



सत्यमेव जयते

ACCOUNTS AT A GLANCE

2021-22



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

GOVERNMENT OF RAJASTHAN

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ACCOUNTS AT A GLANCE
2021-22

PRINCIPAL ACCOUNTANT GENERAL
(ACCOUNTS AND ENTITLEMENT)
RAJASTHAN, JAIPUR

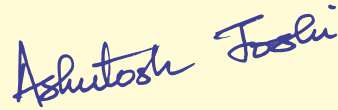
PREFACE

'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.

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

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



(Ashutosh Joshi)

PRINCIPAL ACCOUNTANT GENERAL

Place : Jaipur,

Date : January 13, 2023

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OVERVIEW

1.1. Introduction

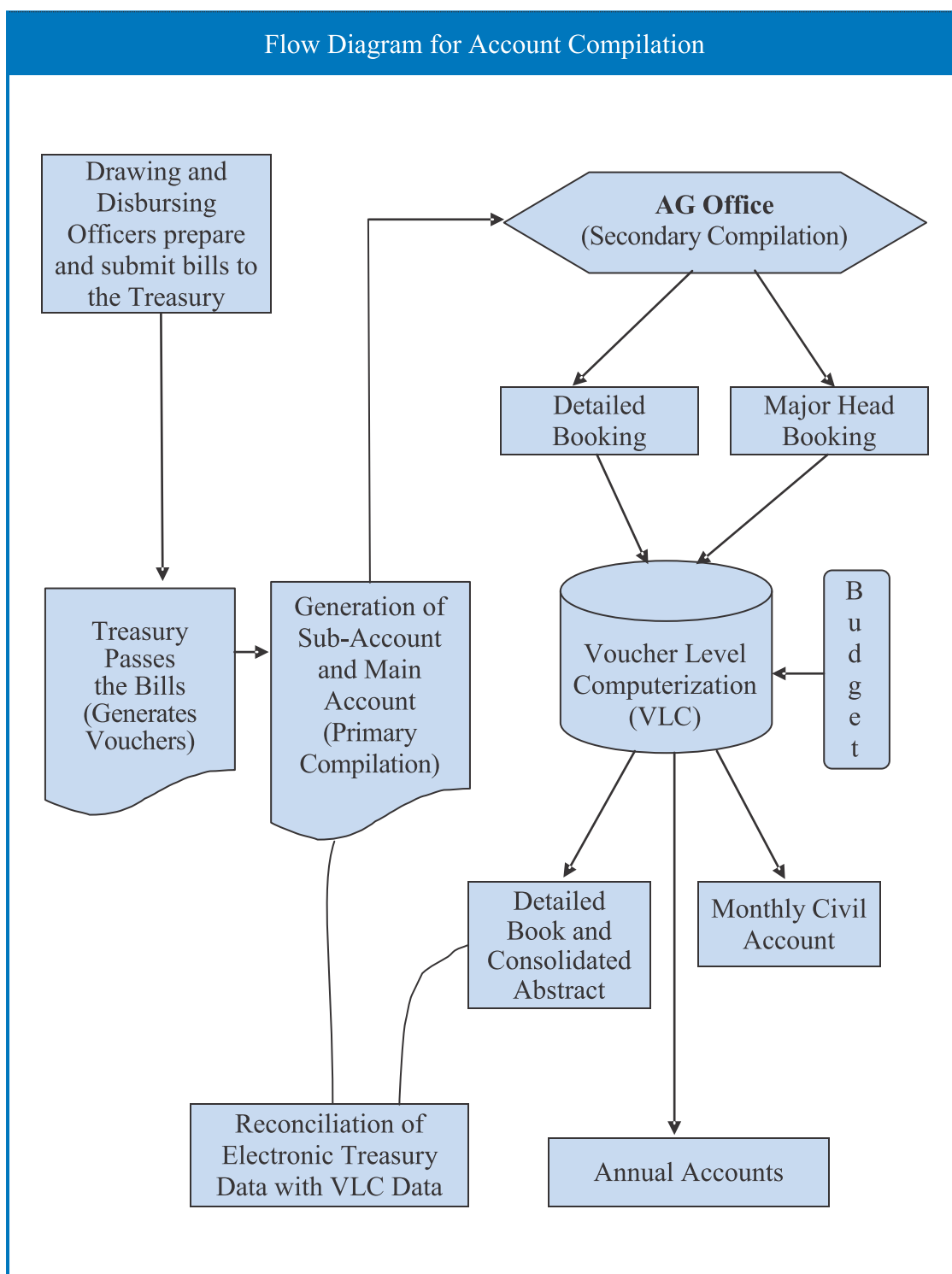
The Principal Accountant General (Accounts and Entitlements), Rajasthan compiles the accounts of receipts and expenditure of the Government of Rajasthan. This compilation is based on initial accounts rendered by 41 District Treasuries, Inter State transactions and advices of the Reserve Bank of India. 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 Principal 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

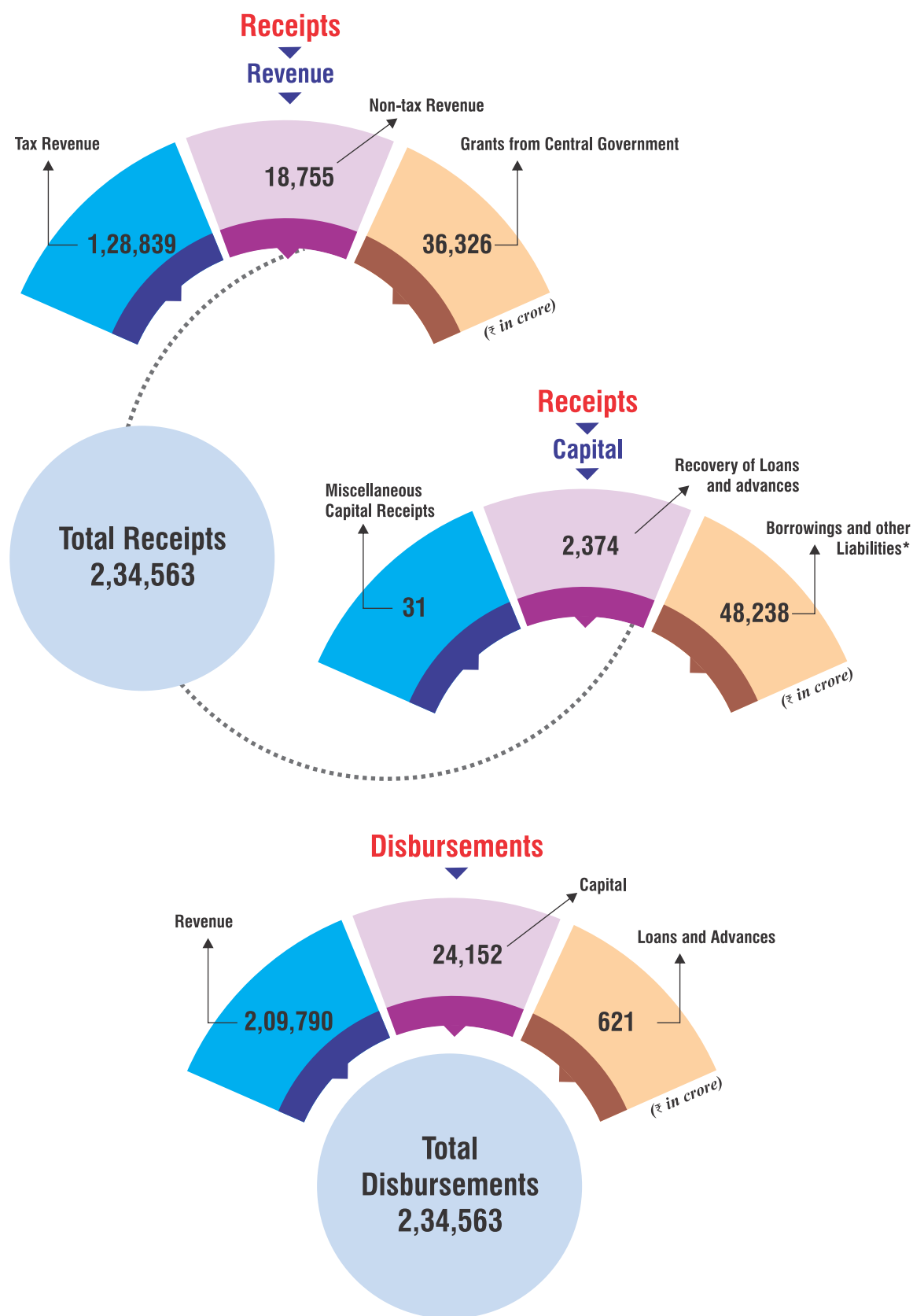
The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. The Finance Accounts have been prepared in two volumes to make 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 2021-22 are given below:-

(₹ in crore)

Receipts (Total: 2,34,563)	Revenue (Total: 1,83,920)	Tax Revenue	1,28,839
		(a) Own Tax Revenue	74,808
		(b) Share of net proceeds of Taxes	54,031
		Non-tax Revenue	18,755
		Grants from Central Government	36,326
	Capital (Total: 50,643)	Miscellaneous Capital Receipts	31
		Recovery of Loans and Advances	2,374
		Borrowings and other Liabilities*	48,238
Disbursements (Total: 2,34,563)	Revenue		2,09,790
	Capital		24,152
	Loans and Advances		621

* 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 2021-22, ₹ 16,151 crore was released which constitutes increase of 18.5 *per cent* over the amount released directly to implementing agencies in 2020-21. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts. Majority of these direct transfers during 2021-22, were made under Mahatma Gandhi National Rural Guarantee Programme (₹ 7,835 crore), Pradhan Mantri Kisan Samman Nidhi (₹ 4,554 crore) and Jal Jeevan Mission (₹ 2,345 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, 2021-22 had provisions for gross expenditure of ₹ 2,58,084 crore and reduction of expenditure (recoveries) of ₹ 7,337 crore. Against this, the actual gross expenditure was ₹ 2,98,234 crore and reduction of expenditure was ₹ 7,043 crore, resulting in net excess of ₹ 40,150 crore in expenditure and over estimation of ₹ 294 crore in reduction of expenditure. The gross expenditure includes ₹ 59 crore drawn on Abstract Contingent (AC) Bills, out of which AC bills valuing ₹ 21 crore were outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills.

