



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

ACCOUNTS AT A GLANCE 2023-24

Government of Rajasthan

GOVERNMENT OF RAJASTHAN

ACCOUNTS AT A GLANCE
2023-24

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 : October 29, 2024

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CHAPTER-1

OVERVIEW

1.1. Introduction

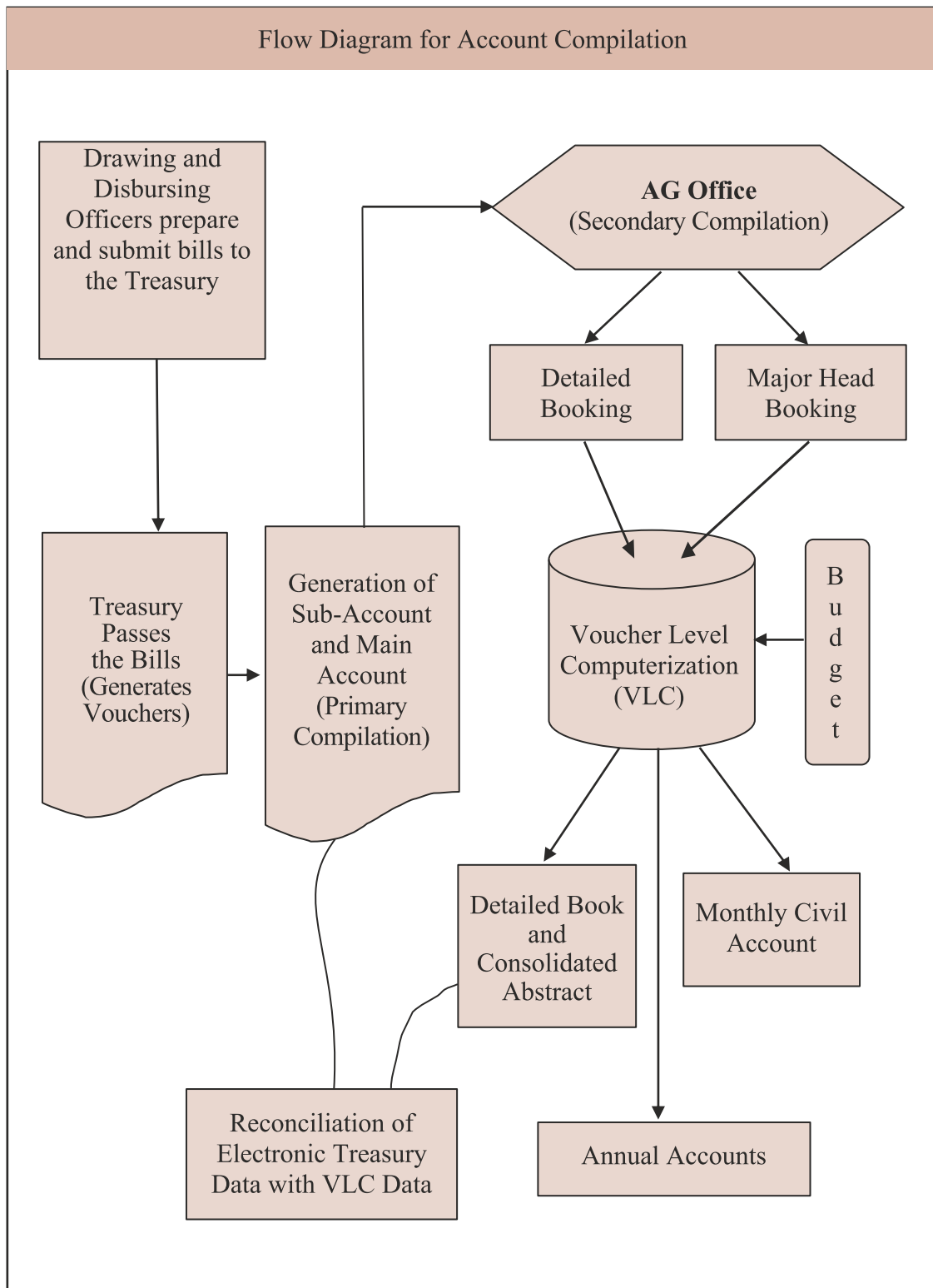
The Accountant General (Accounts and Entitlements), Rajasthan compiles the accounts of receipts and expenditure of the Government of Rajasthan. This compilation is based on initial accounts rendered by 56 District Treasuries, Inter State transactions and advices of the Reserve Bank of India. The receipts 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

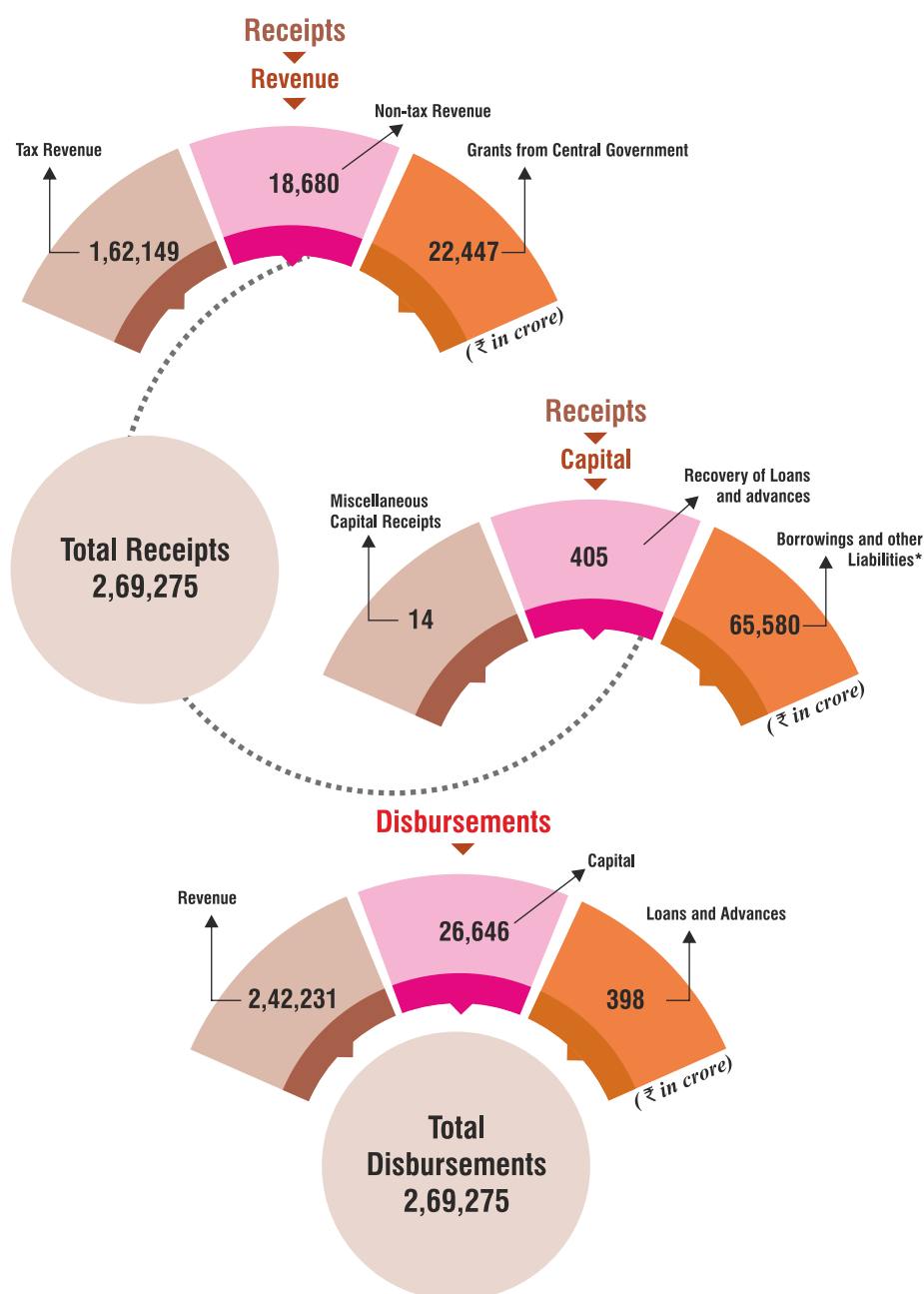
The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. The Finance Accounts have been prepared in two volumes to make 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 2023-24 are given below:-

(₹ in crore)

Receipts (Total: 2,69,275)	Revenue (Total: (2,03,276)	Tax Revenue	1,62,149
		(a) Own Tax Revenue	94,086
		(b) Share of net proceeds of Taxes	68,063
		Non-tax Revenue	18,680
		Grants from Central Government	22,447
	Capital (Total:65,999)	Miscellaneous Capital Receipts	14
		Recovery of Loans and Advances	405
		Borrowings and other Liabilities*	65,580
Disbursements (Total: 2,69,275)	Revenue		2,42,231
	Capital		26,646
	Loans and Advances		398

* 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 2023-24, ₹ 27,844 crore was released which constitutes increase of 54.2 *per cent* over the amount released directly to implementing agencies in 2022-23. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts. Majority of these direct transfers during 2023-24, were made under Payment for Indigenous Urea (₹ 12,131 crore), Mahatma Gandhi National Rural Employment Guarantee Programme (₹ 6,546 crore), Pradhan Mantri Kisan Samman Nidhi (₹ 4,163 crore) and Payment for Imported P and K Fertilizers (₹ 2,538 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. 64 Grants are in the Appropriation Accounts.

The Appropriation Act, 2023-24 had provisions for gross expenditure of ₹ 4,03,547 crore and reduction of expenditure (recoveries) of ₹ 12,691 crore. Against this, the actual gross expenditure was ₹ 4,43,376 crore and reduction of expenditure was ₹ 10,102 crore, resulting in net excess of ₹ 39,829 crore in expenditure and under estimation of ₹ 2,589 crore in reduction of expenditure. State Government obtained ₹ 1,01,423 crore from Supplementary Demand for grants in July 2023 and February 2024 to meet increased expenditure. The gross expenditure includes ₹ 117 crore drawn on Abstract Contingent (AC) Bills, out of which AC bills valuing ₹ 17 crore were outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills.

