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

Report of the Comptroller and Auditor General of India on State Finances for the year 2024-25

Government of Rajasthan

Report No. 5 of 2026

(State Finances Audit Report)

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Comptroller and Auditor General of India
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Preface

This Report has been prepared for submission to the Governor of Rajasthan under Article 151 of the Constitution.

The State Finances Audit Report of the Government of Rajasthan intends to assess the financial performance of the State, during the financial year 2024-25 and to provide the State Legislature with inputs, based on audit analysis of financial data. The Report contains three Chapters.

Chapter I – Overview of the Finances of the State

This Chapter describes the basis and approach to the Report and provides a broad perspective of the finances of the State. It includes a macro-fiscal analysis of key indices and State's fiscal position including deficits/ surplus, debt profile and key Public Account transactions.

Chapter II – Budgetary Management

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter III – Financial Reporting Practices

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departments of the State Government.

The Reports containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on the Revenue Receipts are presented separately.

Basis and Approach to State Finances Audit Report

In terms of Article 151(2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State.

The Accountant General (Accounts and Entitlements) compiles the annual Finance Accounts and Appropriation Accounts of the State based on vouchers, challans, and initial and subsidiary accounts submitted by treasuries, offices, and departments under the control of the State Government, as well as statements received from the Reserve Bank of India. These accounts are independently audited by the Accountant General (Audit) and certified by the Comptroller and Auditor General of India.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this report. Other sources include the following:

- Budget of the State: for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures.
- Results of audit carried out by the office of the Accountant General (Audit).
- Other data with departmental authorities and treasuries (accounting as well as MIS)
- GSDP data and other State related statistics
- State's Fiscal Responsibility and Budget Management (FRBM) Act
- Finance Commission recommendations.
- Various audit reports of the CAG of India.
- Best practices and guidelines of the Government of India (GoI).

An Exit meeting was held with Secretary, Finance (Budget) Department on 25.02.2026 wherein Audit findings were discussed. The responses of the Government have been incorporated in the Report appropriately.

Structure of the Government Account

The Accounts of the State Government are kept in three parts.

1. Consolidated Fund of the State (Article 266 (1) of the Constitution of India)

This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

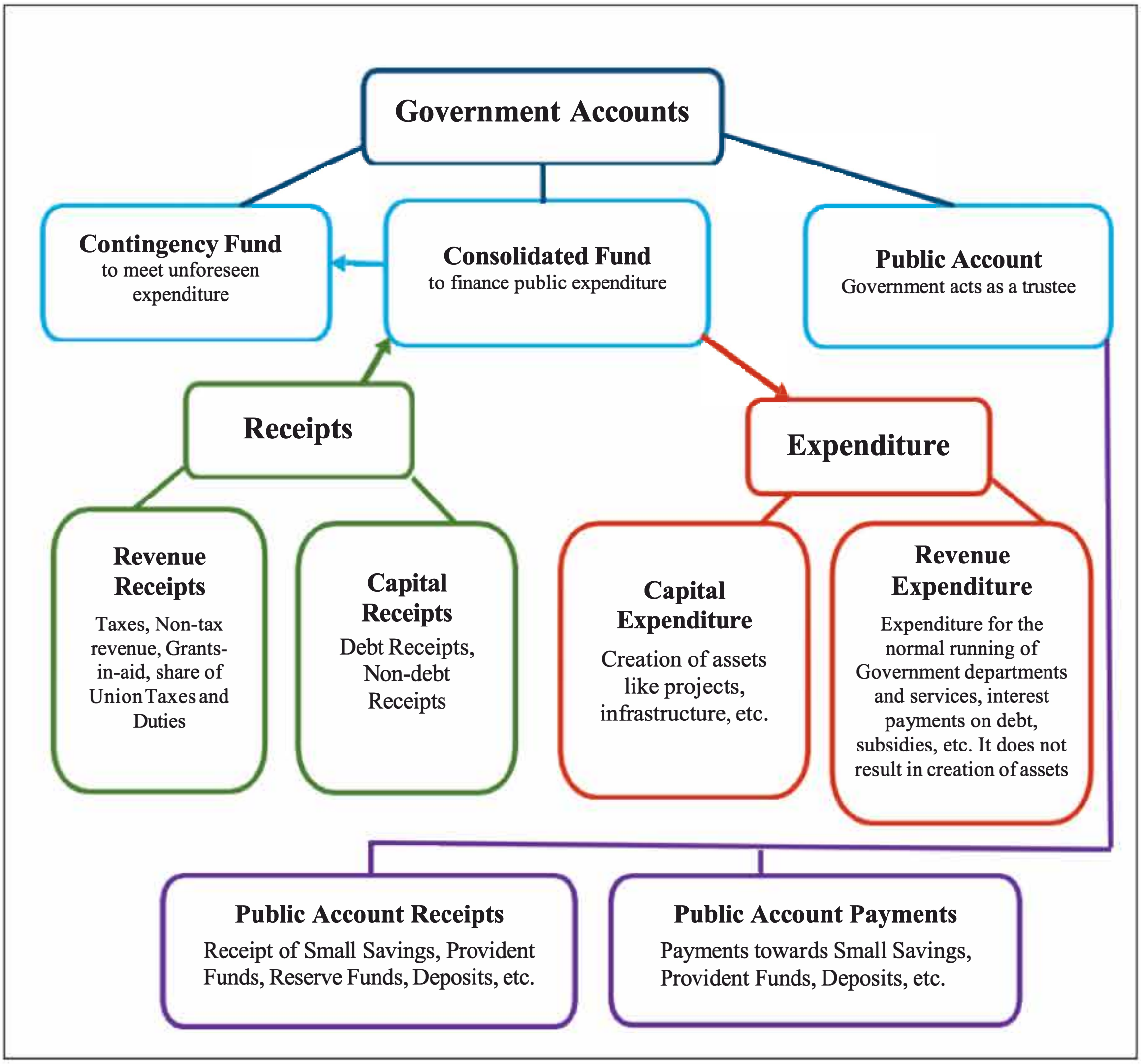
2. Contingency Fund of the State (Article 267 (2) of the Constitution of India)

This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State.

3. Public Accounts of the State (Article 266 (2) of the Constitution)

Apart from above, all other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

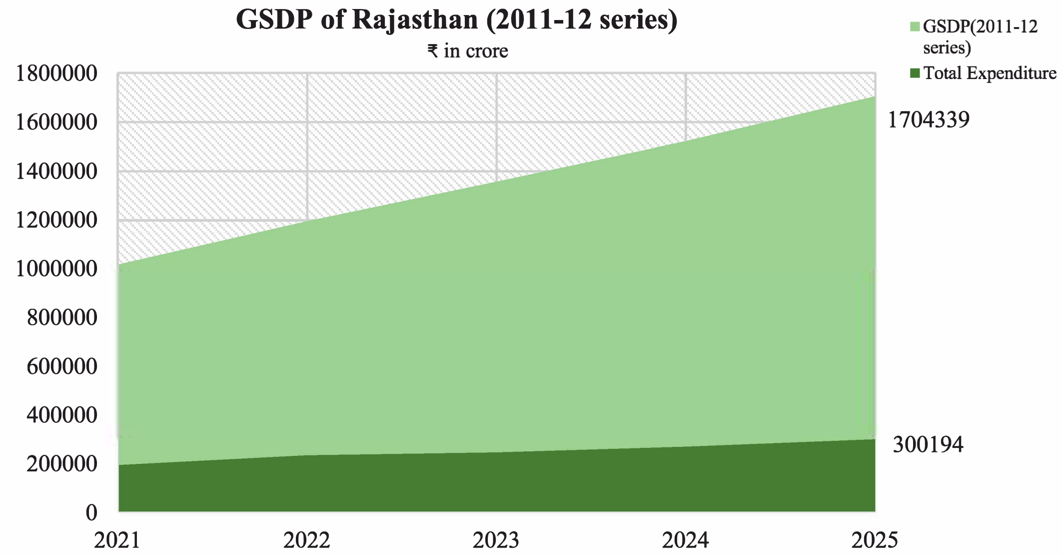
Structure of Government Accounts



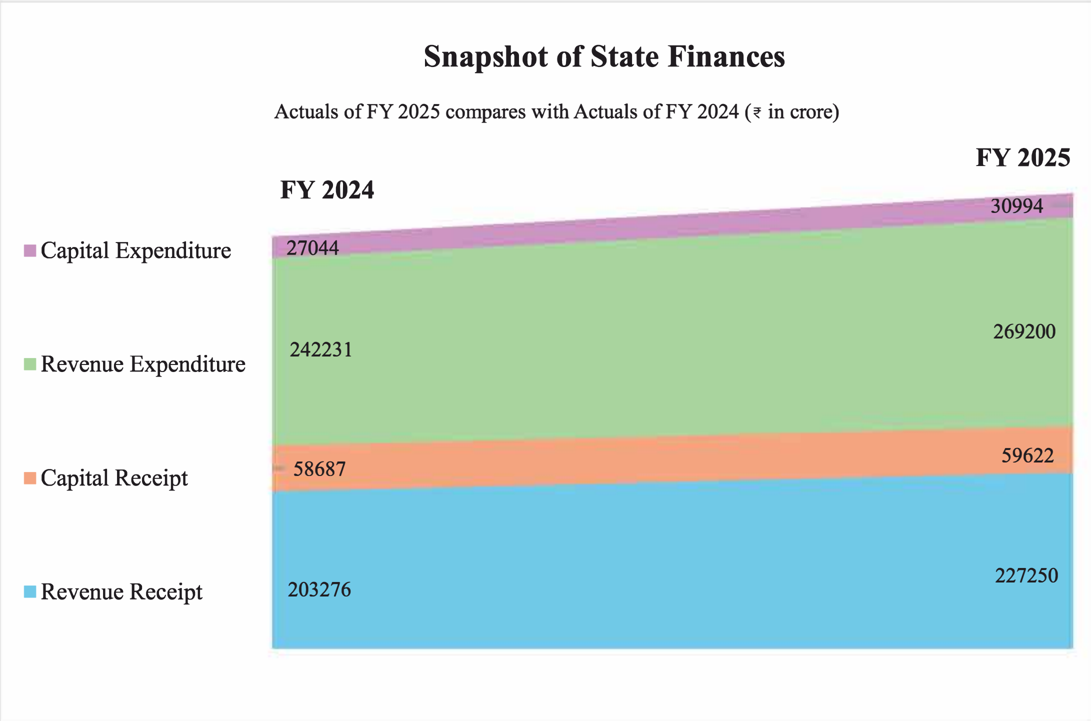
Executive Summary

Executive Summary

This Report on the Finances of the State of Rajasthan provides an independent assessment of the Fiscal position of Rajasthan for FY 2024-25.



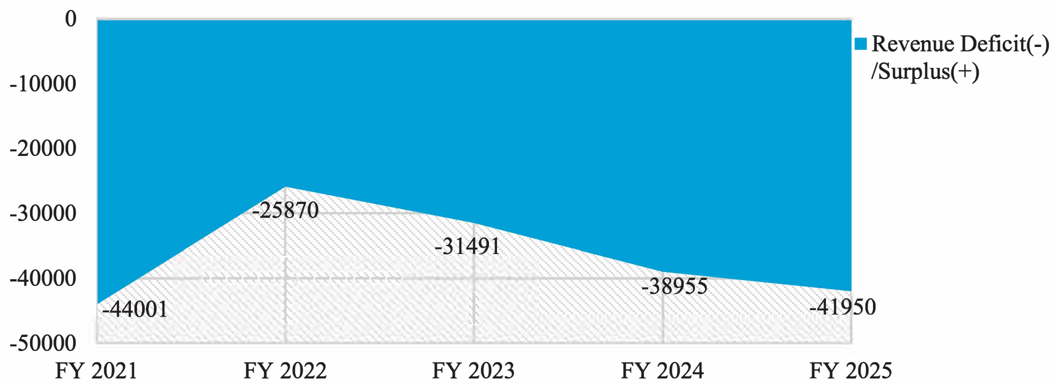
During FY 2024-2025, Rajasthan's GSDP grew at 12.02 *per cent* over the previous year as compared to 12.17 *per cent* in FY 2023-24. The State's GSDP constituted 5.15 *per cent* of India's GDP.



Revenue Receipts have increased by 11.79 *per cent*, attributed to the increase in tax revenue, non-tax revenue and Grants-in-Aid from GoI. Expenditure of the State was dominated by higher growth of revenue expenditure, due to increase in committed expenditure and subsidies.

Revenue Deficit(-)/Surplus (+)

Target as per Rajasthan Fiscal Responsibility Act 2005, Revenue deficit (₹ in crore)

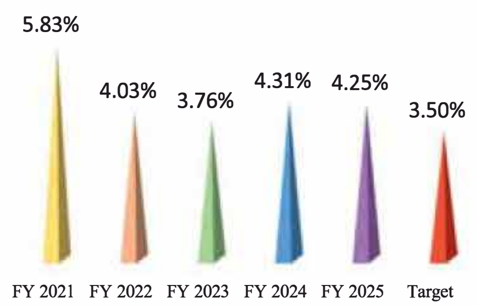


The 7.69 *per cent* increase in Revenue Deficit was due to ₹ 26,969 crore increase in revenue expenditure and ₹ 23,974 crore increase in Revenue Receipt as compared to FY 2024. This tightened the fiscal space and thus market borrowings increased to finance the capital expenditure.

Fiscal Deficit as a percentage of GSDP

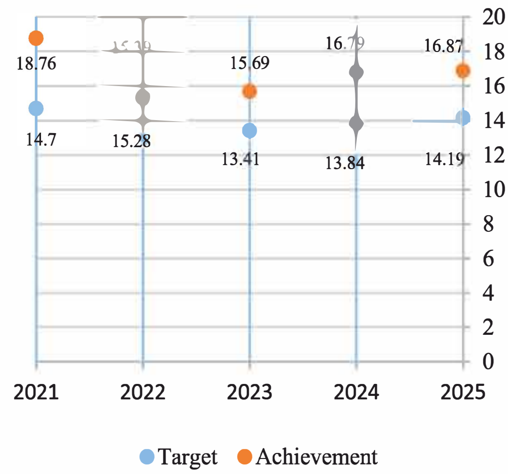
Target under Rajasthan FRBM Act 2005 – 3.5 % (including 0.50 % for power sector reforms)

Target 3.50 %



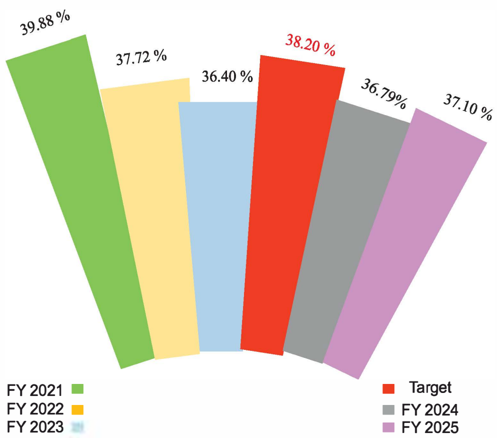
Interest payment on Outstanding Liabilities as percentage of Revenue Receipts

Wider the gap, better the fiscal performance



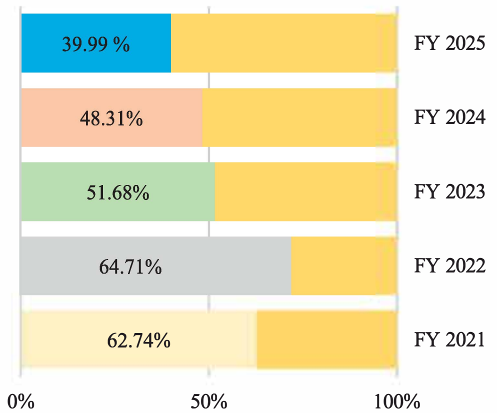
Ratio of Total Outstanding Liabilities to GSDP

Target 38.20%



Outstanding Guarantees as percentage of Target

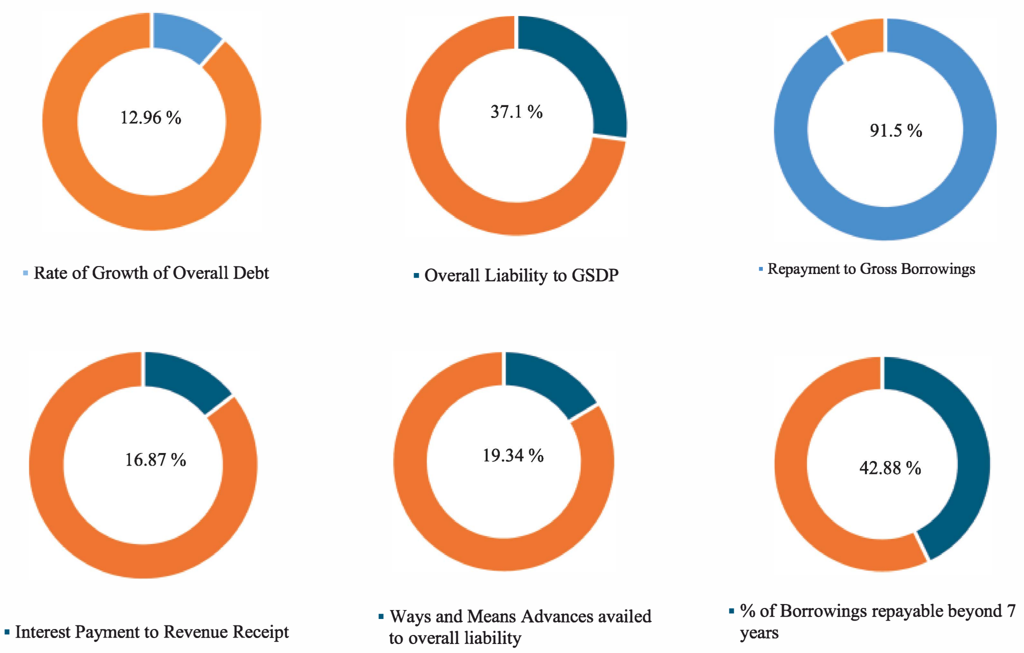
Target less than 60% of Estimated Receipts (lower the percentage, better the fiscal balance)



The State was unable to contain the revenue and fiscal deficits within the levels envisaged under the State FRBM framework. The State carried forward significant undischarged liabilities in respect of Labour Cess to Labour Welfare Board, Rajasthan Cow Protection and Promotion Fund, Rajasthan State Road Development Fund, Water Conservation Cess, Urban Development Cess Fund and interest liabilities to the tune of ₹ 437.04 crore in the FY 2024-25, which changes the revenue deficit and Fiscal deficit figures.

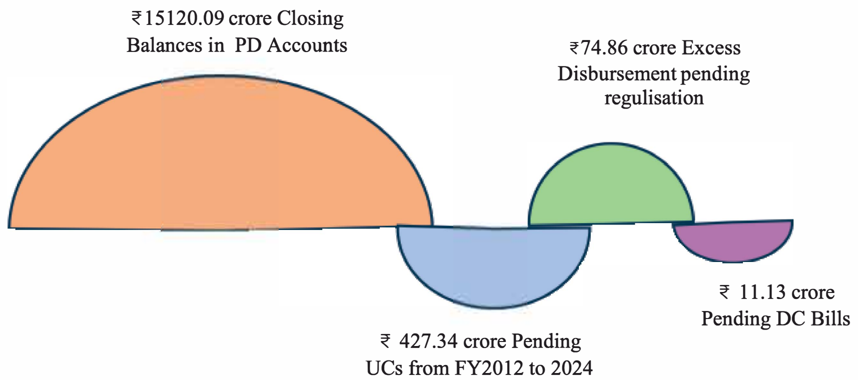
Debt Sustainability

FY 2024-25



High Debt to GSDP ratio signifies that the State's burden is substantial compared to its economic output and indicates financial vulnerability and reduced fiscal flexibility. Increasing interest payment to Revenue Receipt indicates an unsustainable debt trajectory. Thus, caution is to be exercised in the coming years.

Financial Information as on 31 March 2025



Score Card of State Finances of Rajasthan

High Priority Indicators (As per Rajasthan Fiscal Responsibility Act,2005)			
Parameter	**FY:2024-25 Value**	**Benchmark (Criteria)**	**Remarks**
Revenue Deficit (% of GSDP)	2.46 %	≥ 0 (FRBM objective)	FRBM target not met and continuously increasing
Gross fiscal deficit (% of GSDP)	4.25 %	≤ 3.5 % (FRBM cap) (including 0.5 % for power reforms)	FRBM target not met and continuously increasing
Overall Liability / GSDP	37.10 %	< 38.20 % (FRBM objective)	FRBM objective met
Outstanding guarantees / GSDP	6.85 %	Keep low; provide Guarantee Redemption Fund backing (Government Guarantee Policy)	Low; Contingent-liability risk covered by Guarantee Redemption Fund.

Other Priority Indicators

Parameter	FY:2024-25 Value	Benchmark (Criteria)	Remarks
Primary balance (% of GSDP) = (Total receipts – Non-interest expenditure) / GSDP	(-) 2.00%	> 0 better (IMF)	Negative indicates debt sustainability faces potential risks.
Interest payments / Revenue Receipts	16.87%	Lower is better; RBI flags risk >15% (Ministry of Finance)	Higher, Interest burden needs to be watched.
Debt service / Revenue Receipts (RR) (Public Debt principal due + interest) ÷ RR	27.51%	Lower is better; watch if persistently >25% (World Bank)	High; Reflects potential fiscal vulnerability.
Growth–interest differential (G–r) (real GSDP growth − real effective interest rate)	5.08%	> 0 supports debt dynamics (IMF and Domar Model)	Positive cushion, though smaller than FY24 (7.24%).
Capital outlay share = Capital Expenditure ÷ Total Expenditure	10.32%	Higher share = better quality mix (RBI)	Better capex tilt 2023–25; asset-creating has increased over past 2 years.
Own-revenue strength = State's Own Revenue ÷ Revenue Expenditure	47.11%	Higher coverage is better (Ministry of Finance)	Own revenues cover ~only 47% of RE; rest via devolution/grants.

Rajasthan's GSDP growth rate at 12.02 *per cent* was higher than the GDP growth rate of 9.78 *per cent*. However, higher revenue and fiscal deficit retards the high-multiplier capital expenditure.

Continuous increase in the revenue deficit in last five years necessitated an increased reliance on market borrowings to finance deficit and capital expenditure. This generates potential risks to long-term debt sustainability. The fiscal balance is further compounded by audit observations regarding undischarged liabilities of about ₹ 360.24 crore, which threatens to further deepen the fiscal and revenue deficits.

Consequently, the current trajectory towards fiscal consolidation may face potential structural headwinds, necessitating cautionary prudence and allocative efficiency in resource management.

Chapter I

Overview of the Finances of the State

Chapter I: Overview of the Finances of the State

This chapter provides a snapshot of Rajasthan's finances for 2024-25, covering demographics, economic indicators, and the State's fiscal structure. It analyses trends in revenue and expenditure, debt levels, and fiscal deficits, highlighting persistent imbalances and reliance on borrowings. The chapter flags issues like high committed expenditure, low returns on investments *etc*.

1.1 Profile of the State

Rajasthan represents a fusion of tradition and modernity, where a rich cultural heritage meets robust economic development. It is strategically located in the northwestern part of India covering 3.42 lakh sq. km. and comprising of 41 districts and 44,672 (as per 2011 census) villages. As of 31 March 2025, its population stood at 8.27 crore (5.85 % of India's total), with a density of 242 persons per sq. km (as per 2025 census). This section provides an overview of the State's demography, GSDP, and per capita income of the State.

1.1.1 Demography of the State

The State's demographic details *vis-à-vis* national average are presented in the **Table 1.1** below.

Table 1.1: Demographic profile of the State

	Rajasthan	National Average
Rural Population (*per cent*) *(population projection 2011-2036)*	73.10	64.30
Urban Population (*per cent*) *(population projection 2011-2036)*	26.90	35.70
Population density *(Census of India, 2011)*	242	430
Sex Ratio per 1,000 Males *(Census of India, 2011)*	952	947
Infant Mortality Rate per 1,000 Live births *(Sample Registration System, Statistical Report September 2025)*	32	28
Maternal Mortality Rate per lakh women in the age group of 15-49 *(SRS Bulletin on Maternal Mortality in India 2021-23)*	7	5
Total Fertility Rate *(NFHS-5, 2019-21), MoHFW*	2.01	1.99
Life Expectancy at Birth (in years) *(SRS based Abridged life table 2019-2023)*	70.4	70.3
Population below Poverty Line (Headcount Ratio) *(Multidimensional Poverty Index, 2023, NITI Aayog)*	15.31	14.96
Literacy Rate (*per cent*) *Periodic Labour Force Survey 2023-24))*	75.8	80.9

Source: Ministry of Statistics and Programme Implementation, GoI

Above table shows that while the State performed better than the national average in the demographic indicators viz.-Total Fertility Rate, Life Expectancy at Birth, Sex ratio, the State's literacy rate was lower than the national average.

State can address low performance in demographic indicators compared to central government targets through a comprehensive approach focused on improving social determinants like education and health, enhancing family planning services, and implementing region-specific strategies.

1.1.2 Economy of the State

Gross State Domestic Product (GSDP) and per capita income are important indicators of the State's economy as discussed in succeeding paragraphs.

1.1.2.1 Gross State Domestic Product and Per capita Income

Gross Domestic Product (GDP) refers to the total value of goods and services produced within a country, while GSDP measures the same at the State level, and both reflect economic development and overall progress. Trends of GSDP and GDP is given in **Table 1.2.** Year on year growth of GSDP and GDP and GSDP contribution in GDP is given in **Chart 1.1** and Per capital income of the country and Per capita income (PCI) of the State is depicted in **Chart 1.2**.

Table 1.2: Trends in GSDP compared to GDP of India (at current prices)

Year	2020-21	2021-22	2022-23	2023-24	2024-25
GDP (₹ in crore)	1,98,54,096	2,35,97,399	2,68,90,473	3,01,22,956	3,30,68,145
GSDP (₹ in crore)	10,17,917	11,95,641	13,56,480*	15,21,510*	17,04,339*
PCI of Rajasthan (in ₹)	1,14,925	1,34,143	1,50,020	1,66,647	1,85,053
PCI of India (in ₹)	1,29,077	1,50,906	1,69,145	1,88,892	2,05,324

***Source:** Ministry of Statistics and Programme Implementation, GoI*
** Provisional Estimates (PE) for 2022-23, Quick Estimates (QE) for 2023-24 and Advance Estimates (AE) for 2024-25*

Chart 1.1: Y-oY growth of GDP & GSDP and GSDP as percentage of GDP

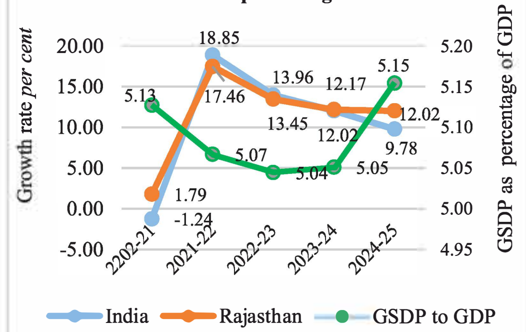
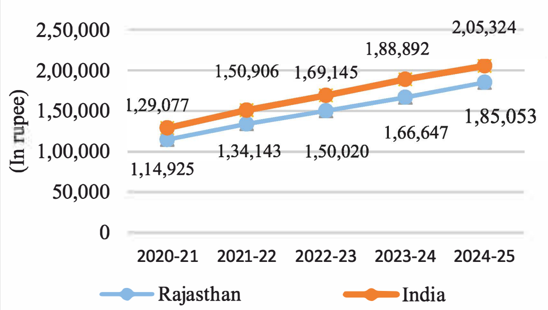


Chart 1.2: Per capita Income of India and the Rajasthan



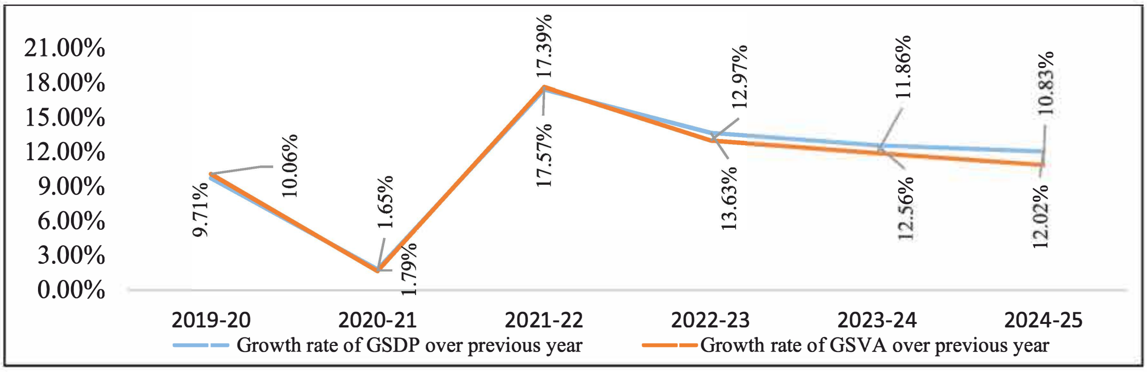
The GSDP at current prices grew at 12.02 *per cent* in 2024-25 over the previous year and was ₹ 17,04,339 crore. The GSDP growth rate of 12.02 *per cent* was higher than the growth rate (9.78 *per cent*) of GDP. The State's GSDP constituted 5.15 *per cent* of India's GDP.

The PCI is a crucial indicator of standard of living. The per capita income of the State for 2024-25 was ₹ 20,271 lower than India's per capita income of ₹ 2,05,324. However, the growth in per capita income of the State (61.02 *per cent*) during the period 2020-21 to 2024-25 was marginally higher than the growth in per capita income of the country (59.07

per cent) during the same period. The growth rate of the GSDP during 2024-25 can be attributed mainly to increased growth in Agriculture and Service sector in the State.

The trend of GSDP and GSVA for the period from 2019-20 to 2024-25 is indicated in the **Chart 1.3** below:

Chart 1.3: Growth rate of GSDP vs GSVA at current prices (2019-20 to 2024-25)



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

1.1.2.2 Sectoral contribution to GSVA

Gross Value Added (GVA) is used for economic analysis by GoI and international organisations like IMF and World Bank because it is considered a better indicator of economic growth in comparison to GDP as it ignores the impact of taxes and subsidies. GDP can be and is also computed as the sum of the various expenditures incurred in the economy including private consumption spending, government consumption spending and gross fixed capital formation or investment spending reflecting essentially on the demand conditions in the economy. Both measures have difference in treatment of net taxes because of which the inclusion of taxes in GDP may differ from the real output situation. From a policymaker's perspective, it is therefore, vital to have a comparison of the GVA and GSVA data for better analysis and making policy interventions.

The sectoral contribution by various sectors during 2024-25 and sectoral growth in GSVA during the last five years are depicted in **Chart 1.4** and **Chart 1.5** respectively. Changes in sectoral contribution to the GSVA is also important to understand the changing structure of economy. The sectoral economic activity in the State is divided into Agriculture, Industry and Service sectors.

Chart 1.4: Sectoral Contribution 2024-25

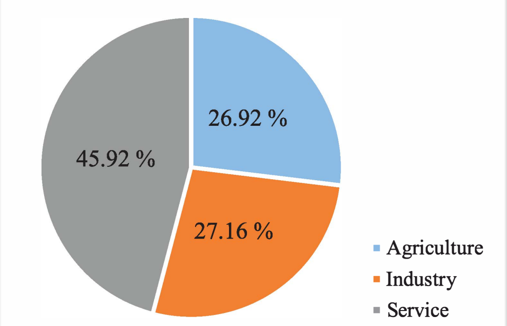
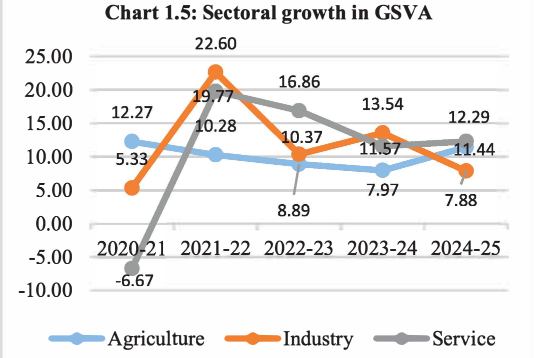


Chart 1.5: Sectoral growth in GSVA



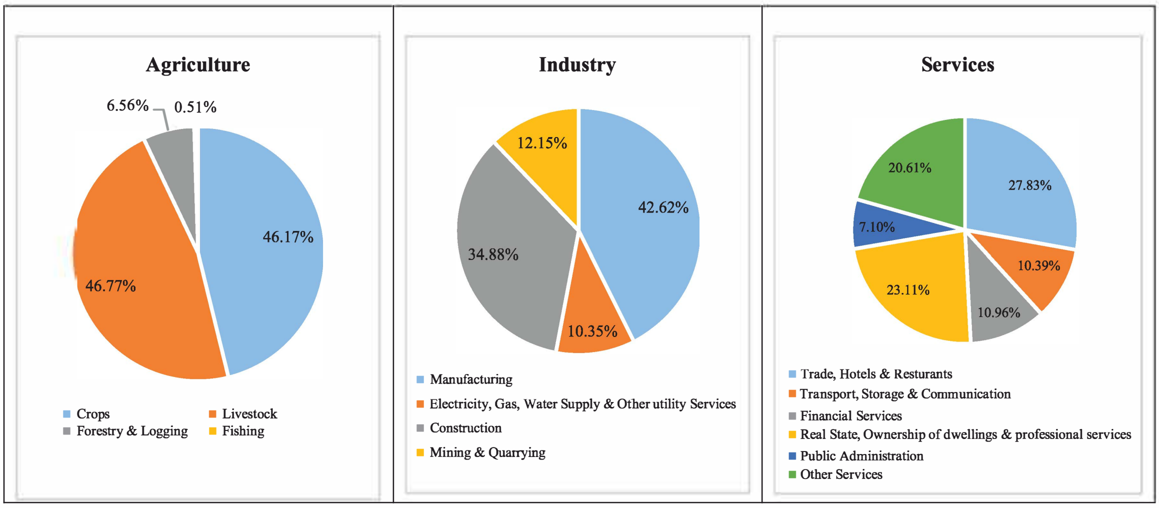
Source: Economic Review 2024-25, Department of Economics and Statistics, GoR

For the year 2024-25 at current prices the agriculture sector which includes crops, livestock, fishing and forestry, accounts for 26.92 *per cent* of the GSVA. The Industrial sector includes mining, manufacturing, electricity & gas water supply and construction, contributes 27.16 *per cent*. The Services sector which includes transport, storage and communication, financial services, real state, professional services, public administration ministration and other services is the largest contributor at 45.92 *per cent* of GSVA at current prices.

Chart 1.5 shows that in the last five years, the share of Industry and Service sector had seen a rise in 2021-22 and thereafter, it has dropped steadily except a jump in Industry Sector during 2023-24. The sectoral growth of Agriculture has shown a decreasing trend till 2023-24 and then a marginal increase in 2024-25.

Chart 1.6 shows the composition of each sector during Financial Year 2024-25, in terms of its major contributing segments.

Chart 1.6: Sector-wise distribution during 2024-25



Source: Economic Review 2024-25, GoR

During 2024-25, service sector emerged as most important sector for the State's Socio-Economic progress as it contributed 45.92 *per cent* in the GSVA of the State. The rise was mainly in its sub-sectors comprising of Trade, Hotels & Restaurants, Transport, Storage & Communication, Financial Services, Real estate, Ownership of dwellings & Professional Services, Public Administration and Other Services.

1.1.3 Snapshot of Finances

The following table provides the details of actual financial results for the year 2023-24 and 2024-25 vis-a-vis Budget Estimates, Revised Estimates and GSDP for the year 2024-25.

Table 1.3: Snapshots of Finances

(₹ in crore)

S. No.	Components	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)	Percentage of Actuals to BE	Percentage of Actuals to GSDP
1.	Tax Revenue	1,62,149.15	2,05,111.93	1,98,025.99	1,80,857.73	88.18	10.61
(i)	*Own Tax Revenue*	94,085.94	1,25,524.82	1,20,478.23	1,03,309.97	82.30	6.06
(ii)	*Share of Union taxes/duties*	68,063.21	79,587.11	77,547.76	77,547.76	97.44	4.55
2.	Non-Tax Revenue	18,679.58	22,665.40	26,917.29	23,502.51	103.69	1.38

S. No.	Components	2023-24 (Actuals)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)	Percentage of Actuals to BE	Percentage of Actuals to GSDP
3.	Grants-in-aid and Contributions	22,447.55	36,683.96	37,675.00	22,889.78	62.40	1.34
4.	**Revenue Receipts (1+2+3)**	**2,03,276.28**	**2,64,461.29**	**2,62,618.28**	**2,27,250.02**	**85.93**	**13.33**
5.	Recovery of Loans and Advances	404.74	305.53	529.46	516.72	169.12	0.03
6.	Other Receipts	14.24	20.00	20.00	7.35	36.75	0.00
7.	Borrowings and other liabilities*	65,580.00	70,009.48	70,090.84	72,419.95	103.44	4.25
8.	**Capital Receipts (5+6+7)**	**65,998.98**	**70,335.01**	**70,640.30**	**72,944.02**	**103.71**	**4.28**
9.	**Total Receipts (4+8)**	**2,69,275.26**	**3,34,796.30**	**3,33,258.58**	**3,00,194.04**	**89.66**	**17.61**
10.	**Revenue Expenditure**	**2,42,230.88**	**2,90,219.4**	**2,94,557.43**	**2,69,200.06**	**92.76**	**15.79**
11.	Interest payments	34,127.78	37,537.83	39,118.14	38,344.64	102.15	2.25
12.	Capital Expenditure	26,645.72	44,216.48	38,288.19	30,726.64	69.49	1.80
13.	Loans and advances	398.21	360.42	412.96	267.34	74.17	0.02
14.	**Total Expenditure (10+12+13)**	**2,69,274.81**	**3,34,796.30**	**3,33,258.58**	**3,00,194.04**	**89.66**	**17.61**
15.	**Revenue Surplus (+)/Deficit (-) (4-10)**	**(-)38,954.60**	**(-)25,758.11**	**(-)31,939.15**	**(-)41,950.04**[1]	162.86	**-2.46**
16.	**Fiscal Surplus (+)/Deficit (-) {(4+5+6)-14}**	**(-)65,579.55**	**(-)70,009.48**	**(-)70,090.84**	**(-)72,419.95**	103.44	**-4.25**
17.	**Primary Deficit (-)/ Surplus(+) (16-11)**	**(-)31,451.77**	**(-)32,471.65**	**(-)30,972.70**	**(-)34,075.31**[2]	104.94	**-2.00**

Source: Finance Accounts and budget document.

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

The details of State Government Finances for the FY 2015-16 to 2024-25 is given in ***Appendix 1.1.***

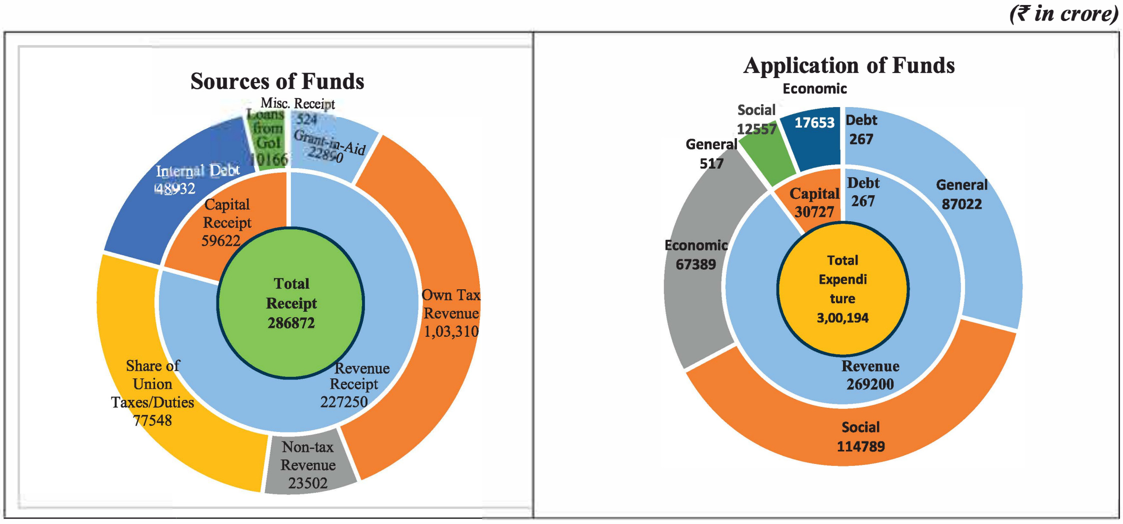
During the year 2024-25, the actual revenue receipts of the State increased by 11.79 *per cent* over the previous year but fell short by 14.07 *per cent* in comparison to the budget estimates. During the year, revenue expenditure (₹ 2,69,200.06 crore) was more than revenue receipts (₹ 2,27,250.02 crore), resulting in revenue deficit of ₹ 41,950.04 crore. During 2024-25, the actual Revenue receipts were less than the budget estimate and revised estimates by ₹ 37,211.27 crore and ₹ 35,368.26 crore respectively. However, actual Revenue deficit and Fiscal deficit were higher than the budget estimates by 62.86 *per cent* and 3.44 *per cent* respectively.

1.1.4 Sources and Applications of funds

Comparison of components of the sources and application of funds of the State during the current year is given in **Chart 1.7.**

Chart 1.7: Details of sources and application of funds during 2024-25

(₹ in crore)



Source: Finance Accounts

1. Post Audit adjusted Revenue Deficit is ₹ 43,241.90 crore.
2. Post Audit adjusted Primary Deficit is ₹ 34,435.24 crore.

Appendix 1.2 provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year.

1.1.5 Snapshot of Assets and Liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. ***Appendix 1.3*** gives an abstract of such liabilities and assets, as on 31 March 2025, compared with the corresponding position of the previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds. Assets comprise mainly of the Capital Expenditure, and loans and advances, given by the State Government and cash balances. A summarised position of assets and liabilities, for the financial years 2023-24 and 2024-25, is given in **Table 1.4.**

Table 1.4: Summarised position of Assets and Liabilities

(₹ in crore)

	Liabilities					**Assets**			
		2023-24	**2024-25**	**Percent increase/ decrease**			**2023-24**	**2024-25**	**Percent increase/ decrease**
				Consolidated Fund					
A	Internal Debt	3,99,857.54	4,48,790.01	12.24	A	Gross Capital Expenditure	2,88,596.62	3,19,315.92	10.64
B	Loans and Advances from GoI	46,794.09	53,606.51*	14.56	B	Loans and Advances	7,961.69	7,712.31	(-)3.13
	Contingency Fund	**1000.00**	**1000.00**	**0.00**					
				Public Account					
A	Small Savings, Provident Funds, etc.	70,219.43	75,981.40	8.21	A	Advances with Departmental officers	3.05	3.59	17.70
B	Deposits	46,211.77	52,929.43	14.54	B	Remittances	7.91	9.41	18.96
C	Reserve Funds	18,446.21	18,743.25	1.61	C	Suspense and Miscellaneous	17.38	-	
D	Remittances	--	--	0.00		**Cash balance (including investment in Earmarked Funds)**	**10,544.81**	**10,029.29**	**(-)4.89**
E	Suspense and Miscellaneous		14.15	0.00		**Total**	**3,07,131.45**	**3,37,070.52**	**9.75**
						Difference on account of rounding-off	**0.00**	**0.00**	**0.00**
						Deficit in Revenue Account	**2,75,397.59**	**3,13,994.25**	**14.01**
	Total	**5,82,529.04**	**6,51,064.75**	**11.77**			**5,82,529.04**	**6,51,064.75**	**11.77**

Source: Finance Accounts of respective Years

**** Includes balances of back to back loan of ₹ 8,518.91 crore provided during 2020-21 and 2021-22 after proforma reduction of ₹ 3,353.38 crore during 2024-25.***

The State's balance sheet expanded by 11.77 *per cent* during 2024-25, with total liabilities rising from ₹ 5,82,529 crore to ₹ 6,51,065 crore. The increase was driven primarily by growth in Internal Debt (12.24 *per cent*) and Loans and Advances from GoI (14.56 *per cent*), while Gross Capital Expenditure grew at a comparatively lower rate of 10.64 *per cent.*

Notably, the deficit in Revenue account widened by 14.01 *per cent*, outpacing both capital formation and overall balance sheet growth, indicating continued reliance on borrowings to finance revenue expenditure. Simultaneously, cash balances declined despite higher borrowings, suggesting limited liquidity buffer creation. The emerging trend points to a gradual deterioration in fiscal sustainability, with rising debt levels not being matched proportionately by asset creation, thereby increasing future repayment pressures and constraining fiscal space.

1.2 Consolidated Fund of the State

All revenues received by the State Government, all loans raised by the State Government, ways and means advances extended by the Reserve Bank of India and all money received by the State Government in repayment of loans forms part of the Consolidated fund of the State. No moneys can be appropriated from this Fund except in accordance with the law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments etc.) constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

1.2.1 Revenue Receipts

Trends and growth of revenue receipts with respect to Gross State Domestic Product (GSDP) over the five-year period (2020-25) are shown in **Table 1.5**.

Table 1.5: Trend in Revenue Receipts

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Receipts	**1,34,308**	**1,83,920**	**1,94,988**	**2,03,276**	**2,27,250**
Tax Revenue	**95,859**	**1,28,839**	**1,44,577**	**1,62,149**	**1,80,858**
Own Tax Revenue	*60,283*	*74,808*	*87,346*	*94,086*	*1,03,310*
State's share in Union taxes and duties	*35,576*	*54,031*	*57,231*	*68,063*	*77,548*
Non-Tax Revenue	**13,653**	**18,755**	**20,564**	**18,680**	**23,502**
Grants- in aid from GoI	**24,796**	**36,326**	**29,846**	**22,448**	**22,890**
State's Own Revenue (Own Tax and Non-Tax Revenue)	73,936	93,563	1,07,910	1,12,766	1,26,812
GSDP (2011-12 series)	10,17,917	11,95,641	13,56,480#	15,21,510#	17,04,339#
Year-on-year growth rates (in *per cent*)					
Revenue Receipts	(-)4.14	36.94	6.02	4.25	11.79
State's Own Revenue	(-)1.36	26.55	15.33	4.50	12.46
GSDP	1.79	17.46	13.45	12.17	12.02
Buoyancy Ratios[3]					
Revenue Buoyancy w.r.t GSDP	--*	2.12	0.45	0.35	0.98
State's Own Revenue Buoyancy w.r.t GSDP	--*	1.52	1.14	0.37	1.04

Source: Finance Accounts and Central Statistical Office (CSO), MoSPI, GoI for GSDP figures
 # Provisional Estimates (PE) for 2022-23, Quick Estimates (QE) for 2023-24 and Advance Estimates (AE) for 2024-25
**** Buoyancy ratios cannot be calculated due to negative growth rate.***

Revenue Receipts as percentage of GSDP and contribution from various sources in revenue receipts is given in **Chart 1.8** and **Chart 1.9**.

3. Buoyancy indicates the degree of responsiveness of a fiscal variable with respect to a given change in the base variable.

Chart 1.8: Revenue Receipts as percentage of GSDP

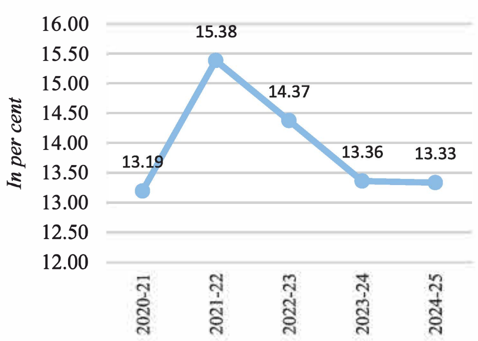
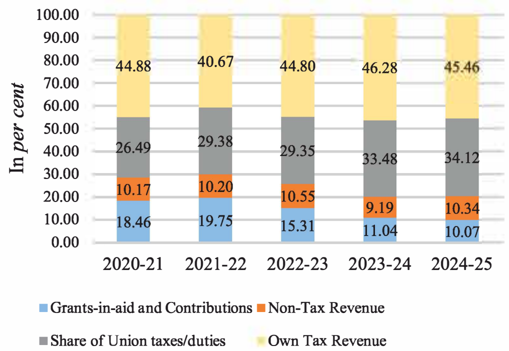


Chart 1.9: Contributions in Revenue Receipts



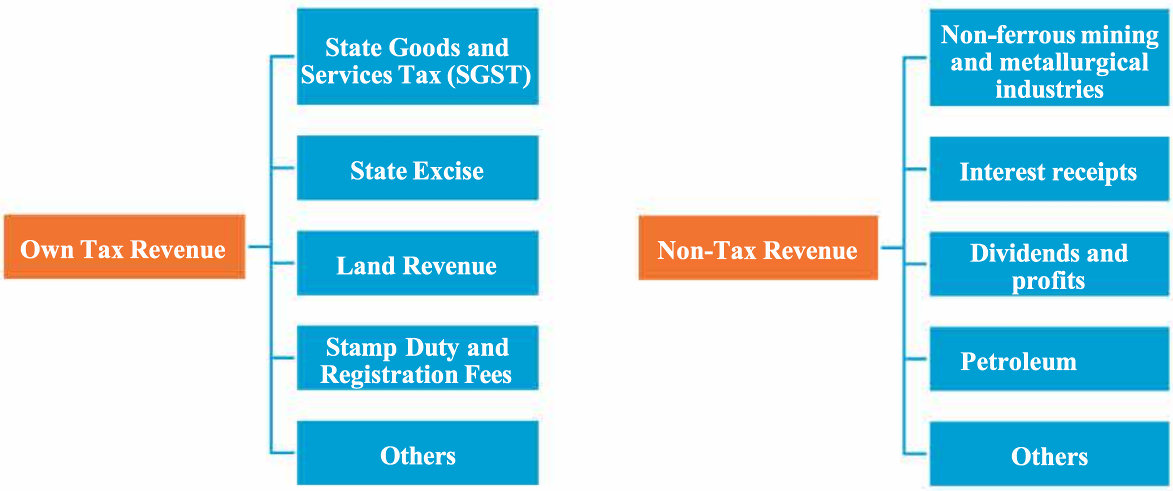
The rate of growth of Revenue Receipts showed an irregular trend during the five-year period and was 13.33 *per cent* of the GSDP during 2024-25.

The Revenue Buoyancy and State's Own Revenue Buoyancy with reference to GSDP turned negative during 2020-21 due to the reduced receipt of the GoI funds and Covid pandemic affects. However, these increased significantly during 2024-25 in comparison to the previous year (0.35 *per cent* and 0.37 *per cent*) and remained at 0.98 *per cent* and 1.04 *per cent* respectively. The sharp fluctuation in buoyancy in the preceding two years indicates revenue vulnerability to economic cycles, underscoring the need for sustained tax administration reforms and diversification of non-tax revenue to ensure predictable and resilient revenue growth.

Grant-in-aid from GoI decreased by 36.99 *per cent* from 2021-22 to 2024-25. The decrease was mainly due to substantial decrease in Revenue Deficit grant and GST compensation grant. Nevertheless, during 2024-25, 55.80 *per cent* of the Revenue Receipts came from the State's own resources, while Central Tax Transfers and Grants-in-Aid together contributed 44.20 *per cent* indicating dependency of Rajasthan's fiscal position on tax transfers and Grants-in-Aid from GoI.

A. State's Own Resources

Details of State's Own Revenue



(i) Own Tax Revenue

Own Tax Revenue is the revenue collected by the State Government through taxes it is empowered to levy under the Constitution. Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Own Tax Revenue for the FY 2024-25 is given in **Table 1.6**.

Table 1.6: Own Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE and Actuals)

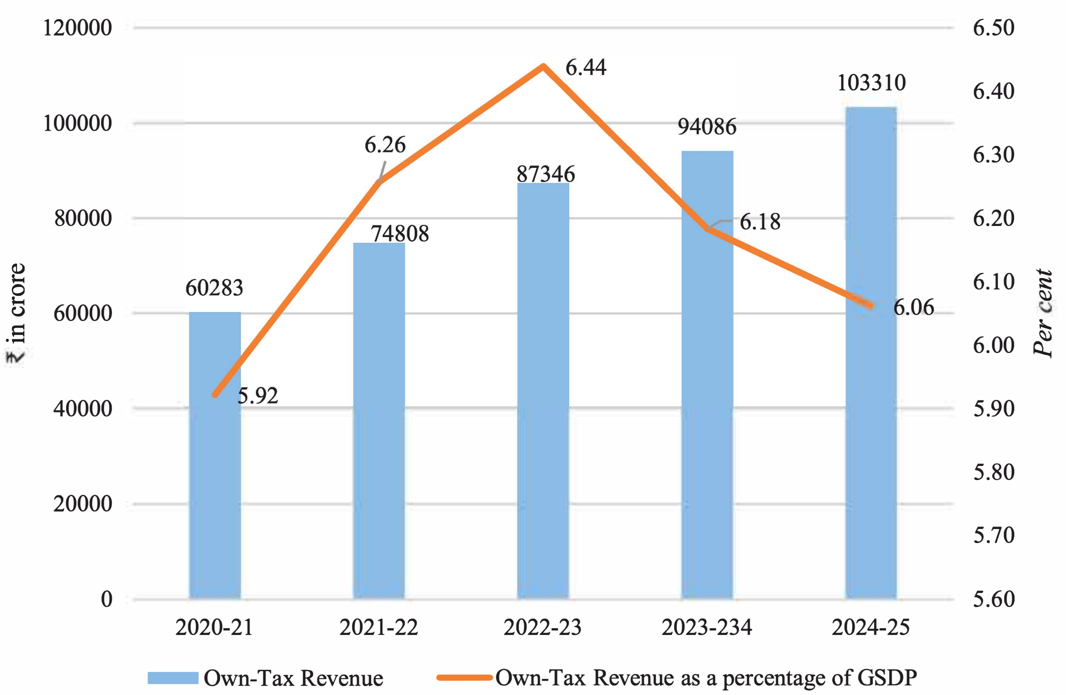
(₹ in crore)

Tax Revenue	2023-24 (Actual)	2024-25 (BE)	2024-25 (RE)	2024-25 (Actuals)
State Goods and Services Tax (SGST)	38,016	55,800	52,100	42,518
State Excise	13,225	17,100	17,000	15,104
Land Revenue	469	721	776	869
Stamp Duty and Registration Fees	9,181	11,000	11,900	10,542
Taxes on Sales, Trades etc.	23,473	19,290	27,000	23,369
Vehicle Tax	6704	8100	8500	7574
Others (including Electricity duty)[4]	3,018	13,514	3,202	3,334
Total	**94,086**	**1,25,525**	**1,20,478**	**1,03,310**

Source: Finance Accounts and Budget documents of the State

Trends of own tax revenue and its components during the period 2020-21 to 2024-25 are shown in **Chart 1.10** and **Chart 1.11** respectively.

Chart 1.10: Trends of Own Tax Revenue during FY 2020-21 to FY 2024-25

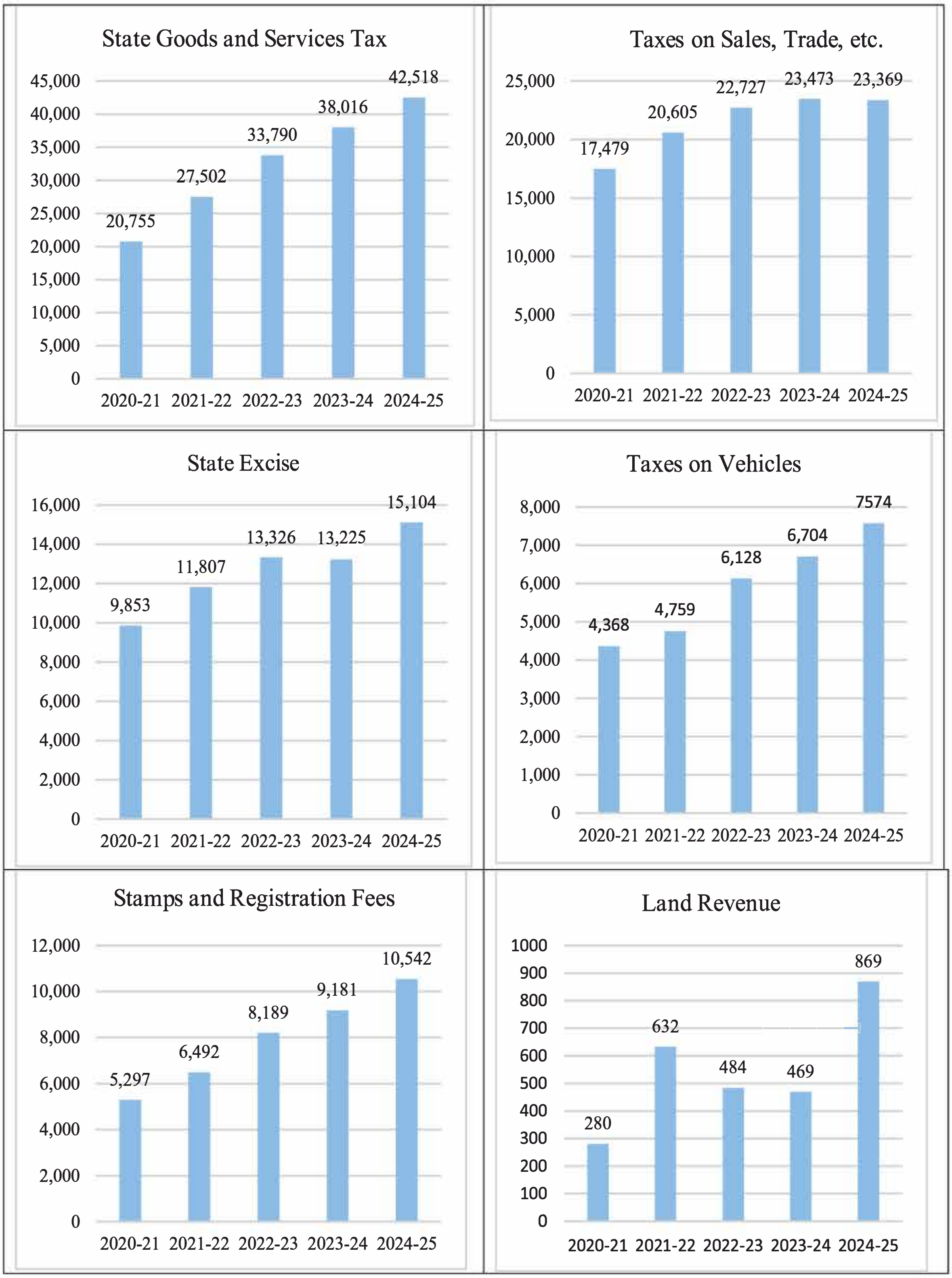


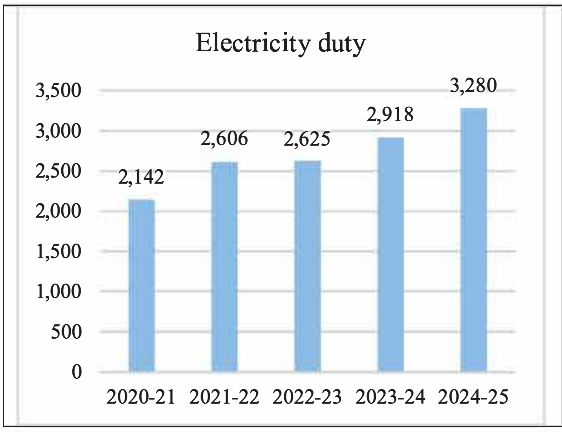
Source: Finance Accounts

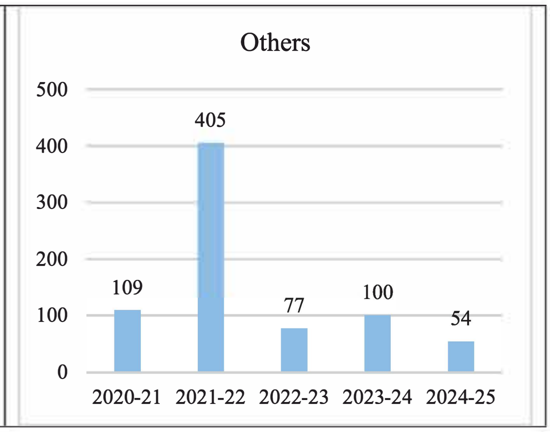
4. Other taxes include taxes on immovable property, other than agriculture land, taxes and duties on electricity and other taxes and duties on commodities and services (excluding Entertainment Tax and Luxury Tax).

Chart 1.11: Major components of State's Own Tax Revenue

(₹ in crore)







Own Tax Revenue of the State increased by ₹ 43,027 crore from ₹ 60,283 crore in 2020-2021 to ₹ 1,03,310 crore in 2024-25 at CAGR of 14.42 *per cent*. During 2024-25, the growth rate of own tax revenue in the State was 9.80 *per cent* over the previous year and it constituted 45.46 *per cent* of Revenue Receipts. As a percentage of GSDP, it decreased to 6.06 *per cent* in 2024-25 over the previous year (6.18 *per cent*).

During the year 2024-25, the actual own tax revenue was significantly lower (17.70 *per cent*) than the budget estimates.

The SGST, Tax on Sales, trades etc, Stamp and Registration and State Excise were the prominent contributors in State's own tax revenue. During the year 2024-25, SGST alone contributed around 41.16 *per cent* of own tax revenue.

During 2024-25, the State Goods and Services Tax, Stamps and Registration Fees, State Excise and Taxes on Vehicles increased over the previous year by 11.84 *per cent,* 14.82 *per cent,* 14.21 *per cent* and 12.98 *per cent* respectively.

Though the State collected lower Tax Revenue compared to the budgeted amount, with broad-based decrease in almost all tax components, the increase growth in the GST collections in the State could be one of the reasons for higher collection of own tax revenues which was 11.84 *per cent* higher than previous year. This was increased due to significant increase against Input tax credit gross utilisation of SGST & IGST[5] and its Apportionment.

During the year 2024-25, the collections under Stamps and Registration increased by ₹ 1,361 crore due to more collection in surcharge on Stamp fees, surcharge on Conservation of Cow and sale of stamps etc.

During the year 2024-25, the collections from State Excise increased by ₹ 1879 crore (14.21 *per cent*) due to more collections in Malt Liquor (24.42 *per cent*), Foreign Liquors and Spirits (15.31 *per cent*), fines and confiscations (74.03 *per cent*). Further, reasons for increased receipt in State Excise under Minor Head 800-Other Receipt (46.35 *per cent*) could not be ascertained.

5. Minor Head 101-Tax, 105-Input tax credit gross utilisation of SGST and IGST, 106-Apportionment of IGST-Transfer in of Tax component of SGST were major contributors under SGST 2024-25.

During the year 2024-25, the collection for Taxes on Vehicles increased by ₹ 870 crore (12.98 *per cent*) due to registration of more number of vehicles.

Despite year-on-year growth, actual collections were 17.70 *per cent* below budget estimates, indicating forecasting gaps. While key components such as Stamps, Excise and Vehicle Taxes recorded double-digit growth driven largely by consumption and surcharge-based collections, Own Tax Revenue as a percentage of GSDP marginally declined, suggesting that revenue mobilisation is not fully keeping pace with economic growth. Overall, the trend reflects stable but consumption-driven revenue expansion.

(ii) Non-Tax Revenue

Non-Tax Revenue of a State refers to the rent, fees, royalties and other receipts of the State Government from sources other than taxes.

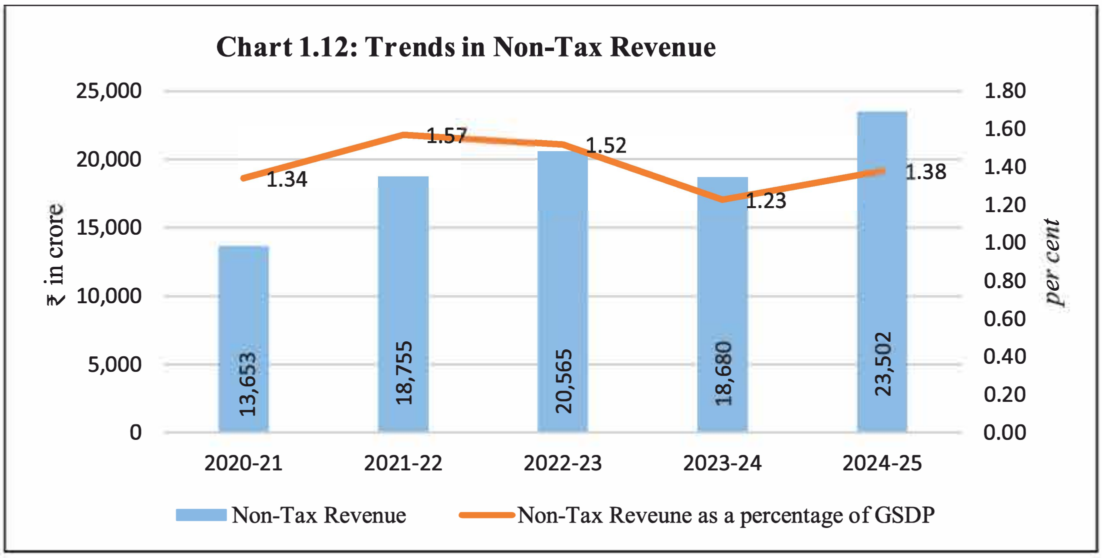
Actuals for FY 2023-24, Budget Estimate (BE), Revised Estimate (RE), and Actuals of Non-Tax Revenue for the FY 2024-25 is given in **Table 1.7**.

Trends of non-tax revenue and its components during the period 2020-21 to 2024-25 are shown in **Chart 1.12** and **Chart 1.13** respectively.

Table 1.7: Major Non-Tax Revenue: 2023-24 (Actuals) and 2024-25 (BE, RE, and Actuals)

(₹ in crore)

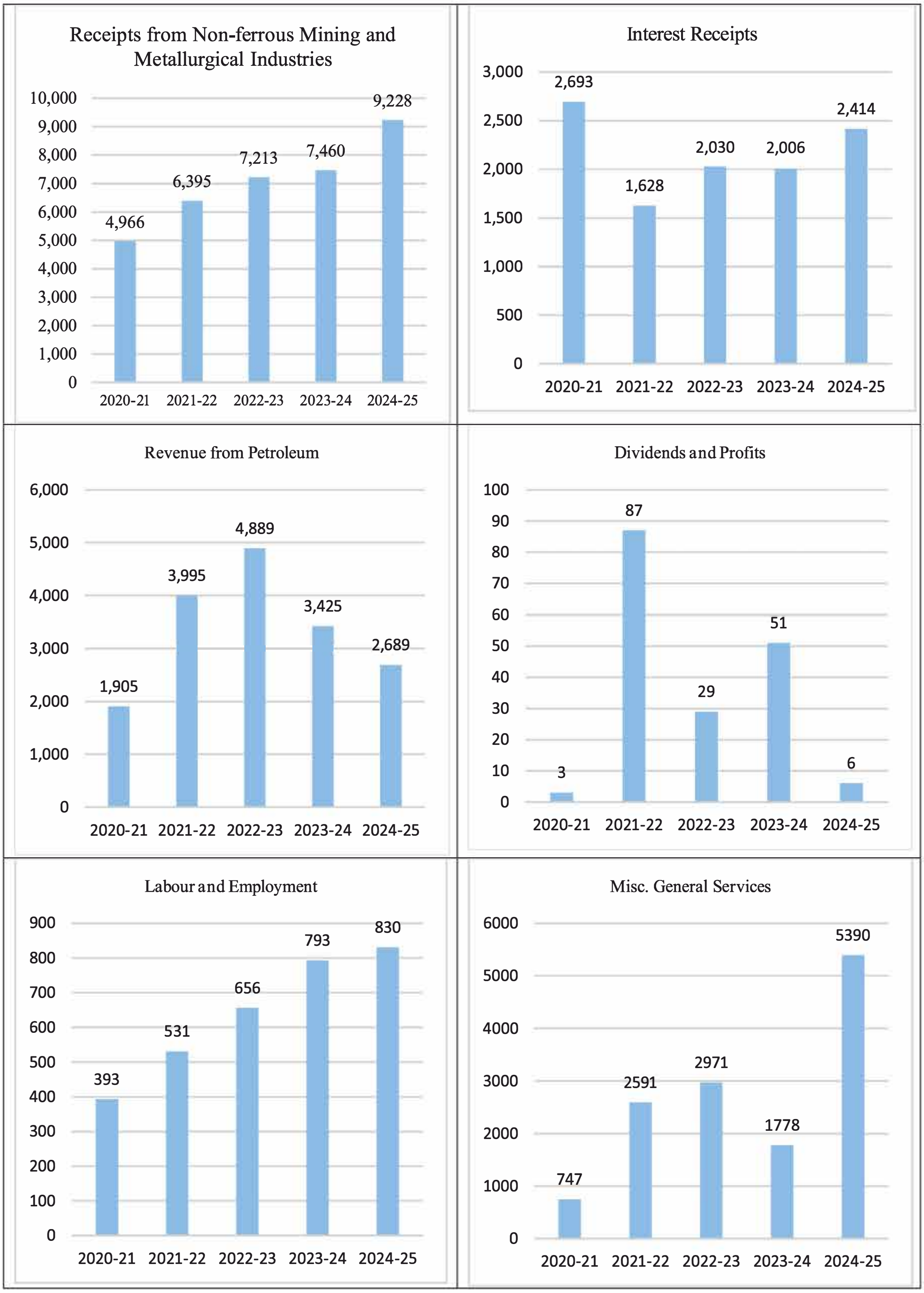
Non-Tax Revenue	**2023-24 (Actual)**	**2024-25 (BE)**	**2024-25 (RE)**	**2024-25 (Actuals)**
Interest Receipts	2006.13	2543.63	2457.30	2413.59
Dividends and Profits	50.71	32.91	52.50	6.41
Revenue from Petroleum[6]	3425.08	4000.00	2900.00	2688.91
Non-ferrous Mining and Metallurgical Industries	7460.48	9500.00	11000.00	9228.40
User charges	880.00	904.95	1174.74	1219.74
Others	4857.17	5683.91	9334.75	7945.46
Total	**18679.57**	**22665.40**	**26919.29**	**23502.51**

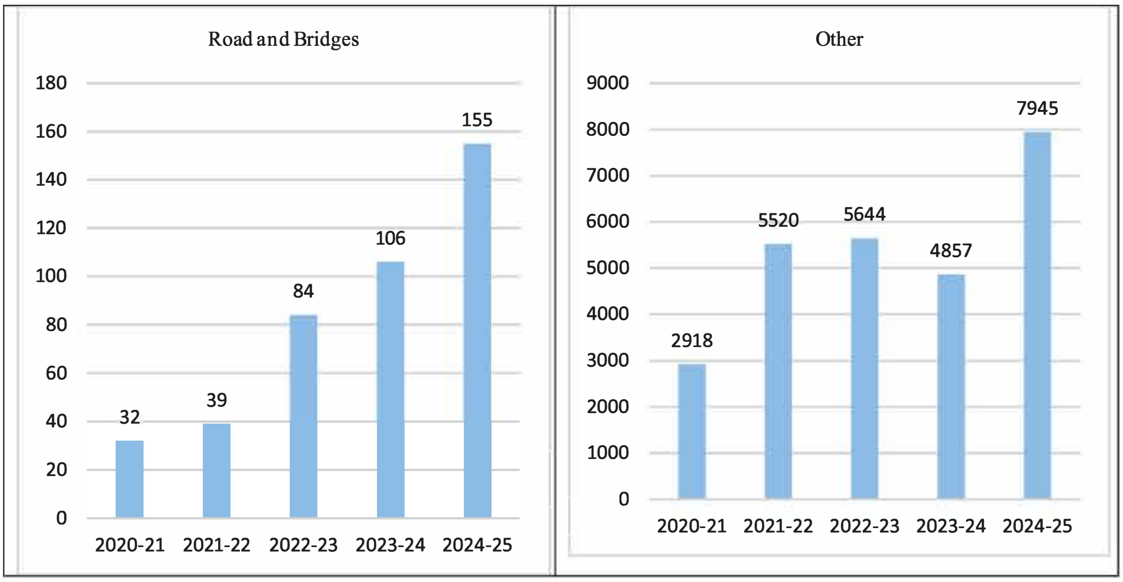


6. Revenue from royalties on Crude Oil produced in Barmer-Sanchor Bassin.

Chart 1.13: Major components of State's Non-Tax Revenue

(₹ in crore)





Non-Tax Revenue ranged from 9.19 *per cent* to 10.55 *per cent* of the total Revenue Receipts of the State during the last five years. CAGR of non-tax revenue of the state for the five-year period (2020-21 to 2024-25) was 14.54 *per cent*. During 2024-25, the Non-Tax Revenue (₹ 23,502 crore) increased by 25.81 *per cent* (₹ 4,822 crore), as compared to the previous year mainly due to substantial increase in revenue from Non-ferrous Mining and Metallurgical industries by ₹ 1,768 crore and miscellaneous General Services by ₹ 3,162 crore.

Increase in receipts under non-ferrous Mining and Metallurgical industries is due to more receipts under royalties, other Miscellaneous Receipts, compounding fees on account of environmental loss due to illegal mining and supplying of Bajri and receipt from penalty and fees.

Abnormal increase in receipts under miscellaneous General Services (MH 0075) is mainly due to transfer of guarantee fees from Guarantee Redemption Fund.

However, substantial decrease in Revenue from Petroleum Receipts (royalty) from royalties on crude oil by ₹ 736 crore (21.49 *per cent*) as compared to the previous year was due to less production of crude oil and natural gas.

The State Government has been classifying huge amounts of receipts as other receipts in the Non-Tax Revenue.

B. State's share in Union Taxes and Duties

Trends in the components of State's share in Union taxes and duties are shown in **Table 1.8.**

Table 1.8: State's share in Union Taxes and Duties

(₹in crore)

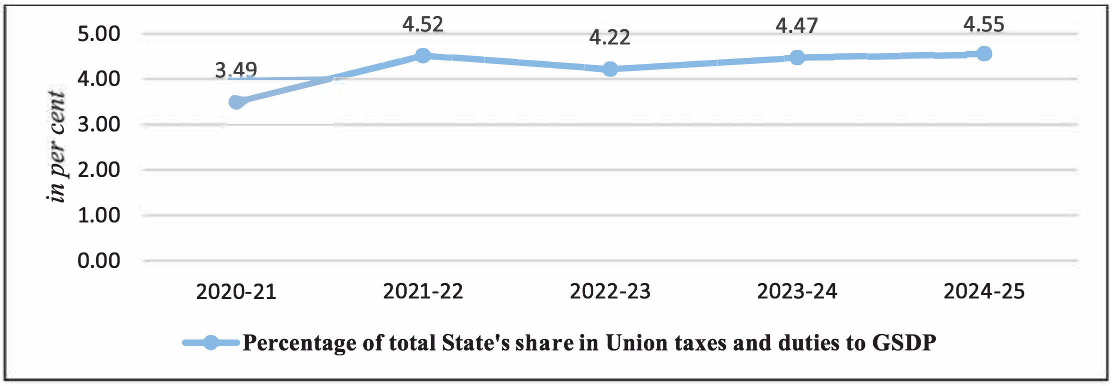
Components	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Services Tax (CGST)	10602.62	15,261.33	16,169.85	20,656.36	22,648.68
Integrated Goods and Services Tax (IGST)	0.00	0.00	0.00	0.00	0.00

Components	2020-21	2021-22	2022-23	2023-24	2024-25
Corporation Tax	10,711.19	16,172.11	19,192.10	20,429.54	22,004.65
Taxes on Income other than Corporation Tax	10,978.32	15,877.16	18,730.00	23,593.45	28,062.48
Customs	1,910.39	3863.52	2249.47	2385.19	3,945.36
Union Excise Duties	1,198.76	2097.63	705.74	902.60	759.32
Service Tax	150.00	701.37	89.45	12.68	2.53
Other Taxes[7]	24.49	57.49	94.18	83.39	124.74
Total	**35,575.77**	**54,030.61**	**57,230.79**	**68,063.21**	**77,547.76**

Source: Finance Accounts

Percentage of total State's share in Union taxes and duties to GSDP is given in **Chart 1.14**

Chart 1.14: Percentage of total State's share in Union taxes and duties to GSDP



Net proceeds of the State's share of Central Taxes constituted 34.12 *per cent* of the total revenue receipts for the State in the year 2024-25. During 2024-25, share of Central Tax transfers increased by ₹ 9,484.55 crore (13.93 *per cent*).

The share of Union taxes/duties has shown an increase in all the components during the last three years except in union excise duties and service tax. This was mainly due to increase in CGST by ₹1,992.32 crore, Corporation Tax by ₹1,575.11 crore, Customs by ₹1,560.17 crore and Taxes on Income other than Corporation Tax by ₹4,469.03 crore.

As percentage of GSDP, Central Tax transfer increased by 0.08 points over the previous year (4.47 *per cent*). The CAGR of State's share for the five-year period (2020-21 to 2024-25) of Union Taxes of the State was 21.51 *per cent.*

The State's share in Union Taxes has grown robustly over the past five years, more than doubling to ₹ 77,548 crore in 2024-25, with its ratio to GSDP rising to 4.55 *per cent*, indicating enhanced fiscal support through central devolution. Transfers are increasingly driven by income taxes and GST components, while legacy taxes such as Union Excise Duties and Service Tax have declined structurally. Although this trend has strengthened the State's revenue position, it also heightens sensitivity to national tax performance and macroeconomic conditions.