During 2021-22, ₹ 35,571 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 2021-22, the Government of Rajasthan availed ₹ 37,630 crore Special Ways and Means Advances on 67 occasions for 143 days and paid ₹ 25 crore as interest and ₹ 913 crore Normal Ways and Means Advances on 4 occasions for 6 days and paid ₹ 0.3 crore as interest.

1.4.2. Funds Flow Statement

The State had a Revenue Deficit of ₹ 25,870 crore and a Fiscal Deficit of ₹ 48,238 crore representing 2.2 *per cent* and 4.0 *per cent* respectively of the Gross State Domestic Product (GSDP)¹.

¹ GSDP is 11,96,137 crore for 2021-22 as per advance estimates announced by the Directorate of Economics and Statistics Department, Rajasthan, Jaipur.

The Fiscal Deficit constituted 20.6 *per cent* of total expenditure. This deficit was met from Public Debt (₹ 45,235 crore) and net increase in Public Account and cash balance (₹ 3,003 crore). Around 80.4 *per cent* of the Revenue Receipts (₹ 1,83,920 crore) of the State Government was spent on committed expenditure (₹ 1,47,854 crore) like salaries (₹ 56,602 crore), interest payments (₹ 28,101 crore), pensions (₹ 23,391 crore), subsidies (₹ 23,364 crore), social security and other pension (₹ 9,240 crore), grants-in-aid (salary) (₹ 6,640 crore) and wages (₹ 516 crore).

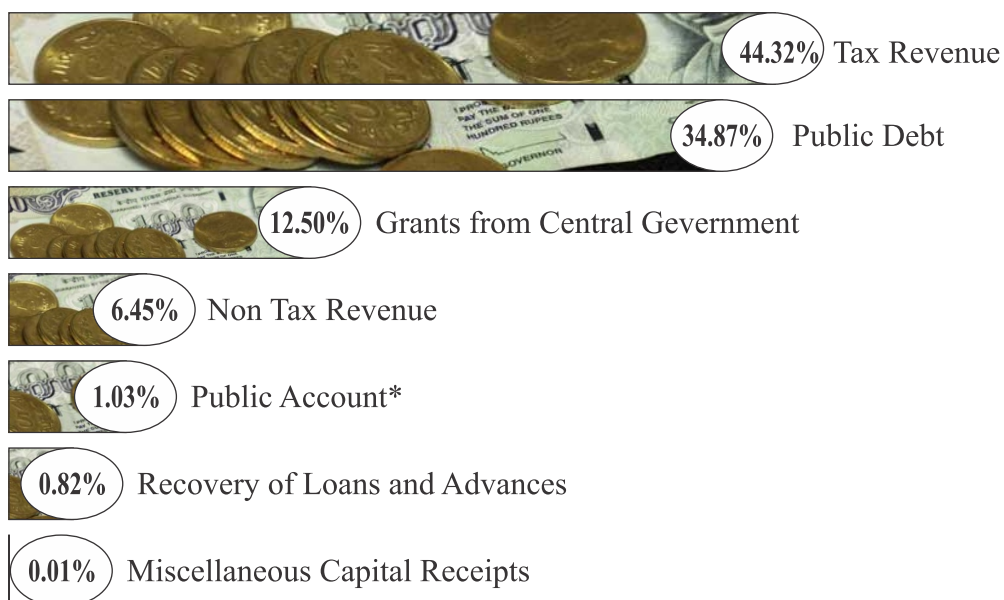
Sources and Application of Funds

(₹ in crore)

SOURCES	Opening Cash Balance as on 01.04.2021	(-) 60
	Revenue Receipts	1,83,920
	Capital Receipts	31
	Recovery of Loans and Advances	2,374
	Public Debt	1,01,363
	Small Savings, Provident Fund and Others	14,001
	Reserve Funds	9,112
	Deposits Received	2,16,240
	Civil Advances Repaid	..
	Suspense Account*	91,306
	Remittances	13,993
	Contingency Fund	..
	TOTAL	6,32,280
APPLICATION	Revenue Expenditure	2,09,790
	Capital Expenditure	24,152
	Loans Given	621
	Repayment of Public Debt	56,128
	Small Savings, Provident Fund and Others	11,540
	Reserve Funds	11,923
	Deposits Spent	2,08,779
	Civil Advances Given	..
	Suspense Account*	95,167
	Remittances	13,993
	Closing Cash Balance as on 31.03.2022	187
	TOTAL	6,32,280

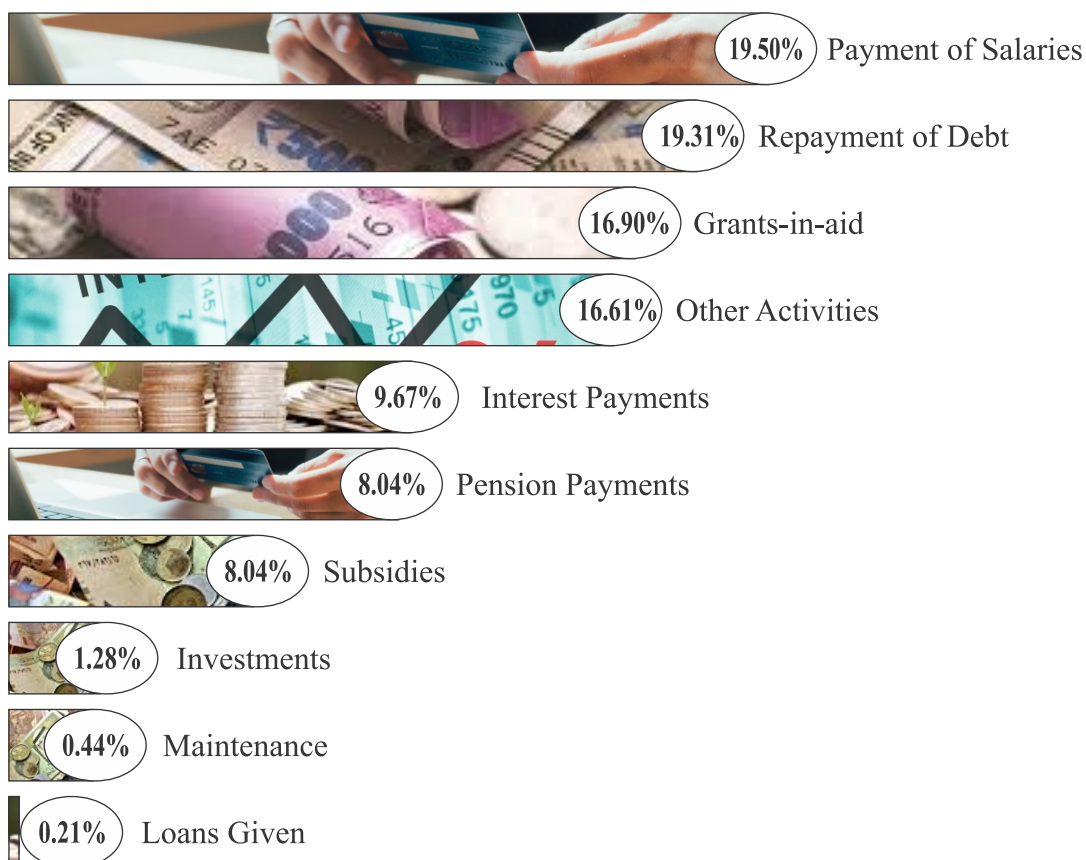
* The suspense account includes ₹ 95,203 crore invested in treasury bills and disbursement in departmental balances & permanent cash imprest which is shown on the "Application" side, and ₹ 91,424 crore worth of treasury bills sold through the RBI (a process known as "re-discounting") and receipts in 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 2021-22	Actuals	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP [@]
		<i>(₹ in crore)</i>			
1.	Tax Revenue (including Central Share)	1,30,156	1,28,839	99.0	10.8
2.	Non-Tax Revenue	17,698	18,755	106.0	1.6
3.	Grants from Central Government	36,476	36,326	99.6	3.0
4.	Revenue Receipts (1+2+3)	1,84,330	1,83,920	99.8	15.4
5.	Recoveries of Loans and Advances	655	2,374	362.4	0.2
6.	Other Receipts	20	31	155.0	..
7.	Net Borrowings and Other Liabilities	47,653	48,238	101.2	4.0
8.	Capital Receipts (5+6+7)	48,328	50,643	104.8	4.2
9.	Total Receipts (4+8)	2,32,658	2,34,563	100.8	19.6
10.	Expenditure on Revenue Account	2,08,080	2,09,790	100.8	17.5
	SFE on Revenue Account	1,87,042	1,89,969	101.6	15.9
	CA on Revenue Account	21,038	19,821	94.2	1.7
11.	Expenditure on Interest Payments (out of Revenue Expenditure)	28,360	28,100	99.1	2.3
12.	Expenditure on Capital Account*	24,578	24,773	100.8	2.1
	SFE on Capital Account	19,969	20,327	101.8	1.7
	CA on Capital Account	4,609	4,446	96.5	0.4
13.	Total Expenditure (10+12)	2,32,658	2,34,563	100.8	19.6
	State Fund Expenditure (SFE)	2,07,011	2,10,296	101.6	17.6
	Central Assistance (CA)	25,647	24,267	94.6	2.0
14.	Revenue Deficit (-)/Surplus (+)^{&} (4-10)	(-) 23,750	(-) 25,870	108.9	2.2
15.	Fiscal Deficit^{&} [13-(4+5+6)] = 7	(-) 47,653	(-) 48,238	101.2	4.0

[@] 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 (11,96,137 crore).

^{*} Expenditure on Capital Account includes capital expenditure (Budget: ₹ 24,216 crore and Actuals: ₹ 24,152 crore) and Loans and Advances disbursed (Budget: ₹ 362 crore and Actuals: ₹ 621 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?