During 2023-24, ₹ 22,865 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 2023-24, the Government of Rajasthan availed ₹ 1,23,207 crore Special Ways and Means Advances on 142 occasions for 329 days and paid ₹ 336 crore as interest and ₹ 11,905 crore Normal Ways and Means Advances on 28 occasions for 47 days and paid ₹ 4 crore as interest.

1.4.2. Funds Flow Statement

The State had a Revenue Deficit of ₹ 38,955 crore and a Fiscal Deficit of ₹ 65,580 crore representing 2.5 *per cent* and 4.3 *per cent* respectively of the Gross State Domestic Product (GSDP)¹.

¹ GSDP is ₹ 15,28,385 crore for 2023-24 as per advance estimates announced by the Directorate of Economics and Statistics Department, Rajasthan, Jaipur.

The Fiscal Deficit constituted 24.4 *per cent* of total expenditure. This deficit was met from Public Debt (₹ 58,268 crore) and net increase in Public Account and cash balance (₹ 7,312 crore). Around 85.5 *per cent* of the Revenue Receipts (₹ 2,03,276 crore) of the State Government was spent on committed expenditure (₹ 1,73,764 crore) like Salaries (₹ 64,947 crore), Interest Payments (₹ 34,129 crore), Pensions (₹ 27,203 crore), Subsidies (₹ 28,403 crore), Social Security and other Pension (₹ 9,621 crore), Grants-in-aid (salary) (₹ 9,009 crore) and Wages (₹ 452 crore).

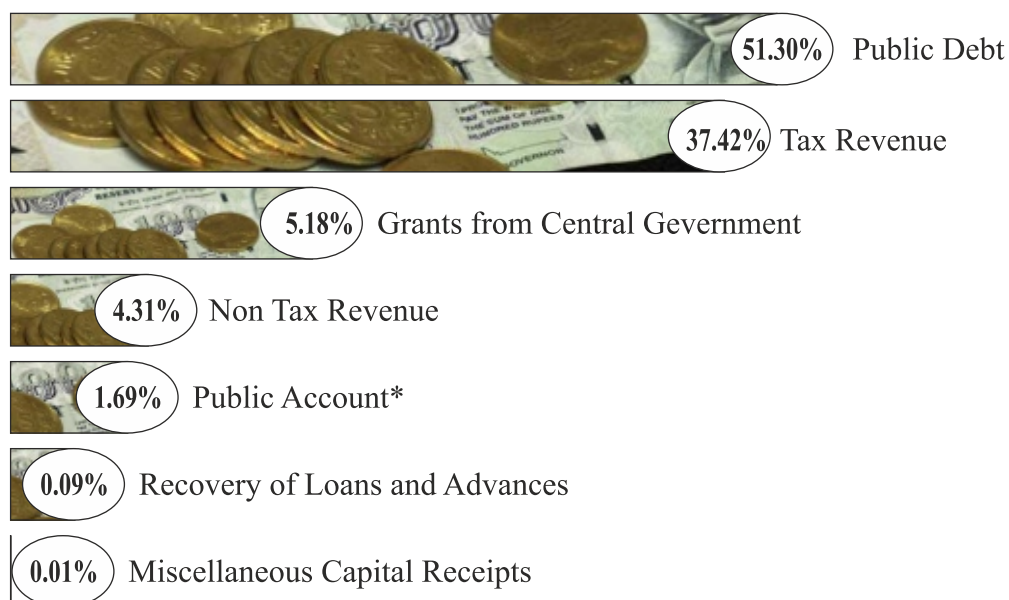
Sources and Application of Funds

(₹ in crore)

SOURCES	Opening Cash Balance as on 01.04.2023	(-) 71
	Revenue Receipts	2,03,276
	Miscellaneous Capital Receipts	14
	Recovery of Loans and Advances	405
	Public Debt	2,22,267
	Small Savings, Provident Fund and Others	16,408
	Reserve Funds	17,376
	Deposits Received	2,43,826
	Civil Advances Repaid	..
	Suspense Account*	28,336
	Remittances	14,518
	Contingency Fund	..
	TOTAL	7,46,355
APPLICATION	Revenue Expenditure	2,42,231
	Capital Expenditure	26,646
	Loans Given	398
	Repayment of Public Debt	1,63,999
	Small Savings, Provident Fund and Others	10,312
	Reserve Funds	16,264
	Deposits Spent	2,43,237
	Civil Advances Given	..
	Suspense Account*	28,740
	Remittances	14,526
	Closing Cash Balance as on 31.03.2024	2
	TOTAL	7,46,355

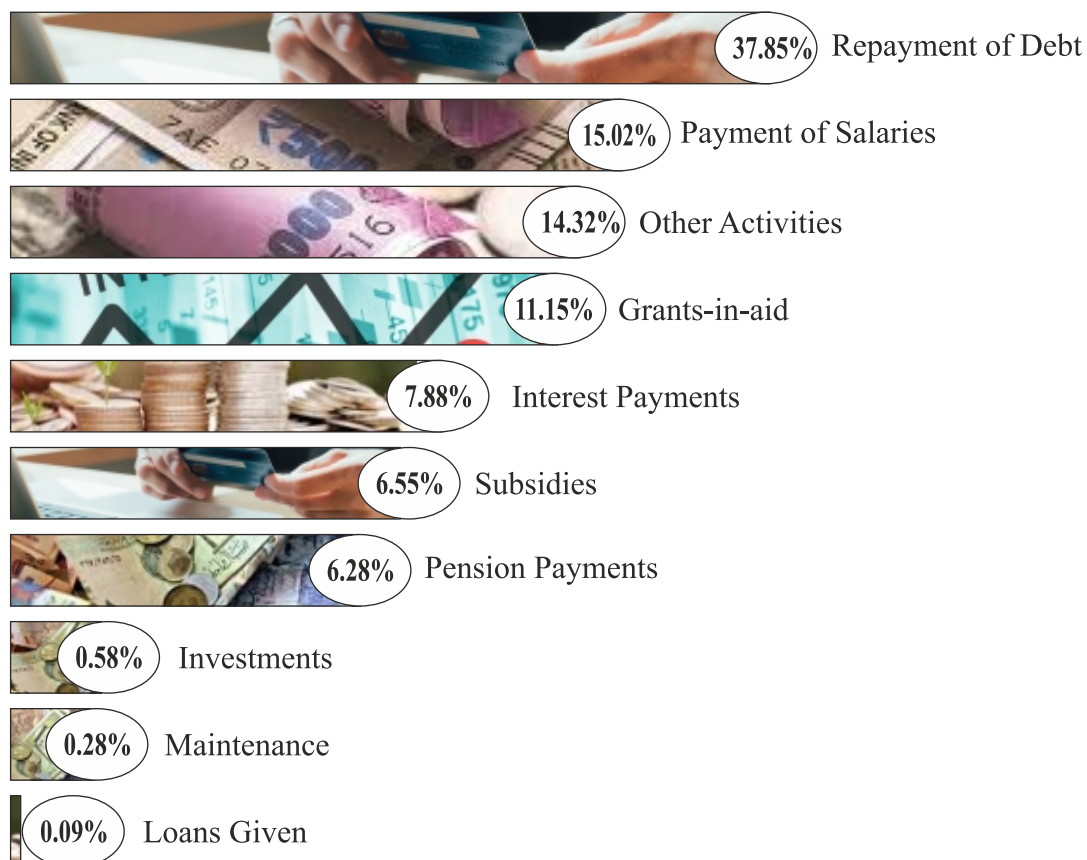
* The suspense account includes ₹ 28,742 crore invested in treasury bills and disbursement in departmental balances & permanent cash imprest which is shown on the “Application” side, and ₹ 28,218 crore worth of treasury bills sold through the RBI (a process known as “re-discounting”) and receipts in 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 2023-24	Actuals	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP [@]
		<i>(₹ in crore)</i>			
1.	Tax Revenue (including Central Share)	1,75,721	1,62,149	92.3	10.6
2.	Non-Tax Revenue	24,285	18,680	76.9	1.1
3.	Grants from Central Government	33,982	22,447	66.1	1.5
4.	Revenue Receipts (1+2+3)	2,33,988	2,03,276	86.9	13.2
5.	Recoveries of Loans and Advances	311	405	130.2	..
6.	Other Receipts	20	14	70.0	..
7.	Net Borrowings and Other Liabilities	62,772	65,580	104.5	4.3
8.	Capital Receipts (5+6+7)	63,103	65,999	104.6	4.3
9.	Total Receipts (4+8)	2,97,091	2,69,275	90.6	17.6
10.	Expenditure on Revenue Account	2,58,884	2,42,231	93.6	15.8
	SFE on Revenue Account	2,33,861	2,24,466	96.0	14.7
	CA on Revenue Account	25,023	17,765	71.0	1.2
11.	Expenditure on Interest Payments (out of Revenue Expenditure)	32,394	34,128	105.4	2.2
12.	Expenditure on Capital Account*	38,207	27,044	70.8	1.8
	SFE on Capital Account	31,598	23,673	74.9	1.5
	CA on Capital Account	6,609	3,371	51.0	0.2
13.	Total Expenditure (10+12)	2,97,091	2,69,275	90.6	17.6
	State Fund Expenditure (SFE)	2,65,459	2,48,139	93.5	16.2
	Central Assistance (CA)	31,632	21,136	66.8	1.4
14.	Revenue Deficit (-)/Surplus (+)^{&} (4-10)	(-) 24,896	(-) 38,955	156.5	2.5
15.	Fiscal Deficit^{&} [13-(4+5+6)] = 7	(-) 62,772	(-) 65,580	104.5	4.3

[@] 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 (15,28,385 crore).

^{*} Expenditure on Capital Account includes Capital Expenditure (Budget: ₹ 38,061 crore and Actuals: ₹ 26,646 crore) and Loans and Advances disbursed (Budget: ₹ 146 crore and Actuals: ₹ 398 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?

