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GOVERNMENT OF RAJASTHAN



APPROPRIATION ACCOUNTS

1954-55

AND

AUDIT REPORT

1958

PART II

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TABLE OF CONTENTS

PART I

AUDIT REPORT.

	Reference to	
	Paragraph	Page
Introductory	1	1
General Review of the Results of Audit :—		
Review of the total demand placed before the Legislative Assembly	2	1-2
Supplementary grants and appropriations ..	3	2
General Results of Appropriation Audit ..	4	3
Savings on voted grants	5	4-6
Savings on charged appropriations	6	6
Savings or excesses on the voted grants and charged appropriations (separately and combined) as compared with previous years	7	7
Excesses over voted grants	8	8
Excesses over charged appropriations ..	9	8
Excess over voted grants and charged appro- priations as compared with previous years	10	9
Control over expenditure	11	9-12
General Comments on the accuracy of budgeting and Control over expenditure	12	13-16
Financial irregularities, losses, etc.	13	16
Audit of Commercial Accounts	14	16

PART II

APPROPRIATION ACCOUNTS.

Grand Summary of the Appropriation Accounts	17-21
Appropriation Accounts	22-449
Appendix A-Statement of estimated and actual recoveries	450
Index	451-452

AUDIT REPORT, 1956

INTRODUCTORY

1. The special feature of the Budget Estimates for the year under review was that enhanced allotments were made for the execution of development programmes envisaged in the State Five Year Plan. Concentration on development expenditure became noticeable in 1953-54 and the pace of progress was further accelerated during the year under review.

The original estimates for the year visualised a balanced budget, both the revenue receipts, and net expenditure having been estimated at 21.55 crores as against 19.44 crores in the previous year. The actual revenue receipts and net expenditure on Revenue Account amounted to 22.54 and 20.65 crores respectively, thus leaving a revenue surplus of 1.89 crores against the balanced budget. The increase in revenue occurred mainly under State Excise Duties, Other Taxes and Duties, Civil Administration, Civil Works and Multipurpose River Schemes and Miscellaneous Public Improvements counter-balanced by decrease in revenue under several heads, the notable decrease being under Land Revenue. On the expenditure side notable decrease occurred mainly under Land Revenue and Civil Administration.

Taking the expenditure on revenue account, capital expenditure and certain debt heads together, the budget provided for a total gross expenditure of 53.93 crores out of the Consolidated Fund of the State against 32.44 crores in the previous year. The increase was mainly in the Capital expenditure and Disbursements under Debt Heads. The provision was further augmented by two Supplementary Estimates during the year, amounting to 12.54 crores, thus raising the total provision to 66.47 crores as against 54.10 crores in the previous year. The total gross expenditure out of the Consolidated Fund amounted to 67.36 crores which showed an increase of 20.29 crores as compared to previous year, which was mainly due to increased expenditure on development schemes and more disbursements under Debt heads mainly relating to overdraft accounts with State Bank of India and other banks.

GENERAL REVIEW OF THE RESULTS OF AUDIT

REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATIVE ASSEMBLY.

2. Forty two demands for grants aggregating Rs. 37,57,90,000 were passed by the Legislative Assembly in March, 1954 without any reduction. This amount and another sum of Rs. 16,34,60,000 required to meet expenditure charged on the Consolidated Fund of the State of Rajasthan, comprising eleven 'Charged' appropriations, were included in the Schedule to the Rajasthan Appropriation (No. 3) Act, 1954 (Act No. V of 1954), enacted under Article 204 read with Article 228 of the Constitution of India. This Act was assented to by His Highness the Rajpramukh on the 29th March, 1954.

The total number of 'Voted' grants and 'Charged' appropriations during the year was the same as in the previous year. A new Grant No. 'XXVI—Receipts from Multipurpose River Schemes—Working expenses' was introduced while there was no grant this year corresponding to Grant No. 'XXXVI Capital Outlay on Industrial Development' of the previous year.

2 REPORT

The grants and appropriations specified in the Schedule to the Appropriation Act are summarised below according to the main divisions of account.

Particulars 1	Charged 2	Voted 3	Total 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account. ..	1,23,28,000	23,64,62,000	24,92,90,000
Capital Expenditure outside the Revenue Account. ..	3,50,000	12,72,78,000	12,76,28,000
Disbursements under Debt Heads. ..	15,92,82,000	1,20,50,000	16,23,32,000
TOTAL ..	16,31,60,000	37,57,90,000	53,92,50,000

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR

3. During the year under report, two Supplementary Appropriation Acts were passed by the Legislature under Article 205 read with Article 238 of the Constitution of India to meet additional expenditure aggregating Rs. 12,53,97,000 which is 23.3 per cent of the original demand. The Supplementary Estimates were as follows :—

1	Charged		Voted	
	No. of Appropriations 2	Amount 3	No. of grants 4	Amount 5
		Rs.		Rs.
First Supplementary Estimate provided for in the Rajasthan Appropriation (No. 4) Act, 1954 assented to by the Raj. pramukh on the 15th November, 1954. ..	..	..	11	72,39,000
Second Supplementary Estimate provided for in the Rajasthan Appropriation (No. 1) Act, 1955 assented to by the Raj. pramukh on the 17th March, 1955. ..	5	8,36,89,000	27	8,44,79,000
TOTAL ..		8,36,89,000		4,17,08,000
TOTAL ..		Rs. 12,53,97,000		

There were two new 'Charged' appropriations in the Second Supplementary Appropriation Act. These were under Major Heads 38—Medical and 57—Miscellaneous and were provided to satisfy certain decrees issued by Courts of Law.

The following is the summary by main divisions of account of the grants and appropriations in the two Supplementary Schedules :—

1	Charged 2 Rs.	Voted 3 Rs.	Total 4 Rs.
Expenditure on Revenue Account. ..	10,65,000	1,01,73,000	1,12,41,000
Capital Expenditure outside the Revenue Account. ..	..	2,80,20,000	2,80,20,000
Disbursements under Debt Heads. ..	8,28,21,000	35,95,000	8,61,26,000
TOTAL ..	8,38,89,000	4,17,08,000	12,53,97,000

REPORT 3

GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grants and appropriations for the year under report with the total disbursements :—

1	Charged	Voted	Total
	2	3	4
	Rs.	Rs.	Rs.
1. Original Appropriation Act—			
(a) Voted by the Legislative Assembly	—	37,57,90,000	37,57,90,000
(b) Appropriation to meet expenditure charged on the Consolidated Fund	16,34,60,000	..	16,34,60,000
2. Supplementary Appropriation Act—			
(a) Voted by the Legislative Assembly	—	4,17,08,000	4,17,08,000
(b) Appropriation to meet expenditure charged on the Consolidated Fund	8,36,89,000	..	8,36,89,000
3. Net aggregate Grant or Appropriation	24,71,49,000	41,74,98,000	66,46,47,000
4. Aggregate Disbursements (Gross) ..	30,98,79,150	36,37,28,458	67,36,07,608
5. Less (—) or more (+) than granted	+6,27,30,150	—5,37,69,542	+59,60,608
6. Percentage of 5 to 3	25.4	12.9	1.3

5. *Savings on voted grants.*—Savings occurred in 38 out of 42 voted grants. A list of the more important cases with brief reasons is given below:—

S. No.	Number and Name of Grant	Original grants 3	Supplementary grant 4	Final grant 5	Expenditure 6	Saving 7	Percentage of saving 8
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	I.—Land Revenue Mainly vacancies; non-fixation of pay of staff in the unified pay scales and delay in resumption of Jagites.	2,03,00,000	3,000	2,08,03,000	1,33,50,831	74,52,369	35.8
2.	IV.—Forest Mainly non-purchase of vehicles and survey instruments acc., and vacancies.	32,00,000	..	32,00,000	27,21,342	4,78,658	14.9
3.	V.—Registration Mainly vacancies; non-purchasing of departmental books and forms in time and less expenditure due to lesser registration of documents.	1,95,000	..	1,95,000	1,19,686	45,314	27.5
4.	VIII.—Irrigation Mainly slow progress of work; non-fixation of pay of certain staff in the unified pay scales; and non-drawal of certain claims.	83,13,000	..	83,13,000	61,54,606	21,58,394	26.0
5.	X.—General Administration Mainly under sub-head 'Elections' due to vacancies and non-payment of certain claims for want of bills from the parties concerned.	16,75,000	3,69,060	20,44,060	13,40,538	7,03,462	34.4
6.	XV Scientific Departments Mainly vacancies; non-utilization of the provision to the full for the purchase of Diamond Core Drills and non-execution of certain conservation works by the Public Works Department.	15,21,000	..	15,91,000	12,92,767	2,98,233	18.7
7.	XIX.—Agriculture Mainly vacancies; abolition of certain posts, reduction in number of farms; non-receipt of compressors from Government of India; less expenditure on distribution of ammonium sulphate, Phosphatic fertilizers and non-receipt of certain debts from the supplying departments, partly counter-balanced by excess on account of omission to provide funds for adjustment of invoices pertaining to past years.	37,70,000	2,31,000	40,01,000	27,88,025	12,12,975	30.3
8.	XX.—Rural Development Mainly less expenditure due to late receipt of sanction to the schemes; abolition of certain R.D. centers and certain savings not explained by the Controlling officer.	35,47,000	6,10,000	41,57,000	26,09,334	15,47,666	37.2
9.	XXI.—Veterinary Mainly late execution of schemes due to delayed Government sanction.	20,69,000	20,000	20,88,000	17,14,346	3,73,654	17.9
10.	XXII.—Co-operation Mainly vacancies.	7,73,000	..	7,73,000	6,06,185	77,815	10.1

11.	XXVI.—Receipts from Mullapurpose River Schemes. Working expenses Mainly (a) to appointment of staff due to late arrival of water in canals and reasons not furnished by the Controlling officer.	1,15,000	..	1,15,000	51,959	63,041	54.8
12.	XXVII.—Electricity Schemes Mainly vacancies; adjustment of the cost of coal at reduced rates; non-availability of certain material; and non-settlement of certain bills.	1,51,23,000	2,00,000	1,53,23,000	1,35,89,404	17,33,596	11.3
13.	XXVIII.—Famine Mainly non-utilisation of grant in full due to late allotment of funds.	39,40,000	24,25,000	63,65,000	57,08,432	6,56,568	10.3
14.	XXIX.—Stationery and Printing Mainly lesser purchase of stationery stores than anticipated and non-utilisation of provision for transfer to Depreciation Fund.	37,10,000	2,000	37,12,000	33,17,790	3,94,210	10.7
15.	XXX.—Miscellaneous	85,46,000	2,000	85,48,000	59,19,728	26,28,272	30.7
16.	XXIII.—Extraordinary charges Mainly re-employment of staff partly counter-balanced by excess due to non-reimbursement by the Government of India of the expenditure pertaining to the Central Emergency Godowns.	12,00,000	..	12,00,000	10,73,390	1,26,610	10.6
17.	XXIV.—Community Development Project Mainly slow progress of works; posts remaining vacant and non-receipt of certain debits for equipments.	69,50,000	16,27,000	75,77,000	49,59,568	26,07,432	34.4
18.	XXV.—Construction of Irrigation works and Capital outlay on Mullapurpose River Schemes Mainly enormous provision for interest charges debitable to charged section; non-receipt of plant and machinery and other material and slow progress on certain works, partly counter-balanced by excesses due to surrender of funds for adjustment of pro-rate charges for settlement and tools and plant and accelerated progress on a lining work and increased expenditure on sand clearance from the channels.	8,40,24,000	2,41,27,000	10,81,51,000	9,61,80,393	1,19,70,607	11.1
19.	XXVI.—Capital outlay on Improvement of Public Health Mainly enormous provision for deposit works.	11,36,000	1,43,000	12,79,000	1,46,332	11,32,668	88.6
20.	XXVII.—Capital Accounts of Civil Works outside the Revenue Account Mainly shortages of mechanical equipment; non-availability of coal wagons; slow progress and late sanction to certain works.	1,34,48,000	37,99,000	1,71,77,000	1,46,82,268	24,94,732	14.6

6 REPORT

S. No.	Number and Name of Grant	Original grant	Supplementary grant	Final grant	Expenditure	Saving	Percentage of saving
1	2	3	4	5	6	7	8
21.	XXXVIII.—Capital outlay on Electricity Scheme Mainly slow progress of works due to non-availability of materials and plant and machinery.	1,29,73,000	1,000	1,29,74,000	13,71,479	1,16,02,527	89.4
22.	XXXIX.—Capital Account of other State works Mainly slow progress on and late receipts of sanctions to certain works.	10,68,500	..	10,68,500	7,89,246	2,78,764	26.1
23.	XLII.—Loans and Advances by State Government Mainly non-drawn of loans and advances due to non-completion of certain formalities; less demand for loans for installation of pumping sets; non-utilisation of provision for certain loans for want of Government sanction and non-availability of certain accessories and certain savings not explained by Controlling officers.	1,20,50,000	35,08,000	1,55,58,000	1,26,34,833	29,30,167	18.3

6. *Savings on Charged appropriations.*—Savings occurred in 9 out of 14 charged appropriations. The more important of them are detailed below:—

S. No.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure	Saving	Percentage of Saving.
1	2	3	4	5	6	7	8
1.	VIII.—Irrigation Mainly less interest charges due to less expenditure on Capital works.	35,05,000	..	35,05,000	29,34,404	3,55,596	11.1
2.	XXVII.—Electricity Scheme Less interest charges due to less expenditure on Capital works.	11,53,000	..	11,53,000	6,46,837	5,06,163	44.0
3.	XXXII.—Miscellaneous Non-finalisation of doubtful amounts (Rs. 6,000) and non-adjustment of certain expenditure for want of vouchers etc. (Rs. 10,000).	..	16,000	16,000	..	16,000	100.0
4.	XLI.—Capital outlay on Schemes of Government Trading Less interest due to less capital outlay on purchases.	5,50,000	..	5,50,000	52,000	2,98,000	85.0

REPORT 7

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

Year	Final appropriations and grants.		Savings(—) Excesses(+)	Percentage of Savings(—) or excesses(+)	
1	2		3	4	
	Rs.		Rs.	Rs.	
<i>Charged—</i>					
1950-51	..	..	6,50,57,530	—2,43,16,412	—36.8
1951-52	..	..	1,26,77,172	+7,63,25,094	+606.6
1952-53	..	..	1,80,89,800	+10,56,29,711	+682.7
1953-54	..	..	16,94,82,000	+3,30,23,191	+19.5
1954-55	..	..	24,71,49,000	+6,27,30,150	+25.4
<i>Voted—</i>					
1950-51	..	..	24,37,82,470	—7,75,13,485	—31.8
1951-52	..	..	28,08,74,428	—5,12,40,914	—18.2
1952-53	..	..	27,57,25,406	—4,99,60,280	—18.1
1953-54	..	..	37,15,46,500	—10,33,65,089	—27.9
1954-55	..	..	41,74,09,000	—5,37,60,542	—12.9
<i>Charged and Voted—</i>					
1950-51	..	..	30,98,20,000	—10,18,20,997	—32.9
1951-52	..	..	29,35,51,600	+2,86,54,180	+8.7
1952-53	..	..	29,18,15,006	+5,66,50,431	+19.4
1953-54	..	..	54,10,28,500	—7,63,41,878	—13.0
1954-55	..	..	66,49,47,000	+89,60,608	+1.3

In the charged section there was increase in the amount as well as the percentage of excess as compared with the previous year. As in the past three years the excess occurred mainly in the appropriation for "Public Debt".

In the voted section there was a marked decrease in the amount as well as percentage of saving as compared with the previous years. The more important cases of savings have been indicated in paragraph 5.

10. *Excesses over Voted grants and Charged appropriations as compared with previous years.*—The following table compares the number and the amount of excesses over final grants and appropriations during the year under review with the excesses in the preceding years:—

Year.	VOTED		CHARGED	
	No. of cases.	Amount	No. of cases.	Amount
		Rs.		Rs.
1950-51	14	2,41,46,627	3	3,19,33,892
1951-52	6	37,66,439	1	7,33,69,372
1952-53	10	34,16,292	1	11,15,12,039
1953-54	7	21,70,934	3	3,33,60,656
1954-55	4	29,49,417	3	6,39,32,076

As compared with the previous year, the amount of excesses both in the Voted and Charged Sections recorded appreciable increase though the number of cases of excesses in the voted section decreased and in the charged section remained the same. As in the last three years, the excess in the charged section occurred mainly under 'Public Debt'.

CONTROL OVER EXPENDITURE

11. The object of control over expenditure is to secure as close an approximation as possible between the actual expenditure and the final grant or appropriation under each sub-head of appropriation. The responsibility for effective control over expenditure devolves on the Controlling Officers. They are, therefore, required to maintain accounts and ensure their correctness by periodical reconciliation with those maintained in the Audit Office. This enables them not only to keep watch over the expenditure but also to see that no wide gap intervenes between the grant or appropriation and expenditure under a sub-head. This object can be achieved by obtaining additional sums or by surrender of amounts not required for expenditure. Control over expenditure against grants has gained further importance under the Constitution under which it is not permissible to incur expenditure in excess of the amount included in an Appropriation Act without obtaining in advance from the Legislature a supplementary grant or appropriation.

Though, as compared with past years, improvement in the matter of control over expenditure, was perceptible, yet much leeway has to be made to achieve efficient control over expenditure. Some officers did neither ensure prompt and regular verification of the departmental figures with those booked in the Accounts office, nor did they keep a close watch over the progress of expenditure. As a result, when the draft Appropriation Accounts were sent to them for acceptance and furnishing explanations for variations, they either pointed out discrepancies in the figures or did not furnish the reasons of variations or took abnormally long time to furnish the necessary information.

10 REPORT

(b) Important instances of defective control are mentioned below :—

1. *Unnecessary or excessive supplementary grants.*

Page	Number of grant.	Sub-head.	Amount of Supplementary grant.	Amount of saving.
1	2	3	4	5
121	XX	B-III	1,35,000	9,72,589
189	XXV	A-II (b)	3,16,000	1,33,975
208	XXVII	B	2,00,000	4,64,499
354	XXIX	B	1,84,000	74,633
377	XXXIV	D-1	6,29,000	7,30,748
410	XXXVII	B-(1)	1,64,500	1,62,046
		B (2)	29,53,900	20,88,207

2. *Injudicious re-appropriations and surrenders causing excess over allotments.*

Page	Number of grant or appropriation	Sub-head.	Amount of reduction	Amount of excess.
1	2	3	4	5
57	XI	F-1 (i)	2,40,200	2,36,132
68	XIV	C-2	72,900	31,810
103	XVII	B-6 (3)	1,96,010	1,85,714
104		F-1 (i)	77,000	62,665
107	XVIII	D-2	3,00,000	2,93,607
121	XX	B-II	4,70,000	1,13,788
127	XXIII	A-2 (i)	1,66,000	37,635
376	XXXIV	G-2	50,883	43,712
381	XXXV	B-4	26,80,000	1,72,280
442	XLJ	E	6,18,000	5,67,770
		A-1	57,16,000	96,08,552

3. *Unnecessary or excessive re-appropriation.*

Page	Number of grant or appropriation	Sub-head	Amount of addition	Amount of saving.
1	2	3	4	5
23	I	C	1,09,000	1,30,400
26	VIII	M 2 (iii)	4,450	1,65,081
36		P (2)	25,000	32,085
89	XIV	D-1	40,000	1,16,034
95	XVI	B-2	36,000	33,733
104	XVII	E-1 (30)	21,000	56,655
108	XVIII	D-3	36,000	24,021
127	XXIII	C-1 (ii)	3,000	20,610
129	XXIV	C-III (4)	38,550	37,862
180		D-3 (v)	80,000	26,530
192	XXV	E	23,000	32,906
208	XXVII	M	14,66,000	2,68,118
		B	2,20,280	4,64,499
261	XXVIII	E	4,00,000	11,92,603
261	XXXII	A-2 (iii)	89,000	89,049
262		B-1	53,800	25,141
354		L-3 (ii)	33,000	22,387
		L-6 (ii)	95,380	41,876
		L-6 (iii)	1,02,800	1,86,428

REPORT 11

Page 1	Number of grant or appropriation 2		Sub-head 3	Amount of addition 4	Amount of savings 5
445	XLII	..	A-3 (iii)	4,00,000	4,00,000
446		..	A-3 (iv), (v), (vi)	33,90,000	8,91,446
		..	A-3 (vi)	4,00,000	2,13,895
447		..	B-3	50,000	39,205
448		..	B-4	1,00,000	43,464

4. Cases of non-surrender of savings.

Page 1	Number of grant or appropriation. 2		Sub-head 3	Amount of savings. 4
26	IV	..	D	2,79,671
34	VIII	..	E	50,383
		..	F	52,446
35		..	J (2)	1,33,685
		..	K	52,878
		..	M-2 (iii)	1,05,061
55	X	..	C	2,85,091
58	XI	..	G	1,03,592
71	XV	..	A	1,85,721
103	XVII	..	B-9 (i)	96,537
107	XVIII	..	D-1 (i) I	56,644
		..	D-1 (iii)	60,058
118	XIX	..	L-1 (iii)	65,447
121	XX	..	B-III	9,72,589
123	XXI	..	G	62,295
189	XXV	..	A-II (b)	1,33,975
192		..	L	8,38,138
208	XXVII	..	C (1)	1,98,510
303	XXXII	..	I-4 (ii)	1,72,767
		..	I-4 (c)	58,540
384		..	I-6 (i) (voted)	4,01,673
377	XXXIV	..	D-1	7,30,748
378		..	E-1	78,204
379		..	K-2	2,93,896
381	XXXV	..	B (1)	8,14,856
392		..	C (4)	2,57,597
393		..	D (2)	3,05,632
410	XXXVII	..	A	92,734
432	XXXVIII	..	B-1 (2)	4,82,883
436	XXXIX	..	A	2,34,305

5. Cases of un-remitted or uncovered excess.

Page 1	Number of grant or appropriation. 2		Sub-head 3	Amount of excess. 4
24	II	..	B	2,95,915
48		Interest on Debt and other obligations	A-2 (ii)	29,78,394
		..	A-2 (iv)	2,42,340
89	XIV	..	E-1	26,602
102	XVII	..	B-1 (voted)	1,96,460
		..	B-2	1,10,037

12 REPORT

Page 1	Number of grant or appropriation. 2	Sub-head 3	Amount of excess. 4
106	XVIII	C-1 (i)	1,89,535
107		D-1 (i) II	27,051
181	XXIV	D-3 (xi)	24,868
		D-3 (xio)	51,230
190	XXV	D-2 (i)	3,31,353
191		H (2)	56,840
192		K	20,00,000
379	XXXIV	K-1	48,646
384	XXXV	H	2,16,180
444		A-1	5,30,66,365
445 Public Debt XLIII		A-3 (ii)	52,529
446		A-4 (ii)	1,64,271
447		A-6 (ii)	27,879

8. Defective budgeting.

Page 1	Number of grant or appropriation. 2	Sub-head 3	Variations excess + saving - 4
48	Interest on Debt and other obliga- tions ..	A-2 (ii)	+29,78,394
	Omission to pro- vide funds.		
102	XVII	B-1 (voted).	+1,96,466
	Omission to pro- vide funds.		
107	XVIII	D-1 (i) II	+27,051
	Omission to pro- vide funds.		
118	XIX	K-1 (iii)	+2,34,520
	Omission to pro- vide funds.		
123	XXI	R-2	+13,204
	Omission to pro- vide funds.		
181	XXIV	D-3 (xvi)	+74,037
	Omission to pro- vide funds.		
189	XXV	A-1	-3,80,516
	Erroneous provi- sion for 'Deposit works'.		
190		D-3	-90,272
	Erroneous provi- sion.		
365	XXXII	1-6 (vii) (voted).	+16,845
	Omission to pro- vide funds.		
385	XXXV	O	-26,06,605
	Erroneous provi- sion.		
406	XXXVI	A	-10,77,079
	Erroneous provi- sion.		
445	XLII	A-1 (ii)	-2,52,300
	Erroneous provi- sion.		
		A-2	+25,038
446		A-4 (ii)	+1,64,271
	Omission to pro- vide funds.		