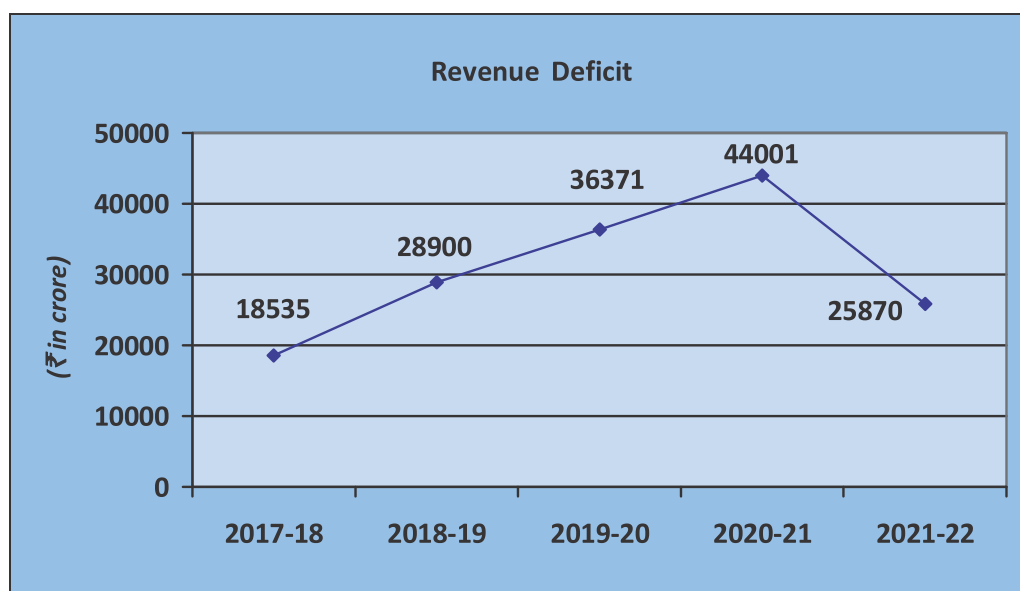
Deficit	Refers to the gap between Receipt and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence of Financial Management.
Revenue Deficit/ Surplus	Refers to the gap between Revenue Receipt and Revenue Expenditure. Revenue Expenditure 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-

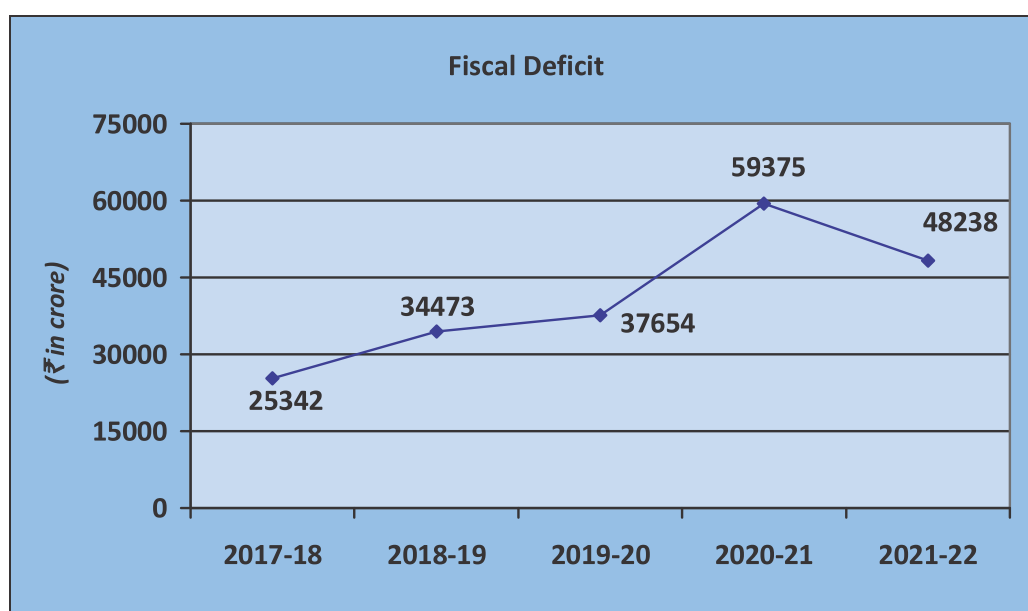
(i) elimination of Revenue Deficit by financial year 2011-12 and thereafter maintain once there at or attainment of revenue surplus, (ii) reduction of Fiscal Deficit to 3.0 *per cent* or less of GSDP by financial year 2011-12 and maintain once at that level thereafter and (iii) Outstanding debt reduction at the end of 2021-22 to 38.2 *per cent* of the estimated GSDP.

The State Government had Revenue Surplus in 2011-12 and 2012-13 which turned into Revenue Deficit in 2013-14 and stood consecutively up to 2021-22. There was a Revenue Deficit of ₹ 25,870 crore constituting 2.2 *per cent* of GSDP during 2021-22. The Fiscal Deficit was ₹ 48,238 crore constituting 4.0 *per cent* of GSDP which was 2.2 *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 2021-22 were ₹ 2,34,563 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.

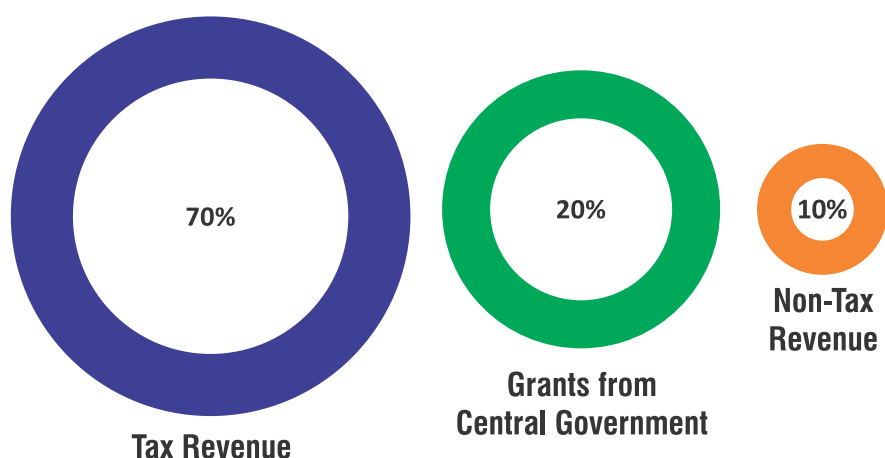
2.2.1. Revenue Receipt Components (2021-22)

(₹ in crore)

Components	Actuals	Percentage to Revenue Receipts
A. Tax Revenue *	1,28,839	70.1
Goods and Services Tax	42,763	23.3
Taxes on Income and Expenditure	32,050	17.4
Taxes on Property and Capital Transactions	7,349	4.0
Taxes on Commodities and Services	46,677	25.4
B. Non-Tax Revenue	18,755	10.2
Interest Receipts, Dividends and Profits	1,716	0.9
General Services	3,943	2.2
Social Services	1,478	0.8
Economic Services	11,618	6.3
C. Grants from Central Government	36,326	19.7
Total- Revenue Receipts	1,83,920	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:-

(₹ in crore)

Components	Actuals (₹ in crore)	Percentage to GSDP
State Goods and Services Tax	27,502	2.3
Taxes on Sales, Trade etc.	20,605	1.7
Corporation Tax	16,172	1.4
Taxes on Income other than Corporation Tax	15,877	1.3
Central Goods and Services Tax	15,261	1.3
State Excise	11,807	1.0
Stamps and Registration Fees	6,492	0.5
Taxes on Vehicles	4,759	0.4
Customs	3,864	0.3
Taxes and Duties on Electricity	2,606	0.2
Union Excise Duties	2,098	0.2

During the year, Net Tax Revenue was less than Budget Estimates by ₹ 1,318 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	10,161	Corporation Tax	4,503
Taxes on Sales, Trade etc	2,195	Taxes on Income Other than Corporation Tax	4,019
Taxes on Vehicles	1,741	Central Goods and Services Tax	2,303
State Excise	1,443	Customs	1,440
Taxes and Duties on Electricity	294	Union Excise Duties	924
		Service Tax	677
		Stamps and Registration Fees	392
		Taxes on Goods and Passengers	160
		Land Revenue	107

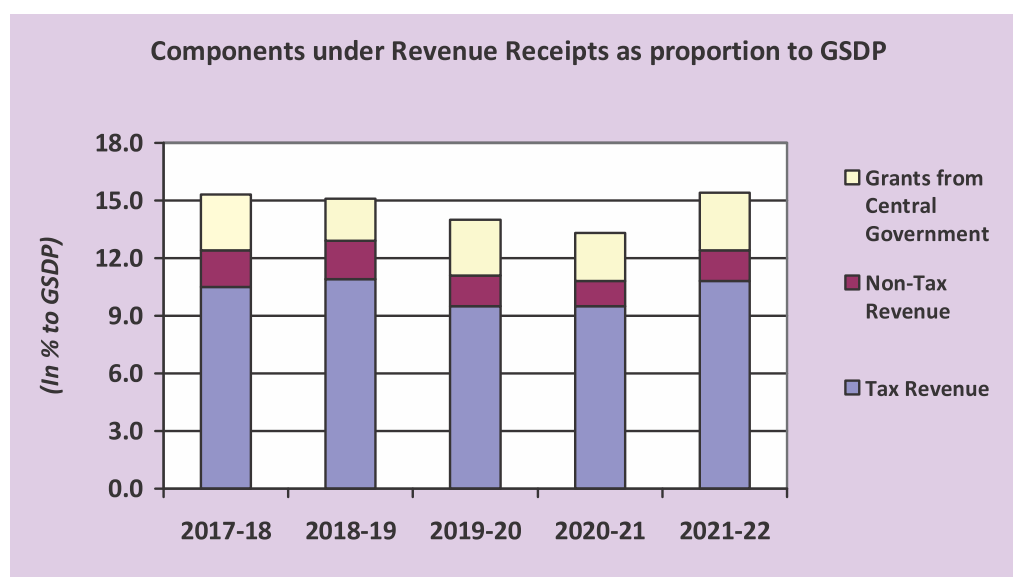
2.3. Trend of Receipts

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Tax Revenue	87,633 (10.5)	99,233 (10.9)	95,294 (9.5)	95,859 (9.5)	1,28,839 (10.8)
Non-Tax Revenue	15,734 (1.9)	18,603 (2.0)	15,714 (1.6)	13,653 (1.3)	18,755 (1.6)
Grants from Central Government	23,940 (2.9)	20,037 (2.2)	29,106 (2.9)	24,796 (2.5)	36,326 (3.0)
Total Revenue Receipt	1,27,307 (15.3)	1,37,873 (15.1)	1,40,114 (14.0)	1,34,308 (13.3)	1,83,920 (15.4)
GSDP	8,32,259	9,11,674	9,99,050	10,13,323	11,96,137

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

During 2021-22, the GSDP increased by 18.0 *per cent* in comparison to previous year and increase in revenue collection also by 36.9 *per cent*. The Tax Revenue, Non Tax Revenue and Grants from Central Government increased by 34.4 *per cent*, 37.4 *per cent* and 46.5 *per cent* respectively in comparison to previous year.

