Scheduled Tribes)	0	0.02*	(-) 0.02*	0	9.40	9.40
7.	46-Irrigation	2700-02-800-02-01 Other Expenditure-Committed	1.09	0	(-) 1.09	0	0.87	0.87
8.		2700-07-800-01 Other Expenditure-Committed	0.93	0	(-) 0.93	0	2.90	2.90
9.		2700-36-800-01 Other Expenditure-Committed	8.32	0	(-) 8.32	0	5.95	5.95
10.		2700-28-800-01 Other Expenditure-Committed	38.91	0	(-) 38.91	0	38.94	38.94
11.		2701-62-800-01 Other Expenditure-Committed	28.12	0	(-) 28.12	0	27.50	27.50
12.		2700-22-800-02 Other Expenditure-Committed	0	0	0	0	10.64	10.64
13.	51-Special Component Plan for Welfare of Scheduled Castes	2501-06-196-14-03 Grants to Mahila Nidhi (For scheduled castes)	0	0.02	(-) 0.02	0	6.25	6.25
		Total					**429.61**	**429.61**

* ₹ in lakh

It is interesting to note that an amount of ₹ 10.64 crore was incurred under head '2700-Minor Irrigation-22-Jakham Project (Commercial) -800- Other Expenditure-02- Other Expenditure-Committed' in Grant No. '46-Irrigation' without any original or supplementary budget provision. Reasons for expenditure under this Major Head without any budget provision have not been intimated (December 2023).

4. 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 some Major Heads expenditure was incurred in excess 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.	9-Forest	2406-02-110-01 Tiger Project, Ranthambhore	37.54	37.60	0.06
2.	12-Other Taxes	2030-02-102-01-01 Commission on sales to Agents	70.14	71.04	0.90
3.	17-Jails	2056-001-01-01 Head Office and Regional office-Committed	11.04	11.21	0.17
4.	21-Roads and Bridges	5054-03-337-10 Construction of Roads from Public Private Partnership (PPP)	1.94	2.00	0.06
5.		5054-03-337-11 Rajasthan Highways Development Project-I (ADB)	343.72	343.97	0.25
6.	26-Medical and Health and Sanitation	2210-05-105-06-01 Rajastahn Medical Education Society (Grant-in-aid)	254.94	255.95	1.01
7.	27-Drinking Water Scheme	4215-01-102-45 Nagaur Lift Canal Project Phase-II (EAP)	8.36	8.48	0.12

S. No.	No. and Name of Grant	Budget Head	Total provision (O+S+R)	Expenditure	Excess Expenditure
8.	30-Tribal Area Development	5054-03-796-04-90 Construction Work	107.02	108.01	0.99
9.		2406-04-796-04-01 Expenditure under net present value of forest land	15.60	15.67	0.07
10.		2210-05-796-04-01 Rajasthan Medical Education Society (Grant-in-aid)	55.84	56.22	0.38
11.	33-Social Security and Welfare	2235-60-200-14-01 Rajasthan State Legal Services Authority	20.04	20.29	0.25
12.		2235-60-107-01 Pension to freedom fighters and their dependents etc. through the General Administration Department-Committed	12.73	12.85	0.12
13.	46-Irrigation	2700-05-001-01-01 Indira Gandhi Nahar Feeder-Committed	9.25	10.51	1.26
14.		2700-39-800-01 Other expenditure-Committed	54.82	58.08	3.26
15.		2701-80-001-01-04 Designing-Committed	3.29	3.37	0.08
16.	51-Special Commitment Plan for Welfare of Scheduled Castes	2236-02-789-02-01 National Nutrition Mission (NNM) through the Integrated Child Development Service Department	14.46	15.46	1.00
17.		2210-05-789-04-01 Rajasthan Medical Education Society (Grant-in-aid)	77.77	78.07	0.31
18.		4406-02-789-01 Development of Keoladeo National Park	0.02	2.10	2.08

Source: Detail Appropriation Accounts

Reasons for expenditure in excess of budget provision under these heads have not been intimated by the concerned departments (December 2023).

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 failed to 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 failed to 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

Efforts should be made by all Departments to submit realistic budget estimates keeping in view the trends of expenditure in order to avoid large scale savings/excesses, re-appropriations and surrenders at the end of the year, so that they can be effectively utilised in other areas/schemes.

Controlling officers and Head of the Department should strictly observe the provisions of State Budget Manual to ensure budgetary and expenditure controls. They should endeavour to strengthen the monthly expenditure monitoring mechanism.

Controlling/Disbursing Officers should keep a close and constant watch over the progress of expenditure against the sanctioned allotment in order to ensure utilisation of allotted funds as per requirement.

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 31 March 2022, the balance in 'Interest-bearing Deposits' was ₹ 13,451.17 crore and 'Interest bearing Reserve Funds' was ₹ 3,344.45 crore respectively, on which, the government provided for interest of ₹ 272.96 crore and ₹ 177.41 crore. There was non-payment/under payment of ₹ 11.25 crore in respect of interest towards 'Interest bearing Reserve Funds' 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-discharged of liability in respect of interest towards Interest bearing Reserve Funds

(₹ in crore)

S. No.	Fund/Deposit	Opening balance as on 01.04.2022	Basis of calculation of interest paid	Interest due	Interest paid	Interest not paid
1.	MH 8121-129 State Compensatory Afforestation Fund	1,458.39	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)	46.43	35.38	11.25
	Total	**1,458.39**		**46.43**	**35.38**	**11.25**

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. In addition to direct borrowings by the State Government, the State Government also guarantees 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.

Government of Rajasthan has not disclosed any off budget borrowing in its accounts. However, audit noticed few instances of off-budget borrowings as of 31 March 2023 from the records of Departments, as detailed in the following paragraphs.

(1) Government of Rajasthan 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 ₹ 3,624.48[1] crore till 2022-23 It was found that the State Government has been repaying the principal and interest against these loans. During 2022-23, ₹ 350.21 crore (₹ 235.86 crore on account of principal and ₹ 114.35 crore as interest) was transferred by GoR to 31 ZPs, for payment of principal and interest on these loans. As of 31 March 2023, there is an outstanding loan of ₹1,276.58 crore.

(2) State Government had given Guarantee of ₹ 155.60 crore to Rajasthan Water Supply and Sewerage Corporation (RWSSC) for loans taken from LIC for water supply project. During 2022-23, Public Health Engineering Department, GoR transferred ₹ 1.64 crore (₹ 1.16 crore as principal and ₹ 0.48 crore as interest) to RWSSC for repayment of loan (Principal and interest) to LIC. As of 31 March 2023, the outstanding debt of RWSSC against this loan was ₹2.81 crore.

Year-wise position of outstanding balances of off budget borrowing against GSDP is shown in the **Table 4.2** below:

Table 4.2: Trend of off budget borrowings

(₹ in crore)

S. No	Year	Amount	GSDP	*per cent* of GSDP
1.	2020-21	1,804.41	10,19,442	0.18
2.	2021-22	1,580.91	12,18,193	0.13
3.	2022-23	1,279.39	14,13,620	0.09

Source: Information provided by concerned Departments and MoSPI

From the table, it can be seen that the outstanding off budget borrowings were 0.09 *per cent* of GSDP at the end of March 2023. However, off budget borrowing against GSDP is showing decreasing trend during last three years.

The Finance (Budget) Department intimated (December 2023) that in respect of above case, the Zila Parishads are being repaying the loan from their own resources. However, Government grant is being given to the Zila Parishads because of their weak financial position. In the above case, the Government through sanctions/budget provision released amount to the loanee (Zila Parishads) for repayment of loans availed against the state guarantee. The borrowings are not reflected in the State Accounts though repayment is being made through State Government budget only.

Further, regarding loan raised by RWSSC from LIC, Finance Department intimated (December 2023) that repayment of loan is being done by the RWSSC from its own resources. However, audit scrutiny of sanctions revealed that Public Health and Engineering Department transferred amount through its budget head to the Personal Deposit account of RWSSC for repayment of loan.

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'

4.3 Funds transferred directly to State Implementing Agencies

The Central Government transfers a sizeable quantum of funds directly to the State Implementing Agencies[2] (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. Therefore, it was decided by the Central Government that from 2014-15 onwards, plan assistance under all Centrally Sponsored Schemes (CSS) and block grants 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 2022-23, Central funds of ₹ 18,059.23 crore were transferred directly to the State IAs. Out of this, the Central Government transferred ₹ 6,811.37 crore for Mahatma Gandhi National Rural Employment Guarantee Programme, ₹ 6,083.72 crore for Jal Jeevan Mission/National Rural Drinking Water Mission, ₹ 3,815.67 crore for Pradhan Mantri Kisan Samman Nidhi (PM-Kisan), ₹ 416.96 crore for Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana, ₹ 300.34 crore for works under Roads Wing, ₹ 117.50 crore for MP Local Area Development Scheme, ₹ 66.70 crore for Samarthya (Beti Bachao Beti Padhao Creche, PM Matru Vandana Yojana, Gender Budget Research Skilling Training etc.). The quantum of funds transferred directly to the State IAs are given in the **Table 4.3** below and the details are provided in ***Appendix 4.1***.

Table 4.3: GoI funds transferred directly to State IAs during 2017-23

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Funds	3,946.78	4,648.31	9,483.87	13,628.16	16,150.62	18,059.23

Source: Finance Accounts of respective years

As is evident from the table that direct transfers from Central government to State IAs increased steadily during 2017-23which indicates that decision of transfer of funds to IAs through Consolidated fund of State was not strictly followed by GoI.

4.4 Delay in submission of Utilisation Certificates

Rule 68(i) of General Financial and Accounts Rules (GF&AR), 2012 GoR prescribes 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 and 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. In Rajasthan, the Grants-in-Aid (GIA) by the State Government are given under three object heads (i) 12-Grant-in-

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.

Aid (Non-salary); (ii) 92-Grant-in-Aid (Salary) and (iii) 93-Grant-in-Aid for creation of Capital Assets.

During the year 2021-22, Government of Rajasthan released grants-in-aid of ₹ 49,126.65 crore[3], of which ₹ 41,905.84 crore was released under object head 12 (Grant-in-aid, non-salary) and ₹ 578.69 crore under object head 93 (Grant-in-Aid for creation of Capital Assets).

Audit scrutiny revealed that various departments did not submit a total of 895 UCs aggregating to ₹1,107.25 crore pertaining to the period 2010-11 to 2021-22 to the office of the Accountant General (A&E) as on 31 March 2023. Out of the total outstanding UCs, 362 UCs of ₹255.40 crore pertained to 'Grant-in-Aid for creation of Capital Assets'. The year-wise pendency of total outstanding UCs is given in following **Table 4.4.**

Table 4.4: Year-wise break up of outstanding UCs

(₹ in crore)

Year*	Number of UCs	Amount
2011-12	5	0.02
2012-13	5	0.04
2013-14	6	0.03
2014-15	7	0.04
2018-19	55	0.78
2019-20	13	4.83
2020-21	58	243.97
2021-22	62	332.15
2022-23	684	525.39
Total	**895**	**1,107.25**

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 97 *per cent* of the amount of outstanding UCs pertained to 'Other Rural Development Programmes' (425 UCs: ₹ 285.90 crore), Social Security and Welfare (236 UCs: ₹ 65.36 crore), Education, Art & Culture and Sports & Youth Affairs (37 UCs : ₹ 440.22 crore), Medical & Public Health (22 UCs: ₹ 110.42 crore), General Education, (22 UCs: ₹ 44.08 crore), Animal Husbandry (8 UCs: ₹ 102.39 crore), Urban Development (13 UCs: ₹ 48.27 crore) and Other Scientific Research (103 UCs: ₹ 2.10 crore). The Department-wise break up of outstanding 895 UCs as on 31 March 2023 is summarized in following **Table 4.5**.

Table 4.5: Department-wise position of outstanding UCs

(₹ in crore)

Name of the Department/Head	No. of UCs	Amount
Capital outlay of Education, Art & Culture and Sports & Youth Affairs	37	440.22
Other Rural Development Programmes	425	289.52
Medical & Public Health	22	110.42
Animal Husbandry	8	102.39
Social Security and Welfare	236	65.37

3. Except grants released for general purpose i.e. pay & establishment and office expenses for the schemes under State Fund or Central Assistance (₹ 6,639.46 crore) UCs for which are not required as per Rule 285 (4) of GF&AR. Further, an amount of ₹2.64 crore was classified under Minor Head-191 (₹ 0.80 crore), Minor Head-192 (₹ 1.53 crore) and Minor Head-196 (₹ 0.31 crore) for which UCs are not required under the same rule.

Name of the Department/Head	No. of UCs	Amount
Urban Development	13	48.27
General Education	22	44.08
Other Scientific Research	103	2.11
Art & Culture	22	2.33
Technical Education	4	1.94
Devsthan	1	0.50
Sports & Youth Affairs	2	0.10
Total	**895**	**1,107.25**

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

Reasons for non-submission of UCs were called from the concerned Departments (June-July 2023). The replies are awaited (December 2023).

UCs outstanding beyond the specified period not only weakens the financial accountability mechanism, but also indicates failure of the departmental officers to comply with the rules and procedures to ensure timely utilization of grant for the intended purpose.

4.4.1 Absence of Information regarding Grantee Institution as 'Others'

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 2022-23 of GoR, GIA constituted 20.06 *per cent* of the total expenditure of the State. During the year, out of the total GIA of ₹ 49,443.69 crore, an amount of ₹ 16,553.25 crore (33.48 *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

(₹ in crore)

S. No.	Financial Assistance to Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1.	**Total grant**	**34,862.21**	**41,024.82**	**39,744.68**	**49,126.65**	**49,443.69**
2.	Others	10,025.04	10,222.30	12,431.88	14,537.75	16,553.25
3.	**Percentage of 'Others' to Total grant**	**28.76**	**24.92**	**31.28**	**29.59**	**33.48**
4.	**Total Expenditure of State**	**1,87,524**	**1,93,458**	**1,94,071**	**2,34,563**	**2,46,452**
5.	Percentage of total grant to total expenditure of State	18.59	21.21	20.48	20.94	20.06

Source: Finance Accounts

It can be seen that Grants given to 'Others' ranged between 24.92 *per cent* to 33.48 *per cent* of the total GIA during the period 2018-19 to 2022-23. 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 utilization 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 months[4] from the drawal of funds through AC bills.

Audit observed that the State Government did not furnish DC bills in respect of 85 AC bills amounting to ₹ 21 crore, as of June 2023. 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 2020-21	202	55.49	407	34.63	492	58.75	117	31.37
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

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	4	0.01
10 years to 15years	1	2.92
5 years to 10 years	2	1.06
1 year to 5 years	3	6.16
0 to 1 year	75	10.85
	85	**21.00**

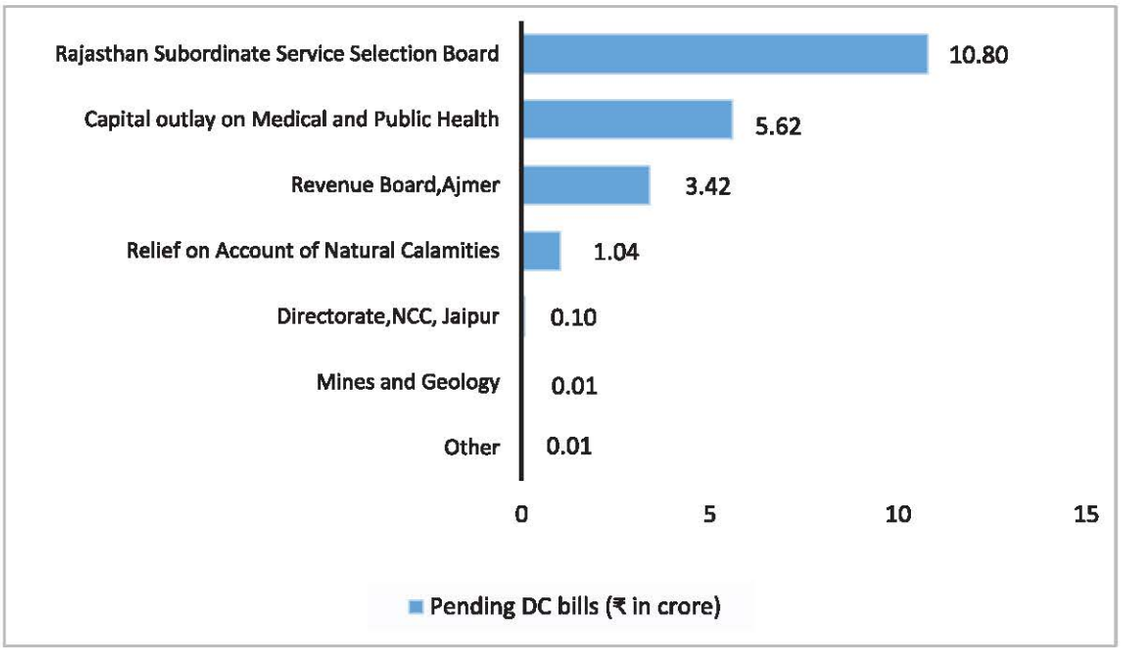
Source: Finance Accounts and information compiled by office of the AG (A&E).

As is evident from the table, 5 bills amounting to ₹ 2.93 crore were pending more than 10 years and 5 bills amounting to ₹ 7.22 crore were pending from one to 10 years.

Major Head wise details of pending AC bills as well as amount outstanding for the period upto June 2023 are presented in the following **Chart 4.1** and detailed in ***Appendix 4.2.***

4. 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.

Chart 4.1: Department/Head wise position of pending DC Bills



AC bills remained unadjusted despite laps of substantial period indicated lack of monitoring on the part of Departments as well as treasuries.

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 General Financial & Accounting Rules (GF&AR), Government of Rajasthan (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 in Rajasthan

Status of funds lying in P.D. Accounts on the last day of the financial year during the period 2018-23 is given in **Table 4.9** below.

Table 4.9: Parking of funds in Personal Deposit Accounts during 2018-23

(₹ in crore)

Year	No. of PD Accounts at the end of the year			Closing Balance
	Operative	Inoperative	Total	
2018-19	1,863	36	1,899	13,325.59
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	14,114.11

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

It can be seen from the table that the closing balances under P.D. Accounts increased from ₹ 13,325.59 crore in 1,899 PD Accounts in 2018-19 to ₹14,114.11 crore in 2,200 PD Accounts 2022-23.

Age-wise details of PD accounts and their balances are given in the **Table 4.10** below:

Table 4.10: Age-wise details of PD accounts as on 31 March 2023

(₹ in crore)

Age bracket	Number of P.D. accounts	Amount as on 31 March 2023
0-1 Year	193	633.13
1-3 Year	245	778.32
3-5 Year	236	389.98
5-10 Year	317	2,610.90
More than 10 Year	1,023	7,660.71
Details not available	186	2,041.07
Total	**2,200**	**14,114.11**

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

The status of the PD Accounts of the State Government during 2022-23 is given in the following **Table 4.11**:

Table 4.11: Status of Personal Deposit Accounts during 2022-23

(₹ in crore)

S. No.	Balances of PD Accounts (2022-23)	
1.	**Opening Balances (1 April 2022)**	**18,220.62**
2.	Addition during the year	**41,173.89**
	(i) Funds transferred through Consolidated fund	24,068.29
	(ii) Funds deposited directly in PD accounts	17,105.59
3.	Withdrawal during the year	**45,280.40**
4.	**Closing Balances as on 31 March 2023**	**14,114.11**
	Transactions in PD accounts during March 2023	
5.	Amount transferred/deposited in PD accounts during the month	**5,963.07**
	(i) Funds transferred through Consolidated Fund	4,128.81
	(ii) Funds deposited directly in PD accounts	1,834.26
6.	Withdrawal during the month	5,327.78
7.	**Total expenditure of the State during the year**	**2,46,452**

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

It can be seen from the table that during the year 2022-23, an amount of ₹ 41,173.89 crore was transferred/credited to PD Accounts under the Major Head 8443-Civil Deposit–106–Personal Deposits which comprised 16.71 *per cent* of total expenditure (₹ 2,46,452 crore) of the state.

i. Out of ₹ 24,068.29 crore a sum of ₹ 4,128.81 crore (17.15 *per cent*) was transferred in the PD Accounts in March 2023. 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.

ii. The unspent balances of ₹ 14,114.11 crore in 2,200 PD Accounts include 25 PD Accounts (each having balances of ₹100 crore and above), in which a sum of ₹ 7,825.32 crore i.e. 55.44 *per cent* of total unspent balance (₹ 14,114.11 crore) is lying as given in ***Appendix 4.3***.

iii. Examination of PD Accounts held by various Drawing & Disbursing Officers (DDOs) of the State Government revealed that 111 accounts had "nil" balances during the year 2022-23, details of which are given in ***Appendix 4.4***.

Adverse Balances in PD accounts

During scrutiny of the balances of PD accounts, it was noticed that three PD accounts had negative balances. Details are given in the **Table 4.12** below:

Table 4.12: Adverse Balances in PD accounts

S. No.	P.D. Account Number and Name	Treasury Name	Amount (In ₹)
1.	1290-Ch. Baba Hardwari Nath Memorial Trust, 2ML, Ganganagar	16-Ganganagar	(-) 23,244
2.	1863-Baba Muvasi Naath Memorial Trust, Ganganagar	16-Ganganagar	(-) 6,720
3.	6708-District Project Management Unit (RGAVP), Rajsamand	33-Rajsamand	(-) 33,935

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

Negative balances in PD Accounts indicate payment in excess of the available balances in the fund which reflects lack of adequate reconciliation at the level of treasuries.

In compliance to the recommendations 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 will be linked with the electronic payment system and then 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.

Inoperative PD Accounts

Rule 98 of Rajasthan Treasury Rules 2012 provides that in the month of April every year 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 the 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 2023, total 133 PD Accounts having balance of ₹14.33 crore remained inoperative for the last two years, out of which 40 inoperative PD accounts had *nil* balance and two inoperative PD accounts had minus balances. Details of these 133 inoperative PD Accounts are mentioned in ***Appendix 4.5***.

Non-closure of PD Accounts despite remaining inoperative for two years was contrary to the provisions of Rajasthan Treasuries Rules, 2012 and indicates lack of monitoring at the level of treasuries and non-adherence with the PAC recommendations in this regard. The State Government needs to take corrective action for closure of such inoperative accounts.

2. Certain instances were noticed where PD accounts were opened to park the collected money before transferring it to the designated receiver. However, the amount collected was lying in the PD accounts, pending transfer as detailed below:

(i) PD account for Life Insurance Corporation of India (LIC)

A separate PD account[5] was opened in every treasury for transfer of LIC premium deducted from the salaries of State Government employees for onward transfer to LIC of India. The premium deducted during a month is transferred to LIC in the next month by concerned district treasuries. During scrutiny of monthly treasury-wise record of these PD accounts for the period 2018-2023, it was noticed that all the 40 treasuries had balances of premium deducted from the employees, pending transfer to LIC of India totalling ₹ 70.87 crore as on 31st March 2023.This amount includes ₹ 65.76 crore as premium deducted from the salary during March 2023 which is to be transferred to LIC of India in the next month. However, the remaining amount of ₹ 5.07 crore pertains to previous period which is pending transfer to LIC. This amount includes balances of more than ₹ 50 lakhs lying in three treasuries[6]for more than three years.

Failure to transfer the premium regularly to LIC of India by treasuries indicates lack of monitoring at the level of the concerned DDOs.

Treasuries intimated (September 2023) reasons such as non-reconciliation of balances and non-traceability of records regarding deduction for lack of timely transfer of the LIC premium.

The State Government may ensure timely transfer of premium amount from the PD account to the LIC of India.

(ii) PD account for House building loan to Government servant

As per Finance Department (Rules Division) Letter[7], in order to streamline the procedure for making house building loan available to Government servants, the Government had negotiated a new scheme with banks viz. State Bank of Bikaner and Jaipur (SBBJ) & Housing Development and Finance Corporation (HDFC) bank w.e.f. 01.04.2004 for grant of house building loan.

Further, the Finance Department prescribed (14 May 2004) the procedure of repayment of principal and interest on the outstanding balances of loans taken by employees up to 31.03.2004. The treasury officer shall transfer the amount deducted as principal and interest in a separate PD Account[8] and after reconciliation of monthly accounts shall send a consolidated cheque of the amount to the manager SBBJ to be credited in the escrow account[9] titled "Repayment of Housing Loan" opened for this purpose.

5. No. 471 under Budget head 8443-106
6. Barmer (₹ 1.49 crore); Nagaur (₹ 1.20 crore) and Jhalawar (₹ 0.79 crore)
7. No. 5(3) FD (Rules) 2004 dated 29 March 2004
8. No. 473
9. An escrow account is a temporary pass through account held by a third party during the process of a transaction between two parties. This is a temporary account as it operates until the completion of a transaction process, which is implemented after all the conditions between the buyer and the seller are settled.

During test check of Government account, it was noticed that ₹ 46.59 crore was lying (March 2023) in the PD account in respect to deduction of principal and interest of HBA advance taken upto 31.03.2004 which was required to be transferred to the escrow account. The Department intimated (May 2023) that all treasury officers have been directed for reconciliation of HBA loans with Bank escrow account.

The State Government further decided that 01.04.2004 onwards, new House building loan will be given to State employees from SBBJ and HDFC Bank only. The loan shall be repaid in Equated Monthly Instalments (EMIs) which shall be deducted at source from employee's salary by the Head of office and deposited to PD Accounts[10] for further remittance to HDFC and SBBJ by the Treasuries.

During examination of these PD Accounts, it was noticed that balances of ₹ 1.87 crore and ₹ 1.83 crore in respect of deduction of principal and interest of HBA advance were lying (March 2023) in the PD Accounts pertaining to SBBJ and HDFC respectively which were required to be transferred to the respective bank accounts by treasury officers. It was also noticed that balances in respect of HBA deductions against SBBJ loan in 15 treasury PD Accounts were lying un-transferred for more than five years.

As per point No. 13 of the procedure for new loans, in case of delays in the amount being remitted to the banks, the individual employee will have to pay additional interest for the delayed period. Therefore, delay in transferring the deductions may lead to financial burden on the concerned employees.

The State Government may prescribe a time limit for the transfer of HBA deducted from salary of State Government employees from the PD account to the banks and fix responsibility in cases of delay.

3. 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 respectively[11] 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 Fund[12].

The position of local funds of PRIs and Municipal fund as on 31st March 2023 for the last five years is given in the following **Table 4.13**.

10. PD account no. 474 for SBBJ and PD account no. 475 for HDFC Bank.
11. Under Major Head 8448-Deposits of Local Funds, 109-Panchayat Bodies Funds
12. Under the Major Head 8448- Deposits of Local Funds-102-Municipal Funds

Table 4.13: 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)	2018-19	1,872.01	1,781.83	2,144.98	1,508.86
		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
2	Panchayat Samiti Fund (8448-109-02)	2018-19	1,449.78	1,776.44	1,762.27	1,463.95
		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	2,452.99	2,160.82	2,145.95
3	Municipal Fund (8448-102)	2018-19	1,652.01	2,527.25	2,775.08	1,404.17
		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

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

It can be seen that during 2018-23, huge balances have been lying in ZP fund, PS funds and Municipal Fund pending utilization. The closing balance in these funds during 2022-23 was ₹1,763.85 crore, ₹2,145.95 crore and ₹1,985.89 crore respectively. Further, proper status of un-utilised funds lying in the accounts of GPs could not be ascertained due to keeping funds in bank account.

Further, to reduce huge balances in PD Accounts and Banks, the Rural Development and Panchayati Raj Department had issued directions (July 2020 and September 2021) to deposit the unutilised amount of closed schemes to the concerned revenue heads and close the inoperative accounts. However, even after these directions, there has been no significant impact on the balances of the accounts as shown in the table above.

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 2022-23, ₹ 10,515.26 crore under 58 Major Heads of accounts, constituting 4.27 *per cent* of the total Revenue and Capital expenditure (₹ 2,46,277.58 crore) was classified under Minor Head-800-Other expenditure in the accounts whereas in 2021-22, ₹ 12,532.44 crore had been booked under Minor Head 800-Other expenditure. Similarly, ₹ 12,013.42 crore under 44 Major Heads of accounts, constituting 6.16 *per cent* of the total Revenue Receipts (₹ 1,94,987.93 crore) was classified under Minor

Head 800-Other Receipts in the accounts while in 2021-22, booking under Minor Head 800-Other Receipts was ₹ 18,829.85 crore.

The State Government has operated this minor head extensively during the period 2018-2023. Instances where substantial portion (50 *per cent* or more) of expenditure and receipts were classified under Minor Head 800 are indicated in ***Appendix 4.6***.

The 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 2018-23 is given in **Charts 4.2** and **Chart 4.3** respectively.

Chart 4.2: Operation of Minor Head 800-Other expenditure during 2018-23

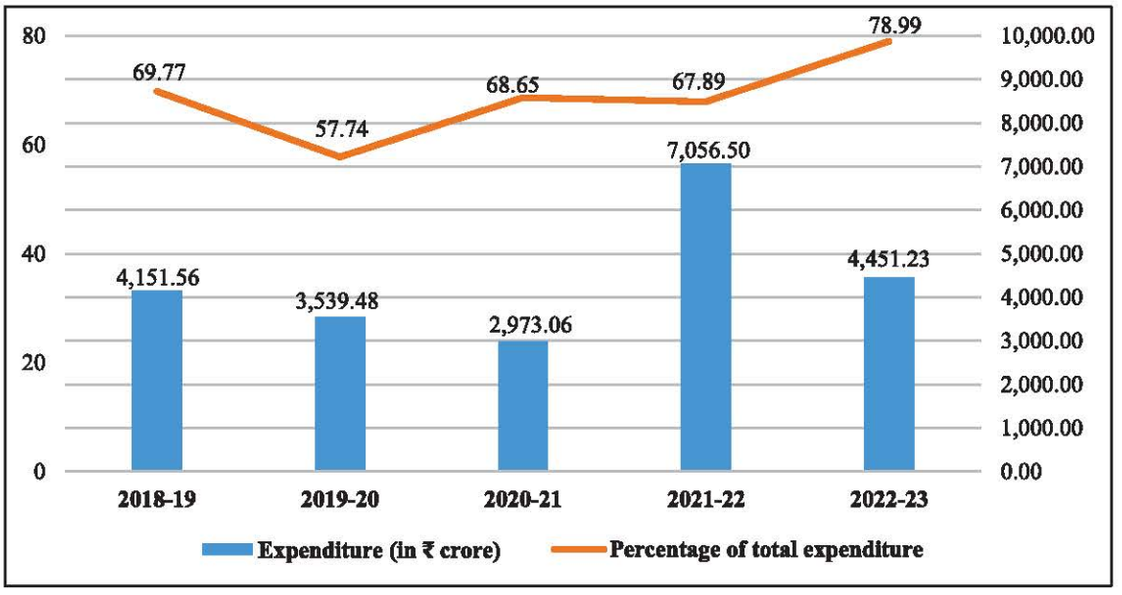
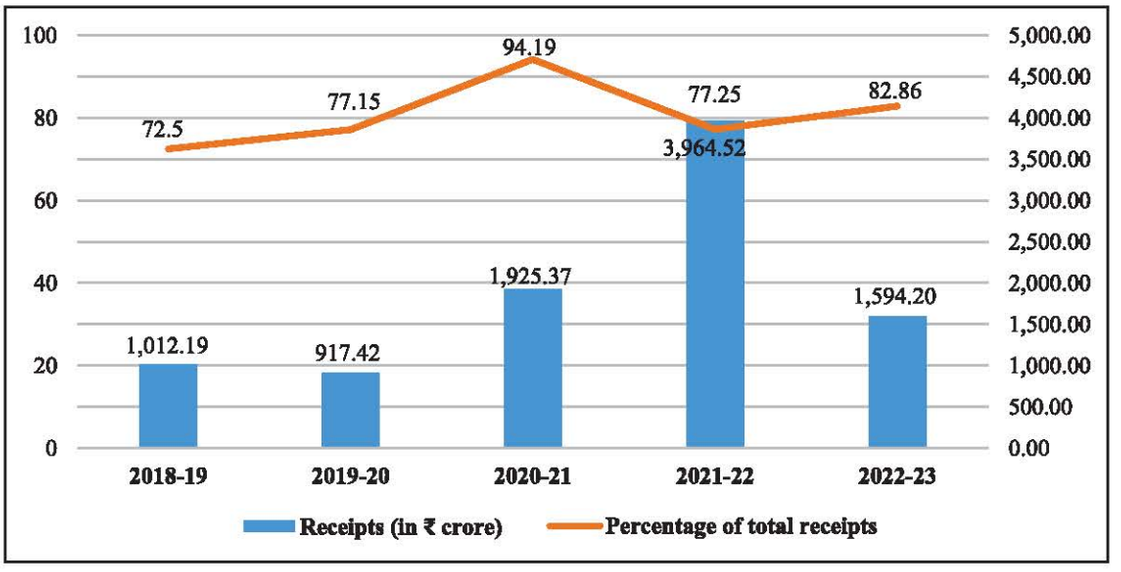


Chart 4.3: Operation of Minor Head 800-Other receipts during 2018-23



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.

Booking of substantial amounts under omnibus Minor Head-800 negatively impacts the transparency in financial reporting.

Indiscriminate use of Minor Head-800

Omnibus Minor Head-800 relating to Other Receipts/Other Expenditure is to be operated only in cases where the appropriate Minor Head has not been provided under the concerned Major Head in the List of Major and Minor Heads (LMMH) of Account of the Union and States. Booking under Minor Head 800 even when appropriate minor head is available under the same Major Head adversely impacts the transparency of accounts. Such instances of booking under Minor head 800 even on availability of suitable Minor head are given in ***Appendix 4.7***. Some major instances are detailed below:

i) In six instances related to maintenance and repairs/ road works/ construction, the State government made provision of ₹ 766.12 crore under the head 800-Other expenditure whereas appropriate Minor heads viz: 105-maintenance and 337-Roads works were available under the concerned Major Heads 3054 and 5054.

ii) In five instances, the State Government booked ₹ 62.00 crore on account of construction works of residential school and hostel buildings under the head 800-Other Expenditure whereas appropriate Minor head viz: 277-Education was available under the same Major Head 4225.

iii) In three instances, ₹73.92 crore were booked for construction works under various schemes under the head 800-Other expenditure whereas appropriate Minor head viz: 051-Construction was available under the same Major Head 4217.

iv) In three instances related to construction work of Health centres, the State government made provision of ₹ 64.88 crore under the head 800-Other expenditure whereas appropriate Minor heads viz: 101, 103 and 104 for Heath centres were available under Major Head 4210.

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 of 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 4.14** below.

Table 4.14: Balances under Suspense and Remittance Heads

(₹ in crore)

S. No.	Minor Head	2020-21		2021-22		2022-23	
	Major Head 8658 - Suspense						
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1.	101 - PAO suspense	143.76	8.04	103.83	9.79	103.92	9.23
	Net	**Dr. 135.72**		**Dr. 94.04**		**Dr. 94.69**	
2.	102 - Suspense Account-Civil	6.69	111.49	0.41	100.24	0.37	85.19
	Net	**Cr 104.80**		**Cr 99.83**		**Cr 84.82**	
3.	106 - Telecommunication Accounts Office Suspense	-*	-	-*	-	-*	-
	Net	**Dr.-***		**Dr.-***		**Dr.-***	
4.	112 -Tax Deducted at Source (TDS) Suspense	-	136.75	-	26.62	-	(-) 1.62
	Net	**Cr. 136.75**		**Cr. 26.62**		**Cr. (-) 1.62**	
5.	123 - A.I.S Officers' Group Insurance Scheme	-	0.17	-	0.19	-	0.21
	Net	**Cr. 0.17**		**Cr. 0.19**		**Cr. 0.21**	
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	-	52.70	-	54.18	-	57.17
	Net	**Cr. 52.70**		**Cr. 54.18**		**Cr. 57.17**	
	Net Total	**(Cr.) 155.20**		**(Cr.) 83.28**		**(Cr.) 42.39**	
	Major Head 8782-Cash Remittances						
8.	102 - P.W. Remittances	26.47	28.78	26.46	28.82	25.40	26.76
	Net	**Cr. 2.31**		**Cr. 2.36**		**Cr. 1.36**	
9.	103 - Forest Remittances	0.05	0.13	0.04	0.01	0.10	*-*
	Net	**Cr. 0.08**		**Dr. 0.03**		**Dr. 0.10**	
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	77.41	76.67	0.74	-	0.74	-
	Net	**Dr. 0.74**		**Dr. 0.74**		**Dr. 0.74**	
	Net Total	**(Cr.) 1.62**		**(Cr.) 1.56**		**(Cr.) 0.49**	

* ₹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 credit balance decrease by ₹112.81 crore from 2020-21 to 2022-23.

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 2023, there were 25 cases[13] of adverse balances under Debt, Deposit and Remittances (DDR) heads under 12 Major Heads amounting to ₹ 4,232.08 crore. The adverse balances were mainly under Pension Funds of employees of Municipal Councils/Municipalities (₹3,293.32 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 2022-23, 100 *per cent* reconciliation of (i) total expenditure of ₹ 3,72,189.96 crore and (ii) total receipts of ₹ 3,55,989.15 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.

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 upto 15 April 2023. There was a net difference of ₹ 53.06 crore (Dr.) between the figures as reflected in the accounts [₹ 61.90 crore (Cr.)] and that intimated by the Reserve Bank of India [₹ 8.84 crore (Dr.)]. Amount of ₹ 53.22 crore (Dr.) has been reconciled and cleared. A net difference of ₹0.16 crore (Cr.) is still outstanding and under reconciliation (June 2023).

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 standards for government accounting and financial reporting, to enhance accountability

13. Loan for Food Storage and Warehousing (One case: only ₹0.03 crore); Loans for education, art and Culture (One case: only ₹32); Loans for Road Transport (One case: only ₹201); Loans for General Economic Services (One case: only ₹31,570); Loans to Government Servants etc. (10 cases: ₹2.90 crore); State Provident Funds (One case: ₹0.01 crore); Insurance and Pension Funds (One case: ₹3,293.32 crore); General and other Reserve Funds (two case: ₹848.03 crore); Deposits for Local Funds (Two cases: ₹0.34 crore); Civil Deposit (one case: ₹60.67 crore) and Cash Remittance and adjustments between officers rendering accounts to the same officers (four cases: ₹26.78 crore).

mechanisms. On the advice of the Comptroller and Auditor General of India, the President of India has so far notified three Indian Government Accounting Standards (IGAS). The following **Table 4.15** provides the position of compliance with these three Accounting Standards.

