

GOVERNMENT OF RAJASTHAN

4/103

APPROPRIATION ACCOUNTS

1951-52

AND

THE AUDIT REPORT

1953



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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Rajasthan and the Audit Report is prepared in accordance with paragraph 13 (1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India, and Article 151 (2) of the Constitution of India. Its object is to present the audited accounts of all the expenditure of the year, whether authorised or charged, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government commercial or *quasi*-commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13 (2) of the Order in Council already mentioned. It is submitted by the Comptroller and Auditor General of India to His Highness the Rajpramukh to be laid before the State Legislature.

2. Comments have been confined, as far as possible, to audit points of outstanding interest or importance. Cases of irregularities, etc., included in the Audit Report relate ordinarily to the year 1951-52. The report includes also cases relating to previous years, which could not be dealt with in the earlier report, as well as some matters relating to a later year than 1951-52. Every effort is made to obtain an agreement on the statements of facts from the departments to whom draft paragraphs are sent for the purpose.

PART I.**AUDIT REPORT, 1953.****Introductory.**

1. The Original Budget Estimates for 1951-52 provided for a total expenditure of Rs. 25.95 crores out of the Consolidated Fund of the State. This provision was subsequently increased by supplementary grants and appropriations (Rs. 3.40 crores) raising the total to Rs. 29.35 crores as against a total provision of Rs. 30.98 crores in the previous year. The decrease of Rs. 1.63 crores as compared with the previous year was mainly the result of wrong provision during 1950-51 under certain heads; partly counterbalanced by increases during the year under some other heads.

The total actual expenditure of the State during the year amounted to Rs. 31.92 crores as against Rs. 20.80 crores in the previous year. The increase during the year occurred mainly under the heads "Capital outlay on Schemes of Government Trading" and "Public Debt". In the former case it was due chiefly to some expenditure on the Scheme not having been properly accounted for during 1950-51 and in the latter case to more transaction concerning ways and means advances.

The Budget for the year introduced two new grants—one for "Capital outlay on State Schemes of Government Trading" and the other for "Appropriation to the Contingency Fund".

GENERAL REVIEW OF THE RESULTS OF AUDIT.**REVIEW OF TOTAL DEMAND AUTHORISED BY THE RAJPRAMUKH.**

2. There was no Legislature functioning in the State during the year 1951-52: His Highness the Rajpramukh by virtue of the powers vested in him under Article 212-A of the Constitution (Removal of Difficulties) Order No. 11, dated the 26th January, 1950, approved on the 31st March, 1951, the promulgation of the

Rajasthan Appropriation (No. 2) Act, 1951, authorising the issue of Rs. 3,17,23,000 out of the Consolidated Fund of the State for the year 1951-52 for expenditure on services specified in the Schedule appended thereto. This was in fact a 'Vote on Account' Act as it authorised the issue from the Fund only of a part of the amount required for expenditure during the whole year. ~~The Act did not, however, specify the exact period which it covered.~~

On the 7th September, 1951, His Highness the Rajpramukh promulgated another Act, "Rajasthan Appropriation (No. 2) (Amendment) Act, 1951", authorising a total expenditure of Rs. 25,95,30,600 out of the Consolidated Fund for the whole year 1951-52. This Act though, in effect, a regular Appropriation Act was termed as 'Appropriation (Amendment) Act, 1951' and substituted the 'Vote on Account Act'. This was, however, not in order.

The Rajasthan Appropriation (No. 2) Amendment Act, 1951 was issued in substitution of the earlier Act, and as such, the amending Act was taken as the Final Appropriation Act for the year under report. This latter Act included 35 authorised grants for Rs. 24,85,93,428 and 5 charged appropriations for an aggregate sum of Rs. 1,09,37,172.

The total sum specified in the Schedule to the Act stood as summarised below :—

Particulars.	Charged.	Authorised.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account	98,12,172	16,37,54,828	17,35,67,000
Capital Expenditure .. ..	..	7,38,38,600	7,38,38,600
Disbursements under debt heads treated as expenditure from the Consolidated Fund ..	11,25,000	1,10,00,000	1,21,25,000
TOTAL ..	1,09,37,172	24,85,93,428	25,95,30,600

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

3. During the year under report two Supplementary Appropriation Acts were promulgated by the Rajpramukh. The first Act on the 1st March, 1952 embodied twelve supplementary grants amounting to Rs. 1,13,87,000 and one supplementary charged appropriation for Rs. 50,000. The second Act promulgated on the 16th March, 1952 consisted of fourteen supplementary grants for Rs. 2,08,94,000 and four supplementary charged appropriations aggregating Rs. 16,90,000. In the supplementary grants and appropriations there were two new grants and one new charged appropriation. The two new grants were for providing expenditure under the major heads '50-A—Capital outlay on civil works met out of Extraordinary Receipts', and '55-A—Commutation of pensions financed from ordinary Revenues', and the one new charged appropriation was to meet expenditure under the major head '52—Interest on Capital outlay on Electricity Schemes'. The amounts included in the Supplementary Acts are summarised below :—

Particulars. 1	Charged. 2 Rs.	Authorised. 3 Rs.	Total. 4 Rs.
Expenditure on Revenue Account	8,40,000	1,35,66,000	1,44,06,000
Capital Expenditure	9,00,000	1,53,65,000	1,62,65,000
Disbursements under debt heads treated as expenditure from the Consolidated Fund.	..	33,50,000	33,50,000
TOTAL ..	17,40,000	3,22,81,000	3,40,21,000

GENERAL RESULTS OF APPROPRIATION AUDIT.

4. As stated in paragraph 2 above, His Highness the Rajpramukh promulgated on the 31st March, 1951, an Act of the nature of Vote on Account Act, authorising the issue from the Consolidated Fund of the State of only a portion (about 1/8th) of the normal expenditure during the year.

It omitted to include authorisation of expenditure on certain heads viz., 13—Other Taxes and Duties, XVII—Irrigation, Navigation, Embankment and Drainage Works—*Deduct*—Working Expenses and XLI—Receipts from Electricity Schemes—*Deduct*—Working Expenses. In the absence of a system of Exchequer control, it is not possible to conduct appropriation audit against the Vote on Account. It is, however, clear that the expenditure under the heads mentioned above remained uncovered till the promulgation of the second Appropriation Act on the 7th September, 1951.

The following statement compares total grants and appropriations for the year under report with the total disbursements relating to the regular and Supplementary Appropriation Acts:—

Particulars.	Charged.	Authorised:	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original Schedule to the Appropriation Act—			
(a) Amount authorised by the Rajpramukh		24,85,93,428	24,85,93,428
(b) Appropriation to meet expenditure charged on the Consolidated Fund ..	1,09,37,172	..	1,09,37,172
2. Supplementary Schedule to the Appropriation Act—			
(a) Amount authorised by the Rajpramukh		3,22,81,000	3,22,81,000
(b) Appropriation to meet expenditure charged on the Consolidated Fund ..	17,40,000	..	17,40,000
3. Net aggregate Grant or Appropriation	1,26,77,172	28,08,74,428	29,35,51,600
4. Aggregate disbursements ..	8,95,72,266	22,96,33,514	31,92,05,780
5. Less (—) or more (+) than granted	+7,68,95,094	—5,12,40,914	+2,56,54,180
6. Percentage of 5 to 3 ..	606.6	18.2	8.7

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5. *Savings on authorised grants* :—Savings occurred in 29 out of 36 authorised grants. A list of the more important cases with brief reasons is given below :—

Serial No.	Number and name of grant	Original grant	Supplementary grant	Final grant	Expenditure	Savings	Percentage of savings
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
(1)	II-State Excise Duties	37,25,000	6,20,000	43,45,000	21,90,211	21,54,789	49.6
	Mainly liquor and other excisable articles not purchased to the extent provided for.						
(2)	III-Stamps	1,75,000	..	1,75,000	93,047	81,953	46.8
	Mainly non-receipt of certain debits and economy.						
(3)	IV-Forest	28,50,000	12,00,000	40,50,000	29,85,504	10,64,496	26.3
	Mainly economy, less collection of grass for supply to people in scarcity areas than anticipated and unfilled vacancies.						
(4)	V-Registration	1,70,000	..	1,70,000	1,07,816	62,184	36.5
	Mainly unfilled vacancies and less contingent expenditure.						
(5)	VI-Other Taxes and Duties	68,02,000	..	68,02,000	60,10,985	7,91,015	11.6
	Mainly non-purchase of vehicles and equipment and non-payment of arrears of compensation for want of sanction and of revised pay scales to certain staff due to late announcement of their selection results.						
(6)	VII-Irrigation.	84,75,000	8,30,000	93,05,000	63,37,132	29,67,868	31.9
	Mainly late starting of works due to late allotment of funds and paucity of technical staff.						
(7)	X-Jails and Convict Settlements	28,00,000	..	28,00,000	21,90,188	6,09,812	21.8
	Mainly non-availability of raw materials and less maintenance charges due to decrease in Jail population.						
(8)	XI-Police	2,70,00,000	3,28,000	2,73,28,000	2,40,45,587	32,82,413	12.0
	Mainly unfilled vacancies, economy and less expenditure on clothing and equipment.						

Serial No.	Name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8
(9)	XII-Scientific Departments	11,50,000	38,000	11,88,000	10,81,509	1,06,491	9.0
	Mainly unfilled vacancies, non-execution of prospecting work and no person sent for technical training abroad.						
(10)	XIV-Medical	1,15,00,000	..	1,15,00,000	1,02,43,710	12,56,290	10.9
	Mainly undrawn grants, unfilled vacancies and change in classification of a charge.						
(11)	XVI-Agriculture	20,00,000	2,33,000	22,33,000	21,15,397	1,17,603	5.3
	Mainly unfilled vacancies, economy and less expenditure on certain schemes.						
(12)	XX-Industries and Supplies	18,00,000	..	18,00,000	13,10,136	4,89,864	27.2
	Mainly unfilled vacancies, economy and early closing of factories due to poor cotton crop.						
(13)	XXII-Civil Works	1,14,00,000	3,10,000	1,17,10,000	88,22,322	28,87,678	24.7
	Mainly non-execution of certain works and retarded progress of others, non-receipt of materials due to transport difficulties, unfilled vacancies, economy, non-payment of revised rates of pay and arrears to staff and omission to provide for recoveries in respect of charges debitable to other heads.						
(14)	XXIV-Famine	20,00,000	37,04,000	57,04,000	20,00,000	37,04,000	64.9
	Mainly scarcity conditions less severe and not so wide spread as anticipated.						
(15)	XXV-Superannuation Allowances and Pensions	34,25,000	4,55,000	38,80,000	34,58,626	4,21,374	10.9
	Mainly non-payment of some pensions, undrawn gratuities and less adjustment of Government contributions owing to accounts of certain subscribers not having been completed during the year.						
(16)	XXIX-Construction of Irrigation, etc., work.	76,15,000	..	76,15,000	60,92,926	15,22,074	20.0
	Mainly slow progress of works due to late allotment of funds and paucity of technical staff.						

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6. *Savings on charged appropriations:*—Savings occurred in 4 out of 8 charged appropriations. The more important of these are detailed below :—

[illegible]

7. *Savings or excesses on authorised grants and charged appropriations (separately and combined) as compared with previous years :—*The statement furnished below shows how savings or excesses in grants and appropriations in the year under report compare with those in the previous year :—

Particulars.	Final appropria- tions and grants.	Savings (—) or excesses (+)	Percentage of savings (—) or excess (+)
1	2 Rs.	3 Rs.	4
<i>Charged—</i>			
1950-51	6,60,57,530	—2,43,16,412	—36.8
1951-52	1,26,77,172	+7,68,95,094	+606.6
<i>Authorised—</i>			
1950-51	24,37,62,470	—7,75,13,485	—31.8
1951-52	28,08,74,428	—5,12,40,914	—18.2
<i>Charged and Authorised—</i>			
1950-51	30,98,20,000	—10,18,29,897	—32.9
1951-52	29,35,51,600	+2,56,54,180	+8.7

The charged section recorded excess against savings in the preceding year. The Appropriation for 'Public Debt' was mainly responsible for it. In the authorised section both the amount and the percentage of savings were comparatively low. The more important savings in the authorised and excesses in the charged section have been mentioned in paragraphs 5 and 9 respectively.

8. *Excesses over authorised grants :—*Out of 36 grants, excesses occurred in the following 6 cases which require regularisation under Article 205 read with Article 238 of the constitution :—

Serial No.	Number and name of grant.	Original grant.	Supplemen- tary grant.	Final grant.	Expendi- ture.	Excess.	Percen- tage of excess.
1	2	3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8
(1)	XV-Public Health	38,00,000	1,65,000	39,65,000	41,92,497	2,27,497	5.7
		Mainly accelerated progress of certain works.					
(2)	XVII-Rural Development and Social Service	7,50,000	3,55,000	11,05,000	11,16,946	11,946	1.1
		Mainly increased welfare activities.					

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Serial No.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure	Excess.	Percentage of Excess.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	

(3)	XXIII Electricity Schemes	95,75,000	..	95,75,000	99,67,786	3,92,786	4.1
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Mainly omission to make provision for some charges.

(4)	XXVI-Stationery and Printing	6,50,000	2,75,000	9,25,000	22,73,345	13,48,345	145.8
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Estimates not framed on a well considered basis.

(5)	XXVII-Miscellaneous	50,00,000	6,35,000	56,35,000	70,58,426	14,23,426	25.3
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Mainly due to larger discharge of old liabilities and repayment of lapsed deposits, non-recovery from the Government of India on account of the Relief and Rehabilitation expenditure and non-levy of the percentage charges debitable to the head 'Personal Deposits of the Custodian of Evacuee Property' by credit to the service head.

(6)	XXXII-Capital outlay on Electricity Schemes	38,28,000	..	38,28,000	41,90,439	3,62,439	9.5
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Mainly omission to make provision for certain works.

9. Excesses over charged appropriations :—Out of 8 appropriations, excess occurred in the following one case which requires regularisation under Article 205 read with Article 238 of the Constitution:—

Number and name of appropriation	Original appropriation	Supplementary appropriation	Final appropriation	Expenditure	Excess	Percentage of excess
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
XXXV-Public Debt	.. 11,25,000	..	11,25,000	7,94,94,572	7,83,69,572	6,966.2

This excess was due to incorrect and inadequate provision in the budget.

10. *Excesses over authorised grants and charged appropriations as compared with previous year.*—The statement furnished below compares the number and amounts of excesses during the year under report with those of the previous year:—

<i>Authorised.</i>		<i>No. of Cases.</i>	<i>Total amounts.</i> Rs.
1950-51	.. ..	14	2,41,46,527
1951-52	.. ..	6	37,66,439
<i>Charged.</i>			
1950-51	.. ..	3	3,19,33,892
1951-52	.. ..	1	7,83,69,572

The results of the year under report indicate an improvement in the authorised section both in the number and amount of excesses. In the charged section the excess was due to incorrect and inadequate provision in the Budget.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. *Authorised grants.*—The Budget estimates for the year under report provided a total sum of Rs. 24,85,93,428 for authorised expenditure against which the actual expenditure amounted to Rs. 22,96,33,514 resulting in a saving of Rs. 1,89,59,914 i.e. 7.6 per cent of the original grant. Supplementary grants aggregating Rs. 3,22,81,000 obtained during the year enhanced the saving to Rs. 5,12,40,914 which was 18.2 per cent of the final grant against a saving of 31.8 per cent in 1950-51. The saving of 18.2 per cent was the cumulative effect of savings in 29 grants and excesses in 6 grants. Grants Nos. II-State Excise Duties, VII-Irrigation, XI-Police, XIV-Medical, XXII-Civil Works, XXIV-Famine, XXIX Construction of Irrigation, etc., works, XXXI-Capital Account of Civil Works, XXXIII-Capital outlay on State Schemes of Government Trading and Loans and Advances contributed about 95 per cent of the total savings while the excess was more appreciable under Grant No. XXVI-Stationery and Printing. The supplementary grants proved unnecessary or excessive in 19 out of 23 cases and inadequate in the remaining 4 cases.

Charged appropriations.—The total original charged appropriation for the year amounted to Rs. 1,09,37,172. Supplementary appropriations amounting to Rs. 17,40,000 raised the final appropriation to Rs. 1,26,77,172. The actual expenditure was Rs. 8,95,72,266. Compared with the original appropriation there was an excess of Rs. 7,86,35,094 i.e. 719.0 per cent. Against

the final appropriation, the excess was, however Rs. 7,68,95,094 i.e. 606.6 per cent against the saving of 36.8 per cent in 1950-51. The large excess during the year was due to incorrect and inadequate provision in the budget estimates under the head 'Public Debt', the expenditure being Rs. 7,94,94,572 against the final appropriation of Rs. 11,25,000 only.

Out of 39 heads for which Appropriation Accounts have been prepared, budgeting was fairly close in the case of five as the variations between the final provision and the actual expenditure were less than 2 per cent. Eleven showed variations between 2 to 10 per cent, six between 10 to 20 per cent, another six between 20 to 30 per cent and four between 30 to 40 per cent. The variations ranged between 40 to 50 per cent in four cases while it exceeded 50 per cent in the remaining three cases.

CONTROL OVER EXPENDITURE.

12. Control over expenditure aims at securing as close an approximation as possible between the actual expenditure and the final grant or appropriation under each sub-head or primary unit of appropriation. For this purpose controlling officers are vested with certain powers of re-appropriation within the sub-heads or primary units of a grant to adjust the actual requirements in the course of the year. In this State no such power has been delegated to the controlling officers and all re-appropriations are sanctioned by the Government in the Finance Department. Arrangements also exist for obtaining supplementary grant or appropriations if the original grant or appropriation is likely to be exceeded and for surrendering funds surplus to requirements. Controlling officers are also required to maintain departmental accounts and to reconcile progressive expenditure as booked by them with that booked in the office of the Accountant General. Control over expenditure against grants has gained special importance as under the Constitution it is not lawful to incur expenditure in excess of the amounts included in the Appropriation Act or otherwise provided through re-appropriation of funds ordered by the competent authority.

As was the case last year *vide* paragraph 12 of the Audit Report, 1952, no reconciliation of departmental accounts with those compiled in the office of the Accountant General was possible during the year under report as well. In the first place,

controlling officers for the primary units of appropriation were not nominated in all cases and secondly, the departmental accounts were not properly maintained by the authorities concerned. The majority of the controlling officers were thus unable to administer the grants at their disposal effectively. At the request of the State Government it was, therefore, agreed to conduct appropriation audit treating the minor heads themselves as primary units of appropriation and to prepare the appropriation accounts accordingly. As the minor heads of accounts generally correspond to sub-heads of appropriation these appropriation accounts, therefore, give wherever possible, explanations for variations occurring under the sub-heads of appropriation only. In quite a large number of cases, the explanations for variations were not furnished by the departmental authorities even for the grant as a whole. These had to be framed by Audit with reference to the information available in the Budget Estimates or other records in the Audit Office. There was thus virtually little or no control over expenditure during the year.

This being the position, the supplementary grants or appropriations and re-appropriations sanctioned by Government during the year to cover anticipated variations between grants and expenditure for the year proved wide of the mark in a number of cases as pointed out in the notes below the Appropriation Accounts. Some important instances of defective control are mentioned below:—

(i) Unnecessary or excessive supplementary grants—

Page.	Number and name of grant.	Sub-head.	Amount of supplementary grant.	Amount of saving.
1	2	3	4	5
			Rs.	Rs.
65	II-State Excise Duties.	A-Distilleries	6,20,000	21,54,789
68	IV-Forest.	B-Conservancy and Works.	12,00,000	2,20,900
74	VII-Irrigation	P-Irrigation Works	8,30,000	2,73,962
81	VIII-General Administration.	C-1-Other Election Charges.	23,92,440	9,06,423
82		E-Commissioners	25,000	1,58,699
		F-2-Sub-Divisional Establishment	32,986	19,41,116
84	IX-Administration of Justice.	C-Civil and Sessions Courts.	92,000	2,02,280

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Page. 1	Number and name of grant. 2	Sub-head. 3	Amount of supple- mentary grant. 4	Amount of saving. 5
			Rs.	Rs.
87	XI-Police	.. B-District Executive Force.	3,28,000	16,53,207
90	XII-Scientific De- partments.	A-Mines Department	38,000	47,906
91	XIII-Education	.. A-3-Grants to non-Govt. Arts Colleges	41,000	57,577
98	XVI Agriculture	.. K-Other Charges	2,33,000	2,87,736
100	XVIII-Veterinary	.. D-Hospitals and Dispensaries	3,000	2,84,539
104	XXI-Miscellaneous Departments.	C-1-Census ..	29,000	1,11,633
		D-Miscellaneous ..	4,000	2,08,706
112	XXIV-Famine	.. A-2-Relief Works ..	30,85,000	1,65,676
		A-3-Relief to people employed otherwise than on relief works	20,000	13,955
		A-4 Gratuitous Relief	84,000	48,100
		A-5-Miscellaneous	4,50,800	49,190
117	XXV-Superannuation Allowances and Pensions.	A-Superannuation Allowances and Pensions.	61,000	3,47,784
		H-Amount recoverable from the Central Government.	2,30,000	1,13,860
120	XXVI-Stationery and Printing	B-Purchase of Stationery stores.	63,000	2,48,000
122	XXVII-Miscellaneous	.. C-Petty Establishments.	72,000	5,83,314
136	XXXI-Capital Account of Civil works.	A-Amount transferred from 81-Capital Account of Civil works outside the Revenue Account.	1,10,000	4,19,893
			1,10,000	1,10,000

(2) Unnecessary or excessive supplementary charged appropriations.

Page. 1	Name of appropriation. 2	Sub-head. 3	Amount of supplementary appropriation. 4	Amount of saving. 5
			Rs.	Rs.
115	Territorial and Political Pensions.	A-Privy Purses and allowances of Rulers of Integrated States and allowances of their relatives and servants.	50,000	87,925

(3) Injudicious re-appropriations and surrenders causing excess over allotments.

Page.	Number and name of grant or appropriation.	Sub-head.	Amount of reduction.	Amount of excess.
1	2	3	4	5
			Rs.	Rs.
63	I-Land Revenue	A-Charges of Administration	6,500	1,99,642
66	III-Stamps	B-2-Charges for sale of stamps	17,000	5,817
73	VII-Irrigation	J-Establishment	1,07,737	2,03,839
82	VIII-General Administration	F-1-General Establishment	2,94,171	15,11,727
87	XI-Police	A-Superintendence	6,03,152	2,14,337
		E-Special Police	20,92,000	1,80,482
90	XII-Scientific Departments	B-Archaeological Department	24,749	10,870
91	XIII-Education	A-(2)-Government Arts Colleges	75,234	1,40,777
		B-(1)-Government Secondary Schools	1,14,608	2,00,350
		B-(3)-Grants to local bodies for secondary Education	1,00,000	1,62,510
92		D-(1)-Government special schools	34,365	2,74,858
		E-(2)-Inspection	67,000	5,27,852
94	XIV-Medical	A-Medical Establishment	3,69,150	2,46,993
96	XV-Public Health	C-Expenses in connection with epidemic diseases	19,000	45,386
97	XVI-Agriculture	C-Subordinate and Expert Staff	25,888	17,315
		H-Botanical and other public gardens	38,034	29,476
100	XVIII-Veterinary	B-Veterinary Education and Research	20,500	10,679
102	XIX-Co-operation	A-Direction	24,422	13,605
107	XXII-Civil Works	I-Tools and Plant	2,00,000	60,226
120	XXVI-Stationery and Printing.	A-Stationery offices and stores	9,500	46,631
		E-Government Presses	95,027	2,86,490
125	XXVIII-Extraordinary charges	A-Civil Supplies Department.	5,34,500	2,81,390
133	XXX-Capital outlay on improvement of Public Health.	E-Other Skeleton Water Supply Scheme.	4,70,000	1,40,779

AUDIT REPORT

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Page	Number and name of grant or appropriation.	Sub-head.	Amount of reduction.	Amount of excess
1	2	3	4	5
			Rs.	Rs.
145	XXXII-Capital outlay on Electricity Schemes.	C-Thermo-Electric Schemes.	1,00,000	5,66,649
154	Loans and Advances	A-3-Advances to cultivators.	6,50,000	2,74,107
		B-2-Advances for purchase of motor conveyances.	1,00,000	61,029
(4)—Cases of non-surrender of savings.				
Page	Number and name of grant or appropriation.	Sub-head.	Amount of saving.	
1	2	3	4	Rs.
63	I-Land Revenue	C-Charges on account of Land Revenue Collections		1,25,000
		D-Survey, Settlement and Record Operations ..		6,28,618
		E-Land Records— ..		
		E-1-Superintendence and District charges ..		17,86,709
65	II-State Excise Duties	A-Distilleries		21,54,789
72	VII-Irrigation ..	A-Extensions and Improvements		2,46,096
		B-Maintenance and Repairs		4,76,736
		C-Establishment		1,42,133
73		G-Works		6,92,349
		H-Extensions and Improvements		2,91,831
		I-Maintenance and Repairs		3,43,930
		M-Establishment		2,75,958
74		P-Irrigation Works		2,73,962
78	Interest on Debt and other obligations	A-2-Interest on loans taken from the Central Government		7,71,000
		C-1-Interest on charitable and other funds ..		30,000
80	VIII-General Administration	A-3-Ministers and Advisers		1,27,901
82		E-Commissioners		1,58,699
		F-2-Sub-Divisional Establishment		19,41,116

Page. 1	Number and name of grant or appropriation. 2	Sub-head. 3	Amount of saving. 4 Rs.
84	IX-Administration of Justice.	A-High Court (Charged)	1,12,962
		B-Law Officers ..	1,05,049
		C-Civil and Sessions Courts	2,02,280
		F-Lump sum provision for the purchase of books, iron-safes, etc.	70,000
86	X-Jails and Convict Settlements.	B-Jail Manufactures	2,88,322
87	XI-Police.	B-District Executive Force	16,53,207
		C-Police Training School	92,031
		F-Railway Police ..	2,49,013
		G-Criminal Investiga- tion Department	3,89,261
88		H-Reserve, Reagrants, etc.	1,90,000
91	XIII-Education. ..	A-(3)-Grants to non- Government Arts Colleges ..	57,577
92		C-(1)-Government Pri- mary Schools ..	10,16,335
		E-(1)-Direction ..	2,05,524
		E (3) Scholarships ..	1,18,187
93		E-(4)-Miscellaneous	7,13,841
94	XIV-Medical.	B-Hospitals and Dis- pensaries	3,50,340
		D-Medical Colleges and Schools ..	4,16,641
98	XVI-Agriculture. ..	K-Other charges, etc.	2,87,736
100	XVIII-Veterinary. ..	D-Hospitals and Dis- pensaries	2,84,539
103	XX-Industries and Sup- plies.	A-Industries ..	1,14,950
106	XXII-Civil Works. ..	B-Original Works-Com- munications ..	81,755
		E-Repairs-Communi- cations	10,15,391
		G-Establishment ..	4,55,956
107		J-Suspense ..	6,78,198

AUDIT REPORT

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Page. 1	Number and name of grant or appropriation. 2	Sub-head. 3	Amount of saving. 4 Rs.
110	XXIII-Electricity Schemes.	A-Maintenance proper B-Net amount trans- ferred to the Dep- reciation Reserve Fund .. C-Renewals and Re- placements from the Depreciation Reserve Fund .. H-Establishment ..	-15,36,650 1,02,880 1,27,220 1,42,008
112	XXIV-Famine ..	A 3-Relief to people employed otherwise than on relief works A.4-Gratuitous Relief A-5-Miscellaneous ..	13,955 40,100 3,47,784
122	XXVII-Miscellaneous ..	B-Publicity Board .. C-Petty establishments D-Contributions .. E-Miscellaneous Com- pensations .. F-Charges in connec- tion with the village Panchayat Act ..	1,04,267 4,18,893 5,06,369 1,21,760 1,43,648
125	XXVIII-Extraordinary char- ges ..	B-Grain Supply Sche- mes ..	1,30,000
126	XXIX-Construction of Irri- gation, Navigation, 127 Embankment and Drainage Works..	A-1.Works .. E-1-Other Works ..	1,33,626 17,75,662
136	XXXI-Capital Account of Civil Works ..	A-Amount transferred from 81-Capital Acco- unt of Civil Works outside the Revenue Account .. B-Original works-Build- ings .. C-Original Works-Com- munications .. E-Add-Lump sum regrant for lapses ..	1,10,000 2,53,747 4,74,151 4,20,000
154	Loans and Advances ..	A-1-Loans to Municipi- palities. Loans to District and other Local Fund Committees. .. A-4-Miscellaneous Loans and Advances	1,58,275 29,24,306

(5) Cases of unremedied or uncovered excesses.

