

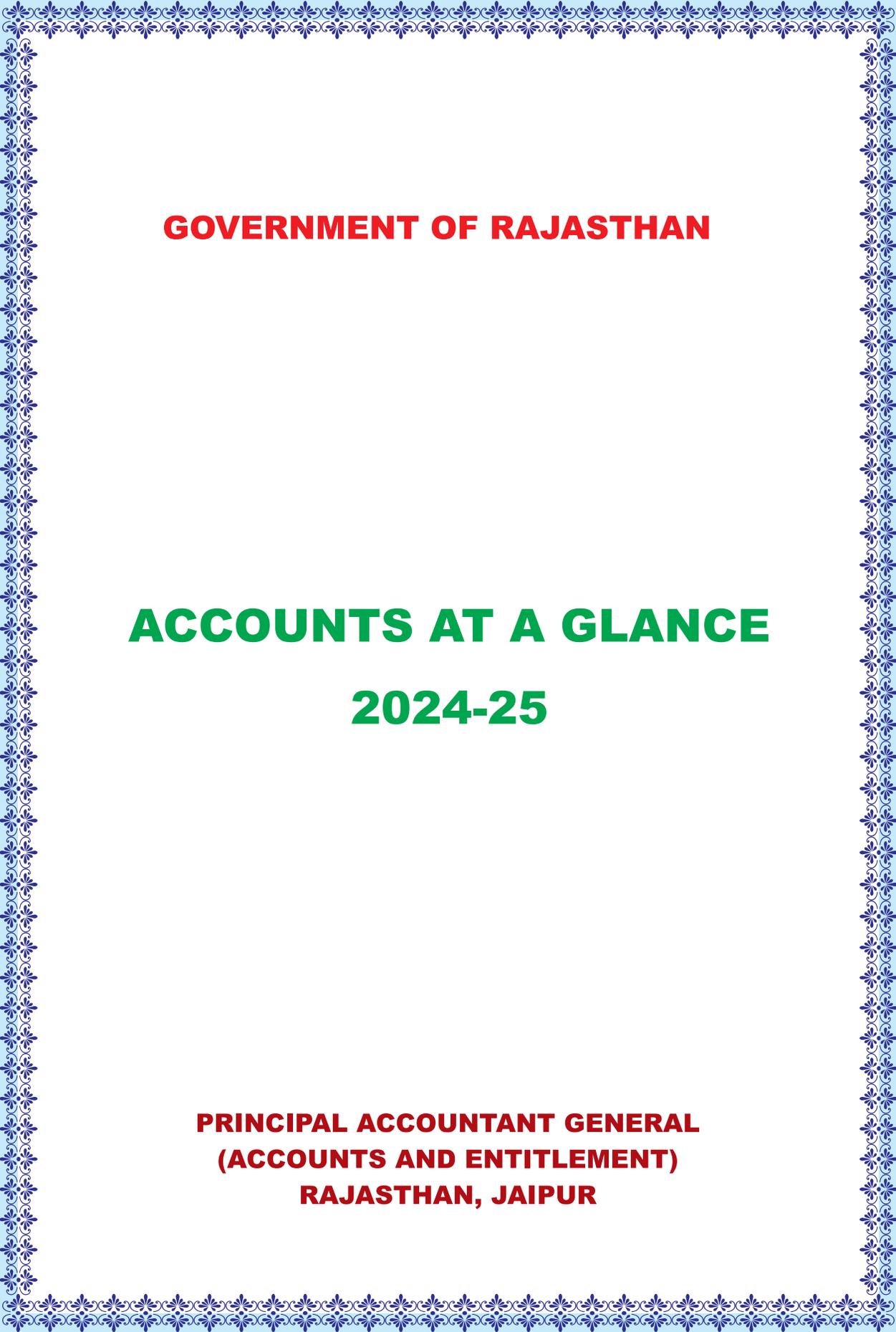


SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# ACCOUNTS AT A GLANCE 2024-25

Government of Rajasthan





**GOVERNMENT OF RAJASTHAN**

**ACCOUNTS AT A GLANCE  
2024-25**

**PRINCIPAL ACCOUNTANT GENERAL  
(ACCOUNTS AND ENTITLEMENT)  
RAJASTHAN, JAIPUR**



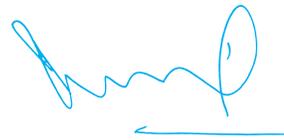
## PREFACE

'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.



**(Pravindra Yadav)**  
PRINCIPAL ACCOUNTANT GENERAL

Place : Jaipur,

Date : January 27, 2026



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## OVERVIEW

### 1.1. Introduction

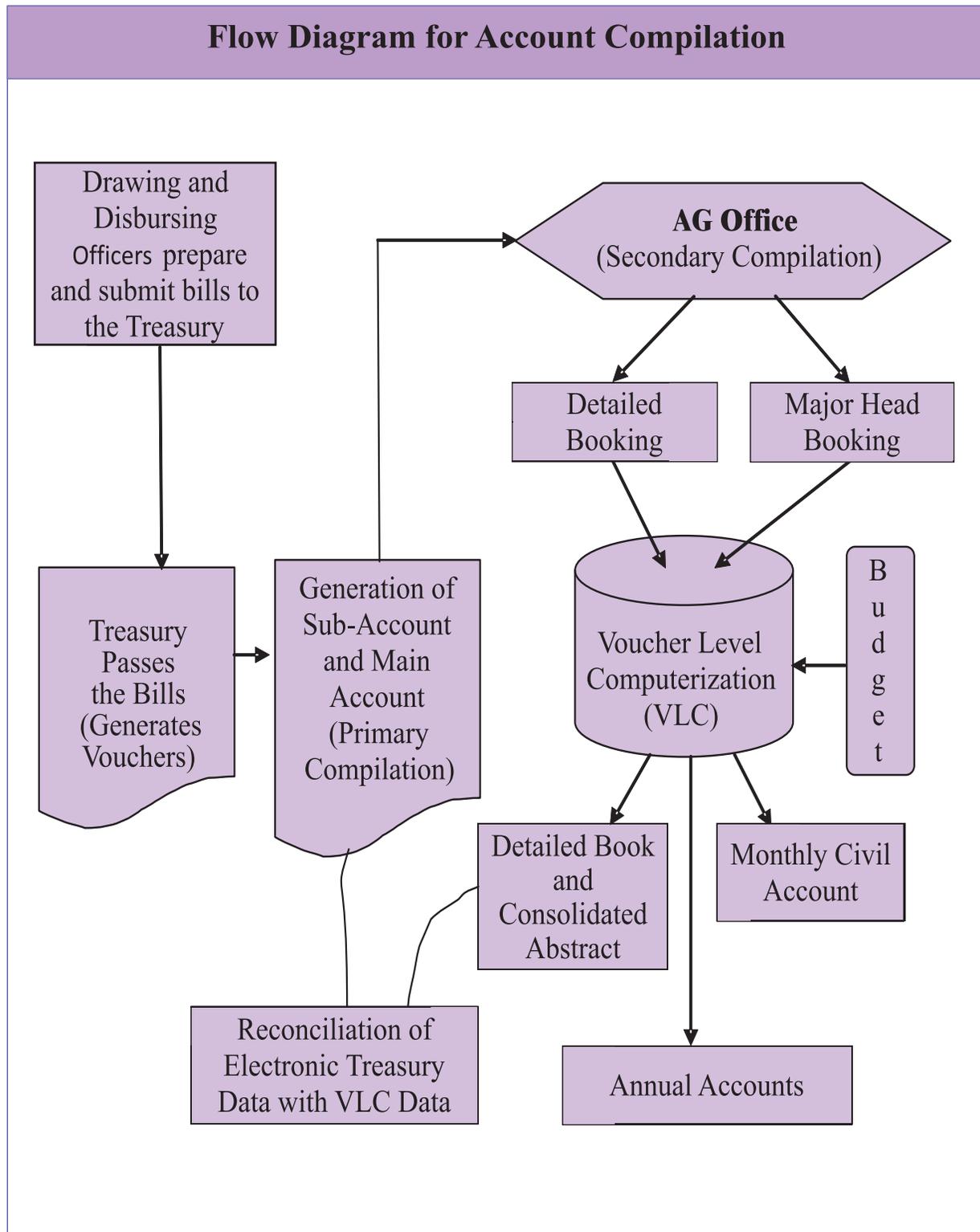
The Principal Accountant General (Accounts and Entitlements), Rajasthan compiles the accounts of receipts and expenditure of the Government of Rajasthan. This compilation is based on initial accounts rendered by 49 District Treasuries and advices of the Reserve Bank of India. The receipts and payments 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:*

<b>Part I Consolidated Fund</b>	Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances.
<b>Part II Contingency Fund</b>	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.
<b>Part III Public Account</b>	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