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING AND CONTROL OVER EXPENDITURE.

12. Accurate budgeting and close control over expenditure is an indispensable basis of financial control, the adequacy of which in turn is vital to the efficient administration of public finance. A close and regular watch over the progress of expenditure alone can enable the Controlling Officers to ask for funds to cover excesses or possible excesses and to surrender the surplus funds in due time so that the resources available with the state can be laid out to the best advantage of the Nation.

The following statement compares the actual expenditure with the total provision for each class of expenditure *viz.*, expenditure on Revenue Account, Capital expenditure outside the Revenue Account and Debt Head disbursements :—

	Expenditure on Revenue Account	Capital expenditure outside the Revenue Account,	Disbursements under Debt Heads	Total.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Total original provision (Voted and Charged)	24,92,90,000	12,76,26,000	16,23,32,000	53,92,50,000
2. Total final provision (Voted and Charged)	26,05,31,000	15,56,58,000	24,84,58,000	66,46,47,000
3. Total Expenditure	23,69,56,739	13,33,52,333	30,35,98,536	67,36,07,608
4. Saving (—) or excess (+) compared with original provision	-1,26,33,261	+57,24,223	+14,12,66,536	+13,43,57,608
5. Percentage of 4 to 1	5.1	4.5	87.0	24.9
6. Savings (—) or excess (+) compared with the final provision	-2,33,74,261	-2,23,08,667	+5,51,40,536	+89,60,608
7. Percentage of 6 to 2	9.2	14.3	22.2	1.3

It will be observed that the total actual expenditure exceeded the total original budget by Rs. 13,43,57,608, the excess over the original provision being 24.9 per cent as compared to 45.1 per cent in the previous year.

The supplementary grants and appropriations enhanced the savings under the category "Expenditure on Revenue Account", converted the excess into saving under the category "Capital expenditure outside the Revenue Account" and proved to be inadequate to meet the excess under the category "Disbursements under Debt heads". The over-all excess of Rs. 13,43,57,608 as compared with the original provision was, however, reduced to Rs. 89,60,608 which works out to 1.3 per cent of the total final provision as compared to the saving of 13 per cent in the previous year.

Of the 36 voted grants and charged appropriations for which the Appropriation Accounts have been prepared, budgeting was fairly close in

14 REPORT

6 cases, the variations being less than one per cent. 13 cases showed variations between one to five per cent and three between five to ten per cent. In the remaining 34 cases the variation was over 10 per cent. Of these, 14 showed variations between 10 to 25 per cent, 11 between 25 to 50 per cent, 4 between 50 to 80 per cent and 5 between 80 to 100 per cent. The reasons for important variations have been mentioned in paras 5, 6, 8 and 9.

The table given below shows the grants and appropriations in which the variations in the year under review were more than 25 per cent and compares them with variations in the last two years.

Serial Number.	Number and Name of grant or appropriation.	Percentage of variations Saving (—) or Excess (+)		
		1952-53	1953-54	1954-55
1.	I—Land Revenue			
2.	II—Stamps	+2.0	—22.6	—35.8
3.	V—Registration	+50.1	+49.4	+30.8
4.	VIII—Irrigation	+4.0	—9.3	—27.5
5.	Interest on Debt and other obligations— Charged	—34.7	—21.4	—26.0
6.	X—General Administration	—75.3	+9	+51.5
7.	XVII—Medical—Charged	—32.9	—26.0	—34.4
8.	XIX—Agriculture			—73.8
9.	XX—Rural Development	—19.5	—40.9	—30.3
10.	XXV—Civil Works—Charged	—7.3	—27.0	—37.2
11.	XXVI—Receipts from Multipurpose River Schemes—Working expenses		—88.4	—69.3
12.	XXVII—Electricity Schemes—Charged			—54.8
13.	XXXII—Miscellaneous—Charged		—5.9	—44.0
14.	XXXIV—Community Development Projects	—3.9	—29.3	—30.7
15.	XXXV—Construction of Irrigation Works and Capital Outlay on Multipurpose River Schemes—Charged	—34.0	—58.1	—34.4
16.	XXXVI—Capital outlay on Improve- ment of Public Health			+100.0
17.	XXXVII—Capital outlay on Electricity Schemes	—27.9	—94.9	—88.6
18.	XXXIX—Capital Account of other State Works	+30.2	+1.2	—89.4
19.	XLI—Capital outlay on Schemes of Government Trading— Charged	+100.0	—25.5	—26.1
				—85.0

It will be observed that the variations under items 2, 6, 14, 16 and 18 were over 25 per cent in the past two years as well.

The following are the other important features of the accounts of the year, which indicate laxity in the matter of control over expenditure:—

(i) As in the previous year, excess occurred in the charged section, the amount of excess, being Rs. 6,27,30,150 which works out to 25.4 per cent of the final appropriation as against 19.5 per cent in the previous year. Out of fourteen charged appropriations excesses

occurred in three cases while nine cases showed savings. The highest variations in the charged section occurred under Grant No. XXXII Miscellaneous and XXXV Construction of Irrigation Works and Capital outlay on Multipurpose River Schemes, the percentages of the variations being cent per cent.

(ii) Savings amounting to Rs. 5,37,69,542 occurred in the voted section. The percentage of saving to the final grant works out to 12.9 as against 27.9 in the previous year. Out of the forty two voted grants, excesses occurred in four cases while thirty eight cases showed savings. The highest variation in the voted section occurred under Grant No. XXXVIII—Capital Outlay on Electricity Schemes, the percentage being 89.4.

(iii) Taking the charged and voted sections together, there was an excess of Rs. 89,60,608 which works out to 1.3 per cent of the final grant and appropriation as against a saving of 13.0 per cent in the previous year. Out of 56 grants and appropriations, there were excesses in 7 cases and savings in 47. The highest variation (100 per cent) occurred in the charged section as indicated above.

(iv) The Supplementary grants and appropriations proved unnecessary or excessive or inadequate in several cases. The following instances are illustrative of the fact that even in the month of March, 1955 when the supplementary grants or appropriations were obtained, the departments were not fully aware of their requirements :—

Number and name of grant or appropriation. 1	Amount of supplementary grant or appropriation. 2	Amount of saving. 3	Amount of excess. 4
II.—State Excise Duties ..	3,00,000	..	2,45,065
Interest on Debt and other obligations ..	10,17,000	..	28,83,155
XI.—General Administration ..	3,41,000	1,41,665	..
XIII.—Jails ..	28,000	..	1,41,790
XX.—Rural Development ..	6,10,000	15,47,666	..
XXIII.—Industries & Supplies ..	7,06,000	1,29,373	..
XXIV.—Miscellaneous Departments ..	84,000	90,219	..
XXV.—Civil Works ..	6,53,000	9,56,251	..
XXVII.—Electricity Schemes ..	2,00,000	17,33,596	..
XXVIII.—Famine ..	22,25,000	6,56,568	..
XXXII.—Miscellaneous ..	16,000	16,000	..
XXXV.—Construction of Irrigation Works and Capital outlay on Multipurpose River Schemes ..	2,41,27,000	1,19,70,607	..
XXXVI.—Capital outlay on Improvement of Public Health ..	1,48,000	11,32,668	..
XXXVII.—Capital account of Civil Works outside the Revenue Account ..	33,00,000	24,94,737	..
Public Debt ..	8,26,21,000	..	5,50,70,703
XLII.—Loans and Advances by State Government ..	3,06,000	29,30,167	..

(v) Out of the total saving of Rs. 5,37,69,542 in the voted section a sum of Rs. 5,31,48,806 was surrendered leaving the balance to lapse. In the charged section a sum of Rs. 8,95,750 was surrendered when there was already an excess of Rs. 8,27,30,150.

The more important cases of defective control over expenditure have been brought out in the preceding paragraph; others have been mentioned in the notes below the Appropriation Accounts concerned.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

13. Important and typical financial irregularities, etc., have been mentioned in the Audit Report, 1956, Part I. Other cases of losses, etc., mentioned below the Appropriation Accounts of the grants concerned in this volume are given below:—

Page Number	Number and name of the grant.	Total number of minor losses, irregularities, etc.	Total amount of minor losses, irregularities, etc.	Brief subject
1	2	3	4	5
27	IV.—Forest	1	54,854	Write off.
99	XVI.—Education	1	1,102	Extra expenditure.
123	XXII.—Co-operation	1	475	Extra expenditure.
197	XXV.—Civil Works	1	2,079	Misappropriation.
212	XXVII.—Electricity Schemes	1	40,017	Infructuous expenditure.
257	XXX.—Superannuation Allowances and Pensions and Commutation of Pensions financed from ordinary Revenues	1	9,500	Ex-gratia payment.
TOTAL ..		6	1,08,027	

14. *Audit of Commercial Accounts*—The proforma accounts of the concerns declared commercial by the State Government have been given below the relevant Appropriation Accounts in this Volume. An Audit certificate is ordinarily given by the Audit officer on the Balance Sheet of each concern. The form of the certificate is given below but to avoid repetition it has not been printed at the foot of each Balance Sheet:

"I have examined the foregoing Accounts and Balance Sheet. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Report/Note/Comments I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn up, so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern."

Jaipur,
The—

R. K. KHANNA,
Accountant General, Rajasthan.

New Delhi,
The—

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

PART II

APPROPRIATION ACCOUNTS OF SUMS EXPENDED DURING THE YEAR ENDED 31ST MARCH, 1955, COMPARED WITH THE SEVERAL SUMS SPECIFIED IN THE SCHEDULES TO APPROPRIATION ACTS PASSED BY THE LEGISLATURE UNDER ARTICLES 204 AND 205 READ WITH ARTICLE 238 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.* reappropriation, 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 on voted provision under different sub-heads on account of withdrawals or surrenders, a sub-head "Surrenders or withdrawals within the grant or appropriation" is opened, wherever 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 amount 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 AND
APPROPRIATIONS FOR 1954-55**

Page Number	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.
22	I.—Land Revenue— Voted ..	2,08,63,000	1,33,50,631	74,52,369	..
24	II.—State Excise Duties Voted ..	35,00,000	37,48,065	..	2,48,065
25	III.—Stamps— Voted ..	2,09,000	2,73,440	..	64,440
26	IV.—Forest— Voted ..	32,00,000	27,21,342	4,78,658	..
28	V.—Registration— Voted ..	1,65,000	1,19,686	45,314	—
29	VI.—Charges on ac- count of Motor Vehicles Act— Voted ..	3,54,046	3,40,636	13,364	—
30	VII.—Other Taxes and Duties— Voted ..	70,14,000	68,55,568	1,58,432	—
32	VIII.—Irrigation— Charged ..	33,00,000	29,34,404	3,65,596	—
	Voted ..	83,13,000	61,54,606	21,58,394	—
46	Interest on Debt and other Obligations— Charged ..	56,01,000	84,84,155	—	28,83,155
51	Appropriation for Reduc- tion or Avoidance of Debt— Charged ..	15,00,000	15,00,000	..	—
52	IX.—General Ad- ministration— Charged ..	9,15,000	9,15,805	195	..
	Voted ..	39,80,000	38,46,416	53,584	..
55	X.—General Ad- ministration— Charged ..	23,000	21,050	1,950	—
	Voted ..	20,44,000	13,40,528	7,03,462	—
57	XI.—General Admi- nistration— Voted ..	1,32,12,000	1,30,71,935	1,41,065	..
59	XII.—Administra- tion of Justice— Charged ..	5,76,000	5,70,548	5,456	..
	Voted ..	30,24,000	29,56,934	65,166	..
61	XIII.—Jails— Voted ..	24,29,000	25,70,790	..	1,41,790
63	XIV.—Police— Voted ..	3,00,41,000	2,97,54,582	2,86,418	..
71	XV.—Scientific De- partments— Voted ..	15,01,000	12,92,767	2,08,233	..
94	XVI.—Education— Voted ..	3,35,20,000	3,22,86,482	12,84,517	..
101	XVII.—Medical— Charged ..	1,000	262	738	..
	Voted ..	1,28,87,000	1,28,23,383	13,647	..

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND
 APPROPRIATIONS FOR 1954-55—Contd.

Page Number	Number and Name of Grant or Appropriation	Grant or Appropriation	Expenditure compared with grant or appropriation.		
			Expenditure	Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
106	XVIII.—Public Health— Voted ..	66,60,000	63,71,611	2,88,389	..
116	XIX.—Agriculture— Voted ..	40,01,900	27,83,025	12,12,975	..
121	XX.—Rural Deve- lopment— Voted ..	41,57,000	26,09,334	15,47,666	..
123	XXI.—Veterinary— Voted ..	20,88,000	17,14,346	3,73,654	..
125	XXII.—Co-operation— Voted ..	7,73,000	8,95,185	77,815	..
127	XXIII.—Industries and Supplies— Voted ..	54,60,000	53,30,627	1,29,373	..
179	XXIV.—Miscellaneous Departments— Voted ..	45,01,000	44,10,781	90,219	..
180	XXV.—Civil Works— Charged ..	7,000	2,152	4,848	..
	Voted ..	2,35,77,000	2,28,20,749	9,56,251	..
207	XXVI.—Receipts from Multipurpose Ri- ver Schemes— Working Expen- sures— Voted ..	1,16,000	51,969	63,041	..
208	XXVII.—Electricity Schemes— Charged ..	11,56,000	6,46,857	5,09,143	..
	Voted ..	1,53,23,000	1,35,39,404	17,33,596	..
351	XXVIII.—Famine— Voted ..	63,65,000	57,08,432	6,56,568	..
354	XXIX.—Privy Purse and Allowances of Indian Rulers— Charged ..	8,00,000	8,00,000	..	..
	Voted ..	19,20,000	18,45,367	74,633	..
355	XXX.—Superannua- tion Allowances and pensions and commutation of pensions financed from ordinary Revenue— Voted ..	45,01,000	43,07,142	1,93,858	..
367	XXXI.—Stationary and Printing— Voted ..	37,12,000	33,17,700	3,94,210	..
381	XXXII.—Miscellaneous— Charged ..	16,000	..	16,000	..
	Voted ..	85,48,000	59,19,728	26,28,272	..
376	XXXIII.—Extraordi- nary charges— Voted ..	12,00,000	10,73,990	1,26,610	..

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND
APPROPRIATIONS FOR 1954-55—Contd.**

Page Number	Number and Name of Grant or Appropriation	Grant or Appropri- ation.	Expenditure compared with grant or appropriation.			
			Expenditure		Less than granted	More than granted
1	2	3	4		5	6
			Rs.	Rs.	Rs.	Rs.
377	XXXIV.—Community Development Projects—					
	Voted ..	75,77,000	49,69,568	26,07,432	..	..
381	XXXV.—Construction of Irrigation Works and Capital outlay on Mul- tipurpose River Schemes—					
	Charged ..	..	29,78,218	..	..	29,78,218
	Voted ..	10,81,51,000	9,61,80,393	1,19,70,607	..	..
406	XXXVI.—Capital out- lay on Improve- ment of Public Health—					
	Voted ..	12,79,000	1,46,332	11,32,668	..	..
410	XXXVII.—Capital Ac- count of Civil works outside the Revenue Ac- count—					
	Voted ..	1,71,77,000	1,46,82,263	24,94,737	..	..
432	XXXVIII.—Capital Ac- count of Electri- city Schemes—					
	Voted ..	1,29,74,000	13,71,473	1,16,02,527	..	..
436	XXXIX.—Capital Ac- count of other State works—					
	Voted ..	10,68,000	7,89,246	2,78,754	..	..
441	XL.—Computed va- lue of Pensions—					
	Voted ..	80,000	78,286	1,714	..	..
442	XLI.—Capital out- lay on Schemes of Government Tra- ding—					
	Charged ..	3,50,000	52,000	2,98,000	..	..
	Voted ..	1,46,79,000	1,70,74,122	..	24,95,122	..
	Public Debt—					
	Charged ..	23,29,03,000	29,09,73,703	..	5,80,70,703	..
445	XLII.—Loans and Ad- vances by State Government—					
	Voted ..	1,65,58,000	1,26,24,823	29,30,167	..	..
GRAND TOTAL						
	Charged ..	21,71,49,000	30,98,79,150	12,01,526	6,39,32,676	..
	Voted ..	41,74,98,000	38,37,24,468	3,67,18,969	29,40,417	..
Amount of excess—						
	Charged ..	..	6,39,32,076	..	..	..
	Voted ..	..	29,40,417	..	..	..

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND
APPROPRIATIONS FOR 1934-35—*Concl'd.***

As the grants and appropriations are for gross amounts, the above details do not include the recoveries which are adjusted in the accounts in reduction of expenditure. Total actual recoveries against all grants and appropriations are given in Appendix A.

	Actuals Rs.	
<i>Charged</i>	66,11,479	
<i>Voted</i>	2,60,99,957	
TOTAL ..	<u>3,27,11,436</u>	

The expenditure as per Appropriation Accounts after deducting the actual recoveries agrees with the expenditure as per statement No. 4 of Part A-II of the Finance Accounts as indicated below :—

	Voted. Rs.	Charged. Rs.	Total. Rs.
Total expenditure as per Appropriation Accounts	36,37,28,458	30,98,79,150	67,36,07,608
Deduct: Receipts and recoveries as shown above	—2,60,99,957	—66,11,479	—3,27,11,436
Net Total as per statement No. 4 of Part A-II of the Finance Accounts ..	33,76,28,501	30,32,67,671	64,08,96,172

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 VOTED).

See also The Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
7.—Land Revenue—	Rs.	Rs.	Rs.
A.—Charges of administration—	17,950	15,888	—2,062
Col. 4 :—Abolition of the posts of two Nazool Officers.			
B.—Management of Government estates—			
O 38,800	40,800	42,617	+1,217
R 2,000			
Col. 4 :—Mainly inadequate provision for the payment of certain arrears of rates and taxes.			
C.—Charges on account of land revenue collections—			
O 5,02,000	6,11,000	4,80,600	—1,30,400
R 1,09,000			
Col. 4 :—Non-appointment of numberdars and non-payment of pichotra in time.			
D.—Survey, Settlement and Record operations—			
O 49,81,000	89,34,748	39,88,848	+34,102
R —10,46,254			
Col. 4 :—Mainly drawal of arrear bills by some officers due to fixation of their pay in the unified pay scales (Rs. 19,681), fresh appointments of some Inspectors in the closing months of the year (Rs. 4,326) more travelling in some districts than anticipated (Rs. 3,677) and payment of arrears of house rent to certain staff (Rs. 3,280).			
E.—Land Records—			
E. 1. Superintendence—			
O 1,68,720	1,79,763	1,77,544	—2,219
R 10,973			
E. 2. District Charges—			
O 72,76,660	78,31,610	73,39,621	—3,01,989
S 1,000			
R 3,53,350			
Col. 4 :—Non-adjustment of invoices relating to Stationery and Printing Department (Rs. 1,95,749) and unfilled vacancies (Rs. 1,06,240).			
F.—Assignments and Compensation—			
O 99,800	1,30,800	1,15,035	—15,765
R 31,000			
Col. 4 :—Non-payment of compensation in some cases for want of Government sanction and other details.			