Page.	Number and name of grant or appropriation.	Sub-head.	Amount excess
1	2	3	4 Rs.
63	I-Land Revenue ..	A-Charges of Administration ..	1,99,64
73	VII-Irrigation ..	J-Establishment ..	2,03,80
87	XI-Police ..	A-Superintendence ..	2,14,30
		D-Village Police ..	2,16,28
		E-Special Police ..	1,80,48
88		I-Deduct-Subvention from the Government of India ..	10,00,00
92	XIII-Education ..	D-(1) Government Special Schools ..	2,74,80
96	XV-Public Health ..	E-Works ..	4,02,90
97	XVI-Agriculture ..	B-Superintendence ..	1,31,00
		E-Agriculture demonstration and propaganda including public exhibitions and fairs ..	1,29,60
100	XVIII-Veterinary ..	C-Subordinate Establishment ..	2,30,90
106	XXII-Civil Works ..	A-Original Works-Buildings ..	1,29,50
		D-Repairs-Buildings ..	1,22,60
120	XXVI-Stationery and Printing ..	D-Deduct-Value of Stationery supplied to other Governments and paying departments ..	11,48,70
		E-Government Presses ..	2,86,40
121		G-Deduct-Cost of Printing Work done for other Governments and paying departments ..	4,99,30
123	XXVII-Miscellaneous ..	I-Miscellaneous and unforeseen charges ..	24,65,60
125	XXVIII-Extraordinary charges ..	A-Civil Supplies Department ..	2,81,30
133	XXX-Capital outlay on Improvement of Public Health ..	E-Other Skeleton water supply schemes ..	1,40,70
145	XXXII-Capital outlay on Electricity Schemes ..	C-Thermo-electric Schemes ..	5,66,60
151	XXXIII-Capital outlay on State Schemes of Government Trading ..	A-Grain supply schemes ..	2,65,13,60
154	Loans and Advances ..	A-3-Advances to Cultivators ..	2,74,10

(6) Defective budgeting.

Page.	Number and name of grant or appropriation.	Sub-head.	Variations Excess (+) Saving (—) Rs.
1	2	3	4
63	I-Land Revenue ..	E-2-Deduct-Recovery from Jagirdars ..	+20,00,000
		Non-introduction of necessary legislation during the year authorising the recovery.	
79	Interest on debt and other obligations.	D-1-Deduct-Interest transferred to commercial departments	—2,25,000
		Omission to provide for interest charges on Irrigation Projects and Electricity schemes and more interest charges on procurement schemes due to the investment of more funds.	
107	XXII-Civil Works	K-Deduct Establishment and Tools and plant charges transferred to other heads of accounts	—5,22,317
		Omission to provide for charges attributable to other heads.	
110	XXIII-Electricity Schemes.	B-Net amount transferred to the Depreciation Reserve Fund	—1,02,880
		Over-estimation.	
		C-Renewals and Replacements from the Depreciation Reserve Fund.	—1,27,280
		Over-estimation.	
		D Establishment ..	+25,42,672
		Erroneous provision made under other sub-heads of the Grant	
		F Suspension ..	+1,15,426
		The requirements were not gauged correctly.	
112	XXIV-Famine	A-6-Deduct-Amount transferred from famine Relief Fund ..	—25,63,102
		The requirements were not assessed properly.	
117	XXV-Superannuation Allowances and pensions	D Contribution for Pension and Gratuity	+71,385
		Provision erroneously made under some other grant.	

Page	Number and name of grant or appropriation.	Sub-head.	Variations Excess (+) Savings (-)
1	2	3	4
			Rs.
126	XXIX-Construction of Irrigation etc, works	A-3-Suspense ..	+85,488
		Omission to make provision.	
		B-1-works ..	+5,64,388
		Omission to make provision.	
127		C-2 Suspense ..	-1,20,474
		Omission to make provision.	
		D-1-Works ..	+2,03,153
		Omission to make provision.	
145	XXXII-Capital outlay on Electricity Schemes	C-Thermo-Electric Schemes ..	+5,66,649
		Omission to make provision for certain works.	
151	XXXIII-Capital outlay on State Schemes of Government Trading ..	B-Deduct Receipts and Recoveries on capital account ..	-4,94,56,818
		Omission to make provision.	
		C-Deduct-Capital Expenditure financed from ordinary revenues	-25,00,000
		Omission to make provision.	
153	XXXV.Public Debt ..	A-Loan from the Imperial Bank of India.	+7,94,94,572
		Provision made for net excess of receipts over payments instead of for gross payments and gross receipts.	
155	Loans and Advances ..	B-3-Advances for purchase of other conveyances ..	+1,74,735
		Omission to make provision.	

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

13. The degree of closeness with which the final grants and appropriations for the year approximate to the total expenditure indicates the efficiency of control over expenditure. The results of appropriation audit for the year have been reviewed in paragraphs 4 to 10 preceding. It will be observed that savings in the authorised section occurred in 29 out of 36 grants, the total net amount being Rs. 5,12,40,914 or 18.2 per cent of the final grant. Out of this amount, a sum of Rs. 1,28,97,392 only was surrendered during the year leaving the remainder *i.e.* Rs. 3,83,43,522 to lapse. This worked out to 14.3 per cent of the final modified grant as against 12.7 per cent in the previous year.

In the 'Charged' section, savings amounting to Rs. 14,74,478 occurred in 4 out of 8 Appropriations but in view of the excesses over other appropriations there was, on the whole, an excess of Rs. 7,68,95,094 *i.e.* 606.6 per cent of the final appropriation. Savings to the extent of Rs. 11,70,000 were surrendered which increased the excess to 678.4 per cent.

The authorised grants were exceeded in six cases as against fourteen in the preceding year. In the charged section although the number of cases decreased from three in the previous year to one in the year under report the amount involved was enormous due to reasons explained in paragraph 9.

There were in all thirty one cases of Supplementary grants and appropriations during the year. Although these supplementary grants and appropriations were obtained towards the close of the year *i.e.*, in March, 1952, they proved unnecessary or excessive in twenty one cases and inadequate in four.

The more important instances of defective control over expenditure have been brought to notice in the preceding paragraph, others have been mentioned in the notes below the Appropriation Accounts concerned. The large number of cases mentioned therein and the facts stated above indicate that there was virtually little or no control over expenditure.

Government issued detailed instructions in December, 1952 emphasising upon the Controlling Officers the necessity and importance of the proper maintenance of departmental accounts and their reconciliation with those of the Accounts Office and of taking effective measures to tighten control. The effect of these instructions will be perceptible in the accounts for 1953-54 and onwards.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

14. *Preliminary remarks.*—Only important or typical financial irregularities, etc., have been mentioned in this Report. For convenience, they have been arranged according to Departments. Other cases of losses, etc., have been mentioned in the notes below the Appropriation Accounts of the relevant grants in part II, a summary of which appears in paragraph 37 (b) at page 39.

REVENUE DEPARTMENT.

15. *Infructuous expenditure on account of late payment.*—In connection with the rehabilitation of displaced persons, some land with buildings thereon belonging to a Dairy was acquired in June, 1948. The payment to the proprietor of the sum due for the compensation of land, etc., amounting to Rs. 63,194 was, however, made in July, 1950. In view of the long delay in the payment of his dues for over two years, the proprietor claimed and was paid a sum of Rs. 7,900 by way of interest. The delay was stated to be due to the case having remained pending with the District authorities for about two years. It was explained that the case could not be dealt with earlier due to the fact that there was an unprecedented rush of work both in the Secretariat and District headquarters following the integration of Rajasthan and subsequent constitutional changes.

The infructuous expenditure on account of interest could have been avoided if expeditious action had been taken in arriving at the amount of compensation payable.

16. *Unsecured loans to a Jagirdar.*—Three loans aggregating Rs. 1,54,585 were advanced to a certain Jagirdar by one of the covenanting States. The first loan of Rs. 1,00,034 was advanced on 2nd March, 1948 on the security of the compensation which might be decided to be paid to him in lieu of his Jagir. No decision was taken as regards the rate of interest to be charged on it. The other two loans of Rs. 32,251 and Rs. 22,300 were advanced on 10th October, 1948, and 31st March, 1949, respectively bearing interest at 6 per cent per annum.

The total amount of the loans was to be considered as the first charge on the estate of the Jagirdar. No steps were, however, taken to recover the loans. A decision was taken in

May, 1949 to put the Jagir under the management of the Court of Wards till the loans were cleared. It was stated by Government that this could not be done due to legal difficulties.

Pending resumption of the Jagir and the recovery of the loan from the amount of compensation payable, Government propose to realise the revenues of this estate under the provisions of the Bikaner Land Revenue Act through the Revenue authorities and adjust a percentage towards the repayment of the loan.

LAW DEPARTMENT.

17. *Irregular expenditure.*—Under the terms of his appointment, an officer was not entitled to any travelling allowance after his retirement. On his relinquishing charge of his post, however, a Dakota aircraft was borrowed and first flown to the place from where the officer had retired. From there the officer was given its free use to the place of his residence in another State. The aircraft was then flown back to its owner. The expenditure on petrol, oil, etc., on these journeys amounting to Rs. 2,175 was met from the State funds. It was stated by Government that the concession was given as a special case as had the officer not been retired due to constitutional changes, he would have continued in service for some years more.

POLICE DEPARTMENT.

18. *Failure to claim refund of the unspent balance.*—Government sanctioned in 1950-51 the purchase of cloth for the Police Department. A sum of Rs. 3,15,360 was drawn during the year and advanced to the Textile Commissioner for the purpose. The cloth indented was received by May, 1951. Its cost amounted to Rs. 2,61,643 leaving a balance of Rs. 53,717 out of the advance with the Textile Commissioner. Action was not taken to claim refund of the unspent balance which remained unnecessarily locked up with the Textile Commissioner for nearly two years. Had this amount been kept with the banks from whom Government had taken temporary loans, it would have resulted in the saving of interest charges by about Rs. 3,700.

19. *Loss due to irregular fixation of pay.*—Before the issue of the Rajasthan Service Rules some pensioners of the Uttar Pradesh Police were re-employed in Rajasthan. Their pay was not fixed in conformity with the rules in as much as their pay together with pension exceeded the pay they were drawing at the time of retirement. This resulted in an extra expenditure of

Rs. 1,450 per mensem for nearly three years. The position was brought to the notice of Government in January, 1952. While accepting the objection, Government explained that this had happened because at the time when these officers were appointed there were no uniform Service Rules. They, however, found it difficult to reduce their emoluments at that stage, but stated that they did not intend retaining the services of these officers beyond their present terms and agreed to revise the terms in case the period of service was extended in any case. The pensioners were retired during 1953-54, except one who was retired in June, 1952.

EDUCATION DEPARTMENT.

20. *Maintenance of Bank Account.*—An Inspector of Schools kept a heavy balance in a separate bank account outside the Government accounts. The balance in this account in February, 1951, was about Rs. 80,000. The irregularity was brought to the notice of Government in January, 1952, but no instructions for the closure of the Bank Account were issued with the result that the irregularity continued during 1951-52 and 1952-53. The closing balance on the 31st March, 1953, stood at Rs. 4,62,263. The bank account has since been closed in August, 1953.

21. *Grant of unauthorised advances.*—Unauthorised advances to the office staff and other subordinate officers for pay, travelling allowance, etc., were granted frequently by an Inspector of Schools out of departmental cash balances. During the year 1950-51 such advances amounting to over a lakh of rupees were granted out of which a balance of over Rs. 60,000 was outstanding on the 31st March, 1951. This balance was, however, reduced to Rs. 6,839 on the 31st March, 1952 and to Rs. 4,707 on the 31st March, 1953.

On several occasions the pay of the office staff was disbursed on the first of a month as advance in anticipation of withdrawal of funds from the treasury. Advances were also granted for meeting private expenditure, e.g., for taking delivery of a private car of an officer and for other domestic purposes.

The irregularity came to notice during the course of local audit in January, 1952. It was stated by the Inspector that the practice of granting such advances was a legacy of the past which had now been stopped. Government accepted the explanation of the officer and took no disciplinary action against him.

22. *Utilisation of part of Government funds for private purposes.*—A sum of Rs. 1,000 was drawn from the Treasury on the 5th February, 1951 by an Inspector of Schools for the camp office of the Director of Education under proper sanction. Out of this, a sum of Rs. 170 was utilised to purchase kitchen utensils, cots, etc., for the use of Director of Education and his staff. The irregularity having been pointed out by Audit in January, 1952, orders were issued by Government in September, 1953, for handing over these articles to any Government hostel on payment. A sum of Rs. 54 was realised for these articles and deposited into the Treasury in June, 1954. The Inspector was also warned.

INDUSTRIES AND COMMERCE DEPARTMENT.

23. *Drawing of pay by two officers against one and the same post.*—A gazetted Government officer was suspended on the 2nd July, 1949 and another appointed to officiate in his place. On the 1st February, 1951, Government issued orders exonerating the suspended Government servant completely.

On reinstatement, Government did not, however, post him back to his original post, but asked the head of his department to utilise his services as he liked and the other Government servant was allowed to continue to officiate. The pay of the reinstated Government servant, who continued as a gazetted officer, was, however, drawn on establishment bills upto the 20th November, 1952, when he was finally discharged as a surplus officer. Thus, throughout the period from the 1st February, 1951 to 20th November, 1952, two persons drew pay against one post—one as a gazetted officer and the other as a non-gazetted officer. This resulted in irregular expenditure of Rs. 5,417, to the State over and above the extra expenditure resulting from delay of over a year and a half in conducting departmental enquiry and issuing final orders.

24. *Irregular grant of an unsecured loan.*—Prior to integration, the Jaipur Government sanctioned the grant of a loan of Rs. 15,000 to a private individual for starting a glue factory in the State. The payment was made in 3 instalments of Rs. 2,500, 6,000 and 6,500 in the months of January, February and December, 1949 respectively as ordered by Government.

According to the terms attached to the loan the amount was refundable in seven instalments of Rs. 2,150 each for the first six years and Rs. 2,100 during the 7th year together with the interest at the rate of 4 per cent per annum, the first instalment becoming due on the 15th January, 1953.

The conditions prescribed provided *inter-alia* that the progress of the factory was to be watched and its financial position to be looked into by the department concerned through an accountant to be employed in the factory at the cost of the management and that in case of misapplication of Government money, Government might terminate the aid and call upon the borrower to pay back the entire amount immediately.

It transpires that while no whole-time accountant was appointed in the factory as contemplated in the terms, the accounts records and cash book of the firm were subjected to examination by an Accountant of the Department, some time before the last instalment of the loan was paid. The report of the Accountant did not, however, bring out any serious state of affairs. The last instalment was paid without ensuring that the mortgage deed in respect of the loan was registered. No recovery has so far been made towards the repayment of the loan. The borrower is reported to have absconded and his whereabouts have not so far been traced out even with the assistance of the Police. Adequate measures were not taken by Government to safeguard the interests of the State.

ELECTRICAL AND MECHANICAL DEPARTMENT.

25. *Execution of works without detailed estimates.*—Under the rules in force no expenditure should be incurred on any work unless a properly detailed estimate has been prepared and sanctioned by competent authority. In contravention of these orders a large number of works including several major works were executed in the Electrical and Mechanical Department. In the absence of the detailed estimates no effective check over the technical details or the expenditure incurred was possible. The total expenditure on such unsanctioned works amounted to Rs. 107.34 lakhs during 1950-51 and Rs. 90.83 lakhs during 1951-52. The irregularity was brought to the notice of the departmental authorities and Government. Sanctions for estimates were accorded by the Government towards the close of the year 1953-54.

RELIEF AND REHABILITATION DEPARTMENT

26. *Loan to a Co-operative limited Society.*—(1) A newly registered Co-operative Society was granted, by one of the covenanting states of Rajasthan, a loan of Rs. 4 lakhs in April, 1948 and about 200 acres of land, free of cost, for the construction of 100 houses for displaced persons.

(2) In August, 1948, the Government of India also sanctioned a loan of Rs. 64 lakhs to the United States of Rajasthan to enable it to finance the scheme of the same society for the construction of 1850 more houses. This loan was sanctioned on the following conditions :—

(i) The loan would be secured on the general revenues of the Rajasthan Union and would be a first charge on their revenues;

(ii) The loan will be repaid in 20 years in annual equated payments with interest at 3 per cent per annum;

(iii) The Rajasthan Union would grant loan to the society in instalments after satisfying itself that the progress made justified the grant of next instalment;

(iv) The Rajasthan Union would exercise proper control over the activities of the society and see to its proper working with a view to ensure safety and security of the loans advanced;

(v) Adequate arrangements should be made by the Rajasthan Union for the regular audit of the accounts of the society; and

(vi) All the developments, projects, buildings etc., constructed out of the loan should be mortgaged to the Rajasthan Government.

(3) The agreement entered into with the society by the Rajasthan Union *inter alia* provided that :—

(i) The loan of Rs. 4 lakhs would be repaid in monthly instalments of Rs. 4,000 each beginning from the 1st January, 1950 with interest at 3 per cent per annum on the amount of principal remaining unpaid;

(ii) The amount of Rs. 64 lakhs would be repaid in 20 annual instalments of Rs. 3,20,000 each beginning from the 1st January, 1950 with interest at 3 per cent on the amount of the principal remaining unpaid;

(iii) The society would allow the Engineers of Government to inspect the houses to be constructed by the society and also to see and examine the measurement books, bills of contractors and other accounts;

(iv) The society would allow the Accountants and Auditors of Government to examine the books of accounts and other documents to satisfy themselves that the amounts advanced were properly utilised towards the construction of the said houses;

(v) The Government would get the accounts of the Society regularly audited by such persons or firm as Government may prescribe from time to time; and

(vi) The society would not use or apply the amounts advanced towards any purpose other than the one connected with the construction of houses for displaced persons from Pakistan:

The Union of Rajasthan obtained the first instalment of Rs. 25 lakhs from the Government of India in August, 1948 and paid Rs. 24,98,500 out of it to the society in instalments. As, however, the affairs of the society were mismanaged from the very start, the Government of India reduced the loan to Rs. 25 lakhs, the amount already drawn.

The society instead of constructing the houses in a business-like manner, spent the money lavishly and for purposes other than that of construction of houses. The following are some of the more important irregularities that were committed :—

(i) A single firm in which the Architect was personally interested, was appointed as purchasing agent of the society in Bombay. For this the firm was allowed commission at 3 per cent plus Rs. 300 per month. Huge quantity of materials was purchased through the agency of this firm without inviting tenders.

(ii) Materials worth about Rs. 7 lakhs were purchased which were not required for the construction of houses;

(iii) Materials used and the construction made were of a much more expensive type than normally used in residential houses with the result that the cost of each house exceeded by a wide margin the limit originally fixed.

(iv) Unauthorised remuneration of Rs. 500 per annum each was sanctioned for the Chairman and the Joint Secretary ;

(v) Excessive staff was entertained at high rates of pay ;

(vi) A Power House, a Bus Service and School were started and run at a heavy loss. These activities were outside the scope of the loan ;

(vii) The balance outstanding against the contractors were not got confirmed by them ;

(viii) No rent deeds were entered into with the tenants who were allotted the houses constructed by the society.

The activities of the society came to a standstill in July, 1949, by which time the entire loan money had almost been spent. Till then the State Government had not, inspite of the conditions laid down by the Government of India and the specific provisions made in the agreements exercised any control over the affairs of the society. Neither the Government Officers, Engineers, Auditors and Accountants were deputed to examine the affairs of the society nor were the accounts of the society audited till April, 1951. The payment of loan instalments were made to the society without satisfying that the previous instalments had been properly utilised for the purpose for which the loan had been given.

In July, 1949, Government appointed a committee to look into the affairs of the society. It reported that:—

(i) the construction works were defective in several respects;

(ii) proper measurement books were not maintained and recording of measurement was defective;

(iii) large advances had been made to contractors; and

(iv) there was no justification for spending about Rs. 7 lakhs on purchase of materials not required for the construction of houses.

Since September, 1949, the management of the society is in the hands of a Government nominated committee which was given further loans aggregating Rs. 5 lakhs for the comple-

tion of houses left incomplete, bringing the total loan against the society to Rs. 33,98,500. The society has in all constructed 321 houses out of which 45 were incomplete and, therefore, not habitable. Even in respect of the houses occupied, the tenants had resisted payment of rent or instalments on one plea or the other. The amounts of Rs. 7,48,000 and Rs. 2,95,000 on account of principal and interest respectively became due from the society on the 1st January, 1953. Against this, the society had paid only Rs. 2,97,025 from July, 1951, to July, 1953.

It was not possible to draw up a balance sheet as on the 31st March, 1951, and to work out the loss as the assets had not been evaluated and the liabilities not worked out till July, 1953. The final Balance Sheet, when drawn up, is likely to show a very heavy loss and consequently the chances, if any, to recover a major part of the loan are remote.

Government have under consideration the question of winding up the affairs of the society and of taking action against the previous management.

27. Irregular loans to Housing Societies.—(1) Upto 31st March, 1952, the State Government had sanctioned loans aggregating Rs. 28,93,850 to six housing societies for the construction of 1350 houses for displaced persons on the following salient conditions—

(i) Government will pay Rs. 2,000 (subsequently raised to Rs. 2,250) for each plot allotted to the society ;

(ii) the amount will be paid to the society in four equal instalments at intervals of two months each from the date of payment of the first instalment,

(iii) principal of the loan will be repaid in twenty annual equated instalments beginning one year after the stipulated date of payment of last instalment ;

(iv) loans will carry interest at 4 per cent per annum.

(2) To end of March, 1953, the societies had been paid Rs. 17,30,487 against the loans sanctioned. In this connection the following irregularities were observed :—

(i) It was implied that the societies would proceed with their work of construction with sufficient speed and draw the last instalment of the sanctioned loans within six months of the first instalment. But this was not done, e.g.—

(a) In the case of three societies to whom loans aggregating Rs. 11,50,000 were sanctioned and which drew the first instalment some three years back, the last instalment had not been drawn till March, 1953. In respect of loans aggregating Rs. 10,28,250 sanctioned to four societies, the first instalments were drawn in March and May, 1952. No subsequent instalment had been paid upto March, 1953.

(b) Loans aggregating Rs. 5,58,100 were drawn in full over a period of one and half year.

It was explained that the delay in construction of houses was due to:—

- (a) the difficulties in obtaining controlled materials;
- (b) difficulty in obtaining water;
- (c) delay in verification of work done; and
- (d) delay in according sanctions and encashment of cheques;

But the agreements did not provide that Government would offer assistance in obtaining controlled materials etc.

(ii) The terms of the mortgage deeds executed by the societies deviated materially from the terms agreed to by Government. In the cyclostyled copies of mortgage deeds, additions were made in manuscript authorizing repayment of loans beginning one year after the actual payment of the last instalment. The authority for this material deviation which has serious financial implications was not forthcoming;

(iii) The information whether the form of the mortgage deed, which constituted an important document had been vetted by the legal authorities and approved by the competent authority was not supplied to audit;

(vi) The societies which had not drawn in full the loans previously sanctioned, were granted more loans. One of these had drawn Rs. 3,80,500, upto March, 1953, against the previous loan of Rs. 4,12,000 leaving a small undrawn balance of Rs. 31,500. It was, however, paid another sum of Rs. 48,938 in May, 1952 against a second loan of Rs. 1,95,750.

(v) The loans were paid to the societies when the societies had not even got possession of the plots.

(vi) One Society drew the last instalment against two separate loans in November, 1951 and March, 1952, but till March, 1953, no repayment of either the first instalment of the principal (Rs. 14,587) or the interest due on the loans (Rs. 23,063) had been made on the plea that Government had sanctioned additional loan of Rs. 550 per plot the last instalment of which had not been drawn.

(3) Due to the unauthorised addition in the mortgage deeds there is a tendency on the part of the societies not to draw the last instalment and thus to postpone the date of repayment. Had the mortgage deeds been drawn according to the orders of the Government, a sum of Rs. 1,67,425 on account of principal would have become due for recovery upto March, 1953. The interest that has accrued upto that date on the loans paid, amounts to over rupees one lakh, but no payment has been made on this account either by any housing society.

28. *Loss of revenue and non-realisation of rent, etc.*—A market consisting of 167 shops for displaced persons was constructed in December, 1949, at a cost of Rs. 62,156. It was, however, stated by the department to be a failure as :—

- (i) the shops had no shutters and were un-attractive;
- (ii) the local authorities had failed to regulate the sale of fruits, vegetables, etc., outside the market.

A large number of these shops remained vacant till April, 1952. Even in respect of those that were occupied, there were no proper arrangements for realisation of rent and almost all the shopkeepers left after sometime without paying rent. The Assistant Relief and Rehabilitation Officer entrusted with the work of allotment of shops neither kept a complete record of the shops allotted nor maintained any accounts. He was subsequently discharged. The total amount of rent recovered upto April, 1952, was Rs. 1,040 only and that of unrealised rent Rs. 2,433. No efforts were made to trace the defaulters and to effect recoveries. The State Government suffered a loss of revenue of about Rs. 22,340 on account of the shops remaining vacant and non-realisation of rent.

In May, 1952, 133 shops out of these were allotted on hire-purchase basis at monthly instalments varying from Rs. 6 to Rs. 11 spread over five years; 32 shops were let out on monthly rent of Rs. 5 each and the remaining two shops were being utilised as temples for which notice had been served on the occupants for their vacation. Government orders fixing the rent on hirepurchase instalments had not been issued till May, 1953.

Even from May, 1952, the recoveries are in arrears; Rs. 617 and Rs. 1,059 were outstanding on the 31st March, 1953, on account of hire-purchase instalments and rent respectively.

29. One room tenements for displaced persons from Pakistan.—

The Government of India sanctioned the construction at a certain station of 700 tenements comprising of one room and a verandah at the total cost of Rs. 8,05,000, i.e., Rs. 1,150 per tenement. Against this, the State Government constructed 542 tenements at a total cost of about Rs. 9,02,972 i.e. Rs. 1,666 per tenement including development charges. These were ready for allotment in January, 1951. Very few displaced persons came forward to occupy them with the result that thirteen quarters were allotted for the first time in June, 1951, and by the end of December, 1952, 488 quarters including one for Rehabilitation Office were allotted, still leaving 54 quarters unoccupied. Out of these, 407 quarters were allotted on hire-purchase basis on monthly instalments of Rs. 9 per month spread over 20 years and the rest on monthly rent of Rs. 5 per month. It, however, transpired that the State Government had not sanctioned either the rates of hire-purchase instalments or monthly rent and the basis on which these had been fixed was not forthcoming. It was explained by the department that as there were no latrines or bathrooms and the electric and water supply arrangements were completed only in October, 1951, the quarters remained vacant.

As the quarters remained unoccupied, Government have suffered a loss of about Rs. 36,000 till 31st December, 1952. It was also found that even the rent and the hire-purchase instalments at the rates mentioned above were not recovered regularly and a sum of Rs. 43,688 on this account was outstanding on the 31st December, 1952. The question of waiving recovery of rent from 10% of the occupants in accordance with the instructions issued by the Government of India, is under the consideration of the Government. The following other irregularities also came to notice :—

(a) No regular record of allotment orders was maintained. Only the date of occupation was noted on the applications under the signature of a clerk.

(b) The agreements of hire-purchase obtained from allottees were incomplete inasmuch as the important provisions regarding the cost of building, monthly instalment and signatures of any officer on behalf of Government were wanting.

(c) The rent deeds obtained from tenants were also defective as even the amount of monthly rent was not specified therein.

30. Urban loanees absconded.—Out of 10,500 borrowers upto October, 1953, over 800 borrowers to whom urban loans aggregating over Rs. 6 lakhs had been advanced were reported to have absconded. The departmental authorities generally failed to ensure that—

(i) the loans which were advanced for specific purpose were spent on that purpose;

(ii) assistance was given as far as possible in kind rather than cash;

(iii) either sureties were taken or the assets purchased of the loan were hypothecated to Government;

(iv) the borrowers had continued to conduct their business and resettled in the State;

(v) proper identification mark or photos of the borrowers were taken at the time of granting loans to enable their being traced later;

(vi) subsequent instalments were paid only after satisfying that the amounts previously paid had been properly utilised.

The departmental authorities were required to take all these precautions according to the instructions issued. The chances to trace the absconders or to effect recoveries from them are very remote.

31. Loss by fire.—A fire broke out in an office of a Deputy Director, Rehabilitation, on the 2nd December, 1951, the day on which the Head of the Department was to visit and inspect the office, resulting in the destruction of all the paid vouchers, cash books, cheque books, etc., relating to the period prior to that date in addition to the loss of cash amounting to Rs. 1,772. In the absence of the relevant records, the expenditure amounting to Rs. 1,89,427 incurred during the period from the 1st April, 1951, to the 1st December, 1951, could not be audited. The Cashier, who had furnished only a personal security of Rs. 500, was keeping, with the knowledge of the Accounts Officer and the head of the office, large sums of money with him. On the 1st December, 1951, the day preceding the occurrence, the Cashier is reported to have left Rs. 1,800 in his office drawer and kept a further sum of Rs. 4,000 at his house.

The police was unable to trace the culprits and as such the case was withdrawn. A departmental committee, which conducted the enquiry, came to the conclusion that the fire was deliberately planned and that it was the result of some chemical action. The Committee, however, was unable to fix the responsibility on any particular person. In March, 1953, Government intimated that as some gazetted and non gazetted officers were involved in this affair, the whole enquiry was being entrusted to a senior officer.

CUSTODIAN OF EVACUEE PROPERTY.

32. *Embezzlement of Government money.*—(i) A clerk entrusted with the handling of receipts relating to evacuee property embezzled a sum of Rs. 12,450 over a long period and absconded. Subsequently he was apprehended and tried in a Court of Law in two separate cases. The court sentenced him to rigorous imprisonment for two years in one case and one year in the other—the two sentences to run concurrently. His *modus operandi* was to quote fictitious numbers and dates of challans in the cash book in token of his having credited the amount into the treasury or the bank.

The embezzlement was not due to any *lacuna* or defect in the rules, but was due to (i) the negligence of the three heads of offices, one after the other, who failed to check entries of credits in the cash book with the bank receipts and the receipted treasury challans before signing it and (ii) the failure of the heads of offices to obtain security from the clerk who was allowed to handle Government money.

