



सत्यमेव जयते

# ACCOUNTS AT A GLANCE

## 2018-19



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

GOVERNMENT OF RAJASTHAN



**GOVERNMENT OF RAJASTHAN**

**ACCOUNTS AT A GLANCE**  
**2018-2019**

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





## PREFACE

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

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

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

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

**(D. P. Yadav)**  
ACCOUNTANT GENERAL

Place : Jaipur,

Date : February 06, 2020



## TABLE OF CONTENTS

	Page
<b>Chapter 1 Overview</b>	
1.1. Introduction	1
1.2. Structure of Accounts	1-2
1.3. Finance Accounts and Appropriation Accounts	3-5
1.4. Sources and Application of Funds	5-7
1.5. Highlights of Accounts	8
1.6. What do the Deficits and Surpluses indicate?	9-10
<b>Chapter 2 Receipts</b>	
2.1. Introduction	11
2.2. Revenue Receipts	11-12
2.3. Trend of Receipts	13-14
2.4. State own Tax and State Share of Union Taxes	14
2.5. Trend in State own Tax collection during the past five years	15
2.6. Trend in State Share of Union Taxes during the past five years	15
2.7. Efficiency of Tax Collection	16
2.8. Grants-in-aid	16-17
2.9. Goods and Services Tax	17
2.10. Public Debt	18
<b>Chapter 3 Expenditure</b>	
3.1. Introduction	19
3.2. Revenue Expenditure	19-21
3.3. Capital Expenditure	22
<b>Chapter 4 State Fund &amp; Central Assistance Expenditure</b>	
4.1. Distribution of Expenditure	23
4.2. State Fund Expenditure	23
4.3. Central Assistance Expenditure	23
4.4. Committed Expenditure	24
<b>Chapter 5 Appropriation Accounts</b>	
5.1. Summary of Appropriation Accounts	25
5.2. Trend of Savings/ Excesses during the past five years	25
5.3. Significant Savings	26-28

## TABLE OF CONTENTS – (Concl.)

	Page
<b>Chapter 6    Assets and Liabilities</b>	
6.1.    Assets	29-30
6.2.    Debt and Liabilities	30-31
6.3.    Guarantees (Contingent Liabilities)	31
<b>Chapter 7    Other Items</b>	
7.1.    Financial assistance to local bodies and others	32
7.2.    Reconciliation of Accounts	33
7.3.    Submission of Accounts by Treasuries	33
7.4.    Utilisation Certificates for Grants-in-aid	33
7.5.    Abstract Contingent Bills and Detailed Contingent Bills	33
7.6.    Rush of Expenditure	34
7.7.    Ujwal DISCOM Assurance Yojana (UDAY)	35
7.8.    New Pension Scheme	36
7.9.    Status of Suspense Balances	37
7.10.    Commitments on account of Incomplete Capital Works	37-38
7.11.    Personal Deposit (PD) Accounts	38

## OVERVIEW

### 1.1. Introduction

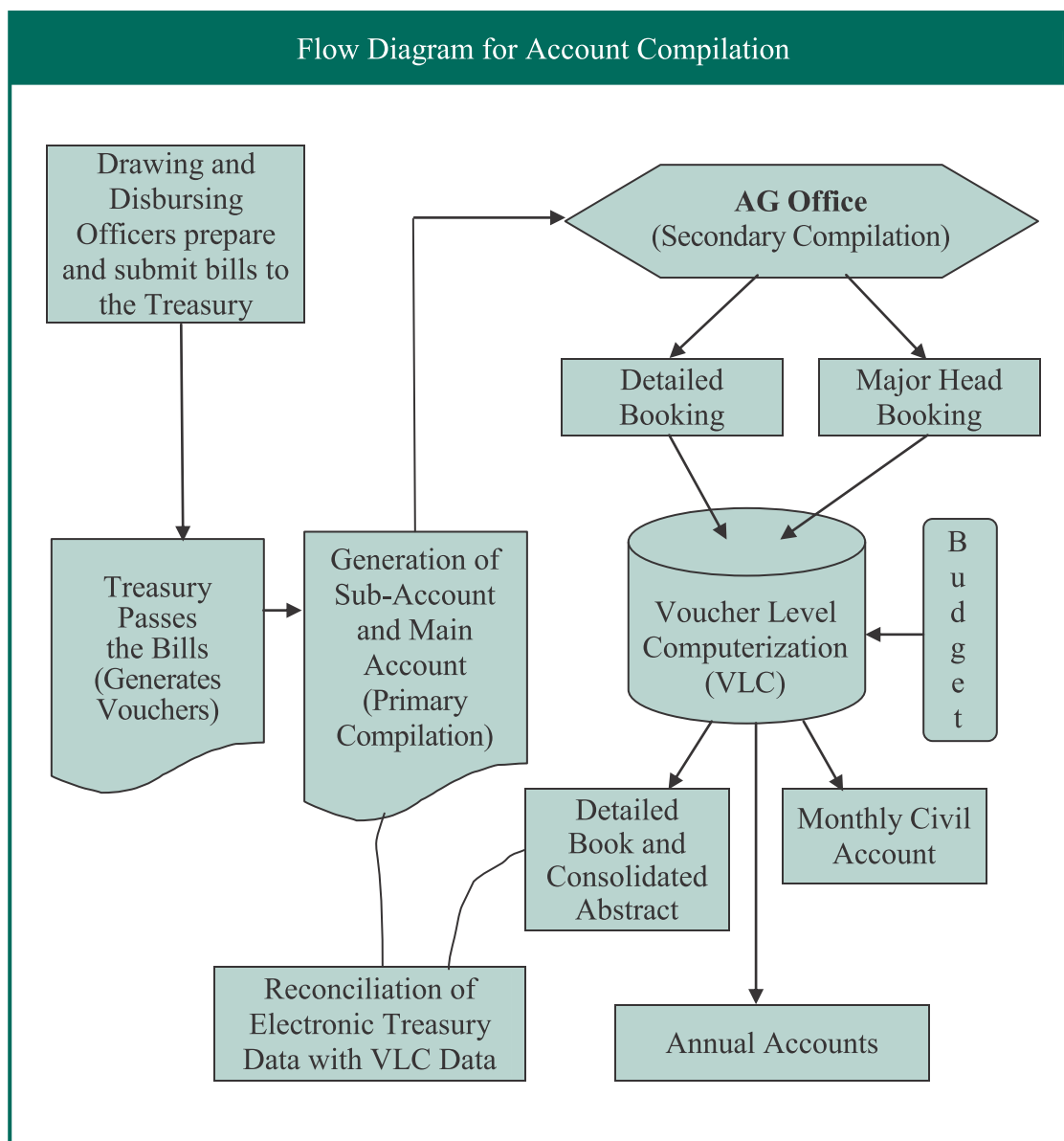
The Accountant General (Accounts and Entitlements), Rajasthan compiles the accounts of receipts and expenditure of the Government of Rajasthan. This compilation is based on initial accounts rendered by 41 District Treasuries, Inter State transactions and advices of the Reserve Bank of India. The receipts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

### 1.2. Structure of Accounts

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

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

### 1.2.2. Compilation of Accounts



### 1.3. Finance Accounts and Appropriation Accounts

#### 1.3.1. Finance Accounts

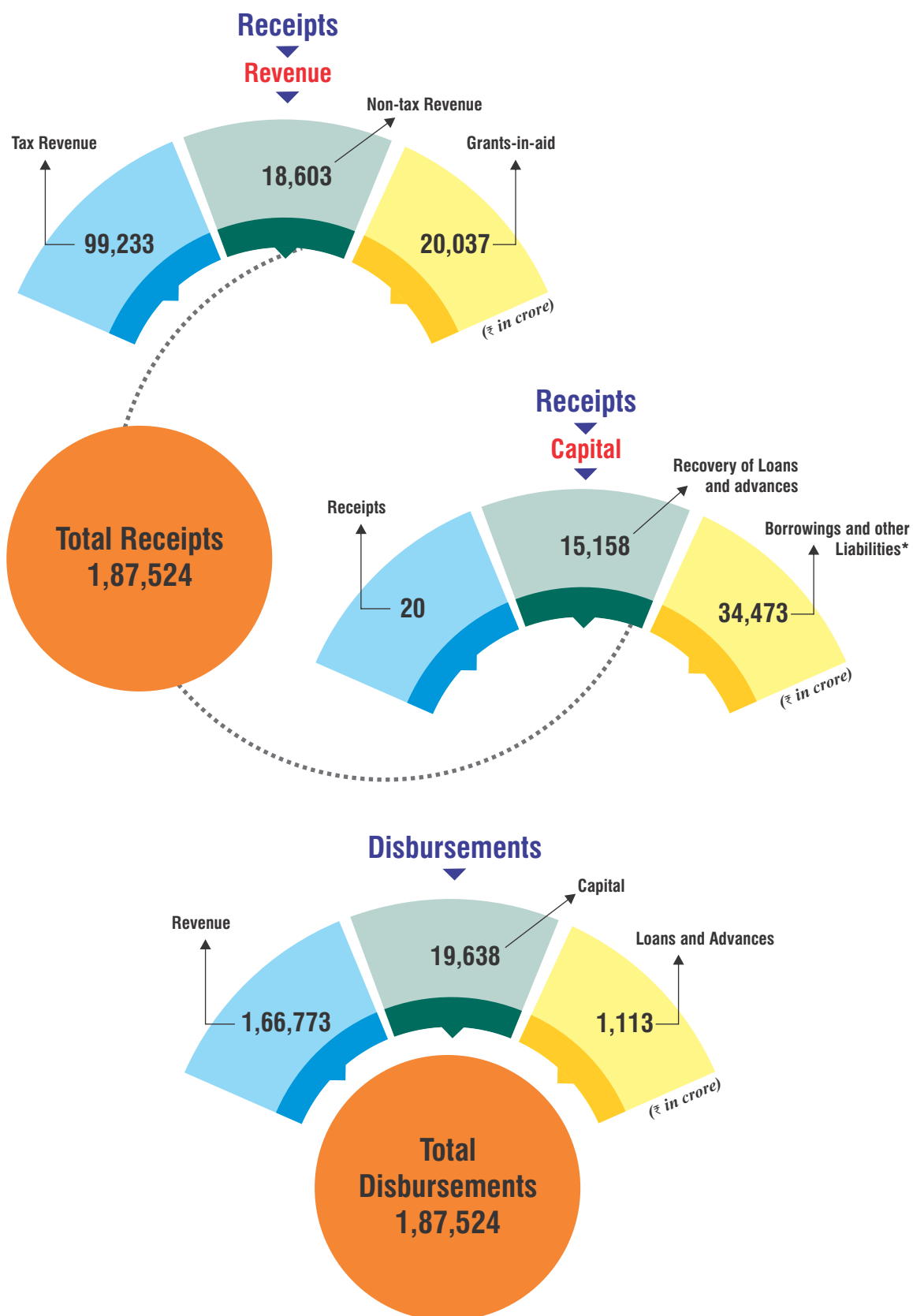
The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, public debt and public account balances recorded in the accounts. The Finance Accounts have been prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarised statements of receipts & disbursements (revenue expenditure, capital expenditure, loans and advances and public debt), investments, guarantees, grants-in-aid and 'Notes to Accounts' containing summary of significant accounting policies, quality of accounts and other items; Volume II contains detailed statements (Part-I) and appendices (Part-II).

Receipts and disbursements of the Government of Rajasthan as depicted in the Finance Accounts 2018-19 are given below:-

(₹ in crore)

<b>Receipts</b> (Total: 1,87,524)	Revenue (Total: 1,37,873)	Tax Revenue	99,233
		(a) Own Tax Revenue	57,380
		(b) Share of net proceeds of Taxes	41,853
		Non-tax Revenue	18,603
		Grants-in-aid	20,037
	Capital (Total: 49,651)	Receipts	20
		Recovery of Loans and Advances	15,158
		Borrowings and other Liabilities*	34,473
<b>Disbursements</b> (Total: 1,87,524)	Revenue		1,66,773
	Capital		19,638
	Loans and Advances		1,113

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



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



In spite of the Government of India decision to release all assistance under CSS /ACA to the State Government and not to implementing agencies, Government of India continued to release funds to the implementing agencies. During 2018-19, ₹ 4,648 crore was released which constitutes increase of 17.8 *per cent* over the amount released directly to implementing agencies in 2017-18. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts. Majority of these direct transfers, during 2018-19, were made under Mahatma Gandhi National Rural Guarantee Programme (₹ 4,035 crore). As a result, such transfers and subsequent expenditure by the implementing agencies are not reflected in the annual accounts of the State Government.