GRANT NO. 1—LAND REVENUE—*Concl'd.*

Major Head and Sub-head. 1	Final Grant, 2	Actual Expenditure, 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
7—LAND REVENUE— <i>Concl'd.</i>			
G. Expenditure in connection with Ex- Zamindari Estates—			
O 77,15,000	12,27,650	12,21,678	—5,972
S 2,000			
R 64,89,350			
Surrenders or withdrawals within the grant.—			
R 70,29,281	70,29,281	..	—70,29,281
TOTAL ..	2,08,02,000	1,23,50,631	—74,52,369

NOTES

Administration of the Grant.—The above Appropriation Accounts do not include the estimates and actuals in respect of recoveries noted below which are adjusted in the accounts in reduction of expenditure :—

Major Head and Sub-head	Estimated recoveries	Actual recoveries	Excess + Saving—
7—Land Revenue—			
E—Land Records—			
Cost of establishment re- coverable from Jagirdars	—6,00,000	..	+6,00,000
Total	—6,00,000	..	+6,00,000

2. The expenditure fell short of the final grant by Rs. 74,52,369 out of which a sum of Rs. 70,29,281 was surrendered.

3. *Sub-head O and E-2.*—In view of the savings under these heads the obtaining of additional funds by reappropriation at the *log-end* of the year was wholly or largely unnecessary.

4. The revenue and expenditure of the department during the last four years compare as under:—

In Thousands

Year	Revenue	Expenditure
1951-52	3,15,32	89,40
1952-53	4,07,59	1,02,03
1953-54	3,78,54	1,13,91
1954-55	4,14,62	1,33,51

GRANT NO. II—STATE EXCISE DUTIES—(ALL VOTED)

See also The Audit Report

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
8. State Excise Duties.			
A.—Distilleries—			
A.—1.—Cost of liquor purchased from outside—			
O 19,25,000	19,00,000	18,73,868	—26,132
R 25,000			
B.—Cost of opium supplied to State Excise Department—			
O 12,00,000	13,40,000	18,35,915	+2,95,915
S 3,00,000			
R 40,000			
Col. 4:—Omission to provide funds due to uncertainty about the receipt of debits.			
C.—Purchase of Ganja and other drugs—			
O 75,000	60,000	38,282	—21,718
R —15,000			
Col. 4:—Less supply of Ganja and other drugs by sister States due to transport and other difficulties.			
TOTAL ..	35,00,000	37,48,065	+2,48,065

NOTES

Administration of the Grant.—The expenditure exceeded the final grant by Rs. 2,48,065. The excess which occurred under sub-head B was partly counter-balanced by savings under sub-heads A-1 and C.

2. *Sub-head C.*—There was scope for further surrender of savings.

3. *Sub-head B.*—In view of the ultimate excess of Rs. 2,95,915 the additional funds obtained in March, 1955 proved to be inadequate.

4. The revenue and expenditure of the department during the last four years compare as under :—

Year	In Thousands	
	Revenue	Expenditure
1951-52	2,98,86	21,90
1952-53	2,36,48	16,40
1953-54	2,50,58	30,52
1954-55	2,81,35	37,48

5. The Stock Account of Opium furnished by the Head of the Department has not been included as the Account was not correctly prepared. The matter has been taken up with the Head of the Department.

GRANT No. III—STAMPS—(ALL VOTED).

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 ..	12,000	9,603	—2,397
Col. 4 :—Mainly non-fixation of the pay of some stamp vendors for want of Government decision.			
A.—2. Charges for the sale of stamps ..	75,000	79,955	+4,955
Col. 4 :—Larger sale of stamps than anticipated.			
A.—3. Cost of stamps supplied from Central Stamp Stores ..	33,000	51,592	+18,592
Col. 4 :—Unanticipated increased purchase of stamps towards the end of the year due to heavy demand.			
B.—Judicial—			
B.—1. Superintendence ..	14,000	13,531	—469
B.—2. Charges for the sale of stamps ..	45,000	69,311	+24,311
Col. 4 :—See sub-head A-2 above.			
B.—3. Cost of stamps supplied from Central Stamp Stores ..	30,000	49,448	+19,448
Col. 4 :—See sub-head A-3 above.			
TOTAL ..	2,00,000	2,73,440	+64,440

NOTES.

Administration of the Grant.—The expenditure exceeded the final grant by Rs. 64,440. The excess occurred under all the sub-heads except A-1 and B-1.

2. The revenue and expenditure of the department during the last four years compare as under:—

	<i>In Thousands</i>	
<i>Year</i>	<i>Revenue</i>	<i>Expenditure</i>
1951-52	47.23	93
1952-53	51.20	2.22
1953-54	54.72	3.00
1954-55	55.21	2.73

3. The Stock Account of Stamps furnished by the Head of the Department has not been included as the Account was not correctly prepared. The matter has been taken up with the Head of the Department.

GRANT No. IV—FOREST (ALL VOTED).

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Savings— 4
	Rs.	Rs.	Rs.
10. FOREST—			
A—General Direction—			
O 1,48,000	94,650	93,245	—1,405
R —53,350			
<i>Col. 4:—Non-payment of salary for a month to an officer for want of Government orders to the extension in the period of service (Rs. 770) and cumulative effect of petty savings under various detailed heads (Rs. 635).</i>			
B—Conservancy and Works—			
O 3,85,000	2,93,780	2,88,078	—10,702
R —86,220			
<i>Col. 4:—Less expenditure on feeding of animals in the Zoo due to fall in prices of commodities (Rs. 3,480), non-payment of rent of leased forests to some Khewatdars and Jagirdars for want of full information (Rs. 2,638) and cumulative effect of petty savings under various detailed heads (Rs. 4,584).</i>			
C—Establishment—			
O 17,67,000	19,93,000	20,19,690	+26,690
R 2,26,000			
<i>Col. 4:—Mainly mistakes in calculation by estimating officers when asking for additional funds.</i>			
D—Development Schemes—			
Financed from State Revenues—			
O 3,00,000	6,00,000	3,20,329	—2,79,671
R —3,00,000			
<i>Col. 4:—Mainly non-purchase of vehicles, survey instruments and drawing material etc. (Rs. 2,13,900), non-establishment of certain nurseries (Rs. 17,260), non-adjustment of the cost of aerial sowing of seeds carried out by the Defence Department (Rs. 12,000), non-construction of a well (Rs. 10,000) and non-mapping of forest areas for want of trained personnel (Rs. 17,700). Government sanctions were not received in time in these cases.</i>			
Surrenders or withdrawals within the Grant—			
R 2,13,570	2,13,570	..	—2,13,570
TOTAL ..	32,00,000	27,21,342	—4,78,658

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 4,78,658. Sub-head D mainly contributed to the savings.

2. *Sub-head D.*—There was ample scope for further surrender of savings.

GRANT No. IV—FOREST—(Concl'd.)

3. The revenue and expenditure of the department during the last four years compare as under:—

In Thousands

<i>Year</i>	<i>Revenue</i>	<i>Expenditure</i>
1951-52	39.62	29.86
1952-53	38.77	25.36
1953-54	35.65	25.79
1954-55	41.15	27.21

4. *Losses, writes off, etc.*—Government sanctioned the write off of a sum of Rs. 54,854 being the book value of the arms and ammunitions supplied by the Forest Department of a former State to its ruler, in view of the consideration that the stores were utilised by the ruler for security purposes during troubled times immediately after partition when the ruler enjoyed full powers of administration.

5. The Store and Stock Accounts were not furnished by the department.

NOTES

1. The revenue and expenditure of the department during the last four years compare as under:—

2. Subheads A and B—There was scope for further expenditure of Rs. 10,000 in the year 1954-55.

3. The expenditure of the department during the last four years compare as under:—

<i>Year</i>	<i>Revenue</i>	<i>Expenditure</i>
1951-52	39.62	29.86
1952-53	38.77	25.36
1953-54	35.65	25.79
1954-55	41.15	27.21

GRANT No. V—REGISTRATION—(ALL VOTED).

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant, 2	Actual Expenditure, 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
11. REGISTRATION—			
A—Superintendence—			
O	38,820		
R	—2,300	36,520	21,297
			—15,223
<i>Col. 4:—Non-printing of certain departmental books and forms in time (Rs. 12,728) and unfilled vacancies (Rs. 1,495).</i>			
B—District Charges—			
O	1,26,180		
R	—13,000	1,13,180	98,389
			—14,791
<i>Col. 4:—Less expenditure incurred due to lesser number of registration of documents (Rs. 7,000), non-adjustment of an invoice relating to Mistriklam (Rs. 5,874) and saving in travelling allowance due to lesser number of tours and transfers (Rs. 1,917).</i>			
Surrender or withdrawals within the grant—			
R	15,300	15,300	..
			—15,300
TOTAL ..	1,65,000	1,19,886	—45,314

NOTES.

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 45,314. Sub-heads A and B contributed to the savings.

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

3. The revenue and expenditure of the department during the last four years compare as under:—

		<i>In Thousands</i>	
Year		Revenue	Expenditure
1951-52 ..	..	3.66	1.08
1952-53 ..	..	2.60	1.51
1953-54 ..	..	2.37	1.38
1954-55 ..	..	3.98	1.20

GRANT No. VI—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACT—(ALL VOTED).

See also The Audit Report.

Major Head and Sub-head 1	Final Grant, 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—			
A—Charges of collection—			
A. 1. Transport Commissioner—			
O 91,750			
R —26,550	65,200	70,091	+4,891
Col. 4:—See note 2 below.			
A. 2. Regional Transport Authority—			
O 1,85,000			
S 18,000	1,09,400	1,88,305	—11,095
R 16,400			
Col. 4:—See note 2 below.			
B—Inspection of Motor Vehicles ..	79,250	82,240	+2,990
Col. 4:—See note 2 below.			
Surrendered or withdrawals within the grant—			
R 10,150	10,150	..	—10,150
TOTAL ..	3,54,000	3,40,636	—13,364

NOTES

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 13,364 out of which a sum of Rs. 10,150 was surrendered.

2. *Sub heads A-1, A-2 and B.*—The variations are mainly due to some provision for *pro-rate* charges in respect of the Staff for Inspection of Motor Vehicles erroneously made under sub-heads A-2 (Rs. 8,600) instead of under sub-head A-1 (Rs. 1,887) and sub-head B (Rs. 6,713). These are instances of defective budgeting.

In Thousands

Year	Revenue	Expenditure
1951-52	24.76	*
1952-53	33.38	*
1953-54	32.88	3.29
1954-55	33.75	3.41

*Till 1952-53, the expenditure relating to this head was not booked separately but included under "57. Miscellaneous Transport Department"

GRANT No. VII—OTHER TAXES AND DUTIES—(ALL VOTED).

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
Rs.	Rs.	Rs.	
13. OTHER TAXES AND DUTIES— COLLECTION CHARGES—			
A—Inter State Transit Duties—			
A-1-Superintendence—			
(i) Head Quarters.	2,51,300	2,30,114	—21,186
Col. 4:—Vacancies.			
(ii) Divisional Staff—			
O	7,01,300		
R	16,000	6,83,545	—33,765
Col. 4:—Mainly non-adjustment of some bills.			
A-2-District Executive Establishment—			
(i) Anti-Smuggling Force—			
O	6,39,720		
R	—23,760	6,10,960	5,98,860
Col. 4:—The requirements could not be precisely assessed.			
(ii) Other Establishment—			
O	41,48,680		
R	2,74,000	43,47,940	47,83,221
Col. 1:—See Sub-head A.2 (i) above.			
(iii) Assignments and Compensation—			
O	3,70,000		
R	1,40,000	5,10,000	4,48,861
Col. 4:—Non-payment of compensation to some Jagirdars due to non-receipt of Government sanction.			
B—Taxes having common administration—			
B-1-Superintendence—			
Head Quarters—			
O	47,000	31,400	30,480
R	—45,000		—45,000
Col. 4:—Non-adjustment of certain bills.			
B-2-Divisional Establishment—			
O	23,600		
R	—23,600	70	—530
Col. 4:—Mainly lesser expenditure on travelling allowance than anticipated.			

GRANT NO. VII—OTHER TAXES AND DUTIES—(Concl'd.)

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess— Saving— 4
13. OTHER TAXES AND DUTIES— <i>Concl'd.</i> Rs.		Rs.	Rs.
B.3-District Executive Staff for Agricultural Income Tax and Sales Tax—			
O 1,07,800	41,400	37,233	—4,167
R —80,400			
Col. 1:—Non-purchase of furniture, stationery, etc. (Rs. 2,800), less tearing (Rs. 700) and non-adjustment of certain bills (Rs. 617).			
B.4-Temporary staff for survey work in connection with Sales Tax—			
O 12,600	3,100	3,175	—75
R —9,500			
TOTAL ..	70,14,000	68,55,568	—1,58,432

NOTES.

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 1,58,432. Sub-head A-1(i), A-1(ii), A-2(i) and A-2(ii) mainly contributed to the savings.

2. *Sub-heads A-1 (i), A-1 (ii) and A-2(i).* The expenditure under these sub-heads includes Rs. 6,803 on account of secret service work. A certificate to the effect, that the interest of public service required that the above payment should be made out of the secret service funds and that it was properly so made, has been furnished by the Departmental Officer.

3. *Sub-head A-1(ii)-Irregular expenditure:*—An expenditure of Rs. 9,400 was incurred for the construction of a laboratory out of the provision for repairs to Naksas. The diversion of funds to original construction which was not contemplated in the Budget Estimates was irregular.

4. The revenue and expenditure of the department during the last four years compare as under :—

In Thousands.

Year	Revenue	Expenditure
1961-52	4,20,45	60,11
1952-53	3,70,53	67,86
1953-54	3,97,94	67,95
1954-55	3,96,78	68,56

GRANT No. VIII—IRRIGATION

Major Head and Sub-head. 1	Final Grant or appropriation. 2	Actual Expenditure. 3	Excess + Saving— 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>			
I—Productive Works.			
A—Gang Canal—			
A (1)—Extensions and Improvements	1,00,000	61,540	— 38,460
<i>Col. 4 :—See note 3 below.</i>			
A (2)—Maintenance and Repairs—			
O 9,91,150	8,42,500	8,89,056	+ 46,556
R —48,950			
<i>Col. 4 :—See note 3 below.</i>			
A (3)—Establishment—			
A (3) (1)—Special Establishment—			
O 47,250	43,300	39,907	— 3,393
R —3,950			
<i>Col. 4 :—Non-drawal of pay and allowances of an official (Rs. 3,070) and non-adjustment of certain press bills for the supply of stationery and forms (Rs. 223).</i>			
A (3) (2)—Establishment charges on pro rata basis—			
O 60,600	..	57,432	+ 57,432
R —60,600			
<i>Col. 4 :—See note 7 below.</i>			
A (4)—Tools and Plant charges on pro rata basis—			
O 5,000	..	3,954	+ 3,954
R —5,000			
<i>Col. 4 :—See note 7 below.</i>			
B.—Lift Irrigation Schemes—			
B (1)—Maintenance and Repairs—			
O 94,600	46,000	32,522	— 7,478
R —54,600			
<i>Col. 4 :—Less running charges on pumping sets due to less demand for water from cultivators.</i>			

GRANT No. VIII—IRRIGATION—*Contd.*

Major Head and Sub-head, 1	Final Grant or appropriation, 2	Actual Expenditure, 3	Excess + Saving— 4
XVII—IRRIGATION, ETC., WORKS (— <i>Contd.</i>)	Rs.	Rs.	Rs.
B (2)—Establishment charges on pro-rata basis—			
O 6,000	..	2,155	+2,155
R —6,000			
Col. 4 :—See note 7 below.			
B (3)—Tools and Plant— Charges on pro-rata basis—			
O 1,000	..	145	+145
R —1,000			
Col. 4 :—See note 7 below.			
II—Unproductive Works—			
C.—Chaggar Canal—			
C (1)—Maintenance and Repairs—	25,000	22,828	—2,177
Col. 4 :—Less expenditure on maintenance of canal consequent to the raising of its banks for conversion as part of Bhakra Canals.			
C (2)—Establishment charges on pro-rata basis—			
O 7,000	..	1,360	+1,360
R —7,000			
Col. 4 :—See note 7 below.			
C (3)—Tools and Plant charges on pro-rata basis—	..	98	+98
Col. 4 :—See note 7 below.			
D.—Jawai Canals—			
D (1)—Maintenance and Repairs—			
O 30,000	25,000	25,077	+77
R —5,000			
D (2)—Establishment—			
D (2) (1)—Special Establish- ment—			
O 10,000	9,700	7,953	—1,747
R —300			
Col. 4 :—Unfilled vacancies for want of Government orders.			
D (2) (2)—Establishment charges on pro-rata basis—	..	1,857	+1,857
Col. 4 :—See note 7 below.			
D (3)—Tools and Plant charges on pro-rata basis—	..	113	+113
Col. 4 :—See note 7 below.			
Rounding	400	..	—400

GRANT No. VIII—IRRIGATION—Contd.

Major Head and Sub-head. 1	Final Grant or appropriation. 2	Actual Expenditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
17.—INTEREST ON WORKS FOR WHICH CAPITAL AC- COUNTS ARE KEPT—			
Irrigation Works—			
E-Bhakra Nangal Project—			
Charged—			
O.	6,97,000	6,81,000	6,30,017
R.	—16,000		—50,983
Col. 4:—Less interest charges due to less expenditure on works.			
F-Kotah Barrage and Irrigation Project—			
Charged—			
O.	3,65,000	1,98,000	1,44,554
R.	—1,67,000		—53,446
Col. 4:—See sub-head E above.			
G-Gang Canal—			
Charged—			
O.	12,65,000	12,87,000	12,89,655
R.	22,000		+2,655
H-Lift Irrigation Schemes—			
Charged—			
O.	13,000	20,000	18,060
R.	2,000		—1,940
Col. 4:—See sub-head E above.			
I-Jawai River Project—			
Charged—			
O.	9,55,000	8,88,000	8,82,113
R.	—67,000		—35,889
Col. 4:—See sub-head E above.			
18.—OTHER REVENUE EXPEN- DITURE FINANCED FROM ORDINARY REVENUES—			
A-Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
J-Works—			
J (1) —Works financed from State Revenues—			
O.	28,600	2,000	3,166
R.	—22,500		—2,834
Col. 4:—No settlement of claims of a contractor.			

GRANT No. VIII—IRRIGATION—Contd.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
18.—OTHER REVENUE EXPEN- DITURE FINANCED FROM ORDINARY REVENUES—	Rs.	Rs.	Rs.
J (2)—Minor Irrigation Works finan- ced from loans from Govern- ment of India—			
O. 20,32,000	8,43,820	7,10,145	—1,33,685
R. —11,38,170			
Col. 4 :—Unanticipated slow progress on certain works towards the close of the year.			
K.—Extensions and Improvements—			
O. 6,00,000	4,78,100	4,25,222	—52,878
R. —1,21,900			
Col. 4 :—Late commencement of certain works.			
L.—Maintenance and Repairs—			
O. 16,77,960	15,77,000	16,67,991	—19,009
R. —1,00,960			
Col. 4 :—Slow progress on certain works towards the close of the year.			
M.—Establishment—			
M (1)—Special Establishment—			
O. 2,45,640	1,92,000	1,80,105	—3,495
R. —53,040			
M (2)—Combined Establishment—			
M (2) (i)—Chief Engineer—			
O. 2,27,800	1,53,800	1,45,988	—9,812
R. —72,000			
Col. 4 :—Non-drawal of certain arrear claims (Rs. 800); non-adjustment of certain bills (Rs. 8,637) and less touring (Rs. 675)			
M 2(ii)—Superintending Engineer—			
O. 1,45,300	1,33,860	1,24,145	—9,765
R. —11,460			
Col. 4 :—Non-drawal of certain establishment and T.A. bills (Rs. 1,520) and non-adjustment of certain press and telephone bills (8,185).			
M 2(iii)—Executive Establishment—			
O. 10,53,100	10,59,550	9,54,480	—1,05,061
R. 6,450			
Col. 4 :—Mainly non-fixation of the pay of technical and ministerial staff in the Unified Pay Scales; non-adjustment of certain bills and non-drawal of claims of some officials.			
M 2(iv)—Ghaggar Canal Establi- shment—			
O. 6,400	4,100	3,548	—567
R. —2,300			
Col. 4 :—Unfilled vacancies for a part of the year.			