Government orders regarding disciplinary action against the officers whose negligence facilitated the embezzlement and to the write-off of the loss are awaited.

(ii) A clerk entrusted with the handling of receipts relating to evacuee property embezzled a sum of Rs. 1,833 and absconded. Subsequently he was apprehended and tried in a court of law which sentenced him to rigorous imprisonment for one year and fine of Rs. 200. His *modus operandi* was to enter false numbers and dates of challans in the cash book in token of his having credited the money into the Treasury.

The embezzlement was rendered possible not due to any defect in the rules but to the negligence of three Assistant Custodians, one after the other, who signed the cash book without verifying the entries of payments into the treasury made in the cash book with the challans. One of the officers had

since left for Pakistan. Government orders regarding writing-off of the loss and the action taken against the other two officers are still awaited.

PUBLIC WORKS DEPARTMENT.

33. *Irregular Payment.*—After the contract for the construction of a road had been approved and sanctioned by Government the Executive Engineer of a Division revised the rates for the supply of Drain Stone Slabs from Rs. 22 and Rs. 33 per 100 Sq. ft. to Rs. 36/15 and Rs. 50 per 100 sq. ft. respectively, and also paid for the supply without obtaining the sanction of the competent authority. The reasons adduced for the payment at the revised rates were that the material supplied was of a better specification. The Chief Engineer held that the revision of the rates by the Executive Engineer was not justified. The payment at the increased rates resulted in an excess payment of about Rs. 6,550 to the contractor.

LOCAL SELF GOVERNMENT DEPARTMENT.

34. *Non-recovery of loans granted to a Municipal Council.*—Loans aggregating Rs. 6,00,000 were advanced during the years 1947 to 1949 by the Government of a pre-integrated State to a City Municipal Council for carrying out certain improvement works, purchasing trucks and meeting expenditure on other objects. These loans were repayable within a period of one to four years together with the interest calculated at the rate of 5 per cent per annum. The conditions attached to these loans did not provide for any penalty in the event of the borrower's failure to comply with the prescribed terms. Repayments of either principal or of interest on the above loans (except a sum of Rs. 4,823) have not been made so far apparently due to depletion of the finances of the Municipal Council. Government consider that no repayment against these loans is possible unless the Municipal Council begins to realise income from House Tax and Octroi which have since been sanctioned. Further loans to the extent of Rs. 3,50,000 were granted to the same local body during the years 1951-52 and 1952-53, out of which a sum of Rs. 1,30,000 was adjusted in June, 1953 against the subsidy payable to the said municipality during 1953-54.

APPOINTMENTS DEPARTMENT.

35. *Infructuous expenditure on surplus officers.*—57 officers remained without work for varying periods during the year under report due either to their being surplus or to non-receipt of their posting orders. The expenditure on account of pay and allowances of all these officers amounted to Rs. 75,300. This

infructuous expenditure could have been avoided or at least considerably minimised had the process of integration been accelerated and the posting orders issued in time.

FINANCE DEPARTMENT.

36. Unauthorised Bank Accounts and Infructuous expenditure on interest.—Rs. 4,00,000. It was noticed that contrary to the orders on the subject and instructions issued by Government a number of officers had drawn from Government treasuries large amounts not required for immediate disbursement and had opened accounts with various banks in their official capacity. The number of such accounts on the 31st March, 1951, 31st March, 1952, and 31st March, 1953, was 315,262 and 117, and the amounts involved were Rs. 56,66,700, Rs. 31,41,900 and Rs. 19,35,800 respectively. These accounts had been opened by officers of varying status right from the heads of departments down to tehsildars, headmasters of schools, etc. The officers of one department alone had about Rs. 7 lakhs in their various bank accounts on the 31st March, 1953.

Under this arrangement large amount of Government money remained outside Government accounts under the sole charge of Government officers to be spent as they pleased. On the other hand, Government had to pay heavy interest charges on their loan account with Imperial Bank of India, Jaipur, and to other Banks. Had the amounts kept in private accounts been utilised to reduce the amount of the loan and to augment the Government cash balances with the other-banks, Government would have saved approximately rupees four lakhs by way of interest charges alone during the three years 1950-51, 1951-52 and 1952-53. The Government have again issued instructions in July, 1953 for the immediate closure of accounts. Although instructions were issued from time to time, they were not rigidly complied with.

OTHER FINANCIAL IRREGULARITIES, LOSSES, ETC.

37. Drawing of funds to avoid lapse of budget grant.—(a) It was noticed that contrary to clear and specific instructions of Government, officers of the various departments including even the Head of the Department in one case drew money from the Government treasuries when it was not required for immediate use, and kept it with them or in private bank accounts to avoid lapse of the budget grants and made use of the money in the next financial year. A few of the important instances are given below :—

(i) *Police Department*—An officer drew a sum of Rs. 25,442 in March, 1952 for the payment of stores, etc., said to have been

purchased, even though some of these costing Rs. 8,171 were received after the close of the year. A sum of Rs. 1,360 only was actually spent during the year and the balance of Rs. 24,082 was paid during the next financial year.

(ii) *Education Department.*—(a) An Inspector of Schools drew a sum of Rs. 58,289 in March, 1952 for purchasing maps, furniture, etc., even though the articles were received after the close of the year. The amount was deposited in a private bank account and was spent in the next financial year.

(b) A certain Deputy Inspector of Schools drew a sum of Rs. 46,000 in March, 1952. Of this Rs. 4,000 was for repairs to buildings. No repairs were, however, carried out during the month and the amount was eventually refunded in June, 1952 besides this, another sum of Rs. 10,966 remained unspent during March, 1952, but was still kept in a private bank account and spent during the course of the next year.

(c) A sum of Rs. 1,925 was drawn by an Inspector of Schools on the 12th February, 1951, for making payments on account of cost of stationery, furniture and books, etc. Out of this amount, a sum of Rs. 99 only was spent till the end of the financial year, 1950-51. Out of the remaining balance Rs. 40 were utilised in May, 1951 and Rs. 1,698 in June, 1952. The balance of Rs. 88 was refunded into the treasury on the 2nd July, 1952.

Another sum of Rs. 1,092 was drawn on the 5th March, 1951, for the maintenance of a garden out of which no expenditure was incurred and the total amount was refunded into the treasury on the 16th June, 1952, after more than a year.

(iii) *Aviation Department.*—A sum of Rs. 40,000 was drawn in March, 1951 for repairs to an aircraft and deposited with a Bank. This aircraft was never sent for repairs.

Out of it, two sums of Rs. 15,000 and Rs. 5,000 were remitted to a concern on the 21st March, 1951 and 17th September, 1951 respectively to meet expenditure on the overhauling of two other aero-engines. The balance was continued to be kept in the Bank and partly utilised to meet even unauthorised advances to two officers of the department. The whole amount of Rs. 40,000 was refunded to Government on the 19th August, 1952.

(iv) *Local-Self Government Department.*—Government sanctioned a non-recurring grant of Rs. 1,80,000 to a local body in January, 1951, for the purchase of tractors and pick-ups required for the removal of night soil from the city. It was stipulated that the local body would submit a report within three months showing how the amount was utilised. The amount was drawn by the local body on the 27th March, 1951.

The details of the scheme for the removal of night soil were not finalised by the local body till the 24th May, 1952, and the actual purchase of tractors, etc., valued at Rs. 1,79,992 against the above grant was sanctioned by Government on the 31st March, 1953. Upto January, 1953 Rs. 30,000 only had been spent and further purchases, amounting to Rs. 1,48,375 were made during February and March, 1953. The balance of Rs. 1,625 was spent for payment of customs duty, etc.

The grant was sanctioned long before the details of the scheme which had been approved by the Government in principle, had been worked out by the local body and the amount was drawn towards the close of the year even though it was not required for immediate disbursement. This was obviously done to avoid lapse of the budget grant. Government also failed to insist on the amount being refunded soon after it was apparent that it could not be utilised in the near future.

(b) A summary of the other cases of losses, etc., mentioned below the grant concerned is given below:—

Page.	Number and name of grant	Total number of minor losses and irregularities, etc., under each grant	Total amount of minor losses, etc., under each grant	Brief Subject
1	2	3	4 Rs.	5
111	XXIII-Electricity schemes	1	81,426	Loss in running a cheap grain shop.
113	XXIV-Famine	1	1,000	Drawing of funds in anticipation of requirements.
124	XXVII-Miscellaneous	1	4,58,681	Loss on the running of a scheme of tractor cultivation
	Total	3	5,41,107	

OTHER TOPICS OF INTEREST.

38. *Debt position of the State.*—The net debt liability of the State which on the 1st April, 1951 stood at Rs. 5,97,00,437 rose to Rs. 8,79,42,951 on the 31st March, 1952, indicating thereby an increase of Rs. 2,82,42,514 in the liability at the end of the year.

The details of the debt at the end of the year are given below :—

					Rs.
<i>Gross Debt :—</i>					
(i) Floating debt	..	..	..	..	9,10,51,178
(ii) Loans from the Central Government	..	..	..	..	3,97,10,000
(iii) Unfunded Debt	..	..	..	..	1,52,94,010
				TOTAL	14,60,55,188
<i>Less—Balance of the State Loan account</i>				..	5,81,12,237
				NET DEBT (a)	8,79,42,951

(a) These figures are still provisional. The difference in the figures as shown above and as given in paragraph 18 of the previous year's Report is due to subsequent adjustments made in the pre-integration accounts.

“Floating Debt” represents the amount of loan taken from the Imperial Bank of India for ways and means requirements and for financing works expenditure and the grain procurement scheme. Of the total loan of Rs. 9,10,51,173, a sum of Rs. 6,10,51,178 has been taken against securities pledged with the Bank and balance of Rs. 3,00,00,000 against three Usance bills executed by the Government.

The loans from the Central Government, though granted to the State Government, are intended for disbursement to displaced persons for rehabilitation purposes, and for meeting expenditure on the ‘Bhakra Nangal Project’ and ‘Grow More Food Schemes’. These loans carry interest at varying rates between 3 to 3½ per cent per annum and are repayable in equated instalments of principal and interest spread over a number of years. A sum of Rs. 57,42,000 (both principal and interest) fell due for repayment upto the end of March, 1952 in respect of loans for rehabilitation purposes. The State Government made provision of Rs. 11,25,000 and Rs. 7,71,000 for the principal and interest respectively in the Budget Estimates for 1951-52 but no repayment was actually made as the orders of the Government of India on the representation of the State Government for revision of instalments of repayment consequent on shorter recoveries from the displaced persons were received long after the close of the financial year. No amount was repayable during the year in respect of the other loans.

“Unfunded Debt” represents the accumulated balances of various Provident and other Funds deposited with Government by its employees and carries interest.

The balance in the State Loan account represents outstanding balances of loans granted by the State to local bodies, land holders, cultivators, displaced persons and Government servants.

A detailed review of the debt position, including the total debt, terms of repayment and rate of interest and other relevant information will be found in paragraph 11 of the Audit Report on the Finance Accounts 1951-52.

39. Local Audit and inspection.—The initial accounts of 392 offices and institutions, as detailed below were test audited during the year :—

I. Treasuries and Sub-treasuries	8
II. Other Civil Offices	367
III. Public Works Department Offices	17

In addition leave accounts in 13 offices were checked locally.

The more important types of irregularities of a general nature noticed are briefly summarized below :—

I. Treasuries.

(i) Strong rooms were not inspected annually by the Public Works authorities and certified as suitable for such use.

(ii) Either no security was taken from persons entrusted with the custody of Government cash and stamps or where taken, it was grossly inadequate.

(iii) The rules and orders relating to pension payments were not generally observed in the following respects:—

- (a) the half yearly statements of cases of failure to draw pensions were not furnished;
- (b) the identification of pensioners was not carried out; and
- (c) the Register of Pension Payment Order was not maintained in the prescribed form.

(iv) The rules relating to maintenance of Deposit accounts and Registers were not followed in the following respects:—

(a) either the Registers were not maintained or if maintained, they were not in the prescribed form; and

(b) each item of deposit entered in the Register was not initialled by the Treasury Officer and the repayments were not noted against the original deposits.

(v) Specimen signatures of the drawing officers were not kept on record in a number of cases.

II. Other Civil Offices.

(a) *Famine Relief Expenditure.*—(i) Payments were made to labour at rates higher than those prescribed.

(ii) No account of muster-rolls forms was maintained nor the progress of work recorded in any case.

(iii) Cash was entrusted to temporary clerks from whom no security had been obtained.

(iv) In a number of cases thumb impressions on muster-rolls had not been attested by any responsible official.

(v) Payments of grant-in-aid for repairs to wells were made without fulfilment of the prescribed conditions.

(b) *Other Offices.*—(i) Cash books were not properly maintained. Cash in hand was not kept in proper and safe custody and was not periodically verified.

(ii) Government revenue was remitted late into the treasury.

(iii) Money was withdrawn in advance of requirements to avoid lapse of budget grant.

(iv) Stock Registers were not maintained and where maintained the details regarding the purchases, receipts and issues were not correctly accounted for. No physical verification was done in some cases. Ledgers were also not posted upto date.

(v) Securities from officials handling cash or stores were not obtained.

(vi) A proper record of receipt books and cheque books was not kept.

(vii) Proper log books and accounts showing use of Government vehicles and consumption of petrol were not maintained.

(viii) Contingent registers were not generally maintained to record contingent expenditure.

III—Public Works Offices.

BUILDINGS AND ROADS BRANCH.

(1) In a number of cases, tenders were invited at short notice and without adequate publicity.

(2) Heavy advances on account of temporary imprest were kept outstanding against the subordinate offices for a long time. Such advances should have normally been cleared as soon as possible.

IRRIGATION BRANCH.

(1) Heavy advances on account of temporary imprest were kept outstanding against the subordinate offices for a long time. Such advances should have normally been cleared as soon as possible.

(2) Transactions were not entered in the cash book at the time of their occurrence nor were these attested daily by the drawing officers.

(3) Half yearly Stock Return was not prepared and the physical verification of the Stock was not done as required under the rules.

ELECTRICAL AND MECHANICAL BRANCH.

(1) Transactions were not entered in the cash book at the time of their occurrence nor were these attested daily by the drawing officers.

(2) The Muster Rolls were not maintained in the prescribed forms nor the measurement of works done by labour recorded in it. The office staff was also employed on Muster Rolls as daily labourers and the certificate of payment was not recorded by any responsible officer.

(3) Blank cheque books and receipt books were not kept under proper custody.

(4) Receipts for cash realised by the Department were issued over the signatures of subordinates instead of the officer empowered to do so.

(5) Stock Accounts were not maintained in some cases and in some cases half yearly register of stock was not prepared. The physical verification of the Stock was also not done periodically. The sanction to Stock reserve limit was also wanting in some cases.

(6) Registers of works were not maintained.

40. *Audit of Grants-in-Aid.*—No important irregularity was noticed in the course of audit of grants-in-aid to local bodies and institutions during the year 1951-52.

41. *Expenditure on relief and rehabilitation.*—The total expenditure on relief and rehabilitation during the year 1951-52 excluding loans to displaced persons but including a sum of Rs. 3,30,690 on account of loan works and suspense amounted to Rs. 23,71,701. The condition of accounts received from the departmental officers during the year continued to be unsatisfactory as mentioned in paragraph 25 of the Audit Report, 1952. Some of the accounts were not received at all during the year, and most of the other accounts were sent after considerable delays extending to several months in a number of cases. The accounts rendered were found to be quite incomplete, and not susceptible of audit as these were not accompanied by vouchers, and important supporting schedules like those of advances, deposits, stocks and remittances. These had, therefore, to be incorporated in the general accounts without audit as was done last year. In October, 1952 parties were deputed to collect the wanting vouchers and schedules from the Departmental Officers. This work continued till January, 1953, and even then

all the wanting documents could not be made available in a number of cases. The following are some of the more important defects and irregularities noticed in the accounts :—

(i) Reconciliation of amounts paid into and withdrawn from the treasuries was not effected with the treasury accounts ;

(ii) Registers of deposits and advances were not maintained and subsequent transactions were not linked with the original ones, with the result that no effective check could be exercised over their repayments and recoveries respectively ;

(iii) Tenements, shops and wooden-stalls were constructed and given to displaced persons on rent or on hire-purchase instalments, but no proper accounts were kept of the amounts due and the recoveries made ;

(iv) The accounts for the period prior to the 1st October, 1949, had not been compiled upto March, 1953, in certain cases ;

(v) Amounts drawn from the treasury on bills were again incorporated by some of the disbursing officers in their monthly departmental accounts thus resulting in double accounting of the same expenditure once through the treasury accounts and again through the departmental accounts.

The above and other defects were brought to the notice of the departmental authorities and the Government of Rajasthan. There has since been some slight improvement in the condition of the initial accounts and the accounts rendered to the Accountant General, Rajasthan.

Bulk of the expenditure on relief and rehabilitation is recoverable from the Government of India who had made 'on account' advances to the State Government for the purpose. Due to the several defects mentioned above and the fact that the accounts were not susceptible of audit, a sum of Rs. 1,37,915 only representing the share of the Government of India of expenditure on Headquarters and District Establishment during 1951-52 could be adjusted against this 'on account' advance. The Deputy Accountant General, Food and Rehabilitation, who audited the expenditure upto 31st March, 1951, has since intimated that a sum of Rs. 63,55,288 out of the amount previously admitted provisionally against the advance had been disallowed. Including this amount, the outstanding balance of

advance on 31st March, 1953, was Rs. 94,33,745. The amount found further reimbursable to the State Government after audit will be adjusted against this balance.

The position regarding rehabilitation loans on 31st March, 1952, was as under :—

	Rs.
(i) Total loan received from the Government of India	3,75,60,000
(ii) Amount of loans disbursed to displaced persons, etc.	3,09,09,214
(iii) Amount of loans recovered	5,26,098

In addition to (ii) above, accounts for Rs. 11,35,113 actually disbursed upto 31st March, 1952, were received and adjusted in 1952-53. Besides, an expenditure of over rupees 6 lakhs has been incurred on construction of quarters upto 31st March, 1952. It was also stated that a sum of Rs. 19,34,296 was disbursed as loan during the period from April, 1948, to March, 1949, but the accounts for the same had not been submitted to Audit till November, 1953.

Some serious irregularities noticed in connection with these loans have been mentioned in paragraphs 26-31.

42. *Expenditure in the Civil Supplies Department.*—The total expenditure on the food grains schemes during the year under report amounted to Rs. 4,13,87,414 (net) as detailed below :—

	Rs.
Gross charges including Rs. 9,00,000 as interest on capital	9,33,44,232
Deduct—Sale proceeds of grain and amount met from ordinary Revenues	5,19,56,818

(2) In paragraph 24 of the Audit Report, 1952, it was *inter-alia* mentioned that the Civil Supplies Department did not render their monthly accounts for the financial year 1950-51 and in order to incorporate these in the general accounts of the State, these had to be collected, in whatever incomplete condition they were available, by deputing audit parties to the offices concerned. The accounts for the year 1951-52 showed very little improvement. The monthly accounts were invariably rendered late and

the delays varied from a fortnight to about nine months. Whatever accounts were rendered were found to be incomplete inasmuch as firstly these did not incorporate transactions of a number of tahsils and godowns which failed to render accounts to the respective divisions and secondly, these were not accompanied by stock accounts and important schedules like those of advances, deposits, purchases and remittances. Thus, these accounts could not be audited centrally and had to be incorporated in the general accounts without audit, as was done last year. Audit parties were, however, deputed to check the accounts of two divisions locally, but this had to be given up as the initial accounts were found to be incomplete and not available in any auditable form. The more important defects and irregularities noticed in the accounts are enumerated below :—

(i) Vouchers and counterfoils of used cheques were neither generally called for nor checked at Divisional Headquarters although a certificate to that effect by the departmental officer was recorded on the monthly accounts.

(ii) The stock accounts were incomplete. The consolidated account of stores transactions was not kept and the reconciliation of transactions in respect of transfer of food-grains from tahsils to godowns was not carried out.

(iii) Physical verification of stores was not conducted from time to time.

(iv) Accounts of gunny bags were not kept.

(v) Registers of deposits, advances and purchases were incomplete and subsequent transactions were not linked with the original ones.

(vi) Reconciliation of amounts paid into and withdrawn from the treasuries was not effected with the accounts of the treasuries.

(vii) The accounts rendered to audit did not incorporate all the transactions of the divisions. A large number of tahsils and godowns failed to render necessary accounts.

(viii) Accounts of large amounts which were advanced for departmental purposes to subordinate officers during 1950-51 and 1951-52 had not been rendered by the officers concerned.

(ix) The accounts for the period prior to the 1st April, 1950, had not been compiled upto March, 1953, and the progress in this direction was very slow.

(3) In view of the unsatisfactory state of accounts, the department which was asked to prepare the Profit and Loss Accounts and Balance Sheets for the year 1950-51 and 1951-52 expressed its inability to do so even as late as February, 1953.

Further, a spate of defalcation cases came to light. Out of 21 cases involving Rs. 2,01,090 reported to audit upto March, 1953, one case was mentioned in the Appropriation Accounts for 1950-51, the remaining are still at various stages of investigation.

(4) In spite of the fact that the above and other defects were brought regularly to the notice of the departmental authorities and the Government of Rajasthan, there was hardly any appreciable improvement in the initial accounts and the monthly accounts rendered to the Accountant General.

43. Non-recovery of Government dues.—Upto the 15th July, 1951, the Deputy Commissioners, Civil Supplies, were responsible for watching recovery of Super-Administration charges levied by the State Government on cloth, yarn, sugar and salt. In the course of audit of their accounts, it came to notice that no proper records in this regard had generally been maintained by them. It was, therefore, not possible to determine whether the amounts due had been duly and correctly assessed in all cases, the extent of recoveries effected and the balance, if any, still outstanding. The irregularity was serious and all the more so as it involved recoveries of large sums of money. In the case of two divisions alone, in which some sort of accounts were available, the outstandings, as per books, aggregated over Rs. 6 lakhs. This amount included a sum of Rs. 1,84,315 due from a certain Textile Mill. As early as December, 1950, the fact came to the notice of the Department that this Mill had been dodging payment of these dues. Government in the first instance had issued orders for their realization as arrears of land revenue, but subsequently in May, 1953, before the recovery could be effected it ordered that the proceedings be stayed. Till July, 1953, this amount had remained unrealized.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

I—JAWAI RIVER PROJECT.

44. (i) Description.—The Jawai River Project, which was originally intended as an Irrigation-cum-Hydro Electric Scheme, now consists of (i) a main dam (about 3,300 feet long) across the river Jawai, with two smaller dams, one on either side of the

main dam to its North and South with flank walls of earth further South and (ii) a main channel 14 miles long, taking off the North dam and distributaries thereto.

(ii) *Estimates and Financial stock-taking.*—The Project was originally sanctioned by the erstwhile Jodhpur Government in November, 1945, at a cost of Rs. 1.78 crores. After an outlay of Rs 38.5 lakhs had been incurred on the Project upto March, 1949, the then Jodhpur Government sanctioned a revised estimate for Rs. 2.26 crores, the main reason for the revision being increase in cost of cement, oil, lubricants coal and railway freight.

(iii) *Financing.*—The Project is being financed by Rajasthan Government outside the Revenue account.

(iv) *Method of execution.*—The execution of the Project is entrusted to the Irrigation Department of Rajasthan. The bulk of the work on the main Dam has been executed by departmental labour with materials partly supplied by contractors and partly from purchases of controlled materials made by the Department.

(v) *Internal check.*—The internal check is exercised by an Accounts Officer of the State Government. The Officer is working directly under the Executive Engineer of the Project Division.

(vi) *Statutory Audit.*—Expenditure on the Project is audited in the Office of the Accountant General, Rajasthan, Jaipur.

(vii) *Execution of work without sanctioned estimates.*—In the absence of second revised sanctioned Project estimate, it has not been possible to see whether —

(a) a particular work under execution will find a place in the finally sanctioned Project estimate;

(b) expenditure on the main works is being incurred in accordance with the provision that might ultimately be included for the same in the sanctioned estimate;

(c) the progress of work actually done is commensurate with the expenditure incurred; and

(d) there are any material modifications or deviations from the Project estimate;

(viii) *Incompleteness of Stores Accounts and Stock Returns.*—The accounts of stock were not maintained properly from the very beginning from 1945-46. The receipts and issues had not been posted in the ledger, these were reported to be on scraps of

paper. The accounts of stock and tools and plant had been kept together and were also kept under the old system without taking proper valuation of stock materials and physical verification of the stock at periodical intervals as required under the rules.

(ix) *Tools and Plant Accounts.*—The numerical account of tools and plant articles was not kept as these had been mixed up with the general stores. The Executive Engineer was advised to separate these tools and plant articles from the general stores and to keep a proper numerical account.

(x) *Material at Site Account.*—No proper account of materials required for the works or issued to the works were kept. It was not, therefore, possible to regulate the issue of departmental materials to the work as per actual requirements of the work. Materials were issued to the contractors for use on works without regard to actual requirements of the work which was irregular.

(xi) *Schedule of Rates.*—There is no sanctioned current schedule of rates for the division and the old schedule of rates which was current in Jodhpur State Public Works Department in 1939 is being adopted with varying increased percentage for several items at the discretion of the Superintending Engineer/Executive Engineer.

There is no sanctioned analysis or detailed data for any of the items included in the Schedule of Rates which makes it difficult to exercise any effective check over these rates in the schedule.

II—CHAMBAL HYDRO-ELECTRIC SCHEME.

Indore-cum-Mewar-cum-Kotah Scheme.

(i) *Description.*—The development of the Chambal valley was engaging the attention of the former Governments of the State of Madhya Bharat and Rajasthan and gigantic schemes at a cost of Rs. 34.5 crores were contemplated in the year 1949-50. The schemes envisaged power generation with a view to supplying cheap power for future development including the smelting of Zinc, Tin and Lead produced by the only mine of its kind in India. The Project also contemplated possible lift irrigation expected to irrigate about 1.5 lakhs acres. Owing to the difficulty in finding funds, the policy was, however, changed but the Rajasthan Government seems desirous of keeping the Project alive and have been providing limited funds year after year for doing the preliminaries connected with the contemplated Project. The

scope of the Project is now limited to the construction of three dams as detailed below across the Chambal near Kotah, a railway station on Delhi Bombay Route (B.G.) :—

(a) Construction of a Dam and a Power Station near Rawatbhata village.

(b) Construction of a Dam and a Power Station about 10 miles above Kotah City.

(c) Construction of a barrage and canals near Garh Palace, Kotah about 2 miles above Kotah City.

(ii) *Estimates and Financial Stock-taking.*—Due to the change in the policy, it was decided to convert the scheme into an 'Irrigation Project'. No project estimates have so far been sanctioned. The work executed are on the basis of the limited funds provided for in the Budget Estimates.

(iii) *Financing.*—The project is being financed at present by the Rajasthan Government. Excepting construction of a few buildings and approach road the Project work has so far been in an exploratory stage.

(iv) *Method of Execution.*—The works are entrusted to the Irrigation Department. Preliminary survey and detailed investigation have been done on canals and flood observations, foundations etc.

(v) *Internal check and statutory Audit.*—The expenditure is audited in the Office of the Accountant General, Rajasthan.

(vi) The Stores and Stock accounts were incomplete in so far as:—

- (a) half yearly registers of stock were not prepared;
- (b) agreement between the quantity and value accounts was not made in cases of materials purchased for stock; and
- (c) adjustment of the value of the stores issued was not made monthly.

Steps have since been taken by the departmental authorities to remove these defects.

III.—BHAKRA NANGAL PROJECT.

(i) *Control.*—The Bhakra Nangal project is a multi-purpose river project, the main units of which are the Bhakra Dam, Bhakra Power House and Canal Project and the Nangal Hydro-Electric

Scheme. There are three partner State Governments in the Project, namely Punjab, Pepsu and Rajasthan. The overall control over policy and direction vests in the Bhakra Control Board which consists of representatives of the partner states and the Government of India. The actual work of construction is carried out, under the direction of the Control Board, by the Chief Engineer of the State concerned in which the work lies. Common works are executed by the Punjab Government and the cost thereof is distributed amongst the three partner States viz. Rajasthan, Pepsu and Punjab, at the end of the year.

(ii) *Estimates and Financial Stock-taking.*—The construction of the Bhakra Dam was started in 1945-46 and that of the Nangal Scheme in 1946-47. The first estimate framed in 1946 for the Nangal Project only, amounted to Rs. 17.44 crores. The second estimate which also comprised the Bhakra Project was framed in 1950 and amounted to Rs. 133 crores. The third estimate framed in the year 1951 was for Rs. 156 crores. The recommendations of the Bhakra Control Board have been accepted by the three partners viz. Punjab, Pepsu and Rajasthan and each is required to contribute to the Capital cost of the Project for Irrigation and Electricity. Rajasthan Government's share of the estimated cost is Rs. 28 crores and is distributed as follows :—

Irrigation :—						Rs.
(a) Bhakra Dam.	..	..	..	..	..	7,91,24,000
(b) Nangal Dam.	..	..	..	..	..	73,72,000
(c) Nangal Hydel. Channel.	..	..	..	..	..	2,05,94,000
(d) Bhakra Canal.	..	..	..	..	..	11,03,34,000
(e) Development of Mandis and Communication.	..	..	..	..	..	21,00,000
						21,95,24,000

Electricity :—

Transmission, Distribution and Bulk Supply of Electrical Energy.