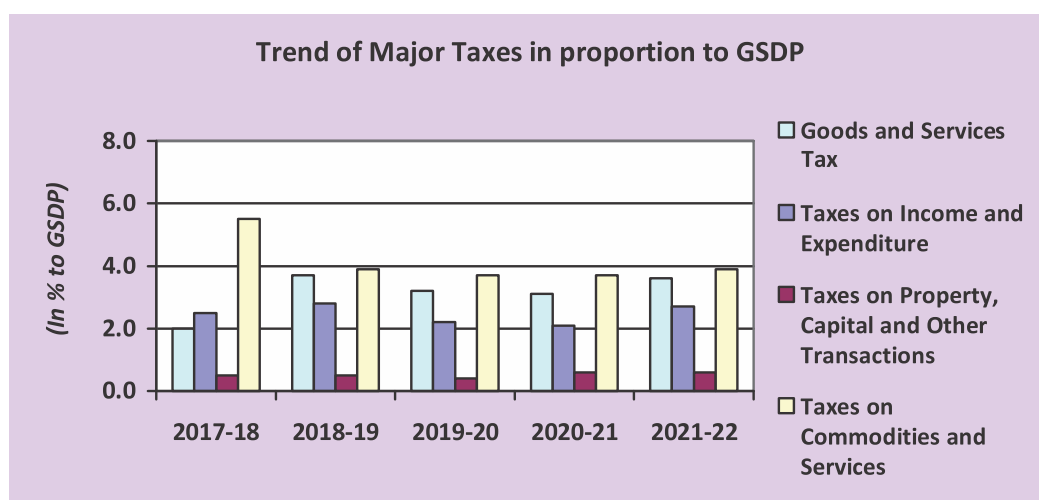


Sector-wise Tax Revenue

(₹ in crore)

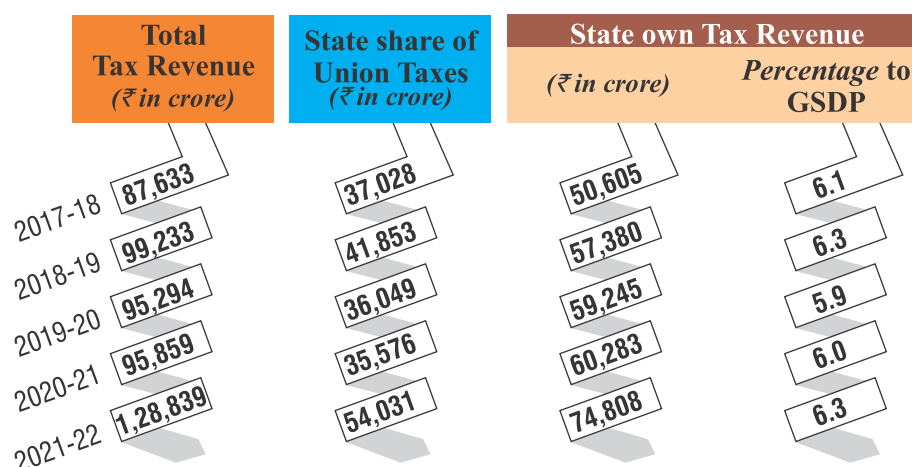
	2017-18	2018-19	2019-20	2020-21	2021-22
Goods and Services Tax	16,393 (2.0)	34,091 (3.7)	32,184 (3.2)	31,357 (3.3)	42,763 (3.6)
Taxes on Income and Expenditure	20,905 (2.5)	25,347 (2.8)	21,922 (2.2)	21,689 (2.3)	32,050 (2.7)
Taxes on Property, Capital and Other Transactions	4,040 (0.5)	4,182 (0.5)	4,601 (0.5)	5,640 (0.6)	7,349 (0.6)
Taxes on Commodities and Services	46,295 (5.5)	35,613 (3.9)	36,587 (3.7)	37,173 (3.9)	46,677 (3.9)
Total Tax Revenue	87,633 (10.5)	99,233 (10.9)	95,294 (9.5)	95,859 (9.5)	1,28,839 (10.8)
GSDP	8,32,259	9,11,674	9,99,050	10,13,323	11,96,137

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	2017-18	2018-19	2019-20	2020-21	2021-22
State Goods and Services Tax	12,137	22,938	21,954	20,755	27,502
Land Revenue	364	290	364	280	632
Stamps and Registration Fees	3,675	3,886	4,235	5,297	6,492
State Excise	7,276	8,694	9,592	9,853	11,807
Taxes on Sales, Trade etc.	19,008	14,791	15,843	17,479	20,605
Taxes on Goods and Passengers	341	51	41	45	171
Taxes on Immovable Property other than Agricultural Land	1	1	1	63	223
Taxes on Vehicles	4,363	4,576	4,951	4,368	4,759
Taxes and Duties on Electricity	3,376	2,148	2,263	2,142	2,606
Others	64	5	1	1	11
Total	50,605	57,380	59,245	60,283	74,808

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

(₹ in crore)

Major Head description	2017-18	2018-19	2019-20	2020-21	2021-22
Central Goods and Services Tax	520	10,329	10,229	10,602	15,261
Integrated Goods and Services Tax	3,736	824	..	..	..
Corporation Tax	11,334	14,553	12,291	10,711	16,172
Taxes on Income other than Corporation Tax	9,571	10,718	9,631	10,978	15,877
Wealth Tax	..	5	1	..	4
Customs	3,735	2,966	2,285	1,911	3,864
Union Excise Duties	3,905	1,971	1,589	1,199	2,098
Service Tax	4,227	389	..	150	701
Other Taxes and Duties on Commodities and Services	..	22	23	25	54
Other Taxes on Income and Expenditure	..	76	..	..	..
State Share of Union Taxes	37,028	41,853	36,049	35,576	54,031
Total Tax Revenue	87,633	99,233	95,294	95,859	1,28,839
Per cent of Union Taxes to Total Tax Revenue	42.3	42.2	37.8	37.1	41.9

2.7. Efficiency of Tax Collection

A. Taxes on Property, Capital and Other Transactions

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Collection	4,040	4,182	4,601	5,640	7,349
Expenditure on Collection	725	806	791	852	952
Cost of Collection (in per cent)	17.9	19.3	17.2	15.1	13.0

B. Taxes on Commodities and Services including GST

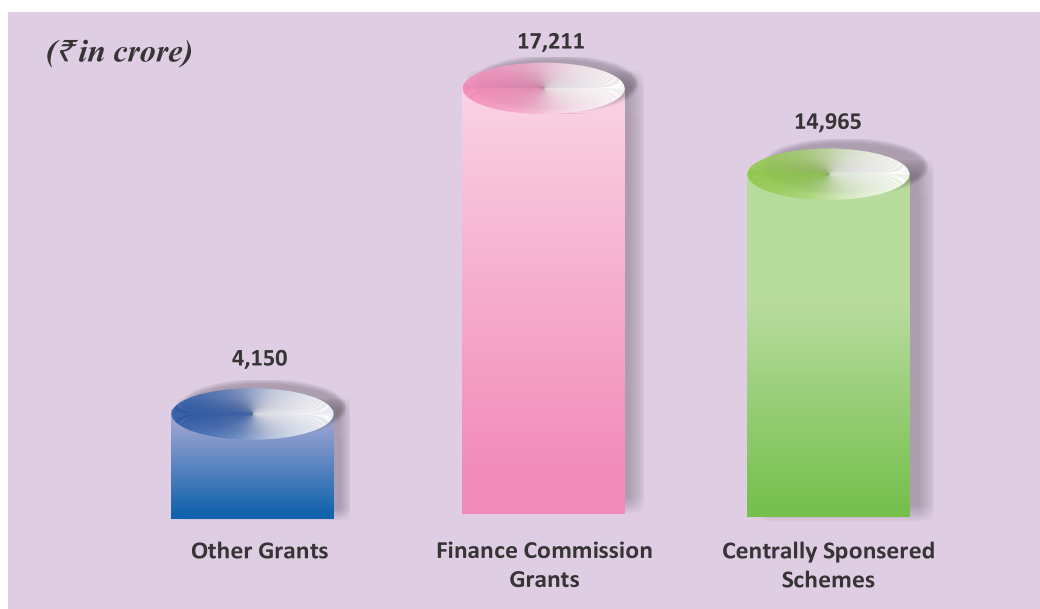
(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Collection	62,688	69,704	68,771	68,530	89,440
Expenditure on Collection	1,370	1,440	1,154	1,820	1,745
Cost of Collection (in per cent)	2.2	2.1	1.7	2.7	2.0

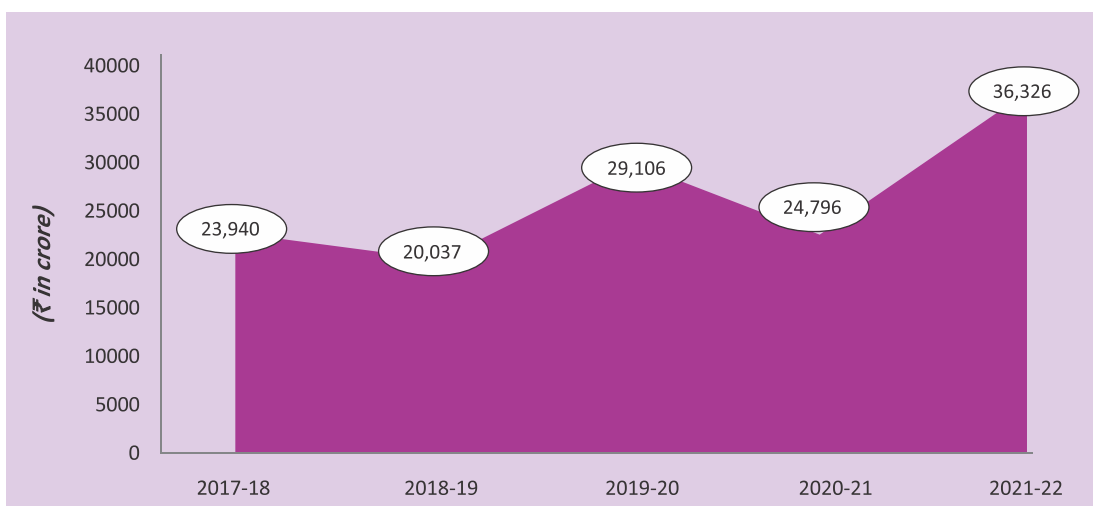
Taxes on commodities and services including GST in 2020-21 form a major chunk of tax revenue. Percentage of cost of tax collection decreased by 0.7 per cent from 2020-21.