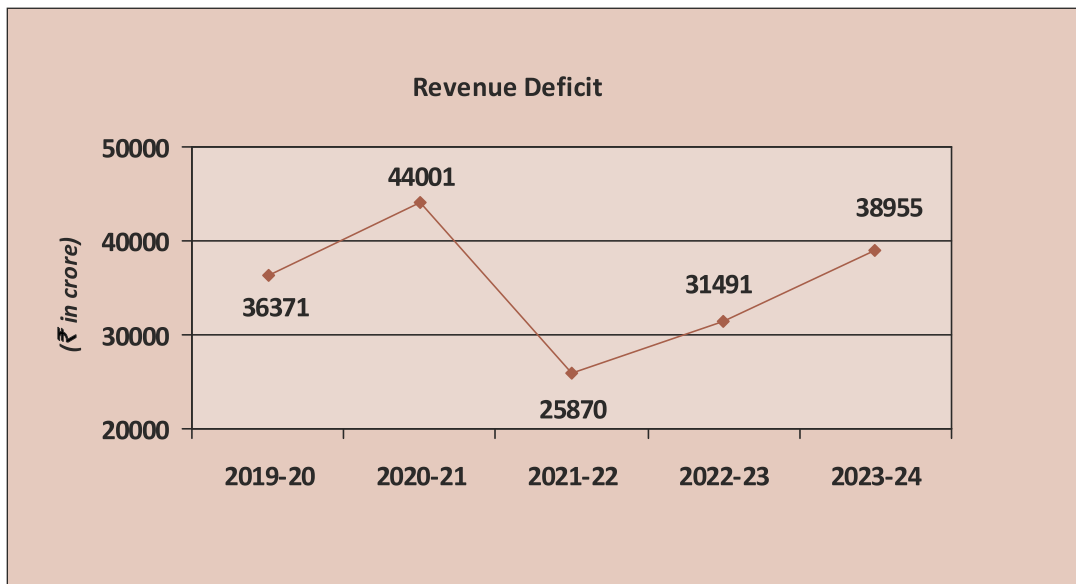
Deficit	Refers to the gap between Receipt and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence of Financial Management.
Revenue Deficit/ Surplus	Refers to the gap between Revenue Receipt and Revenue Expenditure. Revenue Expenditure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

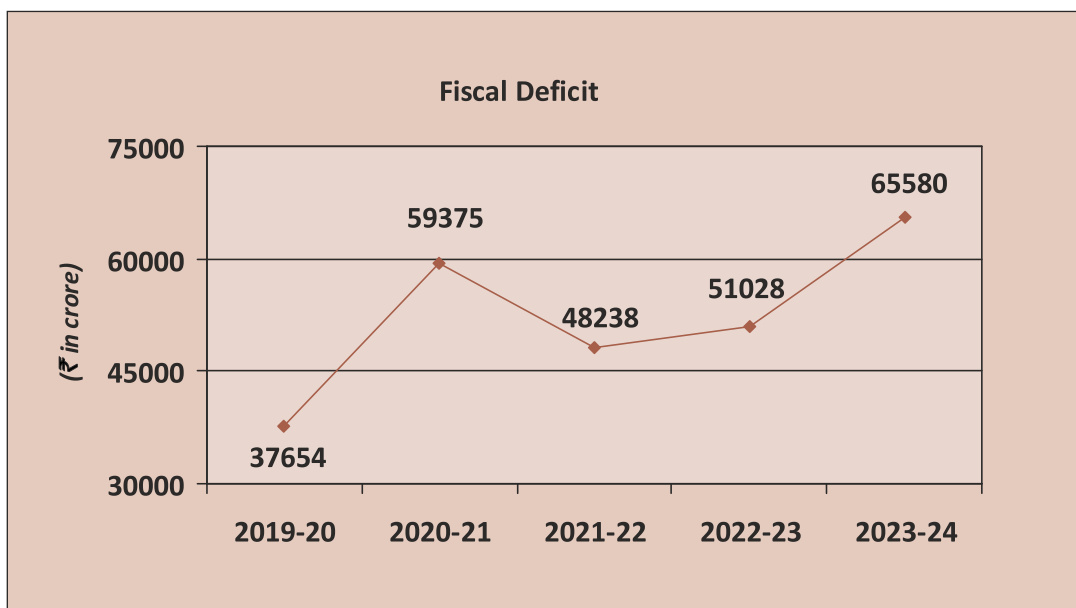
(i) elimination of Revenue Deficit by financial year 2011-12 and thereafter maintain once there at or attainment of revenue surplus, (ii) reduction of Fiscal Deficit to 3.0 *per cent* or less of GSDP by financial year 2011-12 and maintain once at that level thereafter and (iii) restrict total outstanding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

There was a Revenue Deficit of ₹ 38,955 crore constituting 2.5 *per cent* of GSDP during 2023-24. The Fiscal Deficit was ₹ 65,580 crore constituting 4.3 *per cent* of GSDP which was 0.7 *per cent* more than during the last year.

1.6.1. Trend of Revenue Deficit



1.6.2. Trend of Fiscal Deficit



CHAPTER-2

RECEIPTS

2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2023-24 were ₹ 2,69,275 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.

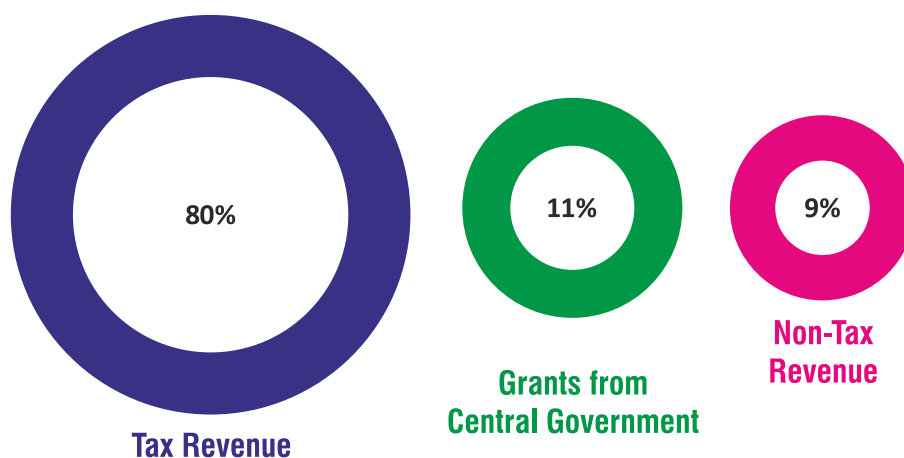
2.2.1. Revenue Receipt Components (2023-24)

(₹ in crore)

Components	Actuals	Percentage to Revenue Receipt
A. Tax Revenue *	1,62,149	79.8
Goods and Services Tax	58,672	28.9
Taxes on Income and Expenditure	44,023	21.7
Taxes on Property and Capital Transactions	9,751	4.8
Taxes on Commodities and Services	49,703	24.4
B. Non-Tax Revenue	18,680	9.2
Interest Receipts, Dividends and Profits	2,057	1.0
General Services	3,164	1.6
Social Services	1,496	0.7
Economic Services	11,963	5.9
C. Grants from Central Government	22,447	11.0
Total- Revenue Receipts	2,03,276	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	38,016	2.5
Taxes on Income other than Corporation Tax	23,593	1.5
Taxes on Sales, Trade etc.	23,473	1.5
Central Goods and Services Tax	20,656	1.4
Corporation Tax	20,430	1.3
State Excise	13,225	0.9
Stamps and Registration Fees	9,181	0.6
Taxes on Vehicles	6,704	0.4
Taxes and Duties on Electricity	2,918	0.2
Customs	2,385	0.2

During the year, Net Tax Revenue was less than Budget Estimates by ₹ 13,572 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	10,930	Taxes on Income Other than Corporation Tax	4,427
Taxes on Sales, Trade etc	3,827	Central Goods and Services Tax	753
State Excise	3,775	Corporation Tax	729
Taxes on Vehicles	996	Customs	433
Taxes and Duties on Electricity	208		
Taxes on Immovable Property other than Agricultural Land	200		

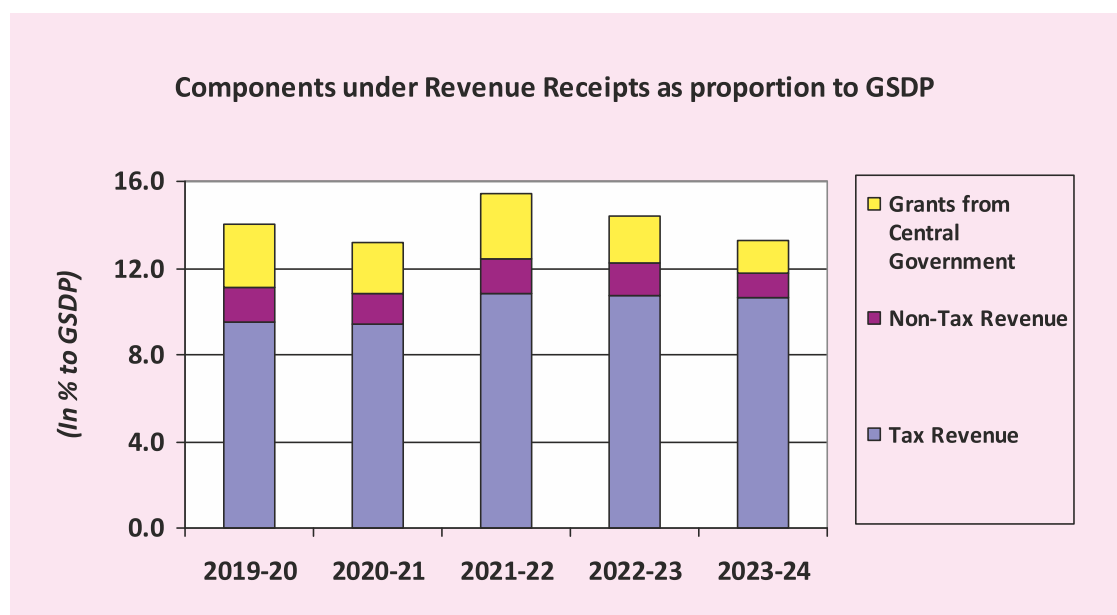
2.3. Trend of Receipts

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Revenue	95,294 (9.5)	95,859 (9.4)	1,28,839 (10.8)	1,44,577 (10.7)	1,62,149 (10.6)
Non-Tax Revenue	15,714 (1.6)	13,653 (1.4)	18,755 (1.6)	20,565 (1.5)	18,680 (1.2)
Grants from Central Government	29,106 (2.9)	24,796 (2.4)	36,326 (3.0)	29,846 (2.2)	22,447 (1.5)
Total Revenue Receipt	1,40,114 (14.0)	1,34,308 (13.2)	1,83,920 (15.4)	1,94,988 (14.4)	2,03,276 (13.3)
GSDP	10,00,032	10,17,917	11,94,961	13,57,851	15,28,385

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

During 2023-24, the GSDP increased by 12.6 *per cent* in comparison to previous year and increase in revenue collection also by 4.3 *per cent*. The Tax Revenue increased by 12.2 *per cent* in comparison to previous year while Non Tax Revenue and Grants from Central Government decreased by 9.2 *per cent* and 24.8 *per cent* respectively in comparison to previous year.