						Rs.
(a) Production.	..	..	..	..	..	1,87,40,000
(b) Transmission.	..	..	..	..	..	2,63,54,000
(c) Distribution.	..	..	..	..	..	1,96,73,000
(d) Bulk Supply.	..	..	..	..	..	..
						6,47,67,000

The Project estimate is yet to be approved by the Bhakra Control Board after its scrutiny by the Finance Ministry of the Government of India.

(iii) *Financing*.—The Project is being financed by the Government of India by loans. The Punjab Government has been paid loans by the Government of India and the expenditure has been incurred by that State which will be apportioned between the co-partners in accordance with their shares including their share of the accumulated interest charges. From the year 1951-52 it has been decided that each partner would finance his own part of the Project and obtain necessary funds direct from loans given by the Centre after obtaining approval of the Bhakra Control Board. The amount of loan received by the Rajasthan Government in 1951-52 was Rs. 20 lakhs against which an expenditure of Rs. 8,52,062 was incurred upto March, 1952.

(iv) *Method of Execution*.—The execution of the Project in Rajasthan is entrusted to the Irrigation Department of Rajasthan Government. The bulk of the work on the irrigation side is mostly on canals excavation and is done on work orders or piece work agreements, which specify the work to be done and the rates payable without any mention of quantity or the time within which it has to be completed or the penalty to be levied for default.

(v) *Method of Accounting*.—The accounts are being maintained by the Divisional Officers under the Public Works system. The Divisional Officers render accounts to the Accountant General, Rajasthan.

(vi) *Statutory Audit*.—The Statutory Audit on behalf of the Comptroller and Auditor-General is at present being done by the Accountant General, Rajasthan.

45. *Scale of furnishing Ministers' residences*.—The salary and allowances of the Ministers of the Rajasthan Government are governed by the Rajasthan Ministers' Salaries Act, 1951, which among other concessions provides for free furnished accommodation. The scale of such accommodation and furniture has not as yet been fixed by Government. The matter was referred to them in January, 1951, but orders are still awaited.

46. *Non- rendition of detailed Accounts of Advances*.—In the covenanting states, which merged into Rajasthan, the procedure generally had been that the drawing officers used to draw advances for departmental expenditure on abstract contingent

bills and accounts thereof were rendered by them subsequently for audit purposes. Contrary to the provisions in the rules, which came into force with effect from the 1st April, 1951, this practice has continued. The drawing officers have, however, generally failed to render detailed accounts of these advances expeditiously in spite of their being repeatedly asked to do so. On the 31st March, 1952, a total amount exceeding Rupees Two crores was lying unadjusted against them, for which they have failed to render detailed accounts. It included amounts drawn as far back as 1949-50. This large amount has, therefore, remained unaudited for years together. At the instance of audit the Government have issued instructions in September, 1953 to the various drawing officers restricting and specifying the occasions for the withdrawal of funds on abstract contingent bills and the condition governing such withdrawals. It is too early to know the effect of these recent instructions.

47. Delay in submission of material for the Appropriation Accounts and the connected Audit Report.—The Appropriation Accounts of a particular year and the connected Audit Report are required to be presented to the Legislature for examination by the Public Accounts Committee before the Budget Estimates of the second subsequent year are considered by Government. To achieve this end the Controlling Officers are requested to accept the correctness of booked figures, furnish explanations for variation between final grants and actual expenditure and to supply other information connected with the Appropriation Accounts very promptly and in any case within six weeks. But in spite of repeated requests from Audit and also special instructions from Government inordinate delays occurred on the part of almost all the controlling officers not only in the previous year but also during the year under review in furnishing the requisite information with the result that the compilation of the Appropriation Accounts and the connected Audit Report and their presentation to the Legislature were considerably delayed. This delay detracts seriously from the value of these Accounts and of the recommendations of the Public Accounts Committee.

48. DELAY IN THE DISPOSAL OF INSPECTION REPORTS AND CLEARANCE OF OUTSTANDING OBJECTIONS.

(i) *Disposal of Inspection Reports.*—All important irregularities and defects noticed during local audit and inspections are included in Inspection Reports which are sent to departmental officers for necessary action. The points included therein are

expected to receive the prompt attention of the officers concerned and settled expeditiously. The number of Inspection Reports issued during the two years ending 1951-52 but not disposed of completely together with the number of items outstanding till the end of July, 1953, are given below:—

Name of Department.	1950-51		1951-52	
	No. of reports.	No. of items.	No. of reports.	No. of items.
1	2	3	4	5
Public Works.				
(i) Buildings and Roads Branch	..	..	2	35
(ii) Electricity Branch	3	64	6	84
(iii) Irrigation Branch	..	..	5	67
Customs and Excise	5	25	3	25
General Administration	1	9	4	31
Administration of Justice	..	..	2	8
Jails	..	..	2	28
Police	1	5	7	46
Education	..	..	26	126
Medical	..	..	4	23
Agriculture	..	..	8	42
Co-operative Department	..	..	1	1
Industries and Commerce	2	10	6	30
Miscellaneous Departments:—				
(i) Dharmarth Department	..	..	1	18
(ii) Garages Department	..	..	7	24
(iii) Guest House	..	..	4	20
Stationery and Printing Department	..	..	2	20
Other Departments	11	89	7	29

(ii) *Clearance of Objections.*—All objections raised as a result of audit are required to be attended to without avoidable delay so that the irregularities may be promptly rectified by obtaining the requisite sanction, or by furnishing the necessary vouchers, countersigned bills, stamped acknowledgements, etc., and recurrence of the same avoided. The following statement shows the total number of objections and their value under various categories relating to the previous two years which remained uncleared till the end of July, 1953.

1950-51.

Name of the Department.	Want of sanction		Want of sanction to excess over estimates.		Want of Vouchers.		For other reasons.		Cash Recoveries of Service Payments.	
	No. of items	Value	No. of items	Value	No. of items	Value	No. of items.	Value	No. of items.	Value
1	2	Rs. 3	4	Rs. 5	6	Rs. 7	8	Rs. 9	10	Rs. 11
Revenue ..					32	47,881	89	16,780	3	9
Customs & Excise ..					89	2,59,986	3	857	..	..
Registration & Stamps					14	10,285	7	404	3	17
Forest ..					15	13,855	374	24,180	..	..
General Administration					99	1,09,112	21	11,427	..	..
Law & Justice ..					25	6,899	6	1,140	..	..
Jail ..					126	1,01,014	27	2,659	9	56
Police ..					285	15,95,779	5	22,243	33	579
Scientific Departments					2	345	..	..	..	..
Education ..					728	8,75,035	481	1,01,616	38	2,911
Medical ..					312	5,04,830	149	10,702	1	111
Public Health ..					26	22,998	15	14,108	..	..
Agriculture ..					63	41,883	10	28,532	101	953
Rural Development					32	32,872	9	3,314	11	370
Veterinary ..					80	1,25,131	5	10,738	3	77
Cooperative ..					108	56,527	133	18,826	..	..
Industries and Commerce ..					220	1,93,216	50	2,732	23	327
Miscellaneous ..					135	4,11,653	19	16,239	..	..
Buildings & Roads	2,436	61,20,916	23	68,670	135	2,56,020	133	8,460	54	1,256
Irrigation ..	120	8,69,416	8	16,574	..	..	92	5,407	86	1,304
Electrical and Mechanical ..	226	86,16,987	13	5,16,702	12	15,999	97	14,154	42	650
Famine ..					10	27,232	28	41,524	..	..
Printing & Stationery					1	1,000	31	1,16,397
Civil Supplies ..					39	18,190	20	1,193

AUDIT REPORT

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1951-52.

Name of the Department.	Want of sanction		Want of sanction to excess over estimates.		Want of Vouchers.		For other reasons.		Cash recoveries of service payments.	
	No. of items	Value	No. of items	Value	No. of items	Value	No. of items	Value	No. of items.	Value
1	2	Rs. 3	4	Rs. 5	6	Rs. 7	8	Rs. 9	10	Rs. 11
Revenue					83	68,384	61	33,225	6	371
Customs & Excise ..					153	5,22,998	8	1,477	20	2,322
Registration & Stamps					7	3,534	5	248	..	..
Forest					5	7,030	513	73,021	..	..
General										
Administration ..					186	3,21,316	44	66,124	15	230
Law & Justice ..					59	17,567	6	302	1	1
Jails					161	1,28,937	21	16,643	12	2,049
Police					252	84,166	183	2,44,452	66	8,024
Scientific Departments.					2	1,627	..	..	..	..
Education					701	5,18,187	458	77,579	73	2,769
Medical					711	6,84,973	45	36,706	4	177
Public Health ..					25	75,131	89	1,109	..	..
Agriculture ..	5	526	..	..	1324	3,28,613	94	1,639	23	372
Rural Development					138	1,27,641	30	4,308	4	48
Veterinary ..					49	62,626	52	5,618	7	24
Cooperative ..	1	125	..	..	22	61,156	51	573	..	..
Industries and Commerce	2	197	..	..	222	53,606	60	13,519	26	225
Miscellaneous ..					424	6,18,850	367	1,60,029	2	21
Buildings & Roads	3283	83,03,341	205	1,11,490	90	64,952	64	11,935	27	413
Irrigation ..	77	10,49,975	27	1,78,231	10	4,400	47	8,783	10	66
Electrical & Mechanical	226	1,12,27,168	3	3,534	18	54,672	21	2,333	8	173
Famine					80	1,65,555	1	70	9	32,950
Printing & Stationery					4	2,588	7	3,013	..	..
Civil Supplies ..					274	1,87,388	34	1,813	20	9,536

JAIPUR,

K. CHARAN,
Accountant General, Rajasthan.

The

Countersigned.

NEW DELHI,

A. K. CHANDA,
Comptroller and Auditor General
of India.

The

PART II

APPROPRIATION ACCOUNTS OF SUMS EXPENDED DURING THE YEAR ENDED 31st MARCH, 1952, COMPARED WITH THE SEVERAL SUMS SPECIFIED IN THE SCHEDULES TO APPROPRIATION ACTS PASSED BY THE RAJPRAMUKH UNDER ARTICLE 212-A OF THE CONSTITUTION.

Note 1:—(a) Charged items in the Accounts are shown in italics.

(b) In the Accounts—

‘O’ stands for original grant or appropriation.

‘S’ stands for the supplementary grant or appropriation.

‘R’ stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i.e. re-appropriation, withdrawal or surrender).

(c) The figures shown in the second column of the accounts against all sub-heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against “Totals” represent merely the totals of the original and supplementary grants, or appropriations, unaffected by withdrawals or surrenders. In order to neutralize the effect of reductions made in the charged or authorised provision under different sub-heads on account of withdrawals or surrenders, a sub-head “Surrenders or withdrawals within the grant or appropriation” is opened, where necessary, as the last sub-head, in the accounts. To distinguish this sub-head from ordinary sub-heads, no letter is prefixed to it.

*Note 2:—*No explanation is given for variations between the original grant and the final appropriation under individual sub-heads. The note under a sub-head mainly explains divergencies between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4. No amounts or percentages are prescribed for explaining these divergencies. Explanations of variations in respect of those cases only which are likely to be required by the Public Accounts Committee are included.

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS 59
AND APPROPRIATIONS FOR 1951-52.

Page No.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
63	I—Land Revenue— Authorised	92,13,000	89,40,363	2,72,637	..
65	II—State Excise Duties— Authorised	43,45,000	21,90,211	21,54,789	..
66	III—Stamps— Authorised	1,75,000	93,047	81,953	..
68	IV—Forest— Authorised	40,50,000	29,85,504	10,64,496	..
70	V—Registration— Authorised	1,70,000	1,07,816	62,184	..
71	VI—Other Taxes and Duties— Authorised	68,02,000	60,10,985	7,91,015	..
72	VII—Irrigation:— Charged	50,000	50,000	..	..
	Authorised	93,05,000	63,37,132	29,67,868	..
78	Interest on Debt and Other Obligations— Charged	31,50,000	20,28,792	11,21,208	..
80	VIII—General Administration— Charged	16,35,000	15,22,617	1,12,383	..
	Authorised	1,61,37,000	1,59,07,348	2,29,652	..
84	IX—Administration of Justice— Charged	6,50,172	4,97,210	1,52,962	..
	Authorised	27,41,828	26,73,861	67,967	..
86	X—Jails and Convict Settlements— Authorised	28,00,000	21,90,188	6,09,812	..
87	XI—Police — Authorised	2,73,28,000	2,40,45,587	32,82,413	..

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS
AND APPROPRIATIONS FOR 1951-52—*Contd.*

Page No.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
90	XII—Scientific Departments— Authorised	11,88,000	10,81,509	1,06,491	..
91	XIII—Education— Authorised	2,31,13,000	2,29,78,328	1,34,672	..
94	XIV—Medical— Authorised	1,15,00,000	1,02,43,710	12,56,290	..
96	XV—Public Health— Authorised	39,65,000	41,92,497	..	2,27,497
97	XVI—Agriculture— Authorised	22,33,000	21,15,397	1,17,603	..
99	XVII—Rural Development and Social Service— Authorised	11,05,000	11,16,946	..	11,946
100	XVIII—Veterinary— Authorised	11,96,000	11,09,893	86,107	..
102	XIX—Co-operation— Authorised	6,00,000	5,47,276	52,724	..
103	XX—Industries and Supplies— Authorised	18,00,000	13,10,136	4,89,864	..
104	XXI—Miscellaneous Departments— Authorised	50,00,000	48,47,875	1,52,125	..
106	XXII—Civil Works— Authorised	1,17,10,000	88,22,322	28,87,678	..
110	XXIII—Electricity Schemes— <i>Charged</i>	90,000	90,000	..	..
	Authorised	95,75,000	99,67,786	..	3,92,786
112	XXIV—Famine— Authorised	57,04,000	20,00,000	37,04,000	..

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GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS
AND APPROPRIATIONS FOR 1951-52—*Contd.*

Page No.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
115	Territorial and Political Pensions— <i>Charged</i>	50,77,000	49,89,075	37,925	..
117	XXV—Superannuation Allowances and Pensions— Authorised	38,80,000	34,58,626	4,21,374	..
119	XXV-A—Commutation of Pensions financed from Ordinary Revenues— Authorised	15,000	13,118	1,882	..
120	XXVI—Stationery and Printing— Authorised	9,25,000	22,73,345	..	13,48,345
122	XXVII—Miscellaneous— Authorised	56,35,000	70,58,426	..	14,23,426
125	XXVIII—Extraordinary Charges— Authorised	50,00,000	48,31,390	1,68,610	..
126	XXIX—Construction of Irrigation etc. Works— Authorised	76,15,000	60,92,926	15,22,074	..
133	XXX—Capital Outlay on Improvement of Public Health— Authorised	8,30,000	4,97,518	3,32,482	..
136	XXXI—Capital Account of Civil Works— Authorised	61,10,000	35,48,513	25,61,487	..
145	XXXII—Capital Outlay on Electricity Schemes— Authorised	38,28,000	41,90,439	..	3,62,439
151	XXXIII—Capital Outlay on State Schemes of Government Trading— <i>Charged</i>	9,00,000	9,00,000	..	..
	Authorised	6,59,30,600	4,04,87,414	2,54,43,186	..

62 GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS
AND APPROPRIATIONS FOR 1951-52—*Concl'd.*

Page No.	Number and name of Grant or Appropriation.	Grant or Appropri- ation.	Expendi- ture.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
152	XXXIV Appropriation to Contingency Fund— Authorised ..	50,00,000	50,00,000	..	..
153	XXXV Public Debt— Charged ..	11,25,000	7,94,94,572	..	7,83,69,572
154.	Loans and Advances— Authorised ..	1,43,50,000	1,03,66,082	39,83,918	..
TOTALS {					
Charged ..		1,26,77,172	8,95,72,266	14,74,478	7,83,69,572
Authorised ..		28,08,74,428	22,96,33,514	5,50,07,353	37,66,439
GRAND TOTAL ..		29,35,51,600	31,92,05,780	5,64,81,831	8,21,36,011

Amount of excess:—

Charged ..	..	..	..	7,83,69,572
Authorised ..	..	..	..	37,66,439

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information, I certify that the account above is correct, subject to the observations in the report.

New Delhi,
The

A. K. CHANDA,
Comptroller and Auditor General of India.

Grant No. I.—Land Revenue—(All Authorised).

62

See Also The Audit Report.

Major head and sub-head	Total Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
7.—Land Revenue—			
A.—Charges of Administration—			
O 47,888	41,388	2,41,030	+1,99,642
R -6,500			
Col. 4.—See note 2 below.			
B.—Management of Government estates—			
O 46,202	43,202	39,789	-3,413
R -3,000			
Col. 4.—Mainly due to economy.			
C.—Charges on account of land revenue collections			
	1,25,000	..	-1,25,000
Col. 4.—Non-payment of remuneration (Pichotra) to Lambardars.			
D.—Survey, Settlement and Record Operations—			
O 44,60,748	26,26,374	29,97,756	-6,28,618
R -8,34,374			
Col. 4.—Unfilled vacancies, certain survey operations not started and economy.			
E.—Land Records.—			
E.—1. Superintendence and district charges—			
O 79,83,980	74,28,980	56,42,271	-17,86,709
R -5,55,000			
Col. 4.—Unfilled vacancies and curtailment of expenditure as a measure of economy.			
E.—2. Deduct—Recovery from Jagirdars			
	-20,00,000	..	+20,00,000
Col. 4.—Due to non-introduction of Land Revenue Act the recovery could not be enforced.			
F.—Assignments and Compensation :—			
O 35,292	48,232	19,517	-28,775
S 13,000			
Col. 4.—Mainly undrawn claims.			

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
7.—Land Revenue— <i>Concl'd.</i>				
G— <i>Deduct.</i> —Lump sum set for probable savings—				
O —14,99,110	—5,80,236	..	+ 5,80,000	
R 9,18,874				
Surrenders or withdrawals within the grant—				
R 4,80,000	4,80,000	..	—4,80,000	
TOTALS	GROSS ..	1,12,13,000	89,40,363	—22,72,637
	DEDUCTIONS ..	— 20,00,000	..	+ 20,00,000
	NET ..	92,13,000	89,40,363	—2,72,637

Notes.

Administration of the Grant.—The expenditure fell short of the net grant by Rs. 2,72,637. Sub-heads D and E-1 mainly contributed to the savings for the reasons explained thereunder.

2. *Sub-head A.*—The reason of variation was not furnished by the controlling officer. The re-appropriation under this sub-head was unnecessary as it enhanced the existing excess, which, the department explained, remained uncovered through oversight.

3. *Sub-head C.*—The savings should have been surrendered.

4. *Sub-head F.*—In view of the savings of Rs. 28,775, the supplementary grant of Rs. 13,000 was unnecessary.

5. *Sub-heads B, D and E-1.*—There was scope for further surrenders under these sub-heads.

6. *Sub-head E-2.*—This sub-head furnished an instance of defective budgeting.

7. The surrender of Rs. 4,80,000 against the savings of Rs. 2,72,637 resulted in an excess of Rs. 2,07,363 over the modified grant.

8. Infructuous expenditure on account of late payment—see paragraph 15 on page 22 of the Audit Report.

9. The revenue and expenditure of the department during recent years compare as under:—

Year.	(In thousands)	
	Revenue.	Expenditure.
1950-51	4,20,77	73,98
1951-52	3,15,32	89,40

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs. A
8.—State Excise Duties—			
A.—Distilleries—			
O 37,25,000	43,45,000	21,90,211	—21,54,789
S 6,20,000			
<i>Col. 4.—Mainly liquor and other excisable articles not purchased to the extent anticipated.</i>			
TOTAL	43,45,000	21,90,211	—21,54,789

Notes.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 21,54,789.

2. *Sub-head A.*—In view of the savings of Rs. 21,54,789 the supplementary grant of Rs. 6,20,000 was wholly unnecessary as it enhanced the existing savings.

See Also The Audit Report.

Major head and sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
9.—Stamps:—			
A.—Non-JUDICIAL—			
A. 1.—Superintendence.—			
O 37,611	33,111	18,207	—14,904
R —4,500			
<i>Col. 4.—Mainly unfilled vacancies and less contingent expenditure.</i>			
A. 2.—Deduct—Prorata cost chargeable to			
B—Judicial	—22,284	—10,932	+11,352
<i>Col. 4.—Mainly excessive provision. Also see note 3 below.</i>			
A. 3.—Charges for the sale of stamps	30,000	42,963	+12,963
<i>Col. 4.—Mainly misclassification relating to sub-head C of Grant No. XXVI noticed too late for rectification.</i>			
A. 4.—Cost of stamps supplied from the State Stamp Stores—			
O 40,000	33,062	1,328	—31,734
R —6,938			
<i>Col. 4.—Non-receipt of certain debits from the Nasik Press.</i>			
B.—JUDICIAL—			
B. 1.—Superintendence—			
O 22,284	9,284	11,209	+1,925
R —13,000			
<i>Col. 4.—Excessive surrender.</i>			
B. 2.—Charges for the sale of stamps—			
O 37,500	20,500	26,317	+5,817
R —17,000			
<i>Col. 4.—See sub-head B-1 above.</i>			
B. 3.—Cost of stamps supplied from the State Stamp Stores—			
O 50,000	41,327	3,955	—37,372
R —8,673			
<i>Col. 4.—See sub-head A-4 above.</i>			
C.—Deduct—Lump sum cut for probable savings—			
O — — — —20,111			
R — — — —20,111			

Major head and sub-head.		Final Grant.	Actual Expenditure.	Excess+ Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
9. Stamps—Concl'd.				
Surrenders or withdrawals within the grant—				
R	..	30,000	30,000	..
				—30,000
TOTALS	GROSS	..	1,97,284	1,03,979
	DEDUCTIONS	..	—22,284	—10,932
	NET	..	1,75,000	93,047
				—81,953

Notes.

Administration of the Grant.—The expenditure fell short of the net grant by Rs. 81,953. Sub-heads A-1, A-4 and B-3 mainly contributed to the savings.

2. *Sub-head A-1.*—The savings under this sub-head were evident in the course of the year and should have been surrendered.

3. *Sub-head A-2.*—The funds should have been regulated under this sub-head so as to correspond with those under sub-head B-1.

4. *Sub-heads B-1 and B-2.*—The re-appropriations from these sub-heads were in the wrong direction causing excess over allotment.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
10—Forest.—			
A—General Direction—			
O 1,25,220	1,17,810	97,067	—20,743
R —7,410			
Col. 4.—Mainly non-payment of pay to certain officers for want of Government orders and unfilled vacancies.			
B.—Conservancy and Works.—			
O 5,48,455	9,62,405	7,41,505	—2,20,900
S 12,00,000			
R —7,86,050			
Col. 4.—Mainly less collection of grass for supply to people in scarcity areas than anticipated, misclassification noticed too late for rectification and petty savings under various detailed heads. Also see note 4 below.			
C.—Establishment.—			
O 26,13,537	20,64,792	21,46,932	+ 82,140
R —5,48,745			
Col. 4.—Mainly misclassification noticed too late for correction in accounts vide sub-head B above. Also see note 4 below.			
D.—Deduct—Lump sum cut for probable savings.—			
O —4,37,212	—45,007	..	+45,007
R 3,92,205			
Surrenders or withdrawals within the grant.—			
R 9,50,000	9,50,000	..	—9,50,000
TOTAL ..	40,50,000	29,85,504	—10,64,496

Notes.

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 10,64,496. Sub-heads A and B mainly account for it. In view of these savings, the supplementary grant of Rs. 12,00,000 under sub-head B sanctioned in March, 1952, was partly excessive.

2. *Sub-head A.*—There was scope for surrender of further savings under this sub-head.

3. *Sub-head D.*—The savings were fully realised and should have been transferred to the sub-heads concerned.

4. The savings under the sub-head B and the excess under the sub-head C have been ascribed by the Controlling Officer to some expenditure pertaining to the former sub-head having been classified and accounted for under the latter head. No discrepancy in the accounts figures reported to the Department was, however, ever pointed out in the course of the year. This is because the departmental accounts were not properly maintained and reconciled with the Accounts figures.

Grant No. V.—Registration.—(All Authorised)

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
11.—Registration.—	Rs.	Rs.	Rs.
A. Superintendence—			
O 70,527	65,527	51,685	—13,842
R —5,000			
Col. 4.—Mainly less contingent expenditure than anticipated.			
B.—District Charges—			
O 1,13,820	1,04,473	56,131	—48,342
R —9,347			
Col. 4.—Mainly unfilled vacancies.			
C.—Deduct—Lump sum cut for probable savings—			
O —14,347	..	..	..
R 14,347			
TOTAL	1,70,000	1,07,816	— 62,184

Notes.

1. Administration of the Grant.—The expenditure fell short of the grant by Rs. 62,184.
2. Sub-heads A and B are instances of non-surrender of savings.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
13.—Other Taxes and Duties:—			
A.—Inter-State Transit Duties—			
O 75,42,715	67,22,715	60,10,985	—7,11,730
R —8,20,000			
<i>Col. 4.—Mainly non-purchase of vehicles and equipment and non-payment of arrears of compensation for want of sanction and of revised pay-scales to certain staff due to late announcement of their selection results.</i>			
B.—Deduct—Lump sum cut for probable savings —7,40,715			
Surrenders or withdrawals within the grant.—			
R 8,20,000	8,20,000	..	—8,20,000
TOTAL ..	68,02,000	60,10,985	—7,91,015

Notes.

Administration of the Grant.—Savings in the final grant amounted to Rs. 7,91,015. The surrender of Rs. 8,20,000 against the actual saving of Rs. 7,91,015 in the final grant was excessive.

2. The total receipts and expenditure of the department for the last two years are furnished below:—

Year.	(In thousands.)	
	Receipts.	Expenditure.
1950-51	3,74,02	50,94
1951-52	4,20,45	60,11

See Also The Audit Report.

Major head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess- Saving.
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—			
A.—IRRIGATION WORKS—			
<i>Deduct—WORKING EXPENSES.—</i>			
(1) Productive works.			
A.—Extensions and Improvements.—			
O 5,00,000	4,75,000	2,28,904	—2,46,
R —25,000			
<i>Col. 4.—Works started late owing to late allotment of funds.</i>			
B.—Maintenance and Repairs	12,50,000	7,73,264	—4,76,
<i>Col. 4.—Less contribution claimed by the Punjab Government for maintenance certain head works and canals (Rs. 3,97,869) and retarded progress of w due to flow of labour to Bhakra Nangal works (Rs. 78,767).</i>			
C.—Establishment.	3,15,500	1,73,367	—1,42,
<i>Col. 4.—Unfilled vacancies, non-fixation of pay of staff in the unified pay scales to uncertain position and partly misclassification of expenditure un sub-head J, noticed too late for rectification.</i>			
D.—Tools and Plant.	16,000	9,415	—6,
<i>Col. 4.—Less purchase of articles of tools and plant due to less expenditure on work</i>			
E.— <i>Deduct—Lump sum out for probable saving</i>	—1,06,500	—	+1,06,
<i>Col. 4.—See notes below.</i>			
17.—Interest on Works for which Capital Accounts are kept—			
F.—IRRIGATION WORKS.—			
F.1.—Bhakra Nangal Project—			
<i>Charged</i>			
S — — 41,000	41,000	41,000	
F.2.—Kotah Barrage and Irrigation Project—			
<i>Charged</i>			
S — — 9,000	9,000	9,000	

Major head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A.—IRRIGATION WORKS—			
(1) Works for which no Capital Accounts are kept—			
G.—Works—			
O 22,60,000	18,00,800	11,08,451	—6,92,349
R —4,59,200			
<i>Col. 4.—Late starting of works due to late allotment of funds and development grant, paucity of technical staff, transfer due to integration and erroneous provision for expenditure (Rs. 1,87,750) accounted for under Major-head, 40A—Rural Development and Social Services.</i>			
H.—Extensions and Improvements			
O 13,29,000	12,54,000	9,62,169	—2,91,831
R —75,000			
<i>Col. 4.—See sub-head G above.</i>			
I.—Maintenance and Repairs—			
O 17,50,000	17,45,902	14,01,972	—3,43,930
R —4,098			
<i>Col. 4.—See sub-head G above.</i>			
J.—Establishment—			
O 9,21,969	8,14,232	10,18,071	+2,03,839
R —1,07,737			
<i>Col. 4.—Cumulative effect of small excesses in various Divisions.</i>			
K.—Tools and Plant	84,000	86,595	+2,595
<i>Col. 4.—Cumulative effect of small excesses in various Divisions.</i>			
L.—Suspense .. .. .	..	—48,722	—48,722
<i>Col. 4.—Issue of stores and clearance of items not provided for in the budget.</i>			
(2) Miscellaneous Expenditure—			
M.—Establishment	3,43,566	67,608	—2,75,958
<i>Col. 4.—Mainly unfilled vacancies and non-fixation of pay of staff in the unified pay scales.</i>			
N.—Grants-in-Aid	7,500	..	—7,500
<i>Col. 4.—Adjustment made in 1952-53 due to late receipt of bill.</i>			
O.—Deduct—Lump sum out for probable savings—			
O —1,96,035	—	—	—
R — — 1,96,035			

Grant No. VII.—Irrigation.—(Contd.)

Major head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works			
B—FINANCED FROM ORDINARY REVENUES.			
P.—Irrigation Works.			
S 8,30,000	8,30,000	5,56,038	—2,73,962
<i>Col. 4.—Late allotment of funds and paucity of technical staff.</i>			
<i>Surrenders or withdrawals within the grant or appropriation.—</i>			
<i>Authorised:—</i>			
R 4,75,000	4,75,000	..	—4,75,000
TOTALS	Charged ..	50,000	50,000 ..
	Authorised ..	93,05,000	63,37,132 —29,67,868

Notes.