### *1.3.2. Appropriation Accounts*

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

The Appropriation Act, 2018-19 had provisions for gross expenditure of ₹ 2,17,433 crore and reduction of expenditure (recoveries) of ₹ 5,158 crore. Against this, the actual gross expenditure was ₹ 2,09,776 crore and reduction of expenditure was ₹ 5,337 crore, resulting in net saving of ₹ 7,657 crore in expenditure and under estimation of ₹ 179 crore in reduction of expenditure. The gross expenditure includes ₹ 144 crore drawn on Abstract Contingent (AC) Bills, out of which AC bills valuing ₹ 18 crore were outstanding at the end of the year for want of supporting Detailed Contingent (DC) Bills.

During 2018-19, ₹ 24,914 crore was transferred to Personal Deposit (PD) Accounts under the Public Account from Consolidated Fund, which are maintained by designated administrators for specific purposes. The details of such transfers and other deposits, if any, and outstanding balances in individual PD Accounts are available only with the treasuries, since they are responsible for maintaining such records.

## **1.4. Sources and Application of Funds**

### *1.4.1. Ways and Means Advances*

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Governments to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹ 2.34 crore) maintained with the RBI. During 2018-19, the Government of Rajasthan did not resort to OD facilities and WMA.

### *1.4.2. Funds Flow Statement*

The State had a revenue deficit of ₹ 28,900 crore (including UDAY) and a fiscal deficit of ₹ 34,473 crore representing 3.1 *per cent* and 3.7 *per cent* respectively of the Gross State Domestic Product (GSDP)<sup>1</sup>.

---

<sup>1</sup> Except where indicated otherwise, GSDP figures used in this publication are adopted from the Economic Survey of the Planning Department, Government of Rajasthan. GSDP is ₹ 9,29,124 crore for 2018-19 as per advance estimates announced.

The fiscal deficit constituted 18.4 *per cent* of total expenditure. This deficit was met from Public Debt (₹ 20,932 crore) and net increase in Public Account and cash balance (₹ 13,541 crore). Around 90.1 *per cent* of the revenue receipts (₹ 1,37,873 crore) of the State Government was spent on committed expenditure (₹ 1,24,264 crore) like salaries (₹ 49,137 crore), interest payments (₹ 21,700 crore), pensions (₹ 20,396 crore), subsidies (₹ 21,540 crore), grants-in-aid (salary) (₹ 5,691 crore), social security and other pension (₹ 5,148 crore) and wages (₹ 652 crore).

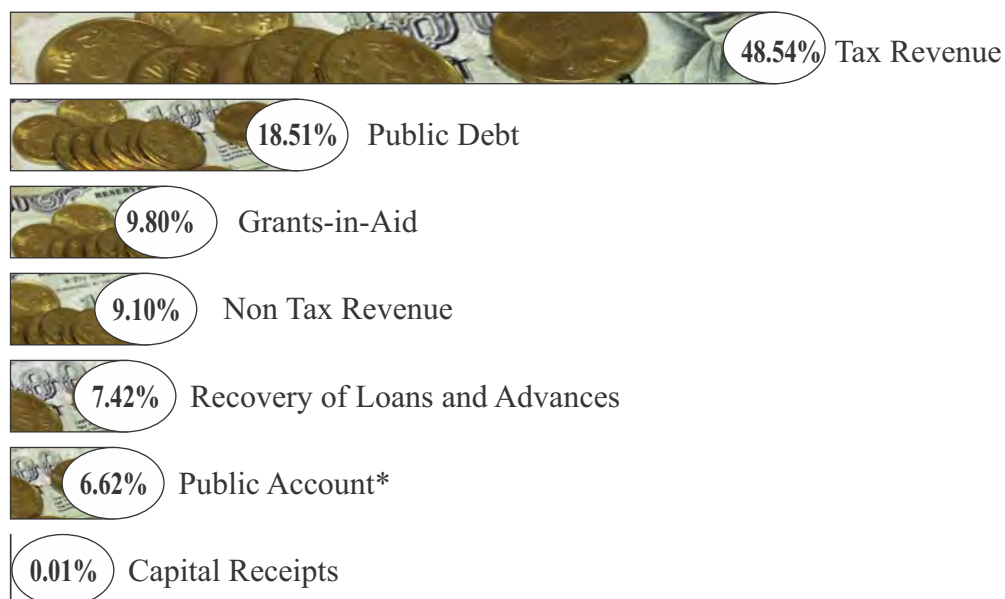
### Sources and Application of Funds

(₹ in crore)

SOURCES	Opening Cash Balance as on 01.04.2018	5
	Revenue Receipts	1,37,873
	Capital Receipts	20
	Recovery of Loans and Advances	15,158
	Public Debt	37,847
	Small Savings, Provident Fund and Others	12,849
	Reserve Funds	6,946
	Deposits Received	1,51,092
	Civil Advances Repaid.	..
	Suspense Account*	1,60,272
	Remittances	2,429
	Contingency Fund	..
	TOTAL	5,24,491
APPLICATION	Revenue Expenditure	1,66,773
	Capital Expenditure	19,638
	Loans Given	1,113
	Repayment of Public Debt	16,915
	Small Savings, Provident Fund and Others	7,466
	Reserve Funds	7,125
	Deposits Spent	1,47,036
	Civil Advances Given	..
	Suspense Account*	1,56,082
	Remittances	2,420
	Closing Cash Balance as on 31.03.2019	-77
	TOTAL	5,24,491

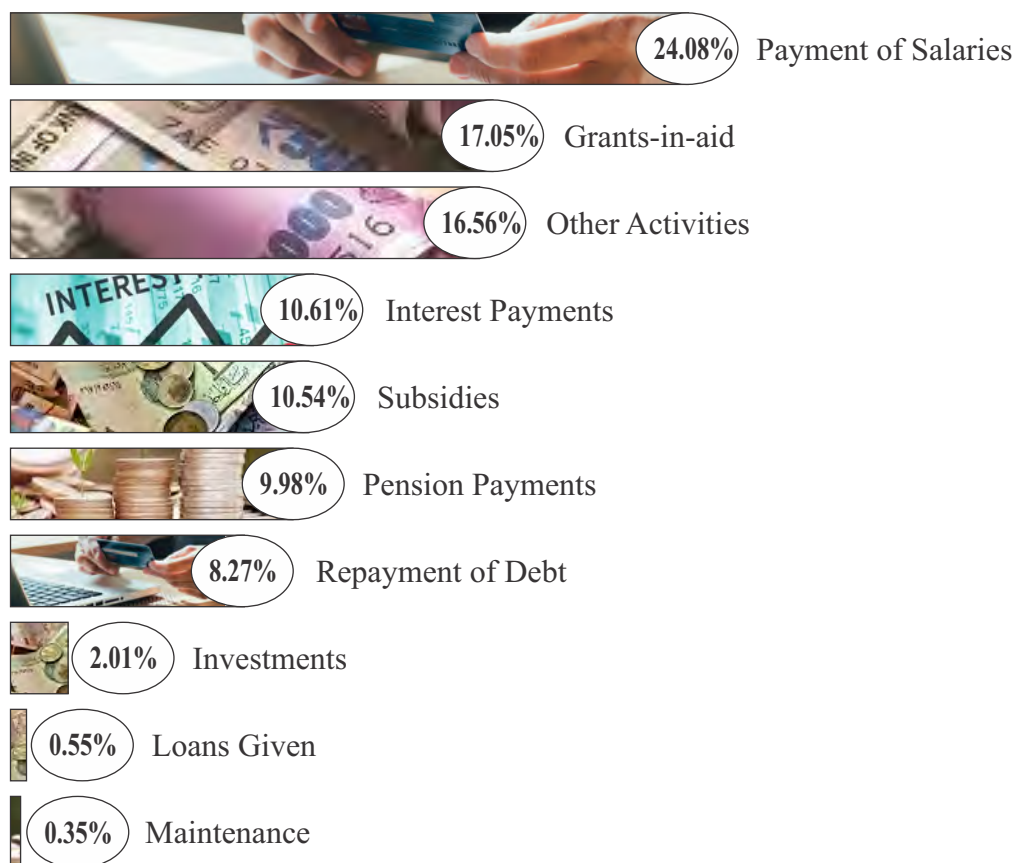
\* The suspense account includes ₹ 1,56,017 crore invested in treasury bills and disbursement in departmental balances & permanent cash imprest which is shown on the “Application” side, and ₹ 1,60,264 crore worth of treasury bills sold through the RBI (a process known as “re-discounting”) and receipts in departmental balance & permanent cash imprest which is shown on the “Sources” side.

#### 1.4.3. Where the Rupee came from :



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

#### 1.4.4. Where the Rupee went :



## 1.5. Highlights of Accounts

		Budget Estimates 2018-19	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP <sup>@</sup>
		<i>(₹ in crore)</i>			
1.	Tax Revenue (including Central Share)	1,01,409	99,233	97.9	10.7
2.	Non-Tax Revenue	20,397	18,603	91.2	2.0
3.	Grants-in-aid and Contributions	29,857	20,037	67.1	2.2
4.	<b>Revenue Receipts (1+2+3)</b>	<b>1,51,663</b>	<b>1,37,873</b>	<b>90.9</b>	<b>14.8</b>
5.	Recoveries of Loans and Advances	15,735	15,158	96.3	1.6
6.	Other Receipts	30	20	66.7	..
7.	Net Borrowings and Other Liabilities	28,011	34,473	123.1	3.7
8.	<b>Capital Receipts (5+6+7)</b>	<b>43,776</b>	<b>49,651</b>	<b>113.4</b>	<b>5.3</b>
9.	<b>Total Receipts (4+8)</b>	<b>1,95,439</b>	<b>1,87,524</b>	<b>96.0</b>	<b>20.2</b>
10.	<b>Expenditure on Revenue Account</b>	<b>1,69,118</b>	<b>1,66,773</b>	<b>98.6</b>	<b>17.9</b>
	SFE on Revenue Account	1,47,437	1,48,762	100.9	16.0
	CA on Revenue Account	21,681	18,011	83.1	1.9
11.	Expenditure on Interest Payments (out of Revenue Expenditure)	21,413	21,695	101.3	2.3
12.	<b>Expenditure on Capital Account*</b>	<b>26,321</b>	<b>20,751</b>	<b>78.8</b>	<b>2.2</b>
	SFE on Capital Account	22,949	17,907	73.0	1.9
	CA on Capital Account	3,372	2,844	84.3	0.3
13.	<b>Total Expenditure (10+12)</b>	<b>1,95,439</b>	<b>1,87,524</b>	<b>96.0</b>	<b>20.2</b>
	State Fund Expenditure (SFE)	1,70,386	1,66,669	97.8	17.9
	Central Assistance (CA)	25,053	20,855	83.2	2.2
14.	<b>Revenue Deficit (-)/Surplus (+)<sup>&amp;</sup> (4-10)</b>	<b>(-) 17,455</b>	<b>(-) 28,900</b>	<b>165.6</b>	<b>3.1</b>
15.	<b>Fiscal Deficit<sup>&amp;</sup> [13-(4+5+6)] = 7</b>	<b>28,011</b>	<b>34,473</b>	<b>123.1</b>	<b>3.7</b>

<sup>@</sup> Broadly, sum of the products of all goods and services rendered by the State in monetary terms during a year before making any provision for Consumption of Fixed Capital (C.F.C.) is known as Gross State Domestic Product (9,29,124 crore).

\* Expenditure on Capital Account includes capital expenditure (Budget: ₹ 25,741 crore and Actuals: ₹ 19,638 crore) and Loans and Advances disbursed (Budget: ₹ 580 crore and Actuals: ₹ 1,113 crore).

