सत्यमेव जयते

ACCOUNTS AT A GLANCE

2022-23

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

GOVERNMENT OF RAJASTHAN

GOVERNMENT OF RAJASTHAN

ACCOUNTS AT A GLANCE

2022-23

ACCOUNTANT GENERAL
(ACCOUNTS AND ENTITLEMENT)
RAJASTHAN, JAIPUR

PREFACE

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

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

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

Suggestions that would help us to improve this publication are welcome.

(Tripti Gupta)
ACCOUNTANT GENERAL

Place : Jaipur,

Date : January 18, 2024

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CHAPTER-1

OVERVIEW

1.1. Introduction

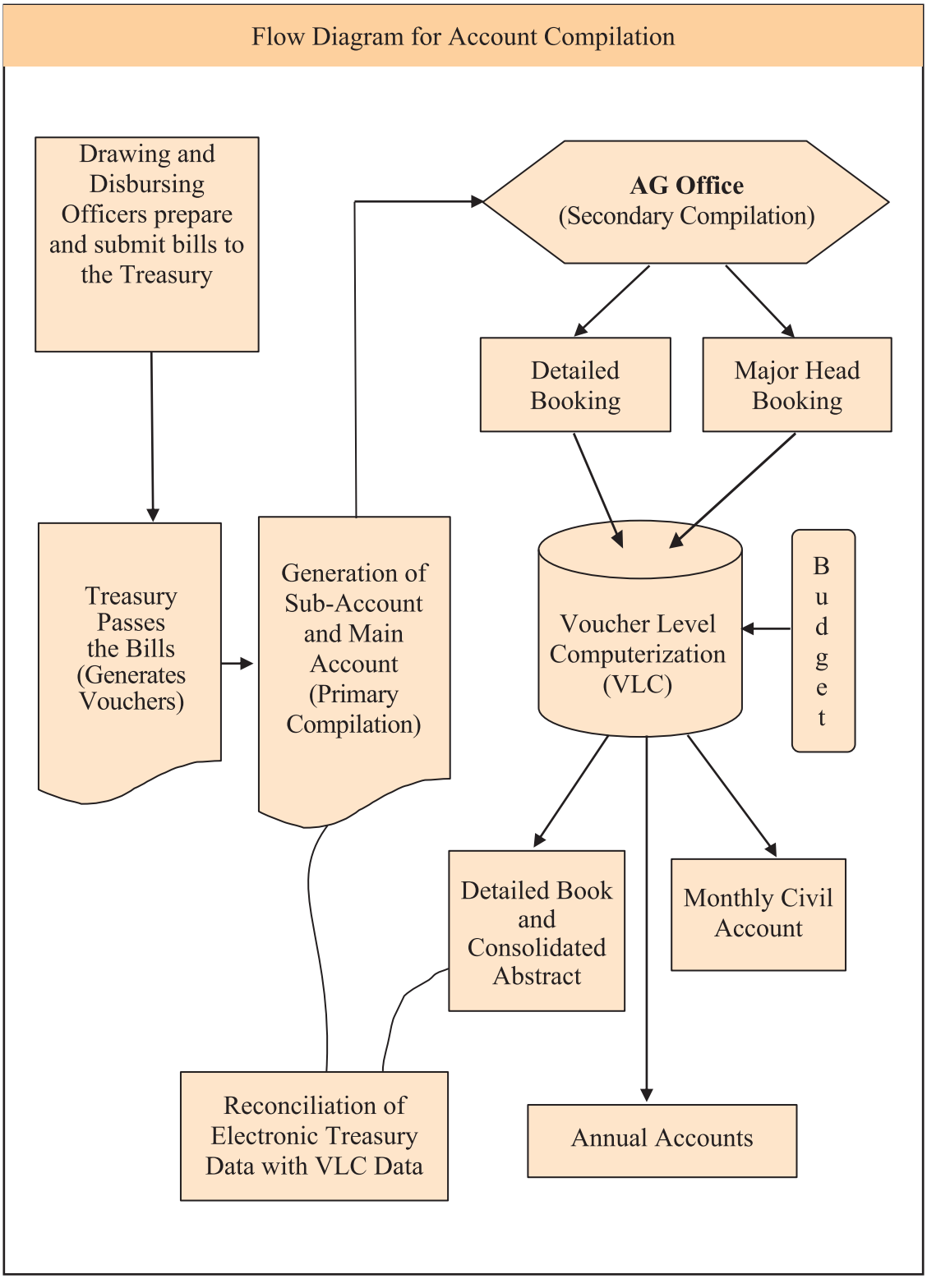
The Accountant General (Accounts and Entitlements), Rajasthan compiles the accounts of receipts and expenditure of the Government of Rajasthan. This compilation is based on initial accounts rendered by 41 District Treasuries, Inter State transactions and advices of the Reserve Bank of India. The receipts and payments in respect of Public Works and Forest Divisions have been linked with treasuries under Integrated Financial Management System (IFMS) since April 2016; hence, the accounts of Public Works and Forest Divisions are being rendered by treasuries. Following such compilation, the Accountant General (A & E) prepares the Finance Accounts and Appropriation Accounts annually, which are placed before the State Legislature after audit by the Principal Accountant General (Audit-1), Rajasthan and certification by the Comptroller and Auditor General of India.

1.2. Structure of Accounts

1.2.1. Government Accounts are maintained in the following three parts:

Part I Consolidated Fund	Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances.
Part II Contingency Fund	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.
Part III Public Account	Comprises of Debts (other than those included in Part I), Deposits, Advances, Remittances and Suspense transactions. Debts and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entries that are required to be cleared eventually by booking to final heads of account.

1.2.2. Compilation of Accounts



1.3. Finance Accounts and Appropriation Accounts

1.3.1. Finance Accounts

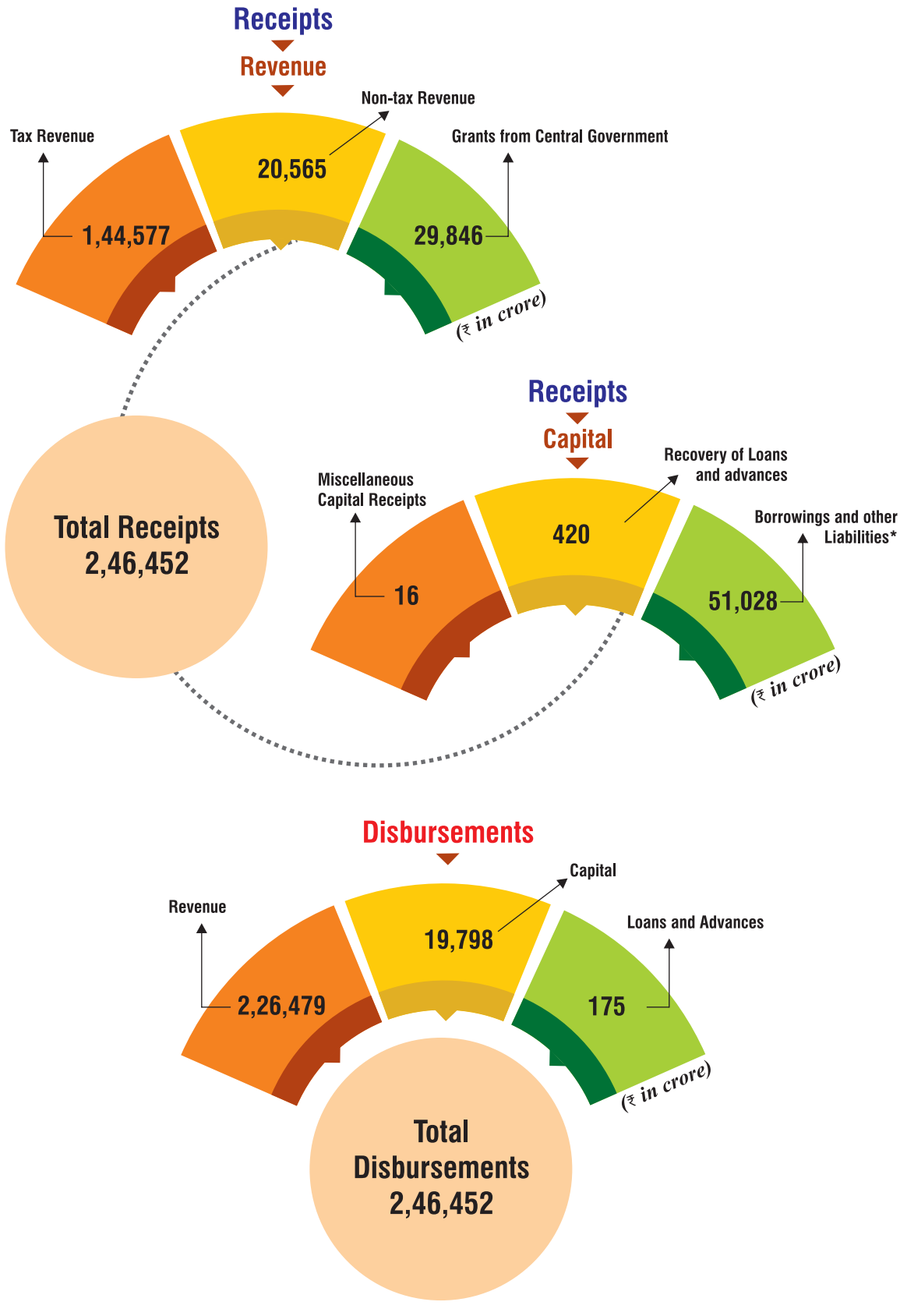
The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. The Finance Accounts have been prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the Report of the Comptroller and Auditor General of India, Summarised Statements of receipts & disbursements (Revenue Expenditure, Capital Expenditure, Loans and Advances and Public Debt), investments, guarantees, grants-in-aid and 'Notes to Finance Accounts' containing summary of significant accounting policies, compliance with the accounting framework, quality of accounts and other items; Volume II contains Detailed Statements (Part-I) and Appendices (Part-II).

Receipts and Disbursements of the Government of Rajasthan as depicted in the Finance Accounts 2022-23 are given below:-

(₹ in crore)

Receipts (Total: 2,46,452)	Revenue (Total: (1,94,988)	Tax Revenue	1,44,577
		(a) Own Tax Revenue	87,346
		(b) Share of net proceeds of Taxes	57,231
		Non-tax Revenue	20,565
		Grants from Central Government	29,846
	Capital (Total:51,464)	Miscellaneous Capital Receipts	16
		Recovery of Loans and Advances	420
		Borrowings and other Liabilities*	51,028
Disbursements (Total: 2,46,452)	Revenue		2,26,479
	Capital		19,798
	Loans and Advances		175

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



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

In spite of the Government of India decision to release all assistance under CSS/ ACA to the State Government and not to implementing agencies, Government of India continued to release funds to the implementing agencies. During 2022-23, ₹ 18,059 crore was released which constitutes increase of 11.8 *per cent* over the amount released directly to implementing agencies in 2021-22. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts. Majority of these direct transfers during 2022-23, were made under Mahatma Gandhi National Rural Employment Guarantee Programme (₹ 6,811 crore), Jal Jeevan Mission (₹ 6,084 crore) and Pradhan Mantri Kisan Samman Nidhi (₹ 3,816 crore). As a result, such transfers and subsequent expenditure by the implementing agencies are not reflected in the annual accounts of the State Government.

1.3.2. Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts *charged* on the Consolidated Fund or 'voted' by the State Legislature. There are 4 *charged* Appropriations and 51 voted Grants.

The Appropriation Act, 2022-23 had provisions for gross expenditure of ₹ 3,55,223 crore and reduction of expenditure (recoveries) of ₹ 9,040 crore. Against this, the actual gross expenditure was ₹ 3,84,699 crore and reduction of expenditure was ₹ 12,509 crore, resulting in net excess of ₹ 29,476 crore in expenditure and under estimation of ₹ 3,469 crore in reduction of expenditure. The gross expenditure includes ₹ 191 crore drawn on Abstract Contingent (AC) Bills, out of which AC bills valuing ₹ 11 crore were outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills.