GRANT No. VIII—IRRIGATION—Contd.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPEN- DITURE FINANCED FROM ORDINARY REVENUES—(Contd.)			
M (3)—Establishment charges on pro-rata basis—			
O.	3,31,000		
R.	—3,31,000	1,49,409	+1,49,409
Col. 4 :—See note 7 below.			
N—Tools and Plant—			
N(1)—Combined charges—			
O.	90,000		
R.	—7,000	92,000	74,583
Col. 4 :—Less purchases than anticipated.			—17,417
N(2)—Tools and Plant charges on pro-rata basis—			
O.	22,000		
R.	—22,000	8,220	+8,220
Col. 4 :—See note 7 below.			
O—Suspense—			
O.	1,32,500		
R.	—1,27,500	6,000	—48,706
Col. 4 :—Due to wrong adjustment (Rs. 1,29,753) which has been set right in 1955-56 accounts partly offset by less clearance under Miscellaneous Public Works Advances (Rs. 81,047).			
P—Development Schemes—			
P(1)—Financed from State Revenue—			
O.	9,400		
R.	—9,400		
P(2)—Works financed from Central assistance—			
O.	20,000		
R.	—28,000	48,000	15,915
Col. 4 :—Mainly postponement of a work and an unanticipated recovery from a contractor.			—32,085
(3)—Miscellaneous Expenditure—			
Q—Establishment—			
R.	89,170	30,170	82,035
Col. 4 :—Unfilled vacancies due to paucity of technical hands.			—7,135
R—Tools and Plant—			
R.	4,900	4,000	3,851
S—Other charges—			
R.	17,300	17,300	16,383
			—937

GRANT No. VIII—IRRIGATION—*Contd.*

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving— 4
Rs.	Rs.	Rs.	
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—			
T-Grant-in-aid—			
O. 10,000	7,500	7,500	..
R. —2,500			
Rounding	400	..	—40
19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
B-Financed from Ordinary Revenues—			
 Irrigation Works—			
U-Works financed from the Grants from Government of India—			
U(1)—Development Schemes—			
O. 3,69,000	6,09,600	5,89,243	—20,357
R. 2,40,600			
Col. 4 :—Late start of pitching work and rejection of certain contractors' claims being not in order.			
U(2)—Establishment charges on pro-rata basis—			
O. 23,000	..	33,932	+33,932
R. —23,000			
Col. 4 :—See note 7 below.			
U(3)—Tools and Plant charges on pro-rata basis—			
O. 2,000	..	2,630	+2,630
R. —2,000			
Col. 4 :—See note 7 below.			
Surrenders or withdrawals within the grant or appropriation—			
Charged—			
R. 2,26,000	2,26,000	..	—2,26,000
Voted—			
R. 19,53,300	19,53,300	..	—19,53,300
TOTAL ..			
Charged ..	33,09,600	29,34,494	—3,65,596
Voted ..	33,18,000	61,64,606	—28,58,394

GRANT No. VIII—IRRIGATION—Contd.

NOTES.

Administration of the Grant or Appropriation:—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure:—

Major Head and Sub-head, 1	Estimated recoveries, 2	Actual Recoveries, 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
18—Other Revenue Expenditure financed from Ordinary Revenues—			
A—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Other Recoveries—			
M (2) Establishment charges distributed <i>pro-rata</i> over various heads of Account (See note 7 below)	—14,32,000	—11,90,734	+2,41,266
Other transfers ..	..	—231	—231
N. (1) Tools and Plant charges distributed <i>pro-rata</i> over various heads of Account (See note 7 below) ..	—99,000	—77,200	+21,800
Probable savings ..	—1,000	..	+1,000
Total Recoveries	—15,32,000	—12,68,165	+2,63,835

2. In the charged section there was a saving of Rs. 3,65,596 out of which a sum of Rs. 2,26,000 was surrendered. In the voted section the expenditure fell short of the final grant by Rs. 21,58,394 out of which a sum of Rs. 19,53,300 was surrendered.

3. Sub-heads A (1) and A(2).—The reasons of variations were not furnished by the Controlling officer.

4. Sub-heads B(1), E, F, I, J(2), K, L and N(1).—There was scope for further surrender of savings.

5. Sub-heads H, P (2), Q and U(1).—In view of the ultimate savings in these sub-heads, the additional funds obtained in the last week of March, 1955 by re-appropriation proved excessive or unnecessary.

GRANT No. VIII—IRRIGATION—Contd.

6. *Sub-head M2(iii)* is an instance of non-surrender of savings.

7. *Sub-heads A (3) (2), A(4), B(2), B(3), C(2), C(3), D(2)(2), D(3), M(3), N(2), U(2) and U(3).*—In a Public Works Division, works of different classes chargeable to Capital and Revenue and other heads of account are executed. The divisional establishment along with the establishment of the Chief Engineer and the Superintending Engineers supervise the execution and maintenance of all such works. It is not possible, therefore, to calculate, with a reasonable degree of accuracy, the time spent by such establishment for the supervision of each class of works and to apportion their pay, leave salary, etc., between different heads of account, according to the time spent.

To avoid waste, the articles of tools and plant are generally purchased for the common use of all such works when it is not found expedient to purchase them for a particular work or scheme.

The combined establishment and tools and plant charges referred to above are, in the first instance, booked under a single Major-head (Major-head '18', sub-heads M(2) (i) to M(2) (iv) for establishment charges and sub-head N(1) for tools and plant charges from where they are distributed *pro-rata*, before the close of the accounts of the financial year, over the various Major-heads concerned in proportion to the expenditure on works. The table given below shows the details of such distribution of combined establishment and tools and plant charges of the Irrigation Branch of the Public Works Department, based on the figures upto end of March (Final) 1955 accounts.

Number and Name of grant	Major Head and sub-head	Actual transferred	expenditure <i>pro-rata</i>
		Establishment charges	Tools and plant charges
1	2	3	4
		Rs.	Ru.
VIII Irrigation	XVII—Irrigation etc.— Deduct—Working Ex- penses—		
	I. Productive works A(3), 2), A(4), B(2) and B(3) ..	59,557	4,009
	II. Unproductive works C(2), C(3), D(2)(2) and D(3)	3,617	206
	18. Other Revenue Expendi- ture financed from Or- dinary Revenue— Irrigation Works— M(3) and N(2) ..	1,49,400	8,220
	19. Construction of Irrigation etc., works— U(2) and U(3) ..	88,932	2,680
XXXV—Construction of Irrigation works and Capital outlay on Multipurpose River Schemes.	68—Construction of Irrigation etc., works— B(2)(2), C(2)(2), D(3) and D(4) ..	9,28,927	61,896

GRANT No. VIII—IRRIGATION—Contd.

Number and Name of grant.	Major Head and sub-head.	Actual expenditure transferred pro-rata	
		Establishment Charges.	Tools and Plant Charges.
1	2	3	4
		Rs.	Rs.
XXXVIII—Capital outlay on Electricity schemes.	80-A.—Capital outlay on Multipurpose River Schemes (F-2)	9,632	..
	81-A.—Capital outlay on Electricity Schemes.—A-1(2)(vi)	230	..
		11,90,734	77,200

In the original budget of the year under review, double vote was obtained for provision for establishment and tools and plant charges, once under the Major-head '18—Other Revenue Expenditure etc.' where the combined charges are booked in the first instance and again under the sub-heads indicated in Col. 2 of the statement given above. The provision from the individual sub-heads was, however, surrendered later during the course of the year. The variations between the final grant for and actual expenditure on such combined charges only have been explained.

8(a) *Suspense transactions*.—The minor head "Suspense" is not a final head of account. It accommodates interim transactions in respect of which further payments or adjustments of value are necessary before the transaction can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted to the final head of account are carried forward from year to year. The budget shows nothing more than the difference between the debits and credits of the particular year, a debit provision meaning that the net value of suspense transactions is expected to increase during the year while a credit provision indicating the reverse. The suspense head has five sub-divisions of which four are generally operated upon in this state at present viz., (1) Purchases (2) Stock (3) Miscellaneous Public Works Advances and (4) Workshop suspense.

The nature of the transactions under each of these sub-heads is explained below—

(1) *Purchases*.—When materials purchased in India or transferred from another division or department for a specific work or stock without being paid for or adjusted during the month are actually received, their value is credited to Purchases by per contra debit to the work or stock, as the case may be. When payment is made or the value is adjusted by transfer, this head is debited with the amount clearing off the previous credit. This head must, therefore, show a negative (credit) balance representing the value of the materials received but not paid for.

GRANT No. VIII—IRRIGATION—Contd.

(2) *Stock*.—This head is debited with the value of materials acquired not for any particular work but for general use of the department. It is credited with the value of materials issued for use on works or sold or transferred to another division. This sub-division must, therefore, show a debit figure indicating the book value of materials held in stock plus unadjusted charges, etc., connected with manufacture, if any.

(3) *Miscellaneous Public Works Advances*.—This sub-division comprises debits of the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants, etc. A debit balance thus represents recoverable amount.

(4) *Workshop Suspense*.—The charges in respect of jobs executed or other operations in Public Works Department Work-shops, are debited to this sub-head pending their recovery or adjustment.

The following are the details of the transactions accounted for under the sub-head suspense sub-ordinate to the major head 18—Irrigation—Other Revenue Expenditure financed from ordinary Revenues, during the year:—

Suspense Head.	Opening Balance as on the 1st April, 1954	Debits during the year	Credits during the year.	Net Actuals.	Closing Balance as on the 31st March, 1955.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—97,597	1,83,363	1,69,063	14,295	—33,302
Stock	2,51,325	5,17,777	4,74,427	43,350	3,94,975
Miscellaneous Public Works Advances	1,57,018	4,56,913	4,68,084	18,829	1,75,847
Workshop Suspense	—9,573	..	—9,573	9,573	..
TOTAL Suspense ..	3,01,173	11,88,053	11,02,066	86,047*	3,87,220

* The corresponding account figure which is shown as actuals against sub-head 'O—Suspense' of the Appropriation Accounts above is Rs. 43,706. The difference of Rs. 1,29,753 between the Account and the broadsheet is due to a wrong adjustment which has been rectified in the accounts for 1955-56.

(b) *Stores and Stock Account:*

Reserve limit of Stock as on the 31st March, 1955 Rs. 3,23,000

1. Opening Balance as on the 1st April, 1954	Rs. 2,51,325
2. Receipts during the year	5,17,777
TOTAL ..	7,69,102

GRANT No. VIII—IRRIGATION—*Contd.*

3. Issues during the year	.. ..	4,74,427
4. Value written off, shortages on revaluation, etc.	.. ..	..
5. Closing Balance as on the 31st March, 1955		2,94,675

Out of 13 divisions

- (i) physical verification of stock was not conducted in 4 divisions;
- (ii) half yearly register of stock was not completed by 3 divisions; and
- (iii) review of the Register of Stock was not received from 4 divisions.

Detailed Statement of Expenditure on Important New Works.

Description of works	Original Appropriation.				Outlay compared with	
	1	2	3	4	Original Appropriation More— Loss— 5	Modified Appropriation More + Loss— 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)	..	1,00,000	1,00,000	61,640	—38,400	—38,450
TOTAL	..	1,00,000	1,00,000	61,640	—38,400	—38,450

18—Other Revenue Expenditure financed from ordinary Revenues.

1. Works for which no Capital Accounts are kept—

A—Irrigation works—

III—Major works above Rs. 50,000 for which no specific provision was made in the Budget—

1. Patola Tank at Talwara	..	Estimate Rs. 67,400; expenditure to end of March, 1965, Rs. 55,085; in progress.	15,096	+15,696	+15,696
2. Naya Talab at Goid	..	Estimate Rs. 63,000; expenditure to end of March, 1965, Rs. 61,303; in progress.	15,106	+15,106	+15,106

GRANT No. VIII—IRRIGATION—Contd.

Detailed Statement of Expenditure on Important New Works.

Description of works	Original Appropriation.		Expenditure.		Outlay compared with	
	Rs.	2	Rs.	3	Original Appropriation More—Less—	Modified Appropriation More—Less—
1					5	6
3. Rebuilding and enlarging Bund Nangalbandar at Alwar Estimate Rs. 58,000; expenditure to end of March, 1955, Rs. 54,349; in progress.	Rs.	58,000	Rs.	54,349	Rs.	+3,651
4. Construction of bund at Sirous in Nakor Estimate Rs. 58,000; expenditure to end of March, 1955, Rs. 58,637; in progress.	Rs.	58,000	Rs.	58,637	Rs.	+637
5. Enlarging Madan Sarowar Bund and reconditioning and remodelled the same Estimate Rs. 80,000; expenditure to end of March, 1955, Rs. 71,464; in progress.	Rs.	80,000	Rs.	71,464	Rs.	+8,536
6. Remodelling main canal of Dhill Bund Estimate Rs. 75,000; expenditure to end of March, 1955, Rs. 75,591; completed.	Rs.	75,000	Rs.	75,591	Rs.	+591
7. Raising and Improving Maheswa Gaudi Bund Estimate Rs. 71,500; expenditure to end of March, 1955, Rs. 62,386; in progress.	Rs.	71,500	Rs.	62,386	Rs.	+9,114
8. Restoration of Bagianatd pura Tanka Estimate Rs. 73,000; expenditure to end of March, 1955, Rs. 62,438; in progress.	Rs.	73,000	Rs.	62,438	Rs.	+10,562
9. Restoration of Kakaria Bapat Tanka Estimate Rs. 61,808; expenditure to end of March, 1955, Rs. 33,273; in progress.	Rs.	61,808	Rs.	33,273	Rs.	+28,535
10. Repairs to Ghāna Tanka Estimate Rs. 57,350; expenditure to end of March, 1955, Rs. 15,616; in progress.	Rs.	57,350	Rs.	15,616	Rs.	+41,734
11. Hamina Tanka Estimate Rs. 50,000; expenditure to end of March, 1955, Rs. 50,136; in progress.	Rs.	50,000	Rs.	50,136	Rs.	+136

12. Repair of Flow Irrigation Scheme	Estimate Rs. 84,525; expenditure to end of March, 1955, Rs. 53,400; in progress.	53,400	+53,400	+53,400
13. Construction of Dah Gaon, Nangal Chittor Bund	Estimate Rs. 80,700; expenditure to end of March, 1955, Rs. 70,751; in progress.	18,941	+18,941	+18,941
14. Construction of earthen bund at Village Pachar	Estimate Rs. 95,792; expenditure to end of March, 1955, Rs. 27,574; in progress.	27,574	+27,574	+27,574
IV—Other Major works for which no specific provision was made in the Budget (collectively)	.. ..	4,59,848	+4,59,848	+4,59,848
V—Minor works (collectively)	.. ..	26,30,500	13,27,330	3,40,780
				-22,00,720
				-9,28,150
Development Schemes—				
II—Other major works for which specific provision was made in the Budget (collectively)	.. ..	29,430	48,000	14,208
IV—Other minor works for which no specific provision was made in the Budget (collectively)	.. ..	..	..	1,707
				+1,707
TOTAL—13—Other Revenue expenditure financed from ordinary Revenues	.. ..	28,89,400	13,75,930	11,54,448
				-15,35,452
				-2,91,482

19.—Construction of Irrigation, Navigation, Embankment and Drainage works—

B—Financed from ordinary Revenues—

IRRIGATION WORKS—

(—Major works above Rs. one lakh for which specific provision was made in the Budget—)

15. Rehabilitation of Mahanupura Tank	Estimate Rs. 3,07,300; expenditure to end of March, 1955, Rs. 3,84,226; in progress.	25,009	75,800	66,370
				+41,370
16. Restoration of Badruwas Tank at Chirack	Estimate Rs. 1,09,000; expenditure to end of March, 1955, Rs. 91,656; in progress.	25,959	35,000	27,775
				+2,725
				-7,225

GRANT No. VIII—IRRIGATION—Contd.

Detailed Statement of Expenditure on Important New Works.

Description of works	Original Appropriation.			Expenditure.			Outlay compared with		
	2	3	4	Rs.	Rs.	Rs.	Original Appropriation More + Less—	Modified Appropriation More + Less—	0
17. Restoration of Govata Tank	..	18,400	16,322	..	..	..	..	..	..
18. Restoration of Kala Khoo ..	Revised estimate Rs. 2,66,400; expenditure to end of March, 1955, Rs. 2,25,691; completed.	10,000	90,000	..	..	..	..	..	..
19. Restoration of Mainchatti Bund	Estimate Rs. 6,61,547; expenditure to end of March, 1955, Rs. 6,29,741; in progress.	10,000	70,000	..	..	..	..	..	..
20. Restoration of Bidoli Irrigation Project	Estimate Rs. 3,10,000; expenditure to end of March, 1955, Rs. 2,67,400; in progress.	11,000	4,086	..	..	..	..	..	..
21. Restoration of Chawand Tank	Estimate Rs. 2,20,500; expenditure to end of March, 1955, Rs. 1,74,586; completed.	20,000	48,850	..	..	..	..	..	..
22. Restoration of Rinched Tank	Estimate Rs. 1,55,500; expenditure to end of March, 1955, Rs. 1,62,783; in progress.	78,950	78,950	..	..	..	..	..	..
23. Construction of Daxia Canal	Estimate Rs. 2,31,000; expenditure to end of March, 1955, Rs. 2,15,418; completed.	9,000	5,250	..	..	..	..	..	..
24. Construction of Barchhar ki pul Tank	Estimate Rs. 2,31,500; expenditure to end of March, 1955, Rs. 3,39,037; in progress.	2,00,000	1,09,600	..	..	..	..	..	..
Total—24—Construction of Irrigation, etc. works—	..	3,49,000	6,09,600	..	..	..	..	..	..
Grand Total	..	31,58,900	20,85,530	..	..	..	..	..	..

Total—24—Construction of Irrigation, etc. works—

—20,357
—2,80,299

GRANT No. VIII—IRRIGATION—*Concl'd.*

IMPORTANT COMMENTS

The table given below shows the total original appropriation, the modified appropriation and the actual expenditure on works detailed individually or collectively in the statement above.

<i>In lakhs</i>			
Rs.			
Original Appropriation	..	..	31.59
Modified Appropriation	..	..	20.86
Actual Expenditure ..	..	..	18.05

The expenditure compared with the modified appropriation shows a saving of Rs. 2.81 lakhs. The reasons for variations in Col. 6 have not been given in the statement as they were not furnished by the Divisional officers.

2. The estimate of work at item 15 needs revision as the expenditure on it has exceeded its estimated cost.

3. As no expenditure has been incurred during 1954-55 on works mentioned at items 1, 2, 5, 7, 9, 11 to 15 and 27 of the corresponding statement incorporated in the Appropriation Accounts for 1953-54, these have been omitted from the statement for this year. Completion reports in respect of these works have also not been furnished.

INTEREST ON DEBT AND OTHER OBLIGATIONS. (ALL CHARGED)

See also The Audit Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—			
A. Interest on Ordinary Debt—			
Rapee Debt—			
Floating Loans—			
A-1. Interest on other Floating Loans	30,00,000	29,77,618	—22,382
A-2. Interest on loans taken from the Central Government—			
A-2 (i) Grow More Food Schemes—			
O... .. 2,32,300			
S. 2,93,200	5,14,000	2,70,352	—2,43,638
R. 12,000			
Col. 4.—See note 3 below.			
A-2 (ii) Bhakra Nangal Project—			
O... .. 2,51,400			
S. 2,41,600	4,93,000	31,71,394	+29,78,394
Col. 4.—Mainly omission to provide funds for capitalised interest charges on common works outside Rajasthan.			
A-2 (iii) Jawai River Project—			
O... .. 2,01,400			
S. 1,88,600	3,90,000	3,82,630	—820
A-2 (iv) Miscellaneous—			
O... .. 2,42,400			
S. 2,77,600	5,11,000	7,53,310	+2,42,310
R. 9,000			
Col. 4.—See note 3 below.			
B. Interest on Unfunded Debt—			
Savings Deposits—			
B-1. Interest on Bikaner State Savings Bank Account—			
O. 70,000			
R. 15,000	55,000	63,517	—1,183
State Provident Funds—			
B-2.—Interest on General Provident Fund—			
O... .. 21,000			
R. 5,000	20,000	38,785	+12,785
Col. 4.—Mainly due to transfer of a large number of balances from other accounts circles and consequent interest thereon for more than two years.			
B-3. Interest on Contributory Pro- vident Fund—			
O... .. 4,34,000			
S. 16,600	4,50,000	4,07,602	—42,352
R. 79,000			
Col. 4.—Mainly non-adjustment of interest in the accounts of the subscribers whose State Life Insurance Scheme premia were financed from Provident Fund for want of necessary information from the Insurance Department.			

INTEREST ON DEBT AND OTHER OBLIGATIONS—Contd.

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—Contd.			
Special Deposit Accounts—			
B-4.—Interest on State Life Insurance Fund—			
O. ..	1,15,000		
R. ..	—20,000	95,000	91,750 — 3,250
C.—Interest on other Obligations—			
Other items—			
Interest on charitable and other funds—			
Interest on Trust Funds			
	26,000	23,897	+ 3,807
Col. 4.—In the absence of classification of Trust Funds, the requirements could not be assessed accurately.			
Surrender or withdrawals within the appropriation—			
R. ..	41,000	41,000	.. — 41,000
TOTAL ..	56,01,000	84,84,155	+ 28,83,155

NOTES.