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

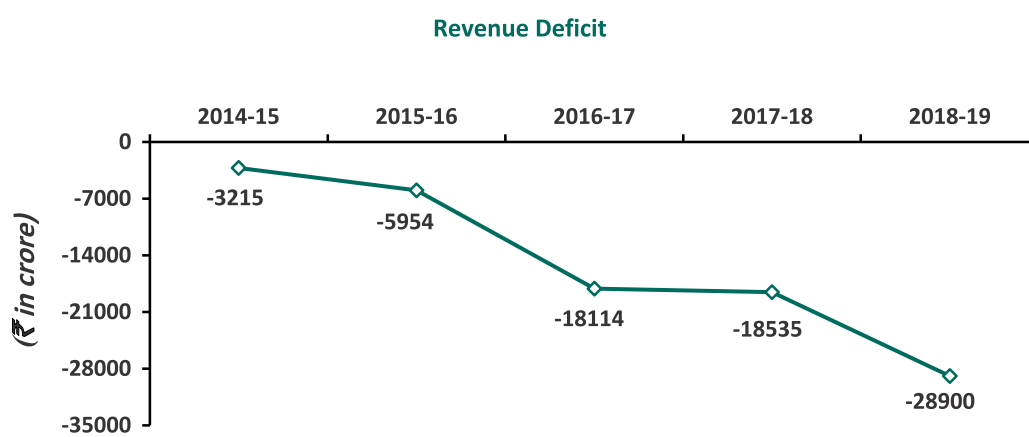
## 1.6. What do the Deficits and Surpluses indicate?

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

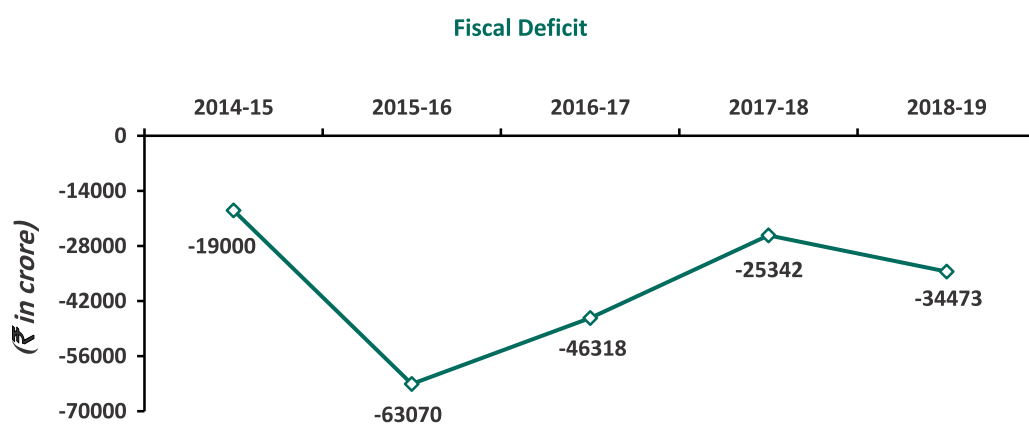
Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. Pursuant to the recommendations of XI Finance Commission the Government of Rajasthan enacted the FRBM Act, 2005 and notified the corresponding rules in 2006. In accordance with the recommendations of the XIII Finance Commission and with the amendment to the FRBM Act (2011 and 2016), the State laid down the Fiscal targets to ensure - (i) elimination of revenue deficit by financial year 2011-12 and thereafter maintain once there at or attainment of revenue surplus, (ii) reduction of fiscal deficit to 3.0 *per cent* or less of GSDP by financial year 2011-12 and maintain once at that level thereafter and (iii) Outstanding debt reduction at the end of 2018-19 to 35.0 *per cent* of the estimated GSDP.

The State Government had revenue surplus in 2011-12 and 2012-13 which turned into revenue deficit in 2013-14 and increased consecutively up to 2018-19. There was a Revenue Deficit of ₹ 28,900 crore constituting 3.1 *per cent* of GSDP during 2018-19. The Fiscal Deficit was ₹ 34,473 crore constituting 3.7 *per cent* of GSDP as compared to 3.0 *per cent* during the last year.

### 1.6.1. Trend of Revenue Deficit



### 1.6.2. Trend of Fiscal Deficit



## RECEIPTS

### 2.1. Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2018-19 were ₹ 1,87,524 crore.

### 2.2. Revenue Receipts

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

#### 2.2.1. Revenue Receipt Components

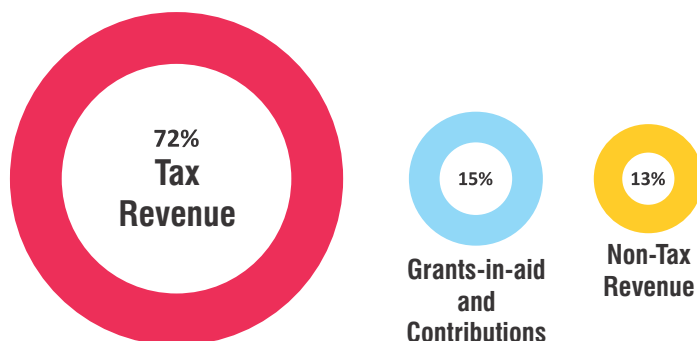
(₹ in crore)

Components	Actuals	Percentage to Revenue Receipt
<b>A. Tax Revenue *</b>	<b>99,233</b>	<b>72.0</b>
Goods and Services tax	34,091	24.7
Taxes on Income and Expenditure	25,347	18.4
Taxes on Property and Capital Transactions	4,182	3.1
Taxes on Commodities and Services	35,613	25.8
<b>B. Non-Tax Revenue</b>	<b>18,603</b>	<b>13.5</b>
Interest Receipts, Dividends and Profits	5,847	4.3
General Services	1,669	1.2
Social Services	1,383	1.0
Economic Services	9,704	7.0
<b>C. Grants-in-aid and Contributions</b>	<b>20,037</b>	<b>14.5</b>
<b>Total- Revenue Receipts</b>	<b>1,37,873</b>	<b>100.0</b>

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



## Revenue Receipts



### 2.2.2. Major contributors to Tax Revenue:-

Components	Actuals (₹ in crore)	Percentage to GSDP
State Goods and Services Tax	22,938	2.5
Taxes on Sales, Trade etc.	14,791	1.6
Corporation Tax	14,553	1.6
Taxes on Income other than Corporation Tax	10,718	1.2
Central Goods and Services Tax	10,329	1.1
State Excise	8,694	0.9
Taxes on Vehicles	4,576	0.5
Stamps and Registration Fees	3,886	0.4
Customs	2,966	0.3
Taxes and Duties on Electricity	2,148	0.2
Union Excise Duties	1,971	0.2

During the year, Net Tax Revenue was less than Budget Estimates by ₹ 2,176 crore. The major variations are as under:-

(₹ in crore)

Where Actual Receipts was less than Budget Estimates		Where Actual Receipt was more than Budget Estimates	
Central Goods and Services Tax	3,609	Corporation Tax	2,054
Taxes on Sales, Trade etc.	809	State Goods and Services Tax	1,938
State Excise	606	Customs	507
Stamps and Registration Fees	364		
Integrated Goods and Services Tax	330		
Taxes on Vehicles	324		
Taxes and Duties on Electricity	302		
Land Revenue	297		



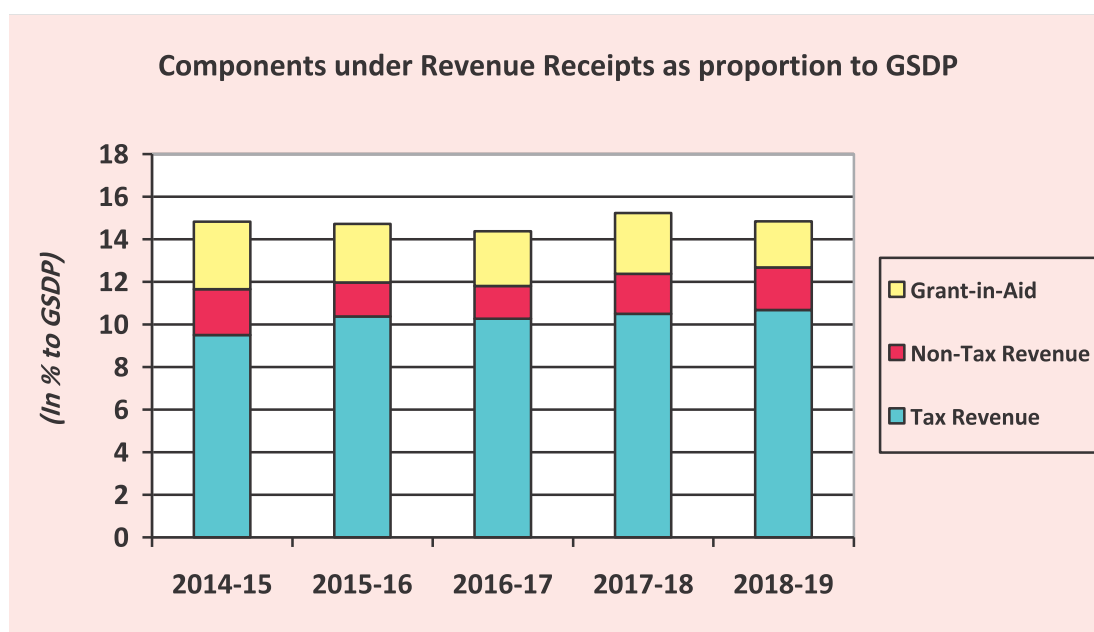
### 2.3. Trend of Receipts

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Tax Revenue	58,490 (9.5)	70,629 (10.4)	77,928 (10.3)	87,633 (10.5)	99,233 (10.7)
Non-Tax Revenue	13,229 (2.1)	10,928 (1.6)	11,615 (1.5)	15,734 (1.9)	18,603 (2.0)
Grants-in-aid	19,608 (3.2)	18,728 (2.7)	19,483 (2.6)	23,940 (2.8)	20,037 (2.1)
<b>Total Revenue Receipt</b>	<b>91,327</b> (14.8)	<b>1,00,285</b> (14.7)	<b>1,09,026</b> (14.4)	<b>1,27,307</b> (15.2)	<b>1,37,873</b> (14.8)
<b>GSDP</b>	<b>6,15,642</b>	<b>6,81,485</b>	<b>7,58,809</b>	<b>8,35,558</b>	<b>9,29,124</b>

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

During 2018-19, the GSDP increased by 11.2 *per cent* in comparison to previous year and growth in revenue collection was 8.3 *per cent*. The tax revenue and Non Tax Revenue increased by 13.2 *per cent* and 18.2 *per cent* respectively in comparison to previous year while Grants-in-aid decreased by 16.3 *per cent* in comparison to previous year.