C. Grants-in-aid from Government of India

Trend of Grants-in-aid (GIA) from GoI and its components are shown in **Table 1.9**

7. Include Other Taxes and Duties on Commodities and Services

Table 1.9: Grants-in-aid from Government of India

(₹ in crore)

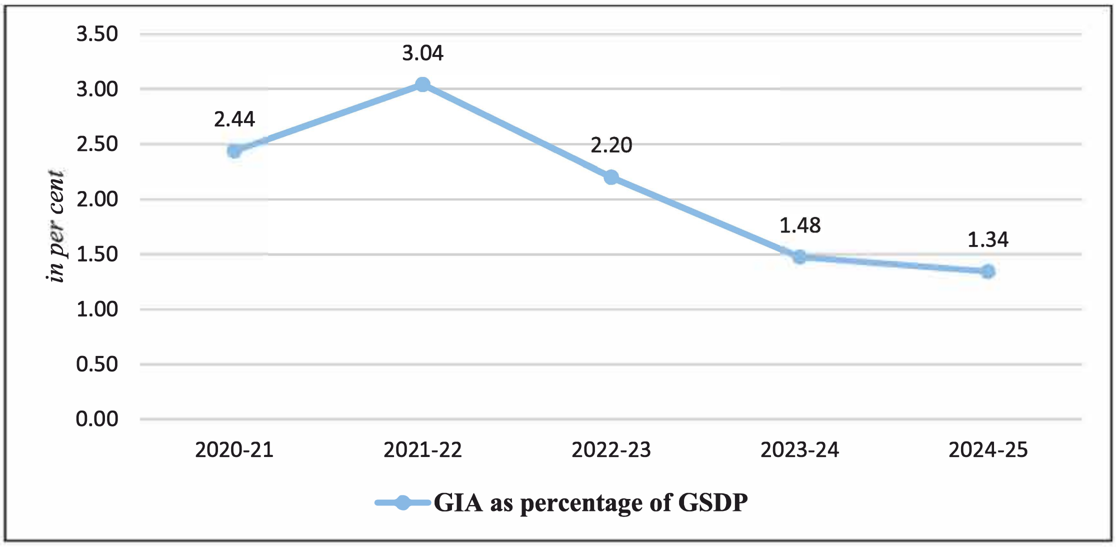
Components	2020-21	2021-22	2022-23	2023-24	2024-25
Grants for Centrally Sponsored Plan Schemes	-	-	-	-	-
Grants for Centrally Sponsored Schemes	12,595.43	14,965.25	14,554.31	14,262.92	14,424.31
Finance Commission Grants	6,236.50	17,210.67	10,507.74	5,590.55	6,677.06
Other transfers/Grants to States/Union Territories with Legislature	5,963.72	4,150.56	4,784.29	2,594.08	1,788.42
Total	**24,795.65**	**36,326.48**	**29,846.34**	**22,447.55**	**22,889.79**

Source: Finance Accounts

Grants-in-aid from GoI peaked in 2021-22 due to a surge in Finance Commission transfers but have since moderated and stabilised at ₹22,890 crore in 2024-25. Centrally Sponsored Schemes now form the dominant component of grants, while Finance Commission and other discretionary transfers have declined significantly. The overall trend reflects reduced untied fiscal support and greater dependence on scheme-based transfers.

Percentage of Grant-in-aid from Government of India to GSDP is given in **Chart 1.15**

Chart 1.15: Percentage of Grant-in-aid from Government of India to GSDP



During the year 2024-25, GIA constituted 10.07 *per cent* and 1.34 *per cent* as percentage of Revenue Receipts and GSDP respectively. GIA from GoI decreased by ₹ 13,436.69 crore (36.99 *per cent)* from 2021-22 to 2024-25. This decrease was mainly due to non-allotment of reimbursement for loss of revenue arising out of implementation of GST and Revenue deficit grants during the period.

During the year 2024-25, State Government estimated the GIA from GoI at ₹ 36,683,96 crore but GoI released only ₹22,889.79 crore.

(i) Grant for Centrally Sponsored Schemes

Out of the Grants of ₹ 14,424.31 crore for Centrally Sponsored Schemes during 2024-25, major allocations were made to the schemes shown in **Table 1.10**.

Table 1.10: Major Schemes receiving grants

(₹ in crore)

Name of the Scheme	2024-25 Amount	2023-24 Amount	Percentage change over previous year
Mahatma Gandhi National Rural Guarantee Program	1370.76	2,193.90	(-) 37.52
Pradhan Mantri Awas Yojna (PMAY)- Rural	1239.90	67.57	(+) 1734.99
Samagra Shiksha	3,093.05	3,202.97	(-) 3.43
Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission	2,195,29	2,743.59	(-) 19.98
Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid-Day Meal in Schools)	597.87	317.28	(+) 88.44
Saksham Anganwadi and Poshan 2.0 (Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	816.83	1,091.96	(-) 25.20

Source: Finance Accounts

Grant flows to major schemes in 2024-25 reveal significant sectoral shifts, with PMAY (Rural) witnessing an extraordinary surge, while MGNREGS, health programmes, and Anganwadi-related schemes experienced substantial declines. Education funding remained broadly stable, and PM Poshan recorded notable growth. The pattern suggests reprioritisation of central assistance towards housing and school nutrition, accompanied by contraction in employment and health-related transfers, highlighting volatility in scheme-wise allocations and potential implications for sectoral planning and service delivery.

(ii) Fifteenth Finance Commission Grants

The Fifteenth Finance Commission (XV-FC) submitted its report for the period 2021-26 in November 2020. The XV-FC recommended grants/ transfer of funds to States on account of Post-devolution Revenue Deficit Grant, grant to Local Bodies, Disaster Related Grants, Grants to States for Specific Sectors and State specific grants. XV-FC recommended total Grant-in-Aid (GIA) of ₹59,374.06 crore to Rajasthan for the period 2021-26. Details of grants provided by GoI are given in **Table 1.11.**

Table 1.11: Recommended amount, actual release and transfers of Grant-in- aid

(₹ in crore)

S. No	Name of Grant	Recommendation of XV-FC	Actual Release by GoI to GoR	Onward release by GoR to implementing
		2024-25	2024-25	2024-25
	Grants for Local Government	**4,797.00**	**4,188.24**	**4,188.24**
1.	**(i) Grant to Rural Local Bodies (RLBs)**	**3,166.00**	**2855.71**	**2855.71**
	a) Basic/Untied Grant	1266.40	1142.52	1142.52
	b) Performance/Tied Grant	1899.60	1713.19	1713.19
2.	**(ii) Grant to Urban Local Bodies (ULBs)**	**1631.00**	**1,332.53**	**1,332.53**
	A. Million Plus Cities (Jaipur, Jodhpur, Kota)	**493.00**	**416.92**	**416.92**

S. No	Name of Grant		Recommendation of XV-FC	Actual Release by GoI to GoR	Onward release by GoR to implementing
			2024-25	2024-25	2024-25
	a) Air Quality		165.00	88.92	88.92[8]
	b) Solid Waste Management sanitation		328.00	328.00	328.00
	B. Non-Million Plus Cities		**1138.00**	**915.61**	**915.61**[9]
	a) Basic/Untied Grant		455.20	366.24	366.24
	b) Performance/Tied Grant		682.80	549.37	549.37
3.	**Grant for Health Services**		**918.34**	**773.80**	**773.80**[10]
	A. Rural Areas		**770.27**	**667.31**	**667.31**
	Support to Diagnostic Infrastructure in primary Health care facilities of the Sub-Centres		110.75	48.68	48.68
	Support to Diagnostic Infrastructure in primary Health care facilities of the PHCs		128.16	168.00	168.00
	Block level public health Units		30.21	27.40	27.40
	Building-less sub-Centres, PHCs & CHCS		210.98	191.39	191.39
	Conversion of Rural PHCs and SCs in Health care and Wellness Centre		290.17	231.84	231.84
	B. Urban Areas		**148.07**	**106.49**	**106.49**
	Support to Diagnostic Infrastructure in primary Health care facilities of the Urban PHCS		30.66	0.00	0.00
	Urban Health and Wellness Centers (UHWCs)		117.41	106.49	106.49
	Total (1+2+3)		**5715.34**	**4,962.04**	**4,962.04**
4.	**State Disaster Response Fund (SDRF) (Central Government's Share 75%)**	**Central Share**	**1715.00 (Central)**	**1372.00**	**1372.00**
		State Share			**456.80***
	State Disaster Mitigation Fund (SDMF)	**Central Share**	**571* (State)**	**343.00**	**506.40**[11]
		State Share			**114.20***
	Total (SDRMF)		**2,286.00**	**1,715.00**	**2449.40**
	Total (1+2+3+4) (*excluding state share)		**7430.34**	**6,677.04**	**7,411.44**
5	**Revenue Deficit Grant**		**0.00**	**0.00**	**0.00**
6	**Others**		**0.00**	**0.00**	**0.00**
	Grand Total (4+5+6)		**7,430.34**	**6,677.04@**	**7,411.44**

Source: XV-FC Report, Finance Account and information provided by concerned department
@ Differ from rounding off of absolute figure by (-) 0.02 crore.

As per the recommendations of XV-FC for the year 2024-25, an amount of ₹ 6,677.04 crore was transferred by GoI against ₹ 7,430.34 crore allocated for health, disaster management, improving

8. This includes Air Quality Improvement grant of ₹ 37.92 crore pertaining to year 2023-24, transferred by GoI on 05.06.2024 and ₹ 51.00 crore pertaining to year 2024-25, transferred by GoI on 31.03.2025 and further released by GoR on 16-04-2025.
9. This Grant includes ₹541.11 crore pertaining to year 2024-25, transferred by GoI on 31-03-2025 and further released by GoR on 08-04-2025 and ₹ 374.50 crore (2nd instalment of tied grant: ₹ 224.70 crore and untied grant: ₹149.80 crore) pertaining to year 2023-24, transferred by GoI on 30 May 2024 and further released by GoR on 21.06.2024.
10. This Grant includes ₹773.80 crore pertaining to year 2022-23, transferred by GoI on 25.02.2025 & 28-03-2025 and further released by GoR on 18-03.2025 & 27-05-2025.
11. This includes ₹ 163.40 crore pertaining to second instalment of 2023-24 transferred by GoI on 29.03.2024 and further released by GoR on 09.04.2024.

air quality, solid waste management/sanitation plan etc. Thus, there was a short release of ₹ 753.30 crore by GoI under all grants to State Government.

Local Self Government Department, Rajasthan attributed (June 2025) the short release of grants to non-fulfilment of the performance conditions for release of grants by Municipal Corporation and Municipalities as prescribed by GoI.

XV-FC recommended that the State shall transfer GIA to the concerned Rural Local Bodies within 10 working days of receipt from the GoI. Any delay beyond 10 working days will require the State Government to release the grant with interest as per the effective rate of average interest on market borrowing/State Development Loans for the previous year.

It was observed that Rural Development and Panchayati Raj Department transferred First/Second instalments of un-tied and tied XV-FC grants pertaining to year 2024-25 to Zila Parishads/ Panchayat Samitis/Gram Panchayats with a delay of five and ten days respectively which resulted in an interest liability of ₹ 7.63 crore to the State Government.

For Health Sector grant under the XV-FC, during 2024-25, an amount of ₹773.80 crore was released against ₹ 918.34 crore by the State Government with delay ranging from one to three months causing an interest liability for the delayed period. It was further observed that grants amounting to ₹ 832.74 crore pertaining to years 2021-22 and 2022-23 were released/transferred by the State Government with a delay of seven to 675 days. An interest of ₹ 24.53 crore was paid by GoR for delayed transfer of release up to 13 October 2022. Further, grant amounting to ₹1,852.30 crore pertaining to period 2021-22 to 2023-24 is yet to be received from GoI.

In case of grant pertaining to "Urban Health and Wellness Centres", it was observed that out of total received grant of ₹1,606.54 crore, an amount of ₹ 106.49 crore each for 2021-22 and 2024-25 were transferred to ICICI bank account of Medical Health Department instead of PD Account, *i.e.* parked out of Government account.

Further, with respect to Grant of ₹ 263.19 crore pertaining to "Construction of Rural PHCs and CSCs in Health Care and Wellness Centre" for the year 2021-22, only ₹ 10 lakh has been transferred to PD Account of Rajasthan State Health Society (4008) under National Health Mission by the department. Reason for short transfer of this grant for the year 2021-22 was not intimated by the department.

Director (Finance), National Health Mission, Rajasthan intimated (July 2025) that grant pertaining to year 2021-22 was released in 2024-25.

Further, actual utilisation of these grants through PD account and Bank account were not provided by the concerned Departments.

1.2.2 Capital Receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Trends of capital receipts and its components during 2020-21 to 2024-25 are shown in **Table 1.12.**

Table 1.12: Trends in growth and composition of net capital receipts

(₹ in crore)

Sources of State's Receipts	2020-21	2021-22	2022-23	2023-24	2024-25
Capital Receipts	**49,328.60**	**47,640.01**	**35,263.81**	**58,686.98**	**59,622.32**
Miscellaneous Capital Receipts	14.08	31.42	16.20	14.24	7.35
Recovery of Loans and Advances	373.52	2,373.59	419.61	404.74	516.72
Net Public Debt Receipts	48,941.00	45,235.00	34,828.00	58,268.00	59,098.25
*Internal Debt**	*42,712.00*	*37,018.00*	*29,154.00*	*48,896.00*	*48,932.46*
Loans and advances from GoI	*6,229.00*	*8,217.00*	*5,674.00*	*9,372.00*	*10,165.78*
Year-on Year growth rates (in per cent)					
GSDP	1.79	17.46	13.45	12.17	12.02
Capital Receipts	17.92	(-)3.42	(-)25.98	66.42	1.59
Net Debt Capital Receipts	87.22	(-)7.57	(-)23.01	67.30	1.42
Internal Debt	87.61	(-)13.34	(-)21.24	67.72	0.07
Loans and advances from GoI	84.56	31.92	(-)30.95	65.17	8.47

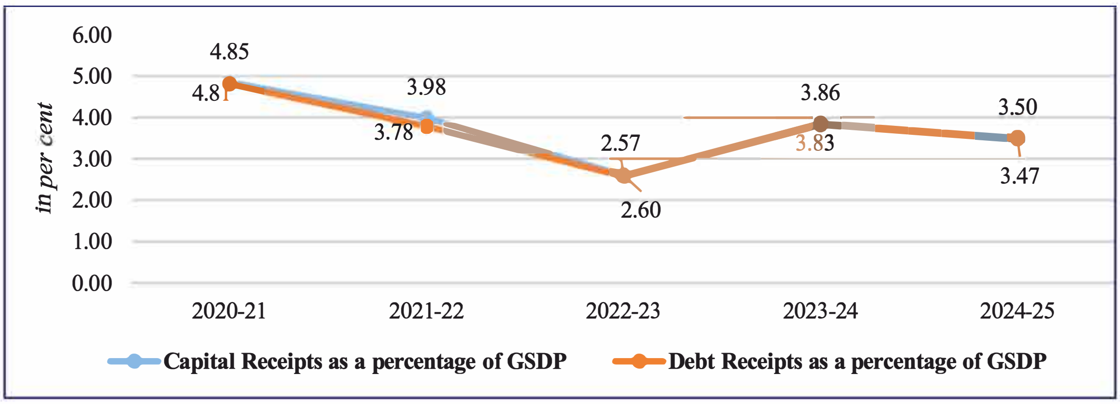
Source: Finance Accounts

**** Including net figure under Ways and Means Advances/Overdraft/Special Drawing Facility***

Capital Receipts in 2024-25 remain overwhelmingly debt-driven, with nearly the entire inflow arising from Net Public Debt Receipts, while recoveries and miscellaneous capital receipts remain negligible. After sharp volatility and a major borrowing surge in 2023-24, growth in capital receipts moderated significantly in 2024-25, rising only 1.59 *per cent* compared to GSDP growth of 12.02 *per cent*, indicating temporary borrowing restraint. Internal debt continues to be the primary financing instrument, supplemented by increasing loans from GoI. The composition underscores structural dependence on borrowings for capital financing, with limited internal capital recycling capacity.

Capital Receipts as percentage of GSDP is depicted in **Chart 1.16**

Chart 1.16: Capital Receipts as percentage of GSDP



As could be seen from the above, the major source of Capital Receipts for the State is Internal Debt which constitutes 82.07 *per cent* of the total Capital Receipts. Capital Receipts increased by 1.59 *per cent* from ₹ 58,687 crore in 2023-24 to ₹ 59,622 crore in 2024-25.

Government has been opting for Market Borrowings year after year as the Market Borrowings are in the nature of untied funds giving freedom to the State Government to spend the money as per their priorities, while the negotiated loans from institutions like NABARD *etc.* are to be spent on identified schemes in specified sectors.

1.2.3 Finance Commission Projections and Actuals

The projected revenue, deficits and GSDP by the 15[th] Finance Commission and actuals for the FY 2020-21 to FY 2024-25 are given in the **Table 1.13**.

Table 1.13: 15th FC Projection vis-à-vis actuals

(₹ in crore)

	2020-21		2021-22		2022-23		2023-24		2024-25	
	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual	Projection	Actual
GSDP (2011-12 Series - Current Prices)	11,28,180	10,17,917	10,50,408	11,95,641	11,43,069	13,56,480	12,54,154	15,21,510	13,83,163	17,04,339
Own Revenue Receipts	99,750	73,936	84,704	93,563	93,662	1,07,911	1,04,577	1,12,766	1,17,481	1,26,812
State's Own Tax Revenue	80,422	60,283	64,384	74,808	71,370	87,346	79,902	94,086	90,014	1,03,310
State's Own Non-Tax Revenue	19,327	13,653	20,320	18,755	22,292	20,565	24,675	18,680	27,467	23,502
State's share in Union Taxes/Duties	51,131	35,576	39,687	54,031	44,148	57,231	49,677	68,063	56,438	77,548
Revenue Deficit* as percentage of GSDP	(-) 0.1	4.59	(-)0.05	2.16	(-) 0.08	2.23	(-) 1.2	2.55	(-)1.7	2.46
Fiscal Deficit as percentage of GSDP	4.50	6.20	4.00	4.03	3.50	3.61	3.00	4.29	3.00	4.25
* Negative values indicate surplus and positive values indicate deficit										

Comparison of 15th FC projections with actuals reveals that while GSDP growth, own tax revenue and central devolution significantly exceeded projections in recent years, the State did not achieve the projected revenue balance or fiscal consolidation path. Revenue deficits persisted despite stronger macroeconomic performance and higher transfers, and fiscal deficits exceeded the Commission's glide path in most years.

1.2.4 Expenditure

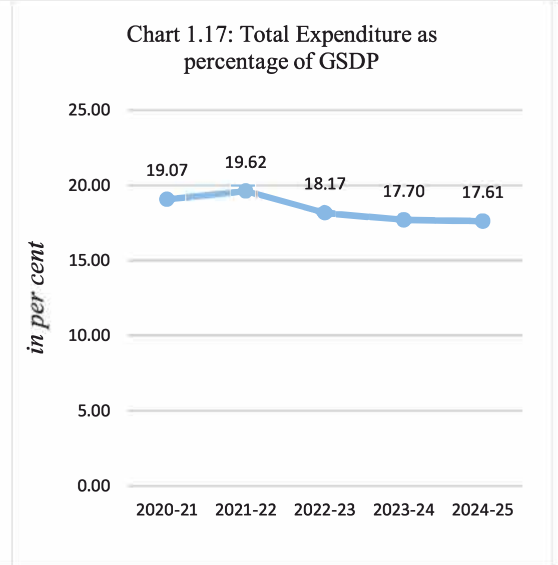
Government expenditure is classified into revenue expenditure, capital expenditure, and loans and advances. Revenue expenditure includes cost for maintenance, repairs, and day-to-day functioning of departments, including administrative and establishment expenses. Capital expenditure relates to the initial construction of projects and sanctioned improvements or additions to assets. Loans and advances comprise funds provided by the government to Public Sector Undertakings and other entities, which are recoverable over time. Details of expenditure, total expenditure as percentage of GSDP and share of its components is given in **Table 1.14, Chart 1.17** and **Chart 1.18** respectively

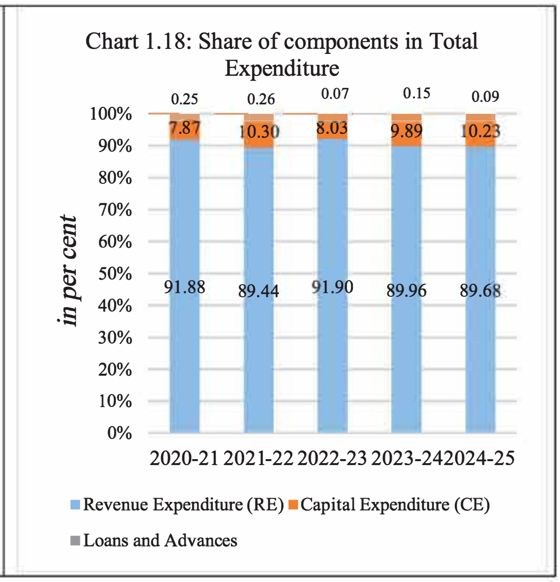
Table 1.14: Total expenditure and its composition

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	1,94,071	2,34,563	2,46,452	2,69,275	3,00,194
Revenue Expenditure (RE)	1,78,309	2,09,790	2,26,479	2,42,231	2,69,200
Capital Expenditure (CE)	15,270	24,152	19,798	26,646	30,727
Loans and Advances disbursed	491	621	175	398	267
Appropriation to contingency fund	-	-	-	-	-

Source: Finance Accounts





Source: Finance Accounts

Out of the total expenditure of ₹ 3,00,194 crore incurred by the State during the financial year 2024-25, a portion of ₹ 21,859.46 crore pertained to pass-through transactions such as Finance Commission grants (₹ 6,677.06 crore), share contribution of CSS against the Central Fund received (Central share: ₹ 15,182.40 crore).

In absolute terms, Total Expenditure (TE), showed an increasing trend. TE increased by ₹1,06,123 crore (54.68 *per cent*) from ₹1,94,071 crore in 2020-21 to ₹3,00,194 crore in 2024-25. During the year 2024-25, TE increased by ₹30,919 crore (11.48 *per cent*) over the previous year (₹2,69,275 crore).

The increase in TE during the year 2024-25 was due to increase in Revenue Expenditure by ₹26,969 crore (11.13 *per cent*) and Capital Expenditure by ₹4,081 crore (15.32 *per cent*).

State's total expenditure as a portion of GSDP showed an increase in 2021-22, thereafter, steady declined from 19.62 *per cent* to 17.61 *per cent*. This was primarily due to a consistent reduction in Revenue and Capital Expenditure relative to GSDP.

Revenue Expenditure formed major constituent of the total expenditure ranging from 89.44 *per cent* to 91.90 *per cent* during the five years period (2020-2025). During the year 2024-25, relative share of Capital Expenditure was 10.23 *per cent* which had marginally increased over the previous year by 9.89 *per cent*. Higher proportion of Capital Expenditure to TE is desirable as it would help in boosting in infrastructure growth and thereby lead to overall development of the economy.

The percentage increase of 101.21 *per cent* in Capital Expenditure during 2020-21 to 2024-25 is more than the percentage increase of 50.97 *per cent* in Revenue Expenditure, indicating that the Government has been focussing more on improving the infrastructure in the State.

Sector-wise Total Expenditure

Sector-wise composition of expenditure is given in **Table 1.15** and relative share of various sectors in total expenditure is depicted in **Chart 1.19.**

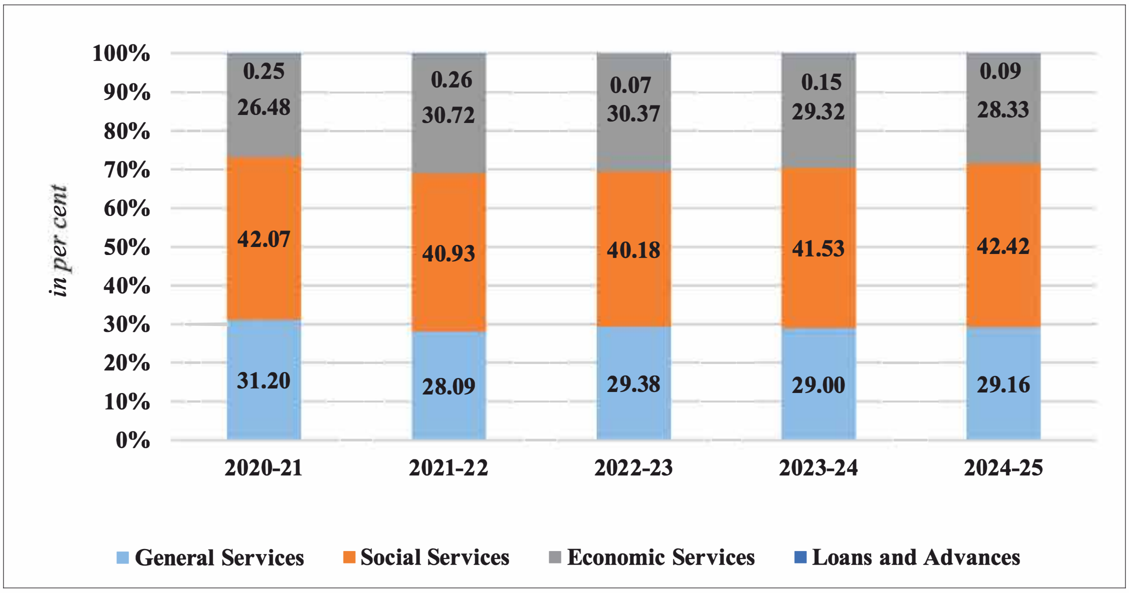
Table 1.15: Sector-wise total expenditure

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	60,542	65,890	72,417	78,085	87,539
Social Services	81,651	96,005	99,019	1,11,833	1,27,346
Economic Services	51,387	72,047	74,841	78,959	85,042
Grants to Local Bodies	0	0	0	0	0
Loans and Advances	491	621	175	398	267

Source: Finance Accounts

Chart 1.19: Relative share of various sectors in Total expenditure



Source: Finance Accounts

Social sector remained dominant sector in all the five years as its share in the total expenditure remained more than 40 *per cent* which indicates that more resources have been allocated for this sector. Prioritisation of expenditure on Social Sector boosts the status of its social indicators like literacy rate, enrolment ratio *etc*. for expenditure in education and infant mortality rate, child sex ratio, availability of health infrastructure etc. for expenditure in health.

However, as can be seen from the chart above, relative share of economic sector in total expenditure has decreased from 29.32 to 28.23 *per cent* over the previous year indicating allocation of lesser resources towards Economic activities which contributes to the infrastructure and employment growth in the State.

1.2.4.1 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Growth of revenue expenditure, its ratio to total expenditure, GSDP and revenue receipts are shown in **Table 1.16**.

Table 1.16: Revenue Expenditure – Basic Parameters

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
Total Expenditure (TE)	1,94,071	2,34,563	2,46,452	2,69,275	3,00,194
Revenue Expenditure (RE)	1,78,309	2,09,790	2,26,479	2,42,231	2,69,200
RE as percentage of Revenue Receipts	132.76	114.07	116.15	119.16	118.46
RE as percentage of TE	91.88	89.44	91.90	89.96	89.68
RE/GSDP (*per cent*)	17.52	17.55	16.70	15.92	15.79
Year-on-year growth (in *per cent*)					
Revenue Expenditure	1.03	17.66	7.96	6.96	11.13
GSDP Growth	1.79	17.46	13.45	12.17	12.02

Source: Finance Accounts

Revenue Expenditure constituted 89.68 *per cent* of total expenditure during 2024-25. It increased from ₹ 1,78,309 crore in 2020-21 to ₹ 2,69,200 crore in 2024-25. During 2024-25, the revenue expenditure increased by 11.13 *per cent* (₹ 26,969 crore) over the previous year. Major portion of Revenue Expenditure was on Social Services (42.64 *per cent*) followed by revenue expenditure on General Services (32.33 *per cent*) like Administrative Services (4.30 *per cent*), pension liabilities (10.89 *per cent*) and Interest Payment (14.24 *per cent*).

RE as a percentage of revenue receipts was more than 100 *per cent* in all the years during 2020-21 to 2024-25 indicating that the revenue receipts were not sufficient to meet the Revenue expenditure resulting in deficits.

A. Sector-wise Revenue Expenditure

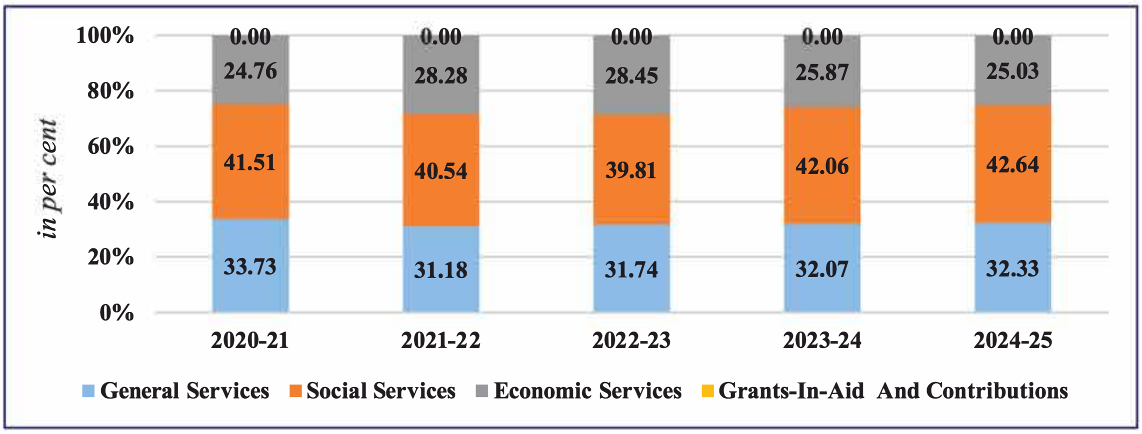
Sector-wise composition of Revenue expenditure is given in **Table 1.17** and relative share of various sectors in Revenue expenditure is depicted in **Chart 1.20**. Detailed Sector-wise expenditure is given in ***Appendix 1.2.***

Table 1.17: Sector-wise Revenue expenditure

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	60,144	65,406	71,875	77,678	87,022
Social Services	74,009	85,054	90,168	1,01,884	1,14,789
Economic Services	44,156	59,330	64,436	62,669	67,389
Grants-in-aid and Contributions	0.07	0.04	0.04	0.05	0.06

Chart 1.20: Relative share of various sectors in Revenue expenditure



Source: Finance Accounts

Sector-wise analysis of Revenue Expenditure reveals that there was an increase in General Service by ₹26,878 crore (44.69 *per cent*), Social Service by ₹40,780 crore (55.10 *per cent*) and Economic Service by ₹23,233 crore (52.62 *per cent*) from 2020-21 to 2024-25. Social Services experienced higher growth rate than that of other Services.

During 2024-25, Revenue Expenditure increased by ₹26,969 crore (11.13 *per cent*) over the previous year due to increase in expenditure under General Service by ₹9,344 crore (12.03 *per cent*) Social Services by ₹12,905 crore (12.67 *per cent*) and Economic Services by ₹4,720 crore (7.53 *per cent*).

Major changes in Revenue Expenditure

Variation under significant Heads of account with regard to Revenue Expenditure of the State during the current year vis-a-vis the previous year is shown in **Table 1.18**.

Table 1.18: Head-wise variations in Revenue Expenditure over the previous year

(₹ in crore)

Major Head of Accounts	2023-24	2024-25	Variation
Increase			
General Sector			
2049-Interest Payment	34,127.77	38,344.64	4,216.87
2071- Pension and Other liability	27,203.19	29,317.78	2,114.59
2055-Police	8,438.14	9,072.80	634.66
Social Sector			
2202-General Education	48,435.25	53,030.54	4,595.29
2210-Medical and Public Health	14,931.41	17,852.00	2,920.59
2235-Social Security and Welfare	13,298.17	14,987.89	1,689.72
2217- Urban Development	6,842.94	7,632.82	789.88
2215- Water Supply and Sanitation	4,643.38	5,376.31	732.93
Economic Services			
2801-Power	27,037.97	32,571.65	5,533.68
2425-Co-operation	1,596.04	2,588.61	992.57
2515-Other Rural Development Programme	9,256.83	10,032.75	775.92
Decrease			
General Sector			
2075-Misc General Services	917.62	10.26	-907.36
Economic Sector			
3454-Census Surveys and Statistics	2,615.11	724.99	-1,890.12
3054-Roads and Bridges	4,553.35	3,221.39	-1,331.96
2401-Crop Husbandry	4,257.41	3,486.83	-770.58

Composition of Major items of Revenue Expenditure on Social Services are given in **Table 1.19**.

Table 1.19: Trend of Major share of expenditure under Revenue in Social Services

(₹ in crore)

Particulars	2020-2021	2021-2022	2022-23	2023-24	2024-25
General Education	34,506.82	39,738.75	43,705.47	48,435.25	53,030.54
Medical and Public Health	8,391.59	10,426.37	10,144.84	14,931.42	17,852.00
Social Security and Welfare	9,647.75	12,079.02	13,393.05	13,298.18	14,987.89
Water Supply and Sanitation	3,496.80	4,072.35	4,295.35	4,643.38	5,376.31
Urban Development	5,982.22	6,470.86	7,036.57	6,842.94	7,632.82

During the years 2020-21 to 2024-25, General Education is the prominent contributor in Revenue Expenditure under Social Services followed by Medical and Public Health and Social Security and Welfare. During the year 2024-25, General Education, Medical and Public Health and Social Security & Welfare contributed 46.20 *per cent,* 15.55 *per cent* and 13.05 *per cent* respectively.

Composition of Major items of Revenue Expenditure on Economic Services are given in **Table 1.20**.

Table 1.20: Trend of Major items of Revenue Expenditure on Economic Services

(₹ in crore)

Head of Account	2020-2021	2021-2022	2022-23	2023-24	2024-25
Crop Husbandry	4,049.76	4,460.66	3,958.79	4,257.42	3,486.83
Co-operation	5,166.31	4,355.17	1,679.37	1,596.04	2,588.61
Other Rural Development Programme	6,216.41	10,502.45	8,475.87	9,256.83	10,032.75
Power	14,264.26	22,644.27	24,515.16	27,037.97	32,571.65
Roads and Bridges	1,464.00	2,991.02	4,360.32	4,553.35	3,221.39
Animal Husbandry	1,605.96	1,717.49	2,133.85	2,798.79	2,708.21

In respect of Economic Services, Power, Road and Bridges, Crop Husbandry and Other Rural Development Programme were the major contributors in the past five years.

B. Committed expenditure

The committed expenditure of the State Government on revenue account consists of interest payments; expenditure on salaries and wages; and pensions. It has first charge on Government resources. The component of committed expenditure is given in **Table 1.21** and committed expenditure as a percentage of revenue receipts and remaining fiscal space for other expenditure is given in **Chart 1.21.**

Table 1.21: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2020-21	2021-22	2022-23	2023-24	2024-25
Salaries & Wages[12]	56,303	63,757	67,242	74,408	80,601
Expenditure on Pensions	22,440	23,391	25,381	27,203	29,318
Interest Payments	25,202	28,100	30,602	34,128	38,345
Total	**1,03,944**	**1,15,249**	**1,23,225**	**1,35,739**	**1,48,264**
Committed Expenditure as a percentage of Revenue Expenditure	**58.29**	**54.94**	**54.41**	**56.04**	**55.08**
Committed expenditure to RR	**77.39**	**62.66**	**63.20**	**66.78**	**65.24**

Source: Finance Accounts

12. Includes GIA (Salary): 2020-21 (₹ 4,684 crore); 2021-22 (₹ 6,639 crore); 2022-23 (₹ 7,468 crore); 2023-24 (₹ 9,009 crore) and 2024-25 (₹ 9,810 crore).

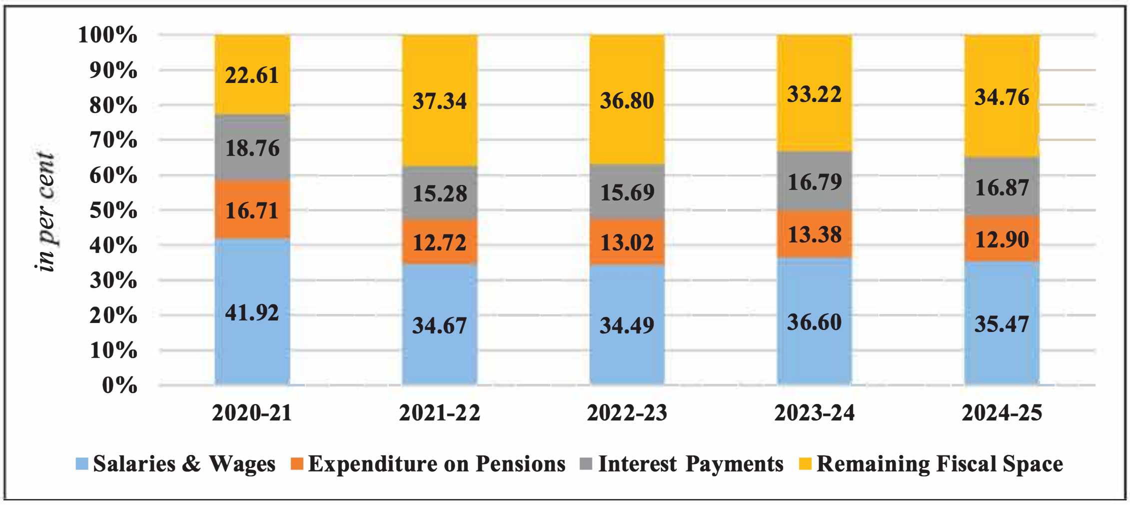
Committed expenditure increased by ₹ 44,320 crore (42.64 *per cent*) from ₹1,03,944 crore in 2020-21 to ₹1,48,264 crore in 2024-25. In absolute terms, Committed Expenditure increased by ₹12,525 crore during the year 2024-25 over the previous year.

The share of committed expenditure to revenue expenditure decreased from 58.29 *per cent* in 2020-21 to 55.08 *per cent* in 2024-25 and it also decreased slightly over the previous year (56.04 *per cent*). The high share of the committed expenditure in the total revenue expenditure indicates that Government incurred less amount for economic development and social welfare schemes.

As can be seen from above table, the committed expenditure hover around 62.66 to 77.39 *per cent* of Revenue Receipts over the past five years. During the year 2024-25, Committed Expenditure constituted about 65.24 *per cent* of Revenue Receipts resulting in lesser resource availability for economic and social welfare development activities.

The share of committed expenditure in Total Revenue Expenditure and remaining fiscal space during the last five years is depicted in **Chart 1.21**.

Chart 1.21: Committed Expenditure as a percentage of Revenue Receipts and remaining fiscal space



Source: Finance Accounts

In monetary terms, the interest payment increased by ₹ 13,143 crore (52.15 *per cent*) from ₹ 25,202 crore in 2020-21 to ₹ 38,345 crore in 2024-25. The increase over previous year was₹ 4,217 core (12.36 *per cent*). This indicates that State did not maintain fiscal discipline with regard to borrowings and its costs. Greater reliance on market borrowings by Government in recent years has led to increased committed liabilities on Interest Payments.

Increase in committed expenditure from the last year was due to increase in Salaries (₹6,193 crore), expenditure on Pensions (₹2,115 crore) and Interest payment (₹ 4,217 crore).

- ***Pension Liabilities of Government of Rajasthan***

Expenditure on salaries, pensions and interest payments constitutes committed expenditure of the State Government and represents the first charge on its revenue resources. In 2024-25, these three components together accounted for 49 *per cent* of the State's total expenditure (including revenue expenditure, capital outlay and disbursement of loans and advances), thereby limiting fiscal flexibility in the short to medium term.

Policy Shift Context

The State implemented the New Contributory Pension Scheme (NPS) for employees appointed on or after 01 January 2004. Under NPS, employees contributed 10 *per cent* of basic pay and dearness allowance, with a matching contribution by the State Government (14 *per cent* in respect of AIS officers). The Government of Rajasthan, however, notified reversion to the Old Pension Scheme (OPS) with effect from 01 April 2022, under which 5,25,713 State Government employees (excluding AIS officers) were shifted from NPS to OPS.

Immediate Fiscal Impact

During 2020-21 and 2021-22, expenditure on the employer's contribution for NPS employees was ₹ 2,132 crore and ₹ 1,911 crore respectively. Under OPS, the State is no longer required to make employer contributions under NPS, resulting in short-term reduction in cash outgo. However, pension expenditure has continued to rise. Expenditure on pension and other retirement benefits increased from ₹ 22,440 crore in 2020-21 to ₹ 29,318 crore in 2024-25, registering a growth of 7.77 *per cent* over the previous year. During 2024-25, pension expenditure constituted 10.89 per cent of revenue expenditure and 12.90 *per cent* of revenue receipts. The number of pensioners increased from 4.12 lakh in 2017-18 to 4.97 lakh in 2024-25, and annual growth in pension expenditure remained in the range of seven to eight *per cent* in recent years. These trends indicate a structurally expanding committed liability.

Future Liability Expansion

As on March 2022, the State had 4,73,811 existing pensioners and 5,25,713 NPS subscribers who were shifted to OPS. The reversion has thus substantially expanded the future beneficiary base under the defined benefit system. Projections under the FRBM framework (2024-25), covering a period of ten years from 2025-26 to 2034-35, indicate that pension expenditure is expected to rise to around ₹ 40,000 crore by 2026-27 and remain in the range of ₹ 38,000 to ₹ 40,000 crore thereafter, reflecting growing long-term obligations.

NPV Risk – Quantified Fiscal Burden

The Pension Fund Regulatory and Development Authority (PFRDA), in its analysis (October 2025), highlighted the long-term fiscal implications of reverting to OPS. As per the Net Present Value (NPV) estimates at a discount rate of six per cent (as on 01 April 2025), the NPV of pension liabilities for Rajasthan's NPS employees would be ₹ 2,27,895 crore under NPS, ₹ 3,25,466 crore under UPS and ₹10,29,201 crore under OPS. The present value of liabilities under OPS is thus 4.52 times that under NPS. This reflects the shift from a funded defined contribution system to an unfunded defined benefit system, whereby future obligations are borne entirely from budgetary resources.

Structural Fiscal Risk

While reversion to OPS reduces immediate employer contribution under NPS, the resulting fiscal relief is temporary. From around 2034 onwards, when employees recruited after 2004 begin to retire, pension payments are expected to increase significantly and will be fully charged to the revenue account, with liabilities indexed to inflation. The fiscal impact, therefore, is deferred rather than eliminated. In the absence of actuarial assessment, periodic liability estimation and creation of a dedicated pension corpus, the shift to OPS poses material risks to long-term fiscal sustainability and inter-generational equity.

A. Subsidies

The subsidies during the current year increased by ₹ 5,621.99 crore (19.79 *per cent*) from the previous year. The increase was mainly due to increase of ₹ 5,533.68 crore on account of power subsidy.

Department-wise major subsidies for FYs 2020-21 to 2024-25, are shown in **Table 1.22**.

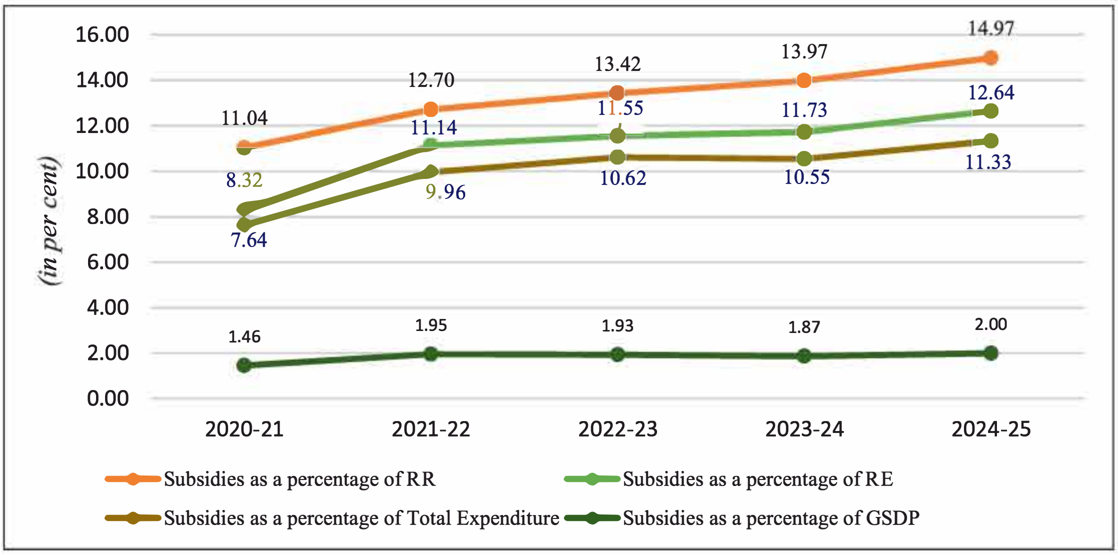
Table 1.22: Department-wise Subsidies during FYs 2020-21 to 2024-25

(₹ in crore)

S. No.	Departments- Sector	2020-21	2021-22	2022-23	2023-24	2024-25
1	Finance (Ways and Means)- Power Sector	14,264.25	22,644.27	25,405.16	27,037.97	32,571.65
2	Horticulture	292.51	551.30	649.31	671.89	955.91
3	Food, Civil Supplies and Consumer Affairs Department, Jaipur	210.90	113.64	68.23	616.86	407.20
4	Industries - Village and Small industries	26.91	26.29	17.03	18.75	23.85
5	Water Resource Department- Minor irrigation	18.13	19.33	17.30	24.98	27.48
6	Women Empowerment	1.11	2.11	6.30	30.00	30.00
7	Civil Aviation	14.68	6.97	2.80	1.98	8.33
	Total Subsidy	**14,828.49**	**23,363.91**	**26,166.13**	**28,402.43**	**34,024.42**

Source: Finance Accounts of respective years

Chart 1.22: Trend analysis of Subsidies



Subsidy in absolute terms and as a *per cent* of revenue receipts and revenue expenditure increased continuously from 2020-21 to 2024-25. During 2024-25, subsidy as percentage of revenue receipts and revenue expenditure was 14.97 *per cent* and 12.64 *per cent* respectively. Payment on subsidies during 2024-25 (₹ 34,024 crore) increased by 19.79 *per cent* over the previous year (₹ 28,402 crore).

The biggest component of the subsidy outgo of the GoR was the subsidy to the Power Sector which accounted for 95.73 *per cent* (₹ 32,572 crore) of the total subsidy during the year. The subsidy to Power Sector ranged from 95.20 *per cent* to 97.09 *per cent* of the total subsidy provided by GoR during 2020-21 to 2024-25.

During 2024-25, subsidy was given to the Power Sector mainly on account of non-increase of Power Tariff (₹ 22,820 crore), Grant for acquisition of loss (₹ 2,682 crore) and grants (tariff grant) receivable from the State Government to the electricity distribution companies (₹ 6,880 crore). The other major components of Subsidies in 2024-25 were Crop Husbandry (₹ 956 crore) and subsidy under *Rasoi Gas Cylinder Subsidies Yojana* (₹ 402 crore).

Revenue deficits have become persistent, and fiscal space has reduced as the State have been spending over 12.64 *per cent* of their revenue expenditure on subsidies, while their fiscal space (budgetary room available to state after meeting committed expenditures) has shrunk to less than 40 *per cent* of revenue receipts. Committed expenditures – including salaries, pensions, and interest payments – now consume over 65.24 *per cent* of revenue receipts. This leaves limited room for developmental spending.

Power sector reforms are critical. The practice of accumulating unpaid power subsidies effectively converts explicit subsidies into public debt, compromising both power sector viability and state finances. The experience of the Ujjwal DISCOM Assurance Yojana (UDAY) scheme implementation shows that without fundamental reforms in subsidy delivery and targeting, financial restructuring alone provides only temporary relief.

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

Assistance provided by way of grants to the local bodies and other institutions during the period 2020-21 to 2024-25 is presented in **Table 1.23.**

Table 1.23: Financial assistance to Local Bodies and other institutions

(₹ in crore)

Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
(A) Local Bodies					
Municipal Corporations and Municipalities	5,205.98	5,542.19	6,229.12	5,626.23	7,355.34
GIA for creation of Capital assets to Municipal Corporations and Municipalities (i)	5	0	0	0	0
Zilla parishads and other Panchayati Raj Institutions	14,543.19	21,585.50	20,766.58	17,536.45	20,253.14
GIA for creation of Capital assets to PRIs (ii)	153.85	348.11	241.09	247.06	245.83
Total (A) excluding GIA for creation of capital assets	**19,749.17**	**27,127.69**	**26,995.70**	**23,162.68**	**27,608.48**
(B) Others					
Educational Institutions (Aided Schools, Colleges, Universities, etc.)	1,267.73	1,393.81	1,892.14	2,213.56	2,405.14
Development Authorities	12.87	28.48	39.02	44.33	32.02
Hospitals and Other Charitable Institutions	430.43	1,539.23	1,859.75	2,343.24	2,689.80

(*₹ in crore*)

Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
Other Institutions[13]	18,284.48	19,037.44	18,657.08	20,564.73	22,084.03
GIA for creation of Capital assets to others (iii)	835.87	230.58	26.26	303.88	451.47
Total (B) excluding GIA for creation of capital assets	**19,995.51**	**21,998.96**	**22,447.99**	**25,165.86**	**27,210.99**
Total (A+B)	**39,744.68**	**49,126.65**	**49,443.69**	**48,328.54**	**54,819.47**
Total GIA for creation of Capital assets (i)+(ii)+(iii)	**989.72**	**578.69**	**267.35**	**550.94**	**697.30**
Revenue Expenditure	1,78,309	2,09,790	2,26,479	2,42,231	2,69,200
Assistance as percentage of Revenue Expenditure	22.29	23.42	21.83	19.95	20.36

During the current year, financial assistance to the local bodies and other institutions increased by ₹ 6,490.93 crore (13.43 *per cent*) over the previous year. The increase was mainly due to increase in assistance to Municipal Corporations and Municipalities (₹ 1729.11 crore: 30.73 *per cent*) and Panchayati Raj Institutions (₹ 2,716.69 crore: 15.49 *per cent*). During the year, new/more assistance to Municipal Corporations and Municipalities and Panchayati Raj Institutions was mainly on account of Shree Annpurna Rasoi Yojana (Urban), Swachh Bharat Mission- Urban 2.0 (Capacity Building) etc., more grants under recommended by the Finance Commission and more grants to Statutory Corporation (Rajasthan Water Supply and Sewerage Corporation). The overall quantum of financial assistance to the local bodies and other institutions as percentage to revenue expenditure increased to 20.36 *per cent* during the current year from 19.95 *per cent* of the previous year.

Implementation of Recommendations of Sixth State Finance Commission

Article 243-I and 243-Y of the Constitution of India have a provision that it is mandatory for the State Government to constitute a Finance Commission within one year of the commencement of the Constitution 73rd Amendment Act 1992 and thereafter on expiry of every five years to review the financial position of the Panchayats and Municipalities. These articles have provision that the State Finance Commission (SFC) shall recommend the principles governing the distribution between the State and the panchayats and the municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State which may be divided between them. The Commission shall also recommend grants to the panchayats and municipalities from the consolidated funds of the State and measures to improve the financial position of the local bodies. The Interim Report of the 6th SFC for the years 2020-21 and 2021-22 was summited to the State Government in June 2021 and recommendations of SFC were accepted by the State Government in September 2021.

Further, the Final Report of the 6th SFC was submitted in September 2023 which contained 68 recommendations and suggestions including 22 recommendations pertaining to devolution of funds to Local Bodies. As per Action Taken Report, 20 recommendations were accepted by the State Government and submitted to the Governor.

13.It included mainly grants given for (i) General Education: ₹ 6,022.98 crore; (ii) Family Welfare: ₹ 3,114.71 crore; (iii) Crop Husbandry: ₹ 1,249.81 crore; (iv) Relief on account of Natural Calamities: ₹ 692.72 crore ; (v) Animal Husbandry: ₹ 1,236.23 crore; (vi) Government Companies: ₹ 1,027.75 crore; (vii) Co-operative Institutions: ₹ 1,410.09 crore; (viii) Statutory Corporations: ₹ 1,423.54 crore; (ix) Labour, Employment and Skill Development: ₹ 761.14 crore and (x) Taxes on Sales, Trade etc.: ₹ 961.93 crore.

The Final Report on 6th SFC recommended devolution of 6.75 *per cent* of net proceeds of the Own Tax Revenue of the State to the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) up to 2023-24 and thereafter, 7.00 *per cent* for 2024-25 and the further distribution of the amount between them in the ratio of 75.1:24.9 up to 2023-24 and thereafter, ratio of 73.2:26.8 for 2024-25 respectively.

Details of net proceeds of the Own Tax Revenue of the State, devolve funds to be transferred to Local Bodies and actual release by the State Government during the period 2020-25 is given in **Table 1.24.**

Table 1.24: Devolution of funds to Local Bodies during 2020-25.

(₹ in crore)

S. No.	Particulars	Years					
		2020-21	2021-22	2022-23	2023-24	2024-25	Total
1.	Own Tax Revenue	60283.44	74807.98	87346.38	94085.94	103309.97	**419833.71**
2.	Deduct: Cost of Collection	2672.01	2697.04	2517.50	2547.19	3278.76	**13712.50**
3.	**Net Proceeds**	**57611.43**	**72110.94**	**84828.88**	**91538.75**	**100031.21**	**406121.21**
4.	Total Devolution of funds 6.75 % and 7.00 % of net Own Tax Revenue	3888.77	4867.49	5725.94	6178.88	7002.18	**27663.26**
5.	**Share of PRIs in total devolution**	**2920.47**	**3655.48**	**4300.18**	**4640.34**	**5125.60**	**20642.06**
	(a) Zila Parishads (5%)	146.02	182.77	215.01	232.02	256.28	**1032.10**
	(b) Panchayat Simitis (20%)	584.10	731.10	860.04	928.07	1025.12	**4128.42**
	(c) Gram Panchayats (75%)	2190.35	2741.61	3225.13	3480.25	3844.20	**15481.54**
6	**Share of ULBs in total devolution**	**968.30**	**1212.01**	**1425.76**	**1538.54**	**1876.58**	**7021.20**
	(i) Municipal Corporation (28.47% and 26.8 %)	275.71	345.06	405.91	438.02	534.26	**1998.93**
	(ii) Municipalities Municipal Councils (71.53% and 73.2 %)	692.59	866.95	1019.85	1100.52	1342.32	**5022.27**
7.	**Grants actually transferred**	**4203.81**	**5678.27**	**5207.48**	**3385.61**	**5761.05**	**24236.22**
	(a) PRIs	2539.43	4479.63	3951.63	2455.38	3965.46	**17391.53**
	(b) ULBs	1664.38	1198.64	1255.85	930.23	1795.59	**6844.69**
8.	**Short devolution (7-4)**	**315.04**	**810.78**	**-518.47**	**-2793.26**	**-1241.13**	**-3427.04**
	(a) PRIs	-381.03	824.15	-348.56	-2184.95	-1160.17	**-3250.53**
	(b) ULBs	696.07	-13.37	-169.91	-608.31	-80.99	**-176.51**

The above table reveals that during 2020-25, the State Government short devolved ₹ 3,427.04 crore to Local Bodies against the total devolution as per recommendations of 6th SFC. Although devolution to Local Bodies increased in line with growth in net own tax revenue during 2020-21 to 2024-25, actual transfers fell short of earmarked amounts in recent years, resulting in a cumulative short devolution of ₹ 3,427 crore.

Further, review of the position of funds received and utilised by the Zila Parishads (ZPs) against 6th SFC devolution during the year 2020-25, based on the information provided by seven ZPs, is given in the **Table 1.25** below:

Table 1.25: Details of funds transferred and utilised by ZPs

(₹ in crore)

S. No	Name of ZP	During the year 2020-25			During the current year i.e. 2024-25		
		Funds transferred by the State Government	Funds Utilised	% of utilisation	Funds transferred by the State Government	Funds Utilised	% of utilisation
1	Tonk	347.53	283.10	81.46	132.37	74.91	56.59
2	Baran	18.60	12.03	64.68	5.87	1.66	28.28
3	Chittorgarh	21.53	16.14	74.97	6.97	4.40	63.13
4	Alwar	31.46	11.95	37.98	12.21	4.16	34.07
5	Barmer	42.73	23.06	53.97	14.22	12.93	90.92
6	Bhilwara	625.69	625.70	100.00	108.02	108.02	100.00
7	Pali	447.16	414.31	92.66	105.92	101.62	95.94

Fund utilisation by selected Zila Parishads during 2020–25 shows significant inter-district variation, with Bhilwara and Pali demonstrating consistently high absorption, while Alwar and Baran recorded comparatively low utilisation. In 2024-25, utilisation declined sharply in several districts, notably Tonk, Baran and Alwar, indicating possible implementation delays or capacity constraints.

Percentage utilisation of funds by the ZPs against the funds transferred by the State Government was between 37.98 to 100 *per cent* during the period 2020-25 whereas during the current year it was 28.28 to 100 *per cent*.

ZP Chittorgarh and Alwar stated that sanctions are being issued and adjustments are in progress. Utilisation of SFC grant by remaining ZPs are still awaited (September 2025).

Further, it was also noticed that grant for Gender Friendly Spaces (2%) and Incentive Grant/Performance Grant (3%) was not provided by Urban Local Bodies during 2024-25 and Incentive Grant/Performance Grant (3%) was not provided by Rural Local Bodies.

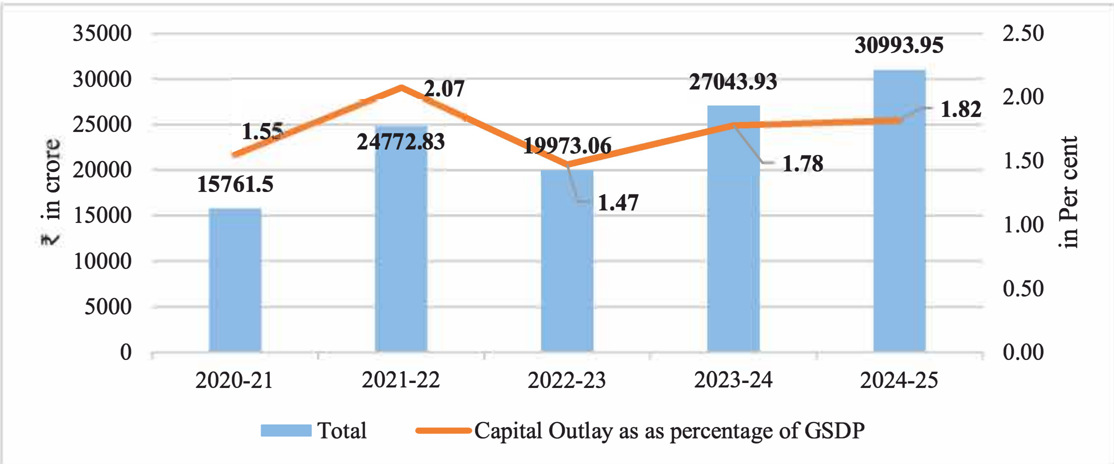
The uneven absorption of transferred funds may affect timely execution of developmental programmes and warrants closer monitoring and capacity strengthening at district level. Thus, the State Government/ Head of Department should take necessary steps for the establishment of structured arrangements for monitoring and timely utilisation of SFC fund.

1.2.4.2 Capital Expenditure

Capital Expenditure is primarily expenditure on creation of fixed infrastructure assets, such as roads, buildings, *etc*. Capital Expenditure, in both the Centre and the State, is being met from budgetary support and extra budgetary resources/ off-budget borrowings. It also includes investments made by the State Government in Companies/Corporations.

Capital Expenditure depicts expenditure on Capital Outlay plus disbursement of Loans and Advances by the State. Trend of capital Expenditure in the State over the last five years *i.e.* 2020-25 is given in **Chart 1.23.**

Chart 1.23: Capital Expenditure in the State



Source: Finance Accounts and Annual Financial Statements of respective years

During 2020-25, the percentage of Capital Expenditure to Total Expenditure ranged between 7.87 *per cent* and 10.30 *per cent*. It was 10.24 *per cent* in 2024-25.

Apart from Capital Expenditure of ₹ 30,993.95 crore, State Government also transferred ₹ 697.30 crore (from State Fund: ₹ 631.23 crore and Central Assistance: ₹ 66.07 crore) as Grant-in-Aid for creation of capital assets to the local bodies and other institutions. Further, percentage of Capital Expenditure as compared to Total Debt and other liability receipts (₹ 4,02,564 crore) was only 7.70 *per cent*, which indicates that the borrowings were not proportionately converted to infrastructural development.

The CAGR of Capital Expenditure for the past five year (2020-21 to 2024-25) was 18.42 *per cent* which was higher than that of Revenue expenditure (10.85 *per cent*).

Capital outlay nearly doubled over the period 2020-21 to 2024-25, reflecting an increasing emphasis on asset creation, particularly in the last two years. However, capital expenditure as a percentage of GSDP has fluctuated, peaking in 2021-22 and recovering to 1.82 *per cent* in 2024-25 after a decline in 2022-23. While the upward trend in absolute capital spending is positive from a developmental perspective, its relative share in GSDP indicates moderate capital intensity, underscoring the need to balance growth-oriented expenditure with fiscal sustainability considerations.

A. Sector-wise Capital Expenditure

Sector-wise composition of Capital expenditure is given in **Table 1.26**. Detailed Sector-wise expenditure is given in **Appendix 1.2.**

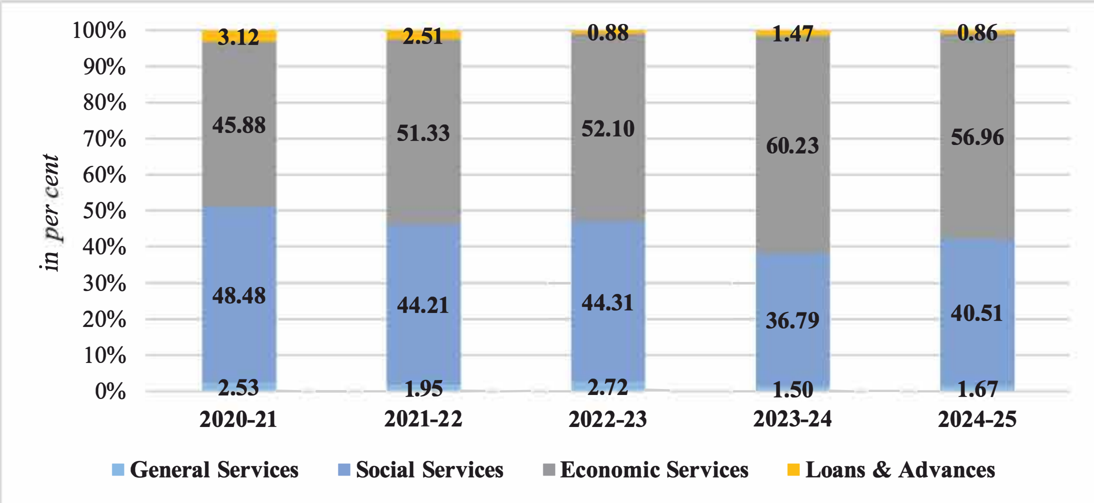
Table 1.26: Sector-wise Capital expenditure

(₹ in crore)

Parameters	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	398	484	542	407	517
Social Services	7,642	10,951	8,851	9,950	12,556
Economic Services	7,231	12,717	10,405	16,289	17,653
Loans & Advances	491	621	175	398	267

Source: Finance Accounts

Chart 1.24: Relative share of various sectors in Capital expenditure



Source: Finance Accounts

During 2024-25, the Capital Outlay (₹ 30,727 crore) increased by ₹4,081 crore over the previous year (₹26,646 crore). This was due to increase in expenditure on General Sector by ₹110.30 crore, Social Sector by ₹ 2,606.78 crore and Economic Sector by ₹ 1,363.81 crore. Major contributor in Capital Expenditure during the five-year period was Economic sector. The share of Social and General Sectors in Capital Expenditure showed fluctuating trend during the past five- year periods. High share of Economic and Social Sector in Capital Expenditure boosted the Economic growth of the State and improved the quality of Social Services.

Major contributor under General Sector was Public Works (₹103.50 crore). Under Social Sector, expenditure under Medical and Public Health increased by ₹1,240.07 crore, Urban development by ₹ 196.58 crore, and Water Supply & Sanitation by ₹1,978.08 crore.

Further, during 2024-25, under Economic Sector, more Capital Expenditure was incurred in other Rural Development programme (by ₹ 157.85 crore), Major Irrigation (by ₹ 601.73 crore) and Road and Bridges (by ₹ 3,148.30 crore) in comparison to previous year. However, no expenditure was incurred on Petroleum and Road Transport during the year in comparison to previous year.

Sector-wise capital expenditure during 2020-21 to 2024-25 reflects a clear emphasis on Economic Services, which consistently received the largest share and peaked at over 60 *per cent* in 2023-24, before moderating slightly in 2024-25. The share of Social Services declined in recent years but showed partial recovery in 2024-25, while allocations to General Services and Loans & Advances remained minimal. The overall trend indicates a shift towards growth-oriented capital spending, with periodic adjustments in social sector investment priorities.

Major changes in Capital Expenditure

As there was increase of ₹ 4,080.92 crore during the current year, over the previous year. **Table 1.27** highlight the cases of significant increase in various head of account of capital expenditure during 2024-25 vis-a-vis the previous year.

Table 1.27: Capital Expenditure during 2024-25 compared to 2023-24

(₹ in crore)

Major Head of Accounts	2023-24	2024-25	Variation
Increase			
5054-Capital Outlay on Roads and Bridges	6,472.88	9,621.18	3,148.30
4215-Capital Outlay on Water Supply and Sanitation	3,176.16	5,154.24	1,978.08
4210-Capital Outlay on Medical and Public Health	2,002.84	3,242.91	1,240.07
4700- Capital Outlay on Major Irrigation	3,465.45	4,067.18	601.73
4217-Capital Outlay on Urban Development	2,033.00	2,229.58	196.58
4515-Capital Outlay on Other Rural Development	842.18	1,000.03	157.85
Decrease			
4802-Capital Outlay on Petroleum	1,196.00	0.00	(-) 1,196.00
4202-Capital Outlay on Education, Sports, Arts and Culture	1,942.48	1,135.78	(-) 806.70
5055-Captial Outlay on Road Transport	648.49	0.00	(-) 648.49

The increase in expenditure over the previous year was due to more expenditure on Rural and PMGSY roads, water supply schemes, construction of new medical colleges, various irrigation projects, AMRUT 2.0 scheme, MLA Local Area Development Programmes etc.

Further, decrease in expenditure was due to non-investment in HPCL Rajasthan Refinery Ltd, less construction work for Samgra Shiksha Abhiyan and less recoupment of expenditure from dedicated Road Safety Fund.

Analysis of the data pertaining to five-year period of 2020-2025 revealed that major capital expenditure occurred on the following item under Social and Economic Sector as depicted in **Table 1.28**.

Table 1.28: Major contribution of capital expenditure in Social & Economic sector during 2020-25

(₹ in crore)

Head of Account	2020-2021	2021-2022	2022-23	2023-24	2024-25
Social Sector					
General Education	1,280.49	627.20	1,446.63	1,942.48	1,303.27
Medical and Public Health	631.85	1,961.64	2,300.49	2,002.84	3,242.91
Water Supply and Sanitation	3,832.74	4,917.78	2,372.73	3,176.16	5,154.24
Urban Development	1,483.67	3,067.98	1,945.62	2,033.00	2,229.58
Economic Sector					
Other Rural Development programme	239.15	1,000.65	1,033.20	842.18	1,000.03
Major Irrigation	1,878.99	2,820.89	2,394.81	3,465.45	4,067.18
Minor Irrigation	372.02	445.37	586.57	986.91	1,131.15
Roads and Bridges	3004.93	4,161.86	2,596.28	6,472.88	9,621.18

Pro rata charges

Pro rata charges are expenses which are charged to a capital project when a regular establishment is involved in supervision of said work as also in providing work charged staff and usage of Division's plant and machinery. State Budget Manual and Public Works Financial and Accounts Rules prescribed that each capital project/ transaction under a capital head of account shall be charged 13 *per cent* over and above contactor's claim (8 *per cent* towards establishment cost, 3 *per cent* towards works charged staff and 2 *per cent* towards use of Division's plant and machinery). The sum charged to capital projects under pro rata charges is shown as minus expenditure under relevant revenue head of account.

The position of pro rata charges and its adjustment during 2024-25 is given in **Table 1.29.**

Table 1.29: Impact of pro rata charges

(₹ in crore)

Head of Account (Revenue side)	Relevant sub-Head of Account in which Pro rata charges deducted	Actual expenditure on Establishment/ plant & machinery/ Staff	Pro rata charges charged on capital works @ 13% under capital expenditure	Net Expenditure under Revenue head after adjustment of prorate charges
(1)	(2)	(3)	(4)	(5)= (3)-(4)
2059	80-001 and 052	434.66	691.42	(-) 256.76
3054	03-337	66.11	207.43	(-) 141.32
2700	02-001	18.04	32.49	(-) 14.45
2701	80-001	203.88	470.55	(-) 266.67
Total		**722.69**	**1,401.89**	**(-) 679.20**

Audit observed that excess adjustment of pro rata charges at the rate of 13 *per cent* of the capital expenditure, irrespective of the amount actually incurred under the relevant revenue head, resulted in negative expenditure in respective revenue heads due to which true and fair picture of expenditure is not depicted in accounts.

Thus, negative expenditure in relevant revenue heads indicates that pro rata charges are not charged in accordance with the actual expenditure figures.

B. Quality of investments in the companies, corporations and other bodies

As of 31 March 2025, the State Government's investment in companies, corporations and other bodies stood at ₹ 62,818.06 crore, comprising Government Companies (₹ 53,962.64 crore), Co-operative Societies (₹ 541.13 crore), Statutory Corporations (₹ 3,805.94 crore), Joint Venture Companies (₹ 4,334.22 crore), Other Joint Stock Companies and Partnerships (₹ 100.44 crore) and Rural Banks (₹ 73.69 crore).

Trends of investment at the end of the year in companies, corporations, and co-operative banks and societies, and return on this investment is depicted in **Chart 1.25**. Rate of return on investment made *vis-à-vis* average rate of interest on government borrowing is depicted in **Chart 1.26.**

Chart 1.25: Investment and Return

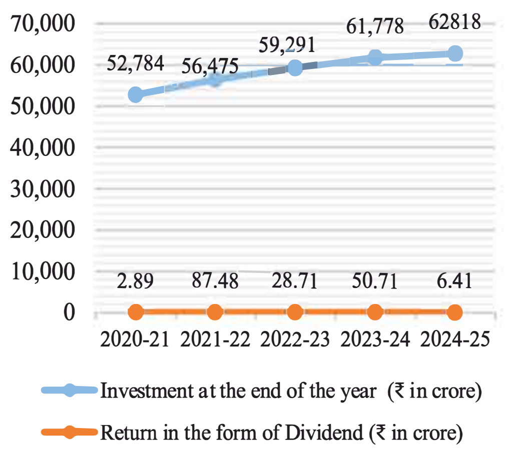
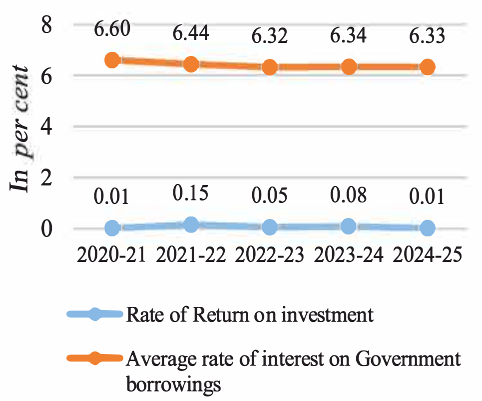


Chart 1.26: Rate of return on investment vis-a-vis average rate of interest on Government borrowings



During 2024-25, the return on investment was ₹ 6.41 crore[14] (0.01 *per cent*) (based on historical cost and not on net present value basis). The return was only between 0.01 *per cent* and 0.15 *per cent* during 2020-25 while the average rate of interest paid by the State Government on its borrowings was between 6.32 *per cent* and 6.60 *per cent* during the same period. Over the past five years, the difference in cost of Government borrowings and return on investments in PSUs was to the tune of ₹ 18,585.64 crore.

Up to FY 2024-25, ₹ 62,818 crore was invested in State PSUs, from which return of ₹ 6.41 crore was received during the FY 2024-25 which was only 0.1 *per cent* of the total investment. However, Government borrowed funds at an average rate of interest of 6.33 *per cent.*

The very low yield on substantial public investment indicates weak financial returns from State-owned entities and highlights the need for periodic review of investment performance to ensure efficient utilisation of public funds. The sustained negative spread between investment returns and borrowing costs indicates that borrowed funds are not generating adequate financial returns, highlighting concerns regarding efficiency of public investments and their implications for fiscal sustainability.

Dividend Policy and Its Impact

A well-defined dividend policy mandating a minimum return from profit- making enterprises, enables the State Government to optimise its returns from investments in SPSEs and enhances monitoring of the SPSEs financial performance. It was observed that the state has formulated or enforced (2004) a dividend policy for its Public Sector Undertakings (PSUs). As per the existing State policy, profit making State PSUs are required to pay a minimum return of 10 per cent on the paid-up share capital or 20 percentage of the profit after tax, whichever is lower to the Government.

Forgone Revenue from Non-realisation of Dividends

State Government has infused equity in 35 State Public Sector Undertakings (SPSUs). During the previous financial year (2023-24), 22 out of 35 State PSUs registered profits during the year. However, the State Government did not ensure the timely and full collection of dividends from these entities. Against the total eligible dividend of ₹ 118.45 crore from 22 profit making SPSUs, only ₹ 41.64 crore was actually received from five SPSUs. Of these, one SPSUs (RSSCL) declared dividend lesser than the prescribed limit while four SPSUs (RIICO, RMSCL, RPIDCL, RSMML) declared dividend as per the dividend policy.

Of the 35 SPSUs, three were inactive (Rajasthan Jal Vikas Nigam Limited & Rajasthan Civil Aviation Corporation Limited are non-functional and Rajasthan State Agro Industries Corporation Limited is under liquidation) and investment of ₹ 11.77 crore therein had remained un-recouped. Of the remaining 32 active entities, 27 SPSUs had not paid any dividend during the year.

The State Government may ensure meticulous enforcement of the existing dividend policy by mandating all profit-making SPSUs to declare and remit dividends in accordance with prescribed norms. A monitoring mechanism may be instituted to track compliance and address cases of non or short declaration. Strengthened oversight would enhance returns on public investment and augment State revenues.

14. Government Companies (₹ 3.58 crore); Statutory Corporation (₹ 0.21 crore); and Co- operative Banks and Societies (₹ 2.62 crore).

C. Loans and Advances by State Government

In addition to the investments in co-operative societies, corporations and companies, the State Government has also been providing loans and advances to many institutions/ organisations. **Table 1.30** presents the position of outstanding loans and advances as on 31 March 2025 and interest receipts *vis-à-vis* interest payments by the State Government on its borrowings during the last five years.

Table 1.30: Quantum of loans disbursed and recovered during 2020-25

(₹ in crore)

Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
Opening Balance of loans outstanding	9,848	9,966	8,213	7,968	7,962
Amount advanced during the year	491	621	175	398	267
Amount recovered during the year	373	2374	420	405	517
Closing Balance of the loans outstanding	9,966	8,213	7,968	7,962	7,712
Net addition	118	(-)1753	(-)245	(-)7	(-)250
Interest received	1,253	55	238	59	124
Interest rate on Loans and Advances given by the Government	12.65	0.61	2.94	0.74	1.56
Average rate of interest on Government Borrowings (*per cent*)[15]	6.60	6.44	6.32	6.34	6.33
Difference between the rate of interest received and interest paid (*per cent*)	6.05	(-)5.83	(-)3.38	(-)5.60	(-) 4.77

Source: Finance Accounts

Balances of loans and advances given by the government (₹ 7,712 crore) as on 31 March 2025 included balances of loans and advances of ₹ 3,877 crore (50.27 *per cent*) given to Power Projects. The amount of loans disbursed during the year showed an uneven trend from 2020-21. The amount of loans and advances disbursed decreased from ₹ 398 crore in 2023-24 to ₹ 267 crore in 2024-25. Out of the total amount of ₹ 267 crore loans advanced during the year, loans were mainly provided for Tourism, Crop Husbandry, Food Storage & Warehousing and Co-operation under Economic Services. Recovery of loans and advances increased by 27.65 *per cent* from ₹ 405 crore in 2023-24 to ₹517 crore in 2024-25.

During 2020-21 to 2024-25, outstanding loans declined due to higher recoveries than fresh advances; however, interest realisation remained volatile and significantly lower than the average cost of Government borrowings in most years. The resulting negative interest spread indicates that lending operations entail an implicit fiscal cost to the State.

Non-disclosure of complete information regarding Loan account

During audit of loan account of State Government, it was noticed that outstanding loan includes loans of ₹ 2,248.61 crore of which the loanee entities have not made any repayment to the State Government during the last five years. However, fresh loans of ₹ 85.24 crore have been disbursed to this type of entities (five entities) during the financial year 2024-25 as well. Outstanding loans of ₹ 2,248.61 crore include mainly loans given to Rajasthan Pensioners Medical Fund (RPMF) scheme for payment of medical bills, Maharana Pratap Agriculture and Technology University, Udaipur and Swami Keshwanand Agriculture University, Bikaner towards pension payments. Most of the loans given to these entities are for expenditure of recurring nature. Further, complete

15. Average rate of Interest on Government Borrowing = Interest Payment/[Amount of Previous year's Fiscal Liabilities + Current Year's Fiscal Liabilities/2]*100

details of terms and conditions of the loans disbursed are not available in the finance account, due to which the impact of loan over-due/ non-recovery of principal and interest could not be ascertained.