Administration of the Grant.—Savings in the final grant amounted to Rs. 29,67,868 and occurred mainly under sub-heads A, B, G, H, I, M and P.

2. *Sub-heads A, B, C, D, G, H, I, M and O.*—The savings under these sub-heads were evident in the course of the year and should have been surrendered.

3. *Sub-head E.*—The probable savings were fully realised and funds could have been regulated under this sub-head.

4. *Sub-heads J and K.*—These are instances of uncovered or unremedied excesses.

5. *Sub-head L.*—The funds should have been allocated under this sub-head.

6. *Sub-head P.*—In view of the savings of Rs. 29,67,868 under this grant, the supplementary grant of Rs. 8,30,000 was unnecessary. The funds should have been arranged from savings within the grant.

Statement of Expenditure on Important New Works.

Description of works.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More + Less —	Modified Appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation Navigation, Embankment and Drainage Works for which Capital Accounts are kept.					
A.—IRRIGATION WORKS.					
V.—Minor works (Collectively).	5,00,000	4,75,000	2,28,904	—2,71,096	—2,46,096
				<i>Col. 6—Mainly non-execution of certain works and non completion of others for want of timely sanction and labour.</i>	
Total ..	5,00,000	4,75,000	2,28,904	—2,71,096	—2,46,096
18 Other Revenue Expenditure Financed from Ordinary Revenues.					
II. Other Major works for which specific provision was made in the budget (Collectively)	16,80,500	16,05,500	14,06,562	—2,73,938	—1,98,938
				<i>Col. 6—Late sanction of some works and economy in execution of others.</i>	
III. Major works above Rs. 50,000 for which no specific provision was made in the budget.					
Strengthening boundary wall of Barda Dam—Tehsil Talera.	..	..	60,119	+60,119	+60,119
				Estimate Rs. 58,700. Expenditure to end of March, 1952, Rs. 60,119. Work completed.	
				<i>Col. 6—More expenditure on construction and purchase of Bajri at a higher rate.</i>	
IV. Other Major works for which no specific provision was made in the Budget. (Collectively).	..	..	59,346	+59,346	+59,346
				<i>Col. 6—More work than anticipated.</i>	
V. Minor works (Collectively).	19,08,500	14,49,300	5,44,593	—13,63,907	—9,04,707
				<i>Col. 6—Late sanction of some works and economy in execution of others.</i>	
Total ..	35,89,000	30,54,800	20,70,620	—15,18,380	—9,84,180

Grant No. VII.—Irrigation—(Contd.).

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure	Outlay compared with	
				Original Appropriation More + Less —	Modified Appropriation More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
19—Construction of Irrigation, Navigation, Embankment and Drainage Works financed from Ordinary Revenues.					
IRRIGATION WORKS.					
1. Major Works above Rs. 1,00,000 for which specific provision was made in the Budget.					
(1) Kejar Tank Tehsil Sarera,	..	1,00,000	79,481	+79,481	— 20,519
	Estimate Rs. 4,07,000; Expenditure to end of March, 1952 Rs. 79,481; In progress.				
(2) Lilod Tank Tehsil Bhopal Sagar,	..	52,500	29,064	+29,064	— 23,436
	Col. 6—Retarded progress due to heavy rains.				
	Estimate Rs. 1,05,000; Expenditure to end of March, 1952 Rs. 29,064; In progress.				
(3) Ganji Tank Tehsil Dungarpur.	..	52,500	23,398	+23,398	— 29,102
	Col. 6—See item 1 above.				
	Estimate Rs. 1,05,000; Expenditure to end of March, 1952 Rs. 23,398; In progress.				
(4) Dilwara Tank Tehsil Ghatol.	..	31,000	822	+822	— 30,178
	Col. 6—See item 1 above.				
	Estimate Rs. 1,30,600; expenditure to end of March, 1952 Rs. 822; In progress.				
(5) Makhanpura Tank Tehsil Ghatol.	..	20,000	2,890	+2,890	— 17,110
	Col. 6—See item 1 above.				
	Estimate Rs. 3,07,300; Expenditure to end of March, 1952 Rs. 2,890; In progress.				
(6) Chinch Tank Tehsil Bagidora.	..	23,000	175	+175	— 22,825
	Col. 6—See item 1 above.				
	Estimate Rs. 10,00,000; Expenditure to end of March, 1952 Rs. 175; In progress.				
(7) Gavota Tank Tehsil Mandalgarh,	..	30,000	29,313	+29,313	— 687
	Col. 6—See item 1 above.				
	Estimate Rs. 89,650; Expenditure to end of March, 1952 Rs. 29,313; In progress.				
(8) Construction of Bund at Jhilmili.	..	26,000	25,449	+25,449	— 551
	Col. 6—Petty savings.				
	Estimate Rs. 1,53,339; Expenditure to end of March, 1952 Rs. 1,51,075; In progress.				
	Col. 6—See item 1 above.				

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More + Less—	Modified Appropriation. More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
9) Construction of Kalakho Bund.	..	30,000	9,428	+9,428	—20,572
	Estimate Rs. 6,61,000; Expenditure to end of March, 1952 Rs. 9,428; In progress.				
	Col. 6—See item 1 above.				
	..	75,000	80,612	+80,612	+5,612.
10) Construction of Nagtalai Bund.	..				
	Estimate Rs. 1,75,224; Expenditure to end of March, 1952 Rs. 82,253; In progress.				
	Col. 6—See item 1 above.				
	..	5,000	1,291	+1,291	—3,709
11) Construction of Mamchari Bund.	..				
	Estimate Rs. 3,10,000; Expenditure to end of March, 1952 Rs. 1,291; In progress.				
	Col. 6—See item 1 above.				
	..	1,60,000	93,138	+93,138	—66,862
12) Construction of Bhagwatgarh Bund.	..				
	Estimate Rs. 3,15,000; Expenditure to end of March, 1952, Rs. 2,76,972; In progress.				
	Col. 6—Late starting of work due to late allotment of funds.				
	..	1,50,000	1,16,243	+1,16,243	—33,757
13) Construction of Mui Bund.	..				
	Estimate Rs. 2,13,000; Expenditure to end of March, 1952 Rs. 1,99,478; In progress.				
	Col. 6—See item 1 above.				
	..	50,000	44,176	+44,176	—5,824
14) Construction of Dakia Project.	..				
	Estimate Rs. 2,31,000; Expenditure to end of March, 1952 Rs. 44,176; In progress.				
	Col. 6—See item 1 above.				
	..	25,000	10,075	+10,075	—14,925
15) Construction of Bindoli Project.	..				
	Estimate Rs. 1,30,600; Expenditure to end of March, 1952 Rs. 10,075; In progress.				
	Col. 6—See item 1 above.				
III. Major works above Rs. 50,000 for which no specific provision was made in the budget.					
(1) Chawand Tank Tehsil Sarera.	..	..	1,800	+1,800	+1,800
	Estimate Rs. 1,55,500; Expenditure to end of March, 1952 Rs. 1,800; In progress.				
	Col. 6—Omission to make provision.				
	..	..	8,683	+8,683	+8,683
V. Minor works (Collectively)	..	..	8,30,000	+5,56,038	—2,73,962
GRAND TOTAL	..	..	..	..	..

Interest on Debt and other Obligations—(All Charged)

See Also The Audit Report.

Major head and sub-head. 1	Final Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
22.—Interest on Debt and Other Obligations.			
A.—INTEREST ON ORDINARY DEBT.			
Ropee Debt			
OTHER ITEMS.			
A.-1-Miscellaneous			
Col. 4.—Excess remained uncovered through oversight.		1,593	+1,593
A-2-Interest on loans taken from the Central Government	7,71,000		
Col. 4.—No payment of interest was made during the year as the question of paying back the loans and the interest thereon was under correspondence with the Government of India.			—7,71,000
B.—INTEREST ON UNFUNDED DEBT.			
STATE PROVIDENT FUNDS.			
B-1.—Interest on General Provident Fund.	64,000	19,093	
Col. 4.—Adjustment of less interest due to non-completion of accounts of some subscribers.			—44,907
B-2.—Interest on Contributory Provident Fund.	3,86,000	3,61,335	
Col. 4.—See sub-head B 1.			—24,665
Special Deposit Accounts.			
B-3.—Interest on State Government Insurance Fund	49,000	45,345	
Col. 4.—Provision proved excessive.			—3,655
Savings Deposits.			
B-4.—Interest on State Savings Bank Deposits			
S .. 65,000	65,000	80,551	
Col. 4.—Larger payments of interest due to closure of a number of accounts.			+15,551
C.—INTEREST ON OTHER OBLIGATIONS			
OTHER ITEMS.			
C-1.—Interest on Charitable and other funds	30,000		
Col. 4.—No interest was paid and accounted for owing to the non-allocation of pre-integration balances.			—30,000

Major head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Savings—
1	2	3	4
	Rs.	Rs.	Rs.

22.—Interest on Debt and Other Obligations *Concl'd*—

C.-2.—Miscellaneous.

O ..	20,15,000	} 26,00,000	25,60,875	—39,125
S ..	5,85,000			

Col. 4.—Provision proved excessive.

D.—TRANSFERS.

D.—*Deduct*—Interest transferred to
Commercial Departments—

Irrigation ..		—50,000	—50,000
Electricity Schemes ..		—90,000	—90,000
State Schemes of Government Trading ..	—8,15,000	—9,00,000	—85,000

Col. 4.—Omission to provide for interest charges on Irrigation projects and Electricity Schemes (Rs. 1,40,000) and more interest charges on Grain procurement Scheme due to the investment of more funds (85,000).

TOTALS :—			
GROSS ..	39,65,000	30,68,792	—8,96,208
DEDUCTIONS ..	—8,15,000	—10,40,000	—2,25,000
NET ..	31,50,000	20,28,792	—11,21,208

Notes.

Administration of the Appropriation.—Savings in the net appropriation amounted to Rs. 11,21,208 and occurred mainly under sub-heads A-2 and D.

2. Sub-heads A-1 and B-4.—These are instances of uncovered excesses.

3. Sub-heads A-2 and C-1.—These are instances of non-surrender of savings.

4. Sub-head D.—This is an instance of defective budgeting.

Grant No. VIII—General Administration.

See Also The Audit Report.

Major head and sub-head.	Final Grant or Appropriation	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
25.—General Administration.			
A—President, Heads of States, Cabinet and Ministers.			
A—1. Allowances of the Rajpramukh etc.—			
Charged	13,50,000	12,87,500	—62,500
Col. 4.—Undrawn allowances.			
A—2. Secretariat Staff of Rajpramukh etc.—			
Charged	1,00,000	90,309	—9,691
Col. 4.—Mainly unfilled vacancies.			
Authorised—			
O 20,410	21,410	20,935	—475
S 1,000			
A—3. Ministers and Advisers—			
O 4,32,000	4,17,000	2,89,099	—1,27,901
R —15,000			
Col. 4.—Mainly salary bills of staff drawn and classified under sub-head D.1. Savings noticed too late to surrender for want of reconciliation.			
A—4. Other Charges (State Air Craft)—			
O 2,98,020	2,56,000	..	—2,56,000
R —42,020			
Col. 4.—Expenditure erroneously booked under sub-head F.3—Other Establishment (Rs. 2,25,860) and economy (Rs. 30,140).			
B—Parliament and the State Legislature—			
B.—1. State Legislative Assembly.			
..	..	6,398	+6,398
Col. 4.—Omission to make provision for the purchase of typewriters.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

25—General Administration—(Contd.)

C.—Elections

C—1. Other Election Charges—

O	13,36,730	}	37,29,170	18,22,747	—9,06,423
S	23,92,440				

Col. 4.—Mainly polling expenses less than anticipated.

C—2. *Deduct*—Moiety recoverable from
the Government of India
Charged

—6,68,366 .. +6,68,366

Col. 4.—Non-Adjustment of the charges for work done including those relating to the conduct of elections to the Union Parliament for want of reconciliation of expenditure figures in time.

D—Secretariat and Head-Quarters Estab-
lishments—

D—1. Civil Secretariat.

O	25,52,292	}	26,68,100	26,21,388	—16,712
S	..	..	4,86,100		
R	..	..	—3,70,292		

Col. 4.—Mainly unfilled vacancies and non-settlement in time of arrear claims on account of fixation of pay in revised scales of pay of ministerial establishment.

D—2.—Public Service Commission—

Charged—

O	1,88,968	}	1,75,000	1,44,808	—30,192
R	—13,968				

Col. 4.—Mainly unfilled vacancies.

D—3. Board of Revenue, Financial Commis-
sioner and Establishments—

O	1,92,153	}	2,00,153	1,91,004	—9,149
S	..	..	25,000		
R	..	..	—18,000		

Col. 4.—Mainly unfilled vacancies.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Ex- penditure.	Excess + Saving—
1	2	3	4
25.—General Administration—Contd.	Rs.	Rs.	Rs.
E.—Commissioners—			
O 9,23,425	8,65,825	7,07,126	—1,58,699
S 25,000			
R —82,600			

Col. 4.—Mainly unfilled vacancies and curtailment of expenditure as a measure of economy.

F.—District Administration—

F. 1.—General Establishments—

O 44,14,676	44,19,979	59,31,706	+15,11,727
S 2,89,474			
R —2,94,171			

Col. 4.—Mainly misclassification by the department noticed too late for correction in accounts.

F. 2.—Sub-divisional Establishments—

O 54,61,124	49,94,006	30,52,890	—19,41,116
S 32,986			
R —5,00,104			

Col. 4.—Mainly unfilled vacancies, economy and non-fixation of pay in revised scales and partly due to misclassification.

F.—3. Other Establishment

even — See sub head A-4 above	2,25,860	+2,25,860
G. Miscellaneous—	10,000	+28,195

Col. 4.—Due mainly to omission to provide funds for certain charges.

Deduct—Lump sum cut for probable savings.—
Charged.—

O —3,968	}	..
R 3,968		

Authorised.—

O —20,98,465	}	—7,89,778	+7,89,778
R 13,08,687			

Major Head and Sub head.	Final Grant or Appropriation.	Actual Ex- penditure.	Excess + Saving—
1	2	3	4
25. General Administration—concl'd.	Rs.	Rs.	Rs.
Surrenders or withdrawals within the grant or appropriation.			
Charged			
R 10,000	10,000		—10,00
Authorised,—			
R 13,500	13,500		— 3,500
TOTALS. {			
Charged.—	16,35,000	15,22,617	—1,12,383
Authorised.—	1,61,37,000	1,59,07,348	—2,29,652

Notes.

Administration of the Grant.—Savings in the charged section amounted to Rs. 1,12,383 and occurred under the sub-heads A-1, A-2 and D-2. The savings under the sub-heads A-2 and D-2 should have been foreseen and surrendered.

In the Authorised section savings of Rs. 2,29,652 were the net result of savings and excesses under the various sub-heads.

2. *Sub-heads A-3 and D-1.*—The lapse of savings point to lack of control over expenditure.

3. *Sub-head E.*—There was scope for surrender of further savings under this sub-head.

4. *Sub-heads B-1 and G.*—These are instances of uncovered or unremedied excesses.

5. The Supplementary Grant under sub-heads C-1 and D-1 proved excessive and that under D-3, E and F-2 unnecessary.

See Also the Audit Report.

Major head and sub-head.	Final Grant or App o- p-riation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
27.—Administration of Justice.			
A.—High Courts—			
Charged—			
O 6,50,172	6,10,172	4,97,210	—1,12,962
R —40,000			
Col. 4.—Mainly unfilled vacancies.			
B.—Law Officers—			
O 3,65,990	3,25,000	2,19,951	—1,05,049
R —40,990			
Col. 4.—Savings mainly under other charges due to less cases in courts.			
C.—Civil and Sessions Courts—			
O 26,47,742	26,39,742	24,37,462	—2,02,280
S 92,000			
R —1,00,000			
Col. 4.—Mainly unfilled vacancies and non-fixation of pay in the revised scales.			
D.—Courts of Small Causes			
		7,552	+7,552
Col. 4.—Mainly omission to provide funds for the newly created courts.			
E.—Criminal Courts			
	6,660	8,896	+2,236
Col. 4.—See note 3 below.			
F.—Lump sum provision for the purchase of Books, Iron Safes, etc.			
	70,000		—70,000
Col. 4.—See note 4 below.			
G.—Deduct—Lump sum cut for probable savings.—			
O —4,40,564	—2,99,574		+2,99,574
R 1,40,990			
Col. 4.—See note 2 below.			
Surrenders or withdrawals within the grant or appropriation—			
Charged—			
R 40,000	40,000		—40,000
TOTALS			
Charged ..	6,50,172	4,97,210	—1,52,962
	Authorised ..	27,41,828	26,73,861	—67,967

Notes.

Administration of the Grant.—Savings in the Charged section amounted to Rs. 1,52,962 and occurred under sub-head A. The savings being due to unfilled vacancies should have been foreseen in time and surrendered in full instead of Rs. 40,000 only.

In the Authorised section the savings amounted to Rs. 67,967. The Supplementary grant of Rs. 92,000 sanctioned in March, 1952, was thus partly excessive.

2. *Sub-heads B, C and G.*—The probable savings anticipated under sub-head G were fully realised. They were not, however, fully distributed over the sub-heads concerned. The surplus funds under the sub-heads B and C could have been regulated by re-appropriation to sub-head G.

3. *Sub-heads D and E.*—These are instances of uncovered or unremedied excesses. No reasons for the excess under sub-head E was given by the Controlling Officer.

4. *Sub-head F.*—The expenditure on the purchase of books, iron safes, etc., was accounted for under sub-heads A and C but funds were not re-appropriated from this sub-head.

See Also The Audit Report.

Major head and sub-head	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
28.—Jails and Convict Settlements.			
A.—Jails—			
O 27,22,860	22,05,179	21,64,169	—41,010
R —5,17,681			
<i>Col. 4.—Mainly unfilled vacancies and decrease in the number and cost of maintaining prisoners.</i>			
B.—Jail Manufactures—			
O 4,34,630	3,14,321	25,929	—2,88,322
R —1,20,309			
<i>Col. 4.—Mainly non-availability of raw materials.</i>			
C.—Charges on account of persons confined or detained in Jails outside the State.			
.. .. .	500	20	—480
<i>Col. 4.—Contingent provision.</i>			
D.—Deduct—Lump sum cut for probable savings—			
O —3,57,990	..	..	..
R 3,57,990			
Surrenders or withdrawals within the grant—			
R 2,80,000	2,80,000	..	—2,80,000
TOTAL	28,00,000	21,90,188	—6,09,812

Notes.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 6,09,812. Sub-heads A and B were mainly responsible for it.

2. *Sub-heads A and B.*—There was scope for further surrender of savings under these sub-heads.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
29.—Police.—			
A.—Superintendence—			
O 10,81,508	4,78,356	6,92,693	+2,14,337
R -6,03,152			
<i>Col. 4.—Mainly more contingent charges than anticipated.</i>			
B.—District Executive Force—			
O 2,02,61,259	1,78,83,559	1,62,30,352	--16,53,207
S 3,28,000			
R -27,05,700			
<i>Col. 4.—Mainly unfilled vacancies and less expenditure on clothing and equipment.</i>			
C.—Police Training Schools—			
O 3,44,117	2,17,117	1,25,086	--92,031
R -1,27,000			
<i>Col. 4.—Due partly to unfilled vacancies and partly to less expenditure under contingencies as a measure of economy.</i>			
D.—Village Police			
<i>Col. 4.—No provision was made for the village chowkidars under this head through oversight. The expenditure, therefore, remained uncovered.</i>			
E.—Special Police—			
O 82,04,774	61,12,774	62,93,256	+1,80,482
R -20,92,000			
<i>Col. 4.—Explanation for variation not given by the controlling officer.</i>			
F.—Railway Police—			
O 4,24,770	3,92,170	1,43,157	--2,49,013
R -32,600			
<i>Col. 4.—See sub-head C above.</i>			
G.—Criminal Investigation Department—			
O 8,38,220	7,34,024	3,44,763	--3,89,261
R -1,04,196			
<i>Col. 4.—Mainly unfilled vacancies. See note 6 below.</i>			

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	
	Rs.	Rs.	Rs.
29—Police.—(Contd.)			
H.—Reserve, Re-grants, etc.—			
O 2,00,000	1,90,000	..	—1,90,0
R —10,000			
Col. 4.—The reserve was utilised to a small extent only on account of the drop for economy.			
I.—Deduct—Subvention from the Government of India 	—10,00,000	..	+10,00,0
Col. 4.—See notes below.			
J.—Deduct—Lump sum cut for probable savings—			
O —33,54,648	..	..	..
R 33,54,648			
Surrenders or withdrawals within the grant.			
R 23,20,000	23,20,000	..	—23,20,0
TOTALS—			
Gross 	2,83,28,000	2,40,45,587	—42,82,4
Deductions 	—10,00,000	..	+10,00,0
Net 	2,73,28,000	2,40,45,587	—32,82,4

Notes.

Administration of the Grant.—The expenditure fell short of the net grant by Rs. 32,82,413. Sub-heads B, C, F and G mainly contributed to the savings.

2. *Sub-heads A and E.*—These are instances of injudicious surrenders.

3. *Sub-head B.*—In view of the savings of Rs. 16,53,207, the supplementary grant of Rs. 3,28,000 under this sub-head was wholly unnecessary and surplus funds should have been surrendered.

4. *Sub-heads C, F, G and H.*—There was scope for surrender of further savings under these sub-heads.

5. *Sub-head D.*—This is a case of uncovered or unremedied excess.

6. *Sub-head G.*—The expenditure under this sub-head includes Rs. 14,193 on account of Secret Service work. A certificate to the effect that the interests of the public service required that the above payment should be made out of secret service funds and that it was properly so made has been furnished by the Departmental Officer.

7. *Sub-head I.*—The anticipated subvention of Rs. 10,00,000 from the Government of India on account of half the cost of equipment purchased in the market and half the remaining cost incurred on the Border Armed Constabulary was not realised during 1951-52 as the Government of India required a certified statement of account relating to Armed Constabulary before actual payment was made. The requisite statement could not be finalized and furnished by the departmental authorities before the accounts for 1951-52 were closed.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	R.	Rs.	Rs.
36.—Scientific Departments—			
A.—Mines Department—			
O 11,32,125	9,79,000	9,31,094	—47,906
S 38,000			
R —1,91,125			
<i>Col. 4.—Mainly unfilled vacancies, non-execution of prospecting work and no person sent for technical training.</i>			
B.—Archaeological Department—			
O 1,05,822	81,083	91,953	+10,870
R —24,749			
<i>Col. 4.—Mainly misclassification of certain expenditure pertaining to sub-head noticed too late for rectification partly counterbalanced by savings due to unfilled vacancies.</i>			
C.—Museums—	67,917	58,462	—9,455
<i>Col. 4.—See explanation under sub-head B.</i>			
D. Deduct—Lump sum set for probable savings			
O —1,55,874	..	..	..
R 1,55,874			
Surrenders or withdrawals within the grant.			
R 60,000	60,000	..	—60,000
TOTAL	11,88,000	10,81,509	—1,06,491

Notes

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 1,06,491. Sub-head A mainly contributed to the savings.

2. *Sub-head A.*—In view of the surrender of funds amounting to Rs. 1,91,125 and the final savings of Rs. 47,906, the supplementary grant of Rs. 38,000 under this sub-head was wholly unnecessary.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

37.—Education—**A.—UNIVERSITY—**

(1) Grants to Universities	3,02,000	3,02,000	..
(2) Government Arts Colleges—			
O 18,90,016	18,14,782	19,55,559	+1,40,777
R —75,234			

Col. 4.—Mainly post-budget creation of certain posts and opening of evening classes and increased contingent expenditure.

(3) Grants to Non-Government Arts Colleges—

O 20,000	61,000	3,423	—57,577
S 41,000			

Col. 4.—Undrawn grants. See also sub-head A-5.

(4) Government Professional Colleges—

O 65,700	4,36,709	4,10,739	—25,970
S 3,72,000			
R —991			

Col. 4.—Mainly less purchase of equipment and laboratory apparatus.

(5) Grants to Non-Government Professional Colleges	20,000	25,266	+5,266
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Col. 4.—Misclassification of expenditure relating to sub-head A-3 noticed too late for correction in accounts.

B.—SECONDARY—**(1) Government Secondary Schools—**

O 43,17,930	42,03,323	44,03,672	+2,00,350
R —1,14,608			

Col. 4.—Misclassification of expenditure relating to sub-head C-1, noticed too late for correction in accounts.

(2) Direct grants to non-Government Secondary Schools**(3) Grants to local bodies for secondary Education —**

O 7,50,000	6,50,000	1,19,602	+1,62,510
R —1,00,000			

Col. 4.—Misclassification of expenditure relating to sub-head C-3, noticed too late for correction in accounts.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
37.—Education—Contd.			
C.—PRIMARY—	Rs.	Rs.	Rs.
(1) Government Primary Schools—			
O 1,30,73,023	1,18,13,778	1,07,97,443	—10,16,33
R —12,59,245			
Col. 4.—Late entertainment of staff.			
(2) Direct Grants to non-Government Primary Schools .. ..	..	5,81,897	—1,85,88
(3) Grants to local bodies for primary education	8,75,000	1,07,216	
O 9,50,000			
R —75,000			
Col. 4.—Undrawn grants and misclassifications under sub-head B-3 noticed too late for correction in accounts.			
D.—SPECIAL—			
(1) Government special schools—			
O 6,31,433	5,97,063	8,71,926	+2,74,863
R —34,365			
Col. 4.—Mainly appointment of additional staff and purchase of teaching appliances and furniture.			
E.—GENERAL—			
(1) Direction—			
O 17,64,300	7,75,211	5,69,687	—2,05,524
R —9,89,089			
Col. 4.—Mainly non-purchase of equipment and non-utilization of provision for repairs to certain buildings and some other activities.			
(2) Inspection—			
O 9,91,440	9,24,440	14,52,292	+5,27,852
R —67,000			
Col. 4.—Mainly larger purchases of teaching appliances and furniture.			
(3) Scholarships—			
O 5,05,600	3,30,600	2,12,413	—1,18,187
R —1,75,000			
Col. 4.—Non-receipt of debits for certain scholarships and non-sanction of others.			

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
37.—Education—Concl'd.	Rs.	Rs.	Rs.
(4) Miscellaneous—			
O 13,87,594	11,86,126	4,72,285	—7,13,841
R —2,01,468			
Col. 4.—Mainly non-opening of centres for Adult Education, late starting of training centres, non-printing of a magazine, etc.			
(F) Deduct—Lump sum cut for probable savings :—			
O —39,69,036	—8,77,036	..	+8,77,036
R 30,92,000			
Col. 4.—Non-realisation of savings to the extent anticipated.			
TOTAL	2,31,13,000	2,29,78,328	—1,34,672

Notes

Administration of Grant.—The original grant of Rs. 2,27,00,000 was augmented to Rs. 2,31,13,000 by supplementary grant of Rs. 4,13,000. The expenditure fell short of the final grant by Rs. 1,34,672. Sub-heads C-1, C-2, C-3, E-1, E-3 and E-4 mainly contributed to the savings.

2. *Sub-heads A-2, D-1 and E-2.*—These indicate instances of uncovered excesses. The re-appropriations under these sub-heads had little justification and had the effect of increasing the final variations thereunder.

3. *Sub-head A-3.*—The supplementary grant under this sub-head was wholly unnecessary.

4. *Sub-heads C-1, E-1, E-3 and E-4.*—There was scope for further surrender under these sub-heads.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38.—Medical—			
A.—Medical Establishment—			
O 11,27,175	7,58,025	10,05,018	+2,46,993
R —3,69,150			
Col. 4.—Mainly misclassification relating to sub-head B noticed too late for correction in accounts			
B.—Hospitals and Dispensaries—			
O 1,07,46,746	90,54,974	87,04,634	—3,50,340
R —16,91,772			
Col. 4.—Mainly for the reasons mentioned under sub-head A above, unfilled vacancies, late recruitment of staff and non-fixation of staff in the new pay scales.			
C.—Grants for Medical purposes—	67,096	39,773	—27,323
Col. 4.—Some grants were not paid and other remained undrawn.			
D.—Medical Colleges and Schools—			
O 8,66,662	8,40,707	4,24,066	—4,16,641
R —25,955			
Col. 4.—Due partly to unfilled vacancies and partly to failure to surrender surplus funds resulting from the transfer of control of the Ayurvedic College from the Medical to the Education Department.			
E.—Mental Hospital—			
O 79,180	79,680	70,142	—9,538
R 500			
Col. 4.—Mainly unfilled vacancies.			
F.—Chemical Examiner—		77	+77
Col. 4.—Misclassification relating to sub-head B noticed too late for correction in accounts.			
G.—Deduct—Lump sum set for probable savings—			
O —13,86,859	—6,90,482	..	+6,90,482
R 6,96,377			
Surrenders or withdrawals within the grant—			
R 13,90,000	13,90,000	..	—13,90,000
TOTAL	1,15,00,000	1,02,43,710	—12,56,290

Notes

Administration of the Grant.—The expenditure fell short of the grant by Rs. 12,56,290. Sub-heads B and D mainly contributed to this saving due to the reasons explained thereunder. The surrender of Rs. 13,90,000 in March, 1952, caused an excess of Rs. 1,33,710 over the modified grant.