During 2022-23, ₹ 24,068 crore was transferred to Personal Deposit (PD) Accounts under the Public Account from Consolidated Fund, which are maintained by designated administrators for specific purposes. The details of such transfers and other deposits, if any, and outstanding balances in individual PD Accounts are available only with the treasuries, since they are responsible for maintaining such records.

1.4. Sources and Application of Funds

1.4.1. Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹ 2.34 crore) maintained with the RBI. During 2022-23, the Government of Rajasthan availed ₹ 1,01,386 crore Special Ways and Means Advances on 124 occasions for 273 days and paid ₹ 113 crore as interest and ₹ 3,532 crore Normal Ways and Means Advances on 9 occasions for 10 days and paid ₹ 0.22 crore as interest.

1.4.2. Funds Flow Statement

The State had a Revenue Deficit of ₹ 31,491 crore and a Fiscal Deficit of ₹ 51,028 crore representing 2.2 *per cent* and 3.6 *per cent* respectively of the Gross State Domestic Product (GSDP)[1].

[1] GSDP is ₹ 14,13,620 crore for 2022-23 as per advance estimates announced by the Directorate of Economics and Statistics Department, Rajasthan, Jaipur.

The Fiscal Deficit constituted 20.7 *per cent* of total expenditure. This deficit was met from Public Debt (₹ 34,828 crore) and net increase in Public Account and cash balance (₹ 16,200 crore). Around 81.1 *per cent* of the Revenue Receipts (₹ 1,94,988 crore) of the State Government was spent on committed expenditure (₹ 1,58,163 crore) like Salaries (₹ 59,284 crore), Interest Payments (₹ 30,602 crore), Pensions (₹ 25,382 crore), Subsidies (₹ 26,166 crore), Social Security and other Pension (₹ 8,771 crore), Grants-in-aid (salary) (₹ 7,468 crore) and Wages (₹ 490 crore).

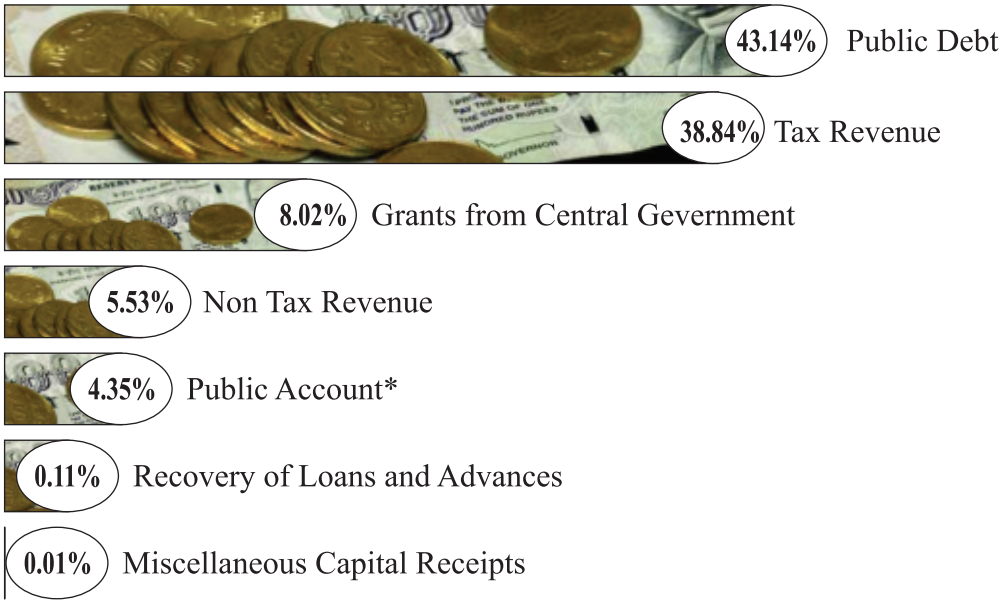
Sources and Application of Funds

(₹ in crore)

SOURCES	Opening Cash Balance as on 01.04.2022	**187**
	Revenue Receipts	**1,94,988**
	Miscellaneous Capital Receipts	**16**
	Recovery of Loans and Advances	**420**
	Public Debt	**1,60,565**
	Small Savings, Provident Fund and Others	**15,417**
	Reserve Funds	**17,434**
	Deposits Received	**2,02,220**
	Civil Advances Repaid	**..**
	Suspense Account*	**44,688**
	Remittances	**12,890**
	Contingency Fund	**..**
	TOTAL	**6,48,825**
APPLICATION	Revenue Expenditure	**2,26,479**
	Capital Expenditure	**19,798**
	Loans Given	**175**
	Repayment of Public Debt	**1,25,737**
	Small Savings, Provident Fund and Others	**10,080**
	Reserve Funds	**16,318**
	Deposits Spent	**2,00,772**
	Civil Advances Given	**..**
	Suspense Account*	**36,646**
	Remittances	**12,891**
	Closing Cash Balance as on 31.03.2023	**(-) 71**
	TOTAL	**6,48,825**

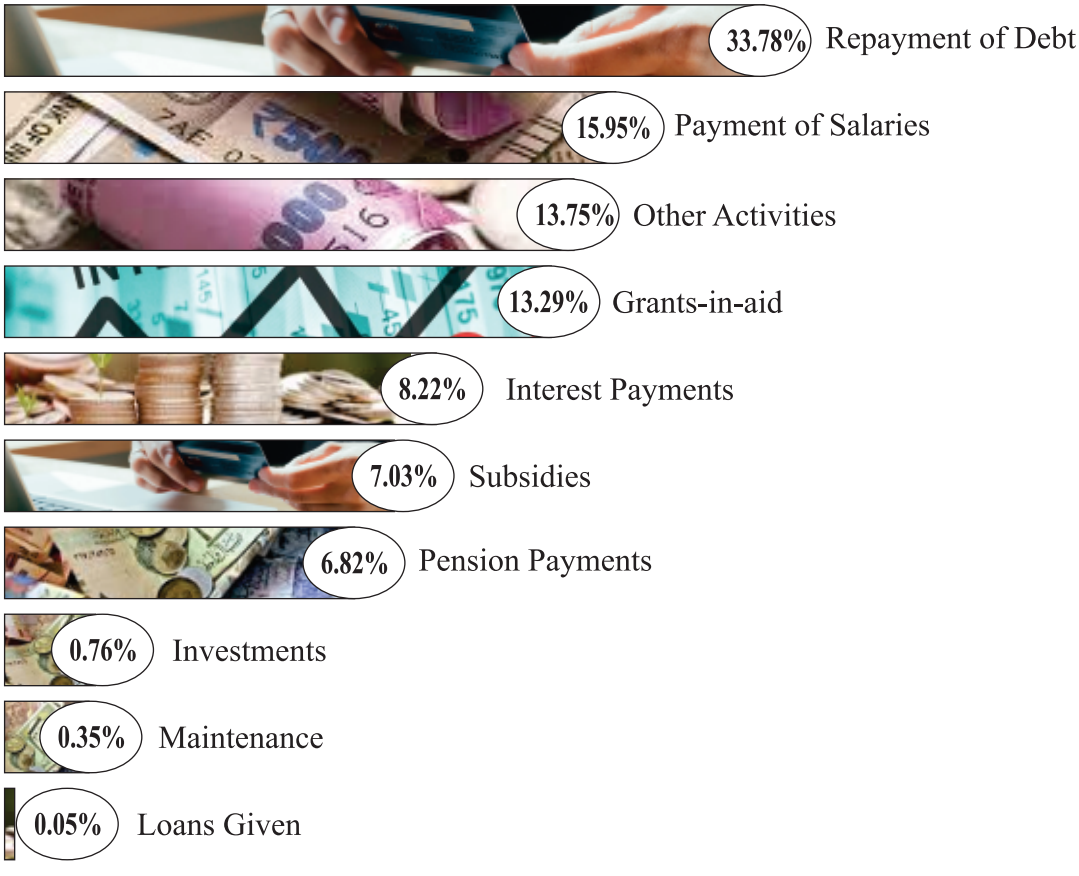
* The suspense account includes ₹ 36,613 crore invested in treasury bills and disbursement in departmental balances & permanent cash imprest which is shown on the "Application" side, and ₹ 44,729 crore worth of treasury bills sold through the RBI (a process known as "re-discounting") and receipts in departmental balance & permanent cash imprest which is shown on the "Sources" side.

1.4.3. Where the Rupee came from :



* Public account (including cash balance) component above is taken as net.

1.4.4. Where the Rupee went :



1.5. Highlights of Accounts

		Budget Estimates 2022-23	Actuals	*Percentage* of Actuals to B.E.	*Percentage* of Actuals to GSDP[@]
		(₹ in crore)			
1.	Tax Revenue (including Central Share)	1,47,505	1,44,577	98.0	10.2
2.	Non-Tax Revenue	22,155	20,565	92.8	1.5
3.	Grants from Central Government	45,317	29,846	65.9	2.1
4.	**Revenue Receipts (1+2+3)**	**2,14,977**	**1,94,988**	**90.7**	**13.8**
5.	Recoveries of Loans and Advances	264	420	159.1	..
6.	Other Receipts	15	16	106.7	..
7.	Net Borrowings and Other Liabilities	58,212	51,028	87.7	3.6
8.	**Capital Receipts (5+6+7)**	**58,491**	**51,464**	**88.0**	**3.6**
9.	**Total Receipts (4+8)**	**2,73,468**	**2,46,452**	**90.1**	**17.4**
10.	**Expenditure on Revenue Account**	**2,38,466**	**2,26,479**	**95.0**	**16.0**
	SFE on Revenue Account	2,10,535	2,07,400	98.5	14.7
	CA on Revenue Account	27,931	19,079	68.3	1.3
11.	Expenditure on Interest Payments (out of Revenue Expenditure)	28,838	30,602	106.1	2.2
12.	**Expenditure on Capital Account***	**35,002**	**19,973**	**57.1**	**1.4**
	SFE on Capital Account	30,996	17,472	56.4	1.2
	CA on Capital Account	4,006	2,501	62.4	0.2
13.	**Total Expenditure (10+12)**	**2,73,468**	**2,46,452**	**90.1**	**17.4**
	State Fund Expenditure (SFE)	2,41,531	2,24,872	93.1	15.9
	Central Assistance (CA)	31,937	21,580	67.6	1.5
14.	**Revenue Deficit (-)/Surplus (+)[&] (4-10)**	**(-) 23,489**	**(-) 31,491**	**134.1**	**2.2**
15.	**Fiscal Deficit[&] [13-(4+5+6)] = 7**	**(-) 58,212**	**(-) 51,028**	**87.7**	**3.6**

@ Broadly, sum of the products of all goods and services rendered by the State in monetary terms during a year before making any provision for Consumption of Fixed Capital (C.F.C.) is known as Gross State Domestic Product (₹ 14,13,620 crore).

* Expenditure on Capital Account includes Capital Expenditure (Budget: ₹ 34,809 crore and Actuals: ₹ 19,798 crore) and Loans and Advances disbursed (Budget: ₹ 193 crore and Actuals: ₹ 175 crore).

& The Revenue Deficit is the excess of revenue expenditure over Revenue Receipt. The Fiscal Deficit may be defined as the excess of revenue and Capital Expenditure (including loans and advance disbursed) over the Revenue Receipts, recoveries of loans and advances and other receipts.