1.3 Contingency Fund

The Contingency Fund of the Government of Rajasthan is intended to provide advances for meeting unforeseen expenditure, pending its authorisation by the State Legislature. The fund is recouped once the Legislature approves the additional expenditure. The corpus of the Fund is ₹ 1,000 crore. During the year, there was no transaction from the Contingency Fund. As on 31 March 2025, Contingency Fund has balance of ₹ 1,000 crore.

1.4 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The balance after disbursements during the year is the fund available with the Government for use in various purposes.

1.4.1 Net Public Account Balances

The component-wise net balances in Public Account of the State is given in **Table 1.31**.

Table 1.31: Component-wise net balances* in Public Account

(₹ in crore)

Sector	Sub-Sector	2020-21	2021-22	2022-23	2023-24	2024-25
Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	4,857	2,461	5,337	6,097	5,762
Reserve Funds	(a) Reserve Funds bearing Interest	697	188	628	1046	2,195
	(b) Reserve Funds not bearing Interest	664	1,156	1,843	2,342	(-) 1,898
Deposits and Advances	(a) Deposits bearing Interest	3,604	2,181	4,853	1,466	2,402
	(b) Deposits not bearing Interest	(-)733	5280	(-)3405	(-)877	4,316
	(c) Advances	-	-	-	-	(-)1
Suspense and Miscellaneous	(a) Suspense	125	-72	-41	126	45
	(b) Other Accounts	(-)9	(-)9	(-)11	(-)6	(-)13
	(c) Accounts with Governments of Foreign Countries	-	-	-	-	-
	(d) Miscellaneous	-	-	-	-	-
Remittances	(a) Money Orders, and other Remittances	-	-	(-)1	(-)9	(-)2
	(b) Inter- Governmental Adjustment Account	12	-	-	-	-
Total		**9,217**	**11,185**	**9,203**	**10,185**	**12,806**

Note: +ve figures denote debit balance and –ve figures denote credit balances

Source: Finance Accounts

**** Net balance means difference between receipts and disbursements under the respective components during the year.***

The net Public Account Receipts of the State increased from ₹ 9,217 crore in 2020-21 to ₹ 12,806 crore in 2024-25, however, it increased by 38.94 *per cent* over the previous year (₹ 2,621 crore) which led to increase in the liability of the government. Net balances under the Public Account increased significantly to ₹12,806 crore in 2024-25, primarily due to movements in deposits and reserve funds. While balances under small savings and reserve funds remained substantial, deposits, particularly non-interest-bearing deposits, exhibited considerable volatility. Although suspense and remittance balances were relatively small, periodic fluctuations underscore the need for timely adjustment and strengthened financial control.

1.4.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund or from outside agencies. It comprises interest bearing reserve funds and reserve funds not bearing interest.

There were three interest bearing funds and eight Reserve Funds not bearing interest as on 31 March 2025. The fund balances lying in these Reserve Funds as on 31 March 2025 are given in **Table 1.32**.

Table 1.32: Details of Major Reserve Funds

(₹ in crore)

S. No..	Name of Reserve Fund	Opening Balance	Receipts during the year	Interest receipts	Repayments during the year	Balance as on 31 March 2025
A	**Reserve Funds bearing Interest**	**6,391.14**	**2,670.92**	**486.33**	**961.90**	**8,586.49**
1.	State Disaster Response Fund	3,493.98	1,828.80	311.31	837.21	4,796.88
2.	State Disaster Mitigation Fund	1,533.12	675.00	130.73	0.00	2,338.85
3.	State Compensatory Afforestation Fund	1,364.04	167.12	44.29	124.69	1,450.76
B	**Reserve Funds not bearing Interest**	**12,055.07**	**5,909.00**	**707.62**	**8,514.94**	**10,156.75**
1	Sinking Fund	0.00	1,834.51	0.00	0.00	1,834.51
2	Guarantee Redemption Fund	8,968.62	0.00	707.62	3,426.00	6,250.24
3	Rajasthan Transport Infrastructure Development Fund	1,475.05	0.00	0.00	1,185.24	289.81
4	Water Conservation Cess Fund	541.08	319.98	0.00	67.55	793.51
5	Dedicated Road Safety Fund	400.73	33.00	0.00	60.86	372.87
6	Rajasthan Cow Protection and Promotion Fund	232.21	1,114.60	0.00	1,216.89	129.93
7	Natural and Man-made Disaster Relief Fund	135.87	595.48	0.00	568.62	162.72
8	State Road and Bridges Fund	7.92	1,650.00	0.00	1,628.51	29.41
9	Other Reserve Funds	293.59	361.43	0.00	361.27	293.75
	Grand Total	**18,446.21**	**8,579.92**	**1,193.95**	**9,476.84**	**18,743.24**

Sources: Finance Accounts

As on 31 March 2025, there was ₹ 18,743.24 crore in 25 Reserve Funds in Public Accounts including ₹ 8,586.49 crore in three interest bearing funds.

During 2024-25, a sum of ₹ 9,773.87 crore was credited (including interest receipts) to the Reserve Funds of the state which mainly included State Road and Bridges Fund (₹ 1,650 crore), State Disaster Response Fund (₹ 2,140.11 crore), Guarantee Redemption Fund (₹ 707.62 crore), Rajasthan Cow Protection and Promotion Fund (₹ 1,114.60 crore) and State Disaster Mitigation Fund (₹ 805.73 crore).

As per Finance Accounts 2024-25, two[16] non-interest bearing Reserve Funds (₹ 3.27 crore) were inactive for more than seven years.

The total balance in Reserve Funds remained broadly stable at ₹18,743 crore as on 31 March 2025, with growth in interest-bearing funds, particularly disaster-related funds, accompanied by notable reductions in selected non-interest-bearing funds such as the Guarantee Redemption Fund and infrastructure-related funds. The creation of a Sinking Fund and strengthening of disaster mitigation reserves indicate proactive fiscal management, while substantial repayments reflect utilisation of earmarked funds for intended purposes. The overall pattern suggests active reserve management with balanced inflows and outflows during the year.

State Disaster Risk Management Fund

Fifteen Finance Commission (XV-FC) recommended the creation of State Disaster Risk Management Fund (SDRMF) by clubbing State Disaster Mitigation Fund (SDMF) and State Disaster Response Fund (SDRF) w.e.f. April 2020. The sharing pattern of contribution to the fund is 75:25 for the Central and the State Governments respectively. Disaster Management, Relief and Civil Defence Department, GoR is the nodal department for the fund. The coverage of this fund recommended by the XV-FC goes beyond the disaster response funds that already exist at national (National Disaster Response Fund) and State (State Disaster Response Fund-SDRF) levels constituted under the Disaster Management Act, 2005. Further SDRMF (Fund) consists of two components viz. SDRF and SDMF with the allocation in the proportion of 80 per cent and 20 per cent respectively.

On receipt of Central share for SDRMF, the contributions are to be transferred to the Public Account within 15 days of its receipts, otherwise, interest (at Bank rate prescribed by Reserve Bank of India) for the period of the delay is to be transferred to the Fund.

As per guidelines for the administration of Fund, the accretions to the Fund together with the income earned on the investment of the Fund are to be invested in Central Government Dated Securities, Auctioned Treasury Bills, and other interest-earning deposits with Scheduled Commercial Banks. The State Government is required to pay interest at the rate applicable to overdrafts under the Overdraft Regulation Guidelines of the RBI on the amount not invested. The interest is to be credited on a half-yearly basis.

Scrutiny of information received from the Disaster Management, Relief and Civil Defence Department, GoR revealed the following:

16. (i) Deposit of Special Fees (Peripheral) for the Development of Converted Residential/Urban Land: ₹ 324.59 lakh, (ii) Transfer from/to Capital Account- Amount received from KFW Germany for Water Supply Scheme PMC Churu: ₹ 2.22 lakh.

- As per recommendation of XV-FC, the GoR transferred ₹ 1,828.80 crore (Central Share: ₹1,372.20 crore and State Share: ₹ 456.80 crore) to SDRF during the year.
- On the recommendation of XV-FC, the State government constituted the SDMF on 03 May 2021 for funding the projects exclusively for the purpose of mitigation. GoR transferred ₹ 675.00[17] crore (Central share: ₹506.40 crore and State share: ₹ 168.60 crore) to the SDMF during 2024-25.
- GoI had issued (14 January 2025) sanction for ₹171.50 crore towards the second instalment of SDMF which was transferred on 14 February 2025 by the State Government along with its share (₹ 57.10 crore) after a delay of Sixteen days.
- The State government paid interest of ₹287.26 crore and ₹106.67 crore on un-invested amount of the SDRF/ SDMF fund respectively during 2024-25. Non-investment of the unspent balance of the fund in the instruments prescribed as per guidelines resulted in loss of revenue for the State Government.
- During 2024-25, expenditure of ₹ 841.97 crore (excluding Administration expenses of ₹ 9.45 crore) was incurred on the budget head 'Relief on Account of Natural Calamities', which was met from SDRF. The details are given in **Table 1.33**.

Table 1.33: Details of expenditure charged to SDRF

(₹ in crore)

S. No.	Major Head of Account	Minor Head of Account	Amount
1	2245- Relief on Account of Natural Calamities 01-Drought	102-Drinking Water Supply	6.76
		104-Supply of Fodder	(-)0.01
		800-Other Expenditure	281.82
		Sub Total	**288.57**
2	2245- Relief on Account of Natural Calamities 02-Floods, Cyclones etc.	101-Gratuitous Relief	2.93
		106-Repairs and Restoration of Damaged Roads and Bridges	144.83
		107-Repairs and restoration of damaged Government Office Buildings	22.63
		111-Ex-gratia payment to bereaved families	1.45
		113-Assistance for repairs/reconstruction of Houses	4.73
		114- Assistance to farmers for purchase of Agriculture Inputs	374.61
		117- Assistance to farmers for purchase of livestock	0.30
		122-Repairs and Restoration of Damaged Irrigation and Flood Control Works	3.86
		282-Public Health	(-)1.94
		Sub Total	**553.40**
		Total	**841.97**
3	2245-Relief on Account of Natural Calamities 80-General	800-Other Expenditure (Administration Expenses)	9.45
		Sub-Total	**9.45**
		Grand Total	**851.42**

Source: Finance Accounts.

During 2024-25, SDRF expenditure totalled ₹851.42 crore, with the majority allocated to flood-related relief measures, particularly assistance to farmers and restoration of damaged infrastructure. Drought-related expenditure also remained significant, though largely classified under "Other Expenditure." Administrative expenses constituted a minimal proportion of total spending. The presence of negative entries under certain heads indicates adjustments of refunds of unspent balances. Overall, the expenditure

17. This includes ₹ 217.80 crore (Central share: ₹163.40 crore and State share: ₹ 54.40 crore) pertaining to second instalment of 2023-24 transferred by GoI on 29.03.2024 and further released by GoR on 09.04.2024.

pattern reflects a focus on agricultural recovery and infrastructure restoration in response to natural calamities.

Guarantee Redemption Fund

The State Government had set up the 'Guarantee Redemption Fund (Fund)' in 1999-2000 for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Public Sector Undertakings or other Bodies and invoked by the beneficiaries.

According to Finance Department (Ways & Means), GoR order (December 2007), accumulations in this fund including interest earned on invested funds are to be invested through RBI into Treasury Bills of 364 days of GoI.

The corpus of the Fund was to be gradually increased to the desired level of 5 *per cent* of outstanding guarantees in terms of the guidelines of the RBI which administers the Fund. The Guarantee Redemption Fund had a balance of ₹ 6,250.24 crore as on 31 March 2025 which was 5.35 *per cent* of outstanding guarantees (₹ 1,16,800.35 crore).

As of 1st April 2024, the opening balance in the Fund was ₹ 8,968.62 crore. During the year 2024-25, State Government did not transfer guarantee commission[18] to the fund and no guarantee was invoked. In addition to this, an amount of ₹ 707.62 crore was received by the Government as interest on investment made from the Fund during 2024-25. Further, the State Government withdrew (February 2025) ₹ 3,426.00 crore (excess amount from the desirable level of fund) from the fund and deposited in Major head 0075-800 (Miscellaneous receipt).

As of 31st March 2025, the closing balance in the Fund was ₹ 6250.24 crore, out of which ₹ 5,394.29 crore was invested in the Treasury Bills of 364 days and remaining funds of ₹ 855.95 crore were lying un-invested.

Consolidated Sinking Fund

The Government of Rajasthan set up the Consolidated Sinking Fund in 2024-25 for amortization of loans. According to the guidelines of the fund, the State Government shall contribute towards building up the Consolidated Sinking Fund corpus to 5 *per cent* of their outstanding liabilities (Internal debt plus Public Account liabilities).

In the year 2024-25, Government contributed only ₹ 1,834.51 crore. The total accumulation of the fund was ₹ 1,834.51 crore as on 31 March 2025, which was 0.32 *per cent* of total outstanding liabilities during 2024-25.

1.4.3 Cash Balances

As per the agreement with Reserve Bank of India (RBI), State Governments must maintain a minimum daily cash balance of ₹2.34 crore with the Bank/RBI. If the balance falls below this minimum, the shortfall is met through instruments like Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/ Special Drawing Facility (SDF)/ Overdrafts (OD), with the WMA limit revised periodically by RBI.

The State Government invests surplus cash balances, including those from earmarked reserve funds in GoI securities and Treasury Bills. Earnings from these investments are credited under '0049-Interest Receipts'.

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18. ₹ 944.54 crore received under head '0075-108' against receivable guarantee fee of ₹ 944.80 crore.

It is undesirable for the State Government to raise market loans while holding large unutilized cash balances, as it leads to idle funds rather than productive use. Cash balance and investment details for 2023-24 and 2024-25 are provided in **Table 1.34.**

Table 1.34: Cash Balances and their investment

(₹ in crore)

	Opening balance as on 1 April 2024	Closing balance as on 31 March 2025
A. General Cash Balances		
Deposits with Reserve Bank of India	10.75	18.75
Investments held in Cash Balance Investment Account	627.51	799.68
Cash in Treasuries	0.06	0.06
Remittances in Transit-Local	(-) 8.42	(-) 19.72
Total (A)	**629.90**	**798.77**
B. Other Cash Balances and Investments		
Cash with departmental officers *viz.* Forest and Public Works	0.51	0.50
Permanent advances with departmental officers for contingent expenditure	23.86	23.87
Investment of earmarked funds	9,890.55	9,206.15
Total (B)	**9,914.92**	**9,230.52**
Total (A + B)	**10,544.82**	**10,029.29**
Interest realised	**(-)1.10***	**0.17**

Source: Finance Accounts

****Minus figure is due to rediscounting of the investment before maturity***

Cash Balances of the State Government increased by ₹172.17 crore from ₹ 627.51 crore in 2023-24 to ₹799.68 crore in 2024-25. There was a net difference of ₹1.89 crore (Credit) at the end of accounting year 2024-25 between the General Cash Balance as worked out by the Accountant General ₹18.75 crore (Debit) and that reported by the RBI ₹16.86 crore (Credit). A net difference of ₹ 17,541 only as on 31 July 2025 which is under reconciliation.

Details of Cash Balance Investment Account during the last five years is given in **Table 1.35**.

Table 1.35: Cash Balance Investment Account (Major Head-8673)

(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / Decrease (-)	Interest earned
2020-21	5,807.73	4,440.13	(-)1,367.60	23.38
2021-22	4,440.13	8,218.92	3,778.79	43.69
2022-23	8,218.92	103.30	(-)8,115.62	14.08
2023-24	103.30	627.51	524.21	(-)1.10
2024-25	627.51	799.68	172.17	0.17

Source: Finance Accounts

The surplus cash balances of the State Government are automatically invested in 14-day Treasury Bills and partly in 91, 182 and 364-day Treasury Bills of the Government of India. As on 31 March 2025, ₹799.51 crore was invested in GoI Treasury Bills. The interest earned on such investments is credited under the head '0049 – Interest Receipts'. During 2024-25, interest of ₹0.17 crore was realised on these investments. In addition, ₹9,206.15 crore was invested in earmarked funds, including Government securities and Reserve Funds.

The limit for Normal Ways and Means Advances (WMA) was ₹3,585 crore from 01 July 2024 to 31 March 2025. The Reserve Bank of India also provided Special Ways and Means Advances against pledge of Government securities. The limit for Special WMA was ₹9,357.51 crore as on 01 April 2024 and ₹3,975.32 crore as on 31 March 2025.

The balance under the Cash Balance Investment Account fluctuated significantly during 2020-21 to 2024-25. It declined sharply from ₹8,218.92 crore in 2021-22 to ₹103.30 crore in 2022-23, and thereafter increased to ₹799.68 crore in 2024-25. Despite this, interest earnings remained minimal, indicating limited return from temporary cash investments.

The extent to which the Government maintained the Minimum Cash Balance with the RBI during 2024-25 is given below:

(i) ***Special Ways and Means Advances:*** The balance under Special Ways and Means Advances as on 1 April 2024 was Nil. During 2024-25, the State Government obtained ₹ 91,250.55 crore by Special Ways and Means Advances on 133 occasions for 271 days from RBI and paid ₹ 160.58 crore as interest. The balance at the end of the year 2024-25 was *Nil*.

(ii) ***Normal ways and means Advances***: The balance under Normal ways and means Advances as on 1 April 2024 was Nil. During 2024-25, the State Government obtained ₹ 31,028.90 crore by Normal ways and Means Advances on 57 occasions for 101 days from RBI and paid ₹ 19.43 crore as interest. In these 101 days the State Government also obtained Special Ways and Means Advances. The balance at the end of the year 2024-25 was *Nil*.

(iii) ***Overdrafts*: The Overdrafts outstanding at the end of the previous year i.e. 2023-24 was Nil. No overdraft was taken during the year 2024-25. The balance at the end of the year 2024-25 is also Nil.

During 2024-25, the State Government availed Ways and Means for 271 days on 133 occasions and paid an interest of ₹ 180.01 crore. This indicates insufficient cash management by the State.

1.5 Fiscal Sustainability

Fiscal Sustainability is the ability of a government to manage its revenue and expenditure in a manner that ensures it can meet its current and future obligations such as public services, infrastructure, and debt repayments without excessive borrowing or accumulating unsustainable debt. It implies maintaining a stable balance between revenue generation and expenditure over the long term. **Chart 1.27** and **Chart 1.28** shows receipts and expenditure of the State as a percentage of GSDP, during FY 2020-25 respectively

Chart 1.27: Receipts of the State

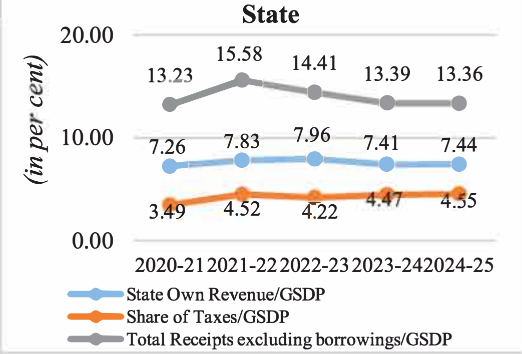
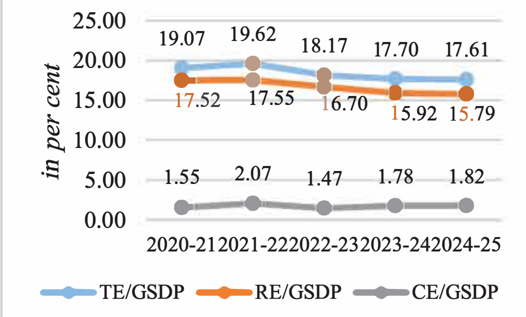


Chart 1.28: Expenditue of the State

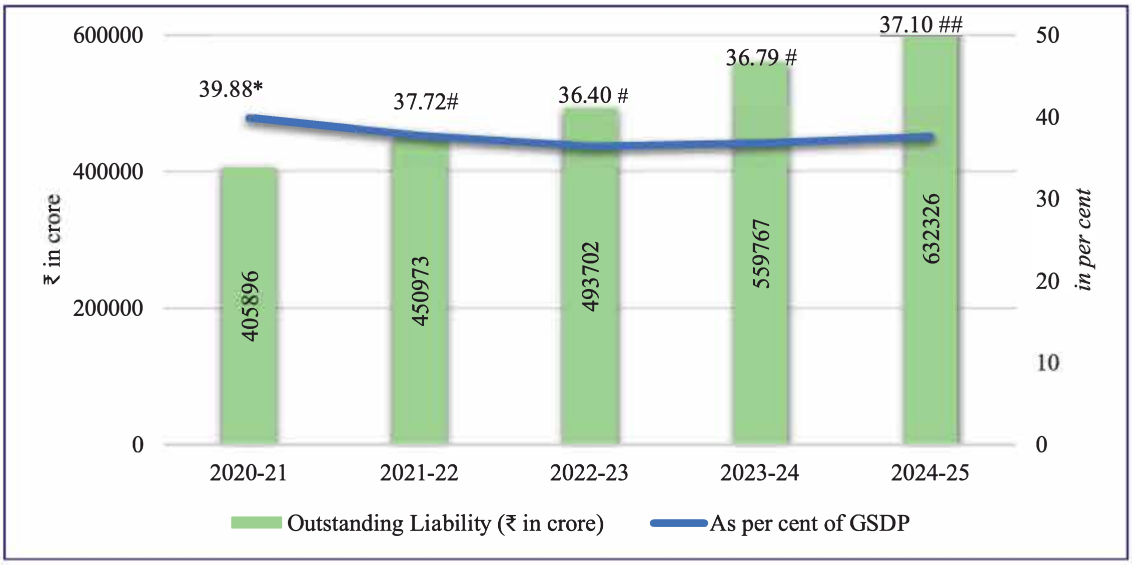


Above graphs show that the revenue receipts of the State were not sufficient to meet its revenue expenditure as there is a gap of around four *per cent* in the percentage of Total Receipts to GSDP and Total Expenditure to GSDP in all the five years. While revenue mobilisation relative to GSDP remained broadly stable and central transfers improved, total receipts (excluding borrowings) showed moderation in recent years. On the expenditure side, the ratio of total and revenue expenditure to GSDP declined, while capital expenditure share improved modestly. The trend indicates gradual fiscal consolidation alongside incremental enhancement in capital spending intensity.

1.5.1 Public Liability Management

Debt management is the process of establishing and executing a strategy for managing the Government's liability to raise the required amount of funding, achieve its risk and cost objectives and to meet any other sovereign debt management goals that the Government may have set through enactments or any other annual budget announcements. Outstanding liability of the State along with its percentage to GSDP for the years 2020-21 to 2024-25 is depicted in **Chart 1.29.**

Chart 1.29: Outstanding Public Liability and its percentage to GSDP



Source: Finance Account

* *Arrived at after exclusion of GST compensation of ₹ 4,604 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.*

\# *Arrived at after exclusion of GST compensation of ₹ 11,872 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.*

\## *Arrived at after exclusion of GST compensation of ₹ 8,518.91 crore received as back-to-back loans under debt receipts from the total outstanding liabilities* (after adjusting Proforma reduction of ₹ 3,353.38 crore during current year, as per GoI guidelines).

The total liability of the State Government increased from ₹ 4,05,896 crore in 2020-21 to ₹ 6,32,326 crore in 2024-25. During 2024-25, it increased by 12.96 *per cent* over the previous year. These liabilities were approximately thrice the revenue receipts (₹ 2,27,250 crore) and more than five times the State's own resources (₹,1,26,812 crore) during 2024-25.

Outstanding Public Liabilities increased steadily in absolute terms during 2020-21 to 2024-25. At 37.10 *per cent* in 2024-25 (after exclusion of GST compensation loans), the ratio remains below the 2020-21 level but indicates a recent upward trend, suggesting the need for continued monitoring of debt sustainability.

1.5.1.1 Liability profile: Components

Total liabilities of the State Government typically constitute Internal Debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), loans and advances from the Central Government, and Public Account Liabilities. The component-wise liability trends of the State for the period of five years beginning from 2020-21 are presented in **Table 1.36.**

Table 1.36: Component-wise liability trends

(₹ in crore)

Components of fiscal liability	2020-21	2021-22	2022-23	2023-24	2024-25
Outstanding Total Liability*	**4,05,896**	**4,50,973**	**4,93,702**	**5,59,767**	**6,32,326**
Public Debt	3,03,717	3,41,684	3,76,512	4,34,780	4,93,878
Internal Debt	*2,84,789*	*3,21,807*	*3,50,962*	*3,99,858*	*4,48,790*
*Loans from GoI***	*18,928*	*19,877*	*25,550*	*34,922*	*45,088*
Public Account Liabilities	1,02,179	1,09,289	1,17,190	1,24,987	1,38,448
Small Savings, Provident Funds, etc.	*56,326*	*58,786*	*64,123*	*70,220*	*75,981*
Reserve Funds bearing Interest	*4,529*	*3,345*	*4,668*	*5,039*	*6,651*
Reserve Funds not bearing Interest	*4,610*	*2,984*	*2,776*	*3,516*	*2,886*
Deposits bearing Interest	*11,270*	*13,451*	*18,304*	*19,770*	*22,172*
Deposits not bearing Interest	*25,444*	*30,723*	*27,319*	*26,442*	*30,758*
Rate of growth of outstanding total liability (*per cent*)	15.08	11.11	9.47	13.38	12.96
Gross State Domestic Product (GSDP)	10,17,917	11,95,641	13,56,480	15,21,510	17,04,339
Outstanding Total Liability/GSDP (*per cent*)	39.88	37.72	36.40	36.79	37.10
Borrowings and Other Liabilities					
Total Receipts	2,68,770	3,02,174	2,90,718	3,64,764	4,02,564
Total Repayments	2,10,972	2,49,829	2,47,990	2,98,699	3,30,004
Net funds available	57,798	52,345	42,728	66,065	72,560
Repayments/ Receipts (per cent)	78.50	82.68	85.30	81.89	81.98

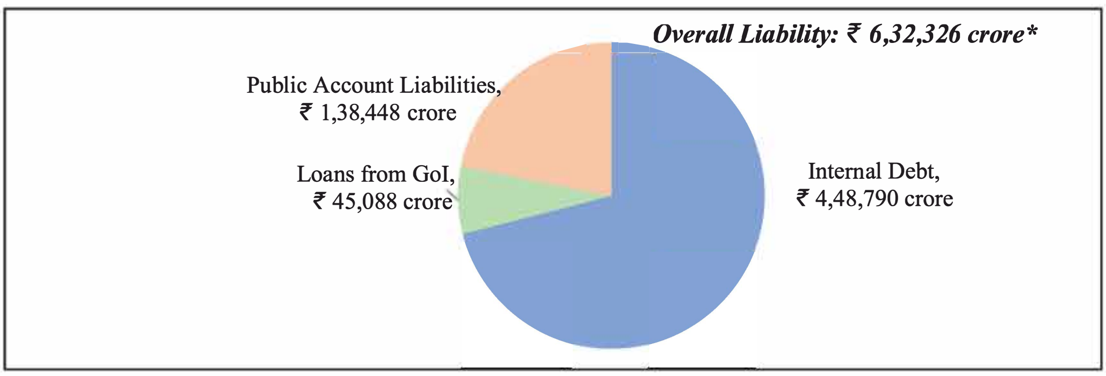
Source: Finance Accounts

* *Including outstanding UDAY loans for 2019-20: ₹ 44,730 crore, 2020-21: ₹ 37,825 crore,2021-22: ₹ 30,919 crore, 2022-23: ₹ 24,013 crore, 2023-24: ₹ 17,107 crore and 2024-25: ₹ 10,202 crore*

** *During the year 2020-21, 2022-2024 and 2024-25, it excludes ₹ 4,604 crore, ₹ 11,872.29 crore (₹ 4,604 crore+ ₹ 7,268.29 crore) and ₹ 8,518.91 crore respectively, as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its sources.*

Break-up of outstanding total liabilities at the end of 2024-25 is shown in **Chart 1.30.**

Chart 1.30: Break-up of outstanding total liabilities at the end of 2024-25



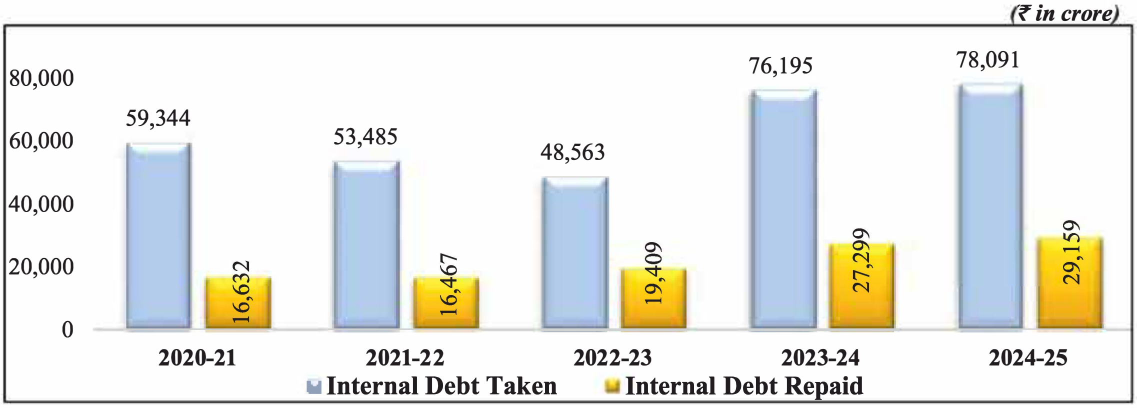
Source: Finance Accounts

**** It excludes back to back loan of ₹ 8,518.91 crore received in lieu of shortfall in GST Compensation as debt received to the State Government with no repayment liability for the state.***

Chart 1.31 depicts the quantum of internal debt taken *vis-à-vis* repaid during the period of five years i.e. 2020-25.

Chart 1.31: Internal debt taken *vis-a-vis* repaid

(₹ in crore)



Source: Finance Accounts

During 2024-25, the overall liabilities increased by ₹ 72,559 crore from previous year mainly due to increase in public debt by 13.59 *per cent* (₹ 59,098 crore).

The overall liability-GSDP ratio slightly increased from 36.79 *per cent* in 2023-24 to 37.10 *per cent* in 2024-25, however, the State is within the target limit (38.20 *per cent*) fixed under FRBM Act.

Internal debt of the State Government increased by ₹ 1,64,001 crore (57.59 *per cent*) from ₹ 2,84,789 crore in 2020-21 to ₹ 4,48,790 crore in 2024-25. An amount of ₹ 31,010 crore was paid towards interest on internal debt during 2024-25.

The internal debt receipt has increased from ₹ 59,344 crore in 2020-21 to ₹ 78,091 crore in 2024-25 at CAGR 7.10 *per cent*. However, the internal debt repaid has increased at higher CAGR of 15.07 *per cent* from ₹ 16,632 crore in 2020-21 to ₹ 29,159 crore in 2024-25. This indicates that liability on account of repayment of loans increases from year to year. This also indicates that during 2024-25, 37.34 *per cent* of the new borrowing was used for repayment of Principle of old borrowing (excluding interest payment) and a balance of ₹ 48,932 crore of new internal borrowing was available with the State.

1.5.1.2 Utilisation of borrowed Funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend. **Table 1.37 and Chart 1.32** depicts the utilisation and trends of borrowed funds during 2020-25 respectively.

Table 1.37: Utilisation of borrowed funds and other obligations

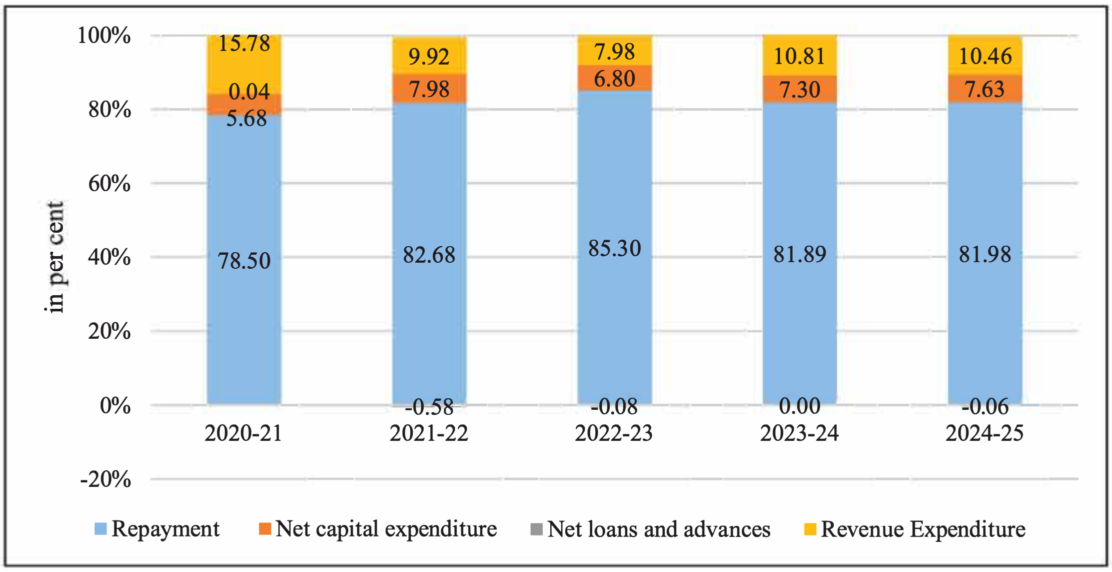
(₹ in crore)

S. No.	Year	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Total borrowings (Public Debt and other obligations during the year)*	2,68,770	3,02,174	2,90,718	3,64,764	4,02,564
2.	Repayment of earlier borrowings (Principal) and other obligations	2,10,972	2,49,829	2,47,990	2,98,699	3,30,004
3.	Net capital expenditure	15,257	24,121	19,782	26,632	30,720
4.	Net loans and advances	118	-1753	-245	-7	-250
5.	Portion of Revenue expenditure met out of net available borrowings	42,423	29,977	23,191	39,440	42,090

Source: Finance Accounts

**** Excluding Ways and Means advances during the year***

Chart 1.32: Trends of utilisation of borrowed funds



Source: Finance Accounts

The percentage of repayment of earlier borrowings (principal) and other obligations to total borrowing (public debt and other obligation) marginally increased from 78.50 *per cent* in 2020-21 to 81.98 *per cent* in 2024-25.

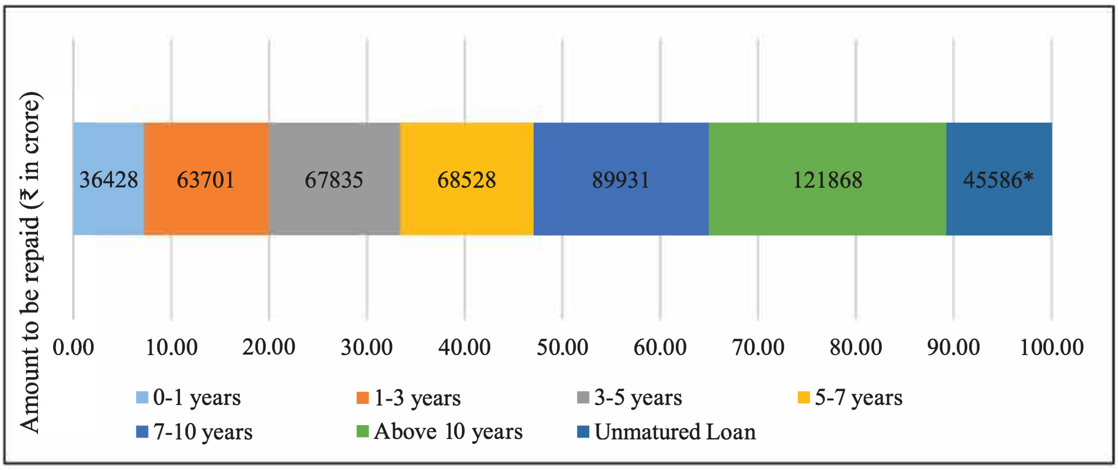
Analysis of utilisation of borrowed funds during 2020-21 to 2024-25 indicates that a substantial portion of borrowings was used for repayment of earlier loans rather than for capital formation. In 2024-25, 81.98 *per cent* of total borrowings (public debt and other obligations) was utilised for repayment of earlier borrowings (principal) and other obligation, leaving limited fiscal space for developmental expenditure. Further, ₹ 42,090 crore of borrowings was deployed to meet revenue expenditure, reflecting use of capital receipts for financing current consumption.

The pattern suggests increasing reliance on debt to manage both past liabilities and current expenditure, with relatively modest allocation towards net capital expenditure. Such utilisation weakens the quality of fiscal adjustment, constrains investment in productive assets, and poses risks to long-term fiscal sustainability. Continued dependence on borrowings for routine expenditure may lead to a structural debt cycle, warranting corrective fiscal measures to improve the composition of expenditure and strengthen revenue generation.

1.5.1.3 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. Debt maturity profile of the State is depicted in **Chart 1.33.**

Chart 1.33: Maturity Profile of Public Debt



Source: Finance Accounts

** Excluding ₹ 8.519 crore back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its sources.*

The maturity profile of outstanding stock of public debt as on 31 March 2025 indicates that out of the outstanding public debt of ₹ 4,93,878 crore, 47.88 *per cent* (₹ 2,36,492 crore) is payable within the next seven years, 42.88 *per cent* (₹ 2,11,799 crore) is in the maturity bracket of more than seven years while the repayment schedule of the remaining amount (₹ 45,586 crore) is not available.

A concentrated short- to medium-term maturity profile indicates potential rollover risks and liquidity pressure. Although the current maturity pattern reduces immediate repayment pressure, continued increase in total debt will raise future repayment and interest obligations. This highlights the need for careful debt management and controlled borrowing.

1.5.1.4 Financing pattern of fiscal deficit

Table 1.38 depicts financing pattern of the fiscal deficit during 2020-25.

Table 1.38: Components of fiscal deficit and its financing pattern

(₹ in crore)

Particulars		2020-21	2021-22	2022-23	2023-24	2024-25
Fiscal Deficit		**59,376**	**48,238**	**51,028**	**65,580**	**72,420**
1	Revenue Deficit	44,001	25,870	31,491	38,955	41,950
2	Net Capital Expenditure	15,257	24,121	19,782	26,632	30,720
3	Net loans and advances	118	(-)1,753	(-)245	(-)7	(-)250
Financing Pattern of Fiscal Deficit						
1	Market Borrowings	51,179	45,149	37,016	56,624	56,385
2	Loans from GoI	6229	8217	5673	9,372	10,166
3	Special Securities issued to NSSF	(-)1584	(-)1585	(-)1585	(-)1585	(-)1585
4	Loans from Financial Institutions	(-)6882	(-)6546	(-)6277	(-)6143	(-)5868
5	Small Savings, PF, etc.	4,857	2,461	5337	6097	5,762
6	Deposits and Advances	2871	7461	1,448	589	6,717
7	Suspense and Miscellaneous	116	(-)81	(-)52	120	32
8	Remittances	12	0	(-)1	(-)9	(-)2
9	Reserve Funds	1361	1344	2471	3388	297
10	**Overall Deficit**	**58,159**	**56,420**	**44,030**	**68,453**	**71,904**
11	Increase/Decrease in cash balance	1217	(-)8182	6998	(-)2873	516
12	**Gross Fiscal Deficit**	**59,376**	**48,238**	**51,028**	**65,580**	**72,420**

Source: Finance Account

* The balances represent *net of disbursements and receipt during the year*.

Fiscal deficit is the gap between the total expenditure and total non-debt receipt of the State. Financing pattern of fiscal deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above Revenue and non-debt Receipts.

The fiscal deficit increased from ₹59,376 crore in 2020-21 to ₹72,420 crore in 2024-25, with a rising trend in the last two years. A significant portion of the deficit arose from revenue deficit, indicating that borrowings were used not only for capital formation but also to finance current expenditure.

Market borrowings constituted the principal source of financing throughout the period, followed by loans from the Government of India. Contributions from small savings, deposits and reserve funds supplemented financing in certain years. Negative entries under loans from financial institutions and special securities to NSSF reflect net repayments under those heads.

The increasing reliance on market borrowings, coupled with a persistent revenue deficit, suggests structural pressure on public finances. The financing pattern indicates dependence on debt instruments to meet fiscal requirements, underscoring the need for strengthening revenue mobilisation and improving expenditure quality to contain future fiscal stress.

1.5.2 Post Audit Deficit Indicators

As per Finance Accounts of the State for the year 2024-25, the Revenue Deficit of the state was 41,950 crore (2.46 *per cent* of GSDP), fiscal deficit was 72,420 crore (4.25 *per cent* of GSDP) whereas primary deficit was ₹ 34,075 (2.00 *per cent* of GSDP). However, Audit found that, during 2024-25, the State Government misclassified ₹ 931.66 crore of Revenue nature as capital expenditure (Details discussed in paragraph 2.5.6 of Chapter-II). Further, short/ excess transfer of cess/ surcharges and interest was also noticed resulting in understatement/overstatement of Revenue deficit and fiscal deficit to that extent, as per details given in **Table 1.39**.

Table 1.39: Revenue and Fiscal Deficit, post examination by Audit

(₹ in crore)

S.No.	Particulars	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstated	Understated	Overstated	Understated
	Other transfers				
1.	Misclassification between Revenue and Capital Expenditure (para 2.5.6)	-	931.66	-	-
2.	Interest Adjustment (para 3.2.1)	-	84.69	-	84.69
	Total	**Understated 1,016.35**		**Understated 84.69**	
	Transfer of Cess/surcharge to Reserve fund/Deposit Fund				
3.	Short-transfer to Building and other Construction Workers Welfare Cess (para 3.2.3)	-	24.44	-	24.44
4.	Short-transfer to Rajasthan Cow Protection and Promotion Fund (para 3.2.5)	-	318.91	-	318.91
5.	Excess transfer of Rajasthan State Road Development Fund (para 3.2.6)	22.52	-	22.52	-
6.	Short-transfer of Water Conservation Cess (para 3.2.7)	-	9.00	-	9.00
7.	Excess transfer of Urban Development Cess Fund (para 3.2.8)	54.28	-	54.28	-
	Total (Cess/surcharge)	**(net) Understatement 275.55**		**(net) Understatement 275.55**	
	Grand Total	**(net) Understatement 1,291.90**		**(net) Understatement 360.24**	

Source: Finance Accounts for the year 2024-25 and analysis

As evident from the table above, the revenue deficit (₹ 41,950 crore) of the State Government was understated by ₹ 1,291.90 crore and the fiscal deficit (₹ 72,420 crore) was understated by ₹ 360.24 crore.

1.5.3 Fiscal Balance: Achievement of deficit and total debt targets

In pursuance of recommendations of the Twelfth Finance Commission, the State Government had enacted the 'Rajasthan Fiscal Responsibility and Budget Management (FRBM) Act 2005', to ensure prudence in fiscal management and fiscal stability by progressive reduction of revenue deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium-term fiscal framework and for matters collected therewith for incidental thereto.

As per the FRBM Act of Rajasthan and its amendments aligned with the 15th Finance Commission, the State aims to:

- Eliminate revenue deficit;
- Maintain the fiscal deficit within the ceiling of 3 *per cent* of GSDP, with an additional 0.5 *per cent* permitted on fulfilling reform milestones.
- Outstanding liability-to-GSDP ratio is to be contained below 38.20 *per cent*.

Review of fiscal situation of the State revealed the following:

(i) As per the provision contained in Section 6(a) of the FRBM (Amendment) Act 2011, the State Government had to achieve Zero Revenue Deficit from the financial year 2011-12 and thereafter, maintain it or to attain revenue surplus. However, the State Government could maintain the revenue surplus only during the years 2011-12 and 2012-13 and thereafter, there has been revenue deficit during the last twelve consecutive years upto 2024-25.

The Budget Estimates (BE), Revised Estimates (RE) and Actual Revenue Deficit during last five years are summarised in **Table 1.40**.

Table 1.40: Position of Revenue deficits/surplus in the context of BE /RE and Actual

(₹ in crore)

S. No.	Particulars	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Budget Estimates	(-) 12,346	(-) 23,750	(-)23,489	(-) 24,896	(-)25,758.11
2.	Revised Estimates	(-) 41,722	(-) 35,689	(-) 32,310	(-) 30,072	(-)31,939.15
3.	Actual	(-) 44,001	(-) 25,870	(-) 31,491	(-) 38,955	(-)41,950(04

Source: Finance Accounts and Budget document.

It is seen from the above table that the revenue deficit was ₹ 41,950.04 crore which was higher than the projection made in BE (₹25,758.11 crore) by ₹ 16,192 crore and RE (₹ 31,939.15 crore) by ₹ 10,011 crore.

The actual revenue receipt declined to ₹ 2,27,250#crore against the BE of ₹2,64,461 crore i.e. a decline of ₹ 37,211 crore (14.07 *per cent*) whereas the actual revenue expenditure witnessed relatively lesser decline to ₹ 2,69,200 crore against the BE of ₹ 2,90,219 crore i.e. decline of ₹ 21,019 crore (7.24 *per cent*).

(ii) Section 6(b) of the FRBM (Amendment) Act 2011, envisaged achieving fiscal deficit of 3 *per cent* of GSDP by the financial year 2011-12 and thereafter, to maintain the said ratio or reduce it. Further, as per the FRBM (amendment) Act[19] 2021, the State is eligible for the additional borrowing of 0.50 *per cent* of GSDP for the period 2021-22 to 2024-25, allowed by Central Government, based on certain performance criteria in the power sector. However, though the FRBM Act was amended to provide for the additional borrowing of 0.50 *per cent*, the Act has not been amended to modify the Fiscal deficit target. Additionally, the State was allowed ₹ 9,139.21 crore (0.5362 *per cent* of GSDP) interest free capital loan for 50 years over and above the normal ceiling by the GoI. Thus, the fiscal space or the borrowing ceiling allowed to the State for 2024-25 was 4.04 *per cent* of GSDP.

The following table shows the trend of Fiscal Deficit-GSDP ratio during the last three years:

Table 1.41: Position of Fiscal Deficit in the context of BE/RE and Actual

(In *percent*)

S. No.	Years	Budget Estimates	Revised Estimates	Actual
1.	2022-23	4.36	4.33	3.76
2.	2023-24	3.98	4.26	4.31*
3.	2024-25	3.93	4.11	4.25

Source: BE and RE from Budget documents

**Percentage changed due to revision in GSDP estimates figures.*

It is evident from the above table that Fiscal Deficit of the State in 2024-25 (4.25 *per cent* of GSDP) was in excess of the target fixed in the FRBM Act (3.5 *per cent* of GSDP, including extra borrowing limit of 0.50 *per cent* of GSDP for power sector reforms). It even exceeded the overall fiscal space allowed by the Central Government to the state (4.04 *per cent* of GSDP). The Fiscal Deficit stood at ₹ 72,420 crore (4.25 *per cent* of GSDP) which was higher than the projections in BE (₹ 70,009 crore) as well as in RE (₹ 70,091 crore).

(iii) The State Government amended (March 2021) the provisions of Section 6(c) of the FRBM Act and prescribed the limit of total outstanding debt (liability) as 38.20 *per cent* of GSDP to be achieved within a period of six years beginning from 1 April 2020 and thereafter, to maintain the said ratio or reduce it. The Liability-GSDP ratio during 2024-25 was 37.10 *per cent*[20] which was within the limit fixed by the FRBM Act.

Achievements, *vis-à-vis* the fiscal targets, prescribed in the State FRBM Act for the FY 2020-21 to 2024-25, post Audit are detailed in **Table 1.42.** Further, ten-year analysis of

19. Section 6 (f) was inserted on 25 September 2021.
20. Arrived at after excluding ₹ 8,519 crore received as loan in lieu of shortfall in GST compensation from the outstanding liabilities.

major fiscal and economic parameters is given in ***Appendix 1.4***.

Table 1.42: Compliance with provisions of FRBM Act

(₹ in crore)

S. No.	Fiscal Parameters	Fiscal targets set in the Act	Achievement									
			2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1.	**Revenue Deficit (-) / Surplus (+)**	Revenue Surplus	(-) 5,954	(-)9,114	(-) 6,535	(-) 16,900	(-) 36,371	(-)44,001	(-)25,870	(-)31,491	(-)38,955	(-)41950
			✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
2.	**Fiscal Deficit (-)/ Surplus (+) (as *percentage of GSDP*)**	3 *percent**	63,070 (9.25)	46,318 (6.09)	25,342 (3.04)	34,473 (3.78)	37,654 (3.77)	(-)59,376 (5.83)	(-)48,238 (4.03)	(-)51,028 (3.76)	(-)65,580 (4.31)	(-)72420 (4.25)
			✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
3.	**Ratio of total outstanding liability to GSDP (in *percent*)**	Target	36.50	36.50	35.50	35.00	34.00	38.20	38.20	38.20	38.20	38.20
		Achievement	30.72	33.53	33.77	34.16	35.27	39.88	37.72	36.40	36.79	37.10
			✓	✓	✓	✓	✓	✗	✓	✓	✓	✓

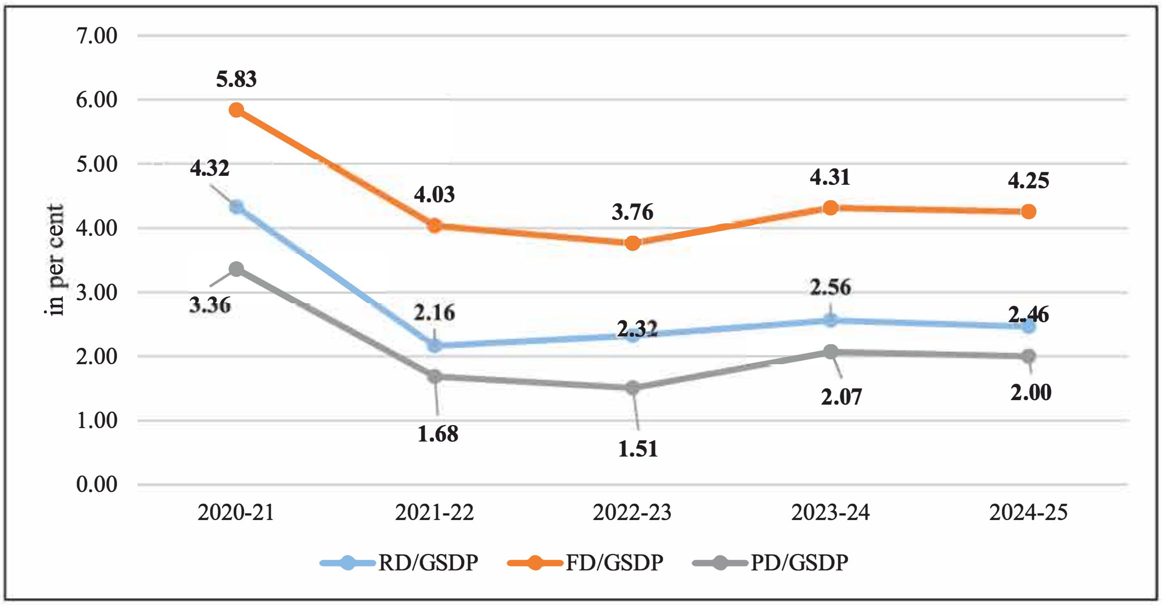
* *Additional borrowing limit of 0.50 per cent of GSDP was allowed for the period 2021-22 to 2024-25 for power sector reforms*

The State did not achieve the fiscal targets prescribed under the FRBM Act during 2015-16 to 2024-25 in respect of revenue balance and fiscal deficit. The Act envisages maintenance of revenue surplus; however, the State recorded revenue deficit in all the years during 2015-16 to 2024-25, indicating continued reliance on borrowings to meet revenue expenditure.

Similarly, the fiscal deficit exceeded the stipulated ceiling in each year during the last ten years and ranged between 3.04 *per cent* and 9.25 *per cent*.

With regard to the ratio of total outstanding liabilities to GSDP, the State achieved the prescribed target in all the years during 2015-16 to 2024-25, except in 2020-21 when the ratio exceeded the prescribed target. While the debt ratio remained within the target in recent years, persistent revenue deficit and breach of fiscal deficit limits indicate structural fiscal stress and incomplete adherence to the consolidation path envisaged under the FRBM framework.

Chart 1.34: Trend analysis of deficits



The targets set by Fifteenth Finance Commission (XV-FC) and those projected in the State budget vis-a-vis achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in **Table 1.43.**

Table 1.43: Targets vis-a-vis achievements in respect of major fiscal aggregates for the year 2024-25

Fiscal Variables	Target as prescribed by XV-FC	Target in Budget	Actual	Percentage variation of actual over	
				Target of XV-FC	Target in Budget
(1)	(2)	(3)	(4)	(4-2=5)	(4-3=6)
Revenue Deficit/ GSDP (*per cent*)	1.7	(-)1.51	(-) 2.46	(-)4.16	(-) 0.95
Fiscal Deficit/ GSDP (*per cent*)	(-) 3.5*	(-)3.93	(-) 4.25	(-)0.75	(-) 0.32
Total Outstanding liability/ GSDP (*per cent*)	38.9	35.97	37.10$	(-)1.8	1.13

Source: Recommendations of XV-FC, Budget and Finance Accounts

Note: Deficit figures have been shown in minus.

$ Excluding back-to-back loan of ₹ 8,519 crore received from GoI in lieu of GST Compensation

**** Including extra borrowing limit 0.50 per cent of GSDP for power sector reforms***

The targets set by 15th FC and those projected in the State budget *vis-à-vis* achievements in respect of major fiscal aggregates with reference to GSDP during 2024-25 are given in **Chart 1.35**, **Chart 1.36** and **Chart 1.37**.

Chart 1.35: Revenue Deficit as a percentage of GSDP

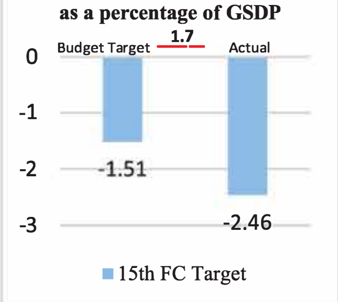


Chart 1.36: Fiscal Deficit as a percentage of GSDP

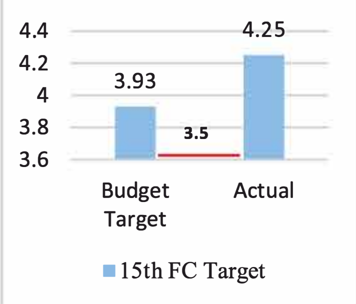
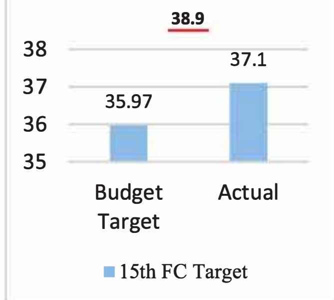


Chart 1.37: Outstanding Liability as a percentage of GSDP



Source: Finance Accounts and budget documents

During the year 2024-25, the Government was unable to contain the revenue deficit-GSDP and fiscal deficit-GSDP ratios within the levels fixed by 15th FC and those projected in the budget estimates, but total outstanding debt-GSDP ratio remained within the levels fixed.

Comparison of targets for fiscal parameters projected in Medium Term Fiscal Plan (MTFP) presented to the State Legislature with actuals for the current year is provided in the **Table 1.44.**

Table 1.44: Actuals vis-à-vis projection in MTFP for 2024-25

(₹ in crore)

S. No.	Fiscal Variables	Projection as per MTFP	Actuals (2024-25)	Variation (in *per cent*)
1	Own Tax Revenue	1,25,525	1,03,310	(-) 17.70
2	Non-Tax Revenue	22,665	23,502	3.70
3	Share of Central Taxes	79,587	77,548	(-) 2.56
4	Grants-in-aid from GoI	36,684	22,890	(-) 37.60
5	Revenue Receipts (1+2+3+4)	2,64,461	2,27,250	(-) 14.07

S. No.	Fiscal Variables	Projection as per MTFP	Actuals (2024-25)	Variation (in *per cent*)
6	Capital Receipt	326	524	60.74
7	Revenue Expenditure	2,90,219	2,69,200	(-) 7.24
8	Revenue Deficit (-)/Surplus (+) (5-6)	(-)25,758	(-) 41,950	62.86
9	Fiscal Deficit (-)/ Surplus (+)	(-)70,009	(-) 72,420	3.44
10	Primary Deficit	(-)32,472	(-) 34,075	4.94
11	Debt (Liability)-GSDP ratio (*per cent*)	35.97	37.10	3.14
12	GSDP growth rate at current prices (*per cent*)	12.02	12.02	0.00

***Source: Finance Accounts and budget document*.**

It can be seen from the table above, the actual Revenue Deficit, Fiscal Deficit and actual Liability-GSDP ratio had exceeded the projections of MTFP.

The State Government needs to make medium term corrections on the expenditure side to moderate expenditure and simultaneously mobilise State revenues to bring down the debt level.

1.5.4 Debt Sustainability Analysis (DSA)

Debt sustainability analysis has been carried out on the basis of fiscal and debt parameters and compliance of macro-fiscal parameters to the respective FRBM targets.

Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators is given in **Table 1.45.**

Table 1.45: Trends in Debt Sustainability Indicators

(Rs in crore)

S. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
1	Effective Overall Liabilities or Overall Debt*, of which	**405896.00**	**450973.00**	**493702.00**	**559767.00**	**632325.54**
2	Rate of Growth of Overall Debt (*per cent*)	15.08	11.11	9.47	13.38	12.96
3	GSDP (in nominal terms)	1017917	1195641	1356480	1521510	1704339
4	**Nominal GSDP growth (*per cent*)**	**1.79**	**17.46**	**13.45**	**12.17**	**12.02**
5	**Overall Debt/GSDP (*per cent*)##**	**39.88**	**37.72**	**36.40**	**36.79**	**37.10**
6	Repayments to Gross Borrowings (*per cent*)	87.87	91.98	95.83	91.24	91.50
7	Net borrowings available as a percentage of Gross Borrowings#	12.13	8.02	4.17	8.76	8.50
8	Interest payments on Overall Debt	25202.00	28100.00	30602.00	34128.00	38344.64
9	**Effective rate of interest on Overall Debt (*per cent*)**[21]	**7.23**	**7.11**	**7.02**	**7.03**	**7.05**
10	Interest payment to Revenue Receipts (*per cent*)	18.76	15.28	15.69	16.79	16.87
11	**Primary Revenue Balance (PRB)**	**-18799**	**2230**	**-889**	**-4827**	**-3605**
12	**Fiscal Deficit**	**-59376**	**-48238**	**-51028**	**-65580**	**-72420**
13	**Primary Balance/deficit (PB)**	**-34174**	**-20138**	**-20426**	**-31452**	**-34075**
14	**PB/GSDP (*per cent*)**	**-3.36**	**-1.68**	**-1.51**	**-2.07**	**-2.00**
15	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	50	71	133	170	190
16	Return on Investment (RoI)	12.65	0.61	2.94	0.74	1.58

21 Effective rate of interest on Overall Debt has been calculated adjusting the Reserve Funds, Deposits not bearing interest and 50 years' interest free Central assistance to State for Capital Expenditure. Effective Rate of Interest = Interest Payment/Average of Opening and Closing Stock of Debt (excluding non- interest bearing liabilities) * 100

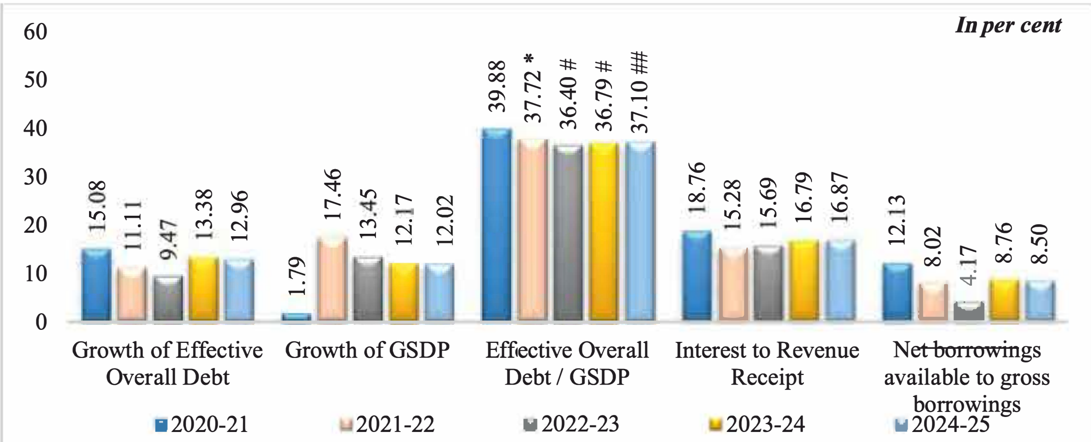
S. No.	Debt Sustainability Indicators	2020-21	2021-22	2022-23	2023-24	2024-25
17	Difference between RoI[22] and effective rate of interest on overall liability	5.42	-6.51	-4.08	-6.29	-5.47
18	**Debt Stabilisation (Quantum spread[23]+ Primary balance)**	-54570	22871	8926	-5075	-5583
19	**Domar Gap**					
A	GSDP (in constant terms)	665963	725464	779196	840599	906294
B	**Real Growth (in constant terms)**	-1.82	8.93	7.41	7.88	7.82
C	**Inflation based on CPI (*per cent*)**	3.69	4.86	6.91	6.39	4.32
D	**Effective Rate of interest on Overall Debt as in Sl.No. 9)**	7.23	7.11	7.02	7.03	7.05
E	**Real effective rate of interest (Effective rate of interest-Inflation) (19d-19c)**	3.54	2.25	0.11	0.64	2.73
F	**Growth Interest Differential (Real growth-Real effective rate of interest) (19b-19e)**	-5.36	6.68	7.30	7.24	5.08
G	**Primary Balance (PB)**	-34174	-20138	-20426	-31452	-34075

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

**** Outstanding liability is the sum of outstanding balances under the Heads 6003-'Internal Debt' and 6004-'Loans and Advances from the Central Government' and Pubic account balances. During 2020-21, 2021-24 and 2024-25. it excluded ₹ 4,604 crore, ₹ 11,872 crore (₹ 4,604 crore+₹ 7,268 crore) and ₹ 8.519 crore respectively as back- to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its sources.***

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

Chart 1.38: Trends of Debt Sustainability indicators



* *Arrived at after exclusion of GST compensation of ₹4,604 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.*

\# *Arrived at after exclusion of GST compensation of ₹11,872 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.*

\## *Arrived at after exclusion of GST compensation of ₹ 8,518.91 crore received as back-to-back loans under debt receipts from the total outstanding liabilities.*

Analysis of various debt sustainability indicators as shown in **Table 1.45** and **Chart 1.38** revealed the following:

- **Debt as percentage of GSDP**: The Debt-GSDP ratio remained more than 35 *per cent* during the last five years. Fiscal deficit of the State also remained more than the targeted three *per cent* of GSDP during last five years. More than 88 *per cent* of borrowings were utilised for repayment of outstanding Debt (including interest) during last five years. *High Debt to GSDP Ratio signifies that the State's burden is substantial compared to its economic output and indicates financial vulnerability and reduced fiscal flexibility.*

22. Return on Investment (RoI) as measured by effective rate of interest receipts.
RoI = Interest Receipts/Average of Opening & Closing Stock of Loans and Advances Disbursed*100

23. Quantum Spread = Interest Spread x Debt (excluding non- interest- bearing liabilities).

- **Rate of nominal growth of GSDP and Rate of growth of debt:** Except for 2021-22 and 2022-23, the nominal GSDP rate was less than the rate of growth of overall debt. This implies that debt growth outpaced the nominal growth in, 2020-21, 2023-24 and 2024-25 thereby worsening the debt burden of the state in these years.

- **Primary balances and primary revenue balances:** Primary balances and primary revenue balances remained negative in all the five years (except positive primary revenue balances in 2021-22). *Primary balances continuously increased from ₹ 20,138 crore in 2021-22 to ₹ 34,075 crore in 2024-25 indicating that debt is on a unsustainable path.*

- **Interest payment as percent to revenue receipt and revenue expenditure:** The burden of interest payment on overall debt as percentage of revenue receipts remained more than 15 *per cent* in all the five years. It increased from 15.28 *per cent* in 2021-22 to 16.87 *per cent* in 2024-25. As percentage of revenue expenditure, it remained more than 13 *per cent* during the last five years and showed an increasing trend during the last four years. *This indicates an unsustainable debt trajectory.*
- **Maturity profile and cost of borrowing:** Maturity profile of the state's market loan reveals that 65.99 *per cent* (₹ 3,25,914 crore) of total market loan as on 31 March 2025 is repayable after more than five years indicating a longer horizon of debt. This limits the roll-over risk over the forthcoming short & medium term.

- **Liquidity:** During 2024-25 the State Government availed ₹ 91,250.55 crore special ways and means advances and ₹ 31,028.90 crore normal ways and means advances. The number of occasions of taking Ways and Means advances from RBI has increased from three in 2019-20 to 190 times in 2024-2025. During 2024-25, an amount of ₹180.01 crore was paid as interest on ways and means advance by the State Government. *Consistent use of WMA in large amount indicates poor liquidity management, which indicates poor fiscal management and hinders short term sustainability.*

- **Fiscal imbalances (FB):** During 2024-25, ratio of Overall debt to GSDP increased over previous year. This indicates that the State has no scope for fiscal expansion through borrowings. Since primary balances of the state increased continuously during the last three years, it indicates that the debt is not sustainable.

- **Domar Modal-Rate of real growth of GSDP (at constant prices) and effective real rate of interest on Overall Debt:** During 2021-22 to 2024-25, the rate of real growth was more than real effective rate of interest. With revival of economy, the real growth of GSDP improved significantly from a contraction of -1.82 *per cent* in 2020-21 due to the COVID-19 pandemic to 8.93 *per cent* in 2021-22 and remained stable at more than 7 *per cent* in 2022-23 & 2023-24 and 2024-25 to cover the cost of borrowings in these years. However, the primary balances of the state remained negative during the last five years. The primary deficit showed an unstable trend. With growing interest liability of the State on borrowings, it is too early to conclude that debt is sustainable for the State.

(B) The Details of the achievements vis-à-vis targets set in the MTFP are shown in **Table 1.46.**

Table 1.46: Achievements vis-à-vis targets set in MTFP

Fiscal Parameters		Achievement vis-à-vis targets set in the MTFP/FRBM Act				
		2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Deficit (-)/ Surplus (+) to Revenue Receipt (in *per cent*)	T	(-) 7.12	(-) 12.88	(-) 10.93	(-) 10.64	(-) 9.74
	A	(-) 32.76	(-) 14.07	(-) 16.15	(-) 19.16	(-)18.46
Fiscal Deficit (-)/ Surplus (+) to GSDP (in *per cent*)	T	(-) 2.99	(-) 3.98	(-) 4.36	(-) 3.98	(-) 3.93
	A	(-) 5.83	(-) 4.03	(-) 3.76	(-) 4.31	(-) 4.25
Ratio of total outstanding liability to GSDP (in *per cent*)	T	33.12	38.15	39.80	36.78	35.97
	A	39.88[24]	37.72[25]	36.40[25]	36.79[25]	37.10[26]

Source: Finance Accounts and budget documents

It can be seen from the above table that the State Government was unable to achieve targets of Revenue Deficit to Revenue Receipts continuously for the last five years. The State Government could not achieve the MTFP targets of Fiscal Deficit as percentage of GSDP during 2020-21 to 2021-22, 2023-24 and 2024-25. The MTFP target of outstanding liability to GSDP was not achieved during 2020-21 and 2024-25.

1.5.5 Status of Guarantees – Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund in case of borrower defaults. The State extends guarantees for loans raised by entities like statutory corporations, boards, local bodies, and co-operative institutions As per FRBM Act, 2005 (amended in April 2016) total outstanding Government guarantee on 31 March 2017 shall not exceed 70 *per cent* of estimated receipts in the Consolidated Fund of the State in financial year 2016-17 and thereafter total outstanding government guarantee at the end of each financial year shall not exceed 60 *per cent* of estimated receipts in the Consolidated Fund of the State in that financial year. Details of the guarantees and status of outstanding guarantees to total receipts for the last five years is given in **Table 1.47**.

Table 1.47: Guarantees given by the State Government

(₹ in crore)

Guarantees	2020-21	2021-22	2022-23	2023-24	2024-25
Estimated Receipts in consolidated Fund	2,19,467	2,46,909	3,38,075	3,82,674	4,86,805
Ceiling applicable to the outstanding amount of guarantees (i.e. 60 *per cent* of estimated receipts in consolidated Fund)	1,31,680	1,48,145	2,02,845	2,29,604	2,92,083
Outstanding amount of guarantees at the beginning of the year	80,631	82,612	95,868	1,04,832	1,10,918
Outstanding guarantees at the end of the year	82,612	95,868	1,04,832	1,10,918	1,16,800

Source: Finance Accounts and Annual Financial Statements

The outstanding guarantees increased by 5.30 *per cent* from ₹1,10,918 crore in 2023-24 to ₹ 1,16,800 crore in 2024-25 and were 51.40 *per cent* of the Revenue Receipts (₹ 2,27,250 crore) of the Government.

24. Arrived at after exclusion of GST compensation of ₹4,604 crore received as back to back loans in 2020-21 under debt receipts from the total outstanding liabilities.
25. Arrived at after exclusion of GST compensation of ₹11,872 crore received as back to back loans during 2020-21 and 2021-22 under debt receipts from the total outstanding liabilities.
26. Arrived at after exclusion of GST compensation of ₹8,519 crore received as back to back loans during 2020-21 and 2021-22 under debt receipts after proforma reduces during the year from the total outstanding liabilities as per GoI guidelines.

The outstanding guarantees for ₹ 1,16,800 crore as on 31 March 2025 was in respect of Power (₹ 86,748.84 crore); Co-operatives (₹ 3,134.09 crore); Road and Trasport (₹ 6,011.69 crore); State Finance Companies/Corporations (₹1,332.50 crore); Urban Development and Housing (₹ 6,782.85 crore); and Others (₹ 12,790.39 crore). The guarantees of Power Companies were given for repayment of loans/ overdraft, amount raised by issue of bonds/debentures and payment of interest at stipulated rates.

The Government gave guarantees within the limits prescribed in the FRBM Act during 2024-25. The outstanding guarantee to estimated receipts ratio (23.99 *per cent*) during 2024-25 was within the limit fixed under FRBM Act (60 *per cent*).

The outstanding guarantee remained within the permissible limit throughout the years indicating fiscal prudence.

1.5.6 Pathways to Fiscal Stability

Deficits can be improved by enhancing revenues and rationalizing expenditures. This includes strengthening tax compliance, widening the tax base, revising user charges, and monetizing idle government assets. On the spending side, better targeting of subsidies, controlling salary and pension growth, and ensuring proper classification of expenditure are key factors. Prioritizing productive capital investment and improving debt management through transparent and efficient borrowing can further ease fiscal pressure. These measures collectively create fiscal space and help reduce revenue, fiscal, and primary deficits in a sustainable manner. These have been discussed in succeeding paragraphs.

1.5.6.1 Improving revenues of the State

Untapped revenue potential that, if harnessed effectively, could significantly enhance fiscal space and reduce dependence on debt. Inefficiencies in assessment, undervaluation, and limited enforcement mechanisms of key tax streams such as State GST, Stamp Duty, and Excise will lead to subdued revenue growth. Under-realized non-tax revenues, with low user charges, poor cost recovery, and suboptimal returns on public assets and investments also impede the fiscal space. Timely realization of pending arrears is (tax and non- tax) another step towards enhancing the fiscal space.

A. Analysis of arrears of revenue

The arrear of revenue indicates delay in realization of revenue by the Government and the arrear of assessment indicates potential revenue which is blocked due to delayed assessment. Both deprive the Government of potential revenue receipts and ultimately impact the revenue deficit.

The arrears of revenue as on 31 March 2025 relating to certain principal heads of revenue amounted to ₹ 11,958.49 crore, out of which ₹4,139.07 crore was outstanding for more than five years as given in **Table 1.48.**

Table 1.48: Arrears of Revenue

(₹ in crore)

S. No.	Heads of revenue	Total amount outstanding as on 1 April 2024	Total amount outstanding as on 31 March 2025 and percentage of increase in comparison to previous year		Amount outstanding for more than five years as on 31 March 2025
1.	Commercial Taxes *	8,246.60	6,805.18	(-) 17.48	3,373.87
2.	Transport *	43.64	36.07	(-) 17.35	22.30
3.	Land Revenue *	194.55	205.66	(-) 5.71	-
4.	Major and Medium Irrigation *	3.33	3.44	3.30	-
5.	Mines and Geology	252.06	234.94	(-) 6.79	103.82
6.	Registration and Stamps *	1,968.90	1,383.30	(-)29.74	260.55
7.	Land Tax	1,252.32	1,107.93	(-)11.53	190.49
8.	State Excise*	1,970.77	2,181.97	10.72	188.04
Total		**13,932.17**	**11,958.49**	**(-) 14.17**	**4,139.07**

Source: Information provided by the concerned Departments

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

The total arrears of revenue declined from ₹13,932.17 crore as on 1 April 2024 to ₹11,958.49 crore as on 31 March 2025, reflecting an overall reduction of 14.17 *per cent* during the year. Significant reduction was observed under Commercial Taxes and Registration and Stamps, which together account for a substantial portion of arrears.

However, arrears under State Excise increased by 10.72 *per cent* during the year, indicating emerging recovery concerns in that sector. Further, ₹4,139.07 crore, representing a considerable portion of total arrears, remained outstanding for more than five years, particularly under Commercial Taxes, Registration and Stamps and Mines and Geology.

While the overall decline in arrears indicates some improvement in recovery, the persistence of long-pending dues and growth in arrears under certain heads point to the need for strengthened recovery mechanisms and periodic review of outstanding cases to prevent accumulation of uncollected revenue.

Finance (Tax) department intimated (November 2025) that out of outstanding balances of various departments as on 31 March 2024, an amount of ₹ 379.76 crore pertaining to Registration & Stamps department and Land Tax has been recovered and efforts are being made by the Excise department for recovery of outstanding balances.

B Arrears of Assessment

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed off during the year and number of cases pending for finalisation at the end of the year as furnished by the Departments of Commercial Taxes, Transport, Registration and Stamps, Mines and Geology are given in **Table 1.49.**

Table 1.49: Arrear in Assessment

Name of the Department	Opening balance	New cases due for assessment during 2024-25	Total assessments due	Cases disposed of during 2024-25	Balance at the end of the year	Percentage of disposal (col. 5 / 4)
1	2	3	4	5	6	7
Commercial Taxes *	945	5,118	6,063	4,665	1,398	76.94
Transport	1,154	19,303	20,457	19,525	932	95.44
Registration and Stamps * #	4,646	8,365	13,011	9,597	3,414	73.76
Mines and Geology *	11,427	7,305	18,732	8,980	9,752	47.94

Source: Information provided by the concerned Departments.

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

 # Including Land Tax

During 2024-25, the Departments of Commercial Taxes, Transport, Registration and Stamps, and Mines and Geology reported substantial pendency in assessments. While the Transport Department achieved a high disposal rate of 95.44 *per cent*, thereby reducing its closing balance significantly, other departments recorded moderate to low disposal rates. Commercial Taxes and Registration and Stamps disposed of 76.94 *per cent* and 73.76 *per cent* of total cases due, respectively, leaving considerable balances at the year end.

The Mines and Geology Department recorded the lowest disposal rate at 47.94 *per cent*, resulting in a closing pendency of 9,752 cases, which is more than half of the total cases due during the year. The persistence of high pendency in assessments, particularly in Mines and Geology and Registration and Stamps, indicates the need for strengthening assessment mechanisms and expediting disposal to prevent accumulation of arrears and ensure timely realisation of revenue.

Finance (Tax) department intimated (November 2025) that out of pending cases of arrears of assessment of various departments as on 31 March 2024, 2,251 cases pertaining to Registration & Stamps department have been settled and efforts are being made by the remaining department for settlement of balance cases.

C Details of Evasion of Tax Detected by Departments

The cases of evasion of tax detected by the Departments and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government. According to the information furnished by the Commercial Tax Department, 291 cases of tax evasion were noticed during the year 2024-25. In 322 cases, assessment/ investigation was completed, and 370 cases were pending for finalization as on 31 March 2025. Further, in Registration and Stamps Department, 493 cases of tax evasion were noticed during the year 2024-25. As on 31 March 2025, assessment/ investigation was completed for all the cases and no case was pending for finalization. Details of pending cases is given in **Table 1.50.**

Table 1.50: Evasion of Tax Detected

(₹ in crore)

Head of revenue	Cases pending as on 31 March 2024	Cases detected during 2024-25	Total	No. of cases in which assessment /investigation completed and additional demand with penalty etc. raised		No. of cases pending for finalization as on 31 March 2025
				No. of cases	Amount of demand	
Commercial Tax	401	291	692	322	827.42	370
Registration and Stamps*	1,967	493	2,460	2,460	23.59	0

***Source:** Information provided by the concerned Departments.*

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

It can be seen that in case of Commercial Tax Department, the pendency of cases decreased during the year from 401 as on 31 March 2024 to 370 as on 31 March 2025.

Finance (Tax) department intimated (November 2025) efforts are being made by the department for settlement of balance cases.

The Department may make concerted efforts for finalization of pending cases.

1.5.6.2 Issues on expenditure side

A. Fiscal stress from committed expenditure and subsidies

Chart 1.39 and **Chart 1.40** depicts Committed expenditure and subsidies together as a percentage of Revenue Receipts and Revenue Expenditure during the FY 2020-25 respectively.