Table 4.15: Compliance with Accounting Standards

S. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
1.	**IGAS-1:** *Guarantees given by the Government-Disclosure requirements*	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, invoked, discharged and outstanding at the beginning and end of the year, grantor commission and other material details.	Complied.	-
2.	**IGAS-2:** *Accounting and Classification of Grants-in-Aid*	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 as detailed information in respect of Grant-in-aid given in kind and total value of Grant-in-aid 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 para 3.4.7	Lack of disclosure of Grant-in-aid given in kind as required by the Accounting Standard.
3.	**IGAS-3:** *Loans and Advances made by Government*	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. 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.

4.12 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 732 cases of misappropriation/embezzlement (291) and theft/loss (441) of the Government money across various departments amounting to

₹ 126.01 crore up to 31 March 2023 on which final action is pending till the end of June 2023. Details are given in the **Table 4.16** below.

Table 4.16: 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[14]	245	9.66	63	4.57	165	3.38	17	1.71
Education[15]	137	54.17	47	44.11	64	8.68	26	1.37
Revenue[16]	59	12.98	38	4.30	9	7.55	12	1.13
Medical[17]	59	7.95	34	5.60	6	0.97	19	1.38
LSG	9	3.87	1	0.03	8	3.84	0	0.00
RD & PRD	124	24.53	103	21.64	18	1.34	3	1.55
Miscellaneous[18]	99	12.85	25	1.46	47	9.29	27	2.10
Total	**732**	**126.01**	**311**	**81.71**	**317**	**35.06**	**104**	**9.24**

The Department-wise break up of pending cases is given in ***Appendix 4.8***. The age-profile of pending cases and the number of cases pending in each category of theft/loss and misappropriation are summarized in the **Table 4.17** below:

Table 4.17: 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	109	63.70	Theft/Loss	76	6.93
			Embezzlement	33	56.77
5-10	169	26.16	Theft/Loss	119	9.12
			Embezzlement	50	17.04
Above 10	354	36.15	Theft/Loss	246	4.86
			Embezzlement	208	31.29
			Total pending cases	**732**	**126.01**

Analysis of the pending embezzlement cases reveals that the cases were related mainly to forgery in cash book, bungling in stocks kept in stores, payment/drawl by forged bills/ cheques, government money not deposited in the bank etc. Theft/loss cases were related to theft of cash, stores/stock, vehicles and parts of vehicles, machinery and

14. **Works Departments:** PWD, Irrigation, GWD, IGNP, Forest and PHED.
15. **Education Departments:** Primary, Secondary, Literacy & Continuing Education (Adult Edu.), College, Sanskrit Education, RSERT Udaipur, Polytechnic College, DIET, Samgra Shiksha Abhiyan, Teachers Training Institute and ITI.
16. **Revenue Departments:** Land, Transport, Mines, Stamps & Registration, Commercial Tax, State Excise and Colonization.
17. **Medical Departments:** Medical & Health, Janani Surksha Yojana (Parivar Kalyan), Medical College, Family Welfare, Ayurveda, IEC, NHRM and RMCL.
18. **Miscellaneous:** Justice, Police, Devsthan, Rajasthan Khadi and Village Industries Board, Industry, Food and Civil Supply, Laboure, Printing and Stationery, RPSC, Sainik Welfare Board, Social Welfare, DTA, RCDF, Vishram Bhawan, SIPF, Minority, Akal Rahat (Relief), Women & Child Welfare, Archeology, Museum, Secretariat, Prosecution, Horticulture, Watershed Development & Soil Conservation, State Lottery (DTA (Small Savings)), Environment, Sanitation Water & Community Health Project, RSSCL, Information & Public Relation, TAD and Animal Husbandry (Vatenary), Industry, Pension and Agriculture.

equipment, etc. Out of 732 cases, 317 (285+32) cases amounting to ₹ 35.06 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/authorities[19] 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 2023, accounts of all the 44 autonomous bodies/authorities have been received up to 2021-22 except accounts of CAMPA for the years 2018-19 to 2021-22 and Building and Other Construction Workers Welfare Board (BOCW) for the years 2018-19 to 2021-22. Adverse opinions were given in case of two bodies as detailed in **Table 4.18** below:

Table 4.18: Cases of adverse opinion

Body /Authority	Type of opinion given	Reason
Rajasthan Khadi and Village Industries Board, Rajasthan (Accounts of 2021-22)	Disclaimer	Balances shown in financial statements were not reconciled/confirmed at the time of approval of financial statements; different balances of Capital/Corpus fund were shown in Balance Sheet and Consolidated Balance Sheet of Board and Commercial Centres. Reconciliation of these balances were not provided to audit, thus, correctness of figures could not be ensured. Significant differences between bank statements and balances of PD accounts shown in balance sheet were noticed. Further, bank balances of saving account of the Board were also not reconciled. Instances of non-carry forward of closing balances of previous year as opening balance of current year were noticed in case of Reserve & Surplus, Earmark/Endowment Fund and Fixed Assets. Further, closing balance of consolidated Receipt and Payment account was not taken as opening balance while preparing the consolidated receipt and payment account. In the schedule to Consolidated Balance Sheet, totals of assets and liabilities side were not matched. The RKIVB has prepared the Receipt and Payment Account on the basis of hybrid system. Revenue and expenditure is accounted for on cash basis and non-cash items i.e. creating of depreciation reserve and provision for damaged goods, doubtful debts etc. are accounted on accrual basis. Further, bank balances of the Divisional

19. 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 Authorities (36).

Body /Authority	Type of opinion given	Reason
		Offices were not exhibited in the Consolidated Accounts.
Rajasthan Khadi and Village Industries Board, Rajasthan (Accounts of 2020-21)	Not true and fair view	The Gross value of audit comments given in the preceding paragraph is ₹ 16.70 crore and net impact of comments is that Assets were overstated by ₹ 9.84 crore and Liabilities were overstated by ₹ 10.04 crore. Excess of Income over Expenditure is understated by ₹ 0.20 crore which resulted in conversion of surplus of ₹ 0.16 crore shown in the accounts into deficit of ₹ 0.04 crore.
Building and Other Construction Workers Welfare Board (Account of 2017-18)	Not true and fair view	Net impact is that Assets are understated by ₹456.55 crore, Liabilities are understated by ₹ 381.63 crore and Surplus is understated by ₹ 74.92 crore.

4.14 Follow up action on State Finances Audit Reports

SFAR for the year 2021-22 was presented in State Legislature on 19 July 2023. PAC has so far discussed and made recommendations on the SFAR up to the year 2018-19 (September 2023). During the period April 2022 to March 2023, PAC discussed 4 paras of Report for the year 2018-19. Currently, 17 paras related to the Report for the year 2019-20 and 2020-21 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 two ATNs on paras pertaining to SFAR 2020-21 are pending from three departments[20] as on 30 September 2023.

4.15 Implementation of Recommendations of Sixth Finance Commission

Article 243-1 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 73rd Constitutional Amendment Act and thereafter on expiry of every five years. The mandate of the State Finance Commission (SFC) is to review financial position of local bodies and to make recommendations to the Governor for devolution of funds.

The Interim Report for the years 2020-21 and 2021-22 was presented by 6th SFC to the State Government in June 2021, and was accepted by the Government in September 2021. The final report of the 6th SFC is awaited. As per the Interim Report, the 6th SFC recommended for devolution of 6.75 *per cent*[21] of net proceeds of the Own tax revenue of the State to the PRIs and ULBs and the distribution of the amount between them in

20. Art, Literature, Culture and Archaeology Department, Education Department and Labour & Employment Department.
21. As per 6th SFC, this works out to ₹ 3,888.77 crore and ₹ 5,919.98 crore for 2020-21 and 2021-22 respectively which may vary as per the actual receipts.

the ratio of 75.1:24.9 respectively. This was accepted by the State in the Action Taken Report submitted to the Rajasthan Legislative Assembly.

The actual net proceeds of the Own tax revenue of the State for the year 2022-23 are given below in **Table 4.19**:

Table 4.19: Details of actual net proceeds of the own tax of the State

(₹ in crore)

Sl. No.	Particulars	2022-23
1.	Own Tax Revenue	87,346.38
2.	Deduct: Cost of Collection	2,517.50
3.	**Net Own Tax Revenue**	**84,828.88**

The position of State's own net tax revenue, amount of grants to be devolved and grants actually transferred to the Local Bodies as per 6th SFC recommendations during 2022-23 are given in the **Table 4.20** below:

Table 4.20: Year wise position of amount of grants to be devolved and grants actually devolved to Local Bodies as per 6th SFC recommendations

(₹ in crore)

S. No.	Particulars	Grants estimated to be transferred by 6th SFC	Grants to be transferred as per 6th SFC recommendation based on actual net proceeds	Grants actually transferred	Excess (+)/ Short (-) devolution of Grants in comparison to Budget Estimates	Excess (+)/ Short (-) devolution of Grants in comparison to actual net proceeds
		2022-23 (Budget Estimate)	2022-23 (Actual)	2022-23	2022-23	2022-23
(1)	(2)	(3)	(4)	(5)	(6 = 5-3)	(7 = 5-4)
1.	Share of PRIs (75.1% of Total Devolution of funds)	**4,819.12**	**4,300.18**	**3,951.63**	**(-)867.49**	**(-)348.55**
	(a) Zila Parishads (5% of Share of PRIs)	240.96	215.01	343.96	(+)103.00	(+)128.95
	(b) Panchayat Samitis (20% of Share of PRIs)	963.82	860.04	1,110.51	(+)146.69	(+)250.47
	(c) Gram Panchayats (75% of Share of PRIs)	3614.34	3,225.13	2,497.16	(-)1117.18	(-)727.97
2.	Share of ULBs (24.9% of Total Devolution of funds)	**1,597.82**	**1,425.76**	**1,255.85**	**(-) 341.97**	**(-) 169.91**
	(i) Municipal Corporation	454.89	405.91	337.26	(-)117.63	(-) 68.61
	(ii) Municipalities/ Municipal Councils	1,142.93	1,019.85	918.59	(-)224.34	(-) 101.26
3.	**Total Devolution of funds @ 6.75% of Net Own Tax Revenue**	**6,416.94**	**5,725.94**	**5,207.48**	**(-)1,209.46**	**(-) 518.46**

Source: State Government Budget Accounts

The above table reveals that during 2022-23, against the recommendations of 6th SFC, the devolution by the State Government to the Local Bodies fell short by ₹ 518.46 crore and ₹ 1,209.46 crore in comparison to actual net proceeds and Budget estimates respectively.

Further, as per information available regarding utilisation of 6th SFC funds transferred to PRIs in respect of 10 Districts during 2022-23 is given in the **Table 4.21** below:

Table 4.21: Details of funds devolution to PRIs and expenditure during 2022-23

(₹ in crore)

S. No.	Name of District	Funds transferred by the State Government during 2022-23	Expenditure during 2022-23	Short(-)/Excess (+)
1.	Jalore	155.72	127.87	(-) 27.85
2.	Chittorgarh	13.10	3.89	(-) 9.21
3.	Tonk	57.61	102.23	(+) 44.62
4.	Pratapgarh	56.43	80.50	(+) 24.07
5.	Baran	30.62	25.44	(-) 5.18
6.	Jaipur	10.87	2.72	(-) 8.15
7.	Sirohi	105.48	67.80	(-) 37.68
8.	Ajmer	67.29	32.52	(-) 34.77
9.	Banswara	127.22	46.36	(-) 80.86
10.	Churu	7.65	6.94	(-) 0.71
Total		**631.99**	**496.27**	(-) **135.72**

It is evident from the table that these 10 PRIs spent ₹ 496.27 crore (78.52 *per cent*) out of ₹ 631.99 crore transferred by the State Government under 6th SFC recommendations during 2022-23. The ZPs attributed reason of short expenditure to reasons such as non-release of sanctions for works and excess expenditure to utilisation of previous year's balance grants. Information from the remaining ZPs was awaited (December 2023).

The State Government should take necessary steps for timely utilisation of SFC funds while also ensuring adequate devolution of funds.

4.16 Conclusion

Non-submission of 895 Utilisation Certificates amounting to ₹ 1,107.25 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 133 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 even when suitable minor head is available under the same Major Head 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.

Chapter V: Financial Performance of State Public Sector Undertakings

5.1 Introduction

This Chapter presents the summary of financial performance of Government Companies and Statutory Corporations of Government of Rajasthan as revealed from their accounts/information furnished by them and results of oversight role of the Comptroller & Auditor General of India (CAG). It highlights some of significant comments issued as a result of supplementary audit of the accounts of the State Public Sector Undertakings (PSUs) conducted by the CAG and the impact of comments issued by the CAG on the financial statements received during the current year in respect of the Statutory Corporations.

State Public Sector Undertakings (PSUs) are established by Governments to carry out activities of commercial nature for the development of the State as well as to cater to the welfare of its people.

5.2 Definition of Government companies

A Government Company is defined in Section 2(45) of the Companies Act, 2013 as a company in which not less than 51 *per cent* of the paid-up share capital is held by Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments and includes a company which is a subsidiary of a Government Company.

The Statutory Corporations are established by State Government and governed by their respective legislations.

Besides, any other company[1] owned or controlled, directly or indirectly, by the Central Government or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments are referred to in this Report as Government Controlled Other Companies.

In this Report, PSUs encompass Government Companies, Government Controlled Other Companies and Statutory Corporations of Government of Rajasthan (GoR).

5.3 Mandate

Audit of Government Companies is conducted by the CAG under the provisions of Section 143 of the Companies Act, 2013 read with Section 19 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made thereunder. Under the provisions of Sections 139 (5) and (7) the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for Government Companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has the right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the Statutory Auditors under Section 143 of the Companies Act, 2013.

1. Companies (Removal of Difficulties) Seventh Order, 2014 issued by Ministry of Corporate Affairs (04.09.2014).

The statutes governing Statutory Corporations also require that their accounts be audited by the CAG and a report be submitted to the State Legislature.

5.4 *Number of PSUs and status of Financial Statements*

At the beginning of the year 2022-23, there were 49 PSUs under the purview of CAG for audit. Further, during the year two Government Companies i.e. Kota Bus Services Limited (KBSL) and Eastern Rajasthan Canal Project Corporation Limited (ERCPCL)[2] have come under the purview of CAG for audit. As a result, the number of PSUs under the purview of CAG whose accounts of 2022-23 were to be audited stood at 51, including 43 Government Companies (including 3 inactive companies), three Statutory Corporations[3] and five Government Controlled Other Companies[4] as shown in **Table 5.1** below and detail is listed in ***Appendix 5.1***.

Table 5.1 Details of types of PSUs

Particulars	Government Companies	Statutory Corporations	Total	Government Controlled Other Companies	Grant Total
Active	40	3	43	5	48
Inactive	3	-	3	0	3
Total	**43**	**3**	**46**	**5**	**51**

Out of three inactive PSUs two[5] are non-functional and one[6] is under liquidation.

The financial performance of the 47 PSUs (first financial statements of four PSUs have not received), based on the latest finalised financial statements received till 30 September 2023 is shown in ***Appendix 5.2.*** More than 50 *per cent* (21 PSUs) of the PSUs have not finalised their Financial Statements for year ending 2022-23. During the period 1 October 2022 to 30 September 2023, eleven PSUs have submitted Financial Statements of 2021-22 and seven have submitted only upto 2020-21 as shown in **Table 5.2**

Table 5.2: Coverage and nature of PSUs

S. No.	Nature of PSUs	Total Number	Number of PSUs of which accounts received during the reporting period[7]				Number of PSUs of which accounts are in arrear (total accounts in arrear) as on 30 September 2023
			Accounts for 2022-23	Accounts for 2021-22	Accounts upto 2020-21	Total	
1.	Government Companies	40	20	10	6	36	20(38)
2.	Inactive Government Companies	3	-	2	-	2	3 (10)
3.	**Total (1+2)**	**43**	**20**	**12**	**6**	**38**	**23(48)**

2. KBSL and ERCPCL were incorporated in April 2015 and August 2022 respectively.
3. Rajasthan State Road Transport Corporation (RSRTC), Rajasthan State Warehousing Corporation (RSWC) and Rajasthan Financial Corporation (RFC).
4. Ajmer Smart City Limited (ASCL), Jaipur Smart City Limited (JSCL), Kota Smart City Limited (KSCL), Udaipur Smart City Limited (USCL) and Kota Bus Service Limited (KBSL).
5. Rajasthan Jal Vikas Nigam Limited (RJVNL) and Rajasthan Civil Aviation Corporation Limited (RCACL)
6. Rajasthan State Agro Industries Corporation Limited (RSAICL)
7. From October 2022 to September 2023.

S. No.	Nature of PSUs	Total Number	Number of PSUs of which accounts received during the reporting period[7]				Number of PSUs of which accounts are in arrear (total accounts in arrear) as on 30 September 2023
			Accounts for 2022-23	Accounts for 2021-22	Accounts upto 2020-21	Total	
4.	Statutory Corporations	3	1	-	-	1	2 (3)
5.	**Total (3+4)**	**46**	**21**	**12**	**6**	**39**	**25(51)**
6.	Government Controlled Other Companies	5	-	1	1	2	5 (11)
7.	**Grand Total (5+6)**	**51**	**21**	**13**	**7**	**41**	**30(62)**

Source: Information compiled on the basis of accounts received upto 30 September 2023.

The detailed analysis in this regard is given in paragraph 5.14.2.2 ahead.

5.5 PSUs and Contribution to the GSDP of the State

The ratio of turnover of the State PSUs to the Gross State Domestic Product (GSDP) shows the contribution of PSUs to the economy of the State.

On the basis of nature of activities undertaken, Government Companies and Statutory Corporations have been categorized into eight sectors. Sector wise share of turnover of these PSUs in GSDP of Rajasthan during three years period ended 31 March 2023 are given in **Table 5.3**:

Table 5.3. Details of turnover of PSUs vis-à-vis GSDP of Rajasthan

(₹ in crore)

S.No.	Sector	2020-21 (no. of companies)	Percentage of Turnover to GSDP	2021-22 (no. of companies)	Percentage of Turnover to GSDP	2022-23 (no. of companies)	Percentage of Turnover to GSDP
1.	Energy and Power	72,166.24 (15)	7.08	72,034.51 (16)	5.91	83,896.01 (16)	5.93
2.	Industries and Commerce	3,078.43 (6)	0.30	3,684.01 (6)	0.30	3,881.48 (7)	0.27
3.	Finance[8]	6,978.59 (3)	0.68	9,926.19 (3)	0.81	10,723.95 (4)	0.76
4.	Agriculture, Food and Allied Industries	963.18 (4)	0.09	850.97 (4)	0.07	859.33 (4)	0.06
5.	Culture and Tourism	62.80 (2)	0.01	56.02 (2)	0.00	62.12 (2)	0.00
6.	Transport	1,688.95 (2)	0.17	364.88 (2)	0.03	865.48 (2)	0.06
7.	Urban Development	73.54 (2)	0.01	62.25 (2)	0.01	129.89 (2)	0.01
8.	Others	1,974.71 (7)	0.19	1,976.81 (7)	0.16	3051.37 (9)	0.22
9.	Government Controlled other Company	- (4)		- (4)		- (5)	
	Total Turnover	**86,986.44**		**88,955.64**		**1,03,469.63**	
	GSDP of Rajasthan	**10,19,442**		**12,18,193**		**14,13,620**	
	Percentage of turnover to GSDP of Rajasthan		**8.53**		**7.30**		**7.32**

Source: GSDP figures are as per Central Statistical Office (CSO), Ministry of Statistics & Programme Implementation, GoI and Information compiled on the basis of latest finalised accounts upto 30 September 2023.

The contribution of PSUs to GSDP of Rajasthan declined from 8.53 *per cent* in 2020-21 to 7.32 *per cent* in 2022-23, though the turnover of these PSUs increased by 18.95 *per cent* during 2022-23 compared to turnover in 2020-21. During the last

8. Including RSBCL and RSGSM which pertain to Excise/Liquor

three years the Compound Annual Growth Rate (CAGR) of GSDP was 12.28 *per cent*, while the CAGR of turnover of the PSUs was 7.71 *per cent*.

The PSUs in Power Sector have contributed maximum turnover constituting 81.08 *per cent* followed by Finance Sector contributing 10.36 *per cent* of the total turnover of PSUs during 2022-23. The turnover of the three Government Controlled Other Companies was nil during 2022-23.

5.5.1 Summary of financial performance of PSUs

Summary of financial performance of PSUs is given in **Table 5.4** (***Details vide Appendix 5.2***)

Table 5.4: Summary of financial performance of PSUs covered in this Report

(₹ in crore)

Particulars	No. of PSUs	Amount
Government Companies and Statutory Corporations		
Number of State PSUs	44	–
Paid up capital	44	54,613.45
Long term loans	22	1,20,433.07
Net profit	26	1,247.10
Net loss	15	18,813.80
Zero profit/loss	3	–
Shareholder Fund/Net Worth	44	(-) 63,239.53
Government Controlled Other Companies		
Number of State PSUs	3	--
Paid up capital	3	600.00
Long term loans	-	--
Net profit	1	1.05
Net loss	2	0.11
Zero profit/loss	-	--
Shareholder Fund/Net Worth	3	610.52

Source: Information compiled on the basis of latest finalised financial statements upto 30 September 2023.

5.6 Investment in PSUs and budgetary Support

5.6.1 Equity Holding and Loans in active PSUs

The Sector wise investment of State Government in Government Companies and Statutory Corporations as on 31 March 2023 is given in **Table 5.5.**

Table 5.5: Sector wise investment of State Government in Government Companies and Statutory Corporations

(₹ in crore)

	Investment							
Nature of Sector	Total Equity	GoR Equity	Total Long Term Loans	GoR Loans	Total sector wise investment	Total sector wise investment of GoR	Sector wise percentage of Total Investment of GoR	Sector wise percentage of Total Investment of GoR
1	2	3	4	5	6=2+4	7=3+5	8=7/6*100	9
Energy and Power	50,138.18	49,570.75	1,19,209.07	4,339.60	1,69,347.25	53,910.35	31.83	88.90
Industry and Commerce	531.48	468.18	1,551.32	6.92	2,082.80	475.53	22.83	0.78
Finance	627.39	627.34	500.00	0.00	1,127.39	627.34	55.65	1.03

Nature of Sector	Investment							
	Total Equity	GoR Equity	Total Long Term Loans	GoR Loans	Total sector wise investment	Total sector wise investment of GoR	Sector wise percentage of Total Investment of GoR	Sector wise percentage of Total Investment of GoR
Agriculture Food & Allied Industries	71.46	66.27	378.59	378.59	450.05	444.86	98.85	0.73
Culture & Tourism	30.61	30.61	197.67	57.57	228.28	88.18	38.63	0.15
Transport	2,054.69	2,027.86	689.20	0.00	2,743.89	2,027.86	73.90	3.34
Urban Development	2,460.05	1,983.77	1,955.84	769.01	4,415.89	2,752.78	62.34	4.54
Others	317.37	317.37	3,186.62	0.50	3,503.99	317.87	9.07	0.52
Total	**56,231.23**	**55,092.15**	**1,27,668.31**	**5,552.19**	**1,83,899.54**	**60,644.77**	**32.98**	**100.00**

Source: Information received from PSUs

As on 31 March 2023, State Government's total investment of ₹ 60,644.77 crore in Government Companies and Statutory Corporations comprised of equity capital ₹ 55,092.15 crore (90.84 *per cent)* and long-term loans of ₹ 5,552.19 crore (9.16 *per cent)*. The thrust of State Government's investment was mainly in Power Sector PSUs which constituted 89.16 *per cent* of Equity and 93.37 *per cent* of Loans as on 31 March 2023.

Details of significant equity holding (holding of more than ₹ 10,000 crore) of the State Government as at the end of March 2023 in the paid-up capital of the State PSUs is given in **Table 5.6**.

Table 5.6: Significant holding of the State Government

(₹ in crore)

S. No.	Name of the State PSU	Name of the Department	Amount
1	Jaipur Vidyut Vitaran Nigam Limited	Energy & Power	12,036.35
2	Ajmer Vidyut Vitaran Nigam Limited	Energy & Power	11,000.13
3	Jodhpur Vidyut Vitaran Nigam Limited	Energy & Power	10,992.72
4	Rajasthan Rajya Vidyut Utpadan Nigam Limited	Energy & Power	10,631.74
	Total		**44,660.94**

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

It was observed that out of the total equity investment in Government Companies and Statutory Corporations, a significant amount ₹ 44,660.94 crore (79.42 *per cent)* was in the above four PSUs. During 2022-23, the State Government invested ₹ 557.55 crore in these PSUs despite being in loss continuously.

5.6.2 Budgetary support to PSUs

State Government provides financial support to the State PSUs in various forms through annual budget. The summarised details of budgetary outgo towards equity, loans, grants/subsidies, loans converted to equity, interest written-off during the years and outstanding guarantees of the Government Companies and Statutory Corporations for the last three years ending March 2023 are given in the **Table 5.7.**

Table 5.7: Statement showing details regarding budgetary support to Government Companies and Statutory Corporations

(₹ in crore)

S. No	Particulars	2020-21		2021-22		2022-23	
		No. of PSUs	Amount	No. of PSUs	Amount	No. of PSUs	Amount
Power Sector PSUs							
(i)	Equity Capital	4	403.49	5	609.50	5	661.72
(ii)	Loans given	1	2.00	0	0	0	0.00
(iii)	Grants/Subsidy provided	5	14,365.40	4	22,991.68	4	25,630.91
(iv)	Total outgo (i+ii+iii)		14,770.89		23,601.18		26,292.63
(v)	Loan repayment written off	0	0	0	0	0	0.00
(vi)	Loans converted into equity	0	0	3	472.50	0	0.00
(vii)	Guarantees issued	5	15,521.00	5	21,671.47	4	30,333.84
(viii)	Guarantees commitment	5	70,075.63	5	79,681.03	5	84,524.57
Other than Power Sector PSUs							
(i)	Equity Capital Outgo	0	0.00	2	288.37	6	1,163.64
(ii)	Loans given	0	0.00	1	34.37	1	140.00
(iii)	Grants / Subsidy provided	6	1,084.16	9	1,013.39	12	1,126.95
(iv)	Total outgo (i+ii+iii)		1,084.16		1,336.13		2430.59
(v)	Loan repayment written off	0	0	0	0	0	0.00
(vi)	Loans converted into equity	0	0	4	961.83	0	0.00
(vii)	Guarantees issued	1	200.00	4	2,026.00	2	412.00
(viii)	Guarantees commitment	4	5,260.36	5	6,280.42	4	4,448.19

Source: Compiled as per information received from PSUs.

In addition to providing budgetary support, the State Government helps the PSUs in raising loans from the banks and Public Financial Institutions by giving guarantee for repayment of principal and interest. As can been from the above table, the budgetary support by State Government to Power Sector PSUs towards equity loans and grants/subsidy ranged between ₹ 14,770.89 crore to ₹ 26,292.63 crore during last three years. The outstanding guarantee commitments given for Power Sector PSUs increased from ₹ 70,075.63 crore in 2020-21 to ₹ 84,524.57 crore in 2022-23. The budgetary support to Non-Power Sector PSUs towards equity loans and grants/subsidy ranged between ₹ 1,013.39 crore to ₹ 1,126.95 crore during last three years. The outstanding guarantee commitments given for Non-Power Sector PSUs decreased from ₹ 5,260.36 crore in 2020-21 to ₹ 4,448.19 crore in 2022-23.

5.7 Restructuring, Disinvestment and Privatisation of PSUs

During the year 2022-23, there was neither disinvestment of any State PSU nor was any PSU privatized.

5.8 Analysis of outstanding loans given to SPSUs

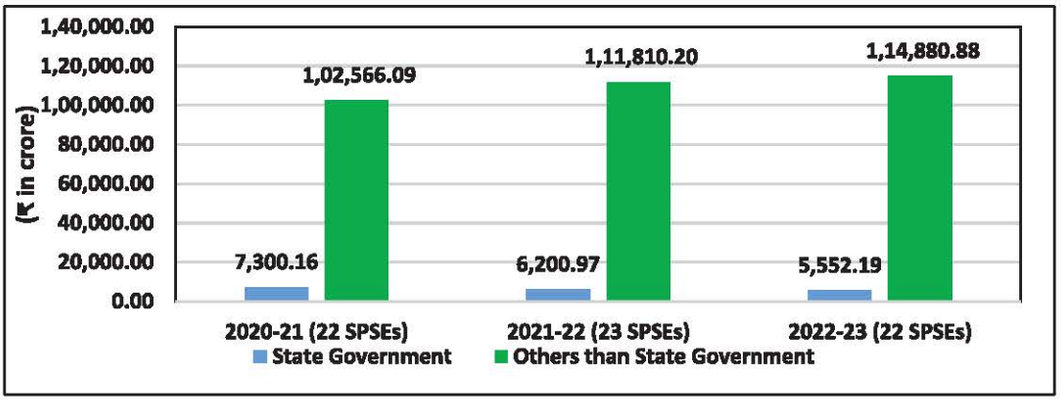
5.8.1 Long-term loans outstanding as on 31 March 2023

As on 31 March 2023, the total long-term loans outstanding in 22 out of 47 PSUs from all sources was ₹ 1,20,433.07 crore, an increase of ₹ 2,421.90 crore from previous year 2021-22 (₹ 1,18,011.17 crore).

Out of the total outstanding long term loans as on 31 March 2023, 83.89 *per cent* loans pertained to four Power Sector PSUs viz. Jaipur Vidyut Vitran Nigam Limited (₹ 24,657.22 crore), Ajmer Vidyut Vitran Nigam Limited (₹ 19,131.65 crore),

Jodhpur Vidyut Vitran Nigam Limited (₹ 23,999.21 crore), Rajasthan Rajya Vidyut Utpadan Nigam Limited (₹ 33,240.88 crore). Year-wise details of outstanding long-term loans of PSUs is depicted in ***Chart 5.1.***

Chart 5.1. Outstanding Long term loans of State PSUs as on 31 March 2023



Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023 and information received from PSUs.

The number of PSUs having long term loans has decreased from 23 in 2021-22 to 22 in 2022-23.

5.8.2 Adequacy of assets to meet loan liabilities

Ratio of total assets to total long term loans is one of the methods used to determine whether a company can stay solvent. To be considered solvent, the value of an entity's assets must be greater than the sum of its long term loan. The coverage of long-term loans by value of total assets in 22 PSUs which had outstanding long term loans as on 31 March 2023 is given in **Table 5.8.**

Table 5.8: Coverage of long-term loans with total assets as on 31 March 2023

Nature of State PSU	Positive Coverage				Negative Coverage			
	No. of PSUs	Long term loans (₹ in crore)	Assets (₹ in crore)	Percentage of assets to loans	No. of PSUs	Long term loans (₹ in crore)	Assets (₹ in crore)	Percentage of assets to loans
Government Companies	18	1,18,567.22	1,72,378.01	145.38	1	46.61	4.75	10.19
Statutory Corporations	3	1,819.24	15,317.03	841.95	--	--	--	--
Total	**21**	**1,20,386.46**	**1,87,695.04**	**987.33**	**1**	**46.61**	**4.75**	**10.19**

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

Out of 22 PSUs, in respect of one PSU *viz.,* Rajasthan State Agro Industries Corporation Limited the value of total assets was less than the loans outstanding and the company is under liquidation.

5.9 Returns from PSUs

As per latest finalised accounts of 43 Government Companies and 3 Statutory Corporations, 26 PSUs earned profit, 15 PSUs reported losses, 3 PSUs had neither profit nor loss and Financial Statements of two PSUs were not received during the year 2022-23. Further, out of five Government Controlled Other Companies, one

PSU earned profit, two PSUs incurred losses and Financial Statements of two PSUs were not received during the year 2022-23.

5.9.1 Profit earned by PSUs

The overall profit of these 27 PSUs was ₹ 1,248.15 crore. The sector wise list of PSUs which earned profit during the year 2020-21 to 2022-23 is given in **Table 5.9.**

Table 5.9: Details of Sector wise profit making PSUs during 2020-21 to 2022-23

(₹ in crore)

Year	Sectors	No. of profit making PSUs	Net profit after tax	Accumulated losses(-) /surplus	Net Worth
2020-21	Energy and Power	6	325.94	-29069.16	-13330.63
	Industry and Commerce	4	670.4	4689.88	5004.58
	Finance	3	90.14	349.44	621.83
	Agriculture Food & allied Industries	3	95.51	514.72	580.16
	Culture & Tourism	0	0	0	0
	Transport	1	0.04	-6.31	-1.82
	Urban Development	1	3.55	25.37	74.04
	Others	7	46.94	300.78	418.1
	Government Controlled Other Companies	1	0.05	4.45	204.45
	Total	**26**	**1232.37**	**-23190.8**	**-6429.29**
2021-22	Energy and Power	6	1053.02	-56272.5	-33420.6
	Industry and Commerce	5	765.48	5214.81	5690.24
	Finance	3	85.45	434.01	716.4
	Agriculture Food & allied Industries	3	32.9	577.69	643.13
	Culture & Tourism	1	10.09	-141.72	-119.77
	Transport	1	0.04	-6.27	-1.78
	Urban Development	1	0.06	25.43	74.1
	Others	7	37.2	330.46	447.78
	Government Controlled Other Companies	1	0.05	4.45	204.45
	Total	**28**	**1984.29**	**-49833.7**	**-25766.10**
2022-23	Energy and Power	5	90.40	-1,135.46	3,921.48
	Industry and Commerce	6	821.14	5,987.06	6,472.49
	Finance	3	59.93	462.35	1,084.74
	Agriculture Food & allied Industries	3	40.44	594.76	660.21
	Culture & Tourism	0	0	0	0
	Transport	1	0.03	-6.24	-1.75
	Urban Development	2	144.42	-323.07	2,136.99
	Others	6	90.74	419.06	535.11
	Government Controlled Other Companies	1	1.05	2.34	202.34
	Total	**27**	**1,248.15**	**6,000.80**	**15011.61**

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

The list of PSUs which earned profit of more than ₹ 100 crore during the year 2022-23 is given in **Table 5.10.**

Table 5.10: List of top profit-making PSUs during 2022-23

(₹ in crore)

S. No.	Name of the State PSUs	Net Profit
1.	Rajasthan State Industrial Development and Investment Corporation Limited (RIICO)	752.06
2.	Jaipur Metro Rail Corporation Limited	143.30
	Total	**895.36**

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

It may be seen that only 2 PSUs contributed 71.73 *per cent* of the total profit earned by 27 PSUs during 2022-23. Out of these, RIICO could register profits because of its monopolistic advantage in the market. RIICO is the main agency in the State which has right to develop and allot land for industrial/institutional purposes on cost plus overhead charges. Besides, JMRCL earned significant revenue from exceptional item i.e. sale of Land.

Table 5.11: Sector wise Profitability

(₹ in crore)

Sectors	No. of profit making PSUs	Profit earned	Percentage of sector's profit to total profit of State PSUs
Energy and Power	5	90.40	7.24
Industry and Commerce	6	821.14	65.79
Finance	3	59.93	4.80
Agriculture Food & allied Industries	3	40.44	3.24
Culture & Tourism	0	0	0.00
Transport	1	0.03	0.00
Urban Development	2	144.42	11.57
Others	6	90.74	7.27
Government Controlled Other Companies	1	1.05	0.08
Total	**27**	**1,248.15**	**100**

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023

5.10 PSUs incurring Losses

5.10.1 Losses incurred

17 PSUs, including 14 Government Companies, one Statutory Corporation and two Government Controlled Other Companies intimated losses as per latest finalised account which increased from ₹ 4,124.45 crore in 2021-22 to ₹ 18,813.91 crore in 2022-23. Details are given in **Table 5.12.**

Table 5.12: PSUs that incurred losses

(₹ in crore)

Year	Sectors	No. of lost making PSUs	Net loss after tax	Accumulated losses (-) /surplus	Net Worth
2020-21	Energy and Power	6	-3759.92	-68290.75	-35,444.59
	Industry and Commerce	2	-0.76	-165.33	41.46
	Finance	0	0	0	0
	Agriculture Food & allied Industries	1	-1.46	-54.83	-48.82
	Culture & Tourism	2	-6.86	-160.52	-136.41
	Transport	1	-217.06	-5186.8	-4547.84
	Urban Development	1	-60.17	-388.36	1305.68
	Others	0	0	0	0
	Government Controlled other Companies	1	-0.02	-0.12	199.88
	Total	**14**	**-4,046.25**	**-74,246.71**	**-38,630.64**
	Energy and Power	7	-3995.33	-44596.60	-17992.64
	Industry and Commerce	1	-0.99	-51.52	-5.46
	Finance	0	0	0	0
	Agriculture Food & allied Industries	1	-1.46	-54.83	-48.82

Year	Sectors	No. of lost making PSUs	Net loss after tax	Accumulated losses (-) /surplus	Net Worth
2021-22	Culture & Tourism	1	-0.1	-8.71	-6.55
	Transport	1	-43.24	-5230.04	-4591.08
	Urban Development	1	-83.25	-486.64	1471.36
	Others	0	0	0	0
	Government Controlled other Companies	2	-0.08	8.03	408.03
	Total	**14**	**-4,124.45**	**-50,420.31**	**-20,765.16**
2022-23	Energy and Power	8	-18,758.58	-1,18,341.64	-73,321.40
	Industry and Commerce	1	-2.71	-54.23	-8.17
	Finance	1	-0.05	-0.05	4.95
	Agriculture Food & allied Industries	1	-1.46	-54.83	-48.82
	Culture & Tourism	2	-10.00	-160.43	-136.33
	Transport	1	-40.96	-5,227.77	-4,588.81
	Urban Development	0	0	0	0
	Others	1	-0.04	-1.47	-0.20
	Government Controlled other Companies	2	-0.11	8.18	408.18
	Total	**17**	**-18,813.91**	**-1,23,832.24**	**-77,690.60**

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

PSUs which incurred losses above ₹ 100 crore during the year 2022-23 are given below in **Table 5.13.**

Table 5.13: State PSUs that incurred losses of more than ₹ 100 crore

(₹ in crore)

S.No.	Name of the State PSU	Net losses	Percentage of losses to total losses of PSUs
1.	Ajmer Vidyut Vitran Nigam Limited	2,336.55	12.42
2.	Jaipur Vidyut Vitran Nigam Limited	3,698.56	19.66
3.	Jodhpur Vidyut Vitran Nigam Limited	5,866.02	31.18
4.	Rajasthan Rajya Vidyut Utpadan Nigam Limited	6,277.59	33.37
5.	Giral Lignite Power Limited	377.42	2.01
	Total	**18,756.14**	99.69

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

It may be seen that these five PSUs contributed 99.69 *per cent* of the total losses incurred by 14 Government Companies, one Statutory Corporation and 2 Government controlled other Companies during 2022-23.

