

राजस्थान सरकार  
वित्त विभाग  
(आय-व्ययक अनुभाग)

विषय:- वित्त लेखे वर्ष 2025-26 को तैयार करने के लिए वांछित सूचनाएं भिजवाने के सम्बन्ध में।

प्रसंग:- प्रधान महालेखाकार (लेखा व हक) का अर्द्ध-शासकीय पत्र क्रमांक रिपोर्ट(एएडी)/2(1160)/VOL-II/2025-26/07 दिनांक 17.04.2026

विषयान्तर्गत प्रधान महालेखाकार (लेखा एवं हक) राजस्थान, जयपुर ने प्रासंगिक अर्द्ध-शासकीय पत्र द्वारा राज्य सरकार के बजट 2025-26 की समीक्षा एवं वित्त लेखे वर्ष 2025-26 को तैयार करने हेतु माह मई, 2026 में एन्ट्री कान्फ्रेन्स प्रस्तावित करते हुए वांछित सूचनाएं भिजवाने हेतु लिखा गया है।

अतः प्रासंगिक अर्द्ध-शासकीय पत्र की छाया प्रति संलग्न कर अनुरोध है कि कृपया निम्न बिन्दुओं पर आपके विभाग का प्रत्युत्तर/सूचनाएं प्रधान महालेखाकार (लेखा व हक) को अविलम्ब भिजवाने हेतु सम्बन्धित अधिकारियों को निर्देशित करवाने का श्रम करें:-

1. unspent balances in DDOs bank accounts.
2. An assurance certificate in Statement-D
3. Certificate of department-wise status of annual verification of stores/assets.
4. List of Incomplete Capital Works.
5. Details of sale or lease of Government land
6. Status of geo-tagging of Govt. assets

संलग्न: उपरोक्तानुसार

(शिवांगी स्वर्णकार)

विशिष्ट शासन सचिव, वित्त (बजट)

समस्त अति.मुख्य सचिव, प्रमुख शासन सचिव,  
शासन सचिव एवं विशिष्ट शासन सचिव

अ. शा. टीप क्रमांक : प.7(10)वित्त-1(1)आय.व्य./2026  
जयपुर, दिनांक 23 अप्रैल, 2026

प्रवीन्द्र यादव, आईएएस  
प्रधान महालेखाकार  
PRAVINDRA YADAV, IA&AS  
Pr. Accountant General



भारतीय लेखा परीक्षा एवं लेखा विभाग  
कार्यालय प्रधान महालेखाकार (लेखा व हक)  
राजस्थान, जनपथ, जयपुर-302005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE PR. ACCOUNTANT GENERAL (A&E)  
RAJASTHAN, JANPATH, JAIPUR-302005

DO No. Report(AAP)/2(1160)/VI-II/2025-26/  
07

दिनांक / Dated 17/04/2026

Dear Shri Galviya,

वित्त (बजट) विभाग  
खासन सचिवालय, जयपुर  
प्रति क्रमांक 107  
दिनांक 21/04/2026

Annual Accounts (Finance and Appropriation Accounts) of the Government of Rajasthan for FY 2025-26 are to be prepared soon in a time bound manner.

2. You might be aware that the figures in annual accounts represent certain assertions as detailed below:

Assertion Name	Meaning / Explanation
Completeness	All relevant transactions are recorded; no omissions.
Occurrence	All recorded transactions actually occurred and relate to the period.
Measurement	Transactions are correctly valued and calculated as per accounting policies.
Disclosure	Transactions are properly classified and disclosed with appropriate notes.
Regularity	Transactions conform to laws, regulations and authorised rules.
Completeness	All assets and liabilities are recorded; no omissions.
Existence	Recorded assets and liabilities actually exist at the reporting date.
Valuation	Assets and liabilities are valued accurately and consistently as per policies.
Ownership	The entity has legal rights to assets and obligations for liabilities.
Disclosure	Line items in annual accounts are properly classified and disclosed with required detail.

3. You are also aware that all Administrative Secretaries have statutory duty regarding the existence of adequacy of machinery within departmental organization for system checks to prevent and detect errors and irregularities in the financial proceedings of his subordinate office and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied. (Rule 12 of Rajasthan General Financial and Accounts Rules). Still further, Rule 3 of the All-India Services (Conduct) Rules envisages that every member of the Service shall use or cause to use public resources economically, efficiently and effectively.