Chart 1.39: Committed Expenditure and Subsidies as a percentage of Revenue Expenditure

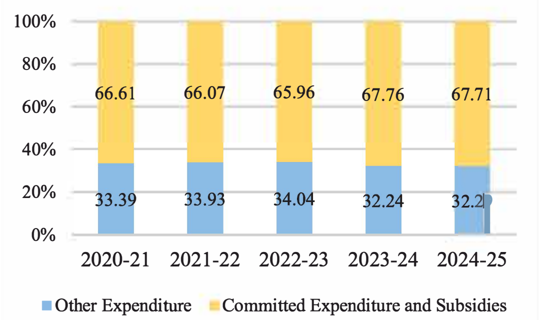
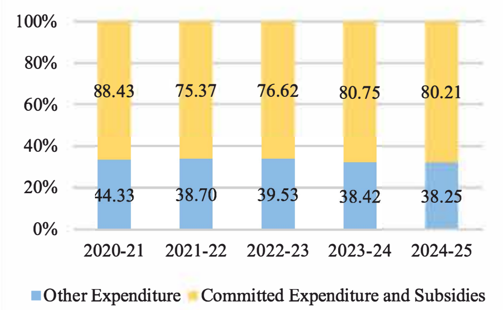


Chart 1.40: Committed Expenditure and Subsidies as a percentage of Revenue Receipts



In 2024-25, the State's committed expenditure of ₹ 1,48,264 crore comprising salaries and wages (₹ 80,601 crore), pensions (₹ 29,318 crore), and interest payments (₹ 38,345 crore, accounted for approximately 65.24 *per cent* of the Revenue Receipts. In addition, subsidies amounted to ₹ 34,024 crore, bringing the total rigid expenditure to ₹1,82,288 crore, which was nearly 80.21 *per cent* of the State's revenue receipts. The percentage of Committed Expenditure and Subsidies to Revenue Expenditure remained above 65 *per cent* in all the five years.

The high and inflexible nature of such expenditure significantly compresses fiscal space, limiting the State's ability to allocate resources towards capital investment and developmental priorities. This structural imbalance increases the risk of persistent revenue and primary deficits, constrains long-term fiscal sustainability, and reduces the government's capacity to respond to emergent socio-economic challenges. There is an urgent need for expenditure reform through rationalization of subsidies, improved targeting, and prudent management of salary and pension commitments, to enhance fiscal flexibility and ensure a sustainable fiscal path.

B Capital blocked in incomplete projects

An assessment of capital blocked in incomplete capital projects would also indicate the quality of Capital Expenditure. Blocking of funds in incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits of the projects for prolonged periods. Further, funds borrowed for implementation of these projects, during the respective years would lead to an extra burden, in terms of servicing of debt and interest liabilities. Details of the incomplete projects are shown in **Table 1.51** (based on information provided by the State Government for ***Appendix IX*** of the Finance Accounts for the year 2024-25).

Table 1.51: Capital blocked in incomplete projects

(₹ in crore)

Age profile of incomplete projects as on 31 March 2025				Department-wise profile of incomplete projects Till 31 March 2025			
Year (Commencement)	**No. of incomplete projects**	**Estimated cost (including revised cost)**	**Expenditure (as on 31 March 2025)**	**Department**	**No. of incomplete projects**	**Estimated Cost (including revised cost)**	**Expenditure (as on 31 March 2025)**
Upto 2015-16	24	9,682.71	8,376.36	Water Resources	75	14619.79	11,074.62
2016-17	4	608.29	466.33				
2017-18	7	1,133.94	967.66				
2018-19	5	1,487.70	1,240.24	Public Works	219	7,079.18	3,601.77
2019-20	3	48.32	28.32				
2020-21	3	82.90	51.55				
2021-22	30	1,273.78	890.47	Public Health Engineering	3	409.29	678.87
2022-23	66	2,324.41	1,629.46				
2023-24	153	5,413.18	1,704.87				
2024-25	2	53.03	0				
TOTAL	**297**	**22,108.26**	**15,355.26**	**TOTAL**	**297**	**22,108.26**	**15,355.26**

Out of the estimated cost of ₹ 22,108.26 crore on these 297 ongoing projects, ₹ 15,355.26 crore was spent till 2024-25. Therefore, due to non- completion of these 297 projects, Capital Expenditure of ₹ 15,355.26 crore remained blocked which was 4.81 *per cent* of the cumulative capital outlay (₹ 3,19,315.92 crore) of the State.

Due to incomplete information in ***Appendix-IX*** (Commitments of the Government-List of Incomplete Capital Works) of the Finance Accounts for the year 2024-25 (provided by the State Government), Audit could not ascertain the position of pending payment (future liability), if any, as on 31 March 2025.

Blocking of funds on incomplete projects/works for long period negatively impacts the quality of expenditure and deprives the people of State of the intended benefits. Effective steps need to be taken to expeditiously complete all these projects so that the benefits may reach the people and further cost overruns may be avoided.

C. Undischarged liabilities on Fiscal Space

Undischarged/deferred liabilities, if not addressed timely, will reduce the available fiscal space for future developmental and infrastructure spending. Besides creating lack of transparency and credibility, this impairs the state's ability to raise resources in a sustainable manner, thereby impacting overall fiscal health and long-term sustainability.

Audit observed that the State Government had accumulated several un-discharged liabilities over the years, which have significant implications for fiscal sustainability. During the year these include:

- Short transfer of statutory funds/cess such as Building and Construction Welfare Board amounting to ₹ 24.44 crore.
- Short transfer to Rajasthan Cow Protection and Protection and Promotion Fund to ₹ 318.91 crore
- Short transfer of Water Conservation Cess to ₹ 9.00 crore
- Un-discharged interest liabilities totalling ₹ 84.69 crore.
- Off-budget borrowings and other liabilities not captured in the debt stock amounting to ₹ 9,044.58 crore.

The cumulative value of these un-discharged liabilities amounted to ₹ 9,481.62 crore, which is equivalent to 0.56 *per cent* of the GSDP and 13.09 *per cent* of the Fiscal Deficit for the year 2024-25.

Audit recommends that the State Government disclose and address all un- discharged liabilities transparently and make provisions for timely discharge of these obligations to avoid future fiscal stress.

Further, a case was noticed where the State Government irregularly transferred its liability as discussed below:

Case Study on 'Irregular transfer of liability by State Government to RajMES'

Rajasthan Medical Education Society (RajMES) is a registered society (October 2016) with the Registrar of Cooperative Societies. RajMES was established for the operation and control of the colleges approved under the Centrally Sponsored Scheme "Opening of New Medical Colleges and upgradation of affiliated District Hospitals" run by Government of India (GoI).

Under the scheme, GoI accorded sanction for establishing new Medical Colleges at seven[27] district headquarters in first phase, one[28] district headquarter in the second phase and 13[29] district headquarters in the third phase. Medical Council of India approved 2,580 undergraduate and 200 postgraduate seats in these new Medical Colleges. As per

27. Bharatpur, Churu, Bhilwara, Dungarpur, Pali, Barmer and Sikar
28. Dholpur
29. Sriganganagar, Chittorgarh, Sirohi, Dausa, Hanumangarh, Alwar, Karauli, Bundi, Baran, Banswara, Nagaur, Jhunjhunu and Sawai Madhopur

the guidelines of the scheme, new medical colleges would be set up by the State Government and funds for setting up of these medical colleges will be shared between the Central Government and the State Government in the ratio of 60:40 with the provision to keep the funds in SNA account. In addition to this, the State Government have to bear the entire burden of the increased project cost.

Scrutiny of records/information provided by the RajMES revealed that:

1. State Government transferred funds amounting ₹4,000.59 crore (Central share ₹2,406.27 crore, State share: ₹ 1,594.32 crore) against approved fund of ₹4,355 crore (Central share: ₹ 2,613 crore, State share: ₹ 1742 crore) up to 31 March 2025 resulting in short release of ₹ 354.41 crore (Central share ₹ 206.73 crore, State share ₹ 147.68 crore) by the State Government. This indicates that the State Government did not follow the scheme guidelines (central-state ratio of 60:40) and increased its state receipts to that extent.

2. Initial approved cost of seven Medical Colleges was increased from ₹ 1,323 crore to ₹ 1,623 crore due to increase in seats (100 to 150 in five colleges). However, the State Government decided to meet out this gap by way of loan from the bank through the Executing agency i.e. RajMES.

3. Medical Education Department issued (December 2022) administrative sanction for raising loan of ₹ 897.35 crore by RajMES from Bank of Maharashtra, Jaipur for the additional cost of "Establishment of New Medical Colleges and attached Hospitals" of first phase as state share. It was noticed that out of the total loan ₹ 673 crore (December 2022: ₹ 448 crore and May 2023: ₹ 225 crore) taken so far, amounting to ₹ 628.30 crore has been disbursed[30] to executive agencies for construction works during February 2023 to July 2025 indicating that funds were not necessary for immediate use. Further, an amount of ₹ 3.62 crore out of ₹ 628.30 crore was transferred for construction of RajMES building also.

Since the State share under the scheme is to be borne by the State Government and is being provided through State Budget regularly, the additional cost was to be borne by the State Government only as the assets created under the scheme also belong to the State Government.

Medical Education Department accepted (January 2026) the facts and stated that loans availed from Bank of Maharashtra by RajMES were used to meet the gap funding in the revised cost.

However, the loan raised by RajMES to augment additional cost as State share under the scheme is irregular as the Scheme guidelines provided that the State Government have to bear the entire burden of the increased project cost. Thus, liability of the loan amounting

30. 2022-23: ₹134.38 crore, 2023-24: ₹ 240.59 crore, 2024-25: ₹ 205.10 crore, 2025-26: ₹ 48.22 crore

to ₹ 673 crore raised for gap funding should have been borne by the State Government from its own resources.

1.6 Conclusion

Revenue receipts of the State increased by 11.79 *per cent* over the previous year but fell short by 14.07 *per cent* in comparison to the budget estimates. 55.80 *per cent* of the Revenue Receipts came from the State's own resources, while central tax transfers and Grant-in-aid together contributed 44.20 *per cent* indicating dependency of Rajasthan's fiscal position on tax transfers and Grant-in-aid from GoI.

Capital receipts increased by 1.59 *per cent* in 2024-25 from previous year and remain overwhelmingly debt-driven, with nearly 82.07 *per cent* inflow from internal debt.

Total expenditure increased by 11.48 *per cent* in 2024-25. Revenue expenditure formed major constituent of the total expenditure ranging from 89.44 *per cent* to 91.90 *per cent* during 2020-25. Relative share of capital expenditure in total expenditure was 10.23 *per cent* which had marginally increased over previous year by 9.89 *per cent*.

The share of committed expenditure in revenue expenditure decreased from 58.29 *per cent* in 2020-21 to 55.08 *per cent* in 2024-25 and it is also slightly decreased over the previous year (56.04 *per cent*). The ratio of committed expenditure to revenue receipts has decreased from 77.39 *per cent* in 2020-21 to 65.24 *per cent* in 2024-25 though it is also slightly decreased from the previous year (66.78 *per cent)*.

Subsidy in absolute terms and as a *per cent* of revenue receipts and revenue expenditure increased continuously. During 2024-25, subsidy as percentage of revenue receipts and revenue expenditure was 14.97 *per cent* and 12.64 *per cent* respectively. Payment on subsidies during 2024-25 (₹ 34,024 crore) increased by 19.79 *per cent* over the previous year (₹ 28,402 crore).

For the twelve consecutive years, the State Government was unable to achieve its target of revenue deficit and fiscal deficit envisaged under the FRBM Act. During 2024-25, the revenue deficit increased to ₹ 41,950 crore from ₹ 38,955 crore in 2023-24 and fiscal deficit increased to ₹ 72,420 crore from ₹ 65,580 crore in 2023-24.

During 2020-21 to 2024-25, a substantial portion of borrowings was used for repayment of earlier loans rather than for capital formation. In 2024-25, 81.98 *per cent* of total borrowings (public debt and other obligations) was utilised for repayment of earlier borrowings (principal) and other obligations, leaving limited fiscal space for developmental expenditure, reflecting use of capital receipts for financing current consumption.

The arrears of revenue of ₹ 11,958.49 crore were pending due to delay of assessment as on 31 March 2025, out of which ₹ 4,139.07 crore was outstanding for more than five years.

At the end of March 2025, the cash balance was ₹ 799 crore. Further, the State Government availed normal and special Ways and Means for 271 days and paid an interest of ₹ 180.01 crore.

1.7 Good practices

The good aspects of Fiscal management of the State Government are given below:

- The Government of Rajasthan set up the Consolidated Sinking Fund in 2024-25 for amortization of loans.

- Outstanding Liability-GSDP ratio was within the limit fixed by the FRBM Act.
- Guarantee commission is being regularly deposited to Guarantee Redemption Fund and Corpus of GRF reached as desired level as per guidelines.
- The outstanding guarantee to estimated receipts ratio (23.99 *per cent*) during 2024-25 was within the limit fixed under FRBM Act (60 *per cent*).

1.8 Recommendations

1. Strengthen Revenue Forecasting and Mobilisation

- The Finance Department may institute a quarterly revenue forecasting review mechanism to minimise deviations between Budget Estimates and actuals, particularly in Own Tax Revenue.
- Department-wise variance analysis may be conducted and corrective measures documented before submission of Revised Estimates.
- A targeted roadmap for increasing Own Tax Revenue-to-GSDP ratio may be prepared with measurable annual milestones.

2. Improve Quality of Expenditure

- The Government may ensure that borrowings are progressively aligned towards capital asset creation rather than financing revenue expenditure.
- A minimum threshold for Capital Expenditure as a percentage of Total Expenditure may be prescribed and monitored annually.
- Outcome-based monitoring may be introduced for major revenue expenditure heads.

3. Contain Committed Expenditure

- Periodic review of interest cost through debt restructuring or swap strategies may be considered to reduce interest burden.

Actuarial Valuation of Pension Liabilities

- The State Government may commission an independent actuarial valuation of total pension liabilities under the Old Pension Scheme. The valuation should incorporate appropriate assumptions relating to mortality, life expectancy, inflation indexation, commutation and sensitivity analysis under alternative scenarios. Such valuation may be updated periodically, preferably every two to three years, to ensure realistic assessment of long-term obligations.
- ***Institutionalisation of an Asset–Liability Management framework***

  The State may establish a formal Asset–Liability Management (ALM) framework to comprehensively assess long-term pension liabilities and align them with fiscal sustainability objectives. The projections arising from such assessment may be integrated into the Medium-Term Fiscal Policy Statement (MTFPS) to facilitate informed fiscal planning.

Creation of a Dedicated Pension Corpus Fund

- In the event of continuation of the Old Pension Scheme, the State may consider establishing a ring-fenced Pension Sustainability Fund. Savings arising from cessation of employer contributions under NPS, as well as any balances received from NSDL/PFRDA or other related sources, may be credited to this fund. The fund may be professionally managed with a prudent investment strategy to mitigate the anticipated increase in pension liabilities in the medium to long term.

Enhanced Fiscal Transparency

- The State may provide annual disclosures in the FRBM documents regarding the present value of pension liabilities, implicit pension debt and projected pension-to-revenue ratios. Such disclosures would enhance transparency and facilitate better assessment of long-term fiscal sustainability.

4. Enhance Debt Sustainability

- Debt-to-GSDP trajectory may be aligned with FRBM targets through phased fiscal consolidation.

5. Improve Grant Management and Timely Transfers

- All FC grants may be transferred within prescribed timelines to avoid interest liabilities.
- Departments may maintain a grant tracking dashboard indicating receipt, transfer and utilisation status.
- Parking of grants outside Government accounts may be discontinued.

6. Improve Assessment and Arrear Recovery

- Time-bound disposal targets may be fixed for assessment cases in in revenue generating departments.

7. Improve Cash and Liquidity Management

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

8. Timely Reconciliation of Cess

- Ensure fiscal transparency and better fund management by reconciling and timely transferring all cess and levies through designated government accounts, and strictly adhering to FRBM targets with disclosure of off-budget liabilities.

9. Review the Pro rata charges

- The State Government may review and rationalize the levy of pro-rata charges on capital projects to ensure that such charges appropriately reflect the proportionate establishment cost, work charged staff cost and plant and machinery expenditure attributable to these projects, so as to prevent the depiction of revenue expenditure as negative.

Chapter II

Budgetary Management

Chapter II: Budgetary Management

This chapter reviews Rajasthan's budgetary process, revealing significant gaps between budget estimates and actual expenditure, with issues like excess spending, persistent savings, and last-minute fund surrenders. It highlights weaknesses in financial planning, control, and compliance, stressing the need for realistic budgeting, timely fund utilisation, and modern practices like gender and child budgeting.

2.1 Budget Process

In compliance with Article 202 of the Constitution of India, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called "the Annual Financial Statement (Budget)" is to be laid before the State Legislature. The estimates of the expenditure show 'charged' and 'voted' items of expenditure separately and distinguish expenditure on revenue accounts from other expenditure. Legislative authorization is necessary before incurring any expenditure by the State Government.

As per the State Budget Manual (SBM), the Finance Department is responsible for preparing the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by Controlling Officers on the advice of the heads of departments and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called 'Demand for Grants'. The State budget majorly comprises the following documents:

- Annual Financial Statement
- Demand for Grants
- FRBM Statements
- Medium Term Fiscal Plan
- Fiscal Risk Statement
- Other

The Budget process commences with the issue of the Budget Circular, normally in August each year, which guides the Departments in framing their estimates for the next financial year.

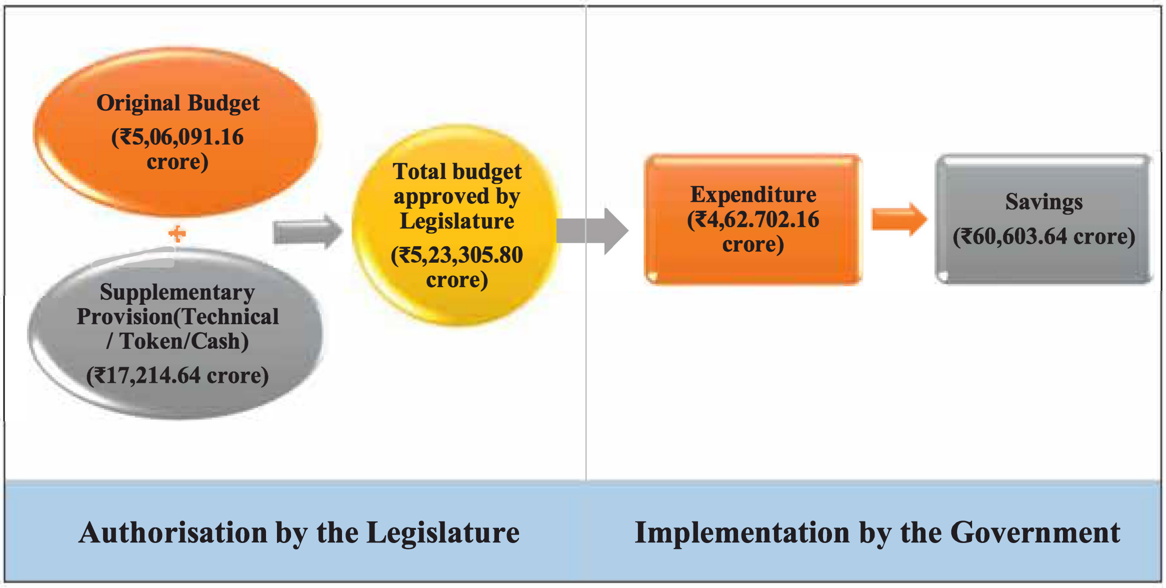
The State Budget is divided mainly into General, Social and Economic services. Rajasthan Budget Manual details the process of Budget preparation, Budget execution and Budget monitoring. Sector-wise budgeting, such as Social Budgeting and Performance Budgeting, reflects innovative budgeting techniques. In Rajasthan, apart from the consolidated budget, the State Government also prepare sub-budgets/statements like Agriculture Budget, Gender Budget statement, Child Budget statement and two types of Performance budget documents i.e. Outcome Budget and Output budget.

Detailed Audit analysis of the allocation of budget and expenditure under Child Budget and Gender Budget is given in **Paragraphs 2.7 and 2.8.**

As soon as the detailed estimates and grants are passed by the Legislative Assembly in accordance with the procedure laid down in Articles 202-204 of the Constitution, Finance Department communicates to all Heads of Departments and other Budget Controlling Officers, the allotments placed at their disposal during the budget year. Finance Department also sends copies of the budget document to the Accountant General. All such information and budgetary data is uploaded on the Integrated Financial Management System by the Finance Department and access to the same is available with the concerned authorities.

Supplementary or additional grant/appropriation provided during the course of the financial year are for meeting expenditure in excess of the originally budgeted amount or for incurring expenditure and the items which were not envisaged in the budget.

Finance Department also reviews requests made for supplementary grants and re-appropriations by departments during the course of the year. Apart from supplementary grant, re-appropriation can also be used to re-allocate funds within a Grant. The total amounts approved by the State Legislature including the original and supplementary budget, expenditure and savings during the year 2024-25 are depicted below:



The State Budget Manual (SBM) stipulates that the estimates of expenditure should be as accurate as possible. An avoidable excess in an estimate is as much a financial irregularity as an excess in the actual expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum which can be expended in the year and it should neither be more nor less.

2.2 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for optimum utilization of resources, strengthen scheme implementation and monitoring capacity and achievement of fiscal targets. Persistent savings/excesses indicate need for improvement in the underlying budgetary processes.

Details of total appropriation obtained from state legislature, actual expenditure and savings are summarized in **Table 2.1**.

Table 2.1: Actual expenditure vis-à-vis budget provision during the financial year 2024-25

(₹ in crore)

Nature of Expenditure		Original Grant/ App.	Supplementary Grant/ App.	Total Budget	Actual expenditure	Savings	Surrender	
							Amount	*Per cent*
Voted	I. Revenue	2,59,637.14	9,669.31	2,69,306.45	2,35,971.04	33,335.41	32,751.49	98.25
	II. Capital	47,494.14	885.66	48,379.80	34,847.40	13,532.40	13,201.60	97.56
	III. Loans & Advances	360.42	104.57	464.99	267.34	197.65	221.01	-
Total		**3,07,491.70**	**10,659.54**	**3,18,151.24**	**2,71,085.78**	**47,065.46**	**46,174.10**	
Charged	V. Revenue	37,923.21	1,633.08	39,556.29	38,734.59	821.70	315.89	38.44
	VII. Capital	5.44	4.18	9.62	9.58	0.04	0.05	100.00
	VIII. Public Debt-Repayment	1,60,670.81	4,917.84	1,65,588.65	1,52,872.21	12,716.44	12,716.44	100.00
Total		**1,98,599.46**	**6,555.10**	**2,05,154.56**	**1,91,616.38**	**13,538.18**	**13,032.38**	96.26
Appropriation to Contingency Fund (if any)		-	-	-	-	-	-	-
Grand Total		**5,06,091.16**	**17,214.64**	**5,23,305.80**	**4,62,702.16**	**60,603.64**	**59,206.48**	

Source: Appropriation Accounts.

Note: The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure under Revenue Heads (₹ 5,505.57 crore) and Capital Heads (₹ 4,130.33 crore).

The above table shows saving of ₹47,065.46 crore in voted section and ₹ 13,538.18 crore in charged section resulting in net saving of ₹ 60,603.64 crore. There was an overall savings of ₹ 60,678.50 crore in 63 grants under Revenue Section and 60 grants under Capital Section which was offset by excess of ₹ 74.86 crore in one grant under Capital Section resulting in net saving of ₹ 60,603.64 crore. Further, out of net savings, 2.30 *per cent* remained un-surrendered by the end of financial year 2024-25. Substantial savings of ₹13,532.40 crore in Capital voted section of the budget constituting 28.49 *per cent* of the original budget of Capital voted section indicate that the funds meant for the infrastructure development in the State could not be spent.

Supplementary provision of ₹17,214.64 crore obtained during the year was unnecessary as expenditure during the year did not come even upto the level of original budget. The supplementary provision increased the overall savings by three *per cent*. This indicates that supplementary provisions were made without proper assessment of requirements and also indicative of poor financial management.

Analysis of budget execution during the year reveals weaknesses across all three layers of financial control: Original estimation, Supplementary provisioning, and re-appropriation adjustments as given in the Table below:

Table 2.2: Cumulative impact of savings, supplementary and re-appropriation

Layer	Nature of Variation	₹ Impact (approx.)
Layer 1: Persistent Savings (more than 100 crore in each grant)	Persistent Savings	₹ 40,385.12 crore
Layer 2: Unnecessary Supplementary Provision (10 crore or more in each cases)	Unnecessary Supplementary	₹ 8,409.73 crore
Layer 3: Inefficient/excessive/ unnecessary Re-appropriation in 13 cases	Imprecise estimation of re-appropriation	₹ 412.74 crore
Quantifiable budget variation		**₹ 49,207.59 crore**

The cumulative impact of about ₹ 49,207.59 crore arising from savings, avoidable supplementary provisions and imprecise re-appropriation indicates weaknesses in expenditure estimation, mid-year review of fund requirements and monitoring of expenditure during the year.

The State budget provides three sets of numbers: (i) budget estimates: an estimate for the upcoming financial year, (ii) revised estimates: revision in the budget estimates for the ongoing financial year, and (iii) actuals: the final audited amount for the previous year. The State legislature approves the budget for the coming year based on the budget estimates. The revised estimates may provide a more realistic picture of the government's finances in the ongoing year as they are made with reference to the actual transactions already recorded that year. Actual may fall short or exceed budget estimates, and this comparison helps to understand the credibility of a proposed budget.

Trends in the Original Budget, Revised Estimate, and Actual Expenditure for the period from 2020-21 to 2024-25 are given in **Table 2.3.**

Table 2.3: Original Budget, Revised Estimate and Actual Expenditure during FY 2020-21 to 2024-25

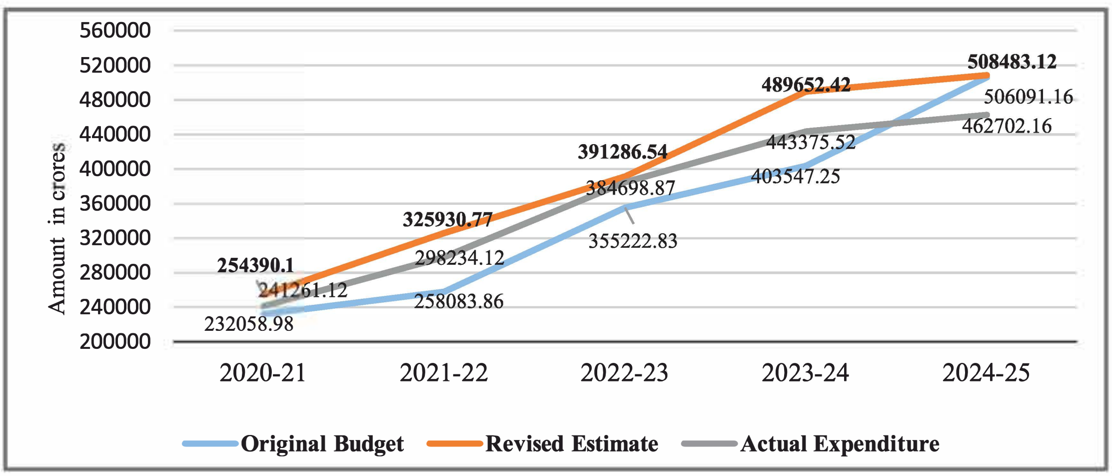
(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Original Budget	2,32,058.98	2,58,083.86	3,55,222.83	4,03,547.25	5,06,091.16
Supplementary budget	36,253.96	72,779.09	52,734.39	1,01,422.88	17,214.64
Total budget (TB)	2,68,312.94	3,30,862.95	4,07,957.22	5,04,970.13	5,23,305.80
Revised Estimate (RE)	2,54,390.10	3,25,930.77	3,91,286.54	4,89,652.42	5,08,483.12
Actual Expenditure (AE)	2,41,261.12	2,98,234.12	3,84,698.86	4,43,375.52	4,62,702.16
Savings	27,051.82	32,628.83	23,258.36	61,594.61	60,603.64
Percentage of supplementary to the original provision	*15.62*	*28.20*	*14.85*	*25.13*	*3.40*
Percentage of overall saving/excess to the overall provision	*10.08*	*9.86*	*5.70*	*12.20*	*11.58*
TB-RE	13,922.84	4,932.18	16,670.68	15,317.71	14,822.68
RE-AE	13,128.98	27,696.65	6,587.67	46,276.90	45,780.96
(TB-RE) as % of TB	*5.19*	*1.49*	*4.09*	*3.03*	*2.83*
(RE-AE) as % of TB	*4.89*	*8.37*	*1.61*	*9.16*	*8.75*

Source: Annual Financial Statement and Appropriation Accounts

Above table shows that supplementary provision of ₹ 17,214.64 crore made during 2024-25 constituted 3.40 *per cent* of the original provision as against 25.13 *per cent* in the previous year

Chart 2.1 Trend showing BE, RE and Actuals



From the above Table and Chart, it can be seen that from 2020-21 to 2024-25, the Revised Estimate (RE) was always higher than the Original Budget of the State. The gap between the RE and the TB decreased from ₹ 16,670.68 crore during 2022-23 to ₹ 14,822.68 crore during 2024-25.

Further, it can also be observed that over the period 2020-25, the Revised Estimate (RE) was always more than the Actual Expenditure (AE) of the State. The gap between the RE and the AE decreased from ₹ 27,696.65 crore 2021-22 to ₹ 6,587.67 crore in 2022-23 but again increased to ₹ 45,780.96 crore in 2024-25. In terms of percentage, the AE was 1.61 *per cent* lower than the RE in 2022-23, which increased to 8.75 *per cent* in 2024-25.

This reflects that budgetary allocations were based on inaccurate proposals as Budget Estimates of the State were always inflated, and the Actual Expenditure was less than the total budgetary provisions made during 2020-25. As such, the supplementary provisions during the year 2024-25 proved unnecessary since the expenditure did not come up even to the level of original budget provisions, while during 2020-2024 the supplementary provisions were excessive.

This indicates that a proper analysis was not done before budget formulation.

1. Budget–Expenditure Divergence

- **Budgeted provisions exceeded actual spending capacity in multiple years**

2. Limited Effectiveness of RE Alignment

- **Revised Estimates did not consistently reflect realistic expenditure trends**

3. Implications for Legislative Financial Oversight

- **Substantial savings may affect the effectiveness of budgetary control**

4. Supplementary–Savings Mismatch

- **High supplementary allocations followed by notable savings in certain years indicate scope for improving expenditure planning**

2.2.1 Component/Service wise analysis of Budgetary provisions and expenditure

Component-wise analysis of the Budget and Expenditure for the FY 2024-25 is summarized in **Table 2.4.**

Table 2.4: Component-wise Budget and Expenditure for the year 2024-25

(₹ in crore)

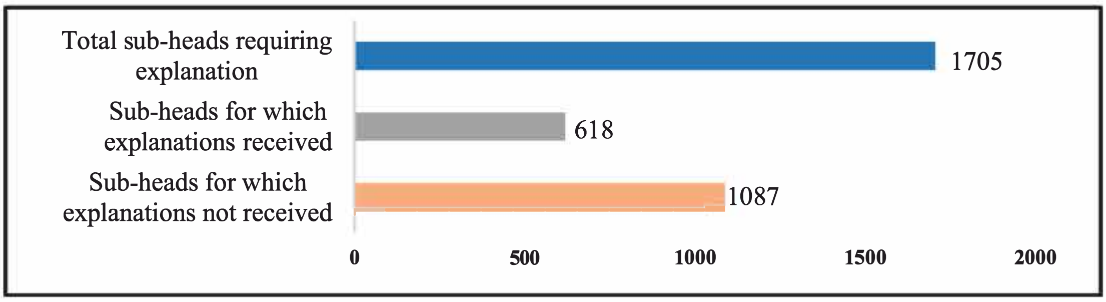
Component	Budget	Expenditure	Percentage of Total Budget	Percentage of Total Expenditure	Percentage of expenditure against Budget
(1)	(2)	(3)	(4)	(5)	(6=3/2*100)
Committed Expenditure	3,66,823.74	3,06,626.95	70.10	66.27	83.59
State Schemes	1,13,097.65	1,12,811.24	21.61	24.38	99.75
Central Share for CSS	21,257.15	21,148.93	4.06	4.57	99.49
State Share for CSS	19,079.44	19,067.22	3.65	4.12	99.94
EAP - Externally Aided Projects	3,047.82	3,047.82	0.58	0.66	100.00
Total	**5,23,305.80**	**4,62,702.16**			**88.42**

Above table shows that more than two third portion of the state budget was provisioned for committed expenditure mainly for salary, pension, subsidy, interest payment, grant-in-aid, other *etc.* and 16.41 *per cent* budget provision for committed expenditure remained unutilized during the year.

The Accountant General (A&E), Rajasthan sought explanations from the budget controlling officers on the variations in expenditure i.e. savings/excesses in 1705 sub-heads. However, explanations in respect of 1087 sub-heads were not received (November 2024).

The summary of explanations received in case of variations in Appropriation Accounts is depicted in **Chart 2.2.**

Chart 2.2: Summary of explanation for variations



Source: Information supplied by office of the Pr. Accountant General (A& E)

Absence of explanations for variations between the budgeted allocations and their utilization limits legislative controls over budget as a means of ensuring financial accountability of the Government.

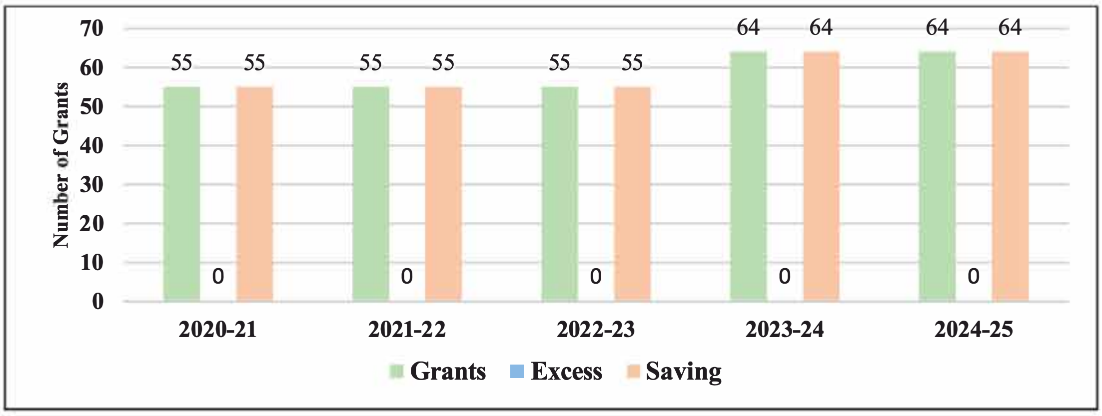
2.3 Budget marksmanship

Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

A year-wise analysis of grants, excesses, and savings provides valuable insights into the efficiency of budget execution and financial management by the State. It has been depicted in **Chart 2.3.**

Chart 2.3: Year-wise Grants, Excesses, and Saving



Source: Appropriation Account

The data indicates that while expenditure controls prevented excesses, the uniform incidence of savings across all Grants points to structural deficiencies in budget formulation and realistic demand estimation. The expenditure composition outturn for the FY 2024-25 is given in **Table 2.5**.

Table 2.5: Expenditure composition overall deviation FY 2024-25

Section	Overall Deviation (*per cent*)	Range of Deviation (*per cent*)	Number of Grants
Revenue (voted)	(-) 12.84	0 to ± 25	49
		± 25 to ± 50	10
		± 50 to ± 100	2
Capital (Voted)	(-)28.69	0 to ± 25	10
		± 25 to ± 50	22
		± 50 to ± 100	24
		≥ 100	5
Revenue (Charged)	(-) 2.17	0 to ± 25	22
		± 25 to ± 50	7
		± 50 to ± 100	21
		≥ 100	5
Capital (Charged)	(-) 7.91	0 to ± 25	3
		≥ 100	1
No provision was, however, made in respect of three grants of Revenue-Voted, nine grants of Revenue-Charged, three grants of Capital Voted and sixty grants of Capital-Charged section			

In Revenue (voted) section, deviation in outturn compared with BE was (-) 12.84 *per cent*. This was mainly due to deviation between 0 and ± 25 *per cent* in 49 grants and between ± 25 to ± 50 in ten grants, between ±50 *per cent* to ±100 *per cent* in two grant. No provision was, however, made in respect of three grants of the Revenue voted section.

Similarly, in Capital section, deviation in outturn compared with BE was (-) 28.69 *per cent*. This was mainly due to deviation between ± 25 *per cent* to ± 50 *per cent* in 22 grants between ± 50 *per cent* to ± 100 *per cent* in 24 grants. No provision was however, made in respect of three grants of the Capital voted section.

2.4 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 of Constitution of India. These Accounts depict actual expenditure as against the original budget provision, supplementary grants, surrenders and re-appropriations distinctly in gross basis.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

2.5 Budgetary and accounting process

2.5.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. As per para 24.1 of SBM, expenditure shall neither be incurred in excess of the sanctioned allotment nor on the items for which no provision has been made in the budget. One case of expenditure incurred without provision pertaining to one grant, where ₹ 2.98 lakh was incurred, was noticed which is given in **Table 2.6** below**.**

Table 2.6: Cases where expenditure was incurred without Budget provision

(₹ in lakh)

S. No.	Grant no. and name	Head of accounts	Provisions				Actual expen-diture	Excess Expenditure
			Original	Supple-mentary	Re-appropri-ation	Total		
1.	42-Water Resources and Indira Gandhi Nahar Project Department	4700-03-001-02-02 Thorough the Chief Engineer, Water Resources	₹ 1000	0.00	(-) ₹ 1,000	0.00	2.98	2.98
	Total		**₹ 1000**	**0.00**	**(-) ₹1,000**	**0.00**	**2.98**	**2.98**

Source: Appropriation Account

Reasons for expenditure under this head without any budget provision have not been intimated (November 2025). Expenditure without budget is violative of financial regulations as well as the will of the Legislature. This is also indicative of lack of financial discipline in Government Departments.

2.5.2 Excess expenditure and its regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

A. Excess expenditure during current year

As per para 24.1 of SBM, expenditure shall neither be incurred in excess of the sanctioned allotment nor on the items for which no provision has been made in the budget. Though there was no excess in the overall grant, however, there was an excess disbursement of ₹ 74.86 crore over the authorisation made by the State Legislature under one Grant during 2024-25 which requires regularisation under Article 205 of the Constitution as indicated in **Table 2.7** below**:**

Table 2.7: Excess expenditure during 2024-25 requiring regularisation

(₹ in crore)

Grant No./ Appropriation	Grant/Appropriation details	Amount of excess expenditure
44	Public Works Department (Capital - Voted)	74.86
Total		**74.86**

Source: Appropriation Accounts

B. Regularisation of excess expenditure of previous financial years

Excess disbursements pertaining to previous years pending regularization from State Legislature are shown in Table below.

Table 2.8: Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

Year	Grant No./ Appropriation	Grant/Appropriation details	Amount of excess required to be Regularised
2022-23	21	Road and Bridges (Revenue Voted)	142.20
	-	Public Debt (Capital Charged)	20,927.41
2023-24	22	Higher Education Department (Revenue-Charged)	1.32
	44	Public Works Department (Capital-Voted)	76.41
Total			**21,147.34**

Source: Appropriation Accounts

The persistence of unregularised excess expenditure, particularly the substantial excess under Public Debt, indicates deficiencies in budget estimation and fiscal forecasting. To strengthen the legislative oversight over the expenditure from Consolidated Fund of State, these excess expenditures need to be regularized at the earliest and measures to contain recurrence of such excess may be taken by the State Government. Non-regularization of excess expenditure is in contravention of constitutional provisions and defeats the objective of ensuring accountability over utilization of public money.

The State Government has not initiated the process for regularization of excess expenditure for the years 2022-23 to 2023-24.

2.5.2.1 Persistent excess expenditure in certain Grants

Audit scrutiny revealed that in one case under one grant, there was persistent excess expenditure of more than ₹ five crore in four out of last five years in the sub-head, as detailed in **Table 2.9.**

Table 2.9: Persistent excess expenditure during FYs 2020-21 to 2024-25

(₹ in crore)

S. No.	Description of Grant/Appropriation		2020-21	2021-22	2022-23	2023-24	2024-25
1.	**<u>Grant No.-44- Public Works Department</u>** 5054- Capital Outlay on Road and Bridges 02- Strategic and Border Roads 337-Road Works 03- Through the Border Road Development Board	Grant Expenditure Excess	0.00 16.65 16.65	₹1,000 0.00 (-)	0.00 4.12 4.12	414.62 506.30 91.68	298.84 426.91 128.07

Source: Appropriation Accounts

For the excess expenditure during 2023-24, the Public Works Department intimated that under the grant "44-Public Works Department" was mainly due to excess booking of expenditure for road works by Border Road Development Board. The Board intimated that these works were executed directly at the international borders as per the sanctions of Government of India and expenditure was booked after the closing of the financial year without availability of budget provision for these works.

However, no reasons for excess expenditure over authorisation from the Consolidated Fund of the State during2024-25 were furnished by the Finance Department to the AG (A&E), Rajasthan.

Expenditure incurred in excess of Budget provision within grants during the year

As per para 8.5(5) of SBM, Budget Controlling Officer will ensure that expenditure does not exceed the budget allocation. As per para 24.1 of SBM, expenditure shall neither be incurred in excess of the sanctioned allotment nor on the items for which no provision has been made in the budget. As per para 23.15.5 of SBM, it is essential that the statement should be prepared with utmost care, as inaccurate statements of excesses and savings not merely cause inconvenience to the Finance Department but may also lead to excess expenditure, for which concerned Budget Controlling Officer will be held responsible. However, it was observed that under 29 Budget Heads expenditure was incurred in excess of the available budget provision, though there was no excess in the overall grant. Details are given in Table below.

Table 2.10: Details of expenditure incurred in excess of Budget provision

(₹ in crore)

S. No.	No. and Name of Grant	Budget Head	Total provision (O+S+R)	Expendit-ure	Excess Expend-iture
1.	3-Interest Payment	2049-01-123-01-Interest on loan from National Small Saving Fund	725.03	726,47	1.44
2.		2049-03-104-01-22-Interest of General Provident Fund of State Employees appointed from 2004	532.64	532.70	0.06
3.	7-Council of Ministers	2013-105-01-03-Amount of discretionary grant by other Ministers	0.10	0.13	0.03
4.	9-Election Department	2015-105-01-Election related charges	293.99	299.91	5.92
5.		2015-106-01-Election related charges	60.57	60.66	0.09
6.	15-Pension	2071—01-111-01-01-Pension and Family Pension to Legislators of Rajasthan	33.15	33.17	0.02
7.	16-Revenue Department	2053-094-02-Tehsil Offices	395.47	395.50	0.03
8.	17-General Administration Department	2235-60-107-01-Pension to freedom fighters and their dependents etc. through the General Administration Department	9.99	10.14	0.15
9.	18-Home Department	4055-207-01-03-Wireless police	7.01	7.07	0.06
10.	19-Jail Department	2056-001-01-01-Head Office and Regional Offices	11.75	11.91	0.16
11.	28-Medical Education Department	4210-03-105-07-03-Medical College, Udaipur	0.03	0.10	0.07
12.	30-Tribal Area Development	4702-796-04-01-Water Harvesting Structure	159.78	159.87	0.09
13.		2401-796-73-05-National Agriculture Extension Mission E-Governance Scheme in Agriculture	0.14	0.35	0.21
14.	35-Minority Affairs Department	2225-04-277-01-01-Grant for Anuprati Yojana	8.56	9.24	0.68
15.	36-Disaster Management and Relief Department	2245-02-106-08-01- Repairs and Restoration of Roads	142.22	142.60	0.38
16.		2245-02-107-02-01-Repairs of Government Office buildings affected by Flood	19.98	22.63	2.65
17.	41-Public Health and Engineering Department	2215-01-102-03-Maintenance under Janta Jal Yojana	262.79	262.99	0.20
18.	42-Water Resources and Indira Gandhi Nahar Project Department	2700-05-001-01-01-Indira Gandhi Nahar Feeder	8.70	8.73	0.03
19.		2700-45-800-01-Other Expenditure	15.57	15.62	0.05
20.		4700-80-001-01-01-Rajasthan Water Sector Re-Structuring Project for Desert Area	270.27	270.39	0.12

S. No.	No. and Name of Grant	Budget Head	Total provision (O+S+R)	Expendit-ure	Excess Expend-iture
21.		4701-80-800-03-01-Construction Work	19.41	20.33	0.92
22.	43-Command Area Development Department	2705-101-01-06-Agriculture Expansion (State-II)	3.06	3.08	0.02
23.	44-Public Works Department	3054-02-337-01-02-Maintenance and Restoration	89.25	127.50	38.25
24.		5054-03-337-11-Rajasthan Highways Development Project-I (ADB)	680.09	682.06	1.97
25.		5054-02-337-03-Through the Border Road Development Board	298.84	426.91	128.07
26.	45-Forest and Environment Department	4406-01-101-15-01-Plantation	2.27	2.30	0.03
27.	51-Special Component plan for welfare of scheduled castes	2406-01-789-05-Climate Change and Prevention of desert expansion	6.35	6.40	0.05
28.	59-Tourism Department	3452-80-001-01-01-Administrative Expenditure	18.14	18.17	0.03
29.		3452-80-800-02-Tourist Information and Publicity	66.21	66.28	0.07

Source: Detailed Appropriation Accounts

Excess expenditure during the year was largely concentrated in Public Works Department, particularly under Border Road Development Board and Maintenance and Restoration heads. The remaining excesses were marginal and largely technical in nature; however, even small deviations reflect the need for stricter real-time expenditure monitoring and timely recourse to supplementary provisions to maintain budgetary discipline.

2.5.3 Supplementary Grants rendered non-essential

Article 205 of the Constitution prescribes the requirement of a Supplementary or Additional Grant or Appropriation to cater to the requirements in excess of the original provisions**.** Para 24.2 of the SBM stipulates that during the course of a financial year, if the amount provided for the purpose is found to be inadequate or a need arises for an expenditure during the course of the year on some object or service for which no provision has been made, a supplementary grant can be sanctioned by the Legislature.

The State Legislature approved supplementary provision (February 2025) of ₹ 17,214.64 crore in 54 Grants for the year 2024-25. It was noticed that in 21 instances (more than ₹ 10 crore in each case) even though the supplementary provisions of ₹ 8,409.73 crore were made ***(Appendix 2.1)***, the expenditure did not even come up to the level of original provisions during the year 2024-25.

The head-wise position of supplementary provisions in grant is given in Table below where the total supplementary provision was later found unnecessary.

Table 2.11: Head-wise unnecessary supplementary provision

(₹ in crore)

S. No.	Grant no.	Head	Original Provi-sion	Supple-mentary	Actual Expenditure	Savings out of original savings	Reasons
1	17-General Administrative Department	2070-114-01-State Garage and Automobile department	78.90	10.05	73.96	4.94	Non-recruitment on new post and post remaining vacant, non-receipts of approval from the competent level.
2	20-Elementary Education Department	4202-01-201-01-90-Construction Work	₹ 1,000	3.86	0.00	₹1,000	Non-transfer of amount for repairing of school due to non-issue of sanction.

S. No.	Grant no.	Head	Original Provision	Supplementary	Actual Expenditure	Savings out of original savings	Reasons
3		4202-01-201-15-01-Capital Expenditure under schemes in Government Schools	158.90	65.33	87.34	71.56	Less release of amount against sanctioned amount under PM Shri Yojana.
4	21-Secondary Education Department	2202-02-101-01- General Expenditure	10.00	6.00	8.56	1.44	Non-receipt of sanctions from Government.
5	36-Disaster Management and Relief Department	2245-08-101-01-04- Protection and Prevention from floods, hailstorms etc.	157.20	552.20	0.00	157.20	Non-formation of technical committee for protection and prevention from flood, hailstorms etc.
6	38-Information and Public Relation Department	4220-60-101-02-90- Construction Work	3.00	0.63	2.20	0.80	Less expenditure on construction work.
7	39-Urban Development and Housing Department	2217-80-191-05- Grant to Jaipur Development Authority	₹ 2000	44.95	0.00	₹ 2000	Reasons have not been intimated by the department
8	44-Public Works Department	5054-04-337-17-06- NABARD RIDF XXX (Road Upgradation Project)	206.07	92.62	197.26	8.81	Reasons have not been intimated by the department
9	45-Forest and Environment Department	2406-01-001-02- Subordinate and Efficient Staff	1.80	0.47	1.67	0.13	Reasons have not been intimated by the department
10	47-Animal Husbandry and Fisheries Department	4403-101-11-01- Construction work	15.42	13.33	13.08	2.34	No expenditure on construction work
11	48-Horticulture Department	2401-119-26- For conversion from flow irrigation to drip irrigation (Pradjahmantri Krishi SinchaiYojana-Micro Irrigation)	303.35	54.06	281.72	21.63	Reasons have not intimated by the department
12	50-Co-operative Department	2425-800-02- Interest grant to good Loanees of Co-operative Societies	336.00	70.00	336.00	0	Reasons have not been intimated by the department
13	61-Science and Technology Department	3425-01-800-12-01- Establishment Expenditure	8.54	0.51	7.87	0.67	Post remaining vacant and less expenditure by sub-centre, Jaipur.
		Total	**1279.18**	**914.01**	**1009.66**	**269.52**	

Source: Appropriation Accounts

Above table shows that under 12 Department/grants, ₹ 914.01 crore was obtained as supplementary grants in various heads, but entire supplementary grant proved unnecessary because the expenditure did not even come up to the level of original provisions.

The supplementary provisions under the selected heads were rendered unnecessary due to non-receipt of sanctions, administrative inaction, lack of technical preparedness, and weak implementation capacity. As can be seen from the above table, in 13 cases, substantial allocations remained wholly unutilised. The pattern indicates deficiencies in mid-year expenditure assessment and highlights the need for stricter scrutiny before seeking supplementary grants.

Similarly, supplementary provisions of ₹ 8,663.31 crore in 13 grants (more than ₹ 10 crore in each case) proved excessive as full amount of supplementary provisions could not be utilized. The grant-wise and specific head-wise position of supplementary provisions in grant where the total supplementary provision was later found excessive or inadequate is given in ***Appendix 2.2.***

Occurrence of such cases every year implies that the Budget Division is not paying enough attention to avoid unrealistic budget formulation.

This indicates that supplementary grants were obtained without proper assessment of adequacy of original provision and contributed to increase in overall budgetary savings during the year. This also indicates that supplementary provisions were made without requirement by concerned Drawing and Disbursing Officers/Chief Controlling Officers.

Selected Grant-wise unnecessary supplementary provisions

During the year two grants, Grant 41 (Public Health and Engineering Department) and Grant 46 (Agriculture Department) were selected for detailed review. The position of unnecessary supplementary provisions in these two grants is discussed below.

During the Grant Review of Grant 41 and Grant 46**,** audit observed that the supplementary provisions obtained were unnecessary**,** as the actual expenditure did not even reach the level of the original provision, resulting in substantial savings, as detailed in **Table 2.12**.

Table 2.12: Unnecessary supplementary provisions under selected Grants

(₹ in crore)

Grant No	Original	Supplementary	Actual Expenditure	Savings
41-Public Health and Engineering (Capital Voted)	4,084.50	98.53	3,634.38	548.65
46-Agriculture (Revenue - Voted)	3475.16	70.18	2525.28	1.020.06
46-Agriculture (Capital -Voted)	149.59	54.72	148.80	55.51

Source: Appropriation Accounts

In a subhead under Grant-46**, "**6401-800-09-01-" against an original provision of ₹1,000, a supplementary demand of ₹50 crore was obtained for '*Loans to Maharana Pratap Agriculture Technical University, Udaipur'*. However, the actual expenditure was Nil, leading to savings of ₹ 50 crore which was surrendered on 31 March 2025. The department attributed the savings to availability of previous year Loan amount with the university.

These types of unrealistic budgets should be scrutinized by the Finance Department (Budget), GoR before approval of supplementary grants to the departments concerned.

2.5.4 Injudicious re-appropriation

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. As per Para 23.3 of SBM, re-appropriations are permissible only when it is known or anticipated that appropriation for the unit from which funds are diverted will not be utilized in full or that savings can definitely be affected in it. During 2024-25, re-appropriation orders under 64 grants amounting to ₹ 20,908.42 crore were issued. All the re-appropriation orders were issued on 31 March 2025.

It was noticed that in 13 cases, re-appropriation proved insufficient/excessive or injudicious as detailed in ***Appendix 2.3***. This appendix reveals three distinct control failures in re-appropriation management: (i) reduction despite emerging excess, (ii) injudicious augmentation resulting in savings, and (iii) inadequate augmentation leading to final excess.

In one scheme, reduction of provision by ₹ 24.91 crore through re-appropriation orders effected by department proved injudicious as the actual expenditure was in excess of the re-appropriated provision. The augmentation of provision through re-appropriation by ₹ 63.93 crore proved unnecessary in six cases as the expenditure was less than the total available provision or did not come up to the level of original/supplementary budget provision and excessive re-appropriation in three cases. Similarly, re-appropriation in three cases by ₹ 134.50 crore was insufficient as the expenditure was more than the total available provision.

The DDO/CCOs concerned intimated that funds were received through re-appropriation for maintenance & repair work, accelerated progress of work and repair of government office building affected by flood in the districts as per requirement. Further, detailed reasons for final excess/savings were not intimated in respect of some heads by the concerned authority.

The above instances are indicative of the fact that the budget controlling officers did not adequately access the requirements and did not have updated information regarding expenditure before re-appropriation.

2.5.5 Unspent amount and surrendered appropriation and/or Large Savings/Surrenders

Budget proposals should strive to optimize all foreseeable expenditure to appropriate spending levels to balance the quality of expenditure and reduce underutilization of budgeted funds. Timely surrenders by the spending units are an important mechanism for optimal reallocation within the approved budget.

Paragraph 13.7 of the SBM prescribes that actual expenditure incurred during the last three years and the revised estimates for the current financial year, should be taken into consideration for preparing estimates for the ensuing financial year. Past figures should be used to identify any noticeable tendency for expenditure to rise or decline, any abnormal feature during past years, any recognizable regularity in movement of expenditure and any special event likely to arise with the potential to impact expenditure significantly.

Substantial Savings

The analysis of grants and appropriations showed that in five cases (under five grants) during the year 2024-25, saving of ₹ 1,177.62 crore (excluding surrender) exceeded ₹100 crore in each case. Grant-wise/ Head wise final savings under various grants is given in ***Appendix 2.4.***

The concerned DDO/CCO's intimated reasons of savings as less expenditure on repair & maintenance, post remaining vacant and less expenditure on construction work. Further, savings under Youth Affairs and Sports Department was due to deposit of ₹ 241.91 crore through challan by Rajasthan Youth Board on 27 March 2025 because the plan of construction of youth hostel building was cancelled. Detailed reasons for final savings in remaining grants have not been intimated by the concerned authority.

It was further noticed that in two grants no expenditure was incurred during the year 2024-25 as given in **Table 2.13**.

Table 2.13: Entire grant remaining unutilised during the financial year 2024-25

(₹ in crore)

Sl. No.	Number and Name of grant	Amount
1	57-Petroleum Department (Capital – Voted)	400.00
2	58- Mines Department (Capital – Voted)	7.87
	Total	**407.87**

Source: Appropriation Accounts

The concerned DDO/CCO's intimated that non-furnishing of map and proper technical estimates for office building by the concerned offices caused non-clearance of budget provision and non-receipts of approval from the GoI for revised project cost resulting in nil investment.

Selected Grant-wise substantial savings

During the Grant Review of Grant 41 and Grant 46, audit observed substantial savings of ₹10 crore and above under various heads as detailed below.

Table 2.14: Substantial savings noticed under various sub-heads in these grants

(₹ in crore)

S. No.	Name of Head/Scheme	Total (O+S)	Expenditure	Savings	Percentage Savings
	Grant No. 41				
1.	2215-02-001-04 Shilp Shala	22.91	10.72	12.19	53.21
2.	4215-01-101-01-17 Replacement of Old and environment contaminating pipelines and for facility of clean drinking water to consumers	20.40	5.86	14.54	71.27
3.	4215-01-101-11-26 Dewas Water Supply Scheme-III and IV (Urban)	119.35	14.69	104.66	87.69
4.	4215-01-102-21 Janta Jal Yojana	20.00	7.13	12.87	64.35
5.	4215-01-102-99-13 Chambal-Bhilwara Cluster Project (NABARD)	13.74	1.29	12.45	90.61
6.	4215-01-102-99-21 Nagaur Lift Scheme Stage- I	20.70	1.18	19.52	94.30
	Grant no. 46				
7	2401-102-01-05 National Food Security Mission-Oil Seed	26.28	5.43	20.85	79.34
8	2401-109-20-01 Through Agriculture Department	13.60	00.00	13.60	100.00
9	2401-110-02 Through the agency of Crop Insurance Agriculture Department	1,400.00	718.10	681.90	48.71
10	2401-196-06-26 National Mission on Agriculture Extension - Agriculture Engineering	54.42	20.18	34.24	62.90
11	2401-196-06-37 National Food Security Mission Nutritious Grain	75.90	29.68	46.22	60.90
12	2401-800-27-01 Rashtriya Krishi Vikas Yojana (S.C.A)	59.72	30.77	28.95	48.48
13	2401-800-37-01 Pradhanmantri Krishi Sinchai Yojana	68.07	31.49	36.58	53.74
14	2435-60-800-02-01 Assistance to Rajasthan State Agriculture Marketing Board	79.40	6.79	72.61	91.45

Source: Detailed Appropriation Accounts

Public Health and Engineering Department stated (December 2025) that savings were mainly due to posts remaining vacant, non-release of sanctions and work orders, forest clearances issues, slow progress of work, land acquisition issues and matter pending in court etc.

Agriculture Department stated (December 2025) that savings were mainly due to less/non release of sanction/ fund from GoI, non-transfer of fund due to non-availability of UCs, non-finalization of activities of schemes, new income expenditure system SNA Sparsh in the CSSs started from November 2024 and non-release of second mother sanction from GoI etc.

Substantial savings against the budget allocation indicate that the provisions of SBM regarding budget formulation/preparation of demands of grants and monitoring of expenditure were not adhered to. This also indicates poor monitoring over progress of work at the level of the Department.

Further, in seven subheads (more than ₹10 crore) of the two selected grants, the entire provision was surrendered as detailed below.

Table 2.15: Non-utilisation of entire provision under various Programme/Schemes

(₹ in crore)

S. No.	Name of Head	Budget provision	Expend-Iture	Savings
	Grant No-41			
1.	4215-01-101-11-22 Parwan Akavad Drinking Water Project, District Banra, Jhalawar, Kota (Urban Part)	25.28	0.00	25.28
2.	4215-01-101-11-23 Navnera Water Supply Project District Kota and Bundi (Urban Part)	43.55	0.00	43.55
3.	4215-01-102-99-03 Subsidiary Activities of Jal Jeevan Mission	40.00	0.00	40.00
4.	4215-01-102-99-10 Beawar-Jawaja Cluster Distribution	10.35	0.00	10.35
5.	4215-01-102-99-18 Scheme for providing of Drinking Water to Bhinmal and 256 Villages	13.74	0.00	13.74
	Grant No 46			
6	2401-109-20-01 Through Agriculture Department	13.60	00.00	13.60
7	6401-800-09-01 Loans to Maharana Pratap Agriculture Technical University, Udaipur	50.00	00.00	50.00

Source: Detailed Appropriation Accounts

Public Health and Engineering Department stated (December 2025) that non-utilisation of provision was due to non-issue of work orders for drinking water projects. It was further stated that provisions have been made, as per the direction of Finance Department to provide financial support to the Jal Jeevan mission activities, in case RWSSC (executive agency) requires funding for the same.

Agriculture Department stated (December 2025) that non-utilisation of funds was due to non-finalization of activities of the schemes.

Entire budget provision under grant converted to savings indicates that the budget estimates are not prepared realistically. This indicates that the provisions of Chapter 13 of the SBM related to estimates of expenditure were not followed during preparation of budget estimates of expenditure by the Departments and budget controlling officers of these grants, which has resulted in huge overall net savings of ₹ 60,603.64 crore.

Persistent Savings

Persistent saving refers to continuous saving of ₹ 100 crore in Budget head against provision in the last three years. It was observed in 35 cases under 26 grants that there was persistent saving exceeding ₹ 100 crore in each case (***Appendix 2.5)*** during 2022-23 to 2024-25.

As per reasons furnished by the concerned department, persistent savings were mainly due to less/non-release of share/fund by GoI/GoR. Other reasons were, less transfer of funds, non-submission of UCs, less release of sanction (Financial and Administrative) under various schemes, non-commencement of construction work and slow progress of work etc. Persistent savings indicate recurring issues of unrealistic estimates of the anticipated expenditure during the period, poor control over expenditure and deficient financial monitoring.

The trend of persistent savings has been highlighted in the C&AG's State Finances Audit Report every year, but no corrective measures had been taken by the concerned departments to correct this situation.

Further, it was also noticed that there were instances of unnecessary provisions being made continuously for the last three years. Such instances are given in Table below**.**

Table 2.16: Cases in which the entire provision remained unutilized during last three years

(₹ in crore)

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	2022-23	2023-24	2024-25
1.	16- Revenue Department	2029-103-(04)-[02] Land Settlement Department	₹ 6000	16.29	7.50
2.	18- Home Department	4055-207-(01)-[01] Police Modernization Crime Branch	5.24	1.20	1.40
3.	25- Art & Culture Department	2205-102-(35)-[01] Gandhi Adhyan Kendra Jaipur	₹2000/-	6.30	1.25
4.	28- Medical Education Department	4210-03-105-(14)-[01] Medical College Bikaner	1.74	2.34	7.07
5.	30- Tribal Area Development	2202-01-796-(16)-[01] Education Upgradation of Tribal Class Student	1.90	2.55	2.55
6.		2245-80-796-(01)-[01] Natural & Man-made Disaster	₹2000	67.40	67.40
7.		4210-03-796-(04)-[01] Medical College Bikaner	1.10	1.10	1.70
8.		4215-01-796-(02)-[75] Urban Water Supply Kota-Bundi	₹ 1000	7.69	8.56
9.		4215-01-796-(04)-[08] Jal Jeevan Mission	8.31	0.78	1.95
10.		4215-01-796-(04)-[16] Jal Jeevan Mission Bhinmal	4.99	7.10	2.70
11.		4215-01-796-(04)-[22] Jal Jeevan Mission Tonk	4.99	0.71	1.56
12.	36- Disaster Management & Relief Department	2245-08-101-(01)-[01] Public Health	₹ 2000	100.00	100.00
13.		2245-08-101-(01)-[02] Prevention and Rescue from Fire	₹ 2000	100.00	100.00
14.		2245-08-101-(01)-[03] Drought Prevention and Protection	₹ 2000	100.00	100.00
15.		2245-08-101-(01)-[04] Protection and Prevention from Floods, hailstorm etc.	₹ 2000	135.60	709.40

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	2022-23	2023-24	2024-25
16.	40- Local Self Government Department	2217-80-192-(55)-[10] Grant for Urban Health and Wellness	52.43	69.24	72.70
17.	45- Forest & Environment Department	3435-03-102-(10)-[01] Sambhar Lake Management Agency	₹ 2000	1.00	1.00
18.		4406-02-110-(16)-[01] Akal Wood Fossil Park	₹ 1000	5.00	5.00
19.	51- Special Component Plan for Welfare of Scheduled Caste	2217-80-191-(50)-[17] Grant for Urban Health & Wellness Centers	5.38	1.97	2.06
20.		2217-80-192-(55)-[11] Grant for Urban Health and Wellness Centre	13.61	17.97	18.87
21.		2245-80-789-(01)-[01] Natural & Man-made Disaster	₹2000	89.15	89.15
22.		3454-02-789-(13)-[01] Rajeev Gandhi Fintech Institute Jodhpur	₹ 2000	2.30	1.80
23.		4215-01-789-(02)-[75] Navnera Water Supply Project Kota-Bundi	₹ 1000	10.14	11.28
24.		4215-01-789-(03)-[08] Cluster Distribution Beawar-Jawaja	11.52	1.03	2.70
25.		4215-01-789-(03)-[12] Chambal-Dholpur-Bharatpur Cluster Project	5.76	0.60	1.80
26.		4215-01-789-(03)-[16] Drinking Water to Bhinmal and 256 Villages	6.91	10.25	3.56
27.		4215-01-789-(03)-[22] Bisalpur-Tonk-Uniara Drinking Water Project	6.91	0.94	2.16
28.		4215-01-789-(03)-[40] Water Supply Project of Bansroadgarh block	1.73	1.00	1.80
29.		4215-01-789-(03)-[44] Barmer Lift Project II Phase	2.74	7.71	1.80
30.	60- Information Technology & Communication Department	5475-800-(08)-[35] Sampark Kendra Operation	₹ 1000	1.80	2.72

Insights:
Since the entire provision remained unutilised, the provision amount itself represents blocked fiscal space.

- FY 2022-23: Approximate cumulative provision across listed heads: ₹ ~130 crore.
- FY 2023-24: Approximate cumulative provision: ₹ ~740 crore
- FY 2024-25: Approximate cumulative provision: ₹ ~1311 crore

The continued non-utilisation of entire budget provisions for three consecutive years across multiple departments indicates systemic deficiencies in scheme planning, implementation readiness and periodic review of dormant heads. The persistence of such heads suggests the need for institutional mechanisms to review, consolidate or discontinue non-performing schemes to enhance fiscal credibility and effective utilisation of public funds.

Selected Grant-wise persistent savings

Audit examination of the records of Grant 41 and 46 revealed that there were 11 schemes having persistent savings (₹ 10 crore and above) during the period 2022-23 to 2024-25 as given in Table below:

Table 2.17: Persistent Savings noticed under various sub-heads under selected grants

(₹ in crore)

S. No.	Name of Head	Savings (percentage of saving against provision)		
		2022-23	2023-24	2024-25
	Grant 41			
1.	2215-02-001-04 Shilp Shala	10.22 (30.34)	15.62(50.51)	12.19(53.21)
2.	4215-01-101-11-10 Re-established Urban Drinking Water Project, Bikaner	5.73 (8.34)	52.34(38.77)	29.94(30.18)
3.	4215-01-102-99-13 Chambal-Bhilwara Cluster Project (NABARD)	125.26 (100)	43.74(96.39)	12.45(90.61)
4.	4215-01-102-99-21 Nagaur Lift Scheme Stage- I	146.43(98.12)	37.68(92.90)	19.52(94.30)
5.	4215-01-102-99-03 Subsidiary Activities of Jal Jeevan Mission (JJM)	88.50(100)	40.00(100)	40.00(100)
6.	4215-01-102-99-18 Scheme for providing of Drinking Water to Bhinmal and 256 Villages	26.50(100)	37.42(100)	13.74(100)
	Grant 46			
7	2401-196-06-20 National Food Security Mission – Pulses	74.14(48.34)	97.30(64.56)	31.85(20.60)
8	2401-196-06-26 National Mission on Agriculture Extension-Agriculture Engineering	19.59(55.25)	25.81(41.99)	34.24(62.93)
9	2401-196-06-37 National Food Security Mission Nutritious Grain	16.21(53.25)	35.58(60.98)	46.22(60.90)
10	2401-800-37-01 Through the Agriculture Department	48.09(78.59)	23.70(38.74)	36.58(53.74)
11	2435-60-800-02-01 Prime Minister Micro Fertilizer Industry Upgradation Scheme(PMFME)	118.72(96.76)	53.22(65.12)	72.61(91.44)

Source: *Detailed Appropriation Accounts*

Agriculture Department stated (December 2025) that persistent savings were mainly due to non-transfer of second instalment of various agricultural schemes and technical problem due to implementation of SNA SPARSH system.

Public Health and Engineering Department stated (December 2025) that persistent savings were due to post remaining vacant, non-issue of required sanctions and work orders, delay in obtaining land, land dispute, revision in budget provision based on the progress of ongoing projects. It was further stated that provisions were made, as per the direction of Finance Department to provide financial support to the Jal Jeevan mission activities, in case RWSSC (executive agency) requires funding for the same.

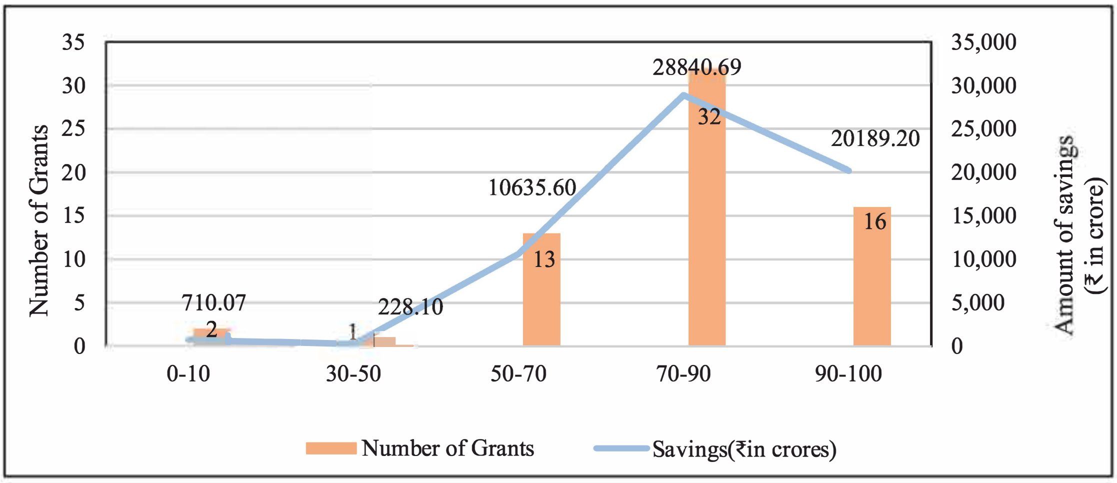
Persistent savings indicate that the Department could not utilise the budgeted funds consistently in respect of these development works/programmes/schemes. This also shows that over assessment of requirement of funds and budget allocations were made without considering the previous year's trends in expenditure.

The Public Accounts Committee (PAC) in its 76th Report (15th Assembly) had recommended that continuous savings in successive years indicates over-estimation of budget without need and lack of proper monitoring. Therefore, efforts should be made by the departments to make budget estimates more realistic in future. Despite these recommendations, the incidences of persistent savings continued during 2024-25.

Utilisation of provision under grants

Details of grants grouped by the percentage of utilisation along with total savings during 2024-25 have been shown in ***Appendix 2.6*** and **Chart 2.4**. Less utilisation indicates less emphasis on that sector as well as deficient budgeting process.

Chart 2.4: Distribution of number of Grants/Appropriations grouped by the percentage of utilisation along with total savings



Source: Appropriation Accounts

During 2024-25, in 16 out of the 64 grants, utilization was less than 70 *per cent* of the budget allocation, which is indicative of issues warranting a close review by the Government to enable initiation of corrective measures.

The main reasons for substantial savings as furnished by the departments were non-commencement of work, less execution of construction work by PWD, non-receipts of administrative and financial sanction for new work, non-starting of work, non-release of third and fourth instalment received from GoI and its proportionate state share, non-transfer of second instalment of Strengthening Teaching and Learning and Results for States schemes in SNA bank account, non-transfer of amount to PD account of Samgrah Shiksha Abhiyan for repairing of school building, non-receipt of the relevant approval from GoI, non-receipts of sanction from State Government, less expenditure on construction work, non-receipts of sanction from State Government under NABARD, slow progress of construction work, delay in the implementation of activities of Crop Insurance schemes and non-receipt of approval from GoI for revised project cost.

Less utilisation in various heads and instances of repeated underutilisation indicates less emphasis on various works as well as deficient budgeting process. The reasons of low utilisation in various grants may be examined and necessary corrective action taken by the Government.

Anticipating savings not surrendered

According to Para 23.16 of the SBM, grants that cannot be properly utilized should be surrendered. It was noticed that savings under 54 Grants and three Appropriations amounting to ₹ 1,543.39 crore (***Appendix 2.7)*** were not surrendered at all which was offset by the excess expenditure of ₹146.23 crore from the other grants/appropriation against savings and thus, the amount not surrendered at the end of year was ₹ 1,397.16 crore. Cases of excess amount surrendered pertaining to 11 grants where ₹ 146.23 crores were surrendered in excess of saving are given in Table below:

Table 2.18: Cases where fund surrendered was in excess of savings

(₹ in crore)

S. No.	Number of Grant	Name of Grant	Original Budget	Supplem-entary Budget	Total Provision	Actual Expend-iture	Saving (-)/ Excess (+)	Amount surren-dered	Amount excess surren-dered
		Revenue Voted							
1	7	Council of Ministers	21.65	0.60	22.25	19.02	(-) 3.23	3.26	0.03
2	9	Election Department	552.09	0.00	552.09	493.00	(-) 59.09	59.20	0.11
3	17	General Administration Department	339.41	30.90	370.31	343.69	(-) 26.61	26.65	0.04
4	31	Social Justice and Empowerment Department	11685.96	0.00	11685.96	10488.53	(-) 1197.43	1198.54	1.11
5	35	Minority Affairs Department	246.61	0.00	246.61	199.75	(-) 46.85	47.55	0.69
6	44	Public Works Department	2941.36	419.79	3361.15	3178.03	(-) 183.12	220.96	37.85
7	59	Tourism Department	109.91	0.00	109.91	93.76	(-) 16.15	16.26	0.11
8		**Capital Voted**							
	18	Home Department	359.67	18.24	377.91	232.92	(-) 144.99	145.04	0.05
9	42	Water resource and Indira Nahar Project Department	3362.93	0.00	3362.94	2590.47	(-) 772.46	773.36	0.89
10	44	Public Works Department	8173.69	403.69	8577.38	8652.25	(+) 74.86	30.48	105.35
		Total	**27,793.28**	**873.22**	**28,666.51**	**26,291.42**	**(-) 2,524.79**	**2,521.30**	**146.23**

Source: Appropriation Accounts

It can be seen from the data that the excess surrender cases are concentrated in:

- Public Works Department (both Revenue and Capital)
- Water Resources (minor variance)
- Social sector departments (small margins)

This suggests:

- End-of-year expenditure forecasting not aligned with bill booking.
- Possible booking of expenditure after surrender orders.
- Weak coordination between line departments and Finance Department.

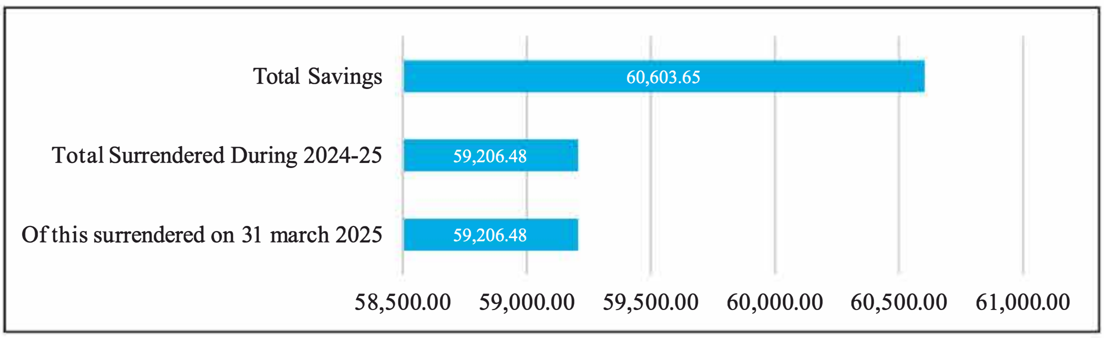
The departments did not furnish reasons for amount surrendered in excess of actual savings (November 2025).

Instances where the amount surrendered exceeded the actual savings indicate inaccuracies in estimation of unspent balances at the time of surrender. Strengthening real-time expenditure reconciliation and ensuring alignment between surrender orders and final booking of expenditure would enhance the accuracy of budget execution and fiscal reporting.

Details of savings and surrenders on the last day of March 2025 is given in ***Chart 2.5.***

Chart 2.5: Savings and surrenders for the year 2024-25

(₹ in crore)



Source: Appropriation Accounts

Analysis of **Chart 2.5** revealed that 97.69 *per cent* of the savings were surrendered. Out of the surrendered amount of ₹ 60,603.65 crore, ₹ 59,206.48 crore (97.69 *per cent)* was surrendered on 31 March 2025. Details of savings (exceeding ₹50 crore in each case) surrendered on the last day of March 2025 is given in ***Appendix2.8***.

Selected Grants where savings were not surrendered fully

During the scrutiny of the Grant 41, it was noticed that in five heads, the savings were not fully surrendered as given in Table below:

Table 2.19: Details of heads where savings were not surrendered

(₹ in crore)

S. No.	Heads	Savings	Amount surrendered	Amount not surrendered
1.	2215-01-101-12 Other Urban Water Supply Schemes-Committed	78.13	73.45	4.68
2.	2215-01-102-01 Other Rural Water Supply Schemes-Committed	68.63	62.98	5.65
3.	4215-01-101-01-02 Other Urban Water Supply Schemes	101.81	101.71	0.10
4.	4215-01-102-03-01 Other Rural Water Supply Schemes	71.30	71.17	0.13
5.	4215-01-102-19 Chambal-Baler-Sawai-Madhopur Water Supply Scheme	8.77	8.38	0.39
	Total	**328.64**	**317.69**	**10.95**

Source: Detailed Appropriation Accounts

Public Health and Engineering Department stated (December 2025) that savings were not surrendered mainly because of non-clearance of ECS of bills by treasuries due to technical reasons.

Early surrender could have ensured more productive use of resources in other areas having shortfall. This indicates that the Department did not make realistic assessments of requirements and the necessary budgetary controls were not exercised over the flow of expenditure through the monthly expenditure statements.

2.5.6 Misclassification between Revenue Expenditure and Capital Expenditure

Rule 338(1) of GF&AR part-I of GoR states that expenditure on temporary assets or grant-in-aid shall not ordinarily be considered as expenditure of a capital nature. In addition, note under Rule 30(1) of Government Accounting Rules (GAR), 1990 of GoI also states that expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions (for the purpose of creating assets which will belong to these local bodies or institutions) cannot ordinarily be classifiable as capital expenditure, and shall not, except in case specifically authorized by the President on the advice of Comptroller and Auditor General be debited to a capital head of account.