During the year, the State Government invested paid-up capital of ₹ 1,059.55 crore in five of the 17 loss making PSUs.

5.10.2 Erosion of Net worth of PSUs

Net worth means the sum of the paid-up capital, free reserves and surplus *minus* accumulated losses and deferred revenue expenditure. It is essentially a measure of what an entity is worth to the owners. A negative net worth indicates that the entire investment of the owners has been wiped out by accumulated losses and deferred revenue expenditure.

As on 31 March 2023, 24 PSUs had accumulated losses of ₹ 1,25,779.46 crore, 22 PSUs had surplus of ₹ 7,947.90 crore and one PSU had neither accumulated losses nor surplus, as per their latest accounts. Further financial statements of four PSUs

have not been received. Due to the overall accumulated losses of ₹ 1,17,831.56 crore, the overall net worth was negative which stood at ₹ (-) 62,629.01 crore against the total paid up capital of ₹ 55,213.45 crore.

Out of 24 PSUs which had accumulated losses, the net worth of 19 PSUs had been completely eroded. The total net worth of these 19 PSUs was negative at ₹ 78,131.27 crore against the paid-up capital of ₹ 45,759.15 crore as on 31 March 2023. Age-wise analysis of the negative net worth of these 19 PSUs is given below.

Table 5.14: Age-wise analysis of 19 PSUs whose net worth has been completely eroded

(₹ in crore)

S. No.	Negative net worth since	No. of PSUs	Net worth
1.	1-5 year	5[9]	(-) 3,435.69
2.	More than 5 years	14	(-)74,695.58
Total		**19**	**(-) 78,131.27**

The maximum erosion of net worth was noticed in three State DISCOMs, where negative net worth of Jodhpur Vidyut Vitaran Nigam Limited (JdVVNL) was ₹ 27,835.24 crore, Jaipur Vidyut Vitaran Nigam Limited (JVVNL) was ₹ 20,759.11 crore and in Ajmer Vidyut Vitaran Nigam Limited (AVVNL) was ₹ 19,033.64 crore at the end of March 2023.

Of these 19 PSUs with negative net worth, three[10] PSUs had earned profit of ₹ 7.58 crore. Details of PSUs having negative net worth as on 31 March 2023 are given in ***Appendix 5.3***. State Equity of ₹ 45,358.99 crore has been completely eroded in these 19 PSUs.

Out of 19 PSUs whose net worth was eroded, net worth of one PSUs Rajasthan Rajya Vidyut Utpadan Nigam Limited has been eroded for the first time during 2022-23, three PSUs are inactive[11] and six PSUs are subsidiary of Power Sector PSUs. In the remaining 9 PSUs[12], net worth is continuously eroded as depicted in **Table 5.15.**

Table 5.15: Details of PSUs having continuous erosion in net worth

S. No.	Type and name of PSUs	Period of latest finalized accounts	Negative net worth (as per latest finalised statements) (₹ in crore)	Negative Net worth	Age analysis of Negative net worth (in years)	Income/ Revenue as per latest finslised Statements (₹ in crore)	Expenditure as per latest finalised Statement (₹ in crore)
1	Jodhpur Vidyut Vitran Nigam Limited	2022-23	-27,835.24	Since 2011-12&	12	21,256.03	24,468.17
2	Jaipur Vidyut Vitran Nigam Limited	2022-23	-20,759.11	Since 2012-13&	11	24,736.73	27,025.05
3	Ajmer Vidyut Vitran Nigam Limited	2022-23	-19,033.64	Since 2012-13&	11	19,914.84	21,615.93
4	Rajasthan State Road Transport Corporation	2020-21	-4,588.81	Prior to 2010-11	More than11	1,469.39	1,589.55

9. Rajasthan Rajya Vidyut Utpadan Nigam Limited, Rajasthan State Handloom Development Corporation Limited, Sangod Transmission Services Limited, Chhabra Power Limited and Dholpur Gas Power Limited
10. RSLDC, RSIC and RCACL
11. Rajasthan State Agro Industries Corporation Limited, Rajasthan Jal Vikas limited, Rajasthan Civil Aviation Corporation Limited
12. The PSUs are operational either with the Grant/Subsidy of Government/Conversion of loan into equity and lower generation of income from the regular business of PSUs.

S. No.	Type and name of PSUs	Period of latest finalized accounts	Negative net worth (as per latest finalised statements) (₹ in crore)	Negative Net worth	Age analysis of Negative net worth (in years)	Income/ Revenue as per latest finslised Statements (₹ in crore)	Expenditure as per latest finalised Statement (₹ in crore)
5	Rajasthan Tourism Development Corporation Limited Jaipur	2018-19	-128.74	Since 2010-11	9	70.97	79.12
6	Rajasthan Skill and Livelihoods Development Corporation	2021-22	-13.00	Since 2012-13	10	40.53	38.25
7	Rajasthan Small Industries Corporation Limited	2021-22	-12.77	Since 2009-10	13	60.43	55.13
8	Rajasthan State Hotels Corporation Limited	2016-17	-7.59	Prior to 2010-11	More than 7	4.93	5.94
9	Rajasthan State Handloom Development Corporation Limited	2020-21	-8.17	Since 2016-17	5	7.82	8.52
	Total		**-72,387.07**			**67,561.67**	**74,885.66**

Source: As per finalised FSs received up to 30 September 2023 and previous Reports.
& : Before this year, the accounts of these PSUs were prepared on no profit no loss basis.

5.11 Net Profit/loss Ratio

The overall sector-wise Net Profit/Loss of 47 PSUs out of 51 PSUs (financial statement of 4 PSUs have not received) is depicted in **Table 5.16** below:

Table 5.16: Sector wise Net Profit/Loss Ratio

(₹ in crore)

Sector	Net Profit/Loss of the sector	Turnover	Net Profit/loss Ratio *(in Per cent)*
Energy and Power	-18,668.18	83,896.01	-22.25
Industry and Commerce	818.43	3,881.48	21.09
Finance	59.88	10,723.95	0.56
Agriculture Food & allied Industries	38.98	859.33	4.54
Culture & Tourism	-10.00	62.12	-16.10
Transport	-40.93	865.48	-4.73
Urban Development	144.42	129.89	111.19
Others	90.70	3,051.37	2.97
Government Controlled Other Companies	0.94	0.00	

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023

5.11.1 Dividend pay-out by PSUs

Dividend Payment Ratio denotes the percentage of net income of a company that is distributed to its shareholders in the form of dividends. State Government is major stakeholder of the State PSUs.

The State Government had formulated (September 2004) a dividend policy under which all profit-making State PSUs are required to pay a minimum return of 10 *per cent* on the paid-up share capital or 20 *per cent* of the profit after tax, whichever is lower.

During 2022-23, the State Government holds equity in 35 PSUs only. Dividend Payout Ratio of PSUs for the period 2020-21 to 2022-23 is shown in **Table 5.17.**

Table 5.17: Dividend Payout of PSUs during 2020-21 to 2022-23

(₹ in crore)

Year	PSUs with State Government equity		PSUs which earned profit during the year		PSUs which paid dividend during the year		Dividend Payout Ratio (%)
	Number of PSUs	Amount of Equity	Number of PSUs	Amount of equity	Number of PSUs	Dividend paid by PSUs	
1	2	3	4	5	6	7	8=7/5*100
2020-21	32	50,934.59	21	16,038.85	7[13]	66.08	0.41
2021-22	32	52,378.89	23	23,652.47	7[14]	63.72	0.27
2022-23	35	55,092.15	21	8,069.39	6[15]	24.94	0.31

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

During the period 2020-21 to 2022-23, the number of PSUs which earned profits ranged between 21 and 23 whereas six PSUs declared/paid dividend to the State Government during all three years. The Dividend Payout Ratio during 2020-21 to 2022-23 ranged between 0.27 *per cent* and 0.41 *per cent*.

Table 5.18: Dividend Payout of active PSUs during 2022-23

(₹ in crore)

Year	PSUs having GoR Equity Holding, which earned profit during the year and have no accumulated losses		Total Equity (excluding pending allotment	GoR Equity	Total Dividend payable	Amount paid to GoR	Dividend payable Ratio (%)
	No of PSUs	Amount of profit earned					
2022-23	17	1,018.04	1,600.20	1,276.24	42.99	24.94	58.00

Out of 17 PSUs only 6 PSUs paid/declared dividend during 2022-23, the details of which is given in **Table 5.19** below:

Table 5.19: Details of dividend paid/declared

(₹ in crore)

S. No	Type and name of PSUs	Total paid-up Capital	State Government Equity	Net Profit	Lower of 20 percent of Net profit or 10 percent of paid up share capital	Dividend paid or declared to GoR
1	Rajasthan Renewable Energy Corporation Limited	12.94	12.94	26.83	1.29	1.29
2	Rajasthan Industrial Development & Investment Corporation Limited	210.19	210.18	752.06	21.02	21.02
3	Rajasthan State Mines & Minerals Limited	77.55	77.54	24.09	4.82	0
4	Rajasthan Financial Corporation	160.73	128.31	24.86	4.97	0
5	Rajasthan State Power Finance and Financial Services Corporation Limited	440.00	440.00	1.07	0.21	0
6	Rajasthan State Beverages Corporation Limited	2.00	2.00	31.38	0.20	0.20
7	Rajasthan State Ganganagar Sugar Mills Limited	180.39	180.34	27.48	5.50	0
8	Rajasthan State Seeds Corporation Limited	7.59	6.33	17.79	0.76	0.76
9	Rajasthan State Food & Civil Supplies Corporation Limited	50.00	50.00	3.51	0.70	0
10	Rajasthan State Warehousing Corporation Limited	7.85	3.93	19.14	0.79	1.57
11	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	324.96	48.67	1.12	0.22	0
12	Rajasthan Police Infrastructure Development Corporation Limited	1.00	1.00	2.28	0.10	0.10
13	Rajasthan State Road Development and Construction Corporation Limited	100.00	100.00	4.32	0.86	0
14	Raj COMP Info Services Limited	5.00	5.00	28.08	0.50	0
15	Rajasthan Ex-Servicemen Corporation Limited	5.00	5.00	8.49	0.50	0
16	Rajasthan Medical Services Corporation Limited	5.00	5.00	45.29	0.50	0

13. RSMM, RSWC, RSSCL, RIICO, RSBCL, RRECL and RPIDCL.
14. RSMM, RSWC, RSSCL, RIICO, RSBCL, RRECL and RPIDCL.
15. RRECL, RSSCL, RSWCL, RSBCL, RIICO and RPIDCL.

S. No	Type and name of PSUs	Total paid-up Capital	State Government Equity	Net Profit	Lower of 20 percent of Net profit or 10 percent of paid up share capital	Dividend paid or declared to GoR
17	Rajasthan Industries Corridors Development Corporation Limited	10.00	0.00	0.25	0.05	0
	Total	**1600.20**	**1276.24**	**1018.04**	**42.99**	**24.94**

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023 and information furnished by PSUs.

As can be seen from the table above, 11 PSUs have not paid/declared the dividend due to GoR as per its guidelines.

5.12 Debt Servicing

5.12.1 Interest coverage

Interest coverage ratio (ICR) denotes the ability of a company to pay interest on its outstanding long term/short term debt and is calculated by dividing a company's earnings before interest and taxes (EBIT) by interest expenses of the same period. An ICR below one indicates that the company was not generating sufficient revenues to meet its interest expenses. The details of positive and negative interest coverage ratio of PSUs, which had finance cost during the period from 2020-21 to 2022-23 are given in **Table 5.20.**

Table 5.20: Interest Coverage Ratio

Year	Interest (₹in crore)	EBIT (₹ in crore)	No. of State PSUs having liability of loan and interest	No. of State PSUs having ICR>=1	No. of State PSUs having ICR<1
2020-21	15,199.60	12,716.54	29	17	12[16]
2021-22	16,311.36	14,392.26	30	19	11[17]
2022-23	14,892.24	-2,366.24	32	19	13[18]

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

Sector wise interest Coverage Ratio for the year 2022-23 is given below in **Table 5.21**.

Table 5.21: Sector wise interest Coverage Ratio for the year 2022-23

Sector	Interest (₹in crore)	EBIT (₹ in crore)	No. of State PSUs with outstanding loans and interest	Number of SPSUs having Interest Coverage Ratio	
				ICR>=1	ICR<1
Energy and Power	14,255.61	-4,427.20	11	3	8
Industry and Commerce	206.48	1324.73	6	5	1
Finance	52.27	101.78	2	2	0
Agriculture Food & allied Industries	18.51	69.21	4	3	1
Culture & Tourism	0.81	-9.18	2	0	2
Transport	87.69	46.73	1	0	1
Urban Development	33.47	176.77	1	1	0
Others	237.40	350.92	5	5	0
	14,892.24	**-2,366.24**	**32**	**19**	**13**

16. RSHDCL, JMRC, JVVNL, RRVUNL, JdVVNL, Barmer TPCL, Banswara TPCL, GLPL, RSHCL, RTDCL, RSRTC, RSAICL.
17. RSHDCL, JMRC, RRVUNL, RVPNL, JdVVNL, Barmer TPCL, Banswara TPCL, GLPL, RSHCL, RSRTC, RSAICL.
18. RSHDCL, AVVNL ,JVVNL,RRVUNL, JdVVNL, Banswara TPCL, GLPL, RSHCL, RSRTC, RTDC,STSL,RSAICL.BTPCL

As of 31 March 2023, there were 13 PSUs with ICR less than one. This involves RSHDCL, AVVNL, JVVNL, RRVUNL, JdVVNL, Banswara TPCL, BTPCL, GLPL, RSHCL, RSRTC, RTDCL, STSL and RSAICL.

5.13 Financial Performance of PSUs

5.13.1 Return on Capital Employed

Return on Capital Employed (ROCE) is a profitability metric that measures company's long-term profitability and the efficiency with which total capital is employed by a company. ROCE is calculated by dividing a company's earnings before interest and taxes (EBIT) by the capital employed[19].

The consolidated ROCE of PSUs during the period from 2020-21 to 2022-23 is given in **Table 5.22** (Details in ***Appendix 5.4***).

Table 5.22: Return on Capital Employed

(₹ in crore)

Year	Sector	EBIT (₹ in crore)	Capital employed (₹in crore)	ROCE (in percentage)
2020-21	Energy and Power	11162.77	52433.56	21.29
	Industry and Commerce	1144.62	6804.22	16.82
	Finance	135.03	622.14	21.70
	Agriculture Food & allied Industries	142.85	875.32	16.32
	Culture & Tourism	-6.78	-121.41	5.58
	Transport	-72.71	-3093.04	2.35
	Urban Development	-15.89	3471.88	-0.46
	Others	327.16	3159.32	10.36
	Government Controlled Other Companies	0.54	621.21	0.09
	Total	**12,817.59**	**64,773.20**	**19.79**
2021-22	Energy and Power	12,764.39	57,898.59	22.05
	Industry and Commerce	1,221.70	7,181.67	17.01
	Finance	132.28	1256.56	10.53
	Agriculture Food & allied Industries	60.36	970.99	6.22
	Culture & Tourism	10.48	-99.32	-10.55
	Transport	45.01	-3,119.98	-1.44
	Urban Development	-39.57	3684.89	-1.07
	Others	314.67	3184.04	9.88
	Government Controlled Other Companies	0.47	621.13	0.08
	Total	**14,509.79**	**71,578.57**	**20.27**
2022-23	Energy and Power	-4,390.66	42,427.57	-10.35
	Industry and Commerce	1,325.05	7,923.82	16.72
	Finance	146.74	1,839.85	7.98
	Agriculture Food & allied Industries	69.22	988.06	7.01
	Culture & Tourism	-9.18	-125.13	7.34
	Transport	46.76	-3,117.68	-1.50

19. Capital employed = Paid up share capital + free reserves and surplus + long term loans – accumulated losses - deferred revenue expenditure

Year	Sector	EBIT (₹ in crore)	Capital employed (₹in crore)	ROCE (in percentage)
	Urban Development	178.81	3713.82	4.81
	Others	354.15	3543.23	10.00
	Government Controlled Other Companies	0.24	610.52	0.04
	Total	**-2,279.11**	**57,193.54**	**-3.98**

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

ROCE of the PSUs decreased from about 20.27 *per cent* in the year 2021-22 to (-) 3.98 *per cent* during 2022-23. The decline was primarily due to reduced EBIT in proportionate to the Capital Employed and increase in accumulated losses. Further, in case of three[20] other Government controlled companies, the EBIT for the year 2022-23 was ₹ 0.24 crore whereas the Capital Employed in these PSUs was ₹ 610.52 crore. Hence, ROCE worked out to 0.04 *per cent* during 2022-23.

5.13.2 Return on Equity of PSUs

Return on Equity (RoE) is a measure of financial performance to assess how effectively the management is using company's assets to create profits and is calculated by dividing net income (i.e., net profit after taxes) by shareholders' fund. It is expressed as a percentage and can be calculated for any company if net income and shareholders' fund are both positive numbers.

Shareholders' fund of a Company is calculated by adding paid up capital and free reserves net of accumulated losses and deferred revenue expenditure and reveals how much would be left for a Company's shareholders if all assets were sold and all debts repaid. A positive shareholders' fund reveals that the company has enough assets to cover its liabilities while negative shareholders fund means that liabilities exceed its assets.

ROE has been computed in respect of 35 PSUs where State Government has direct equity investment. The details of Shareholders' fund and ROE relating to these PSUs during the period from 2020-21 to 2022-23 are given in **Table 5.23 (details vide *Appendix 5.5*).**

Table 5.23: Return on Equity

Year	Sector	Number of PSUs for which ROE calculated	Net Income for the year (₹ in crore)	Shareholders' Fund (₹ in crore)	ROE (%)
2020-21	Energy and Power	7	-3,122.32	-47,745.53	-
	Industry and Commerce	5	667.62	5,024.36	13.29
	Finance	3	90.14	621.83	14.50
	Agriculture Food & allied Industries	4	94.05	531.34	17.70
	Culture & Tourism	2	-6.86	-136.41	-
	Transport	2	-217.02	-4,549.66	-
	Urban Development	2	-56.62	1,379.72	-4.10
	Others	7	46.74	418.10	11.18
	Total	**32**	**-2,504.27**	**-44,456.25**	-

20. JSCL , KSCL & USCL

Year	Sector	Number of PSUs for which ROE calculated	Net Income for the year (₹ in crore)	Shareholders' Fund (₹ in crore)	ROE (%)
2021-22	Energy and Power	7	-2,626.25	-49,755.59	-
	Industry and Commerce	5	749.88	5,609.15	13.37
	Finance	3	85.45	756.40	11.30
	Agriculture Food & allied Industries	4	31.44	594.31	5.29
	Culture & Tourism	2	9.99	-126.32	-7.91
	Transport	2	-43.2	-4,592.86	-
	Urban Development	2	-83.19	1,545.46	-5.38
	Others	7	37.20	447.78	8.31
	Total	**32**	**-1,838.68**	**-45,521.67**	-
2022-23	Energy and Power	7	-18,317.73	-67,378.05	-
	Industry and Commerce	5	803.57	6,378.44	12.60
	Finance	4	59.88	1,089.69	5.50
	Agriculture Food & allied Industries	4	38.98	611.39	6.38
	Culture & Tourism	2	-10.00	-136.33	-
	Transport	2	-40.93	-4,590.56	-
	Urban Development	2	144.42	2,136.99	6.76
	Others	9	90.70	534.91	16.96
	Total	**35**	**-17,231.10**	**-61,353.52**	-

Source: Information compiled on the basis of latest finalised accounts upto 30 September 2023.

As can be seen from the above table, the Net Income of these PSUs decreased significantly from ₹ (-) 1,838.68 crore in 2021-22 to ₹ (-) 17,231.10 crore in 2022-23 mainly due to increase in losses in power sector PSUs. Further, during 2020-21, 2021-22 and 2022-23, the Net Income as well as the Shareholders' fund were negative.

5.13.3 Rate of Real Return on Investment

Rate of Real Return on Investment (RORR) measures the profitability and efficiency with which equity and similar non-interest-bearing capitals have been employed, after adjusting them for their time value, and assumes significance when compared with the conventional Rate of Return (ROR), which is calculated by dividing the PAT by the sum of all such investments counted on historical cost basis.

The State Government infused fund in 35 Government Companies in the form of Equity and Interest Free Loans. In view of the significant investment by the Government, Rate of Real Return on such investment is essential. Traditional calculation of return based only on historical cost of investment may not be a correct indicator of the adequacy of the Rate of Real Return on the Investment since such calculations ignore the present value of money. Present Value (PV) of the investment has been computed to assess the Rate of Real Return on the PV of Investments in the PSUs as compared to historical value of investments. Equity and Interest Free loans infused by State Government was taken as per information received from PSUs. In order to bring the historical cost of investments to its present value at the end of each year up to 31 March, the past investments/ year-wise funds infused in the PSUs have been compounded at the year-wise average rate of interest on

government borrowings which is considered as the minimum cost of funds for the concerned year.

As of 31 March 2023, State Government investment in PSUs consisted of ₹ 53,694.29 crore[21] as Equity and ₹ 1,982.91 crore as Interest Free Loans (IFL), after adjusting the loans converted during the year. Thus, considering the equity and net interest free loans infused in these 35 PSUs, the State Government investment on historical cost at the end of 2022-23 stood at ₹ 55,677.20 crore, as given in ***Appendix 5.6***.

The PV of the investment in PSUs was computed on the basis of following assumptions:

- For the purpose of calculation of RORR, the information furnished by the PSUs in respect of Equity/Loans/loans converted, as on 31 March 2023 has been considered.
- The equity infused minus disinvestment have been reckoned as investment for calculating the RORR.
- The funds made available in the form of interest-free loans after adjusting the loans converted into equity, have been reckoned as investment.
- The average rate of interest on Government borrowings for the concerned financial year was adopted as compounded rate for arriving at present value since they represent the cost incurred towards investment of funds for the year and therefore considered as the minimum expected RORR.

Table 5.24: Year wise details of investment by the State Government and RORR from 2018-19 to 2022-23

(₹ in crore)

Financial Year	PV of the total investment at the beginning of the year	Investment during the year by GoR	Total Investment	Average Rate of Investment (*per cent*)	PV of the Total Investment at the end of the year	Minimum expected return	Total earnings/ losses for the year	Rate of Real RoI Considering PV of the investment (*per cent*)
(A)	(B)	(C)	(D)=(B+C)	(E)	(F)=(D)+((D x E)/100)	(G)	(H)	(I)=Hx100/F
2018-19	74,548.38	4,078.50	78,626.88	7.30	84,366.64	5,739.76	2,893.35	3.43
2019-20	84,366.64	2,251.00	86,617.64	7.10	92,767.49	6,149.85	3,550.08	3.83
2020-21	92,767.49	465.05	93,232.54	6.60	99,385.89	6,153.35	-2,504.27	-2.52
2021-22	99,385.89	1,208.89	1,00,594.78	6.44	1,07,073.08	6,478.30	-1,838.68	-1.72
2022-23	1,07,073.08	2,663.60	1,09,736.68	6.32	1,16,672.04	6,935.36	-17,231.10	-14.77

Source: Total investment as per information received from PSUs.
*Note: * Actual Equity at present value at the beginning of the year.*

RORR ranged between (-) 14.77 *per cent* and 3.83 *per cent* during last five years, and decreased from (-) 1.72 *per cent* in 2021-22 to (-) 14.77 *per cent* in 2022-23. The year wise details of the investment and present value of such investment infused by the State Government for the period 2000-2001 to 2022-23 is depicted in ***Appendix 5.6***. Rate of Return on State Government Investment (Historical cost viz-a-viz present value) is depicted in **Table 5.25.**

21. Total investment of State Government as on 31 March 2023 (₹ 55,092.15 crore) - Initial accumulated losses of five Power Sector PSUs (₹ 1,397.86 crore).

Table 5.25: Rate of Return on State Government Investment

(₹ in crore)

Financial year	Total Earnings/ Loss (-)	Investment by the State Government at historical cost of investment at the end of the year	ROR (%)	Investment by the State Government at present value of investment at end of the year	RORR (%)
2021-22	-1,838.68	53,013.60	-3.47	1,07,073.08	-1.72
2022-23	-17,231.10	55,677.20	-30.95	1,16,672.04	-14.77

Source: Total investment as per information received from PSUs.

5.14 Audit of State Public Sector Undertakings

5.14.1 Appointment of statutory auditors of State PSUs by CAG

CAG appoints the statutory auditors of a Government Company as per Section 139 (5)/(7) of the Companies Act, 2013 (Act), which stipulates that the statutory auditors, in case of a Government Company, are to be appointed by the CAG within a period of 180 days from the commencement of the financial year and 60 days from the registration in case of first auditor. The CAG has a right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor.Statutes governing some Corporations require that their accounts be audited by the CAG and a report submitted to the State Legislature.

5.14.2 Submission of Financial Statements of PSUs

5.14.2.1 Need for timely submission

According to Section 394 of the Companies Act, 2013, Annual Report on the working and affairs of a Government Company is to be prepared within three months of its Annual General Meeting (AGM). As soon as may be after such preparation, the Annual Report must be laid before the Legislative Assembly, together with a copy of the Audit Report and comments of the CAG upon or as supplement to the Audit Report. Almost similar provisions exist in the respective Acts regulating Statutory Corporations. This mechanism provides the necessary Legislative control over the utilization of public funds invested in the companies.

Section 96 of the Companies Act, 2013 requires every Company to hold AGM of the shareholders once in every calendar year. It is also stated that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statement for the financial year has to be placed in the said AGM for their consideration. Consequently, the Financial Statements need to be prepared and placed in the AGM by 30 September of the following year.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for non-compliance with the provisions of Section 129 of the Companies Act, 2013.

5.14.2.2 *Timeliness in preparation of accounts by PSUs*

Out of these 51 PSUs under the Audit purview of CAG in the state, three are inactive which are either under revival or defunct[22]. Out of these PSUs (including three Statutory Corporations), a total of 21 State Government Companies (including one Statutory Corporation) submitted their accounts for 2022-23 for audit by CAG on or before 30 September 2023. Annual Accounts of the remaining 30 PSUs including two Statutory Corporations were in arrears for various reasons. Further, the accounts of two PSUs entrusted for audit during 2022-23 had not been received. However, 19 State PSUs including one Statutory Corporations had submitted 20 annual accounts for the previous years by 30 September 2023. Details of arrears in submission of accounts as on 30 September 2023 are given in **Table 5.26**.

Table 5.26: Details of finalization of accounts by PSUs

Particulars		PSUs under Audit Jurisdiction of C&AG		
		Government Companies	Government Controlled Other Companies	Total
Total number of PSUs as on 31 March 2023		46	5	51
Active PSUs from which FSs for the year 2022-23 were received		21	0	21
Inactive PSUs from which FSs for the year 2022-23 were received		-	-	-
PSUs from which FSs for 2022-23 were not due and have no arrears		-	-	-
PSUs with arrears of Financial Statements		25	5	30
No. of FS in arrears		**51**	**11**	**62**
Break-up of Arrears	PSUs under Liquidation	8	-	8
	Inactive PSUs not under Liquidation	2	-	2
	Others (active PSUs with FS due)	**41**	**11**	**52**
Age–wise analysis of arrears of 'Others' category	One year (2022-23)	14	1	**15**
	Two years (2021-22 and 2022-23)	8	6	**14**
	Three years and More	19	4	**23**

Source: Information compiled by office of PAG (Audit-I), Rajasthan.

The list of the State PSUs and status of accounts in arrears is provided in ***Appendix 5.1.*** Audit of three Statutory Corporations viz., Rajasthan State Road Transport Corporation, Rajasthan State Warehousing Corporation and Rajasthan State Financial Corporation is conducted by the CAG as per provisions of relevant Acts. Of these three Statutory Corporations, CAG is the sole auditor for Rajasthan State RoadTransport Corporation.

Among the three Statutory Corporations, one Statutory Corporation viz. Rajasthan Financial Corporation submitted Annual Accounts for the financial year 2022-23. Therefore, the Annual Accounts of two Statutory Corporation viz. Rajasthan State Road Transport Corporation for the year 2021-22 and 2022-23 and Rajasthan State

22. Two PSUs i.e. RJVNL and RCACL are not functioning while one PSUs RSAICL is under liquidation.

Warehousing Corporation for the year 2022-23 were in arrears as on 30 September 2023.

5.14.3 CAGs oversight- Audit of annual accounts and supplementary audit

5.14.3.1 Financial reporting framework

Companies are required to prepare the financial statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, as recommended by the Institute of Chartered Accountants of India, after consultation with and after examination of the recommendations made by the National Financial Reporting Authority. The Statutory Corporations are required to prepare their accounts in the format prescribed under the rules, framed in consultation with the CAG and any other specific provision relating toaccounts in the Act governing such Corporations.

5.14.3.2 Audit of accounts of Government Companies by Statutory Auditors

The Statutory Auditors appointed by the CAG under Section 139 of the Companies Act,2013, conduct audit of accounts of the Government Companies and submit their reportthereon in accordance with Section 143 of the Companies Act, 2013.

The CAG plays an oversight role by monitoring the performance of the statutory auditors in the audit of public sector undertakings with the overall objective that the Statutory Auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power:

- To issue directions to the Statutory Auditors under Section 143(5) of the Companies Act, 2013 and
- To supplement or comment upon the Statutory Auditor's Report under Section 143(6) of the Companies Act, 2013.

5.14.3.3 Supplementary audit of Financial Statements of Government Companies

The prime responsibility for preparation of financial statements in accordance with the financial reporting framework prescribed under the Companies Act, 2013 or other relevant Act is of the Management of an entity.

The Statutory Auditors appointed by the CAG under section 139 of the Companies Act,2013 are responsible for expressing an opinion on the financial statements under section 143 of the Companies Act, 2013 based on an independent audit in accordance with the Standard Auditing Practices of Institute of Chartered Accountants of India (ICAI) and directions given by the CAG. The statutory auditors are required to submit the Audit Report to the CAG under Section 143 of the Companies Act, 2013.

The certified accounts of selected Government Companies along with the report of the Statutory Auditors are reviewed by CAG by carrying out a supplementary audit. Basedon such review, significant audit observations, if any, reported under Section

143 (6) of the Companies Act, 2013 are to be placed before the AGM of respective PSU.

5.15 Results of CAGs oversight role

5.15.1 Audit of Financial Statements of Government Companies under Section 143 of the Companies Act, 2013

As on 30 September 2023, 21 PSUs had submitted their Financial Statements for the year 2022-23. Further, during the period 01 October 2022 to 30 September 2023, 19 PSUs submitted 20 Financial Statements/account for previous years spanning from 2016-17 to 2021-22. Out of these 41 financial statements received, Audit Certificates were issued for the 15 accounts, Nil comments certificates were issued for 16 accounts, Non-Review Certificate were issued for four accounts, and the audit of the remaining six accounts was still in progress.

5.15.2 Amendment of Financial Statements

As a result of supplementary audit conduct by CAG of India of the financial statements received till 30 September 2023, no PSUs have amended its Financial Statements.

5.15.3 Revision of Auditors Report

As a result of supplementary audit conducted by CAG of India of the financial statements received till 30 September 2023, no Statutory Auditor of any PSU revised their report before laying of the Financial Statements of these companies in their AGM.

5.15.4 Management Letter

One of the objectives of financial audit is to establish communication on audit matters arising from the audit of financial statements between the auditor and those charged with the responsibility of governance of the corporate entity.

The material observations on the financial statements of PSUs were reported as comments by the CAG under Section 143 (6) of the Companies Act, 2013. Besides these comments, irregularities or deficiencies observed by CAG in the financial reports or in the reporting process, were also communicated to the management through 'Management Letters' for taking corrective action. The deficiencies are generally related to (a) Non provisioning for various liabilities (b) adjustments arising out of audit and (c) Inadequate disclosure or non-disclosure of certain information on which management of the concerned PSU gave assurances that corrective action would be taken in the subsequent year.

During the year, 23 'Management Letters' were issued to 23 PSUs. Details are given in ***Appendix 5.7.***

5.16 Conclusion

As on 31 March 2023, there were 51 PSUs including 43 Government Companies (3 out of which are inactive companies), three Statutory Corporations and five Government Controlled Other Companies.

During 2022-23, Government Companies and Statutory Corporations registered an annual turnover of ₹ 1,03,469.63 crore, which was equal to 7.32 *per cent* of the GSDP of Rajasthan. The investment of the State Government in equity and long-term loans in these PSUs was ₹ 60,644.77 crore against total investment of ₹ 1,83,899.54 crore at the end of 31 March 2023. The outstanding long terms loans of these PSUs as on 31 March 2023 increased to ₹ 1,20,433.07 crore from ₹ 1,18,011.17 crore during the previous year (2021-22).

Out of 47 PSUs, 27 PSUs earned profits (₹ 1,248.15 crore), while 17 PSUs incurred losses (₹18,813.91 crore) and three PSUs had reported neither profit nor loss. As on 31 March 2023, 24 PSUs had accumulated losses of ₹ 1,25,779.46 crore. However, Out of five Government controlled other Companies, one company made profit of ₹ 1.05 crore and two companies made losses of 0.11 crore and account of remaining two companies have not been received.

Sixty two accounts of 30 PSUs including two Statutory Corporation were in arrears.

5.17 Recommendations

- Government of Rajasthan may review the functioning of all loss-making PSUs including PSUs whose net worth has been completely eroded and take necessary steps to improve their financial performance.
- Government may issue necessary instructions to Administrative Departments to set targets for individual PSUs to furnish the accounts in time and to strictly monitor the clearance of arrears in finalization of accounts.
- Government may review the inactive Government Companies and take appropriate decision regarding their revival/winding up.



JAIPUR,
The 25 June 2024

(K. SUBRAMANIAM)
Principal Accountant General (Audit-I)
Rajasthan

Countersigned



NEW DELHI,
The 27 June 2024

(GIRISH CHANDRA MURMU)
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*	2022-23	Lakh Sq. Km.	3.42	32.87
2.	Population^	2023	Crore	8.10	138.82
3.	Decadal Growth Rate^	2013-2023	Percentage	14.40	11.68
4.	Population Density^	2023	Population per Sq. Km.	236.75	422.26
5.	Urban Population to total population**	2011	Percentage	24.9	31.2
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

* *Forest Survey Report (2021).*

^ *Population Projections for India and State 2011-2036 by National Commission on Population, Ministry of Health and Family Welfare.*

** *Economic Review 2022-23, Department of Economics and Statistics, GoR.*

$$ SRS bulletin (2020)

$ Ministry of Statistics and Programme Implementation, GoI.

& Census 2011.

&& SRS based Abridged Life Tables 2016-20, GoI.

Appendix-1.2

(Refer paragraph 1.1; page 1)

Financial Data[$] of the State

Financial Data

CAGR and Annual Growth w.r.t		CAGR 2013-14 to 2016-17		CAGR 2017-18 to 2020-21		Annual Growth 2020-21 to 2021-22		Annual Growth 2021-22 to 2022-23	
		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	14.30	13.55	3.41	1.80	25.59	36.94	13.41	6.02
b.	Own Tax Revenue	8.51	9.85	3.52	6.01	25.62	24.09	19.78	16.76
c.	Non-Tax Revenue	8.62	(-) 5.06	(-) 1.04	(-) 4.62	44.81	37.37	12.94	9.65
d.	Total Expenditure	17.18	20.41	7.17	4.97	14.00	20.86	12.53	5.07
e.	Capital Expenditure including Loans and Advances	28.89	27.42	1.13	(-)10.46	25.62	57.17	18.93	(-) 19.38
f.	Revenue expenditure on Education	12.20	17.03	6.72	9.48	11.47	15.51	13.21	9.91
g.	Revenue expenditure on Health and Family Welfare	18.84	20.57	12.25	8.67	19.71	19.70	0.88	(-) 8.40
h.	Salary and Wages	11.04	13.36	7.63	11.13	11.82	10.65	8.52	4.65
i.	Pension	11.71	16.37	10.39	17.24	11.88	4.24	11.38	8.51

$ 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 2023

(₹ in crore)

Liabilities	As on 31.03.2022	As on 31.03.2023
Internal Debt -	**3,21,807.34**	**3,50,961.67**
Market Loans bearing interest	2,65,186.92	3,02,202.82
Market Loans not bearing interest	0.04	0.03
Loans from Life Insurance Corporation of India	10.07	7.68
Special Securities issued to National Small Savings Fund of the Central Government	10,654.04	9,069.28
Loans from Other Institutions	45,956.27	39,681.86
Ways and Means Advances	-	-
Overdraft from Reserve Bank of India	-	-
Loans and Advances from Central Government -	**31,748.73**	**37,422.20**
Pre 1984-85 Loans	5.41	5.41
Non-Plan Loans	12.47	9.96
Loans for State Plan Schemes	1,736.12	1,227.06
Loans for Central Plan Schemes	-	-
Loans for Centrally Sponsored Plan Schemes	3.05	3.05
Other Loans for State/Union Territory with Legislature Schemes	29,991.68	36,176.72
Contingency Fund	**1,000.00**	**1,000.00**
Small Savings, Provident Funds, etc.	**58,786.37**	**64,122.93**
Deposits	**44,174.53**	**45,622.77**
Reserve Funds	**12,587.26**	**15,058.62**
Remittance Balances	**1.51**	**0.54**
Adjustment entry on account of rounding	**(-) 0.01**	**-**
Total	**4,70,105.73**	**5,14,188.73**
Assets	**As on 31.03.2022**	**As on 31.03.2023**
Gross Capital Outlay on Fixed Assets -	**2,42,183.05**	**2,61,965.13[1]**
Investments in shares of Companies, Corporations, etc.	56,475.10	59,291.41
Other Capital Outlay	1,85,707.95	2,02,673.72
Loans and Advances -	**8,213.06**	**7,968.22**
Loans for Power Projects	4,775.26	4,581.55
Other Development Loans	3,439.71	3,388.62
Loans to Government servants and Miscellaneous loans	(-)1.91	(-) 1.95[2]
Reserve Fund Investments	**6,259.15**	**7,614.42**
Advances	**3.17**	**3.14**
Remittance Balances	**-**	**-**
Suspense and Miscellaneous Balances	**85.73**	**137.72**
Cash -	**8,409.94**	**57.11**
Cash in Treasuries and Local Remittances	(-) 94.28	(-) 8.76
Deposits with Reserve Bank	281.72	(-) 61.90
Departmental Cash Balance	0.75	0.73
Permanent Advances	2.83	23.74
Cash Balance Investments	8,218.92	103.30
Deficit on Government Account -	**2,04,951.63**	**2,36,442.99**
(i) Revenue Deficit of the Current Year	25,869.96	31,491.36
(ii) Appropriation to the Contingency Fund	500.00	-
(iii) Accumulated Deficit at the beginning of the year	1,78,581.67	2,04,951.63
Less: Revenue Surplus of the current year	-	-
Less: Miscellaneous Deficit	-	-
Total	**4,70,105.73**	**5,14,188.73**

1. Capital Receipts of current year has been shown as "Nil" due to *pro forma* reduction of ₹16.20 crore (Capital disinvestments) from Gross Capital Expenditure upto end of the year.
2. 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 ₹ 53.06 crore (Debit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under "Deposit with Reserve Bank". Further, a difference of ₹ 0.16 crore (Credit) is still outstanding and under reconciliation.