2. Sub-heads B, D and E are instances of non-surrender of savings.

3. Sub-head G.—The savings were fully realised but funds were not regulated under this sub-head.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
39.—Public Health—	Rs.	Rs.	Rs.
A.—Public Health Establishment—			
O 11,43,293	10,16,090	5,92,641	—4,23,449
R —1,27,203			
Col. 4.—Mainly unfilled vacancies and misclassification under sub-heads B, C and D noticed too late for rectification.			
B.—Grants for Public Health purposes .. ..	..	14,604	+14,604
Col. 4.—See sub-head A above.			
C.—Expenses in connection with epidemic diseases—			
O 1,07,480	88,480	1,33,866	+45,386
R —19,000			
Col. 4.—See sub-head A above.			
D.—Bacteriological Laboratories—			
O 44,955	39,675	1,58,897	+1,19,222
R —5,280			
Col. 4.—See sub-head A above.			
E.—Works—			
O 27,24,567	28,89,567	32,92,489	+4,02,922
S 1,65,000			
Col. 4.—Mainly accelerated progress of certain works.			
F.—Deduct—Lump sum cut for probable savings—			
O —2,20,295	—68,812	..	+68,812
R 1,51,483			
Col. 4.—Non-realization of the cut.			
TOTAL	..	39,65,000	41,92,497
			+2,27,497

Notes

Administration of the Grant.—The expenditure exceeded the final grant by Rs. 2,27,497.

2. Sub-head E.—This sub-head is an instance of uncovered excess.

See Also The Audit Report.

Major head and sub-head.	Final Grant,	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
40.—Agriculture—			
A.—Direction—			
O 1,57,796	1,50,896	1,39,358	—11,538
R —6,900			
Col. 4.—Mainly unfilled vacancies and economy.	47,095	1,78,106	+1,31,011
B.—Superintendence—			
Col. 4.—See note 3 below.			
C.—Subordinate and Expert Staff—			
O 3,12,810	2,86,922	3,04,237	+17,315
R —25,888			
Col. 4.—See note 3 below.			
D.—Experimental Farms—			
O 3,35,466	2,83,864	2,53,723	—80,141
R —51,602			
Col. 4.—Mainly curtailment of expenditure as a measure of economy.			
E.—Agricultural Demonstration and Propaganda including public exhibitions and fairs.	40,300	1,69,961	+1,29,661
Col. 4.—See note 3 below.			
F.—Agricultural Experiments and Research—	1,14,216	1,49,191	+34,975
Col. 4.—See note 3 below.			
G.—Agricultural Education—			
O 68,288	50,288	87,265	—13,023
R —18,000			
Col. 4.—Mainly unfilled vacancies and less number of students sent for training.			
H.—Botanical and other Public Gardens—			
O 2,35,132	1,97,098	3,26,574	+29,476
R —33,084			
Col. 4.—See note 3 below.			

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
40—Agriculture—<i>Concll.</i>			
I. Special Rural Uplift Schemes.	Rs.	Rs.	Rs.
<i>Col. 4.</i> —See note 3 below.	..	2,249	+2,249
J. Grants-in-aid, Contribution, etc:—			
O 57,760	56,860	28,984	—27,876
R —900			
<i>Col. 4.</i> —Less contributions to certain institutions due to less expenditure on account of unfilled vacancies.			
K. Other charges—			
O 8,87,945	9,13,485	6,25,749	—2,87,736
S 2,33,000			
R —2,07,460			
<i>Col. 4.</i> —Due partly to less expenditure on certain schemes and partly to reasons explained in note 3 below.			
L. Deduct—Lump sum cut for probable savings—			
O —2,56,808	—78,024	..	+78,024
R 1,78,784			
Surrenders or withdrawals within the grant—			
R 1,70,000	1,70,000	..	—1,70,000
TOTAL	22,33,600	21,15,397	—1,17,603

Notes

Administration of the Grant.—The expenditure fell short of the grant by Rs. 1,17,603. Sub-head K mainly contributed to the savings.

2. The surrender of Rs. 1,70,000 against the actual saving of Rs. 1,17,603 in the total grant was excessive and caused an excess of Rs. 52,397 over the modified grant.

3. The variations under sub-heads B, C, E, F, H, I and K were ascribed by the department partly to misclassification and partly to drive for economy. Though the figures of expenditure were supplied to the controlling officer, no discrepancies were pointed out by him as the departmental accounts were not maintained properly to watch the progress of expenditure against the grant placed at his disposal.

4. Sub-heads A, D, G and J.—Savings under these heads should have been surrendered.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs	Rs.
40-A.—Rural Development—			
A.—DIRECTION AND ORGANISATION—			
O 8,55,684	11,05,000	11,16,946	+11,946
S 3,55,000			
R -1,05,684			
<p>Col. 4.—Mainly misclassification relating to sub-head G of Grant No. VII noticed too late for correction in Accounts (Rs. 1,87,750); partly counterbalanced by saving due to late starting of Schemes (Rs. 1,75,804) for want of Government sanction.</p>			
B.—Deduct—Lump sum cut for probable savings—			
O -1,05,684	11,05,000	11,16,946	+11,946
R 1,05,684			
TOTAL			

Note:

Administration of the Grant.—The expenditure exceeded the final grant by Rs. 11,946. The supplementary grant though sanctioned on the 16th March, 1952, was inadequate.

Grant No. XVIII.—Veterinary—(All Authorised).

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
41.—Veterinary—			
A.—Superintendence—			
O 2,27,589	1,72,169	1,57,436	—14,733
R —55,420			
Col. 4.—Mainly curtailment of expenditure as a measure of economy.			
B.—Veterinary Education and Research—			
O 30,760	10,260	20,939	+10,679
R —20,500			
Col. 4.—See note 2 below.			
C.—Subordinate Establishment—			
O 56,929	66,929	2,97,901	+2,30,972
S 10,000			
Col. 4.—See note 2 below.			
D.—Hospitals and Dispensaries—			
O 7,09,306	7,06,306	4,21,767	—2,84,539
S 3,000			
R —6,000			
Col. 4.—See note 2 below.			
E.—Breeding Operations—			
O 2,74,736	2,32,336	2,11,850	—20,486
R —42,400			
Col. 4.—Curtailment of expenditure as a measure of economy.			
F.—Other Charges—			
O 27,650	8,000	..	—8,000
R —19,650			
Col. 4.—See note 2 below.			

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
41—Veterinary— <i>Concl'd.</i>	Rs.	Rs.	Rs.
G.—Deduct—Lump sum cut for probable savings—			
O —1,43,970	..	..	..
R 1,43,970			
TOTAL ..	11,96,000	11,09,893	—86,107

Notes

Administration of the Grant.—The expenditure fell short of the grant by Rs. 86,107. Sub-head D mainly contributed to the savings.

2. The variations under sub-heads B, C, D and F were attributed by the department partly to misclassification and partly to curtailment of expenditure as a measure of economy. The figures of expenditure were supplied to the controlling officer regularly but no discrepancies were pointed out by him as the departmental accounts were not properly maintained to watch the progress of expenditure against the grant placed at his disposal.

3. *Sub-heads A and E.*—Further savings under these heads should have been surrendered.

4. *Sub-head D.*—In view of the savings of Rs. 2,84,539, the supplementary grant was wholly unnecessary.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
42.—Co-operation—			
A.—Direction—			
O 1,39,367	1,14,945	1,28,550	+13,605
R —24,422			
<i>Col. 4.—Expenditure pertaining to sub-head B misclassified under this head. Mistake noticed too late for rectification.</i>			
B.—Superintendence—			
O 5,48,161	4,25,055	3,88,305	—36,750
R —1,23,106			
<i>Col. 4.—As per remarks under sub-head A and unfilled vacancies.</i>			
C.—Grants in aid—			
O 55,000	24,108	29,821	+5,713
R —30,892			
<i>Col. 4.—Erroneous debit of an amount covered from a private party and partly irregular payment.</i>			
D.—Other Charges.			
		600	+600
<i>Col. 4.—Misclassification noticed too late for rectification.</i>			
E.—Deduct—Lump sum cut for probable savings—			
O —1,42,528			
R 1,42,528			
Surrenders or withdrawals within the grant—			
R 35,892	35,892	..	—35,892
TOTAL ..	6,00,000	5,47,276	—52,724

Notes.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 52,724. Sub-head B mainly contributed to the savings which should have been surrendered.

2. Sub-head C indicates an instance of uncovered excess.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
43.—Industries and Supplies—			
A.—Industries—			
O 19,43,769	14,16,088	13,01,138	—1,14,950
R —5,27,681			
<i>Col. 4.—Mainly unfilled vacancies, curtailment of expenditure as a measure of economy and early closure of factories due to poor cotton crop.</i>			
B.—Grants-in-aid, Contributions, etc.	5,912	8,998	+3,086
<i>Col. 4.—Misclassification relating to sub-head A detected too late for rectification.</i>			
C.—Deduct—Lump sum cut for probable savings—			
O —1,49,681			
R 1,49,681			
Surrenders or withdrawals within the grant—			
R 3,78,000	3,78,000		—3,78,000
TOTAL	18,00,000	13,10,136	—4,89,864

Notes.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 4,89,864.

2. *Sub-head A.*—There was scope for further surrender of savings under this sub-head.

See Also The Audit Report

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
47.—Miscellaneous Departments.—			
A.—LABOUR AND EMIGRATION—			
A.-1-Inspector of Factories—			
O 16,591	17,000	20,328	+3,328
S 409			
<i>Col. 4.—Mainly misclassification by the department of the expenditure relating to sub-head B.</i>			
A.-2-Labour—			
O 88,435	1,07,000	1,31,316	+24,316
S 18,565			
<i>Col. 4.—Omission to make provision for two industrial tribunals and non-recovering of pay and allowances of mines staff from the Central Government.</i>			
B.—INSPECTION AND TESTS.—			
O 4,528	5,000	..	—5,000
S 472			
<i>Col. 4.—See sub-head A—1 above.</i>			
C.—STATISTICS—			
C.-1-Census—			
O 1,55,000	1,84,000	72,367	—1,11,633
S 29,000			
<i>Col. 4.—Due mainly to non-receipt of bills and late receipt of some sanctions.</i>			
C.-2-State Statistics—			
O 53,226	45,000	41,641	—3,359
R —8,226			
<i>Col. 4.—Unfilled vacancies.</i>			
D.—Miscellaneous.—			
O 56,75,584	47,90,929	45,82,223	—2,08,706
R —8,88,655			
S 4,000			
<i>Col. 4.—Mainly appropriation of receipts towards expenditure by some State Banks and undrawn grants and donations by some institutions.</i>			

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
47—Miscellaneous Departments—Concl'd.	Rs.	Rs.	Rs.
E.—Deduct—Lump sum out for probable savings—			
O +14,93,364	—1,48,929	.. ..	+1,48,929
S 4,47,554			
R 8,96,881			
TOTAL ..	50,00,000	48,47,875	—1,52,125

Notes.

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 1,52,125. Sub-heads C-1 and D were mainly responsible for it.

2. Sub-heads A-1 and A-2 furnish instances of defective budgeting.

3. *Sub-heads C-1 and D.*—In view of the ultimate large savings under these sub-heads, the supplementary grants, though sanctioned on 1st March, 1952, proved unnecessary.

4. The appropriation of receipts to meet departmental payments mentioned under sub-head D without the approval of the competent authority was irregular. The receipts realised should have been credited as revenue of the State and the total expenditure accounted for against the grant allotted for the purpose.

See Also the Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50.—Civil Works.—			
A.—Original Works—Buildings.—			
O 4,27,181	4,37,181	5,66,700	+1,29,519
S 10,000			
Col. 4.—Mainly omission to provide for certain works.			
B.—Original Works—Communications—	6,26,784	5,45,029	—81,755
Col. 4.—Mainly non-execution of certain works (Rs. 60,000) and change in classification of another (Rs. 30,000); partly counterbalanced by petty excesses on a number of works (Rs. 8,000).			
C.—Original Works—Miscellaneous.—			
O 2,20,000	1,20,000	87,473	—32,527
R —1,00,000			
Col. 4.—Mainly slow progress of certain works and non-execution of others.			
D.—Repairs—Buildings—	20,70,000	21,92,610	+1,22,610
Col. 4.—See sub-head A above.			
E.—Repairs—Communications—	55,80,821	45,65,430	—10,15,391
Col. 4.—Mainly retarded progress of works owing to diversion of staff and vehicles to Election work and non-receipt of materials due to non-availability of wagons.			
F.—Repairs—Miscellaneous—	1,30,000	1,02,017	—27,983
Col. 4.—Mainly non-execution of certain works and curtailment of expenditure as a measure of economy.			
G.—Establishment—			
O 21,46,214	20,36,214	15,80,258	—4,55,956
R —1,10,000			
Col. 4.—Mainly due to unfilled vacancies and non-payment of revised rates of pay and arrears to the staff.			
H.—Deduct—Percentage charges for work done in connection with repairs to National Highways recoverable from the Government of India—	—80,000	—55,909	+24,091
Col. 4.—Smaller recovery due to less expenditure on works than anticipated.			

Major head and sub-head.				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
50—Civil Works—Contd.						
I.—Tools and Plant—				Rs.	Rs.	Rs.
O	..	..	1,44,000	2,44,000	3,04,229	+ 60,229
S	..	..	3,00,000			
R	..	..	—2,00,000			
Col. 4.—Mainly transfer from, and recoveries creditable to this head not accounted for by some divisions.						
J.—Suspense				1,35,000	—5,43,198	—6,78,198
Col. 4.—Mainly issue of more materials to works than anticipated and recovery of advances towards the close of the year.						
K.—Deduct—ESTABLISHMENT AND TOOLS AND PLANT CHARGES TRANSFERRED TO OTHER HEADS OF ACCOUNTS				..	—5,22,317	—5,22,317
Col. 4.—Omission to provide for recoveries in respect of charges debitable to other heads.						
Surrenders or withdrawals within the grant.—						
R	..	..	4,10,000	4,10,000	..	—4,10,000
TOTALS—						
GROSS				1,17,90,000	94,00,548	—23,89,452
DEDUCTIONS				—80,000	—5,78,226	—4,98,226
NET				1,17,10,000	88,22,322	—28,87,678

Notes.

Administration of the Grant.—The expenditure fell short of the net grant by Rs. 28,87,678. Sub-heads E, G, J and K mainly contributed to the savings.

2. *Sub-heads A and D.*—These are instances of uncovered or unremedied excesses.

3. *Sub-heads B, E and F* are cases of non-surrender of savings.

4. *Sub-heads C and G.*—There was scope for surrender of further savings under these sub-heads.

5. *Sub-heads H and J.*—The funds should have been regulated under these sub-heads.

6. *Sub-head 1.*—In view of the final excess of Rs. 60,229 the surrender of Rs. 2,00,000 was excessive causing excess over allotment.

7. *Sub-head K.*—This sub-head furnishes an instance of defective budgeting.

Statement of Expenditure on Important New Works.

Description of Work.	Original Appropria- tion.	Modified Appropria- tion.	Expendi- ture.	Outlay compared with	
				Original Appropria- tion.	Modified Appropria- tion.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—Civil Works.					
I. Major Works above Rs. 1,00,000 for which specific provision was made in the budget.					
1. Construction of proposed Administrative block and staff quarters at T.B. Sanatorium.	31,864	31,864	3,058	—28,806	—28,806
Estimate Rs. 1,72,516. Expenditure to end of March, 1952, Rs. 1,03,628; In progress.					
Col. 6—Non-commencement of actual construction.					
2. Widening J.P. Road Miles 20 to 45 and painting spramaxing.	45,000	45,000	44,748	—252	—252
Estimate Rs. 3,02,000; Expenditure to end of March, 1952, Rs. 44,748; In progress.					
3. Kankroli Dewair Road.	50,000	50,000	..	—50,000	—50,000
Col. 6—Transfer ed to 'National Highways' works.					
II. Other Major works for which specific provision was made in the Budget (Collectively)					
	5,40,539	5,40,539	2,16,046	—3,24,493	—3,24,493
Col. 6—Non-execution of certain works.					
III. Major works above Rs. 50,000 for which no specific provision was made in the Budget.					
1. Metalling Shahpura Neem-ka-Thana Road Mile 25 to 29 Zone A.	..	..	—611	—611	—611
Estimate Rs. 1,22,349, Expenditure to end of March, 1952, Rs. 81,412.					
2. Kankroli Kunwariapur Road.	..	..	51,615	+51,615	+51,615
Estimate Rs. 2,52,623, Expenditure to end of March, 1952, Rs. 60,042; In progress.					
3. Construction of Naika Nath Mahadev Road.	..	..	583	+583	+583
Estimate Rs. 58,253; Expenditure to end of March, 1952, Rs. 12,148; In progress.					

Statement of Expenditure on Important New Works.

Description of work	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with		
				Original Appropriation.	Modified Appropriation.	
				More + Less —	More + Less —	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
50—Civil Works.— <i>Concl'd.</i>						
III. Major works above Rs. 50,000 for which no specific provision was made in the Budget— <i>Concl'd.</i>						
4. Construction of Shahpura Neem- ka Thana Road Mile 1 to 5 and 20.	..	..	1,438	+1,438	+1,438
			Estimate Rs. 70,321; Expenditure to end of March, 1952, Rs. 1,455; In progress.			
5. New High School at Banswara.	..	..	148	+148	+148
			Estimate Rs. 3,12,000; Expenditure to end of March, 1952, Rs. 1,39,920.			
6. Bundi Chittor Road.	..	..	285	+285	+285
			Estimate Rs. 4,20,000; Expenditure to end of March, 1952, Rs. 97,604.			
7. Neemuch Nasirabad Road.	..	..	7,984	+7,984	+7,984
			Estimate Rs. 86,000; Expenditure to end of March, 1952, Rs. 7,984;			
8. Extension of Ware House, Distilleries at Jotwara.	..	..	—37	—37	—37
			Estimate Rs. 86,340; Expenditure to end of March, 1952, Rs. 52,306;			
9. Maintenance of Electric Fittings in Government Buildings, Jaipur.	..	..	63,440	+63,440	+63,440
			Estimate not sanctioned; Expenditure to end of March, 1952, Rs. 87,358; In progress.			
10. Providing Electric installation in the Medical College-New Buildings.	..	..	1,19,140	+1,19,140	+1,19,140
			Estimate not sanctioned; Expenditure to end of March, 1952, Rs. 1,46,358; In progress.			
IV. Other Major works for which no specific provision was made in the Budget (Collectively)	..	..	1,35,686	+1,35,686	+1,35,686
V. Minor Works. (Collectively)	6,06,562	5,16,562	5,55,679	—50,883	+39,117	
TOTAL	..	12,73,965	11,88,965	11,99,202	—74,763	+15,237

See Also The Audit Report.

Major head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XLI—Receipts from Electricity Schemes.			
<i>Deduct—Working expenses</i>			
A.—Maintenance Proper	86,58,270	71,21,620	—15,36,650
<i>Col. 4.—Mainly erroneous provision for establishment, Tools and Plant and Suspense under this sub-head partly counter-balanced by increased expenditure on coal in Power Houses.</i>			
B.—Net Amount transferred to the Depreciation Reserve Fund—			
O 3,06,180	1,06,180	3,300	—1,02,880
R —2,00,000			
<i>Col. 4.—Over estimation.</i>			
C.—Renewals and Replacements from the Depreciation Reserve Fund.—			
O 4,57,170	1,32,170	4,950	—1,27,220
R —3,25,000			
<i>Col. 4.—See sub-head B above.</i>			
D.—Establishment	1,53,380	26,96,053	+25,42,673
<i>Col. 4.—Mainly due to some expenditure pertaining to sub-heads H and I booked directly under this head.</i>			
E.—Tools and Plant .. .. .	..	26,437	+26,437
<i>Col. 4.—See sub-head A above.</i>			
F.—Suspense .. .. .	..	1,15,426	+1,15,426
<i>Col. 4.—See sub-head A above. The requirements were not gauged correctly.</i>			
52.—Interest on Capital Outlay on Electricity Schemes—			
G—Interest— Charged S 90,000	90,000	90,000	..
52-A.—Other Revenue expenditure connected with Electricity Schemes.			
H.—Establishment	1,53,380	11,372	—1,42,008
<i>Col. 4.—See sub-head D above.</i>			

Major head and sub head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>Deduct—Expenditure transferred to XLI— Receipts from Electricity Schemes.</i>			
I—Working Expenses.	—1,53,380	—11,372	+1,42,008
<i>Col. 4.—See sub-head D above.</i>			
Surrenders or withdrawals within the grant or appropriation. Authorised—			
R	5,25,000	5,25,000	—5,25,000
TOTALS—			
<i>Charged</i>	90,000	90,000	..
<i>Authorised— Gross—</i>	97,28,880	99,79,158	+2,50,778
<i>Deductions</i>	—1,53,380	—11,372	+1,42,008
<i>Net</i>	95,75,000	99,67,786	+3,92,786

Notes.

Administration of the Grant.—The expenditure in the authorised section exceeded the grant by Rs. 3,92,786. Sub-heads D and F are mainly responsible for it.

2. *Sub-head A.*—The savings should have been surrendered.

3. Sub-heads B, C, D, E and F are instances of defective budgeting.

4. In view of the excess of Rs. 3,92,786 in the grant, the surrender of Rs. 5,25,000 was not justified and caused an excess of Rs. 9,17,786 over the modified grant.

5. *Loss in running a cheap Grain shop.*—A cheap Grain shop of a covenanting State which was taken over by the Administrative Department with effect from the 1st October, 1950, was continued till it was closed on the 31st July, 1952. The Department concerned had incurred a net loss of Rs. 81,426, on running the shop during the period in question.

Orders of Government regarding the write off of the loss incurred on the Grain shop are awaited.

Grant No. XXIV.—Famine —(All Authorised)

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
54.—Famine—			
A.—FAMINE RELIEF—			
A-1.—Salaries and Establishment—			
S 64,200	64,200	1,90,817	+1,26,617
<i>Col. 4.—Misclassification relating to sub-head A-2 noticed too late for rectification in accounts partly counter-balanced by unfilled vacancies, late entertainment of staff and late receipt of vehicles (Also see note 4 below)</i>			
A-2.—Relief Works—			
O 4,95,000	28,80,000	27,14,324	—1,65,676
S 30,85,000			
R —7,00,000			
<i>Col. 4.—Late starting of relief works (See also note 4 below)</i>			
A-3.—Relief to people employed otherwise than on relief works—			
S 20,000	20,000	6,045	—13,955
<i>Col. 4.—Mainly non-receipt of debits for hay purchased from other Governments (See also note 4 below).</i>			
A-4.—Gratuitous Relief—			
O 5,000	89,000	48,900	—40,100
S 84,000			
<i>Col. 4.—Late issue of rules governing the distribution of relief (also see note 4 below)</i>			
A-5.—Miscellaneous—			
S 4,50,800	4,50,800	1,03,016	—3,47,784
<i>Col. 4.—See sub-head A—3 above</i>			
A-6.—Deduct—Amount transferred from Famine Relief Fund..	—5,00,000	—30,63,102	—25,63,102
<i>Col. 4.—See note 3 below</i>			
B.—TRANSFERS TO FAMINE RELIEF FUND ..	20,00,000	20,00,000	..
Surrenders or withdrawals within the grant			
R 7,00,000	7,00,000	..	—7,00,000
TOTAL ..	57,04,000	20,00,000	—37,04,000

Notes.

Administration of the Grant.—The expenditure fell short of final grant by Rs. 37,04,000. Sub-heads A-2, A-5 and A-6 mainly contributed to the savings.

2. *Sub-heads A-2, A-3, A-4 and A-5.*—The supplementary grants though sanctioned in March, 1952 proved excessive in all cases. The requirements were not correctly estimated.

3. *Sub-head A-6*—The funds should have been regulated according to requirements.

4. *Sub-heads A-1, A-2, A-3, A-4 and A-5.*—Some differences in the expenditure figures booked under these sub-heads were pointed out by the controlling officer long after the accounts of the year had been finally closed. The figures of expenditure were supplied to him regularly but no discrepancies were pointed out during the course of the year as the departmental accounts were not properly maintained to watch the progress of expenditure.

5. *Drawing of funds in anticipation of requirements.*—The Collector of a district drew a sum of Rs. 10,000 from the treasury on the 30th March, 1951, for relief works. The amount was not utilized for the purpose for which it was drawn, but was kept in a separate bank account outside the Government account and was refunded only in August, 1953.

6. *Famine Relief Fund Account.*—A Famine Relief Fund has not been formally constituted in the State under any specific Act or executive orders. The balances in the funds earmarked for famine relief works in some of the covenanting units were taken together to form the opening balance of the Famine Relief Fund on the 1st April, 1950 to which have been added the contributions made out of the State revenues of Rs. 20 lakhs each during the years 1950-51 and 1951-52 as also interest realised from investment of the Fund money. The expenditure incurred on famine relief during these years was met out of the Fund. In addition, a sum of Rs. 15,64,780 was transferred from the Fund during the year under review to the general balances of the State for financing loans to cultivators. The Fund is administered by the Finance Department.

The account of the Fund stands as follows:—

	Rs.
1. Tentative opening balance on the 1st April, 1951 (a)	1,15,43,693
2. Transfer from Revenue Account (Sub-head B in the Appropriation Account)	20,00,000
3. Interest receipts	2,85,060
4. Other items	8,529
Total ..	1,38,37,282

Deduct.—Withdrawals:—

	Rs.
5. Transfer to the Revenue Account (Sub-head A-6 in the Appropriation Account)	30,63,102
6. Transfer to General Balances for financing loans to cultivators, etc.	15,64,780
7. Tentative closing balances on the 31st March, 1952	92,09,400
(a) Difference between the opening balance on 1st April, 1951 and the closing balance on 31st March, 1951 shown at page 81 of the Appropriation Accounts for 1950-51 is due to subsequent changes in the pre-integration balances.	

See Also The Audit Report.

Major head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

54-A—Territorial and Political Pensions—

A.—PRIVY PURSES AND ALLOWANCES OF
RULERS OF INTEGRATED STATES AND
ALLOWANCES OF THEIR RELATIVES AND
SERVANTS—

Charged—

O	50,27,000	} 50,77,000	49,89,075	— 87,925
S	50,000			

Col. 4.—Mainly undrawn allowances.

TOTAL ..	50,77,000	49,89,075	— 87,925
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Notes.

Administration of the Appropriation.—The original appropriation of Rs. 50,27,000 was increased to Rs. 50,77,000 by a supplementary appropriation of Rs. 50,000. The expenditure fell short of the final appropriation by Rs. 87,925.

2. *Sub-head A.*—In view of the savings of Rs. 87,925 supplementary appropriation of Rs. 50,000 was unnecessary.

3. *Ex-gratia payments.*—In one of the covenanting States an individual was in receipt of an allowance (*Khanpan*) granted out of Royal *Parvarish*, (Charity) of Rs. 72 per month for the meritorious services rendered by his ancestors to the State. The condition attached to this allowance was that the recipient was to serve the State in some official capacity. Accordingly, he was entrusted with the duties of supervising controlled Ration shops.

During his tenure of service, some irregularities were apprehended on his part. His allowance was, therefore, stopped from the 30th August, 1947 and his services were terminated by the ruler who had under the rules, the right to grant, stop, suspend, reduce or alter

See Also The Audit Report.

the allowance in any way without requiring a reason to be recorded or communicated. On his representation, it was held by the State Government that the stoppage of his allowance was an act of political victimization. In view of this and of his old age Government sanctioned as a special case an allowance of Rs. 72 per month for a period of five years with effect from the 18th August, 1949.

4. A member of the ruling family of a former State was in receipt of an allowance *Sardari Khanpan* of Rs. 700 per month including Rs. 140 per month for his wife since the death of his father in 1914. Under the rules in force the State had the right to the service of all *Khanpanies* and to grant, stop, suspend, reduce or alter such an allowance in any way without requiring the reasons to be recorded or communicated. He was in the service of the State till December, 1944, when he joined the Indian Army with the permission of the Ruler and his allowance was stopped. On his return to the State, a moiety of his allowance was restored in August, 1945 and later on it was restored in full from the 1st November, 1945 but on the 1st August, 1947, it was held in abeyance till further orders. His representations to the Matsya and State Governments for the revival of his allowance were rejected. On his representation to the Ministry of States, they observed that when an allowance, enjoyed under certain well defined and specific rules and conditions, was stopped otherwise than in accordance with those rules and conditions, there would be justification for reviving it. On a review, the State Government issued orders for the grant of the allowance of Rs. 5,000 per annum for a period of 5 years with effect from the 1st August, 1947 under the belief that substantial injustice was done to him and the ruler might have revised his orders and restored the allowance, had the State not merged in the Matsya Union.

2. Sub-head A.—In view of the savings of Rs. 87,925 supplementary appropriation of Rs. 50,000 was unnecessary.

3. Extraordinary payments.—In one of the governing States an individual was in receipt of an allowance (*Khanpan*) granted out of the Royal Treasury (Chattri) of Rs. 48 per month for the services rendered by his ancestors to the State. The condition attached to this allowance was that the recipient was to serve the State in some official capacity. Accordingly, he was entrusted with the duties of supervising controlled Nation shops.