During the financial year 2024-25, the State Government had booked ₹ 931.66 crore as Capital Expenditure. Audit examined sanction orders and expenditure vouchers related to this amount and noticed that expenditure of revenue nature of ₹ 931.66 crore had been booked under Capital Expenditure and these expenditures were towards operation, maintenance, repair and renovation etc. ***(Appendix 2.9)***.

Table 2.20: Department-wise Concentration of Misclassification

Department	Amount (₹ in crore)	% Share
Public Works Department	611.34	**65.6**
SCP for SC Welfare	158.69	17.0
Tribal Area Development (PMGSY)	133.66	14.3
Public Health Engineering	22.77	2.4
Tribal Area Development (Maintenance and Repair)	5.20	0.6

(a) State Government made budget provision of ₹ 20.97 crore under Head 4215-01-101-07-17-Major Construction Work" in Capital Section and booked expenditure of ₹ 22.77 crore related to summer contingency. This shows that the recurring nature of expenditure was booked as capital Expenditure. Finance (Budget) Department stated (May 2025) that after scrutiny necessary corrective steps will be taken in the next year.

(b) State Government made budget provision of ₹ 8.79 crore in under Head 4210-03-796-01-01-72-Modernisation, Strengthening, Renovation and Upgradation" in Capital Section and booked expenditure of ₹ 5.20 crore in capital head instead of Revenue Expenditure head as the work of repair, re-wiring and maintenance work does not increase concrete assets of a material and permanent character as required in rule 30 of Government Accounting Rules 1990.

Finance (Budget) Department stated (May 2025) that budget head is related to modernization, strengthening and upgradation of capital assets which results in durability of existing assets. Therefore, in view of life cycle approach this expenditure is to be booked in capital heads. The department reply is not acceptable as scrutiny of vouchers reveals that expenditure incurred was related to repair and maintenance of Hospital and Medical College buildings and it is chargeable to repairs under rule 11 (47 a) of Public Works Financial and Accounts Rules.

(c) Para 10.71 and 10.72 of 15th Finance Commission Report shows that maintenance grant was recommend for the period 2021-26 for roads constructed under PMGSY to cover the maintenance cost.

During the year, provision of ₹ 903.69 crore was made for construction of roads sponsored from Pradhan Mantri Gram Sadak Yojna (PMGSY) under 5054-04-789-13 (₹158.69 crore), 5054-04-796-16 (₹133.66 crore) and 5054-04-800-22 (₹611.34 crore instead of Revenue Head 3054-Road and Bridges and expenditure of ₹ 903.69 crore was incorrectly booked under these Capital heads instead of Revenue heads as has been determined from the purpose of expenditure.

The Finance (Budget) Department accepted the facts and stated (May 2025) that necessary corrective steps will be taken in the next year.

Fiscal Impact:

Misclassification of ₹ 931.66 crore leads to:

- Overstatement of capital expenditure
- Understatement of revenue expenditure
- Artificial improvement in:
    - Revenue deficit position
    - Capital formation ratios

Thus, incorrect booking in Capital Expenditure instead of Revenue Expenditure was in contravention of the provisions of GAR and GF&AR. Misclassification of Revenue expenditure as Capital expenditure impacts the revenue deficit which is understated to that extent. This affects the accuracy of fiscal indicators and highlights the need for strengthened scrutiny of classification at the time of booking of expenditure.

2.5.7 Major policy pronouncements in budget and their actual funding for ensuring implementation

Several policy initiatives taken up by the Government are wholly or partially not executed due to non-approval of scheme guidelines/modalities, non- commencement of works for want of administrative sanction, non-release of budget, etc. It was observed that under 34 schemes, budget provision of ₹ 1908.13 crore was revised to ₹1,429.64 crore (₹10 crore or more in each scheme) but no expenditure was incurred as shown in ***Appendix 2.10***. Further, under 151 schemes, there was approved outlay of ₹ 5,070.18 crore which was fully withdrawn in revised outlay as shown in ***Appendix 2.11***.

Various reasons given by the Departments in this regard included less expenditure on construction work, cancellation of tender, non-receipt of administrative and financial sanction for construction, non-approval of scheme, non-release of sanction by the State Government, non-execution of work, non-receipt of funds from GoI, non-commencement of schemes, non-allotment of land, non-submission of UCs etc.

Lack of implementation of announcements in budget speech of current as well as previous financial years

While presenting the budget for the year 2024-25, the State Government had announced several schemes/policies. The concerned Departments had intimated (June-September 2025) the current progress on some of these major policy initiatives (2019-24). Audit observed that limited or no progress has been made on these projects/ policy initiatives. Further, on reviewing the progress received from the concerned departments regarding the budget announcements made by the State Government in the previous financial years, it was found that the budget announcements had not been implemented even after the lapse of substantial periods of time. Details regarding status of implementation of budget announcements are given in ***Appendix 2.12.***

Budget pronouncement in selected Grants

Status of implementation of budget announcement pertaining to Grant 41 and 46 are also included in ***Appendix 2.12.*** Budget announcements of Public Health and Engineering Department for the period 2021-23 are still pending till now due to non-grant of permission by Finance Department for issuance of work order pending technical bid evaluation/surveys.

Lack of follow-up action on major announcements of Budget Speech of previous as well as current years is indicative of lack of monitoring and pursuance of initiatives announced during the budget speech.

2.5.8 Non-adherence for the Quarterly Expenditure limit

Maintaining a uniform pace of expenditure is a crucial component of sound public financial management. As per SBM, to assist the Finance Department in the preparation of forecasts for the likely cash balance position of the State, all budget controlling officers are required to furnish a statement every month, as per dates specified by the Finance Department, showing the anticipated flow of revenue and expenditure. Any rush of expenditure in the closing month of the financial year should be avoided. Secretary Finance, GoR had directed (August 2023) that the flow of expenditure should be maintained in such a way that 90 *per cent* of total expenditure is incurred by the end of December, in the absence of which the controlling officer/ DDOs will be held liable.

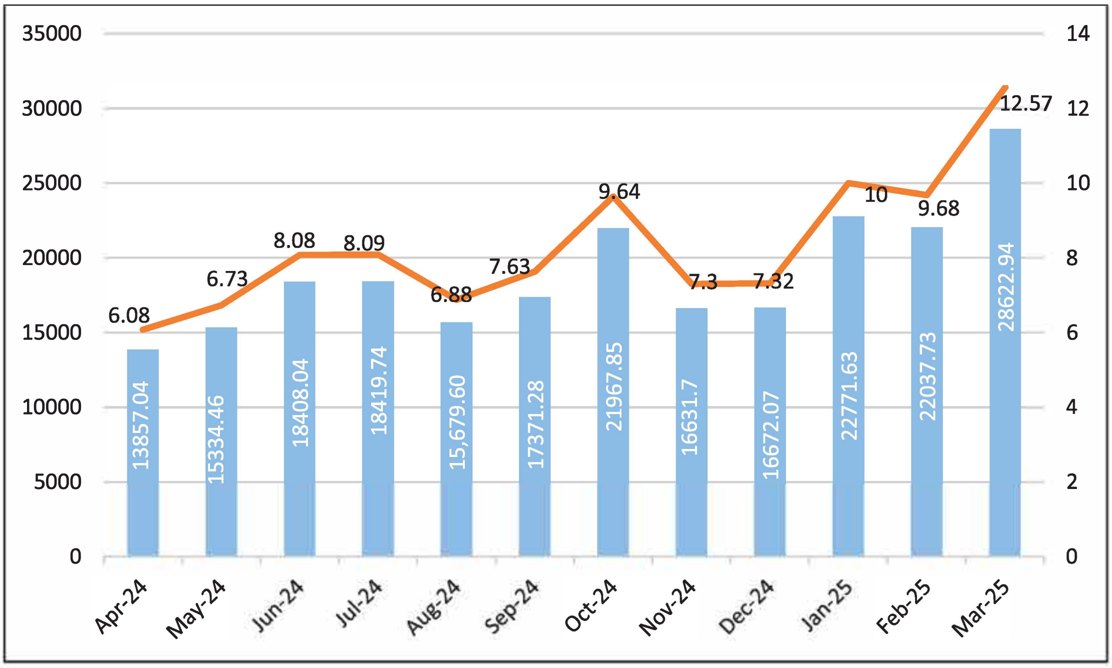
Table 2.21: Rush of Expenditure during Financial Year 2024-25

	Amount (₹ *in crore*)	Percentage of Total Expenditure in the year
Last Quarter of the year (Jan to March 2025)	92,548.85	30.83
Last Month of the year (March 2025)	39,605.16	13.19
Last day of the Year (31st March 2025)	3,609.55	1.20

Trend of total Monthly receipts (Revenue Receipts, Capital Receipts and Loans and Advances) and expenditure (Revenue Expenditure, capital expenditure and Loans and Advances) during financial year 2024-25 is shown in **Chart 2.6 and Chart 2.7.**

Chart 2.6: Month-wise Trend analysis of Receipts

(₹ *in crore*)

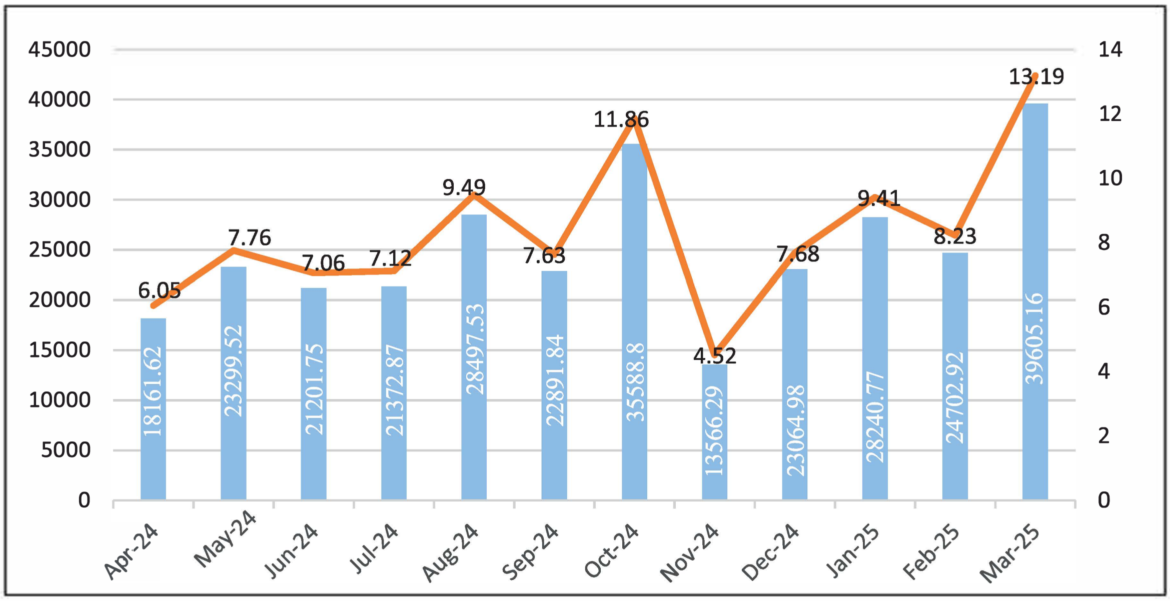


During 2024-25, it was observed that 32.24 *per cent* (₹ 73,432.30 crore) of total receipts (₹ 2,27,774.09 crore) were received during last quarter alone.

The month-wise analysis of receipts reveals a concentration in the last quarter of the financial year, particularly in March, indicating uneven revenue realisation during the year. Such concentration of receipts towards the end of the year may impact the reliability of intra-year revenue projections and the effectiveness of cash management.

Chart 2.7: Month-wise Trend analysis of expenditure

(₹ in crore)



The month-wise trend of expenditure reveals concentration in the last quarter, particularly in March, indicating uneven expenditure pattern during the year. Such concentration may affect the efficiency of cash management and the quality of expenditure monitoring.

Details of 7 Major Heads, where expenditure incurred during the month of March was more than 50 *per cent* of total expenditure, are provided in Table below:

Table 2.22: Major Heads with more than 50 *per cent* expenditure in March during 2024-25

(₹ in crore)

S. No.	Head of Account	Description	Ist Quarter	IInd Quarter	IIIrd Quarter	IVth Quarter	Expenditure in March	Total	% of 4th quarter w.r.t. total expenditure	% or March w.r.t total expenditure
1	2403	Animal Husbandry	352.95	901.11	609.44	844.72	1393.08	2708.21	31.19	51.44
2	3054	Roads & Bridges	-6.78	275.60	81.14	2871.43	2327.79	3221.39	89.14	72.26
3	4055	Capital Outlay on Police	0.00	21.13	77.51	-3.88	87.74	94.76	-	92.59
4	4801	Capital Outlay on Power Projects	0.00	0.00	0.00	170.00	170.00	170.00	100.00	100.00
5	4851	Capital Outlay on Village and Small Industries	0.00	0.00	0.00	1.09	1.09	1.09	100.00	99.98
6	5452	Capital Outlay on Tourism	0.00	-0.37	0.30	4.54	2.88	4.46	101.62	64.49
7	6408	Loans for Food Storage and Ware Housing	0.00	0.00	0.00	65.59	56.64	65.59	100.00	86.36
		Total	**346.17**	**1197.47**	**768.39**	**3953.48**	**4039.23**	**6265.51**	**63.10**	**64.47**

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

Further entire expenditure of ₹ 941.72 crore in 23 sub-heads was incurred in the month of March 2025 alone (***Appendix 2.13***).

The data suggests:

- Capital heads are heavily concentrated in year-end booking.
- Expenditure pacing does not align with quarterly distribution.
- Possible clearance of pending bills in March.
- Limited adherence to expenditure control guidelines requiring even phasing.

Maintaining a steady pace of expenditure is a crucial component of sound public financial management as it prevents fiscal imbalances and temporary cash crunches. The State Government has prescribed quarter-wise percentages (1st Quarter- 30 *per cent*; 2nd Quarter- 30 *per cent*; 3rd Quarter-30 *per cent*; 4th Quarter-10 *per cent*) for incurring expenditure during the year, with the aim of regulating the expenditure in a phased manner. As per Appropriation accounts, during 2024-25, in respect of 64 grants, total expenditure of ₹ 1,27,934.07 crore was incurred in the last quarter of the financial year which was 28.23 *per cent* of total expenditure (₹ 4,53,066.25 crore) and ₹ 51,153.41 crore (11.29 *per cent*) was spent in March 2025 alone. The quarterly details of expenditures incurred across all Grants are shown in the ***Appendix 2.14.***

The analysis of receipts and expenditure during 2024-25 indicates non-adherence to the prescribed quarterly expenditure norms. Although the Finance Department had directed that *90 per cent* of expenditure should be incurred by the end of December, 30.83 *per cent* of total expenditure (₹ 92,548.85 crore) was incurred in the last quarter, with 13.19 *per cent* (₹ 39,605.16 crore) spent in March alone, including ₹ 3,609.55 crore on the last day of the year. Receipts also showed similar concentration, with 32.24 *per cen*t realised in the last quarter. The month-wise trend reflects pronounced year-end convergence of revenue and expenditure, indicating uneven pacing of fiscal operations during the year.

The concentration was more evident in capital heads, where more than 50 *per cent* of annual expenditure under certain major heads was incurred in March, and ₹ 941.72 crore across 23 sub-heads was entirely spent in that month. Detailed scrutiny of selected grants revealed expenditure ranging from 40 to 94 *per cent* in the last quarter. The reasons cited by departments-late issue of revised provisions, delayed bill submission and procedural constraints point to weaknesses in intra-year planning and monitoring. The pattern suggests the need for strengthening quarterly reviews, timely budget adjustments and alignment of financial releases with physical progress to ensure balanced and efficient fiscal management.

Selected Grant-wise rush of expenditure analysis

In Grant 41 (Public Health and Engineering Department) during 2024-25, in three schemes under the grant expenditure incurred in last quarter ranged between 44 to 94 *per cent* of total expenditure indicating that a uniform pace of expenditure could not be maintained during the year.

Details of three schemes, where expenditure incurred during last quarter was more than 40 *per cent* of total expenditure, are provided in Table below:

Table 2.23: Schemes with more than 40 *per cent* expenditure in last quarter during 2024-25

(₹in crore)

S. No.	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Percentage of 4th quarter to total
1	4215-01-101-11 Accelerated urban water supply scheme	76.89	91.58	221.81	302.80	693.08	44
2	4215-01-102-01 Accelerated rural water supply scheme	2.03	2.48	2.89	113.30	120.70	94
3	4215-01-102-79 Nagaur Lift Canal Phase-II (Rural)	29.64	18.45	18.26	44.81	111.16	40

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

Public Health and Engineering Department stated (December 2025) that the State Government provided the revised budget provisions for each schemes only in the month in which the financial year ends. Due to this, during the last three months of the financial year, pending bills and regular bills in the divisional offices were paid in the absence of an earlier budget. Therefore, maximum expenditure occurred in the month in which the financial year ended. Further, most of the bills have also been submitted by contractors in the last quarter of financial year. The explanation that revised budget provisions were issued towards the end of the financial year does not adequately justify the high concentration of expenditure in the last quarter. Effective budget management requires timely reassessment and phased release of funds aligned with physical progress of works. Payment of accumulated bills in the final quarter indicates deficiencies in expenditure planning and monitoring during earlier quarters.

Further, submission of majority of contractor bills in the last quarter reflects weak enforcement of milestone-based billing and inadequate financial oversight. The concentration of up to 94 *per cent* expenditure in the last quarter under certain schemes suggests uneven expenditure management and calls for strengthening of intra-year budgeting and monitoring mechanisms.

Similarly, during 2024-25, in six schemes under the Grant 46-(Agriculture Department), expenditure in last quarter ranged between 34 to 100 *per cent* of total expenditure indicating that a uniform pace of expenditure could not be maintained during the year. Details of such schemes are provided in Table below:

Table 2.24: Schemes where more than 30 *per cent* expenditure incurred in last quarter during 2024-25

(₹ in crore)

S. No.	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	% of 4th quarter/ total
1.	2401-00-109-16 National Mission on Agriculture Extension and Technology	6.62	3.39	2.89	18.71	31.61	59.19
2.	2401-196-06 District Level Agriculture Schemes	4.41	42.59	50.10	219.78	316.90	69.35
3.	2401-800-27 Rashtriya Krishi Vikas Yojana (S.C.A)	3.59	2.39	0.54	24.25	30.77	78.81
4.	2401-800-37 Pradhanmantri Krishi Sinchai Yojana	9.36	0.00	0.00	22.13	31.49	70.28
5.	2415-01-277-01 Agriculture Education in Universities	68.59	79.07	72.45	115.53	335.65	34.42
6.	6408-02-190-01 Construction of Godowns	0.00	0.00	0.00	65.59	65.59	100

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

Agriculture Department stated (December 2025) that rush of expenditure was due to submission of bills by the concerned institutions/executing agencies in the last months of the year, tender process completion in last month, financial approval of work received in last month and due to technical problems in the new income expenditure system because of which the pace of expenditure was initially slow, resulting in higher expenditure in the last month.

2.6 Implementation of Selected CSS Schemes in the State

Ministry of Finance, Government of India, mandated (March 2021) release of funds under each Centrally Sponsored Scheme (CSS) through a Single Nodal Agency (SNA) for each CSS, and monitoring their utilisation. Each SNA must have a dedicated bank account in an authorised Scheduled Commercial Bank. The State Government is required to transfer the Central Share received to the concerned SNA's account, along with the corresponding State share. The State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Finance Department, GoR intimated (29 August 2022) that SNA bank accounts of all CSS schemes had been opened in the State and these schemes has also been linked on PFMS portal.

The State Government received ₹ 12,265.55 crore being Central share during the year in its Treasury account. State Government transferred of ₹ 27,280.40 crore {Central share of ₹ 13,923.76 crore (this includes funds received during 2023-24) and State share of ₹ 13,356.64 crore} to the SNAs. With regard to the PFMS data (as on 31.03.2025), the following were observed:

- State Government received an amount of ₹ 2,606.27 crore in March 2025, out of which ₹ 2,444.83 crore was not transferred to bank accounts of SNA up to 31 March 2025.
- An unspent balance of ₹ 3,407.10 crore is lying in the bank account of SNA of 76 schemes as detailed in ***Appendix 2.15***, these balances were to be refunded to the Government Account concerned. The retention of such a substantial amount in SNA bank accounts without refund to the concerned Government Account may affect timely release of funds in 2025-26.
- As per the SNA report from the PFMS-SNA, the State Government received ₹ 179.26 crore as grant-in-aid kind (commodity) under schemes "Flexible pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission".
- Detailed vouchers and supporting documents of actual expenditure was not received by the Principal Accountant General Office from the SNAs.

To bring about more efficiency in cash management at both Centre and States level, GoI, decided (July 2023) to introduce fund flow mechanism named SNA-SPARSH (Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMS and e-kuber platform of RBI. Under this, the State Government was to designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to CSS.

Ministry of Finance, GoI had notified (21 May 2024 and 04 October 2024) 28 CSSs schemes to be implemented through SNA SPRSH w.e.f. 1st June 2024 and GoI has also decided 37 additional CSS will be implemented through SNA SPARSH in all States and UTs with Legislature w.e.f. 1st July 2025. Further, GoI also decided that all CSS schemes shall be implemented through SNA SPARSH in all States and UTs with legislature w.e.f. 1st November 2025.

With regard to the PFMS data (as on 31.03.2025), the following were observed:

- In the series of on boarding of schemes on SNA SPARSH in phased manner 6 schemes (21 June 2024), 15 schemes (28 June 2024) and 4 schemes (14 October 2024) were approved by State Government in compliance of GoI instruction.
- As per Ministry of Finance, Government of India's letter dated 09 August 2024, State would be eligible for an incentive of ₹ 250 crore for on-boarding at least five Centrally Sponsored Schemes on the SNA SPARSH model by 31 January 2025 after integration of State Integrated Financial Management System (IFMS) with PFMS and RBI's e-Kuber system.
- During the year 2024-25 State Government received an incentive amount of ₹ 500.00 crore for on-boarding 28 Centrally Sponsored Schemes on the SNA SPARSH model.
- As on March 31, 2025, Government of Rajasthan has on-boarded 28 Centrally Sponsored Schemes, having 70 State Linked Scheme (SLS).

Table 2.25: Details of five highest expenditure CSS schemes during the year

(₹in crore)

S. No.	Name of Department	Name of Schemes	Amount Release by GoI	Central Share released by State Government	State Share as per funding pattern	State share released	Total releases	Expenditure
1.	School Education and Literacy	Samagra Shiksha	3093.05	2981.32	2060.43	9563.48	12544.80	12544.80
2.	Health and Family Welfare	Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission	1584.59	1944.10	1056.39	1677.78	3621.88	3621.88
3.	Rural Development	Mahatma Gandhi National Rural Guarantee Program	1370.76	2016.88	427.78	592.99	2609.87	2609.87
4.	School Education and Literacy	Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid-Day Meal in Schools)	597.87	600.92	398.58	475.09	1076.01	1076.01
5.	Ministry of Housing and Urban Affairs	Urban Rejuvenation Mission-Cities	386.17	439.43	386.17	567.49	1006.93	1006.93

Analysis of above schemes, it was noticed that:

- Out of above five CSS schemes, only one scheme "Mahatma Gandhi National Rural Guarantee Program" has been on-boarded on SNA SPARSH model.
- Under this scheme out of five State Link Schemes (SLS) only two SLS schemes "MGNREGA-Material RJ and MGNERGA-Administration" has been linked with SNA SPARSH.
- An amount of ₹ 436.35 crore[1] was lying in SNA accounts of above five CSS schemes.

1. (i) Samagra Shiksha: ₹147.60 crore; (ii) Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission: ₹ 19.18 crore; (iii) Mahatama Gandhi National Rural Guarantee Program: ₹ 16.22 crore; (iv) Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid Day Meal in Schools): ₹ 14.48 crore and (v) Urban Rejuvenation Mission-Cities: ₹ 238.87 crore.

The five highest expenditure centrally sponsored schemes were fully utilised during 2024-25. However, in several schemes, the State share released exceeded the share prescribed under the funding pattern, indicating the need for reconciliation of funding components and closer monitoring of central and State contributions to ensure adherence to approved norms and accurate fiscal reporting.

2.7 Child Budget

Child budgeting represents the State Government's commitment on child-focused schemes, programmes, and policies from the overall budget of a fiscal year. The State Government declared Women and Child Development Department as the Nodal Department for preparation of Child Budget Statement. The first Child Budget was presented in FY 2020-21.

The State Government allocated ₹46,889.78 crore (8.96 *per cent* of the total State Budget) for the Child Specific Schemes in Budget for the year 2024-25, which was 18.13 *per cent* higher than the previous year (₹39,693.08 crore) child budget. The quantum of funds allocated under Child Budget during 2024-25 and expenditure incurred is given in Table below**:**

Table 2.26: Child Budget provision and expenditure during 2024-25

(₹ in crore)

Budget Estimates	Expenditure	Percentage utilisation of BE
₹46,889.78	₹38,925.35	83.01

Source: As per Budget and Detailed Appropriation Account for 2024-25

It was revealed from the above table that during the year 85.15 *per cent* of Budget Estimates was utilised for 174 schemes/programs under 18 Departments against the budget provision of ₹ 46,889.78 crore. Further analysis revealed that:

(i) Against the budget provision of ₹ 2,795.93 crore made in 37 (out of 174) schemes of the 11 Departments[2] only ₹612.45 crore was utilised in 20 schemes ranged between 0.78 to 34.69 *per cent*, while in 17 schemes there was nil expenditure as detailed in ***Appendix 2.16.***

(ii) The State Government made token provision in 31 (out of 174) schemes and without augmentation of provision the entire provision was surrendered and provision were not made in 9 schemes.

Unnecessary provisions in 7 schemes of the five Departments were being made for the last two/three years, and the entire provisions were surrendered at the end of the financial year as detailed in Table below:

2. Minorities department, Tribal area development department, Child Empowerment department, Persons with Disabilities department, Family Welfare Department, Department of Elementary Education, Women Empowerment department, Secondary Education department, Mid-Day Meal Rajasthan, Integrated Child development department and Social Justice & Empowerment department.

Table 2.27: Details of Unutilised Provision during last two/three years

(₹ in crore)

S. No.	Name of Department	Scheme Name	2024-25	2023-24	2022-23
1.	Minorities Department (58)	Kali Bai Bheel Brilliant Girls Student Scooty Scheme (2822)	12.61	13.95	–
2.	Child Empowerment Department (259)	Operation of Child Home/Cretch (2543)	1.45	1.45	1.74
3.	Department of Elementary Education (29)	Financial help for educational upgradation of tribal class students in Sahariya Region (3029)	2.55	2.55	–
4.	Department of Secondary Education (13)	Personality development programme (3063)	5.00	5.00	–
5.		Financial assistance to students of Sahariya region (3025)	1.40	1.40	1.75
6.	Social Justice & Empowerment Department (43)	Kali Bai Bheel Brilliant Girls Student Scooty Scheme (2822)	50.00	11.56	–
7.		Bicycle Distribution Scheme for Hostellers (2541)	2.74	0.50	1.80

Above table shows that the schemes were not executed during the last two to three years by the concerned departments despite availability of Budget. This indicates lack of implementation at the level of the concerned department. Further, reasons for not executing the schemes were not intimated by the department.

Child Development Department intimated (June 2025) that less expenditure was due to non-receipt of grant from Government of India. Commissioner Mid-Day Meal, Rajasthan Jaipur intimated (June 2025) that less expenditure was due to non-release of funds by the Finance Department. Directorate, Special Abled Department intimated (October 2025) that less utilisation was due to less receipt of applications and non-receipts of demand of budget by the institutions. Reasons for less/nil expenditure in other schemes are awaited from the various Departments (September 2025).

Less/nil expenditure under various schemes for welfare of children shows lack of proper monitoring by Women and Child Development Department (Nodal Department) and laxity on the part of Departments in implementing the schemes. Further, provision not made under various schemes and amount not provided for augmentation of token provision also indicates laxity at the level of the department and monitoring lapses at the level of nodal department and Finance department for implementation of Child Budget.

Major schemes where funds remained unutilised were:

- Scholarships
- Tribal education
- Girl child incentives
- Anganwadi infrastructure
- Nutrition programmes
- Welfare of SC/ST/OBC/EBC categories

The overall utilisation of only 21.91 *per cent* under the selected welfare and education schemes indicates significant deficiencies in planning, implementation readiness and intra-year monitoring. The presence of multiple schemes with nil expenditure suggests the need for rationalisation of dormant heads, timely review of implementation bottlenecks and alignment of budget provisions with actual execution capacity to ensure effective delivery of social sector benefits.

2.8 Gender Budget

The Gender Responsive Budgeting is an instrument that ensure equitable allocation of public resources with the objective of fulfilment of need of specific gender groups of the State is part of the overall budget and is intended for the welfare of women and Girls. One of the objectives of Gender Budgeting is consolidation of the Schemes on the State Budget that facilitate gender-based analysis. Gender budgeting in the State is regulated as per provisions contained in the State Budget Manual (SBM) which provides that in order to prepare the annual Gender Budget Statement, Budget Controlling officers of specified departments are required to provide information in the format as prescribed in the budget circular issued by the Finance Department.

The State Government has designated Women Empowerment Department as the Nodal Department for preparation of Gender Budget Statement. The categories of schemes in the Gender Budget are given below:

A	Schemes under which provision made for women is more than 70 *per cent.*
B	Schemes under which provision made for women is less than 70 *per cent.*

During 2024-25, there were 538 schemes/ programs consisting of 104 'A' category schemes and 434 'B' category schemes under Gender Budget benefitting 13.46 crore women/ girls. The State Government allocated ₹ 54,015.36 crore towards Gender Budget which was 10.32 *percent* of the total State Budget[3] in 2024-25. This was 39.65 *per cent* higher than the Budget provision (₹ 38,679.43 crore) made for 2023-24.

Year-wise allocation and expenditure under Gender Budget for the period 2019-20 to 2024-25 in respect of 104 Category A and 434 Category B schemes is shown in the Table below.

Table 2.28: Year-wise position of BE and Actuals of Gender Budgeting

(₹ in crore)

S. No.	Year	Total Budget provision in schemes included in Gender Budget	Provision for women in such schemes of Gender Budget	Actual Expenditure in the schemes	Percentage of expenditure
1.	2019-20	37,415.03	18,928.78	15,700.39	82.94
2.	2020-21	28,595.68	14,481.66	15,202.61	104.98
3.	2021-22	35,730.36	18,198.64	18,155.67	99.77
4.	2022-23	69,851.91	33,745.11	28,630.92	84.84
5.	2023-24	76,614.07	38,679.43	33,812.88	87.42
6.	2024-25	1,15,890.09	54,015.36	47,181.27*	87.35

Source: Budget documents and department replies.

* *Expenditure of schemes under Local Self Governance not intimated by the department*

Audit scrutiny revealed that during the year 2024-25, from the entire universe of 538 schemes, nil expenditure has been incurred in 16 Schemes by 9 Departments against

3. ₹5,23,305.80 crore (Appropriation Accounts)

budget allotment of ₹ 153.65 crore under Category A and in 80 Schemes by 32 Departments against budget allotment of ₹ 1008.43 crore under Category B.

The absence of expenditure under several schemes included in the Gender Budget Statement, despite budgetary provision of ₹ 1,162.08 crore, indicates deficiencies in implementation planning and monitoring of gender-focused programmes. The nil utilisation under both Category A and Category B schemes suggests that the Gender Budget framework requires strengthening to ensure that allocations translate into actual expenditure and intended benefits to women.

Details of schemes under Gender Budget having nil expenditure against the budget allocation by various Departments is given in ***Appendix 2.17.*** Audit also observed that though the State Government made token provision in 47 Schemes by 22 Departments, however, the entire provision was surrendered. This indicates that the number of schemes shown to be implemented under Gender Budget are not actually implemented by the concerned departments due to non-availability of fund.

It was also noticed that State Government made total budget provision of ₹ 2,003.18 crore under various schemes and reduced this to ₹ 96.97 crore (provision for women ₹1,112.87 crore also reduced to that extent) in the revised budget estimates as given in ***Appendix 2.18.*** It was further noticed that unnecessary provision for 30 Schemes of the 21 Departments were being made during the last two/ three years which was surrendered at the end of the financial year, as detailed in ***Appendix 2.19.***

Concerned departments intimated (June-July 2025) that less/non utilisation of gender budget was due to less/non-receipts of fund from GoI, restriction for repair and maintenance of Hostels by GoR, less expenditure incurred by PWD, non-receipts of financial sanctions from GoI, less receipt of sanction for construction work by Finance Department, non-receipt of Financial and Administrative sanction from government and cancellation of tender and late receipt of fund for construction work etc.

This reflects lack of implementation of the schemes by the implementing Departments and deficient monitoring by Finance Department as well as the nodal department.

Further scrutiny of records revealed that as per order dated 28 August 2009 of Administrative Reforms (Section-3) Department (GoR) constituted (August 2009) a High-Level Committee (HLC) under the chairmanship of the Chief Secretary for timely examination, review and provide suggestions to make the budget gender sensitive and gender oriented of the various departments. This committee was constituted as a permanent committee and was required to meet at least once in two months. During the scrutiny of records, it is found that no meeting of the HLC was held during the years 2020-21 to 2024-25. It was also observed that HLC for monitoring of gender budget schemes was dissolved in June 2024. This will adversely impact the implementation of gender sensitive Schemes.

The State Government allocated ₹ 54,015.36 crore under the Gender Budget in 2024-25 (10.32 *per cent* of the total State Budget) with overall utilisation of 87.35 *per cent*; however, detailed scrutiny showed that 96 schemes involving ₹ 1,162.08 crore recorded nil expenditure, 47 schemes with token provisions were fully surrendered, and substantial reductions were made at the revised estimate stage. The continued presence of such provisions, coupled with the non-functioning and subsequent dissolution of the High-Level Committee for gender budgeting oversight, indicates weak alignment between allocation and implementation readiness, thereby affecting the effectiveness of gender-responsive budgeting.

2.9 Contingency Fund

In exercise of the powers conferred by Section 4 of the Rajasthan Contingency Fund Act, 1956, the State Government made the Rajasthan Contingency Fund Rules, 1957 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Rajasthan. The Contingency Fund of the State of Rajasthan has a corpus of ₹ 1,000 crore. During the year, there was no transaction from the Contingency Fund. As on 31 March 2025, Contingency Fund has balance of ₹ 1,000 crore.

2.10 Conclusion

Against the total budget provision of ₹ 5,23,305.80 crore department incurred an expenditure of ₹ 4,62,702.16 crore during 2024-25 resulting in overall savings of ₹ 60,603.64 crore which stood 11.58 *per cent* of total grants and appropriation. This shows poor financial management by the State.

During 2024-25, supplementary grants of ₹ 8,409.73 crore (₹ 10 crore & more in each case) provided in 21 instances unnecessary as the expenditure did not come upto the level of original provision, indicating that supplementary grants were provided in an adhoc manner. Further, in respect of 13 grants, supplementary provision aggregating ₹ 8,663.31 crore proved excessive by ₹ 2,496.10 crore. Cases of excessive/unnecessary supplementary provisions indicate that the Departments did not make realistic assessment of requirement and budget controlling officers did not exercise necessary budgetary control over the flow of expenditure through the monthly expenditure.

There was misclassification of ₹ 931.66 crore towards revenue expenditure as capital expenditure.

During the year, in 13 cases re-appropriations proved insufficient/excessive/ injudicious. Cases of insufficient/excessive or unnecessary re-appropriation reflected that budget controlling officers did not adequately assess the requirement of funds in heads of accounts under their control.

There was persistent saving in 26 grants during the last three years 2022-2025, indicating lack of systemic and monitoring at the level of the Government.

During 2024-25, there was excess over provision in one grant amounting of ₹ 74.86 crore. In addition, excess expenditure amounting to ₹ 21,147.34 crore pertaining to the year 2022-2023 to 2023-2024, are pending for regularisation.

Huge expenditure incurred in the last month/last quarter of the year was indicative of weak internal controls over expenditure/receipts and lack of budgetary control/ management.

2.11 Good Practices

The good aspects of budgetary management of the State Government are given below:

- Submission of all the Re-appropriation orders and Surrender orders before closing of the financial year.

- Surrender of most of the savings before the end of the year.

2.12 Recommendations

- Finance Department may ensure that Budget Estimates are prepared on the basis of realistic expenditure trends, committed liabilities and implementation readiness of schemes.
- Finance Department may scrutinise proposals for supplementary grants more rigorously to avoid provisions that are likely to remain unutilised.
- Budget Controlling Officers may ensure that re-appropriation orders are based on updated expenditure data and realistic assessment of savings and additional requirements.
- All excess expenditures may be placed before the Legislature for regularisation in a time-bound manner in accordance with Article 205 of the Constitution.
- Departments may institute periodic review mechanisms to identify and discontinue dormant or non-performing budget heads.
- Timely and accurate explanations for variations between budget and actuals may be furnished to the Accountant General to strengthen legislative oversight.
- The Government may consider strengthening internal monitoring and expenditure forecasting systems to improve budget credibility and reduce recurring savings.

Chapter III

Financial Reporting Practices

Chapter III: Financial Reporting Practices

This chapter provides broad based perspective of quality of the State Government Accounts rendered by various authorities of the State Government and status of compliance with prescribed financial rules, procedures and directives.

Compliance with financial rules, procedures and directives as well as the completeness, timeliness and quality of reporting on the status of such compliance enhances relevance and reliability of the information presented in the financial reports

Issues related to completeness of accounts

3.1 Off budget borrowings through State owned PSUs/Authorities

Article 293(3) of the Constitution of India mandates consent of Government of India for a State Government's borrowing if it has any outstanding loans or guarantees from the Government of India. Further, the XV Finance Commission recommended that the normal net borrowing ceiling (NBC) to the State Governments for 2023-24 to 2025-26 may be fixed at three *per cent* of GSDP and extra 0.5 *per cent* for power reforms up to 2024-25.

Bypassing the above stipulated net borrowing ceiling by routing loans outside budget through various State Government Public Sector Undertaking (SPSUs)/ Corporations/ other Bodies despite the State being responsible for repayment of such loans pose significant risk to fiscal health and transparency in the Government finances. Borrowing Ceilings for a financial year of the State Governments are being now reduced by GoI to the extent of Off-Budget Borrowings.

The State Fiscal Responsibility and Budget Management (FRBM) Act, 2005 outlined that the State Government shall take suitable measures to ensure greater transparency in its fiscal operations in public interest by disclosing the actual liabilities arising out of Off Budget Borrowings by PSUs, Special Purpose Vehicles and other equivalent instruments where liability for repayment is on the State Government allocations. Further, the State Fiscal Responsibility and Budget Management Rules, 2006 provided that the 'Medium Term Fiscal Restructuring Policy (MTFRP) Statement' laid before the Legislature along with Budget documents shall contain the five- year rolling targets with respect to Revenue Deficit, Fiscal Deficit and total outstanding debt[1] of the State Government.

For the year 2024-25, debt was targeted as 35.97 *per cent* of GSDP under MTFP and 38.20 *per cent* under FRBM Act. Besides, the GoI had fixed borrowing ceiling of ₹59,073 crore (3.5 *per cent* of projected GSDP) for the State during 2024-25.

Government of Rajasthan (GoR) has not disclosed any off-budget borrowing in its Budget for the year 2024-25. Further information collected from the State PSUs/ Corporations/ other Bodies and examination of relevant State Government sanction orders revealed that

1. As defined in the State FRBM Act, total outstanding debt of the State includes Internal Debt, Loans and Advances from GoI, Small Savings, Provident Funds, Reserve funds and Deposits etc.

the State Government routed ₹ 9,410 crore loans outside the budget through various State PSUs/ Authorities, as detailed in **Table 3.1**.

Table 3.1: Details of off budget borrowings as on 31 March 2025

(₹ in crore)

Entities borrowed on behalf of Government	Year of off budget borrowings	Lending Financial Institution	Loan Sanctioned	Loan disbursed	Purpose of loan	Outstanding loan as on 31 March 2025
Rajasthan Water Supply Sewerage Corporation	2021-22 to 2024-25	Housing and Urban Development Corporation Ltd., Bank of Maharashtra	9,410	9,410	State Share of Jal Jeevan Mission	9,044.58

Source: Information provided by the respective entities

Total outstanding off-budget borrowing as a percentage of GSDP is depicted in **Chart 3.1.**

Chart 3.1: Outstanding Off Budget Borrowings as a percentage of GSDP as on 31 March 2025

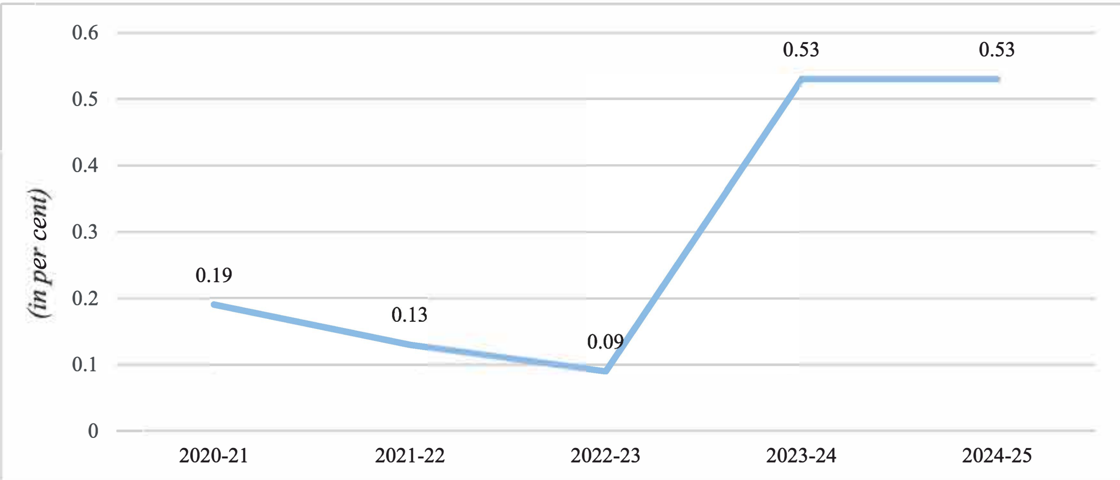


Table 3.2: Details of assistance for payment of interest and repayment of principal during 2024-25

(₹ in crore)

Sl.No.	Name of the Entities	Assistance for payment towards principal Amount	Assistance for re-payment towards interest amount
		Amount	Amount
1	RWSSC	365.42	694.70

Source: Information provided by the respective entities

The Rajasthan Water Supply and Sewerage Corporation (RWSSC), established in 1979, was intended to prepare, execute, promote and finance schemes for water supply & sewerage and sewage treatment in Rajasthan. The State Government has not yet transferred the functions of Public Health Engineering Department to the RWSSC. Thus, it remains non-operational.

As per operational guideline of Jal Jeevan Mission (December 2019) and revised guidelines (May 2023) of GoI, the State Share of Jal Jeevan Mission was to be borne by the State Government for which necessary budget provision was to be made in the Budget.

However, it was observed that during the period 2021-25, GoR provided guarantee of ₹ 10,167.51 crore against which loan of ₹ 9,410 crore was obtained by RWSSC from HUDCO, Bank of Maharashtra and state share of ₹ 11,120.12 crore[2] for Jal Jeevan Mission (JJM) was transferred to the SNA account of the Mission.

It was further noticed that the RWSSC paid ₹ 1,579.95 crore (₹ 365.99 crore: 2022-23 ₹ 519.26 crore: 2023-24 and ₹ 694.70 crore: 2024-25) interest and principal of ₹ 365.42 crore during 2024-25 against these loans during the last three years.

It is pertinent to mention here that this repayment was sourced by the water user charges of ₹1213.26 crore[3] which was transferred by the PHED to the PD account of RWSSC and grant-in-aid ₹ 377.29 crore[4] transferred by GoR to RWSSC during 2022-25. It was also noticed that the State Government transferred an amount of ₹2,243.86 crore to interest bearing Deposit Account of RWSSC through Nil payment voucher.

This indicates that repayment of interest and principal is being indirectly met by the State Government by transferring the water user charges, grant-in-aid and funds through the budget heads. As the debt liability is being reflected in the accounts of RWSSC instead of the accounts of GoR, this constitutes the off-budget borrowings of the State Government. RWSSC is only being used by the State Government as a channel for raising loans from the market to fund the water supply schemes under the JJM. Thus, the debt burden of the State Government is incorrectly understated to that extent.

RWSSC accepted (November 2024) that as per directions of Finance Department, user charges collected are being deposited in the PD account of the Corporation and same is being used for repayment of loans. In respect of loans of ₹ 9,690 crore obtained by RWSSC from HUDCO, Bank of Maharashtra and Rajasthan State Power Finances and Financial Services Corporation Ltd, the Department replied (December 2025) that RWSSC is arranging funds through loan for meeting the state share of JJM at its own level.

However, user charges are being collected from water supply schemes owned by PHED department which should have been credited to the Consolidated Fund of State.

In this context Principal Secretary, Finance intimated (February 2026) that the State Government has initiated measures this year to transfer fund, functions and functionaries to RWSSC in a phased manner. It has also been informed that 144 engineering posts of various cadre have been transferred to RWSSC with clearly defined jurisdictions in January 2026. Moreover, some water supply schemes, previously with Public Health Engineering Department, have also been transferred to RWSSC in January 2026 and State Government is positive towards transfer of fund, functions and functionaries to RWSSC.

Since institutional arrangements/reforms in the functioning of RWSSC have been initiated by the State Government in 2025-26, its consequences would be evaluated by audit in subsequent years.

Key insights:

1. Debt sustainability risk: Though off-budget, repayment liability ultimately rests with the State Government.
2. Borrowing ceiling impact: Government of India now adjusts net borrowing limits to account for such off-budget borrowings.

2. 2021-22: ₹841.43 crore, 2022-23: ₹2671.91 crore, 2023-24: ₹ 3361.67 crore and 2024-25: ₹ 4245.12 crore
3. 2022-23: ₹518.91 crore: 2023-24: ₹365.51crore: and 2024-25: ₹328.84 crore
4. 2022-23 ₹2.11 crore: 2023-24 ₹0.34 crore: and 2024-25: ₹365.51 crore

The off-budget borrowings of ₹ 9,044.58 crore outstanding as on 31 March 2025 represent a material and growing fiscal exposure of the State. These borrowings, though recorded in the accounts of RWSSC, are substantively serviced through State budgetary support, water user charges linked to PHED schemes, and grant-in-aid transfers.

The arrangement results in understatement of the State's actual debt and dilutes fiscal transparency envisaged under the FRBM framework. Continued reliance on such mechanisms may constrain future borrowing headroom, weaken fiscal credibility, and obscure the true debt sustainability position unless fully integrated into budget disclosures and medium-term fiscal planning.

3.2 Undischarged liabilities of the Government

Undischarged liabilities, such as non-transfer of collected cess to designated bodies or short remittances to the National Pension System (NPS), *etc.* can have significant long-term fiscal and governance implications. These unpaid obligations accumulate over time, creating hidden liabilities that distort the true financial position of the State. Further, delays in cess transfer hinder the intended development or welfare outcomes, defeating the purpose for which such levies were imposed. Similarly, short transfers to NPS not only violate statutory commitments but also compromise the financial security of employees. Over the years, such practices can erode trust, trigger legal liabilities and increase future expenditure obligations, thereby, constraining fiscal space and weakening fiscal sustainability. Such cases are discussed in succeeding paragraphs.

3.2.1 Undischarged interest liabilities

The Government has a liability to provide and pay interest on the amounts in the Interest-bearing Deposits/Reserve Funds.

Audit observed that ₹522.91 crore was required to be paid as interest on the balance of ₹ 5,731.70 crore lying under interest bearing Deposits/Reserve Funds as on 1 April 2024 as shown in **Table 3.3**.

Table 3.3: Details of interest liability not discharged in respect of Interest- bearing Deposits/Reserve Funds

(₹ in crore)

S. No.	Name/Head of the interest-bearing deposit	Opening balance as on 01 April 2024	Basis of calculation of interest	Interest due	Interest paid	Interest not paid
1.	MH 8121-122 State Disaster Response Fund (SDRF)	2,818.03	Interest calculated at the rate of 8.46 *per cent* average rate paid on overdraft notified by RBI	312.98	287.26	25.72
2.	MH 8121-130 State Disaster Mitigation Fund (SDMF)	857.18		115.07	106.67	8.40
3	MH 8121-129 State Compensatory Afforestation Fund	1,364.04	3.35 *per cent* ((Declared by Ministry of Environment, Forest & Climate Change))	45.70	44.29	1.41
4	Defined Contribution Pension Scheme	692.45	Interest calculated at the rate of 7.10 *per cent* payable on balances in General Provident Fund	49.16	0.00	49.16
	Total	**5,731.70**		**522.91**	**438.22**	**84.69**

Source: Finance Accounts 2024-25

The Government has not paid interest liability to the tune of ₹ 84.69 crore towards Interest-bearing Deposits. Non-payment of interest liability has resulted in understatement of Revenue deficit and understatement of Fiscal Deficit, to that extent. This indicates deferment of committed revenue expenditure Undischarged liability in the current year increases the burden on the Government's Revenue Expenditure at a future date.

While the aggregate shortfall constitutes a small proportion of total interest due, the complete non-credit of interest to the Defined Contribution Pension Scheme warrants particular attention. Deferred servicing of such liabilities understates the revenue and fiscal deficits for the year and shifts the expenditure burden to subsequent years. Sustained deferment, if continued, may affect fiscal transparency.

3.2.2 Non-transfer of contribution of New Pension Scheme to NSDL

The Government of Rajasthan notified reversion to the Old Pension Scheme (OPS) for State Government employees due to which all 5,25,713 State Government employees, except All India Services (AIS) officers posted in the state, were shifted to OPS with effect from 01 April 2022. The details of the receipts of employees' share, Government's contribution and transfer to pension fund up to 31 March 2022 is given in ***Appendix 3.1.***

Against the employee's contribution of ₹ 2,565.87 crore during 2021-22 (April 2021-March 2022) the employee contribution of ₹ 1,881,40 crore (pertained to 2021-22) was transferred to NSDL and an amount of ₹ 684.47 crore (January to March 2022) pertaining to the NPS contribution of state employees was not transferred to NSDL till March 2025 and lying in the Public Account of the State at the end of the year 2024-25.

Thus, short transfer of employees' contribution along with matching contribution of ₹ 684.47 crore by the State Government to NSDL up to 31 March 2025 is a deferred liability of the State Government. Additionally, due to delays in contributions and fund transfers, the State Government incurred avoidable interest of ₹ 49.16 crore on un-transferred amount during 2024-25, adversely affecting employee returns and creating a deferred liability amounting to ₹ 1,418.10 crore of the State Government.

Given the fiduciary character of pension deductions, such deferment may adversely affect employee retirement corpus and create implicit interest liability for the Government. While these balances may temporarily ease cash flow pressures, they do not represent genuine fiscal savings and may lead to future revenue expenditure obligations.

3.2.3 Short transfer of Building and Other Construction Workers Welfare Cess

The Government of India (GoI) enacted legislations like Building and Other Construction Workers (Regulation of Employment and conditions of Services) Act, 1996 and the Building and Other Construction Workers' Welfare Cess Act, 1996 (Act) for formulating and implementing various welfare schemes for the construction workers. For augmenting resources of the Building and Other Construction Workers' Welfare Boards constituted by the State Governments, Section 3 of the Act provided for levy of cess (Labour Cess) at the rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by employers such as Central/State Government Departments, Semi-Government Organizations, Private Organizations carrying the building or other construction works.

To implement the provisions of the Act, Government of Rajasthan (GoR) framed Rajasthan Building and Other Construction Workers (Regulation of employment and conditions of service) Rules, 2009 and constituted Rajasthan Building and Other Construction Workers Welfare Board (Board). The GoR has created the Rajasthan Building and Other Construction Workers Welfare Fund (Fund) which was to be operated as Personal Deposit (PD) account by the Board. The cess collected in the Consolidated Fund of the State (CFS) [5] required to be transferred to the Fund within 30 days of its collection as per section 5(3) of the Building and Other Construction Workers' Welfare Cess Rules 1998.

Year-wise detail of collection of cess and its transfer to the Board for the last five years is given in Table below:

Table 3.4: Status of collection of cess and transferred to the Board

(₹ in crore)

S. No	Year	Opening balance of un-transferred amount	Cess collected during the year	Total (3+4)	Amount transfer-red to the Board	Closing Balance of non-transferred Cess (5-6)	Expenditure incurred by the Board	% age of expenditure incurred
1	2	3	4	5	6	9	7	8
1	2020-21	412.82	367.55	780.37*	357.56	367.55	338.81	94.75
2	2021-22	367.55	500.87	868.42	367.55	500.87	154.90	42.14
3	2022-23	500.87	624.32	1125.19	500.87	624.32	170.37	34.01
4	2023-24	624.32	760.04	1384.36	624.32	760.04	297.61	47.67
5	2024-25	760.04	784.48	1544.52	760.04	784.48	450.10	59.22
	Total				**2610.34**		**1411.78**	

** Includes amount of ₹55.26 crore spent directly by the department without transferring to PD Account*

It can be seen from the table that amount of cess collected during the year was being transferred to the Fund in the next financial year which is a clear violation of the Rule 5(3) of Building and Other Construction Workers Welfare Cess Rules 1998.

During the year an amount of ₹ 24.44 crore was short transferred to the Fund. This has resulted in an overstatement of revenue receipt of the State and understatement of revenue deficit and fiscal deficit to that extent.

It was also seen that during last five years, the Board incurred expenditure of ₹1,411.78 crore (54.08 *per cent*) on welfare schemes for workers against the available fund of ₹2,610.34 crore and left a balance of ₹1,198.56 crore.

Department intimated (October 2025) that efforts are being made to deposit Cess amount to PD account of Board on monthly basis and getting Monthly deposit cess certificate from office of the Pr. AG (A&E).

Non-transfer of collected cess and less expenditure incurred against the available funds adversely impacts the intended purpose of welfare and social security of building and other construction workers.

3.2.4 National/ State Mineral Exploration Trust Fund

National Mineral Exploration Trust (NMET)

The National Mineral Exploration Trust (NMET) was established in August 2015 under Section 9C of the Mines and Minerals Development and Regulation (MMDR) Act, 1957. As per Section 9C (4) of this Act, holder of a mining lease or a mineral concession are

5. Under the Major Head 'Labour and Employment' (0230-800-06).

required to contribute two per cent of the royalty paid in terms of the second schedule to the trust. As per the NMET Rules, the State Government is responsible for collecting these contributions, depositing them in the Public Account under Major Head '8449–123–NMET Deposits', and transferring the funds on monthly basis to the Consolidated Fund of India.

During 2020-21 to 2024-25, ₹ 512.96 crore was deposited under this head and entire amount was transferred to the NMET by the State Government.

State Mineral Exploration Trust (SMET)

The Government of Rajasthan (GOR) notified (September 2020) the State Mineral Exploration Trust (SMET) and established the SMET for planned development of the mineral resources and their exploration in the State as mandated under Mines and Mineral (Development & Regulation) Act, 1957.

Accordingly, the GoR established the SMET fund under the P D Account No. 18400 for financing, development of the mineral resources and their exploration. As per Rule 8 (3) of the SMET Rules, 2020, holder of a mining lease or mineral concessions are required to contribute two *per cent,* for first five years and thereafter, a sum equivalent to 1 *per cent* of the royalty paid in term of the schedule II of the Rajasthan Minor Minerals Concession Rules (RMMCR), 2017.

Year-wise position of collection and transfer of funds to the Personal Deposit (PD) Account for the last five years is given in Table below:

Table 3.5: Status of collection and transfer of funds to the PD Accounts

(₹ in crore)

S. No.	Year	Opening Balance of PD Account	Fund Collected during the year	Total (3+4)	Expenditure from the PD Account	Closing Balance of PD Account
1	2	3	4	5	6	7
1	2020-21	0.00	5.38	5.38	0.00	5.38
2	2021-22	5.38	45.00	50.39	0.00	50.39
3	2022-23	50.39	43.58	93.97	2.56	91.41
4	2023-24	91.41	51.61	143.02	14.44	128.57
5	2024-25	128.57	58.33	186.90	7.86	179.04
	Total		**203.90**		**24.86**	

The National Mineral Exploration Trust (NMET) collections during 2020-21 to 2024-25 were fully transferred to the Consolidated Fund of India in accordance with statutory provisions, indicating procedural compliance at the State level. However, in respect of the State Mineral Exploration Trust (SMET), although ₹ 203.90 crore was collected over the last five years, only ₹ 24.86 crore (12.19 *per cent*) was utilised, leaving an unspent balance of ₹ 179.04 crore as on 31 March 2025.

The low level of utilisation suggests that the intended objective of planned mineral exploration and development has not been proportionately translated into field-level activities. Continued accumulation of funds in the PD account without commensurate expenditure may indicate deficiencies in project planning, prioritisation, or execution capacity, thereby delaying the realisation of the policy objective of systematic mineral exploration in the State.

3.2.5 Short transfer to Rajasthan Cow Protection and Promotion Fund

The Government of Rajasthan (GoR) had notified (March 2016) that surcharge for conservation and propagation of cow and its progeny (Surcharge) shall be levied at the ten *per cent* on the Stamp Tax under section 3 of Rajasthan Stamp Act, 1998. Further, Gopalan Department, GoR had constituted (November 2016) 'Rajasthan Cow Protection and Promotion Fund' (Fund) and framed 'Rajasthan Cow Protection and Promotion Fund' Rules, 2016 (Rules) for administration of this fund, which were amended in October 2021.

In addition, the GoR introduced surcharge on Value Added Tax levied under the Rajasthan Value Added Tax (Amendment) Act, 2018, proceeds of which were also to be utilised for the purpose of conservation and propagation of cow and its progeny.

As per Rules, the surcharge levied and collected under the Rajasthan Stamp Act[6] and Rajasthan Value Added Tax Act[7] is required to be transferred to the fund[8] by debiting the Major Head of Animal Husbandry[9]. The main objective of this Fund was protection and propagation of cows and creation of permanent infrastructure in cow shelter homes and *kanji houses*. Further, one *per cent* of amount received in the Fund could be incurred for administrative expenses by the Gopalan Department.

Year-wise position of collection and transfer of surcharge to the fund for the last five years is given in the Table below.

Table 3.6: Status of collection and transfer of cess/surcharge to the Fund

(₹ in crore)

S. No.	Year	Un-transferred Amount at opening of the year	Receipts of surcharge during the year	Total (3+4)	Amount transferred to the Fund	Un-transferred Amount at the end of the year (5-6)
1	2	3	4	5	6	7
1	2020-21	634.84	735.43	1,370.27	599.12	771.15
2	2021-22	771.15	899.56	1,670.71	647.14	1,023.57
3	2022-23	1,023.57	1,101.28	2,124.85	857.56	1,267.29
4	2023-24	1,267.29	1,227.47	2,494.76	1,226.60	1,268.16
5	2024-25	1,268.16	1,433.51	2,701.67	1,114.60	1,587.07

Source: Finance Accounts of the respective years and information provided by the Department.

It is evident that although surcharge was regularly collected for the specific purpose of cow conservation and propagation, the State Government did not transfer the entire proceeds to the designated Fund as mandated under the Rules. The un-transferred balance has increased consistently from ₹ 771.15 crore in 2020-21 to ₹ 1,587.07 crore as on 31 March 2025, indicating persistent short transfers. During 2024-25 alone, ₹ 318.91 crore remained un-transferred despite collection. Retention of surcharge proceeds in the Consolidated Fund, instead of crediting them to the dedicated Fund, is not in conformity with the prescribed rules and delays utilisation for the intended objectives. Such short transfer also results in understatement of Revenue Deficit and Fiscal Deficit to that extent and affects transparency in reporting earmarked funds.

3.2.6 Short transfer to Rajasthan State Road Development Fund

The Government of Rajasthan (GoR) constituted Rajasthan State Road Development Fund (Fund) by enacting Rajasthan State Road Development Fund Act (Act) in 2004 for

6. Under the head 0030-02-800 (Stamps and Registration Fee-Stamps non-judicial-Other Receipts).
7. Under the head 0040-800 (Taxes on Sales, Trade etc.-Other Receipts).
8. Under the head 8229-104-02 and 8229-104-03.
9. Under the head 2403-797 (Animal Husbandry- Transfer to reserve funds).

the development of State Roads and other projects of State Road Development. The Act provides for levying and collection of cess on sales of motor spirit (commonly known as petrol and high-speed diesel oil). The cess is levied at the rate of ₹ 1.50 and ₹ 1.75 per litre on petrol and high-speed diesel respectively. Section 4 of the Act prescribed that the cess levied would be credited to the Consolidated Fund of the State[10] (CFS) and subsequently credited to the fund through appropriation. The fund was constituted as a non-interest-bearing Reserve Fund in the Public Account and classified under the Head "8225-02-101 State Roads and Bridges Fund" in the accounts of the State Government.

Year-wise position of collection of cess and transfer to Fund for the last five years is given in Table below:

Table 3.7: Status of collection of cess and transfer to the fund

(₹ in crore)

S. No.	Year	Opening Balance of un-transferred amount	Cess Collected during the year	Total (3+4)	Amount transferred to the fund	Closing Balance of Un-transferred Amount (5-6)	Expenditure from the Fund (By PWD)
1	2	3	4	5	6	7	8
1	2020-21	4,397.27	1,176.62	5,573.89	1,011.46	4,562.43	990.68
2	2021-22	4,562.43	1,260.25	5,822.68	2,290.70	3,531.98	1894.70
3	2022-23	3,531.98	1,438.03	4,970.01	3,000.00	1,970.01	3227.22
4	2023-24	1,970.01	1,534.35	3,504.36	3390.12	114.24	3602.09
5	2024-25	114.24	1,627.48	1,741.72	1650.00	91.72	1628.51

The Rajasthan State Road Development Fund reflects improved alignment between cess collection and transfer over the last five years, as evidenced by the progressive reduction of un-transferred balances from ₹ 4,562.43 crore in 2020-21 to ₹ 91.72 crore as on 31 March 2025. During 2024-25, transfer to the Fund (₹ 1,650 crore) marginally exceeded cess collection (₹ 1,627.48 crore), indicating efforts to clear past arrears. The Fund has been utilised for road upgradation and safety projects; however, the persistence of ₹ 91.72 crore pending transfer as at year-end indicates that full and timely crediting of cess to the Fund, as mandated under the Act, has not yet been achieved.

Public Works Department intimated (July 2025) that the Fund was utilised to finance the projects under schemes like Rajasthan State Highway Investment Program and similar projects for upgradion of state highways, major district roads, rural roads and implementation of road safety measures. However, an amount of ₹ 91.72 crore was pending transfer from the CFS to the Fund as on 31 March 2025.

3.2.7 Short transfer of Water Conservation Cess

Cess is levied by government for a specific purpose, and the proceeds, are required to be kept as separate fund, with distinct accounting to ensure that such proceeds are being incurred for the specific purpose.

Pursuant to the budget speech (Revised) 2009-10, provisions were made in Rajasthan Finance Act, 2009 for levy of Water Conservation Cess (Cess) on the energy consumed at the rate of ten paisa per unit for the purpose of water conservation in the State. The cess was intended to provide financial resources for construction of water harvesting structures

10. Budget Head 0040-800 (Taxes on Sales, Trade etc.-Other Receipts)

for collecting the run-off, ground water recharge and educating and sensitizing people to inculcate the habit of conserving water in day-to-day life.

Accordingly, a provision was made in Rajasthan Electricity (Duty) Act, 1962 to collect cess with effect from 8 July 2009. The cess is collected in the Consolidated Fund of the State[11] (CFS). The Water Conservation Cess Fund (Fund) was constituted as a non-interest bearing reserve fund[12] in the Public Account. The collected cess is transferred from the CFS to the Fund by debiting the Major Head 2040-797 (Taxes on Sales, Trade etc.). Year-wise position of collection of cess and transfer to the Fund for the last five years is given in Table below.

Table 3.8: Status of collection and transfer of cess to the Fund

(₹ in crore)

S. No.	Year	Opening Balance of un-transferred amount	Cess collected during the year	Total	Amount transferred to the fund	Closing Balance of un-transferred Amount
1	2020-21	1,006.64	196.37	1,203.01	268.84	934.17
2	2021-22	934.17	249.19	1,183.36	196.37	986.99
3	2022-23	986.99	309.62	1,296.61	249.19	1,047.42
4	2023-24	1,047.42	319.98	1,367.40	309.62	1,057.78
5	2024-25	1,057.78	328.98	1,386.76	319.98	1,066.78

Position of the amount transferred to the Fund and utilisation of the Fund for the last five years is given in Table below.

Table 3.9: Status of receipts and utilisation of Fund

(₹ in crore)

S. No.	Year	Opening Balance of the Fund	Receipts in Fund during the year	Total (3+4)	Utilisation during the year	Closing Balance of the Fund (5-6)
1	2	3	4	5	6	7
1	2020-21	236.31	268.84	505.15	270.68	234.47
2	2021-22	234.47	196.37	430.84	313.13	117.71
3	2022-23	117.71	249.19	366.90	31.85	335.05
4	2023-24	335.05	309.62	644.67	103.59	541.08
5	2024-25	541.08	319.98	861.06	67.55	793.51
	Total		1344.00		786.80	

Source: Finance Accounts of the respective years and information provided by the finance department.

The Water Conservation Cess was levied with the specific objective of financing water conservation activities and was required to be credited to a distinct reserve fund to ensure dedicated utilisation. However, as on 31 March 2025, ₹ 1,066.78 crore remained un-transferred from the Consolidated Fund of the State to the Water Conservation Cess Fund, with the un-transferred balance increasing steadily over the last five years. During 2024-25 alone, ₹ 9 crore was short transferred, resulting in overstatement of revenue receipts and understatement of revenue and fiscal deficits to that extent. Further, against an available fund of ₹ 1,580.31 crore during the last five years, only ₹ 786.80 crore (49.79 *per cent*) was utilised, leaving a substantial closing balance of ₹ 793.51 crore. The continued accumulation of un-transferred and unutilised balances indicates that the

11. Budget Head 0043-800-04 (Taxes and Duties on Electricity-Other Receipts)
12. Classified under the Head '8229-200-11' in the accounts of the State Government

objective of ensuring timely and dedicated deployment of cess proceeds for water conservation has not been fully achieved.

Reasons for less expenditure are awaited from the Finance Department.

3.2.8 Short transfer to Urban Development Cess Fund

Pursuant to the budget speech 2010-11, a provision was made in Rajasthan Finance Act, 2010, *(Act No.3 of 2010)* for levy of Urban Cess (Cess) on the energy consumed at the rate of ten paise per unit which was amended to fifteen paise per unit vide Rajasthan Finance Act, 2011*(Act No.15 of 2011)*. The cess was intended for the purpose of basic amenities like street lighting, sanitation, maintenance of roads and energy conservation in municipal areas.

Accordingly, provision for this was made in Rajasthan Electricity (Duty) Act, 1962 (Act No.12 of 1962) to collect cess with effect from 01 April 2010. The cess was to be collected in the Consolidated Fund of the State[13] (CFS). The Rajasthan Urban Development Cess Fund (Fund) was constituted as a non-interest-bearing reserve fund[14] under the Public Account. The collected cess was to be transferred from the CFS to the Fund by debiting the Major Head 2217-80-797 (Taxes on Sales, Trade etc.).

Year-wise position of collection of Cess and transfer to the Fund for the last five years is given in Table below:

Table 3.10: Status of collection and transfer of Urban cess to the Fund

(₹ in crore)

S. No.	Year	Opening Balance of un-transferred amount	Cess collected by DISCOMS	Cess deposited in CFS	Total	Amount transferred to the fund	Closing Balance of Un-transferred Amount in CSF
1	2	3	4	5	6=3+5	7	8
1	2020-21	1,253.47	168.53	0	1,253.47	138.25	1,115.22
2	2021-22	1,115.22	191.49	300.00	1,415.22	300.00	1,115.22
3	2022-23	1,115.22	231.50	0	1,115.22	0	1,115.22
4	2023-24	1,115.22	240.41	209.68	1,324.90	100.00	1,224.90
5	2024-25	1,224.90	273.90	304.26	1,529.16	358.54	1,170.62
	Total		**1109.83**	**818.94**		**903.79**	

Source: Finance Accounts of respective year and information received from department

The Urban Development Cess was levied with the specific objective of financing basic civic amenities in municipal areas and was required to be credited to a dedicated reserve fund to ensure transparent and purpose-specific utilisation. However, during 2020-21 to 2024-25, cess collection by DISCOMs (₹ 1,109.83 crore) exceeded the amount deposited in the Consolidated Fund (₹ 818.94 crore), and instances of non-deposit and adjustment of cess against electricity dues of Urban Local Bodies were noticed, which are not in conformity with the provisions of the Act and defeat the intent of the levy.

Although ₹ 54.28 crore was transferred in excess during 2024-25, an amount of ₹ 1,170.62 crore remained un-transferred to the Fund as on 31 March 2025. The continued accumulation of un-transferred balances and irregular adjustments indicates weak compliance with statutory provisions and affects transparency in ensuring that cess proceeds are fully and timely deployed for urban development purposes. Non-transfer of

13. Budget Head 0043-800-04 (Taxes and Duties on Electricity-Other Receipts)
14. Classified under the Head '8229-200-(10) Rajasthan Urban Development Fund' in the accounts of the State Government

the collected cess impacts the intended purpose of the Fund and also resulted in deferred liability of the State to that extent.

3.2.9 Pendency of refund cases

Promptness in disposal of refund cases is also an important indicator of performance of the Department. The refund cases pending at the beginning of the year 2024-25, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2024-25, as reported by the Departments are given in Table below.

Table 3.11: Pendency of refund cases

(₹ in crore)

S. No.	Particulars	Commercial Taxes		Transport		Registration and Stamps		Mines and Geology	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year	809	62.99	282	7.06	1,852	21.91	13*	34.22
2.	Claims received during the year	808	114.09	580	3.82	2,659	33.30	05	0.10
3.	Refunds made during the year	460	50.15	604	5.13	3,139	33.79	01	0.01
4.	Rejected during the year	479	61.11	46	4.04	59	0.56	0	0
5.	Balance outstanding at the end of year	678	65.82	212	1.71	1,313	20.86	17	34.31

Source: Information provided by the concerned Departments

** Differs from the closing balance of 2023-24 by four number of cases.*

Finance Department intimated (November 2025) that out of total pending 1,852 cases of Registration and Stamps Department as on 31 March 2024, 1,167 cases have been finalized during the year.

The concerned departments may consider suitable measures for speedy settlement of refund cases as it would not only benefit the claimants but would also save the Government from payment of interest on the delayed payment of refunds.

3.3 Funds outside Government Accounts

3.3.1 Consumer Welfare Fund

As per GoI letter dated 8 Feb 2010, it was decided to establish a Consumer welfare corpus Fund of ₹ 10 crore in each willing state in which 75 *per cent* amount was to be given by the GoI and 25 *per cent* as state share. This corpus was increased (September 2019) from ₹ 10 crore to ₹ 20 crore. The objective of the Consumer Welfare Fund is to provide financial assistance to promote the welfare of consumers and strengthen the consumer movement in the country. The Consumer Welfare Fund Guidelines were issued by the Department of Consumer Welfare, GoI in 2019 which stipulated that in order to become eligible to receive the one-time grant, the State/UT Government should deposit their share in a non-plan, non-lapsable public account.

Accordingly, the State Government opened (January 2018) PD account 6445 for State Consumer corpus Fund under Head 8342-00-120-(61)-[01] and an amount of ₹ 2.50 crore was transferred to this account on 5 July 2018. However, in accordance with GoI directions (September 2018), the State Government granted (September 2018) permission to open a Bank account to receive funds/ share from GoI and deposit its own share. This permission was granted with a condition that full amount along with interest will be transferred to PD account as soon as full amount is received from GoI and thereafter, the

Bank account will be closed. In compliance with above permission, State Government opened (September 2018) a saving Bank account with State Bank of India and GoI's share of ₹ 15 crore and state matching share of ₹ 5 crore was deposited to this Bank account during the period 28 September 2018 to 26 February 2021.

Audit scrutiny revealed that State Government is operating the State Consumer corpus Fund through the Bank account only instead of PD account in public account, in violation of guidelines for Consumer Welfare Fund issued by GoI. Even after receipt of full amount from GoI for the purpose of the Fund, the account was not closed in compliance with GoR instructions.

Further, Rule 3 of Rajasthan Consumer Welfare Rules, 2016 prescribe that the funds will be credited with seed money from Central Welfare Fund as well as court fees accrued in the District Forums and the State Commission and any fine ordered to be paid by the manufacturers of consumer products or service providers. In this regard, GoR accepted and replied (November 2025) that no fund on account of court fees and fine/penalty was credited to this fund.

Consumer Welfare Department stated (November 2025) that an amount of ₹ 6.01 crore was received as interest on this fund and only ₹ 1.06 crore were utilised during 2018-2025.

This indicates that the fund was not utilised for the intended purpose of welfare of consumers. Further, the fund/corpus was credited only with the seed money by GoI and GoR share and kept in Bank account instead of Public account. This has resulted in parking of Government money amounting to ₹ 20.00 crore out of Government accounts.

Issues related to transparency

3.4 Delay in submission of Utilisation Certificates

Rule 68(i) of General Financial and Accounts Rules (GF&AR), 2012 prescribes that all financial sanctions and orders if issued by Administrative Department within its own financial power shall be communicated directly to the Accountant General by specifying the powers under which the same have been issued and Rules 284 & 286 of GF&AR prescribe that Utilization Certificates (UCs) of grants provided for a specific purpose should be obtained by the departmental officers from the grantees and after verification should be forwarded to the Accountant General (A & E) within one year from the date of their sanction unless specified otherwise. In Rajasthan, the Grants in Aid (GIA) by the State Government are given under three object heads (i) 12-Grant-in-Aid (Non-salary); (ii) 92-Grant-in-Aid (Salary) and (iii) 93-Grant-in-Aid for the creation of Capital Assets.

During the year 2023-24, the Government of Rajasthan released Grants-in-Aid of ₹48,327.93 crore[15], of which ₹38,768.15 crore was released under object head 12 (Grant-in-Aid, non-salary) and ₹550.94 crore under object head 93 (Grant-in-Aid for creation of Capital Assets).

Audit scrutiny revealed that various departments did not submit a total of 449 UCs aggregating to ₹ 427.33 crore pertaining to the period 2010-11 to 2023-24 to the office

15. UCs are not required for grants released for general purpose i.e. pay & establishment and office expenses for the schemes under State Fund or Central Assistance (₹9,008.84 crore) as per Rule 285 (4) of GF&AR. Further, an amount of ₹0.81 crore was classified under Minor Head-192 (₹0.40 crore) and Minor Head-196 (₹0.41 crore) for which UCs are not required under the same rule.

of the Accountant General (A&E) as on 31 March 2025. Out of the total outstanding UCs, 341 UCs of ₹328.85 crore pertained to 'Grant-in-Aid for creation of Capital Assets'. The age-wise pendency of total outstanding UCs is summarized in following Table below.

Table 3.12: Age-wise position of UCs

(₹ in crore)

Due Year	Opening Balance		Addition of pending UCs during the year		Clearance during the year		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
2022-23	770	183.32	1,333	542.26	1208	6148.58	895	1107.25
2023-24	895	1107.25	1797	6887.49	1696	6872.62	996	1122.12
2024-25	996	1122.12	1102	6774.14	1649	7468.92	449	427.34

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

Table 3.13: Year-wise break up of outstanding UCs

(₹ in crore)

UC dueYear *	Number of UCs	Amount
2011-12	4	₹ 76000
2012-13	4	0.02
2013-14	6	0. 02
2014-15	6	0.03
2018-19	20	0.13
2019-20	3	1.62
2020-21	11	34.28
2021-22	2	0.04
2022-23	3	19.56
2023-24	2	0.22
2024-25	388	371.42
Total	**449**	**427.34**

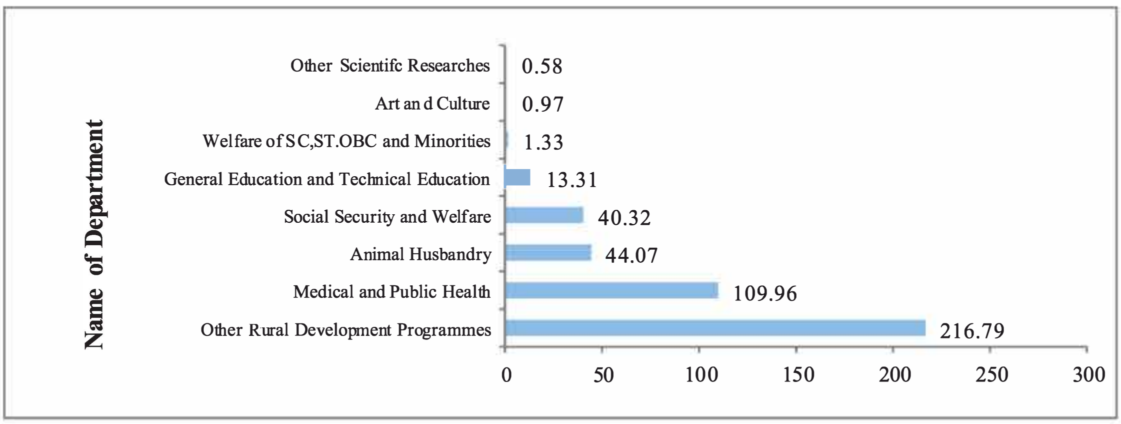
Source: Information compiled by office of the AG (A&E)

**The year mentioned above relates to "Due year", i.e., after 12 months of actual drawal.*

Amount of outstanding UCs mainly pertained to 'Other Rural Development Programmes', Social Security and Welfare, Medical & Public Health and Animal Husbandry. The Department-wise breakup of outstanding 449 UCs as on 31 March 2025 is summarised in **Chart 3.2** below:

Chart 3.2: Department-wise position of outstanding UCs

(₹ in crore)



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

Since non-submission of UCs is fraught with the risk of mis-utilisation, it is imperative that the State government should monitor this aspect closely and hold the persons concerned accountable for submission of UCs in a timely manner.