Appendix-2.1

(Refer paragraphs 2.1; page 17)

Abstract of Receipts and Disbursements in 2022-23

(₹in crore)

Receipts	2021-22	2022-23	Disbursements	2021-22	2022-23		
					State Fund	Central Assistance	Total
Section A							
I. Revenues Receipts	**1,83,920.05**	**1,94,987.93**	**I. Revenue Expenditure**	**2,09,790.01**	**2,07,400.37**	**19,078.92**	**2,26,479.29**
Tax Revenue	74,807.98	87,346.38	**General Services**	**65,406.37**	**71,816.87**	**58.02**	**71,874.89**
			Social Services	**85,053.68**	**81,128.13**	**9,040.23**	**90,168.36**
Non-tax Revenue	18,754.97	20,564.43	Education, Sports, Art and Culture	40,392.88	41,367.01	3,082.77	44,449.78
			Health and Family Welfare	14,350.14	12,048.75	1,095.97	13,144.72
State's share of Union Taxes and Duties	54,030.61	57,230.79	Water Supply, Sanitation, Housing and Urban Development	10,616.13	9,651.82	1,755.37	11,407.19
			Information and Broadcasting	146.57	199.69	-	199.69
Non-Plan grants	-	-	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,785.58	1,640.04	475.17	2,115.21
Grants for State Plan Schemes	-	-	Labour and Labour Welfare	1,213.07	839.88	3.57	843.45
			Social Welfare and Nutrition	16,495.32	15,284.71	2,627.38	17,912.09
			Others	53.99	96.23	-	96.23
Grants for Central and Centrally Sponsored Plan Schemes	-	-	**Economic Services**	**59,329.92**	**54,455.33**	**9,980.67**	**64,436.00**
			Agriculture and Allied Activities	12,091.46	9,248.83	513.28	9,762.11
			Rural Development	16,464.09	8,091.31	7,810.13	15,901.44
Centrally Sponsored Schemes	14,965.25	14,554.31	Special Area Programmes	0.86	0.58	0.29	0.87
			Irrigation and Flood Control	2,158.27	2,262.57	5.79	2,268.36
Finance Commission Grants	17,210.67	10,507.74	Energy	22,647.50	24,518.31	-	24,518.31
			Industry and Minerals	439.94	625.11	31.00	656.11
Other transfer/Grants to State/Union Territories with Legislature	4,150.57	4,784.28	Transport	3,773.51	4,036.30	1,032.89	5,069.19
			Science, Technology and Environment	17.53	19.44	1.61	21.05
			General Economic Services	1,736.76	5,652.88	585.68	6,238.56
			Grants-in-aid and Contributions	**0.04**	**0.04**	**-**	**0.04**
Total	**1,83,920.05**	**1,94,987.93**	**Total**	**2,09,790.01**	**2,07,400.37**	**19,078.92**	2,26,479.29
II. Revenue deficit carried over to Section-B	**25,869.96**	**31,491.36**	**II. Revenue Surplus Carried over to Section-B**	**-**	**-**	**-**	**-**
Total (A)	**2,09,790.01**	**2,26,479.29**	**Total (A)**	**2,09,790.01**	**2,07,400.37**	**19,078.92**	**2,26,479.29**
Section B							

(₹in crore)

Receipts	2021-22	2022-23	Disbursements	2021-22	2022-23		
					State Fund	Central Assistance	Total
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	**6,487.51**	**14,669.09**	**III. Opening Overdraft from Reserve Bank of India**	**-**	**-**	**-**	**-**
IV. Miscellaneous Capital Receipts	**31.42**	**16.20**	**IV. Capital Outlay**	**24,151.59**	**17,297.04**	**2,501.24**	**19,798.28**
			General Services	**483.53**	**441.82**	**100.63**	**542.45**
			Social Services	**10,951.01**	**6,845.68**	**2,004.99**	**8,850.67**
			Education, Sports, Art and Culture	627.20	1,377.64	68.99	1,446.63
			Health and Family Welfare	1,961.64	1,032.34	1,268.15	2,300.49
			Water Supply, Sanitation, Housing and Urban Development	8,028.49	4,018.31	356.67	4,374.98
			Information and Broadcasting	1.19	1.04	-	1.04
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	187.48	247.40	311.18	558.58
			Social Welfare and Nutrition	4.83	33.65	-	33.65
			Others	140.18	135.30	-	135.30
			Economic Services	**12,717.05**	**10,009.54**	**395.62**	**10,405.16**
			Agriculture and Allied Activities	550.80	643.43	19.59	663.02
			Rural Development	1,000.65	1,033.20	-	1,033.20
			Special Area Programmes	71.50	61.99	-	61.99
			Irrigation and Flood Control	3,577.78	3,291.17	137.35	3,428.52
			Energy	2,141.44	1,953.38	-	1,953.38
			Industry and Minerals	4.25	10.79	-	10.79
			Transport	4,810.73	2,382.41	237.87	2,620.28
			Science, Technology and Environment	0.40	8.77	-	8.77
			General Economic Services	559.50	624.40	0.81	625.21
			Total	**24,151.59**	**17,297.04**	**2,501.24**	**19,798.28**
V. Recoveries of Loans and Advances	**2,373.59**	**419.61**	**V. Loans and Advances disbursed**	**621.24**	**-**	**-**	**174.78**
From Power Projects	774.09	217.11	For Power Projects	33.27	-	-	23.40
From Government Servants	0.05	0.04	To Government Servants	-	-	-	-
From Others	1,599.45	202.46	To Others	587.97	-	-	151.38
VI. Revenue surplus brought down	**-**	**-**	**VI. Revenue deficit brought down**	**25,869.96**	**-**	**-**	**31,491.36**
VII. Public Debt Receipts	**62,820.90**	**55,647.01**	**VII. Repayment of Public Debt**	**17,585.77**	**-**	**-**	**20,819.20**
External debt	-	-	External debt	-	-	-	-

(₹in crore)

Receipts	2021-22	2022-23	Disbursements	2021-22	2022-23		
					State Fund	Central Assistance	Total
Internal debt excluding Ways and Means Advances and Overdraft	53,484.93	48,563.10	Internal debt excluding Ways and Means Advances and Overdraft	16,466.38	-	-	19,408.77
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	9,335.97	7,083.91	Repayment of Loans and Advances to GoI	1,119.39	-	-	1,410.43
VIII. Appropriation to Contingency Fund	-	-	**VIII. Appropriation to Contingency Fund**	-	-	-	-
IX. Amount Transferred to Contingency Fund	**500.00**	-	**IX. Expenditure from Contingency Fund**	**500.00**	-	-	-
X. Public Account Receipts	**2,51,294.80**	**2,43,204.58**	**X. Public Account Disbursements**	**2,40,110.57**	-	-	**2,34,001.34**
Small Savings, Provident Funds etc.	14,000.70	15,416.80	Small Savings, Provident Funds, etc.	11,540.02	-	-	10,080.23
Reserve Funds	7,178.72	12,718.15	Reserve Funds	5,834.23	-	-	10,246.79
Suspense and Miscellaneous	(-) 118.07	(-) 40.51	Suspense and Miscellaneous	(-) 36.40	-	-	11.48
Remittances	13,993.47	12,890.10	Remittances	13,993.47	-	-	12,891.07
Deposits and Advances	2,16,239.98	2,02,220.04	Deposits and Advances	2,08,779.25	-	-	2,00,771.77
XI. Closing Overdraft from Reserve Bank of India	-	-	**XI. Cash Balance at end**	**14,669.09**	-	-	**7,671.53**
			Cash in Treasuries and Local Remittances	(-) 94.28	-	-	(-) 8.76
			Deposits with Reserve Bank	281.72	-	-	(-) 61.90
			Departmental Cash Balance including Permanent Advances	3.58	-	-	24.47
			Cash Balance Investment	8,218.92	-	-	103.30
			Earmarked Investment Funds	6,259.15	-	-	7,614.42
Total (B)	**3,23,508.22**	**3,13,956.49**	**Total**	**3,23,508.22**	-	-	**3,13,956.49**

Source: Finance Accounts

Appendix-2.2

(Refer paragraph 2.3.2.1; page 21)

Time series data on the State Government Finances

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Part A. Receipts					
1. Revenue Receipts	**1,37,873**	**1,40,114**	**1,34,308**	**1,83,920**	**1,94,988**
(i) Tax Revenue	57,380(42)	59,245(42)	60,283 (45)	74,808 (41)	87,346 (45)
Taxes on Agricultural Income	-[3]	-[3]	-[3]	-[3]	-[3]
State Goods and Service Tax	22,938(40)	21,954(37)	20,755(34)	27,502(37)	33,790 (39)
Taxes on Sales, Trade, etc	14,791(26)	15,843(27)	17,479(29)	20,605(27)	22,727 (26)
State Excise	8,694(15)	9,592(16)	9,853(16)	11,807(16)	13,326 (15)
Taxes on Vehicles	4,576(8)	4,951(8)	4,368(7)	4,759(6)	6,128 (7)
Stamps and Registration Fees	3,886(7)	4,235(7)	5,297(9)	6,492(9)	8,189 (9)
Land Revenue	290(1)	364(1)	280(1)	632(1)	484 (1)
Taxes on Goods and Passengers	51(-)	41(-)	45(-)	171(-)	8 (-)
Other Taxes	2,154(3)	2,265(4)	2,206(4)	2,840(4)	2,694 (3)
(ii) Non Tax Revenue	18,603(13)	15,714(11)	13,653(10)	18,755(10)	20,565 (10)
(iii) State's share of Union taxes and duties	41,853(30)	36,049(26)	35,576(27)	54,031(29)	57,231 (29)
(iv) Grants- in-aid from Government of India	20,037(15)	29,106(21)	24,796(18)	36,326(20)	29,846 (16)
2. Miscellaneous Capital Receipts	**20**	**20**	**14**	**31**	**16**
3. Recoveries of Loans and Advances	**15,158**	**15,670**	**373**	**2,374**	**420**
4. Total Revenue and Non debt Capital Receipts (1+2+3)	**1,53,051**	**1,55,804**	**1,34,695**	**1,86,325**	**1,95,424**
5. Public Debt Receipts	**37,847**	**44,757**	**66,480**	**62,821**	**55,647**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	35,205(93)	40,548(91)	59,344(89)	53,485(85)	48,563 (87)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	2,642(7)	4,209(9)	7,136(11)	9,336(15)	7,084 (13)
6. Total Receipts in the Consolidated Fund (4+5)	**1,90,898**	**2,00,561**	**2,01,175**	**2,49,146**	**2,51,071**
7. Contingency Fund Receipts	**-**	**-**	**-**	**500**	**-**
8. Public Account Receipts	**1,70,528**	**1,93,165**	**2,08,447**	**2,51,295**	**2,43,204**
9. Total Receipts of the State (6+7+8)	**3,61,426**	**3,93,726**	**4,09,622**	**5,00,941**	**4,94,275**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**1,66,773**	**1,76,485**	**1,78,309**	**2,09,790**	**2,26,479**
General Services (including interest payments)	54,364(33)	56,186(32)	60,144 (34)	65,406 (31)	71,875 (32)
Social Services	65,687(39)	68,313(39)	74,009(41)	85,054(41)	90,168 (40)
Economic Services	46,722(28)	51,986(29)	44,156(25)	59,330(28)	64,436 (28)
Grants-in-aid and contributions	-[4]	-[4]	-[4]	-[4]	-[4]
11. Capital Expenditure	**19,638**	**14,718**	**15,271**	**24,152**	**19,798**
General Services	588(3)	463(3)	398(3)	484(2)	542 (3)
Social Services	6,913(35)	5,490(37)	7,642(50)	10,951(45)	8,851 (45)
Economic Services	12,137(62)	8,765(60)	7,231(47)	12,717(53)	10,405 (52)
12. Disbursement of Loans and Advances	**1,113**	**2,255**	**491**	**621**	**175**
13. Total Expenditure (10+11+12)	**1,87,524**	**1,93,458**	**1,94,071**	**2,34,563**	**2,46,452**
14. Repayments of Public Debt	**16,915**	**18,616**	**17,539**	**17,586**	**20,819**
Internal Debt (excluding Ways and Means Advances and Overdraft)	16,137(95)	17,782(96)	16,632(95)	16,467(94)	19,409 (93)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances to Government of India	778(5)	834(4)	907(5)	1,119(6)	1,410 (7)
15. Appropriation to Contingency Fund	**-**	**-**	**-**	**-**	**-**
16. Total disbursement out of Consolidated Fund (13+14+15)	**2,04,439**	**2,12,074**	**2,11,610**	**2,52,149**	**2,67,271**
17. Contingency Fund disbursements	**-**	**-**	**-**	**500**	**-**
18. Public Account disbursements	**1,60,570**	**1,79,741**	**1,99,229**	**2,40,110**	**2,34,001**
19. Total disbursement by the State (16+17+18)	**3,65,009**	**3,91,815**	**4,10,839**	**4,92,759**	**5,01,272**

3. 2018-19: ₹0.23 lakh, 2019-20: 'NIL', 2020-21:₹ 0.04 lakh,2021-22: ₹0.19 lakh and 2022-23: ₹0.06 lakh.
4. 2018-19: ₹0.09 crore, 2019-20: ₹0.07 crore, 2020-21: ₹0.07 crore, 2021-22: ₹0.04 crore and 2022-23: ₹ 0.04 crore.

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Part C. Deficits					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	**(-) 28,900**	**(-) 36,371**	**(-) 44,001**	**(-) 25,870**	**(-) 31,491**
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	**(-) 34,473**	**(-) 37,654**	**(-) 59,376**	**(-) 48,238**	**(-) 51,028**
22. Primary Deficit (21+23)	**(-) 12,778**	**(-) 14,011**	**(-) 34,174**	**(-) 20,138**	**(-) 20,426**
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	21,695	23,643	25,202	28,100	30,602
24. Financial Assistance to local bodies etc.	**34,862**	**41,025**	**39,745**	**49,127**	**49,443**
25. Ways and Means Advances/Overdraft availed (days)	**-**	**04**	**99**	**143**	**273**
Ways and Means Advances availed (days)	-	04	99	143	273
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	**-**	**0.29**	**13.85**	**25.02**	**113.09**
27 Gross State Domestic Product (GSDP)@	**9,11,519**	**9,98,679**	**10,19,442 Σ**	**12,18,193£**	**14,13,620##**
28 Outstanding Fiscal liabilities (year-end)	**3,11,374**	**3,52,702**	**4,10,500$**	**4,62,845$$**	**5,05,574$$**
29. Outstanding Guarantees (year-end) (including interest)	**70,430**	**80,631**	**82,612**	**95,868**	**1,04,832**
30. Maximum amount guaranteed (year-end)	**1,31,026**	**1,44,676**	**1,56,822**	**1,72,684**	**2,01,008**
31. Number of incomplete projects	**279**	**329**	**-***	**-***	**347**
32. Capital blocked in incomplete projects	**26,409**	**31,374**	**-***	**-***	**30,669**
Part E: Fiscal Health Indicators (In percentage)					
I Resource Mobilisation					
Own Tax revenue/GSDP	6.3	5.9	5.9	6.1	6.2
Own Non-Tax Revenue/GSDP	2.0	1.6	1.3	1.5	1.5
Central Transfers/GSDP	6.8	6.5	5.9	7.4	6.2
II Expenditure Management (*In percentage*)					
Total Expenditure/GSDP	20.6	19.4	19.0	19.3	17.4
Total Expenditure/Revenue Receipts	136.0	138.1	144.5	127.5	126.4
Revenue Expenditure/Total Expenditure	**88.9**	**91.2**	**91.9**	**89.4**	**91.9**
Revenue Expenditure on Social Services/Total Expenditure	**35.0**	**35.3**	**38.1**	**36.3**	**36.6**
Revenue Expenditure on Economic Services/Total Expenditure	**24.9**	**26.9**	**22.8**	**25.3**	**26.1**
Capital Expenditure/Total Expenditure	**10.5**	**7.6**	**7.9**	**10.3**	**8.0**
Capital Expenditure on Social and Economic Services/Total Expenditure.	**10.2**	**7.4**	**7.7**	**10.1**	**7.8**
III Management of Fiscal Imbalances					
Revenue Deficit (surplus +)/GSDP	(-) 3.2	(-) 3.6	(-) 4.3	(-)2.1	(-) 2.2
Fiscal Deficit/GSDP	(-) 3.8	(-) 3.8	(-) 5.8	(-) 4.0	(-) 3.6
Primary Deficit (surplus +) /GSDP	(-) 1.4	(-) 1.4	(-) 3.4	(-) 1.7	(-) 1.4
Revenue Deficit/Fiscal Deficit	83.8	96.6	74.1	53.6	61.7
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	**34.16**	**35.32**	**39.82[5]**	**37.02[6]**	**34.92**
Fiscal Liabilities/RR	**225.8**	**251.7**	**305.6**	**251.7**	**259.2**
Debt Redemption (Principal +Interest)/Debt Receipts	**95.9**	**92.6**	**88.8**	**92.9**	**96.9**
V Other Fiscal Health Indicators					
Returns on Investment	**0.1**	**0.1**	**0.01**	**0.15**	**0.05**
Financial Assets/Liabilities	**0.69**	**0.62**	**0.57**	**0.56**	**0.54**

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 and ₹4,93,702crore in 2022-23 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.

5. 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.
6. 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 56)

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; page73)

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 Disburs ing 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 Addition al 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*** = Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100

Appendix-3.2

(Refer paragraph 3.3.2; page 79)

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 expen-diture	Final Excess (+) Saving (-)
			Original	Supple-mentary	Re-appropri-ation	Total		
Insufficient re-appropriation of Funds								
1	Public Debt	6004-09-101-02-14 Rajasthan Water Sector Livelihood Improvement Project (JICA)	28.27	1.72	(+) 38.26	68.25	77.26	(+) 9.01
2	21-Roads and Bridges	5054-03-337-12 Rajasthan Highway Development Project-II (World Bank)	897.00	0.00	(-) 692.61	204.39	203.34	(-) 1.05
3	24-Education, Art and Culture	2202-01-101-09-01 Expenditure on Free Dresses and Text-Book	208.00	0.00	(-) 68.86	139.14	124.58	(-) 14.56
4		2202-01-113-01-01 Expenditure on Samagra Shiksha-General	6,765.50	1,708.85	(-) 1,406.08	7,068.27	6,272.48	(-) 795.79
5		2202-01-113-02-01 Expenditure on District Education and Training Institute (DIET)	54.20	0.00	(-) 15.77	38.43	36.29	(-) 2.14
6		2202-01-800-14 Reimbursement of fees to private schools under Right to Education - General expenditure	320.00	0.00	(-) 63.06	256.94	254.84	(-) 2.10
7		2202-03-102-20-02 Jai-Narayan Vyas University, Jodhpur	114.00	0.00	(+) 15.34	129.34	143.00	(+) 13.66
8	38-Minor Irrigation and Soil conservation	2402-196-01-01 Establishment charges	30.00	11.21	(-) 0.90	40.31	36.83	(-) 3.48
9	51-Special Component Plan for Welfare of Scheduled Castes	2202-01-113-01-02 Expenditure on Special Component Plan for Scheduled Castes under Samagra Shiksha	1,795.05	0.00	(-) 192.24	1,602.81	1,578.24	(-) 24.57
10		2202-01-789-07-01 Expenditure on Free Dresses and Text Book	52.00	0.00	(-) 21.62	30.38	26.86	(-) 3.52
Un-necessary re-appropriation of funds								
11	24-Education, Art and Culture	4202-01-203-09-01 Haridev Joshi Public relations and Journalism University	70.00	0.00	(-) 1.23	68.77	70.00	(+) 1.23
12	30-Triabal Area Development	2202-01-113-01-03 Expenditure on Tribal Area Sub-plan under Samagra Shiksha	1,398.55	0.00	(+) 21.24	1,419.79	1,144.64	(-) 275.15
13	34-Relief from Natural Calamities	2245-01-102-11-04 Water Supply through Public Health and Engineering Department	50.00	0.00	(+) 1.58	51.58	41.13	(-) 10.45
14		2245-02-122-02-01 Assistance for damaged Irrigation and construction works affected by flood	20.00	0.00	(+) 0.49	20.49	16.48	(-) 4.01
15	46-Irrigation	2700-02-001-05-01 Prorata Transferred from Right Main Canal - Committed	0.01	0.00	(+) 1.13	1.13	0.00	(-) 1.13
16		2700-02-800-03 Other Expenditure-Committed	69.96	0.00	(+) 9.91	79.87	67.91	(-) 11.96
17		2700-05-001-01-01 Indira Gandhi Nahar Feeder – Committed	9.94	0.00	(-) 0.69	9.25	10.51	(+) 1.26
Excess re-appropriation of Funds								
18	27-Drinking Water Scheme	4215-01-101-01-02 Other Urban Water Supply Schemes	388.23	0.00	(+) 65.13	453.36	440.80	(-) 12.56

S. No.	Grant no. and name	Head of accounts	Provisions				Actual expen-diture	Final Excess (+) Saving (-)
			Original	Supple-mentary	Re-appropri-ation	Total		
19	27-Drinking Water Scheme	4215-01-102-01-49 Water Purification System Programme in schools of rural areas	0.00	0.01	(+) 5.90	5.90	0.00	(-) 5.90
20	30-Tribal Area Development	2202-01-796-08-03 Operation of Maa-badi Centres	96.00	0.00	(+) 9.99	105.99	104.74	(-) 1.25
21	34-Relief from Natural Calamities	2245-01-800-03-05 Agriculture input grant to Small and Marginal Farmers for Agriculture Crops, Horticulture Crops and Annual lease Crops	130.00	0.00	(+) 82.41	212.41	174.48	(-) 37.93
22		2245-01-800-03-06 Agriculture input grant except for Small and Marginal farmers	207.60	0.00	(+)123.10	330.70	264.66	(-) 66.04
23		2245-02-114-09-01 Agriculture Input grant to Small and Marginal Farmers for loss of Crops-Flood	50.00	0.00	(+)185.16	235.16	184.73	(-) 50.43
24		2245-02-114-10-01 Agriculture input grant to farmers except from Small and Marginal Farmers for loss of crops-flood	50.00	0.00	(+) 87.73	137.73	107.51	(-) 30.22
25	41-Community Development	2515-197-01-01 Establishment	906.12	0.00	(+)175.83	1081.95	1079.46	(-) 2.49
26		2515-197-18-01 Grant for Establishment expenses	100.00	0.00	(+) 12.34	112.34	111.27	(-) 1.07

Source: Appropriation Accounts

Appendix-3.3

(Refer paragraph 3.3.3; page 79)

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	Supple-mentary	Total	Actual Expenditure	Saving	Surren-der	Savings excluding surrender
	Revenue Charged							
1.	2049-Interest Payment	28,838.11	1,895.17	30,733.28	30,601.90	131.38	134.89	(+) 3.51
	Revenue Voted							
2.	8-Revenue	1,068.94	0	1,068.94	850.68	218.25	218.23	(-) 0.02
3.	9-Forest	1,006.01	0	1,006.01	882.34	123.67	123.60	(-) 0.07
4.	12-Other Taxes	1,088.54	190.79	1,279.33	1,161.10	118.23	119.14	(+) 0.91
5.	14-Sales Tax	1,533.47	0	1,533.47	968.79	564.69	564.69	0.00
6.	15-Pensions and Other Retirement Benefits	24,429.16	1,312.04	25,741.20	25,361.98	379.22	132.58	(-) 246.64
7.	16-Police	8,095.05	414.67	8,509.72	7,907.96	601.76	609.37	(+) 7.61
8.	23-Labour and Employment	1,430.23	180.00	1,610.23	1,360.77	249.46	249.37	(-) 0.09
9.	24-Education, Art and Culture	39,354.29	2,289.29	41,643.58	37,362.42	4,281.16	3,481.00	(-) 800.16
10.	26-Medical and Public Health and Sanitation	13,358.78	0	13,358.78	11,771.45	1,587.33	1,586.13	(-)1.20
11.	28-Special Program for Rural Development	1,159.05	182.83	1,341.88	609.77	732.11	716.51	(-) 15.60
12.	29-Urban Plan and Regional Development	4,828.13	1,132.30	5,960.43	5,092.19	868.24	868.24	0.00
13.	30-Tribal Area Development	20,399.91	89.01	20,488.92	18,086.88	2,402.04	2,209.45	(-) 192.59
14.	33-Social Security and Welfare	11,383.33	2,569.48	13,952.81	12,890.79	1,062.03	1,061.70	(-) 0.33
15.	34-Relief from Natural Calamities	4,158.77	300.38	4,459.15	2,946.58	1,512.57	1,293.42	(-) 219.15
16.	35-Miscellaneous Community and Economic Services	604.00	165.85	769.85	605.97	163.88	163.88	0
17.	36-Co-operation	1,686.51	0	1,686.51	1,241.83	444.68	444.65	(-) 0.03
18.	37-Agriculture	4,785.44	0	4,785.44	3,571.63	1,213.81	1,213.79	(-) 0.02
19.	39-Animal Husbandry and Medical	2,120.93	109.93	2,230.86	2,126.95	103.91	103.90	(-) 0.01
20.	41-Community Development	9,909.98	0	9,909.98	6,054.43	3,855.55	3,847.65	(-) 7.90
21.	46-Irrigation	2,701.40	0	2,701.40	2,438.69	262.70	260.41	(-) 2.29
22.	50-Rural Employment	5,332.24	0	5,332.24	3,406.17	1,926.07	1,926.07	0.00
23.	51-Special Component Plan for Welfare of Scheduled Castes	23,674.91	117.00	23,791.91	21,319.60	2,472.31	2,449.29	(-) 23.02
	Capital Voted							
24.	05-Administrative Services	360.00	0	360.00	0	360.00	360.00	0.00
25.	19-Public Works	1,994.20	59.13	2,053.33	1,310.50	742.83	734.77	(-) 8.06
26.	21-Roads and Bridges	5,851.86	0	5,851.86	4,574.41	1,277.45	1,278.58	(+) 1.13
27.	22-Area Development	254.51	0	254.51	141.37	113.14	113.10	(-) 0.04
28.	24-Education, Art and Culture	1,230.44	405.15	1,635.59	1,072.28	563.31	564.54	(+) 1.23
29.	26-Medical and Health and Sanitation	862.12	600.04	1,462.16	743.29	718.88	717.87	(-) 1.01
30.	27-Drinking Water Scheme	4,616.97	0	4,616.97	1,664.70	2,952.28	2,908.63	(-) 43.65
31.	29-Urban Plan and Regional Development	1,549.82	1,290.34	2,840.16	1,952.44	887.72	890.51	(+) 2.79
32.	30-Tribal Area Development	6,054.61	300.00	6,354.61	3,669.72	2,684.89	2,678.49	(-) 6.40
33.	35-Miscellaneous Community and Economic Services	858.27	1,340.00	2,198.27	371.22	1,827.05	1,827.05	0.00
34.	37-Agriculture	335.00	0	335.00	189.47	145.56	145.56	0.00
35.	43-Minerals	620.30	0	620.30	412.00	208.30	208.30	0.00
36.	46-Irrigation	3,373.79	0	3,373.79	2,230.99	1,542.90	1,543.15	(+) 0.25
37.	48-Power	1,690.74	0	1,690.74	733.01	957.73	957.73	0.00
38.	51-Special Component Plan for Welfare of Scheduled Castes	6,762.68	410.00	7,172.68	4,026.70	3,145.98	3,142.93	(-) 3.05
	Total	**2,49,362.49**	**15,353.40**	**2,64,715.89**	**2,21,712.97**	**43,403.07**	**41,849.17**	**(-) 1,553.90**

Source: Appropriation Accounts

Appendix-3.4

(Refer paragraph 3.3.3; page 81)

Details of savings of ₹ one crore and above not surrendered

(₹ in crore)

S. No.	Name of Grant	Savings	Amount Surrendered	Amount not surrendered
	Revenue Voted			
1.	15-Pension and other Retirement Benefits	379.22	132.58	246.64
2.	17-Jail	14.42	11.35	3.07
3.	24-Education, Art and Culture	4,281.16	3,481.00	800.16
4.	26-Medical and Public Health and Sanitation	1,587.33	1,586.13	1.20
5	28-Special Programme for Rural Development	732.11	716.51	15.60
6.	30-Tribal Area Development	2,402.04	2,209.45	192.59
7.	34-Relief from Natural Calamities	1,512.57	1,293.42	219.15
8.	38-Minor Irrigation and Sail Conservation	7.79	4.25	3.54
9.	41-Community Development	3,855.55	3,847.65	7.90
10.	46-Irrigation	262.70	260.41	2.29
11.	51- Special Component Plan for Welfare of Scheduled Castes	2,472.31	2,449.29	23.02
	Capital Voted			
12.	16-Police	63.34	48.95	14.39
13.	19-Public Works	742.83	734.77	8.06
14.	26- Medical and Public Health and Sanitation	718.88	717.87	1.01
15.	27- Drinking Water Scheme	2,952.28	2,908.63	43.65
16.	30-Tribal Area Development	2,684.89	2,678.49	6.40
17.	41-Community Development	11.68	9.97	1.71
18.	51- Special Component Plan for Welfare of Scheduled Castes	3,145.98	3,142.93	3.05
	Total	**27,827.08**	**26,233.65**	**1,593.43**

Source: Appropriation Accounts

Appendix-3.5

(Refer paragraph 3.4.2; page 86)