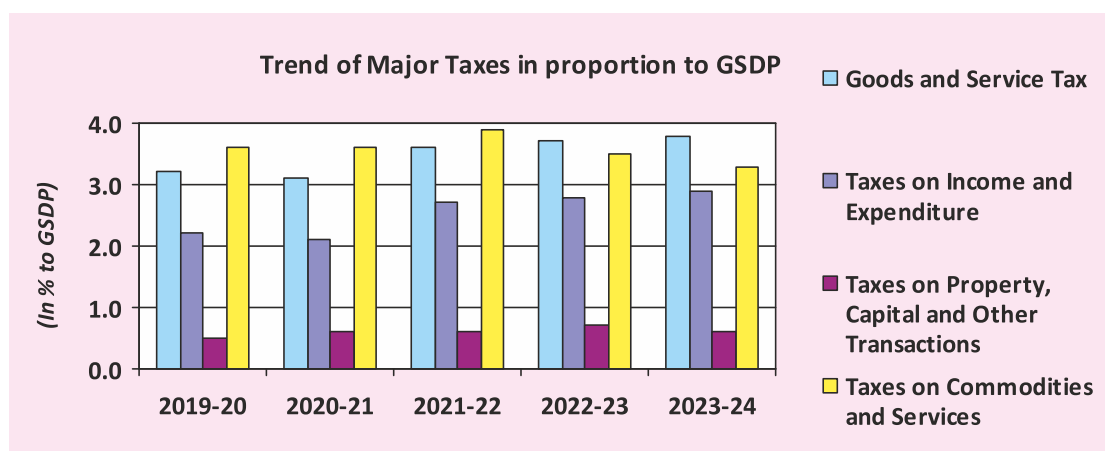


Sector-wise Tax Revenue

(₹ in crore)

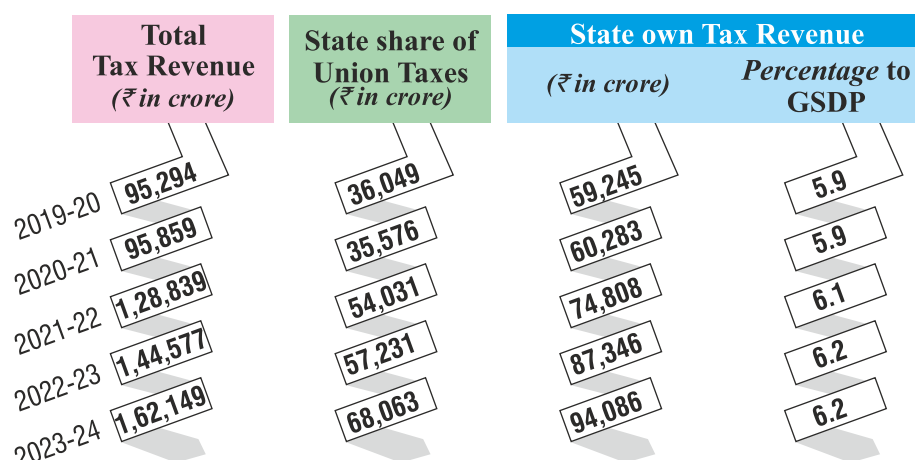
	2019-20	2020-21	2021-22	2022-23	2023-24
Goods and Services Tax	32,184 (3.2)	31,357 (3.1)	42,763 (3.6)	49,960 (3.7)	58,672 (3.8)
Taxes on Income and Expenditure	21,922 (2.2)	21,689 (2.1)	32,050 (2.7)	37,922 (2.8)	44,023 (2.9)
Taxes on Property, Capital and Other Transactions	4,601 (0.5)	5,640 (0.6)	7,349 (0.6)	8,741 (0.7)	9,751 (0.6)
Taxes on Commodities and Services	36,587 (3.6)	37,173 (3.6)	46,677 (3.9)	47,954 (3.5)	49,703 (3.3)
Total Tax Revenue	95,294 (9.5)	95,859 (9.4)	1,28,839 (10.8)	1,44,577 (10.7)	1,62,149 (10.6)
GSDP	10,00,032	10,17,917	11,94,961	13,57,851	15,28,385

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	2019-20	2020-21	2021-22	2022-23	2023-24
State Goods and Services Tax	21,954	20,755	27,502	33,790	38,016
Land Revenue	364	280	632	484	469
Stamps and Registration Fees	4,235	5,297	6,492	8,189	9,181
State Excise	9,592	9,853	11,807	13,326	13,225
Taxes on Sales, Trade etc.	15,843	17,479	20,605	22,727	23,473
Taxes on Goods and Passengers	41	45	171	8	..
Taxes on Vehicles	4,951	4,368	4,759	6,128	6,704
Taxes on Immovable Property other than Agricultural Land	1	63	223	68	100
Taxes and Duties on Electricity	2,263	2,142	2,606	2,625	2,918
Others	1	1	11	1	..
Total	59,245	60,283	74,808	87,346	94,086

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

(₹ in crore)

Major Head description	2019-20	2020-21	2021-22	2022-23	2023-24
Central Goods and Services Tax	10,229	10,602	15,261	16,170	20,656
Integrated Goods and Services Tax	..	..	..	..	..
Corporation Tax	12,291	10,711	16,172	19,192	20,430
Taxes on Income other than Corporation Tax	9,631	10,978	15,877	18,730	23,593
Wealth Tax	1	..	4	..	..
Customs	2,285	1,911	3,864	2,250	2,385
Union Excise Duties	1,589	1,199	2,098	706	903
Service Tax	..	150	701	89	13
Other Taxes and Duties on Commodities and Services	23	25	54	94	83
Other Taxes on Income and Expenditure	..	..	..	..	..
State Share of Union Taxes	36,049	35,576	54,031	57,231	68,063
Total Tax Revenue	95,294	95,859	1,28,839	1,44,577	1,62,149
Per cent of Union Taxes to Total Tax Revenue	37.8	37.1	41.9	39.6	42.0

2.7. Efficiency of Tax Collection

A. Taxes on Property, Capital and Other Transactions

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Collection	4,601	5,640	7,349	8,741	9,751
Expenditure on Collection	791	852	952	956	1,085
Cost of Collection (in per cent)	17.2	15.1	13.0	10.9	11.1

B. Taxes on Commodities and Services including GST

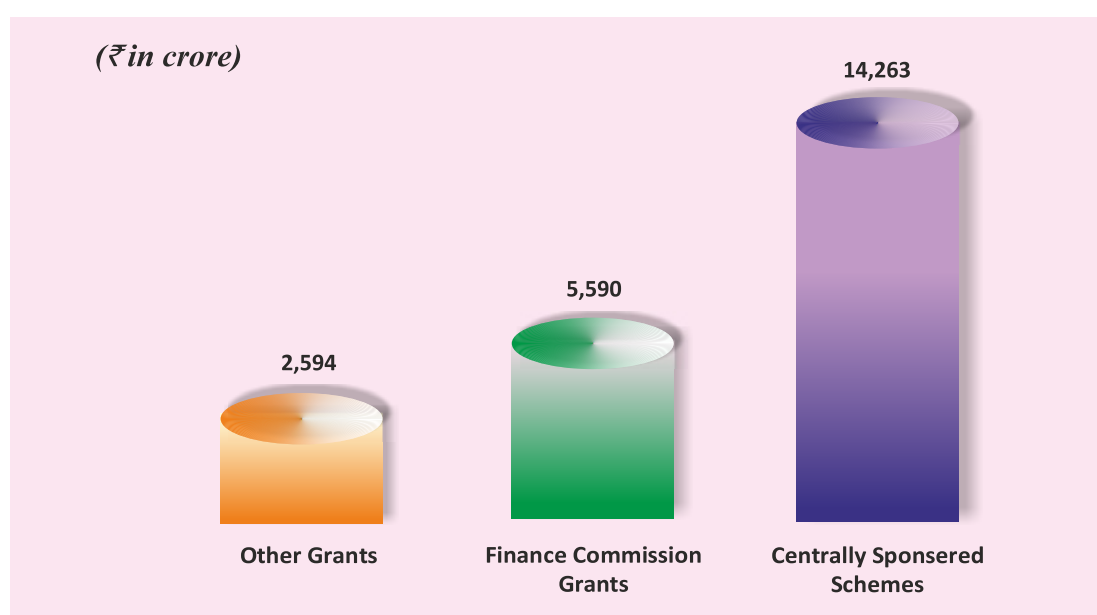
(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Collection	68,771	68,530	89,440	97,914	1,08,375
Expenditure on Collection	1,154	1,820	1,745	1,561	1,462
Cost of Collection (in per cent)	1.7	2.7	2.0	1.6	1.3