Animal Husbandry Department intimated (August 2025) that bills were submitted to the treasury for payment of Financial Assistance to the beneficiaries of Lumpy Skin Disease through DBT but some beneficiaries' bills remain unpaid due to non ECS by the treasury.

Reasons for non-submission of UCs were called for from the other concerned Departments. The replies are awaited (August 2025).

Further, according to the information obtained from various Departments, it was noticed by Audit that in addition to the outstanding UCs for ₹ 427.34 crore depicted in above Tables, UCs amounting to ₹ 76.74 crore for the GIA given under various schemes during the period 2017-18 to 2023-24 were also outstanding as summarised in Table below:

Table 3.14: Details of outstanding UCs from the Departments

(₹ in crore)

S. No.	Name of Department/ Autonomous bodies	Period	Grant-in-Aid received	UCs submitted	Outstan--ing UCs
1.	Rajasthan Small Industries Corporation Ltd., Jaipur	2023-24	1.50	1.32	0.18
2.	Directorate of Animal Husbandry, Jaipur	2017-18 to 2023-24	176.57	130.17	46.39
3.	Engineering College, Jhalawar	2021-22	0.85	0.36	0.49
4.	Delhi-Mumbai Industrial Corridor	2020-21	5.00	1.26	3.74
5.	Engineering College, Bharatpur	2023-24	2.70	1.50	1.20
6.	Rajasthan Khadi and Gramodhyog Board, Jaipur	2019-20 to 2023-24	29.87	11.21	18.66
7.	Rajasthan Police	2017-18 to 2023-24	7.75	5.61	2.14
8.	Rajasthan State Industrial Development and Investment Corporation	2020-21	10.00	6.06	3.94
	Total		**234.24**	**157.49**	**76.74**

Source: Information provided by the Departments concerned.

However, this information was not available with the office of the AG (A&E) as the Departments did not provide the required information regarding sanctions and UCs to the AG (A&E) in contravention of provisions of rules 68 (i), 284 and 286 of GF&AR. This reflects inadequate financial reporting as huge amount of grants provided for implementation of the programmes have been parked with the Departments and have not been properly reported and accounted for.

Animal Husbandry Departments intimated (December 2025) that UCs not submitted due to non-payment to J.K. trust for payment of "Vats production'.

Rajasthan Khadi and Gramodhyog Board intimated (October 2025) that process of purchasing of computers is under way and utilization certificates would be submitted soon. Further, Delhi-Mumbai Industrial Corridor Department intimated (October 2025) that efforts are being made by the department for collection of UCs from NCRTC.

UCs outstanding beyond the specified period not only weaken the financial accountability mechanism but also indicate that the departmental officers did not comply with the rules and procedures to ensure timely utilization of grant for the intended purpose.

Absence of Information regarding Grantee Institution

Regulation 88 of the Regulations on Audit and Accounts (Amendment), 2020 provides that Governments and Heads of the Departments which sanction grants and/or loans to the bodies or authorities shall furnish to the audit office by end of July every year a statement of such bodies and authorities to which grants and/or loans aggregating ₹10 lakh or more were paid during the preceding year indicating (a) the amount of assistance; (b) the purpose for which the assistance was sanctioned; and (c) the total expenditure of the body or authority.

As per Finance Accounts 2024-25, GIA constituted 18.25 *per cent* of the total expenditure of the State. During the year, out of the total GIA of ₹ 54,819.47 crore, an amount of ₹ 20,780.97 crore (37.90 *per cent*) was disbursed to grantee institutions of type 'Others', where 'Others' means various Departments, as given in Table below:

Table 3.15: Financial Assistance to Institutions

(₹ in crore)

S. No.	Financial Assistance to Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Total grant	39,744.68	49,126.65	49,443.69	48,328.54	54,819.47
2.	Others	12,431.88	14,537.75	16,553.25	20,150.18	20,780.97
3.	Percentage of 'Others' to Total grant	31.28	29.59	33.48	41.69	37.90
4.	Total Expenditure of State	1,94,071	2,34,563	2,46,452	2,69,275	3,00,194
5.	Percentage of total grant to total expenditure of State	20.48	20.94	20.06	17.95	18.25

Source: Finance Accounts.

It can be seen that grants given to 'Others' ranged between 29.59 *per cent* to 41.69 *per cent* of the total GIA during the period 2020-21 to 2024-25. Thus, GIA to Institutions of the type 'Others' constitutes a significant portion of the total grants and total expenditure of the State which adversely affects the transparency of accounts and monitoring of utilization of GIA.

3.5 Abstract Contingent bills

Where money is required in advance or when they are not able to calculate the exact amount required. Drawing and Disbursing Officers (DDOs) are permitted to draw money without supporting documents through Abstract Contingent (AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head.

Rule 219 of General Financial and Accounts Rules (GF&AR), 2012 provides that the Controlling and Disbursing Officers (DDOs) are authorized to draw sums of money by preparing Abstract Contingent (AC) bills, by debiting service heads and are required to present Detailed Contingent (DC) bills (vouchers in support of final expenditure) to the Accountant General (A&E) through treasury. The drawal of funds through AC bills is accounted against the functional Major Head in the Consolidated Fund of the State. Rule

220(1) of GF&AR provides for submission of DC bills not later than a period of three months[16] from the drawal of funds through AC bills.

Audit observed that the State Government did not furnish DC bills in respect of 20 AC bills amounting to ₹ 29.92 crore due for adjustment as on 31 March 2025. Year-wise details of outstanding DC bills and their age analysis are given in tables below:

Table 3.16: Year-wise progress in submission of DC bills against AC bills

(₹ in crore)

Year	Opening balance		Addition		Clearance		Closing balance	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2021-22	117	31.37	505	58.50	533	56.68	89	33.19
2022-23	89	33.19	526	78.28	530	90.47	85	21.00
2023-24	85	21.00	876	218.57	764	158.28	197	81.29
2024-25	197	81.29	610	97.30	787	148.67	20	29.92

Source: Finance accounts

Table 3.17: Age-wise pendency of AC bills

(₹ in crore)

Period of pendency	No. of pending AC bills	Amount
More than 15 years	1	₹ 30,000
10 years to 15years	1	1.04
5 years to 10 years	1	0.02
1 year to 5 years	07	10.66
0 to 1 year	10	18.20
Total	**20**	**29.92**

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

As can be seen from the above table, three AC bills amounting to ₹ 1.06 crore were pending for adjustment for more than five years.

As on 31 December 2025, out of these 20 pending AC bills, only 3 AC bills were pending for adjustment, as detailed in the Table below:

Table 3.18: Details of pendency of AC bills

(₹ in lakh)

S. No	Name of Office	Major head/No. of AC Bills	Ac Bill No. & Date	Amount	Reason of delay Provided department
1	Commissioner, Relief Department Jaipur	2245 (1)	813/19.03.2013	103.50	No reasons were furnished by the department (December 2025).
2	Principal, Dr. Sampurnanand Medical college, Jodhpur	4210 (1)	45168506/ 28.03.2023	1008.05	Department intimated (June 2025) that correspondence is being made with the state Government for posting DRM Trained doctor and nuclear medicine technician for installation. DC bill will be likely to be submitted by July 2025.
3	Secretary, Rajasthan Subordinate Service Selection Board Jaipur.	2051 (7)	299/06.10.2016	2.00	Department intimated (June 2025) that recovery from two employees is in process.

16. Except in case of purchase of machinery/equipment's and other articles from abroad by opening of letter of credit, where the DC bills may be rendered to the competent authority within six months of the drawal of funds through AC bills.

(i) Delay in submission of Detailed Contingent Bills

Rule 220(1) of GF&AR provides for submission of DC bills not later than a period of three months from the drawal of funds through AC bills.

During audit scrutiny, significant delays ranging from six months to eleven months in the submission of DC bills were noticed, as detailed in the Table below:

Table 3.19: Quantum of delay in submission of DC Bills

S.No.	Name of Office	No. of DC bills (with AC bill no.) submitted with delay	Period of delay (in months)
1.	Secretary, Rajasthan Subordinate Staff Selection Board	04 (49996996, 50326394, 50667342, 50641870)	10 to 11
2.	National Cadet Corps	07 (52550149, 52550112, 48773449, 46582919, 46582912, 52747813, 52085057)	06 to 09
3.	Election Department	03 (49178743, 49178749, 49086472)	06 to 09
4.	Governor Secretariat	03 (49834205, 49912408, 50539540)	07 to 08
5.	Superintendent of police, Ajmer	01 (49848434)	06
6.	Dr. S.N. Medical College, Jodhpur	01 (44966688)	06
7.	Deputy Director, District Industry Centre, Barmer	02 (48665075, 52696329)	06
8.	Commanding Officer, Rajasthan Girls Battalion, NCC, Jaipur	01 (49884216)	06
	Total	**22**	

Concerned Departments intimated (October-November 2025) that delay in submission of DC bills was due to time taken at the level of district collector, late receipt of reimbursement amount from General Administrative Department, bills rejected due to electronic clearing service (ECS) issues at the end of the year and imposition of code of conduct of election etc.

Delayed submission or prolonged non-submission of DC bills affects the completeness and accuracy of accounts.

(ii) Funds drawn through AC bills without immediate requirement

Rule 8(2) of General Financial and Accounts Rule (GF&AR), 2012 prescribes that funds shall be withdrawn only if required for immediate payment and the expenditure or payment is authorized by the competent authority.

Scrutiny of 59 cases of AC bills drawn during November 2023 to December 2024 revealed that in 33 cases, the entire amount of AC bill drawn was deposited through challans and in 26 cases unspent amount ranging between 62.31 *per cent* and 99.08 *per cent* was deposited through challans while submitting the DC bills, as detailed in ***Appendix 3.2.***

Deposit of entire amount/unspent amount of AC bill drawn through challans indicates that the bill was drawn without proper assessment of actual requirement.

Non-adherence to the prescribed timelines for adjustment and premature drawal of funds reflects weak financial discipline and monitoring at the DDO level. Prolonged non-adjustment of advances not only contravenes the GF&AR provisions but also impairs the completeness and reliability of the Finance Accounts, as expenditure reflected therein cannot be considered final in the absence of supporting DC bills.

3.6 Personal Deposit Accounts

A Personal Deposit (PD) Account is opened with the treasury concerned under the Deposit Head of the Public Account. Such account is maintained as a bank account in the treasury.

Rule 260(1) of General Financial & Accounting Rules (GF&AR), Government of Rajasthan (GoR) provides that no money shall be received for deposits in the Government accounts unless they are such as by the virtue of any statutory provisions or of any general or special orders of the Government and are required or authorized to be held in the custody of the Government.

1. Status of PD Accounts in Rajasthan

Status of funds lying in the PD Accounts on the last day of the financial year during the period 2020-25 is given in Table below:

Table 3.20: Parking of funds in Personal Deposit Accounts during 2020-25

(₹ in crore)

Year	No. of PD Accounts at the end of the year			Closing Balance
	Operative	Inoperative	Total	
2020-21	1,895	33	1,928	14,382.95
2021-22	2,001	52	2,053	18,220.62
2022-23	2,067	133	2,200	14,114.10
2023-24	2,336	115	2,451	13,762.90
2024-25	2,282	75	2,357	15,120.09

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

It can be seen from the above table that the closing balances under PD Accounts increased from ₹ 14,382.95 crore in 1,928 PD Accounts in 2020-21 to ₹15,120.09 crore in 2357 PD Accounts in 2024-25.

The continued parking of significant sums in PD Accounts at the close of the financial year dilutes legislative oversight over expenditure, as such balances do not lapse and remain outside the normal budgetary process. In the absence of periodic review and strict justification under Rule 260(1), such practices may weaken transparency and fiscal discipline.

The status of the PD Accounts of the State Government during 2024-25 is given in the following Table:

Table 3.21: Status of Personal Deposit Accounts during 2024-25

(₹ in crore)

S. No.	Balances of P.D. Accounts (2024-25)	
1.	**Opening Balances (1 April 2024)**	13,762.90
2.	Addition during the year	42,836.17
	(i) Funds transferred from Consolidated fund	26,946.98
	(ii) Funds deposited directly in PD Accounts	15,889.19
3.	Withdrawal during the year	41,478.98
4.	**Closing Balances as on 31 March 2025**	**15,120.09**
	Transactions in PD Accounts during March 2025	
5.	Amount transferred/deposited in PD Accounts during the month	6,687.64
	(i) Funds transferred from Consolidated Fund	4,298.17
	(ii) Funds deposited directly in PD Accounts	2,389.47
6.	Withdrawal during the month	6,442.69

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

It can be seen from the above table that during the year 2024-25, an amount of ₹ 42,836.17 crore was transferred/deposited to PD Accounts under the Major Head 8443-Civil Deposit–106–Personal Deposits which comprised 14.27 *per cent* of total expenditure (₹ 3,00,194 crore) of the state. This amount includes ₹ 26,946.98 crore transferred as Grants-in-Aid (GIA) to autonomous bodies/ departments in PD Accounts opened in their name in concerned treasury and ₹ 15,889.19 crore deposited directly in PD Accounts like revenue received from mining activities in District Mineral Foundation Trust Fund, own income of the autonomous entities etc.

Analysis of the balances of PD Accounts revealed that:

i. Out of ₹ 26,946.98 crore, a sum of ₹ 4,298.17 crore (15.95 *per cent*) was transferred in the PD Accounts in March 2025. As per State Budget Manual (SBM), the practice of withdrawing funds with a view to avoid lapse of budget grants and placing such moneys in deposits in the Public Account or the bank is forbidden. Therefore, transfer of significant amount to PD Accounts during the month of March is in contravention of SBM provision.

ii. The unspent balances of ₹15,120.09 crore in 2,357 PD Accounts include 23 PD Accounts (each having balances of ₹100 crore and above), in which a sum of ₹ 8,813.50 crore i.e. 58.29 *per cent* of total unspent balance is lying as given in ***Appendix 3.3***.

iii. Examination of PD Accounts held by various Drawing & Disbursement Officers (DDOs) of the State Government revealed that 247 accounts had "nil" balances as on 31 March 2025, details of which are given in ***Appendix 3.4***.

The break-up of this unspent balance and expenditure from PD Account showing the details of how much was spent from the GIA and how much from the direct revenue received in the PD Account was not disclosed by the State Government. This indicates that adequate transparency and traceability of expenditure is not maintained in the operation of PD Accounts by the State Government.

Since balances in PD Accounts do not lapse at the close of the financial year, such transfers have the effect of keeping funds outside the Consolidated Fund and the regular budgetary control framework.

Adverse Balances in PD Accounts:

During scrutiny of the balances of PD Accounts, it was noticed that four PD Accounts have negative balances. Details are given in the Table below:

Table 3.22: Adverse Balances in PD Accounts

Sr. No.	Treasury Code	Treasury Name	PD Account	Name	Amount
1	09	Bikaner	6689	District Project Management Unit (RGAVP), Bikaner	(-) 39,35,000
2	14	Dholpur	479	New Pension Scheme (NPS)	(-) 21,333
3	19	Jaipur PPO	473	H.B.A. Loans (Old 31.3.04)	(-) 10,57,157
4	30	Nagaur	2598	Ex. Engineer, P.H.E.D. Didwana	(-) 4,48,522

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

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

PD Accounts, maintained under the Public Account, are intended to reflect actual balances of funds held in custody of Government for specific authorised purposes. The occurrence of negative balances is anomalous in a deposit account framework, as such accounts should not permit overdrawing. Adverse balances point to deficiencies in reconciliation, treasury control, or accounting adjustments, and weaken the reliability of deposit head reporting.

In compliance to the recommendation made by PAC in 2021-22 on 42nd Report (15th Assembly) regarding negative balances in PD Account, the Department had intimated (August 2020) that all the PD Accounts have been linked with the electronic payment system due to which it would not be possible to withdraw funds in excess of the balances in PD Accounts. However, it is not clear as to how the negative balances still exist in the above-mentioned PD Accounts despite the existence of such a system.

2. Inoperative P D Accounts

Rule 98 of Rajasthan Treasury Rules 2012 provides that in the month of April every year the Treasury Officer would review the PD Accounts in operation and prepare a list of accounts which have remained inoperative continuously for preceding two financial years for sending it to the Finance (Ways & Means) Department. PAC in their 42nd Report (15th Assembly) recommended to adhere to provisions of Rajasthan Treasury Rules, 2012 regarding inoperative PD Accounts and ensure timely closure of inoperative accounts in future.

Review of PD Account of various Departments revealed that as of 31 March 2025, total 75 PD Accounts having balance of ₹ 17.18 crore remained inoperative for the last two years (2023-25), of which 23 inoperative PD accounts had *nil* balance for the last two years. Details of these PD Accounts are mentioned in ***Appendix 3.5***.

3. Deposit of Local Funds

Section 64 of the Rajasthan Panchayati Raj Act, 1994 provides that Zila Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP) would maintain ZP Fund, PS Fund and GP Fund respectively[17] which would include all money realised or realisable under the Act and all money otherwise received by the PRIs, such as grants received from Central Finance Commission and State Government as part of the State Finance Commission award and its own revenue, which includes tax and non-tax receipt of a GP. Similarly, Section 79 of Rajasthan Municipal Act, 2009 envisages that the Municipal Fund is to be held by the Municipality. All money realised or realizable under this Act and all money otherwise received by the Municipality are to be kept in the Municipal Fund[18].

As on 31 March 2025, the position of Local Funds of PRIs and Municipal Fund for the last five years is given below.

17. Under Major Head 8448-Deposits of Local Funds, 109-Panchayat Bodies Funds
18. Under the Major Head 8448- Deposits of Local Funds-102-Municipal Funds

Table 3.23: Deposit of Local Funds

(₹ in crore)

S. No.	Name of Funds	Year	Opening Balance	Receipt	Expenditure	Closing Balance
1	Zila Parishad Fund (8448-109-03)	2020-21	1,300.07	1,318.54	1,128.13	1,490.48
		2021-22	1,490.48	2,327.99	1,951.25	1,867.22
		2022-23	1,867.22	1,883.18	1,986.55	1,763.85
		2023-24	1,763.85	1,737.65	2,097.72	1,403.78
		2024-25	1,403.78	1,861.38	1,546.82	1,718.34
2	Panchayat Samiti Fund (8448-109-02)	2020-21	1,172.55	1,797.45	1,545.79	1,424.21
		2021-22	1,424.21	2,640.36	2,210.78	1,853.79
		2022-23	1,853.79	2,452.99	2,160.82	2,145.95
		2023-24	2,145.95	2,144.37	2,742.86	1,547.13
		2024-25	1,547.13	2,606.59	2,241.04	1,912.68
3	Municipal Fund (8448-102)	2020-21	1,442.73	4,591.66	3,614.48	2,419.91
		2021-22	2,419.91	4,662.10	4,492.33	2,589.68
		2022-23	2,589.68	5,712.06	6,315.85	1,985.89
		2023-24	1,985.89	6,818.12	7,513.45	1,290.56
		2024-25	1,290.56	7,761.06	7,537.23	1,514.39

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

It can be seen from above table that during 2020-25, huge balances have been lying in ZP Fund, PS Funds and Municipal Fund pending utilisation. The closing balances in these funds during 2024-25 was ₹1,718.34 crore, ₹ 1,912.68 crore and ₹ 1,514.39 crore respectively.

GPs maintain accounts in the nearest branch of the scheduled bank. The status of un-utilised funds lying in these accounts of GPs are not being maintained properly at the level of PS or ZP. However, instructions have been issued by Panchayati Raj Department for compilation of untilised funds lying with GPs.

The continued retention of sizeable balances in Local Funds indicates scope for strengthening expenditure planning and timely utilisation for intended developmental purposes. Since these funds comprise grants from Finance Commissions and own revenues meant for decentralised governance, delays or uneven spending may affect delivery of local services.

Local Self Department intimated (November 2025) that remaining balances at the end of the year were due to time taken in tender process, schedule of payment as per time period of projects/schemes, receipt of funds related to schemes at the end of the year.

The State Government needs to put in place a mechanism for timely utilisation of Local Funds and Municipal Funds, deposit the unutilised balances of closed schemes to revenue head and also monitor the balances kept in the bank accounts of the GPs.

3.7 Operation of Minor Head-800

Para A.10 of State Budget Manual stipulates that sufficient care should be taken to ensure that expenditure is classified under proper object heads and classification under the category of ‘Other expenditure’ should be avoided as far as possible.

Minor Head-800 relating to other receipts and other expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Regular operation of Minor Head-800 renders the accounts opaque and affects transparency in financial reporting.

During the year 2024-25, ₹18,332.72 crore under 55 Major Heads of accounts, constituting 6.11 *per cent* of the total Revenue and Capital Expenditure (₹ 2,99,926.71 crore) was classified under the Minor Head 800-Other Expenditure in the accounts, as against ₹ 14,260.44 crore booked under Minor Head 800-Other expenditure in 2023-24.

During the current year, in respect of seven Major Heads amounting to ₹ 6,264.32 crore, substantial proportion i.e., 50 *per cent* and more was classified under Minor Head 800-other expenditure. Details of such Major Heads where the expenditure was more than 50 crore and more than 50 *per cent* of expenditure was classified under Minor Head 800-Other expenditure are shown in Table below.

Table 3.24: Minor Head 800-Other Expenditure

(₹ in crore)

S. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage
800-Other Expenditure				
1.	2211-Family Welfare	2,355.00	4,583.10	51.38
2	2425-Co-operation	1,439.74	2,588.61	55.62
3	2700-Major Irrigation	1,931.52	2,446.34	78.96
4	3452-Tourism	70.29	95.59	73.53
5	4235-Capital Outlay on Social Security and Welfare	73.59	90.59	81.23
6	4885-Other Capital outlay on Industries and Minerals	40.67	65.82	61.79
7	5475-Capital outlay on other General Services	353.51	505.64	69.91
	Total	**6,264.32**	**10,375.69**	

Similarly, ₹ 12,600.90 crore under 44 Major Heads of accounts, constituting 5.54 *per cent* of the total Revenue Receipts (₹ 2,27,250.02 crore) was classified under Minor Head 800-Other Receipts in the accounts, while in 2024-25, booking under Minor Head 800-Other Receipts was ₹ 9,138.35 crore.

During the current year, in respect of seven Major Heads amounting to ₹ 5,292.37 crore, substantial proportion i.e., 50 *per cent* and more was classified under Minor Head 800-Other Receipts. Details of such Major Heads where the receipts were more than 50 crore and more than 50 per cent of receipts was classified under Minor Head 800-Other receipts are shown in Table below.

Table 3.25: Minor Head 800-Other Receipts

(₹ in crore)

S. No.	Major Head	Receipt under Minor Head 800	Total Expenditure	Percentage
800-Other Receipts				
1.	0035-Taxes on Immovable Property other than Agriculture land	51.86	51.89	99.94
2.	0071-Contribution and Recoveries towards Pension and Other Retirement Benefits	95.58	153.99	62.07
3.	0075-Miscellaneous General Services	3,993.59	5,390.41	74.09
4.	0230-Labour and Employment	805.42	829.57	97.09
5.	0406-Forestry and Wildlife	100.34	135.54	74.03

S. No.	Major Head	Receipt under Minor Head 800	Total Expenditure	Percentage
6.	0801-Power	183.70	183.70	100.00
7.	1475-Other General Economic Services	61.88	119.69	51.70
	Total	**5,292.37**	**6,864.79**	

Source: Finance Accounts and VLC data maintained by the AG (A&E)

Booking of substantial amounts under omnibus Minor Head-800 negatively impacts the transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

Indiscriminate use of Minor Head-800

Omnibus Minor Head-800 relating to Other Receipts/Other Expenditure is to be operated only in cases where the appropriate Minor Head has not been provided under the concerned Major Head in the List of Major and Minor Heads (LMMH) of Account of the Union and States. Instances of booking under Minor head 800 even on availability of suitable Minor head are discussed below, as per details in ***Appendix 3.6***.

i) In four instances related to maintenance and repairs/ road works/ construction, the State Government made provision of ₹ 3,239.67 crore under the head 800-Other expenditure whereas appropriate Minor heads viz: 105-maintenance and 337-Roads works were available under the concerned Major Heads 3054 and 5054.

ii) In four instances, the State Government booked ₹ 195.00 crore on account of construction works of residential school and hostel buildings under the head 800-Other Expenditure whereas appropriate Minor head viz: 277-Education was available under the same Major Head 4225.

iii) In three instances, ₹50.97 crore were booked for construction works under various schemes under the head 800-Other expenditure whereas appropriate Minor head viz: 051-Construction was available under the same Major Head 4217.

iv) In three instances related to construction work of Health centres, the State Government made provision of ₹ 74,91 crore under the head 800-Other expenditure whereas appropriate Minor heads viz: 101, 103 and 104 for Health centres were available under Major Head 4210.

Classification of expenditure of ₹ 3,647.87 crore by six departments under omnibus minor head 800 despite availability of specific minor head shows laxity in correct depiction of Expenditure in Accounts.

In this regard, Finance Department had also issued (August 2022) directions to all DDOs/CCOs for not making provision under Minor Head 800-Other expenditure when appropriate head is available in LMMH.

In compliance with similar para of previous year report, Minority Affairs Department has intimated (November 2025) that new minor head "Minor Head 277-Education" instead of "Minor Head 800-Other Expenditure" under "Major Head 4225-04-800-01-17-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities" has been opened and expenditure is being booked in correct minor head from the budget year 2025-26.

Issues related to measurement

3.8 Outstanding balances under major Suspense and DDR heads

Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads.

'Suspense Heads' are opened in Government Accounts to reflect transactions that cannot be booked initially to their final Head of account for some reason or the other. These Heads of Accounts are finally cleared by minus debit or minus credit when the accounts under them are booked to their respective final Heads of Account. If these amounts are not cleared, the balances under suspense heads get accumulated and prevent depiction of correct picture of the Government's receipts and expenditure.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit entries within the same or in another circle of accounting.

The position of gross figures under major suspense and remittance heads for the last three years is given in Table below.

Table 3.26: Balances under Suspense and Remittance Heads

(₹ in crore)

S. No.	Minor Head	2022-23		2023-24		2024-25	
	Major Head 8658 – Suspense						
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1.	101 – PAO Suspense	103.92	9.23	94.74	8.81	106.97	10.58
	Net	**Dr. 94.69**		**Dr. 85.93**		**Dr. 96.39**	
2.	102 – Suspense Account-Civil	0.37	85.19	0.40	94.74	0.58	145.14
	Net	**Cr 84.82**		**Cr 94.34**		**Cr 144.56**	
3.	106 - Telecommunication Accounts Office Suspense	-*	-	-*	-	-*	-
	Net	**Dr.-***		**Dr.-***		**Dr.-***	
4.	112 -Tax Deducted at Source (TDS) Suspense	-	(-) 1.62	-	97.62	-	116.26
	Net	**Cr. (-) 1.62**		**Cr. 97.62**		**Cr. 116.26**	
5.	123 - A.I.S Officers' Group Insurance Scheme	-	0.21	-	0.25	-	0.50
	Net	**Cr. 0.21**		**Cr. 0.25**		**Cr. 0.50**	
6.	129 - Material Purchase Settlement Suspense Account	-	(-) 3.50	-	(-) 3.50	-	(-)3.58
	Net	**Cr. (-) 3.50**		**Cr. (-) 3.50**		**Cr. (-) 3.58**	
7.	139 - GST-Tax Deducted at Source Suspense	-	57.17	-	66.44	-	52.68
	Net	**Cr. 57.17**		**Cr. 66.44**		**Cr. 52.68**	
	Net Total	**(Cr.) 42.39**		**(Cr.) 169.22**		**(Cr.) 214.03**	
	Major Head 8782-Cash Remittances						
8.	102 - P.W. Remittances	25.40	26.76	25.57	18.48	25.59	17.01
	Net	**Cr. 1.36**		**Dr. 7.09**		**Dr. 8.58**	

S. No.	Minor Head	2022-23		2023-24		2024-25	
9.	103 - Forest Remittances	0.10	-**	0.07	-	0.07	-
	Net	**Dr. 0.10**		**Dr. 0.07**		**Dr. 0.07**	
10.	108 - Other Departmental Remittances	0.03	-	0.03	-		0.03
	Net	**Dr. 0.03**		**Dr. 0.03**		**Dr. 0.03**	
11.	129 - Transfer within Indira Gandhi Nahar Project	0.74	-	0.73	-	0.72	-
	Net	**Dr. 0.74**		**Dr. 0.73**		**Dr. 0.72**	
	Net Total	**(Cr.) 0.49**		**(Dr.) 7.92**		**(Dr.) 9.40**	

* ₹1,000 only ** ₹14,000 only

The position of figures under major suspense and remittance heads for the last three years shows that the aggregate net balance under the Major Head '8658-Suspense Accounts' registered a credit balance increase of ₹ 44.81 crore from 2023-24 to 2024-25.

- **Pay and Account Officer (PAO)-Suspense (MiH 101)**

This Minor Head is intended for the initial record of inter-Governmental transactions arising in the books of a Central PAO, Separate Accounts Officers of Union Territories and Accountants General where the other party involved is a PAO. Separate sub-heads are opened under this minor head for each Accounts Officer with whom transactions are to be settled. Outstanding debit balances under this head indicate payments which have been made by the PAO on behalf of others and are yet to be recovered and credit balances represent the amount yet to be paid.

The outstanding debit balance in this account at the end of March 2025 was ₹ 106.97 crore and the credit balance was ₹ 10.58 crore. The outstanding debit balance relates mainly to PAO, Central Pension Accounting Officer, Ministry of Finance, New Delhi (₹ 106.02 crore) and PAO (NH), Ministry of Road Transport and Highway Jaipur (₹ 0.40 crore) whereas the credit balance is mainly in respect of PAO, Ministry of Mining (₹ 9.72 crore). Most of these balances pertain to earlier years (Pre 1960 to 2024-25) and are the amounts which the government has to receive from the respective authorities of GoI.

- **Suspense Account-Civil (MiH 102)**

This Minor head is operated by the Accountant General to provisionally accommodate the differences noticed in the transactions which cannot be taken to the final head of expenditure/receipt accounts for want of certain information/documents viz. challans, vouchers, etc. Receipts are credited and expenditure is debited to this account and cleared on receipt of required information by minus credit and minus debit respectively.

Major debit balances outstanding at the end of March 2025 under this head were in respect of CDA[19] (Pension), Allahabad (₹ 0.05 crore) and CDA (SC[20]), Pune (₹ 0.34 crore).

Major credit balance was shown under the head other miscellaneous suspense unsuccessful E- payment) (₹ 144.25 crore). Non-clearance of balance under this suspense

19. Controller of Defence Accounts
20. Southern Command

head has the impact of overstating the revenue expenditure and overstating the Revenue deficit by ₹144.25 crore.

- **Tax deducted at source (TDS) suspense- (MiH 112)**

This minor head is intended to accommodate receipts on account of Income tax deducted at source. Receipts on account of TDS are credited to Major Head 8658-Suspense accounts under Minor Head 112-TDS suspense. These credits are to be cleared by the end of each financial year and credited to the Income Tax Department.

However, there was outstanding credit balance of ₹ 116.26 crore under this head as on 31 March 2025 which was yet to be credited to the IT Department.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

- **Adverse balances under DDR Heads**

Adverse balances are negative balances appearing under those heads of account where there should not be negative balances.

As of 31 March 2025, there were 8 heads[21] of adverse balances under Debt, Deposit and Remittances (DDR) heads amounting to ₹ 4,234.09 crore. The adverse balances were mainly under Pension Funds of employees of Municipal Councils/Municipalities (₹ 4,219.11 crore).

The State Government has a adverse balance of ₹ 4,219.11 crore under Major Head 8011-Insurance and Pension Funds-106- Other Insurance and Pension Funds-02 Pension funds of Employees of Municipal Council and Municipalities. This fund corpus receives contribution from the employees of Municipal Councils/Municipalities and is a self-sustaining fund. Expenditure under this head was towards payment of monthly pension to employees of Municipal Councils/Municipalities. However, the Government incurred an expenditure of ₹ 766.48 crore under the said head during the year while receipts in the fund were ₹284.52 crore in the same period. This difference amounted to deferred grants-in-aid and to that extent there was understatement of Revenue Expenditure for the current year. Further, it was also noticed that State Government made minus provision for this head under State Budget. District wise adverse balance is given in ***Appendix 3.7*** shows that under this fund insufficient balance under various treasuries are offset by excess fund available in other treasuries

This issue has been taken up (November 2024 and February 2025) with the Joint Secretary, State Insurance and Provident Fund, Rajasthan, Jaipur and treasuries through the AG (A&E) office. In the Exit meeting, the Finance Secretary accepted the facts and given assurance for clearing the balances.

Non-clearance of outstanding balances under these heads affects the accuracy of net balances of public account to that extent.

21. Loan for Medical and Public Health: ₹0.36 lakh; Loan for Food Storage and Warehousing (Godown in Rural Area): ₹0.02 crore; Insurance and Pension Funds: ₹ 4219.11 crore; Civil Deposit (Power Companies): ₹9.27 crore: Deposits of Local Fund (Gram Panchayat Nidhi): ₹0.03 crore; Loans for Co-operation (Rajasthan State Co-operative Bank Limited): ₹0.09 crore; Loans to Government Servants (Motor Conveyances) etc.: ₹2.67 crore); Criminal Courts Deposits: ₹ 2.90 crore.

3.9 Reconciliation of Departmental figures

Reconciliation and verification of figures is an important tool of Financial Management which prevents misclassification and incorrect booking of receipts and expenditure in the accounts. As per Rule 11 (3) of GF&AR, all Budget Controlling Officers are required to reconcile the receipt and expenditure figures of the State Government with the figures accounted by the Accountant General (A&E), Rajasthan.

During the year 2024-25, Revenue Receipts amounting to ₹ 2,27,250.02 crore (100 *per cent* of total Revenue Receipts), Revenue Expenditure amounting to ₹ 2,69,200.06 crore (100 *per cent* of total Revenue Expenditure) and Capital Expenditure amounting to ₹ 30,726.64 crore (100 *per cent* of total Capital Expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹ 267.34 crore (100 *per cent* of total loans and advances given by the State Government) was also reconciled.

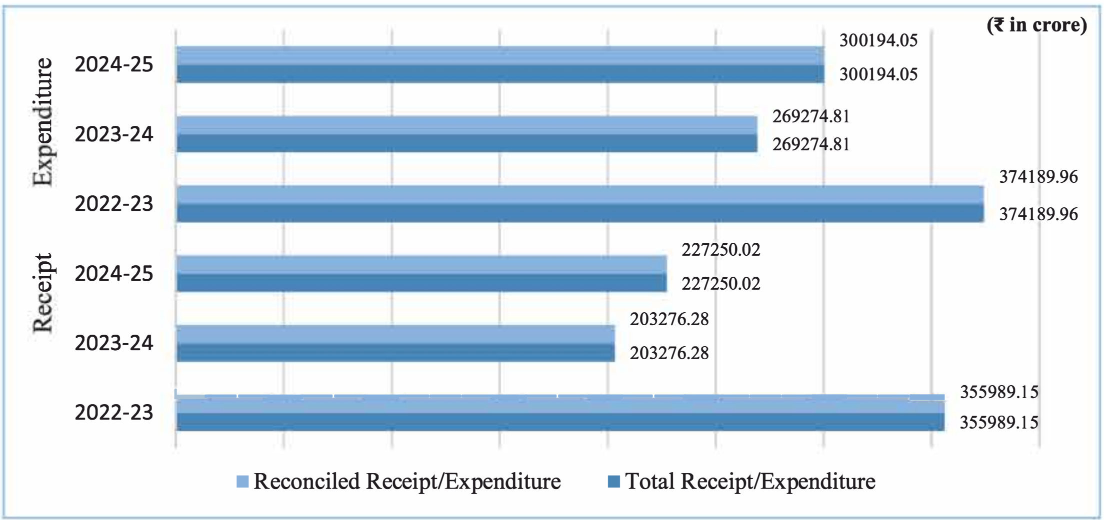
The status of reconciliation of figures by Controlling officers is given in table and Chart below.

Table 3.27: Status of Reconciliation of Receipts and Expenditure by Controlling Officers

Year	Total No. of Controlling Officers	No. of Controlling Officers reconciled their receipts/ expenditure		
		Fully reconciled	Partially reconciled	Not reconciled
		Receipts		
2022-23	177	177	-	-
2023-24	196	196	-	-
2024-25	195	195	-	-
		Expenditure		
2022-23	428	428		
2023-24	484	484	-	-
2024-25	486	486	-	-

Source: Information maintained by office of the Accountant General (A&E)

Chart 3.3: Status of Reconciliation of Receipts and Expenditure during the year



Source: Information maintained by Accountant General (A&E)

As can be seen from the above chart, throughout the last five years, the State Government has been able to accomplish 100 *per cent* reconciliation of expenditure and receipts.

3.10 Reconciliation of Cash balances

As per accounts of the Principal Accountant General (A&E) Rajasthan, the Cash Balance of the State Government as on 31 March 2025 was ₹ 18.75 crore (Debit) while the same was reported as ₹ 16.86 crore (Credit) by the Reserve Bank of India. As such, there was an unreconciled difference of ₹1.89 crore (Credit), which was under reconciliation between the Principal Accountant General (A&E) Rajasthan and the State Government (Treasuries/RBI/Agent Banks). The difference is under reconciliation. There was a difference of ₹ Seventeen thousand five hundred and forty-one only as of July 2025.

After integration of e-Kuber system 2.0 (of the RBI) with State Integrated Financial Management System (IFMS) for payments in the State, the difference in reported transactions has increased as the State IFMS reports are on transaction date basis whereas the e-Kuber system reports the transactions on settlement date basis.

Issues related to disclosure

3.11 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India (CAG), prescribe the form of accounts of the Union and of the States. On the advice of the CAG, the President of India has so far notified four Indian Government Accounting Standards (IGAS). Compliance to these Accounting Standards by the State Government as well as deficiencies therein during 2024-25 is detailed in **Table 3.28**.

Table 3.28: Compliance to Accounting Standards

S. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
1.	**IGAS-1:** *Guarantees given by the Government- Disclosure requirements*	This standard requires the government to disclose the maximum amount of guarantees (class or sector-wise) given during the year in its financial statements along with additions, deletions, guarantee invoked, discharged and outstanding balances at the beginning and end of the year, grantor commission and other material details.	Fully Complied.	Nil
2.	**IGAS-2:** *Accounting and Classification of Grants-in- Aid*	Grants-in-Aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use. Grant in aid given in kind is required to be disclosed.	Partly complied with. As detailed information in respect of Grant-in-aid given in cash has been furnished by the State Government.	Grant-in Aid given by the Government in kind were not disclosed. Therefore, total Grant-in-Aid given by the grantor could not be ascertained.
3.	**IGAS-3:** *Loans and Advances made by Government*	It is related to recognition, measurement and valuation and reporting in respect of loans and advances made by the Government in its Financial Statements to ensure complete, accurate and uniform accounting practices and to ensure adequate disclosure on Loans and Advances are made by the Government.	Partly complied.	Details regarding repayments in arrears from other Loanee Entities, Bifurcation of interest received and credited to revenue in many cases, 'Disclosures- Cases of loans having sanctioned as Loan in perpetuity, Loans have been granted by the Government though the terms and conditions are yet to be settled, Fresh loans and Advances made during the year to the loanee entities from whom

S. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Deficiency
				repayment of earlier loans in arrears, Terms and Conditions (Rate of Interest and Moratorium period) regarding fresh loans and advances made during the year were not reported in Finance account.
4.	**IGAS-4:** *Prior Period Adjustment*	The objective of this Standard is to prescribe the manner in which Prior Period Adjustments including errors once identified shall be presented and disclosed in the current period (the financial year) under the cash basis of accounting.	Complied. During the year, out of total back to back Loan of ₹ 11,872.29 crore, proforma correction of ₹ 3,353.38 crore was passed in the State account for repayment of this loan in lieu of GST compensation and reducing the loan balance to ₹ 8,518,91 crore.	-

The State Government should strictly adherence to the prescribed standards to ensure high-quality financial reporting.

Other Issues

3.12 Submission of Accounts of Autonomous Bodies

The audit of accounts of 45 autonomous bodies/authorities[22] in the State has been entrusted to the CAG under Section 19 (2) and 20 (1) of the CAG's (DPC) Act, 1971. As of 30th June 2025, accounts of all the 45 autonomous bodies/authorities have been received up to 2023-24 except accounts of CAMPA for the year 2018-19 to 2024-25, Building and Other Construction Workers Welfare Board (BOCW) for the years 2018-19 to 2024-25 and Rajasthan Real Estate Regulatory Authority, Jaipur (RERA) for the year 2024-25.

The status of entrustment of audit, rendering of accounts to Audit, issuance of Separate Audit Report and placement in the legislature is indicated in ***Appendix 3.8***. Adverse opinions were given in case of Rajasthan Khadi and Village Industries Board as detailed in Table below:

Table 3.29: Cases of adverse opinion

Body/ Authority	Type of opinion given	Reason
Rajasthan Khadi and Village Industries Board 2022-23	Not true and fair view	Excess of income over expenditure (surplus) is overstated by ₹ 88.28 lakh which resulted in conversion of surplus of ₹ 50.54 lakh

22. Rajasthan Khadi and Village Industries Board; Rajasthan State Human Rights Commission; Rajasthan Building and other Construction Workers Welfare Board (BOCW), Jaipur, Rajasthan Electricity Regulatory Commission; Rajasthan Real Estate Regulatory Authority (RERA); State Compensatory Afforestation management and Planning Authority (CAMPA); Rajasthan State Highway Authority, Rajasthan State Legal Services Authority (02) and District Legal Services Authority's (36).

Body/ Authority	Type of opinion given	Reason
		shown in account into a deficit of ₹ 37.74 lakh. Further, Assets have also been overstated by ₹ 88.28 lakh Subject to our observation in preceding paragraph, we report that the balance Sheet, Receipt & Payment Account and Income & Expenditure Account dealt with by this Report agree with the books of accounts. In our opinion and to the best of our information and according to the explanation given to us, the said Financial Statement read together with the Accounting Policies and Notes on Account and matter mentioned in the Annexure-l to Audit Report, do not give a true and fair view in conformity with accounting principles generally accepted in India.

Further, in order to identify the institutions which attract audit under Section 14 of the CAG's (DPC) Act, 1971, the Government/Heads of the Department are required to furnish to Audit every year the detailed information about the financial assistance given to various institutions, the purpose for which the assistance is granted and the total expenditure of the institutions.

As on March 2025, there were 44 ABs which were substantially financed through grants or loans from consolidated Fund of the State. All the 44 ABs attract audit under section 14 of C&AG's DPC Act, 1971. Further, 61 annual accounts of 29 out of 44 ABs, which were due up to 2024-25 in accordance with section 14 of C&AG's DPC Act, 1971, were not received as on 30 June 2025 by the office of the Principal Accountant General (Audit-1), Rajasthan.

The details of 44 ABs which did not furnish Accounts are shown in ***Appendix 3.9*** and age-wise pendency is shown in table below:

Table: 3.30: Age-wise arrears of Annual accounts due from Government Bodies

S. No.	Pendency (in years)	No. of Bodies/Authorities (No of accounts)
1.	Up to one year	12 (12)
2.	2-3 years	12 (28)
3.	4 years and above	05 (21)

Table above shows that the twenty-one accounts of five ABs were in arrears for four years and above. In the absence of Annual Accounts, the accounting/utilization of grants and loans disbursed to these bodies/authorities could not be verified by Audit.

Delays in the submission of accounts to audit reflect weak internal controls and inadequate monitoring by the State Government in addition to the lack of accountability from these Autonomous/Authorities for the funds released by the State Government. Non-furnishing of Accounts reflect weak internal controls and inadequate monitoring by the State Government and increases the risk of mis-utilization of funds.

3.13 Misappropriations, Losses, thefts, etc.

Rule 20 of GF&AR Part-I provides that any loss of public money, departmental revenue, receipts, stamps, stores or other property held by or on behalf of Government caused by misappropriation, fraudulent drawl/payment, loss, etc. or otherwise which is discovered in a treasury or any other office or department shall be reported immediately by the officer concerned to the next higher authority as well as to the Principal Accountant General.

State Government reported 765 cases of misappropriation/embezzlement (333) and theft/loss (432) of the Government money across various departments amounting to ₹ 152.08 crore were pending up to 31 March 2025. Details are given in the table below:

Table 3.31: Pending cases of misappropriation, losses, theft etc.

(₹ in crore)

Name of Department	Cases of misappropriation / losses/ theft		Reasons for delay in final disposal of pending cases of misappropriation, losses, theft etc.					
			Awaiting Departmental and Criminal investigation		Departmental action initiated but not finalised (Awaiting order for Recovery/ Write Off)		Criminal/Judicial Proceedings finalised but recovery of the amount pending due to pending	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Education Departments	129	58.74	44	6.31	45	8.03	40	44.40
Rural Development and Panchayati Raj Department	157	28.72	136	25.82	19	2.39	2	0.50
Revenue Departments	62	13.68	40	4.82	9	3.29	13	5.56
Other Departments	119	28.40	48	16.85	41	8.73	30	2.83
Works Departments	229	9.53	54	4.48	155	2.54	20	2.51
Medical Departments	58	9.10	35	6.48	5	0.93	18	1.71
Department of Local Self Government	11	3.91	3	.06	3	3.47	5	0.37
Total	**765**	**152.08**	**360**	**64.82**	**277**	**29.38**	**128**	**57.88**

As can be seen from above table, the concerned departments had not completed the departmental and criminal investigation in 47 *per cent* of pending cases (360). 277 out of 765 cases amounting to ₹ 29.38 crore were pending because of pending orders for recovery/write-off and rest of the cases were pending for want of departmental action and judicial proceeding.

The age-profile of the pending cases and the number of cases pending in each category of theft/loss and Embezzlement/misappropriation is summarised in **Table 3.32**.

Table 3.32: Profile of Misappropriations, losses, defalcations etc.

(₹ in crore)

Age-profile of pending cases			Nature of the pending cases		
Range (in years)	**Number of Cases**	**Amount Involved**	**Nature of the cases**	**Number of Cases**	**Amount Involved**
0-5 (2020-21 to 2024-25)	142	34.96	Theft/Loss	75	2.30
			Embezzlement	67	32.66
5-10 (2015-16 to 2019-20)	150	71.50	Theft/Loss	103	11.84
			Embezzlement	47	59.66
Above 10 (up to 2014-15)	473	45.62	Theft/Loss	254	7.29
			Embezzlement	219	38.33
Total	**765**	**152.08**	**Theft/Loss**	**432**	**21.43**
			Embezzlement	**333**	**130.65**

Out of 432 cases, 98 cases of theft/loss amounting ₹ 1.60 crore pertains to period 1987-88 to 2000-01 and similarly out of 333 cases, 74 cases of embezzlement amounting ₹ 6.74 crore pertains to period 1974-75 to 2000-01. This shows that the concerned departments have not taken desired action to complete the investigation in timely manner.

On detailed analysis of the outstanding embezzlement cases, it was found that these embezzlement cases are mostly related to forgery in cash book, bungling in stocks kept in stores, payment/ drawls by forged bills/ cheques, government money not deposited in the bank/ treasury, taxes collected but not deposited in the Government treasury/ bank, forgery by showing wrong amount in challans which were used for depositing government money, opening balance in cash book understated, excess withdraw/ payment shown in cashbook etc. Theft cases were related to theft of stocks/ stores/ vehicles, parts of vehicles, cash, machinery and equipment etc.

This shows that due diligence to ensure compliance with various provisions of GF&AR was not made by the concerned departments which has resulted in financial loss to the exchequer.

While replying to PAC, the State Government informed (October-November 2025) about the efforts being made by the department regarding clearing the outstanding cases.

3.14 Follow up action on State Finances Audit Reports

SFAR for the year 2023-24 was presented in State Legislature on 04 September 2025. PAC has so far discussed and made recommendations on the SFAR up to the year 2018-19 (March 2025). During the period April 2024 to March 2025, PAC discussed one para partially of Report for the year 2019-20. Currently, 31 paras related to the Report for the year 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 are pending for discussion/ Report writing. These paras pertain to supplementary Budget and opportunity cost, major policy Pronouncements in Budget and their actual funding for ensuring implementation, review of selected grants, deposit of local funds, delay in submission Utilisation Certificates, Personal Deposit Accounts, submission of accounts/separate audit reports of Autonomous bodies, Departmental Commercial Undertakings/Corporations/Companies, Misappropriation, Losses, Theft etc., Excess/short payment of pension, Collection of cess/surcharge, excess over provision during 2022-23 requiring regularisation, Child budgeting, excess over provision during 2023-24 requiring regularisation and Abstract Contingent bills etc.

A review of the outstanding ATNs on paras revealed that eleven ATNs on paras pertaining to SFAR 2023-24 from 31 departments, six ATNs on para pertaining to SFAR 2022-23 from six departments and four paras pertaining to SFAR 2021-22 from two departments are pending as on November 2025.

3.15 Conclusion

Non-submission of 449 Utilisation Certificates amounting to ₹ 427.34 crore within the specified period weakened the financial accountability mechanism. GIA to Institutions of the type 'Others' constitutes a significant portion of the total grants and total expenditure of the State which adversely affects the transparency of accounts and monitoring of utilization of GIA.

Continued parking of significant sums in PD Accounts at the close of the financial year dilutes legislative oversight over expenditure, as such balances do not lapse and remain outside the normal budgetary process. In the absence of periodic review and strict justification under Rule 260(1), such practices may weaken transparency and fiscal discipline.

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

Continued retention of sizeable balances in Local Funds indicates scope for strengthening expenditure planning and timely utilisation for intended developmental purposes. Since these funds comprise grants from Finance Commissions and own revenues meant for decentralised governance, delays or uneven spending may affect delivery of local services.

Booking of substantial amounts under the Minor Head 800-Other Expenditure/Receipts negatively impacts the transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

3.16 Good Practices

The good aspects of budgetary management of the State Government are given below:

- 100 *per cent* reconciliation of receipts and expenditure made by all the budget controlling officers
- Improvement in clearance of pending old AC bills by departments.

3.17 Recommendations

- The State Government needs to institute a rigorous monitoring mechanism to ensure that the Departments comply with the prescribed rules and procedures with regard to timely submission of sanctions and Utilisation Certificates.

- Finance Department may review all PD accounts to ensure that all amounts unnecessarily lying in these PD accounts are immediately remitted to the Consolidated Fund. Further, scheme-wise ledger should be maintained for all the PD accounts.

- The State Government needs to put in place a mechanism for timely utilization of PRI and Municipal Funds and deposit the unutilized balances of closed schemes to the concerned revenue heads and also monitor the balances kept in the bank's accounts of the GPs.

- Finance Department should conduct a comprehensive review of all items presently appearing under Minor Head '800' and ensure that such receipts and expenditure are booked under the appropriate heads of account to the extent possible.

JAIPUR,
The 23 April, 2026

(RAMAWATAR SHARMA)
Accountant General (Audit-I)
Rajasthan

Countersigned

NEW DELHI,
The 30 April, 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

Appendices

Appendix 1.1

(Refer paragraph 1.1.3; page 5)

Time Series data on the State Government Finances

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts										
1. Revenue Receipts	**1,00,285**	**1,09,026**	**1,27,307**	**1,37,873**	**1,40,114**	**1,34,308**	**1,83,920**	**1,94,988**	**2,03,276**	**2,27,250**
(i) Tax Revenue (own)	42,713	44,372	50,605	57,380	59,245	60,283	74,808	87,346	94,086	1,03,310
State Goods and Services Tax (SGST)	-	-	12,137	22,938	21,954	20,755	27,502	33,790	38,016	42,518
Taxes on Agricultural Income	-[1]	-[1]	-[1]	-[1]	-[1]	-[1]	-[1]	-[1]	-[1]	-[1]
Taxes on Sales, Trade, etc.	26,345	28,558	19,008	14,791	15,843	17,479	20,605	22,727	23,473	23,369
State Excise	6,713	7,054	7,276	8,694	9,592	9,853	11,807	13,326	13,225	15,104
Taxes on Vehicles	3,199	3,623	4,363	4,576	4,951	4,368	4,759	6,128	6,704	7,574
Stamps and Registration fees	3,234	3,053	3,675	3,886	4,235	5,297	6,492	8,189	9,181	10,542
Land Revenue	272	315	364	290	364	280	632	484	469	869
Taxes on Goods and Passengers	848	803	341	51	41	45	171	8	-[2]	1
Other Taxes	2102	966	3,441	2,154	2,265	2,206	2,840	2,694	3,018	3,333
(ii) Non-Tax Revenue	10,928	11,615	15,734	18,603	15,714	13,653	18,755	20,565	18,680	23,502
(iii) State's share of Union taxes and duties	27,916	33,556	37,028	41,853	36,049	35,576	54,031	57,231	68,063	77,548
(iv) Grants in aid from Government of India[3]	18,728	19,483	23,940	20,037	29,106	24,796	36,326	29,846	22,447	22,890
2. Miscellaneous Capital Receipts	**5**	**28**	**16**	**20**	**20**	**14**	**31**	**16**	**14**	**7**
3. Recoveries of Loans and Advances	**1,447**	**1,713**	**15,134**	**15,158**	**15,670**	**373**	**2,374**	**420**	**405**	**517**
4. Total Revenue and Non debt capital receipts (1+2+3)	**1,01,757**	**1,10,767**	**1,42,457**	**1,53,051**	**1,55,804**	**1,34,695**	**1,86,325**	**1,95,424**	**2,03,695**	**2,27,774**
5. Public Debt Receipts	**60,998**	**43,889**	**28,557**	**37,847**	**44,757**	**66,480**	**62,821**	**55,647**	**87,154**	**89,691**
Internal Debt (No Ways and Means Advances and Overdrafts)	59,249	40,434	27,000	35,205	40,548	59,344	53,485	48,563	76,195	78,091
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-	-	-	-	-	-
Loans and Advances from Government of India	1,749	3,455	1,557	2,642	4,209	7,136	9,336	7,084	10,959	11,600
6. Total Receipts in the Consolidated Fund (4+5)	**1,62,755**	**1,54,656**	**1,71,014**	**1,90,898**	**2,00,561**	**2,01,175**	**2,49,146**	**2,51,071**	**2,90,849**	**3,17,465**
7. Contingency Fund Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**500**	**-**	**-**	**-**
8. Public Account Receipts	**1,49,910**	**1,56,045**	**1,56,811**	**1,70,528**	**1,93,165**	**2,08,447**	**2,51,295**	**2,43,204**	**2,85,480**	**3,35,623**
9. Total Receipts of the State (6+7+8)	**3,09,665**	**3,10,701**	**3,27,825**	**3,61,426**	**3,93,726**	**4,09,622**	**5,00,941**	**4,94,275**	**5,76,329**	**6,53,088**
Part B. Expenditure/Disbursement										
10. Revenue Expenditure	**1,06,239**	**1,27,140**	**1,45,842**	**1,66,773**	**1,76,485**	**1,78,309**	**2,09,790**	**2,26,479**	**2,42,231**	**2,69,200**
Programme	1,04,128	1,25,006	1,43,671	1,64,281	1,73,400	1,75,213	2,06,538	2,23,076	2,38,874	2,65,691
Administrative	1,921	2,134	2,171	2,492	3,085	3,096	3,252	3,403	3,357	3,509

1 2015-16: ₹0.01 lakh, 2016-17: only ₹202, 2017-18: ₹0.02 lakh, 2018-19: ₹0.23 lakh, 2019-20: 'NIL', 2020-21: ₹ 0.04 lakh, 2021-22: ₹0.19 lakh, 2022-23: ₹0.06 lakh, 2023-24: ₹0.16 lakh and 2024-25: ₹0.55 lakh.

2 ₹ (-) 0.46 crore

3 Exclude funds transferred directly to NGO's/VOs in the State

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Services (including interest payments)	31,016	39,203	43,451	54,364	56,186	60,144	65,406	71,875	77,678	87,022
Social Services	43,349	49,372	53,064	65,687	68,313	74,009	85,054	90,168	1,01,884	1,14,789
Economic Services	31,874	38,565	49,327	46,722	51,986	44,156	59,330	64,436	62,669	67,389
Grants-in-Aid and Contributions	-	-[6]	-[6]	-[6]	-[6]	-[4]	-[6]	-[6]	-[6]	-[6]
11. Capital Expenditure	**21,986**	**16,980**	**20,623**	**19,638**	**14,718**	**15,271**	**24,152**	**19,798**	**26,646**	**30,727**
Program	21,285	15,889	19,172	18,211	13,287	13,697	21,801	18,089	24,504	28,575
Administrative	701	1,091	1,451	1,427	1,431	1,574	2,351	1,709	2,142	2,152
General Services	441	437	527	588	463	398	484	542	407	517
Social Services	5,996	6,214	7,221	6,913	5,490	7,642	10,951	8,851	9,950	12,557
Economic Services	15,549	10,329	12,875	12,137	8,765	7,231	12,717	10,405	16,289	17,653
12. Disbursement of Loans and Advances	**36,602**	**12,965**	**1,334**	**1,113**	**2,255**	**491**	**621**	**175**	**398**	**267**
13. Appropriation to the Contingency Fund				-	-	-	-	-	-	-
14. Total Expenditure (10+11+12+13)	**1,64,827**	**1,57,085**	**1,67,799**	**1,87,524**	**1,93,458**	**1,94,071**	**2,34,563**	**2,46,452**	**2,69,275**	**3,00,194**
15. Repayments of Public Debt	**4,959**	**5,015**	**11,674**	**16,915**	**18,616**	**17,539**	**17,586**	**20,819**	**28,886**	**30,593**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,434	4,441	11,041	16,137	17,782	16,632	16,467	19,409	27,299	29,159
Net transactions under Ways and Means Advances and Overdraft		-	-	-	-	-	-	-	-	-
Loans and Advances from Government of India	525	574	633	778	834	907	1,119	1,410	1,587	1,434
16. Appropriation to Contingency Fund	-	-	-	-	-	-	-	-	-	-
17. Total disbursement out of Consolidated Fund (14+15+16)	**1,69,786**	**1,62,100**	**1,79,473**	**2,04,439**	**2,12,074**	**2,11,610**	**2,52,149**	**2,67,271**	**2,98,161**	**3,30,787**
18. Contingency Fund disbursements		-	-	-	-	-	**500**	-	-	-
19. Public Account disbursements	**1,40,431**	**1,48,886**	**1,47,088**	**1,60,570**	**1,79,741**	**1,99,229**	**2,40,110**	**2,34,001**	**2,75,295**	**3,22,816**
20. Total disbursement by the State (17+18+19)	**3,10,217**	**3,10,986**	**3,26,561**	**3,65,009**	**3,91,815**	**4,10,839**	**4,92,759**	**5,01,272**	**5,73,456**	**6,53,603**
Part C. Deficits										
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	**(-) 5,954**	**(-) 18,114**	**(-) 18,535**	**(-) 28,900**	**(-) 36,371**	**-44,001**	**-25,870**	**-31,491**	**-38,955**	**-41,950**
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)	**(-) 63,070**	**(-) 46,318**	**(-) 25,342**	**(-) 34,473**	**(-) 37,654**	**-59,376**	**-48,238**	**-51,028**	**-65,580**	**-72,420**
23. Primary Deficit (-)/Primary Surplus(+) (22+24)	**(-) 51,062**	**(-) 28,641**	**(-) 5,622**	**(-) 12,778**	**(-) 14,011**	**-34,174**	**-20,138**	**-20,426**	**-31,452**	**-34,075**
Part D. Other data										
24. Interest Payments (included in revenue expenditure)	**12,008**	17,677	19,720	21,695	23,643	**25,202**	**28,100**	**30,602**	**34,128**	**38,345**
25. Financial Assistance to local bodies etc.	**31,725**	**32,892**	**34,985**	**34,862**	**41,025**	**39,745**	**49,127**	**49,443**	**48,329**	**54,819**
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	**04**	**99**	**143**	**273**	**329**	**271**
Ways and Means Advances availed (days)	-	-	-	-	04	99	143	273	329	271
Overdraft availed (days)	-	-	-	-	-	-	-	-	-	-
27. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	**0.29**	**13.85**	**25.02**	**113.09**	**339.93**	**180.01**
28. Gross State Domestic Product (GSDP)@	**6,81,485**	**7,60,587**	**8,32,529**	**9,11,519**	**10,00,032**	**10,17,917**	**11,95,641**	**13,56,480**	**15,21,510**	**17,04,339**
29. Outstanding Fiscal liabilities (year-end)	**2,09,386**	**2,55,002**	**2,81,182**	**3,11,374**	**3,52,702**	**4,10,500**[$]	**4,62,845**[$$]	**5,05,574**[$$]	**5,71,639**[$$]	**6,40,844**[$$$]
30. Outstanding guarantees (year-end) (including interest)	**53,620**	**51,159**	**61,761**	**70,430**	**80,631**	**82,612**	**95,868**	**1,04,832**	**1,10,918**	**1,16,800**
31. Maximum amount guaranteed (year-end)	**1,61,918**	**1,18,161**	**1,12,057**	**1,31,026**	**1,44,676**	**1,56,822**	**1,72,684**	**2,01,008**	**2,21,973**	**2,40,907**
Part E: Fiscal Health Indicators (in *per cent*)										
I Resource Mobilisation										
Own Tax Revenue/GSDP	6.27	5.83	6.08	6.29	5.92	5.92	6.26	6.44	6.18	6.06

4. 2015-16: ₹0.10 crore, 2016-17: ₹0.06 crore, 2017-18: ₹ 0.11 crore, 2018-19: ₹0.09 crore, 2019-20: ₹0.07 crore, 2020-21: ₹ 0.07 crore; 2021-22: ₹ 0.04 crore; 2022-23: ₹ 0.04 crore; 2023-24: ₹ 0.05 crore and 2024-25: ₹ 0.06 crore.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Own Non-Tax Revenue/GSDP	1.60	1.53	1.89	2.04	1.57	1.34	1.57	1.52	1.23	1.38
Own Revenue/ GSDP	7.87	7.36	7.97	8.34	7.50	7.26	7.83	7.96	7.41	7.44
Own Revenue/ Total Expenditure	32.54	35.64	39.53	40.52	38.75	38.10	39.89	43.79	41.88	42.24
II Expenditure Management										
Total Expenditure/GSDP	24.19	20.65	20.16	20.57	19.35	19.07	19.62	18.17	17.70	17.61
Total Expenditure/Revenue Receipts	164.36	144.08	131.81	136.01	138.07	144.50	127.54	126.39	132.47	132.10
Revenue Expenditure/Total Expenditure	64.45	80.94	86.91	88.93	91.23	91.88	89.44	91.90	89.96	89.68
Revenue Expenditure on Social and Economic Services/Total Expenditure	45.64	55.98	61.02	59.94	62.18	60.89	61.55	62.73	61.11	60.69
Capital Expenditure/Total Expenditure	13.34	10.81	12.29	10.47	7.61	7.87	10.30	8.03	9.90	10.24
Capital Expenditure/ GSDP	3.23	2.23	2.48	2.15	1.47	1.50	2.02	1.46	1.75	1.80
III Management of Fiscal Imbalances										
Revenue Deficit/GSDP	-0.87	-2.38	-2.23	-3.17	-3.64	-4.32	-2.16	-2.32	-2.56	-2.46
Fiscal Deficit/GSDP	-9.25	-6.09	-3.04	-3.78	-3.77	-5.83	-4.03	-3.76	-4.31	-4.25
Primary Deficit/GSDP	-7.49	-3.77	-0.68	-1.40	-1.40	-3.36	-1.68	-1.51	-2.07	-2.00
IV Debt Sustainability										
Effective Outstanding Liabilities/GSDP	30.72	33.53	33.77	34.16	35.27	39.88	37.72	36.40	36.79	37.10
Interest Payments/Revenue Receipts	11.97	16.21	15.49	15.74	16.87	18.76	15.28	15.69	16.79	16.87

Source: Finance Account

@ Source: Directorate of Economics and Statistics, GoR

\$ The effective outstanding fiscal liabilities would be ₹4,05,896 crore as GST compensation of ₹4,604 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

\$\$ The effective outstanding fiscal liabilities would be ₹4,50,973 crore in 2021-22, ₹4,93,702 crore in 2022-23 and ₹5,59,767 crore in 2023-24 as GST compensation of ₹11,872 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

\$\$\$ The effective outstanding fiscal liabilities would be ₹6,32,325 crore as GST compensation of ₹8,519 crore given to the State as back to back loan under debt receipts (after proforma reduced by ₹ 3,353 crore) would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

Appendix 1.2

(Refer paragraph 1.1.4; page 6)

Abstract of receipts and disbursements for the year 2024-25

(₹ in crore)

Receipts	2024-25	2023-24	Disbursements	2024-25		
				Administrative	Programme	Total
			Section A: Revenue			
I. Revenue Receipts	**2,27,250.02**	**2,03,276.28**	**I. Revenue Expenditure**	**3,508.75**	**2,65,691.30**	**2,69,200.05**
Tax Revenue	1,03,309.97	94,085.94	**General Services**	**485.23**	**86,536.81**	**87,022.04**
--			**Social Services-**	**1,030.24**	**1,13,759.05**	**1,14,789.29**
Non-Tax Revenue	23,502.51	18,679.57	Education, Sports, Art and Culture	202.41	53,505.16	53,707.57
--			Health and Family Welfare	236.69	22,198.41	22,435.10
State's Share of Union Taxes	77,547.76	68,063.21	Water Supply, Sanitation, Housing and Urban Development	410.35	12,672.74	13,083.09
--			Information and Broadcasting	114.40	18.46	132.86
Non-Plan Grants			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	44.66	2,030.22	2,074.88
Grants for State Plan Schemes			Labour and Labour Welfare	15.46	1,811.20	1,826.66
--			Social Welfare and Nutrition	6.27	21,353.40	21,359.67
Grants for Central and Centrally Sponsored Plan Schemes			Others	0.00	169.46	169.46
--			**Economic Services-**	**1,993.28**	**65,395.38**	**67,388.66**
Grants for Centrally Sponsored Scheme	14,424.31	14,262.92	Agriculture and Allied Activities	1,622.21	9,447.65	11,069.86
--			Rural Development	43.34	14,124.02	14,167.36
Finance Commission Grants	6,677.06	5,590.55	Special Areas Programmes	0.00	1.14	1.14
--			Irrigation and Flood Control	-16.88	2,713.92	2,697.04
Other Transfer/Grants to States	1,788.41	2,594.08	Energy	2.06	32,572.12	32,574.18
--			Industry and Minerals	223.64	471.15	694.79
--			Transport	0.00	3,917.50	3,917.50
--			Science, Technology and Environment	0.00	20.38	20.38
--			General Economic Services	118.91	2,127.50	2,246.41
--			**Grants-in-aid and Contributions**	**0.00**	**0.06**	**0.06**

Receipts	2024-25	2023-24	Disbursements	2024-25		
				Administrative	Programme	Total
II. Revenue deficit carried over to	**41,950.04**	**38,954.60**	**II. Revenue Surplus carried over**			
Section B : Capital						
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	10,544.82	7,671.53	**III. Opening Overdraft from Reserve Bank of India**			
IV. Miscellaneous Capital Receipts	7.35	14.24	**IV. Capital Outlay-**	**2,151.96**	**28,574.65**	**30,726.61**
--			**General Services-**	**0.46**	**516.78**	**517.24**
--			**Social Services-**	**0.00**	**12,556.31**	**12,556.31**
--			Education, Sports, Art and Culture	0.00	1,135.78	1,135.78
--			Health and Family Welfare	0.00	3,242.91	3,242.91
--			Water Supply, Sanitation, Housing and Urban Development	0.00	7,447.46	7,447.46
--			Information and Broadcasting	0.00	2.20	2.20
--			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	434.56	434.56
--			Social Welfare and Nutrition	0.00	92.47	92.47
--			Others	0.00	200.93	200.93
--			**Economic Services-**	**2,151.50**	**15,501.56**	**17,653.06**
--			Agriculture and Allied Activities	0.00	515.78	515.78
--			Rural Development	0.00	1,000.03	1,000.03
--			Special Areas Programmes	0.00	74.06	74.06
--			Irrigation and Flood Control	2,151.50	3,539.86	5,691.36
--			Energy	0.00	170.00	170.00
--			Industry and Minerals	0.00	66.91	66.91
--			Transport	0.00	9,621.18	9,621.18
			Science, Technology and Environment	0.00	3.64	3.64
--			General Economic Services	0.00	510.10	510.10
V. Recoveries of Loans and Advances	**516.72**	**404.74**	**V. Loans and Advances disbursed**	**0.00**	**267.34**	**267.34**
From Power Projects	419.27	284.91	For Power Projects	0.00	0.00	0.00
From Government Servants	0.02	0.02	To Government Servants	0.00	0.00	0.00
From Others	97.43	119.81	To Others	0.00	267.34	267.34
VI. Revenue Surplus brought down			**VI. Revenue Deficit brought down**			**41,950.04**

Receipts	2024-25	2023-24	Disbursements	2024-25		
				Administrative	Programme	Total
VII. Public Debt Receipts	**89,691.02**	**87,154.13**	**VII. Repayment of Public Debt-**	**0.00**	**30,592.77**	**30,592.77**
External debt	-	-	External debt	-	-	-
Internal debt other than Ways and Means Advances and Overdrafts	78,091.49	76,194.83	Internal Debt other than Ways and Means Advances and Overdrafts	0.00		29,159.03
Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances	0.00		
Net transactions	-	-	Net transactions under Overdraft	0.00		-
under Overdraft	-	-				-
Loans and Advances from Central Government	11,599.53	10,959.30	Repayment of Loans and Advances to Central Government	0.00		1,433.74
VIII. Appropriation to Contingency Fund	-	-	**VIII. Appropriation to Contingency Fund**	-	-	-
IX. Amount transferred to Contingency Fund	-	-	**IX. Expenditure from Contingency Fund**	-	-	-
X. Public Account Receipts	**3,35,622.53**	**2,85,479.58**	**X. Public Account Disbursements**	**0.00**	**0.00**	**3,22,816.35**
Small Savings and Provident Funds	16,600.48	16,408.29	Small Savings and Provident Funds	0.00		10,838.51
Reserve Funds	9,773.88	10,609.48	Reserve Funds	0.00		9,476.83
Suspense and Miscellaneous	57.02	118.23	Suspense and Miscellaneous	0.00		25.49
Remittance	34,813.96	14,517.77	Remittances	0.00		34,815.45
Deposits and Advances	2,74,377.19	2,43,825.81	Deposits and Advances	0.00		2,67,660.07
XI. Closing Overdraft from Reserve Bank of India			**XI. Cash Balance at end-**	**0.00**	**-**	**10,029.29**
--			Cash in Treasuries and Local Remittances	0.00	-19.66	-19.66
--			Deposits with Reserve Bank	0.00	18.75	18.75
--			Departmental Cash Balance including permanent Advances	0.00	9,230.52	9,230.52
--			Cash Balance Investment	0.00	799.68	799.68
Total	**4,36,382.44**	**3,80,724.22**	**Total**			**4,36,382.44@**

@ Differ from rounding of absolute figure by (-) 0.04 crore.

Appendix 1.3

(Refer paragraph 1.1.5; page 6)

Summarised financial position of the Government of Rajasthan as on 31 March 2025

(₹ in crore)

As on 31 March 2024			As on 31 March 2025
	Liabilities		
3,99,857.54	**Internal Debt -**		**4,48,790.01**
3,58,826.82	Market Loans bearing interest		4,15,211.83
0.03	Market Loans not bearing interest		0.02
5.65	Loans from Life Insurance Corporation of India		3.77
41,025.04	Loans from other Institutions		33,574.39
-	Ways and Means Advances		-
-	Overdrafts from Reserve Bank of India		-
46,794.09	**Loans and Advances from Central Government -**		**53,606.51**
5.41	Pre1984-85 Loans		5.41
7.49	Non-Plan Loans		5.04
718.01	Loans for State Plan Schemes		502.49
-	Loans for Central Plan Schemes		-
3.05	Loans for Central Sponsored Schemes		3.05
46,060.13	Loans for State/UTs with Legislature Schemes		53,090.52
1,000.00	**Contingency Fund**		**1,000.00**
70,219.43	**Small Savings, Provident Funds, etc.**		**75,981.40**
46,211.77	**Deposits**		**52,929.43**
18,446.21	**Reserve Funds Advances**		**18,743.25**
-	**Suspense and Miscellaneous Balances**		**14.15**
-	**Remittance Balances**		**-**
-	**Miscellaneous Capital Receipts**		
-	**Cumulative excess of receipts over expenditure**		
5,82,529.04	**TOTAL**		**6,51,064.75**
	Assets		
288596.62	**Gross Capital Outlay on Fixed Assets -**		**319315.92**
61778.42	Investments in shares of Companies, Corporations *etc.*		62818.06
226818.20	Other Capital Outlay		256497.86
7961.69	**Loans and Advances -**		**7712.31**
As on 31 March 2024			**As on 31 March 2025**
4296.64	Loans for Power Projects		3877.37
3365.05	Other Development Loans		3836.93
-1.97	Loans to Government servants and Miscellaneous loans		-1.99
3.05	**Advances**		**3.59**
7.91	**Remittance Balances**		**9.41**
17.38	**Suspense and Miscellaneous Balances**		**-**
10544.81	**Cash -**		**10029.29**
-8.37	Cash in Treasuries and Local Remittances		-19.66
10.75	Deposits with Reserve Bank		18.75
24.37	Departmental Cash Balance including Permanent Advances		24.37
-	Security Deposits		-
9890.55	Investment of Earmarked Funds		9206.15
627.51	Cash Balance Investments		799.68
275397.59	**Deficit on Government Account -**		**313994.25**
38954.60	(i) Less Revenue Surplus of the current year		41950.04
-	(ii) Appropriation to Contingency Fund		-
236442.99	Accumulated deficit at the beginning of the year		272044.21*
	Contingency Fund		**1000.00**
5,82,529.05	**TOTAL**		**6,51,064.75@**

* Last year balances (₹ 275397.59 crore) reduce due to adjustment against back-to-back loan of ₹ 3353.38 crore during the year as per GoI direction.

@ Differ from rounding off of absolute figure by (+) 0.02 crore.