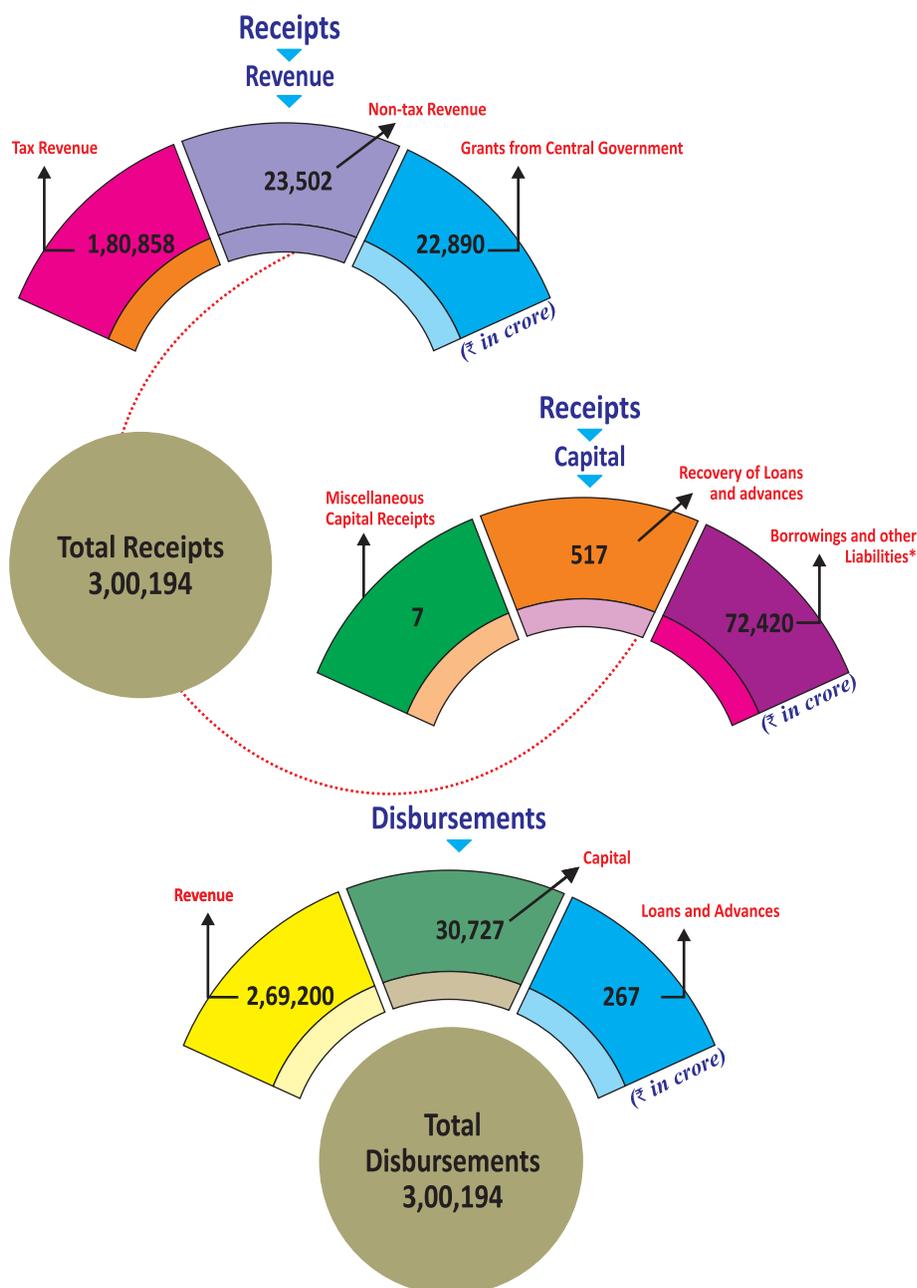
#### 1.3.1. Finance Accounts

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 2024-25 are given below:-

<i>(₹ in crore)</i>			
<b>Receipts</b> <b>(Total: 3,00,194)</b>	Revenue (Total: 2,27,250)	Tax Revenue	1,80,858
		(a) Own Tax Revenue	1,03,310
		(b) Share of net proceeds of Taxes	77,548
		Non-tax Revenue	23,502
		Grants from Central Government	22,890
	Capital (Total: 72,944)	Miscellaneous Capital Receipts	7
		Recovery of Loans and Advances	517
		Borrowings and other Liabilities*	72,420
<b>Disbursements</b> <b>(Total: 3,00,194)</b>	Revenue		2,69,200
	Capital		30,727
	Loans and Advances		267

\* 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 2024-25, ₹ 27,979 crore was released which constitutes slightly increase of 0.5 per cent over the amount released directly to implementing agencies in 2023-24. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts. Majority of these direct transfers during 2024-25, were made under Payment for Urea and fertilizers (₹ 13,420 crore), Mahatma Gandhi National Rural Employment Guarantee Programme (₹ 6,379 crore), Pradhan Mantri Kisan Samman Nidhi (₹ 4,956 crore) and Jal Jeevan Mission (₹ 1,659 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, 2024-25 had provisions for gross expenditure of ₹ 5,06,091 crore and reduction of expenditure (recoveries) of ₹ 10,624 crore. Against this, the actual gross expenditure was ₹ 4,62,702 crore and reduction of expenditure was ₹ 9,636 crore, resulting in saving of ₹ 43,389 crore in expenditure provision and ₹ 988 crore in reduction of expenditure Provision. State Government obtained ₹ 17,215 crore from Supplementary Demand for grants in February 2025 to meet increased expenditure. The gross expenditure includes ₹ 125 crore drawn on Abstract Contingent (AC) Bills, out of which AC bills valuing ₹ 18 crore were outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills.

During 2024-25, ₹ 26,947 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 2024-25, the Government of Rajasthan availed ₹ 91,251 crore Special Ways and Means Advances on 133 occasions for 271 days and paid ₹ 161 crore as interest and ₹ 31,029 crore Normal Ways and Means Advances on 57 occasions for 101 days and paid ₹ 19 crore as interest.

### *1.4.2. Funds Flow Statement*

The State had a Revenue Deficit of ₹ 41,950 crore and a Fiscal Deficit of ₹ 72,420 crore representing 2.5 per cent and 4.2 per cent respectively of the Gross State Domestic Product (GSDP)<sup>1</sup>.

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<sup>1</sup> GSDP is ₹ 17,04,339 crore for 2024-25 as per advance estimates announced by the Directorate of Economics and Statistics Department, Rajasthan, Jaipur.

The Fiscal Deficit constituted 24.1 per cent of total expenditure (₹ 3,00,194 crore). This deficit was met from Public Debt (₹ 59,098 crore) and net increase in Public Account and cash balance (₹ 13,322 crore). Around 85.9 per cent of the Revenue Receipts (₹ 2,27,250 crore) of the State Government was spent on committed expenditure (₹ 1,95,182 crore) like Salaries (₹70,386 crore), Interest Payments (₹ 38,345 crore), Pensions (₹ 29,322 crore), Subsidies (₹ 34,024 crore), Social Security and other Pension (₹ 12,890 crore), Grants-in-aid (salary) (₹ 9,810 crore) and Wages (₹ 405 crore).

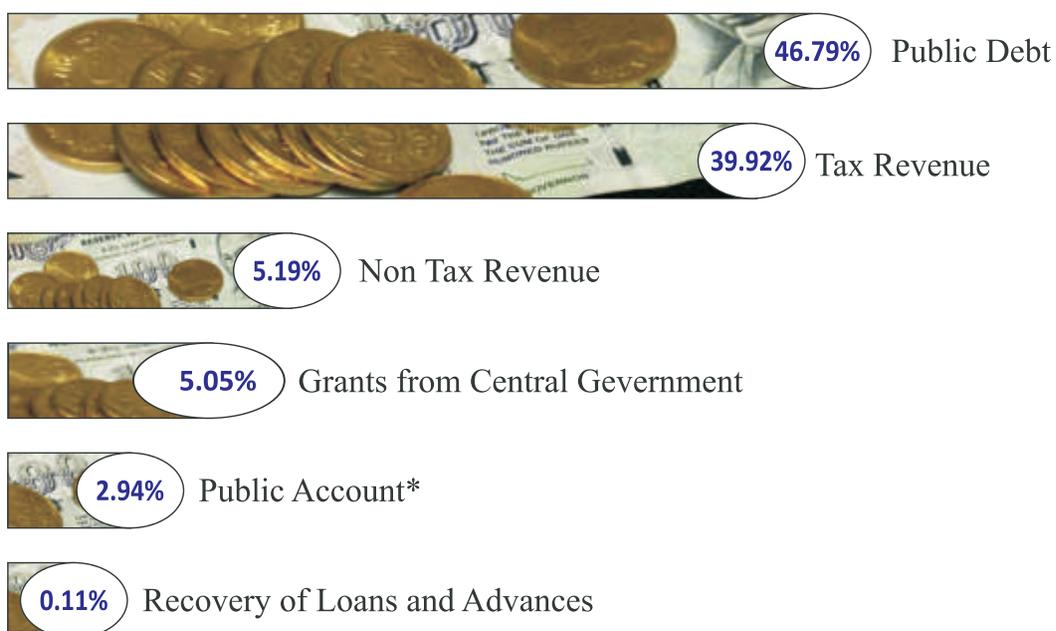
## Sources and Application of Funds

(₹ in crore)

	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 01.04.2024	2
	Revenue Receipts	2,27,250
	Miscellaneous Capital Receipts	7
	Recovery of Loans and Advances	517
	Public Debt	2,11,970
	Small Savings, Provident Fund and Others	16,601
	Reserve Funds	21,895
	Deposits Received	2,74,377
	Civil Advances Repaid	..
	Suspense Account*	60,901
	Remittances	34,814
	Contingency Fund	..
	<b>TOTAL</b>	<b>8,48,334</b>
	APPLICATION	PARTICULARS
Revenue Expenditure		2,69,200
Capital Expenditure		30,727
Loans Given		267
Repayment of Public Debt		1,52,872
Small Savings, Provident Fund and Others		10,839
Reserve Funds		20,913
Deposits Spent		2,67,659
Civil Advances Given		1
Suspense Account*		61,042
Remittances		34,815
Closing Cash Balance as on 31.03.2025		(-) 1
<b>TOTAL</b>		<b>8,48,334</b>