1.6. What do the Deficits and Surpluses indicate?

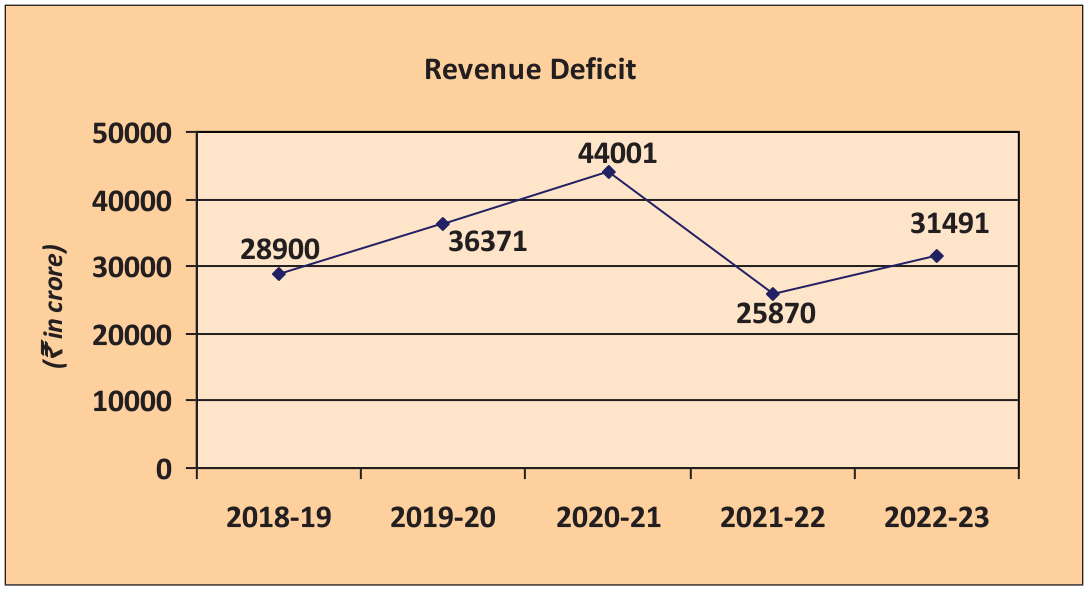
Deficit	Refers to the gap between Receipt and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence of Financial Management.
Revenue Deficit/ Surplus	Refers to the gap between Revenue Receipt and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
Fiscal Deficit/ Surplus	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the borrowings should be invested in capital projects.

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. Pursuant to the recommendations of XI Finance Commission the Government of Rajasthan enacted the FRBM Act, 2005 and notified the corresponding rules in 2006. In accordance with the recommendations of the XIII Finance Commission and with the amendment to the FRBM Act (2011 and 2016), the State laid down the Fiscal targets to ensure-

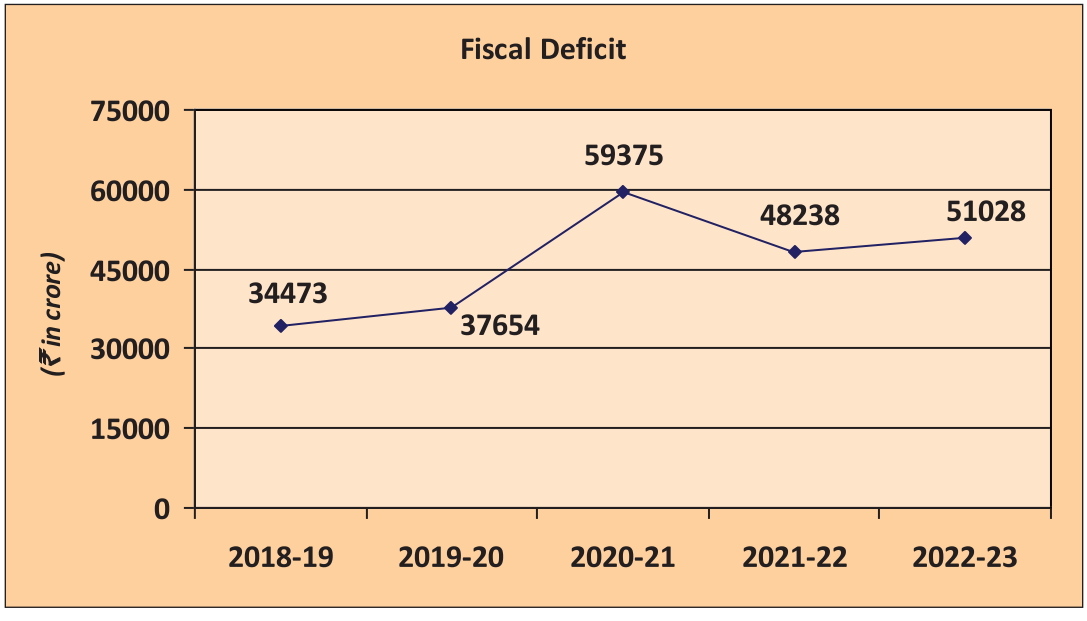
(i) elimination of Revenue Deficit by financial year 2011-12 and thereafter maintain once there at or attainment of revenue surplus, (ii) reduction of Fiscal Deficit to 3.0 *per cent* or less of GSDP by financial year 2011-12 and maintain once at that level thereafter and (iii) restrict total outstanding debt up to 38.2 *per cent* of the GSDP at the end of 2022-23.

There was a Revenue Deficit of ₹ 31,491 crore constituting 2.2 *per cent* of GSDP during 2022-23. The Fiscal Deficit was ₹ 51,028 crore constituting 3.6 *per cent* of GSDP which was 0.4 *per cent* less than during the last year.

1.6.1. Trend of Revenue Deficit



1.6.2. Trend of Fiscal Deficit



RECEIPTS

2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2022-23 were ₹ 2,46,452 crore.

2.2. Revenue Receipts

Tax Revenue	Comprises taxes collected and retained by the State and State's share of union taxes under Article 280(3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividends, profits, royalties etc.
Grants-in-Aid	Essentially, a form of Central Assistance to the State Government from the Union Government includes 'External Grant Assistance' received from Foreign Governments and channelized through the Union Government. In turn, the State Government also give Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous Bodies etc.

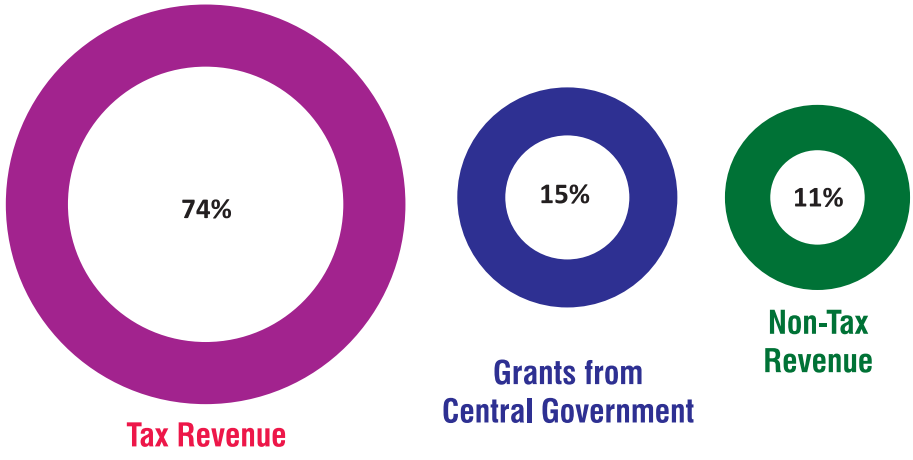
2.2.1. Revenue Receipt Components (2022-23)

(₹ in crore)

Components	Actuals	***Percentage* to Revenue Receipt**
A. Tax Revenue *	**1,44,577**	**74.1**
Goods and Services Tax	49,960	25.6
Taxes on Income and Expenditure	37,922	19.4
Taxes on Property and Capital Transactions	8,741	4.5
Taxes on Commodities and Services	47,954	24.6
B. Non-Tax Revenue	**20,565**	**10.6**
Interest Receipts, Dividends and Profits	2,059	1.1
General Services	4,120	2.1
Social Services	1,328	0.7
Economic Services	13,058	6.7
C. Grants from Central Government	**29,846**	**15.3**
Total- Revenue Receipts	**1,94,988**	**100.0**

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

Revenue Receipts



2.2.2. Major contributors to Tax Revenue:-

Components	Actuals (₹ in crore)	*Percentage* to GSDP
State Goods and Services Tax	33,790	2.4
Taxes on Sales, Trade etc.	22,727	1.6
Corporation Tax	19,192	1.4
Taxes on Income other than Corporation Tax	18,730	1.3
Central Goods and Services Tax	16,170	1.1
State Excise	13,326	0.9
Stamps and Registration Fees	8,189	0.6
Taxes on Vehicles	6,128	0.4
Taxes and Duties on Electricity	2,625	0.2
Customs	2,250	0.2
Union Excise Duties	706	0.1
Land Revenue	484	..

During the year, Net Tax Revenue was less than Budget Estimates by ₹ 2,928 crore. The major variations in collection of revenue is as under:-

(₹ in crore)

Where Actual Receipts was less than Budget Estimates		Where Actual Receipt was more than Budget Estimates	
State Goods and Services Tax	5,710	Taxes on Income Other than Corporation Tax	3,890
Taxes on Sales, Trade etc	2,273	Corporation Tax	3,826
State Excise	1,674	Customs	116
Taxes on Vehicles	872		
Taxes on Immovable Property other than Agricultural Land	232		

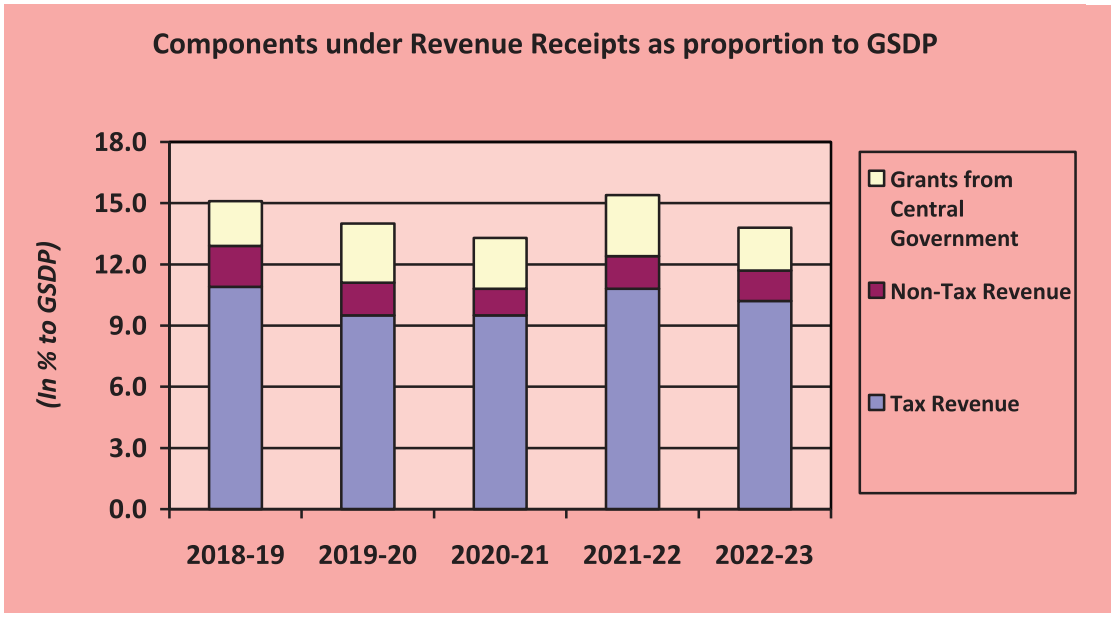
2.3. Trend of Receipts

(₹in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenue	99,233 (10.9)	95,294 (9.5)	95,859 (9.4)	1,28,839 (10.6)	1,44,577 (10.2)
Non-Tax Revenue	18,603 (2.0)	15,714 (1.6)	13,653 (1.3)	18,755 (1.5)	20,565 (1.5)
Grants from Central Government	20,037 (2.2)	29,106 (2.9)	24,796 (2.4)	36,326 (3.0)	29,846 (2.1)
Total Revenue Receipt	**1,37,873** (15.1)	**1,40,114** (14.0)	**1,34,308** (13.2)	**1,83,920** (15.1)	**1,94,988** (13.8)
GSDP	**9,11,519**	**9,98,679**	**10,19,442**	**12,18,193**	**14,13,620**

Note: Figures in parentheses represent *percentage* to GSDP.

During 2022-23, the GSDP increased by 16.0 *per cent* in comparison to previous year and increase in revenue collection also by 6.0 *per cent*. The Tax Revenue and Non Tax Revenue increased by 12.2 *per cent* and 9.7 *per cent* respectively in comparison to previous year while Grants from Central Government decreased by 17.8 *per cent* in comparison to previous year.