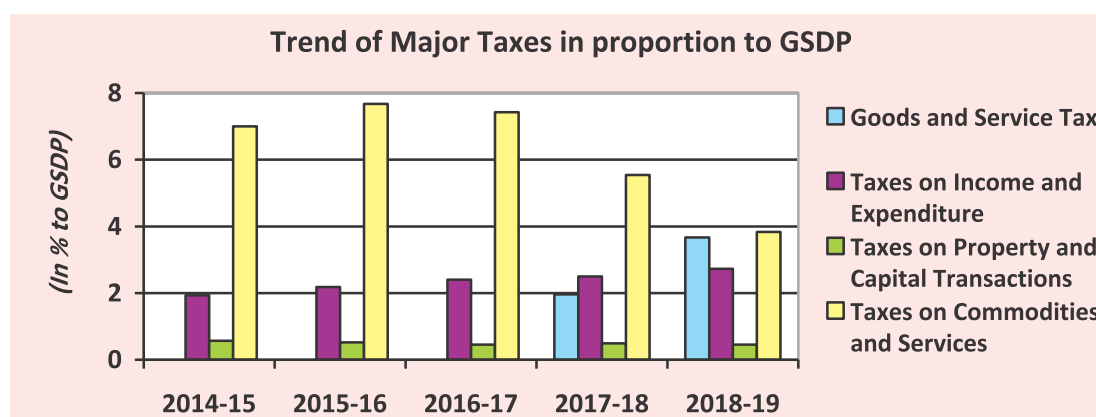


## Sector-wise Tax Revenue

(₹ in crore)

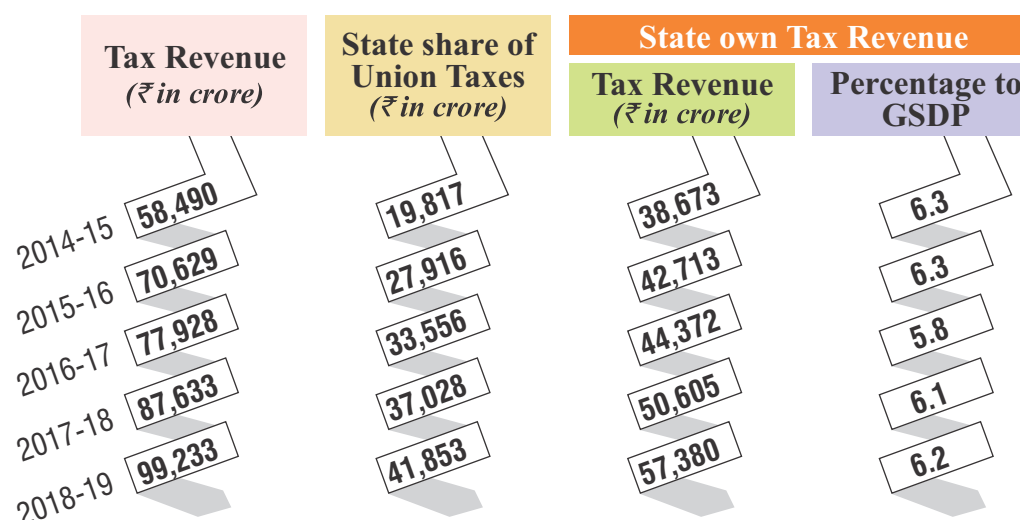
	2014-15	2015-16	2016-17	2017-18	2018-19
Goods and Services Tax	..	..	..	16,393 (2.0)	34,091 (3.7)
Taxes on Income and Expenditure	11,863 (1.9)	14,835 (2.2)	18,203 (2.4)	20,905 (2.5)	25,347 (2.7)
Taxes on Property and Capital Transactions	3,501 (0.6)	3,517 (0.5)	3,400 (0.5)	4,040 (0.5)	4,182 (0.5)
Taxes on Commodities and Services	43,126 (7.0)	52,277 (7.7)	56,325 (7.4)	46,295 (5.5)	35,613 (3.8)
<b>Total Tax Revenue</b>	<b>58,490</b> (9.5)	<b>70,629</b> (10.4)	<b>77,928</b> (10.3)	<b>87,633</b> (10.5)	<b>99,233</b> (10.7)
<b>GSDP</b>	<b>6,15,642</b>	<b>6,81,485</b>	<b>7,58,809</b>	<b>8,35,558</b>	<b>9,29,124</b>

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



## 2.4. Performance of State's own tax revenue collection

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



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

(₹ in crore)

Major Head description	2014-15	2015-16	2016-17	2017-18	2018-19
State Goods and Services Tax	..	..	..	12,137	22,938
Land Revenue	289	273	315	364	290
Stamps and Registration Fees	3,189	3,234	3,053	3,675	3,886
State Excise	5,586	6,713	7,054	7,276	8,694
Taxes on Sales, Trade etc.	24,170	26,345	28,558	19,008	14,791
Taxes on Goods and Passengers	956	848	803	341	51
Taxes on Vehicles	2,830	3,199	3,623	4,363	4,576
Taxes and Duties on Electricity	1,534	1,921	738	3,376	2,148
Others	119	180	228	65	6
<b>Total</b>	<b>38,673</b>	<b>42,713</b>	<b>44,372</b>	<b>50,605</b>	<b>57,380</b>

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

(₹ in crore)

Major Head description	2014-15	2015-16	2016-17	2017-18	2018-19
Central Goods and Services Tax	..	..	..	520	10,329
Integrated Goods and Services Tax	..	..	..	3,736	824
Corporation Tax	6,920	8,760	10,739	11,334	14,553
Taxes on Income other than Corporation Tax	4,942	6,073	7,464	9,571	10,718
Wealth Tax	19	2	25	..	5
Customs	3,205	4,464	4,620	3,735	2,966
Union Excise Duties	1,810	3,731	5,275	3,905	1,971
Service Tax	2,921	4,864	5,433	4,227	389
Other Taxes and Duties on Commodities and Services	..	22	..	..	22
Other Taxes on Income and Expenditure	..	..	..	..	76
<b>State Share of Union Taxes</b>	<b>19,817</b>	<b>27,916</b>	<b>33,556</b>	<b>37,028</b>	<b>41,853</b>
<b>Total Tax Revenue</b>	<b>58,490</b>	<b>70,629</b>	<b>77,928</b>	<b>87,633</b>	<b>99,233</b>
<b>Per cent of Union Taxes to Total Tax Revenue</b>	<b>33.9</b>	<b>39.5</b>	<b>43.1</b>	<b>42.3</b>	<b>42.2</b>

## 2.7. Efficiency of Tax Collection

### A. Taxes on Property and Capital Transactions

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Collection	3,501	3,518	3,400	4,040	4,182
Expenditure on Collection	619	635	705	725	806
Cost of Collection (in per cent)	17.7	18.0	20.7	17.9	19.3

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

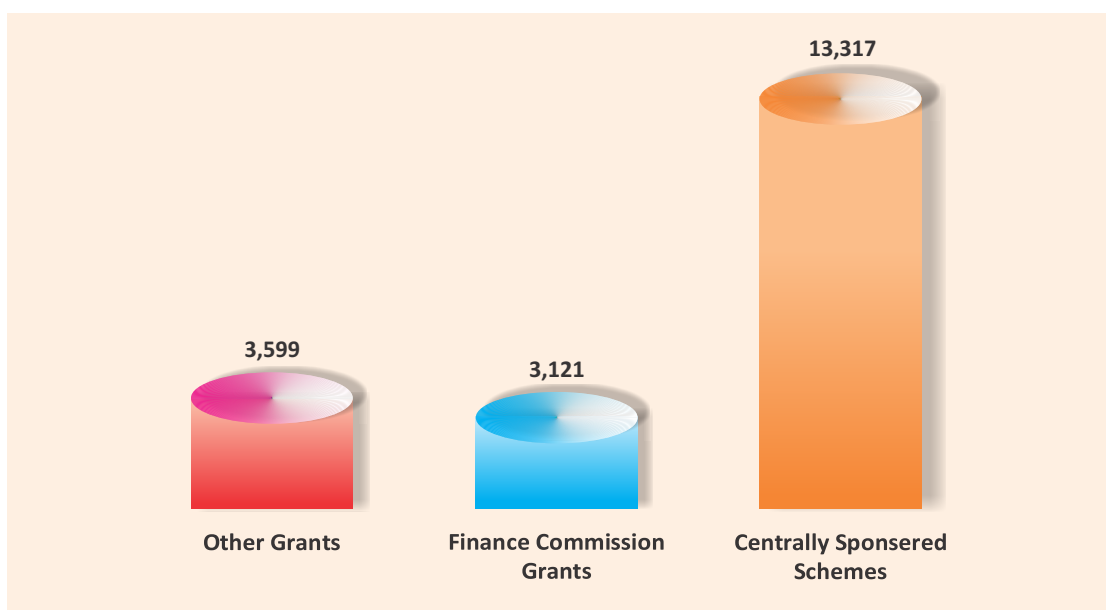
(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Collection	43,126	52,277	56,325	62,688	69,704
Expenditure on Collection	803	1,071	1,488	1,370	1,440
Cost of Collection (in per cent)	1.9	2.0	2.6	2.2	2.1

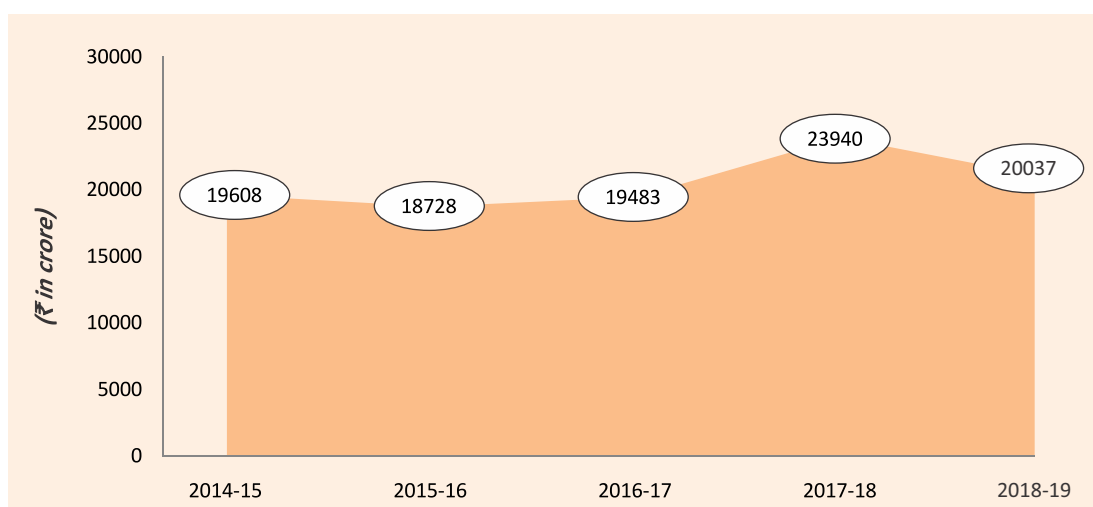
Taxes on commodities and services including GST in 2018-19 form a major chunk of tax revenue. Trend of percentage of cost of tax collection is decreasing during last two years.

## 2.8. Grants-in-aid

Grants-in-aid represent assistance from the Government of India and comprise grants for State Schemes and Central Sponsored Schemes approved by the NITI Aayog and Grants to State recommended by the Finance Commission. Total receipts during 2018-19 under Grants-in-aid were ₹ 20,037 crore as shown below:



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



## 2.9. Goods and Services Tax (GST)

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

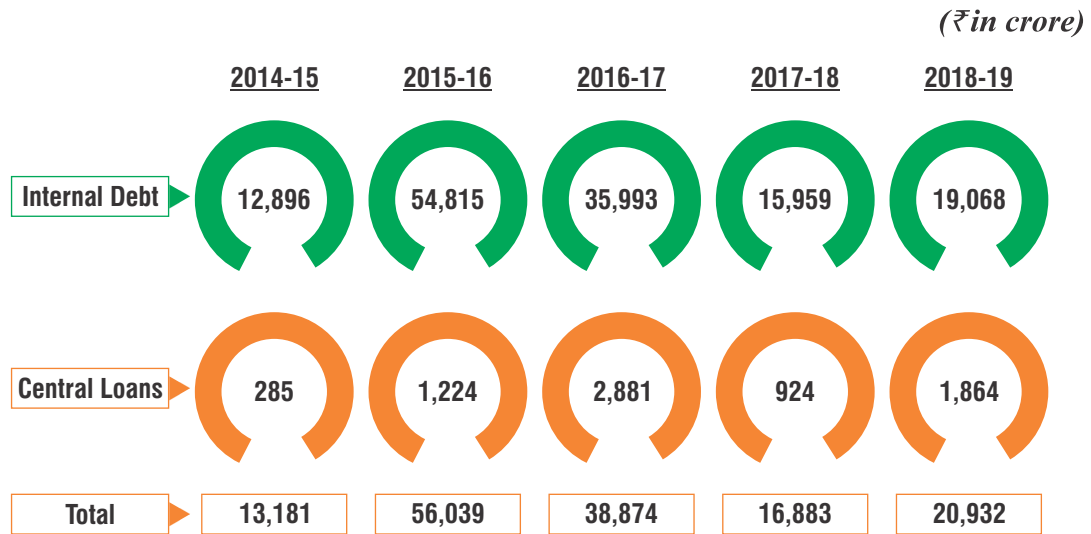
During 2018-19 the State Government received ₹ 22,938.33 crore (including ₹ 2,638.85 crore on account of advance apportionment of IGST) as revenue under Major Head 0006-State Goods and Services Tax and ₹ 2,176 crore (including ₹ 301.00 crore pertaining to previous year compensation received during 2018-19) as compensation from Government of India for the loss of revenue arising out of implementation of GST. The compensation received from the Government of India is provisional and subject to audit.