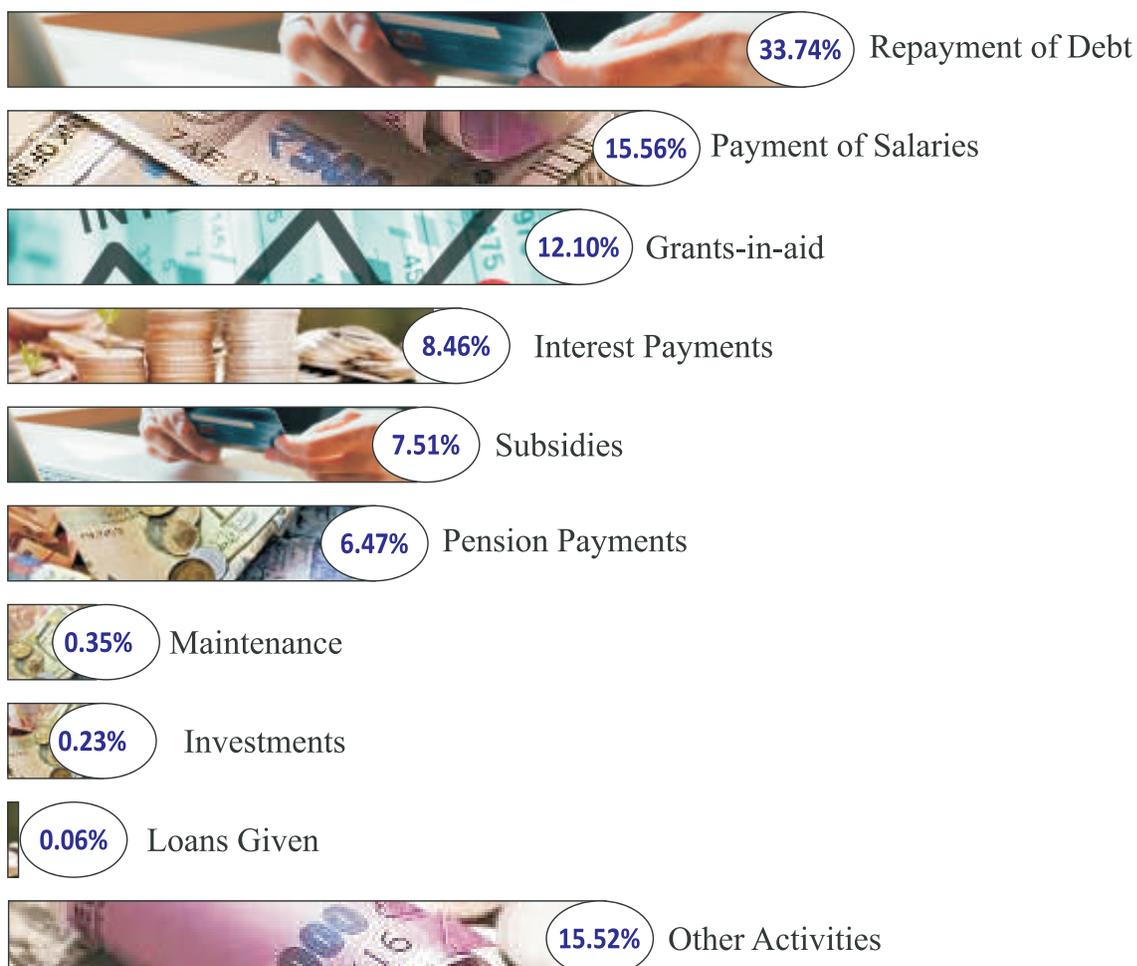
\* The suspense account includes ₹ 61,016 crore invested in treasury bills and disbursement in departmental balances & permanent cash imprest which is shown on the "Application" side, and ₹ 60,844 crore worth of treasury bills sold through the RBI (a process known as "re-discounting") and receipts in 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 2024-25	Actuals	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP <sup>@</sup>
		(₹ in crore)			
1.	Tax Revenue (including Central Share)	2,05,112	1,80,858	88.2	10.6
2.	Non-Tax Revenue	22,665	23,502	103.7	1.4
3.	Grants from Central Government	36,684	22,890	62.4	1.3
<b>4.</b>	<b>Revenue Receipts (1+2+3)</b>	<b>2,64,461</b>	<b>2,27,250</b>	<b>85.9</b>	<b>13.3</b>
5.	Recoveries of Loans and Advances	306	517	169.0	..
6.	Other Receipts	20	7	35.0	..
7.	Net Borrowings and Other Liabilities	70,009	72,420	103.4	4.3
<b>8.</b>	<b>Capital Receipts (5+6+7)</b>	<b>70,335</b>	<b>72,944</b>	<b>103.7</b>	<b>4.3</b>
<b>9.</b>	<b>Total Receipts (4+8)</b>	<b>3,34,796</b>	<b>3,00,194</b>	<b>89.7</b>	<b>17.6</b>
<b>10.</b>	<b>Expenditure on Revenue Account</b>	<b>2,90,219</b>	<b>2,69,200</b>	<b>92.7</b>	<b>15.8</b>
	SFE on Revenue Account	2,60,263	2,48,828	95.6	14.6
	CA on Revenue Account	29,956	20,372	68.0	1.2
11.	Expenditure on Interest Payments (out of Revenue Expenditure)	37,538	38,345	102.2	2.2
<b>12.</b>	<b>Expenditure on Capital Account*</b>	<b>44,577</b>	<b>30,994</b>	<b>69.5</b>	<b>1.8</b>
	SFE on Capital Account	37,533	27,168	72.4	1.6
	CA on Capital Account	7,044	3,826	54.3	0.2
<b>13.</b>	<b>Total Expenditure (10+12)</b>	<b>3,34,796</b>	<b>3,00,194</b>	<b>89.7</b>	<b>17.6</b>
	State Fund Expenditure (SFE)	2,97,796	2,75,996	92.7	16.2
	Central Assistance (CA)	37,000	24,198	65.4	1.4
<b>14.</b>	<b>Revenue Deficit (-)/Surplus (+)<sup>&amp;</sup> (4-10)</b>	<b>(-) 25,758</b>	<b>(-) 41,950</b>	<b>162.9</b>	<b>2.5</b>
<b>15.</b>	<b>Fiscal Deficit<sup>&amp;</sup> [13-(4+5+6)] = 7</b>	<b>(-) 70,009</b>	<b>(-) 72,420</b>	<b>103.4</b>	<b>4.2</b>

<sup>@</sup> 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 (17,04,339 crore).

\* Expenditure on Capital Account includes Capital Expenditure (Budget: ₹ 44,217 crore and Actuals: ₹ 30,727 crore) and Loans and Advances disbursed (Budget: ₹ 360 crore and Actuals: ₹ 267 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?

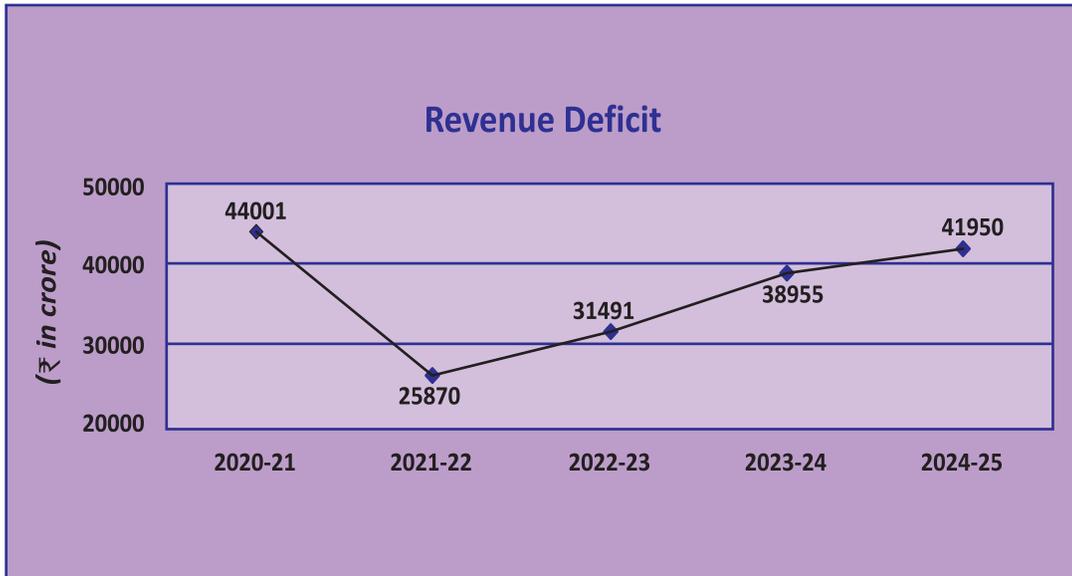
<b>Deficit</b>	Refers to the gap between Receipt and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence of Financial Management.
<b>Revenue Deficit/ Surplus</b>	Refers to the gap between Revenue Receipt and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
<b>Fiscal Deficit/ Surplus</b>	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-

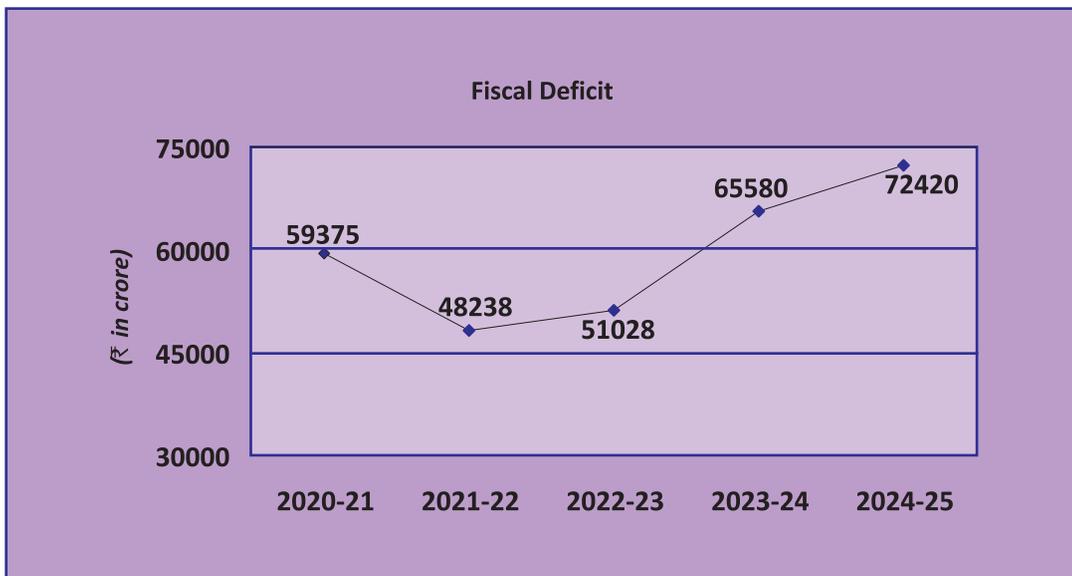
(i) elimination of Revenue Deficit by financial year 2011-12 and thereafter maintain once there at or attainment of revenue surplus, (ii) reduction of Fiscal Deficit to 3.0 per cent or less of GSDP by financial year 2011-12 and maintain once at that level thereafter and (iii) restrict total outstanding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

There was a Revenue Deficit of ₹ 41,950 crore constituting 2.5 per cent of GSDP during 2024-25. The Fiscal Deficit was ₹ 72,420 crore constituting 4.2 per cent of GSDP which was 0.1 per cent less 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 2024-25 were ₹ 3,00,194 crore.

#### 2.2. Revenue Receipts

<b>Tax Revenue</b>	Comprises taxes collected and retained by the State and State's share of union taxes under Article 280(3) of the Constitution.
<b>Non-Tax Revenue</b>	Includes interest receipts, dividends, profits, royalties etc.
<b>Grants-in-Aid</b>	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.