Appendix 1.4

(Refer paragraph 1.5.3; page 55)

Compliance of Fiscal Parameters with FRBM Target for 2015-2025

(₹ in crore)

Fiscal Parameters		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Deficit (₹ in crore)	Actual	5,954	9,114	6,535	16,900	36,371	44,001	25,870	31,491	38,955	41,950
	FRBM Target	Revenue Surplus									
Fiscal Deficit to GSDP (*per cent*)	Actual	-9.25	-6.09	-3.04	-3.78	-3.77	-5.83	-4.03	-3.76	-4.31	-4.25
	FRBM Target	3.00	3.00	3.00	3.00	3.00	5.00	3.5**	3.5**	3.5**	3.5**
Primary Deficit to GSDP (*per cent*)	Actual	-7.49	-3.77	-0.68	-1.40	-1.40	-3.36	-1.68	-1.51	-2.07	-2.00
	FRBM Target	No target mentioned in State FRBM act									
Debt to GSDP (*per cent*)	Actual*	30.72	33.53	33.77	34.16	35.27	39.88	37.72	36.40	36.79	37.10
	FRBM Target	36.50	36.50	35.50	35.00	34.00	38.20	38.20	38.20	38.20	38.20
Outstanding Guarantees (₹ in crore)	Actual	53,620	51,159	61,671	70,430	80,631	82,612	95,868	1,04,832	1,10,918	1,16,600
	FRBM Target	As per FRBM Act, 2005 (amended in April 2016) total outstanding Government guarantee on 31st March 2017 shall not exceed 70 *per cent* of estimated receipts in the Consolidated Fund of the State in financial year 2016-17 and thereafter total outstanding government guarantee at the end of each financial year shall not exceed 60 *per cent* of estimated receipts in the Consolidated Fund of the State in that financial year									

* Without back-to-back loan

** Including Extra borrowing limit 0.5 *per cent* of GSDP for power reform

Appendix 2.1

(Refer paragraph 2.5.3; page 81)

Cases where supplementary provision (₹ 10 crore or more in each case) proved unnecessary

(₹ in crore)

S. No.	Number and Name of Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Original Provision
	Revenue Voted				
1	8-Secretariat	435.22	40.23	425.94	9.28
2	18-Home Department	10,202.40	52.88	9,380.10	822.30
3	21-Secondary Education Department	26,118.44	265.30	25,372.26	746.18
4	29-Ayurved, Homeopathy and Unani Medical Department	1,347.02	101.66	1,279.05	67.97
5	30-Tribal Area Development	23,040.15	922.15	20,385.80	2,654.35
6	36-Desaster management and Relief Department	5,300.15	1,118.55	3,683.39	1,616.76
7	39-Urban Development and Housing Department	89.07	44.95	73.05	16.02
8	42-Water resource and Indira Gandhi Nahar Project Department	3,194.05	28.11	3,003.88	190.17
9	46-Agriculture Department	3,475.16	70.18	2525.28	949.88
10	48-Horticulture Department	960.06	54.06	782.64	177.42
11	50-Cooperative department	1,975.01	77.47	1,903.97	71.04
12	51-Special Component Plan for Welfare of Scheduled Castes	30,295.94	62.88	26,478.23	3,817.71
13	53-Rural Development Department	4,589.76	160.05	2,948.66	1,641.10
	Capital Voted				
14	18-Home Department	359.67	18.24	232.92	126.75
15	20-Elementary Education Department	550.85	69.19	221.74	329.12
16	27-Medical and Health Department	1,116.30	57.76	1051.61	64.69
17	31-Social Justice an d Empowerment Department	186.93	181.64	156.08	30.86
18	41-Public Health Engineering Department	4,084.50	98.53	3,634.38	450.12
19	46-Agriculture Department	149.59	54.72	148.80	0.79
20	47-Animal Husbandry and Fisheries Department	48.29	13.33	38.08	10.20
	Capital Charged				
21	4-Repayment o f Public Debt	16,0670.80	4,917.84	1,52,872.21	7,798.60
	Total	**2,78,189.36**	**8,409.73**	**2,56,598.07**	**21,591.29**

Appendix 2.2

(Refer paragraph 2.5.3; page 82)

Cases where supplementary provision (₹ 10 crore or more in each case) proved excessive

(₹ in crore)

S. No.	Number and name of Grant	Original Provision	Supplementary Provision	Total Budget	Actual Expenditure	Excessive Supplementary Provision (savings)
	Revenue Voted					
1	5-Public Service Commission and Staff Selection Board	115.64	54.24	169.88	116.18	-53.71
2	11-Registration and Stamp Department	246.03	18.48	264.51	252.78	-11.73
3	14-State insurance and Provident Fund	2153.35	313.48	2466.83	2383.43	-83.40
4	15-Pension	28996.56	1223.06	30219.62	29320.13	-899.49
5	17-General Administration Department	339.41	30.90	370.31	343.69	-26.61
6	37-Devasthan Department	59.23	37.23	96.46	87.59	-8.88
7	41-Public Health Engineering Department	5588.41	285.17	5873.58	5698.82	-174.76
8	44-Publiv Works Department	2941.36	419.79	3361.15	3178.03	-183.12
9	54-Energy Department	17160.62	4023.71	21184.32	20877.78	-306.54
10	56-Industries Department	651.49	247.49	898.99	860.51	-38.48
	Revenue Charged					
11	3-Interest Payment	37537.83	1580.31	39118.14	38344.64	-773.50
12	5-Public Service Commission and Staff Selection Board	69.49	25.75	95.24	84.50	-10.74
	Capital Voted					
13	56-Industries Department	**12.45**	**65.39**	**77.84**	**52.01**	**-25.83**
	Total	**104033.11**	**8663.31**	**112696.42**	**110200.32**	**-2496.10**

Head-wise excessive supplementary provision and its reasons

(₹ in crore)

S. No.	Grant no.	Head	Original Provision	Supple-mentary	Actual Exp.	Reasons
1	05-Public Service Commission and Staff Selection Commission	2051-103-01-Rajasthan Subordinate and Ministerial Service Selection Board	115.24	54.13	115.83	Post remaining vacant, new items were not purchased, non- payment to RISL.
2		2051-102-01-Rajasthan Public Service Commission	69.49	25.64	84.39	Post remaining vacant and less expenditure on works.
3	08-Secretariate	2052-090-01-02-Through the General Administration Department	9.00	15.80	21.98	Non-incurring of expenditure by PWD and Transport Department and non-clearance of bills (ECS) of Education Department and Rajasthan State Transport Corporation.
4		2251-090-01-Education Department, Art and Culture	18.22	2.90	18.68	Less expenditure on pay and allowances
5	12-Excise Department	4059-80-051-15-General Building (State Excise)	0.04	4.22	1.33	Less execution of four new construction works by PWD.
6	19-Jail Department	2056-101-06-Video Conferencing Facility in Jails	6.58	4.05	7.51	The amount for establishment of THCBS system in various Central Jails (Jaipur, Jodhpur, Bikaner and Ajmer) of the state lapsed as BSNL could not complete the construction of towers within the financial year which led to non-payment to the firm.
7	29-Ayurved, Homeopathy and Unani Medical Department	2210-04-800-01-01-Ayurveda Department	85.86	101.66	137.59	Non-passing the bill from treasury on last day as the sanction for central assistance was received on 31 March 2025.

S. No.	Grant no.	Head	Original Provision	Supple-mentary	Actual Exp.	Reasons
8	31-Social Justice and Empowerment Department	4225-80-800-02-90-Construction Work	1.93	133.32	11.98	Less receipt of funds from GoI.
9		6225-03-800-01-Loans to Other Backward Class Finance and Development Co-operative Corporation	₹ 1000	48.32	37.50	Reasons have not been intimated by the Department.
10	36- Disaster Management and Relief Department	2245-01-800-03-05-Agriculture input grant to Small and Marginal Farmers for Agriculture Crops, Horticulture Crops and Annual lease Crops	71.20	81.35	80.10	Due to agriculture input grant to small and marginal farmers for loss of crops caused by drought as per requirements.
11		2245-01-800-03-06-Agriculture input grant except for small and marginal farmers	100.00	485.00	227.75	Due to agriculture input grant to small and marginal farmers for loss of crops caused by drought as per requirements.
12	44-Public Works Department	3054-02-337-01-02-Maintenance and Restoration	23.39	69.46	127.50	Less expenditure on maintenance and repairs of border roads.
13		5054-04-337-19-90-Construction Work	₹ 1000	105.00	49.30	Less expenditure on Roads and Bridges.
14	46-Agriculture Department	2401-197-04-01-Establishment Expenditure	278.30	70.18	305.30	Less expenditure on Travelling allowance due to non-submission of TA bills within time, confirmation and regularization of newly appointed supervisor is in process.
15	56-Industries Department	2852-80-102-02-Grant to Bureau of Investment Promotion (BIP)	41.50	35.00	66.48	Reasons have not been intimated by the department.
16		4885-60-800-28-01-Unity Mall in Jaipur	₹1000	65.39	40.65	Non-utilisation of funds by the executive agency RIICO Ltd.
17	61-Science and Technology Department	3425-01-800-01-Science and Technology	4.25	1.00	4.44	Reasons have not been intimated by the department.
18		3425-01-800-03-Sursek/Set Com Network	0.08	1.00	0.12	Reasons have not been intimated by the department.
19		3425-01-800-12-01-Establishment Expenditure	8.54	0.51	7.87	Less expenditure on pay and allowance due to 56 posts remaining vacant and less expenditure on SARSEK sub-center in Jaipur.
		Total	**833.62**	**1,304.91**	**1,346.30**	

Appendix 2.3

(Refer paragraph 2.5.4; page 83)

Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in crore)

S. No.	Grant no. and name	Head of accounts	Provisions				Actual expen-diture	Excess (+) Saving (-)
			Original	Supple-mentary	Re-appropri-ation	Total		
Reduction of provision through Re-appropriation orders, which was excess expenditure occurred								
1	44- Public Works Department	5054-02-337-03 Through the Border Road Development	323.75	0.00	(-) 24.91	298.84	426.91	(+) 128.07
Augmentation of provision through Re-appropriation proved injudicious								
2	3- Interest Payment	2049-01-101-06-81- 7.67% Rajasthan Government Stock 2033 Series	42.11	0.00	(+) 12.14	54.25	36.78	(-)17.47
3	30- Tribal Area Department	3054-02-796-01-01 Maintenance and Renovation	4.59	0.00	(+) 11.98	16.58	0.00	(-) 16.58
4	42- Water Resources and Indira Gandhi Nahar Project Department	2701-24-800-01 Other Expenditure-committed	18.02	0.00	(+) 0.05	18.07	1.70	(-) 16.37
5	42- Water Resources and Indira Gandhi Nahar Project Department	2700-04-800-01 Other Expenditure. - Committed	600.18	0.00	(+) 15.82	616.00	553.73	(-) 62.27
6	51- Special Component Plan for Welfare of Scheduled Castes	3054-02-789-01-01 Maintenance and Renovation	6.07	0.00	(+) 15.60	21.67	0.00	(-) 21.67
7	53- Rural Development Department	2515-800-05-01 Headquarter	560.02	0.00	(+) 8.34	568.36	443.69	(-) 124.66
8	3- Interest Payment	2049-01-123-01-Interest on Loan from Small Saving Fund	724.84	0.00	(+) 0.19	725.03	726.46	(+) 1.44
9	44- Public Works Department	5054-03-337-11 Rajasthan Highway Development Project-I (ADB)	560.56	0.00	(+) 119.53	680.09	682.06	(+) 1.97
10	36-Disaster Management and Relief Department	2245-02-107-02-01 Repair of Government Office building affected by flood	5.00	0.00	(+) 14.98	19.98	22.63	(+)2.65
11	44- Public Works Department	5054-03-337-04 Provision for Renovation and Modernisation	343.45	0.00	(+) 90.34	433.79	432.80	(-) 0.99
12	44- Public Works Department	5054-04-800-14-90 Construction Work	82.43	0.00	(+) 82.26	164.69	161.63	(-) 3.06
13	51- Special Component Plan for Welfare of Scheduled Castes	5054-04-789-06-90 Construction Work	21.40	0.00	(+) 16.60	38.00	37.03	(-) 0.96

Source: Appropriation Accounts

Appendix 2.4

(Refer paragraph 2.5.5; page 84)

Grants having large savings, after surrender (exceeding ₹ 100 crore), during financial year 2024-25

(₹ in crore)

S. No.	Number and Name of the Grant	Total Budget Provision	Expenditure	Saving	Surrendered	Saving (after surrender)
	Revenue Voted					
1	15-Pension	30,219.62	29,320.13	(-)899.49	706.90	(-)192.60
2	42-Watwer resource and Indira Gandhi Nahar Project Department	3,222.16	3,003.88	(-)218.28	105.01	(-)113.27
3	53-Rural Development Department	4,749.81	2,948.66	(-)1,801.15	1,676.46	(-)124.70
	Revenue Charged					
4	3-Interest Payment	39,118.14	38,344.64	(-)773.50	268.36	(-)505.14
	Capital Voted					
5	26-Youth Affairs and Sports Department	85.58	(-)191.47	(-)277.06	35.14	(-)241.91
	Total	**77,395.32**	**73,425.84**	**(-)3,969.48**	**2,791.86**	**(-)1,177.62**

Head-wise savings under above grants

(₹ in crore)

S. No.	Grant no. and Name	Heads of Accounts	Savings (excluding surrender)
1.	3-Interest Payment	2049-01-101-05-94- 7.30 % Rajasthan Government Stock 2030	18.63
		2049-01-101-06-05- 7.88% Rajasthan Government Stock 2032	78.80
		2049-01-101-06-48- 7.29% Rajasthan Government Stock 2032	36.45
		2049-03-104-04-02- Public Work Department including Garden	93.06
		2049-03-104-06-02- GPF of workers of Water Resources Department	41.54
2.	15-Pension	2071-01-110-01- Pension to Employee of ZPs and PS	1.23
		2071-01-101-01- Pension to State Employees	165.99
		2071-01-104-01-Gratuity to State Employees	5.33
		2071-01-105-01-01-Family Pension of dependent of Employees	17.12
		2071-01-102-01-01- Committed value of Employees Pension	1.50
3.	26-Youth Affairs and Sports Department	4202-03-102-01- Through the Sports Department- District Sports Complex	241.91
4.	42-Water Resources and Indira Gandhi Nahar Project Department	2700-02-800-03- Other Expenditure	11.76
		2700-36-800-01- Other Expenditure	2.47
		2700-39-800-01-Other Expenditure	4.24
		2701-24-800-01- Other Expenditure	16.37
		2701-73-800- Other Expenditure	2.76
		2700-03-001-01-01- Irrigation General construction work	8.08
		2700-04-800-01- Other Expenditure	62.27
5.	53-Rural Development Department	2515-800-05-01- Headquarters	124.66

Appendix 2.5

(Refer paragraph 2.5.5; page 87)

Grants having persistent savings (exceeding ₹ 100 crore) during financial year 2022-23 to 2024-25

(₹ in crore)

S. No.	Grant Number	Name of Grant	2022-23	2023-24	2024-25
		Revenue Voted			
1	16	Revenue Department	218.25	325.26	251.30
2	18	Home Department	601.76	591.58	875.17
3	20	Elementary Education Department	4,281.16	4,326.55	4,899.41
4	21	Secondary Education Department		760.93	1,011.49
5	22	Higher Education Department		250.49	334.10
6	27	Medical and Health Department	1,587.33	558.07	784.17
7	28	Medical Education Department		211.64	352.45
8	29	Ayurved, Homeopathy and Unani Medical Department		158.61	169.63
9	30	Tribal Area Development	2,402.04	3,892.02	3,576.50
10	31	Social justice and Empowerment Department	1,062.03	899.26	1,197.43
11	32	Women and Child Development Department		514.20	578.25
12	34	Labour and Employment Department	249.46	108.38	131.42
13	36	Disaster management and Relief Department	1,512.57	1837.14	2,735.31
14	40	Local Self Government Department	868.24	1803.33	1,931.26
15	42	Water resource and Indira Gandhi Nahar Project Department	262.7	220.55	218.28
16	45	Forest and Environment Department	123.67	143.88	345.37
17	46	Agriculture Department	1,213.81	234.73	1,020.06
18	47	Animal husbandry and Fisheries Department	103.91	407.52	187.56
19	50	Cooperative department	444.68	1,589.48	148.51
20	51	Special Component Plan for Welfare of Scheduled Castes	2,472.31	5,466.54	3,880.59
21	52	Panchayati Raj Institution	732.11	2,967.50	2,094.11
22	53	Rural Development Department		2,294.12	1,801.15
		Revenue Charged			
23	3	Interest Payment	131.38	431.83	773.50
		Capital Voted			
24	20	Elementary Education Department	563.31	339.79	398.31
25	21	Secondary Education Department		416.40	304.64
26	22	Higher Education Department		123.89	180.19
27	26	Youth Affairs and Sports Department		139.95	277.06
28	27	Medical and Health Department	718.88	242.79	122.44
29	28	Medical Education Department		1,027.23	565.99
30	30	Tribal Area Development	2,684.89	2,240.20	2,598.24
31	40	Local Self Government Department	887.72	2,378.42	2,042.51
32	41	Public Health Engineering Department	2,952.28	1,516.27	548.65
33	42	Water resource and Indira Gandhi Nahar Project Department	1,542.90	783.70	772.46
34	51	Special Component Plan for Welfare of Scheduled Castes	3,145.98	3,262.44	2,358.15
35	54	Energy Department	957.73	657.62	919.46
		Total	**31,721.1**	**43,122.30**	**40,385.12**

Appendix 2.6

(Refer paragraph 2.5.5; page 90)

Grant-wise percentage of utilisation of budget and saving, during Financial Year 2024-25

(₹ in crore)

S. No.	Grant No.	Name of the Grant	Total Budget	Total Expend-inure	Savings	Percent-age of Utilisation	Range of Utilisation (*per cent*)
1	26	Youth Affairs and Sports Department	267.04	-42.39	-309.43	-15.87	Less than 10
2	57	Petroleum Department	402.71	2.07	-400.64	0.51	
3	59	Tourism Department	367.43	139.33	-228.10	37.92	30 to 50
4	1	Governor	33.39	22.05	-11.35	66.02	50 to 70
5	13	Treasury and Accounts Department	1916.09	1335.07	-581.02	69.68	
6	25	Art and Culture Department	152.89	89.76	-63.13	58.71	
7	33	Sainik Welfare Department	95.37	66.18	-29.19	69.39	
8	36	Disaster management and Relief Department	6428.01	3684.00	-2744.01	57.31	
9	39	Urban Development and Housing Department	140.89	79.92	-60.97	56.73	
10	40	Local Self Government Department	12376.22	8402.42	-3973.81	67.89	
11	53	Rural Development Department	5933.43	3999.05	-1934.38	67.40	
12	58	Mines Department	247.17	164.90	-82.26	66.72	
13	60	Information Technology and Communication Department	1225.87	788.67	-437.19	64.34	
14	61	Science And Technology Department	37.55	20.62	-16.93	54.91	
15	62	Transport Department	1624.95	958.48	-666.47	58.99	
16	64	Other General Services	115.86	80.98	-34.88	69.89	
17	2	State Legislatures	137.38	105.90	-31.48	77.08	70 to 90
18	5	Public Service Commission and Staff Selection Board	287.43	211.86	-75.57	73.71	
19	6	Law and Legal Affairs Department	2845.79	2387.72	-458.07	83.90	
20	7	Council of Ministers	37.16	28.20	-8.96	75.89	
21	8	Secretariat	535.45	445.71	-89.74	83.24	
22	9	Election Department	555.66	493.92	-61.74	88.89	
23	16	Revenue Department	2107.62	1846.10	-261.52	87.59	
24	17	General Administration Department	624.13	511.44	-112.69	81.94	
25	19	Jail Department	346.90	289.04	-57.86	83.32	
26	20	Elementary Education Department	21226.13	15927.06	-5299.07	75.04	
27	22	Higher Education Department	2747.33	2233.00	-514.32	81.28	
28	24	Technical Education Department	471.28	401.11	-70.17	85.11	
29	28	Medical Education Department	5455.11	4536.67	-918.44	83.16	
30	29	Ayurved, Homeopathy and Unani Medical Department	1500.21	1319.32	-180.89	87.94	
31	30	Tribal Area Development	32366.37	26191.63	-6174.74	80.92	
32	31	Social Justice and Empowerment Department	12054.55	10644.62	-1409.93	88.30	
33	32	Women and Child Development Department	3212.14	2602.69	-609.45	81.03	
34	34	Labour and Employment department	2159.34	1924.57	-234.77	89.13	
35	35	Minority Affairs Department	492.06	344.80	-147.26	70.07	
36	37	Devasthan Department	122.46	89.15	-33.31	72.80	
37	38	Information and Public Relation Department	161.26	133.34	-27.93	82.68	
38	42	Water resource and Indira Nahar Project Department	6587.04	5596.21	-990.83	84.96	
39	43	Command Area Development Department	552.27	435.09	-117.18	78.78	
40	45	Forest and Environment Department	1859.87	1314.90	-544.97	70.70	
41	46	Agriculture Department	3749.71	2674.13	-1075.58	71.32	
42	47	Animal Husbandry and Fisheries Department	1571.54	1360.43	-211.11	86.57	
43	48	Horticulture Department	1020.03	788.55	-231.48	77.31	
44	49	Gopalan Department	2076.87	1777.97	-298.90	85.61	
45	51	Special Component Plan for Welfare of Scheduled Castes	37788.79	31550.04	-6238.75	83.49	
46	52	Panchayati Raj Institution	9373.44	7264.46	-2108.97	77.50	
47	55	Food, Civil supply and Consumer Affairs Department	962.38	747.47	-214.90	77.67	
48	63	Planning And Statistics Department	145.88	115.78	-30.10	79.36	
49	3	Interest Payment	39118.14	38344.64	-773.50	98.02	90 to 100
50	4	Repayment of Public Debt	165588.65	152872.21	-12716.44	92.32	
51	10	Commercial tax Department	1249.23	1173.30	-75.93	93.92	
52	11	Registration and Stamp Department	271.84	257.61	-14.23	94.76	
53	12	Excise Department	211.33	199.41	-11.91	94.36	
54	14	State insurance and Provident Fund	2594.83	2463.70	-131.13	94.95	
55	15	Pension	30239.62	29321.36	-918.26	96.96	
56	18	Home Department	10635.20	9615.04	-1020.16	90.41	
57	21	Secondary Education Department	27041.03	25717.47	-1323.56	95.11	
58	23	Sanskrit Education Department	665.93	641.97	-23.96	96.40	
59	27	Medical and Health Department	11876.98	10970.34	-906.64	92.37	
60	41	Public Health Engineering Department	10060.24	9336.78	-723.46	92.81	
61	44	Public Works Department	11939.71	11831.44	-108.27	99.09	
62	50	Cooperative department	2064.02	1912.60	-151.42	92.66	
63	54	Energy Department	22273.79	21047.78	-1226.00	94.50	
64	56	Industries Department	976.83	912.52	-64.31	93.42	

Appendix 2.7

(Refer paragraph 2.5.5; page 90)

Savings not surrendered

(₹ in crore)

S. No.	Number of Grant	Name of Grant	Original Budget	Supplemen-taryBudget	Total Provision	Actual Expenditure	Saving	Amount surren-dered	Amount not surren-dered
		Revenue Voted	**0**	**0**	**0**	**0**	**00**	**0**	**0**
1	2	State Legislatures	119.84	0.00	119.84	98.07	-21.77	21.76	-0.01
2	5	Public Service Commission and Staff Selection Board	115.64	54.24	169.88	116.18	-53.71	53.67	-0.03
3	6	Law and Legal Affairs Department	2218.05	0.00	2218.05	1931.95	-286.10	285.21	-0.89
4	8	Secretariat	435.22	40.23	475.45	425.94	-49.51	49.45	-0.05
5	10	Commercial tax Department	1211.66	0.00	1211.66	1137.82	-73.83	73.65	-0.18
6	11	Registration and Stamp Department	246.03	18.48	264.51	252.78	-11.73	11.63	-0.10
7	13	Treasury and Accounts Department	1901.51	₹ 1000	1901.51	1334.97	-566.54	566.52	-0.02
8	15	Pension	28996.56	1223.06	30219.62	29320.13	-899.49	706.90	-192.60
9	16	Revenue Department	2084.80	₹ 8000	2084.80	1833.50	-251.30	251.06	-0.24
10	18	Home Department	10202.40	52.88	10255.28	9380.10	-875.17	872.08	-3.10
11	19	Jail Department	322.96	4.05	327.01	284.17	-42.84	42.77	-0.07
12	20	Elementary Education Department	20603.09	₹ 2000	20603.09	15703.68	-4899.41	4896.09	-3.32
13	21	Secondary Education Department	26118.44	265.30	26383.75	25372.26	-1011.49	954.13	-57.36
14	26	Youth Affairs and Sports Department	181.46	0.00	181.46	149.08	-32.38	31.80	-0.58
15	27	Medical and Health Department	10,702.02	0.00	10,702.02	9,917.85	784.17	781.82	-2.35
16	28	Medical Education Department	3893.46	₹ 6000	3893.46	3541.02	-352.45	350.20	-2.25
17	29	Ayurved, Homeopathy and Unani Medical Department	1347.02	101.66	1448.68	1279.05	-169.63	169.14	-0.49
18	30	Tribal Area Development	23040.15	922.15	23962.30	20385.80	-3576.50	3547.70	-28.80
19	32	Women and Child Development Department	3177.64	₹ 2000	3177.64	2599.40	-578.25	576.02	-2.23
20	34	Labour and Employment department	1929.16	1.52	1930.68	1799.26	-131.42	131.40	-0.02
21	36	Disaster management and Relief Department	5300.15	1118.55	6418.70	3683.39	-2735.31	2697.60	-37.71
22	37	Devasthan Department	59.23	37.23	96.46	87.59	-8.88	8.82	-0.05
23	38	Information and Public Relation Department	149.64	7.99	157.63	131.14	-26.49	26.43	-0.06
24	41	Public Health Engineering Department	5588.41	285.17	5873.58	5698.82	-174.76	164.03	-10.73
25	42	Water resource and Indira Gandhi Nahar Project Department	3194.05	28.11	3222.16	3003.88	-218.28	105.01	-113.27
26	45	Forest and Environment Department	1321.73	0.00	1321.73	976.35	-345.37	345.27	-0.10
27	46	Agriculture Department	3475.16	70.18	3545.34	2525.28	-1020.06	1019.93	-0.13
28	48	Horticulture Department	960.06	54.06	1014.12	782.64	-231.48	231.43	-0.06
29	49	Gopalan Department	2026.87	0.00	2026.87	1762.00	-264.87	264.78	-0.09
30	50	Cooperative department	1975.01	77.47	2052.48	1903.97	-148.51	148.32	-0.19
31	51	Special Component Plan for Welfare of Scheduled Castes	30295.94	62.88	30358.82	26478.23	-3880.59	3842.31	-38.28
32	52	Panchayati Raj Institution	9358.85	0.00	9358.85	7264.74	-2094.11	2092.27	-1.84
33	53	Rural Development Department	4589.76	160.05	4749.81	2948.66	-1801.15	1676.46	-124.70
34	55	Food, Civil supply and Consumer Affairs Department	959.98	0.00	959.98	746.75	-213.23	212.37	-0.87
35	56	Industries Department	651.49	247.49	898.99	860.51	-38.48	37.82	-0.65
36	58	Mines Department	239.29	0.00	239.29	164.89	-74.40	74.38	-0.02
37	61	Science And Technology Department	17.28	3.09	20.37	16.98	-3.39	3.28	-0.11
38	62	Transport Department	1539.33	₹ 2000	1539.33	918.45	-620.88	620.79	-0.10
39	64	Other General Services	88.97	0.00	88.97	78.23	-10.74	10.53	-0.21
		Revenue Charged							
40	3	Interest Payment	37537.83	1580.31	39118.14	38344.64	-773.50	268.36	-505.14
41	5	Public Service Commission and Staff Selection Board	69.49	25.75	95.24	84.50	-10.74	10.73	-0.01
42	6	Law and Legal Affairs Department	252.18	0.95	253.13	246.56	-6.57	5.91	-0.66

S. No.	Number of Grant	Name of Grant	Original Budget	Supplemen-taryBudget	Total Provision	Actual Expenditure	Saving	Amount surren-dered	Amount not surren-dered
		Capital Voted							
43	6	Law and Legal Affairs Department	374.62	0.00	374.62	209.21	-165.41	165.36	-0.05
44	8	Secretariat	60.00	0.00	60.00	19.77	-40.23	39.44	-0.79
45	11	Registration and Stamp Department	7.09	0.00	7.09	4.59	-2.50	2.47	-0.03
46	14	State insurance and Provident Fund	128.00	0.00	128.00	80.26	-47.74	47.71	-0.03
47	26	Youth Affairs and Sports Department	85.58	0.00	85.58	-191.47	-277.06	35.14	-241.91
48	28	Medical Education Department	1561.57	0.00	1561.57	995.58	-565.99	565.29	-0.69
49	30	Tribal Area Development	8403.71	₹ 17000	8403.71	5805.47	-2598.24	2535.12	-63.12
50	32	Women and Child Development Department	34.46	0.00	34.46	3.25	-31.21	31.20	0.00
51	35	Minority Affairs Department	245.45	0.00	245.45	145.04	-100.41	100.40	-0.01
52	40	Local Self Government Department	4613.07	₹ 18000	4613.07	2570.56	-2042.51	2038.55	-3.97
53	41	Public Health Engineering Department	4084.50	98.53	4183.03	3634.38	-548.65	530.86	-17.79
54	43	Command Area Development Department	462.60	0.00	462.60	354.71	-107.89	105.38	-2.51
55	45	Forest and Environment Department	535.88	0.00	535.88	336.88	-199.00	198.92	-0.07
56	51	Special Component Plan for Welfare of Scheduled Castes	7429.97	₹ 14000	7429.97	5071.81	-2358.15	2275.91	-82.24
57	52	Panchayati Raj Institution	14.58	0.00	14.58	-0.28	-14.86	14.35	-0.51
		Total	**2,76,538.89**	**6,541.38**	**2,83,080.29**	**2,44,610.97**	**-36,900.99**	**36,925.93**	**-1,543.39**

Appendix 2.8

(Refer paragraph 2.5.5; page 92)

Surrender of Funds in excess of ₹ 50 crore, on the last day of March 2025

(₹ in crore)

S. No	Number of Grant	Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Saving	Amount surrendered
		Revenue Voted						
1	5	Public Service Commission and Staff Selection Board	115.64	54.24	169.88	116.18	-53.71	53.67
2	6	Law and Legal Affairs Department	2218.05	₹ 1000	2218.05	1931.95	-286.10	285.21
3	9	Election Department	552.09	0.00	552.09	493.00	-59.09	59.20
4	10	Commercial tax Department	1211.66	0.00	1211.66	1137.82	-73.83	73.65
5	13	Treasury and Accounts Department	1901.51	₹ 1000	1901.51	1334.97	-566.54	566.52
6	14	State insurance and Provident Fund	2153.35	313.48	2466.83	2383.43	-83.40	83.40
7	15	Pension	28996.56	1223.06	30219.62	29320.13	-899.49	706.90
8	16	Revenue Department	2084.80	₹ 8000	2084.80	1833.50	-251.30	251.06
9	18	Home Department	10202.40	52.88	10255.28	9380.10	-875.17	872.08
10	20	Elementary Education Department	20603.09	₹ 2000	20603.09	15703.68	-4899.41	4896.09
11	21	Secondary Education Department	26118.44	265.30	26383.75	25372.26	-1011.49	954.13
12	22	Higher Education Department	2117.04	₹ 5000	2117.04	1782.94	-334.10	334.10
13	27	Medical and Health Department	10702.02	0.00	10702.02	9917.85	-784.17	781.82
14	28	Medical Education Department	3893.46	₹ 6000	3893.46	3541.02	-352.45	350.20
15	29	Ayurved, Homeopathy and Unani Medical Department	1347.02	101.66	1448.68	1279.05	-169.63	169.14
16	30	Tribal Area Development	23040.15	922.15	23962.30	20385.80	-3576.50	3547.70
17	31	Social Justice and Empowerment Department	11685.96	₹ 6000	11685.96	10488.53	-1197.43	1198.54
18	32	Women and Child Development Department	3177.64	₹ 2000	3177.64	2599.40	-578.25	576.02
19	34	Labour and Employment department	1929.16	1.52	1930.68	1799.26	-131.42	131.40
20	36	Disaster management and Relief Department	5300.15	1118.55	6418.70	3683.39	-2735.31	2697.60
21	39	Urban Development and Housing Department	89.07	44.95	134.02	73.05	-60.97	60.97
22	40	Local Self Government Department	7753.91	₹ 17000	7753.91	5822.66	-1931.26	1931.25
23	41	Public Health Engineering Department	5588.41	285.17	5873.58	5698.82	-174.76	164.03
24	42	Water resource and Indira Gandhi Nahar Project Department	3194.05	28.11	3222.16	3003.88	-218.28	105.01
25	44	Public Works Department	2941.36	419.79	3361.15	3178.03	-183.12	220.96
26	45	Forest and Environment Department	1321.73	0.00	1321.73	976.35	-345.37	345.27
27	46	Agriculture Department	3475.16	70.18	3545.34	2525.28	-1020.06	1019.93
28	47	Animal Husbandry and Fisheries Department	1509.87	₹ 21000	1509.87	1322.30	-187.56	187.56
29	48	Horticulture Department	960.06	54.06	1014.12	782.64	-231.48	231.43
30	49	Gopalan Department	2026.87	0.00	2026.87	1762.00	-264.87	264.78
31	50	Cooperative department	1975.01	77.47	2052.48	1903.97	-148.51	148.32
32	51	Special Component Plan for Welfare of Scheduled Castes	30295.94	62.88	30358.82	26478.23	-3880.59	3842.31
33	52	Panchayati Raj Institution	9358.85	0.00	9358.85	7264.74	-2094.11	2092.27
34	53	Rural Development Department	4589.76	160.05	4749.81	2948.66	-1801.15	1676.46
35	54	Energy Department	17160.62	4023.71	21184.32	20877.78	-306.54	306.54
36	55	Food, Civil Supply and Consumer Affairs Department	959.98	0.00	959.98	746.75	-213.23	212.37
37	58	Mines Department	239.29	0.00	239.29	164.89	-74.40	74.38
38	60	Information, Technology and Communication Department	610.92	0.00	610.92	435.16	-175.76	175.76
39	62	Transport Department	1539.33	₹ 2000	1539.33	918.45	-620.88	620.79
		Revenue Charged						
40	3	Interest Payment	37537.83	1580.31	39118.14	38344.64	-773.50	268.36
		Capital Charged						
41	6	Law and Legal Affairs Department	374.62	0.00	374.62	209.21	-165.41	165.36
42	17	General Administration Department	253.79	0.00	253.79	167.71	-86.08	86.08
43	18	Home Department	359.67	18.24	377.91	232.92	-144.99	145.04
44	20	Elementary Education Department	550.85	69.19	620.05	221.74	-398.31	398.31
45	21	Secondary Education Department	641.28	₹ 1000	641.28	336.64	-304.64	304.64
46	22	Higher Education Department	624.28	0.00	624.28	444.09	-180.19	180.19

S. No	Number of Grant	Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Saving	Amount surrendered
47	27	Medical and Health Department	1116.30	57.76	1174.05	1051.61	-122.44	122.44
48	28	Medical Education Department	1561.57	0.00	1561.57	995.58	-565.99	565.29
49	30	Tribal Area Development	8403.71	₹ 17000	8403.71	5805.47	-2598.24	2535.12
50	31	Social Justice and Empowerment Department	186.93	181.64	368.57	156.08	-212.50	212.50
51	34	Labour and Employment department	228.66	0.00	228.66	125.31	-103.35	103.35
52	35	Minority Affairs Department	245.45	0.00	245.45	145.04	-100.41	100.40
53	40	Local Self Government Department	4613.07	₹ 18000	4613.07	2570.56	-2042.51	2038.55
54	41	Public Health Engineering Department	4084.50	98.53	4183.03	3634.38	-548.65	530.86
55	42	Water resource and Indira Gandhi Nahar Project Department	3362.93	₹ 3000	3362.94	2590.47	-772.46	773.36
56	43	Command Area Development Department	462.60	0.00	462.60	354.71	-107.89	105.38
57	45	Forest and Environment Department	535.88	0.00	535.88	336.88	-199.00	198.92
58	46	Agriculture Department	149.59	54.72	204.31	148.80	-55.51	55.51
59	51	Special Component Plan for Welfare of Scheduled Castes	7429.97	₹ 14000	7429.97	5071.81	-2358.15	2275.91
60	53	Rural Development Department	1183.57	₹ 1000	1183.57	1050.34	-133.23	133.23
61	54	Energy Department	1089.46	0.00	1089.46	170.00	-919.46	919.46
62	57	Petroleum Department	400.00	0.00	400.00	0.00	-400.00	400.00
63	59	Tourism Department	257.52	₹ 1000	257.52	45.57	-211.95	211.95
64	60	Information, Technology and Communication Department	614.94	0.00	614.94	353.51	-261.43	261.43
		Capital Charged						
65	4	Repayment of Public Debt	160670.80	4917.84	165588.65	152872.21	-12716.44	12716.44
		Total	**491880.13**	**16257.47**	**508137.60**	**448803.18**	**-59334.42**	**58076.87**

Appendix 2.9

(Refer paragraph 2.5.6; page 92)

Misclassification of revenue expenditure as capital expenditures for financial year 2024-25

(₹ in crore)

S. No.	No. and Name of the Grant/Department	Misclassified Amount	Major Head	Audit observation
1	41- Public Health Engineering Department	22.77	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 07-Summer Contingency 17-Major Construction Work	Summer Contingency fund is regular nature expenditure (To be booked under Minor Head 2215)
2.	30-Tribal Area Development	5.20	4210-Capital Outlay on Medical and Public Health 03-Medical Education, Training and Research 796-Tribal Area Sub-plan 01-Hospiatl and Dispensaries-Medical Education 01-Medical College and Associated Group of Hospitals, Jaipur 72-Modernisation, Strengthening, Renovation and Upgradation	Work related to repair, re-wiring and maintenance work do not increase concrete assets. (To be booked under Minor Head 2210)
3.	30- Tribal Area Development	133.66	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 796-Tribal Area Sub-plan 16-Roads financed from Pradhan Mantri Gram Sadak Yojana	PMGSY grant of GoI booked under capital head. (To be booked under Minor Head 3054)
4.	44-Public Work Department	611.34	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 800-Other expenditure 22-Roads financed from Pradhan Mantri Gram Sadak Yojana	
5.	51-Special Component Plan for Welfare of Scheduled Castes	158.69	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 789-Special Component Plan for Scheduled Castes 13-Roads financed from Pradhan Mantri Gram Sadak Yojana	
		931.66		

Appendix 2.10

(Refer paragraph 2.5.7; page 94)

Provision reduces/no change in RE (more than ₹ 10 crore) but no expenditure incurred

(₹ in crore)

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Revised Estimate	Expenditure
1.	18- Home Department	2055-118-(01)-[01] Ladli Suraksha Yojana through Police Department	13.00	13.00	Nil
2.	21-Secondary Education Department	2202-02-107-(07) Pre-matric Scholarship to O.B.C. Students	56.54	39.91	Nil
3.	21-Secondary Education Department	2202-02-109-(30)-[02] Scooty Distribution to talented girls	19.63	11.02	Nil
4.	21-Secondary Education Department	2202-02-110-(08)-[01] Reimbursement of Fees of students of class 9 to 12	38.16	20.40	Nil
5.	22- Higher Education Department	4202-01-203-(11)-[01] Centre of Excellence for Education Construction Work	10.00	10.00	Nil
6.	30- Tribal Area Development	2217-80-192-(55)-[12] Grant for Urban Health	14.27	14.27	Nil
7.	30- Tribal Area Development	4225-02-796-(11)-[22] Tribes Development under Article 275(1)	16.00	13.10	Nil
8.	30- Tribal Area Development	5475-796-(18)-[01] Rajasthan Center of IT Development & e-Governance	12.60	14.25	Nil
9.	31- Social Justice & Empower Department	2235-02-101-(47)-[01] Rajya Divyang Kalyan Nidhi	20.00	20.00	Nil
10.	31- Social Justice & Empower Department	2235-02-196-(22)-[09] Grant for Self-employment	10.00	10.00	Nil
11.	31- Social Justice & Empower Department	2235-02-196-(22)-[10] Grant for Skill Development	10.00	10.00	Nil
12.	35- Minority Affairs Department	2225-04-277-(02)-[01] Distribution of Scooty to Minority Girls Students	12.61	19.23	Nil
13.	35- Minority Affairs Department	4225-04-102-(01)-[02] Pradhan Mantri Jann Vikas Project	85.00	42.50	Nil
14.	36- Disaster & Relief Department	2245-01-104-(09)-[04] Cattle Camp/Goshala	30.00	10.00	Nil
15.	36- Disaster & Relief Department	2245-08-101-(01)-[02] Prevention and Rescue from Fire	100.00	10.00	Nil
16.	36- Disaster & Relief Department	2245-08-101-(01)-[03] Drought Prevention and Protection	100.00	10.00	Nil
17.	36- Disaster & Relief Department	2245-08-101-(01)-[04] Protection and Prevention from Floods	709.40	709.4	Nil
18.	39- Urban Development and Housing Department	2217-80-191-(05) Grants for JDA	44.95	54.94	Nil
19.	40- Local Self Government Department	2217-80-192-(55)-[07] Assistance to Diagnostic Basic Infrastructure for PHC	18.98	18.98	Nil
20.	40- Local Self Government Department	2217-80-192-(55)-[10] Grant for Urban Health and Wellness	72.70	72.70	Nil
21.	41- Public Health & Engineering Department	4215-01-102-(99)-[03] Jal Jeevan Mission	40.00	40.00	Nil
22.	41- Public Health & Engineering Department	4215-01-102-(99)-[18] Drinking Water to Bhinmal	13.74	13.74	Nil
23.	42- Water Resources and IGNP Department	4700-39-190-(01)-[01] Eastern Rajasthan Canal Corporation Limited	136.00	68.00	Nil
24.	44- Public Works Department	3054-03-337-(04)-[02] Modernization	10.51	10.51	Nil
25.	45- Forest & Environment Department	4406-01-101-(14)-[01] Plantation	23.35	12.21	Nil

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Revised Estimate	Expenditure
26.	46- Agriculture Department	2401-109-(20)-[01] Rajasthan Agriculture Development Scheme	13.60	13.60	Nil
27.	47- Animal Husbandry Department	2403-108-(01)-[01] Livestock and Herdsman Insurance	11.52	10.50	Nil
28.	51- Special Component Plan for Welfare of Scheduled Caste	2217-80-192-(55)-[11] Grant for Urban Health and Wellness Centre	18.87	18.87	Nil
29.	51- Special Component Plan for Welfare of Scheduled Caste	2225-01-789-(27)-[01] Scooty Distribution for Scheduled Caste Girls	50.00	22.14	Nil
30.	51- Special Component Plan for Welfare of Scheduled Caste	4210-01-789-(03)-[90] Construction Work – Ayurveda Department	10.70	11.70	Nil
31.	51- Special Component Plan for Welfare of Scheduled Caste	4406-02-789-(03) Biological Park Bikaner	25.00	25.00	Nil
32.	51- Special Component Plan for Welfare of Scheduled Caste	4575-60-789-(01)-[01] SPM Zilla Utthan Yojana	35.00	11.67	Nil
33.	51- Special Component Plan for Welfare of Scheduled Caste	4700-39-789-(03)-[01] Investment in East Rajasthan Canal Corporation	36.00	18.00	Nil
34.	53- Rural Development Department	4575-60-800-(01)-[01] SPM Zilla Utpadan Yojana	90.00	30.00	Nil
		Total	**1908.13**	**1429.64**	

Source: Appropriation Accounts of financial year 2024-25

Appendix 2.11

(Refer paragraph 2.5.7; page 94)

Policy initiatives with full budget amount withdrawn in revised outlay

(₹ in crore)

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Revised Estimate
1.	16- Revenue Department	2029-103-(04)-[02] Land Settlement Department	7.50	Nil
2.	17-General Administrative Department	2070-003-(05)-[01] General Administrative Department	10.00	Nil
3.	21-Secondary Education Department	2202-02-109-(34)-[01] Personality Development Programme General Expenditure	3.40	Nil
4.		4202-01-202-(14)-[01] Modern School – Construction Work	4.78	Nil
5.	22- Higher Education Department	2202-03-112-(03)-[01] Assistance to other Institutions for Research	10.00	Nil
6.		2202-03-800-(06)-[01] College Education	8.00	Nil
7.	24- Technical Education Department	4202-02-104-(08)-[01] Rajasthan Institute of Technology	16.25	Nil
8.		4202-02-105-(01)-[01] Establishment of Education Institute Construction Work	10.10	Nil
9.	25- Art & Culture Department	2205-102-(35)-[01] Gandhi Adhyan Kendra Jaipur	1.25	Nil
10.		2205-102-(35)-[02] Gandhi Darshan Museum	3.50	Nil
11.		4202-04-106-(09)-[01] Armed Forces Museum	32.50	Nil
12.	26-Youth Affairs & Sports Department	2204-101-(06)-[01] State Youth Festival	6.50	Nil
13.		2204-104-(11)-[01] Establishment of Sports University	3.25	Nil
14.		4202-03-102-(07)-[01] Establishment of Sports University Construction Work	13.00	Nil
15.	29- Ayurvedic, Homeopathy & Unani Medical Department	4210-03-101-(01)-[90] Medical Education Building Construction Work	5.00	Nil
16.	30- Tribal Area Development	2040-796-(01)-[01] Special Incentive Package	18.75	Nil
17.		2070-796-(01)-[01] Establishment Rajasthan Flying University	3.00	Nil
18.		2204-796-(11)-[01] State Youth Festival	1.50	Nil
19.		2217-05-190-(02)-[25] Rajasthan City Transport Corp.	15.00	Nil
20.		2217-80-191-(55)-[03] Local Self Government Department	3.15	Nil
21.		2217-80-191-(56)-[03] Swatch Bharat Mission	6.29	Nil
22.		2217-80-192-(58)-[03] Local Self Government	4.45	Nil
23.		2217-80-192-(59)-[03] Local Self Government	8.87	Nil
24.		2217-80-797-(03)-[07] Transfer of Cess to Budget Head 8229-200-(13)	70.75	Nil
25.		2217-80-797-(03)-[08] Transfer of Green Tax to Budget Head 8229-200-(13	48.43	Nil
26.		2217-80-797-(03)-[09] Transfer of Surcharge to Budget Head 8229-200-(13)	108.71	Nil
27.		2220-60-796-(02)-[01] Social Media Activity	1.87	Nil
28.		2225-02-796-(25)-[01] Tribal Development Programme	70.11	Nil
29.		2225-02-796-(28)-[01] Monitoring Operation of CSS	5.00	Nil
30.		2235-02-196-(02)-[44] Swayam Siddha Center for Excellence	2.00	Nil

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Revised Estimate
31.	30- Tribal Area Development	2235-60-196-(09)-[03] Abandoned Pension Scheme	7.50	Nil
32.		2235-60-196-(10)-[03] Vishwakarma Pension Yojana	7.50	Nil
33.		2403-796-(30)-[01] Gopal Credit Card	14.00	Nil
34.		2851-796-(05) Grant to Rajasthan Khadi and Gramodyog Board	2.00	Nil
35.		3454-02-190-(01)-[03] Rajasthan Institute of Advance Learning	2.80	Nil
36.		3454-02-796-(02)-[23] Raj Sampark	5.81	Nil
37.		4202-02-796-(04)-[01] Rajasthan Institute of Technology	3.75	Nil
38.		4202-03-796-(04)-[01] Establishment of Sports University	3.00	Nil
39.		4202-04-796-(03)-[01] Armed Force Museum	7.50	Nil
40.		4215-01-796-(02)-[74] Urban Water Supply	4.97	Nil
41.		4215-01-796-(02)-[75] Urban Water Supply Kota-Bundi	8.56	Nil
42.		4217-60-796-(14)-[01] Swatch Bharat Mission	4.32	Nil
43.		4225-02-796-(11)-[07] Construction of Community Building	2.00	Nil
44.		4225-02-796-(20)-[35] Community Forest Adhikari Development Yojana	2.00	Nil
45.		4225-02-796-(29)-[01] Development of Basic Infrastructure	105.16	Nil
46.		4225-02-796-(30)-[01] Infrastructure Development Programme	8.67	Nil
47.		4235-02-796-(05)-[01] Swayam Siddha Center for Excellence	3.00	Nil
48.		4236-02-796-(02) Anganbari Centers Maintenance	2.37	Nil
49.		4403-796-(03)-[01] Construction of State Level Poly Veterinary Hospital	2.00	Nil
50.		4801-80-796-(02) Investment in Rajasthan Rajya Vidyut Production United Limited	35.00	Nil
51.		4801-80-796-(03) Investment in Rajasthan Rajya Vidyut Prasaran Nigam Limited	33.63	Nil
52.		4801-80-796-(04) Jaipur Vidyut Vitran Nigam Limited	49.07	Nil
53.		4801-80-796-(05) Jodhpur Vidyut Vitran Nigam Limited	48.80	Nil
54.		4801-80-796-(06) Ajmer Vidyut Vitran Nigam Limited	40.25	Nil
55.		4802-02-190-(04)-[03] Refinery	336.45	Nil
56.		4802-02-796-(01)-[02] Salt Mines Holder in Refinery Area	1.65	Nil
57.		5475-796-(10)-[01] Block Chain Center of Excellence	1.77	Nil
58.	31- Social Justice & Empower Department	2235-02-102-(10)-[02] Operation of Child Home/Crech	1.00	Nil
59.		2235-02-196-(22)-[07] Bicycle to Boys - Girls	2.32	Nil
60.		2235-02-196-(23)-[01] Post Matric Scholar for Economically Backward Classes	5.50	Nil
61.		2235-60-196-(09)-[01] Abandoned Pension Scheme	32.50	Nil
62.		2235-60-196-(10)-[01] Vishvakarma Pension Yojana	32.50	Nil
63.	32- Women & Child Development Department	2235-02-196-(02)-[42] Swayam Sidha Center for Excellence	6.00	Nil
64.		4235-02-103-(17)-[01] Swayam Sidha Center for Excellence	9.00	Nil

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Revised Estimate
65.	32- Women & Child Development Department	4236-02-800-(09) Construction of Anganbari Centre	7.00	Nil
66.		4236-02-800-(10) ICDS Mission Mode	9.94	Nil
67.	34- Labour and Employment department	2230-03-101-(04)-[01] Skill Enhancement	12.00	Nil
68.		4250-201-(02)-[90] Construction Work	1.00	Nil
69.	35- Minority Affairs Department	2225-04-277-(01)-[02] State Technical Scholarships	1.25	Nil
70.		4225-04-800-(01)-[03] Construction Work	1.50	Nil
71.	40- Local Self Government Department	2217-05-190-(02)-[03] Ajmer City Transport Services Limited	4.12	Nil
72.		2217-05-190-(02)-[23] Rajasthan City Transport Corporation	67.50	Nil
73.		2217-80-797-(03)-[01] Surcharge under Motor Vehicle Taxation	272.58	Nil
74.		2217-80-797-(03)-[02] Transfer of Green Tax	186.61	Nil
75.		2217-80-797-(03)-[03] Transfer of Surcharge under Stamp Act	418.84	Nil
76.	41- Public Health & Engineering Department	4215-01-101-(11)-[22] Parvan Akorad Drinking Water Project Baran Kota	25.28	Nil
77.		4215-01-101-(11)-[23] Navnera Water Supply Project	43.55	Nil
78.		4215-01-102-(99)-[42] Regional Water Supply of Bansroadgarh	6.90	Nil
79.		4215-01-102-(99)-[48] Kaliteer water Supply	6.90	Nil
80.		4215-01-102-(99)-[49] Surface Water Supply from Chambal River to Alwar-Bharatpur	6.90	Nil
81.		4215-01-102-(99)-[50] Surface Water Supply from Chambal River to Sawai Madhopur-Nadoti	6.90	Nil
82.	42- Water Resources and IGNP Department	2700-02-800-(01)-[01] Rana Pratap Sagar Dam	2.40	Nil
83.	43- Command Area Development Department	4700-02-001-(05)-[13] Regeneration /Upgradation RIDF XXIII	2.12	Nil
84.	45- Forest & Environment Department	3435-03-102-(10)-[01] Sambhar Lake Management Agency	1.00	Nil
85.	47- Animal Husbandry Department	4403-101-(14)-[01] Construction of Veterinary Hospital	1.00	Nil
86.		4403-101-(16)-[01] Construction of Veterinary Hospital	5.00	Nil
87.	49-Gopalan Department	2403-800-(02)-[01] Gopal Credit Card Scheme	68.00	Nil
88.	50- Co-operative Department	2425-001-(05)-[01] Commission (Loan Waive)	3.37	Nil
89.	51- Special Component Plan for Welfare of Scheduled Caste	2040-789-(01)-[01] Special Incentive Package	22.50	Nil
90.		2070-789-(01)-[01] Establishment Rajasthan Flying University	7.00	Nil
91.		2204-789-(07)-[01] Rajasthan Youth Board	2.00	Nil
92.		2210-05-789-(09)-[01] RajMES	1.53	Nil
93.		2217-05-190-(02)-[24] Rajasthan Transport Infrastructure Development Fund	17.50	Nil
94.		2217-80-191-(55)-[02] Swachh Bharat Mission	4.18	Nil
95.		2217-80-191-(56)-[02] Local Self Government	8.31	Nil
96.		2217-80-192-(58)-[02] Swachh Bharat Mission	5.88	Nil
97.		2217-80-192-(59)-[02] Swachh Bharat Mission	11.72	Nil

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Revised Estimate
98.	51- Special Component Plan for Welfare of Scheduled Caste	2217-80-797-(03)-[04] Transfer of Cess Rajasthan Motor Act under Budget Head 8229-200-(13)	53.49	Nil
99.		2217-80-797-(03)-[05] Transfer of Green tax under Budget Head 8229-200-(13)	36.62	Nil
100.		2217-80-797-(03)-[06] Transfer of Cess from Stamp Duty Act under Budget Head 8229-200-(13)	82.19	Nil
101.		2220-60-789-(01)-[01] Social Media Activity	2.38	Nil
102.		2235-02-196-(02)-[43] Swayam Sidha Centre for Excellence	2.00	Nil
103.		2235-60-196-(09)-[02] Abandoned Pension Scheme	10.00	Nil
104.		2235-60-196-(10)-[02] Vishvakarma Pension Yojana	10.00	Nil
105.		2403-789-(21)-[01] Gopal Credit Card Scheme	18.00	Nil
106.		2851-789-(03) Grant to Rajasthan Khadi & Gramodyog Board	2.66	Nil
107.		3454-02-190-(01)-[02] Rajasthan Institute of Advance Learning	3.60	Nil
108.		3454-02-789-(01)-[23] Raj Sampark	7.47	Nil
109.		3454-02-789-(06)-[02] Rajasthan Jan Adhar Yojana	5.00	Nil
110.		4202-02-789-(05)-[01] Rajasthan Institute of Technology	5.00	Nil
111.		4202-03-789-(04)-[01] Establishment of Sports University	4.00	Nil
112.		4202-04-789-(03)-[01] Armed Forces Museum	10.00	Nil
113.		4215-01-789-(02)-[74] Parvan Akavad Drinking Water Project Kota-Baran-Jhunjhunu	6.55	Nil
114.		4215-01-789-(02)-[75] Navnera Water Supply Project Kota-Bundi	11.28	Nil
115.		4215-01-789-(03)-[40] Water Supply Project of Bansroadgarh block	1.80	Nil
116.		4215-01-789-(03)-[46] Kaliteer Water Supply Scheme	1.80	Nil
117.		4215-01-789-(03)-[47] Chambal river to Alwar-Bharatpur Water Supply	1.80	Nil
118.		4215-01-789-(03)-[48] Sawai Madhopur Nadoti Water Supply	1.80	Nil
119.		4217-60-789-(14)-[01] Swachh Bharat Mission	5.69	Nil
120.		4235-02-789-(05)-[01] Swayam Sidha Center for Excellence	3.00	Nil
121.		4236-02-789-(01) Construction of Anganbari Center	1.70	Nil
122.		4236-02-789-(02) Upgradation of Anganbari Center	2.52	Nil
123.		4403.-789-(03)-[01] Construction of Poly clinic Veterinary Hospital	3.00	Nil
124.		4801-80-789-(02) Investment in Rajasthan Rajya Vidyut Utpadan Nigam Limited	47.50	Nil
125.		4801-80-789-(03) Investment in Rajasthan Rajya Vidyut Prasaran Nigam Limited	45.65	Nil
126.		4801-80-789-(04) Investment in Jaipur Vidyut Vitran Nigam Limited	66.60	Nil
127.		4801-80-789-(05) Investment in Jodhpur Vidyut Vitran Nigam Limited	66.22	Nil
128.		4801-80-789-(06) Investment in Ajmer Vidyut Vitran Nigam Limited	54.63	Nil
129.		4802-02-190-(04)-[02] Refinery	350.00	Nil
130.		5475-789-(10)-[01] Block chain Centre of Excellence	2.28	Nil

S. No.	Grant No. and Name of the Department	Head of Account and Name of the New scheme	Budget provision	Revised Estimate
131.	53- Rural Development Department	4575-02-102-(02)-[01] Brij Mewat Area Development Scheme	13.60	Nil
132.	54- Energy Department	4801-80-190-(02) Investment in Rajasthan Rajya Vidyut Utpadan Nigam Limited	167.50	Nil
133.		4801-80-190-(03) Investment in Rajasthan Rajya Vidyut Prasaran Nigam Limited	160.96	Nil
134.		4801-80-190-(04) Investment in Jaipur Vidyut Vitran Nigam Limited	234.85	Nil
135.		4801-80-190-(05) Investment in Jodhpur Vidyut Vitran Nigam Limited	233.52	Nil
136.		4801-80-190-(06) Investment in Ajmer Vidyut Vitran Nigam Limited	192.63	Nil
137.	56- Industries Department	2040-800-(04)-[01] Rajasthan Investment Promotion Scheme	33.75	Nil
138.		4802-02-800-(01)-[02] Salt Mines Holders	5.03	Nil
139.		4851-104-(02)-[01] Development of e-Market	3.30	Nil
140.		4885-60-800-(02) Building Construction for District Industry Centers	1.50	Nil
141.	57- Petroleum Department	4802-02-190-(04)-[01] Hindustan Petroleum Corporation Limited	400.00	Nil
142.	58- Mines Department	2853-02-800-(01)-[09] Mines & Geology Department	43.37	Nil
143.		4853-01-004-(06)-[90] Construction work of Khanij Bhawan	7.87	Nil
144.	60- Information Technology & Communication Department	2220-60-102-(02)-[01] Social Media activity	8.25	Nil
145.		3454-02-190-(01)-[01] Rajasthan Institute of Advance Learning	13.60	Nil
146.		3454-02-203-(01)-[25] Raj Sampark	28.22	Nil
147.		3454-02-203-(06)-[01] Jan Adhar e-Wallet	1.36	Nil
148.		3454-02-203-(15)-[01] Rajasthan Center for IT Development and e-Governance	2.04	Nil
149.		5475-800-(08)-[28] Raj Sampark	2.38	Nil
150.		5475-800-(23)-[01] Block Chain Center of Excellence	8.60	Nil
151.		5475-800-(24)-[01] Jan Adhar e-Wallet	4.08	Nil
		Total	**5,070.18**	

Source: Appropriation Accounts of financial year 2024-25

Appendix 2.12

(Refer paragraph 2.5.7; page 94)

Lack of implementation of pronouncements made in budget speech for previous years

Name of Department	Year of Budget Speech	Para No. of Budget Speech	Brief of announcements made in Budget Speech	Reasons for non-implementation as intimated by the Department
Water Resource Department	2019-20	58	Preparation of Proposals for Dam Rehabilitation and Improvement Project (DRIP) for renovation, modernization and safety arrangements of 211 big dams and sending them to the Central Government and spending ₹ 965 Crore.	The Department intimated (July 2025) that under the DRIP-II project, a list of 211 large dams was sent to Central Water Commission, New Delhi, out of which 189 large dams were identified(initially) by Central Water commission for an amount ₹ 965.65 Crore. An expenditure of ₹ 0.17 crore incurred till 31 March 2025.
Water Resource Department	2020-21	137	Under Dam rehabilitation and improvement project ₹ 503 crores to be spent on renovation and modernization of 18 dam and safety related work	The Department intimated (July 2025) that work order of ₹ 148.36 crore for 09 dams were issued, out of which work of 07 dam completed, and work of 02 dam is in progress. Work of remaining 09 Dams yet to be started as tender process and evaluation of bids could not be completed.
Water Resource Department	2022-23	141(I)	In Jaisalmer region, where the pucca pits have been damaged, sprinkler irrigation facility will be developed in an area of about one lakh hectares at a cost of ₹ 600 crore.	The Department intimated (July 2025) that work is in progress. Only expenditure of ₹ 90.49 crore has been incurred till date.
Water Resource Department	2023-24	173(IV)	Jawar Anicut will be constructed on the Teedi River at a cost of ₹ 200 crore to increase water inflow in Daya dam in Udaipur district.	The Department intimated (July 2025) that the matter has been sent to the higher authorities for their consent.
Animal Husbandry Department	2022-23	158	To Benefit about 6 lakh cattle farmers (pashu-paalak) by providing the animal insurance in the coming year. ₹ 150 crore will be spent for this in the year 2022-23.	The Department intimated (July 2025) that no company participated in the bid process due to non-finalisation of GST rate, relaxation under financial rules and higher death of animals due to which the scheme could not be implemented in the year 2023-24.
Tourism, Art and Culture Department	2021-22	217	To promote tourism, the setting up of Dhola Maru Tourist Complex in Jaisalmer. ₹ 10 crore will be spent in the next financial year for the preparation of its DPR. Rajasthan Folk Art Training Institute will also be set up in this complex.	The Department intimated (July 2025) that land has been reserved for tourist complex and PCR has also been prepared by PDCOR. A letter was written to the ministry of tourism for inclusion of Jaisalmer district as special tourism zone. No further progress was provided in this regard.
Industry Department	2021-22	99	Jodhpur is emerging as a hub for pharma and medical equipment. A Biotech-Pharma Business Incubation & Research Centre will be set up in Jodhpur at a cost of ₹ 5 crore	The department intimated (July 2025) that this announcement is related to Department of Science and Technology. In this regard RIICO has issued a letter to Industry Department on 23 February 2022 for implementation.
Industry Department	2022-23	51	Through RIICO, development works worth ₹ 150 crore will be undertaken in 20 industrial areas including Bhiwadi city,Greater Bhiwadi, Marwar Industrial Area, Jodhpur-Pali, Sitapura-Jaipur,Boranada-	The department intimated (July 2025) that budget has not been allocated to project.

Name of Department	Year of Budget Speech	Para No. of Budget Speech	Brief of announcements made in Budget Speech	Reasons for non-implementation as intimated by the Department
			Jodhpur and Pali. Along with this, to solve drainage problem in Bhiwadi city and industrial area, a mega project will be started at a cost of ₹ 100 crore.	
Revenue, Department	2023-24	177	Creation of 1035 new Patwar Mandals to establish Patwar Headquarters at 11307 Panchayat Headquarters. Along with this, building would be constructed for 4395 Patwar mandals (currently without Patwar building) in two years so may be revised at a cost of ₹ 880 crore.	The Department intimated (December 2025) that proposal of issuing of Administrative and Financial sanction for Patwar Mandal is pending at the level of Government and for establishment of Patwar Headquarters is pending at the level of the secretariat.
Ayurved and Indian Medical Department	2022-23	22	Ayurveda College will be opened in Taranagar-Churu and Ayurveda Nursing College in Bharatpur. Also, the building of Unani College, Tonk will be expanded at a cost of approximately ₹ 20 crore.	**<u>Ayurveda Collage Taranagar-Churu</u>** The department intimated (July 2025) that ₹4.00 Crore has been transferred to RSRDC for but tender process is yet to be started. **<u>Ayurveda Nursing College in Bharatpur</u>** The Department intimated (December 2025) that Financial and Administrative sanction is pending and an amount of 4 crore has been transferred to the Executive agency. **<u>Unani College, Tonk</u>** The department intimated (July 2025) that on 21 December 2023, administrative and financial approval of ₹ 400 lakh was issued for the building extension work of Unani College Tonk but allocation of fund was not made in the year 2024-25. Hence the work could not be started.

Position of implementation of Budget Speech in selected Grant 41 and 46

Year of Budget speech	Para No. of Budget Speech	Brief of announcements in Budget speech	Reasons of non-implementation intimated by the Department
2021-22	168 (6)	The State Government announced that commencement of work on drinking water project in Banswara district under the Jal Jeevan Mission with a cost of ₹ 500 crore in Panchayat Samiti Ghatol of Mahi Dam and 249 villages of Bansawara.	Department intimated (December 2025) that work order was issued on 30 May 2025 and currently the survey work is under progress.
2021-22	168 (7)	The State Government announced that commencement of work of Sridungargarh Lunkaransar water supply project in District, Bikaner with a cost of ₹ 708.93 crore under Jal Jeevan Mission.	Department intimated (December 2025) that work order not issued yet and is under the consideration of Finance Department.
2021-22	169 (3)	The State Government announced that commencement of work Kansing's Sid- Mandor project (BAP), Phalodi District Jodhpur and Pilwa-Sadri Jambeshwer Nagar regional water Supply Scheme (Lohawat and Dechun) District Jodhpur and Mankalav Daijar -Banad (Mandor-Kairu-Osian) District Jodhpur from Rajiv Gandhi Lift Canal in the first phase for connection in each house under Jal Jeevan Mission in ensuing year.	Department intimated (August-December 2025) that due to slow progress of work the work order was cancelled and new tender has been issued (March 2025). An amount of ₹15.81 crore has been incurred on this work till now.

Year of Budget speech	Para No. of Budget Speech	Brief of announcements in Budget speech	Reasons of non-implementation intimated by the Department
2021-22	178	The State Government announced that Isarda Dam project, Dausa and it is crucial for the supply of drinking water to the Sawai Madhopur district. As part of the second phase of this project a DPR will be prepared with the cost of ₹ 12 crore for providing surface drinking water in seven towns and 1394 villages in the Chaksu, Bassi, Kotputli, Chomun, Jamwaaramgarh, Viratnagar and Shahpura tehsils of Jaipur district and 4 towns and 1061 villages of Umran, Raini, Bansur, Thanagazi, Rajgarh, Kathumar and Laxmangarh blocks of Alwar district will be covered.	Department intimated (December 2025) that DPR has been prepared and no payment has been done against this work till now.
2022-23	87 (1) KOTA	The State Government announced that in coming years the work related to Parwan drinking water project worth ₹ 3,523 crore for Baran-Atru, Chhabra, Kishanganj, Anta of District Baran, Sangod, Pipalda District Kota and Khanpur and Manoharthana of District Jhalawar of Hadoti division will be started.	Department intimated (December 2025) that work order for package 1 & 2 has been issued and permission for issuance of work orders for packages 3, 4 & 5 is currently under consideration by the Finance Department.
2022-23	87 (02) Kota	The State Government announced that in the coming year work the drinking water project of Kota-Bundi and Baran will be started from Navnera Barrage with the worth of ₹.1,661 crore.	Department intimated (December 2025) that permission for issuance of orders for all four packages is currently under consideration of the Finance Department.
2022-23	87 (21) Jodhpur	The State Government announced that in coming year the work related to Janwai cluster first drinking water project district Pali will be started with the cost of ₹ 128 crore.	Department intimated (December 2025) that *39 per cent* physical progress achieved and an expenditure of ₹ 28.14 crore has been incurred.
2022--23	88 (13)	The State Government announced that the work related to Rajakheda and Dholpur drinking water project in District Dholpur under Jal Jeevan Mission will be started with the cost of ₹ 343.39 crore.	Department intimated (December 2025) that approval of the work order and TS permission is pending (July 2025).
2022-23	88 (26) Ajmer	The State Government announced that Arai-Kishangarh, District Ajmer major water supply project under Jal Jeevan Mission. is proposed to start the work with the cost of ₹ 419.72 crore	Department intimated (December 2025) that the work order has been issued on 10 July 2025.
2022-23	88(27) Ajmer	The State Government announced that Nasirabad major drinking water project, District Ajmer under Jal Jeevan Mission is proposed to start the work with the cost of ₹ 163 crore.	Department intimated (December 2025) that revised TS proposals are under process.
2022-23	88 (28) Udaipur	The State Government announced that surface source Mahi River drinking water project of Chikhli, Simalwara and Jhontri of district Dungrpur under Jal Jeevan Mission is proposed to start the work with the cost of ₹ 885.56 crore.	Department intimated (December 2025) that first package was awarded on 30 May 2025 and second package on 2 June 2025 and the work is in progress.
2022-23	88 (29) Udaipur	The State Government announced surface source Mahi River drinking water project of Anandpuri and Gangadatalai district Banswara under Jal Jeevan Mission, that is proposed to start the work with the cost of ₹ 710.42 crore.	Department intimated (December 2025) that first package was awarded on date May 2025 & work is in progress and for second package work order not issued.
2022-23	88 (30) Udaipur	The State Government announced that Mahi dam drinking water project, district Banswara under Jal Jeevan Mission is proposed to start the work with the cost of ₹ 620.76 crore.	Department intimated (December 2025) that work order has been issued on May 2025 and work is in under progress.
2022-23	88 (31) Udaipur	The State Government announced that Sabla and Sagwara from Beneshwar Anicut district Dungarpur under Jal Jeevan Mission is proposed to start the work with the cost of ₹ 427.69 crore.	Department intimated (December 2025) that Technical bid evaluation work is under process.
2022-23	133 mission 4(II)	Grant of ₹ 40.00 crore will be given for setting up the first 100 Millet processing units.	Department intimated (July 2025) that Agriculture Marketing Board did not receive any application for Millet Processing Unit. This indicates that budget announcement was made without proper assessment.