Administration of the Appropriation.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure:—

Major Head and Sub-head.	Estimated recoveries.	Actual recoveries.	Excess + Saving—
22—Interest on Debt and other Obligations—			
D—Transfers—			
Interest charges transferred to Commercial departments—			
D-1-85-A—Interest on Capital outlay on State Schemes of Government Trading ..			
	—3,50,000	—52,000	+ 2,98,000
D-2-52—Interest on Capital outlay on Electricity Schemes ..			
	—11,56,000	—6,46,857	+ 5,09,143

INTEREST ON DEBT AND OTHER OBLIGATIONS—*Consolid.*

D-3-17—Interest on Works for which Capital Accounts are kept	—33,00,000	—29,34,404	+3,65,596
D-4-80A—Capital outlay on Irrigation Works	..	—29,78,218	—29,78,218
TOTAL ..	—48,06,000	—66,11,479	—18,05,479

2. The expenditure exceeded the final appropriation by Rs. 28,83,155. This was due to the excesses mainly under sub-heads A-2(ii) and A-2(iv), partly counter-balanced by savings mainly under sub-heads A-1, A-2(i) and B-3.

3. *Sub-heads A-2(i) and A-2(iv).*—The reasons of variations could not be included for want of adequate information from the Controlling Officer.

4. *Sub-heads A-2(ii) and A-2(iv).*—These are instances of uncovered large excesses.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED)

Major Head and Sub-head. 1	Final Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
23—APPROPRIATION FOR REDUC- TION OR AVOIDANCE OF DEBT—			
A.—Other Appropriations	15,00,000	15,00,000	..
TOTAL ..	15,00,000	15,00,000	..

NOTE.

The provision under the sub-head "Other Appropriations" is intended for being utilized for reduction or avoidance of debt. In accordance with the accounting procedure, the amount appropriated to this sub-head is transferred at the end of the year to a deposit head with a similar nomenclature to which are debited the actual payments in reduction of debt. The balance at the credit of this deposit head at the close of the year closes to Government account and is not available for utilization in subsequent years.

During the year under review Government did not utilize any part of this provision. Similar lapse also occurred during the year 1953-54.

GRANT No. IX—GENERAL ADMINISTRATION

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant or Appropriation 2	Actual Expenditure 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—			
A.—President, Vice-President, Heads of States, Cabinet and Ministers—			
A-1. Allowances of the Rajpramukh—			
Charged	6,50,000	6,50,000	..
Voted —			
O. 7,00,000			
R. —49,000	6,51,000	6,50,548	—452
A-2. Secretariat staff of the Raj- pramukh etc.—			
A-2 (i) Secretariat of His High- ness the Maharajpramukh ..	20,400	19,958	—442
A-2 (ii) Secretariat of His High- ness the Rajpramukh—			
Charged—			
O. 64,000			
R. —120	63,880	60,714	—3,166
Col. 4.—Mainly unnecessary provision in 1954-55 for the payment of arrear which had already been paid in 1953-54.			
A-3. Ministers—			
O. 4,65,000			
S. 78,000			
R. —5,000	5,38,000	5,41,162	+3,162
A-4. Other Charge—			
State Aircraft—			
S. 1,000	1,000	792	—208
Col. 4.—Mainly non-payment of certain liabilities due to delayed sanction.			
D.—Secretariat and Head Quarters Establishment—			
D-1. Civil Secretariat—			
O. 20,08,500			
S. 2,62,000			
R. 5,000	22,75,500	22,75,090	+410
D-2. Public Service Commission—			
Charged—			
O. 1,68,000			
S. 34,000	2,02,000	2,05,091	+3,091

Col. 4.—Adjustment towards the close of the year of certain bills relating to Stationery and Printing Electric and Water Works Departments pertaining to the year 1953-54.

GRANT No. IX—GENERAL ADMINISTRATION—Contd.

Major Head and Sub-head. 1	Final Grant or Appropriation 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
26. GENERAL ADMINISTRATION—Contd.			
D—3—Board of Revenue, Financial Commissioner and Establishments—			
D—3 (i) Board of Revenue—			
O. .. 2,19,000			
R. .. —10,000	2,09,000	2,01,122	—7,878
Col. 4.—Mainly non-fixation of the pay of some officers in the Indian Administrative Service pay scales (Rs. 6,800) and unfilled vacancies (Rs. 1,000).			
Charged—			
R. .. 120	120	..	—120
Col. 4.—Non-utilisation of the amount due to late receipt of Government sanction.			
D—3 (ii) Establishment for main- tenance of Provident Fund—			
R. .. 600	600	231	—369
Col. 4.—Late entertainment of staff due to late receipt of Government sanction.			
D—4. Local Fund Audit Estab- lishments—			
D—4 (i) Examiner Local Fund Audit—			
O. .. 81,100			
R. .. 38,000	1,19,100	1,08,871	—10,229
Col. 4.—See note 3 below.			
D—4 (ii) Other Establishments	17,000	38,228	+21,228
Col. 4.—See note 3 below.			
R—Miscellaneous—			
Discretionary grants at the disposal of the Chief Minister ..	10,000	9,910	—184
Surrenders or withdrawals within the grant or appropriation— Voted—			
R. .. 38,400	38,400	..	—38,400
TOTALS			
Charged ..	9,16,000	9,16,805	—195
Voted ..	39,00,000	38,46,416	—53,584

GRANT No. IX—GENERAL ADMINISTRATION—*Concl'd.*

NOTES.

Administration of the Grant or Appropriation.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure:—

Major Head and Sub-head.	Estimated recoveries.	Actual recoveries.	Excess + Saving—
25—General Administration—			
D—Secretariat and Headquarters Establishments—			
D-1—Civil Secretariat—			
Other Recoveries—			
Amount recoverable from Government of India in respect of expenditure connected with Passport work ..	—20,000	—20,000	..
TOTAL ..	—20,000	—20,000	..

2. The expenditure fell short of the final grant by Rs. 53,584 in the voted section and Rs. 195 in the charged section.

3. *Sub-heads D-4(i) and D-4(ii).*—The reasons of variations were not furnished by the Controlling Officers.

4. *Sub-head A-2(ii).*—This sub-head furnishes an instance of defective budgeting.

5. *Sub-head D-4(i).*—In view of the savings of Rs. 10,229, the supplementary grant of Rs. 38,000 proved to be excessive.

GRANT NO. X—GENERAL ADMINISTRATION

See also The Audit Report

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
5—GENERAL ADMINISTRATION—			
B—Parliament and the State Legislature—			
B.—1. Legislative Assembly—			
Charged—			
O. ..	22,800		
R. ..	—1,750	21,050	21,050
Voted—			
O. ..	6,55,200		
R. ..	—29,300	6,25,900	6,39,491
			+13,591
Col. 4.—Wrong adjustment of certain press invoices after the close of the financial year under this head instead of sub-head B-2 (Rs. 8,137) and payment late in the year of certain arrears claims (Rs. 5,454).			
B.—2. State Legislature Secretariat—			
O. ..	2,25,000		
S. ..	19,000	2,28,300	2,16,138
R. ..	—15,700		—12,162
Col. 4.—See sub-head B-1 (Voted) above (Rs. 8,137) and mainly economy (Rs. 4,025).			
C—Elections—			
Other Election charges—			
O. ..	7,95,000		
S. ..	3,50,000	7,70,000	4,84,908
R. ..	—3,75,000		—2,85,091
Col. 4.—Non-payment of certain bills due to their non-receipt from the private presses (Rs. 73,098), non-payment of some T.A. Bills due to their non-receipt from the parties concerned (Rs. 1,89,271), lesser expenditure on polling arrangements due to lesser bye-elections (Rs. 12,042) and lesser expenditure on election tribunals due to lesser number of petitions filed with them (Rs. 5,680).			
Rounding			
Charged ..	—	200	—
Voted ..	—	—200	+200
Surrenders or withdrawals within the grant or appropriation—			
Charged—			
R. —	1,750	1,750	—
Voted—			
R. ..	4,20,000	4,20,000	—
			—4,20,000
Totals			
Charged ..	23,000	21,050	—1,950
Voted ..	20,44,000	18,46,838	—7,03,462

GRANT NO. X—GENERAL ADMINISTRATION—Concl'd.

NOTES.

Administration of the Grant or Appropriation.—The above appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction expenditure:—

Major Head and Sub-head.	Estimated recoveries.	Actual recoveries.	Excess + Saving—
25—General Administration—			
C—Elections—			
Other Election Charges—			
Amount recoverable from other Governments and Departments—			
Recoveries from the Union Government ..	—3,40,000	—4,83,345	—1,43,345
TOTAL ..	—3,40,000	—4,83,345	—1,43,345

2. In the charged section the expenditure fell short of the final appropriation by Rs. 1,950, out of which a sum of Rs. 1,750 was surrendered. In the voted section the savings amounted to Rs. 7,03,462 against which a sum of Rs. 4,20,000 was surrendered. Sub-head C mainly contributed to the savings.

3. *Sub-head C.*—There was ample scope for further surrender of savings.

4. *Unnecessary retention of funds out of Government Treasury.*—A sum of Rs. 30,000 drawn by the Collector of a District on 30th March, 1956, to meet certain payments in connection with the elections was not disbursed during the year. The payments were spread over a period extending up to October, 1953 and the unspent balance of Rs. 2,670 was deposited in the treasury as late as May, 1956. The amount was drawn evidently to avoid lapse of budget grant. The retention of the unspent balance out of treasury for over two years was also irregular.

GRANT No. XI—GENERAL ADMINISTRATION—(ALL VOTED).

See also The Audit Report

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—			
E—Commissioners—	5,96,000	5,92,465	+ 6,465
F—District Administration—			
F—1. General Establishments—			
F—1 (i) District Establishment—			
O... .. 31,08,000	30,08,800	32,44,932	+ 2,36,132
S... .. 1,41,000			
R... .. —2,40,200			
Col. 1. —Due mainly to adjustment of cost of Jeeps, debit for which was received after the close of the financial year when funds therefor had been surrendered.			
F—1 (ii) Magistrates—			
O... .. 7,79,000	7,49,000	7,37,034	— 11,966
R... .. —30,000			
F—1 (iii) Treasuries—			
O... .. 7,69,000	7,23,230	7,27,554	+ 4,324
R... .. —45,770			
F—1 (iv) Court of Wards—			
O... .. 2,85,500	2,56,000	2,23,990	— 32,510
R... .. —28,500			
Col. 4. —Vacancies.			
F—1 (v) General Records Officers—			
O... .. 44,100	48,000	51,718	+ 3,718
R... .. 3,900			
Col. 1. —Omission to provide funds for additional staff.			
F—1 (vi) Rent Controllers—			
O... .. 7,900	2,000	1,892	— 8
R... .. —5,900			
F—1 (vii) Land Acquisition Office—			
O... .. 5,400	4,900	4,755	— 145
R... .. —500			
F—2. Sub-Divisional Establishments—			
F—2 (i) Tehsil Offices—			
O... .. 51,27,800	53,27,800	53,52,170	+ 44,370
S... .. 2,00,000			

Col. 4. —More toning in connection with destruction of locusts and execution of famine operations.

GRANT No. XI—GENERAL ADMINISTRATION—*Concd.*

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess Savings 4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION— <i>Concd.</i>			
F—2 (ii) Other Establishments—			
O... ..	59,300		
R... ..	65,700		
	1,25,000	1,18,308	—6,692
G—Works—			
Development Schemes—			
Local Development Works ..	21,00,000	19,96,408	—1,03,592
<i>Col. 4.—Non-execution of certain works for want of adequate contribution from public.</i>			
Surrender or withdrawals within the grant—			
R... ..	2,82,270	2,82,270	—2,82,270
TOTAL ..	1,32,13,000	1,30,71,336	—1,41,664

NOTES

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 1,41,665 against which a surrender of Rs. 2,82,270 was made. This resulted in an excess of Rs. 1,40,605 over the modified grant.

2. *Sub-head F-1 (i).*—This is an instance of injudicious surrender.
3. *Sub-head F-1 (iv).*—There was scope for further surrender of savings.
4. *Sub-head G.*—This is an instance of non-surrender of savings.

5. *Irregular utilisation of receipts towards expenditure.* The instruction issued by Government require that public contributions for Local Development Works received in cash should be credited immediately into the treasury. In contravention of these instructions a sum of Rs. 1,18,449 reported to have been collected from December, 1953 to March, 1955 by eight District Collectors through the agency of Sarpanchas, Mukhtiyas, heads of the village public works committees etc., was not deposited into the Government treasury but was utilised towards expenditure on works. The retention of money outside Government Account and its direct utilisation towards expenditure was irregular. The expenditure incurred out of receipts also escaped the vote of the legislature.

On a report having been made to Government, instructions were again issued by them to the Departmental officers to prevent recurrence of such irregularities.

GRANT No. XII—ADMINISTRATION OF JUSTICE

See also The Audit Report

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
27—ADMINISTRATION OF JUSTICE—			
A—High Courts—			
Charged—			
O... ..	5,76,390		
R... ..	19,000	5,66,320	5,70,544
			+4,224
Col. 4.—Adjustment of certain past years' invoices late in the year.			
B—Law Officers	3,74,310	3,76,729	+2,419
C—Civil and Sessions Courts—			
C—1. District Sessions Judges' Courts—			
O... ..	7,91,328		
R... ..	12,165	8,03,493	7,97,967
			—5,526
Col. 4.—See Sub-head C-4 below.			
C—2. Civil and Additional Sessions Judges' Courts—			
O... ..	3,93,175		
R... ..	—6,047	3,87,128	3,94,367
			+11,220
Col. 4.—Mainly erroneous surrender of funds.			
C—3. Civil Judges' Courts—			
O... ..	3,82,062		
R... ..	—1,442	3,80,620	3,80,879
			+259
C—4. Munsiff's Courts—			
O... ..	10,48,020		
R... ..	—87,876	9,60,144	9,72,072
			+11,728
Col. 4.—Mainly non-implementation of the re-adjustment of process serving staff and consequent drawal of pay and allowances from this sub-head instead of sub-head C-1 (Rs. 5,000), adjustment of past years' invoices (Rs. 4,700) and debit of pay of two officers who reported from Rajasthan Administrative Services to Rajasthan Judicial Services (Rs. 2,000).			
D—Courts of Small Causes	34,785	32,830	—1,955
Col. 4.—Undrawn salary of an officer (Rs. 1,380) and economy (Rs. 675).			
Rounding— .. Charged	—320		
.. Voted	+320		+220
			—320
Surrenders or withdrawals within the grant or appropriation—			
Charged	R 10,000	10,000	—10,000
Voted	83,000	83,000	—83,000
Totals	Charged	5,78,000	5,70,544
	Voted	30,24,000	29,68,834
			—5,456
			—85,168

GRANT No. XII—ADMINISTRATION OF JUSTICE—*Concl'd.*

NOTE

Administration of the Grant or Appropriation.—The expenditures fell short of the final grant and appropriation in both the charged and voted sections by Rs. 5,456 and Rs. 65,166 respectively. The surrenders Rs. 10,000 and Rs. 83,000 made from these sections resulted in excess over the modified final appropriation and grant to the extent of Rs. 4,544 and Rs. 17,824 respectively.

GRANT No. XIII—JAILS (ALL VOTED)

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
2a—JAILS AND CONVICT SETTLEMENTS—			
A—Jails—			
A—1. Superintendence ..	77,438	77,655	+217
A—2. Central Jails—			
O... .. 5,21,311	6,42,386	6,68,393	+26,007
S. 29,000			
R. 92,075			
Col. 4.—Mainly adjustment of past years' bills late in the year.			
A—3. District Jails—			
O. 7,65,314	8,25,491	9,01,883	+76,392
R. 60,177			
Col. 4.—See sub-head A-2 above.			
A—4. Lock ups—			
O. 8,20,646	7,60,469	7,95,219	+34,750
R. —60,177			
Col. 4.—See sub-head A-2 above.			
B—Jail Manufactures—			
B—1. Central Jails—			
O... .. 1,43,936	59,701	52,039	—7,662
R. 84,234			
Col. 4.—Increased receipts due to adjustment late in the year of past years' invoices for supplies to jails.			
B—2. District Jails—			
O... .. 70,856	63,408	75,490	+12,082
R. —7,448			
Col. 4.—See sub-head A-2 above.			
B—3. Charges payable to other Governments on account of maintenance of Rajasthan prisoners confined elsewhere.			
O... .. 500	107	109	+2
R. 393			
TOTAL ..	24,29,000	25,70,790	+1,41,790

GRANT No. XIII—JAILS—*Contd.*

NOTES

Administration of the Grant.—The expenditure exceeded the final grant by Rs. 1,41,790. The excess occurred in all the sub-heads except sub-head B. 1.

2. *Sub-heads A-1 to A 4, B-1 and B-2.*—The controlling officer states that the department's requirements of funds could not be correctly assessed as it was not aware of its liabilities and dues recoverable because reconciliation had not been done completely in past years. The bills or invoices relating to past years, which were adjusted in the accounts of the year could not, therefore, be kept in view by the department, while making surrenders, re-appropriations or asking for additional funds.

3. The Stock account of Jail Manufactures furnished by the department has not been included as the account was not correctly prepared. The matter has been taken up with the department.

4. The pro-forma Commercial Accounts of Jail Manufactures are given below :—

FINANCIAL REVIEW ON THE ACCOUNTS OF JAIL MANUFACTURES FOR THE YEAR 1954-55.

The net profit during the year 1954-55 is less than the previous year as District Jails, Bikaner, Alwar and Udaipur factories worked with decreased strength of factory labour and the number of full task taken was less due to more short-term prisoners.

The old outstandings against private bodies as on 31-3-54 were Rs. 6,639/-. Out of it, a sum of Rs. 1,759/- has been recovered leaving a balance of Rs. 4,880/-. Now the total outstanding as on 31-3-55 amounts to Rs. 15,012. This includes a further amount of Rs. 10,132/- of a reputed local firm which obtained the supplies against a cheque and took delivery of goods after filling in an indemnity bond with Railway authorities. Their cheque amounting to Rs. 4,864/- has been dishonoured by their Bankers and the bond filled for Rs. 5,266/- has not been paid yet. Both the above mentioned cases have been referred to the Collector and District Magistrate for recovery under Public Demand Recovery Act. As regards out-standing against H. H. of Alwar, the matter is being pursued vigorously.

Action has been taken to improve the Jail Industries. As regards patronising the Jail made articles Government intend to make it binding upon the Departments to purchase Jail made goods. As soon as this binding will take effect much more sale is anticipated.

The Government Capital as on 31st March, 1955 is Rs. 12,03,281.

JACOB K. MATHEWS,
*For Inspector General of Prisons,
Rajasthan, Jaipur.*

TAIL MANUFACTURES

Consolidated Trading and Profit and Loss Account for the year ended 31st March, 1955.

Consolidated Trading and Profit and Loss Account for the year ended 31st March, 1965.				
Dr.	Particulars	1964-55	Particulars	1954-55
Rs.	Rs.	Rs.	Rs.	Rs.
1053.64	To Opening Stock—	2,84,209	By Sales	4,36,778
3,55,502	(a) Raw Material ..	1,75,686	.. Transfer to other jails	53,165
1,47,443	(b) Finished goods ..	40,738	.. Closing stock—	
10,629	(c) Work in progress		(a) Raw Material ..	2,38,357
	Receipts from other jails	62,622	(b) Finished goods ..	1,97,561
42,402	.. Purchases ..	2,21,782	(c) Work in progress	31,128
1,96,066	.. Labour charges ..	83,483		
72,558	.. Gross Profit	87,949		
79,545				
9,13,467		9,56,979		9,56,979
20,548	.. Salaries ..	22,310	By Gross Profit	87,040
4,570	.. Allowances & Hono- raria ..	6,340		
2,827	.. Maintenance of Tools & Plants ..	6,657		
621	.. Stationery & Printing ..	1,151		
470	.. Postage ..	555		
8,335	.. Depreciation charges	8,836		
2,159	(a) Buildings ..	2,083		
	(b) Plants and Machinery ..			
504	(c) Loose Tools & Plant ..	571		
68	(d) Furniture ..	58		
607	(e) Minor Equipment	704		
1,379	.. Water charges ..	12,251		
378	.. Electric and Telephone charges ..	300		
		1,820		

25,815	To Audit Fees ..	8,500
	" Interest on Capital ..	29,040
	" Dividend & Super- vision charges ..	500
	" Loss on revaluation of Live Stock ..	41
8,234	" Net Profit ..	1,014
79,545		79,545

TAIL MANUFACTURES.