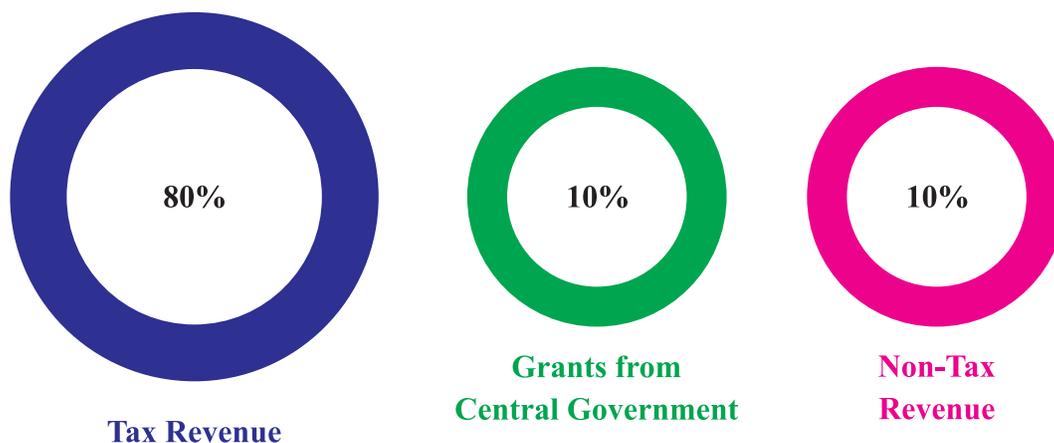
##### 2.2.1. Revenue Receipt Components (2024-25)

(₹ in crore)

Components	Actuals	Percentage to Revenue Receipt
<b>A. Tax Revenue *</b>	<b>1,80,858</b>	<b>79.6</b>
Goods and Services Tax	65,167	28.7
Taxes on Income and Expenditure	50,067	22.0
Taxes on Property and Capital Transactions	11,463	5.1
Taxes on Commodities and Services	54,161	23.8
<b>B. Non-Tax Revenue</b>	<b>23,502</b>	<b>10.3</b>
Interest Receipts, Dividends and Profits	2,420	1.1
General Services	6,374	2.8
Social Services	1,710	0.7
Economic Services	12,998	5.7
<b>C. Grants from Central Government</b>	<b>22,890</b>	<b>10.1</b>
<b>Total- Revenue Receipts</b>	<b>2,27,250</b>	<b>100.0</b>

\* 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	42,518	2.5
Taxes on Income other than Corporation Tax	28,062	1.6
Taxes on Sales, Trade etc.	23,369	1.4
Central Goods and Services Tax	22,649	1.3
Corporation Tax	22,005	1.3
State Excise	15,104	0.9
Stamps and Registration Fees	10,542	0.6
Taxes on Vehicles	7,574	0.4
Customs	3,945	0.2
Taxes and Duties on Electricity	3,280	0.2

During the year, Net Tax Revenue was less than Budget Estimates by ₹ 24,254 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	13,282	Customs	2,145
Taxes on Sales, Trade etc	5,631		
Corporation Tax	3,078		
State Excise	1,996		
Central Goods and Services Tax	1,354		
Taxes on Vehicles	526		
Stamps and Registration Fees	458		

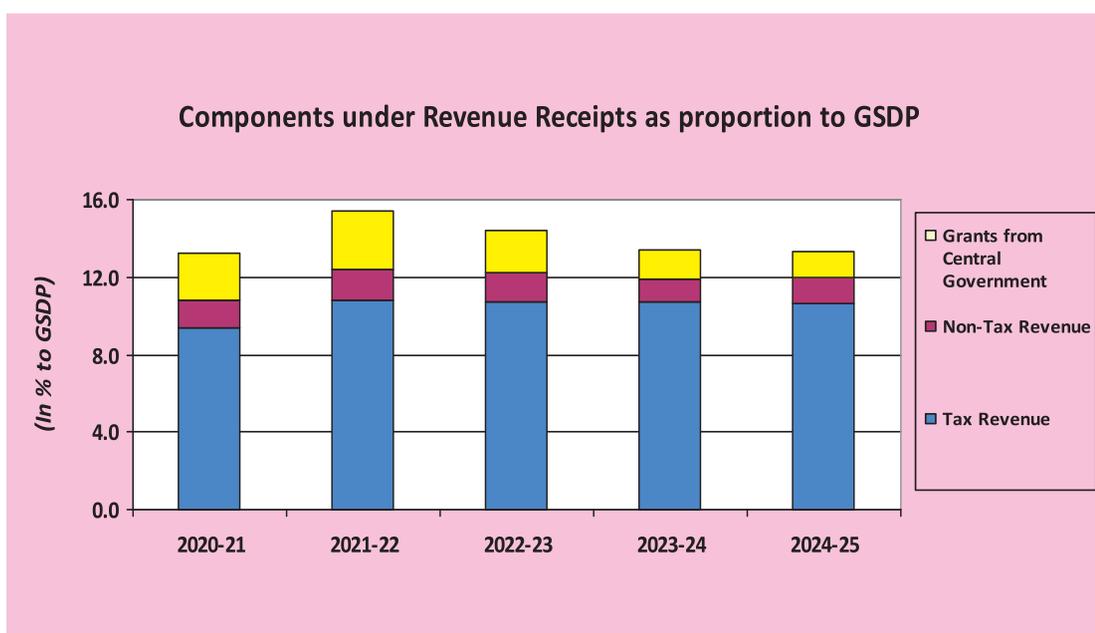
### 2.3. Trend of Receipts

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenue	95,859 (9.4)	1,28,839 (10.8)	1,44,577 (10.7)	1,62,149 (10.7)	1,80,858 (10.6)
Non-Tax Revenue	13,653 (1.4)	18,755 (1.6)	20,565 (1.5)	18,680 (1.2)	23,502 (1.4)
Grants from Central Government	24,796 (2.4)	36,326 (3.0)	29,846 (2.2)	22,447 (1.5)	22,890 (1.3)
<b>Total Revenue Receipt</b>	<b>1,34,308</b> (13.2)	<b>1,83,920</b> (15.4)	<b>1,94,988</b> (14.4)	<b>2,03,276</b> (13.4)	<b>2,27,250</b> (13.3)
<b>GSDP</b>	<b>10,17,917</b>	<b>11,95,641</b>	<b>13,56,480</b>	<b>15,21,510</b>	<b>17,04,339</b>

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

During 2024-25, the GSDP increased by 12.0 *per cent* in comparison to previous year and increase in revenue collection also by 11.8 *per cent*. The Tax Revenue, Non Tax Revenue and Grants from Central Government increased by 11.5 *per cent*, 25.8 *per cent* and 2.0 *per cent* respectively in comparison to previous year.

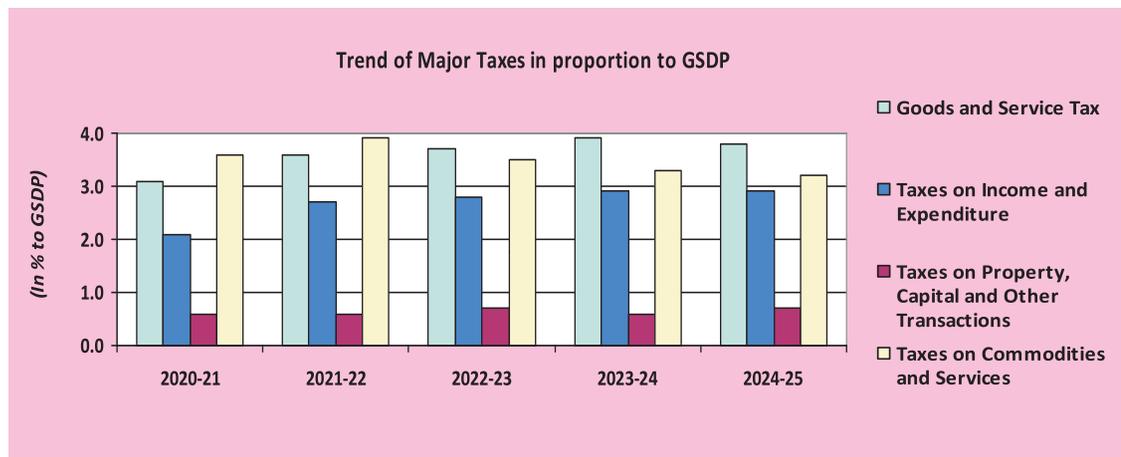


## Sector-wise Tax Revenue

(₹ in crore)

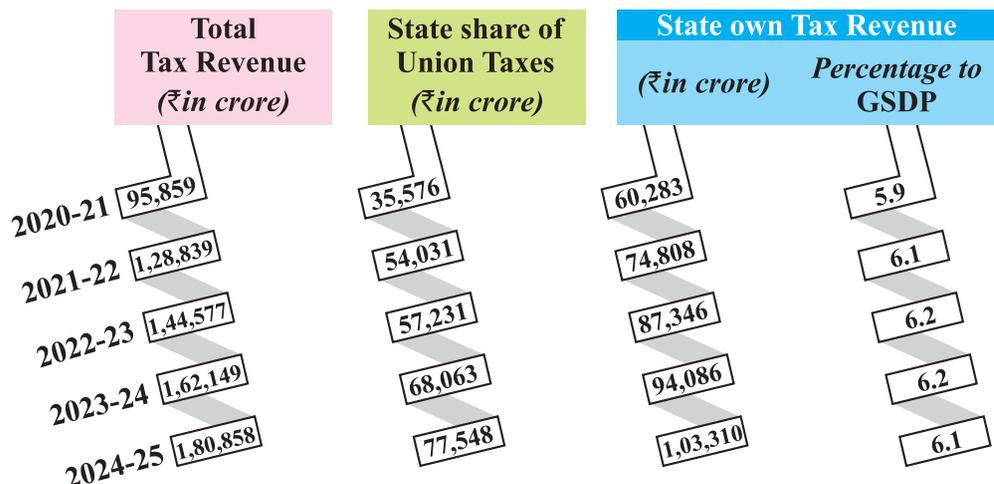
	2020-21	2021-22	2022-23	2023-24	2024-25
Goods and Services Tax	31,357 (3.1)	42,763 (3.6)	49,960 (3.7)	58,672 (3.9)	65,167 (3.8)
Taxes on Income and Expenditure	21,689 (2.1)	32,050 (2.7)	37,922 (2.8)	44,023 (2.9)	50,067 (2.9)
Taxes on Property, Capital and Other Transactions	5,640 (0.6)	7,349 (0.6)	8,741 (0.7)	9,751 (0.6)	11,463 (0.7)
Taxes on Commodities and Services	37,173 (3.6)	46,677 (3.9)	47,954 (3.5)	49,703 (3.3)	54,161 (3.2)
<b>Total Tax Revenue</b>	<b>95,859</b> (9.4)	<b>1,28,839</b> (10.8)	<b>1,44,577</b> (10.7)	<b>1,62,149</b> (10.7)	<b>1,80,858</b> (10.6)
<b>GSDP</b>	<b>10,17,917</b>	<b>11,95,641</b>	<b>13,56,480</b>	<b>15,21,510</b>	<b>17,04,339</b>

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	2020-21	2021-22	2022-23	2023-24	2024-25
State Goods and Services Tax	20,755	27,502	33,790	38,016	42,518
Land Revenue	280	632	484	469	869
Stamps and Registration Fees	5,297	6,492	8,189	9,181	10,542
Taxes on Immovable Property other than Agricultural Land	63	223	68	100	52
State Excise	9,853	11,807	13,326	13,225	15,104
Taxes on Sales, Trade etc.	17,479	20,605	22,727	23,473	23,369
Taxes on Vehicles	4,368	4,759	6,128	6,704	7,574
Taxes on Goods and Passengers	45	171	8	..	1
Taxes and Duties on Electricity	2,142	2,606	2,625	2,918	3,280
Others	1	11	1	..	1
<b>Total</b>	<b>60,283</b>	<b>74,808</b>	<b>87,346</b>	<b>94,086</b>	<b>1,03,310</b>