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 2021-22 under Grants-in-aid were ₹ 36,326 crore as shown below:



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



2.9. Goods and Services Tax (GST)

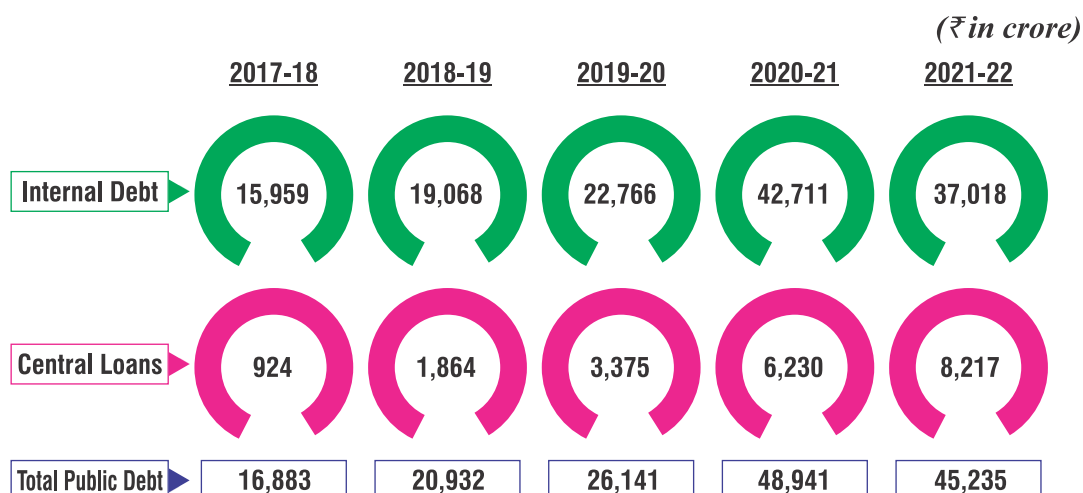
Goods and Services Tax (GST) was implemented w.e.f. 1 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the states for loss of Revenue arising on account of implementation of GST for a period of five year.

During 2021-22 the State Government received ₹ 27,502 crore (including ₹ 1,426 crore on account of advance apportionment of IGST) as revenue under Major Head 0006-State Goods and Services Tax and ₹ 3,746 crore (pertaining to previous year) 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:

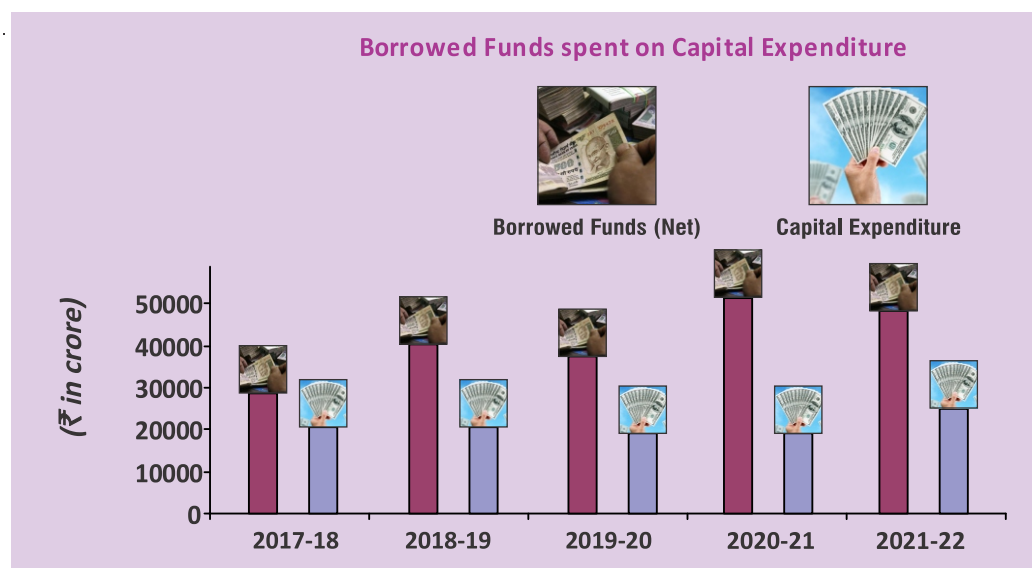


In 2021-22, 58 loans totaling ₹ 51,149 crore were raised at par at interest rates varying from 6.01 per cent to 7.65 per cent and redeemable in the years between 2025 and 2046.

2.10.2. Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Expenditure	20,623	19,638	14,718	15,271	24,152
Borrowed Funds (Net)	16,883	20,932	26,141	48,941	45,235



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 (₹ 24,152 crore) than the net borrowings of current year (₹ 45,235 crore) and remaining borrowings (₹ 21,083 crore) were utilized to meet Revenue Deficit.

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 ₹ 2,09,790 crore for 2021-22 was more than the budget estimates (₹ 2,08,080 crore) by ₹ 1,710 crore due to more disbursement under State Fund (₹ 2,927 crore) and less under Central Assistance (₹ 1,217 crore). The State Government had obtained supplementary grant of ₹ 19,598 crore in September 2021 and March 2022 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	2017-18	2018-19	2019-20	2020-21	2021-22
Budget Estimates	1,43,690	1,69,118	1,91,020	1,85,750	2,08,080
Actuals	1,45,842	1,66,773	1,76,485	1,78,309	2,09,790
Gap	(-) 2,152	2,345	14,535	7,441	(-) 1,710
Percentage of Gap over BE	(-) 1.5	1.4	7.6	4.0	(-) 0.8

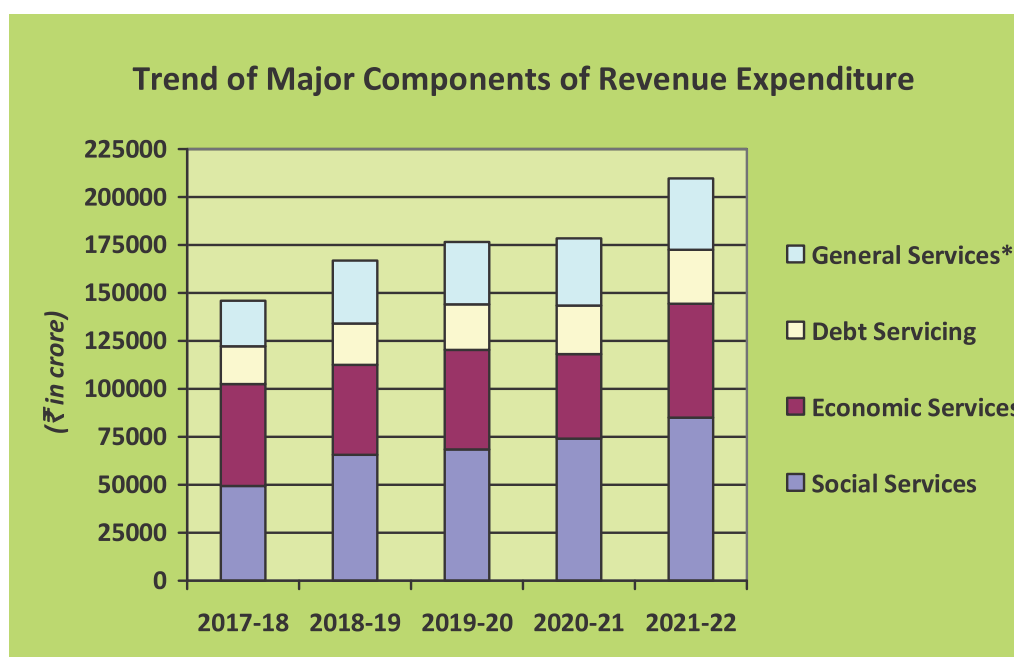
Around 70.5 *per cent* (₹ 1,47,854 crore) of the Revenue Expenditure was “committed” to Salaries (₹ 56,602 crore), Interest Payments (₹ 28,101 crore), Pensions (₹ 23,391 crore), Subsidies (₹ 23,364 crore), Social Security and other Pensions (₹ 9,240 crore), Grants-in-aid (Salary) (₹ 6,640 crore) and Wages (₹ 516 crore).

The position of committed and other revenue expenditure over the last five years is given below:

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue expenditure	1,45,842	1,66,773	1,76,485	1,78,309	2,09,790
Committed revenue expenditure	1,04,154	1,24,264	1,24,887	1,27,306	1,47,854
Other revenue expenditure	41,688	42,509	51,598	51,003	61,936