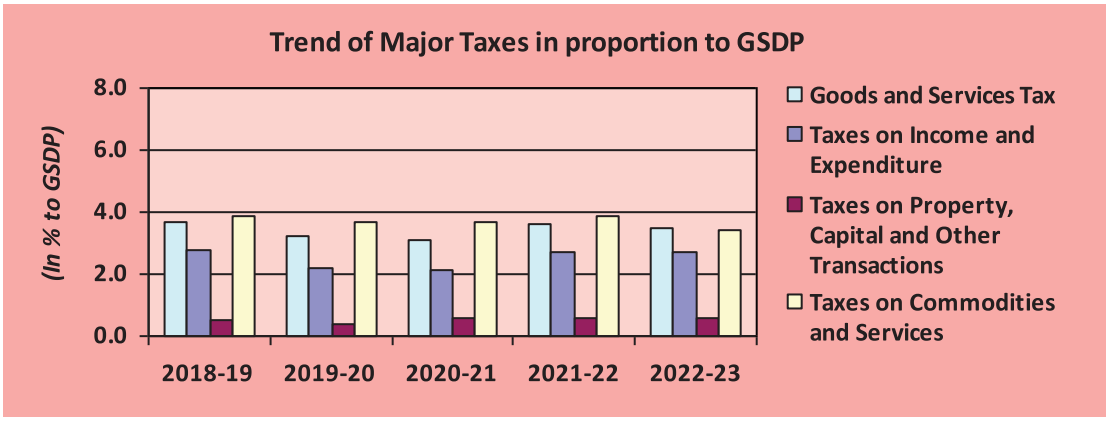


Sector-wise Tax Revenue

(₹ in crore)

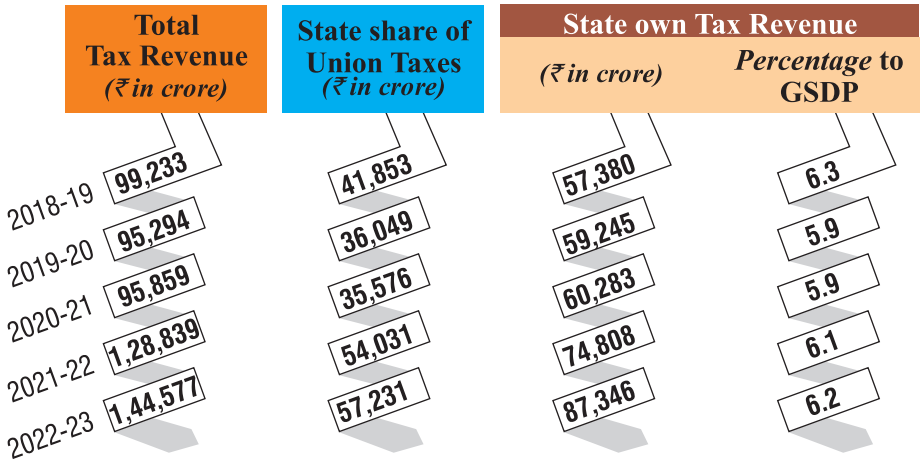
	2018-19	2019-20	2020-21	2021-22	2022-23
Goods and Services Tax	34,091 (3.7)	32,184 (3.2)	31,357 (3.1)	42,763 (3.5)	49,960 (3.5)
Taxes on Income and Expenditure	25,347 (2.8)	21,922 (2.2)	21,689 (2.1)	32,050 (2.6)	37,922 (2.7)
Taxes on Property, Capital and Other Transactions	4,182 (0.5)	4,601 (0.5)	5,640 (0.6)	7,349 (0.6)	8,741 (0.6)
Taxes on Commodities and Services	35,613 (3.9)	36,587 (3.7)	37,173 (3.6)	46,677 (3.8)	47,954 (3.4)
Total Tax Revenue	**99,233** (10.9)	**95,294** (9.5)	**95,859** (9.4)	**1,28,839** (10.6)	**1,44,577** (10.2)
GSDP	**9,11,519**	**9,98,679**	**10,19,442**	**12,18,193**	**14,13,620**

Note: Figures in parentheses represent *percentage* to GSDP.



2.4. Performance of State's own tax revenue collection

Tax Revenue of the State Government comes from two sources viz. State own tax collections and devolution of Union taxes.



2.5. Trend in State own Tax collection during the past five years

(₹in crore)

Major Head description	2018-19	2019-20	2020-21	2021-22	2022-23
State Goods and Services Tax	22,938	21,954	20,755	27,502	33,790
Land Revenue	290	364	280	632	484
Stamps and Registration Fees	3,886	4,235	5,297	6,492	8,189
State Excise	8,694	9,592	9,853	11,807	13,326
Taxes on Sales, Trade etc.	14,791	15,843	17,479	20,605	22,727
Taxes on Goods and Passengers	51	41	45	171	8
Taxes on Vehicles	4,576	4,951	4,368	4,759	6,128
Taxes on Immovable Property other than Agricultural Land	1	1	63	223	68
Taxes and Duties on Electricity	2,148	2,263	2,142	2,606	2,625
Others	5	1	1	11	1
Total	**57,380**	**59,245**	**60,283**	**74,808**	**87,346**

2.6. Trend in State's Share of Union Taxes during the past five years

(₹in crore)

Major Head description	2018-19	2019-20	2020-21	2021-22	2022-23
Central Goods and Services Tax	10,329	10,229	10,602	15,261	16,170
Integrated Goods and Services Tax	824	..	..	..	..
Corporation Tax	14,553	12,291	10,711	16,172	19,192
Taxes on Income other than Corporation Tax	10,718	9,631	10,978	15,877	18,730
Wealth Tax	5	1	..	4	..
Customs	2,966	2,285	1,911	3,864	2,250
Union Excise Duties	1,971	1,589	1,199	2,098	706
Service Tax	389	..	150	701	89
Other Taxes and Duties on Commodities and Services	22	23	25	54	94
Other Taxes on Income and Expenditure	76	..	..	..	..
State Share of Union Taxes	**41,853**	**36,049**	**35,576**	**54,031**	**57,231**
Total Tax Revenue	**99,233**	**95,294**	**95,859**	**1,28,839**	**1,44,577**
***Per cent* of Union Taxes to Total Tax Revenue**	**42.2**	**37.8**	**37.1**	**41.9**	**39.6**

2.7. Efficiency of Tax Collection

A. Taxes on Property, Capital and Other Transactions

(₹in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Collection	4,182	4,601	5,640	7,349	8,741
Expenditure on Collection	806	791	852	952	956
Cost of Collection (in *per cent*)	19.3	17.2	15.1	13.0	10.9

B. Taxes on Commodities and Services including GST

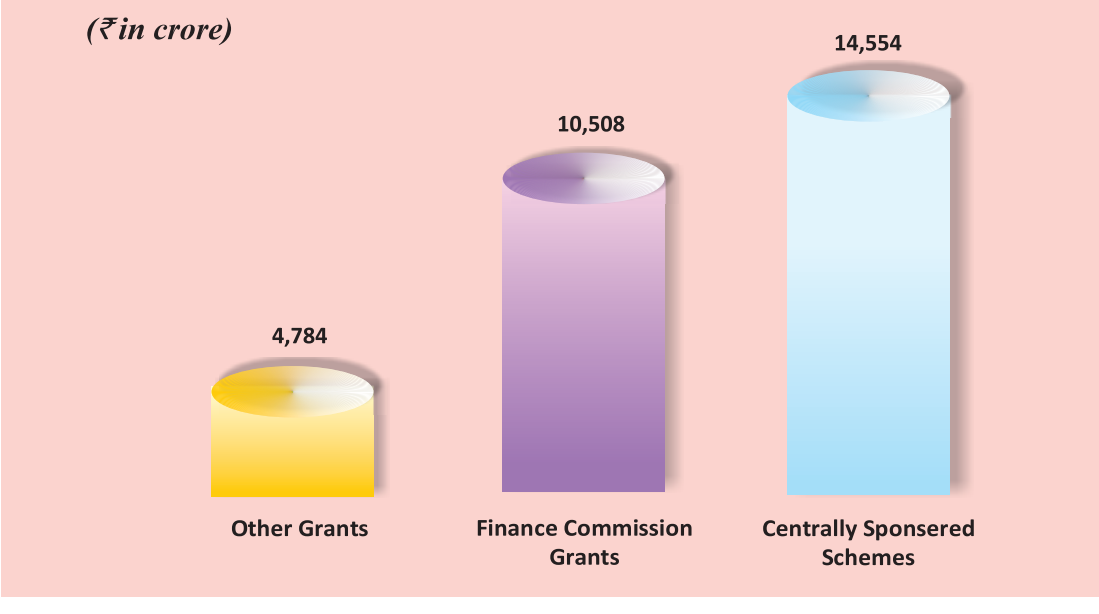
(₹in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Collection	69,704	68,771	68,530	89,440	97,914
Expenditure on Collection	1,440	1,154	1,820	1,745	1,561
Cost of Collection (in *per cent*)	2.1	1.7	2.7	2.0	1.6

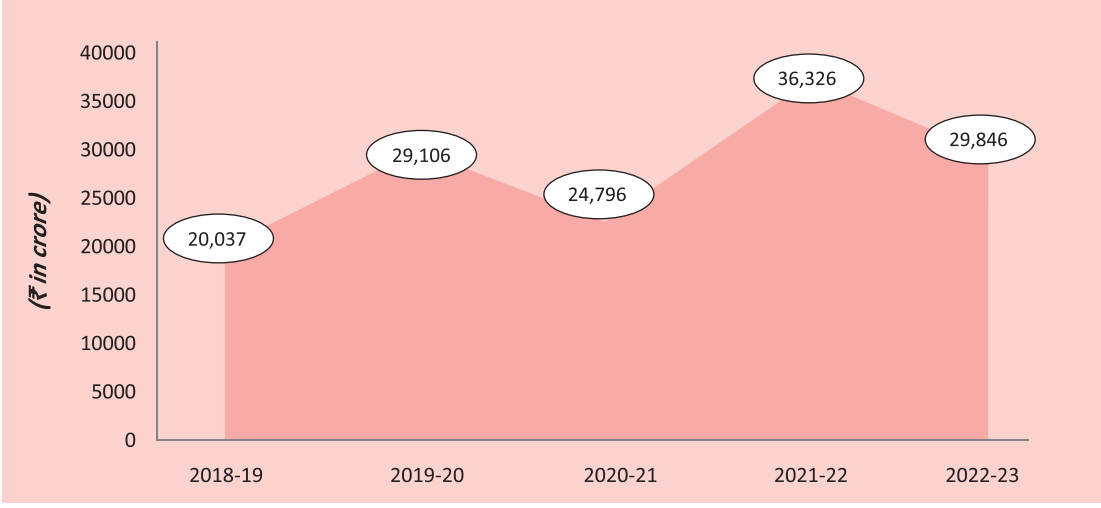
Taxes on commodities and services including GST form a major chunk of tax revenue. Percentage of cost of tax collection decreased by 0.4 *per cent* from 2021-22.

2.8. Grants from Central Government

Grants from Central Government represent assistance from the Government of India and comprise grants for State Schemes and Central Sponsored Schemes approved by the NITI Aayog and Grants to State recommended by the Finance Commission. Total receipts during 2022-23 under Grants-in-aid were ₹ 29,846 crore as shown below:



Trend of Grants-in-aid over the past five years is as follows:



2.9. Goods and Services Tax (GST)

Goods and Services Tax (GST) was implemented w.e.f. 1 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the states for loss of Revenue arising on account of implementation of GST for a period of five year.

During 2022-23 the State Government received ₹ 33,790 crore (including ₹ 963 crore on account of advance apportionment of IGST) as revenue under Major Head 0006-State Goods and Services Tax and ₹ 4,260 crore as compensation from Government of India for the loss of revenue arising out of implementation of GST. The compensation received from the Government of India is provisional and subject to audit.