The State received ₹ 2,638.85 crore from the Government of India during the year on account of advance apportionment of IGST after deducting ₹ 150.20 crore on account of recovery of two instalments of advance apportionment.

## 2.10. Public Debt

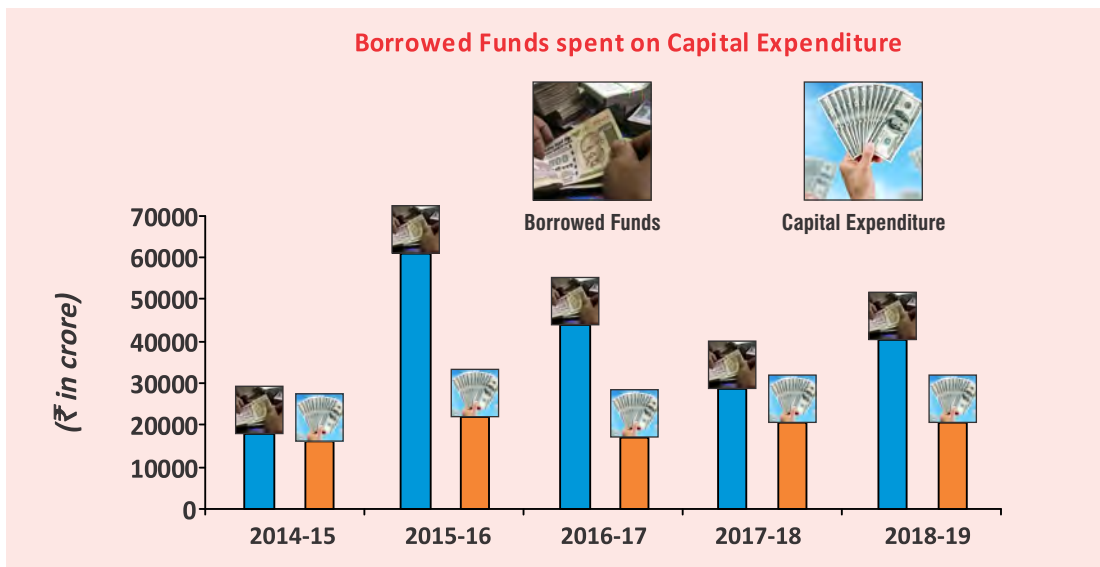
### 2.10.1. Trend of Public Debt

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



In 2018-19, 32 loans totaling ₹ 33,178 crore were raised at par at interest rates varying from 7.98 per cent to 8.84 per cent. Out of these loans, 02 loans will redeem in 2021, 21 loans in 2028, 06 loans in 2029 and 03 loans will redeem in 2038.

### 2.10.2. Proportion of borrowed funds spent on Capital Expenditure



It is desirable to utilize borrowed funds for the creation of capital assets, and to use revenue receipts for the repayment of principal and interest thereon. The State Government, however, spent less expenditure on Capital account (₹ 19,638 crore) than the borrowings of current year (₹ 37,847 crore) and remaining borrowings (₹ 18,209 crore) were utilized to meet revenue deficit.

### 3.1. Introduction

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

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

### 3.2. Revenue Expenditure

Revenue Expenditure of ₹ 1,66,773 crore for 2018-19 was less than the budget estimates (₹ 1,69,118 crore) by ₹ 2,345 crore due to less disbursement under Central Assistance (₹ 3,670 crore). However, disbursement increased under State Fund (₹ 1,325 crore). The State Government had obtained supplementary grant of ₹ 10,084 crore (₹ 4,152 crore in September 2018 and ₹ 5,932 crore in February 2019) to meet increased expenditure on existing schemes as well on new services.

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

(₹ in crore)

Description	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Budget Estimates</b>	1,05,387	1,10,805	1,32,053	1,43,690	1,69,118
<b>Actuals</b>	94,542	1,06,239	1,27,140	1,45,842	1,66,773
<b>Gap</b>	10,845	4,566	4,913	(-) 2,152	2,345
<b>Percentage of gap over BE</b>	10.3	4.1	3.7	(-) 1.5	1.4

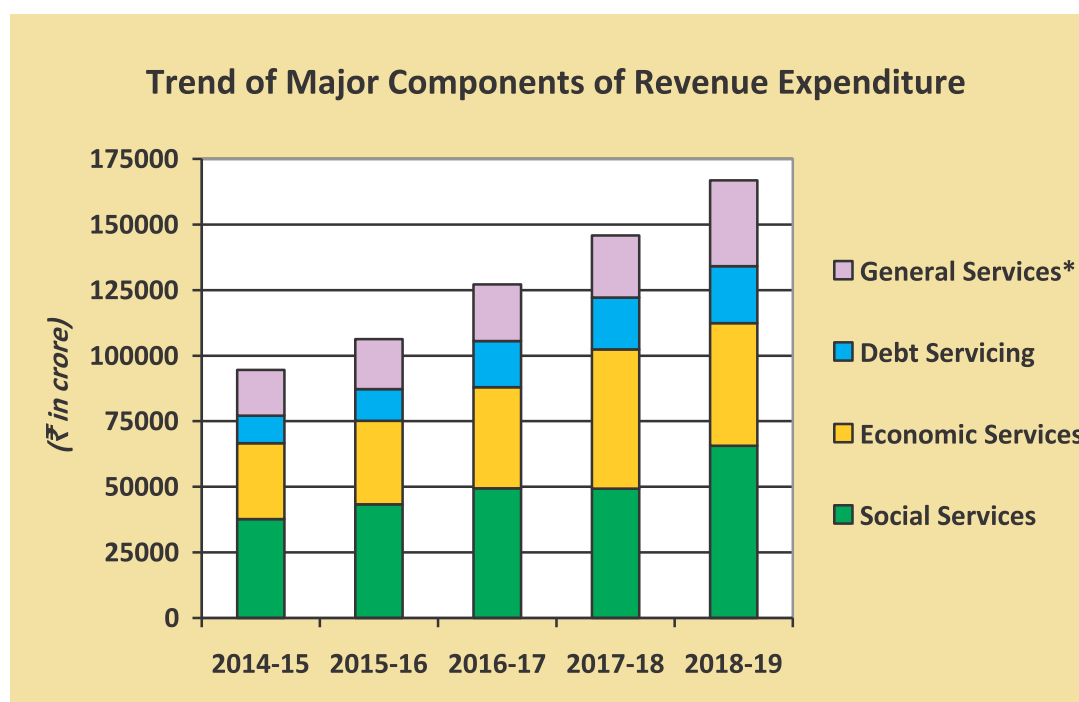
Around 74.5 per cent (₹ 1,24,264 crore) of the revenue expenditure was “committed” to Salaries (₹ 49,137 crore), Interest Payments (₹ 21,700 crore), Pensions (₹ 20,396 crore), Subsidies (₹ 21,540 crore), Grants-in-aid (Salary) (₹ 5,691 crore), Social Security and other Pensions (₹ 5,148 crore) and Wages (₹ 652 crore).

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

(₹ in crore)

Description	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Revenue expenditure</b>	94,542	1,06,239	1,27,140	1,45,842	1,66,773
<b>Committed revenue expenditure</b>	64,175	70,873	89,696	1,04,154	1,24,264
<b>Other revenue expenditure</b>	30,367	35,366	37,444	41,688	42,509

### 3.2.1. Major Components of Revenue Expenditure (2014–2019)



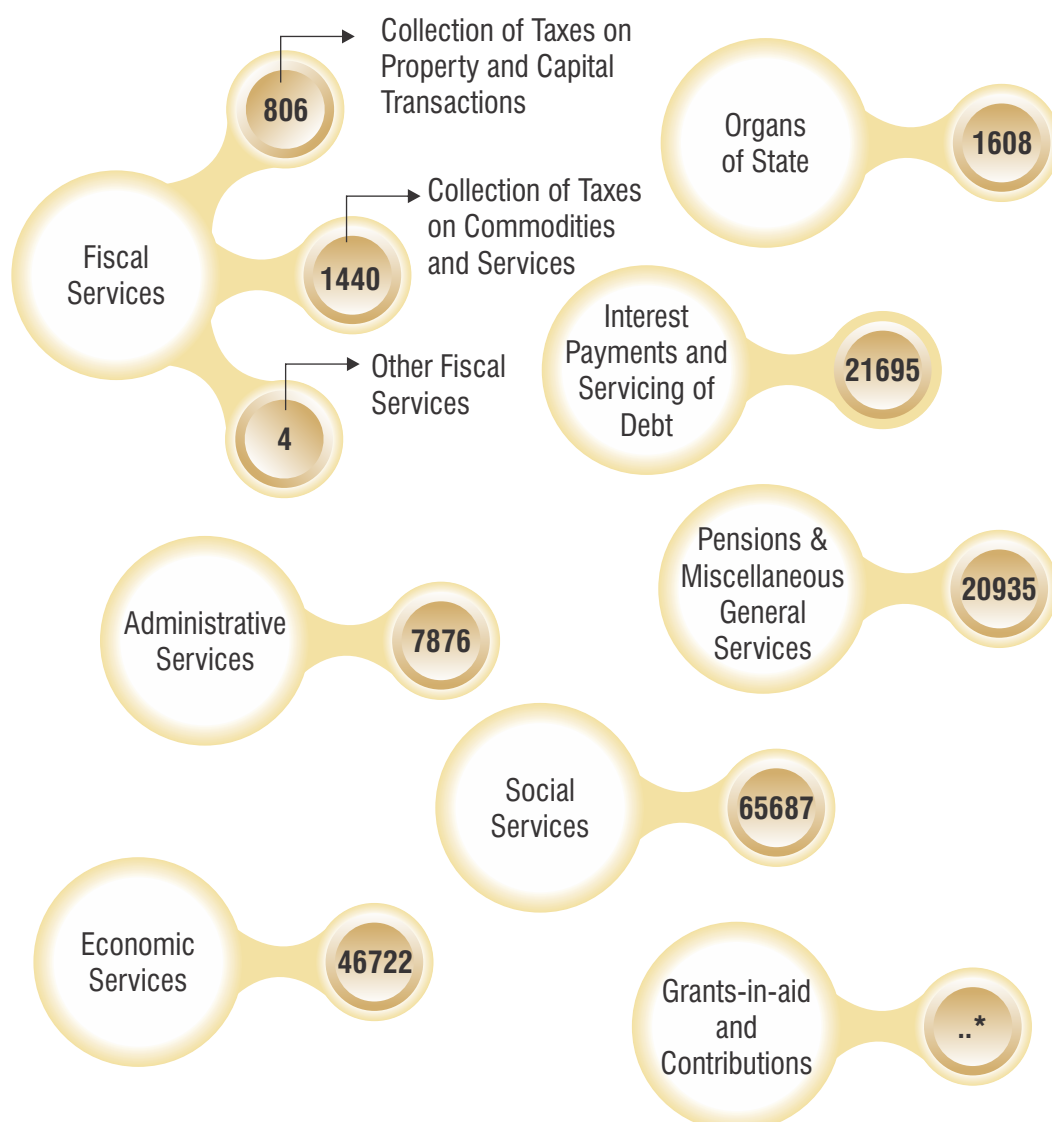
\* General Services exclude MH 2049 (Interest Payments) and include MH 3604 (Compensation and assignment to Local Bodies and Panchayati Raj Institutions).

The expenditure increased in all sectors except economic sector in comparison to previous year.