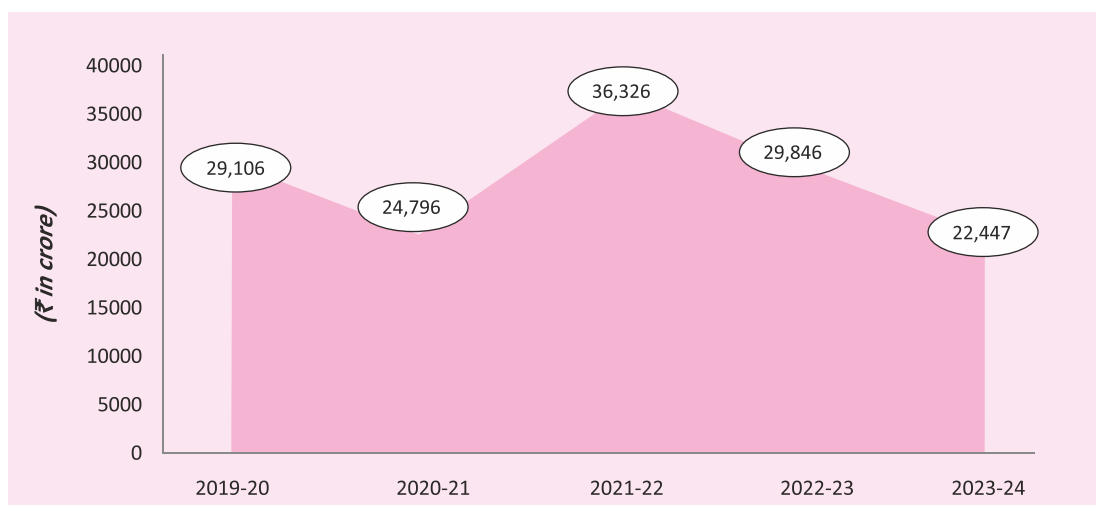
Taxes on commodities and services including GST form a major chunk of tax revenue. Percentage of cost of tax collection decreased by 0.3 *per cent* from 2022-23.

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 2023-24 under Grants-in-aid were ₹ 22,447 crore as shown below:



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



2.9. Goods and Services Tax (GST)

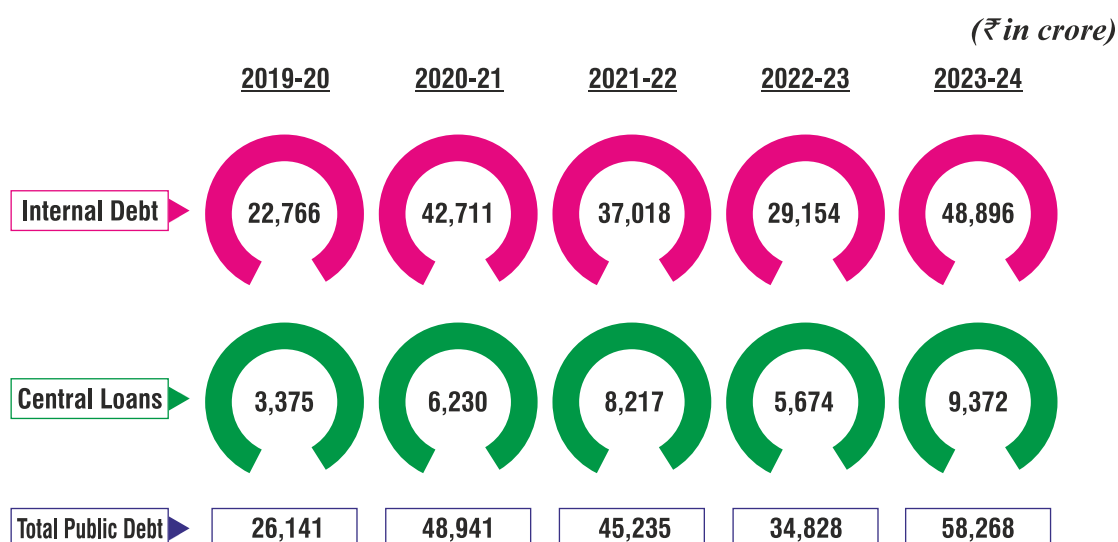
Goods and Services Tax (GST) was implemented w.e.f. 1 July 2017. According to GST (Compensation to the States) Act 2017, Central Government will compensate the states for loss of Revenue arising on account of implementation of GST for a period of five year.

During 2023-24 the State Government received ₹ 58,672 crore (including ₹ (-) 468 crore on account of advance apportionment of IGST) as revenue under Major Head 0006-State Goods and Services Tax and ₹ 1,398 crore as compensation from Government of India for the loss of revenue arising out of implementation of GST.

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:

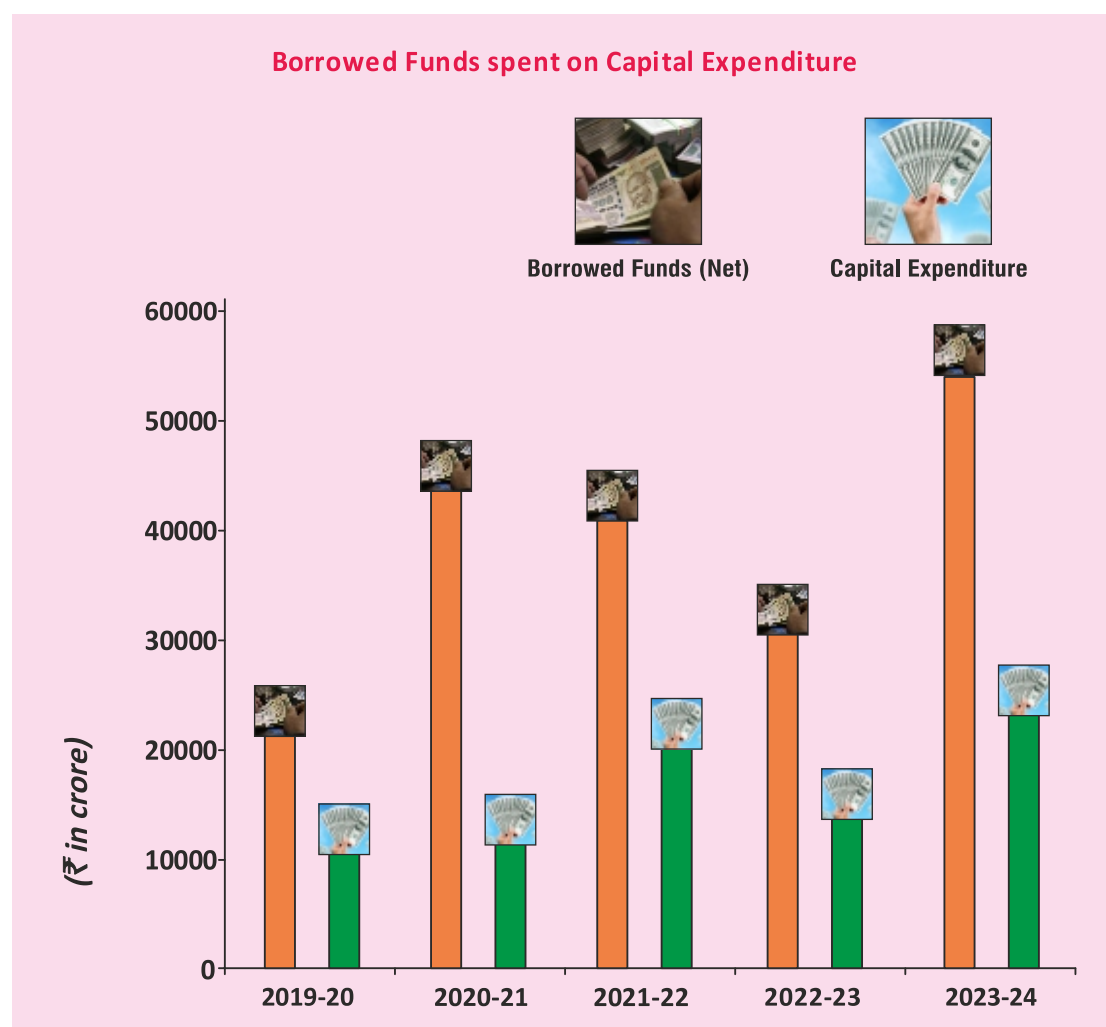


In 2023-24, 67 loans totaling ₹ 73,624 crore were raised at par at interest rates varying from 7.34 per cent to 8.28 per cent and redeemable in the years between 2029 to 2049.

2.10.2. Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Capital Expenditure	14,718	15,271	24,152	19,798	26,646
Borrowed Funds (Net)	26,141	48,941	45,235	34,828	58,268



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 (₹ 26,646 crore) than the net borrowings of current year (₹ 58,268 crore) and remaining borrowings (₹ 31,622 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 ₹ 2,42,231 crore for 2023-24 was less than the budget estimates (₹ 2,58,884 crore) by ₹ 16,653 crore due to less disbursement under State Fund (₹ 9,395 crore) and Central Assistance (₹ 7,258 crore). The State Government had obtained supplementary grant of ₹ 17,314 crore in July 2023 and February 2024 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	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates	1,91,020	1,85,750	2,08,080	2,38,466	2,58,884
Actuals	1,76,485	1,78,309	2,09,790	2,26,479	2,42,231
Gap	14,535	7,441	(-) 1,710	11,987	16,653
Percentage of Gap over BE	7.6	4.0	0.8	5.0	6.4