3.2.1. Major Components of Revenue Expenditure (2017–2022)

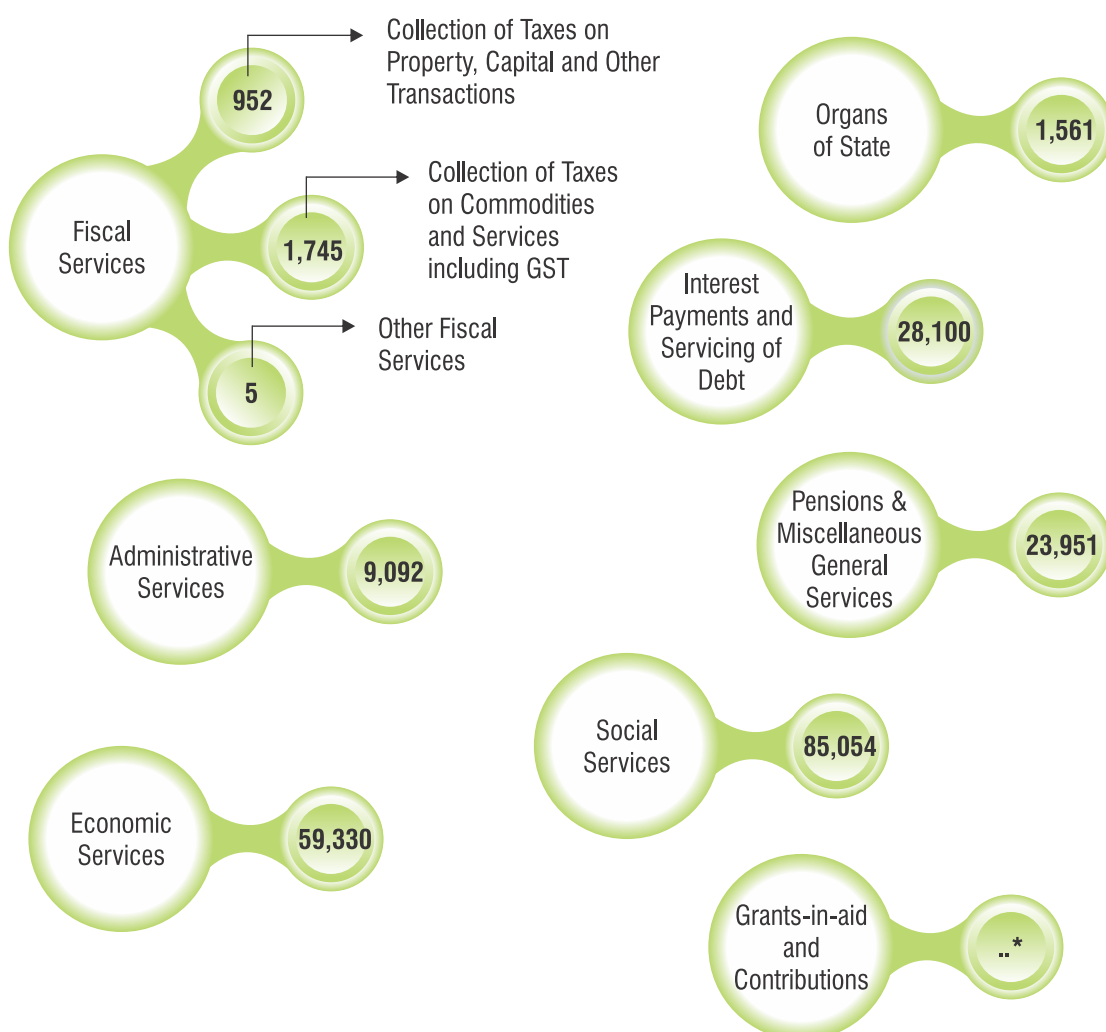


* General Services exclude MH 2049 (Interest Payments) and include MH 3604 (Compensation and assignment to Local Bodies and Panchayati Raj Institutions).

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

3.2.2. Sectoral Distribution of Revenue Expenditure

Components	Amount (₹ in crore)	%
A. Fiscal Services	2,702	1.3
Collection of Taxes on Property, Capital and Other Transactions	952	0.5
Collection of Taxes on Commodities and Services including GST	1,745	0.8
Other Fiscal Services	5	..
B. Organs of State	1,561	0.8
C. Interest Payments and Servicing of Debt	28,100	13.4
D. Administrative Services	9,092	4.3
E. Pensions and Miscellaneous General Services	23,951	11.4
F. Social Services	85,054	40.5
G. Economic Services	59,330	28.3
H. Grants-in-aid and Contributions	* ..	..
Total Expenditure (Revenue Account)	2,09,790	100.0



* Only ₹ 0.04 crore.

3.3. Capital Expenditure

Capital expenditure (excluding loan disbursed) of ₹ 24,152 crore for 2021-22 was less than the budget estimates (₹ 24,216 crore) by ₹ 64 crore due to less disbursement under Central Assistance (₹ 163 crore) and more disbursement under State Fund (₹ 99 crore). Capital expenditure was 2.0 *per cent* of GSDP. The State Government had obtained supplementary grant of ₹ 5,719 crore in September 2021 and March 2022 to meet increased expenditure on existing schemes as well on new services.

Loan disbursements of ₹ 621 crore in 2021-22 was more than the budget estimates (₹ 362 crore) by ₹ 259 crore. The State Government had obtained supplementary grant of ₹ 283 crore in September 2021 and March 2022 to meet increased expenditure.

3.3.1. Sectoral Distribution of Capital Expenditure

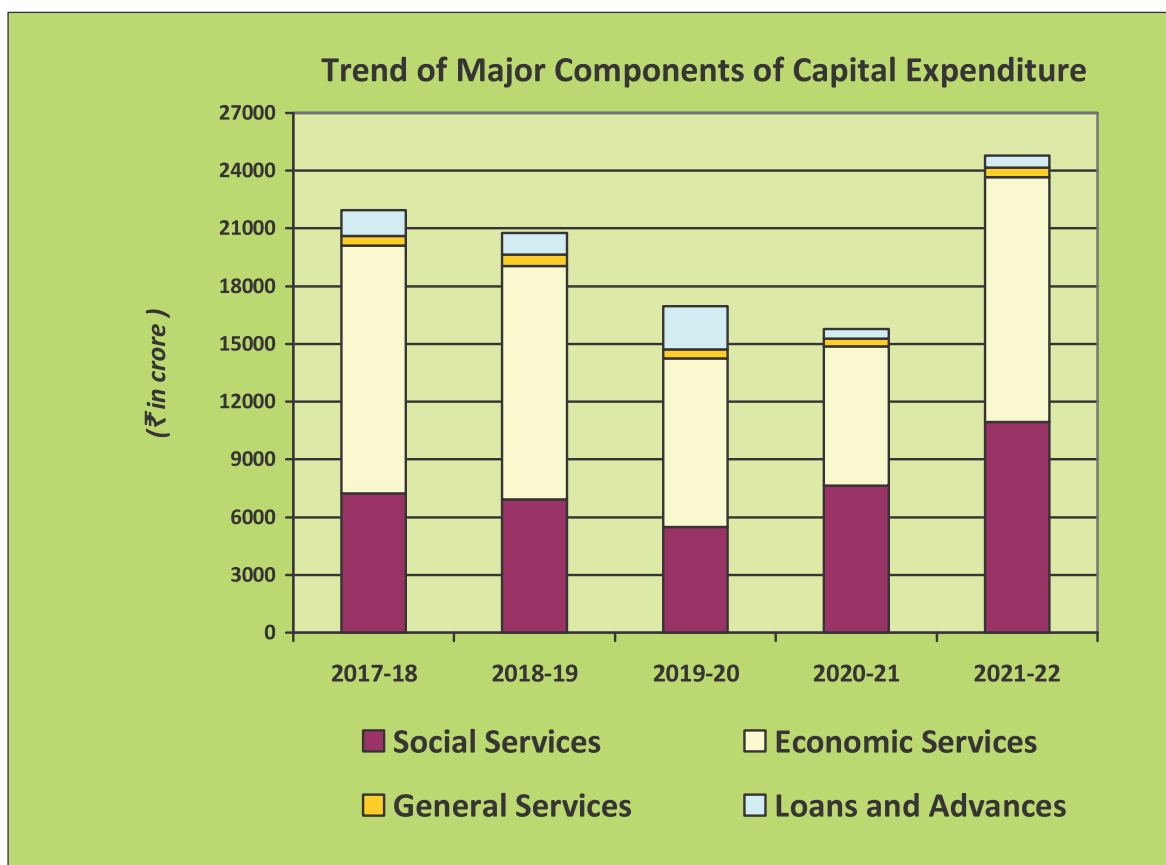
During 2021-22, the State Government has spent ₹ 4,918 crore on various Water Supply Schemes, ₹ 4,162 crore on construction of Roads & Bridges, ₹ 3,469 crore on various Irrigation Projects (₹ 2,821 crore on Major Irrigation, ₹ 203 crore on Medium Irrigation and ₹ 445 crore on Minor Irrigation), ₹ 2,429 crore on Urban Development, ₹ 1,962 crore on Medical and Public Health and ₹ 1,001 crore on Rural Development. The Government has also invested ₹ 3,691 crore (net) in various Companies/ Corporations/ Co-operative Societies/ Banks etc. The major portion of Government investment was in Power Sector (₹ 1,146 crore), Rajasthan State Road Transport Corporation (₹ 869 crore) and HPCL Rajasthan Refinery (₹ 867 crore).

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

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
General Services	527 (2.4)	588 (2.8)	463 (2.7)	398 (2.5)	484 (2.0)
Social Services	7,221 (32.9)	6,913 (33.3)	5,490 (32.4)	7,642 (48.5)	10,951 (44.2)
Economic Services	12,875 (58.6)	12,137 (58.5)	8,765 (51.6)	7,231 (45.9)	12,717 (51.3)
Loans and Advances	1,334 (6.1)	1,113 (5.4)	2,255 (13.3)	491 (3.1)	621 (2.5)
Total	21,957	20,751	16,973	15,762	24,773

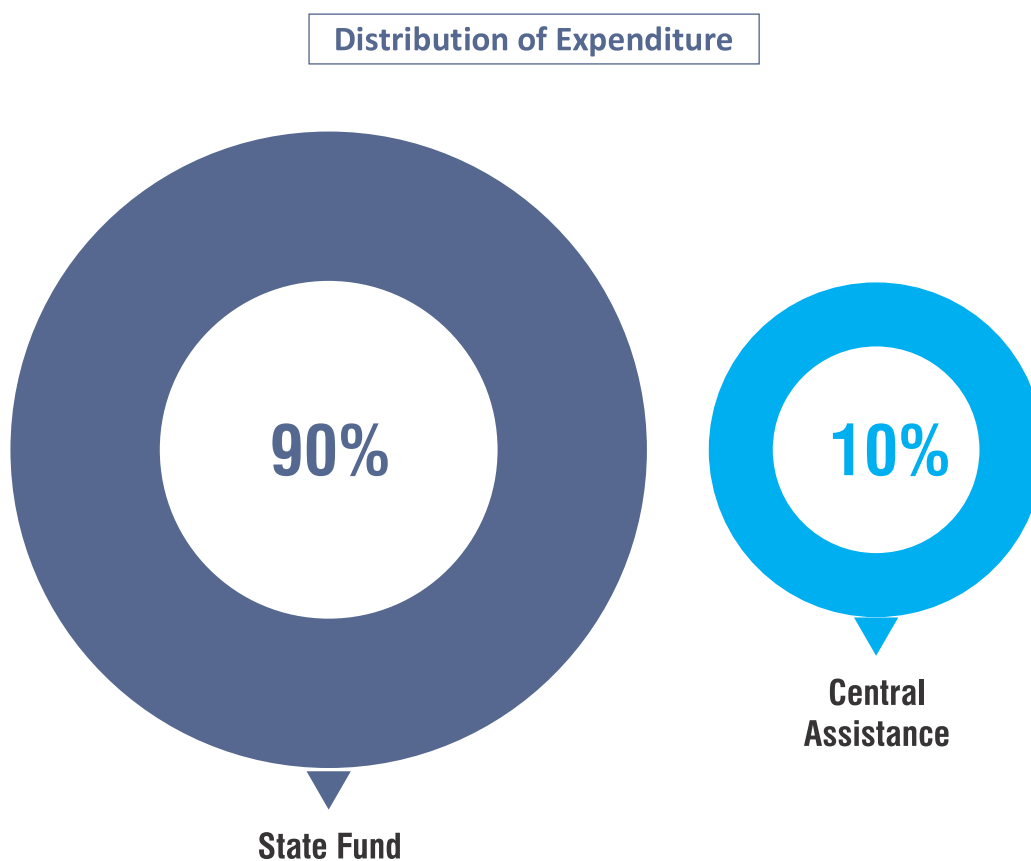
Note: Figures in parentheses represent *percentage* to total capital expenditure.