### 3.2.2. Sectoral Distribution of Revenue Expenditure

Components	Amount (₹ in crore)	%
<b>A. Fiscal Services</b>	2,250	1.3
Collection of Taxes on Property and Capital Transactions	806	0.5
Collection of Taxes on Commodities and Services	1,440	0.8
Other Fiscal Services	4	..
<b>B. Organs of State</b>	1,608	1.0
<b>C. Interest Payments and Servicing of Debt</b>	21,695	13.0
<b>D. Administrative Services</b>	7,876	4.7
<b>E. Pensions and Miscellaneous General Services</b>	20,935	12.6
<b>F. Social Services</b>	65,687	39.4
<b>G. Economic Services</b>	46,722	28.0
<b>H. Grants-in-aid and Contributions</b>	..*	..
<b>Total Expenditure (Revenue Account)</b>	<b>1,66,773</b>	<b>100.0</b>



\* Only ₹ 0.09 crore.

### 3.3. Capital Expenditure

Capital expenditure (excluding loan disbursed) of ₹ 19,638 crore for 2018-19 was less than the budget estimates (₹ 25,741 crore) by ₹ 6,103 crore due to less disbursement under State Fund (₹ 5,575 crore) and Central Assistance (₹ 528 crore). Capital expenditure was 2.1 *per cent* of GSDP. The State Government had obtained supplementary grant of ₹ 918 crore (₹ 616 crore in September 2018 and ₹ 302 crore in February 2019) to meet increased expenditure on existing schemes as well on new services.

Loan disbursements of ₹ 1,113 crore in 2018-19 was more than the budget estimates (₹ 580 crore) by ₹ 533 crore. The State Government had obtained supplementary grant of ₹ 559 crore (₹ 546 crore in September 2018 and ₹ 13 crore in February 2019) to meet increased expenditure.

#### 3.3.1. Sectoral Distribution of Capital Expenditure

During 2018-19, the State Government has spent ₹ 3,870 crore on various water supply schemes, ₹ 4,161 crore on construction of roads & bridges and ₹ 2,307 crore on various irrigation projects (₹ 1,738 crore on major irrigation, ₹ 118 crore on medium irrigation and ₹ 451 crore on minor irrigation). The Government has also invested ₹ 4,080 crore (net) in various Companies/ Corporations/ Co-operative Societies/ Banks etc. The major portion of Government investment was in power companies (₹ 3,822 crore).

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

(₹ in crore)

Description	2014-15	2015-16	2016-17	2017-18	2018-19
<b>General Services</b>	534 (3.2)	441 (0.8)	437 (1.5)	527 (2.4)	588 (2.8)
<b>Social Services</b>	5,838 (34.7)	5,996 (10.2)	6,214 (20.7)	7,221 (32.9)	6,913 (33.3)
<b>Economic Services</b>	9,731 (57.9)	15,549 (26.5)	10,329 (34.5)	12,875 (58.6)	12,137 (58.5)
<b>Loans and Advances</b>	701 (4.2)	36,602 (62.5)	12,965 (43.3)	1,334 (6.1)	1,113 (5.4)
<b>Total</b>	<b>16,804</b>	<b>58,588</b>	<b>29,945</b>	<b>21,957</b>	<b>20,751</b>

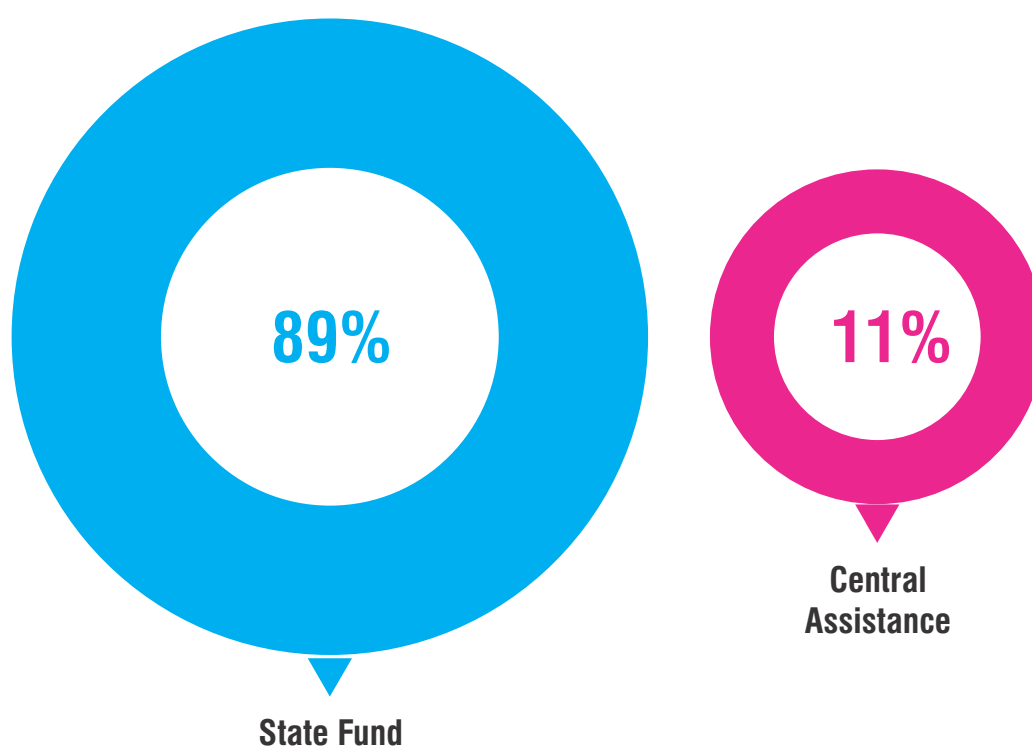
*Note:* Figures in parentheses represent *percentage* to total capital expenditure.

## STATE FUND & CENTRAL ASSISTANCE EXPENDITURE

### 4.1. Distribution of expenditure

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

#### Distribution of Expenditure



### 4.2. State Fund Expenditure

State Fund expenditure during 2018-19, representing 88.9 *per cent* of total disbursements, was ₹ 1,66,669 crore (₹ 1,48,762 crore under Revenue, ₹ 16,794 crore under Capital and ₹ 1,113 crore under Loans and Advances).

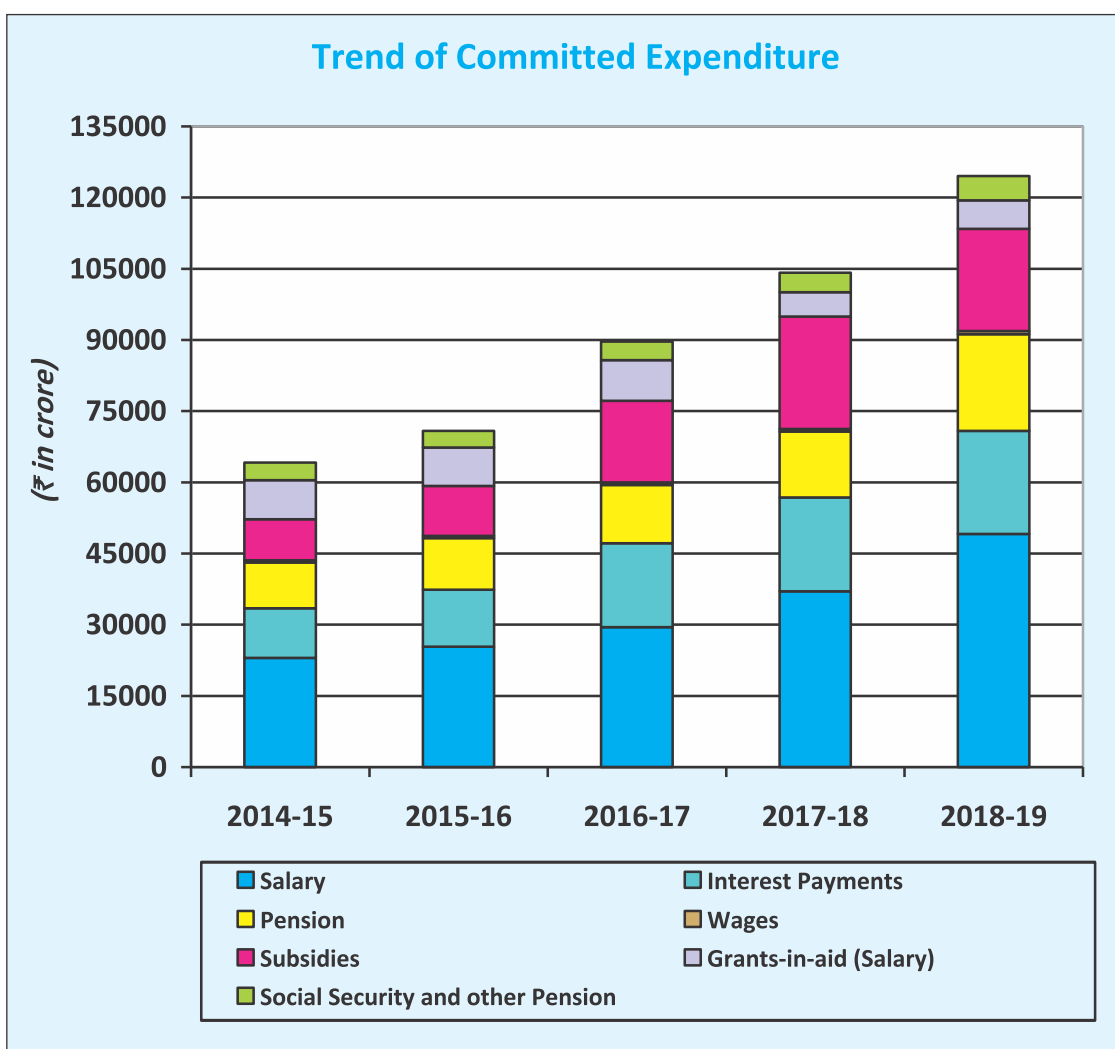
### 4.3. Central Assistance Expenditure

During 2018-19, Central Assistance expenditure, representing 11.1 *per cent* of total disbursements, was ₹ 20,855 crore (₹ 18,011 crore under Revenue and ₹ 2,844 crore under Capital).

#### 4.4. Committed Expenditure

(₹ in crore)

Component	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Committed Expenditure</b>	64,175	70,873	89,696	1,04,154	1,24,264
<b>Revenue Expenditure</b>	94,542	1,06,239	1,27,140	1,45,842	1,66,773
<b>Committed expenditure to Revenue Receipts (In Per cent)</b>	70.3	70.7	82.3	81.8	90.1
<b>Committed expenditure to Revenue Expenditure (In Per cent)</b>	67.9	66.7	70.5	71.4	74.5



## APPROPRIATION ACCOUNTS

### 5.1. Summary of Appropriation Accounts

(₹ in crore)

Nature of expenditure	Original grant	Supplementary grant	Total	Actual expenditure	Saving (-) Excess (+)	Surrender
<b>Revenue</b>						
Voted	1,51,150	9,712	1,60,862	1,48,485	(-) 12,377	11,468
Charged	21,621	372	21,993	21,920	(-) 73	64
<b>Capital</b>						
Voted	27,246	915	28,161	21,340	(-) 6,821	6,672
Charged	..(a)	3	3	3	.. (b)	.. (b)
<b>Public Debt</b>						
Charged	16,836	84	16,920	16,915	(-) 5	5
<b>Loans and Advances</b>						
Voted	580	559	1,139	1,113	(-) 26	121
<b>Appropriation to Contingency Fund</b>						
Voted	..	..	..	..	..	..
<b>Total</b>	<b>2,17,433</b>	<b>11,645</b>	<b>2,29,078</b>	<b>2,09,776</b>	<b>(-) 19,302</b>	<b>18,330</b>

(a) ₹ 0.08 lakh only.

(b) ₹ 0.95 lakh only.