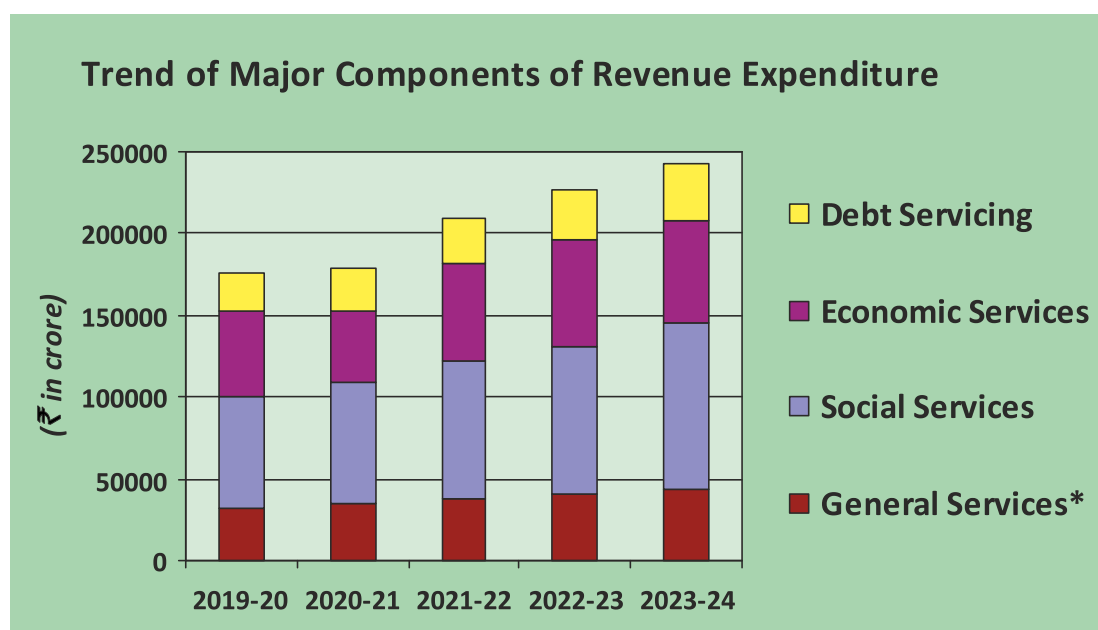
Around 71.7 per cent (₹ 1,73,764 crore) of the Revenue Expenditure was “committed” to Salaries (₹ 64,947 crore), Interest Payments (₹ 34,129 crore), Pensions (₹ 27,203 crore), Subsidies (₹ 28,403 crore), Social Security and other Pensions (₹ 9,621 crore), Grants-in-aid (Salary) (₹ 9,009 crore) and Wages (₹ 452 crore).

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

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Expenditure	1,76,485	1,78,309	2,09,790	2,26,479	2,42,231
Committed Revenue Expenditure	1,24,887	1,27,306	1,47,854	1,58,163	1,73,764
Other Revenue Expenditure	51,598	51,003	61,936	68,316	68,467
Committed Expenditure to Revenue Receipts (in per cent)	89.1	94.8	80.4	81.1	85.5
Committed Expenditure to Revenue Expenditure (in per cent)	70.8	71.4	70.5	69.8	71.7

3.2.1. Major Components of Revenue Expenditure (2019–2024)

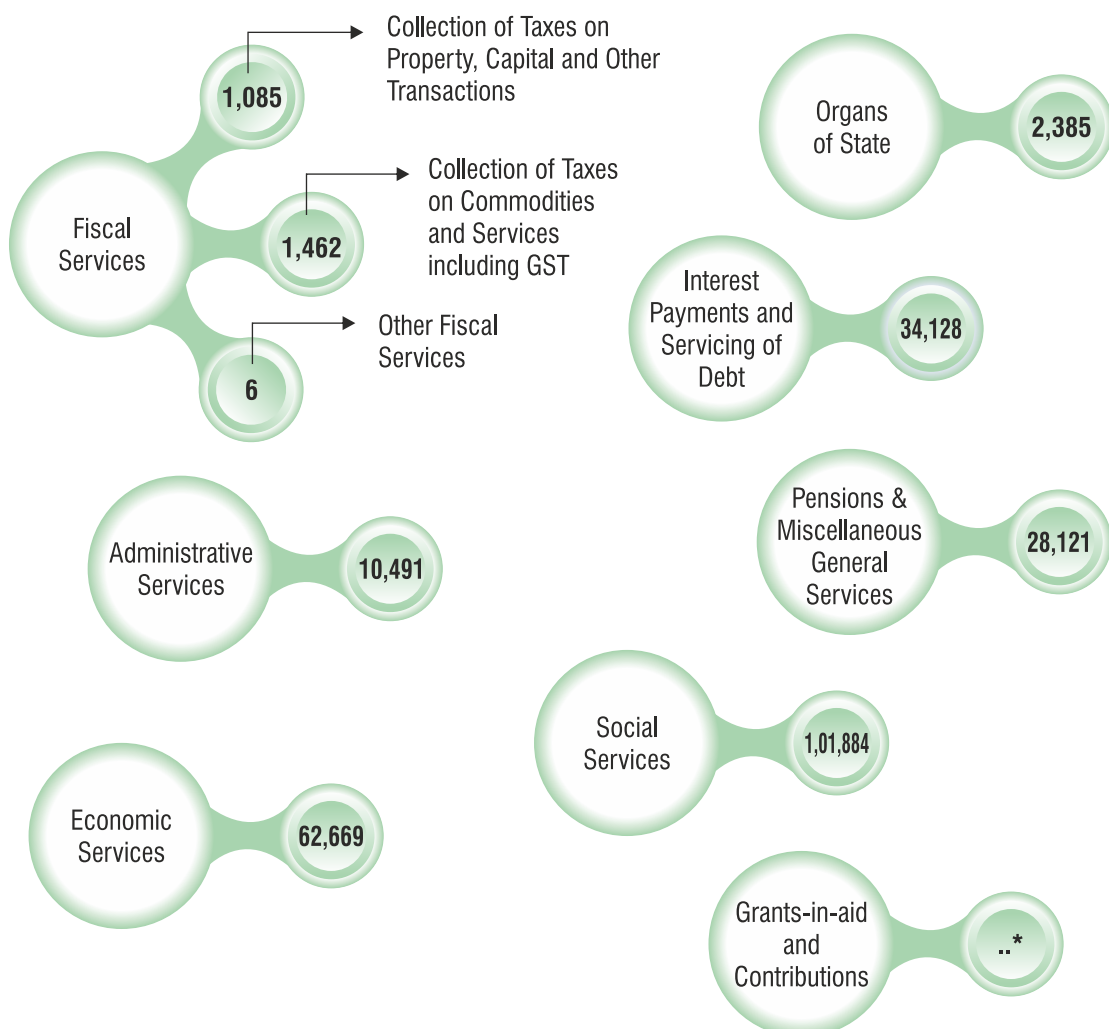


* General Services exclude MH 2049 (Interest Payments) and include MH 3604 (Compensation and assignment to Local Bodies and Panchayati Raj Institutions).

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	2,553	1.0
<i>Collection of Taxes on Property, Capital and Other Transactions</i>	1,085	0.4
<i>Collection of Taxes on Commodities and Services including GST</i>	1,462	0.6
<i>Other Fiscal Services</i>	6	..
B. Organs of State	2,385	1.0
C. Interest Payments and Servicing of Debt	34,128	14.1
D. Administrative Services	10,491	4.3
E. Pensions and Miscellaneous General Services	28,121	11.6
F. Social Services	1,01,884	42.1
G. Economic Services	62,669	25.9
H. Grants-in-aid and Contributions	..*	..
Total Expenditure (Revenue Account)	2,42,231	100.0



* Only ₹ 0.05 crore.

3.3. Capital Expenditure

Capital Expenditure (excluding loan disbursed) of ₹ 26,646 crore for 2023-24 was less than the budget estimates (₹ 38,061 crore) by ₹ 11,415 crore due to less disbursement under State Fund (₹ 8,177 crore) and Central Assistance (₹ 3,238 crore). Capital Expenditure was 1.7 per cent of GSDP. The State Government had obtained supplementary grant of ₹ 3,698 crore in July 2023 and February 2024 to meet increased expenditure on existing schemes as well on new services.

Loan disbursements of ₹ 398 crore in 2023-24 was more than the budget estimates (₹ 146 crore) by ₹ 252 crore.

3.3.1. Sectoral Distribution of Capital Expenditure

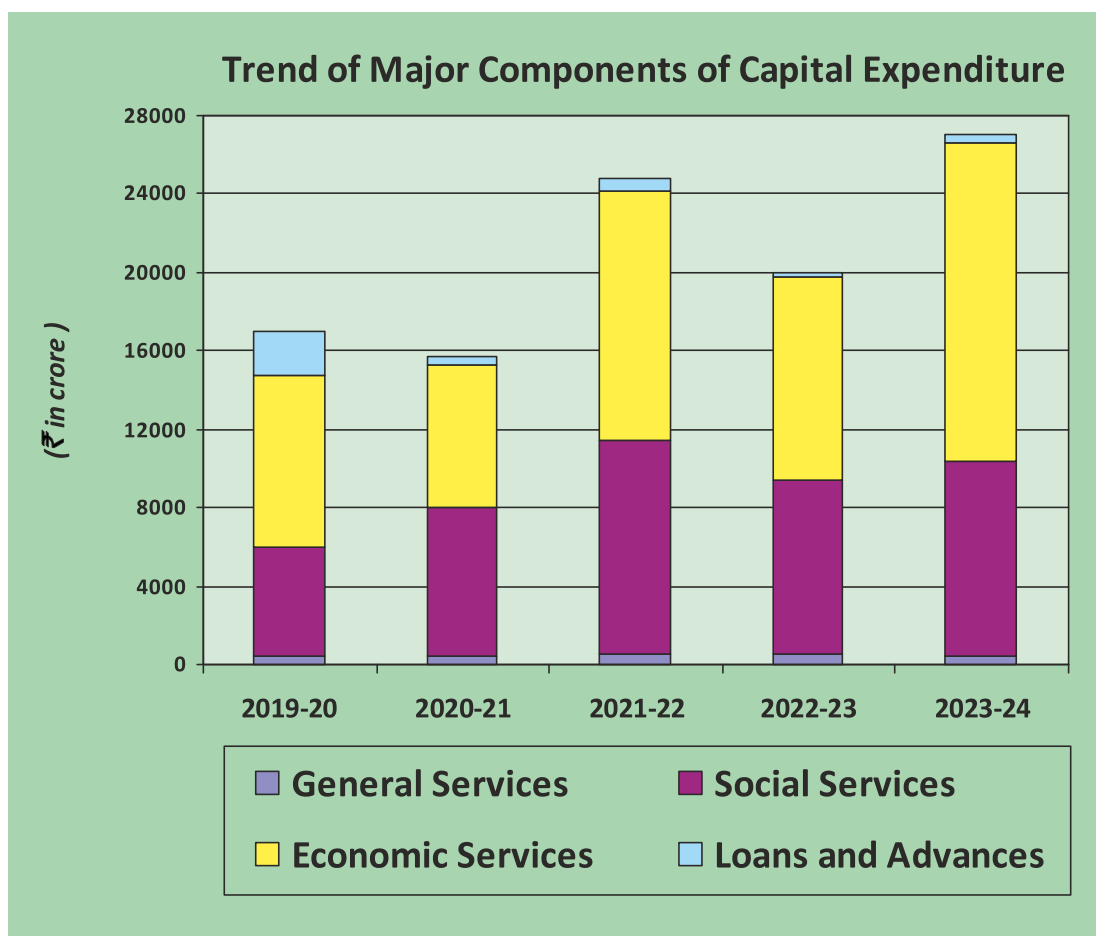
During 2023-24, the State Government has spent ₹ 6,473 crore on construction of Roads & Bridges, ₹ 4,777 crore on various Irrigation Projects (₹ 3,466 crore on Major Irrigation, ₹ 324 crore on Medium Irrigation and ₹ 987 crore on Minor Irrigation), ₹ 3,176 crore on various Water Supply Schemes, ₹ 2,019 crore on Urban Development, ₹ 2,003 crore on Medical and Public Health and ₹ 1,942 crore on Education, Sports, Art & Culture. The Government has also invested ₹ 2,501 crore (gross) in various Companies, Corporations etc. The major portion of Government investment was in HPCL Rajasthan Refinery (₹ 1,196 crore), Power Sector (₹ 658 crore) and Rajasthan State Road Transport Corporation (₹ 625 crore).