Corrodiated Balance Sheet as at 31st March, 1955-

As at 31st March, 1954.	As at 31st March, 1954.	As at 31st March, 1955.
Capital & Liabilities.	Properties & Assets	
Rs.	Rs.	Rs.
12,60,388	4,84,504	4,46,736
Government Capital:—	Buildings ..	30,981
Govt. Capital per	Plant & Machinery ..	1,691
last Balance Sheet	Furniture & Fittings ..	
12,60,388	Current Assets:	
Add adjustments during the	Loose Tools & Imple-	
year ..	ments ..	4,783
15,13,188	Minor Equipments ..	6,927
Less omittations during the	Live Stock ..	54
year ..	Stock in Trade (at cost) ..	2,38,357
4,85,509	(b) Raw materials ..	1,97,551
10,27,679	(c) Finished goods ..	31,128
1,74,588	(d) Work in progress ..	4,07,036
12,02,267		
1,40,4		
12,03,281		
Government Capital:—		
Govt. Capital per		
last Balance Sheet		
12,60,388		
Add adjustments during the		
year ..		
15,13,188		
Less omittations during the		
year ..		
4,85,509		
10,27,679		
1,74,588		
12,02,267		
1,40,4		
12,03,281		

CERTIFICATE.**CERTIFIED THAT:—**

1. the balance of cash shown at the close of the business on the last day of the trading period actually represented the amount held ;
2. the stores and stock as at the close of the business on the last day of the trading period have been valued at book value and that they consist of serviceable stores required for use ;
3. the list of sundry debtors has been scrutinised and their classification as good or doubtful is under consideration ;
4. the value placed on work in progress as at the close of the business on the last day of the trading period does not include any sum representing profit ;
5. to the best of my knowledge all liabilities as at the end of the trading period have been included; and
5. to the best of my knowledge there are no contingent liabilities as at the end of the trading period.

*Jaipur,**Dated the 18th September, 1955.*

JACOB K. MATHEWS,
*for Inspector General of Prisons,
 Rajasthan, Jaipur.*

GRANT NO. XIV—POLICE—(ALL VOTED).

See also The Audit Report.

Major Head and Sub-head, 1	Final Grant. 2	Actual Expenditure. 3	Excess Savings 4
Rs.	Rs.	Rs.	Rs.
29—POLICE—			
A—Superintendence—			
O... ..	4,36,900		
R... ..	25,100	4,62,000	4,61,933
B—District Executive Force—			
B-1. District Police—			
O... ..	2,10,30,400		
R... ..	1,14,600	2,11,54,000	2,09,48,127
<i>Col. 4.—Mainly non-receipt of debit in respect of arms and ammunitions received from the Ordnance Depot (Rs. 7,00,000) partly set off by non-materialisation of anticipated savings due to vacancies having been later filled up (Rs. 4,94,000).</i>			
B-2. Wireless—			
O... ..	6,00,800		
R... ..	2,10,600	3,90,000	3,84,372
B-3. Anti-dacoity Staff—			
O... ..	1,90,600		
R... ..	40,600	1,50,000	1,28,321
<i>Col. 4.—See note 2 below.</i>			
B-4. Other Police—			
B-4.(i) Guards at Rulers' Palaces—			
O... ..	2,10,300		
R... ..	75,300	1,33,400	1,30,671
B-4.(ii) Cattle Pounds—			
R... ..	4,000	4,000	3,784
C—Police Training Schools—			
C-1. Kishangarh Sub-Inspectors' School—			
O... ..	1,38,200		
R... ..	5,600	1,34,200	1,28,034
<i>Col. 4.—Mainly non-materialisation of anticipated savings due to some vacancies having been later filled up.</i>			
C-2. Range Training Schools—			
O... ..	1,72,900		
R... ..	52,900	1,00,000	1,31,810
<i>Col. 4.—Mainly non-materialisation of anticipated savings due to vacancies having been later filled up (Rs. 24,000) and adjustment of debits in respect of Railway warrants after the close of the financial year (Rs. 7,735).</i>			

GRANT NO. XIV—POLICE—*Contd.*

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess— Savings— 4
29—POLICE— <i>Contd.</i>			
D—Special Police—			
D—1. Rajasthan Armed Constabulary—			
O... .. 58,70,000	59,16,000	57,99,966	—1,16,034
R... .. 40,000			
Col. 4.—Vacancies.			
D—2. Mewar Mail Corps and Other Units.—			
O... .. 3,34,700	3,20,000	3,15,549	—4,451
R... .. 14,700			
D—3. Workshop, Quilobat and Topkhana etc.—			
O... .. 48,000	88,000	83,315	—4,685
R... .. 40,000			
D—4. Railway Police—			
O... .. 3,50,000	4,65,000	4,74,202	+9,202
R... .. 1,14,100			
Col. 4.—Mainly non-materialisation of anticipated savings due to some vacancies having been later filled up (Rs. 28,457) partly set off by non-payment of the cost of furniture and rent of a building (Rs. 18,227).			
E—Criminal Investigation Department—			
E—1. Head Office—			
O... .. 5,42,800	6,18,800	6,45,402	+26,602
R... .. 76,000			
Col. 4.—See note 2 below.			
E—2. Anti-Corruption Branch ..	59,000	1,06,806	+7,806
Col. 4.—See sub-head C-4 above.			
Surrenders or withdrawals within the grant—			
R... .. 11,000	11,000		—11,000
TOTAL ..	3,80,41,000	2,97,54,562	—2,86,418

GRANT No. XIV—POLICE—Concl'd.

NOTES.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 2,86,418 against which only a sum of Rs. 11,000 was surrendered. Sub-heads B-1 and D-1 mainly contributed to the savings.

2. *Sub-heads B-3 and E-1.*—The reasons of variations could not be included for want of adequate information from the Controlling Office.

3. *Sub-head C-2.*—This is an instance of injudicious re-appropriation causing excess over allotment.

4. *Sub-head D-1.*—In view of the large savings of Rs. 1,16,034 in additional funds obtained by re-appropriation on 7th March, 1955 were wholly unnecessary.

5. *Sub-head D-4.*—In view of the ultimate excess under this sub-head the additional funds obtained by re-appropriation at the close of the year proved to be inadequate.

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

7. *Sub-heads B-1, E-1 and E-2.*—The expenditure under these sub-heads includes Rs. 7,337, Rs. 20,000 and Rs. 2,000 respectively on account of secret service work. A certificate to the effect that the interests of public service required that the above payments should be made out of secret service funds and that they were properly so made during the year 1954-55 has been furnished by the Departmental Officer.

8. *Irregularities in Stores Records.*—In a certain branch of the Police Department the stores accounts were not properly maintained. The following are some of the serious irregularities that came to notice:—

(i) No physical verification of stock was done in 1952-53. The physical verification done in October, 1953 revealed many excesses and shortages in a number of articles. These were stated to be under investigation.

(ii) From April, 1953 to October, 1954 alone, the charge of the store was transferred three times. No charge list was prepared in the first transfer of charge while on the next two occasions the charge lists were not attested by the Officer-in-charge of the Branch, in the absence of which the authenticity of these documents could not be verified.

(iii) Many alterations, mutilations and overwritings not attested by any responsible officer, were noticed in the stores records.

On the irregularities having been reported to the Government in January, 1955, it was stated that an officer and three members of the staff who were *prima facie* considered responsible for these irregularities, were suspended and a departmental enquiry was in progress (January, 1957).

GRANT NO. XV. SCIENTIFIC DEPARTMENTS (ALL VOTED)

See also The Audit Report

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
59—SCIENTIFIC DEPARTMENTS—			
A—Mines Department			
O... ..	14,25,000		
R.	—91,700	13,33,300	11,41,679
			—1,83,721
<i>Col. 4.</i> —Mainly less surrender of funds due to a mistake (Rs. 88,068), non-adjustment of some railway invoices (Rs. 22,600), non-utilisation of the provision to the full for the purchase of Diamond Core Drills (Rs. 47,530) and unfilled vacancies (Rs. 28,115).			
B—Archaeological Department—			
O... ..	94,500		
R.	800	95,300	69,479
			25,821
<i>Col. 4.</i> —Non-execution of conservation works by the Public Works Department.			
C—Museums—			
O... ..	71,500		
R.	6,900	78,400	75,700
			2,691
Surrenders or withdrawals within the grant—			
R.	84,000	84,000	..
			—84,000
Total ..	15,81,000	12,82,767	2,98,233

NOTES.

1. *Administration of the Grant.*—The expenditure fell short of the final grant by Rs. 2,98,233. Sub-heads A and B mainly contributed to the savings.

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

3. *Sub-head B.*—This is an instance of non-surrender of savings.

4. The pro-forma Commercial Accounts of Mines worked by Government are given below :—

FINANCIAL REVIEW ON THE ACCOUNTS OF THE
WOLFRAM MINES DEGANA FOR THE YEAR
1954-55.

Wolfram Mines are being worked from the time of former Jodhpur Government on a departmental basis. The concern was declared as commercial undertaking vide Government Notification No. P.14(1)B/51/3713.

dated 22-8-52. The concern had been very profitable during war time. But as the wolfram ore is a Government controlled commodity and its sale mostly depends on the foreign market the store could not be sold. The rates have also considerably gone down and there are very little prospects of disposal of stock in the very near future. The working was therefore closed in the year 1954-55. The accounts have since been audited for the year 1952-53, 1953-54 and 1954-55. The position of the Profit and Loss Account is as under :—

1952-53	Loss	Rs. 10,519
1953-54	Profit	Rs. 24,190
1954-55	Loss	Rs. 8,004

M.D. VAJPAI,

Dy. Director,

Mines and Geology,

Government of Rajasthan, Udaipur.

Balance Sheet as at 31st March, 1955.

[illegible]

WOLFTEAM MINES, DEGANA.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
1	2	3	4
Capital and Liabilities,			Properties and Assets,
			5
			6
(b) As per Trading and Profit & Loss Account	2,350	5,948	
		2,70,293	2,53,156
2,53,156			2,70,293
Note:—The details of (a) above are given below:—			
		Rs.	
Initial Government Capital	..	2,14,132	
Additions to Capital:—			
(i) Net withdrawals from treasuries plus net adjustments	..	21,603	
(ii) Net profit earned upto 31-3-54	..	13,671	
GOVERNMENT CAPITAL	..	2,49,406	

CERTIFICATE.

CERTIFIED THAT—

1. the balance of cash shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the stock and stores in hand at the close of the business on the last day of the trading period have been valued at cost or market price whichever is lower;
3. to the best of my knowledge all liabilities have been included in the accounts for the period; and
4. to the best of my knowledge there are no contingent liabilities as at the end of the trading period.

JODHPUR.

Dated the 22nd June, 1955.

B.S. SAHAI,

*Mining Engineer,
Jodhpur.*

FINANCIAL REVIEW ON THE ACCOUNTS OF THE PALANA COLLIERY, PALANA FOR THE YEAR, 1954-55.

Palana Colliery is being worked from the time of Bikaner State Government. It was transferred to this Department on the creation of Rajasthan. The colliery is producing lignite (an inferior quality of coal) generally consumed in the Power House, Bikaner. The accounts of the colliery are being audited and checked every year. The concern is a profitable one.

The Colliery was declared as commercial concern vide Government Notification No. F.14(1)B/51/2713 dated 22-3-52 and has been showing profit as detailed below :—

	Rs.
1951-52	1,50,282
1952-53	1,21,275
1953-54	28,065
1954-55	12,520

From the above it is evident that the colliery is showing downward trends in profits. This is due to the fact that inspite of every effort the Department is not getting a qualified and experienced hand having a first class Diploma. The present Mines Manager is a IInd Class Diploma holder and is authorised to raise coal only upto 2500 tons per month. Every effort is being made to appoint a Manager holding 1st Class Diploma. On appointment of such a man the colliery will certainly give more profits on account of increased out-put and sales. Recently two appointments were made of persons holding 1st Class Diploma in colliery and even higher start of Rs. 1,000/- per month was given, but none joined so far.

M.D. VAJPAL,

*Dy. Director,
Mines and Geology, Udaipur.*

Profit & Loss Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54 1	Particulars 2	1954-55 3	1953-54 4	1954-55 5
Ra.		Ra.	Rs.	Ra.
245	To Office expenses—	384	1,29,536	1,92,607
467	(a) Postage & Telegrams		257	149
1,812	(b) Stationery and Printing	838	165	14,000
478	(c) Lighting charges	1,230		
40,811	(d) Miscellaneous expenses	240		
2,284	Salaries & Wages	50,651		
4,967	Repairs & Renewals	4,320		
.. 61	Uplift & Amortities	8,524		
2,273	Miscellaneous expenditure	..		
792	Consumable Stores	1,027		
1,826	Traveling allowances	2,338		
8,667	Advertisement	373		
2,485	Workmen's compensation	2,754		
2,900	Depreciation charges	7,068		
23,924	Pension contribution	3,150		
	Audit Fees	1,500		
	Interest on Capital	18,805		
	Transportation charges	78,720		
	Bonus	11,960		
	Net Profit (carried over to Balance Sheet)	12,630		
28,065		2,06,716	1,29,960	2,06,716
1,29,980				

CERTIFICATE.

CERTIFIED THAT:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock and stores in hand as at the close of the business on the last day of the trading period have been valued at cost and that they consist of serviceable stores required for use.

PALANA,
Dated, the 1st August, 1955.

A.B. MUKERJEE,
Mines Manager,
Palana Colliery, Palana.

FINANCIAL REVIEW ON THE ACCOUNTS OF BHANKRI SLAB STONE QUARRY FOR THE YEAR 1954-55.

Bhankri Slab Stone Quarry is being worked for the last 50 years or so. During this period it was controlled by Imarat Department, Water Works, P.W.D. and Electrical and Mechanical Department of the former Jaipur State. The quarry was transferred to the Department of Mines and Geology from Electrical and Mechanical Department during the year 1950-51 and was worked on the Departmental basis.

2. The quarry was declared commercial undertaking vide Government Notification No. 14(I)B/51/3713 dated 22-8-52. Since then it is being worked on the commercial basis. The accounts were checked and audited for the year 1952-53 and the concern gave a net profit of Rs. 44,472/-. During the year 1953-54 the concern gave a profit of Rs. 53,172 while in the year 1954-55 it gave a profit of Rs. 49,216. Due to coming of cheap Jodhpur Patties in the market the sales have decreased and the net profit is showing a little downward trend. There are now only local sales of these patties. However this is a profitable concern.

M.D. VAJPAI,
Dy. Director,
Mines & Geology,
Government of Rajasthan,
Udaipur.

Working Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
To Wages :—					
32,981	(a) Quarrying ..	51,575	..	By cost of Production ..	53,612
43,982	(b) Transportation ..	23,909	..	(Transferred to Trading	(C.Ft.)
219	(c) Stocking ..	191	90,375	and Profit and Loss	or
				Account ..	35,680
					Slabs
To Tools and Stores :—					
360	(a) Coal ..	195	..		
4,262	(b) Oil ..	3,974	..		
2,646	(c) Explosives ..	1,595	..		
2,660	(d) Upkeep of truck ..	6,841	..		
407	(e) General expenses ..	2,357	16,962		
7,098	To Depreciation on	..	7,093		
	Plant and Machinery ..				
			1,14,551		
					1,03,430

Trading and Profit and Loss Account for the year ended 31st March, 1955.

31,259	To Opening Stock ..	..	83,273	..	1,34,933	By Sale of slabs ..	1,33,565
1,14,561	To Cost of production as	..	..	..	83,273	By Closing Stock ..	1,20,367
	per Working Account ..	..	1,03,430				
72,596	To Gross Profit ..	..	67,309				
2,68,206			2,53,912		2,69,206		2,53,912

Trading and Profit and Loss Account for the year ended 31st March, 1955. — *Contd.*

Dr.

Cr.

1954-55 1	Particulars 2	1954-55 3	1953-54 4	Particulars 5	1954-55 6
Ra.		Ra.	Ra.		Ra.
540	By Selling and Distribution expenditure (Rent etc.) ..	..	..	By Gross Profit ..	67,200
8,375	To Salaries of staff ..	..	..	By Income from Royalty ..	9,780
537	To Printing & Stationery ..	9,050	10,280		
47	To Postage ..	374	..		
374	To General expenses ..	56	..		
	To Depreciation charges ..	603	..		
500	(a) Buildings ..	..	..		
4,200	(b) Truck ..	500	..		
3,232	(c) Loose Tools etc. ..	4,200	..		
20	(d) Furniture ..	3,232	..		
		20	7,952		
8,409	To Interest on Capital ..	7,304	..		
1,300	To Audit Fees ..	800	..		
53,172	To Net Profit ..	49,217	..		
82,650		75,095	82,650		75,095

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
Capital and Liabilities.	Properties and Assets.		
1	2	3	4
Rs.	Ra.	Ra.	Ra.
2,48,617	Government Capital :—		
	Government Capital as per last Balance Sheet ..	(a) 2,40,617	20,000
	Add withdrawn during the year ..	1,40,000	61,800
		<u>3,80,615</u>	
	Less remittances during the year ..	1,42,022	4,432
		<u>2,07,993</u>	64,840
	Add adjustments during the year ..	8,104	35,953
		<u>2,16,097</u>	
	Add profit during the year	49,217	93,273
		<u>2,65,314</u>	16,962
	Sundry Creditors :—		
370	(a) for supplies ..	384	
119	(b) for salaries & wages ..	0,610	
4,215	(c) Others ..	1,956	
1,200	Permanent Advance ..	..	
	Provision for Depreciation :—		
	(a) As per last Balance Sheet ..	33,038	
17,093			

BHANKRI SLAB QUARRY, BHANKRI (DAUSA).

Balance Sheet as at 31st March, 1955. *Continued.*

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
Rs.		Rs.	Rs.		Rs.
15,046	(b) As per Trading and Profit & Loss Account	15,045	48,083		
2,58,569		3,26,457	2,88,569		3,26,457

NOTE:—The details of (a) above are given below:—

Initial Capital Rs. 2,34,285

Additions to Capital:—

(i) Net withdrawals from treasuries plus net adjustments (—) 84,313

(ii) Net profit earned upto 31-3-54 99,645

GOVERNMENT CAPITAL 2,49,617

CERTIFICATE

CERTIFIED THAT—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held ;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts ;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet ;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet ;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein ; and
6. the general stores and stock of slabs on hand as at the close of the business on the last day of the trading period have been valued at market price and product cost respectively and that they consist of serviceable stores required for use.

JAIPUR,
Dated the 12th
August, 1955.

ANANDILAL,
Accountant,
Bhankri Slab Quarry,
(Dausa).

GOPAL MAL MEHTA,
Asstt. Director of
Mines & Geology,
Rajasthan, Jaipur.

FINANCIAL REVIEW ON THE ACCOUNTS OF NAILA LIMESTONE QUARRY FOR THE YEAR 1954-55.

Naila limestone quarry was started on experimental basis in January, 1950 as the supply of lime and limestone in the Jaipur Division was not sufficient at that time to meet the needs of the increased building activity of the refugee quarters, Government buildings etc., at reasonable rates.

The first problem in working this Mine came in removing about 30-40 ft. over burden of earth and kankar bed etc. to expose the limestone. However, this was done and an output of 1000 mds. per day was made after arranging mechanised measures. As soon as this quarry started, the rates of limestone in the city came down by Rs. 3 per 100 mds. The depth of the quarry increased and further expenditure had to be incurred in order to raise the material to the ground.

The quarry was declared as commercial concern vide Government Notification No. F.14(I)B/51/2713 dated 22-8-52 and showed losses as detailed below :—

1952-53	9,477/-
1953-54	2,236/-
1954-55	5,733/-

As the quarry was showing recurring losses in view of the heavy competition and as it had served its purpose of bringing down the rate of the operations were closed down in the year 1954.

M.D. VAJPAI,

Dy. Director, Mines & Geol.

Rajasthan, Udaipur.

Working Account as at 31st March, 1955.

Working Account as at 31st March, 1955.

Dr.		Cr.	
1953-54 1	Particulars. 2	1954-55 3	1953-54 4
Ra.		Ra.	Particulars. 5
	To Wages :—		By Cost of Production ...
8,219	(a) Quarrying ..	1,103	
3,318	(b) Kibbling ..	785	
		1,888	
	To Stores consumed :—		
7,571	(a) Coal ..	..	
7,589	(b) Oil ..	858	
726	(c) Explosives ..	..	
..	(d) Others ..	858	
4,201	To Depreciation on Plant and Machinery ..	..	
		2,744	
			31,035
31,635			2,744
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			31,035
			2,744

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955		As at 31st March, 1954		As at 31st March, 1955	
		1		2		3	
Rs.		Rs.		Rs.		Rs.	
24,341	Government Capital— Government Capital as per last Balance Sheet .. Add: withdrawals during the year	34,341 12,523 46,864	(a) 34,341 12,523 46,864	300 13,200 13,000	Fixed Assets— Buildings Plant & Machinery .. Dodge Truck	500 18,200 13,000	
	Less: remittances during the year	5,035	5,035	1,800	Current Assets— Lease Tools & Imple- ments Mining Equipment (Jack Hammer) Stores & spare Parts Stock in Trade (At Cost) Limo. & Scone Sundry Debtors	1,300 1,000 101 16,902	
	Add: adjustments during the year	41,829	41,829	438	Cash—		
	Deduct: loss during the year	1,853	1,853	1,513 19,705	Cash in Hand	104	
		42,412 5,733 37,679	42,412 5,733 37,679	118			
1,196 103 7,880	Sundry Creditors— (a) for supplies (b) for salaries & wages (c) Others	1,800	1,300				
10 100	Deposits Permanent Advances .. Provision for Deprecia- tion (a) As per last Balance Sheet	37 12,705	37 12,705				
8,423							

NAILA LIME STONE QUARRY, JAIPUR.

Balance Sheet as at 31st March, 1955. — *Continued.*

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
1	2	3	4
	Capital and Liabilities.		Properties and Assets.
			5
			6
Ra.	Ra.	Ra.	Ra.
	(b) As per Trading and Profit and Loss Account		
4,251	50	12,753	
56,344		51,769	58,344
			51,769

NOTE :— The details of (a) above are given below :—

Initial Government Capital 48,001

Additions to the Capital :—

(i) Net withdrawals from treasuries plus net adjustments (—) 1,947

(ii) Net loss incurred upto 31-3-54 (—) 11,713

GOVERNMENT CAPITAL 34,341

CERTIFICATE.