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

(₹ in crore)

Major Head description	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Services Tax	10,602	15,261	16,170	20,656	22,649
Corporation Tax	10,711	16,172	19,192	20,430	22,005
Taxes on Income other than Corporation Tax	10,978	15,877	18,730	23,593	28,062
Wealth Tax	..	4	..	..	..
Customs	1,911	3,864	2,250	2,385	3,945
Union Excise Duties	1,199	2,098	706	903	759
Service Tax	150	701	89	13	3
Other Taxes and Duties on Commodities and Services	25	54	94	83	125
<b>State Share of Union Taxes</b>	<b>35,576</b>	<b>54,031</b>	<b>57,231</b>	<b>68,063</b>	<b>77,548</b>
<b>Total Tax Revenue</b>	<b>95,859</b>	<b>1,28,839</b>	<b>1,44,577</b>	<b>1,62,149</b>	<b>1,80,858</b>
<b>Per cent of Union Taxes to Total Tax Revenue</b>	<b>37.1</b>	<b>41.9</b>	<b>39.6</b>	<b>42.0</b>	<b>42.9</b>

## 2.7. Efficiency of Tax Collection

### A. Taxes on Property, Capital and Other Transactions

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Collection	5,640	7,349	8,741	9,751	11,463
Expenditure on Collection	852	952	956	1,085	1,210
Cost of Collection (in per cent)	15.1	13.0	10.9	11.1	10.6

### B. Taxes on Commodities and Services including GST

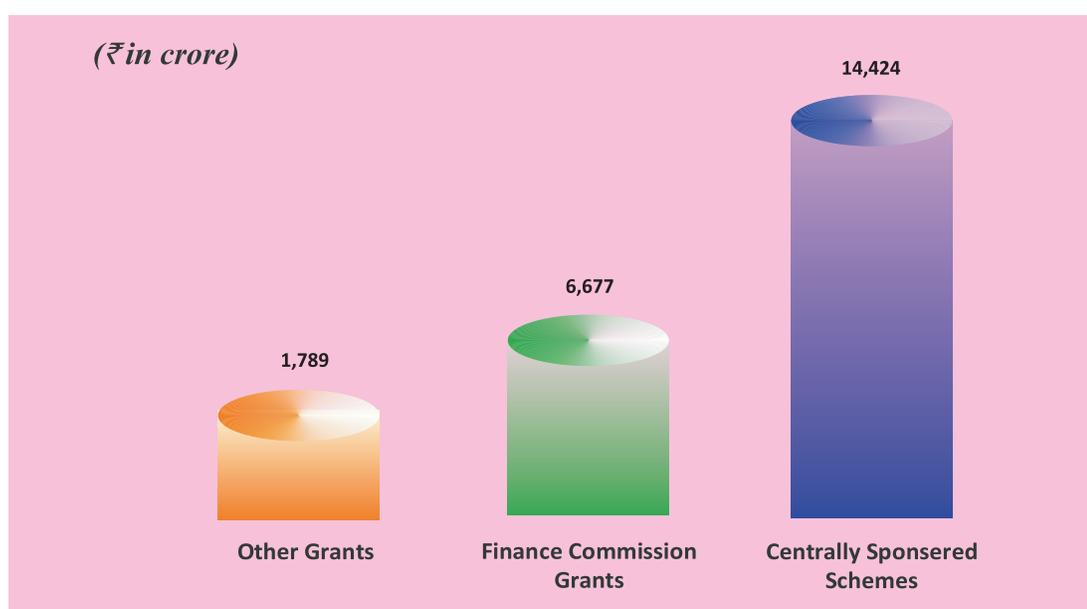
(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Collection	68,530	89,440	97,914	1,08,375	1,19,328
Expenditure on Collection	1,820	1,745	1,561	1,462	2,068
Cost of Collection (in per cent)	2.7	2.0	1.6	1.3	1.7

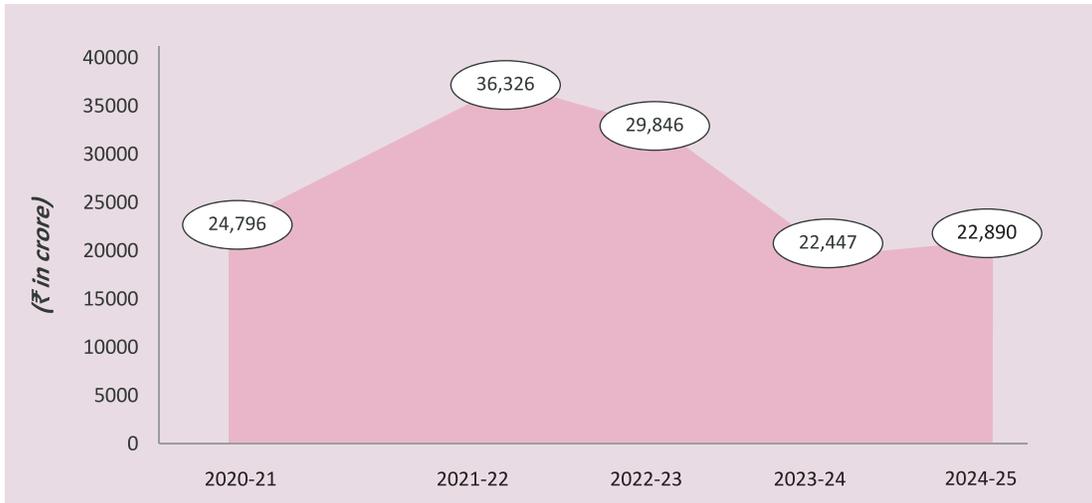
Taxes on commodities and services including GST form a major chunk of tax revenue. Percentage of cost of tax collection increased by 0.4 per cent from 2023-24.

## 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 2024-25 under Grants-in-aid were ₹ 22,890 crore as shown below:



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



## 2.9. Public Debt

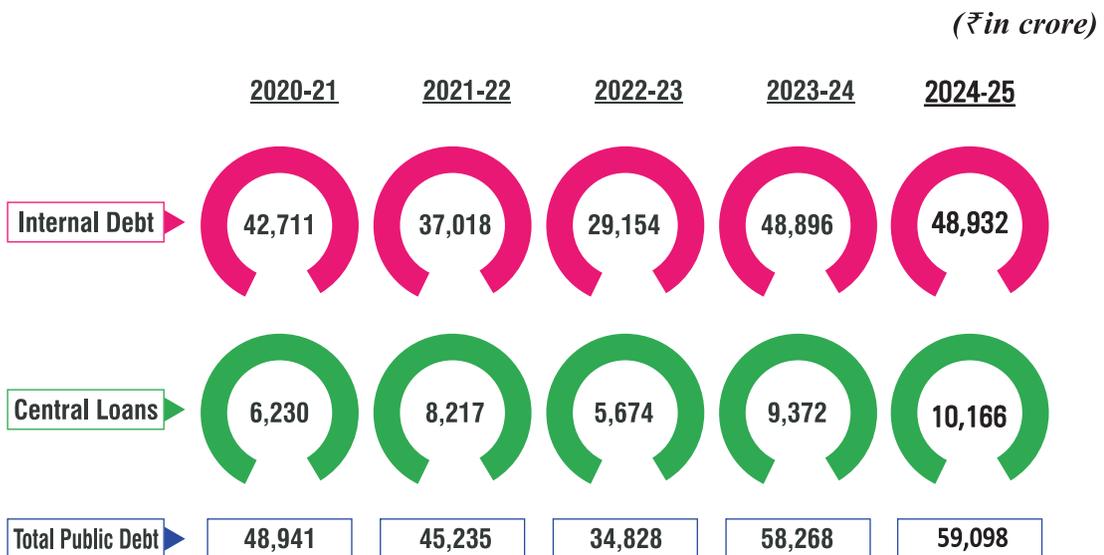
### 2.9.1. Trend of Public Debt

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

*(₹ in crore)*

Description	2020-21	2021-22	2022-23	2023-24	2024-25
Internal Debt	42,711	37,018	29,154	48,896	48,932
Central Loans	6,230	8,217	5,674	9,372	10,166
<b>Total Public Debt</b>	<b>48,941</b>	<b>45,235</b>	<b>34,828</b>	<b>58,268</b>	<b>59,098</b>

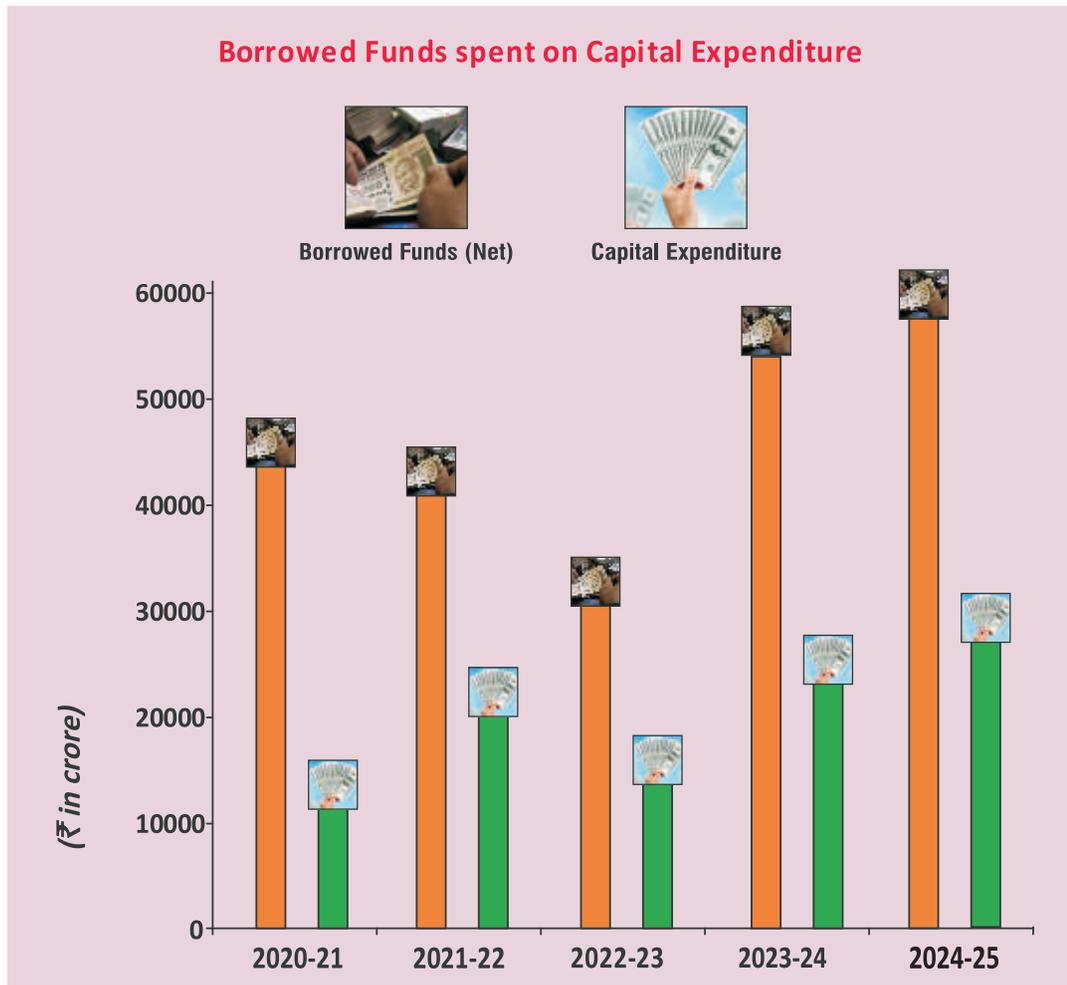
Trend of Grants-in-aid over the past five years is as follows:



In 2024-25, 65 loans totaling ₹ 75,185 crore were raised at par at interest rates varying from 7.04 per cent to 7.65 per cent and redeemable in the years between 2032 to 2051.