3.3.2. Sectoral Distribution of Capital Expenditure including Loans and Advances given by the State Government over the past five years

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
General Services	463 (2.7)	398 (2.5)	484 (2.0)	542 (2.7)	407 (1.5)
Social Services	5,490 (32.4)	7,642 (48.5)	10,951 (44.2)	8,851 (44.3)	9,950 (36.8)
Economic Services	8,765 (51.6)	7,231 (45.9)	12,717 (51.3)	10,405 (52.1)	16,289 (60.2)
Loans and Advances	2,255 (13.3)	491 (3.1)	621 (2.5)	175 (0.9)	398 (1.5)
Total	16,973	15,762	24,773	19,973	27,044

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



CHAPTER-4

STATE FUND & CENTRAL ASSISTANCE EXPENDITURE

4.1. Distribution of Expenditure

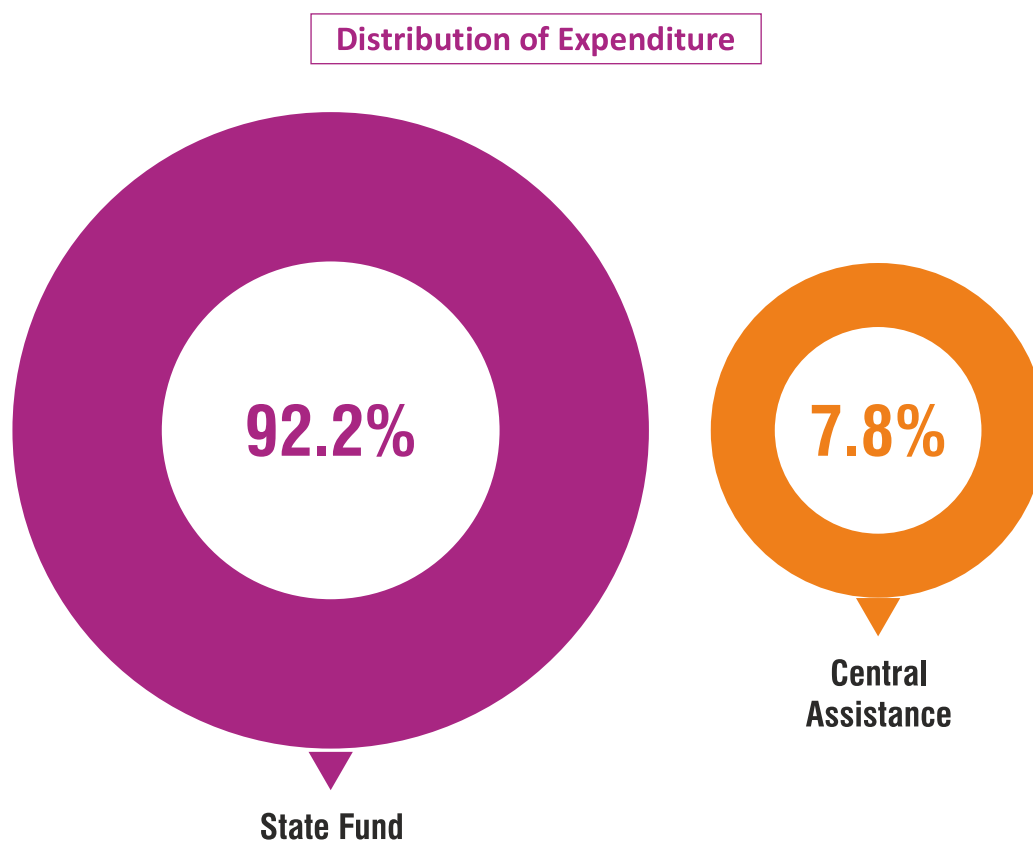
The Government of India has discontinued the bifurcation of expenditure as Non-plan and Plan from 2017-18. Accordingly, the State Government has modified the nature of expenditure in their budget as *State Fund* and *Central Assistance*.

4.2. State Fund Expenditure

State Fund expenditure during 2023-24, representing 92.2 *per cent* of total disbursements, was ₹ 2,48,139 crore (₹ 2,24,466 crore under Revenue, ₹ 23,275 crore under Capital and ₹ 398 crore under Loans and Advances).

4.3. Central Assistance Expenditure

During 2023-24, Central Assistance expenditure, representing 7.8 *per cent* of total disbursements, was ₹ 21,136 crore (₹ 17,765 crore under Revenue and ₹ 3,371 crore under Capital).



CHAPTER-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	2,33,329	15,059	2,48,388	2,13,151	(-) 35,237	35,171
Charged	32,692	2,255	34,947	34,473	(-) 474	454
Capital						
Voted	43,614	3,696	47,310	31,353	(-) 15,957	15,905
Charged	..*	2	2	2	..	..**
Public Debt						
Charged	93,766	80,107	1,73,873	1,63,999	(-) 9,874	9,878
Loans and Advances						
Voted	146	304	450	398	(-) 52	154
Appropriation to Contingency Fund						
Voted	..	..	..	..	..	..
Total	4,03,547	1,01,423	5,04,970	4,43,376	(-) 61,594	61,562

* Only ₹ 14,000

** Only ₹ 6,44,000

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

(₹ in crore)

Year	Saving (-)/ Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
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
2023-24	(-) 35,711	(-) 15,957	(-) 9,874	(-) 52	(-) 61,594

5.3. Significant Savings

During 2023-24, supplementary grants totaling ₹ 7,611 crore (7.5 per cent of total supplementary taken of ₹ 1,01,423 crore) in 39 grants proved to be unnecessary, as there were significant savings at the end of the year against original allocations. Details of such significant grants are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
02	State Legislatures	Revenue	95	11	86
06	Law and Legal Affairs Department	Revenue	1,541	54	1,525
10	Commercial Taxes Department	Revenue	1,129	89	1,027
16	Revenue Department	Revenue	1,963	33	1,670
17	General Administration Department	Revenue	273	11	266
		Capital	192	14	81
18	Home Department	Revenue	9,123	196	8,728
		Capital	277	50	84
20	Elementary Education Department	Revenue	18,787	135	14,595
		Capital	198	237	96
21	Secondary Education Department	Revenue	23,526	56	22,821
		Capital	866	200	650
22	Higher Education Department	Revenue	2,027	76	1,853
25	Art and Culture Department	Revenue	189	74	115
27	Medical and Health Department	Revenue	9,374	433	9,248
		Capital	801	68	625
29	Ayurved, Homeopathy and Unani Medical Department	Capital	74	13	40
30	Tribal Area Department	Revenue	21,320	837	18,265
		Capital	7,037	255	5,051

Significant Savings - (Concl.)

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
32	Woman and Child Development Department	Revenue	2,636	54	2,176
33	Sainik Welfare Department	Revenue	76	11	73
34	Labour and Employment Department	Revenue	1,658	28	1,578
35	Minority Affairs Department	Revenue	191	77	186
36	Disaster Management and Relief Department	Revenue	5,090	851	4,104
40	Local Self Government Department	Revenue	6,037	878	5,111
		Capital	4,336	58	2,016
42	Water Resources and Indira Gandhi Nahar Project Department	Capital	3,192	61	2,470
46	Agriculture Department	Revenue	3,617	46	3,428
47	Animal Husbandry and Fisheries Department	Revenue	1,403	293	1,288
49	Gopalan Department	Revenue	1,837	47	1,799
51	Special Component Plan for Welfare of Scheduled Castes	Revenue	26,928	1,079	22,540
		Capital	8,205	224	5,166
53	Rural Development Department	Revenue	4,389	395	2,490
		Capital	737	335	606
56	Industries Department	Revenue	522	48	352
57	Petroleum Department	Capital	500	50	500
62	Transport Department	Revenue	1,047	151	1,021
		Capital	141	15	76

CHAPTER-6

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 ₹ 61,778 crore at the end of 2023-24. Dividends received during the year was only ₹ 51 crore on investment. During 2023-24, the State Government invested ₹ 2,501 crore in Statutory Corporations, Government Companies, Joint Venture Companies and Cooperatives. The major investment was made in HPCL Rajasthan Refinery Limited (₹ 1,196 crore), Rajasthan State Road Transport Corporation (₹ 625 crore), Power Companies (₹ 358 crore) and Rajasthan State Power Finance Corporations Limited (₹ 300 crore).