2.10. Public Debt

2.10.1. Trend of Public Debt

Trend of Public Debt (net) taken over the past five years is as follows:

(₹ in crore)

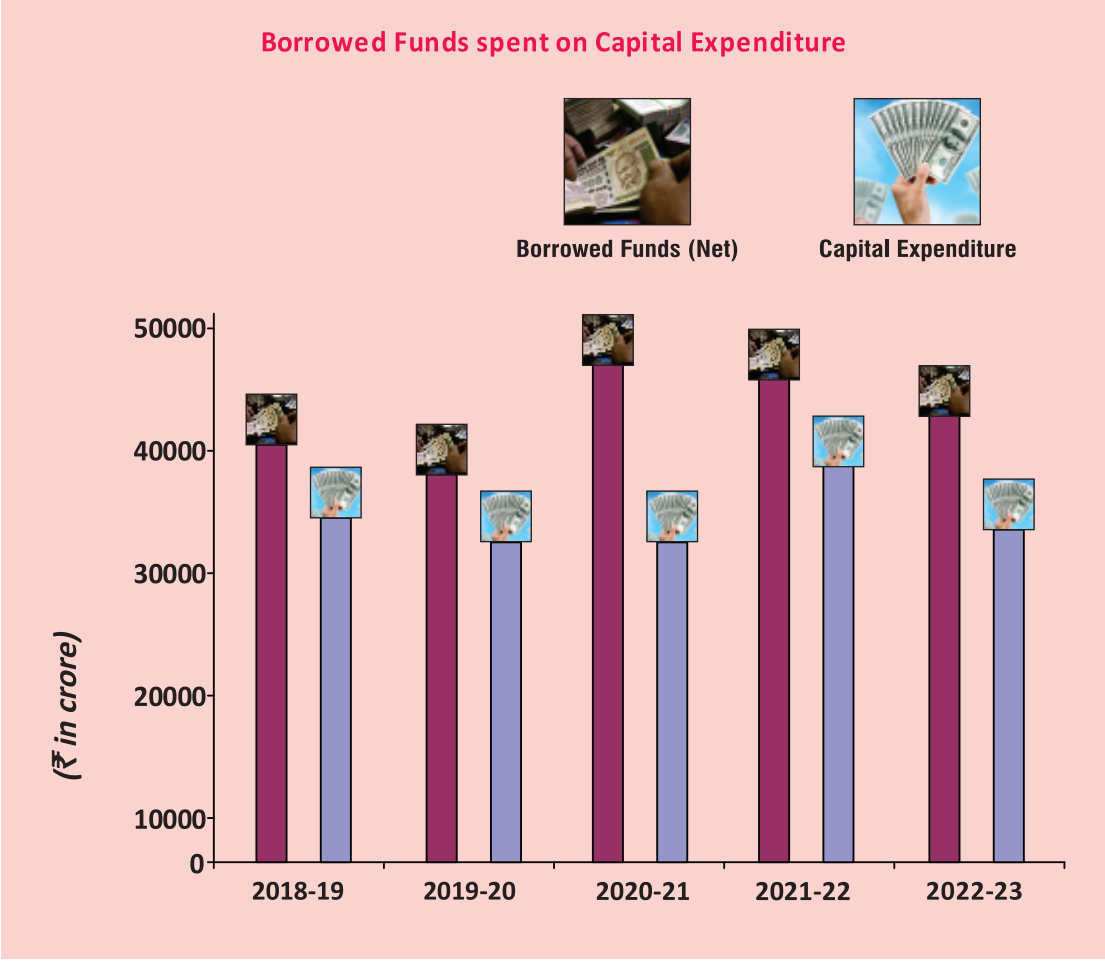
	2018-19	2019-20	2020-21	2021-22	2022-23
Internal Debt	19,068	22,766	42,711	37,018	29,154
Central Loans	1,864	3,375	6,230	8,217	5,674
Total Public Debt	20,932	26,141	48,941	45,235	34,828

In 2022-23, 42 loans totaling ₹ 46,057 crore were raised at par at interest rates varying from 7.56 *per cent* to 8.35 *per cent* and redeemable in the years between 2032 to 2050.

2.10.2. Proportion of borrowed funds spent on Capital Expenditure

(₹in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Capital Expenditure	19,638	14,718	15,271	24,152	19,798
Borrowed Funds (Net)	20,932	26,141	48,941	45,235	34,828



It is desirable to utilize borrowed funds for the creation of capital assets, and to use Revenue Receipts for the repayment of principal and interest thereon. The State Government has no Revenue Surplus to pay Debt since 2013-14. The State Government, however, spent less expenditure on Capital account (₹ 19,798 crore) than the net borrowings of current year (₹ 34,828 crore) and remaining borrowings (₹ 15,030 crore) were utilized to meet Revenue Deficit.

CHAPTER-3

EXPENDITURE

3.1. Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the government. Capital Expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under State Fund and Central Assistance.

General Services	Includes Justice, Interest Payments, Police, Jail, PWD, Pension etc.
Social Services	Includes Education, Health and Family Welfare, Water Supply, Welfare of SC, ST, OBC and Minorities, Social Security, Nutrition and Relief on account of Natural Calamities etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport, Science and Technology etc.

3.2. Revenue Expenditure

Revenue Expenditure of ₹ 2,26,479 crore for 2022-23 was less than the budget estimates (₹ 2,38,466 crore) by ₹ 11,987 crore due to less disbursement under State Fund (₹ 3,135 crore) and Central Assistance (₹ 8,852 crore). The State Government had obtained supplementary grant of ₹ 16,149 crore in September 2022 and February 2023 to meet increased expenditure on existing schemes as well on new services.

The shortfall/ excess of revenue expenditure against budget estimates during the past five years is given below:

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Budget Estimates	1,69,118	1,91,020	1,85,750	2,08,080	2,38,466
Actuals	1,66,773	1,76,485	1,78,309	2,09,790	2,26,479
Gap	2,345	14,535	7,441	(-) 1,710	11,987
***Percentage* of Gap over BE**	1.4	7.6	4.0	0.8	5.0

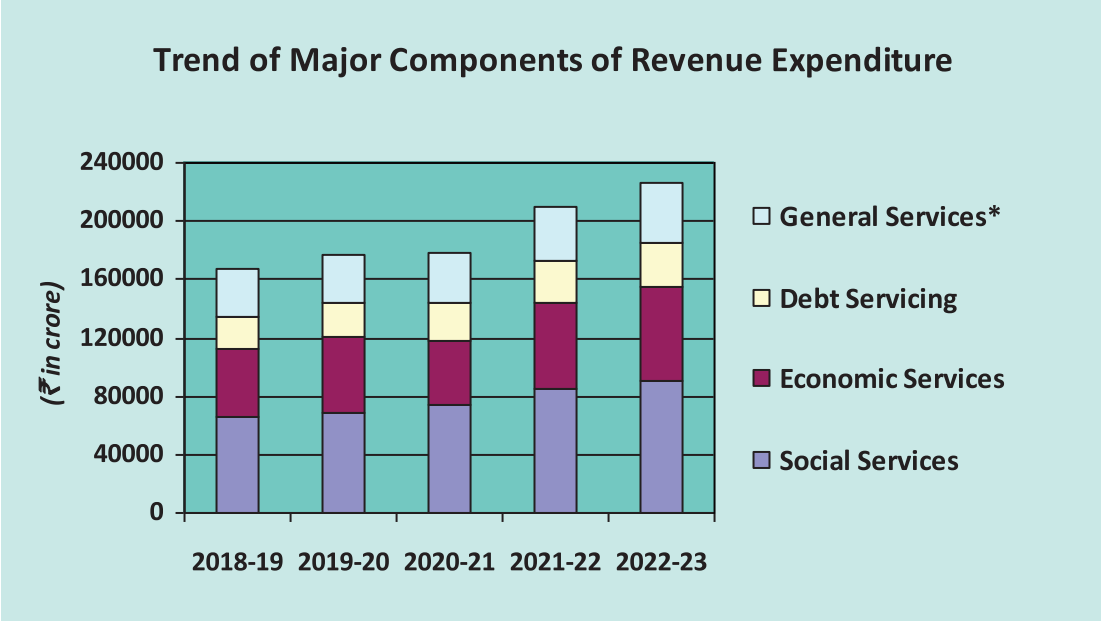
Around 69.8 *per cent* (₹ 1,58,163 crore) of the Revenue Expenditure was "committed" to Salaries (₹ 59,284 crore), Interest Payments (₹ 30,602 crore), Pensions (₹ 25,382 crore), Subsidies (₹ 26,166 crore), Social Security and other Pensions (₹ 8,771 crore), Grants-in-aid (Salary) (₹ 7,468 crore) and Wages (₹ 490 crore).

The position of committed and other Revenue Expenditure over the last five years is given below:

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue expenditure	1,66,773	1,76,485	1,78,309	2,09,790	2,26,479
Committed revenue expenditure	1,24,264	1,24,887	1,27,306	1,47,854	1,58,163
Other revenue expenditure	42,509	51,598	51,003	61,936	68,316

3.2.1. Major Components of Revenue Expenditure (2018-2023)

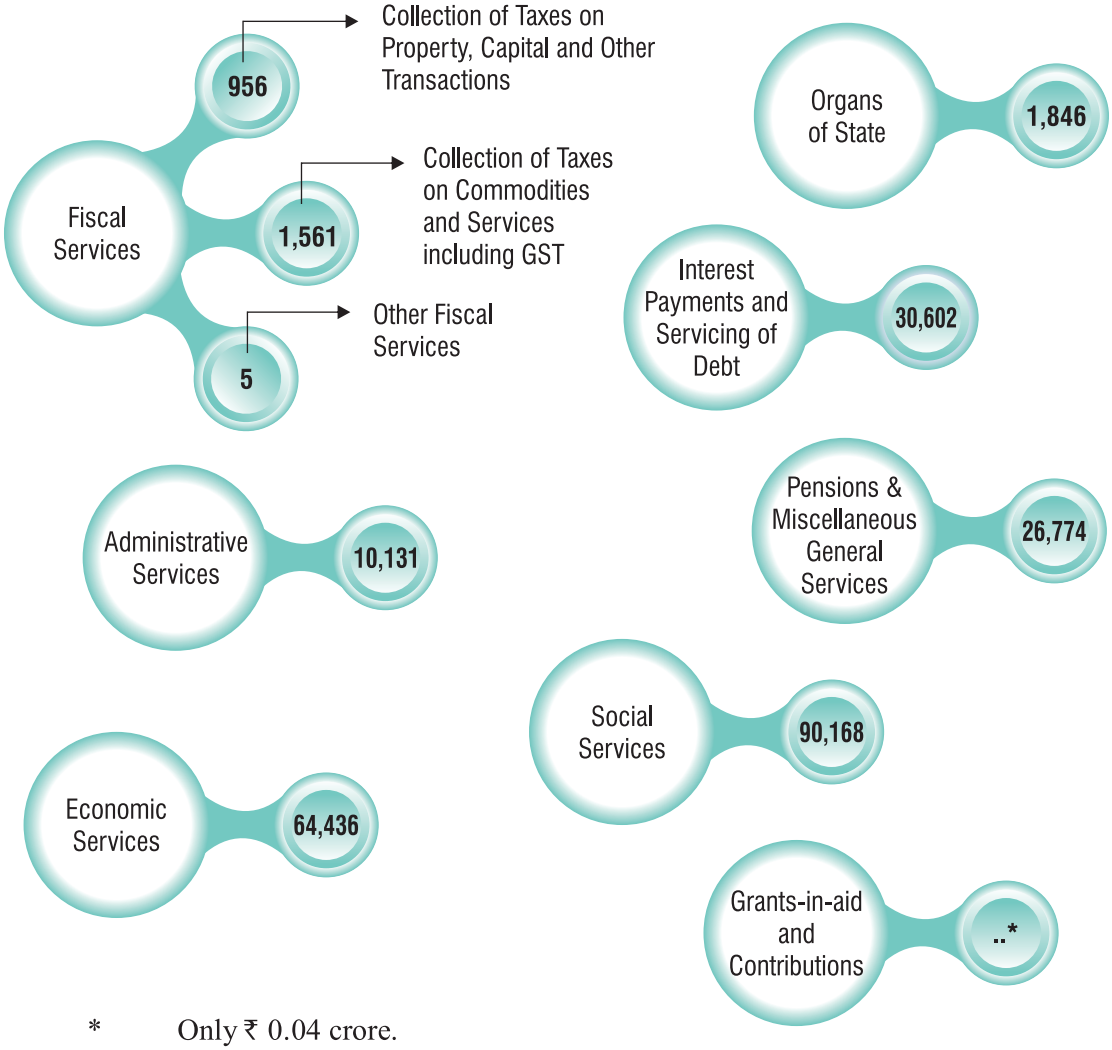


* General Services exclude *MH 2049* (Interest Payments) and include *MH 3604* (Compensation and assignment to Local Bodies and Panchayati Raj Institutions).