*2.9.2. Proportion of borrowed funds spent on Capital Expenditure*

Description	2020-21	2021-22	2022-23	2023-24	2024-25
Capital Expenditure	15,271	24,152	19,798	26,646	30,727
Borrowed Funds (Net)	48,941	45,235	34,828	58,268	59,098



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 (₹ 30,727 crore) than the net borrowings of current year (₹ 59,098 crore) and remaining borrowings (₹ 28,371 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.

<b>General Services</b>	Includes Justice, Interest Payments, Police, Jail, PWD, Pension etc.
<b>Social Services</b>	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.
<b>Economic Services</b>	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport, Science and Technology etc.

#### 3.2. Revenue Expenditure

Revenue Expenditure of ₹ 2,69,200 crore for 2024-25 was less than the budget estimates (₹ 2,90,219 crore) by ₹ 21,019 crore due to less disbursement under State Fund (₹ 11,435 crore) and Central Assistance (₹ 9,584 crore). The State Government had obtained supplementary grant of ₹ 11,302 crore in February 2025 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	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Budget Estimates</b>	1,85,750	2,08,080	2,38,466	2,58,884	2,90,219
<b>Actuals</b>	1,78,309	2,09,790	2,26,479	2,42,231	2,69,200
<b>Gap</b>	7,441	(-) 1,710	11,987	16,653	21,019
<b>Percentage of Gap over BE</b>	4.0	0.8	5.0	6.4	7.2

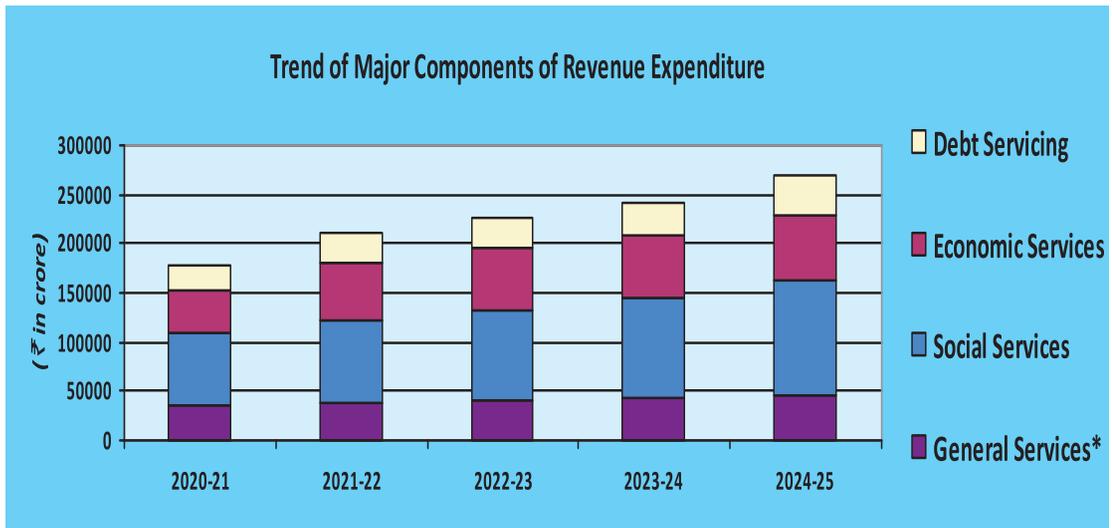
Around 72.5 per cent (₹ 1,95,182 crore) of the Revenue Expenditure was “committed” to Salaries (₹ 70,386 crore), Interest Payments (₹ 38,345 crore), Pensions (₹ 29,322 crore), Subsidies (₹ 34,024 crore), Social Security and other Pensions (₹ 12,890 crore), Grants-in-aid (Salary) (₹ 9,810 crore) and Wages (₹ 405 crore).

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

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Revenue Expenditure</b>	1,78,309	2,09,790	2,26,479	2,42,231	2,69,200
<b>Committed Revenue Expenditure</b>	1,27,306	1,47,854	1,58,163	1,73,764	1,95,182
<b>Other Revenue Expenditure</b>	51,003	61,936	68,316	68,467	74,018
<b>Committed Expenditure to Revenue Receipts (in per cent)</b>	94.8	80.4	81.1	85.5	85.9
<b>Committed Expenditure to Revenue Expenditure (in per cent)</b>	71.4	70.5	69.8	71.7	72.5

### 3.2.1. Major Components of Revenue Expenditure (2020–2025)

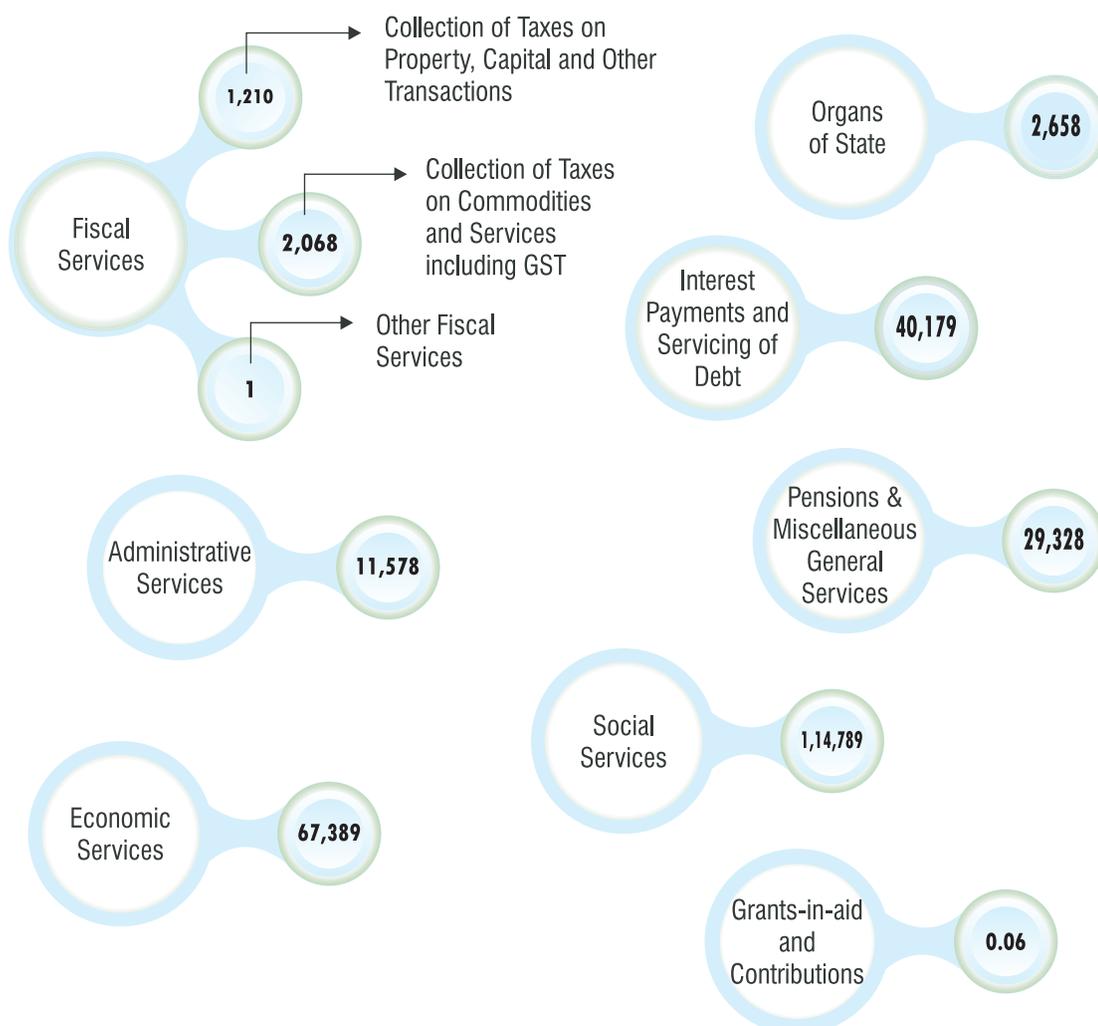


\* General Services exclude MH 2048 (Appropriation for reduction or avoidance of debt), 2049 (Interest Payments) and include MH 3604 (Compensation and assignment to Local Bodies and Panchayati Raj Institutions).

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	3,279	1.2
<i>Collection of Taxes on Property, Capital and Other Transactions</i>	1,210	0.4
<i>Collection of Taxes on Commodities and Services including GST</i>	2,068	0.8
<i>Other Fiscal Services</i>	1	..
B. Organs of State	2,658	1.0
C. Interest Payments and Servicing of Debt	40,179	14.9
D. Administrative Services	11,578	4.3
E. Pensions and Miscellaneous General Services	29,328	10.9
F. Social Services	1,14,789	42.7
G. Economic Services	67,389	25.0
H. Grants-in-aid and Contributions	..*	..
<b>Total Expenditure (Revenue Account)</b>	<b>2,69,200</b>	<b>100.0</b>



\* Only ₹ 0.06 crore.

### 3.3. Capital Expenditure

Capital Expenditure (excluding loan disbursed) of ₹ 30,727 crore for 2024-25 was less than the budget estimates (₹ 44,217 crore) by ₹ 13,490 crore due to less disbursement under State Fund (₹ 10,272 crore) and Central Assistance (₹ 3,218 crore). Capital Expenditure was 1.8 *per cent* of GSDP. The State Government had obtained supplementary grant of ₹ 890 crore in February 2025 to meet increased expenditure on existing schemes as well on new services.