4. I draw your kind attention to Indian Government Accounting Standards (IGAS). IGAS-1 (Guarantees given by the Governments), IGAS-2 (Accounting and classification of Grants-in-

aid), IGAS-3 (Loans and Advances made by Governments) and IGAS-4 (Prior period adjustments) issued by Government of India under Article 150 of the Constitution of India. The State Government is required to comply with said Accounting Standards. Accordingly, compliance to above standards is being sought separately.

5. You might also be aware that Sixteenth Finance Commission has recommended that Finance Accounts should have details regarding subsidy and off budget borrowings (recommendation number 14.55 & 12.17 respectively). Information regarding off budget borrowing and implicit subsidy is required to be furnished by Finance Department as per requirement of annexure-A.

6. In light of above, I seek information per Annexure 'A', and 'B' to this letter from you and the Secretaries of the Administrative Departments / Budget Controlling Authorities respectively.

7. I would like to bring to your notice the major issues discussed in previous year's Entry & Exit conferences and the status of action taken thereon attached in annexure-C for needful action.

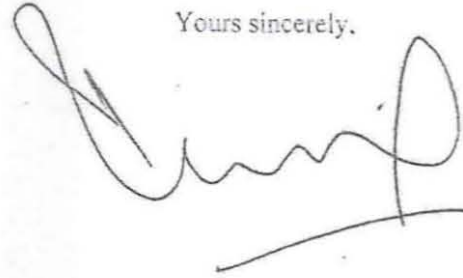
8. In previous years, my office has faced challenges in getting similar information either on time or in complete shape. Accordingly, I request your personal intervention in furnishing desired information in time (latest by 15 June 2026).

9. The above-mentioned information is required as per rule 17 of Rajasthan General Financial & Accounts Rules for preparation of annual accounts.

10. I also seek an Entry Conference with you to discuss major issues concerning annual accounts 2025-26, results of Budget Review 2025-26 & preliminary findings of budget review 2026-27 in the month of May 2026 as per mutual convenience.

*With kind regards,*

Yours sincerely,



Encl.: As above.

✓ 1. Sh. Vaibhav Galriya  
Principal Secretary Finance,  
Government of Rajasthan, Jaipur.

2. All secretaries of Administrative Departments  
(As per list enclosed)

**Annexure – ‘A’**

Information required from Finance Department as per FRBM Act and other Act/Code for inclusion in Finance Accounts.

S. No.	Details of information
1	<p>Implicit subsidies to the power utility and other services on account of non-recovery of cost, released during 2025-26. (Rule 8 (c) of FRBM Rules 2006).                      Details of Head of Accounts used in respect of following :-                      All type of unconditional cash transfer (through DBT or non DBT) without subject to performance along specified parameter are to be included in subsidy i.e. top ups for CSS, Income transfer (through DBT or non DBT) to all farmers, Top ups on kishan samman nidhi and cash transfers to farmers under schemes such as Krushak Assistance for Livelihood and Income Augmentation (KALIA) and Any other such type of case.</p>
2	<p>Financial burden of Old Pension Scheme (OPS) along with study report or administrative note relating to impact of reversion from NPS to OPS in current financial year and in subsequent years. Information for 10 years is to be provided in enclosed <b>statement ‘A’</b>. (Rule 5 of FRBM Rules Act)</p>
3	<p><b>Off Budget liabilities:</b> Details related to off budget borrowings resorted during the year 2025-26 may be provided in enclosed <b>Statement ‘B’</b>. Details of any assistance/ grants for repayment of principal and interest thereon on account of off budget borrowings released during the year by the State Government to Government Companies/ Statutory Corporations/ Local Bodies/ Autonomous Bodies etc. may also be provided. Copy of State Government’s letter sent to GoI, Ministry of Finance regarding Net Borrowing ceiling may also be furnished. (Rule 5 of FRBM Rules Act)</p>
4	<p>Details of receivable/ arrears of revenue/ pending revenue recovery certificate as on 31<sup>st</sup> March 2026 with age analysis. Information for 10 years is to be provided in enclosed <b>Statement ‘C’</b>. (Rule 5 (e) of FRBM Rules 2006)</p>
5	<p><b>Details of unspent amount in the bank account of Single Nodal Agency (SNA):</b> Details of total Central share and State share transferred to the SNA bank account during 2025-26. Out of total transfer, amount transferred through AC bills, through GIA bills and through FVC bills etc. may also be provided. Further, the details of funds received from the Government of India on or after 2<sup>nd</sup> March 2026 &amp; before 31<sup>st</sup> March 2026 along with the funds which could not be transferred in the Bank Accounts of SNA till 31<sup>st</sup> March 2026 by the State Government.</p>
6	<p><b>Unspent balances in DDOs bank accounts:</b> Head wise details of amount transferred from the State Consolidated Fund during the year and unspent amount lying in the Bank Accounts of DDOs as on 31<sup>st</sup> March 2026. (Article 266 of Constitution). This information is to be provided after revision of previous list bank account (excluding 3<sup>rd</sup> tier government/autonomous body/corporation DDO) as per IFMS report sent vide Finance Department (ways &amp; means) letter no. F21(2)/ways &amp; means/2019 dated 28-07-2023 (<b>Copy in Annexure-D</b>).</p>
7	<p>Details of liabilities/ pending bills (at Finance Department level) as on 31<sup>st</sup> March 2026 as per assurance given by FD in previous Entry Conference on 25-06-2025.</p>