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 2021-22, representing 89.7 *per cent* of total disbursements, was ₹ 2,10,296 crore (₹ 1,89,969 crore under Revenue, ₹ 19,706 crore under Capital and ₹ 621 crore under Loans and Advances).

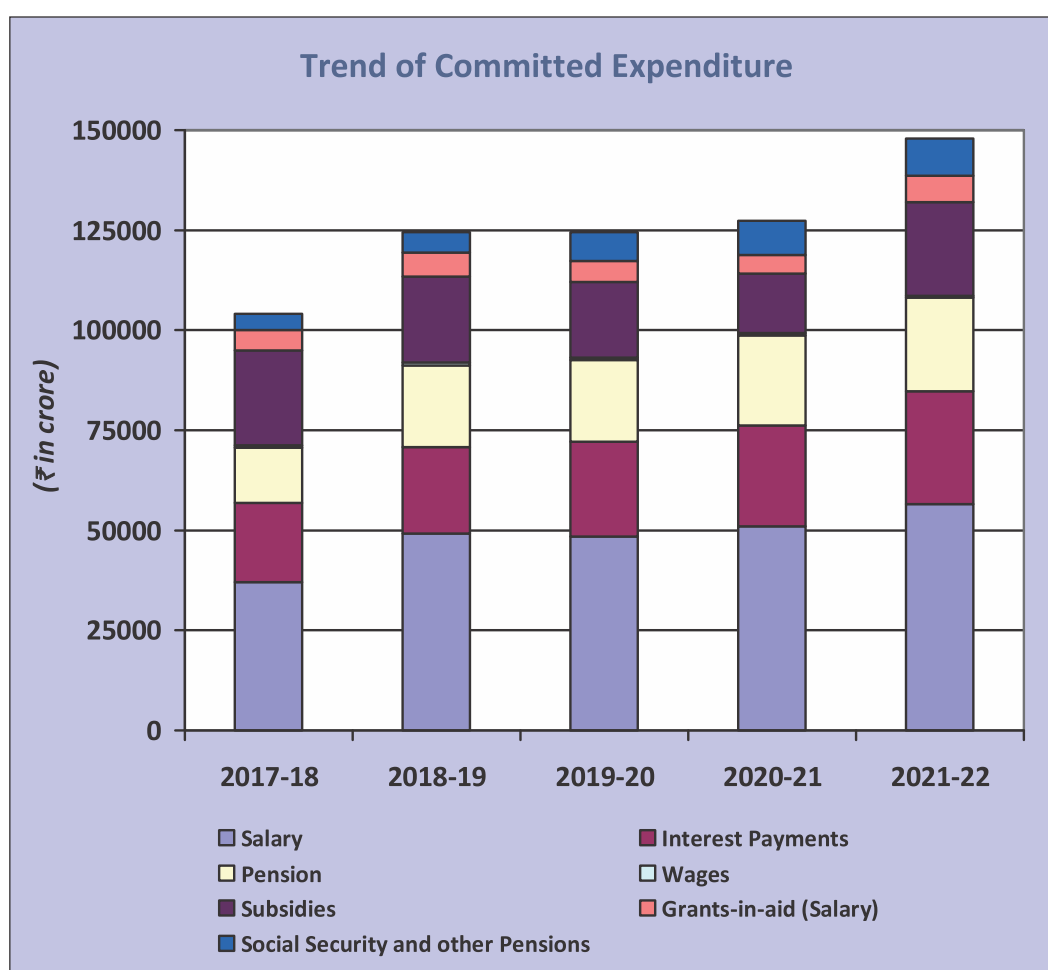
4.3. Central Assistance Expenditure

During 2021-22, Central Assistance expenditure, representing 10.3 *per cent* of total disbursements, was ₹ 24,267 crore (₹ 19,821 crore under Revenue and ₹ 4,446 crore under Capital).

4.4. Committed Expenditure

(₹ in crore)

Component	2017-18	2018-19	2019-20	2020-21	2021-22
Committed Expenditure	1,04,154	1,24,264	1,24,887	1,27,306	1,47,854
Revenue Expenditure	1,45,842	1,66,773	1,76,485	1,78,309	2,09,790
Committed expenditure to Revenue Receipts (In Per cent)	81.8	90.1	89.1	94.8	80.4
Committed expenditure to Revenue Expenditure (In Per cent)	71.4	74.5	70.8	71.4	70.5



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	1,84,494	19,538	2,04,032	1,86,192	(-) 17,840	17,857
Charged	28,609	60	28,669	28,360	(-) 309	306
Capital						
Voted	26,530	5,712	32,242	26,426	(-) 5,816	5,626
Charged	..	7	7	7	..	..
Public Debt						
Charged	17,589	47,179	64,768	56,128	(-) 8,640	8,640
Loans and Advances						
Voted	362	283	645	621	(-) 24	120
Appropriation to Contingency Fund						
Voted	500	..	500	500	..	..
Total	2,58,084	72,779	3,30,863	2,98,234	(-) 32,629	32,549

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

(₹ in crore)

Year	Saving (-)/ Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
2017-18	(-) 9,989	(-) 5,961	(-) 7	(-) 33	(-) 15,990
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

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	2017-18	2018-19	2019-20	2020-21	2021-22
008	Revenue (Revenue)	81	82	124	143	129
009	Forest (Revenue)	87	105	96	143	189
012	Other Taxes (Revenue)	70	129	98	152	206
014	Sales Tax (Revenue)	180	266	87	90	99
019	Public Works (Revenue)	47	62	114	127	79
	Public Works (Capital)	625	464	383	565	343
021	Roads and Bridges (Revenue)	318	306	375	1,188	154
	Roads and Bridges (Capital)	187	904	460	1,295	1,008
022	Area Development (Capital)	75	122	137	80	76
024	Education, Art and Culture (Capital)	144	128	106	198	740
026	Medical & Public Health and Sanitation (Revenue)	490	504	692	929	489
	Medical & Public Health and Sanitation (Capital)	124	72	78	64	61
027	Drinking Water Scheme (Capital)	683	1,044	1,023	638	890
028	Special Programme for Rural Development (Revenue)	164	243	214	44	291
029	Urban Plan and Regional Development (Revenue)	1,104	1,084	901	1,378	880
	Urban Plan and Regional Development (Capital)	551	197	490	61	368

(₹ in crore)

Grant No.	Nomenclature	2017-18	2018-19	2019-20	2020-21	2021-22
030	Tribal Area Development (Revenue)	1,337	700	1,520	1,217	1,892
	Tribal Area Development (Capital)	628	779	638	1,279	668
033	Social Security and Welfare (Revenue)	237	541	466	291	318
	Social Security and Welfare (Capital)	49	41	31	23	105
035	Miscellaneous Community and Economic Services (Revenue)	24	133	47	139	41
037	Agriculture (Revenue)	259	493	334	356	427
	Agriculture (Capital)	49	234	128	24	30
042	Industries (Revenue)	11	36	101	53	141
046	Irrigation (Capital)	236	239	262	485	236
048	Power (Capital)	226	276	217	1,033	161
050	Rural Employment (Revenue)	786	120	81	146	928
051	Special Component Plan for Welfare of Scheduled Castes (Revenue)	867	723	2,028	1,716	2,219
	Special Component Plan for Welfare of Scheduled Castes (Capital)	1,665	1,334	985	1,973	836

During 2021-22, supplementary grants totaling ₹ 6,614 crore (9.1 *per cent* of total supplementary taken of ₹ 72,779 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	Supplementary	Actual Expenditure
004	District Administration	Revenue	635	24	574
005	Administrative Services	Capital	..	12	..
007	Elections	Revenue	186	3	179
008	Revenue	Revenue	918	4	793
016	Police	Revenue	7,197	228	7,186
		Capital	237	4	175
019	Public Works	Capital	1,036	87	781
020	Housing	Revenue	74	9	73
		Capital	87	2	43
021	Roads and Bridges	Capital	4,851	624	4,467
024	Education, Art and Culture	Revenue	35,903	903	34,392
026	Medical and Public Health and Sanitation	Revenue	11,627	271	11,410
030	Tribal Area Development	Capital	3,602	249	3,183
034	Relief from Natural Calamities	Revenue	3,995	1,000	3,908
039	Animal Husbandry and Medical	Revenue	1,776	3	1,684
044	Stationery and Printing	Revenue	30	1	29
046	Irrigation	Capital	2,587	128	2,478
050	Rural Employment	Revenue	3,080	691	2,843
051	Special Component Plan for Welfare of Scheduled Castes	Revenue	19,686	2,096	19,563
		Capital	4,589	275	4,029

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 ₹ 56,475 crore at the end of 2021-22. Dividends received during the year was only ₹ 87 crore on investment. During 2021-22, investments increased by ₹ 3,691 crore (net) and income from dividend increased by ₹ 84 crore. The major investment was made in Power Sector (₹ 1,146 crore). The accumulated losses of the major power sector PSUs were ₹ 98,245 crore as against the total capital investment of ₹ 48,894 crore.