6.1.2. Cash Balance and investment of Cash Balances

Cash Balance with RBI stood at ₹ (-) 71 crore on 31 March, 2023 and increased to ₹ 2 crore as on 31 March, 2024. The position of cash balance and investment of cash balance is as under:

(₹ in crore)

Component	As on 1st April 2023	As on 31st March 2024	Net increase(+)/ decrease(-)
Cash Balances	(-) 71	2	73
Investments from cash balance (GoI Treasury Bills)	103	628	525
Other cash balances	25	25	..
(a) Departmental Balances	1	1	..
(b) Permanent Cash Imprest	24	24	..
Investment from earmarked fund balances	7,614	9,891	2,277
(a) Guarantee Redemption Fund	6,766	8,368	1,602
(b) Other Funds	848	1,523	675
Interest realized	198	490	292

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2023	Purchases during 2023-24	Sales during 2023-24	Closing Balance on 31 March 2024
103	28,742	28,218	628

6.1.3. Loans and Advances by the State Government

Total loans and advances made by the State Government at the end of 2023-24 was ₹ 7,962 crore. During 2023-24, ₹ 405 crore has been received towards repayment of loans and advances, out of which ₹ 387 crore relates to repayments from various Power Companies (₹ 285 crore), Jaipur Metro Rail Corporation (₹ 67 crore), Rajasthan State Warehousing Corporation (₹ 22 crore), and Rajasthan State Co-operative Bank Limited (₹ 13 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 2023-24, 128 statements out of 156 have not been received from 32 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.

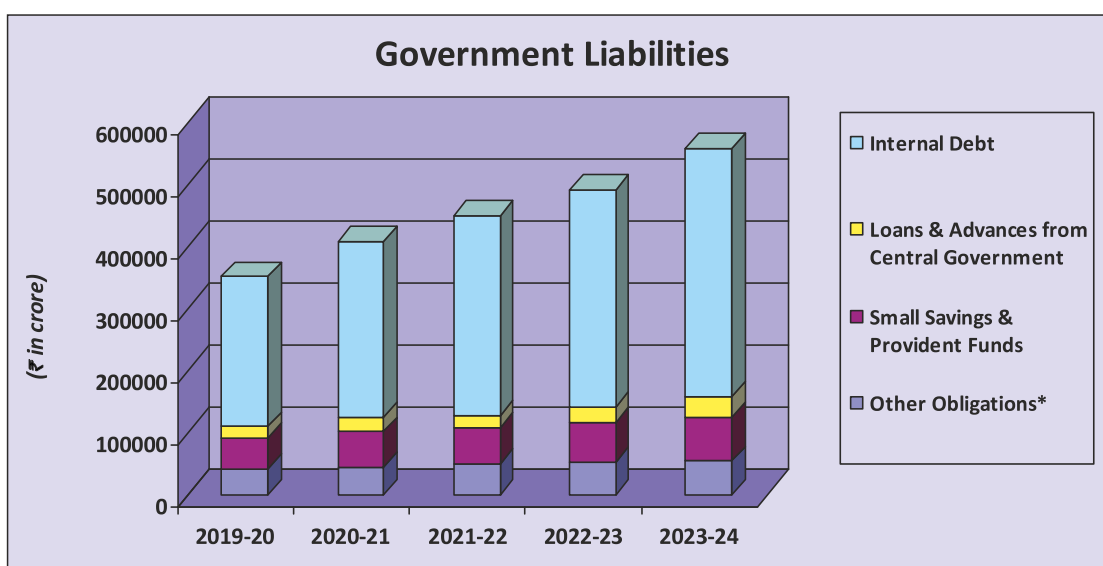
Details of Public Debt and other liabilities of the State Government are as under (Figures are progressive balances to end of the year):

(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Account*	Percentage to GSDP	Total Liabilities	Percentage to GSDP
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@	28.6	1,09,289	9.1	4,50,973	37.7
2022-23	3,76,512@	27.7	1,17,190	8.7	4,93,702	36.4
2023-24	4,34,779@	28.4	1,24,987	8.2	5,59,766	36.6

* Excludes Advances, Suspense & Miscellaneous and Remittance balances.

@ ₹ 11,872 crore excluded of loan received from 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
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
2023-24	2,21,973	1,10,918

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 2023-24, the State Government transferred ₹ 906 crore received as guarantee fees to the Guarantee Redemption Fund and out of total balance of ₹ 8,969 crore, ₹ 8,368 crore was invested.

CHAPTER-7

OTHER ITEMS

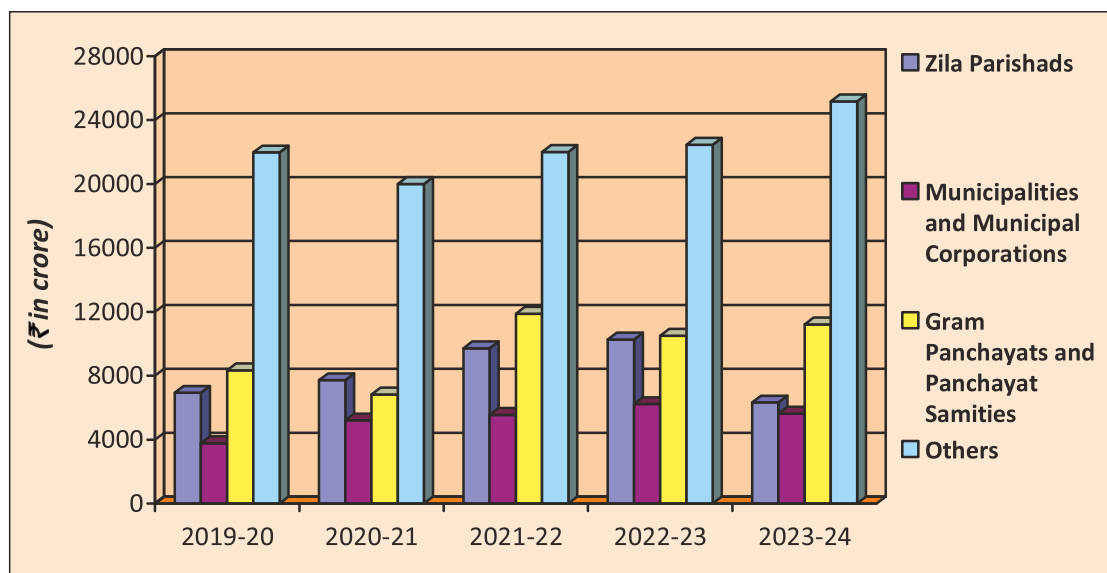
7.1. Financial assistance to local bodies and others

During the past five years, Grants-in-aid to local bodies etc., increased from ₹ 41,025 crore in 2019-20 to ₹ 48,329 crore in 2023-24. Grants to Zila Parishads, Panchayat Samitis and Municipalities (₹ 23,163 crore) represented 47.9 *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
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
2023-24	6,323	5,626	11,214	25,166	48,329



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, Revenue Receipts amounting to ₹ 2,03,276 crore (100 *per cent* of total Revenue Receipts) and expenditure amounting to ₹ 2,69,275 crore (100 *per cent* of total Revenue and Capital 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:

Due Year	Number of UCs Outstanding	Amount (in crore)
Upto 2022-23	352	293
2023-24	644	829
Total	996	1,122

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 2024, 197 DC Bills amounting to ₹ 81 crore were outstanding. To the extent of non-receipt of DC Bills, the expenditure shown during the year cannot be vouched as final.

7.6. 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 two 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 2451 PD Accounts as on 31 March 2024. During the year 2023-24, the State Government created 309 new PD Accounts and closed 58 PD Accounts. An amount of ₹ 40,312 crore was transferred/ credited to PD Accounts. This includes ₹ 22,865 crore transferred from the Consolidated Fund of State.

An amount of ₹ 13,673 crore was lying unspent in PD accounts at the end of year 2023-24.

7.7. Transfer of funds to Single Nodal Agency (SNA)

As per the State Government/ SNA 01 report from the PFMS-SNA, the State Government received ₹ 12,954.28 crore (which includes ₹ 3,643.81 crore received between 02 March 2024 to 31 March 2024) being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹ 12,712.31 crore (this includes funds received during 2022-23) and State share of ₹ 11,388.55 crore to the SNAs. Out of total transfer of ₹ 24,100.86 crore, ₹ 12,880.02 crore was transferred through GIA bills, ₹ 6,760.47 crore through Fully Vouched Contingent Bills, ₹ 3,944.52 crore through PD Payment (₹ 3,551.92 crore to Jal Jeevan Mission and ₹ 392.60 crore to others PD payment) and ₹ 515.85 crore through WAM bills. Out of ₹ 3,643.81 crore received between 02 March 2024 to 31 March 2024, ₹ 3,183.59 crore remained untransferred to bank account of SNA on 31 March 2024.

As per the SNAs report, ₹ 4,713.71 crore are lying unspent in the bank accounts of SNAs as on 31 March 2024.

7.8. 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 four Heads of Account during March 2024 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 2023-24 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 3/2024 w.r.t. total expenditure of 2023-24
		(₹ in crore)						
2075	Miscellaneous General Services	3	3	2	910	918	908	99.0
3054	Road and Bridges	(-) 8	408	120	4,033	4,553	3,822	83.9
4059	Capital Outlay on Public Works	23	50	22	221	316	175	55.2
5475	Capital Outlay on Other General Economic Services	20	24	79	285	408	249	61.1

7.9. 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	2021-22		2022-23		2023-24	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101. Pay and Accounts Office- Suspense	104	10	104	9	95	9
Net	(Dr.) 94		(Dr.) 95		(Dr.) 86	
102. Suspense Account (Civil)	..*	100	.. ^{\$}	85	1	95
Net	(Cr.) 100		(Cr.) 85		(Cr.) 94	
112. Tax Deducted at Source (TDS) Suspense	..	27	..	(-) 2	..	98
Net	(Cr.) 27		(Cr.) (-) 2		(Cr.) 98	
129. Material Purchase Settlement Suspense Account	..	(-) 4	..	(-) 3	..	(-) 3
Net	(Cr.) (-) 4		(Cr.) (-) 3		(Cr.) (-) 3	
139. GST Tax Deduction at Source Suspense	..	54	..	57	..	66
Net	(Cr.) 54		(Cr.) 57		(Cr.) 66	

* Only 0.41 crore

\$ Only 0.36 crore



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