The expenditure increased in all sectors in comparison to previous year.

3.2.2. *Sectoral Distribution of Revenue Expenditure*

Components	Amount (₹ in crore)	Percentage
A. Fiscal Services	2,522	1.1
Collection of Taxes on Property, Capital and Other Transactions	*956*	*0.4*
Collection of Taxes on Commodities and Services including GST	*1,561*	*0.7*
Other Fiscal Services	*5*	..
B. Organs of State	1,846	0.8
C. Interest Payments and Servicing of Debt	30,602	13.5
D. Administrative Services	10,131	4.5
E. Pensions and Miscellaneous General Services	26,774	11.8
F. Social Services	90,168	39.8
G. Economic Services	64,436	28.5
H. Grants-in-aid and Contributions	..*	..
Total Expenditure (Revenue Account)	**2,26,479**	**100.0**



* Only ₹ 0.04 crore.

3.3. Capital Expenditure

Capital Expenditure (excluding loan disbursed) of ₹ 19,798 crore for 2022-23 was less than the budget estimates (₹ 34,809 crore) by ₹ 15,011 crore due to less disbursement under State Fund (₹ 13,506 crore) and Central Assistance (₹ 1,505 crore). Capital Expenditure was 1.4 *per cent* of GSDP. The State Government had obtained supplementary grant of ₹ 4,490 crore in September 2022 and February 2023 to meet increased expenditure on existing schemes as well on new services.

Loan disbursements of ₹ 175 crore in 2022-23 was less than the budget estimates (₹ 193 crore) by ₹ 18 crore.

3.3.1. Sectoral Distribution of Capital Expenditure

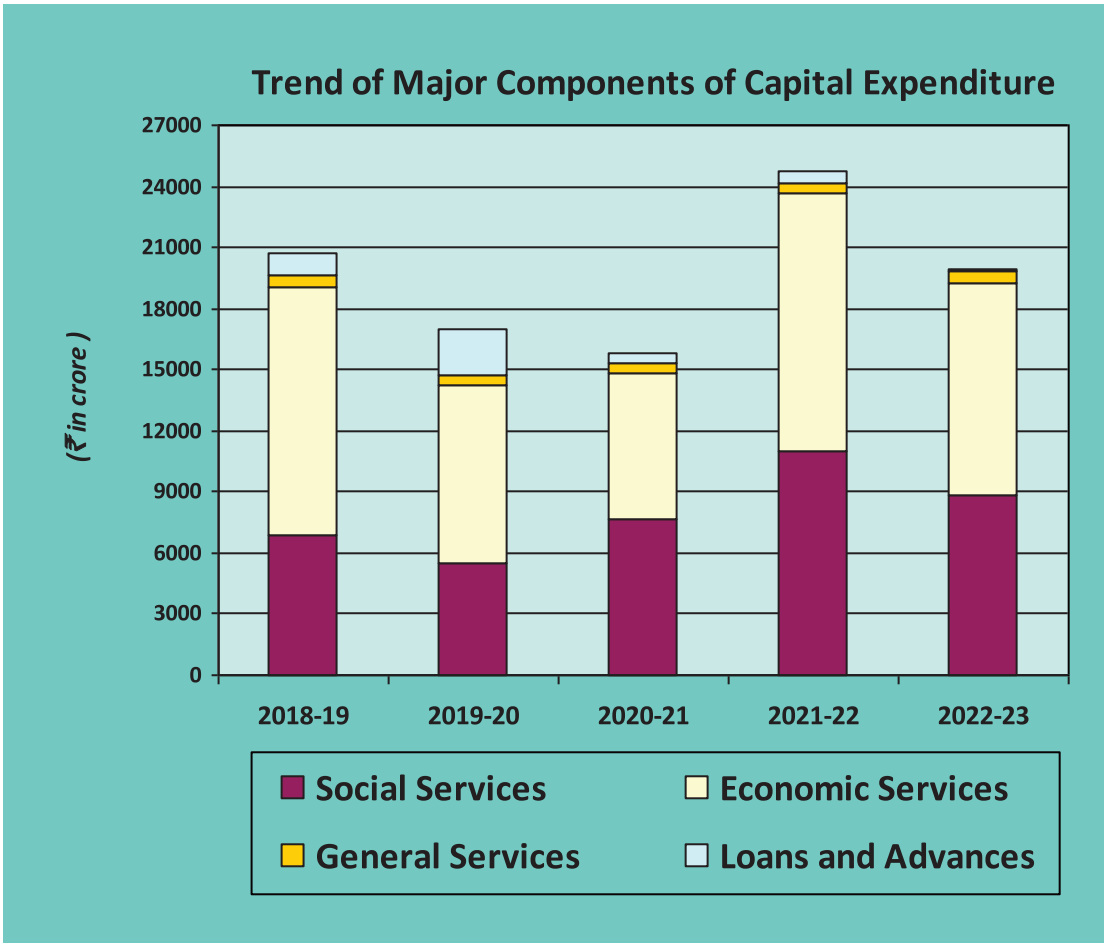
During 2022-23, the State Government has spent ₹ 3,100 crore on various Irrigation Projects (₹ 2,195 crore on Major Irrigation, ₹ 318 crore on Medium Irrigation and ₹ 587 crore on Minor Irrigation), ₹ 2,596 crore on construction of Roads & Bridges, ₹ 2,373 crore on various Water Supply Schemes, ₹ 2,300 crore on Medical and Public Health, ₹ 1,769 crore on Urban Development, ₹ 1,447 crore on Education, Sports, Art & Culture and ₹ 1,033 crore on Rural Development. The Government has also invested ₹ 2,832 crore (gross) in various Companies and Corporations. The major portion of Government investment was in Power Sector (₹ 913 crore), Rajasthan State Road Transport Corporation (₹ 502 crore), Eastern Rajasthan Canal Corporation Limited (₹ 200 crore), Jaipur Metro Rail Corporation Limited (₹ 177 crore) and HPCL Rajasthan Refinery (₹ 1,040 crore).

3.3.2. Sectoral Distribution of Capital Expenditure over the past five years

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
General Services	588 (2.8)	463 (2.7)	398 (2.5)	484 (2.0)	542 (2.7)
Social Services	6,913 (33.3)	5,490 (32.4)	7,642 (48.5)	10,951 (44.2)	8,851 (44.3)
Economic Services	12,137 (58.5)	8,765 (51.6)	7,231 (45.9)	12,717 (51.3)	10,405 (52.1)
Loans and Advances	1,113 (5.4)	2,255 (13.3)	491 (3.1)	621 (2.5)	175 (0.9)
Total	**20,751**	**16,973**	**15,762**	**24,773**	**19,973**

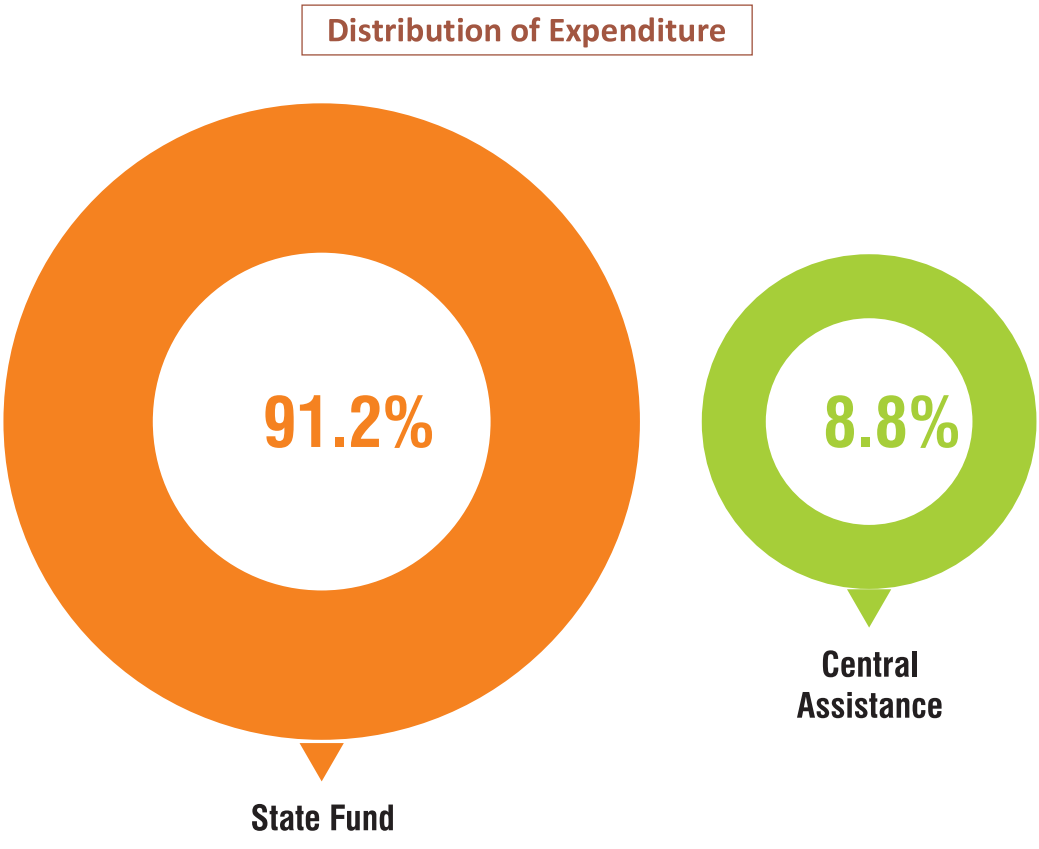
Note: Figures in parentheses represent *percentage* to total Capital Expenditure.


Trend of Major Components of Capital Expenditure
(₹ in crore)
27000
24000
21000
18000
15000
12000
9000
6000
3000
0
2018-19
2019-20
2020-21
2021-22
2022-23
Social Services
Economic Services
General Services
Loans and Advances

STATE FUND & CENTRAL ASSISTANCE EXPENDITURE

4.1. Distribution of Expenditure

The Government of India has discontinued the bifurcation of expenditure as Non-plan and Plan from 2017-18. Accordingly, the State Government has modified the nature of expenditure in their budget as *State Fund* and *Central Assistance*.



4.2. State Fund Expenditure

State Fund expenditure during 2022-23, representing 91.2 *per cent* of total disbursements, was ₹ 2,24,872 crore (₹ 2,07,400 crore under Revenue, ₹ 17,297 crore under Capital and ₹ 175 crore under Loans and Advances).