Loan disbursements of ₹ 267 crore in 2024-25 was less than the budget estimates (₹ 360 crore) by ₹ 93 crore. The State Government had obtained supplementary grant of ₹ 105 crore in February 2025 to meet increased expenditure on existing schemes as well on new services.

#### 3.3.1. Sectoral Distribution of Capital Expenditure

During 2024-25, the State Government has spent ₹ 9,621 crore on construction of Roads & Bridges, ₹ 5,444 crore on various Irrigation Projects (₹ 4,067 crore on Major Irrigation, ₹ 246 crore on Medium Irrigation and ₹ 1,131 crore on Minor Irrigation), ₹ 5,154 crore on various Water Supply Schemes, ₹ 3,243 crore on Medical and Public Health, ₹ 2,232 crore on Urban Development, ₹ 1,136 crore on Education, Sports, Art & Culture and ₹ 1,000 crore on Rural Development. The Government has also invested ₹ 1,047 crore (gross) in various Companies, Corporations etc. The major portion of Government investment was in Rajasthan State Road Transport Corporation (₹ 855 crore) and Rajasthan State Power Finance Corporation Limited (₹ 170 crore).

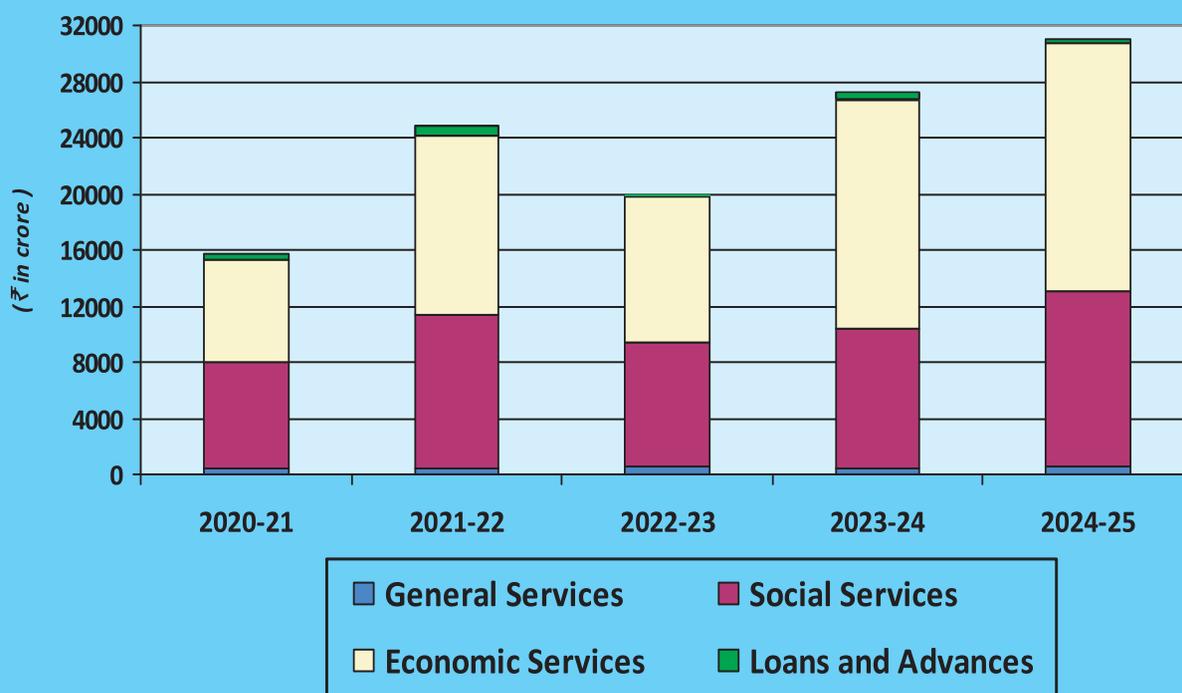
#### 3.3.2. Sectoral Distribution of Capital Expenditure including Loans and Advances given by the State Government over the past five years

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
<b>General Services</b>	398 (2.5)	484 (2.0)	542 (2.7)	407 (1.5)	517 (1.7)
<b>Social Services</b>	7,642 (48.5)	10,951 (44.2)	8,851 (44.3)	9,950 (36.8)	12,557 (40.5)
<b>Economic Services</b>	7,231 (45.9)	12,717 (51.3)	10,405 (52.1)	16,289 (60.2)	17,653 (56.9)
<b>Loans and Advances</b>	491 (3.1)	621 (2.5)	175 (0.9)	398 (1.5)	267 (0.9)
<b>Total</b>	<b>15,762</b>	<b>24,773</b>	<b>19,973</b>	<b>27,044</b>	<b>30,994</b>

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

### Trend of Major Components of 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*.

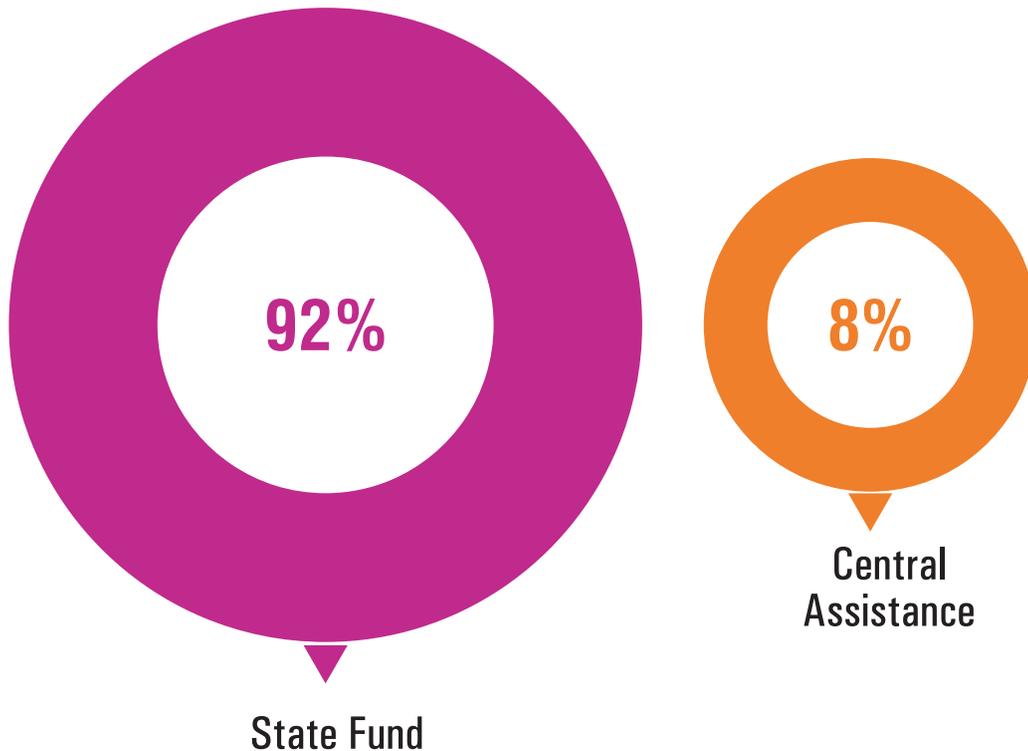
### 4.2. State Fund Expenditure

State Fund expenditure during 2024-25, representing 91.9 *per cent* of total disbursements, was ₹ 2,75,996 crore (₹ 2,48,828 crore under Revenue, ₹ 26,901 crore under Capital and ₹ 267 crore under Loans and Advances).

### 4.3. Central Assistance Expenditure

During 2024-25, Central Assistance expenditure, representing 8.1 *per cent* of total disbursements, was ₹ 24,198 crore (₹ 20,372 crore under Revenue and ₹ 3,826 crore under Capital).

Distribution of Expenditure



## 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
<b>Revenue</b>						
Voted	2,59,637	9,669	2,69,306	2,35,971	(-) 33,335	32,751
Charged	37,923	16,332	39,556	38,734	(-) 822	316
<b>Capital</b>						
Voted	47,494	886	48,380	34,848	(-) 13,532	13,202
Charged	6	4	10	10	..*	..**
<b>Public Debt</b>						
Charged	1,60,671	4,918	1,65,589	1,52,872	(-) 12,717	12,717
<b>Loans and Advances</b>						
Voted	360	105	465	267	(-) 198	221
<b>Appropriation to Contingency Fund</b>						
Voted	..	..	..	..	..	..
<b>Total</b>	<b>5,06,091</b>	<b>17,215</b>	<b>5,23,306</b>	<b>4,62,702</b>	<b>(-) 60,604</b>	<b>59,207</b>

\* Only ₹ 0.05 crore

\*\* Only ₹ 0.05 crore

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

(₹ in crore)

Year	Saving (-)/ Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
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
2024-25	(-) 34,157	(-) 13,532	(-) 12,717	(-) 198	(-) 60,604

### 5.3. Significant Savings

During 2024-25, supplementary grants totaling ₹ 8,369 crore (48.6 per cent of total supplementary taken of ₹ 17,215 crore) in 22 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
04	Repayment of Public Debt	Capital	1,60,671	4,918	1,52,872
08	Secretariate	Revenue	435	40	426
18	Home Department	Revenue	10,202	53	9,380
		Capital	360	18	233
19	Jail Department	Revenue	323	4	284
20	Elementary Education Department	Capital	551	69	222
21	Secondary Education Department	Revenue	26,118	265	25,372
27	Medical and Health Department	Capital	1,116	58	1,052
29	Ayurved, Homeopathy and Unani Medical Department	Revenue	1,347	102	1,279
30	Tribal Area Department	Revenue	23,040	922	20,386
31	Social Justice and Empowerment Department	Capital	187	182	156
34	Labour and Employment Department	Revenue	1,929	2	1,799
36	Disaster Management and Relief Department	Revenue	5,300	1,119	3,683
38	Information and Public Relation Department	Revenue	150	8	131
39	Urban Development and Housing Department	Revenue	89	45	73

**Significant Savings- (Concl.)***(₹ in crore)*

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
41	Public Health Engineering Department	Capital	4,085	99	3,634
42	Water Resources and Indira Gandhi Nahar Project Department	Revenue	3,194	28	3,004
46	Agriculture Department	Revenue	3,475	70	2,525
47	Animal Husbandry and Fisheries Department	Capital	48	13	38
48	Horticulture Department	Revenue	960	54	783
50	Co-operative Department	Revenue	1,975	77	1,904
51	Special Component Plan for Welfare of Scheduled Castes	Revenue	30,296	63	26,478
53	Rural Development Department	Revenue	4,590	160	2,949

## 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 ₹ 62,818 crore at the end of 2024-25. Dividends received during the year was only ₹ 6 crore on investment. During 2024-25, the State Government invested ₹ 1,047 crore in Statutory Corporations, Government Companies, Joint Venture Companies and Cooperatives. The major investment was made in Rajasthan State Road Transport Corporation (₹ 855 crore), and Rajasthan State Power Finance Corporation Limited (₹ 170 crore).