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

(₹ in crore)

Year	Saving (-)/ Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
<b>2014-15</b>	(-) 13,703	(-) 5,734	(+) 3	(+) 165	(-) 19,269
<b>2015-16</b>	(-) 10,392	(-) 4,919	(+) 128	(-) 2,081	(-) 17,264
<b>2016-17</b>	(-) 11,047	(-) 6,838	(-) 22	(+) 519	(-) 17,388
<b>2017-18</b>	(-) 9,989	(-) 5,961	(-) 7	(-) 33	(-) 15,990
<b>2018-19</b>	(-) 12,450	(-) 6,821	(-) 5	(-) 26	(-) 19,302

### 5.3. Significant Savings

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

Some grants with persistent and significant savings are given below:

(₹ in crore)

Grant No.	Nomenclature	2014-15	2015-16	2016-17	2017-18	2018-19
003	Secretariat (Revenue)	23	25	19	61	22
005	Administrative Services (Revenue)	14	10	12	22	27
008	Revenue (Revenue)	61	114	202	81	82
009	Forest (Revenue)	117	43	80	87	105
	Forest (Capital)	88	14	13	13	40
011	Miscellaneous Social Services (Revenue)	42	34	19	29	12
	Miscellaneous Social Services (Capital)	16	30	26	16	6
012	Other Taxes (Revenue)	82	138	80	70	129
	Other Taxes (Capital)	300	149	201	94	4
016	Police (Capital)	20	22	5	30	34
019	Public Works (Revenue)	47	38	67	47	62
	Public Works (Capital)	688	319	898	625	464
020	Housing (Capital)	19	3	8	15	9
021	Roads and Bridges (Revenue)	93	436	144	318	306
	Roads and Bridges (Capital)	881	605	1,263	187	904
022	Area Development (Capital)	90	74	37	75	122
023	Labour and Employment (Capital)	3	24	26	27	7
024	Education, Art and Culture (Capital)	28	3	23	144	128
026	Medical & Public Health and Sanitation (Revenue)	1,170	919	369	490	504
	Medical & Public Health and Sanitation (Capital)	123	202	180	124	72
027	Drinking Water Scheme (Capital)	266	481	896	683	1044
028	Special Programme for Rural Development (Revenue)	284	244	208	164	243

### Significant Savings - (Concl'd.)

(₹ in crore)

Grant No.	Nomenclature	2014-15	2015-16	2016-17	2017-18	2018-19
029	Urban Plan and Regional Development (Revenue)	566	542	627	1,104	1,084
	Urban Plan and Regional Development (Capital)	573	323	783	551	197
030	Tribal Area Development (Revenue)	1,223	1,208	1,734	1,337	700
	Tribal Area Development (Capital)	616	709	334	628	779
033	Social Security and Welfare (Revenue)	233	808	264	237	541
	Social Security and Welfare (Capital)	256	144	58	49	41
035	Miscellaneous Community and Economic Services (Revenue)	450	55	147	24	133
037	Agriculture (Revenue)	410	326	322	259	493
	Agriculture (Capital)	120	136	356	49	234
043	Minerals (Capital)	108	81	155	378	94
046	Irrigation (Capital)	212	294	240	236	239
050	Rural Employment (Revenue)	1,222	739	1,007	786	120
051	Special Component Plan for Welfare of Scheduled Castes (Revenue)	1,654	905	1,245	867	723
	Special Component Plan for Welfare of Scheduled Castes (Capital)	497	941	576	1,665	1,334

During 2018-19, supplementary grants totaling ₹ 11,645 crore (5.6 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
003	Secretariat	Revenue	283	16	277
014	Sales Tax	Revenue	1,369	18	1,121
017	Jails	Revenue	204	3	190
019	Public Works	Revenue	496	43	477
021	Roads and Bridges	Revenue	1,535	134	1,362
		Capital	4,620	309	4,026
024	Education, Art and Culture	Capital	588	101	562
029	Urban Plan And Regional Development	Revenue	4,631	468	4,015
030	Tribal Area Development	Revenue	12,474	259	12,032
		Capital	3,632	50	2,903
033	Social Security and Welfare	Capital	189	13	162
037	Agriculture	Capital	392	26	184
051	Special Component Plan for Welfare of Scheduled Castes	Revenue	14,046	361	13,684
		Capital	5,243	50	3,959



## ASSETS AND LIABILITIES

### 6.1. Assets

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

#### 6.1.1. Investments and Returns

Total investments as share capital in non-financial Public Sector Undertakings (PSU's) stood at ₹ 49,861 crore at the end of 2018-19. However, dividends received during the year was ₹ 56 crore (0.1 *per cent*) on investment. During 2018-19, investments increased by ₹ 4,080 crore (net) and income from dividend decreased by ₹ 11 crore. The major investment was made in Power Companies (₹ 3,822 crore). The accumulated losses of the major power sector PSUs were ₹ 95,506 crore as against the total capital investment of ₹ 45,265 crore

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

Cash Balance with RBI stood at ₹ 5 crore on 31 March 2018 and decreased to ₹ (-) 77 as on 31 March, 2019. The position of cash balance and investment of cash balance is as under:

(₹ in crore)

Component	As on 1st April 2018	As on 31st March 2019	Net increase(+)/ decrease(-)
<b>Cash Balances</b>	5	(-) 77	(-) 82
Investments from cash balance (GoI Treasury Bills)	6,402	2,155	(-) 4247
<b>Other cash balances</b>	4	4	..
(a) Departmental Balances	1	1	..
(b) Permanent Cash Imprest	3	3	..
<b>Investment from earmarked fund balances</b>	2,967	3,712	(+) 745
(a) Guarantee Redemption Fund	2,796	3,541	(+) 745
(b) Other Funds	171	171	..
<b>Interest realized*</b>	528	459	(-) 69

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

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2018	Purchases during 2018-19	Sales during 2018-19	Closing Balance on 31 March 2019
6,402	1,56,017	1,60,264	2,155

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

Total loans and advances made by the State Government at the end of 2018-19 was ₹ 23,263 crore. During 2018-19, ₹ 15,158 crore has been received towards repayment of loans and advances, out of which ₹ 15,144 crore relates to repayments from Jaipur Vidyut Vitran Nigam Limited (₹ 5,223 crore), Jodhpur Vidyut Vitran Nigam Limited (₹ 5,553 crore), Ajmer Vidyut Vitran Nigam Limited (₹ 4,273 crore), Rajasthan State Co-operative Dairy Federation Limited (₹ 16 crore), various Co-operatives (₹ 15 crore), Rajasthan State Co-operative Bank Limited (₹ 14 crore), Rajasthan State Road Transport Corporation (₹ 13 crore), Rajasthan State Warehousing Corporation. (₹ 10 crore), Rajasthan Small Industries Corporation (₹ 9 crore) Rajasthan Rajya Vidyut Prasaran Nigam Limited (₹ 8 crore), Rajasthan Medical Services Corporation (₹ 5 crore) and Rajasthan Rajya Sahakari Bhoomi Vikas Bank (₹ 5 crore). Effective steps to recover the outstanding loans would help the Government's fiscal position.

Information regarding recoveries in arrears in respect of principal and interest is required to be furnished by the concerned departments every year to the Accountant General by June. During 2018-19, 38 statements out of 119 have not been received from 14 departments.

## 6.2. Debt and Liabilities

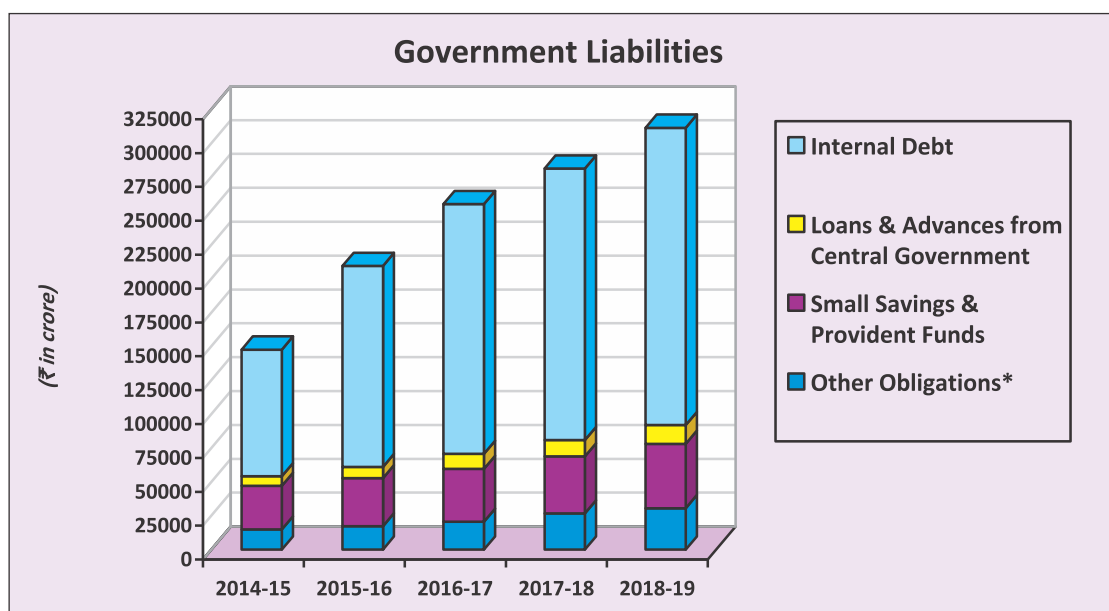
Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed from time to time by the State Legislature.

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

(₹ in crore)

Year	Public Debt	Percentage to GSDP	Public Account*	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2014-15	1,00,511	16.3	47,098	7.7	1,47,609	24.0
2015-16	1,56,550	23.0	52,836	7.7	2,09,386	30.7
2016-17	1,95,424	25.8	59,578	7.8	2,55,002	33.6
2017-18	2,12,307	25.4	68,875	8.2	2,81,182	33.6
2018-19	2,33,239	25.1	78,135	8.4	3,11,374	33.5

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



\* Other Obligations includes Reserve Funds and Deposits.

### 6.3. Guarantees (Contingent Liabilities)

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

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed	Guarantees outstanding at the end of year
2014-15	1,61,918	94,578
2015-16	1,61,236	53,620
2016-17	1,18,161	51,159
2017-18	1,12,057	61,761
2018-19	1,31,026	70,430

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

Guarantee fees are calculated at 0.01 *per cent* to 1 *per cent* per annum. During 2018-19, the State Government transferred ₹ 535 crore to the Guarantee Redemption Fund and out of total balance of ₹ 4,080 crore, ₹ 3,542 crore was invested.

## OTHER ITEMS

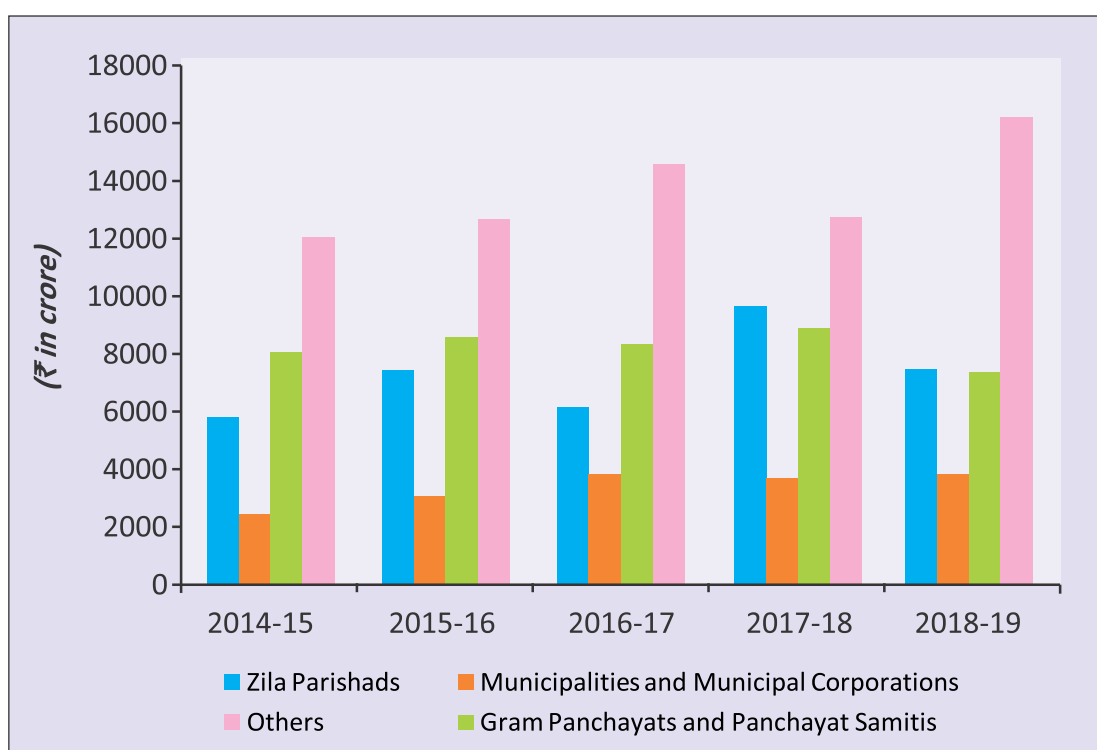
### 7.1. Financial assistance to local bodies and others

During the past five years, Grants-in-aid to local bodies etc., increased from ₹ 28,329 crore in 2014-15 to ₹ 34,862 crore in 2018-19. Grants to Zila Parishads, Panchayat Samitis and Municipalities (₹ 18,645 crore) represented 53.5 per cent of total grants given during the year.