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.	Public Debt	6004-09-101-02-13 Rajasthan State Highways Development Project (ADB)	38.07	38.07	0.00
2.	5-Administrative services	4070-800-01-01 Helicopter/Aeroplane related expenditure	360.00	0.00	0.00
3.	8-Revenue	2029-103-07 National Land Record Modernisation Programme	1.00	0.75	0.00
4.	9-Forest	4406-02-112-03-01 Natural Experience Centre -through the Forest Department	5.00	₹1000	0.00
5.	11-Misc Social Services	4250-800-03 Construction Works for Pilgrims through Department	1.85	2.00	0.00
6.	19-Public Works Department	4059-80-051-03-02 Rajasthan Judicial Academy Building Jodhpur (through the RSRDCC)	11.08	2.00	0.00
7.		4210-03-101-01-90 Construction Works	2.30	0.15	0.00
8.	21-Roads and Bridges	3054-04-105-01-01 Maintenance, Renovation and Renewal of Urban Roads except Metro Cities	274.76	0.00	0.00
9.	22-Area Development	4575-02-800-02-01 Shyama Prasad Mukherji Rurban Mission (National Rurban Mission)	61.20	0.00	0.00
10.		4575-06-800-01 For Zila Parishad(Rural Development Cell)	46.71	0.00	0.00
11.	23-Labour and Employment	2230-03-101-04-01 Skill enhancement	26.00	9.00	.00
12.		3475-191-02-01 Development works	12.34	₹2000	0.00
13.		3475-192-02-01 Development works	27.46	₹2000	0.00
14.	25-Treasury and Accounts Administration	5475-190-05-01 Investment in Rajasthan Financial Services delivery Limited	3.00	₹1000	0.00
15.	26-Medical and Health and Sanitation	2210-04-800-01-01 Ayurveda Department	74.88	74.88	0.00
16.		2211-200-01 Conventional Contraceptives	14.00	0.00	0.00
17.		2211-800-03-03 National Urban Health Mission (NUHM)	47.61	38.85	0.00
18.		2211-800-10-01 Mukhyamantri Chiranjivi Mamta Express	19.61	0.00	0.00
19.		4210-01-110-16-01 National Urban Health Mission (NUHM)	7.21	6.85	0.00
20.		4210-01-789-08-01 Shudh ke liye yudh Abhiyan	3.41	0.00	0.00
21.		4210-03-105-11-01 Capital expenditure for New Medical College	118.15	118.15	0.00
22.		4210-03-105-13-01 Medical College, Bikaner	7.28	5.08	0.00
23.		4210-03-105-13-02 Jalawar Hospital and Medical College	18.37	18.37	0.00
24.		4210-03-105-14-01 Medical College, Bikaner	1.74	1.80	0.00
25.		4210-03-105-15-06 Capital expenditure for new medical colleges	109.98	109.98	0.00
26.		4210-03-105-16-01 Medical College, Udaipur	4.35	₹2000	0.00
27.	27-Drinking Water Scheme	4215-01-101-01-86 Construction work of Isarda Dam (through the Water Resources Department)	19.04	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
28.	27-Drinking Water Scheme	4215-01-101-01-67 Boravas Mandana Water Supply Schemes	10.76	0.00	0.00
29.		4215-01-101-11-12 Jaisamand Drinking Water Pramotion Project for Urban Water Supply Scheme, Udaipur	4.57	₹1000	0.00
30.		4215-01-101-11-13 Rajasthan Rural Water Supply and Fluoride Eradication Project, II Stage	42.79	0.00	0.00
31.		4215-01-101-11-15 Re-establishment and Strengthening Yojana of Apani Yojana I phase of Churu District 60 Village of Sardarshar and Churu-Bisau Project (Urban Part)	17.25	0.00	0.00
32.		4215-01-102-01-12 Jawai-Pali-Jalore Water Supply Scheme (Jawai-Jodhpur Pipeline Project) (NABARD)	22.20	₹1000	0.00
33.		4215-01-102-01-20 Fluoride Control Project Bhinai-Masuda - Phase- II	1.07	₹1000	0.00
34.		4215-01-102-01-61 Gardada Drinking Water Project	30.92	0.00	0.00
35.		4215-01-102-01-70 Drinking Water Projects financed by NABARD (RIDF XXI)	26.50	0.00	0.00
36.		4215-01-102-01-73 Drinking Water Projects financed by NABARD (RIDF XXIV)	47.08	0.00	0.00
37.		4215-01-102-99-03 Subsidiary Activities of Jal Jeevan Mission	88.50	0.00	0.00
38.		4215-01-102-99-04 Chambal-Dholpur-Bharatpur Water Supply Scheme	1.21	₹1000	0.00
39.		4215-01-102-99-05 Bisalpur-Dudu-Phulera Drinking Water Project	10.60	₹1000	0.00
40.		4215-01-102-99-06 Churu-Jhunjhunu Drinking Water Project- Second Stage Aapni Yojana	12.74	₹1000	0.00
41.		4215-01-102-99-08 Barmer Lift Project II Stage - Cluster Part-B (NABARD)	8.83	₹1000	0.00
42.		4215-01-102-99-10 Beawar-Jawaja Cluster Distribution	44.17	₹1000	0.00
43.		4215-01-102-99-11 Gagrin Drinking Water Project	12.74	₹1000	0.00
44.		4215-01-102-99-12 Baran Cluster Project	8.83	₹1000	0.00
45.		4215-01-102-99-13 Chambal-Bhilwara Cluster Project (NABARD)	125.26	₹1000	0.00
46.		4215-01-102-99-14 Chambal-Bharatpur Cluster Project I Stage Part-II (NABARD)	22.09	₹1000	0.00
47.		4215-01-102-99-15 Banswara-Pratapgarh Drinking Water Project (NABARD)	9.75	₹1000	0.00
48.		4215-01-102-99-16 Narmada D.R.Cluster (NABARD)	17.13	₹1000	0.00
49.		4215-01-102-99-17 Water Supply Scheme for Shiv Tehsil of Barmer District from Narmada (NABARD)	8.83	₹1000	0.00
50.		4215-01-102-99-18 Scheme for providing of Drinking Water to Bhinmal and 256 Villages	26.50	₹1000	0.00
51.		4215-01-102-99-20 Jawai Cluster Project, Part IV	22.09	₹1000	0.00
52.		4215-01-102-99-23 Regional Water Supply Scheme for 199 Villages of Niwai and Tonk Tehsil	8.83	₹1000	0.00
53.		4215-01-102-99-24 Bisalpur-Tonk-Uniara Drinking Water Project	26.50	₹1000	0.00
54.		4215-01-102-99-25 Churu-Bisau Project of Alsisar Panchayat Samiti of Jhujhunu District	17.67	₹1000	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
55.	27-Drinking Water Scheme	4215-01-102-99-26 Bisalpur-Chaksu Project	13.25	₹1000	0.00
56.		4215-01-102-99-27 Bisalpur Phagi Project	4.42	₹1000	0.00
57.		4215-01-102-99-28 Sonwa Drinking Water Project of Anta-Mangrol Tehsil District Baran	6.63	₹1000	0.00
58.		4215-01-102-99-30 Isarda-Dausa Drinking Water Project	132.52	₹1000	0.00
59.		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 Distt.	13.25	₹1000	0.00
60.		4215-01-102-99-32 Form Chambal-Bhilwara Drinking Water Project - Phase I to Hindoli-Nanwa Drinking Water Project of Distt. Bundi	47.79	₹1000	0.00
61.		4215-01-102-99-33 Rajasthan Rural Water Supply and Fluoride Remedy Project, II Stage	132.52	₹1000	0.00
62.		4215-01-102-99-35 Regional Water Supply Project of Dungergarh Town of District Bikaner and 108 Villages of Shri Dungargarh and Lunkaransar Block	26.50	₹1000	0.00
63.		4215-01-102-99-36 Water Supply Project of Khajuwala Legislative Assembly	22.09	₹1000	0.00
64.		4215-01-102-99-37 Re-establishment and Strengthening Scheme of Aapni Yojana I Stage of Churu District, 60 Villages of Sardarsahar and Churu-Bisau Project (Rural Part)	8.83	₹1000	0.00
65.		4215-01-102-99-38 Drinking Water Project of Jhalrapatan Town and 104 Villages from Rajgarh Dam of Jhalawar District (Rural Part)	8.83	₹1000	0.00
66.		4215-01-102-99-39 Project for providing HFTC from Battisha Nala Dam of Sirohi District	8.83	₹1000	0.00
67.		4215-01-102-99-40 for providing HFTC from Battisha Nala Dam, providing H.H.T.C. from Jawai Dam to 70 Villages of Shivganj Tehsil of District	8.83	₹1000	0.00
68.		4215-01-102-99-41 Project for providing HFTC from Regional Water Supply Bher Harlaya (Part I) Project of Jodhpur District	22.09	₹1000	0.00
69.		4215-01-102-99-42 Regional Water Supply Project of 38 Villages of Bansroadgarh Block of Chittorgarj District	6.65	₹1000	0.00
70.		4215-01-102-99-43 Regional Water Supply Project of Bheem and Devgarh Tehsil of Rajsamand District from Chambal Bhilwara Project	39.75	₹1000	0.00
71.		4215-01-102-99-44 Regional Water Supply Project of Nokha Tehsil of Bikaner District	26.50	₹1000	0.00
72.		4215-01-102-99-45 Water Production Unit for District Ajmer under Jal Jeewan Mission and Promotion and Stregthening of Kekri-Sarwad Drinking Water Scheme	15.93	₹1000	0.00
73.		4215-01-102-99-46 Barmer Lift Project II Phase, Part – A	10.51	₹1000	0.00
74.	28-Special Programme for Rural Development	2501-05-196-08-03 Rajiv Gandhi Jal Sanchay Yojana	182.83	300.00	0.00
75.		2501-06-196-10-01 Grants (Een Dayal Upadhaya Grameen Kaushal Yojana)	50.00	₹2000	0.00
76.		2515-196-05-01 Functional related	15.82	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
77.	29-Urban Plan and Regional Development	2217-05-190-03-01 Jaipur City Transport Services Limited	1.65	0.00	0.00
78.		2217-80-191-49-01 Public light in Urban Local Bodies(General)	35.72	35.72	0.00
79.		2217-80-191-50-13 Assistance for Diagonstic Basic Structure for Primary Health Nursing Facilities(General)	5.41	1.88	0.00
80.		2217-80-191-50-16 Grant for Urban Health and Wellness Centres (General)	20.72	7.21	0.00
81.		2217-80-192-53-01 Public Light in Urban Local Bodies (General)	32.97	32.97	0.00
82.		2217-80-192-55-07 Assistance for Diegonstic Basic Structure for Primary Health Nursing Facilities ((General)	13.69	17.22	0.00
83.		2217-80-192-55-10 Grant for Urban Health and Wellness Centres(General)	52.43	65.94	0.00
84.		2217-80-797-04-01 Transfer to Budget Head 8229-200-(10) of Rajasthan Urban Development Fund (General)	50.00	68.69	0.00
85.		4217-60-051-04-01 Construction of Town Hall	2.75	0.00	0.00
86.		4217-60-051-08-01 Rajasthan Smart City Yojana	50.00	0.00	0.00
87.		4217-60-051-10-01 Swacch Bharat Mision Shahari 2.0	37.87	48.71	0.00
88.		5055-800-03-01 Transport Department	1.37	1.37	0.00
89.	30-Tribal Area Development	2202-01-796-16-01 Through the Department of Elementary Education	1.90	₹1000	0.00
90.		2202-02-796-27-01 Economic assistance to students of Sahariya Area	1.75	0.00	0.00
91.		2202-02-796-28-01 Facility of study in reputed schools of the State to the childrens of Tribal Area	17.50	₹2000	0.00
92.		2202-03-796-09 Rashtriya Uchchatar Shiksha Abhiyan-for Scheduled Tribes	2.41	1.79	0.00
93.		2203-796-09-01 Education Quality Upgradation Programme	3.00	0.00	0.00
94.		2210-04-796-01-02 National Rural Health Mission	14.70	14.70	0.00
95.		2211-796-07-03 National Urban Health Mission (NUHM)	9.34	7.22	0.00
96.		2211-796-15-01 Mukhyamantri Chiranjeevi Mamta Express	3.85	0.00	0.00
97.		2217-80-191-49-03 Public light in Urban Local Bodies (TSP)	7.01	7.01	0.00
98.		2217-80-191-50-18 Grant for Urban Health and Wellness Centres (TSP)	4.07	1.41	0.00
99.		2217-80-192-53-03 Public Light in Urban Local Bodies (TSP)	6.47	6.47	0.00
100.		2217-80-192-55-09 Assistance for Diagnostic Basic Structure for Primary Health Nursing Facilities (TSP)	2.69	3.38	0.00
101.		2217-80-192-55-12 Grant for Urban Health and Wellness Centres (TSP)	10.29	12.94	0.00
102.		2217-797-04-03 Transfer in Budge Head 8229-200-(10) of Rajasthan Urban Development Fund (TSP)	20.00	13.48	0.00
103.		2225-02-796-23-01 Scheme operated under Article 275(1) of Constitution	5.00	0.00	0.00
104.		2401-196-07-03 Grants for water plan	204.00	0.00	0.00
105.		2401-196-08-32 Grant for agriculture equipments	18.00	0.00	0.00
106.		2401-196-08-34 Assistance to landless labours	18.00	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
107.	30-Tribal Area Development	2401-196-08-35 Assistance to organic farming	1.80	0.00	0.00
108.		2401-796-51-09 Additional assistance on Green House	13.00	0.00	0.00
109.		2401-796-64-12 Through the Dairy Department	4.50	0.00	0.00
110.		2401-796-64-13 Assistance to Rajfed (Through the Co-operative Department)	3.60	0.00	0.00
111.		2403-796-17-01 Veterinary Health and Disease Control Programme (Mobile Veterinary Unit)	6.36	1.00	0.00
112.		2501-06-196-10-02 Grants	20.00	₹2000	0.00
113.		2515-196-05-02 Functional related (for Scheduled Tribes)	4.46	0.00	0.00
114.		2515-196-42-02 Functional / Activities	9.10	7.00	0.00
115.		2515-198-34-02 Functional / Activities	107.12	₹1000	0.00
116.		2700-80-796-01-01 Through Chief Engineer, Water Resources (North), Hanumangarh	1.62	0.00	0.00
117.		2801-80-796-03-01 Assistance to Jaipur Vidyut Vitran Nigam Limited	86.79	₹1000	0.00
118.		2801-80-796-03-02 Assistance to Jodhpur Vidyut Vitran Nigam Limited	62.80	₹1000	0.00
119.		2801-80-796-03-03 Assistance to Ajmer Vidyut Vitran Nigam Limited	80.58	₹1000	0.00
120.		2801-80-796-04-01 Assistance to Jaipur Vidyut Vitran Nigam Limited	3.36	₹1000	0.00
121.		2801-80-796-06-03 Ajmer Vidyut Vitran Nigam Limited	2.38	₹1000	0.00
122.		3054-04-796-01-01 Maintenance,Renovation and Renewal of Urban Roads except Metrocities	53.92	0.00	0.00
123.		3454-02-796-02-36 Start up	2.80	2.80	0.00
124.		3454-02-796-14-01 Information Technology and Communication Department	38.00	28.00	0.00
125.		3475-191-02-03 Development works(For Scheduled Tribes)	2.42	₹2000	0.00
126.		3475-192-02-03 Development works (For scheduled Tribes)	5.39	₹2000	0.00
127.		4202-01-796-04-90 Construction Works	15.27	0.40	0.00
128.		4202-01-796-14-01 Model Schools - Construction Works	4.40	₹1000	0.00
129.		4202-01-796-16-01 Rashtriya Uchchtar Shiksha Abhiyan - Construction Work	3.62	2.88	0.00
130.		4202-01-796-19-01 Construction of Government Secondary Schools	4.05	₹1000	0.00
131.		4202-01-796-20-01 Expenditure on Construction works under Samagra Shiksha	26.00	23.42	0.00
132.		4210-01-796-02-01 Through the Director, Medical and Health Services	3.12	0.00	0.00
133.		4210-03-796-03-01 Medical College, Bikaner	2.97	2.97	0.00
134.		4210-03-796-03-02 Jhalawar Hospital and Medical College	3.61	3.61	0.00
135.		4210-03-796-06-01 Medical College, Udaipur	1.50	₹2000	0.00
136.		4210-03-796-12-01 New Public Health College	10.00	₹2000	0.00
137.		4210-03-796-09-02 Capital expenditure for new medical colleges	16.50	27.26	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
138.	30-Tribal Area Development	4215-01-796-01-81 Garadada Drinking Water Project	5.82	0.00	0.00
139.		4215-01-796-01-93 Drinking Water Projects financed by NABARD (RIDF XXIV)	8.89	0.00	0.00
140.		4215-01-796-02-17 Boravas-Mandana Water Supply Scheme	2.03	0.00	0.00
141.		4215-01-796-02-45 Construction Work of Isarda Dam (through the Water Resources Department)	3.60	0.00	0.00
142.		4215-01-796-02-65 Rajasthan Rural Water Supply and Fluoride Remedy Project, II Stage	8.05	0.00	0.00
143.		4215-01-796-02-67 Re-establishment and Strengthening Scheme of Aapni Yojana I Stage of Churu District, 60 Villages of Sardarsahar and Churu-Bisau Project (Urban Part)	3.25	0.00	0.00
144.		4215-01-796-04-03 Bisalpur-Dudu-Phulera Drinking Water Project	1.99	₹1000	0.00
145.		4215-01-796-04-04 Churu-Jhunjhunu Drinking Water Project- Second Stage Aapni Yojana	2.40	₹1000	0.00
146.		4215-01-796-04-06 Barmer Lift Project II Stage - Cluster Part-B (NABARD)	1.66	₹1000	0.00
147.		4215-01-796-04-08 Cluster Distribution Beawar-Jawaja	8.31	₹1000	0.00
148.		4215-01-796-04-09 Gagrin Drinking Water Project	2.40	₹1000	0.00
149.		4215-01-796-04-10 Baran Cluster Project	1.66	₹1000	0.00
150.		4215-01-796-04-11 Chambal-Bhilwara Cluster Project (NABARD)	23.57	₹1000	0.00
151.		4215-01-796-04-12 Chambal-Dholpur-Bharatpur Cluster Project I Stage Part-II (NABARD)	4.16	₹1000	0.00
152.		4215-01-796-04-13 Banswara-Pratapgarh Drinking Water Project (NABARD)	1.83	₹1000	0.00
153.		4215-01-796-04-14 Narmada D.R.Cluster (NABARD)	3.22	₹1000	0.00
154.		4215-01-796-04-15 Water Supply Scheme for Shiv Tehsil of Barmer District from Narmada (NABARD)	1.66	₹1000	0.00
155.		4215-01-796-04-16 Scheme for available of Drinking Water to Bhinmal and 256 Villages	4.99	₹1000	0.00
156.		4215-01-796-04-18 Jawai Cluster Project, Part IV	4.16	₹1000	0.00
157.		4215-01-796-04-21 Regional Water Supply Scheme for 199 Villages of Niwai and Tonk Tehsil	1.66	₹1000	0.00
158.		4215-01-796-04-22 Bisalpur-Tonk-Uniara Drinking Water Project	4.99	₹1000	0.00
159.		4215-01-796-04-23 Churu-Bisau Project of Alsisar Panchayat Samiti of Jhujhunu District	3.32	₹1000	0.00
160.		4215-01-796-04-24 Bisalpur-Chaksu Project	2.49	₹1000	0.00
161.		4215-01-796-04-26 Sonwa Drinking Water Project of Anta-Mangrol Tehsil District Baran	1.25	₹1000	0.00
162.		4215-01-796-04-28 Isarda-Dausa Drinking Water Project	24.93	₹1000	0.00
163.		4215-01-796-04-29 Regional Water Supply Project from Dantiwada IGNP Water Distribution Reservoire of Jodhpur of 01 Gram Panchayat of Sojat Tehsil of Pali Distt	2.49	₹1000	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
164.	30-Tribal Area Development	4215-01-796-04-30 Chambal-Bhilwara Drinking Water Project - Hindoli-Nanwa Drinking Water Project of Distt. Bundi from Phase I	8.99	₹1000	0.00
165.		4215-01-796-04-31 Rajasthan Rural Water Supply and Fluoride Remedy Project, II Stage	24.93	₹1000	0.00
166.		4215-01-796-04-33 Regional Water Supply Project of Dungergarh Town of District Bikaner and 108 Villages of Shri Dungargarh and Lunkaransar Block	4.99	₹1000	0.00
167.		4215-01-796-04-34 Water Supply Project of Kajuwala Vidhansabha Constituancy	4.16	₹1000	0.00
168.		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)	1.66	₹1000	0.00
169.		4215-01-796-04-36 Drinking Water Project of Jhalrapatan Town and 104 Villages from Rajgarh Dam of Jhalawar District (Rural Part)	1.66	₹1000	0.00
170.		4215-01-796-04-37 Project for providing HFTC from Battisha Nala Dam of Sirohi District	1.66	₹1000	0.00
171.		4215-01-796-04-38 for providing H.H.T.C. from Jawai Dam to 70 Villages of Shivganj Tehsil of District	1.66	₹1000	0.00
172.		4215-01-796-04-39 Project for providing HFTC from Regional Water Supply Bher Harlaya (Part I) Project od Jodhpur District	4.16	₹1000	0.00
173.		4215-01-796-04-41 Regional Water Supply Project of Bheem and Devgarh Tehsil of Rajsamand District from Chambal Bhilwara Project	4.75	₹1000	0.00
174.		4215-01-796-04-42 Regional Water Supply Project of Nokha Tehsil of Bikaner District	4.99	₹1000	0.00
175.		4215-01-796-04-43 Water Production Unit for District Ajmer under Jal Jeewan Mission and Promotion and Stregthening of Kekri-Sarwad Drinking Water Scheme	3.00	₹1000	0.00
176.		4215-01-796-04-44 Barmer Lift Project II Phase, Part – A	1.98	₹1000	0.00
177.		4217-60-796-09-01 Through Local Self Government	20.00	0.00	0.00
178.		4225-02-796-20-10 Renewal and construction of office building including generator set	2.50	1.00	0.00
179.		4225-02-796-23-02 Construction and renovation of residential building	10.00	0.00	0.00
180.		4236-02-796-02 Upgradation and maintenance of Aanganbari Centres including Cretche construction under I.C.D.S. Mission Mode	1.60	0.00	0.00
181.		4401-796-08 Building construction for Farmers Service Centre and Village Knowledge Centre	9.00	0.00	0.00
182.		4403-796-04-01 NABARD R.I.D.F. T-XXVII	2.00	0.00	0.00
183.		4403-796-06-01 Scheme operated from Rajasthan Cow Protection and Promotion Fund	57.00	1.00	0.00
184.		4403-796-07-01 Animal Husbandry Department	1.00	0.00	0.00
185.		4406-02-796-05-01 Through Forest Department	2.00	₹1000	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
186.	30-Tribal Area Development	4575-02-796-01-04 Shyama Prasad Mukherji Rurban Mission (National Rurban Mission)	12.60	0.00	0.00
187.		4575-06-796-01 For Zilla Parishads (Rural Development Cell)	9.63	0.00	0.00
188.		4700-44-796-01-01 Construction Works	110.00	100.00	0.00
189.		4853-01-796-04-02 Through the medical and health Department-medical facilities in Mining Area	1.96	0.00	0.00
190.		5475-796-09-01 Information Technology and Communication Department	540.00	292.00	0.00
191.	33-Social Security and Welfare	2202-03-102-20-07 Divyangan university	10.00	3.00	0.00
192.		2225-04-102-01-01 Self-employment, Employment generated scheme for boys-girls students of Minority Community	2.00	1.00	0.00
193.		2235-02-102-10-02 Operation of Child Home/ Cretch	1.20	1.00	0.00
194.		2235-02-103-21-01 Through the Social Justice and Empowerment Department	1.38	1.17	0.00
195.		4235-02-800-10-01 Construction of Ramp and Lift etc	2.00	₹1000	0.00
196.		4236-02-800-09 Construction of Aangan Bari Centre under I.C.D.S. Mission Mode	5.00	0.00	0.00
197.		4236-02-800-10 Upgradation and maintenance of Aagan Bari Centre including Cretche construction under ICDS mission mode	5.00	₹1000	0.00
198.	34-Relief from Natural Calamities	2245-02-282-08-01 Through the Director General of Police	50.00	₹2000	0.00
199.		2245-02-282-08-02 Through the Director General of Home Guard	50.00	₹2000	0.00
200.		2245-05-101-03-01 Central share	300.38	311.10	0.00
201.		2245-02-192-02-01 Assistance to Municipalities/Municipal Councils for flood affected works	2.00	₹2000	0.00
202.		2245-02-193-02-01 Assistance to Panchayats and Notified area Committee affected by flood	6.00	₹2000	0.00
203.		2245-02-282-07-02 Disposal of dead bodies and carcasses	1.00	₹2000	0.00
204.		2245-02-115-02-01 Assistance for remove sand /silt /salinity etc from land	1.00	₹2000	0.00
205.		2245-02-191-02-01 Assistance to Municipal Corporations works for affected by flood	1.00	₹2000	0.00
206.		2245-02-114-10-04 Fall frost	10.00	₹2000	0.00
207.		2245-02-114-10-05 Cold wave	10.00	₹2000	0.00
208.		2245-02-114-11-01 Expenditure on Insect Attack	10.00	₹2000	0.00
209.		2245-02-114-09-04 Fall frost	10.00	₹2000	0.00
210.		2245-02-109-02-01 Repairs of Water supply, Water Drainage etc. damaged by Flood	10.00	₹2000	0.00
211.		2245-02-102-04-01 Water Supply for Human	2.00	₹4000	0.00
212.		2245-02-102-04-02 Water supply for animals	2.00	₹4000	0.00
213.		2245-02-104-02-01 Supply of fodder to calamity affected	2.00	₹2000	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
214.	34-Relief from Natural Calamities	2245-02-105-05-01 Additional cost on Drugs and Vaccine Medicines	1.00	₹2000	0.00
215.		2245-01-800-04-05 Strengthening of Calamity Management Authorities	2.00	0.80	0.00
216.		2245-02-101-16-02 Gratuitous relief on being Handicapped or Blind	1.00	₹2000	0.00
217.		2245-02-101-16-04 Relief for Aged Disabled and Orphan children	1.00	₹2000	0.00
218.		2245-02-101-16-07 Boat fare for life safety	2.00	₹4000	0.00
219.		2245-02-101-16-08 Supply of necessary commodities by Air	1.00	₹2000	0.00
220.		2245-01-800-04-02 Training of related parties/workers	1.00	0.40	0.00
221.		2245-01-800-04-03 Assistance to Calamity Management Centres of Training Institution of State	1.00	0.40	0.00
222.		2245-01-105-04-01 Additional cost on Drugs and Vaccine medicines	2.00	₹2000	0.00
223.		2245-01-800-01-27 Expenditure on Insect Attack	10.00	₹2000	0.00
224.		2245-01-800-03-01 Other Special Relief	2.00	₹2000	0.00
225.		2245-01-102-11-02 Emergency Supply of drinking water in Urban areas	1.20	₹4000	0.00
226.		2245-01-102-11-03 Water Supply in Cattle Camps	1.00	₹2000	0.00
227.		2245-01-104-09-02 Cattle Feeding Centre	10.00	₹2000	0.00
228.		2245-01-101-14-02 Relief for aged-disabled and orphan children	1.00	₹2000	0.00
229.		2245-01-102-11-01 Emergency Supply of drinking water in rural areas	14.00	₹4000	0.00
230.	35-Miscellaneous Community and Economic Services	2047-800-02-01 Centre of Excellence for Revenue Research and Analysis	9.86	1.74	0.00
231.		3454-02-203-01-32 Sampark Kendra Operation	2.72	0.92	0.00
232.		3454-02-203-09-01 Information Technology and Communication Department	162.00	136.00	0.00
233.		5475-800-08-25 Wi-Fi hot spot	5.10	0.00	0.00
234.		5475-800-22-01 Information Technology and Communication Department	1940.00	704.00	0.00
235.		5475-800-23-01 Information Technology and Communication Department	2.50	0.00	0.00
236.	37-Agriculture	2401-109-16-05 E-Governance Scheme in Agriculture	3.00	0.10	0.00
237.		2401-109-17-01 Operation	5.00	₹3000	0.00
238.		2401-119-32 Additional grant on Green House	70.00	0.00	0.00
239.		2401-119-36 Additional grant on Solar Pump Set	68.00	0.00	0.00
240.		2401-196-06-35 Sustainable Agriculture Mission - Agriculture forestry	1.82	1.46	0.00
241.		2401-196-06-40 Grant on agriculture equipment	68.00	0.00	0.00
242.		2401-196-06-42 help to labours	68.00	0.00	0.00
243.		2401-196-06-43 Help for organic farming	6.80	0.00	0.00
244.		2401-800-02-01 Proper use of Irrigation Water	42.00	0.00	0.00
245.		2401-800-27-04 Through the Dairy Department	17.50	0.00	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
246.	37-Agriculture	2401-800-27-12 Grants released to RAJFED (through the Co-operative Department)	8.00	0.00	0.00
247.		2401-800-40-01 Through the Agriculture Department	3.40	3.40	0.00
248.		4401-119-05-01 Through the Horticulture Department	3.45	0.75	0.00
249.		4401-119-06-01 Through the Horticulture Department	3.45	0.00	0.00
250.		4401-800-02-01 Building	2.10	2.10	0.00
251.		4401-800-02-05 Construction of Building for Kisan Seva Kendra and Village Knowledge Centres	36.00	0.00	0.00
252.		4401-800-03-04 Through the Chief Engineer, Water Resources Department	25.00	0.00	0.00
253.		4401-800-03-07 Through the Agriculture Marketing Board	6.00	0.00	0.00
254.		4401-800-07-01 Through the Agriculture Department	3.45	₹1000	0.00
255.	39-Animal husbandry and medical	2403-101-29-01 Animal Health and Disease Control Programme (Mobile Veterinary Unit)	45.12	3.00	0.00
256.		4403-101-16-01 Construction Works	10.00	0.00	0.00
257.		4403-101-17-01 NABARD R.I.D.F. T-XXVII	25.00	0.00	0.00
258.		4403-101-19-01 Animal Husbandry Department	2.50	0.00	0.00
259.	41-Community Development	2515-196-42-01 Functional / Activities	44.20	34.00	0.00
260.		2515-198-34-01 Functional / Activities	543.53	₹1000	0.00
261.	42-Industries	2851-102-18-01 Commissioner Industry Department	1.70	₹3500	0.00
262.	43-Minerals	4853-01-004-07-02 Through the Medical and Health Department, Medical facilities in mining areas	5.00	0.00	0.00
263.	44-Stationery and Printing	4058-103-01-02 Modern printing machinery	3.84	0.00	0.00
264.	46-Irrigation	2700-05-101-03-01 Other maintenance expenditure - Committed	1.50	1.50	0.00
265.		2700-80-001-02-01 Through Chief Engineer, Water Resources (North), Hanumangarh	8.24	0.00	0.00
266.	50-Rural Employment	2505-02-101-02-01 Grant for Social Audit, Accountability and Transparency Society	30.35	30.35	0.00
267.	51-Special Component Plan for Welfare of Scheduled Castes	2202-03-789-06 Rashtriya Uchchatar Shiksha Abhiyan -for Scheduled Castes	3.37	2.51	0.00
268.		2203-789-08-01 Education Quality Promotion Programme	4.50	0.00	0.00
269.		2210-04-789-01-01 Ayurveda Department	19.43	19.43	0.00
270.		2211-789-03-03 National Urban Health Mission (NUHM)	12.35	9.43	0.00
271.		2211-789-13-01 Mukhyamantri Chiranjeevi Mamta Express	5.10	0.00	0.00
272.		2217-80-191-49-02 Public light in Urban Local Bodies (SCSP)	9.27	9.27	0.00
273.		2217-80-191-50-17 Grant for Urban Health and Wellness Centres (SCSP)	5.38	1.87	0.00
274.		2217-80-192-53-02 Public Light in Urban Local Bodies (SCSP)	8.56	8.56	0.00
275.		2217-80-192-55-08 Assistance for Diagonstic Basic Structure for Primary Health Nursing Facilities (SCSP)	3.55	4.47	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
276.	51-Special Component Plan for Welfare of Scheduled Castes	2217-80-192-55-11 Grant for Urban Health and Wellness Centres (SCSP)	13.61	17.12	0.00
277.		2217-80-797-04-02 Reimbursement from budget head 8229-200-(13) of RTIDF (SCSP)	30.00	17.83	0.00
278.		2225-01-196-21-01 Cycle distribution Scheme for Hostellers	1.50	1.50	0.00
279.		2401-196-07-37 Grant on agriculture equipment	14.00	0.00	0.00
280.		2401-196-07-39 Help to labours	14.00	0.00	0.00
281.		2401-196-08-04 Grant for water plan	54.00	0.00	0.00
282.		2401-789-02-10 Additional Assistance for Green House	17.00	0.00	0.00
283.		2401-789-03-04 Grants release through the Dairy Department	8.00	0.00	0.00
284.		2401-789-03-08 Assistance to RaJFed (through the Co-operative Department)	4.40	0.00	0.00
285.		2403-789-08-01 Veterinary Health and Disease Control Programme (Mobile Veterinary Unit)	12.84	0.00	0.00
286.		2501-06-196-10-03 Grants	30.00	₹2000	0.00
287.		2515-196-05-03 Functional related (for Scheduled Tribes)	5.74	0.00	0.00
288.		2515-196-42-03 Functional / Activities	11.70	9.00	0.00
289.		2700-80-789-01-01 Through Chief Engineer, Water resources (North), Hanumangarh	2.14	0.00	0.00
290.		2801-80-789-03-01 Assistance to Jaipur Vidyut Vitran Nigam Limited	111.58	₹1000	0.00
291.		2515-198-34-03 Functional / Activities	142.82	₹1000	0.00
292.		2701-80-789-01-01 Construction Works	1.00	0.00	0.00
293.		2801-80-789-03-02 Assistance to Jodhpur Vidyut Vitran Nigam Limited	80.74	₹1000	0.00
294.		2801-80-789-03-03 Assistance to Ajmer Vidyut Vitran Nigam Limited	103.60	₹1000	0.00
295.		2801-80-789-04-01 Assistance to Jaipur Vidyut Vitran Nigam Limited	4.32	₹1000	0.00
296.		2801-80-789-04-02 Assistance to Jodhpur Vidyut Vitran Nigam Limited	1.26	₹1000	0.00
297.		2801-80-789-06-03 Ajmer Vidyut Vitran Nigam Limited	3.06	₹1000	0.00
298.		3054-04-789-01-01 Maintenance, Renovation and Renewal of Urban Roads except Metro-cities	71.32	0.00	0.00
299.		3454-02-789-01-36 Start up	3.60	3.60	0.00
300.		3454-02-789-14-01 Information Technology and Communication Department	50.00	36.00	0.00
301.		3475-191-02-02 Development works (For Scheduled caste)	3.20	₹2000	0.00
302.		3475-192-02-02 Development works (For scheduled castes)	7.13	₹2000	0.00
303.		4202-01-789-01-90 Construction Works	21.07	0.40	0.00
304.	51-Special Component Plan for Welfare of Scheduled Castes	4202-01-789-09-01 Model School - Construction Works	5.80	₹1000	0.00
305.		4202-01-789-11-01 Rashtriya Uchchatar Shiksha Abhiyan - Construction Work	4.52	3.60	0.00
306.		4202-01-789-14-01 Construction Work In Govt. Secondary Schools	6.15	₹1000	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
307.	51-Special Component Plan for Welfare of Scheduled Castes	4202-01-789-15-01 Construction Works in Integrated Education	34.00	30.10	0.00
308.		4202-02-789-02 Building	2.00	1.00	0.00
309.		4210-01-789-07-01 National urban Health Mission (NUHM)	1.91	1.67	0.00
310.		4210-03-789-03-01 Medical College, Bikaner	2.92	2.57	0.00
311.		4210-03-789-03-02 Jhalawar Hospital and Medical College	4.77	4.77	0.00
312.		4210-03-789-04-01 Medical College, Bikaner	1.22	1.25	0.00
313.		4210-03-789-06-1 Medical College, Udaipur	1.50	₹2000	0.00
314.		4210-03-789-09-02 Capital expenditure for new medical colleges	22.00	36.35	0.00
315.		4210-03-789-12-01 Directorate of Medical Education	10.00	₹2000	0.00
316.		4215-01-789-01-86 Garadada Drinking Water Project	8.06	0.00	0.00
317.		4215-01-789-02-17 Borawas-Mandana Water Supply Scheme	2.80	0.00	0.00
318.		4215-01-789-02-44 Water Supply Schemes aided from National Capital Region Planning Board (NCRPB)	4.27	0.30	0.00
319.		4215-01-789-02-45 Construction work of Isarda Dam (through the Water Resources Department)	4.96	0.00	0.00
320.		4215-01-789-02-65 Rajasthan Rural Water Supply and Fluoride Remedy Project, II Stage	11.16	0.00	0.00
321.		4215-01-789-02-67 Re-establishment and Strengthening Scheme of Aapni Yojana I Stage of Churu District, 60 Villages of Sardarsahar and Churu-Bisau Project (Urban Part)	4.50	0.00	0.00
322.		4215-01-789-03-03 Bisalpur-Dudu-Phulera Drinking Water Project	2.76	₹1000	0.00
323.		4215-01-789-03-04 Churu-Jhunjhunu Drinking Water Project- Second Stage Aapni Yojana	3.32	₹1000	0.00
324.		4215-01-789-03-06 Barmer Lift Project II Stage - Cluster Part-B (NABARD)	2.30	₹1000	0.00
325.		4215-01-789-03-08 Cluster Distribution Beawar-Jawaja	11.52	₹1000	0.00
326.		4215-01-789-03-09 Gagrin Drinking Water Project	3.32	₹1000	0.00
327.		4215-01-789-03-10 Baran Cluster Project	2.30	₹1000	0.00
328.		4215-01-789-03-11 Chambal-Bhilwara Cluster Project (NABARD)	32.66	₹1000	0.00
329.		4215-01-789-03-12 Chambal-Dholpur-Bharatpur Cluster Project I Stage Part-II (NABARD)	5.76	₹1000	0.00
330.		4215-01-789-03-13 Banswara-Pratapgarh Drinking Water Project (NABARD	2.54	₹1000	0.00
331.		4215-01-789-03-14 Narmada D.R. Cluster (NABARD)	4.47	₹1000	0.00
332.		4215-01-789-03-15 Water Supply Scheme for Shiv Tehsil of Barmer District from Narmada (NABARD)	2.30	₹1000	0.00
333.		4215-01-789-03-16 Scheme for available of Drinking Water to Bhinmal and 256 Villages	6.91	₹1000	0.00
334.		4215-01-789-03-18 Jawai Cluster Project, Part IV	5.76	₹1000	0.00

S. No.	Number and Name of Grant	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
335.	51-Special Component Plan for Welfare of Scheduled Castes	4215-01-789-03-21 Regional Water Supply Scheme for 199 Villages of Niwai and Tonk Tehsil	2.30	₹1000	0.00
336.		4215-01-789-03-22 Bisalpur-Tonk-Uniara Drinking Water Project	6.91	₹1000	0.00
337.		4215-01-789-03-23 Churu-Bisau Project of Alsisar Panchayat Samiti of Jhujhunu District	4.61	₹1000	0.00
338.		4215-01-789-03-24 Bisalpur-Chaksu Project	3.46	₹1000	0.00
339.		4215-01-789-03-25 Bisalpur Phagi Project	1.15	₹1000	0.00
340.		4215-01-789-03-26 Sonwa Drinking Water Project of Anta-Mangrol Tehsil District Baran	1.73	₹1000	0.00
341.		4215-01-789-03-28 Isarda-Dausa Drinking Water Project	34.55	₹1000	0.00
342.		4215-01-789-03-29 Regional Water Supply Project from Dantiwada IGNP Water Distribution Reservoire of Jodhpur of 10 Gram Panchayat of Sojat Tehsil of Pali Distt	3.45	₹1000	0.00
343.		4215-01-789-03-30 Chambal-Bhilwara Drinking Water Project - Hindoli-Nanwa Drinking Water Project of Distt. Bundi from Phase I	12.46	₹1000	0.00
344.		4215-01-789-03-31 Rajasthan Rural Water Supply and Fluoride Remedy Project, II Stage	34.55	₹1000	0.00
345.		4215-01-789-03-33 Regional Water Supply Project of Dungargarh Town of District Bikaner and 108 Villages of Shri Dungargarh and Loonkaransar Block	6.91	₹1000	0.00
346.		4215-01-789-03-34 Water Supply Project of Kajuwala Legislative Assembly	5.76	₹1000	0.00
347.		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)	2.30	₹1000	0.00
348.		4215-01-789-03-36 Drinking Water Project of Jhalrapatan Town and 104 Villages from Rajgarh Dam of Jhalawar District (Rural Part)	2.30	₹1000	0.00
349.		4215-01-789-03-38 For providing HFTC from Battisha Nala Dam, providing H.H.T.C. from Jawai Dam to 70 Villages of Shivganj Tehsil of District	2.30	₹1000	0.00
350.		4215-01-789-03-39 Project for providing HFTC from Regional Water Supply Bher Harlaya (Part I) Project od Jodhpur District	5.76	₹1000	0.00
351.		4215-01-789-03-40 Regional Water Supply Project of 38 Villages of Bansroadgarh Block opf Chittorgarj District	1.73	₹1000	0.00
352.		4215-01-789-03-41 Regional Water Supply Project of Bheem and Devgarh Tehsil of Rajsamand District from Chambal Bhilwara Project	10.37	₹1000	0.00
353.		4215-01-789-03-42 Regional Water Supply Project of Nokha Tehsil of Bikaner District	6.91	₹1000	0.00
354.		4215-01-789-03-43 Water production unit for District Ajmer under Jal Jeevan Mission and Promotion and strengthening of Kekri Sarward Drinking Water Scheme	4.15	₹1000	0.00
355.		4215-01-789-03-44 Barmer Lift Project II Phase, Part – A	2.74	₹1000	0.00
356.		4215-01-789-04-03 Drinking Water Projects financed by NABARD (RIDF XXIV)	12.27	0.00	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	4217-60-789-09-01 Through Local Self Government	30.00	0.00	0.00
358.		4236-02-789-01 Construction of Aaganbari Centre under I.C.D.S. Mission Mode	1.70	0.00	0.00
359.		4236-02-789-02 Upgradation and maintenance of Aaganbari Centre including Creche construction under I.C.D.S. Mission Mode	2.50	0.00	0.00
360.		4401-789-04 Building construction for Kisan Sewa Kendra and Village Knowledge Centres	15.00	0.00	0.00
361.		4403-789-04-01 NABARD R.I.D.F. T-XXVII	15.00	0.00	0.00
362.		4403-789-07-01 Animal Husbandry Department	1.50	0.00	0.00
363.		4406-02-789-07-01 Through Forest Department	3.00	₹1000	0.00
364.		4575-02-789-01-04 Shyama Prasad Mukherji Rurban Mission (National Rurban Mission)	16.20	0.00	0.00
365.		4575-06-789-01 For Zila Parishads (Rural Development Cell	12.38	0.00	0.00
366.		4853-01-789-02-02 Through the Medical and Health Department Medical facilities in mining areas	2.95	0.00	0.00
367.		5475-789-09-01 Information Technology and Communication Department	770.00	404.00	0.00
368.		5475-789-10-01 Information Technology and Communication Department	1.50	0.00	0.00
		Total	**10,149.96**		

Source: Appropriation Accounts

Appendix-3.6

(Refer paragraph 3.4.2; page 87)

Cases in which the entire provision remained unutilized during last three years

(₹ in crore)

S. No.	Grant	Heads	2022-23	2021-22	2020-21
1.	01-State Legislatures	2011-02-101-03 Amount of discretionary grant by Deputy Speaker-Committed	0.01	0.01	0.01
2.	02-Council of Ministers	2013-800-05 Rent for residential accommodations of Ministers-Committed	0.05	0.05	0.05
3.	26-Medical & Public Health and Sanitation	2211-200-01 Conventional Contraceptives	14.00	14.00	14.00
4.	27-Drinking Water Scheme	4215-01-102-08 Summer Season Contingency	0.02	0.02	0.94
5.		4215-01-102-99-29 Regional Water Supply Scheme of 108 Villages under Bisalpur-Dudu Project	0.88	6.49	0.95
6.	30-Tribal Area Development	2202-02-796-14 Cultural Education Tour for children of Scheduled Tribes area	0.02	0.02	0.02
7.		2401-796-64-13 Assistance to Rajfed (Through the Co-operative Department)	3.60	3.60	4.17
8.		3425-01-796-04 Industrial Awareness	0.02	0.02	0.03
9.		3425-01-796-05 Sursek /SetCom Network	0.02	0.02	0.01
10.		3425-01-796-06 Biotechnology	0.01	0.01	0.01
11.		4215-01-796-04-27 Regional Water Supply Scheme for 108 Villages under Bisalpur-Dudu Project	0.17	1.52	0.25
12.		5054-03-796-15-01 Road Safety Management	0.50	0.50	0.50
13.	33-Social Security and Welfare	2225-04-102-01-01 Self-employment, Employment generated scheme for boys-girls students of Minority Community	2.00	2.00	2.00
14.		2225-80-190-02-01 Grants to Rajasthan State Cattle Farmer Welfare Board	0.13	0.25	0.25
15.		2235-02-196-18-03 Establishment and operation of old age home under P.P.P. Scheme	0.02	0.02	0.02
16.	34-Relief from Natural Calamities	2245-01-101-14-01 Gratutious relief to dependents of dead persons	0.20	0.20	0.20
17.		2245-01-101-14-02 Relief for aged,disabled and oprhan children	1.00	1.00	6.00
18.		2245-01-102-11-02 Emergency Supply of drinking water in Urban areas	1.20	1.20	1.20
19.		2245-01-102-11-03 Water Supply in Cattle Camps	1.00	1.00	1.00
20.		2245-01-105-04-01 Additional cost on Drugs and Vaccine medicines	2.00	2.00	2.00
21.		2245-01-800-04-03 Assistance to Calamity Management Centres of Training Institution of State	1.00	1.00	1.00
22.		2245-02-101-16-08 Supply of necessary commodities by Air	1.00	1.00	1.00
23.		2245-02-104-02-01 Supply of Foodder to Calamity affected	2.00	2.00	2.00
24.		2245-02-105-05-01 Additional cost on Drugs and Vaccine Medicines	1.00	1.00	1.00
25.		2245-02-109-02-01 Repairs of Water supply, Water Drainage etc. damaged by Flood	10.00	10.00	6.00
26.		2245-02-115-02-01 Assistance for remove sand /silt /salinity etc from land	1.00	1.00	1.00