CERTIFIED THAT:—

1. the balance of cash shown in the Cash Book as on the last day of the trading period actually represented the amount held;
2. the stores and stock in hand as at the close of the business on the last day of the trading period have been valued at cost and that they consist of serviceable stores required for use;
3. the list of sundry debtors has been scrutinised and that they consist of all good debts and correctly represents to the best of my knowledge the actual position;
4. to the best of my knowledge all liabilities have been included in the accounts for the period; and
5. to the best of my knowledge there are no contingent liabilities as on the last day of the trading period.

JAIPUR.
Dated the 10th
August, 1955.

ANANDILAL,
Accountant,
Naila Lime Stone Quarry,
Naila, Jaipur.

GOPAL MAL MEHTA,
Assistant Director,
Mines and Geology Rajasthan,
Jaipur.

GRANT NO. XVI-EDUCATION—(ALL VOTED).

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess Savings 4
	Rs.	Rs.	Rs.
37.—Education—			
A.—University—			
A—1. Grants to Universities ...	3,01,000	3,01,583	
A—2. Government Arts Colleges—			
A—2 (i) Arts Colleges (Men)—			
O. .. 21,78,000	23,32,240	25,08,111	+1,76,871
R. .. 1,54,240			
Col. 4.—See notes 3 and 4 below.			
A—2 (ii) Sanskrit Colleges—			
O. .. 1,22,000	1,06,000	1,06,194	
R. .. —16,000			
A—2 (iii) Arts Colleges (Women)—			
O. .. 1,01,000	1,53,126	1,72,552	+1,19,426
R. .. 52,125			
Col. 4.—See note 3 below.			
A—3. Grants to non-Government Arts Colleges—			
O. .. 1,30,000	1,15,000	1,14,611	
R. .. —15,000			
A—4. Government Professional Colleges—			
A—4 (i) Teachers Training College, Bikaner	38,700	35,282	—3,418
Col. 4.—Vacancies			
A—4 (ii) M.B.M. Engineering College, Jodhpur—			
O. .. 2,98,000	..	16,389	+1,81,611
R. .. —2,93,000			
Col. 4.—Misclassification in March Supplementary Accounts of expenditure debitable to Sub-head E, 5 (i).			
A—4 (iii) Ayurvedic Colleges—			
O. .. 1,28,000	1,14,000	1,01,359	—12,641
R. .. —14,000			
Col. 4.—Mainly non-utilisation of the grant for improvement in Ayurvedic Colleges to the full due to late receipt of Government sanction.			

GRANT NO. XVI-EDUCATION—*Contd.*

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
37—EDUCATION—Contd.			
A—5. Grants to non-Government Professional Colleges—			
O. .. 90,000	77,000	88,745	+11,745
R. .. -13,000			
Col. 4.—See note 2 below.			
Secondary—			
B—1. Government Secondary Schools—			
B—1 (i) Boys' Schools—			
O. .. 1,13,43,000	92,59,100	1,11,49,154	+18,90,654
R. .. -20,88,900			
Col. 4.—See note 3 below.			
B—1. (ii) Girls' Schools—			
O. .. 15,45,000	13,84,810	16,52,400	+2,67,590
R. .. -1,80,490			
Col. 4.—See notes 3 and 4 below.			
B—2. Direct grants to non-Government Secondary Schools—			
O. .. 15,00,000	15,96,000	15,62,267	-33,733
R. .. 30,000			
Col. 4.—Non-payment of grants-in-aid for March, 1955 to certain institutions.			
B—3. Grants to local bodies for Secondary Education ..			
	9,000	10,173	+1,173
Col. 4.—Omission to provide funds for payment of some grants-in-aid pertaining to the year 1953-54.			
Primary—			
C—1. Government Primary Schools—			
C—1 (i) Boys' Schools—			
O. .. 69,89,000	29,75,700	68,93,201	+39,17,501
R. .. -40,13,300			
Col. 4.—See note 3 below.			
C—1 (ii) Girls' Schools—			
O. .. 9,00,000	9,63,900	9,71,714	+7,814
R. .. -35,100			
Col. 4.—Omission to provide funds for the payment of arrears claims of some teachers.			

GRANT NO. XVI-EDUCATION—Contd.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess Savings 4
	Rs.	Rs.	Rs.
37—EDUCATION—Contd.			
C—2. Direct grants to non-Government Primary Schools—			
O. .. 1,75,000	1,75,000	1,72,574	
R. .. —2,000			
C—3. Grants to local bodies for Primary Education—	95,000	88,499	
Col. 4.—Non-payment of grant-in-aid for March, 1955 to certain municipalities.			
D—Special—			
D—1. Government Special Schools—			
D—1 (i) Normal and Central Training Schools for men ..	2,24,450	2,12,440	—12,010
Col. 4.—Vacancies.			
D—1 (ii) Normal and Central Training Schools for women ..	47,700	43,609	—4,091
Col. 4.—Vacancies.			
D—1 (iii) Schools of Arts. ..	46,300	34,284	—12,016
Col. 4.—Vacancies.			
D—1 (iv) Schools for Deaf, Dumb and Blind, Jaipur. ..	19,100	15,715	—3,385
Col. 4.—Vacancies.			
D—1 (v) Vocational High School, Kotah ..	31,950	28,775	—3,175
D—1 (vi) Other Public Schools—			
(a) Sadul Public School, Bikaner Ganga Children School, Bikaner and Montessori School, Sirchi. ..	1,28,200	1,17,870	—10,330
Col. 4.—Mainly cumulative effect of petty savings in various items.			
(b) Puratava Mandir, Jaipur—			
O. .. 45,300	37,300	30,677	—6,623
R. .. —8,000			
Col. 4.—Less purchase of new grants and non-completion of catalogue grants.			
D—2. Direct grants for non-Government special schools	43,000	1,81,458	+1,38,458
Col. 4.—Mainly expenditure relating to sub-head D-2 wrongly classified the Department under this sub-head.			

GRANT NO. XVI-EDUCATION—*Contd.*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
37—EDUCATION— <i>Contd.</i>			
D—3. Grants to local bodies for Special Education—			
R. .. 1,44,000	1,44,000	—	—1,44,000
Col. 4 :—See sub-head D—2 above.			
General—			
E—1. Direction—			
O .. 3,19,900	3,24,620	3,28,512	+1,892
R .. 5,620			
E—2. Inspection—			
O .. 10,47,400	10,03,860	9,94,187	—9,673
R .. —43,540			
Col. 4 :—Vacancies.			
E—3. Scholarships—			
O .. 2,81,000	1,74,000	99,226	—74,774
R .. —1,07,000			
Col. 4 :—See ante 2 below.			
E—4. Miscellaneous—			
F. Library Department and Public Libraries—			
O... .. 1,83,200	1,75,700	1,62,868	—12,832
R. .. —7,500			
Col. 4.—Vacancies (Rs. 5,831) and non-payment of some aid to new libraries and reading rooms for want of Government sanction (Rs. 7,000).			
E—4. II. National Cadet Corps—			
(i) Senior Division—			
O... .. 1,47,300	..	23	—23
R. .. —1,47,300			
Col. 4. —Misclassification in March Supplementary Accounts of Expenditure attributable to sub-head E-5(i).			
(ii) Junior Division—			
O... .. 1,17,200	..	..	..
R. .. —1,17,200			
E—4. III—Miscellaneous—			
O... .. 33,40,800	1,53,860	1,45,219	—8,641
R. .. —31,88,040			
Col. 4.—Less purchases of answer books for examinations (Rs. 6,356) and less payment of remuneration to the Examiners (Rs. 2,291).			

GRANT NO. XVI-EDUCATION—Contd.

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess Saved, 4
	Rs.	Rs.	Rs.
37—EDUCATION—Contd.			
E—5. Development Schemes—			
E—5 (i) Financed from State Revenues—			
B. .. 56,76,925	56,76,925	19,63,960	—37,12,965
Col. 4.—See notes 3 and 4 below and also sub-head A-4(ii) and E-411 (i)			
E—5(ii) Financed from Central Assistance—			
R. .. 22,88,370	22,88,370	3,86,241	—19,02,129
Col. 4.—See notes 3 and 4 below.			
E—5 (iii) Financed partly from State Revenues and partly from Central Assistance—			
O. . . 13,87,500			
R. . . 11,87,445	25,74,945	15,47,598	—10,27,347
Col. 4.—See note 2 below.			
Surrenders or withdrawals within the grant—			
R. .. 7,29,445	7,29,445	..	—7,29,445
TOTAL ..	3,36,20,000	3,22,35,483	—13,84,517

NOTES.

1. *Administration of the Grant.*—The expenditure fell short of final grant by Rs. 12,84,517 against which a sum of Rs. 7,29,445 was rendered.

2. *Sub-heads A-5, B-3 and E-5(ii).*—The reasons of variations could not be included for want of adequate information from the Controlling Officers.

3. *Sub-heads A-2(i), A-2(ii), B-1(i), B-1(ii), C-1(i), E-5(i) and E-5(ii).*—After the close of the financial year, the department desired that expenditure relating to Five Year Plan which was initially booked under sub-heads indicated below should be transferred to sub-heads indicated against each of them under which the provision for such expenditure was stated to have been made.

From	To	Amount
A—University	E-5 Development Schemes	Rs.
A-2(i) Arts Colleges (Men)	E-5(i) Financed from State Revenues	2,88,1

GRANT NO. XVI- EDUCATION—Contd.

From	To	Amount
2(ii) Arts Colleges (Women)	E-5 Development Schemes	Rs.
Secondary-	E 5 (i) financed from State Revenues	21,850
1(i) Boys' Schools	"	19,04,605
1(ii)- Girls' Schools	"	4,60,497
Primary	"	
1(i)-Boys' Schools	"	16,46,280
"	E-5(ii) Financed from Central Assistance	22,88,370

It was stated that as the expenditure on Five Year Plan was incurred together with other departmental expenditure on the same bills, separate holding of such expenditure *ab initio* was not possible. The department neither supply the basis of allocation nor the voucherwise details for verification whether the amounts to be transferred had been correctly ascertained at and the expenditure actually related to Five Year Plan. In the absence of this information, the transfer of expenditure desired by the Department, was not effected.

4. Had the transfers desired by the Department as indicated in Note above, been effected, and the misclassifications under sub-heads A.4(ii) and E.4.II-(i) been set right the following appreciable variations would have occurred for which reasons were not furnished by the Controlling officers:—

Sub-head	A-2(i)	—1,12,279
Sub-head	B-1(ii)	—1,92,598
Sub-head	E-5(i)	+6,24,829
Sub-head	E-5(ii)	+3,86,241

5. Sub-heads A-4(iii), D-1(vi) (b), E-2, and E-4-I.—There was scope for further surrender of savings.

6. Sub-heads A-4(i), C-3, D-1(i), (ii), (iii), (iv), (v), (vi), (a) and E-4-I.—These are instances of non-surrender of savings.

7. Sub-head B-2 and E-5(iii).—The additional funds obtained by re-appropriation under these sub-heads proved to be largely excessive.

8. Sub-heads B-3 and C-1(ii). are instances of defective budgeting.

9. Extra expenditure.—In December, 1953 a Commandant of N.C.C. Battalion entered into a contract for the supply of food stuffs worth Rs. 10,100 for a N.C.C. camp. The lowest tender was not accepted and the contract was given to the highest tenderer without recording any reasons for doing so. It was explained that the quality of food stuff offered by tenderer with lowest quotation was not satisfactory and that the food stuffs of various tenderers were inspected before accepting the quotation. The extra expenditure representing the difference between the lowest quotation and that accepted amounted to Rs. 1,102.

10. Utilisation of amounts drawn from the Treasury.—A Commandant of a N.C.C. Battalion drew a sum of Rs. 20,000 on Abstract contingent bills in two instalments of Rs.10,000 each on 9th December, 1950 and 2nd January, 1951, respectively. The detailed bills amounting to Rs. 17,163 spent out of this sum were sent to the Treasury where they

GRANT NO. XVI- EDUCATION—*Concd.*

were passed for payment and the officer drew the amount on 15th February 1951. The total amount thus drawn was Rs. 37,163. Instead of refunding the amount thus excess drawn by Rs. 20,000, it was retained with the department till October, 1952, when it was utilised in connection with expenditure on a Camp. It was also noticed that the sanctioned expenditure in respect of the camp was Rs. 15,000 while actually a sum of Rs. 34,550 was spent in that connection. The sanction of the Government to regularise the excess expenditure was awaited.

11. *Withdrawal of funds to avoid lapse of Budget grant.*—A sum of Rs. 1,730 was drawn by an officer on 31st March, 1954 for purchasing furniture etc. The articles of furniture were shown to have been received in the department on 31st March, 1954 itself. It was however, found, that the articles of furniture were actually received after April, 1954, i.e., after the date shown in the books. The payment was actually made to the supplier on 2nd July 1954. The record relating to receipt of articles was thus falsified and amount, drawn but not spent, kept out of Government accounts.

The withdrawal of funds to avoid lapse of grant is stated to have resulted from the issue of orders of the Controlling Officer that no provision should be allowed to lapse. On a report having been made to Government in July, 1955 the officer concerned was warned (May, 1956).

GRANT NO. XVII. MEDICAL.

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
38—MEDICAL—			
A—Medical Establishment—			
A—1. Medical Council—			
O... ..	700		
R... ..	100	800	738
			—42
A—2. Superintendence—			
A—2 (i) Head Quarters—			
O... ..	2,26,600		
R... ..	22,000	2,48,600	2,42,359
			—6,241
<i>Col. 4.—Non-adjustment of bills in respect of printing of certain forms.</i>			
A—2 (ii) Divisional and District Staff—			
O... ..	2,15,600		
R... ..	18,600	2,37,160	2,39,691
			+1,931
A—2. (iii) Ayurvedic Directorate—			
O... ..	93,900	80,000	67,691
R... ..	—13,900		
			—12,309
<i>Col. 4.—Vacancies (Rs. 9,291) and less payment of rent than anticipated (Rs. 3,018).</i>			
A—3. Board of Registration of Ayurvedic and Unani System			
O... ..	4,350		
R... ..	—830	7,650	6,222
			—1,328
<i>Col. 4.—Unfilled vacancies (Rs. 723) and non-adjustment of some bills of Stationery and Printing Department (Rs. 605).</i>			
A—4. Reserve Medical Establishment—			
O... ..	1,19,700		
R... ..	5,000	1,14,700	1,23,404
			+8,704
<i>Col. 4.—Due mainly to allowing higher scale to Class II Civil Assistant Surgeons with higher qualifications.</i>			
A—5. Drugs Technical Advisory Board, Jaipur			
O... ..	500		
R... ..	—400	40	310
			+270
<i>Col. 4.—Mainly due to sanction late in the year of an allowance to an officer with retrospective effect from a prior date.</i>			

GRANT NO. XVII- MEDICAL—Contd.

Major Head and Sub-head. 1	Final Grant or Appropriation 2	Actual Expenditure. 3	Excess+ Saving- 4
	Rs.	Rs.	Rs.
38—MEDICAL—Contd.			
A—6. Central Medical Stores—			
O ..	95,560		
R ..	—7,000	88,560	88,297
			+9,7
<i>Col. 4:—Re-organisation of Zonal Medical Stores (Rs. 4,537) and adjustment of old liabilities (Rs. 5,000).</i>			
B—Hospitals and Dispensaries—			
B—1. General Hospitals—			
<i>Charged—</i>			
S. ..	1,000	1,000	262
			—77
<i>Col. 4:—Non-payment of decretal amounts due to non-finalisation of certain cases in Courts of Law.</i>			
<i>Voted—</i>			
O ..	37,24,200		
R ..	70,000	37,94,200	39,90,686
			+1,96,48
<i>Col. 4:—Omission to provide funds for adjustment of old liabilities relating to electric and water supply, stationery, printing, telephones etc. (Rs. 1,76,400) and payment of arrears on account of messing allowance to Nursing staff (Rs. 15,400) and travelling allowance due to more transfers than anticipated (Rs. 4,600).</i>			
B—2. Zonana Hospitals—			
O ..	11,97,550		
R ..	10,000	11,17,550	12,27,587
			+1,10,03
<i>Col. 4:—Mainly adjustment of old liabilities relating to electric and water supply, stationery and printing and medicines (Rs. 1,01,537) and creation of a post of Senior Gynaecologist (Rs. 8,600).</i>			
B—3. Maternity Hospitals—			
O ..	85,330		
R ..	—5,000	83,330	78,811
			—3,51
B—4. T.B. Hospitals, Sanatoriums and Clinics—			
O ..	8,35,720		
R ..	10,840	8,46,560	8,69,725
			+13,16
<i>Col. 4:—More expenditure on running of vehicles employed on B.C.G. Campaign.</i>			
B—5. Isolation Hospitals—			
O ..	50,080		
R ..	3,500	52,580	60,622
			—1,042

GRANT NO. XVII—MEDICAL—Contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
38. MEDICAL—Contd.			
B—6. Other Hospitals and Dispensaries—			
(B) —6 (i) Other than Jagir Areas—			
B. .. 38,68,080 |			
R. .. —1,96,010 |	36,72,070	38,67,784	+1,85,714
Col. 4.—Filling up of vacancies late in the year (Rs. 42,000), higher start to Class II Civil Assistant Surgeons with higher qualifications (Rs. 59,000), more expenditure on travelling allowance due to more transfers than anticipated (Rs. 35,000) and adjustment of old liabilities relating to stationery, printing, electric and water charges and medicines (Rs. 49,714).			
B—6 (ii) Jagir Areas—			
O. .. 1,72,840 |			
R. .. 83,000 |	2,55,840	2,56,516	+676
B—7. Lepet Asylums	35,430	34,309	—1,121
Col. 4.—Less expenditure on diet of inpatients.			
B—8. Central Pathological Laboratory—			
O. .. 23,100 |			
R. .. —2,000 |	21,100	20,369	—731
B—9. Medical Institutions of Indian Medicines—			
R—9 (i) Ayurvedic Dispensaries—			
O. .. 9,39,610 |			
R. .. —53,070 |	8,86,540	7,90,003	—96,537
Col. 4.—Vacancies (Rs. 14,537), non-fixation of the pay of staff in the unified pay scales (Rs. 50,000), less expenditure on dispensaries opened late in the year (Rs. 30,000) and economy (Rs. 2,600).			
B—9 (ii) Unani Dispensaries—			
O. .. 30,510 |			
R. .. 3,000 |	33,510	30,127	—3,383
Col. 4.—Non-fixation of the pay of staff in the unified pay scales.			
B—9 (iii) Pharmacies—			
O. .. 2,56,560 |			
R. .. —3,470 |	2,53,090	2,26,937	—26,053
Col. 4.—Less purchase of herbs (Rs. 18,817), non-installation of certain machinery (Rs. 2,800), non-fixation of the pay of staff in the unified pay scales (Rs. 2,000), vacancies (Rs. 600) and economy (Rs. 2,176).			
—Grants for Medical Purposes—			
O. .. 70,100 |			
R. .. —23,000 |	47,100	30,810	—16,290
Col. 4.—Mainly loss sanctions.			

GRANT NO. XVII. MEDICAL—*Cont'd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess Savings
1	2	3	4
	Rs.	Rs.	Rs.
38.—MEDICAL— <i>Cont'd.</i>			
D—Mental Hospitals—			
O. .. 1,22,900			
R. .. —11,000	1,11,900	1,03,725	
Col. 1.—Non-procurement of certain equipments (Rs. 4,400, and vac-			
(Rs. 3,775).			
E—Development Schemes—			
E—1. Financed from State Revenues—			
E—1 (i) Medical College, Jaipur—			
O. .. 5,38,000			
R. .. —77,000	4,61,000	5,13,665	+52,665
Col. 1.—Mainly adjustment after the close of the financial year of in- voluting to customs duty etc. on gifts from Rockefeller Foundation, United States of Am- (Rs. 84,556) and non-materialisation of anticipated savings due to the vacancies been later filled up (Rs. 18,189).			
E—1. (ii) Sawai Man Singh Hospital, Jaipur	5,00,000	4,42,220	—57,780
Col. 1.—See note 2 below.			
E—1 (iii) Nursing Homes, etc.—			
O. .. 1,50,000			
R. .. —1,50,000			
E—1 (iv) Training School for Nurses—			
O. .. 30,000			
S. .. 1,000	72,000	15,345	—56,655
R. .. 21,000			
Col. 1.—Non-availability of suitable staff for training.			
E—2. Financed partly from State Re- venues and partly financed from Cen- tral Assistance—			
Medical College, Jaipur—			
S. .. 1,000			
R. .. 7,800	8,800		—8,800
Col. 1.—Non-implementation of the scheme for improvement of diet (6 per cent) due to late receipt of Government sanction.			
Surrendered or withdrawn within the grant or appropriation.			
R. .. 2,98,000	2,98,000		—2,98,000
TOTAL ..	Charged .. 1,000	262	
	Voted .. 1,28,27,000	1,28,28,363	—1,363

GRANT NO. XVII—MEDICAL—*Contd.*

NOTES.