##### 6.1.2. Cash Balance and investment of Cash Balances

Cash Balance with RBI stood at ₹ 2 crore on 31 March, 2024 and decreased to ₹ (-) 1 crore as on 31 March, 2025. The position of cash balance and investment of cash balance is as under:

(₹ in crore)

Component	As on 1st April 2024	As on 31st March 2025	Net increase(+)/ decrease(-)
<b>Cash Balances</b>	2	(-) 1	(-) 3
Investments from cash balance (GoI Treasury Bills)	628	800	172
<b>Other cash balances</b>	25	25	..
(a) Departmental Balances	1	1	..
(b) Permanent Cash Imprest	24	24	..
<b>Investment from earmarked fund balances</b>	9,891	9,206	(-) 685
(a) Guarantee Redemption Fund	8,368	5,394	(-) 2,974
(b) Other Funds	1,523	3,812	2,289
<b>Interest realized</b>	490	756	266

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2024	Purchases during 2024-25	Sales during 2024-25	Closing Balance on 31 March 2025
628	61,016	60,844	800

### 6.1.3. Loans and Advances by the State Government

Total loans and advances made by the State Government at the end of 2024-25 was ₹ 7,712 crore. During 2024-25, ₹ 517 crore has been received towards repayment of loans and advances, out of which ₹ 506 crore relates to repayments from various Power Companies (₹ 419 crore), Jaipur Metro Rail Corporation (₹ 54 crore), Rajasthan State Warehousing Corporation (₹ 23 crore), and Jai Narayan Vyas University (₹ 10 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 2024-25, 92 statements out of 151 have not been received from 29 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.

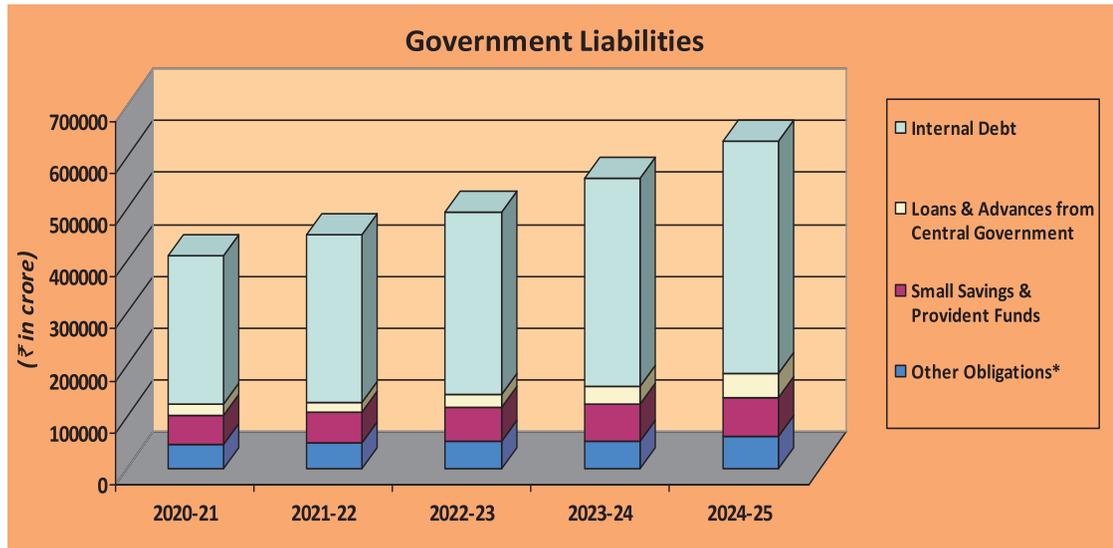
Details of Public Debt and other liabilities of the State Government are as under (Figures are progressive balances to end of the year):

(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Account*	Percentage to GSDP	Total Liabilities	Percentage to GSDP
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@	28.6	1,24,987	8.2	5,59,766	36.8
2024-25	4,93,878@	29.0	1,38,448	8.1	6,32,326	37.1

\* Excludes Advances, Suspense & Miscellaneous and Remittance balances.

@ ₹ 8,519 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
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
2024-25	2,40,907	1,16,808

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 2024-25, the State Government received ₹ 945 crore as guarantee fees and out of total balance of ₹ 6,250 crore, ₹ 5,394 crore was invested.

## CHAPTER-7

### OTHER ITEMS

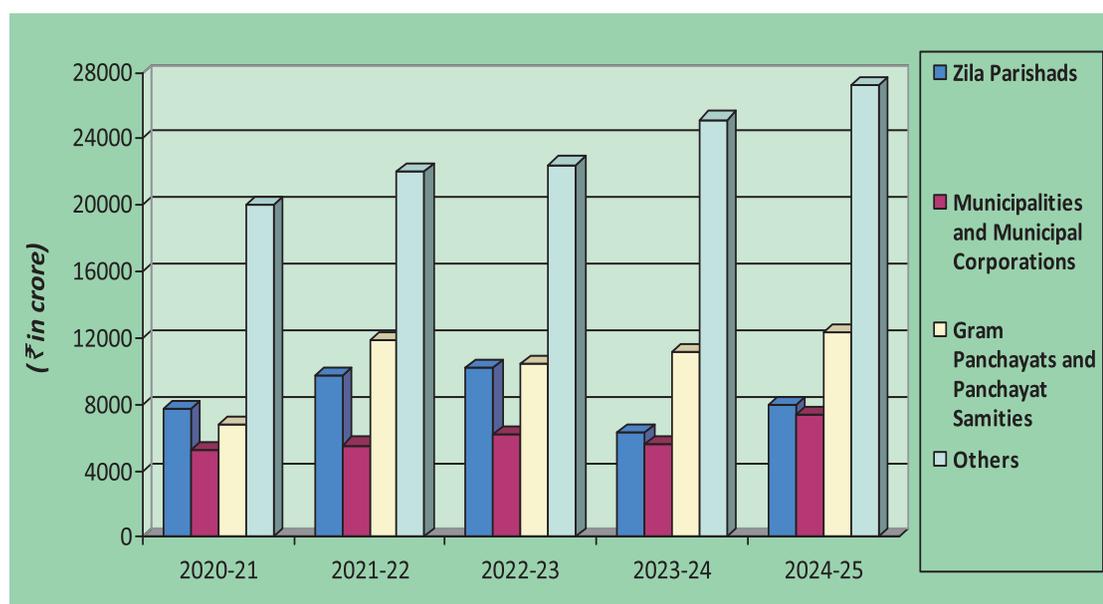
#### 7.1. Financial assistance to local bodies and others

During the past five years, Grants-in-aid to local bodies etc., increased from ₹ 39,745 crore in 2020-21 to ₹ 54,819 crore in 2024-25. Grants to Zila Parishads, Panchayat Samitis and Municipalities (₹ 27,608 crore) represented 50.4 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
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
2024-25	7,940	7,355	12,313	27,211	54,819



## 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, Revenue Receipts amounting to ₹ 2,27,250 crore (100 per cent of total Revenue Receipts) and expenditure amounting to ₹ 3,00,194 crore (100 per cent of total Revenue and Capital expenditure) were reconciled by the State Government.

## 7.3. Submission of accounts by Treasuries

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. No accounts have been excluded during the year 2024-25. The vouchers are received on-line through an intermediate server.

## 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 2023-24	61	56
2024-25	388	371
<b>Total</b>	<b>449</b>	<b>427</b>

## 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 2025, 20 DC Bills amounting to ₹ 30 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 2357 PD Accounts as on 31 March 2025. During the year 2024-25, the State Government created 118 new PD Accounts and closed 212 PD Accounts. An amount of ₹ 42,836 crore was transferred/ credited to PD Accounts. This includes ₹ 27,158 crore transferred from the Consolidated Fund of State.

An amount of ₹ 15,120 crore was lying unspent in PD accounts at the end of year 2024-25.

## 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 ₹ 12,266 crore (which includes ₹ 2,606 crore received between 02 March 2025 to 31 March 2025) being Central share during the year in its Treasury account. As on 31 March 2025, the Government transferred Central share of ₹ 13,924 crore (this includes funds received during 2023-24) and State share of ₹ 13,357 crore to the SNAs. Out of total transfer of ₹ 27,281 crore, ₹ 14,552 crore was transferred through GIA bills, ₹ 7,879 crore through Fully Vouched Contingent Bills, ₹ 4,483 crore through PD Payment (₹ 4,245 crore to Jal Jeevan Mission and ₹ 238 crore to others PD payment) and ₹ 367 crore through WAM bills. Out of ₹ 2,606 crore received between 02 March 2025 to 31 March 2025, ₹ 2,445 crore remained untransferred to bank account of SNA on 31 March 2025.

As per the SNAs report, ₹ 3,407 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025.

## 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 six Heads of Account during March 2025 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 2024-25 in the above mentioned Heads was as below:

Head of Account	Description	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Total	During March	Percentage of 3/2025 w.r.t. total expenditure of 2024-25
		(₹ in crore)						
2403	Animal Husbandry	353	901	609	845	2,708	1,393	51.4
3054	Road and Bridges	(-) 7	276	81	2,871	3,221	2,328	72.3
4055	Capital Outlay on Police	..	21	78	(-) 4	95	88	92.6
4801	Capital Outlay on Power Projects	..	..	..	170	170	170	100.0
5452	Capital Outlay on Tourism	..	..	..	5	5	3	60.0
6408	Loans for Food Storage and Warehousing	..	..	..	66	66	57	86.4

### 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:-

Name of Minor Head	2022-23		2023-24		2024-25	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101. Pay and Accounts Office- Suspense	104	9	95	9	107	11
<b>Net</b>	<b>(Dr.) 95</b>		<b>(Dr.) 86</b>		<b>(Dr.) 96</b>	
102. Suspense Account (Civil)	.. <sup>s</sup>	85	1	95	1	145
<b>Net</b>	<b>(Cr.) 85</b>		<b>(Cr.) 94</b>		<b>(Cr.) 144</b>	
112. Tax Deducted at Source (TDS) Suspense	..	(-) 2	..	98	..	116
<b>Net</b>	<b>(Cr.) (-) 2</b>		<b>(Cr.) 98</b>		<b>(Cr.) 116</b>	
129. Material Purchase Settlement Suspense Account	..	(-) 3	..	(-) 3	..	(-) 3
<b>Net</b>	<b>(Cr.) (-) 3</b>		<b>(Cr.) (-) 3</b>		<b>(Cr.) (-) 3</b>	
139. GST Tax Deduction at Source Suspense	..	57	..	66	..	53
<b>Net</b>	<b>(Cr.) 57</b>		<b>(Cr.) 66</b>		<b>(Cr.) 53</b>	

\$ Only 0.36 crore



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