During his tenure of service, some irregularities were observed on his part. His allowance was therefore stopped from the 30th August 1947 and his services were terminated by the ruler who had under the rules the right to grant, stop, suspend, reduce or alter

Grant No. XXV.—Superannuation Allowances and Pensions—(All Authorised). 117

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
55.—Superannuation Allowances and Pensions—			
A.—Superannuation and Retired Allowances—			
O 30,00,000	30,61,000	29,47,140	—1,13,860
S 61,000			
<i>Col. 4.—Non-payment of some pensions for want of certain formalities.</i>			
B.—Compassionate Allowances ..	51,000	52,254	+1,254
<i>Col. 4.—More sanctions than anticipated.</i>			
C.—Gratuities—			
O 30,000	1,94,000	1,42,778	—51,222
S 1,64,000			
<i>Col. 4.—Undrawn gratuities.</i>			
D.—Contribution for pensions and gratuities		71,385	+71,385
<i>Col. 4.—Provision erroneously made under Grant No. VIII-General Administration instead of under this sub-head.</i>			
E.—Donations to Provident Funds ..	5,56,000	4,75,069	—80,931
<i>Col. 4.—Less adjustment of Government contributions owing to accounts of certain subscribers not having been completed during the year.</i>			
H.—Deduct Amounts recoverable from the Central Government—			
O —2,12,000	18,000	—2,30,000	—2,48,000
S 2,30,000			
<i>Col. 4.—Supplementary grant obtained under a misapprehension.</i>			
TOTALS—			
Gross ..	38,62,000	36,88,626	—1,73,374
Deductions ..	18,000	—2,30,000	—2,48,000
Net ..	38,80,000	34,58,626	—4,21,374

Notes

Administration of the Grant.—Savings in the net grant amounted to Rs. 4,21,374 and occurred mainly under sub-heads A and H.

2. *Sub-head D.*—This is an instance of uncovered excess.

3. *Sub-head H.*—In view of the savings of Rs. 2,48,000 under this sub-head, the supplementary grant of Rs. 2,30,000 thereunder was unnecessary.

4. A former ruler of one of the covenanting States in Rajasthan granted a Jagir to a son of his by a Muslim wife. On the death of the grantee the succession to that Jagir was sanctioned in favour of his son who died issueless. Thereupon his sister claimed succession to it on the ground that she was the next heir to the grantee. She also died before the case was decided. Her sons and daughters then claimed the Jagir. Their claims were turned down by the State concerned with the approval of the ruler in 1945. Some four years later, one of the claimants sent a petition to the States Ministry praying for a review of the previous orders. His petition was passed on for disposal to the Rajasthan Government who did not find any special reasons to re-open the case which had been finally disposed of by a former ruler. The States Ministry on special reconsideration recommended the grant to the applicant concerned of an *ex-gratia* payment of not less than Rs. 500 per month pending a decision on the question of commutation payment.

The State Government thereupon sanctioned an *ex-gratia* payment to the claimant of Rs. 500 per month for one year in the first instance from the 1st April, 1951 and extended the period of sanction for another year subject to the condition that this sanction would have nothing to do with any claim for Jagirdari rights and that it would not constitute a claim for compensation in the event of Jagirdari abolition.

Revenues. (All Authorised)

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
55-A.—Commutation of Pensions financed from ordinary Revenues—			
A.—Amount transferred from 83.—			
Payments of commuted value of Pensions—			
S 15,000	15,000	13,118	—1,882
<i>Col. 4.—Less commutation than anticipated.</i>			
83.—Payments of commuted value of Pensions—			
B.—Payments of commuted value of Pensions—			
Payments in India		13,118	+13,118
<i>Col. 4.—Failure to provide for cases of commutation.</i>			
C.—Deduct—Amount transferred to			
55-A.—Commutation of Pensions financed from ordinary Revenues		—13,118	—13,118
<i>Col. 4.—Omission to make provision.</i>			
—TOTAL	15,000	13,118	—1,882

Notes

Administration of the Grant.—The expenditure fell short of the grant by Rs. 1,882.

The control of expenditure under this grant is difficult as it is not possible to forecast with precision the number of applications for commutation which would be received in any year.

2. Sub-heads B and C.—These are instances of defective budgeting.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

56.—STATIONERY AND PRINTING.

I.—Stationery.

A.—Stationery Offices and Stores—

O 74,380	}	64,880	1,11,511	+46,631
R -9,500				

Col. 4.—Mainly expenditure on freight, packing of stores, etc, incurred on receipt and despatch of stationery stores being more than anticipated.

B.—Purchase of Stationery Stores—

O 17,00,000	}	17,50,000	11,66,686	—5,83,314
S 63,000				
R -13,000				

Col. 4.—Mainly due to non-receipt of certain debits and short supply of paper and stationery by the mills.

C.—Purchase of plain paper used with stamps 50,000

Col. 4.—Mainly economy (Rs. 39,431) and misclassification under sub-head A—3 of Grant No III noticed too late for rectification on (Rs. 10,569)

D.—Deduct—Value of Stationery supplied to other Governments and paying departments—

O -17,00,000	}	-14,88,000	-3,39,242	+11,48,758
S 2,12,000				

Col. 4.—Non-availability of stationery and less indents from other Departments.

II.—Printing.

E.—Government Presses—

O 11,43,147	}	10,48,120	13,34,610	+2,86,490
R -95,027				

Col. 4.—Under estimation.

F.—Printing at Private Presses—

O 1,00,000	}	..	445	+445
R -1,00,000				

Col. 4. -Misclassification detected too late for rectification.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
56—Stationery and Printing (Concl'd.)			
	Rs.	Rs.	Rs.
G.—Deduct—Cost of Printing work done for other Governments and paying departments	—5,00,000	—665	+4,99,335
Col. 4.—Due to inability of the Government Presses to execute printing works of the various departments as originally anticipated.			
H.—Deduct—Lump sum cut for probable savings—			
O	—2,17,527		
R	+2,17,527		
TOTALS—			
Gross	29,13,000	26,13,252	—2,99,748
Deductions	—19,88,000	—3,39,907	+16,48,093
Net	9,25,000	22,73,345	+13,48,345

Notes.

Administration of the Grant.—The expenditure exceeded the final grant by Rs. 13,48,345. Sub-heads D, E and G are mainly responsible for it.

2. *Sub-heads A and E.*—The re-appropriations under these sub-heads were in the wrong direction increasing the excesses thereunder.

3. *Sub-head B.*—In view of the large savings of Rs. 5,83,314 under this sub-head, the supplementary grant of Rs. 63,000 thereunder was hardly justifiable.

4. *Sub-head C.*—The amount could have been surrendered.

5. *Sub-heads D and G.*—The large excesses under these sub-heads indicate that the estimates were not framed on a well considered basis.

6. *Sub-head H.*—The savings were not realised.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
57.—Miscellaneous.			
A.—COST OF BOOKS AND PERIODICALS		67	+ 67
Col. 4.—Misclassification noticed too late for rectification.			
B.—PUBLICITY BOARD—			
O 3,24,942	2,60,000	1,55,733	-1,04,267
R -64,942			
Col. 4.—Mainly unfilled vacancies, non-receipt of certain debits anticipated from other Departments and misclassification of some expenditure under sub-head C, noticed too late for correction in accounts.			
C.—PETTY ESTABLISHMENTS—			
O 7,93,078	8,42,983	4,23,090	-4,19,893
S 72,000			
R -22,095			
Col. 4.—See note 3 below.			
D.—CONTRIBUTIONS—			
O 22,80,531	22,29,501	17,23,132	-5,06,369
R -51,030			
Col. 4.—Mainly less payment of contributions and subsidies to certain grantees due to late accord of sanctions.			
E.—MISCELLANEOUS COMPENSATIONS—			
O 2,00,000	1,50,000	28,240	-1,21,760
R -50,000			
Col. 4.—Mainly less cases of compensation to sufferers from floods, fire, etc.			
F.—CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYATS ACT	4,46,920	3,03,272	-1,43,648
Col. 4.—Mainly unfilled vacancies and less payment of grants to Panchayats.			
G.—EXPENDITURE ON BUS SERVICES (TRANSPORT DEPARTMENT)	3,71,666	3,92,756	+21,090
Col. 4.—Misclassification, relating to sub-head D of Grant No. XXI noticed too late for rectification.			
H.—LOSS BY EXCHANGE ON LOCAL TRANSACTIONS		1,017	+1,017
Col. 4.—Fall in the rupee value of Government investments in London due to fluctuations in the rate of exchange.			

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
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1	2	3	4
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57—Miscellaneous—(Contd.)

Rs.	Rs.	Rs.
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I.—MISCELLANEOUS AND UNFORESEEN CHARGES—

O	10,58,166	} 15,65,441	40,31,119	+ 24,65,678
S	5,63,000			
R	—55,725			

Col. 4.—Mainly due to (i) larger discharge of old liabilities and repayment of lapsed deposits (ii) Non-utilization of the provision for recovery from the Government of India on account of expenditure on Relief and Rehabilitation Department due partly to the bulk of the expenditure not having been admitted in audit and partly to the outstanding "on Account Advance", and (iii) non-levy by the Department of percentage charges debit to the head "Personal Deposits of the Custodian of Evacuee Property" by credit to the service head as anticipated.

J.—Deduct—LUMP SUM SET FOR PROBABLE SAVINGS

O	—4,75,308	} —2,31,511	..	+ 2,31,511
R	2,43,792			
TOTAL	..	56,35,000	70,58,426	+ 14,23,426

Notes.

Administration of the Grant.—The expenditure exceeded the final grant by Rs. 14,23,426. Sub-head I is mainly responsible for it.

2. Sub-heads B, D and E.—There was scope of further surrender of savings under these sub-heads.

3. Sub-head C.—The reasons for the variations under this sub-head have not been included in the Appropriation Account as they were not communicated by the controlling officer. In view of the savings of Rs. 4,19,893, the supplementary grant of Rs. 72,000 was wholly unnecessary.

4. Sub-head F.—This is an instance of non-surrender of savings.

5. Sub-head I.—This is a case of uncovered excesses. The reduction in the allotment proved unnecessary.

6. A review of the expenditure incurred on the Relief and Rehabilitation Department is contained in paragraph 41 on page 42 of the Audit Report.

7. Financial irregularities, losses, etc.

(i) *Loss on the running of a scheme.*—In order to prevent the evacuee land in a certain covenanting State from becoming waste and to help the 'Grow More Food' Campaign and the re-settlement of displaced persons, etc., a scheme to bring an area of 50,000 acres of land under bullock-cum-mechanical cultivation during Kharif, 1948 and Rabi 1948-49 was started and operated upon by the Central Government for a year under the general control and supervision of the Administrator of that State. Thereafter it was to be taken over by the State. Before the expiry of the year the State merged in another State which expressed its inability to take over the scheme which was ultimately abandoned due to the paucity of bullocks, etc., and was finally wound up in December, 1949. The loss of Rs. 4,58,681 representing 25 per cent of the total recurring expenditure on the Scheme during the year 1948-49 and 1949-50 was borne by the State Government and the rest by the Central Government. Any amount realised by way of recoveries from displaced persons whose land was cultivated under the scheme is to be retained by the State Government.

(ii) *Loss by fire.*—See paragraph 31 on page.....34...of the Audit Report.

(iii) *Embezzlements of Government money.*—See paragraph 32 on page...35...of the Audit Report.

Grant No. XXVIII.—Extraordinary Charges.—(All Authorised).

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
63.—Extraordinary Charges.—			
Charges in India.			
A.—Civil Supplies Department—			
O 25,84,500	20,50,000	23,31,390	+ 2,81,390
R —5,34,500			
Col. 4.—See Note 2 below.			
B.—Grain supply scheme—			
O 30,00,000	26,30,000	25,00,000	—1,30,000
R —3,70,000			
Col. 4.—See Note 2 below.			
C.—Deduct—Lump sum cut for probable savings—			
O —5,84,500	..	..	..
R 5,84,500			
Surrenders or withdrawals within the grant—			
R 3,20,000	3,20,000	..	—3,20,000
TOTAL ..	50,00,000	48,31,390	—1,68,610

Notes.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 1,68,610. Sub-head B mainly contributed to this saving.

2. *Sub-heads A and B.*—The reasons for variations were not furnished by the controlling officer inspite of repeated requests.

3. *Sub-head A.*—In view of the final excess of Rs. 2,81,390, the re-appropriation of Rs. 5,34,500 from this sub-head proved injudicious causing excess over allotment.

4. *Sub-head B.*—The savings should have been foreseen and surrendered.

5. The surrender of Rs. 3,20,000 in the grant against the savings of Rs. 1,68,610 resulted in an excess of Rs. 1,51,390 over the modified grant.

6. A review of the expenditure incurred on the Civil Supplies Department is contained in Paragraph 42 on page 46 of the Audit Report.

126 Grant No. XXIX.—Construction of Irrigation, etc. Works—(All Authorised).

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A—IRRIGATION WORKS—			
A—JAWAI RIVER PROJECT—			
A-1-Works	24,00,000	22,66,374	—1,33,626
<i>Col. 4.—Due mainly to late allotment of funds, paucity of technical staff, slow progress of works and scarcity of labour and materials.</i>			
A-2-Tools and Plant		12,150	+12,150
<i>Col. 4.—See note 3 below.</i>			
A-3-Suspense		85,488	+85,488
<i>Col. 4.—See note 3 below.</i>			
A-4-Other Charges	25,000		—25,000
<i>Col. 4.—Erroneous provision.</i>			
A-5-Deduct—Receipts and Recoveries on Capital Account		—13,806	—13,806
<i>Col. 4.—See note 3 below.</i>			
B—BHAKRA DAM PROJECT—			
B-1-Works		5,64,388	+5,64,388
<i>Col. 4.—See note 3 below.</i>			
B-2-Tools and Plant		5,731	+5,731
<i>Col. 4.—See note 3 below.</i>			
B-3-Suspense		33,000	+33,000
<i>Col. 4.—See note 3 below.</i>			
B-4-Deduct—Receipts and Recoveries on Capital Account		—437	—437
<i>Col. 4.—See note 3 below.</i>			

Grant No. XXIX.—Construction of Irrigation, etc. Works
(All Authorised).—*Contd.*

127

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Contd.)			
	Rs.	Rs.	Rs.
C—GANG CANAL—			
C-1-Works	68,000	45,064	—22,936
<i>Col. 4.—Slow progress of certain works due to late allotment of funds and scarcity of labour and materials.</i>			
C-2-Suspense		—1,20,474	—1,20,474
<i>Col. 4.—See note 3 below.</i>			
C-3-Deduct—Receipts and Recoveries on Capital Account		—1,163	—1,163
<i>Col. 4.—See note 3 below.</i>			
D—KOTAH BARRAGE AND IRRIGATION PROJECT—			
D-1-Works		2,03,153	+2,03,153
<i>Col. 4.—See note 3 below.</i>			
D-2-Tools and Plant		24,868	+24,868
<i>Col. 4.—See note 3 below.</i>			
E—MISCELLANEOUS—			
E-1-Other Works—			
O 42,64,000	41,34,000	23,58,338	—17,75,662
R —1,30,000			
<i>Col. 4.—Slow progress of certain works due to late allotment of funds and shortage of technical staff and controlled materials.</i>			
E-2-Tools and Plant		8,576	+8,576
<i>Col. 4.—See note 3 below.</i>			
F—Establishment	8,58,000	6,21,676	—2,36,324
<i>Col. 4.—Mainly unfilled vacancies and over estimation; partly counterbalanced by misclassification relating to sub-head I-A of Grant No. XXXII noticed too late for correction in accounts.</i>			

**Grant No. XXIX.—Construction of Irrigation, etc. Works
(All Authorised)—(Contd.).**

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Contd.)			
	Rs.	Rs.	Rs.
Surrenders or withdrawals within the grant			
R .. 1,30,000	1,30,000	..	—1,30,000
TOTALS—			
Gross ..	76,15,000	61,08,332	—15,06,668
Deductions ..	..	—15,406	—15,406
Net ..	76,15,000	60,92,926	—15,22,074

Notes.

Administration of the Grant.—Savings in the net grant amounted to Rs. 15,22,074 and mainly occurred under the sub-head E-1.

2. The savings under sub-heads A-1 and C-1 were apparent in the course of the year and should have been surrendered. There was scope for surrender of further savings under sub-head E-1.

3. Sub-heads A-2, A-3, A-5, B-1, B-2, B-3, B-4, C-2, C-3, D-1, D-2 and E-2 are cases of omission to make provision while sub-head A-4 is an instance of erroneous provision.

4. The distribution of total expenditure between "Productive" and "Unproductive" categories as exhibited in the accounts could not be given in the absence of specific orders of Government declaring the various projects and schemes as Productive and Unproductive.

5. The provision for establishment amounting to Rs. 2,03,000 and Rs. 6,55,000 included in the Budget Estimates under A-Jawai River Projects and B-Bhakra Dam Project respectively has been lumped up together and exhibited *vide* sub-head F as the establishment charges by schemes have not been made available by the Department.

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
58—Construction of Irrigation, Navigation, Embankment and Drainage works.					
I. Major works above Rs. 1,00,000 for which specific provision was made in the Budget.					
1. Jawai Project.	24,00,000	24,00,000	22,66,374	—1,33,626	—1,33,626.
	Estimate Rs. 3,23,31,900; Expenditure to end of March, 1952, Rs. 1,45,16,374; In progress.				
2. Bhakra Dam Project.	..	..	5,09,374	+5,09,374*	+5,09,374.
	Estimate Rs. 3,31,86,000; Expenditure to end of March, 1952, Rs. 8,89,507; In progress.				
3. Gang Canal.	68,000	68,000	41,379	—26,621	—26,621.
	Estimate not sanctioned; Expenditure to end of March, 1952, Rs. 4,12,703; In progress.				
<i>Col. 6—Non-execution of certain works and Contribution payable to Punjab Government was less than anticipated.</i>					
4. Kotah Barrage and Irrigation Project.	..	..	2,03,154	+2,03,154	+2,03,154.
	Estimate not sanctioned; Expenditure to end of March, 1952, Rs. 8,86,923; In progress.				
5. Construction of Bund at Moral-dam.	7,00,000	7,00,000	4,94,631	—2,05,369	—2,05,369
	Estimate Rs. 20,10,000; Expenditure to end of March, 1952, Rs. 17,14,193; In progress.				
6. Construction of Bund at Jaitpura.	25,000	25,000	76,269	+51,269	+51,269.
	Estimate Rs. 12,50,539; Expenditure to end of March, 1952, Rs. 12,85,965; In progress.				
7. Nahar Sagar.	1,40,000	1,40,000	..	—1,40,000	—1,40,000
	Estimate not sanctioned; Work not started.				
8. Ummed Sagar Tank and Canal.	1,40,000	1,40,000	..	—1,40,000	—1,40,000
	Estimate not sanctioned; Work not started.				

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less—	More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
9. Kelwara Tank.	2,50,000	2,50,000	32,503	—2,17,497	—2,17,497
Estimate Rs. 2,60,000; Expenditure to end of March, 1952, Rs. 33,398; In progress.					
Col. 6—Late start of work due to delay in approval.					
10. Jhoral Tank.	1,00,000	1,00,000	15,196	—84,804	—84,804
Estimate Rs. 1,30,650; Expenditure to end of March, 1952, Rs. 15,196; In progress.					
Col. 6—See item 9 above.					
11. Construction of Bund at Bhandari.	75,000	75,000	69,263	—5,737	—5,737
Estimate Rs. 2,57,692; Expenditure to end of March, 1952, Rs. 2,11,277; In progress.					
12. Construction of Bund at Rahuwas.	70,000	70,000	74,189	+4,189	+4,189
Estimate Rs. 2,25,000; Expenditure to end of March, 1952, Rs. 3,29,511; In progress.					
13. Construction of Bund at Bhagwatgarh	2,00,000	2,00,000	..	—2,00,000	—2,00,000
Estimate Rs. 3,15,000; Expenditure to end of March, 1952 Rs. 1,83,833;					
Col. 6—Work transferred under the Major-head 19—Irrigation. See item 12 on Page 77					
14. Construction of Bund at Mui.	1,50,000	1,50,000	..	—1,50,000	—1,50,000
Estimate Rs. 2,13,000; Expenditure to end of March, 1952 Rs. 83,235;					
Col. 6—Work transferred under the Major-head 19—Irrigation. See item 13 on Page 77.					
15. Construction of Bund at Nagtalai.	1,00,000	1,00,000	..	—1,00,000	—1,00,000
Estimate Rs. 1,75,224; Expenditure to end of March, 1952 Rs. 1,641;					
Col. 6—Work transferred under the Major-head 19—Irrigation. See item 10 on Page 77.					
16. Construction of Bund at Nidar	2,00,000	2,00,000	1,06,690	—93,310	—93,310
Estimate Rs. 4,68,000; Expenditure to end of March, 1952 Rs. 1,06,690, In progress.					

Grant No. XXIX.—Construction of Irrigation etc. works.—(Contd.)

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Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More + Less —	Modified Appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
17. Construction of Jhilmili Bund.	10,000	10,000	..	— 10,000	— 10,000
	Estimate Rs. 1,53,339; Expenditure to end of March, 1952 Rs. 1,29,627				
	Col.6—work transferred to 19-Irrigation.				
18. Construction of Surval Bund.	2,00,000	2,00,000	..	— 2,00,000	— 2,00,000
	Estimate not sanctioned. Work not started.				
19. Babaria Bund.	52,000	52,000	70,689	+ 18,689	+ 18,689
	Estimate Rs. 1,02,100; Expenditure to end of March, 1952 Rs. 1,01,400; In progress.				
20. Saidpura Scheme.	1,20,000	1,20,000	72,028	— 47,972	— 47,972
	Estimate Rs. 1,45,600; Expenditure to end of March 1952 Rs. 72,028; In progress.				
21. Sirsa Devi Pick up Weir.	87,000	87,000	91,924	+ 4924	+ 4,924
	Estimate Rs. 2,39,596; Expenditure to end of March, 1952 Rs. 1,30,980; In progress.				
22. Khanwa Scheme.	2,80,000	2,80,000	2,84,926	+ 4,926	+ 4,926
	Estimate Rs. 3,98,300; Expenditure to end of March, 1952 Rs. 3,98,171; In progress.				
23. Deepening of 200 wells in Alwar and fitting them with pumping sets.	9,00,000	7,70,000	5,47,734	— 3,52,266	— 2,22,266
	Estimate Rs. 5,76,142; Expenditure to end of March, 1952 Rs. 5,47,734; Work completed.				
24. Installation of pumping sets for lift Irrigation.	4,00,000	4,00,000	4,31,526	+ 31,526	+ 31,526
	Estimate Rs. 76,275; Expenditure to end of March, 1952, Rs. 4,31,526; In progress.				
Other Major works for which specific provision was made in the Budget (Collectively).	65,000	65,000	14,295	— 50,705	— 50,705

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with.	
				Original Appropriation. More + Less —	Modified Appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
III. Major works above Rs. 50,000 for which no specific provision was made in the Budget.					
1. Construction of work at Kalisil.	..	..	1,47,915	+ 1,47,915	+ 1,47,915
	Estimate Rs. 16,28,000; Expenditure to end of March, 1952 Rs. 1,48,077; In progress.				
2. Construction of Diversion Bund and Supply cut from Maheshwa.	..	..	13,315	+ 13,315	+ 13,315
	Estimate Rs. 3,02,574; Expenditure to end of March, 1952 Rs. 3,32,292; In progress.				
3. Reconditioning Bund Jundh Jagrampura.	..	..	23,662	+ 23,662	+ 23,662
	Estimate Rs. 1,29,988; Expenditure to end of March, 1952 Rs. 1,32,100; In progress.				
4. Water Supply-cum-Irrigation (Chandervir Sagar).	..	..	—2,34,530	— 2,34,530	— 2,34,530
	Estimate not sanctioned; Expenditure to end of March, 1952 Rs. 2,366.				
	Col. 6—Machinery and materials transferred to Jawai River Project.				
V. Minor works (Collectively).	..	..	84,811	+ 84,811	+ 84,811
Total	..	..	67,32,000	66,02,000	54,37,317 — 12,94,683 — 11,64,683

**Grant No. XXX.—Capital outlay on Improvement of
Public Health—(All Authorized).**

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See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
70—Capital outlay on Improvement of Public Health.—			
A—Udaipur Water Works	13,334	44,328	+ 30,994
Col. 4.—See Note 2 below.			
B—Alwar Water Works	6,000	..	—6,000
Col. 4.—See Note 2 below.			
C—Pratapgarh Water Works	72,456	50,075	—22,381
Col. 4.—See Note 2 below.			
D—Kishangarh Water Works	13,210	7,336	—5,874
Col. 4.—See Note 2 below.			
E—Other Skeleton Water Supply Schemes—			
O 7,25,000	2,55,000	3,95,779	+ 1,40,779
R —4,70,000			
Col. 4.—Mainly omission to make provision for Jaipur Water Works. Surrenders or withdrawals within the grant—			
R 4,70,000	4,70,000	..	—4,70,000
TOTAL	8,30,000	4,97,518	—3,32,482

Notes

Administration of the Grant.—The expenditure fell short of the grant by Rs. 3,32,482. Sub-head E mainly accounted for the savings.

2. *Sub-heads A, B, C and D.*—The reasons for variations were not furnished by the controlling officers inspite of repeated requests.

3. *Sub-head A.*—This is an instance of uncovered excess.

4. *Sub-head B, C and D.*—The savings should have been surrendered.

5. *Sub-head E.*—The surrender of Rs. 4,70,000 in December, 1952 caused an excess of Rs. 1,40,779 over the final grant. This indicated that the progress of expenditure was not closely watched and controlled.

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expendi- ture.	Outlay com- pared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
70.—Capital outlay on improve- ment of Public Health.					
I. Major works above Rs. 1,00,000 for which specific provision was made in the Budget.					
1. Lunkanar Skeleton Water supply.	1,00,000	1,00,000	4,916	—95,084	—95,084
				Estimate not sanctioned; New work; In progress.	
2. Churu Skeleton Water supply.	1,13,000	..	214	—1,12,786	+214
				New work; In progress	
3. Skeleton Water supply Scheme at Jaisalmer.	1,50,000	..	..	—1,50,000	..
				Col. 6—Non-execution of work for want of administrative sanction.	
4. Skeleton Water supply Sangarie.	1,00,000	..	..	—1,00,000	..
				Col. 6.—See item 3 above.	
II. Other Major works for which specific provision was made in the budget. (Collectively)	2,65,000	2,60,000	1,39,979	—1,25,021	—1,20,021
				Col. 6—Slow progress of certain works due to non- availability of materials.	
III. Major works above Rs. 50,000 for which no specific pro- vision was made in the Budget.					
1. Water Supply Scheme, Bhilwara.	..	..	21,207	+21,207	+21,207
				New work; In progress.	
2. Skeleton Supply at Nagaur.	..	..	12,147	+12,147	+12,147
				Estimate Rs. 63,000; Expenditure to end of March, 1952 Rs. 12,147; In progress.	
3. Construction of filter house and coagulation tank at Lachman Dungri.	..	..	52,264	+52,264	+52,264
				Estimate not sanctioned; Expenditure to end of March, 1952 Rs. 3,10,525; In progress.	
				Col. 6.—Omission to make provision.	

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expendi- ture.	Outlay compared with	
				Original Appropriation. More + Less —	Modified Appropriation. More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
III. Major works above Rs. 50,000 for which no specific provision was made in the Budget (Contd).					
4. Purchase of Meters.	..	..	32,805	+32,805	+32,805
			Estimate not sanctioned; Expenditure to end of March, 1952 Rs. 1,02,923; In progress.		
			Col. 6.—Omission to make provision.		
5. 6 No. Bore Holes in city at different places.	..	..	33,130	+33,130	+33,130
			Estimate not sanctioned; Expenditure to end of March, 1952 Rs. 1,60,073; In progress.		
			Col. 6.—Omission to make provision.		
IV. Other Major works for which no specific provision was made in the Budget.	..	..	68,999	+68,999	+68,999
V. Minor works (Collectively).	1,02,000	..	1,05,323	+3,323	+1,05,323
TOTAL	8,30,000	3,60,000	4,70,984	-3,59,016	+1,10,984

136 Grant No. XXXI.—Capital Account of Civil Works.—(All Authorised).

See Also the Audit Report

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
50-A.—Capital Outlay on Civil Works met out of Extraordinary Receipts.			
A.—Amount transferred from 81.—Capital Account of Civil Works outside the Revenue Account—			
S 1,10,000	1,10,000	..	—1,10,000
Col. 4.—Erroneous provision for a Famine Relief Work.			
81.—Capital Account of Civil Works outside the Revenue Account—			
B.—Original Works—Buildings—			
O 36,08,284	23,08,284	20,54,537	—2,53,747
R —13,00,000			
Col. 4.—Mainly due to non-settlement of claims of certain contractors, non-receipt of materials due to transport difficulties and late allotment of funds. See also sub-head D below.			
C.—Original Works—Communications—			
O 19,67,716	18,37,716	13,63,565	—4,74,151
R —1,30,000			
Col. 4.—See sub-head B above.			
D.—Original Works—Miscellaneous .. ..	..	1,30,411	+1,30,411
Col. 4.—Mainly misposting under this sub-head of expenditure relating to sub-head B above, noticed too late for rectification.			
E.—Add—Lump-sum regrant for lapses	4,24,000	..	—4,24,000
Col. 4.—See note 4 below.			
Surrenders or withdrawals within the grant ..			
R 14,30,000	14,30,000	..	—14,30,000
TOTAL	61,10,000	35,48,513	—25,61,487

Notes.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 25,61,487. Sub-heads A, B, C and E mainly contributed to the savings.

2. *Sub-head A.*—This is an instance of unnecessary supplementary grant.