S. No.	Grant	Heads	2022-23	2021-22	2020-21
27.	34-Relief from Natural Calamities	2245-02-191-02-01 Assistance to Municipal Corporations works for affected by flood	1.00	1.00	1.00
28.		2245-02-192-02-01 Assistance to Municipalities/Municipal Councils for flood affected works	2.00	2.00	2.00
29.		2245-02-193-02-01 Assistance to Panchayats and Notified area Committee affected by flood	6.00	6.00	2.00
30.		2245-02-282-07-02 Disposal of dead bodies and carcasses	1.00	1.00	1.00
31.	37-Agriculture	2401-800-27-04 Through the Dairy Department	17.50	17.50	17.50
32.	43-Minerals	4853-01-004-07-02 Through the Medical and Health Department,Medical facilities in mining areas	5.00	5.00	5.00
33.	46-Irrigation	4700-33-001-01-01 Construction Works	0.05	0.05	0.05
34.		4701-68-001-01 Direction and Administration	0.05	0.05	0.10
35.	51-Special Component Plan for Welfare of Scheduled Castes	2250-789-01-01 Kailash Mansarowar Yatra Yojana for Scheduled caste persons	0.16	0.15	0.15
36.		2401-789-03-04 Grants release through the Dairy Department	8.00	8.00	10.00
37.		2401-789-07-05 Sustainable Agriculture Mission - Agriculture forestry (through the Horticulture Department)	0.20	0.32	0.30
38.		2401-789-07-06 Sustainable Agriculture Mission - Agriculture forestry (through the Forest Department)	0.20	0.42	0.30
39.		2810-789-02-01 Biofuel Authority -Headquarter	0.15	0.15	0.25
40.		3425-01-789-02 Science and Society	0.05	0.05	0.01
41.		3425-01-789-04 Industrial Awareness	0.04	0.04	0.03
42.		3425-01-789-05 Sursek/SetCom Network	0.04	0.04	0.01
43.		3425-01-789-06 Bio-technology	0.01	0.01	0.02
44.		4059-80-789-07-01 Construction of Buildings	0.39	0.44	0.22
45.		4202-02-789-02 Building	2.00	2.00	4.15
46.		4210-03-789-04-01 Medical College, Bikaner	1.22	1.50	1.71
47.		4215-01-789-03-27 Regional Water Supply Scheme for 108 Villages under Bisalpur-Dudu Project	0.23	1.99	0.55
48.		4802-02-789-01-01 Through the State Enterprises Department	0.15	0.35	0.35
		Total	**88.29**	**97.99**	**92.31**

Source: Appropriation Accounts

Appendix-3.7

(Refer paragraph 3.4.3; page 87)

Flow of expenditure (where expenditure during last quarter was more than ₹ 10 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 2023	Expenditure during March 2023	Total Expenditure during 2022-23	Percentage of total Expenditure incurred during	
						January-March 2023	March-2023
1.	10-Miscellaneous General Services	2041-101-03 Computerisation in Regional Transport Offices	102.84	102.81	115.30	89.19	89.17
2.	14-Sales Tax	2043-001-01-01 Head office - Committed	18.06	18.06	26.62	67.82	67.82
3.	19-Public Works	2059-80-053-12 Inspector General, Police Department-Committed	13.29	10.79	20.32	65.39	53.09
4.		4202-01-203-01-90 Construction Works	221.32	148.67	259.70	85.22	57.25
5.		4250-203-02-90 Construction Works	70.44	70.30	72.31	97.41	97.21
6.	20-Housing	2216-05-053-08 Residential building of Police Department - Committed	18.90	17.98	24.48	77.22	73.46
7.	22-Area Development	4575-01-101-01-01 For Zila Parishads (Rural Development Cell)	16.88	10.78	16.88	100	63.87
8.	26-Medical and Public Health and Sanitation	2211-105-03 Measures for Population Control	13.19	12.73	16.93	77.90	75.20
9.		4210-01-110-07 Construction works through the Medical and Health Department	13.82	13.71	21.13	65.40	64.90
10.		4210-03-105-07 Other Expenditure Medical Education Directorate	72.86	49.46	89.67	81.20	55.20
11.		4210-03-105-25-01 Regional Cancer Institution Medical College, Jodhpur	32.00	25.00	32.00	100	78.10
12.		4210-03-105-27 Capital expenditure on health services	17.29	17.29	33.14	52.20	52.20
13.	27-Drinking Water Scheme	4215-01-102-99 Jal Jeevan Mission	53.27	53.21	56.35	94.53	94.42
14.	28-Special Program for Rural Development	2501-06-196-13 Rural self-employment training institute (RSETI)	10.00	10.00	10.00	100	100
15.	29-Urban Plan and Regional Development	2217-05-190-02 Rajasthan Transport Infrastructure Development Fund Operated Schemes	72.55	72.45	143.36	50.60	50.50
16.		2217-80-191-51 Renovation /Improvement Major Repair of Roads in Local Urban Bodies	25.83	25.83	41.21	62.70	62.70
17.		2217-80-192-14 Grants under the recommendations of State Finance Commission	356.22	355.83	690.19	51.60	51.50

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2023	Expenditure during March 2023	Total Expenditure during 2022-23	Percentage of total Expenditure incurred during	
						January-March 2023	March-2023
18.	29-Urban Plan and Regional Development	2217-80-192-55 Schemes Operated from Grants recommendations by Central Finance Commission	314.81	314.81	619.95	51.00	51.00
19.		2217-80-192-56 Renovation /Improvement Repair of Roads in Local Urban Bodies	38.74	38.71	61.82	62.70	62.70
20.		4217-60-051-01 Smart City	121.58	121.58	162.79	74.70	74.70
21.		4217-60-051-09 Atal Mission for Rejuvenation and Urban Transformation (AMRUT) 2.0	65.62	65.62	65.62	100	100
22.	30-Tribal Area Development	2202-02-796-17 Schemes operated under Tribal Welfare Fund (through the Tribal Area Development Department	88.47	72.97	124.46	71.10	58.60
23.		2217-80-192-14 Grants under the recommendations of State Finance Commission	69.99	69.90	135.44	51.70	51.60
24.		2225-02-796-16 Programme under special scheme for Bikhri Tribal Area Development (Tribal Welfare Fund)	32.21	30.24	37.59	85.70	80.50
25.		2225-02-796-21 Programme under special scheme for MADA region development (Tribal Welfare Fund)	40.11	34.50	64.07	62.60	53.80
26.		2225-02-796-25 Special Central Assistance for Tribes Sub Plan	69.98	69.98	89.98	77.80	77.80
27.		2235-60-796-06 Life accident insurance scheme	37.80	37.80	64.80	58.30	58.30
28.		2401-796-51 Through the Horticulture Department	31.27	28.10	36.25	86.20	77.50
29.		2401-796-81 Additional Grant for Micro Irrigation	11.00	11.00	11.68	94.20	94.20
30.		2425-796-35 Interest grants to good loanees of Co-operative Societies	48.42	25.67	48.42	100	53.00
31.		2425-796-42 Agriculture Loan Waiver Scheme	130.00	65.00	130.00	100	50
32.		2515-196-40 Swachh Bharat Mission (Rural) (for Scheduled Tribes)	58.93	44.00	81.34	72.50	54.10
33.		2801-80-796-07 Assistance through Direct Benefit Transfer to provide relief in electricity rates to agricultural consumers.	13.75	13.75	13.75	100	100

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2023	Expenditure during March 2023	Total Expenditure during 2022-23	Percentage of total Expenditure incurred during	
						January-March 2023	March-2023
34.	30-Tribal Area Development	2801-80-796-12 Grants (tariff grant) receivable from the State government to the electricity distribution corporations	182.00	182.00	182.00	100	100
35.		4059-80-796-03 General Building (Jail Department)	10.16	10.08	10.16	100	99.20
36.		4202-01-796-02 College Education	38.50	23.17	41.69	92.30	55.60
37.		4210-01-796-11 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	18.24	18.24	18.24	100	100
38.		4210-03-796-01 Hospital and Dispensaries-Medical Education	59.69	45.13	71.16	83.90	63.40
39.		4215-01-796-04 Jal Jeevan Mission	13.92	13.91	14.68	94.80	94.80
40.		4225-02-796-29 Special Central Assistance for Tribes Sub-Plan	82.72	82.72	134.97	61.30	61.30
41.		4250-796-02 Building construction of new ITIs	14.69	12.96	18.92	77.60	68.50
42.		4700-27-796-03 Upgradation/ Modernisation/Renovation of Mahi Canal System	49.54	42.21	54.05	91.70	78.10
43.		4700-45-796-01 Direction and Administration	23.30	23.25	23.30	100	99.80
44.		5475-796-01 Information Technology and Communication Department	40.44	31.78	60.98	66.30	52.10
45.	33-Social Security and Welfare	2225-03-196-13 Devnarain Yojana (through the Higher Education Department)	24.31	23.91	36.21	67.10	66.00
46.		2235-02-196-05 Grants for Joint Assistance	31.52	28.59	34.76	90.70	82.20
47.		2235-60-105-03 Life accident insurance scheme	196.48	196.27	333.52	58.90	58.80
48.		2235-60-800-02 Through the Commissioner, State Insurance and Provident Fund Department	27.38	24.79	37.28	73.40	66.50
49.	34-Relief from Natural Calamities	2245-01-104-09 Supply of Fodder under Drought	47.35	41.86	55.85	84.80	74.90
50.		2245-02-106-08 Repairs and restoration of damaged Roads and Bridges in Flood areas	127.59	100.19	156.82	81.40	63.90
51.		2245-02-122-02 Assistance for damaged Irrigation and construction works affected by flood	11.22	10.87	16.48	68.10	66.00
52.	35-Miscellaneous Community and Economic Services	5475-800-08 Information Technology and Communication Department	231.05	198.67	312.55	73.90	63.60
53.		5475-800-19 Fintech digital University, Jodhpur	41.48	40.34	45.34	91.50	88.90

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2023	Expenditure during March 2023	Total Expenditure during 2022-23	Percentage of total Expenditure incurred during	
						January-March 2023	March-2023
54.	36-Co-operation	2425-107-25 Core Banking	15.17	15.17	15.17	100	100
55.		2425-107-29 Agriculture Loan Waive Scheme	700	350	700	100	50
56.		2425-800-02 Interest grant to good loanee borrowers of co-operatives societies	299.66	152.55	299.66	100	50.90
57.	37-Agriculture	2401-119-26 For conversion from flow irrigation to drip irrigation (Pradhanmantri Krishi Sinchai Yojana-Macro Irrigation)	113.68	113.12	165.45	68.70	68.40
58.		2401-119-47 Additional Grant for Micro Irrigation	100.78	100.78	101.55	99.20	99.20
59.	41-Community Development	2515-196-39 Swachh Bharat Mission (Rural)	204.95	151.50	285.13	71.90	53.10
60.	46-Irrigation	4701-63-001-01 Construction works	40.37	39.97	42.33	95.40	94.40
61.		4701-73-001-01 Direction and Administration	42.90	40.49	53.29	80.50	75.60
62.		4711-01-103-03 Flood Control construction works in Other Districts	12.47	10.82	14.77	84.40	73.20
63.	51-Special Component Plan for Welfare of Scheduled Castes	2217-80-192-56 Renovation /Improvement Repair of Roads in Local Urban Bodies	10.06	10.06	16.05	62.70	62.70
64.		2225-01-789-27 Kali Bai Bhil Studious Girls Student Scooty Scheme	20.97	20.97	20.98	100	100
65.		2235-60-789-06 Life accident insurance scheme	50.40	50.40	86.40	58.30	58.30
66.		2401-789-02 Through the Horticulture Department	37.83	35.49	65.55	57.70	54.10
67.		2425-789-06 Interest Grant to good Loanees of Co-operative Societies	48.24	27.96	48.24	100	57.90
68.		2425-789-13 Agriculture Loan Waive Scheme	170.00	85.00	170.00	100	50
69.		2515-196-41 Swachh Bharat Mission (Rural) (For Scheduled Castes)	84.86	64.87	114.84	73.90	56.50
70.		4210-01-789-09 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	23.46	23.76	23.46	100	100
71.		4210-03-789-01 Hospital and Dispensaries - Medical Education	75.92	64.64	102.81	73.80	62.90
72.		4215-01-789-03 Jal Jeewan Mission	15.26	15.25	17.64	86.50	86.40
73.		4250-789-02 Construction of new I.T.I. buildings	26.28	26.27	31.27	84.00	84.00
74.		4700-32-789-01 Construction works	88.99	77.88	119.49	74.50	65.20

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure incurred during January-March 2023	Expenditure during March 2023	Total Expenditure during 2022-23	Percentage of total Expenditure incurred during	
						January-March 2023	March-2023
75.	51-Special Component Plan for Welfare of Scheduled Castes	5475-789-01 Information Technology and Communication Department	52.08	40.82	78.52	66.30	52.00
76.		5475-789-06 Fintech digital University, Jodhpur	38.90	22.73	39.19	99.30	58.00
		Total	**5,384.52**	**4,370.58**	**7,152.69**		

Appendix-3.8

(Refer paragraph 3.4.4; page 89)

No expenditure in schemes of Gender Budget

Category-A schemes

(₹ in lakh)

S. No.	Name of Department	Name of scheme	Provision/Budget Estimate (B.E.) 2022-23	Provision for women and girls from total budget provision	Actual expenditure incurred
01.	Elementary Education Department, Bikaner (29)	Upper Primary school for Girls (35)	0.03	0.03	0.00
02.	Family Welfare Department (30)	Scheme for development of Labour centres (2369)	0.06	0.06	0.00
		Scheme for health and hygiene of adolescent girls (2372)	0.06	0.06	0.00
		Distribution of Baby-Kit to newborn Girls in Govt. hospitals (2738)	0.03	0.03	0.00
03.	ICDS, Jaipur (42)	Mata Yashoda award scheme (2272)	28.28	28.28	0.00
		Indira Mahila Shakti scheme (2772)	0.02	0.02	0.00
04.	SJED, Jaipur (43)	Nari niketan Bhawan (1228)	0.01	0.01	0.00
		Constt.of Hostel for ST girls (3037)	0.02	0.02	0.00
		Constt.of Hostel for ST girls (3040)	0.02	0.02	0.00
05.	Women Empowerment Department, Jaipur (56)	Dhanlaxmi Mahila samridhi kendra (1765)	0.03	0.03	0.00
		One Stop centre (2493)	0.06	0.06	0.00
		Mahila Shakti Kendra (2702)	0.24	0.24	0.00
06.	DOIT, Jaipur (68)	Sampark kendra operation (2276)	400.03	352.03	0.00
07.	Police Department, Jaipur (94)	Scheme run by Nirbhya Fund (2867)	0.02	0.02	0.00
08.	Rajasthan State Handloom Development Corporation, Jaipur (178)	Rajasthan State Handloom Development Corporation (650)	70.00	70.00	0.00
Total			**498.91**	**450.91**	**0.00**

Category B schemes

(₹ in lakh)

S. No.	Name of Department	Name of scheme	Provision/Budget Estimate (B.E.) 2022-23	Provision for women and girls from total budget provision	Actual expenditure incurred
01.	Literacy and continuous Education Department, Jaipur (03)	Literate Bharat Campaign (1047)	0.03	0.02	0.00
02.	SP Medical College & affiliated group of Hospitals, Bikaner (04)	Tertiary Cancer Care Centre (2607)	1,317.00	526.80	0.00
		National Mental Health Scheme (2608)	413.50	124.05	0.00
		Phase-III upgradation of Medical College under PMSY (2699)	0.03	0.01	0.00
03.	RNT Medical College & affiliated group of Hospitals, Udaipur (06)	Phase-III upgradation of Medical College under PMSY (2699)	735.03	345.46	0.00
04.	Secondary Education, Bikaner (13)	Assistance to Educational Institutions (2955)	0.07	0.04	0.00
		Establishment of Educational Institutions (2956)	0.02	0.01	0.00
05.	Agriculture Department, Jaipur (18)	Agriculture Exhibition (413)	100.00	30.00	0.00
		Water Management (428)	30,000.03	9,000.01	0.00
		Construction of Buildings of Agricultural Department (1312)	300.00	90.00	0.00
		Construction for Kisaan sewa kendra/Gram gyan Kendra (1671)	6,000.00	1,800.00	0.00

S. No.	Name of Department	Name of scheme	Provision/Budget Estimate (B.E.) 2022-23	Provision for women and girls from total budget provision	Actual expenditure incurred
		E-Governance scheme in Agricultural (2298)	300.00	90.00	0.00
		National Mission for Sustainable Agriculture (NMSA) 2551	300.00	90.00	0.00
		Zero cost-based Agriculture (2740)	500.00	150.00	0.00
06.	Medical & Health Services, Jaipur (28)	Modernization, Strengthening, Renewal & Upgradation of Hospitals(urban) 1243	312.33	149.91	0.00
		Public Health Insurance Scheme (2318)	0.06	0.02	0.00
07.	Elementary Education Department, Bikaner (29)	Primary Schools (2170)	0.02	0.01	0.00
08.	Family Welfare Department, Jaipur (30)	Traditional Contraceptive (193)	1,400.00	672.00	0.00
		CM Chiranjeevi Mamta Express Scheme (3017)	2,856.03	1,370.89	0.00
09.	Director, Ayurveda Department, Ajmer (32)	National Aayush Mission (194)	10,901.40	3,924.50	0.00
10.	JLN Medical college & affiliated group of Hospitals, Ajmer (33)	Operation of Schemes from grants recommended t by Central Finance Commission (2929)	0.06	0.03	0.00
11.	ICDS, Jaipur (42)	Supplementary Food (391)	90,000.00	31,261.51	0.00
		National Nutrition Mission (2650)	21,555.40	14,817.18	0.00
12.	SJED, Jaipur (43)	Assistance for operation of Swadhar Grih (2422)	138.00	41.40	0.00
13.	Devsthan Department, Udaipur (48)	Construction of Facilities for Pilgrims (401)	350.01	166.50	0.00
14.	TAD, Udaipur (59)	Training to tribes for employment of scheduled Area under ST Welfare fund (1058)	10.00	2.00	0.00
		Operation of Eklavya Model Residential schools under Article 275(1) of Indian Constitution (1591)	0.10	0.03	0.00
15.	Environment Department, Jaipur (67)	Environment Education & Awareness Programme (727)	196.27	58.88	0.00
16.	DOIT&C, Jaipur (68)	Wi-Fi Hot Spot (2106)	750.03	225.01	0.00
		Jan Suchna Portal (2750)	100.03	30.01	0.00
		Rajasthan Institute of Advanced Learning (Deemed University) (3009)	0.09	0.03	0.00
17.	Science & Technology Department, Jaipur (82)	Science and Society (1437)	37.51	12.03	0.00
18.	Labour Department, Jaipur (134)	Rehabilitation of Bonded Labour (325)	9.01	4.51	0.00
		Facility & Information centre under Un-organised Labour Social Security Act (2476)	4.63	2.32	0.00
19.	Employment Service Department & RMOL (135)	Prime Minister Skill Development Scheme (2777)	0.03	0.01	0.00
		Sankalp Yojna (2778)	0.06	0.02	0.00
20.	Panchayat raj Department, Jaipur (139)	Rastriya Gram Swaraj Abhiyan (2584)	6,500.00	2,925.00	0.00
21.	Watershed Development and Soil Conservation Department, Rajasthan (140)	PMKSY Watershed Component (2388)	35,241.51	8,750.00	0.00
22.	Technical (Training) Education, Jodhpur (150)	Upgradation of Govt. Industrial Training Institutes in Model ITI (2284)	50.00	12.50	0.00
		STRIVE (Skill Strengthen for Industrial Value Enhancement) (2727)	2,600.00	650.00	0.00
23.	Bureau of Investment Promotion, Jaipur (180)	I.B.I.P.	1,300.00	70.00	0.00
24.	Industrial Department, Jaipur (183)	MMSY(2061)	0.03	0.01	0.00

S. No.	Name of Department	Name of scheme	Provision/Budget Estimate (B.E.) 2022-23	Provision for women and girls from total budget provision	Actual expenditure incurred
25.	SGSY Section, Rural Development Department, Jaipur (217)	IGPR&GVS (1316)	74.48	22.34	0.00
26.	SAP, Rural Development & Panchayati Raj Department, Jaipur (218)	MLA LAD Programme (537)	1,00,000.00	30,000.00	0.00
		Swavivek Zila Vikas Yojna (540)	15.00	4.50	0.00
		Mevat Area Development (544)	1,000.00	300.00	0.00
		Dang Area Development (546)	1,000.01	300.00	0.00
		Magra Area Development (547)	1,000.01	300.00	0.00
		Border Area Development Programme (548)	6,921.50	2,076.45	0.00
		District Innovation Fund (2827)	850.00	255.00	0.00
		Mahatma Gandhi Public Partnership Development Scheme (2893)	2,500.00	750.00	0.00
27.	NRHM, Jaipur (227)	NUHM (2209)	7,990.44	3,196.18	0.00
28.	Director, Medical Education, Jaipur (242)	Tertiary Cancer care Centre (2607)	2,675.04	802.52	0.00
29.	Director, Specially-Abled Person, Jaipur (244)	District Rehabilitation (336)	51.96	17.15	0.00
		Polio Improvement camp (340)	0.02	0.01	0.00
		Anuprati Scheme for Disabled Person (1384)	40.00	13.20	0.00
		Construction of Ramp & Lift for Disabled Person (2047)	200.01	66.00	0.00
		Training to Teachers of Blind (2588)	2.00	0.66	0.00
		Astha Yojna (2744)	1.00	0.33	0.00
30.	Department of Child Rights, Jaipur (259)	Operation of Creche (25430)	174.00	52.20	0.00
31.	Mid-Day Meal, Jaipur (284)	National Milk Nutrition Programme-MDM (2670)	0.03	0.02	0.00
		Total	**3,38,773.82**	**1,15,549.25**	**0.00**

Appendix-3.9

(Refer paragraph 3.4.7; page 104)

Irregular booking under Capital Heads during 2022-23

(₹ in lakh)

S.No.	Grant No	Budget Head	Original Provision	Expenditure
1	16	4055-210-01-01-17	300.00	0.00
2	24	4202-01-203-09-01-17	7000.00	7000.00
3	24	4202-01-203-09-02-17	1000.00	600.00
4	24	4202-01-203-09-03-17	1250.00	6000.00
5	51	4202-04-789-02-01-17	5.00	0.00
6	30	4202-04-796-02-01-17	50.00	0.00
7	24	4202-04-800-03-01-17	903.00	0.00
8	24	4202-04-800-04-01-17	600.00	450.00
9	26	4210-03-105-13-02-17	1837.46	0.00
10	26	4210-03-105-13-02-18		
11	26	4210-03-105-15-04-17	343.47	206.07
12	26	4210-03-105-15-04-18		
13	26	4210-03-105-15-05-17	1800.02	1080.00
14	26	4210-03-105-15-05-18		
15	26	4210-03-105-15-06-17	0.02	0.00
16	26	4210-03-105-27-01-17	1500.00	2000.00
17	26	4210-03-105-27-02-17	100.00	85.00
18	51	4210-03-789-03-02-17	476.95	0.00
19	51	4210-03-789-03-02-18		
20	51	4210-03-789-05-04-17	89.15	66.86
21	30	4210-03-796-03-02-17	360.59	0.00
22	30	4210-03-796-03-02-18		
23	30	4210-03-796-05-04-17	67.42	50.55
24	30	4210-03-796-05-04-18		
25	39	4403-101-18-01-17	700.00	4333.20
26	39	4403-101-18-02-17	1700.00	1700.00
27	51	4403-789-05-01-17	1500.00	2300.00
28	51	4403-789-05-01-18		
29	51	4403-789-05-02-17	0.01	0.00
30	30	4403-796-05-01-17	0.01	600.00
31	37	4415-01-004-01-01-17	65.00	65.00
32	37	4415-01-277-01-02-17	1030.00	1030.00
33	37	4415-01-277-01-03-17	3382.00	3407.00
34	37	4415-01-277-01-04-17	750.00	67.00
35	37	4415-01-277-01-05-17	2040.00	2040.00
36	30	4415-01-796-01-01-17	0.01	0.00
37	29	4217-60-051-01-01-Ajmer Smart City	10853.00	5426.50
38	29	4217-60-051-01-02-Jaipur Smart City	10853.00	5426.50
39	29	4217-60-051-01-03-Udaipur Smart City	0.01	0.00
40	29	4217-60-051-01-04-Kota Smart City	10853.00	5426.50
		Total	**61409.12**	**49360.18**

Appendix-4.1

(Refer paragraph 4.3; page 111)

Funds transferred directly to State Implementing Agencies

(₹ in crore)

S. No.	Government of India Schemes	Implementing Agencies	Government of India Release
	Controller: Agriculture		
1.	Agricultural Census and Statistics	Agriculture Universities	13.59
2.	Agriculture Marketing	Rajasthan State Agricultural Marketing Board, Jaipur	0.30
3.	Edible Oil-Oilseeds (Krishionnati Yojna)	Krishi Vikas Sahakari Samiti Limited	7.41
4.	Food And Nutrition Security (Krishionnati Yojana)	Rajasthan State Seeds Corporation Limited	6.98
5.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Co-operative Rajasthan	3815.67
6.	Rashrtiya Krishi Vikas Yojana	Sri Karan Narendra Agriculture University	0.25
7.	Submission on Seed and Planting Material	Rajasthan State Seed Corporation Limited, Rajasthan State Seed and Organic Production Certification Agency	2.10
	Controller: Commerce		
8.	Trade Infrastructure for Export Schemes (TIES)	Rajasthan Small Industries Corporation Limited Jaipur	3.56
	Controller: Consumer Affairs and Public Distribution		
9.	Integrated Management of Public Distribution System	Food and Civil Supplies Department	1.56
	Controller: Culture		
10.	Centenaries and Anniversaries, Celebrations and Schemes	West Zone Culture Centre, Udaipur and NGO's	3.46
11.	Kala Sanskriti Vikas Yojana	West Zone Culture Centre, Udaipur and NGO's	5.74
12.	Promotion and Dissemination of Art and Culture (Support and Academies)	West Zone Culture Centre, Udaipur	13.93
	Controller: Environment and Forests		
13.	Establishment Expenditure (EF&CC)	State Forest Development Agency Rajasthan	8.48
	Controller: Health and Family Welfare		
14.	Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)	Rajasthan State Health Assurance Agency	416.96
15.	Blood Transfusion Services	Rajasthan State Aids Control Society	3.53
16.	National Aids and STD Control Programme	Rajasthan State AIDS Control Society	38.41
	Controller: Health and Family Welfare		
17.	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-Abhim)	Rajasthan State Health Society, Jaipur	5.40
	Controller: Industry		
18.	Startup India Seed Fund Scheme	Other registered Societies and NGO's	2.94
	Controller: Labour and Employment		
19.	National Child Labour Project	Child Labour Project Societies	0.01
	Controller: Mines		
20.	Exploration Activities Under National Mineral Exploration Trust	Directorate Mines & Geology, Udaipur	6.88
	Controller: Ministry of Drinking Water and Sanitation		
21.	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	SWSM, Jaipur, Rajasthan	6,083.72

S. No.	Government of India Schemes	Implementing Agencies	Government of India Release
	Controller: Ministry of Fisheries, Animal Husbandry and Dairying		
22.	National Livestock Mission	Krishi Vikas Sahakari Samiti Limited	68.79
23.	National Programme for Diary Development	Rajasthan Cooperative Dairy Federation Limited	10.77
24.	Rashtriya Gokul Mission	Rajasthan Livestock Development Board	2.50
	Controller: Ministry of Skill Development and Entrepreneurship		
25.	Development of Skills	NGO's	4.29
	Controller: Ministry of Textiles		
26.	Amended Technology Upgradation Fund Scheme (ATUFS)	Rajasthan State Industrial Development and Investment Corporation Limited	1.24
	Controller: Panchayati Raj		
27.	Incentivisation of Panchayats	Panchayati Raj Department	1.88
	Controller: Planning Statistics and Programme Implementation		
28.	Atal Innovation Mission	Academic Institutions (Government), other Registered societies and NGO's	1.34
29.	MP Local Area Development Scheme	District Collectors	117.50
	Controller: Road Transport and Highways		
30.	Works Under Roads Wing	Upkhand Adhikari Jhunjhunu and Saksham Pradhikari Bhoomi Awapti NH 11	300.34
31.	Research Training and Studies and Other Road Safety Schemes	Department of Transport Rajasthan, Jaipur and NGO's	1.25
	Controller: Rural Development		
32.	Management Support to RD Programmes and Strengthening of District Planning Process	Panchayat Training Centre and Indira Gandhi Panchayati Raj and Gramin Vikas Sansthan	0.25
33.	Mahatma Gandhi National Rural Employment Guarantee Programme	State Employment Guarantee Fund, Jaipur	6811.37
	Controller: Science and Technology		
34.	Innovation, Technology Development and Deployment	Controller, Maharana Pratap University of Agriculture and Technology, Udaipur and NGO's	0.16
35.	Science and Technology Institutional and Human Capacity Building	Controller, Maharana Pratap University of Agriculture and Technology, Udaipur and NGO's	0.38
	Controller: Social Justice and Empowerment		
36.	Atal Vayo Abhyuday Yojana	NGO's	1.22
37.	Deen Dayal Disabled Rehabilitation Scheme	NGO's	2.39
38.	National Action Plan for drug Demand Reduction	NGO's	4.86
39.	Scheme of Residential Education for Students in High Schools in targeted area	NGO's	2.22
	Controller: Water Resources		
40.	National Hydrology Project	Water Resources Department	18.57
41.	Atal Bhu Jal Yojna	State Project Management Unit, Ground Water Department	171.76
	Controller: Women and Child Development		
42.	Samarthya (BBBP Creche PMMVY Gender Budget Research Skilling Training etc,)	District Collector, Assistant Director and AD Women EMP BBBP	66.70
43.	Sambal (One stop Centre Mahila Police Volunteer Women helpline Swadhar Ujjawal Widow homes etc)	District Collector & Programme Officer We One Stop Centre	1.68
	Controller: Youth Affairs and Sports		
44.	Khelo India National Programme for Development of Sprots	Rajasthan State Sports Council, Jaipur	13.69
45.	National Services Scheme	Rajasthan State NSS Cell	8.78

S. No.	Government of India Schemes	Implementing Agencies	Government of India Release
46.	Schemes less than one crore (under various Ministries		4.42
		Total	**18,059.23**

Appendix 4.2

(Refer paragraph 4.5; page 114)

Position of Outstanding Abstract Contingent Bills up to 2022-23

(₹ in lakh)

S. No	Name of controlling officer	Major head/No. of AC bill	Year	DDO name	Amount
1	Principal, District Institute of Education & Training, Jalore	2202 (2)	1990-91	Assistant Director, DIET, Jalore	0.30
2	Director Adult and Continuing Education, Rajsamand		1996-97	District Adult Education Officer, Rajsamand	0.08
3	Zila Parishad, Banswara	4202 (2)	1990-91	Zila Parishad, Banswara	0.30
			1992-93		0.24
4	Registrar, Revenue Board, Ajmer	2029 (2)	2007-08	Ajm089002	292.18
			2021-22	Dy. Registrar, Revenue board, Ajmer	50.00
5	Commissioner, Relief Department Jaipur	2245 (1)	2012-13	District Magistrate & Collector, Alwar	103.50
6	Principal, Sawai Man Singh Medical College, Jaipur	4210 (1)	2021-22	DDO. Sawai Man Singh Medical College Jaipur	562.00
7	Director, Mines and Geology Department Udaipur	2853 (1)	2022-23	Add Director (Admn)Mines and Geology Department Udaipur	1.45
8	Secretary, Rajasthan Subordinate Service Selection Board Jaipur.	2051 (69)	2016-17	Secretary, Rajasthan Subordinate Service Selection Board Jaipur.	2.00
			2022-23	Secretary, Rajasthan Subordinate Service Selection Board Jaipur.	1078.04
9	Director, N.C.C Directorate. Jaipur	2204 (6)	2021-22	Adm. Off. NCC Hq, Jaipur	4.30
			2022-23	7 RAJ.Indep Company NCC Jaipur	1.21
				N.C.C. 1 Alwar	1.26
				Comm.Off. 111 RAJ NAVAL Unit NCC, Jaipur	0.63
				N.C.C. 3 Alwar	2.17
10	Director, Science and Technology Department Jaipur	3425 (1)	2022-23	PROJ.DIR. Science and Technology Department Jaipur	0.37
	Total	**85**			**2100.03**

Appendix 4.3

(Refer paragraph 4.6; page 116)

Details of P.D. Accounts having balances of ₹ 100 crore and above as on 31st March 2023

(₹ in crore)

S. No.	P. D. Account No.	Name of the Drawing & Disbursing Officer (DDO)	Name of Treasury and Code	Amount
1	18698	Director, Jal Jeevan Mission, PHED, Jaipur	Jaipur City (18)	190.26
2	3398	Labour Commissioner, Rajasthan Bhawan Nirman Karmkar Kalyan Mandal, Jaipur		958.60
3	3476	Principal, S. M. S. Medical College, Jaipur		101.38
4	5815	Director, Rajasthan Police Housing and Construction Corporation, Jaipur		177.20
5	18794	Director, Swachchh Bharat Mission (Rural), Jaipur	Jaipur Secretariat (21)	113.27
6	18820	Director, Panchayati Raj Department, Jaipur		121.14
7	18941	Director, Eastern Rajasthan Canal Project Corporation, Jaipur		194.00
8	3792	Director, Urban Poverty Eradication Programme, Jaipur		500.41
9	3798	M. D., Rajasthan State Bridge/Road Development & Construction Corporation Limited, Jaipur		424.04
10	3824	F. A., Rajasthan State Industrial & Investment Corporation Limited (RIICO), Jaipur		148.46
11	3959	M. D., Rajasthan Akshay Oorja Nigam Limited, Jaipur		220.98
12	3988	Director, Sarva Shiksha Abhiyan, Jaipur		314.75
13	3996	Chairman, Yuva Board, Jaipur		289.86
14	4000	J. D., Higher Education Academy for Research & Training, Jaipur		228.23
15	4008	Director, Rajasthan State Health Society, Jaipur		162.76
16	5303	Director, Rajasthan Urban Infra. Fin. Development Corporation, Jaipur		478.76
17	5669	M. D., Rajasthan Medical Services Corporation Limited, Jaipur		796.36
18	5756	M. D., Rajasthan State Power Finance Corporation Limited, Jaipur		306.84
19	592	M. D., Rajcomp Info Services Limited, Jaipur		747.39
20	6087	M. D., Rajasthan Akshay Oorja Vikas Nidhi, Jaipur		231.07
21	6330	Director, Rajasthan Medical Education Society, Jaipur		283.78
22	6625	M. D., Jaipur Smart City Limited, Jaipur		123.00
23	6897	Commissioner, State Level Nodal Agency, Jaipur		142.85
24	1001	Commissioner, TAD, Udaipur	Udaipur City (38)	302.53
25	6215	Mining Engineer, DMFT, Udaipur	Udaipur Rural (41)	267.40
		Total		**7,825.32**

Appendix 4.4

(Refer paragraph 4.6; page 117)

Statement showing the details of Drawing & Disbursing Officers having "NIL" Balance in Personal Deposit Accounts maintained in the various treasuries during the year 2022-23