J.S. (W&M)

J.S. (Pension)

J.S. (W&M)

F.S.(R)

J.S. (W&M)

J.S. (W&M)

J.S. (W&M)

Annexure – 'B'

Information requires from Administrative Secretaries of department

Part - I

Information required as per Financial and Accounting Rules/ Code/ Instructions for inclusion in Finance Accounts.

S. No.	Details of information
1.	An assurance certificate in enclosed <b>Statement – 'D'</b> from all Administrative Secretaries regarding the existence of adequacy of machinery within departmental organization for system checks to prevent and detect errors and irregularities in the financial proceedings of his subordinate office and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied. (Rule 12 of Rajasthan General Financial and Accounts Rules)
2.	BCOs wise unadjusted AC bills as on 31-03-2026. (Rule 220 (1) of Rajasthan GF&AR)
3.	BCOs wise status of pending utilization certificate as on 31-03-2026 in respect of state funded schemes. (Rule 284 and 286 of Rajasthan GF&AR)
4.	Status of BCOs wise pending utilization certificate as on 31-03-2026 in respect of central sector schemes or projects. (Rule 284 and 286 of Rajasthan GF&AR)
5.	Status of reconciliation of balances of PD Accounts by PD Administrators and submission of report of annual verification certificates by all respective Treasury. (Rule 99 of Rajasthan Treasury Rules 2012) ( <b>Director, Treasury &amp;Accounts</b> )
6.	Certificate of department-wise status of annual physical verification of stores/assets except Roads and Bridges, Dams etc conducted during 2025-26 in enclosed <b>Statement-'E'</b> .(Rule 12(1) of GF&AR Part II)
7.	Details of losses due to theft, embezzlement above 15000/- during 2025-26. (Rule 21 of GF&AR).

Part - II

Information requires as per other regulations for inclusion in Finance Account.