6.1.2. Cash Balance and investment of Cash Balances

Cash Balance with RBI stood at ₹ (-) 60 crore on 31 March, 2021 and increased to ₹ 187 crore as on 31 March, 2022. The position of cash balance and investment of cash balance is as under:

(₹ in crore)

Component	As on 1st April 2021	As on 31st March 2022	Net increase(+)/ decrease(-)
Cash Balances	(-) 60	187	247
Investments from cash balance (GoI Treasury Bills)	4,440	8,219	3,779
Other cash balances	4	4	..
(a) Departmental Balances	1	1	..
(b) Permanent Cash Imprest	3	3	..
Investment from earmarked fund balances	2,104	6,259	4,155
(a) Guarantee Redemption Fund	1,933	4,716	2,783
(b) Other Funds	171	1,543	1,372
Interest realized*	123	111	(-) 12

*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 2021	Purchases during 2021-22	Sales during 2021-22	Closing Balance on 31 March 2022
4,440	95,203	91,424	8,219

6.1.3. Loans and Advances by the State Government

Total loans and advances made by the State Government at the end of 2021-22 was ₹ 8,213 crore. During 2021-22, ₹ 2,373 crore has been received towards repayment of loans and advances, out of which ₹ 2,360 crore relates to repayments from various Power Companies (₹ 774 crore), Rajasthan State Road Transport Corporation (₹ 630 crore), Rajasthan Awas Vikas & Infrastructure Limited (₹ 276 crore), Jaipur Metro Rail Corporation (₹ 264 crore), Rajasthan State Road Development & Construction Corporation Limited (₹ 213 crore), Jaipur City Transport Services Limited (₹ 99 crore), Rajasthan Tourism Development Corporation Limited (₹ 58 crore), Rajasthan State Warehousing Corporation (₹ 17 crore), Rajasthan State Hotel Corporation Limited (₹ 10 crore) and various Co-operatives/ Co-operative Banks (₹ 19 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 Principal Accountant General by June. During 2021-22, 94 statements out of 161 have not been received from 23 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.

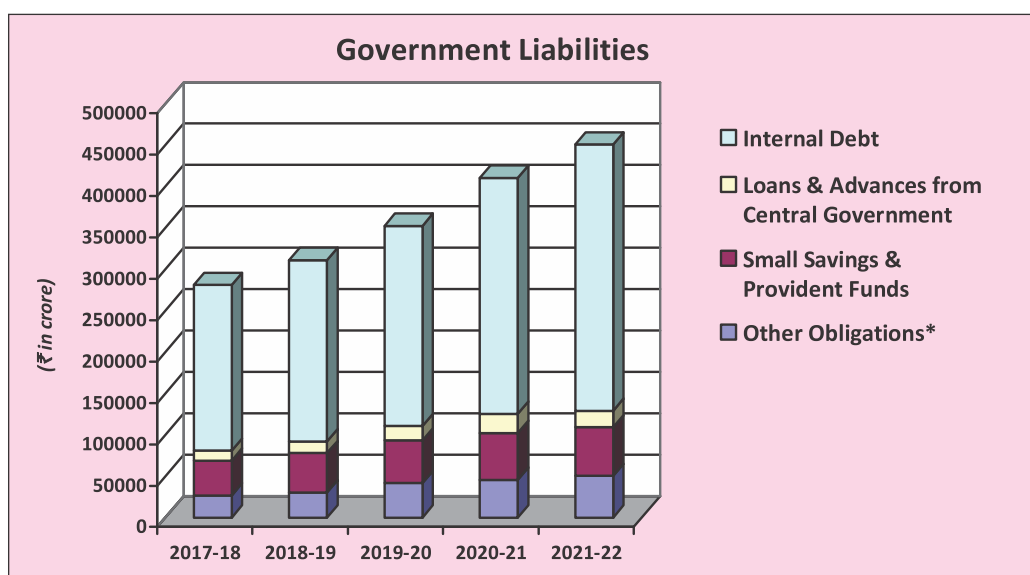
Details of Public Debt and other liabilities of the State Government are as under (Figures are progressive balances to end of the year):

(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Account*	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2017-18	2,12,307	25.6	68,875	8.3	2,81,182	33.9
2018-19	2,33,239	25.3	78,135	8.5	3,11,374	33.8
2019-20	2,59,380	26.0	93,322	9.3	3,52,702	35.3
2020-21	3,08,321	32.2	1,02,178	10.7	4,10,499	42.9
2021-22	3,41,684@	28.6	1,09,289	9.1	4,50,973	37.7

* 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
2017-18	1,12,057	61,761
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

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

Guarantee fees are calculated at 0.01 *per cent* to 1 *per cent* per annum. During 2021-22, the State Government transferred ₹ 551 crore to the Guarantee Redemption Fund and out of total balance of ₹ 6,072 crore, ₹ 4,716 crore was invested.

OTHER ITEMS

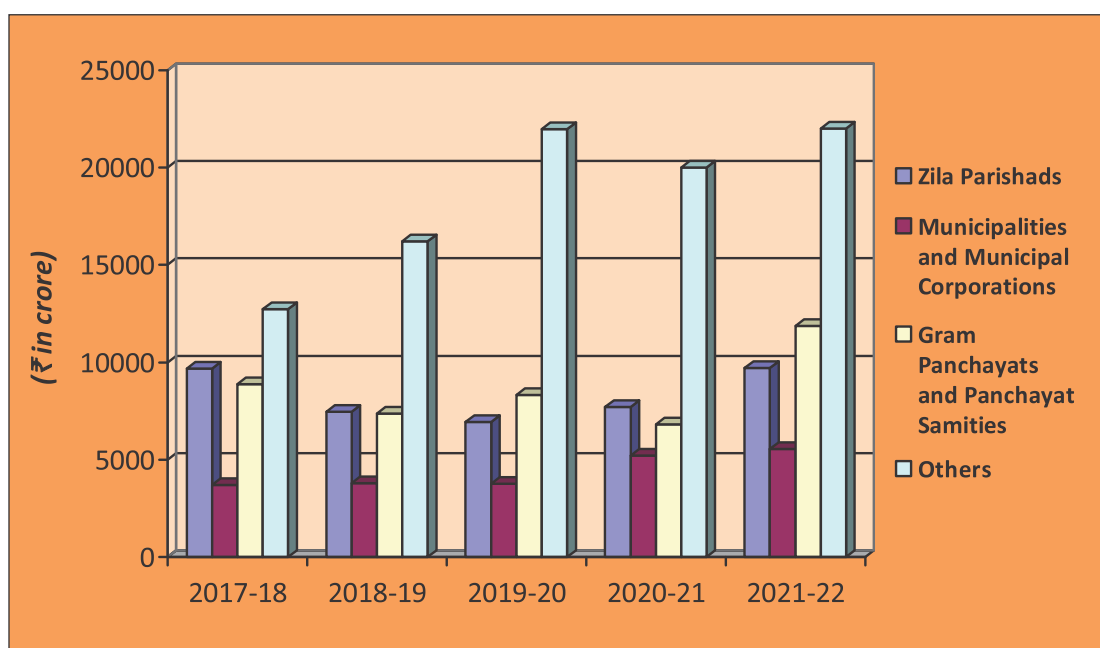
7.1. Financial assistance to local bodies and others

During the past five years, Grants-in-aid to local bodies etc., increased from ₹ 34,985 crore in 2017-18 to ₹ 49,127 crore in 2021-22. Grants to Zila Parishads, Panchayat Samitis and Municipalities (₹ 27,128 crore) represented 55.2 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
2017-18	9,670	3,696	8,880	12,739	34,985
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



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 Principal Accountant General (A&E). This exercise is to be conducted by respective Heads of Departments/ Controlling officers. During the year, receipts amounting to ₹ 2,87,688 crore (100 *per cent* of total receipts) and expenditure amounting to ₹ 2,91,191 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 Principal 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 2020-21	198	278
2021-22	572	1,555
Total	770	1,833

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 2022, 89 DC Bills amounting to ₹ 33 crore were outstanding. Further, 10 DC Bills involving ₹ 12 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 2022 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 2021-22 in the above mentioned Heads was as below:

Head of Account	Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March	Percentage of 3/2022 w.r.t. total expenditure of 2021-22
		(₹ in crore)						
2075	Miscellaneous General Services	1.52	1.42	2.70	554.49	560.13	551.49	98.46
4055	Capital Outlay on Police	13.44	16.38	22.58	175.11	227.51	140.58	61.79
4235	Capital Outlay on Social Security and Welfare	0.33	0.70	0.88	1.23	3.14	2.78	88.54
4236	Capital Outlay on Nutrition	..	..	..	1.69	1.69	1.69	100.00
4401	Capital Outlay on Crop Husbandry	0.37	14.85	4.54	76.41	96.17	70.28	73.08
4405	Capital Outlay on Fisheries	..	..	..	0.56	0.56	0.56	100.00
4575	Capital Outlay on Other Special Areas Programmes	..	3.50	..	68.00	71.50	66.00	92.31
4851	Capital Outlay on Village and Small Industries	0.22	0.06	0.01	0.44	0.73	0.46	63.01
5425	Capital Outlay on Other Scientific and Environmental Research	..	..	0.08	0.32	0.40	0.32	80.00

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 case of AIS Officers the Government contributes 14 *per cent* as their share.

During the year 2021-22, total contribution to Defined Contribution Pension Scheme was ₹ 4,495 crore (Employees contribution: ₹ 2,568 crore and Government contribution: ₹ 1,926 crore). The Government contribution to NPS was less by ₹ 642 crore which resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent.

For the year 2021-22, transfer to NSDL/Trustee Bank of ₹ 3,828 crore was less by ₹ 667 crore of the amount contributed in the year. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

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	2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101. Pay and Accounts Office-Suspense	168	49	144	8	104	10
Net	(Dr.) 119		(Dr.) 136		(Dr.) 94	
102. Suspense Account (Civil)	..@	76	7	112	..*	100
Net	(Cr.) 76		(Cr.) 105		(Cr.) 100	
112. Tax Deducted at Source (TDS) Suspense	..	43	..	137	..	27
Net	(Cr.) 43		(Cr.) 137		(Cr.) 27	
129. Material Purchase Settlement Suspense Account	..	(-) 3	..	(-) 4	..	(-) 4
Net	(Cr.) (-) 3		(Cr.) (-) 4		(Cr.) (-) 4	
139. GST Tax Deduction at Source Suspense	..	34	..	53	..	54
Net	(Cr.) 34		(Cr.) 53		(Cr.) 54	

@ ₹ 0.37 lakh only.

* ₹ 41 lakh only.

7.9. Commitments on account of Incomplete Capital Works

Appendix on List of Incomplete Capital Works each costing ₹ 10 crore and more is prepared on the basis of information provided by State Works Department viz. Public Works Department, Water Resources Department and Public Health and Engineering Department. During 2021-22 correct and complete information was not provided by these departments. Hence, Appendix IX has not been prepared.

7.10. 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 2053 PD Accounts as on 31 March 2022. During the year 2021-22, the State Government created 152 new PD Accounts and closed 27 inoperative PD Accounts. An amount of ₹ 59,750 crore was transferred/ credited to PD Accounts. This includes ₹ 7,296 crore transferred in March 2022, of which, ₹ 7 crore was transferred on the last working day of March 2022.

An amount of ₹ 18,221 crore was lying unspent in PD accounts at the end of year 2021-22.



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