S. No.	P. D. Account Number	Name of the Drawing & Disbursing Officer (DDO)	Name of Treasury and Treasury Code	Reason given by Drawing & Disbursing Officer (DDO)
1	7016	Sahayak Aushadi Niyantrak Ayurved	Ajmer (01)	Not intimated by the department
2	6337	Additional, Dist. Pro. Co.		Not intimated by the department
3	5166	Dy. Director, DWDA (ICDS)		Not intimated by the department
4	5033	Principal, Shiksha & Loan Scholar Rajrishi College	Alwar (02)	Not intimated by the department
5	5620	District Ayurved Officer		Not intimated by the department
6	6338	Additional Dist. Pro. Co.		Not intimated by the department
7	479	New Pension Contributory Scheme (NPS)		Not intimated by the department
8	6736	Govt. College, Baaskrapal Nagar, Alwar		Not intimated by the department
9	169	Project Officer, Mahila Adhikarita Vibhag		Not intimated by the department
10	18692	R G H S	Baran (04)	Not intimated by the department
11	1242	General Manager, Baran Nagrik Sahkari Bank		Not intimated by the department
12	6149	Govt. Engineering College, Baran		Not intimated by the department
13	538	Zila Mahila Vikas Abhikaran		Not intimated by the department
14	18692	R G H S	Bharatpur (07)	Not intimated by the department
15	6687	District Project Management Unit (RGAVP), Bharatpur		Not intimated by the department
16	474	H. B. A. S.B.B.J.		Not intimated by the department
17	2284	Project Director, Mahila Adhikarita Department		Not intimated by the department
18	6342	Additional Dist. Pro. Co.		Not intimated by the department
19	1883	Programme Director, R. S. A. G.T. & R. Centre		Not intimated by the department
20	18692	R G H S	Bundi (10)	Not intimated by the department
21	5494	Director (ICDS), Dist. Women Development Agency Buro.		Not intimated by the department
22	6345	Additional Dist. Pro. Co.		Not intimated by the department
23	18748	Vinayak University, Sidhmukh (Churu)	Churu (12)	Not intimated by the department
24	2932	Project Director, Zila Mahila Vikas Abhikarn (DWDA)		Not intimated by the department
25	480	District Ayurved Officer	Dausa (13)	Not intimated by the department
26	6693	District Project Management Unit (RGAVP), Dausa		Not intimated by the department
27	3059	Dist. Small Saving Officer		Not intimated by the department
28	1771	Dy. Director, Mahila Vikas (DWDA)		Not intimated by the department
29	3017	Project Director, ICDS		Not intimated by the department
30	3799	Managing Director, Rajasthan State Handloom Co-operative	Jaipur Secretariat (21)	Not intimated by the department
31	3946	Director/Sr. A.O., College Education (NSS)		Not intimated by the department
32	6823	Director, Unani Medical Department Rajasthan, Jaipur		Not intimated by the department
33	5880	Rajasthan Gramin Rojgar Guarantee Parishad		Not intimated by the department
34	476	New M. C. A., S.B.B.J.		Not intimated by the department
35	6450	State Forest Development Agency		Not intimated by the department
36	3781	Director/ Secretary, Institute of Development Studies		Not intimated by the department
37	3937	Director, Petroleum Department		Not intimated by the department
38	6761	Shiv Charan Mathur Social Policy Research Institute		Not intimated by the department
39	3762	Member Secretary & Director, Industry Internship & Management Development Institute		Not intimated by the department
40	6535	District Project Manager, Racpmis		Not intimated by the department
41	6699	District Project Management Unit (RGAVP), Jalore	Jalore (23)	Not intimated by the department
42	6701	District Project Management Unit (RGAVP), Jhunjhunu	Jhunjhunu (25)	Not intimated by the department
43	1511	Commissioner, Nagar Sudhar Nyas		Not intimated by the department
44	1556	Project Director, Zila Mahila Vikas Abhikarn (DWDA)		Not intimated by the department
45	18692	R G H S		Not intimated by the department
46	18692	R G H S	Nagaur (30)	Not intimated by the department

S. No.	P. D. Account Number	Name of the Drawing & Disbursing Officer (DDO)	Name of Treasury and Treasury Code	Reason given by Drawing & Disbursing Officer (DDO)
47	6705	District Project Management Unit (RGAVP), Nagaur		Not intimated by the department
48	3470	Dy. Director, Dist. Women Development Abhikaran (D.W.D.A.)	Pratapgarh (32)	Not intimated by the department
49	6368	Additional Dist. Pro. Co.	Sirohi (36)	Not intimated by the department
50	479	New Pension Scheme (NPS)		Not intimated by the department
51	6711	District Project Management Unit (RGAVP), Sirohi		Not intimated by the department
52	5585	District Ayurved Officer	Bikaner (09)	Not intimated by the department
53	480	District Ayurved Officer	Chittorgarh (11)	Not intimated by the department
54	1152	Dy. Director, Women & Child Development		Not intimated by the department
55	1205	Project Officer, Dist. Women Department (DWDA)		Not intimated by the department
56	18692	R G H S		Not intimated by the department
57	5823	Govt. College	Jaipur City (18)	Not intimated by the department
58	6453	Joint Director, Technical Education, Jaipur		Not intimated by the department
59	6697	District Project Management Unit (RGAVP), Jaipur		Not intimated by the department
60	3489	Superintendent, Medical & Rehabilitation RCC		Not intimated by the department
61	5619	Zila Ayurved Adhikari		Not intimated by the department
62	3633	Arachnological & Museum		Not intimated by the department
63	3495	Chairman, Treasury Mint Co-operative		Not intimated by the department
64	6095	Rajasthan Urja Vikas Nigam Ltd.		Not intimated by the department
65	3497	Treasurer, Settlement Co-operative		Not intimated by the department
66	4144	XEn., P.H.E.D., Dist. Division - II	Jodhpur City (26)	Not intimated by the department
67	6359	Additional Dist. Pro. Co.		Not intimated by the department
68	480	District Ayurved Officer		Not intimated by the department
69	18692	R G H S	Tonk (37)	Not intimated by the department
70	480	District Ayurved Officer		Not intimated by the department
71	4335	Project Director (D.W.D.A.), Zila Mahila Vikash Abhikaran		Not intimated by the department
72	473	H.B.A. (Old 31.03.2004)	Beawar (06)	Not intimated by the department
73	474	H. B. A. S.B.B.J.		Not intimated by the department
74	18692	R G H S		Not intimated by the department
75	4671	Dy. Director (Children & Women Development), I. C. D. S. DWDA	Jhalawar (24)	Not intimated by the department
76	480	District Ayurved Officer		Not intimated by the department
77	4352	Dy. Director, I C D S & Project Director, Zila Mahila Vikas Abhikaran	Karauli (28)	Not intimated by the department
78	6360	Additional Distt. Pro. Co.		Not intimated by the department
79	5688	District Ayurved Officer	Kota (29)	Not intimated by the department
80	6361	Additional Distt. Pro. Co.		Not intimated by the department
81	5596	District Ayurved Officer	Rajsamand (33)	Not intimated by the department
82	18692	R G H S		Not intimated by the department
83	479	New Pension Contributary Scheme (NPS)	Udaipur Rural (41)	Not intimated by the department
84	18692	R G H S		Not intimated by the department
85	18692	R G H S	Barmer (05)	Not intimated by the department
86	3375	Project Officer, Women Empowerment Department		Not intimated by the department
87	6106	D. E. O., Elementary Education, Barmer		Not intimated by the department
88	6662	Project Implementation Unit RUIDP, Hanumangarh	Hunumangarh (17)	Not intimated by the department
89	2467	D.W.D.A.		Not intimated by the department
90	480	District Ayurved Officer		Not intimated by the department
91	18692	R G H S	Banswara (03)	Not intimated by the department
92	4997	Project Director, D.U.D.A.		Not intimated by the department
93	879	Project Officer, Women Empowerment Department (D.W.D.A.)	Bhilwara (08)	Not intimated by the department
94	480	District Ayurved Officer		Not intimated by the department
95	6905	RUIDP, Bhilwara		Not intimated by the department
96	474	H. B. A. S.B.B.J.	Dholpur (14)	Not intimated by the department
97	6265	Principal, Engineering College		Not intimated by the department
98	6904	RUP.D.P, Shriganganagar	Shriganganagar (16)	Not intimated by the department
99	1295	Project Officer (SWDA) Zila Mahila Vikash Abhikaran		Not intimated by the department

S. No.	P. D. Account Number	Name of the Drawing & Disbursing Officer (DDO)	Name of Treasury and Treasury Code	Reason given by Drawing & Disbursing Officer (DDO)
100	18692	R G H S		Not intimated by the department
101	1722	Dy. Director (C.D.), I C D S / Zila Mahila Vikas Abhikaran	Sawai Madhopur (34)	Not intimated by the department
102	6907	RUIDP, Sawai Madhopur		Not intimated by the department
103	6710	District Project Management Unit (RGAVP), Sikar	Sikar (35)	Not intimated by the department
104	1575	Project Director (D.W.D.A.), Zila Mahila Vikash Abhikaran		Not intimated by the department
105	475	H.B.A. H.D.F.C.	Udaipur City (38)	Not intimated by the department
106	6370	Additional, Dist. Pro. Co.		Not intimated by the department
107	4422	Project Officer, Women Empowerment Department	Jaisalmer (22)	Not intimated by the department
108	5591	District Ayurved Officer		Not intimated by the department
109	6706	District Project Management Unit (RGAVP), Pali	Pali (31)	Not intimated by the department
110	6903	RUIDP, Pali		Not intimated by the department
111	2548	P.D., Dist. Women Development Agency	Dungarpur (15)	Not intimated by the department

Source: Information provided by Office of the Accountant General (A & E), Rajasthan

Appendix-4.5

(Refer paragraph 4.6; page 117)

Statement showing the details of non-operation of Personal Deposit Accounts during 2021-2023

(₹ in lakh)

S. No.	Name of the Drawing & Disbursing Officer (DDO) and PD Account Number	Name of Treasury and Treasury Code	Balance during 2021-23	Reason given by Drawing & Disbursing Officer (DDO)
01.	P. S., Bhinai (367)	Ajmer (01)	0.01	Not intimated by the department
02.	Repayment of Moter Con. Loan (477)		0.02	Not intimated by the department
03.	Dy. Director, Dist. Women Development Agency (DWDA) (ICDS) (5166)		0.00	Not intimated by the department
04.	Assistance Director Horticulture (10)	Alwar (02)	0.83	Not intimated by the department
05.	Principal, Shiksha & Loan Scholar, Rajrishi College (5033)		0.00	Not intimated by the department
06.	Project Director, D. U. D. A. (4997)	Banswara (03)	0.00	Not intimated by the department
07.	New M. C. A., S. B. B. J. (476)	Baran (04)	0.38	Not intimated by the department
08.	Commissioner, Labour Comp. & Lab. Wel. Off. (519)		19.64	Not intimated by the department
09.	Govt. College, Kelwara (540)		22.10	Not intimated by the department
10.	H.B.A., S.B.B.J. (474)	Barmer (5)	0.04	Not intimated by the department
11.	Secretary, U. T. I., (Urban) (5802)		0.14	Not intimated by the department
12.	Govt. College, Sivana (6068)		2.69	Not intimated by the department
13.	D. E. O., Elementary Education, Barmer (6106)		0.00	Not intimated by the department
14.	Dist. Collector, Bachat Sakh Samiti (2965)	Beawar (06)	1.64	Not intimated by the department
15.	H. B. A. Loans (Old 31.03.2004) (473)		0.00	Not intimated by the department
16.	Programme Director, R. S. A. G. T. & R. Centre (1883)	Bharatpur (07)	0.00	Not intimated by the department
17.	Dist. Collector & Executive Director, Matsya Palak Vikas (2250)		0.18	Not intimated by the department
18.	Programme Director, Mahila Adhikarita Vibhag (2284)		0.00	Not intimated by the department
19.	Divisional Sans. (5650)		0.05	Not intimated by the department
20.	Principal, Govt. College, Asind (5868)	Bhilwara (08)	16.38	Not intimated by the department
21.	Project Director (3234)	Bikaner (09)	0.68	Not intimated by the department
22.	Deputy Director, Dist. Women Development Agency (3284)		4.90	Not intimated by the department
23.	Karyakram Adhikari Mahila Adhikarita Vibhag (3303)		49.79	Not intimated by the department
24.	Dy. Director, Secondary Education Rajasthan, Bikaner (6723)		151.70	Not intimated by the department
25.	Finance Controller, Visheshadhikari Bikaner University (723)		14.60	Not intimated by the department
26.	H. B. A., S. B. B. J. (474)	Bundi (10)	3.14	Not intimated by the department
27.	Director, District Women Development Agency (5494)	Bundi (10)	₹(-)0.39	Not intimated by the department
28.	Assistant Director, Fisheries Development Agency (1130)	Chittorgarh (11)	0.00	Not intimated by the department
29.	Sub Divisional Officer, (LA), Begun (1167)		25.38	Not intimated by the department
30.	Superintendent, Industrial Training Institute (1207)		2.05	Not intimated by the department
31.	H. B. A., S. B. B. J. (474)		0.07	Not intimated by the department
32.	U. T. I. (5822)		215.53	Not intimated by the department
33.	Dy. Conservator, Forest (DFO) (2870)	Churu (12)	0.40	Not intimated by the department
34.	Project Director, Dist. Women Development Agency (DWDA) (2932)		0.00	Not intimated by the department
35.	Sambhagiya Sans (5660)		0.06	Not intimated by the department
36.	Deputy Director, Dist. Women Development Agency (DWDA) (1771)	Dausa (13)	0.00	Not intimated by the department
37.	Commissioner, Emp. Commpen. & Lab. Wel. Off. (3089)		5.04	Not intimated by the department

S. No.	Name of the Drawing & Disbursing Officer (DDO) and PD Account Number	Name of Treasury and Treasury Code	Balance during 2021-23	Reason given by Drawing & Disbursing Officer (DDO)
38.	Principal, Govt. Science & Commerce College (6060)		193.23	Not intimated by the department
39.	Project Director, Dist. Women Development Agency (DWDA) (4989)	Dholpur (14)	4.91	Not intimated by the department
40.	Assistant Director, F.F.D.A., Dungarpur (2494)	Dungarpur (15)	1.24	Not intimated by the department
41.	Project Director, Dist. Women Development Agency (DWDA) (2548)		0.00	Not intimated by the department
42.	Commissioner, Worksmen Comp. & Lab. Wel. Off. (2550)		16.69	Not intimated by the department
43.	H. B. A., H. D. F. C. (475)		10.98	Not intimated by the department
44.	Programme Officer (SWDA), Dist. Women Development Agency (DWDA) (1295)	Sriganganagar (16)	0.00	Not intimated by the department
45.	Land Equipment Officer & S.D.M., Sri Karanpur (1308)		80.26	Not intimated by the department
46.	H. B. A., S. B. B. J. (474)		0.10	Not intimated by the department
47.	Dist. Women Development Agency (DWDA) (2467)	Hanumangarh (17)	0.00	Not intimated by the department
48.	Land Equipment Officer & S.D.M., Nohar (3133)		58.39	Not intimated by the department
49.	H. B. A., S. B. B. J. (474)		1.22	Not intimated by the department
50.	General Manager, Rajasthan Rajya Hotel Nigam (3479)	Jaipur City (18)	0.12	Not intimated by the department
51.	Superintendent, Medical & Rehabalition RRC (3489)		0.00	Not intimated by the department
52.	Chai., Treasury Mint Co-operative (3495)		0.00	Not intimated by the department
53.	Treasurer Settlement Co-operative (3497)		0.00	Not intimated by the department
54.	D. F. O. East (3499)		7.06	Not intimated by the department
55.	Archaeological & Museum (3633)		0.00	Not intimated by the department
56.	Repayment of Housing Loan upto 31.03.2004 (3634)		0.00	Not intimated by the department
57.	Repayment of H. B. A. for H. D. F. C. (3637)		0.00	Not intimated by the department
58.	Repayment of H. B. A. for S. B. B. J. (3638)		0.00	Not intimated by the department
59.	Chief Executive Officer, Matsya Palak Vikas Abhikaran (551)		0.00	Not intimated by the department
60.	Rajasthan Urja Vikas Nigam Ltd. (6095)		0.00	Not intimated by the department
61.	Bandi Kalyan Kosh, Zila Karagrih, Jaipur (6943)		0.03	Not intimated by the department
62.	H. B. A., S. B. B. J. (474)	Jaipur Rural (20)	0.21	Not intimated by the department
63.	Director, Fisheries Department (1244)	Jaipur Secretariat (21)	0.00	Not intimated by the department
64.	Member Secretary & Director, Indu. Enter. Ship & Management Development Institute (3762)		0.00	Not intimated by the department
65.	Managing Director, Rajasthan State Handloom Co-operative (3799)		0.00	Not intimated by the department
66.	Secretary, Rajasthan Vidyut Niyamak Aayog (3924)		1.01	Not intimated by the department
67.	Director/Sr. AO, College Education (NSS) (3946)		0.00	Not intimated by the department
68.	Joint Director (GIA), College Education (3974)		0.04	Not intimated by the department
69.	Director, Information Technology & Communication Department (3976)		0.00	Not intimated by the department
70.	Rajasthan Road Infra. Development Ltd. (RIDCOR) (3987)		0.00	Not intimated by the department
71.	Rajasthan Rahat Kosh (3994)		0.00	Not intimated by the department
72.	Director, Integrated Child Development Department (4005)		31.93	Not intimated by the department
73.	Aarthik Pichhara Varg Aayog (4006)		4.06	Not intimated by the department
74.	Rajasthan Project Development Fund, Jaipur (4013)		0.00	Not intimated by the department
75.	New M. C. A., S. B. B. J. (476)		0.00	Not intimated by the department
76.	Divisional Sanskrit Education Officer Zone (5640)		0.02	Not intimated by the department
77.	State Project, F. (5706)		16.08	Not intimated by the department
78.	Mukhya Mantri Jal Swawalamban Abhiyan (6090)		42.09	Not intimated by the department
79.	State Forest Development Agency (6450)		0.00	Not intimated by the department
80.	District Project Manager, RACPMIS (6535)		0.00	Not intimated by the department
81.	Pro. Officer, Women Emp. Department (4422)	Jaisalmer (22)	0.00	Not intimated by the department
82.	Dist. Collector (Non-Govt. Fund), Jaisalmer (4423)		42.45	Not intimated by the department

S. No.	Name of the Drawing & Disbursing Officer (DDO) and PD Account Number	Name of Treasury and Treasury Code	Balance during 2021-23	Reason given by Drawing & Disbursing Officer (DDO)
83.	Deputy Director, Animal Husbandry (4425)		0.16	Not intimated by the department
84.	Chief Medical & Health Officer (4426)		4.11	Not intimated by the department
85.	Controller (Collector) & Deputy Controller, Civil Defence (4489)		0.17	Not intimated by the department
86.	Krishi Upaj Mandi Samiti, Sanchore (1146)	Jalore (23)	0.66	Not intimated by the department
87.	Superintendent, Industrial Training Institute (4410)		3.15	Not intimated by the department
88.	H. B. A., S. B. B. J. (474)		0.12	Not intimated by the department
89.	Shiksha Co-operative (165)	Jhalawar (24)	0.02	Not intimated by the department
90.	Assistant Director, Horticulture (4610)		0.38	Not intimated by the department
91.	H. B. A., S. B. B. J. (474)		1.25	Not intimated by the department
92.	Project Implementation Unit, RUIDP, Jhalawar and Jhalarapatan (6661)		15.15	Not intimated by the department
93.	Commissioner, Nagar Sudhar Nyas (1511)	Jhunjhunu (25)	0.00	Not intimated by the department
94.	Project Director, Dist. Women Development Agency (DWDA) (1556)		0.00	Not intimated by the department
95.	OSD, Rajasthan Sport University (5873)		3.21	Not intimated by the department
96.	Krishi Upaj Mandi Samiti (Fruit & Vegetable) (2090)	Jodhpur City (26)	0.04	Not intimated by the department
97.	Project Director Mahila & Bal Vikas Department (4104)		0.00	Not intimated by the department
98.	Ex. En. PHED, Dist. Division II (4144)		0.00	Not intimated by the department
99.	Divisional Sanskrit Education Officer (5642)		0.01	Not intimated by the department
100.	Manager, LIC, Forest Chhavani (2307)	Kota (29)	0.00	Not intimated by the department
101.	Collector/Dy. Collector, Defence, Rawatbhata (4411)		1.67	Not intimated by the department
102.	H. B. A., S. B. B. J. (474)		0.01	Not intimated by the department
103.	Zonal Division, Sanskrit Education Officer (5639)		0.64	Not intimated by the department
104.	Director, Dist. Women Development Agency (DWDA) (2555)	Nagaur (30)	1.86	Not intimated by the department
105.	Assistant Labour Commissioner, Workman Compensation Reg. (2600)		22.99	Not intimated by the department
106.	P. O., Dist. Women Development Agency (2728)		0.69	Not intimated by the department
107.	Meera University, Merta City (6279)		0.14	Not intimated by the department
108.	Ex. En. Jawai Canal, Sumerpur (1779)	Pali (31)	0.17	Not intimated by the department
109.	Principal, Govt. College (3418)	Pratapgarh (32)	170.34	Not intimated by the department
110.	Dy. Director, Dist. Women Development Agency (DWDA) (3470)		0.00	Not intimated by the department
111.	H. B. A., S. B. B. J. (474)		1.24	Not intimated by the department
112.	H. B. A., S. B. B. J. (474)	Rajsamand (33)	3.79	Not intimated by the department
113.	Workman Compensation & Labour Welfare Officer, Rajsamand (5564)		34.29	Not intimated by the department
114.	Dy. Director (C.D.), ICDS & Dist. Women Development Agency (DWDA) (1722)	Sawai Madhopur (34)	0.00	Not intimated by the department
115.	H. B. A. Loans (Old) 31.03.2004 (473)		31.49	Not intimated by the department
116.	Dy. Director, ICDS & Dist. Women Development Agency (DWDA) (1486)	Sikar (35)	7.83	Not intimated by the department
117.	Commissioner, Worksmen Compensation Act (1487)		5.29	Not intimated by the department
118.	Project Director, Dist. Women Development Agency (DWDA) (1575)		0.00	Not intimated by the department
119	H. B. A., S. B. B. J. (474)		0.48	Not intimated by the department
120	Director, District Women Development Agency (4809)	Sirohi (36)	₹(-)0.02	Not intimated by the department
121.	Project Director, D. R. D. A. (T. A. D.) (4736)		11.95	Not intimated by the department
122.	H. B. A., S. B. B. J. (474)		0.14	Not intimated by the department
123.	Project Implementation Unit, RUIDP, Mount Abu (6659)		1.82	Not intimated by the department
124.	President, F. F. D. A. (4231)	Tonk (37)	25.02	Not intimated by the department
125.	Project Implementation Unit, RUIDP, Tonk (6664)		5.06	Not intimated by the department
126.	Divisional Sanskrit Education Officer (5626)	Udaipur City (38)	0.00	Not intimated by the department
127.	Rajiv Gandhi Trible University, Udaipur (5767)		0.00	Not intimated by the department

S. No.	Name of the Drawing & Disbursing Officer (DDO) and PD Account Number	Name of Treasury and Treasury Code	Balance during 2021-23	Reason given by Drawing & Disbursing Officer (DDO)
128.	H. B. A. Loans (Old 31.03.2004) (473)	APAO, New Delhi (39)	1.28	Not intimated by the department
129.	H. B. A., S. B. B. J. (474)		1.26	Not intimated by the department
130.	H. B. A., H. D. F. C. (475)		6.09	Not intimated by the department
131.	HJHJ (5250)		0.06	Not intimated by the department
132.	Land Equipment Officer & S.D.M., Sri Jhadol (1009)	Udaipur Rural (41)	19.41	Not intimated by the department
133.	Recovery of H. B. A. Loans – S. B. B. J. ((474)		0.03	Not intimated by the department
	Total		**1,433.03**	

Source: Information provided by Office of the Accountant by Office of the Accountant General (A & E), Rajasthan

Appendix 4.6

(Refer paragraph 4.7; page 121)

Minor Head 800- Other Expenditure

(₹ in crore)

S. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage
1.	2047-Other Fiscal Services	5.25	5.25	100.00
2.	2700-Major Irrigation	1,485.53	1,882.31	78.92
3.	2701-Medium Irrigation	161.65	207.61	77.86
4.	3425-Other Scientific research	13.01	13.07	99.54
5.	3452-Tourisum	190.31	211.37	90.04
6.	4235-Capital Outlay on Social Security and Welfare	28.43	32.46	87.58
7.	4236-Capital Outlay on Nutrition	1.19	1.19	100.00
8.	4401-Capital Outlay on Crop Husbandry	17.36	34.16	50.82
9.	4425-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	8.40	12.04	69.77
10.	4885-Other Capital Outlay on Industries and Minerals	4.49	7.79	57.64
11.	5054-Capital outlay on Roads and Bridges	2,133.13	2,596.28	82.16
12.	5055-Capital Outlay on Road Transport	22.00	24.00	91.67
13.	5425-Capital Outlay on Other Scientific and Environmental Research	8.77	8.77	100.00
14.	5475-Capital Outlay on Other General Economic Services	371.71	598.44	62.11
	Total	**4,451.23**	**5,634.74**	

Minor Head 800- Other Receipts

(₹ in crore)

S. No.	Major head	Receipts under Minor Head 800	Total Receipts	Percentage
1	0029-Land Revenue	274.47	484.01	56.71
2	0035-Taxes on Immovable Property other than Agricultural Land	67.98	67.98	100.00
3	0056- Jails	0.43	0.44	97.73
4	0058-Stationery and Printing	3.29	6.38	51.57
5	0202-Eduction	71.86	130.27	55.16
6	0211-Family Welfare	0.14	0.14	100.00
7	0217-Urban Development	61.45	61.45	100.00
8	0220-Information and Publicity	0.11	0.11	100.00
9	0230-Labour and Employment	634.44	655.82	96.74
10	0235-Social Security and Welfare	89.83	90.98	98.74
11	0401-Crop Husbandry	7.78	8.36	93.06
12	0425-Co-operation	18.38	22.29	82.46
13	0435-Other Agricultural Programmes	11.45	11.61	98.62
14	0515-Other Rural Development Programmes	1.94	2.43	79.84
15	0801- Power	17.78	17.78	100.00
16	0851-Village and Small Industries	0.77	0.77	100.00
17	0852-Industries	0.68	0.68	100.00
18	1452-Tourism	2.61	2.61	100.00
19	1475-Other General Economic Services	328.81	359.78	91.39
	Total	**1594.20**	**1,923.89**	

Appendix 4.7

(Refer paragraph 4.7; page 122)

Irregularities in provision inappropriate Minor Head

(₹ in crore)

S. No.	Budget head	Budget Provision under the head	More appropriate Minor Head under the same Major Head
1.	3054- Roads and Bridges 04-District and Other Roads **800-Other expenditure** 01-Maintenance and Restoration of Districts Roads 01-District Roads	68.52	Under 3054-04 **105- Maintenance and Repairs**
2.	3054- Roads and Bridges 04-District and Other Roads **800-Other expenditure** 02-Rural Roads 01-Repairs of Rural Roads	330.01	Under 3054-04 **105- Maintenance and Repairs**
3.	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services **800-Other Expenditure** 02-NABARD Loan based schemes 01-Construction of Health Sub-centres 17-Major Construction Works	7.02	Under 4210-02 **101-Health Sub-Centres**
4.	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services **800-Other Expenditure** 02-NABARD Loan based schemes 02-Construction of Primary Health Centres 17-Major Construction Works	27.78	Under 4210-02 **103-Primary Health Centres**
5.	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services **800-Other Expenditure** 02- NABARD Loan based schemes 03-Construction of Community Health Centres 17-Major Construction Work	30.08	Under 4210-02 **104-Community Health Centre**
6.	4217-Capital Outlay on Urban Development 03-Intgrated Development of Small and Medium Towns **800-Other Expenditure** 01- Assistance to Local bodies etc. 02-Shahari Jansahabhagita Yojana 17-Major Construction Work	3.44	Under 4217-03 **051-Construction**
7.	4217-Capital Outlay on Urban Development 03-Intgrated Development of Small and Medium Towns **800-Other Expenditure** 02-Urban Roads and Drains etc. (ROB) 07-For various Urban bodies 17-Major Construction Work	3.44	Under 4217-03 **051-Construction**
8.	4217-Capital Outlay on Urban Development 03-Intgrated Development of Small and Medium Towns **800-Other Expenditure** 06-Atal modernisation and Sahari Parivartan Mission 01-Through Local Self Government 17-Major Construction Work	67.04	Under 4217-03 **051-Construction**
9.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward Classes **800-Other Expenditure** 01-Devnarayan Yojna (through the Social Justice and Empowerment Department) 01-Construction of New Hostel Buildings 17-Major Construction Work	₹1000	Under 4225-03 **277-Education**
10.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward Classes **800-Other Expenditure** 01- Devnarayan Yojana (through the Social Justice and Empowerment Department) 02-Construction of Devnarayan Hostel Building under Adarsh Hostel Schemes	2.00	Under 4225-03 **277-Education**

S. No.	Budget head	Budget Provision under the head	More appropriate Minor Head under the same Major Head
	17-Major Construction Works		
11.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward Classes **800-Other Expenditure** 01- Devnarayan Yojana (through the Social Justic and Empowerment Department) 03-Construction of Devnarayan Residential School 17-Major Construction Work	45.00	Under 4225-03 **277-Education**
12.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 04-Welfare of Minorities **800-Other Expenditure** 01-Through the Directorate Minorities Affairs 01-Construction of Hostel Building 17-Major Construction Work	5.00	Under 4225-04 **277-Education**
13.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 04-Welfare of Minorities **800-Other Expenditure** 01- Through the Directorate Minorities Affairs 04-Construction of Residential School Building for minority students. 17-Major Construction Work	10.00	Under 4225-04 **277-Education**
14.	4235-Capital Outlay on Social Security and Welfare 02-Social Welfare **800-Other Expenditure** 04-Construction of Old Age Home 17-Major Construction Work	55.00	Under 4235-02 **104-Welfare of aged, infirm and destitute**
15.	4235-Capital Outlay on Social Security and Welfare 02-Social Welfare **800-Other Expenditure** 10- Scheme for persons under Handicapped Act 01-Construction of Ramp and Lift etc. 16-Minor Construction Work 17-Major Construction Work	2.00	Under 4235-02 **101-Welfare of handicapped**
16.	4235-Capital Outlay on Social Security and Welfare 02-Social Welfare **800-Other Expenditure** 11-Scheme for children of cattle keeper/herdsmen. 01-Residential School Building 17-Major Construction work	₹1000	Under 4235-02 **102-Child Welfare**
17.	4235-Capital Outlay on Social Security and Welfare 02-Social Welfare **800-Other Expenditure** 02-Construction of Residential School Building for children of Rebari and Other Migratory Communities 90-Construction work	1.21	Under 4235-02 **102-Child Welfare**
18.	4406-Capital Outlay on Forestry and Wild Life 01-Forestry **800-Other Expenditure** 02-For various schemes of forest/CAMPA 17-Construction Works	₹1000	Under 4406-01 **101-Forest Conservation, Development and Regeneration**
19.	4406-Capital Outlay on Forestry and Wild Life 01-Forestry **800-Other Expenditure** 03- Preparation of long plant 01-Development works 63-Plantation	1.30	Under 4406-01 **101-Forest Conservation, Development and Regeneration**
20.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads **800-Other Expenditure** 02- Other Road Construction Programme 01- Rural Roads 74-Expentiure on Roads and Bridges	103.04	Under 5054-04 **337-Road Works**
21.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads **800-Other Expenditure** 02- Other Road Construction Programme 06-Urban Roads 74- Expenditure on Roads and Bridges	34.35	Under 5054-04 **337-Road Works**

S. No.	Budget head	Budget Provision under the head	More appropriate Minor Head under the same Major Head
22.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads **800-Other Expenditure** 11-Road of RIDF financed by NABARD 20-NABARD RIDF XXIV (Road Up-gradation Project) 74- Expenditure on Roads and Bridges	6.96	Under 5054-04 **337-Road Works**
23.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads **800-Other Expenditure** 14-Road Financed from State Road Development Fund 90-Construction Work 74- Expenditure on Roads and Bridges	223.24	Under 5054-04 **337-Road Works**
	Total	**1,026.43**	

Appendix 4.8

(Refer paragraph 4.12; page 126)

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	29	156.25	30	1,141.47	59	1,297.72
2	Education	76	123.73	61	5,293.07	137	5,416.80
3	Medical	19	282.25	40	512.55	59	794.80
4	Public Works	3	1.41	16	462.33	19	463.74
5	Water resources/Irrigation	2	0.62	2	33.95	4	34.57
6	Ground water	4	6.21	1	1.58	5	7.79
8	IGNP	6	12.56	5	69.73	11	82.29
9	Forest	3	26.42	2	77.32	5	103.74
10	PHED	185	193.21	16	80.42	201	273.63
11	Justice	4	0.63	10	118.92	14	119.55
12	Police	15	16.92	5	27.36	20	44.28
13	Women & Child Development	0	0	3	6.05	3	6.05
14	Department of Local Self Government Rajasthan	2	4.61	7	382.31	9	386.92
15	Rural Development & Panchayati Raj Department	67	1,144.37	57	1309.03	124	2,453.40
16	Miscellaneous	26	121.48	36	993.92	62	1,115.40
	Total	**441**	**2,090.67**	**291**	**10,510.01**	**732**	**12,600.68**

Appendix – 5.1

(Refer paragraph 5.4; page 134 and paragraph 5.14.2.2; page 152)

Statement showing list of Public Sector Undertakings (PSUs) of Rajasthan under audit jurisdiction of CAG and status of their annual accounts as on 30 September 2023

S. No.	Name of the PSUs	Month & Year of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
1	2	3	4	5	6
A	**Energy and Power Sector**				
	Government Companies				
1	Ajmer Vidyut Vitran Nigam Limited	Jun-00	2022-23	Nil	0
2	Jaipur Vidyut Vitran Nigam Limited	Jun-00	2022-23	Nil	0
3	Jodhpur Vidyut Vitran Nigam Limited	Jun-00	2022-23	Nil	0
4	Rajasthan Rajya Vidyut Utpadan Nigam Limited	Jun-00	2022-23	Nil	0
5	Rajasthan Rajya Vidyut Prasaran Nigam Limited	Jul-00	2022-23	Nil	0
6	Rajasthan Urja Vikas Nigam Limited	Dec-15	2022-23	Nil	0
7	Rajasthan Renewable Energy Corporation Limited	Apr-95	2021-22	2022-23	1
8	Chhabra Power Limited (Subsidiary of S. No. 4)	Nov-06	2022-23	Nil	0
9	Dholpur Gas Power Limited (Subsidiary of S. No. 4)	Nov-06	2022-23	Nil	0
10	Giral Lignite Power Limited (Subsidiary of S. No. 4)	Nov-06	2022-23	Nil	0
11	Banswara Thermal Power Company Limited (Subsidiary of S. No. 5)	Aug-08	2022-23	Nil	0
12	Barmer Thermal Power Company Limited (Subsidiary of Sl. No. 5)	Jul-10	2022-23	Nil	0
13	Rajasthan Solarpark Development Company Limited (Subsidiary of S. No. 7)	Nov-11	2021-22	2022-23	1
14	Rajasthan State Petroleum Corporation Limited (Subsidiary of S. No. 18)	Jul-08	2020-21	2021-22 to 2022-23	2
15	Rajasthan State Gas Limited (Joint venture of S. No. 14)	Sep-13	2022-23	Nil	0
16	Sangod Transmission Services Limited (Subsidiary of S. No. 5)	Feb-21	2022-23	Nil	0
B	**Industries and Commerce Sector**				
	Government Companies				
17	Rajasthan State Industrial Development and Investment Corporation Limited	Mar-69	2022-23	Nil	0
18	Rajasthan State Mines and Minerals Limited	May-47	2020-21	2021-22 to 2022-23	2
19	Rajasthan Small Industries Corporation Limited	Jun-61	2021-22	2022-23	1
20	Rajasthan State Handloom Development Corporation Limited	Mar-84	2020-21	2021-22 to 2022-23	2
21	Barmer Lignite Mining Company Limited (Subsidiary Joint Company of S. No. 18)	Jan-07	2021-22	2022-23	1
22	Rajasthan Industrial Corridors Development Corporation Limited	Mar-22	2022-23	Nil	0
	Statutory Corporations				
23	Rajasthan Financial Corporation	Jan-55	2022-23	Nil	0
C	**Finance Sector (Including Excise and Liquor)**				
	Government Companies				

S. No.	Name of the PSUs	Month & Year of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
1	2	3	4	5	6
24	Rajasthan State Power Finance and Financial Services Corporation Limited	Dec-12	2022-23	Nil	0
25	Rajasthan Financial Services Delivery Limited	Feb-22	2022-23	Nil	0
26	Rajasthan State Beverages Corporation Limited	Feb-05	2021-22	2022-23	1
27	Rajasthan State Ganganagar Sugar Mills Limited	Jul-56	2021-22	2022-23	1
D	**Agriculture, Food and Allied Industries Sector**				
	Government Companies				
28	Rajasthan State Seeds Corporation Limited	Mar-78	2021-22	2022-23	1
29	Rajasthan State Food & Civil Supplies Corporation Limited	Dec-10	2016-17	2017-18 to 2022-23	6
	Inactive Government Companies				
30	Rajasthan State Agro Industries Corporation Limited	Aug-69	2014-15	2015-16 to 2022-23	8
	Statutory Corporations				
31	Rajasthan State Warehousing Corporation	Dec-57	2021-22	2022-23	1
E	**Culture and Tourism Sector**				
	Government Companies				
32	Rajasthan State Hotels Corporation Limited	Jun-65	2016-17	2017-18 to 2022-23	6
33	Rajasthan Tourism Development Corporation Limited	Nov-78	2018-19	2019-20 to 2022-23	4
F	**Transport Sector**				
	Inactive Government Companies				
34	Rajasthan Civil Aviation Corporation Limited	Dec-06	2021-22	2022-23	1
	Statutory Corporations				
35	Rajasthan State Road Transport Corporation	Oct-64	2020-21	2021-22 to 2022-23	2
G	**Urban Development Sector**				
	Government Companies				
36	Jaipur Metro Rail Corporation Limited	Jan-10	2022-23	Nil	0
37	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	Dec-04	2022-23	Nil	0
H	**Other Sectors**				
	Government Companies				
38	Rajasthan Police Infrastructure Development Corporation Limited	Jun-13	2021-22	2022-23	1
39	Rajasthan State Road Development and Construction Corporation Limited	Feb-79	2021-22	2022-23	1
40	Raj COMP Info Services Limited	Oct-10	2021-22	2022-23	1
41	Rajasthan Ex-Servicemen Corporation Limited	Mar-12	2022-23	Nil	0
42	Rajasthan Medical Services Corporation Limited	May-11	2021-22	2022-23	1
43	Rajasthan Skill and Livelihoods Development Corporation	Aug-10	2021-22	2022-23	1
44	Rajasthan State Forest Development Corporation Limited	Dec-20	First Financial Statement not received	2020-21 to 2022-23	3
45	Eastern Rajasthan Canal Project Corporation Limited	Aug-22	First Financial Statement not received	2022-23	1
	Inactive Government Companies				
46	Rajasthan Jal Vikas Nigam Limited	Jan-84	2021-22	2022-23	1

S. No.	Name of the PSUs	Month & Year of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
1	2	3	4	5	6
I	**Government Controlled other Companies**				
47	Ajmer Smart City Limited	Nov-16	First Financial Statement not received	2019-20 to 2022-23	4
48	Jaipur Smart City Limited	Mar-16	2020-21	2021-22 to 2022-23	2
49	Kota Smart City Limited	Nov-16	2020-21	2021-22 to 2022-23	2
50	Udaipur Smart City Limited	Mar-16	2021-22	2022-23	1
51	Kota Bus Services Limited	Apr-15	First Financial Statement not received	2021-22 to 2022-23	2
	Total				**62**

Appendix – 5.2

(Refer paragraph 5.4; page 134 and paragraph 5.5.1; page 136)