S. No.	Details of information	
1.	Amount of receipts (related Major Headwise) outside of consolidated fund collected through user charges (case like RWSSC is to be included) during 2025-26. (Article 266 of Constitution)	FS (R)
2.	Amount of rental income outside of consolidated fund of the State (case like rental income from Bikaner House & circuit house etc. are to be included) during 2025-26.(Article 266 of Constitution)	-
3.	Income from sale of obsolete / surplus stores during FY 2025-26.	JS (Audit)
4.	Status of geo-tagging of Government assets during 2025-26.	
5.	Details of sale or lease of Government land during 2025-26.	
6.	Status of utilization of large capital assets with regard to useable or not (w.r.t. Statement no. 16 of Finance Accounts 2024-25 as on 31 March 2025) during 2025-26.	works.
7.	Details of liabilities/ pending bills at DDO's level as on 31 <sup>st</sup> March 2026. i.e. pending liabilities for which bill has not been submitted to treasury for payment.	
8.	<b>Rate of Interest in respect of Reserve Funds:</b> The rate of interest in respect of balances under Reserve Funds (Reserve funds bearing interest) and Deposit and Advances (Deposits bearing interest) may be provided as the interest on Reserve Funds including SDRF, SDMF, State Compensatory Afforestation Fund and Deposits is being paid by the State Government, the calculation sheet of interest on SDRF & SDMF may also be provided. (Disaster Management Act 2005 and other relevant Act)	J.S. (R&M)
9.	<b>State Compensatory Afforestation Fund:</b> Amount received from user agencies for the State Compensatory Afforestation Fund (SCAF) and amount remitted to National Fund (10% share) along with rate of interest applicable on CAMPA Fund during 2025-26. (Rule 2 & 3 of Compensatory Afforestation Fund (Accounting Procedure Rule), 2018)	Forest
10.	<b>National Mineral Exploration Trust (NMET):</b> Amount remitted to NMET under Public Accounts of GoI and received (10% share) from the said amount. (Section 9 (c)(1) of Mines and Minerals (Development and Regulation) Act, 1957)	mines.
11.	<b>List of Incomplete Capital Works:</b> The details of incomplete Capital Works each costing more than ` 5 crores are required to be made available to this office by all the works departments viz. PWD, PHED and Water Resources Department. A copy of PM Gati Shakti portal report may be shared.	works Dept.
12.	Copy of performa accounts of the Departmently run commercial undertakings/projects (Motor garage, Printing & Stationary, PHED, irrigation project and in certain cases PWD etc.)	JSF (Exp <u>in</u> )
13.	Instances of write off of losses/theft under rule 23 of GF&AR.	JS (FR)

### Annexure-C

List containing the major issues discussed in previous years' Entry & Exit conferences and the status of action taken thereon.

S.no.	Details of issue	Status of Action
1.	Minus expenditure in Finance Accounts due to in appropriate levy of pro-rata charges under MH 2059, 2700,2701 & 3054.	Action to be taken by Finance Department.
2.	Non maintenance of detailed accounts of Loans & Advances given by the State Government in Finance Accounts due to non-providing the requisite details thereof by the recipient departments to AG office (CAG certificate's emphasis of matter in Finance Account 2024-25).	Action to provide detail information is to be taken by FD & respective department.
3.	Reconciliation of sum of all subscribers' wise balances as on 31/03/2026 with total balance appearing under MH-8009-01-101,102,104 & MH 8009-60-101,103 in Accounts.	Action to be taken by State Insurance and provident fund department.
4.	Reconciliation of sum of all subscribers' wise balances as on 31-03-2026 with total balances appearing under MH 8011-105 (State Government insurance fund).	Action to be taken by the State Insurance & Provident fund department.
5.	Reconciliation of account wise balances as on 31-03-2026 in respect of MH 8443-106 (PD Account).	Action to be taken by all treasuries.
6.	Reconciliation of all other balances of above MH-8000 (excluding above) with balances of AG office.	Action to be taken by respective departments.

- J.S. (FR)

F.S. (EXP)

J.S. (Insurance)

- 4 -

DTA

DTA

Statement-'A'

(See Rule 5 of FRBM) Form 8-D

The statement of the Estimated yearly pension liabilities  
for next 10 years

S.no.	Financial year	Projected pension liabilities	Remarks (If any)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			



Statement-'C'

(See Rule-5 of FRBM) D-5

Details of Tax demands in arrears as on 31-03-2026

(i.e. demand raised but realized)

Major Head	Description	Over 1 year and upto 2 years	Over 2 years and upto 5 years	Over 5 years and upto 10 years	Over to 10 years	Total

Similar information is to be given in respect of non-tax revenue.

Statement - D

**Certificate of Internal check against error,  
irregularities, Waste and loss**

It is certified that after having satisfied myself, that an adequate machinery exists for systematic internal checks to prevent and detect errors and irregularities in Financial proceedings within my office as well as in all subordinate offices under my subordination to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied.

Secretary  
(Name of Administrative  
Ministry/Department)

Statement - E

**Certificate of physical verification of stores**

It is certified that after having satisfied myself, that the physical verification of stores held in my office as well as in all the offices under my subordination has been carried out during the Financial Year 2025-26 as required under rule 12 (1) of GF&AR

Part-II and the results thereof have been intimated to Director Inspection of Rajasthan.

Secretary  
(Name of Administrative  
Ministry/Department)