3. *Sub-heads B and C.*—There was scope for surrender of further savings under these sub-heads.

4. *Sub-head E.*—In view of the existing saving under sub-heads B and C the provision under this sub-head proved surplus to requirements and should, therefore, have been surrendered.

Grant No. XXXI.—Capital Account of Civil Works —(Contd.)

Statement of Expenditure on Important New Works

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation. More+ Less—	Modified Appropriation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81. Capital Account of Civil works outside the Revenue Account (Excluding Tools and Plant and Establishment, etc. charges.					
ORIGINAL WORKS—BUILDINGS.					
I. Major works above Rs.1 lakh for which specific provision was made in the Budget.					
1. Construction of M.B. College Hostel, Udaipur.	1,00,000	80,000	68,550	—31,450	—11,450
Estimate Rs. 1,61,190; Expenditure to end of March, 1952, Rs. 1,17,871; In progress.					
Col. 6.—Slow progress.					
2. Construction of School Building at Dungarpur, Bikaner.	1,24,564	70,000	63,048	—61,516	—6,952
Estimate Rs. 2,08,350; Expenditure to end of March, 1952, Rs. 68,645; In progress.					
Col. 6.—Slow progress.					
3. Construction of New School at Kotah.	23,000	15,000	12,489	—10,511	—2,511
Estimate Rs. 3,60,000; Expenditure to end of March, 1952, Rs. 3,74,985; In progress.					
4. Construction of M.B. College Science Block.	1,20,000	70,000	35,738	—84,262	—34,262
Estimate Rs. 1,50,000; Expenditure to end of March, 1952, Rs. 57,444; In progress.					
Col. 6.—Non-settlement of the claims of the contractors.					
5. Construction of Government High School at Gangapur.	74,120	98,000	93,295	+19,175	—4,705
Estimate Rs. 1,04,120; Expenditure to end of March, 1952, Rs. 99,938; In progress.					
6. Construction of Inter College at Ganganagar.	42,117	69,000	58,150	+16,033	—10,850
Estimate Rs. 1,30,575; Expenditure to end of March, 1952, Rs. 63,345; In progress.					
Col. 6.—Slow progress due to late allotment of funds.					

Grant No.—XXXI.—Capital Account of Civil Works.—(Contd.)

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Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
7. Construction of Hostel at Ganganagar.	34,406	28,500	5,987	—28,419	—22,513
	Estimate Rs. 1,47,470; Expenditure to end of March, 1952, Rs. 18,350; In progress. Col. 6—Work postponed.				
8. Construction of Medical College Jaipur.	1,85,547	2,67,000	2,94,065	+1,08,518	+27,065
Construction of Girls' Hostel Medical College at Jaipur.	Estimate Rs. 32,18,594; Expenditure to end of March, 1952, Rs. 28,49,003; Completed. Col. 6—Accelerated progress of the work to house the increasing number of students.				
9. Construction of Bungalow and staff Quarters Mental Hospital.	1,10,509	29,609	10,621	—99,888	—18,988
	Estimate Rs. 2,80,441; Expenditure to end of March, 1952, Rs. 84,609; In progress. Col. 6—Late commencement of the work.				
10. Construction of Dispensary at Momasar.	99,334	80,000	67,841	—31,493	—12,159
	Estimate Rs. 1,25,491; Expenditure to end of March, 1952, Rs. 86,592; In progress. Col. 6—See item 9.				
11. Construction of out patients Block, 150 Boys' Hostel and 3 Doctors Residences at the Medical College.	7,00,000	..	687	—6,99,313	+687
	Estimate not sanctioned; Expenditure to end of March, 1952, Rs. 687. Col. 6—Work postponed.				
12. Construction of 200 clerks quarter at Gandhi Nagar, Jaipur.	97,247	97,247	41,396	—55,851	—55,851
	Estimate Rs. 11,39,400; Expenditure to end of March, 1952, Rs. 19,98,115; Work completed. Col. 6—Non-availability of material.				
13. Construction of Jaipur Bank Building.	70,243	70,243	67,443	—2,800	—2,800
	Estimate Rs. 2,05,942; Expenditure to end of March, 1952, Rs. 2,00,339; In progress. Col. 6—Mainly economy and low rate of premium.				
14. Construction of 5 Nos. 'A' Class 4 Nos. 'B' and 28 Nos. 'C' class officers flats in Gandhi Nagar.	5,47,565	3,00,000	2,19,356	—3,28,209	—80,644
	Estimate Rs. 9,43,931; Expenditure to end of March, 1952, Rs. 2,19,356; In progress. Col. 6—Late approval of tenders.				

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
15. Construction of 3 Nos. Bungalows behind old Secretariat.	17,916	17,916	1,495	— 16,421	— 16,421
	Estimate Rs. 1,27,201; Expenditure to end of March, 1952, Rs. 1,03,391; In progress.				
16. Construction of residential quarters for P.W.D. Officers and staff of Sawai Madhopur.	44,000	..	..	— 44,000	..
	Estimate not sanctioned.				
	Col. 6.—Work not started.				
17. Extension of Government Building at Jaipur.	18,225	18,225	..	— 18,225	— 18,225
	Estimate not sanctioned				
	Col. 6.—Non-settlement of claims of contractors and non receipt of certain debits.				
18. Printing Press at Udaipur.	1,00,000	..	..	— 1,00,000	..
	Estimate not sanctioned				
	Col. 6.—Non-settlement of claims of contractors.				
19. Additional Office accomodation at Bhagwan Dass Barracks, Jaipur.	84,286	84,286	14,275	— 70,011	— 70,011
	Estimate Rs. 4,84,286; Expenditure to end of March, 1952, Rs. 4,16,333; In progress.				
	Col. 6.—Postponement of some items of work and non-receipt of certain debits.				
20. Construction of District Office building at Sawai Madhopur.	99,339	99,339	9,308	— 90,031	— 90,031
	Estimate Rs. 5,12,834; Expenditure to end of March, 1952, Rs. 4,00,125; In progress.				
	Col. 6.—Incorrect estimates.				
21. Construction of 35 cells for dangerous dacoits of Rajasthan at Central Jail, Jaipur.	50,000	97,247	89,452	+ 39,452	— 7,795
	Estimate Rs. 2,34,981; Expenditure to end of March, 1952, Rs. 1,86,431; In progress.				
	Col. 6.—Slow progress.				
22. Construction of sub-jail Building at Phulera.	1,50,000	50,000	49,879	— 1,00,121	— 121
	Estimate Rs. 2,11,296; Expenditure to end of March, 1952, Rs. 49,879; In progress.				
23. Construction of clerks quarters, menials quarters and Cement Shed in T.I. Jhunjhunu.	12,084	17,536	..	— 12,084	— 17,536
	Estimate not sanctioned.				
	Col. 6.—Non-execution of work.				

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
24. Completion of Barracks for Military contract, Jhunjhunu.	58,000	42,000	37,759	—20,241	—4,241
	Estimate Rs. 2,51,030; Expenditure to end of March, 1952, Rs. 2,08,779; In progress				
	Col. 6—Slow progress.				
25. Miscellaneous Departments. A. A. to Main buildings Sadulgarh Club Bikaner.	1,11,386	80,000	30,606	—80,780	—49,394
	Estimate Rs. 1,41,318; Expenditure to end of March, 1952, Rs. 40,868; In progress.				
	Col. 6—Slow progress of work.				
Communications :—					
26. Metalling Alwar Behror Road in 27 Miles length.	1,50,000	2,50,000	1,60,613	+10,613	—89,387
	Estimate Rs. 6,59,110; Expenditure to end of March, 1952; Rs. 6,72,717; In progress.				
	Col. 6—Slow progress.				
27. Constructing Metalled road joining Baroda Meo to Lachmangarh.	1,50,000	50,000	273	—1,49,727	—49,727
	Estimate Rs. 4,39,862; Expenditure to end of March, 1952, Rs. 50,368; In progress.				
	Col. 6—Slow progress.				
28. Metalling 6 Miles Tatarpur Bansur Road.	50,000	1,01,140	56,102	+6,102	—45,038
	Estimate Rs. 1,46,383; Expenditure to end of March, 1952, Rs. 74,739; In progress.				
29. Metalling Jaipur-Chomu Road.	1,50,000	1,00,000	84,985	—65,015	—15,015
	Estimate Rs. 34,100; Expenditure to end of March, 1952, Rs. 97,164; In progress.				
	Col. 6—Slow progress.				
30. Metalling of Gangapur Lalsot Road Miles 10-22.	40,000	40,000	19,233	—20,767	—20,767
	Estimate Rs. 3,02,090; Expenditure to end of March, 1952, Rs. 2,69,233; In progress.				
	Col. 6—Slow progress due to late allotment of funds.				
31. Metalling of Gangapur Hindaun Road.	1,22,293	10,000		—1,22,293	—10,000
	Estimate Rs. 2,45,395.				
	Col. 6—Non-execution of work.				

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
32. Metalling Mehlan Jobner Road.	86,000	26,000	122	— 85,878	— 25,878
Estimate Rs. 1,74,872; Expenditure to end of March, 1952, Rs. 87,336; In progress.					
Col. 6—Slow progress.					
33. Construction of Road to Industrial Area and bridge over Latya Malkot Madhopur.	75,000	10,000	..	— 75,000	— 10,000
Estimate Rs. 1,13,773.					
Col. 6—Non-execution of work as a measure of economy.					
34. Construction of Pucca Road from Ganganagar to Padampur.	2,90,267	1,40,000	71,151	— 2,19,116	— 68,849
Estimate Rs. 55,579; Expenditure to end of March, 1952, Rs. 1,60,298; In progress.					
Col. 6—Slow progress.					
35. Construction of Road from Sadulgarh Jn. to Sadulgarh.	22,057	50,000	37,643	+15,586	— 12,357
Estimate Rs. 1,24,983; Expenditure to end of March, 1952, Rs. 56,032; In progress.					
Col. 6—Slow progress of work.					
36. Construction of Dungarpur Ratangarh Road.	50,000	30,000	40,509	— 9,491	+10,509
Estimate Rs. 2,96,575; Expenditure to end of March, 1952, Rs. 75,444; In progress.					
Col. 6—Accelerated progress.					
37. Construction of Tarred Road remetalling.	25,000	15,000	1,586	— 23,414	— 13,414
Estimate Rs. 2,54,888; Expenditure to end of March, 1952, Rs. 1,22,953; In progress.					
Col. 6—See item 10 above.					
38. Construction of Fateh Sagar Circuit Road.	33,599	33,599	34,918	+1,319	+1,319
Estimate Rs. 1,25,093; Expenditure to end of March, 1952, Rs. 90,386; In progress.					
Col. 6—Accelerated progress.					
39. Construction of Dungarpur Sagwara Road.	50,000	40,000	30,289	— 19,711	— 9,711
Estimate Rs. 3,03,674; Expenditure to end of March, 1952, Rs. 38,587; In progress.					
Col. 6—Slow progress.					

Statement of Expenditure on Important New Works.

Description of works.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less —	More + Less —
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
40. Construction of Shahpura Mandal Road.	9,000	50,000	1,01,763	+92,763	+51,763
	Estimate Rs. 4,60,000; Expenditure to end of March, 1952, Rs. 5,32,163.				
	Col. 6.—Accelerated progress.				
41. Metalling Bhilwara Town Road.	64,000	6,625	6,864	— 57,136	+239
	Estimate Rs. 1,24,000; Work postponed; Expenditure to end of March, 1952, Rs. 61,121; In progress.				
42. Metalling Kushalgarh Udaigarh Road.	75,000	50,000	86,361	+11,361	+36,361
	Estimate Rs. 2,66,000; Expenditure to end of March, 1952, Rs. 1,35,134; In progress.				
	Col. 6.—Accelerated progress.				
43. Construction of Almia River Bridge Dunah Road.	1,00,000	50,000	1,490	—98,510	— 48,510
	Estimate Rs. 1,60,000; Expenditure to end of March, 1952, Rs. 63,393; In progress.				
	Col. 6.—Work started late.				
44. Metalling unmetalled portion of Baran Atru Road etc.	99,000	50,000	20,688	—78,312	— 29,312
	Estimate Rs. 4,14,800; Expenditure to end of March, 1952, Rs. 74,127.				
	Col. 6.—Work started late.				
45. Metalling Bapawar Sangod Road.	50,000	..	..	— 50,000	..
	Estimate Rs. 1,12,749; Work not started.				
46. Metalling Pachpahar Dug-Gangdhar Road.	50,000	30,000	12,819	— 37,181	— 17,181
	Estimate Rs. 8,54,040; Expenditure to end of March, 1952, Rs. 99,557; In progress.				
	Col. 6.—Retarded progress.				
II. Other Major works for which specific provision was made in the Budget (collectively).	4,58,936	4,97,992	14,607	— 4,44,329	— 4,83,385
	Col. 6.—Non-execution of certain works.				
III. Major works above Rs. 50,000 for which no specific provision was made in the Budget.	..	..	86,920	+ 86,920	+ 86,920
1. Levelling at Gandhinagar.	..	..	86,920	+ 86,920	+ 86,920
	Estimate not sanctioned; Expenditure to end of March, 1952, Rs. 86,920; In progress.				

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expendi- ture.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less—	More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
2. Construction of F. W. (Fair weather) Roads in Shekhawati.	..	..	12,463	+12,463	+12,463
Estimate not sanctioned; Expenditure to end of March, 1952, Rs. 1,38,569; In progress.					
IV. Other Major works for which no specific provision was made in the Budget (collectively).	..	..	1,54,101	+ 1,54,101	+ 1,54,101
V. Minor works (collectively).	2,75,000	7,34,536	8,96,617	+ 6,21,617	+ 1,62,081
Grand Total.	..	..	55,76,000	41,46,000	32,03,557 —23,72,443 —9,42,443

Grant No. XXXII—Capital Outlay on Electricity Schemes.—(All Authorised). 145

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
81-A.—Capital Outlay on Electricity Schemes.			
I.—HYDRO ELECTRIC SCHEMES. ..			
A.—Bhupal Power Project.	3,12,000	2,15,935	—96,065
<i>Col. 4.—Mainly misclassification of expenditure under Sub-head F of Grant No. XXIX noticed too late for rectification in accounts.</i>			
B.—Kotah Power Project.	16,000	7,855	—8,145
<i>Col. 4.—Mainly slow progress of certain works and non-execution of others.</i>			
II.—THERMO-ELECTRIC SCHEMES. ..			
C.—Thermo-Electric Schemes. ..			
O 35,00,000	34,00,000	39,66,649	+5,66,649
R —1,00,000			
<i>Col. 4.—Omission to make provision for certain works.</i>			
Surrenders or withdrawals within the grant.			
R 1,00,000	1,00,000	..	—1,00,000
TOTAL ..	38,28,000	41,90,439	+3,62,439

Notes.

Administration of the Grant.—The expenditure exceeded the grant by Rs. 3,62,439. Sub-head C is mainly responsible for it.

2. *Sub-head B.*—The savings should have been foreseen and surrendered in the course of the year.

3. *Sub-head C.*—It is both an instance of defective budgeting and injudicious surrender causing excess over allotment.

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More+ Less—	More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
31. A. Capital outlay on Electricity Schemes.					
I—HYDRO-ELECTRIC SCHEMES.					
III. Major works above Rs. 50,000 for which no specific provision was made in the budget.					
1. Widening and reccating of Kotah Borabas Road.			27,992		
			Estimate Rs. 1,62,800; Expenditure upto March, 1952, Rs. 89,805; In progress.		
2. Constructing of Metalled Ghat from Bera Bas to Kolipura.			1,14,822		
			Estimate Rs. 3,60,000; Expenditure to end of March, 1952, Rs. 3,19,202; In progress.		
3. Construction of Metalled Road from Rawat Bhata to Kolipura.			811		
			Estimate Rs. 2,10,700; Expenditure to end of March, 1952, Rs. 22,261; In progress.		
4. Construction of Temporary Office Building at Rawat Bhata.			19,432		
			Estimate Rs. 53,200; Expenditure to end of March, Rs. 71,518; In progress.		
5. Constructing Labour Huts at Rawat Bhata.			4,990		
			Estimate Rs. 64,000; Expenditure to end of March, Rs. 40,126; In progress.		
IV. Other Major works for which no specific provision was made in the Budget (collectively).			5,744		
V. Minor works (collectively).			72,952		
TOTAL I—Hydro-Electric Schemes	2,08,000	2,08,000	2,46,743	+38,743	+

Grant No. XXXII—Capital Outlay on Electricity Schemes.—(Contd). 147

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expendi- ture.	Outlay compared with	
				Original Appropriation. More+ Less—	Modified Appropriation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Thermo-Electric Schemes.					
1. Major works above Rs. 1,00,000 for which specific provision was made in the Budget.					
ipur Division (Electrical and Mechanical Department).					
1. Extension to Distribution.			1,78,776		
			Expenditure to end of March, 1952, Rs. 5,60,106; In progress.		
2. Purchase of Motors.			1,21,330		
			Expenditure to end of March, 1952, Rs. 3,02,861; In progress.		
3. Purchase of Turbine (set) Engines from U. S. A.			7,11,691		
			Expenditure to end of March, 1952, Rs. 19,96,296; In progress.		
4. Carrying out the work of New Turbine Engine 3,000 K. W. New Plant.			6,931		
			Expenditure to end of March, 1952, Rs. 6,16,110; In progress.		
5. Purchase of Transformers.			1,38,279		
			Expenditure to end of March, 1952, Rs. 3,14,874; In progress.		
6. Erection of Westinghouse Turbine at Existing Power House.			1,22,180		
			Expenditure to end of March, 1952, Rs. 2,54,786; In progress.		
Electric Department, Bikaner.					
1. New Boiler for Power House.			7,00,000		
			Expenditure to end of March, 1952, Rs. 8,04,178; In progress.		

Statement of Expenditure on Important New Works.

Description of work.	Original Appropria- tion.	Modified Appropria- tion.	Expendi- ture.	Outlay compared with	
				Original Appropria- tion.	Modified Appropria- tion.
				More+ Less—	More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
8. Extension of H. T. (High Tension) Line from Ratan- garh to Ramgarh.			..		
			Expenditure to end of March, 1952, Rs. 1,38,899; In progress.		
9. Installation of 2,500 Turbine.			1,88,668		
			Expenditure to end of March, 1952, Rs. 1,88,668; In progress.		
10. (a) Purchase of Oil Engines for various wells.			17,777		
			Expenditure to end of March, 1952, Rs. 2,47,777; Completed.		
(b) Other Miscellaneous Works, (Bikaner).			..		
			Expenditure to end of March, 1952, Rs. 3,18,449; Completed.		
Electric Department Jodhpur.					
11. Erection of New Boiler with changing of cooling tower and coal siding.			38,860		
			Expenditure to end of March, 1952, Rs. 38,860; In progress.		
Power House, Bharatpur.					
12. Completion of 2 New Generat- ing Sets.			25,000		
			Expenditure to end of March, 1952, Rs. 56,950; Completed.		
II—Other Major works for which specific provision was made in the Budget (collectively).			1,21,933		
III—Major works above Rs. 50,000 for which no specific provision was made in the Budget.					
Jaipur Division.					
1. Erection of 25,000 Lbs. per hour Bibcock Wilcox Boiler at existing Power House.			1,46,360		
			Expenditure to end of March, 1952, Rs. 2,15,055; In progress.		

Grant No. XXXI.—Capital Outlay on Electricity Schemes.—(Contd).

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Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More + Less—	More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
2. Providing Electric Line for Dausa.			1,28,938		
			Expenditure to end of March, 1952, Rs. 1,97,646; In progress.		
			1,72,763		
3. Foundation work of New Turbine at the New Power House Station Nallah Garden.					
			Expenditure to end of March, 1952, Rs. 1,97,884; In progress.		
			1,56,544		
4. Erection of Boiler at New Power House.					
			Expenditure to end of March, 1952, Rs. 1,82,595; In progress.		
			62,695		
5. Carrying out 6.6 K. W. extension work (Extension to Distribution).					
			Expenditure to end of March, 1952, Rs. 81,472; In progress.		
			60,389		
6. Construction of 2nd Cooling Tower.					
			Expenditure to end of March, 1952, Rs. 72,529; In progress.		
			53,287		
7. Handling and Storing of Machinery.					
			Expenditure to end of March, 1952, Rs. 66,977; In progress.		
			51,898		
8. Erection of Turbine at New Power House.					
			Expenditure to end of March, 1952, Rs. 54,440; In progress.		
			1,03,862		
9. Building including leveling of ground near Power Station at Nallah Garden.					
			Expenditure to end of March, 1952, Rs. 1,13,923; In progress.		

150 Grant No. XXXII—Capital Outlay on Electricity Schemes.—(Concl'd).

Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expendi- ture.	Outlay compared with	
				Original Appropriation.	Modified Appropriation.
				More+ Less—	More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Electric Department, Bikaner.					
10. Purchase of Meters.			59,999		
				Expenditure to end of March, 1952, Rs. 1,07,851; In progress.	
11. Converting Electric Line 20 K. W. Net Work.			1,15,120		
				Expenditure to end of March, 1952, Rs. 1,15,120; In progress.	
12. Erection of Power House, Bhilwara.			1,21,669		
				Expenditure to end of March, 1952, Rs. 71,36,349; In progress.	
13. Erection of New A.C. Power House at Jhalawar.			5,103		
				Expenditure to end of March, 1952, Rs. 77,186; In progress.	
IV. Other Major works for which no specific provision was made in the Budget (collectively).			2,04,330		
V. Minor works (collectively).			50,533		
Total Thermo Electric Schemes.	35,00,000	34,00,000	39,64,415	+ 4,64,415	+ 5,64,415
Grand Total St. A. Capital Outlay on Electricity Schemes.	37,08,000	36,08,000	42,11,158	+ 5,03,158	+ 6,03,158

Grant No. XXXIII.—Capital Outlay on State Schemes of Government Trading. 151

See Also The Audit Report.

See Also The Audit Report.

Major head and sub-head. 1	Final Grant or Appropria- tion. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
85-A.—Capital Outlay on State Schemes of Government Trading.			
A.—Grain Supply Schemes—			
Charged			
S 9,00,000	9,00,000	9,00,000	..
Authorised—			
O 5,05,65,600	6,59,30,600	9,24,44,232	+ 2,65,13,632
S 1,53,65,000			
Col. 4.—Mainly due to certain adjustments pertaining to the year 1950-51 (Rs. 1,04,71,000) and payments on account of pre-merger claims (Rs. 81,78,000) and purchase of more stock than anticipated (Rs. 78,64,032).			
B.—Deduct—Receipts and Recoveries on Capital Account .. .. .	..	—4,94,56,818	—4,94,56,818
Col. 4.—Omission to make provision.			
C.—Deduct—Capital Expenditure financed from Ordinary Revenues .. .. .	..	—25,00,000	—25,00,000
Col. 4.—Omission to make provision.			
TOTALS—			
Charged	9,00,000	9,00,000	..
Authorised	6,59,30,600	4,04,87,414	—2,54,43,186

Notes.

The detailed Budget Estimates for the year showed a nil amount for the unauthorised grant (gross provision Rs. 6,59,71,300 less recoveries to the same extent) while the Appropriation Act No. XXII of 1951 included a sum of Rs. 5,05,65,600 on account of this grant. The discrepancy between the two sets of figures was pointed out to Government but was not rectified. The sum of Rs. 5,05,65,600 representing excess provision which was authorised and included in the Appropriation Act, has been adopted in the Appropriation Account.

2. Saving in the authorised section amounted to Rs. 2,54,43,186.

3. Sub-head A.—In view of the excess of Rs. 2,65,13,632, the supplementary grant of Rs. 1,53,65,000 was inadequate.

4. Sub-heads B and C furnish instances of defective budgeting.

152 Grant No. XXXIV.—Appropriation to the Contingency Fund.

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
85-B.—Appropriation to the Contingency Fund.—			
Appropriation to the Contingency Fund ..	50,00,000	50,00,000	..

Notes.

The Contingency Fund for the State of Rajasthan was authorised to be established under "The Contingency Fund of Rajasthan Act, 1951" with a sum of fifty lakhs of rupees paid from and out of the Consolidated Fund of Rajasthan'. The Fund is held on behalf of the Rajpramukh by the Secretary to Government in the Finance Department. Advances from the Fund are made to meet urgent and unforeseen expenditure pending authorisation of such expenditure through a supplementary Appropriation Act passed by the State Legislature. The procedure followed for the custody of, the payment of moneys into, and withdrawal of money from, the Fund is regulated by the "Rajasthan Contingency Fund Rules" made by the Rajpramukh of the State. No advance was made out of the Fund during the year.

2. The account of the Contingency Fund for the year is given below:—

(1) Appropriation from the Consolidated Fund ..	Rs. 50,00,000
(2) Deduct—Advances for unforeseen Expenditure ..	..
(3) Recoupment of advances .. ..	..
(4) Closing balance	50,00,000

See Also The Audit Report.

Major head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
--------------------------	----------------------	---------------------	------------------

1	2	3	4
---	---	---	---

Rs.	Rs.	Rs.
-----	-----	-----

N.—Public Debt.

Debt raised in India.

II.—FLOATING DEBT.

OTHER FLOATING LOANS—

A.—LOANS FROM THE IMPERIAL BANK OF INDIA

7,94,94,572 + 7,94,94,572

Col. 4.—Provision made under misapprehension for net excess of receipts over payments instead of for gross payments and gross receipts.

B.—LOANS FOR REHABILITATION PURPOSES ..

5,000

—5,000

O 11,25,000

R — 11,20,000

Col. 4.—No payment made during the year as the question of paying back these loans was under correspondence with the Government of India.

Surrenders or withdrawals within the appropriation

R. 11,20,000

11,20,000

—11,20,000

TOTAL

11,25,000

7,94,94,572

+ 7,83,69,572

Notes

Administration of the Appropriation.—The expenditure exceeded the final appropriation by Rs. 7,83,69,572. Sub-head A is mainly responsible for it.

2. Sub-head A is an instance of defective budgeting.

Loans and Advances.—(All Authorised)

See Also The Audit Report.

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
R.—Loans and Advances by State Governments—			
A.—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—			
A-1.—Loans to Municipalities—			
Loans to District and other Local Fund Committees ..	5,00,000	3,41,725	—1,58,275
<i>Col. 4.—Mainly less demand for loans than anticipated.</i>			
A-2.—Loans to Land-holders and other			
Notabilities		53,847	+53,847
<i>Col. 4.—Due partly to omission to make provision of funds (1,594) and partly to erroneous accounting noticed too late for rectification (52,253).</i>			
A-3.—Advances to Cultivators—			
O 10,00,000	37,00,000	39,74,107	+2,74,107
S 33,50,000			
R —6,50,000			
<i>Col. 4.—Issue of taccavi loans on a liberal scale to cultivators for deepening wells, purchasing fodder, etc., in order to meet with draught conditions.</i>			
A-4.—Miscellaneous Loans and Advances—			
O 90,00,000	83,40,000	54,05,694	—29,34,306
R —6,60,000			
<i>Col. 4.—Mainly due to (i) non-payment of some loans for want of certain formalities and (ii) demands for housing Loan being less than anticipated (36,80,802), partly counter-balanced by omission to make provision for other loans (7,46,496)</i>			
B.—LOANS TO GOVERNMENT SERVANTS—			
B-1.—House building advances			
.. .. .	2,50,000	1,99,285	—50,715
<i>Col. 4.—Some advances not drawn by the departments concerned due to non-completion of certain formalities.</i>			
B-2.—Advances for purchase of motor conveyances—			
O 2,50,000	1,50,000	2,11,029	+61,029
R —1,00,000			
<i>Col. 4.—Injudicious surrender.</i>			

Major head and sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
R—Loans and Advances by State Governments— <i>Concl'd.</i>			
B-3.—Advances for purchase of other conveyances .. .. .	..	1,74,735	+ 1,74,735
Col. 4.—Omission to make provision.			
B-4.—Other Advances .. .. .	..	5,660	+ 5,660
Col. 4.—Omission to make provision.			
Surrenders or withdrawals within the Grant.			
R 14,10,000	14,10,000	..	—14,10,000
TOTAL ..	1,43,50,000	1,03,66,082	—39,83,918

Notes

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 39,83,918. Sub-head A-4 mainly contributed to the savings.

2. *Sub-heads B-3 and B-4*—These are instances of omission to make provision and not even covering them during the course of the year. It shows defective budgeting and lack of control over expenditure.

3. *Sub-heads A-3 and B-2*—The re-appropriations under these sub-heads were in the wrong direction, causing excess over allotments. This indicates that there was no control over expenditure and requirements were not estimated correctly.

4. *Sub-head A-4*—This is both an instance of non-surrender of savings and defective budgeting.

5. *Sub-head B-1*—The surplus fund under this sub-head should have been surrendered.

Date	Location	Remarks	Remarks
1934
1934
1934
1934
1934
1934
1934

Notes

1. The first of the four - The expenditure for the first year for the 30th day. Sub-head A-1 mainly contributed in the year.
2. Sub-heads B-1 and B-2. These are instances of omission to make provision and not even covering them during the course of the year. It shows defective budgeting and lack of control over expenditure.
3. Sub-heads A-1 and B-2. The expenditures under these sub-heads were in the year 1934, causing excess over allowance. It is evident that there was no control over expenditure and payments were not estimated correctly.
4. Sub-head A-4. This is an instance of non-approval of expenditure and defective budgeting.
5. Sub-head B-1. The surplus under this sub-head should have been estimated.

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