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

(₹ in crore)

Year	Zila Parishads	Municipalities and Municipal Corporations	Gram Panchayats and Panchayat Samitis	Others	Total
2014-15	5,787	2,451	8,046	12,045	28,329
2015-16	7,417	3,064	8,565	12,679	31,725
2016-17	6,144	3,840	8,329	14,579	32,892
2017-18	9,670	3,696	8,880	12,739	34,985
2018-19	7,460	3,811	7,374	16,217	34,862



## 7.2. Reconciliation of accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (A&E). This exercise is to be conducted by respective Heads of Departments/ Controlling officers. During 2018-19, all 410 Controlling Officers have reconciled the total expenditure of ₹ 2,04,439 crore (net). Similarly, all 176 Controlling Officers have reconciled the total Government receipts of ₹ 1,37,893 crore for the year 2018-19.

## 7.3. Submission of accounts by Treasuries

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

## 7.4. Utilisation Certificates for Grants-in-aid

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

Year (Due)	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Up to 2016-17	49	0.76
2017-18	..	..
2018-19	146	5.21
<b>Total</b>	<b>195</b>	<b>5.97</b>

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

When money is required in advance or the Drawing and Disbursing Officers (DDO's) are not able to calculate the exact amounts required, they are permitted to draw money without supporting documents through Abstract Contingent (AC) Bills. Such AC Bills are required to be settled within a maximum of three months through submission of Detail Contingent (DC) Bills. At the end of 31st March 2019, 167 DC Bills amounting to ₹ 62.03 crore were outstanding. Further, 26 DC Bills involving ₹ 44.52 crore were pending for more than a year. To the extent of non-receipt of DC Bills, the expenditure shown during the year cannot be vouched as final.

## 7.6. Rush of expenditure

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under sixteen Heads of Account during March 2019 ranged between 51 *per cent* and 100 *per cent* of the total expenditure during the year indicating a tendency to utilize the budget at the close of the financial year.

The flow of expenditure during the four quarters of 2018-19 in the above mentioned Heads was as below:

Head of Account	Description	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Total	During March	Percentage of 3/2019 w.r.t. total expenditure of 2018-19
		(₹ in crore)						
2059	Public Works	(-) 9.06	(-) 27.19	32.32	77.61	73.68	38.65	52.5
2075	Miscellaneous General Services	0.88	0.52	0.47	536.92	538.79	536.14	99.5
2404	Dairy Development		3.13		36.00	39.13	36.00	92.0
2801	Power	2,279.79	2,749.34	2,088.10	14,086.50	21,203.73	13,844.09	65.3
2810	New and Renewable Energy	0.23	0.25	0.31	1.45	2.24	1.25	55.8
3435	Ecology and Environment	1.31	0.67	1.26	5.02	8.26	4.62	55.9
4047	Capital Outlay on Other Fiscal Services				0.02	0.02	0.02	100.0
4058	Capital Outlay on Stationery and Printing				0.12	0.12	0.12	100.0
4070	Capital Outlay on Other Administrative Services		2.67	0.38	5.30	8.35	4.80	57.5
4236	Capital Outlay on Nutrition			0.12	0.28	0.40	0.24	60.0
4405	Capital Outlay on Fisheries				0.27	0.27	0.27	100.0
4425	Capital Outlay on Co-operation				132.01	132.01	132.00	100.0
4801	Capital Outlay on Power Projects	304.74	77.00	440.56	3,000.05	3,822.35	3,000.05	78.5
4802	Capital Outlay on Petroleum				146.80	146.80	146.80	100.0
5425	Capital Outlay on Other Scientific and Environmental Research	0.27	0.01	0.06	0.72	1.06	0.72	67.9
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				1.00	1.00	1.00	100.0
6860	Loans for Consumer Industries				0.25	0.25	0.25	100.0

### 7.7. Ujwal DISCOM Assurance Yojana (UDAY)

The Ministry of Power, Government of India in November 2015 approved UDAY (Ujwal DISCOM Assurance Yojana), a scheme for the financial turnaround of Power Distribution Companies (DISCOMs), with an objective to improve the operational and financial efficiency of the State DISCOMs. Under this Scheme, a tripartite memorandum of understanding was executed amongst Ministry of Power, Government of India, Government of Rajasthan and State DISCOMs for facilitating Government of Rajasthan to take over 75 *per cent* of DISCOM debt as on 30 September 2015 over two years.

According to the scheme, the State Government has taken over ₹ 62,421.96 crore (₹ 40,049.77 crore in 2015-16 and ₹ 22,372.19 crore in 2016-17) debt of DISCOMs, out of total outstanding debt of ₹ 83,229.89 crore (as on 30 September 2015) by issuing bonds through RBI. It has been informed by the State Government to Ministry of Power, Government of India that the loan extended to DISCOMs will be converted into grant and equity in the next three years i.e. upto 2019-20 as per relaxation given in UDAY. Accordingly, during 2017-18 and 2018-19, the Government of Rajasthan has converted loan of ₹ 30,000 crore (out of total loan of ₹ 44,721.96 crore) into equity (₹ 6,000 crore) and subsidy (₹ 24,000 crore). At the end of 2018-19, equity support to DISCOMs was 23.5% of the total debt taken over by the State Government which was within the limit of 25.0% as prescribed in the guidelines of the scheme. Details are given below:

(₹ in crore)

Year	Investment	Loan	Subsidy	Total
2015-16	5,700.00	34,349.77	..	40,049.77
2016-17	3,000.00	10,372.19	9,000.00	22,372.19
<b>Total</b>	<b>8,700.00</b>	<b>44,721.96</b>	<b>9,000.00</b>	<b>62,421.96</b>
2017-18	3,000.00	- 15,000.00	12,000.00	..
2018-19	3,000.00	- 15,000.00	12,000.00	..
<b>Position as on 31-03-2019</b>	<b>14,700.00 (23.5%)</b>	<b>14,721.96 (23.6%)</b>	<b>33,000.00 (52.9%)</b>	<b>62,421.96</b>



## 7.8. New Pension Scheme

State Government employees recruited with effect from 1 January 2004 are eligible for the New Pension Scheme which is a Defined Contributory Pension Scheme. In terms of the Scheme, the employees contribute 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government, and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

Government of Rajasthan operates Major Head 8342-117 in respect of contributions pertaining to All India Service (AIS) officers and Major Head 8011 Insurance and Pension Funds for all other Government employees.

There was a legacy balance of ₹ 67.15 crore including interest of ₹ 4.02 crore under 8011-106 Insurance and Pension Funds. Out of this, ₹ 20.72 crore has been transferred to the NSDL/ Trustee Bank during 2018-19. As per information made available by the State Government, position of transfer of both employees and employer's contribution to NSDL/ Trustee Bank is as below:

(₹ in crore)

Particular	Opening Balance	Employees Contribution	Government Contribution	Interest	Total (2+3+4+5)	Transfer to NSDL	Closing Balance
1	2	3	4	5	6	7	8
8011 (Other Employees)	137.58	1,765.47	1,797.53	..	3,700.58	3,595.07	105.51
8342 (AIS Officers)	0.30	1.51	1.57	..	3.38	3.14	0.24
Legacy	63.13	..	..	4.02	67.15	20.72	46.43

As evident from the above table, as on 31 March 2019, a total amount of ₹ 152.18 crore (₹ 105.51 crore + ₹ 0.24 crore + ₹ 46.43 crore) was pending for transfer to the fund



## 7.9. Status of Suspense Balances

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

(₹ in crore)

Name of Minor Head	2016-17		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101. Pay and Accounts Office-Suspense	61.93	0.84	120.99	1.76	157.98	35.15
<b>Net</b>	<b>(Dr.) 61.09</b>		<b>(Dr.) 119.23</b>		<b>(Dr.) 122.83</b>	
102. Suspense Account (Civil)	1.48	(-) 0.02	0.77	0.01	0.83	3.15
<b>Net</b>	<b>(Dr.) 1.50</b>		<b>(Dr.) 0.76</b>		<b>(Cr.) 2.32</b>	
106. Telecommunication Account Office Suspense	..*	..	..*	..	..*	..
<b>Net</b>	<b>(Dr.) ..*</b>		<b>(Dr.) ..*</b>		<b>(Dr.) ..*</b>	
112. Tax Deducted at Source (TDS) Suspense	..	26.69	..	77.05	..	48.14
<b>Net</b>	<b>(Cr.) 26.69</b>		<b>(Cr.) 77.05</b>		<b>(Cr.) 48.14</b>	
123. A.I.S. Officers' Group Insurance Scheme	..	0.17	..	0.16	..	0.16
<b>Net</b>	<b>(Cr.) 0.17</b>		<b>(Cr.) 0.16</b>		<b>(Cr.) 0.16</b>	
129. Material Purchase Settlement Suspense Account	..	(-) 3.16	..	(-) 3.18	..	(-) 3.20
<b>Net</b>	<b>(Cr.) (-) 3.16</b>		<b>(Cr.) (-) 3.18</b>		<b>(Cr.) (-) 3.20</b>	

\* ₹ 588 only.

## 7.10. Commitments on account of Incomplete Capital Works

A total expenditure of ₹ 26,420 crore was incurred up to the year 2018-19 by the State Government on various incomplete projects costing more than ₹ 10 crore each which were taken up by the Water Resources, Public Works and Public Health & Engineering Departments.

As per the information made available by the State Government, 38 Works/ Projects of Works Departments such as PWD, PHED and WRD amounting to a progressive expenditure of ₹ 13,987.73 crore remained incomplete for more than five years. Detail of such works/ projects is given below:-

(₹ in crore)

Years More than	Department					
	PWD		PHED		WRD	
	No. of Works	Expenditure	No. of Works	Expenditure	No. of Works	Expenditure
5	3	75.61	7	3,260.58	6	2,658.08
10	..	..	4	3,239.85	9	671.16
15	..	..	2	773.79	7	3,308.66

#### 7.11. Personal Deposit (PD) Accounts

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

There were a total of 1,899 PD Accounts out of which 36 were inoperative as on 31 March 2019. During the year 2018-19, the State Government created 245 new PD Accounts and closed 12 inoperative PD Accounts. An amount of ₹ 31,821.06 crore was transferred/ credited to PD Accounts, of which, ₹ 24,914.25 crore (78.3 *per cent*) were transferred from the Consolidated Fund of the State. Out of ₹ 24,914.25 crore deposited in PD Accounts from the State Consolidated Fund during 2018-19, ₹ 5,002.11 crore (20.1 *per cent*) was transferred in March 2019.

An amount of ₹ 13,325.59 crore was lying unspent in PD accounts at the end of 2018-19.





Office of the Accountant General  
(Accounts & Entitlement), Rajasthan  
Janpath, Jaipur-302005

[agaerajasthan@cag.gov.in](mailto:agaerajasthan@cag.gov.in)

Printed by : Co-operative Press, Jaipur