Summarised financial position and working results of PSUs as per latest finalized accounts as of 30 September 2023

(₹ in crore)

S. No	Type and name of PSUs	Period of latest finalized accounts	Year in which accounts were finalised	Net Profit/ Loss(-) before Interest & Tax	Net Profit/ Loss(-)	Turnover	Paid-up Capital	Capital Employed	Net Worth	Accumulated Profit/ Loss(-)
A	**Energy and Power Sector**									
	Government Companies									
1	Ajmer Vidyut Vitran Nigam Limited	2022-23	2023	-243.30	-2536.55	19222.42	11000.13	98.01	-19033.64	-30033.77
2	Jaipur Vidyut Vitran Nigam Limited	2022-23	2023	-732.67	-3698.56	23774.80	12036.35	3898.12	-20759.11	-32795.46
3	Jodhpur Vidyut Vitran Nigam Limited	2022-23	2023	-2947.98	-5866.02	18634.56	10992.72	-3836.03	-27835.24	-38827.96
4	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2022-23	2023	-1552.24	-6277.59	18368.68	10631.74	29813.67	-3427.21	-14048.05
5	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2022-23	2023	1099.49	34.16	3643.25	4846.87	14057.23	3374.14	-1472.73
6	Rajasthan Renewable Energy Corporation Limited	2021-22	2023	36.53	26.83	107.30	12.94	253.01	253.01	240.07
7	Rajasthan Solarpark Development Company Limited	2021-22	2023	29.64	20.57	24.83	0.05	62.98	62.98	62.93
8	Chhabra Power Limited (Subsdiary Sl. No. (4))	2022-23	2023	0.00*	0.00	0.00	0.05	-0.01	-0.01	-0.06
9	Dholpur Gas Power Limited (Subsdiary Sl. No. (4))	2022-23	2023	0.00*	0.00	0.00	0.05	-0.01	-0.01	-0.06
10	Rajasthan Urja Vikas Nigam	2022-23	2023	0.01	0.00	34.26	50.00	50.00	50.00	0.00
11	Banswara Thermal Power Company Limited (Subsdiary Sl. No. (5))	2022-23	2023	-0.06	-0.29	0.00	0.05	-11.79	-11.79	-11.84
12	Sangod Transmission Services Limited (Subsdiary Sl. No. (5))	2022-23	2023	-0.10	-0.32	0.00	0.05	-0.29	-0.29	-0.34
13	Barmer Thermal Power Company Limited (Subsdiary Sl. No. (5))	2022-23	2023	-0.01	-1.83	0.00	0.05	-24.01	-24.01	-24.06
14	Giral Lignite Power Limited (Subsdiary Sl. No. (5))	2022-23	2023	-92.56	-377.42	0.00	370.05	-2164.66	-2230.11	-2600.16
15	Rajasthan State Petroleum Corporation Limited(Subsdiary Sl. No. 21)	2020-21	2023	0.01	0.01	0.00	67.08	65.42	65.42	-1.66
16	Rajasthan State Gas Limited (Joint Venture of Sl. No. 15)	2022-23	2023	12.58	8.83	85.91	130.00	165.93	165.93	35.93
	Total A			**-4390.66**	**-18668.18**	**83896.01**	**50138.18**	**42427.57**	**-69349.94**	**-119477.22**
B	**Industries and Commerce Sector**									
	Government Companies									
17	Rajasthan Small Industries Corporation Limited	2021-22	2022-23	5.56	5.27	56.90	6.96	-4.28	-12.77	-19.73
18	Rajasthan State Handloom Development Corporation Limited	2020-21	2022-23	-2.68	-2.71	6.83	46.06	-2.13	-8.17	-54.23
19	Barmer Lignite Mining Company Limited (Subsdiary Joint Company of Sl. No. 21)	2021-22	2022-23	214.24	14.61	1139.03	20.00	1494.53	75.63	55.63
20	Rajasthan Industrial Development & Investment Corporation Limited	2022-23	2023	1017.85	752.06	1759.36	210.19	3949.99	3949.99	3739.80
21	Rajasthan State Mines & Minerals Limited	2020-21	2022-23	39.41	24.09	840.50	77.55	2369.97	2369.97	2292.42
22	Rajasthan Industries Corridors Corporation Limited	2022-23	2023	0.33	0.25	0.00	10.00	10.25	10.25	0.25
	Statuary Corporations									
23	Rajasthan Financial Corporation	2022-23	2023	50.34	24.86	78.86	160.73	105.49	79.42	-81.31
	Total B			**1325.05**	**818.43**	**3881.48**	**531.49**	**7923.82**	**6464.32**	**5932.83**
C	**Finance Sector (Including Excise and Liquor)**									

S. No	Type and name of PSUs	Period of latest finalized accounts	Year in which accounts were finalised	Net Profit/ Loss(-) before Interest & Tax	Net Profit/ Loss(-)	Turnover	Paid-up Capital	Capital Employed	Net Worth	Accumulated Profit/ Loss(-)
	Government Companies									
24	Rajasthan State Power Finance and Financial Services Corporation Limited	2022-23	2023	53.63	1.07	57.92	440.00	1212.23	462.23	22.23
25	Rajasthan Financial Services Delivery Limited	2022-23	2023	-0.06	-0.05	0.08	5.00	4.95	4.95	-0.05
26	Rajasthan State Beverages Corporation Limited	2021-22	2022-23	45.02	31.38	7493.60	2.00	136.30	136.30	134.30
27	Rajasthan State Ganganagar Sugar Mills Limited	2021-22	2022-23	48.15	27.48	3172.35	180.39	486.37	486.21	305.82
	Total C			**146.74**	**59.88**	**10723.95**	**627.39**	**1839.85**	**1089.69**	**462.30**
D	**Agriculture, Food and Allied Industries Sector**									
28	Rajasthan State Seeds Corporation Limited	2021-22	2022-23	28.14	17.79	275.28	7.59	165.38	165.38	157.79
29	Rajasthan State Food & Civil Supplies Corporation Limited	2016-17	2019-20	6.87	3.51	475.17	50.00	96.51	86.73	36.73
	Inactive Government Companies									
30	Rajasthan State Agro Industries Corporation Limited	2014-15	2017-18	-0.14	-1.46	0.00	6.01	-2.21	-48.82	-54.83
	Statuary Corporations									
31	Rajasthan State Warehousing Corporation	2021-22	2022-23	34.35	19.14	108.88	7.85	728.38	408.10	400.24
	Total D			**69.22**	**38.98**	**859.33**	**71.45**	**988.06**	**611.38**	**539.93**
E	**Culture and Tourism Sector**									
32	Rajasthan State Hotels Corporation Limited	2016-17	2023	-0.98	-1.03	2.09	2.16	-5.59	-7.59	-9.74
33	Rajasthan Tourism Development Corporation Limited	2018-19	2022-23	-8.20	-8.97	60.03	21.95	-119.54	-128.74	-150.69
	Total E			**-9.18**	**-10.00**	**62.12**	**24.11**	**-125.13**	**-136.33**	**-160.43**
F	**Transport Sector**									
	Inactive Government Companies									
34	Rajasthan Civil Aviation Corporation Limited	2021-22	2022-23	0.03	0.03	0.00	4.49	-1.75	-1.75	-6.24
	Statuary Corporations									
35	Rajasthan State Road Transport Corporation	2020-21	2022-23	46.73	-40.96	865.48	638.96	-3115.93	-4588.81	-5227.77
	Total F			**46.76**	**-40.93**	**865.48**	**643.45**	**-3117.68**	**-4590.56**	**-5234.01**
G	**Urban Development Sector**									
	Government Companies									
36	Jaipur Metro Rail Corporation Limited	2022-23	2023	176.77	143.30	25.45	2135.10	2263.20	1790.90	-344.20
37	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2022-23	2023	2.04	1.12	104.44	324.96	1450.62	346.09	21.13
	Total G			**178.81**	**144.42**	**129.89**	**2460.06**	**3713.82**	**2136.99**	**-323.07**
H	**Other Sectors**									
	Government Companies									
38	Rajasthan Police Infrastructure Development Corporation Limited	2021-22	2022-23	3.28	2.28	4.89	1.00	8.65	8.65	7.65
39	Rajasthan State Road Development and Construction Corporation Limited	2021-22	2022-23	242.82	4.32	1122.07	100.00	3257.86	250.90	150.90
40	Raj COMP Info Services Limited	2021-22	2022-23	38.64	28.08	195.77	5.00	137.03	137.03	132.03
41	Rajasthan Ex-Servicemen Corporation Limited	2022-23	2023	8.53	8.49	229.24	5.00	45.16	45.16	40.16
42	Rajasthan Medical Services Corporation Limited	2021-22	2022-23	58.64	45.29	1460.66	5.00	107.73	106.37	101.37
43	Rajasthan Skill and Livelihoods Development Corporation	2021-22	2022-23	2.28	2.28	38.74	0.05	-13.00	-13.00	-13.05
	Inactive Government Companies									
44	Rajasthan Jal Vikas Nigam Limited	2021-22	2023	-0.04	-0.04	0.00	1.27	-0.20	-0.20	-1.47

S. No	Type and name of PSUs	Period of latest finalized accounts	Year in which accounts were finalised	Net Profit/ Loss(-) before Interest & Tax	Net Profit/ Loss(-)	Turnover	Paid-up Capital	Capital Employed	Net Worth	Accumulated Profit/ Loss(-)
	Total H			**354.15**	**90.70**	**3051.37**	**117.32**	**3543.23**	**534.91**	**417.59**
	Grand Total (3 inactive Government Companies)			**-0.15**	**-1.47**	**0.00**	**11.77**	**-4.16**	**-50.77**	**-62.54**
	Grand Total (3 Statuary Corporations)			**131.42**	**3.04**	**1053.22**	**807.54**	**-2119.44**	**-3938.67**	**-4746.22**
	Grand Total (44 Government Companies)			**-2279.11**	**-17566.70**	**103469.63**	**54613.45**	**57193.54**	**-63239.53**	**-117842.08**
I	**Government Controlled other Companies**									
45	Jaipur Smart City Limited	2020-21	2022-23	0.31	1.05	0.00	200.00	202.34	202.34	2.34
46	Kota Smart City Limited	2020-21	2022-23	-0.07	-0.06	0.00	200.00	208.17	208.17	8.17
47	Udaipur Smart City Limited	2021-22	2022-23	0.00	-0.05	0.00	200.00	200.01	200.01	0.01
	Total I			**0.24**	**0.94**	**0.00**	**600.00**	**610.52**	**610.52**	**10.52**
	Grand Total (A to I) (47 PSUs)			**-2278.87**	**-17565.76**	**103469.63**	**55213.45**	**57804.06**	**-62629.01**	**-117831.56**

* Only ₹ 37,500

Appendix – 5.3

(Refer paragraph 5.10.2; page 143)

Statement showing list of PSUs having negative Net Worth as on 31 March 2023

(₹ in crore)

S. No.	Type and name of PSUs	Period of latest finalized accounts	Paid-up Capital	Net Profit/ Loss(-) after Interest, Tax and Dividend	Accumulated Profit/ Losses(-)	Net Worth	State Government Equity as on 31st March 2023	State Government Loans as on 31st March 2023	Net Profit/ Loss(-) before Interest & Tax
1	Jodhpur Vidyut Vitran Nigam Limited	2022-23	10992.72	-5866.02	-38827.96	-27,835.24	10992.72	-	-2947.98
2	Jaipur Vidyut Vitran Nigam Limited	2022-23	12036.35	-3698.56	-32795.46	-20759.11	12036.35	-	-732.67
3	Ajmer Vidyut Vitran Nigam Limited	2022-23	11000.13	-2536.55	-30033.77	-19033.64	11000.13	-	-243.3
4	Rajasthan State Road Transport Corporation	2020-21	638.96	-40.96	-5227.77	-4588.81	612.13	-	46.73
5	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2022-23	10631.74	-6277.59	-14048.05	-3427.21	10631.74	-	-1552.24
6	Giral Lignite Power Limited	2022-23	370.05	-377.42	-2600.16	-2230.11	0	-	-92.56
7	Rajasthan Tourism Development Corporation Limited	2018-19	21.95	-8.97	-150.69	-128.74	21.95	-	-8.2
8	Rajasthan State Agro Industries Corporation Limited	2014-15	6.01	-1.46	-54.83	-48.82	6.01	-	-0.14
9	Barmer Thermal Power Company Limited	2022-23	0.05	-1.83	-24.06	-24.01	0	-	-0.01
10	Rajasthan Skill and Livelihoods Development Corporation	2021-22	0.05	2.28	-13.05	-13	0	-	2.28
11	Rajasthan Small Industries Corporation Limited	2021-22	6.96	5.27	-19.73	-12.77	6.64	-	5.56
12	Banswara Thermal Power Company Limited	2022-23	0.05	-0.29	-11.84	-11.79	0	-	-0.06
13	Rajasthan State Hotels Corporation Limited	2016-17	2.16	-1.03	-9.75	-7.59	0	-	-0.98
14	Rajasthan State Handloom Development Corporation Limited	2020-21	46.06	-2.71	-54.23	-8.17	45.51	-	-2.68
15	Rajasthan Civil Aviation Corporation Limited	2021-22	4.49	0.03	-6.24	-1.75	4.49	-	0.03
16	Sangod Transmission Services Limited	2022-23	0.05	-0.32	-0.34	-0.29	0	-	-0.1
17	Dholpur Gas Power Limited	2022-23	0.05	0	-0.06	-0.01	0	-	0
18	Rajasthan Jal Vikas Nigam limited	2021-22	1.27	-0.04	-1.47	-0.2	1.27	-	-0.04
19	Chhabra Power Limited	2022-23	0.05	0	-0.06	-0.01	0.05	-	0
	Total		**45759.15**	**-18806.17**	**-123879.52**	**-78131.27**	**45358.99**	-	**-5526.36**

Appendix – 5.4

(Refer paragraph 5.13.1; page 147)

Details of Return on Capital Employed (ROCE) of State PSUs for the three years ended 31 March 2023

S.No.	Name of PSU	2020-21			2021-22			2022-23		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE *(per cent)*	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE *(per cent)*	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE *(per cent)*
A. Government Companies and Statutory Corporations										
1	Ajmer Vidyut Vitran Nigam Limited	2,441.27	-2,545.41	-	3,044.25	1,384.10	219.94	-243.3	98.01	-
2	Jaipur Vidyut Vitran Nigam Limited	2,549.25	-1,973.26	-	3,760.40	3,098.78	121.35	-732.67	3898.12	34.66
3	Jodhpur Vidyut Vitran Nigam Limited	1,513.59	-4,640.79	-	2,024.40	-1,502.17	-	-2947.98	-3836.03	-
4	Rajasthan Rajya Vidyut Utpadan Nigam Limited	3,410.18	46,941.71	7.26	2,945.34	41,276.11	7.14	-1552.24	29813.67	-
5	Rajasthan Rajya Vidyut Prasaran Nigam Limited	1,281.77	15,481.59	8.28	998.76	14,827.14	6.74	1099.49	14057.23	7.82
6	Rajasthan Renewable Energy Corporation Limited	27.57	227.47	12.12	36.53	253.01	14.44	36.53	253.01	14.44
7	Rajasthan Solarpark Development Company Limited	17.58	42.42	41.44	29.64	62.98	47.06	29.64	62.98	47.06
8	Chhabra Power Limited	0	0	-	0	0	--	0	-0.01	-
9	Dholpur Gas Power Limited	0	0	-	0	0	--	0	-0.01	-
10	Rajasthan Urja Vikas Nigam Limited	0.08	50	0.16	2.89	50	5.78	0.01	50	0.02
11	Banswara Thermal Power Company Limited	-0.06	-10.16	-	-1.11	-11.5	--	-0.06	-11.79	-
12	Sangod Transmission Service Limited	-	-	-	-0.02	0.03	66.67	-0.1	-0.29	-
13	Barmer Thermal Power Company Limited	-0.01	-20.4	-	-0.01	-22.18	--	-0.01	-24.01	-
14	Giral Lignite Power Limited	-94.21	-1337.28	-	-92.44	-1735.38	--	-92.56	-2164.66	-
15	Rajasthan State Petroleum Corporation Ltd.	0.02	65.41	0.03	0.02	65.41	0.03	0.01	65.42	0.02
16	Rajasthan State Gas Limited	15.74	152.26	10.34	15.74	152.26	10.34	12.58	165.93	7.58
17	Rajasthan Small Industries Corporation Limited	0.44	-9.83	-	0.44	-9.83	-	5.56	-4.28	-
18	Rajasthan State Handloom Development Corporation Limited	-0.63	-0.95	-	-0.98	-1.65	-	-2.68	-2.13	-
19	Barmer Lignite Mining Company Limited	207.3	1617.1	12.82	214.24	1494.53	14.33	214.24	1494.53	14.33
20	Rajasthan State Industrial Development and Investment Corporation Limited	725.24	2646.26	27.41	791.99	3223.41	24.57	1017.85	3949.99	25.77
21	Rajasthan State Mines and Minerals Limited	177.25	2354.68	7.53	177.25	2354.68	7.53	39.41	2369.97	1.66
22	Rajasthan Financial Corporations	35.02	196.96	17.78	38.76	120.53	32.16	50.34	105.49	47.72
23	Rajasthan State Power Finance and Financial Services Corporation Limited	3.07	108.65	2.83	12.96	661.37	1.96	53.63	1212.23	4.42
24	Rajasthan State Beverages Corporation Limited	44.61	105.13	42.43	45.02	136.3	33.03	45.02	136.3	33.03
25	Rajasthan State Ganganagar Sugar Mills Limited	87.35	408.36	21.39	74.3	458.89	16.19	48.15	486.37	9.9
26	Rajasthan State Seeds Corporation Limited	19.28	148.31	13	19.28	148.31	13	28.13	165.38	17.01
27	Rajasthan State Food & Civil Supplies Corporation Limited	6.87	96.51	7.12	6.87	96.51	7.12	6.87	96.51	7.12
28	Rajasthan State Agro Industries Corporation Limited	-0.14	-2.21		-0.14	-2.21	--	-0.14	-2.21	-
29	Rajasthan State Warehousing Corporation	116.84	632.71	18.47	34.35	728.38	4.72	34.35	728.38	4.72
30	Rajasthan State Hotels Corporation Limited	-0.06	-2.55		-0.06	-2.55	--	-0.98	-5.59	-
31	Rajasthan Tourism Development Corporation Limited	-6.72	-118.86		10.54	-96.77	--	-8.2	-119.54	-

S.No.	Name of PSU	2020-21			2021-22			2022-23		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE *(per cent)*	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE *(per cent)*	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE *(per cent)*
32	Rajasthan Civil Aviation Corporation Limited	0.04	-1.82		0.04	-1.78	--	0.03	-1.75	-
33	Rajasthan State Road Transport Corporation	-72.75	-3,091.22		44.97	-3,118.20	--	46.73	-3115.93	-
34	Jaipur Metro Rail Corporation Limited	-20.79	2,046.81	-1.02	-39.87	1,967.81	-2.03	176.77	2263.2	7.81
35	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	4.9	1,425.07	0.34	0.3	1,717.08	0.02	2.04	1450.62	0.14
36	Rajasthan Police Infrastructure Development Corporation Limited	2.6	6.47	40.19	2.6	6.47	40.19	3.28	8.65	37.92
37	Rajasthan State Road Development and Construction Corporation Limited	263.65	2,976.53	8.86	263.65	2,976.53	8.86	242.82	3257.86	7.45
38	Raj COMP Info Services Limited	40.2	95.95	41.9	19.58	110.86	17.66	38.64	137.03	28.2
39	Rajasthan Ex-Servicemen Corporation Limited	6.14	31.26	19.64	5.47	36.67	14.92	8.53	45.16	18.89
40	Rajasthan Medical Services Corporation Limited	12.99	63	20.62	21.79	67.4	32.33	58.64	107.73	54.43
41	Rajasthan Skill and Livelihoods Development Corporation	1.54	-13		1.54	-13	--	2.28	-13	-
42	Rajasthan Industrial Corridors Development Corporation Limited	--	--	--	--	--	--	0.33	10.25	3.22
43	Rajasthan Financial Services Divilery Limited	--	--	--	--	--	--	-0.06	4.95	-
44	Rajasthan Jal Vikas Nigam Limited	0.04	-0.89	--	0.04	-0.89	--	-0.04	-0.2	-
	Total A	**12,817.05**	**64,151.99**	**19.98**	**14,509.32**	**70,957.44**	**20.45**	**-2,279.11**	**57193.54**	**-3.98**
B. Government controlled other companies										
45	Ajmer Smart City Ltd	0	8.65	--	0	8.65	--	0	0	-
46	Jaipur Smart City Ltd	0.54	204.45	0.26	0.54	204.45	0.26	0.31	202.34	0.15
47	Kota Smart City Ltd.	0	208.23	--	-0.07	208.17	-0.03	-0.07	208.17	-
48	Udaipur Smart City Ltd	0	199.88	--	0	199.86	--	0	200.01	0
	Total B	**0.54**	**621.21**	**0.09**	**0.47**	**621.13**	**0.08**	**0.24**	**610.52**	**0.04**
	Grand Total	**12,817.59**	**64,773.20**	**19.79**	**14,509.79**	**71,578.57**	**20.27**	**-2,278.87**	**57804.06**	**-3.94**

Appendix – 5.5

(Refer paragraph 5.13.2; page 148)

Statement showing Return on Equity of Government Companies and Statutory Corporations wherein State Government has direct Equity investment for the three years ended 31 March 2023

S. No.	Type and name of PSUs	2020-21			2021-22			2022-23		
		Net Profit/ Loss after tax (₹ in crore)	Net Worth (₹ in crore)	ROE *(per cent)*	Net Profit/ Loss after tax (₹in crore)	Net Worth (₹ in crore)	ROE *(per cent)*	Net Profit/ Loss after tax (₹ in crore)	Net Worth (₹ in crore)	ROE *(per cent)*
1	Ajmer Vidyut Vitran Nigam Limited	175.73	-17,482.87	–	557.55	-16,629.25	--	-2536.55	-19033.64	--
2	Jaipur Vidyut Vitran Nigam Limited	-660.75	-18,119.18	–	436.2	-17,323.05	--	-3698.55	-20759.11	--
3	Jodhpur Vidyut Vitran Nigam Limited	-1,731.68	-20,859.63	–	-1,465.34	-22,105.60	--	-5866.02	-27835.24	--
4	Rajasthan Rajya Vidyut Utpadan Nigam Limited	-1,031.23	5,072.00	-20.33	-1,993.22	2,843.31	-70.1	-6277.59	-3427.21	--
5	Rajasthan Rajya Vidyut Prasaran Nigam Limited	105.39	3,366.68	3.13	-188.27	3,155.99	-5.97	34.16	3374.14	1.01
6	Rajasthan Renewable Energy Corporation Limited	20.22	227.47	8.89	26.83	253.01	10.6	26.83	253.01	10.6
7	Rajasthan Urja Vikas Nigam Limited	0	50	0	0	50	0	0	50	0
8	Rajasthan Small Industries Corporation Limited	0.12	-18.04	–	0.12	-18.04	--	5.27	-12.77	--
9	Rajasthan State Handloom Development Corporation Limited	-0.64	-4.47	–	-0.99	-5.46	--	-2.71	-8.17	--
10	Rajasthan State Industrial Development and Investment Corporation Limited	530.91	2,646.26	20.06	602.26	3,223.41	18.68	752.06	3949.99	20.05
11	Rajasthan State Mines and Minerals Limited	137.35	2,354.68	5.83	137.35	2,354.68	5.83	24.09	2369.97	1.02
12	Rajasthan Financial Corporations	-0.12	45.93	-0.26	11.14	54.56	20.42	24.86	79.42	31.30
13	Rajasthan State Power Finance and Financial Services Corporation Limited	2.18	108.65	2.01	3.4	161.37	2.11	1.07	462.23	0.23
14	Rajasthan State Beverages Corporation Limited	30.85	105.13	29.34	31.38	136.3	23.02	31.38	136.3	23.02
15	Rajasthan State Ganganagar Sugar Mills Limited	57.11	408.05	14	50.67	458.73	11.05	27.48	486.21	5.65
16	Rajasthan State Seeds Corporation Limited	10.25	148.31	6.91	10.25	148.31	6.91	17.79	165.37	10.76
17	Rajasthan State Food & Civil Supplies Corporation Limited	3.51	86.73	4.05	3.51	86.73	4.05	3.51	86.73	4.05
18	Rajasthan State Agro Industries Corporation Limited	-1.46	-48.82	–	-1.46	-48.82	--	-1.46	-48.82	--
19	Rajasthan State Warehousing Corporation	81.75	345.12	23.69	19.14	408.09	4.69	19.14	408.1	4.69
20	Rajasthan State Hotels Corporation Limited	-0.1	-6.55	–	-0.1	-6.55	--	-1.03	-7.59	--
21	Rajasthan Tourism Development Corporation Limited	-6.76	-129.86	–	10.09	-119.77	--	-8.97	-128.74	--
22	Rajasthan Civil Aviation Corporation Limited	0.04	-1.82	–	0.04	-1.78	--	0.03	-1.75	--
23	Rajasthan State Road Transport Corporation	-217.06	-4,547.84	–	-43.24	-4,591.08	--	-40.96	-4588.81	--
24	Jaipur Metro Rail Corporation Limited	-60.17	1,305.68	-4.61	-83.25	1,471.36	-5.66	143.3	1790.9	8
25	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	3.55	74.04	4.79	0.06	74.1	0.08	1.12	346.09	0.32
26	Rajasthan Police Infrastructure Development Corporation Limited	1.88	6.47	29.06	1.88	6.47	29.06	2.28	8.65	26.36

S. No.	Type and name of PSUs	2020-21			2021-22			2022-23		
		Net Profit/ Loss after tax (₹ in crore)	Net Worth (₹ in crore)	ROE *(per cent)*	Net Profit/ Loss after tax (₹in crore)	Net Worth (₹ in crore)	ROE *(per cent)*	Net Profit/ Loss after tax (₹ in crore)	Net Worth (₹ in crore)	ROE *(per cent)*
27	Rajasthan State Road Development and Construction Corporation Limited	3.6	246.58	1.46	3.6	246.58	1.46	4.32	250.9	1.72
28	Raj COMP Info Services Limited	26.24	95.95	27.35	15.39	110.86	13.88	28.08	137.03	20.49
29	Rajasthan Ex-Servicemen Corporation Limited	6.1	31.26	19.51	5.41	36.67	14.75	8.49	45.16	18.8
30	Rajasthan Medical Services Corporation Limited	7.36	51.73	14.23	9.36	61.09	15.32	45.29	106.37	42.58
31	Rajasthan Skill and Livelihoods Development Corporation	1.53	-13	--	1.53	-13	--	2.28	-13	--
32	Rajasthan Jal Vikas Nigam Limited	0.03	-0.89	--	0.03	-0.89	--	-0.04	-0.2	--
33	Rajasthan Financial Services Divilery Limited	--	--	--	--	--	--	-0.05	4.95	-
34	Rajasthan State Forest Development Corporation Limited	-	-	-	-	-	-	-	-	-
35	Eastern Rajasthan Canal Project Corporation Limited	-	-	-	-	-	-	-	-	-
	Total	**-2,504.27**	**-44,456.25**	**5.63**	**-1,838.68**	**-45,521.67**	**4.04**	**-17,231.10**	**-61,353.52**	**28.08**

Appendix–5.6

(Refer paragraph 5.13.3; page 150)

Statement showing year-wise details of the investment vis-à-vis present value of the investment infused by the State Government for the period 2000-01 to 2022-23

Assumptions for computing present value of the State Government investment

- **Interest free loans have been considered as investment infusion by the State Government as none of the interest free loans have been repaid by the power sector undertaking. Further, in those cases where interest free loans given to the power sector undertaking were converted into equity, the amount of loan converted into equity has been deducted from the amount of interest free loans and added to the equity of that year.**
- **The average rate of interest on government borrowings for the concerned financial year[7] was adopted as compounded rate for arriving at PV since they represent the cost incurred by the government towards investment of funds for the year and therefore considered as the minimum expected rate of return on investments made by the government.**

(₹ in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state government during the year	Interest free loans given by the state government during the year	Interest free loans converted during the year[8]	Total investment during the year	Average rate of interest on government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year[9]
i	ii	iii	iv	v	vi =iii+iv-v	vii	viii =ii+vi	ix=viii*{1+(vii/100)}	x={viii*vii/100}	xi
Upto 1999-2000	-	412.44	36.80	-	449.24	10.40	1,164.89	1,286.04	-	-
2000-01	1,286.04	383.14	-0.49	0.00	382.65	10.50	1,668.69	1,843.90	175.21	-57.52

7. The average rate of interest on government borrowings was adopted from the Reports of the C&AG of India on State Finances (Government of Rajasthan) for the concerned year wherein the average rate for interest paid=Interest Payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/ 2]*100.

8. Interest free loans of ₹ 1070 crore received between 2004-05 and 2009-10 converted into equity in 2011-12, ₹ 995 crore received in 2011-12 converted into equity in 2015-16 and ₹ 1000 crore received in 2012-13 was adjusted against dues of GoR during 2014-15 (₹ 729.40 crore) and 2015-16 (₹ 270.60 crore).

9. Total Earning for the year depicts total of net earnings (profit/loss) for the concerned year relating to the 32 SPSEs where funds were infused by State Government. However, two companies (RVUNL and RVPNL) and three State DISCOMs (JVVNL, AVVNL and JdVVNL) prepared their annual accounts on *No Profit No Loss* basis and showed the difference of income and expenditure as *Subvention receivable from the State Government against revenue gap* till they commenced preparation of their annual accounts on commercial accounting principles by depicting profit/ loss for the year from 2008-09 onwards and from 2010-11 onwards respectively. Hence, the profits/losses of these five companies have been considered from the year in which these companies commenced preparation of annual accounts on commercial accounting principles.

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state government during the year	Interest free loans given by the state government during the year	Interest free loans converted during the year[8]	Total investment during the year	Average rate of interest on government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year[9]
i	ii	iii	iv	v	vi =iii+iv-v	vii	viii =ii+vi	ix=viii*{1+(vii/100)}	x={viii*vii/100}	xi
2001-02	1,843.90	363.20	-3.34	0.00	359.86	10.50	2,203.76	2,435.16	231.40	-45.32
2002-03	2,435.16	344.48	-3.52	0.00	340.96	10.00	2,776.12	3,053.73	277.61	-17.91
2003-04	3,053.73	417.22	-0.84	0.00	416.38	9.60	3,470.11	3,803.25	333.14	12.23
2004-05	3,803.25	379.46	187.94	0.00	567.40	9.10	4,370.65	4,768.38	397.73	146.53
2005-06	4,768.38	645.49	144.49	0.00	789.98	8.20	5,558.36	6,014.14	455.78	214.11
2006-07	6,014.14	695.30	149.61	0.00	844.91	8.30	6,859.05	7,428.35	569.30	267.36
2007-08	7,428.35	1,070.50	149.15	0.00	1,219.65	8.00	8,648.00	9,339.84	691.84	379.45
2008-09	9,339.84	1,339.87	249.31	0.00	1,589.18	7.70	10,929.02	11,770.56	841.54	-1,043.55
2009-10	11,770.56	1,299.56	169.28	0.00	1,468.84	7.70	13,239.40	14,258.84	1,019.44	-676.99
2010-11	14,258.84	1,744.24	-0.31	0.00	1,743.93	7.70	16,002.77	17,234.98	1,232.21	-21,058.37
2011-12	17,234.98	2,891.34	989.21	1,070.00	2,810.55	7.70	20,045.53	21,589.03	1,543.50	-19,168.65
2012-13	21,589.03	4,661.61	1,102.98	0.00	5,764.59	7.40	27,353.62	29,377.78	2,024.16	-11,773.13
2013-14	29,377.78	4,722.17	132.30	0.00	4,854.47	7.30	34,232.25	36,731.21	2,498.96	-15,413.39
2014-15	36,731.21	4,371.78	1,443.63	729.40	5,086.01	7.50	41,817.22	44,953.51	3,136.29	-14,866.61
2015-16	44,953.51	9,492.69	497.20	1,265.60	8,724.29	6.70	53,677.80	57,274.22	3,596.42	-12,222.56
2016-17	57,274.22	4,130.49	-811.32	0.00	3,319.17	7.60	60,593.39	65,198.49	4,605.10	-1,395.49
2017-18	65,198.49	3,850.42	427.68	0.00	4,278.10	7.30	69,476.59	74,548.38	5,071.79	2,057.58
2018-19	74,548.38	3,822.35	256.15	0.00	4,078.50	7.30	78,626.88	84,366.64	5,739.76	2,893.35

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state government during the year	Interest free loans given by the state government during the year	Interest free loans converted during the year[8]	Total investment during the year	Average rate of interest on government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year[9]
i	ii	iii	iv	v	vi =iii+iv-v	vii	viii =ii+vi	ix=viii*{1+(vii/100)}	x={viii*vii/100}	xi
2019-20	84,366.64	2,095.49	155.51	0.00	2,251.00	7.10	86,617.64	92,767.49	6,149.85	3,550.08
2020-21	92,767.49	403.49	61.56	0.00	465.05	6.60	93,232.54	99,385.89	6,153.35	-2,504.27
2021-22	99,385.89	2,332.20	47.07	1,170.38	1,208.89	6.44	1,00,594.78	1,07,073.08	6,478.30	-1,838.68
2022-23	1,07,073.08	1,825.36	838.24	0.00	2,663.60	6.32	1,09,736.68	1,16,672.04	6,935.36	-17,231.10
Total		**53,694.29**	**6,218.29**	**4,235.38**	**55,677.20**					

Appendix-5.7

(Refer paragraph 5.15.4; page 154)

Statement showing list of PSUs where Management Letters were issued

S. No.	Name of PSU	Year of Accounts
1	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2022-23
2	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2022-23
3	Rajasthan Urja Vikas Nigam Limited	2022-23
4	Giral lignite Power limited	2022-23
5	Rajasthan State Industrial and Investment Corporation Limited	2022-23
6	Rajasthan State Mines and Minerals Limited	2020-21
7	Rajasthan State Gas Limited	2022-23
8	Rajasthan Tourism Development Corporation Ltd	2018-19
9	Rajasthan Small industries Corporation Limited	2021-22
10	Rajasthan State Handloom Development Corporation Limited	2020-21
11	Rajasthan Civil Aviation Corporation Limited	2021-22
12	Rajasthan Financial Corporation	2022-23
13	Rajasthan State Petroleum corporation limited	2020-21
14	Rajasthan Medical Services Corporation Limited	2021-22
15	Rajasthan Police Infrastructure Development Corporation Limited	2021-22
16	Rajasthan Ex-serviceman Corporation Limited	2022-23
17	Rajasthan State Power Finance and Financial Services Corporation Limited	2022-23
18	Rajasthan Financial Services Delivery Limited	2022-23
19	Rajasthan State Beverage Corporation Limited	2021-22
20	Rajasthan Skill and Livelihood Development Corporation	2021-22
21	Rajasthan State Seed Corporation	2021-22
22	Rajasthan State Ganganagar Sugar Mills Limited	2021-22
23	Barmer Lignite Mining Company	2022-23

Appendix-5.8

Glossary of Abbreviations	
ASCL	Ajmer Smart City Limited
AVVNL	Ajmer Vidyut Vitran Nigam Limited
Banswara TPCL	Banswara Thermal Power Company Limited
Barmer TPCL	Barmer Thermal Power Company Limited
BLMCL	Barmer Lignite Mining Company Limited
CPL	Chhabra Power Limited
DGPL	Dholpur Gas Power Limited
GLPL	Giral Lignite Power Limited
JdVVNL	Jodhpur Vidyut Vitran Nigam Limited
JMRCL	Jaipur Metro Rail Corporation Limited
JSCL	Jaipur Smart City Limited
JVVNL	Jaipur Vidyut Vitran Nigam Limited
KSCL	Kota Smart City Limited
RCACL	Rajasthan Civil Aviation Corporation Limited
REXCO	Rajasthan Ex-Servicemen Corporation Limited
RFC	Rajasthan Financial Corporation
RFSDL	Rajasthan Financial Services Delivery Limited
RICDCL	Rajasthan Industrial Corridors Development Corporation Limited
RIICO	Rajasthan State Industrial Development and Investment Corporation Limited
RISL	Raj COMP Info Services Limited
RJVNL	Rajasthan Jal Vikas Nigam Limited
RMSCL	Rajasthan Medical Services Corporation Limited
RPIDCL	Rajasthan Police Infrastructure Development Corporation Limited
RRECL	Rajasthan Renewable Energy Corporation Limited
RRVPNL	Rajasthan Rajya Vidyut Prasaran Nigam Limited
RRVUNL	Rajasthan Rajya Vidyut Utpadan Nigam Limited
RSAICL	Rajasthan State Agro Industries Corporation Limited
RSBCL	Rajasthan State Beverages Corporation Limited
RSDCL	Rajasthan Solarpark Development Company Limited
RSF&CSCL	Rajasthan State Food & Civil Supplies Corporation Limited
RSFDCL	Rajasthan State Forest Development Corporation Limited
RSGL	Rajasthan State Gas Limited
RSGSML	Rajasthan State Ganganagar Sugar Mills Limited
RSHCL	Rajasthan State Hotels Corporation Limited
RSHDCL	Rajasthan State Handloom Development Corporation Limited
RSICL	Rajasthan Small Industries Corporation Limited
RSLDC	Rajasthan Skill and Livelihoods Development Corporation
RSMML	Rajasthan State Mines and Minerals Limited
RSPCL	Rajasthan State Petroleum Corporation Limited
RSPF&FSCL	Rajasthan State Power Finance and Financial Services Corporation Limited
RSRDCCL	Rajasthan State Road Development and Construction Corporation Limited
RSRTC	Rajasthan State Road Transport Corporation
RSSCL	Rajasthan State Seeds Corporation Limited
RSWC	Rajasthan State Warehousing Corporation
RTDCL	Rajasthan Tourism Development Corporation Limited
RUDWS&ICL	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited
RUVNL	Rajasthan Urja Vikas Nigam Limited
STSL	Sangod Transmission Service Limited
USCL	Udaipur Smart City Limited
KBSL	Kota Bus Service Limited
ERCPCL	Eastern Rajasthan Canal Project Corporation Limited

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