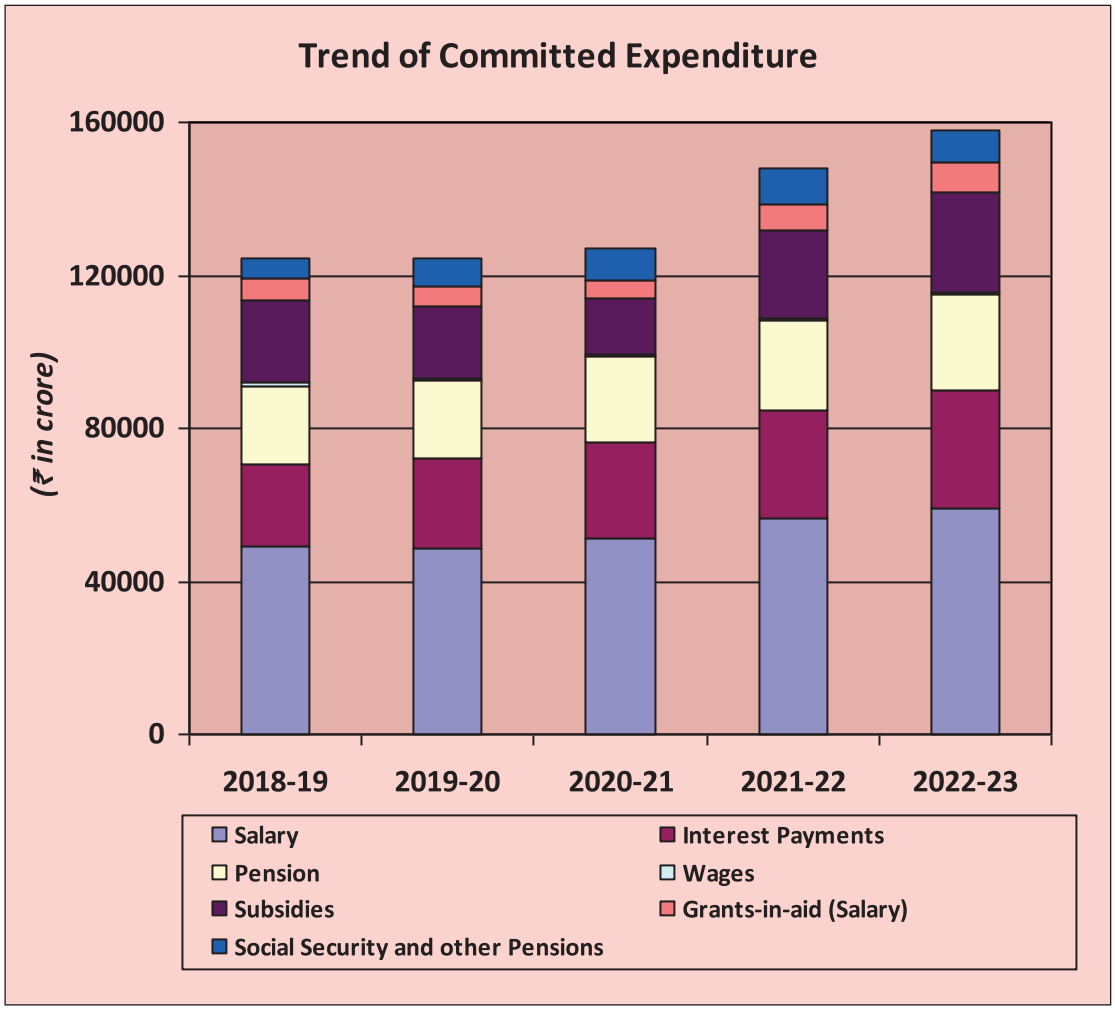
4.3. Central Assistance Expenditure

During 2022-23, Central Assistance expenditure, representing 8.8 *per cent* of total disbursements, was ₹ 21,580 crore (₹ 19,079 crore under Revenue and ₹ 2,501 crore under Capital).

4.4. Committed Expenditure

(₹ in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Committed Expenditure	1,24,264	1,24,887	1,27,306	1,47,854	1,58,163
Revenue Expenditure	1,66,773	1,76,485	1,78,309	2,09,790	2,26,479
Committed expenditure to Revenue Receipts (In *Per cent*)	90.1	89.1	94.8	80.4	81.1
Committed expenditure to Revenue Expenditure (In *Per cent*)	74.5	70.8	71.4	70.5	69.8



APPROPRIATION ACCOUNTS

5.1. Summary of Appropriation Accounts

(₹ in crore)

Nature of expenditure	Original grant	Supplementary grant	Total	Actual expenditure	Saving (-) Excess (+)	Surrender
Revenue						
Voted	2,14,691	14,114	2,28,805	2,03,277	(-) 25,528	24,249
Charged	*29,107*	*2,035*	*31,142*	*30,977*	*(-) 165*	*168*
Capital						
Voted	38,517	4,489	43,006	24,531	(-) 18,475	18,386
Charged	..	*1*	*1*	*1*	..	..
Public Debt						
Charged	*72,715*	*32,095*	*1,04,810*	*1,25,738*	*(+) 20,928*	..
Loans and Advances						
Voted	193	..	193	175	(-) 18	34
Appropriation to Contingency Fund						
Voted	..	..	..	..	..	..
Total	**3,55,223**	**52,734**	**4,07,957**	**3,84,699**	**(-) 23,258**	**42,837**

5.2. Trends of Savings/ Excesses during the past five years

(₹ in crore)

Year	Saving (-)/ Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2018-19	(-) 12,450	(-) 6,821	(-) 5	(-) 26	(-) 19,302
2019-20	(-) 18,988	) (-5,141	(-) 17	(-) 212	(-) 24,358
2020-21	(-) 18,802	(-) 7,912	(-) 40	(-) 298	(-) 27,052
2021-22	(-) 18,149	) (-5,816	(-) 8,640	(-) 24	(-) 32,629
2022-23	(-) 25,693	) (-18,475	(+) 20,928	(-) 18	(-) 23,258

5.3. Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/ programmes.

Some grants with persistent and significant savings are given below:

(₹ in crore)

Grant No.	Nomenclature	2018-19	2019-20	2020-21	2021-22	2022-23
008	Revenue (Revenue)	82	124	143	129	218
009	Forest (Revenue)	105	96	143	189	124
012	Other Taxes (Revenue)	129	98	152	206	118
014	Sales Tax (Revenue)	266	87	90	99	565
019	Public Works (Revenue)	62	114	127	79	39
	Public Works (Capital)	464	383	565	343	743
021	Roads and Bridges (Capital)	904	460	1,295	1,008	1,277
022	Area Development (Capital)	122	137	80	76	113
024	Education, Art and Culture (Capital)	128	106	198	740	563
026	Medical & Public Health and Sanitation (Capital)	72	78	64	61	719
027	Drinking Water Scheme (Capital)	1,044	1,023	638	890	2,952
028	Special Programmes for Rural Development (Revenue)	243	214	44	291	732
029	Urban Plan and Regional Development (Revenue)	1,084	901	1,378	880	868
	Urban Plan and Regional Development (Capital)	197	490	61	368	888

Significant Savings - *(Concld.)*

(₹ in crore)

Grant No.	Nomenclature	2018-19	2019-20	2020-21	2021-22	2022-23
030	Tribal Area Development (Revenue)	700	1,520	1,217	1,892	2,402
	Tribal Area Development (Capital)	779	638	1,279	668	2,685
033	Social Security and Welfare (Revenue)	541	466	291	318	1,062
	Social Security and Welfare (Capital)	41	31	23	105	63
035	Miscellaneous Community and Economic Services (Revenue)	133	47	139	41	164
037	Agriculture (Revenue)	493	334	356	427	1,214
	Agriculture (Capital)	234	128	24	30	146
042	Industries (Revenue)	36	101	53	141	18
046	Irrigation (Capital)	239	262	485	236	1,543
048	Power (Capital)	276	217	1,033	161	958
050	Rural Employment (Revenue)	120	81	146	928	1,926
051	Special Component Plan for Welfare of Scheduled Castes (Revenue)	723	2,028	1,716	2,219	2,472
	Special Component Plan for Welfare of Scheduled Castes (Capital)	1,334	985	1,973	836	3,146

During 2022-23, supplementary grants totaling ₹ 6,769 crore (12.8 *per cent* of total supplementary taken of ₹ 52,734 crore) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. Details are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supple-mentary	Actual Expenditure
004	District Administration	Revenue	707	15	660
007	Elections	Revenue	146	16	129
009	Forest	Capital	329	20	318
016	Police	Revenue	8,095	415	7,908
019	Public Works	Capital	1,994	59	1,310
020	Housing	Revenue	77	3	75
023	Labour and Employment	Revenue	1,430	180	1,361
024	Education, Art and Culture	Revenue	39,354	2,289	37,362
		Capital	1,230	405	1,072
026	Medical and Public Health and Sanitation	Capital	862	600	743
028	Special Programmes for Rural Development	Revenue	1,159	183	610
030	Tribal Area Development	Revenue	20,400	89	18,087
		Capital	6,055	300	3,670
033	Social Security and Welfare	Capital	248	28	213
034	Relief from Natural Calamities	Revenue	4,159	300	2,947
035	Miscellaneous Community and Economic Services	Capital	858	1,340	371
051	Special Component Plan for Welfare of Scheduled Castes	Revenue	23,675	117	21,320
		Capital	6,763	410	4,027

ASSETS AND LIABILITIES

6.1. Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc., except in the year of acquisition/ purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

6.1.1. Investments and Returns

Total investments as share capital in non-financial Public Sector Undertakings (PSU's) stood at ₹ 59,291 crore at the end of 2022-23. Dividends received during the year was only ₹ 29 crore on investment. During 2022-23, investments increased by ₹ 2,816 crore (net) and income from dividend decreased by ₹ 58 crore. The major investment was made in HPCL Rajasthan Refinery (₹ 1,040 crore) and Power Sector (₹ 913 crore). The accumulated losses of the major power sector PSUs were ₹ 94,145 crore as against the total capital investment of ₹ 49,508 crore.

6.1.2. Cash Balance and investment of Cash Balances

Cash Balance with RBI stood at ₹ 187 crore on 31 March, 2022 and decreased to ₹ (-) 71 crore as on 31 March, 2023. The position of cash balance and investment of cash balance is as under:

(₹ in crore)

Component	As on 1st April 2022	As on 31st March 2023	Net increase(+)/ decrease(-)
Cash Balances	187	(-) 71	(-) 258
Investments from cash balance (GoI Treasury Bills)	8,219	103	(-) 8,116
Other cash balances	4	25	21
(a) Departmental Balances	1	1	..
(b) Permanent Cash Imprest	3	24	21
Investment from earmarked fund balances	6,259	7,614	1,355
(a) Guarantee Redemption Fund	4,716	6,766	2,050
(b) Other Funds	1,543	848	(-) 695
Interest realized*	111	198	87

*It includes interest on investments out of Guarantee Redemption Fund.

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2022	Purchases during 2022-23	Sales during 2022-23	Closing Balance on 31 March 2023
8,219	36,612	44,728	103

6.1.3. Loans and Advances by the State Government

Total loans and advances made by the State Government at the end of 2022-23 was ₹ 7,968 crore. During 2022-23, ₹ 420 crore has been received towards repayment of loans and advances, out of which ₹ 404 crore relates to repayments from various Power Companies (₹ 217 crore), Jaipur Metro Rail Corporation (₹ 59 crore), Rajasthan Tourism Development Corporation Limited (₹ 50 crore), Rajasthan State Warehousing Corporation (₹ 20 crore), Rajasthan State Co-operative Bank Limited (₹ 38 crore) and Macro Co-operative Development Project (₹ 20 crore). Effective steps to recover the outstanding loans would help the Government's fiscal position.

Information regarding recoveries in arrears in respect of principal and interest is required to be furnished by the concerned departments every year to the Accountant General by June. During 2022-23, 116 statements out of 155 have not been received from 22 departments.

6.2. Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed from time to time by the State Legislature.

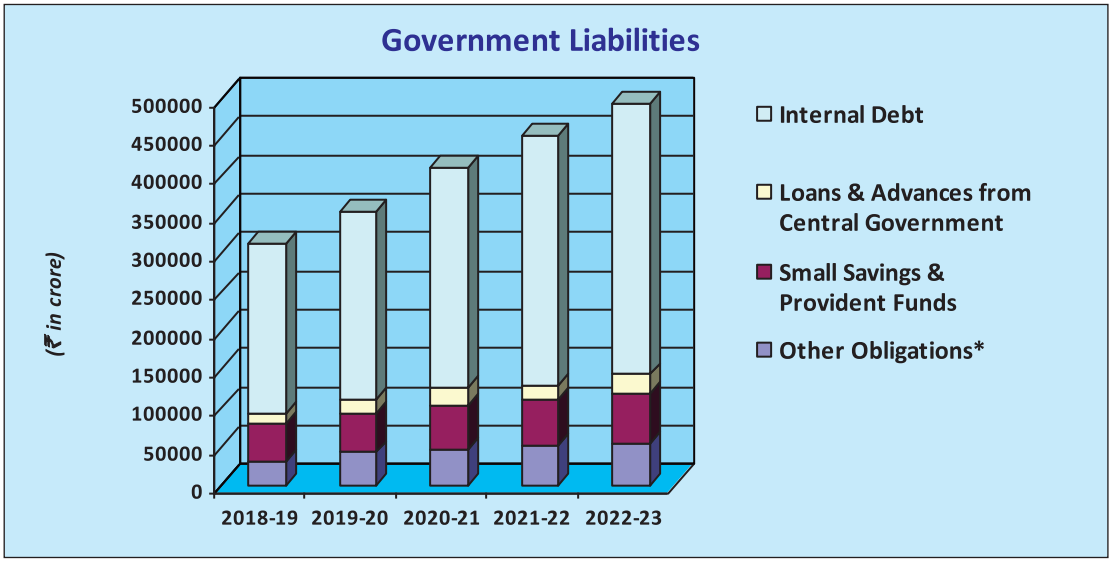
Details of Public Debt and other liabilities of the State Government are as under (Figures are progressive balances to end of the year):

(₹ in crore)

Year	Public Debt	*Percentage* to GSDP	Public Account*	*Percentage* to GSDP	Total Liabilities	*Percentage* to GSDP
2018-19	2,33,239	25.6	78,135	8.6	3,11,374	34.2
2019-20	2,59,380	26.0	93,322	9.3	3,52,702	35.3
2020-21	3,08,321	30.3	1,02,178	10.0	4,10,499	40.3
2021-22	3,41,684@	28.0	1,09,289	9.0	4,50,973	37.0
2022-23	3,76,512@	26.6	1,17,190	8.3	4,93,702	34.9

* Excludes Advances, Suspense & Miscellaneous and Remittance balances.