Appendix 2.13

(Refer paragraph 2.5.8; page 96)

Sub-heads where entire expenditure was incurred in March 2025

(₹ in crore)

S. No.	Grant No.	Head of Account (up to Sub-Head)	Expenditure during March 2025
1	13-Tresury and Accounts Administrations	2054-800-07- Single Composite Procurement Portal	14.25
2	21- Secondary Education Department	2202-02-109-20-Gargi Award /Girl Child Incentive Award	34.01
3		2202-02-109-37 - Assistance for Uniform and School Bag	70.00
4	22- Higher Education Department	2202-03-102-16- Grants to Dr. Bhimrao Ambedkar Law University, Jaipur	31.41
5	30-Tribal Area Department	2202-02-796-34- Assistance for Uniform and School Bag	14.00
6		2217-80-191-49- Schemes operated from Rajasthan Urban Development Fund	25.13
7		2217-80-192-53- Schemes operated from Rajasthan Urban Development Fund	23.20
8		2801-80-796-07- Assistance through Direct Benefit Transfer for providing relief from electricity rates to agricultural consumers	20.34
9	40-Local Self Government Department	2217-80-191-49- Schemes operated from Rajasthan Urban Development Fund	128.07
10		2217-80-192-53- Schemes operated from Rajasthan Urban Development Fund	118.21
11	42-Water Resources and Indira Gandhi Nahar Project Department	4700-24-001-07- Command Area Development and Water Management under Pradhan Mantri Krishi Sinchai Yojana	11.14
12	45- Forest and Environment Department	4406-01-070-02 Through the Principal Chief Conservator of Forest Department	12.32
13	47-Animal Husbandry	2403-108-04- Chief Minister Mangala Animal Insurance Scheme	20.00
14	51-Special Component plan for Welfare of Scheduled Castes	2202-02-789-24- Assistance for Uniform and School Bag	17.53
15		2210-04-789-01- National Rural Health Mission	30.39
16		2217-80-191-14- Grants under the recommendations of State Finance Commission	137.13
17		2217-80-191-49- Schemes operated From Rajasthan Urban Development Fund	33.24
18		2217-80-192-53- Schemes operated from Rajasthan Urban Development Fund	30.69
19		2801-80-789-07- Assistance through Direct Benefit Transfer for providing relief from electricity rates to agricultural consumers	26.15
20	54- Energy Department	2801-80-190-46-Assistance to Rajasthan Rajya Vidyut Prasaran Nigam Limited	16.75
21		2801-80-190-47- Assistance for Interest Grants to Power Corporations	18.98
22		2801-80-190-50-Assistance Through direct benefit transfer for providing relief from electricity rates to agriculture consumers	98.78
23	56- Industries Department	4885-01-190-01-Rajasthan Financial Corporation	10.00
		Total	**941.72**

Appendix 2.14

(Refer paragraph 2.5.8; page 97)

Quarter wise expenditure for all major grants during 2024-25

(₹ in crore)

S. No.	Grant No.	Descriptions	Allocation during 2024-25	Ist Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	In March	Total expen-diture during 2024-25	Expenditure in 4th quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
1.	01	Governor	33.39	4.84	4.60	4.71	7.90	3.98	22.05	35.82	18.05
2.	02	State Legislatures	137.38	17.90	23.01	22.73	42.25	21.94	105.89	39.90	20.72
3.	03	Interest Payment	39118.14	7447.00	8345.95	7668.77	14882.93	10360.23	38344.64	38.81	27.02
4.	04	Repayment of Public Debt	165588.65	42089.54	43490.66	31906.78	35385.23	11548.25	152872.21	23.15	7.55
5.	05	Public Service Commission and Staff Selection Board	287.43	14.58	19.32	77.62	100.31	31.56	211.83	47.36	14.90
6.	06	Law and Legal Affairs Department	2845.79	692.88	574.50	529.34	590.40	242.26	2387.13	24.73	10.15
7.	07	Council of Ministers	37.16	4.68	5.60	7.68	10.24	6.55	28.20	36.31	23.24
8.	08	Secretariat	535.45	94.59	102.56	103.62	144.87	47.40	445.64	32.51	10.64
9.	09	Election Department	555.66	248.19	103.64	69.94	-87.05	-118.52	334.73	-26.01	-35.41
10.	10	Commercial tax Department	1249.23	90.54	178.68	489.54	197.42	81.84	956.18	20.65	8.56
11.	11	Registration and Stamp Department	271.84	48.33	81.03	58.62	69.08	24.26	257.06	26.87	9.44
12.	12	Excise Department	211.33	46.89	48.44	50.42	53.62	21.21	199.37	26.90	10.64
13.	13	Treasury and Accounts Department	1916.09	181.05	613.20	103.40	437.39	93.74	1335.04	32.76	7.02
14.	14	State insurance and Provident Fund	2594.83	452.72	482.76	1089.84	44.05	-182.15	2069.37	2.13	-8.80
15.	15	Pension	30239.62	6862.80	7218.19	8357.74	6879.05	1915.22	29317.78	23.46	6.53
16.	16	Revenue Department	2107.62	432.16	431.65	496.36	485.62	194.82	1845.78	26.31	10.55
17.	17	General Administration Department	624.13	77.51	176.43	115.16	142.32	59.50	511.42	27.83	11.63
18.	18	Home Department	10635.20	2330.12	2362.66	2391.84	2414.14	835.47	9498.77	25.42	8.80
19.	19	Jail Department	346.90	59.79	66.19	73.32	89.75	42.54	289.04	31.05	14.72
20.	20	Elementary Education Department	21226.13	3851.03	3730.79	4244.45	4098.69	2307.13	15924.96	25.74	14.49
21.	21	Secondary Education Department	27041.03	6014.35	6249.88	6747.88	6698.71	2512.95	25710.82	26.05	9.77
22.	22	Higher Education Department	2747.33	454.09	624.83	548.04	605.81	253.84	2232.78	27.13	11.37
23.	23	Sanskrit Education Department	665.93	151.45	151.58	176.02	162.65	56.13	641.70	25.35	8.75
24.	24	Technical Education Department	471.28	94.27	97.95	99.89	108.97	32.98	401.08	27.17	8.22
25.	25	Art and Culture Department	152.89	16.87	21.39	22.36	28.95	10.87	89.57	32.32	12.13
26.	26	Youth Affairs and Sports Department	267.04	25.51	50.11	67.93	-185.93	-201.51	-42.39	438.60	475.35
27.	27	Medical and Health Department	11876.98	2463.62	2540.99	3034.15	2889.51	969.18	10928.28	26.44	8.87
28.	28	Medical Education Department	5455.11	962.87	1187.38	1121.83	1264.19	540.71	4536.27	27.87	11.92
29.	29	Ayurved, Homeopathy and Unani Medical Department	1500.21	268.05	286.85	324.24	440.06	171.11	1319.20	33.36	12.97
30.	30	Tribal Area Development	32366.37	4878.91	6029.62	6072.83	8435.32	3157.21	25416.68	33.19	12.42
31.	31	Social Justice and Empowerment Department	12054.55	2467.08	1835.93	3085.83	3255.76	1051.09	10644.59	30.59	9.87
32.	32	Women and Child Development Department	3212.14	411.18	584.38	807.42	799.70	218.13	2602.67	30.73	8.38
33.	33	Sainik Welfare Department	95.37	7.69	15.01	18.92	24.55	15.16	66.18	37.10	22.91
34.	34	Labour and Employment department	2159.34	142.70	343.68	1010.32	427.85	169.89	1924.55	22.23	8.83
35.	35	Minority Affairs Department	492.06	54.76	134.55	23.20	132.28	59.03	344.80	38.36	17.12
36.	36	Disaster management and Relief Department	6428.01	267.01	1257.72	336.95	979.57	-267.96	2841.25	34.48	-9.43
37.	37	Devasthan Department	122.46	4.45	14.38	25.96	44.35	12.90	89.15	49.75	14.47
38.	38	Information and Public Relation Department	161.26	28.36	43.06	28.89	33.02	11.79	133.34	24.77	8.84
39.	39	Urban Development and Housing Department	140.89	3.70	3.69	4.15	68.38	8.37	79.92	85.56	10.47
40.	40	Local Self Government Department	12376.22	1334.88	1585.56	1131.88	2994.01	-35.20	7046.34	42.49	-0.50
41.	41	Public Health Engineering Department	10060.24	1644.16	3041.91	2193.60	2226.28	748.72	9105.95	24.45	8.22
42.	42	Water resource and Indira Nahar Project Department	6587.04	401.57	643.01	682.27	3221.57	2541.75	4948.42	65.10	51.36

S. No.	Grant No.	Descriptions	Allocation during 2024-25	Ist Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	In March	Total expen-diture during 2024-25	Expenditure in 4th quarter as percentage of total expenditure	Expenditure in March as percentage of total expenditure
43.	43	Command Area Development Department	552.27	117.08	82.52	87.73	115.27	38.25	402.60	28.63	9.50
44.	44	Public Works Department	11939.71	2277.78	2926.05	1503.51	2262.00	897.83	8969.34	25.22	10.01
45.	45	Forest and Environment Department	1859.87	164.26	234.09	353.16	443.22	229.77	1194.73	37.10	19.23
46.	46	Agriculture Department	3749.71	459.34	407.48	871.41	935.72	398.78	2673.95	34.99	14.91
47.	47	Animal Husbandry and Fisheries Department	1571.54	298.39	319.49	362.46	378.10	167.89	1358.43	27.83	12.36
48.	48	Horticulture Department	1020.03	95.92	142.80	163.83	385.99	302.00	788.54	48.95	38.30
49.	49	Gopalan Department	2076.87	6.07	435.35	205.81	306.26	19.63	953.50	32.12	2.06
50.	50	Cooperative department	2064.02	484.18	348.64	625.63	454.14	307.87	1912.60	23.74	16.10
51.	51	Special Component Plan for Welfare of Scheduled Castes	37788.79	6709.46	8106.18	7423.11	8383.93	2895.24	30622.68	27.38	9.45
52.	52	Panchayati Raj Institution	9373.44	885.28	2081.12	1643.13	2654.90	977.86	7264.43	36.55	13.46
53.	53	Rural Development Department	5933.43	805.12	1801.47	376.13	1016.33	365.79	3999.05	25.41	9.15
54.	54	Energy Department	22273.79	4741.94	3861.52	3895.64	8548.68	4220.97	21047.78	40.62	20.05
55.	55	Food, Civil supply and Consumer Affairs Department	962.38	186.91	118.94	103.21	338.42	201.91	747.47	45.28	27.01
56.	56	Industries Department	976.83	44.02	199.78	243.20	416.00	324.84	903.00	46.07	35.97
57.	57	Petroleum Department	402.71	0.51	0.47	0.52	0.57	0.22	2.07	27.70	10.39
58.	58	Mines Department	247.17	36.73	38.74	41.96	47.40	21.26	164.84	28.76	12.90
59.	59	Tourism Department	367.43	8.53	8.33	63.93	58.54	13.20	139.33	42.02	9.47
60.	60	Information, Technology and Communication Department	1225.87	54.26	80.68	317.78	335.89	133.51	788.62	42.59	16.93
61.	61	Science And Technology Department	37.55	3.69	3.99	6.57	6.36	3.30	20.62	30.86	16.03
62.	62	Transport Department	1624.95	185.86	202.26	361.90	147.68	35.75	897.71	16.45	3.98
63.	63	Planning And Statistics Department	145.88	26.07	28.44	29.06	32.20	12.68	115.78	27.81	10.95
64.	64	Other General Services	115.86	16.34	21.24	20.73	22.66	10.49	80.97	27.98	12.95
		Total	**523305.80**	**104752.43**	**116252.90**	**104126.85**	**127934.07**	**51153.41**	**453066.25**	**28.24**	**11.29**
		% to Total expenditure		**23.12**	**25.66**	**22.98**	**28.24**	**11.24**			

Appendix 2.15

(Refer paragraph 2.6; page 99)

CSS schemes having balances in SNA bank account as on 31 March 2025

(₹ in crore)

S. No.	Name of Department	Scheme Code and Name	Balance in the Bank Account of SNA
1	Agriculture	4138 - Krishionnati Yojana	49.61
2	Agriculture	4139 - National Mission on Natural Farming (CSS)	0.22
3	Agriculture	9145 - Rastriya Krishi Vikas Yojna	65.57
4	Consumer Affairs and Public Distribution	4048 - Assistance to State Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin Under NFSA	0.15
5	Environment and Forests	0257 - Forest Fire Prevention and Management Scheme	0.16
6	Environment and Forests	4151 - Project Tiger and Elephant	0.58
7	Environment and Forests	9153 - Green India Mission-National Afforestation Programme	0.36
8	Environment and Forests	9186 - Integrated Development NOF Wildlife Habitats	0.12
9	Food Processing Industries	3887 - PM Formalization of Micro Food Processing Enterprises PM-FME	0.02
10	Health and Family Welfare	2035 - Tertiary Care Programs	38.84
11	Health and Family Welfare	3991 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	13.68
12	Health and Family Welfare	4063 - Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission	19.18
13	Health And Family Welfare	9157 - Human Resources for Health and Medical Education	602.26
14	Health And Family Welfare	9158 - National Ayush Misson (NAM)	65.88
15	Higher Education	9170 - Pradhan Mantri Uchhatar Shiksha Abhiyan (PM-USHA)	25.25
16	Home Affairs	3194 - Modernisation of Police Forces	1.35
17	Home Affairs	9161 - Border Area Development Program	20.90
18	Law & Justice	9174 - Infrastructure Facilities for Judiciary	4.40
19	Ministry Of Cooperation	4008 - Digitalization of Primary Agriculture Cooperative Societies	10.16
20	Ministry Of Cooperation	4220 - Strengthening of Cooperatives through it Interventions	1.38
21	Ministry Of Drinking Water & Sanitation	9150 - Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	356.06
22	Ministry Of Drinking Water & Sanitation	9151 - SBM-Rural (DWS)	142.21
23	Ministry Of Fisheries Animal Husbandry & Dairying	3890 - Pradhan Mantri Matsya Sampada Yojana (PMMSY)	0.02
24	Ministry Of Fisheries Animal Husbandry & Dairying	4123 - Livestock Health and Disease Control Programme-CSS	1.09
25	Ministry Of Fisheries Animal Husbandry & Dairying	9008 - National Livestock Mission	2.08
26	Ministry Of Fisheries Animal Husbandry & Dairying	9978 - Livestock Census and Integrated Sample Survey	0.00
27	Ministry Of Housing and Urban Affairs	1989 - Other items of State/UT Component-PMAY Urban	4.35
28	Ministry Of Housing and Urban Affairs	2000 - National Urban Livelihood Mission -State Component	1.65
29	Ministry Of Housing and Urban Affairs	4228 - PM E-Bus Sewa	0.76
30	Ministry Of Housing and Urban Affairs	4259 - City Investment to Innovate Integrate and Sustain 2.0 (Cities 2.0)	20.00
31	Ministry Of Housing and Urban Affairs	9478 - Mission for Development Of 100 Smart Cities	116.55
32	Ministry Of Housing and Urban Affairs	9556 - Urban Rejuvenation Mission-500 Cities	238.87
33	Ministry Of Housing and Urban Affairs	9757 - Swachh Bharat Mission (SBM) - Urban	203.38
34	Ministry Of Minority Affairs	3674 - Pradhan Mantri Jan Vikas Karyakaram	8.93
35	Ministry Of Minority Affairs	9169 - Education Scheme for Madrasas and Minorities	0.95
36	Ministry Of Skill Development & Entrepreneurship	3640 - Strengthening of Infrastructure for Institutional Training	12.16
37	Ministry Of Skill Development & Entrepreneurship	3821 - Skill Acquisition and Knowledge Awareness for Livelihood Promotion	4.23
38	Ministry Of Skill Development & Entrepreneurship	3822 - Skill Strengthening for Industrial Value Enhancements	0.01
39	Panchayati Raj	3617 - Rashtriya Gram Swaraj Abhiyan (RGSA)	20.61
40	Rural Development	3163 - Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	4.74
41	Rural Development	3167 - Indira Gandhi National Widow Pension Scheme (IGNWPS)	0.40

S. No.	Name of Department	Scheme Code and Name	Balance in the Bank Account of SNA
42	Rural Development	3169 - Indira Gandhi National Disability Pension Scheme (IGNDPS)	2.26
43	Rural Development	9179 - Pradhan Mantri Gram Sadak Yojna	165.01
44	Rural Development	9180 - Pradhan Mantri Awas Yojna (PMAY)- Rural	267.54
45	Rural Development	9181 - National Rural Livelihood Mission	56.99
46	Rural Development	9183 - Pradhan Mantri Krishi Sinchi Yojna-Watershed Development Component	51.12
47	Rural Development	9219 - Mahatma Gandhi National Rural Guarantee Programme	16.22
48	School Education and Literacy	3667 - Samagra Shiksha	147.60
49	School Education and Literacy	3927 - Strengthening Teaching Learning and Results for States (STARS)	37.75
50	School Education and Literacy	4122 - New India Literacy Programme (NILP)	2.95
51	School Education and Literacy	4145 - PM Schools for Rising India (PM SHRI)	72.85
52	School Education and Literacy	9165 - Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid-Day Meal in Schools)	14.48
53	Social Justice and Empowerment	2063 - Post-Matric Scholarship-SCs	0.03
54	Social Justice and Empowerment	3817 - National Action Plan for Drug Demand Reduction (SJE)	10.00
55	Social Justice and Empowerment	3967 - Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	31.51
56	Social Justice and Empowerment	3968 - Atal Vayo Abhyuday Yojana (AVYAY)	0.26
57	Social Justice and Empowerment	9488 - Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1995 and Prevention of Atrocities Act 1989 (DAMA)	2.63
58	Social Justice and Empowerment	9492 - Pre-Matric Scholarship for Sc Students	12.87
59	Social Justice and Empowerment	9493 – Pre-Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI	18.90
60	Social Justice and Empowerment	9494 - Post Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI	50.64
61	Tribal Affairs	2068 - Development of Particularly Vulnerable Tribal Groups	9.46
62	Tribal Affairs	3373 - Post Matric Scholarship-Tribal	44.04
63	Tribal Affairs	3380 - Pradhan Mantri Adi Adarsh Gram Yojana	116.35
64	Tribal Affairs	3548 - Support To Tribal Research Institutes	0.98
65	Tribal Affairs	4222 - Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN)	3.66
66	Tribal Affairs	9272 – Pre-Matric Scholarship-Tribal	4.19
67	Water Resources	2027 - Irrigation Census	0.07
68	Water Resources	2052 - Har Khet Ko Pani	0.13
69	Water Resources	3703 - National River Conservation Plan-Other Basins	6.67
70	Water Resources	3993 - PMKSY-Accelerated Irrigation Benefit Programme and National/Special Projects	5.26
71	Water Resources	3994 - PMKSY-Command Area Development and Water Management	2.06
72	Women And Child Development	2661 - Other Schemes Funded from Nirbhaya Fund	2.52
73	Women And Child Development	3975 - Saksham Anganwadi and Poshan2.0 (Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	161.27
74	Women And Child Development	3976 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	26.30
75	Women And Child Development	3979 - Sambal (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women Helpline Nari Adalat etc)	2.05
76	Women And Child Development	3980 - Samarthya (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna Pmmvy Naional Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc)	1.36
	Total		**3,407.10**

Appendix 2.16

(Refer paragraph 2.7; page 101)

Details of Schemes under Child Budget having Short Expenditure

(₹ in crore)

S. No.	Name of Department	Name of Scheme	Budget provision (O+S)	Expenditure During 2024-25	Percentage of Utilisation
1	Minorities Affairs Department (58)	Kali Bai Bheel Brilliant Girls Scooty Scheme (2822)	12.61	0.00	0.00
2	Tribal Area Development Department, Udaipur (59)	Academic catalyst to secondary education level boys-girls students (1515)	1.00	0.13	13.00
3		Construction of additional facilities including solar light in hostels building and drinking water facility (1644)	8.15	0.00	0.00
4		Construction of Maa-badi Centres, Renewal and Expansion of facilities under Article 275(1) (2629)	6.00	0.00	0.00
5		Renovation and construction of Ashram hostels under Article 275 (1) 1615	20.00	5.00	25.00
6	Child Empowerment Department (259)	Operation of Child Home/Cretch (2543)	1.45	0.00	0.00
7	Special Abled Department (244)	Sports programme of Specially abled persons (338)	0.05	0.01	20.00
8		Assistance to Executive Voluntary Agencies in physically and mentally retarded areas-Scheduled Tribes (2589)	0.05	0.00	0.00
9	Family Welfare Department (30)	Raj Lakshmi Unit Scheme (189)	2.00	0.58	29.00
10		Subh Lakshmi Yojana (2153)	34.00	11.34	33.35
11	Elementary Education Department (29)	Free Distribution of Textbooks to students of class I to VIII of Government Schools (2479)	160.00	26.78	16.74
12		Capital expenditure on Star Project under Samagra Shiksha Abhiyan (2859)	713.38	177.91	24.94
13		Financial help for educational upgradation of tribal class students in Shariya Region (3029)	2.55	0.00	0.00
14		Financial help to scheduled Tribe's students of Saharia Region (3159)	0.04	0.00	0.00
15		Return to School Campaign (2935)	121.03	20.71	17.11
16	Women Empowerment Department (56)	Beti Bachao - Beti Padhao (2352)	9.00	0.07	0.78
17		Mukhyamantri Rajshree Yojana (2460)	320.00	108.36	33.84
18	Secondary Education Department (13)	Pre-matric Scholarships to students of Scheduled Tribes (52)	35.40	6.63	18.73
19		Pre-matric Scholarships to students of Other Backward Classes (53)	56.54	0.00	0.00
20		Scholarship to students of other Institutions (2500)	0.60	0.18	30.00
21		Pre-matric Scholarship to children of families engaged in scavenging works (1162)	1.75	0.49	28.00
22		Awards to meritorious students of economically backward of general category (2553)	20.83	1.17	5.62
23		Reimbursement of fees of students from classes 9 to 12 under secondary education of private schools under Right to Education (3256)	55.31	0.00	0.00
24		Distribution of free Text Books Through Secondary Education Department (2492)	65.00	22.07	33.95
25		National Talent Search Examination (1166)	0.80	0.00	0.00
26		Personality development programme (3063)	5.00	0.00	0.00
27		Financial assistance to students of Shariya region (3025)	1.40	0.00	0.00
28		Assistance to Sainik School, Jhunjhunu (2655)	9.80	3.40	34.69
29	Mid Day Meal Department (284)	Mukhyamantri Bal Gopal Yojana (3132)	1025.00	225.86	22.04
30	Integrated Child Development Services (42)	Upgradation and maintenance of Aanganbari Centres including Cretche construction under I.C.D.S. Mission Mode (1762)	14.83	0.00	0.00
31		Construction of Aanganbari Centres under I.C.D.S. Mission Mode (1761)	10.00	0.00	0.00
32		Indira Mahila Shakti Yojana (2772)	20.00	1.03	5.15
33		Building Construction (1140)	4.00	0.68	17.00
34	Social Justice & Empowerment Department (43)	Post Matric Scholarship Scheme For students of Economic Backward Class (2700)	5.50	0.00	0.00

S. No.	Name of Department	Name of Scheme	Budget provision (O+S)	Expenditure During 2024-25	Percentage of Utilisation
35		Kali Bai Bhil Brilliant Girls Student Scooty Scheme (2822)	50.00	0.00	0.00
36		Bicycle Distribution Scheme for Hostellers (2541)	2.74	0.05	1.82
37		Book Bank for Scheduled Castes (279)	0.12	0.00	0.00
		Total	**2795.93**	**612.45**	

Appendix 2.17

(Refer paragraph 2.8; page 104)

No expenditure in schemes of Gender Budget

Category-A schemes

(₹ in lakh)

S. No.	Name of Department	Name of Scheme	Provision/ Budget Estimates (BE) 2024-25	Provision for women and girls from total budget provision 2024-25	Actual expenditure incurred
1 -	College Education Department	Establishment of Faculty Development Academy (3250)	0.01	0.01	0.00
2-	Family Welfare Department	Chief Minister Chiranjeevi Mamta Express Scheme (3017)	0.06	0.06	0.00
3-	Social Justice & Empowerment Department	Girls Hostel Building (304)	0.01	0.01	0.00
		Nari Niketan Building (1228)	0.01	0.01	0.00
		Kali bai Bhil Medhavi Chhatra Scooty Scheme (2822)	5000.00	5000.00	0.00
		Construction of hostel building for college level girls of scheduled caste (3039)	0.01	0.01	0.00
		Construction of hostel building for scheduled tribe girls (3040)	0.01	0.01	0.00
		Construction of hostel building for college level girls of scheduled tribe (3042)	4.00	4.00	0.00
		Abandoned women pension scheme (3296)	5000.00	5000.00	0.00
4-	Women Empowerment Department	Dhanalakshmi Mahila Samriddhi Kendra (1765)	0.05	0.05	0.00
		Chirali Scheme 2494	0.06	0.06	0.00
5-	Minority Affairs Department	Kali bai Bhil Medhavi Chhatra Scooty Scheme (2822)	1260.55	1260.55	0.00
6-	Tribal Area Development Department	Educational catalysts for college level students of scheduled areas under tribal welfare fund (1653)	20.00	20.00	0.00
7-	Police Department,	Ladli Suraksha Yojana (3303)	2000.00	2000.00	0.00
8-	Rajasthan State Handloom Development Corporation	Rajasthan State Handloom Development Corporation (650)	80.00	80.00	0.00
9-	SGSY Section, Rural Development Department	Rajasthan Women Fund Credit Cooperative Limited (3134)	2000.09	2000.09	0.00
Total			**15364.86**	**15364.86**	**0.00**

Category-B schemes

(₹ in lakh)

S. No.	Name of Department	Name of Scheme	Provision/ Budget Estimates (BE) 2024-25	Provision for women and girls from total budget provision	Actual expenditure incurred
1-	Literacy and Continuing Education Department	1.Literate India Campaign (1047)	0.06	0.04	0.00
		2. Mahatma Gandhi Library and Reading Room (2181)	0.03	0.02	0.00
2-	Sardar Patel Medical College and Affiliated Hospitals Group, Bikaner (04)	1. Construction work in Medical College Bikaner (840)	2100.00	819.00	0.00
		2. Chief Minister Free Nirogi Rajasthan Scheme (3166)	1505.01	722.40	0.00
3-	Rabindra Nath Tagore Medical College and Affiliated Hospitals Group, Udaipur (06)	1. Upgradation of Medical College Phase III under PMSY (2699)	0.06	0.03	0.00

S. No.	Name of Department	Name of Scheme	Provision/ Budget Estimates (BE) 2024-25	Provision for women and girls from total budget provision	Actual expenditure incurred
4-	College Education Department, Jaipur (07)	1. Youth Development Centre (811)	0.02	0.01	0.00
		2. Establishment of College on the basis of partnership of government and private sector (1843)	0.03	0.02	0.00
		3. Innovative schemes of College Education Department (2004)	200.02	122.01	0.00
		4. Assistance to educational institutions (2955)	0.06	0.04	0.00
		5. Establishment of educational institutions (2956)	0.02	0.01	0.00
		6. Centre for Excellence for Education (3090)	1000.06	610.04	0.00
		7. Assistance to other institutions for research (3091)	1000.01	500.00	0.00
5-	Secondary Education Department, Bikaner (13)	1. Pre-matric scholarship to OBC students (53)	5653.74	2544.18	0.00
		2. Pre-matric scholarship to boys and girls of Kargil ex-servicemen (54)	0.06	0.02	0.00
		3. National Talent Search Examination (1166)	80.00	24.00	0.00
		4. Student Insurance (1459)	0.03	0.01	0.00
		5. Cultural Educational Tour (1460)	0.02	0.01	0.00
		6. State Level Awards related to Ministry (1462)	3.00	0.90	0.00
		7. Residential facility and training to students willing to prepare for army recruitment in the state (2703)	0.03	0.01	0.00
		8. Financial assistance to students of Shariya region (3025)	140.00	56.00	0.00
		9. Reimbursement of fees of students from class 9 to 12 under secondary education (3256)	5530.00	2488.50	0.00
		10. Personality Development Programme (3063)	500.00	250.00	0.00
6-	Technical Education Department, Jodhpur (15)	1. Community Development through Polytechnics (1920)	11.53	3.46	0.00
7-	Agriculture Department, Pant Krishi Bhawan Jaipur (18)	1. Water Management (428)	0.03	0.01	0.00
		2. Construction for Kisan Seva Kendra cum Village Knowledge Centre (1671)	0.03	0.01	0.00
		3. National Food Security Mission-Tree Born Oilseeds (2711)	75.00	22.50	0.00
		4. Organic Products Board (3072)	0.07	0.02	0.00
		5. Subsidy on Agricultural Mechanization (3075)	0.03	0.01	0.00
		6. Assistance to Landless Labourers (3077)	0.03	0.01	0.00
		7. Assistance for Organic Farming (3099)	0.03	0.01	0.00
8-	Horticulture Department Pant Krishi Bhawan Jaipur (23)	1. Additional grant for drip irrigation scheme (994)	0.03	0.01	0.00
		2. National Agro forestry and Bamboo Mission (2207)	0.06	0.01	0.00
		3. Date Palm Project (2303)	0.03	0.01	0.00
		4. Centre of Excellence for Micro Irrigation (3071)	0.03	0.01	0.00
		5. Centre of Excellence for Beekeeping (3074)	0.04	0.01	0.00
		6. Low Cost Onion Grant for storage (3172)	0.03	0.01	0.00
9-	Dr. Sampurnanand Medical College and Associated Medical Group, Jodhpur (25)	1. Schemes operated from grants recommended by Central Finance Commission (2929)	0.06	0.03	0.00

S. No.	Name of Department	Name of Scheme	Provision/ Budget Estimates (BE) 2024-25	Provision for women and girls from total budget provision	Actual expenditure incurred
10-	Medical and Health Services, Jaipur (28),	1. Operation of Primary Health Centres on PPP mode (2357)\	0.03	0.01	0.00
		2. Chief Minister Free Nirogi Rajasthan (3166)	135231.69	64911.21	0.00
11-	Elementary Education Department Bikaner (29)	1. Financial assistance for educational upgradation of students of tribal class of Saharia area (3029)	255.00	117.30	0.00
		2. Financial assistance for BSTC to students of tribal class of Saharia area (3159)	4.00	1.84	0.00
12-	Fisheries Department, Jaipur (31)	1. Blue Revolution: Integrated Development &Fisheries Management (2506)	0.02	0.01	0.00
13-	Jawahar Lal Nehru Medical College and Associated Hospital Group, Ajmer (33)	1. Schemes operated from grants recommended by Central Finance Commission (2929)	0.12	0.03	0.00
14-	Social Justice & Empowerment Department Jaipur (43)	1. Development of Sambal Villages (282)	1000.00	300.00	0.00
		2. Senior Citizen Welfare Board (360)	10.25	4.61	0.00
15-	Devasthan Department Udaipur, (48)	1. Kailash Mansarovar Yatra (2112)	100.00	40.00	0.00
16-	Tribal Area Development Department, Udaipur (59)	1. Training for employment of tribal persons in scheduled areas under Janjati Kalyan Nidhi (1058)	15.95	3.19	0.00
		2. Coaching through TRI in scheduled areas under Janjati Kalyan Nidhi (1558)	75.00	24.75	0.00
		3. Running of Eklavya Model Residential Schools under Article 275 (1) of the Constitution of India (1591)	0.10	0.03	0.00
17-	Department of Information Technology and Communication, Jaipur (68),	1. E-Communication (1034)	0.06	0.02	0.00
		2. Wi-Fi Hotspot (2106)	0.06	0.02	0.00
		3. Raj Sampark (2202)	4500.00	1350.00	0.00
		4. Social Media Activity (2751)	1300.00	390.00	0.00
		5. Jan Aadhar E Wallet (3122)	800.00	240.00	0.00
18-	State Water Resources Planning Department (89)	1. State Participatory Irrigation Programme (European Commission) (604)	0.03	0.01	-*
19-	Department of Self-Governance, Jaipur (91)	1. National Urban Livelihood Mission (2059)	4500.00	2160.00	-*
		2. Swachh Bharat Mission (2335)	0.06	0.03	0.00
20-	Arabic, Persian Research Institute, Tonk (95)	1. Maulana Abul Kalam Azad Arabic Persian Research Institute, Tonk (112)	13.35	1.34	0.00
21-	Energy Department (125)	1. Assistance under Kusum scheme for solarization of grid connected pump sets (2916)	0.09	0.04	0.00
22-	Labour Department, Jaipur (134)	1. Rehabilitation of Bonded Labourers (325)	9.01	4.50	0.00
		2. Facilitation and Information Centre under Unorganized Workers Social Security Act (2476)	5.57	2.78	0.00
23-	Employment Services Department and Armol, Jaipur (135)	1. Pradhan Mantri Kaushal Vikas Yojana (2777)	0.03	0.01	0.00
		2. Sankalp Yojana (2778)	0.03	0.01	0.00
24-	Watershed Development and Soil Conservation Department, Jaipur (140)	1. Chief Minister Jal Swavalamban Abhiyan (2385)	49999.97	12499.99	0.00
		2. Rajiv Gandhi Jal Sanchay Yojana (2753)	0.03	0.01	0.00
25-	Technical (Training) Education, Jodhpur (150)	1. Upgradation of Government Industrial Training Institutes to Model ITI (2284)	50.00	12.50	0.00
		2. STRIVE (Skill Strengthening for Industrial Value Enhancement) (2727)	1200.00	300.00	0.00

S. No.	Name of Department	Name of Scheme	Provision/ Budget Estimates (BE) 2024-25	Provision for women and girls from total budget provision	Actual expenditure incurred
26-	Rajasthan Khadi and Village Industries Board, (179) Jaipur	1. Khadi Plaza (2928)	0.03	0.01	0.00
27-	Indira Gandhi Canal Project, Jaisalmer (208)	1. Indira Gandhi Canal Project, Jaisalmer-II Phase (1080)	17234.94	8617.47	0.00
28-	SGSY Section, Rural Development Department, Jaipur, (217)	1. Indira Gandhi Panchayati Raj and Rural Development Institute (1316)	80.02	24.01	0.00
29	SAP Rural Development & Panchayati Raj Department Jaipur (218)	1. Border Area Development Program (548)	0.08	0.02	0.00
		2. District Innovation Fund (2827)	5000.00	1500.00	0.00
		3. Chief Minister's Regional Rural Development Scheme (3064)	0.03	0.01	0.00
		4.Wasteland and Pasture Development Board (3141)	74.54	22.36	0.00
30-	Directorate of Medical Education, Jaipur (242)	1. Health Education Building (1190)	10.01	3.00	0.00
		2. Institute of Tropical Medicine and Virology (2938)	0.02	0.01	0.00
31-	Directorate of Specially Abled Persons, Jaipur (244)	4. District Rehabilitation (336)	19.05	6.29	0.00
		16. Construction of ramps and lifts etc. for specially abled persons(2047)	0.02	0.01	0.00
		25. University for Persons with Disabilities (3101)	300.00	99.00	0.00
32-	Directorate of Child Empowerment Department, Jaipur (259)	1. Operation of Creche/Creche (2543)	145.00	43.50	0.00
Total			**239733.48**	**100843.30**	**0.00**

* Information regarding scheme expenditure not provided by the department.

Appendix 2.18

(Refer paragraph 2.8; page 104)

Schemes provisions made in BE and reduced in Revised Estimates

(₹ in lakh)

S. No.	Name of Department	Name of Scheme	Provision/ Budget Estimates (BE) 2024-25	Provision for women and girls from total budget provision	Revised Estimated 2024-25	Actual Expen-diture incurred	Cate-gory
1.	College Education Department, Jaipur	2. Scooty distribution scheme for meritorious girl students studying in first year in government colleges (2364)	5636.66	5636.66	2679.37	40.63	A
		6. For girl students of scheduled tribe category (12th passed) under Kalibai Bhil Mendhavi Chhatra Scooty Yojana (3177)	16488.88	16488.88	4322.62	2.43	A
		13. Innovative schemes of College Education Department (2004)	200.02	122.01	0.01	0.00	B
		18. Assistance to other institutions for research (3091)	1000.01	500.00	0.01	0.00	B
2.	Secondary Education Department, Bikaner (13)	7. Financial assistance to students of Shariya area (3025)	140.00	56.00	0.01	0.00	B
3.	Department of Technical Education, Jodhpur (15)	2. Community development through Polytechnic (1920)	11.53	3.46	0.01	0.00	B
4.	Agriculture Department, Jaipur (18)	2. National Food Security Mission- Tree-borne oilseeds (2711)	75.00	22.50	0.00	0.00	B
5.	Horticulture Department, Jaipur (23)	2. Establishment of fruit gardens (1412)	100.00	20.00	10.26	2.05	B
6.	Medical and Health Services, Jaipur (28)	3. Chief Minister's Free Nirogi Rajasthan (3166)	135231.69	64911.21	0.00	0.00	B
7.	Social Justice & Empowerment Department Jaipur	8. Kalibai Bhil Medhavi Chhatra Scooty Scheme (2822)	5000.00	5000.00	2214.00	0.00	A
		9. Abandoned Pension Scheme (3296)	5000.00	5000.00	0.00	0.00	A
		10. Senior Citizen Welfare Board (360)	10.25	4.61	0.08	0.00	B
8.	Devasthan Department Udaipur (48)	3. Kailash Mansarovar Yatra (2112)	100.00	40.00	0.00	0.00	B
9.	Women Empowerment Department, Jaipur (56)	4. Beti Bachao, Beti Padhao (2352)	900.04	900.04	460.06	7.32	A
10.	Tribal Area Development Department, Udaipur (59)	3. Educational catalyst to college level students of scheduled area under Tribal Welfare Fund (1653)	20.00	20.00	10.00	0.00	A
11.	Information Technology and Communication Department, Jaipur (68)	5. Raj Sampark (2202)	4500.00	1350.00	0.00	0.00	B
		6. Social Media Activity (2751)	1300.00	390.00	0.00	0.00	B
		8. Jan Aadhar E Wallet (3122)	800.00	240.00	0.00	0.00	B
12.	Technical (Training) Education, Jodhpur (150)	1. Upgradation of Government Industrial Training Institutes to Model ITI (2284)	50.00	12.50	0.00	0.00	B
		2. STRIVE (Skill Strengthening for Industrial Value Enhancement (2727)	1200.00	300.00	0.00	0.00	B
13.	Rajasthan State Handloom Development Corporation, Rajasthan (178)	1. Rajasthan State Handloom Development Corporation (650)	80.00	80.00	0.00	0.00	A
14.	.Indira Gandhi Canal Project, Jaisalmer (208)	1. Indira Gandhi Canal Project, Jaisalmer-II Phase (1080)	17234.94	8617.47	0.00	0.00	B
15.	S.A.P. Rural Development and Panchayati Raj Department, Jaipur (218)	5. District Innovation Fund (2827)	5000.00	1500.00	0.00	0.00	B
		7. Wasteland and Pasture Development Board (3141)	74.54	22.36	0.00	0.00	B
16.	Directorate Specially Abled Persons Jaipur (244)	4. District Rehabilitation (336)	19.05	6.29	0.52	0.00	B
17.	Directorate Child Empowerment Department, Jaipur (259)	1. Running of Creche/Creche (2543)	145.00	43.50	0.01	0.00	B
	Total		**200317.61**	**111287.49**	**9696.96**	**52.43**	

Appendix 2.19

(Refer paragraph 2.8; page 104)

Cases in which the entire provision remained unutilized during last two/three years

(₹ in lakh)

S. No.	Name of Department	Scheme Name	2024-25	2023-24	2022-23
1.	Social Justice & Empowerment Department (43)	3. Kali bai Bhil Medhavi Chhatra Scooty Scheme (2822)	5000.00	1156.14	0.00
2.	Minority Affairs Department, Jaipur (58)	3. Kali bai Bhil Medhavi Chhatra Scooty Scheme (2822)	1260.55	930.00	0.00
3.	Rajasthan State Handloom Development Corporation (178)	1. Rajasthan State Handloom Development Corporation (650)	80.00	0.00	70.00
4.	Rabindra Nath Tagore Medical College and Affiliated Hospitals Group, Udaipur (06)	1. Upgradation of Medical College Phase III under PMSY (2699)	0.03	348.11	345.46
5.	Secondary Education Department, Bikaner (13)	8. Financial assistance to students of Shariya region (3025)	56.00	56.00	0.00
6.	Technical Education Department, Jodhpur (15)	1. Community Development through Polytechnics (1920)	3.46	3.46	0.00
7.	Agriculture Department, Pant Krishi Bhawan Jaipur (18)	1. Water Management 428	0.01	0.00	9000.01
		2. Construction for Kisan Seva Kendra cum Village Knowledge Centre 1671	0.01	0.00	1800.00
		4. Organic Products Board 3072	0.02	150.00	0.00
		7. Assistance for Organic Farming (3099)	0.01	150.00	0.00
8.	Medical and Health Services, C-Scheme, Jaipur (28)	2. Chief Minister Free Nirogi Rajasthan (3166)	64,911.21	56,574.59	0.00
9.	Social Justice & Empowerment Department Jaipur (43)	1. Development of Sambal Villages (282)	300.00	285.00	0.00
10.	Tribal Area Development Department, Udaipur (59)	1. Training for employment of tribal persons in scheduled areas under Janjati Kalyan Nidhi (1058)	3.19	2.92	2.00
		3. Running of Eklavya Model Residential Schools under Article 275 (1) of the Constitution of India (1591)	0.03	0.03	0.03
11.	DOIT&C, Jaipur (68)	1. E-Communication (1034)	0.02	93.61	0.00
		2. Wi-Fi Hotspot (2106)	0.02	0.02	225.01
12.	Arabic, Persian Research Institute, Tonk (95)	1. Maulana Abul Kalam Azad Arabic Persian Research Institute, Tonk 112	1.34	2.30	0.00
13.	Labour Department, Jaipur (134)	1. Rehabilitation of Bonded Labourers (325)	4.50	4.50	4.51
		2. Facilitation and Information Centre under Unorganized Workers Social Security Act (2476)	2.78	2.50	2.32
14.	Watershed Development and Soil Conservation Department, Jaipur (140)	2. Rajiv Gandhi Jal Sanchay Yojana (2753)	0.01	10375.00	0.00
15.	Technical (Training) Education, Jodhpur (150)	1. Upgradation of Government Industrial Training Institutes to Model ITI (2284)	12.50	12.50	12.50
		2. STRIVE (Skill Strengthening for Industrial Value Enhancement) 2727	300.00	300.00	650.00
16.	Indira Gandhi Canal Project, Jaisalmer (208)	1. Indira Gandhi Canal Project, Jaisalmer-II Phase (1080)	8617.47	5911.41	0.00
17.	SGSY Section, Rural Development Department. Jaipur (217)	1. Indira Gandhi Panchayati Raj and Rural Development Institute (1316)	24.01	0.00	22.34
18.	SAP Rural Development & Panchayati Raj Department Jaipur (218)	1. Border Area Development Program 548	0.02	0.00	2076.45
		2. District Innovation Fund 2827	1500.00	0.00	255.00
19.	Directorate of Medical Education Jaipur (242)	1. Health Education Building 1190	3.00	3.00	0.00
20.	Directorate of Specially Abled Persons Jaipur (244)	4. District Rehabilitation 336	6.29	14.14	17.15
		16. Construction of ramps and lifts etc. for specially abled persons 2047	0.01	66.00	66.00
21.	Directorate of Child Empowerment Department, Jaipur (259)	1. Operation of Creche/Creche 2543	43.50	43.50	52.20
Total			**82,129.99**	**76,484.73**	**14600.98**

Appendix 3.1

(Refer Paragraphs 3.2.2; page 111)

Details of contribution and investment under Defined Contributory Pension Scheme

(₹ in crore)

Period	Opening balance	Employee contribution MH-8011	Employer contribution MH-2071	Total	Transferred Employee contribution	Transferred Employer contribution	Total Transferred amount	Un-transferred contribution
1	**2**	**3**	**4**	**5=(2+3+4)**	**6**	**7**	**8=(6+7)**	**9=(5-8)**
2011-12	0	198.78*	0	198.78	50.86	50.86	101.72	97.06
2012-13	97.06	0	0	97.06	48.53	48.53	97.06	0
2012-13 #	0	204.01	157.86	361.87	157.86	157.86	315.72	46.15
2013-14	46.15	247.56	206.43	500.14	206.43	206.43	412.86	87.28
2014-15	87.28	363.62	355.49	806.39	355.49	355.49	710.98	95.41
2015-16	95.41	501.22	516.83	1,113.46	516.83	516.83	1,033.65	79.81
2016-17	79.81	681.72	698.61	1,460.14	698.61	698.61	1,397.22	62.92
2017-18	62.92	1156.63	1081.97	2301.52	1081.97	1081.97	2163.94	137.58
2018-19	137.58	1765.47	1797.53	3700.58	1797.53	1797.53	3595.07	105.51
2019-20	105.51	1930.12	1952.72	3988.35	1952.72	1952.72	3905.43	82.92
2020-21	82.92	2172.58	2132.49	4387.99	2132.49	2132.49	4264.98	123.01
2021-22 (up to December 2021)	123.01	1881.40	1911.14	3915.55	1911.14	1911.14	3822.28	93.27
Contribution for State Government Employees (MH-8342-00-117-(03)-01)								
2021-22 (January-March 2022)	0.00	684.47	0.00	684.47	0.00	0.00	0.00	684.47
Total un-transferred NPS contribution								**777.74**

*Including Employer contribution.

Withdrawal of Government contribution from Major Head 2071-01-117-01-89 as lump sum w.e.f. 01.04.2012.

Appendix 3.2

(Refer Paragraphs 3.5; page 124)

Details of AC bills in which significant/entire amount deposited back through challans

(Amount in ₹)

S. No.	Head	AC Bill No.	AC Bill Date	AC Bill Amount	DC Bill Amount	Amount Deposited through challan	Percentage of challan amount to AC bill amount
1	2015-106-01-57	48866573	11/6/2023	1000000	0	1000000	100
2	2055-109-11-01-20	49063222	11/16/2023	100000	0	100000	100
3	2055-109-11-01-20	49063176	11/16/2023	100000	0	100000	100
4	2055-109-11-01-20	49063187	11/16/2023	100000	0	100000	100
5	2055-109-11-01-20	49063151	11/16/2023	100000	0	100000	100
6	2055-109-11-01-20	49104583	11/20/2023	1000000	0	1000000	100
7	2055-109-11-01-20	51379005	4/9/2024	100000	0	100000	100
8	2055-109-11-01-20	51422949	4/12/2024	100000	0	100000	100
9	2055-109-11-01-20	51470594	4/16/2024	100000	0	100000	100
10	2055-109-11-01-20	51472411	4/16/2024	100000	0	100000	100
11	2055-109-11-01-20	49104163	11/20/2023	1000000	0	1000000	100
12	2055-109-11-01-20	49104325	11/20/2023	1000000	0	1000000	100
13	2055-109-11-01-20	49104372	11/20/2023	1000000	0	1000000	100
14	2055-109-11-01-20	49104500	11/20/2023	1000000	0	1000000	100
15	2055-109-11-01-20	49104551	11/20/2023	1000000	0	1000000	100
16	2055-109-11-01-20	51502490	4/20/2024	1000000	0	1000000	100
17	2055-109-11-01-20	51502497	4/20/2024	1000000	0	1000000	100
18	2055-109-11-01-20	49139225	11/21/2023	100000	0	100000	100
19	2055-109-11-01-20	49139293	11/21/2023	100000	0	100000	100
20	2055-109-11-01-20	49139235	11/21/2023	100000	0	100000	100
21	2055-109-11-01-20	49139274	11/21/2023	100000	0	100000	100
22	2015-105-01-57	51450993	4/15/2024	900000	0	900000	100
23	2055-109-11-01-20	51495947	4/19/2024	1000000	0	1000000	100
24	2015-105-01-57	51400045	4/10/2024	765000	0	765000	100
25	2015-105-01-57	51400038	4/10/2024	1300000	0	1300000	100
26	2055-109-11-01-20	51519500	4/23/2024	1000000	0	1000000	100
27	2055-109-11-01-20	51519498	4/23/2024	1000000	0	1000000	100
28	2015-105-01-57	51522591	4/23/2024	600000	0	600000	100
29	2055-109-11-01-20	51376589	4/9/2024	1000000	0	1000000	100
30	2055-109-11-01-20	51376483	4/9/2024	1000000	0	1000000	100
31	2055-004-01-40	52713094	9/6/2024	60000	0	60000	100
32	2012-104-01-01-28	52375945	7/30/2024	75000	0	75000	100
33	2204-102-01-02-29	53282710	11/28/2024	10917	0	10917	100
34	2204-102-01-02-29	53196484	11/14/2024	23525	215	23310	99.09
35	2055-109-10-01-20	51496985	4/19/2024	400000	7206	392794	98.20
36	3425-01-800-05-57	49933897	1/4/2024	95550	3045	92505	96.81
37	2204-102-01-03-29	52817706	9/23/2024	83591	6910	76681	91.73
38	2204-102-01-03-29	51936978	6/7/2024	137073	17023	120050	87.58
39	2055-109-11-01-20	49063234	11/16/2023	100000	12683	87317	87.32

S. No.	Head	AC Bill No.	AC Bill Date	AC Bill Amount	DC Bill Amount	Amount Deposited through challan	Percentage of challan amount to AC bill amount
40	2055-109-11-01-20	51481158	4/17/2024	1000000	172959	827041	82.70
41	2055-109-11-01-20	49104622	11/20/2023	1000000	199446	800554	80.06
42	2055-109-11-01-20	51324478	4/5/2024	1000000	204097	795903	79.59
43	2055-109-11-01-20	51495780	4/19/2024	1000000	209243	790757	79.08
44	2204-102-01-02-29	53205353	11/18/2024	29540	6300	23240	78.67
45	2015-105-01-57	51481574	4/17/2024	800000	200100	599900	74.99
46	2055-109-11-01-20	51373703	4/9/2024	1000000	261592	738408	73.84
47	2204-102-01-03-29	52790402	9/18/2024	112448	29647	82801	73.63
48	2055-109-11-01-20	49104084	11/20/2023	1000000	269242	730758	73.08
49	2055-109-11-01-20	51451138	4/15/2024	300000	82809	217191	72.40
50	2055-109-10-01-20	51381638	4/9/2024	1000000	301712	698288	69.83
51	2204-102-01-02-29	52137851	7/2/2024	173280	52641	120639	69.62
52	2204-102-01-03-29	49926458	1/4/2024	13632	4279	9353	68.61
53	2055-109-11-01-20	49177732	11/23/2023	1000000	325743	674257	67.43
54	2015-105-01-57	51431592	4/12/2024	500000	164350	335650	67.13
55	2204-102-01-03-29	51569261	4/30/2024	86986	30457	56529	64.99
56	2204-102-0102-29	52034443	6/20/2024	13335	4785	8550	64.12
57	2204-102-01-02-29	53401697	12/14/2024	196413	70968	125445	63.87
58	2015-105-01-57	51518768	4/23/2024	800000	293000	507000	63.38
59	2055-109-11-01-20	51373482	4/9/2024	1000000	376893	623107	62.31
	Total			**31776290**	**3307345**	**28468945**	

Appendix 3.3

(Refer Paragraphs 3.6; page 126)

Details of P.D. Accounts having balance of ₹ 100 crore and above as on 31 March 2025

(₹ in crore)

S. No.	P.D. Account No.	Name of the Drawing and Disbursing Officer (DDO)	Name of Treasury and code	Closing Balance
1.	6216	District Mineral Foundation Trust Fund	Bhilwara (8)	116.21
2.	3486	Dy. Manager Raj. Rajya Coope. Bank	Jaipur City (18)	521.96
3.	5815	Raj. Police Housing and Contraction Cop		148.88
4.	3398	Raj. Bhawan Nirman Karmakar Kalyan Mandal		1209.00
5.	18820	Panchayati Raj Department	Jaipur Secretariat (21)	169.80
6.	18892	Commissioner Horticulture		135.87
7.	18941	Eastern Rajasthan Canal Project Corporation		550.87
8.	3792	Dir. & Pro. Dir. Urban Poverty Eradication Programme		186.23
9.	3798	M.D.& F. A .Raj. State Bridge/Road Dev & Const. Corp. Ltd.		717.72
10.	3821	G.M./Exe .M. Raj. State Road Transport Corporation		465.44
11.	3824	F.A./Manager Finance R.I.I.C.O.		191.30
12.	3831	Managing Dir. Raj. Coop. Dairy Federation Ltd.		119.06
13.	3988	Dir. Sarva Shiksha Abhiyan		217.15
14.	4008	Raj. State Health Society		495.46
15.	5303	Raj. Urban Infr. Fin. Devep. Corp .(RUIFDCO)		291.72
16.	5304	Jaipur Metro Rail Corp. (JMRC)		154.26
17.	5669	Raj. Medical Services Corp. Ltd.		612.57
18.	5756	Raj. State Power Finance Crop. Ltd.		616.17
19.	592	M.D. Rajcomp Info Services Ltd.		991.55
20.	6330	Raj. Medical Edu. Society		222.10
21.	6897	State Level Nodal Agency		144.55
22.	1001	Commissioner, TAD	Udaipur (38)	375.65
23.	6215	D.M.F.T. Udaipur	Udaipur Rural (41)	159.99
		Total		**8,813.50**

Appendix 3.4

(Refer Paragraphs 3.6; page 126)

Drawing and disbursing officer having "Nil" balance in PD Account during the year 2024-25

S.No.	PD Account no.	Name of the Drawing and disbursing officer (DDO)	Name of Treasury and Account code
1	473	Repay of H.B.A. Loans	Ajmer (1)
2	480	District Ayuarved Officer	
3	7016	Sahayak Aushadi Niyantark Ayurved	
4	18692	RGHS	
5	6337	Add. Dist. Pro. Co.	
6	18701	ADH Ajmer	
7	169	P.O. Mahila Adhikarita Vibhag	Alwar (2)
8	6338	Add. Dist. Pro. Co.	
9	6736	Govt. Collage Baaskrapal Nagar Alwar	
10	474	HBA, SBBJ	
11	10	Assistant Director Horticulture,	
12	18692	RGHS	
13	18692	RGHS	Banswara (3)
14	474	HBA, SBBJ	
15	475	HBA, HDFC	
16	18692	RGHS	Baran (4)
17	18710	ADH, Baran	
18	473	H.B.A. Loans (Old 31.3.04)	
19	1246	Dy. Dir. (Child Dev) C.D.S. DWDA	
20	475	H.B.A. H.D.F.C.	
21	6149	Govt Engineering College Baran	
22	474	H.B.A. S.B.B.J.	
23	476	New MCA. S.B.B.J.	
24	473	H.B.A .Loans (Old 31.3.04)	Barmer (5)
25	18692	RGHS	Beawar (6)
26	19131	Government Nursing College Kumher (Bharatpur)	Bharatpur (7)
27	6838	Industrial Training Centre Gopalgarh	
28	2250	Distt. Collector And Executive Dir. Mastsa Palak Vikas	
29	6342	Add. Dist. Pro. Co.	
30	6741	Govt. College Nagar Bhartapur	
31	18692	RGHS	
32	6872	Govt College Pahadi Bharatpur	
33	474	H.B.A., S.B.B.J.	Bhilwara (8)
34	6905	RUIDP, Bhilwara	
35	18692	RGHS	Bikaner (9)
36	18714	ADH, Bikaner	
37	5585	District Ayuarved Officer	
38	475	H.B.A. H.D.F.C.	Bundi (10)
39	18715	ADH, Bundi	
40	18716	ADH, Chittorgarh	Chittorgarh (11)
41	6346	Add. Dist. Pro. Co.	
42	18692	RGHS	
43	475	HBA, H.D.F.C.	
44	480	District Ayuarved Officer	
45	18692	RGHS	Dausa (13)
46	18718	ADH, Dausa	
47	6265	Principal, Engineering College Dholpur	Dholpur (14)
48	18719	ADH, Dholpur	
49	18692	RGHS	Dungarpur (15)
50	2550	Worksman Comp.Comm.& Lab. Welf Offi Deptt.	
51	6904	RUIDP Shriganganagar	Ganganagar (16)
52	18721	ADH, Ganganagar	
53	6353	Add. Dist. Pro. Co.	Hanumangarh (17)
54	473	HBA .Loans (Old 31.3.04)	
55	4908	Chief Block Education Officer-Sanganer	Jaipur City (18)

S.No.	PD Account no.	Name of the Drawing and disbursing officer (DDO)	Name of Treasury and Account code
56	19319	Rajasthan Urja Vikas Nigam Ltd.	
57	4886	Rajasthan State Flying School Jaipur	
58	4899	Chief Block Education Officer-Aamer	
59	4927	Govt. Mahila Pol Sanganer	
60	4205	NIMT University Kot	Jaipur Rural (20)
61	6316	Rajasthan Aayurveda Nursing Council	
62	6858	Govt College Virat Nagar Jaipur	
63	18692	RGHS	
64	4928	I.T.I. Sanganer	
65	6761	Shivcharan Mathur Social Policy Research Institute	Jaipur Secretariate (21)
66	6823	Directorate Unani Medical Department Raj. Jaipur	
67	18889	Fifteenth Central Finance Commission	
68	3929	Pro. Dir /F. A. Raj. Urban Infrastructure Dev. Pro.	
69	6087	Rajasthan Akshay Oorja Vikas Nidhi	
70	3781	Dir./Secy. Inst. of Dev. Studies	
71	4425	Dy. Director, Animal Husbandry	Jaisalmer (22)
72	4426	Chief. Med. & Health. Officer.	
73	18724	ADH, Jaisalmer	
74	4423	Dist. Collector JSM (Non-Govt. Fund)	
75	473	H.B.A. Loans (Old 31.3.04)	
76	18692	RGHS	Jalore (23)
77	473	H.B.A. Loans (Old 31.3.04)	
78	18692	RGHS	Jhalawar (24)
79	474	H.B.A. S.B.B.J.	
80	18692	RGHS	Jhunjhunu (25)
81	18727	ADH, Jhunjhunu	
82	474	H.B.A., S.B.B.J.	
83	18528	Govt. College Kudi Bhagtasani Jhodpur	Jodhpur City (26)
84	18728	DDH, Jodhpur	
85	473	H.B.A. Loans (Old 31.3.04)	Jodhpur Rural (27)
86	6360	Add. Dist. Pro. Co.	Karauli (28)
87	18692	RGHS	
88	18729	ADH, Karauli	
89	18692	RGHS	Kota (29)
90	18730	DDH, Kota	
91	4411	Coll./Dy. Coll. Civil Defence, Rawatbhata	
92	5639	Zonal Div. Sanskrit Edu. Officer	
93	6844	Govt. Collage Nava Nagaur	Nagaur (30)
94	19182	Govt. ITI, Nava (Nagour)	
95	6307	B.E.E.O. Molasar	
96	6565	Swami Vivekanand Govt. Model School Laadnu Nagaur	
97	2666	Sr. Dy. D.E.O. Cum B.E.E.O. Makarana	
98	473	H.B.A. Loans (Old 31.3.04)	
99	18731	ADH Nagour	
100	6843	Govt Collage Parbatsarnagaur	
101	2728	P.O. Distt. Women Devl. Agency (Dwda)	
102	18692	RGHS	
103	18692	RGHS	Pali (31)
104	6903	RUIDP, Pali	
105	475	H.B.A. H.D.F.C.	
106	6569	Swami Vivekanand Govt. Model School Jetaaran Pali	
107	7008	Govt. Polytechnic College Jalor (Camp Pali)	
108	1848	Pri. Govt. College, Jaitaran,	
109	474	H.B.A. S.B.B.J.	
110	6663	Project Implementation Unit RUIDP Pali	
111	6706	District Project Management Unit (RGAVP) Pali	
112	18692	RGHS	Pratapgarh (32)
113	474	H.B.A. SBBJ	
114	475	H.B.A., H.D.F.C.	
115	473	H.B.A. Loans (Old 31.3.04)	
116	18734	ADH, Rajsamand	Rajsamand (33)
117	6366	Add. Dist. Pro. Co.	Sawai Madhopur (34)
118	5811	Nagar Vikas Nya	

S.No.	PD Account no.	Name of the Drawing and disbursing officer (DDO)	Name of Treasury and Account code
119	473	H.B.A. Loans (Old 31.3.04)	
120	18735	ADH, Sawai Madhopur	
121	6907	RUIDP Sawai Modhupur	
122	18692	RGHS	
123	475	H.B.A., H.D.F.C.	
124	18692	RGHS	Sikar (35)
125	18736	ADH, Sikar	
126	6659	Project Implementation Unit RUIDP, Mount Abu	Sirohi (36)
127	18692	RGHS	
128	6368	Add. Dist. Pro. Co.	
129	474	H.B.A., S.B.B.J.	
130	1060	Dir. Dist.(I.C.D.S.)Women Dev Agency.	Udaipur (38)
131	18739	DDH Udaipur	
132	473	Repay Of H.B.A. Lons	Udaipur Rural (41)
133	6599	Swami Vivekanand Govt. Model School Sarada Udaipur	
134	2036	Chief Block Education Officer-Raisinghnagar	Anoopgarh (42)
135	19659	Zila Shiksha Adhikari (Mukhyalya) Prarambhik Shiksha Anupgarh	
136	471	L.I.C. Of India	
137	5831	Principal Govt	
138	6819	Superintendent ITI, Chhatargarh (Bikaner)	
139	1281	Krishi Upaj Mandi Samiti (Deposits) RSNR	
140	475	H.B.A., H.D.F.C.	
141	479	New Pension Contribution	
142	5635	Chief Block Education Officer-Khajuwala	
143	6847	Govt Collage Chhatargarh Bikaner	
144	2038	Chief Block Education Officer-Anupgarh	
145	5627	Chief Block Education Officer-Gharsana	
146	5967	Govt. College Anoopgarh	
147	6533	Swami Vivekanand Govt. Model School Anupgarh Shriganganagar	
148	6313	Chief Block Education Officer-Shrivijaynagar	
149	18498	Government College Sawar Ajmer	Kekari (44)
150	19074	Principal Govt. Ayurved Yoga & Prakartik Chikitsa Ekikrit Mahavidhyalay Kekri Ajmer	
151	408	I.T.I. Kekri	
152	473	H.B.A. Loans	
153	475	H.B.A., H.D.F.C.	
154	479	New Pension Contribution	
155	471	L.I.C. Of India	
156	18767	Government Industrial Training Institute Tatoti (Ajmer)	
157	19018	CBEO, Saavar	
158	4304	Chief Block Education Officer-Todaraisingh	
159	431	Chief Block Education Officer-Kekri	
160	435	Chief Block Education Officer-Bhinay	
161	6378	Government College Todaraisingh (Tonk)	
162	5157	Suppdt .I.T.I. K	
163	6321	Chief Block Education Officer-Sarwad	
164	6590	Swami Vivekanand Govt. Model School Todaraisingh Tonk	
165	5866	Principal Govt. Girls College Sarwar	
166	19666	Zila Shiksha Adhikari (Mukhyalya) Prarambhik Shikshakekri	
167	19146	Govt. ITI, Nagar (Baratpur)	Deeg (45)
168	475	H.B.A., H.D.F.C.	Deedwana-Kuchaman (46)
169	6177	Principal Govt. College Manglana	
170	6715	Principal Govt College Dudu, Jaipur	(47)
171	19664	Zila Shiksha Adhikari (Mukhyalya) Prarambhik Shiksha Dudu	
172	473	H.B.A. Loans	
173	475	H.B.A., H.D.F.C.	
174	471	L.I.C. of India	

S.No.	PD Account no.	Name of the Drawing and disbursing officer (DDO)	Name of Treasury and Account code
175	4903	Chief Block Education Officer-Phagi	
176	4902	Chief Block Education Officer-Dudu	
177	6859	Govt. College Fagi Jaipur	
178	6536	Swami Vivekanand Govt. Model School Dudu Jaipur.	
179	19062	CBEO, Moujamavad	
180	1716	Dy. Sup. Distt. Jail Gangapur City	Gangapur City (48)
181	19665	Zila Shiksha Adhikari (Mukhyalya) Prarambhik Shiksha Gangapur City	
182	4405	Principal Govt College Todabhim	
183	5851	Principal Govt. College Bamanvas Govt. College Bamanvas	
184	6585	Swami Vivekanand Govt. Model School Bamanvas Sawai Madhopur	
185	1714	Chief Block Education Officer-Gangapur city	
186	471	L.I.C. of India	
187	6558	Swami Vivekanand Govt. Model School Todabhim Karuali	
188	18695	Government Industrial Training Institute Nadoti Karauli	
189	4377	Chief Block Education Officer-Nadauti	
190	6559	Swami Vivekanand Govt. Model School Nadauti Karuali	
191	1640	Principal Govt. Coll. Gangapur	
192	1715	Chief Block Education Officer-Bamanwaas	
193	5731	Pariyojan Prach	
194	479	New Pension Contribution	
195	19184	Govt. Iti Bamanwas (Swaimadhopur)	
196	19820	Municipal Board Wazirpur	
197	4375	Chief Block Education Officer-Todabheem	
198	475	H.B.A., H.D.F.C.	
199	475	H.B.A., H.D.F.C.	Kotputli Behror (52)
200	473	H.B.A. Loans	Neem ka Thana (53)
201	4597	Chief Block Education Officer-Khetri	
202	479	New Pension Contribution	
203	19048	CBEO, Ajeetgarh	
204	4592	Govt. College Khetri	
205	1313	KUMS, Shrimadhopur	
206	19669	Zila Shiksha Adhikari (Mukhyalya) Prarambhik Shiksha Neem Ka Thana	
207	471	L.I.C. of India	
208	475	H.B.A., H.D.F.C.	
209	4536	ITI, Khetri	
210	4598	Chief Block Education Officer-Udaipurwati	
211	5126	Chief Block Education Officer-Neem Ka Thana	
212	6811	Superintendent ITI, Shrimadhopur (Sikar)	
213	6866	Govt. College Patan Sikar	
214	6385	Chief Block Education Officer-Patan	
215	1314	KUMS, Neem Ka Thana	
216	5128	Chief Block Education Officer-Shrimadhopur	
217	1209	Chief Block Education Officer-Sanchore	Sanchor (55)
218	6540	Swami Vivekanand Govt. Model School Raniwaada Jalor	
219	1146	Krishi Upaj Mandi Samiti Sanchore	
220	4415	Suprintendent Iti Raniwada	
221	479	New Pension Contribution	
222	19010	CBEO, Bagoda	
223	5658	Chief Block Education Officer-Chitalwana	
224	471	L.I.C. of India	
225	6725	Govt. Collage Raniwada, Jalore	
226	6851	Govt College Sanchor, Jalore	
227	1272	Chief Block Education Officer-Raniwara	
228	19011	CBEO, Sarnau	
229	19672	Zila Shiksha Adhikari (Mukhyalya) Prarambhik Shiksha Sanchore	

S.No.	PD Account no.	Name of the Drawing and disbursing officer (DDO)	Name of Treasury and Account code
230	18763	Government Industrial Training Institute Kotdi (Bhilwara)	Shahpura (56)
231	3194	Chief Block Education Officer-Baneda	
232	826	Chief Block Education Officer-Kotdi	
233	19673	Zila Shiksha Adhikari (Mukhyalya) Prarambhik Shiksha Shahpura	
234	6497	Swami Vivekanand Govt. Model School Shahpura Bhilwara	
235	6499	Swami Vivekanand Govt. Model School Kotadi Bhilwara	
236	6375	Government College Banera (Bhilwara)	
237	475	H.B.A., H.D.F.C.	
238	479	New Pension Contribution	
239	830	Chief Block Education Officer-Shahpura-Bhilwara	
240	876	Suptt. I.T.I. Uncha	
241	18762	Government Industrial Training Institute Banera (Bhilwara)	
242	471	L.I.C. Of India	
243	6507	Swami Vivekanand Govt. Model School. Baneda Bhilawara	
244	473	H.B.A. Loans	
245	6842	Govt. Collage Jahajpur, Bhilwara	
246	825	Chief Block Education Officer-Jahajpur	
247	6495	Swami Vivekanand Govt. Model School Jahajpur Bhilwara	

Appendix 3.5

(Refer Paragraphs 3.6; page 127)

Non-operation of Personal Deposit Accounts during 2023-2025

(₹ in lakh)

S. No.	Name of the Drawing & Disbursing Officer (DDO)	Try. Code	Name of Treasury and Treasury Code	Balance during 2023-25
1.	Karngar Khyatipurati Commis.	01	Ajmer	14.29
2.	Rajasthan Health Society (Ayush)	01	Ajmer	21.21
3.	Add. Dist. Pro. Co.	01	Ajmer	0.00
4.	Aryabhatta University Chachiyawas, Ajmer	01	Ajmer	2.69
5.	Sahayak Aushadi Niyantark Ayurved	01	Ajmer	0.00
6.	Shiksha. Co-Op. Society	02	Alwar	0.13
7.	P.O. Mahila Adhikarita Vibhag	02	Alwar	0.00
8.	ADH, Alwar	02	Alwar	8.62
9.	Chairman Punch Niraya Shulk	02	Alwar	0.72
10.	Add. Dist. Pro. Co.	02	Alwar	0.00
11.	Govt. Collage Baaskrapalnagar. Alwar	02	Alwar	0.00
12.	RGHS	03	Banswara	0.00
13.	District Ayuarved Officer	03	Banswara	0.05
14.	RGHS	04	Baran	0.00
15.	District Ayuarved Officer	04	Baran	0.06
16.	DEO, (Ele.) Baran	04	Baran	1.74
17.	Add. Dist. Pro. Co.	04	Baran	3.10
18.	Deputy Conservator of Forests Barmer	05	Barmer	0.01
19.	H.B.A. H.D.F.C.	05	Barmer	1.56
20.	RGHS	06	Beawar	0.00
21.	RGHS	07	Bharatpur	0.00
22.	Dist. Labour Commissioner	07	Bharatpur	19.74
23.	Add. Dist. Pro. Co.	07	Bharatpur	0.00
24.	F.F.D.A.	08	Bilwara	8.01
25.	Add. Dist. Pro. Co.	08	Bilwara	0.00
26.	RUIDP, Bhilwara	08	Bilwara	0.00
27.	Civil Defence	09	Bikaner	8.27
28.	Add. Dist. Pro. Co.	09	Bikaner	16.82
29.	District Project Management Unit (RGAVP) Bikaner	09	Bikaner	0.52
30.	RGHS	11	Chittorgarh	0.00
31.	District Ayuarved Officer	11	Chittorgarh	0.00
32.	District Ayuarved Officer	12	Churu	0.06
33.	Add. Dist. Pro. Co.	12	Churu	0.00
34.	District Ayuarved Officer	14	Dholpur	0.07
35.	Pri. Govt. College, Sagwara	15	Dungarpur	10.34
36.	Asst. Dist. Pro. Co.	15	Dungarpur	1.09
37.	Govt. Collage Bichiwada, Dungarpur	15	Dungarpur	8.69
38.	Land Acquisition Officer (S.D.M.)	16	Ganganagar	12.76
39.	RUIDP, Shriganganagar	16	Ganganagar	0.00
40.	H.B.A. S.B.B.J.	18	Jaipur City	0.75
41.	District Collector (Land Acquire) Jaipur	18	Jaipur City	1,390.41
42.	Raj. Sec. Edu. Council	21	Jaipur Sectt.	3.79
43.	Nraj. Agri. Comp. (Racp)	21	Jaipur Sectt.	0.01
44.	Raj. Waqf	21	Jaipur Sectt.	89.96
45.	Harishchandra Mathur Rajasthan State Institute of Public Administration Jaipur	21	Jaipur Sectt.	6.27
46.	Directorate Homeopathy Medical Department. Raj. Jaipur	21	Jaipur Sectt.	0.01
47.	Directorate Unani Medical Department Raj. Jaipur	21	Jaipur Sectt.	0.00
48.	Krishi Upaj Mandi Samiti	23	Jalore	0.07
49.	Dist. Ayurvedic	23	Jalore	0.01
50.	New M.C.A. O.B.C.	23	Jalore	0.02
51.	Krishi Upaj Mandi Samiti Bhimnal	23	Jalore	0.80
52.	RGHS	25	Jhunjhunu	0.00
53.	Shridhar University, Bigodana,	25	Jhunjhunu	12.92
54.	District Ayuarved Officer	25	Jhunjhunu	0.04
55.	State Proj. Management Unit, Empower	26	Jodhpur City	12.54
56.	Govt. College, Balesar	27	Jodhpur Rural	27.21
57.	H.B.A. S.B.B.J.	28	Karauli	1.03
58.	Add. Dist. Pro. Co.	28	Karauli	0.00
59.	RGHS	30	Nagaur	0.00

S. No.	Name of the Drawing & Disbursing Officer (DDO)	Try. Code	Name of Treasury and Treasury Code	Balance during 2023-25
60.	Distt. Collector, National Social Assistance Prog.	30	Nagaur	8.60
61.	District Ayuarved Officer	30	Nagaur	2.55
62.	District Ayuarved Officer	31	Pali	0.41
63.	District Project Management Unit (RGAVP) Pali	31	Pali	0.00
64.	Govt. Collage Rohat Pali	31	Pali	3.90
65.	RUIDP, Pali	31	Pali	0.00
66.	District Ayuarved Officer	34	Sawai Madhopur	0.02
67.	Add. Dist. Pro. Co.	34	Sawai Madhopur	0.00
68.	RUIDP, Sawai Modhupur	34	Sawai Madhopur	0.00
69.	District Ayuarved Officer	35	Sikar	0.00
70.	Exe. Eng. Jawai Canal, Sumerpur	36	Sirohi	5.36
71.	Add. Dist .Pro. Co.	36	Sirohi	0.00
72.	ADH, Tonk	37	Tonk	3.30
73.	H.B.A. S.B.B.J.	37	Tonk	1.86
74.	Dy. Dir. ICDS (Child Dev.).	38	Udaipur City	4.77
75.	Institute of Management Committee of ITI	38	Udaipur City	0.39
				1717.54

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

Appendix 3.6

(Refer Paragraphs 3.7; page 130)

Expenditure misclassified under Minor Head 800-Other Expenditure during 2024-25

(₹ in crore)

S. No.	Details of head under booking was wrongly classified	Amount	Nature of Expendiutre	Correct classification
1.	3054- Roads and Bridges 04-District and Other Roads **800-Other expenditure** 01-Maintenance and Restoration of Districts Roads 01-District Roads	65.02	Revenue	Under 3054-04 **105- Maintenance and Repairs**
2.	3054- Roads and Bridges 04-District and Other Roads **800-Other expenditure** 02-Rural Roads 01-Repairs of Rural Roads	324.01	Revenue	Under 3054-04 **105- Maintenance and Repairs**
3.	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services **800-Other Expenditure** 02-NABARD Loan based schemes 01-Construction of Health Sub-centres 17-Major Construction Works	0.50	Capital	Under 4210-02 **101-Health Sub-Centres**
4.	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services **800-Other Expenditure** 02-NABARD Loan based schemes 02-Construction of Primary Health Centres 17-Major Construction Works	10.00	Capital	Under 4210-02 **103-Primary Health Centres**
5.	4210-Capital Outlay on Medical and Public Health 02-Rural Health Services **800-Other Expenditure** 02- NABARD Loan based schemes 03-Construction of Community Health Centres 17-Major Construction Work	64.41	Capital	Under 4210-02 **104-Community Health Centre**
6.	4217-Capital Outlay on Urban Development 03-Intgrated Development of Small and Medium Towns **800-Other Expenditure** 01- Assistance to Local bodies etc. 02-Shahari Jansahabhagita Yojana 17-Major Construction Work	0.69	Capital	Under 4217-03 **051-Construction**
7.	4217-Capital Outlay on Urban Development 03-Intgrated Development of Small and Medium Towns **800-Other Expenditure** 02-Urban Roads and Drains etc. (ROB) 07-For various Urban bodies 17-Major Construction Work	13.70	Capital	Under 4217-03 **051-Construction**
8.	4217-Capital Outlay on Urban Development 03-Intgrated Development of Small and Medium Towns **800-Other Expenditure** 06-Atal modernisation and Sahari Parivartan Mission 01-Through Local Self Government 17-Major Construction Work	36.58	Capital	Under 4217-03 **051-Construction**
9.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward Classes **800-Other Expenditure** 01- Devnarayan Yojana (through the Social Justice and Empowerment Department) 02-Construction of Devnarayan Hostel Building under Adarsh Hostel Schemes 17-Major Construction Works	15.00	Capital	Under 4225-03 **277-Education**
10.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 03-Welfare of Backward Classes **800-Other Expenditure** 01- Devnarayan Yojana (through the Social Justic and Empowerment Department)	55.00	Capital	Under 4225-03 **277-Education**

S. No.	Details of head under booking was wrongly classified	Amount	Nature of Expendiutre	Correct classification
	03-Construction of Devnarayan Residential School 17-Major Construction Work			
11.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 04-Welfare of Minorities **800-Other Expenditure** 01-Through the Directorate Minorities Affairs 01-Construction of Hostel Building 17-Major Construction Work	25.00	Capital	Under 4225-04 **277-Education**
12.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities 04-Welfare of Minorities **800-Other Expenditure** 01- Through the Directorate Minorities Affairs 04-Construction of Residential School Building for minority students. 17-Major Construction Work	100.00	Capital	Under 4225-04 **277-Education**
13.	4235-Capital Outlay on Social Security and Welfare 02-Social Welfare **800-Other Expenditure** 04-Construction of Old Age Home 17-Major Construction Work	85.00	Capital	Under 4235-02 **104-Welfare of aged, infirm and destitute**
14.	4235-Capital Outlay on Social Security and Welfare 02-Social Welfare **800-Other Expenditure** 02-Construction of Residential School Building for children of Rebari and Other Migratory Communities 90-Construction work	1.00	Capital	Under 4235-02 **102-Child Welfare**
15.	4406-Capital Outlay on Forestry and Wildlife 01-Forestry **800-Other Expenditure** 03- Preparation of long plant 01-Development works 63-Plantation	1.32	Capital	Under 4406-01 **101-Forest Conservation, Development and Regeneration**
16.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads **800-Other Expenditure** 02- Other Road Construction Programme 01- Rural Roads 74-Expentiure on Roads and Bridges	2,747.60	Capital	Under 5054-04 **337-Road Works**
17.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads **800-Other Expenditure** 02- Other Road Construction Programme 06-Urban Roads 74- Expenditure on Roads and Bridges	103.04	Capital	Under 5054-04 **337-Road Works**
	Total	**3,647.87**		

Appendix 3.7

(Refer Paragraphs 3.8; page 133)

District wise adverse balance

(₹ in crore)

Treasury Code	Treasury Name	Closing Balances
1	Ajmer	(-)114.47
2	Alwar	(-)75.80
3	Banswara	(-)21.28
4	Baran	(-)27.76
5	Barmer	(-)25.46
6	Beawar	(-)36.22
7	Bharatpur	(-)78.06
8	Bhilwara	(-)86.97
9	Bikaner	(-)123.65
10	Bundi	(-)45.61
11	Chittorgarh	(-)39.46
12	Churu	(-)94.40
13	Dausa	(-)15.46
14	Dholpur	(-)15.91
15	Dungarpur	(-)11.49
16	Ganganagar	(-)91.49
17	Hanumangarh	(-)67.80
18	Jaipur (City)	254.74
19	Jaipur (T.O. Pension)	(-)756.83
20	Jaipur (Rural)	1.08
21	Jaipur Secretariate	(-)1798.32
22	Jaisalmer	(-)13.23
23	Jalore	(-)18.68
24	Jhalawar	(-)33.52
25	Jhunjhunu	(-)72.08
26	Jodhpur (City)	102.86
27	Jodhpur (Rural	(-)299.48
28	Karauli	(-)20.52
29	Kota	(-)210.12
30	Nagaur	(-)41.64
31	Pali	(-)83.75
32	Pratapgarh	(-)22.34
33	Rajsamand	(-)20.74
34	Sawai Madhopur	(-)35.40
35	Sikar	(-)71.57
36	Sirohi	(-)37.59
37	Tonk	(-)52.56
38	Udaipur	45.21
40	E-Try Jaipur	47.09
41	Udaipur Rural	(-)136.19
42	Anoop Garh	2.80
43	Balotara	3.35
44	Kekari	1.39
45	Deeg	2.52
46	Deedwana-Kucha	5.87
47	Gangapur City	1.76
48	Phalodi	1.52
49	Kherthal-Tijar	1.03
50	Kotputli-Behro	1.51
51	Neem Ka Thana	1.85
52	Salumbar	0.62
53	Sanchor	0.36
54	Shahpura	1.17
AC	Treasury	₹ 4,126
	Total	**(-) 4,219.11**

Appendix 3.8

(Refer Paragraphs 3.12; page 136)

Statement showing performance of the Autonomous Bodies

S. No.	Name of body	Period of Entrustment	Year up to which Accounts were received	Period up to which Separate Audit Report issued	Placement of Separate Audit Report in Legislature	Accounts in arrears
1	Rajasthan Khadi and Village Industry Board, Jaipur	Regular Audit	2023-24	2022-23	NA	2024-25
2	Rajasthan State Human Rights Commission, Jaipur	Regular Audit	2023-24	2023-24	NA	2024-25
3	Rajasthan State Legal Services Authority, Jaipur (including 36 district Legal Services Authority)	Regular Audit	2023-24	2022-23	NA	2024-25
4	Rajasthan State Legal Services Authority, Jodhpur	Regular Audit (Not selected for Audit)	2023-24	2021-22	NA	2024-25
5	Rajasthan Building and other Construction Workers Welfare Board (BOCW), Jaipur	Regular Audit	2017-18	2017-18	NA	2018-19 to 2024-25
6	Rajasthan State Compensatory Afforestation Fund Management and Planning Authority (Rajasthan State CAMPA)	Regular Audit	2017-18	2017-18	NA	2018-19 to 2024-25
7	Rajasthan Real Estate Regulatory Authority, Jaipur (RERA)	Regular Audit	2023-24	2022-23	NA	2024-25
8	Rajasthan Electricity Regulatory Commission, Jaipur	Regular Audit	2023-24	2023-24	05.02.2025	2024-25
9	Rajasthan State Highways Authority, Jaipur	Regular Audit	2023-24	2023-24	NA	2024-25

Appendix 3.9

(Refer Paragraphs 3.12; page 137)

Autonomous bodies and authorities the accounts of which had not been received.

S. No.	Department	No. of accounts in arrear	Year for which account had not been received	Grant received during preceding years (₹ In lakh)	Expenditure incurred during preceding years (₹ In lakh)
Ayurveda					
1	Rajasthan Ayurveda University, Jodhpur	4	2021-22 to 2024-25	11,236.84 (2020-21)	3,656.75
2	Rajasthan State Medicinal Plants Board, Jaipur	4	2021-22 to 2024-25	1,007.67 (2020-21)	43.02
3	Rajasthan State Aayush Society, Jaipur	4	2021-22 to 2024-25	21,781.89 (2020-21)	1,723.87
4	Rajasthan Homeopathic Medical Board, Jaipur	1	2024-25	Nil (2023-24)	14.86
Home					
1	1 Sardar Patel University of Police Security & Criminal Justice, Mathania Road, Jodhpur	2	2023-24 to 2024-25	717.71 (2022-23)	780.04
Medical & Health					
1	Rajasthan State Aids Control Society, Jaipur	1	2024-25	6,650.70 (2023-24)	3,210.85
2	Rajasthan State Health Society, Jaipur (N.H.M.)	1	2024-25	6,30,336.91 (2023-24)	4,00,115.48
3	Executive Engineer Civil Works Division (NHM), Ajmer	-	2024-25	The accounts received with Rajasthan State Health Society (NHM) in consolidation form.	The expenditure is included in consolidated accounts of Rajasthan State Health Society (NHM).
4	Executive Engineer Civil Works Division (NHM), Alwar	-	2024-25	-do-	-do-
5	Executive Engineer Civil Works Division (NHM), Banswara	-	2024-25	-do-	-do-
6	Executive Engineer Civil Works Division (NHM), Bharatpur	-	2024-25	-do-	-do-
7	Executive Engineer Civil Works Division (NHM), Bikaner	-	2024-25	-do-	-do-
8	Executive Engineer Civil Works Division (NHM), Chittorgarh	-	2024-25	-do-	-do-
9	Executive Engineer Civil Works Division (NHM), Churu	-	2024-25	-do-	-do-
10	Executive Engineer Civil Works Division (NHM), Jaipur	-	2024-25	-do-	-do-
11	Executive Engineer Civil Works Division (NHM), Jalore	-	2024-25	-do-	-do-
12	Executive Engineer Civil Works Division (NHM), Jodhpur	-	2024-25	-do-	-do-
13	Executive Engineer Civil Works Division (NHM), Kota	-	2024-25	-do-	-do-
14	Executive Engineer Civil Works Division (NHM), Nagaur	-	2024-25	-do-	-do-
15	Executive Engineer Civil Works Division (NHM), Sawai Madhopur	-	2024-25	-do-	-do-
16	Executive Engineer Civil Works Division (NHM), Sikar	-	2024-25	-do-	-do-
17	Executive Engineer Civil Works Division (NHM), Udaipur	-	2024-25	-do-	-do-
18	Rajasthan University of Health Sciences, Jaipur	3	2022-23 to 2024-25	9,271.79 (2021-22)	7,575.24
19	Rajasthan State Health Assurance Agency, Jaipur	2	2023-24 to 2024-25	2,22,635.17 (2022-23)	2,54,844.76
20	Rajasthan Medical Education Society, Jaipur	2	2023-24 to 2024-25	63,355.49 (2022-23)	68,731.07
Minority Affairs					
1	Rajasthan Minority Finance & Development Co-operative Corporation Limited, Jaipur	1	2024-25	169.67 (2023-24)	232.50

S. No.	Department	No. of accounts in arrear	Year for which account had not been received	Grant received during preceding years (₹ In lakh)	Expenditure incurred during preceding years (₹ In lakh)
2	Rajasthan State Haj Committee, Jaipur	2	2023-24 to 2024-25	21.11 (2022-23)	29.45
3	Rajasthan State Minority Commission, Jaipur	2	2023-24 to 2024-25	81.25 (2022-23)	85.71
4	Rajasthan Madarsa Board, Jaipur	4	2021-22 to 2024-25	11,276.04 (2020-21)	8,536.11
5	Rajasthan Muslim WaqfBoard, Jaipur	2	2023-24 to 2024-25	10.60 (2022-23)	400.52
Social Justice & Empowerment Department					
1	Rajasthan Other Backward Classes Finance and Development Co-operative Corporation Limited, Jaipur	3	2022-23 to 2024-25	2,777.85 (2021-22)	110.94
2	Rajasthan Rajya Samaj Kalyan Board, Jaipur.	3	2022-23 to 2024-25	301.48 (2021-22)	298.73
3	Rajasthan SC, ST, Finance and Development Co-operative Corporation Limited, Jaipur	3	2022-23 to 2024-25	8,576.99 (2021-22)	1,671.42
4	Shri Bhagwan Mahaveer Viklang Sahayata Samiti, Jaipur	1	2024-25	738.42 (2023-24)	4,816.14
5	Opium De addiction & Training Research Trust, Jodhpur	1	2024-25	67.49 (2023-24)	47.00
6	Narayan Seva Sansthan, Udaipur	1	2024-25	980.07 (2023-24)	7,923.86
7	Rajasthan Backward Classs Commission, Jaipur	1	2024-25	105.00 (2023-24)	137.91
Tribal Area Development					
1	Rajasthan Janjatiya Kshetriya Vikas Sahakari Sangh Limited, Udaipur	2	2023-24 to 2024-25	4,456.41 (2022-23)	2,594.81
2	Seva Mandir, Udaipur	1	2024-25	00.00 (2023-24)	3,571.78
3	Swachhta Jal & Samudayik Swasthya Project, Udaipur	2	2023-24 to 2024-25	51,017.77 (2022-23)	27,596.11
4	Janjati Mahila Vikas Sansthan, Sawai Madhopur	1	2024-25	00.00 (2022-23)	221.38
Women & Child Development					
1	Mahila and Balvikas (Leupin) Pariyojana Kumher, Bharatpur	1	2024-25	267.97 (2023-24)	266.66
2	Rajasthan State Mahila Ayog, Jaipur	1	2024-25	316.00 (2023-24)	294.56
3	Hitkari Mahila Aganbari workers Training Centre, City Palace, Kota	5	2020-21 to 2024-25	7.50 (2019-20)	7.51
Total		**61**			

https://cag.gov.in/ag1/rajasthan/en