@ ₹ 11,872 crore excluded of loan received by GoI in lieu of GST compensation.



* Other Obligations includes Reserve Funds and Deposits.

6.3. Guarantees (Contingent Liabilities)

In addition to directly raising loans, State Governments also guarantee loans raised by Government companies and corporations from the market and financial institutions. The position of guarantees by the State Government for repayment of loans (payment of principal and interest thereon) raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies, etc., is given below:

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed	Guarantees outstanding at the end of year
2018-19	1,31,026	70,430
2019-20	1,44,676	80,631
2020-21	1,56,822	82,612
2021-22	1,72,684	95,868
2022-23	2,01,008	1,04,832

Note: Details are available at Statement No. 20 of Finance Accounts and these are based on information received from the State Government.

Guarantee fees are calculated at 0.01 *per cent* to 1 *per cent* per annum. During 2022-23, the State Government transferred ₹ 1,373 crore to the Guarantee Redemption Fund and out of total balance of ₹ 7,629 crore, ₹ 6,766 crore was invested.

OTHER ITEMS

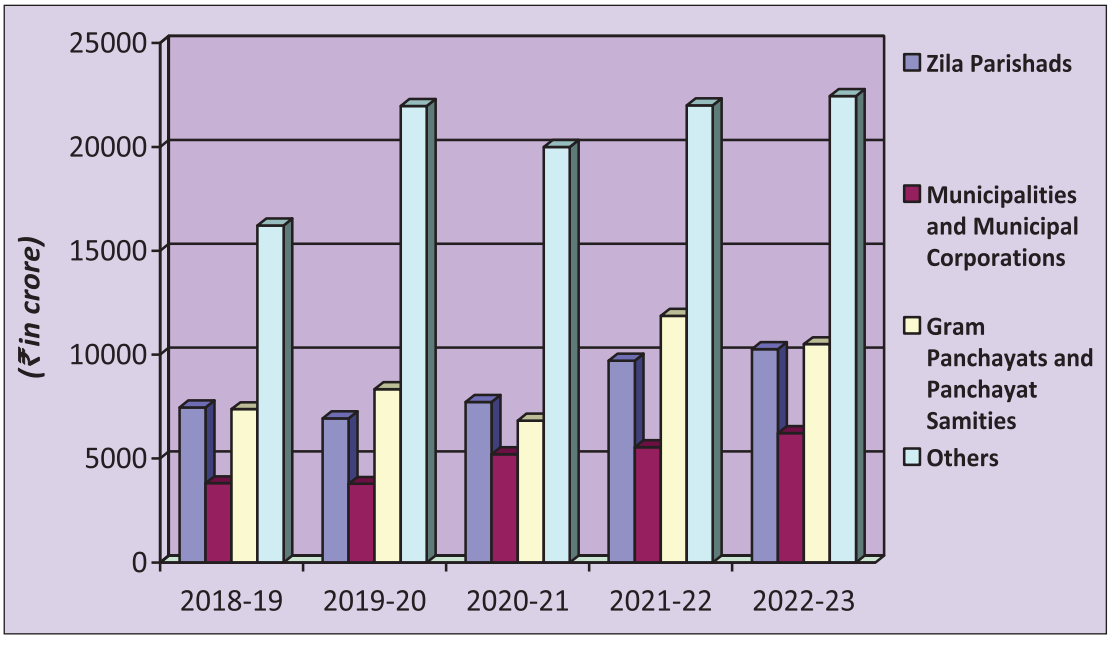
7.1. Financial assistance to local bodies and others

During the past five years, Grants-in-aid to local bodies etc., increased from ₹ 34,862 crore in 2018-19 to ₹ 49,444 crore in 2022-23. Grants to Zila Parishads, Panchayat Samitis and Municipalities (₹ 26,996 crore) represented 54.6 *per cent* of total grants given during the year.

Details of Grants in aid released in last 5 years are as under:-

(₹ in crore)

Year	Zila Parishads	Municipalities and Municipal Corporations	Gram Panchayats and Panchayat Samitis	Others	Total
2018-19	7,460	3,811	7,374	16,217	**34,862**
2019-20	6,930	3,781	8,341	21,973	**41,025**
2020-21	7,716	5,206	6,827	19,996	**39,745**
2021-22	9,712	5,542	11,874	21,999	**49,127**
2022-23	10,264	6,229	10,503	22,448	**49,444**



7.2. Reconciliation of accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (A&E). This exercise is to be conducted by respective Heads of Departments/ Controlling officers. During the year, receipts amounting to ₹ 3,55,989 crore (100 *per cent* of total receipts) and expenditure amounting to ₹ 3,72,189 crore (100 *per cent* of total expenditure) were reconciled by the State Government.

7.3. Submission of accounts by Treasuries

The rendition of initial accounts by the Treasuries is satisfactory. After implementation of Integrated Financial Management System (IFMS) in the state, the divisional transactions are received through treasuries. Owing to implementation of IFMS, budgetary control of allocated funds, timeliness and quality of treasury accounts have improved significantly over the last few years.

7.4. Utilisation Certificates for Grants-in-aid

Under the Rajasthan General Financial and Accounts Rules, 2012, Utilisation Certificates (UCs), in respect of grants provided for specific purposes should be obtained by departmental officers from grantees, which, after verification, should be forwarded to the Accountant General (A&E) within 12 months from the date of their sanction unless specified otherwise. UCs outstanding beyond the specified periods indicates absence of assurance on utilisation of the grants for intended purposes. Outstanding position of UCs is as follows:

Year	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2021-22	211	582
2022-23	684	525
Total	**895**	**1,107**

7.5. Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

When money is required in advance or the Drawing and Disbursing Officers (DDO's) are not able to calculate the exact amounts required, they are permitted to draw money without supporting documents through Abstract Contingent (AC) Bills. Such AC Bills are required to be settled within a maximum of three months through submission of Detail Contingent (DC) Bills. At the end of 31st March 2023, 85 DC Bills amounting to ₹ 21 crore were outstanding. Further, 10 DC Bills involving ₹ 10 crore were pending for more than a year. To the extent of non-receipt of DC Bills, the expenditure shown during the year cannot be vouched as final.

7.6. Rush of expenditure

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under seven Heads of Account during March 2023 ranged between 51 *per cent* and 100 *per cent* of the total expenditure during the year indicating a tendency to utilize the budget at the close of the financial year.

The flow of expenditure during the four quarters of 2022-23 in the above mentioned Heads was as below:

Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	During March	*Percentage* of 3/2023 w.r.t. total expenditure of 2022-23
		(₹ in crore)						
2075	Miscellaneous General Services	6	..	2	1,385	**1,393**	**1,375**	98.7
3054	Road and Bridges	42	23	554	3,741	**4,360**	**3,406**	78.1
3451	Secretariat- Economic Services	15	11	11	3,986	**4,023**	**3,979**	98.9
4250	Capital Outlay on Other Social Services	7	2	10	116	**135**	**114**	84.4
4575	Capital Outlay on Other Special Areas Programmes	..	..	2	60	**62**	**35**	56.5
4711	Capital Outlay on Flood Control Projects	2	1	3	15	**21**	**13**	61.9
5475	Capital Outlay on Other General Economic Services	6	11	148	434	**599**	**357**	59.6

7.7. National Pension System

The State Government employees recruited on or after 01-01-2004 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/ her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. However, in the case of AIS Officers the Government contributes 14 *per cent* as their share.

The State Government of Rajasthan has notified reversion to the Old Pension Scheme (OPS) with effect from 01-04-2022. There is no provision for the option to choose between NPS and OPS. Hence, all 5,25,713 employees, except AIS Officers, shifted to OPS with effect from 01-04-2022.

During the year 2022-23, total contribution of AIS Officer to the NPS which is a Defined Contribution Pension Scheme was ₹ 6.51 crore (Employees' contribution ₹ 2.70 crore and Government's contribution ₹ 3.81 crore). Of the contribution made, the Government transferred only ₹ 6.41 crore to NSDL, i.e. ₹ 0.10 crore short transfer.

7.8. Status of Suspense Balances

The Finance Accounts reflect the net balances under Suspense Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Details of gross figures of outstanding balances having more than crore under Major Head 8658 Suspense Account for the last three years is as under:-

(₹ in crore)

Name of Minor Head	2020-21		2021-22		2022-23	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101. Pay and Accounts Office- Suspense	144	8	104	10	104	9
Net	**(Dr.) 136**		**(Dr.) 94**		**(Dr.) 95**	
102. Suspense Account (Civil)	7	112	..*	100	..$	85
Net	**(Cr.) 105**		**(Cr.) 100**		**(Cr.) 85**	
112. Tax Deducted at Source (TDS) Suspense	..	137	..	27	..	(-) 2
Net	**(Cr.) 137**		**(Cr.) 27**		**(Cr.) (-) 2**	
129. Material Purchase Settlement Suspense Account	..	(-) 4	..	(-) 4	..	(-) 3
Net	**(Cr.) (-) 4**		**(Cr.) (-) 4**		**(Cr.) (-) 3**	
139. GST Tax Deduction at Source Suspense	..	53	..	54	..	57
Net	**(Cr.) 53**		**(Cr.) 54**		**(Cr.) 57**	

7.9. 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.

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 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 SNA-01 report ₹ 9,095.98 crore are lying unspent in the bank accounts of SNAs as on 31 March 2023.

7.10. Commitments on account of Incomplete Capital Works

A total expenditure of ₹ 30,669 crore was incurred up to the year 2022-23 by the State Government on various incomplete projects costing more than ₹ 10 crore each which were taken up by the Water Resources, Public Works and Public Health & Engineering Departments.

As per the information made available by the State Government, 74 Works/ Projects of Works Departments such as WRD, PWD and PHED amounting to a progressive expenditure of ₹ 23,855 crore remained incomplete for more than five years. Detail of such works/ projects is given below:-

(₹ in crore)

Years More than	Department					
	WRD		PWD		PHED	
	No. of Works	Expenditure	No. of Works	Expenditure	No. of Works	Expenditure
5	20	8,177	132	415	12	6,037
10	6	135	1	14	5	3,194
15	14	4,627	..	..	3	1,256

7.11. Personal Deposit (PD) Accounts

Government is authorized to open Personal Deposit (PD) accounts for specific purposes, into which funds are transferred from the Consolidated Fund**.** In terms of the Rajasthan Treasury Rules, a PD account remaining inoperative for more than five full financial years after the year of last transaction is required to be closed and the unspent balance is to be credited to the Consolidated Fund.

There was a total of 2200 PD Accounts as on 31 March 2023. During the year 2022-23, the State Government created 180 new PD Accounts and closed 33 inoperative PD Accounts. An amount of ₹ 41,174 crore was transferred/ credited to PD Accounts. This includes ₹ 4,129 crore transferred in March 2023, of which, ₹ 12 crore was transferred on the last working day of March 2023.

An amount of ₹ 14,114 crore was lying unspent in PD accounts at the end of year 2022-23.



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