Administration of the Grant or Appropriation.—In the charged section the expenditure fell short of the final appropriation by Rs. 738. In the voted section the savings amounted to Rs. 13,647 against which a surrender of Rs. 2,98,000 was made resulting in an excess of Rs. 2,84,353 over the modified grant.

2. *Sub-head E-1 (ii).*—The reasons of variations could not be included for want of adequate information.

3. *Sub-heads A-2(iii), B-9(i), B-9 (ii), C and D.*—There was scope for further surrender of savings.

4. *Sub-heads A-4, A-5, A-6, B-6(i) and E-1 (i).*—In view of the excesses under these sub-heads, the surrenders made at the lag end of the year were partly or wholly injudicious.

5. *Sub-heads B-1 (voted), B-2 and B-4.*—These are cases of covered excesses.

6. *Sub-heads B-9(ii), E-1(ii) and E-2.*—The savings should have been foreseen and surrendered. Instead additional sums were obtained by re-appropriation at the end of the year.

7. *Sub-head B-1 (voted)* is an instance of defective budgeting.

8. The Store and Stock accounts were not furnished by the department.

GRANT No. XVIII PUBLIC HEALTH—(ALL VOTED)

See also The Audit Report.

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess Save, 4
	Rs.	Rs.	Rs.
39. PUBLIC HEALTH—			
A—Public Health Establishment—			
A-1—Head Quarters staff—			
O.	1,04,000		
R.	-20,000	1,74,000	1,61,549
Col. 4 :—Vacancies.			
A-2—District Public Health Staff—			
O.	7,88,500		
S.	10,000	7,24,900	7,06,372
R.	-73,600		
Col. 4 :—Vacancies.			
A-3—School for training midwives—			
O.	13,000	10,500	9,463
R.	-2,500		
Col. 4 :—Less stipends due to lesser number of trainees.			
B—Bacteriological Laboratories—			
O.	45,700		
R.	-2,700	43,000	40,537
Col. 4 :—Vacancies.			
C—Works—			
C-1—Water Supply Schemes—			
C-1(i)—Works controlled and executed by the Chief Engineer, Buildings and Roads, Rajasthan—			
O.	7,15,000		
R.	1,28,000	8,43,000	10,32,535
Col. 4 :—See note 2 below.			
C-1(ii)—Works controlled and executed by the Chief Engineer, Electrical and Mechanical Department, Rajasthan—			
O.	20,08,000	20,40,000	18,43,000
R.	38,000		
Col. 4 :—See note 2 below.			

GRANT NO. XVIII—PUBLIC HEALTH—*Contd.*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
30. PUBLIC HEALTH—<i>Contd.</i>			
—Development Schemes—			
D.1—Financed from State Revenues—			
D.1(i)—Expenses in connection with Epidemic Diseases—			
I—Malaria—			
O. 1,77,500 |	1,26,100	69,456	—56,644
S. 20,000 |			
R. —71,400 |			
<i>Col. 4 :—Mainly vacancies.</i>			
II—Anti-epidemic Operation—			
O. 37,000 |	46,500	73,531	+ 27,031
R. 9,500 |			
<i>Col. 4 :—Omission to provide funds for adjustment of old bills for the supply of vaccines.</i>			
D.1(ii)—Works executed through the Chief Engineer, Buildings and Roads, Rajasthan—			
O. 1,65,000 |	73,700	49,575	—24,125
R. —91,900 |			
<i>Col. 4 :—See note 2 below.</i>			
D.1(iii)—Works executed through the Chief Engineer, Electrical and Mechanical Department, Rajasthan—			
O. 91,000 |	78,500	10,432	—66,068
R. —14,500 |			
<i>Col. 4 :—See note 2 below.</i>			
D.1(iv)—Works executed through the agency of Commissioners, Collectors, etc.,—			
O. 94,300 |	1,18,000	67,506	—50,404
R. 23,700 |			
<i>Col. 4 :—See note 2 below.</i>			
D.2—Financed from Central Assistance— Works executed through the agency of Chief Panchayat Officer—			
O. 23,00,000 |	20,00,000	22,83,607	+ 2,83,607
R. —9,00,000 |			
<i>Col. 4 :—See note 2 below.</i>			

GRANT NO. XVIII—PUBLIC HEALTH—*Concl'd*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess Savings 4
	Rs.	Rs.	
39—PUBLIC HEALTH <i>Concl'd</i> .			
D-3—Financed partly from State Revenues and partly from Central Assistance—			
Expenditure out of grant-in-aid for the establishment of Mater- nity and Child Welfare Centre—			
S.	1,000		
R.	36,000	12,979	
Col. 4.—Vacancies.			
Surrenders or withdrawals within the grant—			
R.	3,40,800		—3,40,800
Total.	66,60,000	63,71,611	—2,88,389

NOTES.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 2,88,389. Sub-heads C-1(ii), D-1(i)I, D-1(ii) and D-1(iv) contributed to the savings. The surrender of Rs. 3,40,800 against saving of Rs. 2,88,389 resulted in an excess of Rs. 52,411 over modified grant.

2. *Sub-heads C-1(i), C-1(ii), D-1(ii), D-1(iii), D-1(iv) and D-2.*—Reasons of variations could not be included for want of adequate information from the Controlling Officer.

3. *Sub-heads A-1, A-2, B and D-1(i)I.*—There was scope for further surrender of savings.

4. *Sub-heads C-1(i) and D-1(i) II.* These are instances of uncorrected excesses. Sub-head D-1(i) II is also an instance of defective budget.

5. *Sub-head D-2.*—In view of the excess of Rs. 2,93,607 under Sub-head, the surrender made at the flag end of the year was injudicious.

6. *Sub-head D-3.*—In view of the savings of Rs. 24,021, the additional funds obtained at the flag end of the year by reappropriation were excessive.

7. The *proforma Commercial Accounts of Water Works* are given below:—

FINANCIAL REVIEW ON THE ACCOUNTS OF THE WATER WORKS, RAJASTHAN FOR THE YEAR 1954-55.

To end of 1953-54 the P.W.D. (B&R) was only incharge of Water Works at Udaipur and Jodhpur. By the end of 1954-55 all the Water Works were transferred to the control of the P.W.D. (B&R). To enable the department to run the Water Works smoothly the Government of Rajasthan sanctioned two separate Water Works divisions in addition to the one already existing at Jaipur.

The total receipts of all the Water Works in Rajasthan during the year 1954-55 amounted to Rs. 35,45,479/- against the receipts of Rs. 30,21,736/- during 1953-54. Thus there is an increase of Rs. 5,23,743/-.

The total expenditure during the year under review is Rs. 38,80,140/- against Rs. 36,15,116/- incurred during the last year. Thus there is an all round increase of Rs. 2,95,024/- in the expenditure from that of last year. The results for the year reveal a loss of Rs. 3,34,661/- against the loss of Rs. 5,93,380/- incurred during the last year. On the whole the results can not be said to be satisfactory as the receipts accrued during the year *viz.* Rs. 35,45,479/- have not been able to meet the expenditure of Rs. 38,80,140/-.

The reason for this unsatisfactory state of affairs are heavy maintenance expenditure on Jaipur and Jodhpur Water Works and the system of charging flat rates instead of charging for metered supplies at Udaipur, Bikaner, Kotah and Dungarpur.

Outstandings:—The outstandings on 31-3-54 amounted to Rs. 70,98,136/-.

At the close of the year 1954-55, these amount to Rs. 89,77,373/- resulting in an increase of Rs. 18,79,237/-. Thus out of accrued Revenue of Rs. 35,45,479/- only Rs. 16,66,241/- have been actually recovered.

As would appear from the following figures, the major portion of outstanding is in respect of the Municipalities:—

	Rs.
Rulers	5,83,682
Municipalities	72,91,278
Central Government Departments	1,21,160
Rajasthan Government Departments	7,35,792
Private Bodies	2,31,354
Rehabilitation Department for works done	14,108
	89,77,383

After Municipalities, leaving aside Government Departments the next highest figure is that in respect of Rulers.

The question of outstanding against Rulers especially the Ruler at Jodhpur and Jaipur is under correspondence with the Government.

As regards Municipalities it has been decided under Local Self Government order No. F-1 (n) 17/LSQ/52, dated 18-6-55 (Copy to this office vide No. D-12086/16 (9) PW/55 dated 6-8-55) that the water charges due from Municipalities may be recovered in 20 years at the rate of Re. 1/8 per thousand gallons, interest at 5% should also be charged on instalments due. They should also pay the current dues regularly failing which the penalty according to the Rules should be charged.

The Executive Engineers have been asked to carry out the Government orders vide this office No. 9801/9810 dated 6-8-55.

Further developments in this respect are being watched.

The outstanding under Government Departments has accumulated due to the rule of disconnections having not been strictly applied in the past.

The Executive Engineers have been requested to adhere to this rule just as in case of private consumers and it is hoped the outstandings will now be recovered.

Government Capital.—The Balance of Government Capital invested in various Water Works in Rajasthan amounts to Rs. 1,65,98,407/- on 31-3-55.

Besides the yearly additions on account of Net Profit and deduction on account of 'Net losses' the amount includes yearly amounts charged to the Revenue and Net Revenue Accounts in respect of Audit fees, leave and Pension Contribution and Interest.

A sum of Rs. 7,81,300/- is being transferred to the credit of Depreciation Fund Account as per Balance Sheet of Water Works on 31st March 1955.

The Detailed procedure for the maintenance of the Commercial Accounts has not so far been prescribed by the Government.

Jaipur,
Dat 4, the 22nd
September, 1955.

K. J. HATHI,
Accounts Officer,
Buildings and Roads
Rajasthan, Jaipur.

KISHORE LAI,
Chief Engineer,
Buildings & Roads,
Rajasthan, Jaipur.

WATER WORKS DIVISIONS, RAJASTHAN.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Revenue and net Revenue Accounts for the year ended 31st March, 1956.

Dr.

Cr.

1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6
Ra.		Ra.	Pao.	By Sale of Water :—	Ra.
7,38,796	To Proportionate Salary and Allowances of Officers, Technical and other Staff ..	..	..	Permanent and temporary connections ..	34,92,099
14,83,379	To Maintenance charges ..	8,46,176	29,41,199	By Miscellaneous Receipts ..	53,380
60,068	To Stores consumed ..	6,36,988	..	By Net loss ..	2,34,661
3,57,496	To Labour charges ..	88,938	..		
662	To Electric charges ..	1,00,118	80,537		
19,393	To Repairs & Renewals ..	12,81,454	5,93,380		
14,942	To Management Expenses ..	342	..		
	To Office expenses ..	..	19,663		
	Degression charges —				
	(a) Buildings, Wells and Tanks ..	50,768	..		
50,765	(b) Pumps ..	62,965	..		
62,934	(c) Pipe Lines including Meters ..	1,57,012	..		
1,47,797	(d) Loose Tools ..	3,009	..		
1,800	(e) Furniture ..	494	2,74,298		
568	To Loss on account of revaluation of Loose Tools ..	..	..		
5,60,702	To Interest on Capital ..	..	5,44,391		
99,276	To Leave salary & Pension contribution ..	..	68,179		
16,997	To Audit fees ..	..	5,200		
3,634	To Prorate charges of Chief Engineer's Establishment ..	..	1,200		
..	To Bad debt written off ..	..	11,043		
36,45,116		38,80,140	36,15,116		38,80,140

WATER WORKS DIVISIONS, RAJASTHAN.

112

Notes:—(a) The amount of Net Profit and Loss of each of the Water Works for the years 1954-55 and 1953-54 is as under:—

	Profit 1954-55		Loss		Profit 1953-54		Loss	
	Rs.		Rs.		Rs.		Rs.	
1. Jaipur ..	..	..	41,748		..		3,02,803	
2. Jodhpur ..	..	32,763	..		1,41,068		..	
3. Bikaner ..	..	..	3,07,651		..		2,87,804	
4. Udaipur ..	..	62,496	..		..		24,137	
5. Kota ..	..	..	34,871		..		25,795	
6. Durgapur ..	..	..	45,650		..		33,900	
Total ..	..	95,259	4,29,929		1,41,068		7,34,448	

(b) During 1953-54 the Water Works at Udaipur and Jodhpur were only under the administrative control of the Chief Engineer, P.W.D. (B&R) but during the year 1954-55 all the Water Works have been transferred to the administrative control of Chief Engineer, P.W.D. (B&R) Rajasthan, Jaipur.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1955
1	2	3
Capital and Liabilities.	Properties and Assets.	4
Rs.	Rs.	Rs.
1,46,37,339		
Government Capital—	Fixed Assets—	
Government Capital as per last Balance Sheet	Buildings, Wells & Tanks—	
Add withdrawals during the year ..	As per last Balance Sheet	25,47,602
	Additions during the year	8,239
		25,55,901
Less—Remittances during the year ..	Pumping Machinery—	
	As per last Balance Sheet	15,12,355
Add—Adjustments during the year ..	Additions during the year	900
		15,13,164
Deduct Loss during the year ..	Distribution, Mains & Pipe lines—	
	As per last Balance Sheet	35,06,634
	Additions during the year	2,71,956
		37,78,590
Working Credit—	Furniture—	
(a) For supplies ..	As per last Balance Sheet	10,020
(b) .. Salaries & wages ..	Additions during the year	512
(c) .. Others ..		10,532
	Motors—	
Deposits ..	As per last Balance Sheet	2,53,630
Provision for Depreciation—	Additions during the year	1,08,646
(a) As per last Balance Sheet ..		

WATER WORKS DIVISIONS RAJASTHAN

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955	
1	2	3	4	
Capital and Liabilities.			Properties and Assets.	
			5	
			6	
(b) Provision made during the year ..	2,74,228	7,81,300	Depreciation Investment Fund :— As per last Balance Sheet ..	10,000
			Investments made during the year ..	20,000
			Current Assets :—	30,000
			Stores & Spare parts ..	..
			Loose Tools ..	4,56,888
			Sundry Debtors :—	33,927
			(i) Rulers ..	..
			(ii) Municipality ..	5,83,482
			(iii) Government departments ..	72,91,278
			(iv) Private Bodies ..	8,71,068
			Loans & Advances ..	2,31,355
			Cash and Bank Balances—	89,77,373
			Cash in hand ..	5,43,049
				2,126
				1,82,64,096
1,69,39,043	1,82,64,096	1,59,39,043		

Note :—1. The details of (a) above are given below :—
Initial Government Capital .. Rs. 1,18,97,412
Additions to Capital :—

(i) Net Withdrawals from Treasuries plus net adjustments .. 38,24,991
(ii) Net loss incurred upto 31-3-54 .. 10,84,573

GOVERNMENT CAPITAL

1,46,37,920

Certificate.

On the basis of individual certificates recorded on the Balance Sheets of the individual concerns of Water Works by the Executive Engineers concerned, it is certified that :—

1. the balance of cash shown in the Cash Book at the close of the business of the last day of the trading period actually represented the amount held ;
2. the list of sundry debtors has been scrutinised and that all debts have been considered good ;
3. to the best of my knowledge all the liabilities have been included in the accounts for the period ;
4. to the best of my knowledge there are no contingent liabilities as on the date of Balance Sheet ; and
5. the stores and stock in hand at the close of the trading period have been valued at cost and that they consist of serviceable articles required for use.

Jaipur,
dated, the 16th
December, 1955.

K. J. HATHI,
Accounts Officer,
B & R. Rajasthan, Jaipur.

KISHORE LAL,
Chief Engineer,
Buildings & Roads,
Rajasthan, Jaipur.

GRANT NO. XIX—AGRICULTURE—(ALL VOTED).

See also The Audit Report.

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess Savings, 4
	Rs.	Rs.	Rs.
40.—AGRICULTURE—			
A.—Direction—			
O.	1,51,800	1,53,800	1,27,523
R.	2,000		
Col. 4 :—Vacancies (Rs. 13,000) and non-adjustment of certain bills due to non-receipt from the supplying departments (Rs. 13,277).			
B.—Superintendence—			
O.	49,900	60,264	62,641
R.	10,364		
Col. 4 :—Vacancies.			
C.—Subordinate and Expert Staff—			
O.	3,74,800	3,27,680	3,28,449
R.	47,120		
D.—Experimental Farms—			
D-1—Fruit Farms and Nurseries—			
O.	16,488	15,798	12,060
R.	700		
Col. 4 :—Due to fall in prices of feed for animals (Rs. 1,500) and lesser engage- ment of labour (Rs. 2,384).			
D-2—Other Farms—			
O.	8,18,502	1,07,978	2,17,760
R.	1,18,529		
Col. 4 :—Due mainly to unanticipated employment of extra labour (Rs. 11 and more expenditure on running and maintenance of tractors (Rs. 8,000).			
E.—Agricultural Demonstrations and Propaganda including Public Exhibitions and Fairs—			
O.	80,000	65,424	20,313
R.	14,678		
Col. 4 :—Mainly non-receipt of sanction for certain schemes (Rs. 15,000), adjustment of certain bills (Rs. 10,000) and dropping of certain proposed cattle on account of outbreak of epidemics (Rs. 20,000).			
F.—Agricultural Education—			
Extension Training Centre—			
O.	1,33,615	2,41,015	1,67,228
S.	1,000		
R.	1,10,000		
Col. 4 :—See note 3 below.			

GRANT NO. XIX—AGRICULTURE—Contd.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
43. AGRICULTURE—Contd.			
—Botanical and other Public Gardens—			
O. 2,02,800 |	1,71,600	1,66,064	—5,536
R. —31,000 |			
Col. 4 :—Lesser engagement of labour due to reorganisation of gardens.			
—Funds-in-aid, Contributions etc.,—			
O. 23,200 |	..	..	..
R. —23,200 |			
—Fishes—			
O. 20,200 |	22,200	17,039	—5,161
R. 2,000 |			
Col. 4 :—Non-payment of full pay and travelling allowance to a supervisor due to suspension.			
—Other charges—			
J-1—Workshop, Bharatpur—			
O. 77,800 |	68,800	62,206	—6,494
R. —9,000 |			
Col. 4 :—Lesser purchases of stores due to less work.			
J-2—Grow More Food Schemes—			
J-2(i)—Crop Cutting Schemes—			
O. 85,000 |	85,840	59,880	—24,960
R. 840 |			
Col. 4 :—Non-payment of a contribution for want of Government sanction (Rs. 27,235) and non-payment of remuneration to patwaris and labour compensatory charges for want of certain information (Rs. 7,736).			
J-2(ii)—Other Expenditure—			
O. 1,53,000 |	72,236	77,304	+5,068
R. —40,764 |			
Col. 4 :—See note 3 below.			
J-3—Miscellaneous—			
O. 5,09,033 |	1,49,038	1,29,841	—19,697
R. —3,60,000 |			
Col. 4 :—Late receipt of sanction to certain schemes.			
—Development Schemes—			
K-1—Financed from State Revenues—			
K-1(i)—Agricultural Education—			
K-1(i)(a)—Agricultural Schools—			
O. 1,35,382 |	1,04,282	94,858	—40,424
R. —31,000 |			
Col. 4 :—Due to lesser number of candidates than expected.			

GRANT NO. XIX—AGRICULTURE—Contd.

Major Head and Sub-head 1	Final Grant 2	Actual Expenditure 3	Excess Savings 4
	Rs.	Rs.	Rs.
40. AGRICULTURE—Contd.			
R-1(i)(b)—Other Training Expenditure—			
O. 5,000	3,000	2,415	
R. -2,000			
Col. 4 :—Late receipt of stipend bills.			
K-1(ii)—Agricultural Experiments and Research—			
O. 1,51,338	1,23,486	1,17,469	-11,000
S. 1,000			
R. -23,850			
Col. 4 :—Vacancies for want of technical hands.			
K-1(iii)—Other charges—			
Anti-locust Measures—			
Cultivated Area—			
O. 2,23,000	4,51,000	6,85,520	+2,34,520
S. 2,28,000			
Col. 4 :—Omission to provide funds for adjustment of invoices pertaining past years.			
L Grow More Food Schemes—			
L-1—Staff Schemes—			
L-1(i)—Food Commissioner's office			
Col. 4 :—Vacancies.	45,002	39,790	-5,212
L-1(ii)—District Organisation—			
O. 2,54,898	1,81,898	1,64,105	-17,793
R. -73,000			
Col. 4 :—Mainly non-adjustment of certain bills relating to purchase of stores, maintenance of vehicles (Rs. 10,000) and unfilled vacancies for want of technical staff (Rs. 7,000).			
L-1(iii)—Plant Protection Schemes—			
O. 2,68,600	2,14,600	1,49,153	-65,447
R. -52,000			
Col. 4 :—Non-fixation of the pay of staff in the Unified Pay Scales (Rs. 12,000), vacancies (Rs. 17,100) and non-adjustment of certain bills due to their non-receipt from the supplying departments (Rs. 30,347).			
L-1(iv)—Underground Water Board	50,000	50,000	
L-1(v)—Deepening of wells by rock drilling and blasting ..	45,503	28,177	-17,326
Col. 4 :—Non-payment due to non-receipt of detailed accounts.			

GRANT NO. XIX—AGRICULTURE—*Contd.*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
40, AGRICULTURE— <i>Contd.</i>			
L-1(vi)—Maintenance of Com- pressors—			
O. 4,00,000	75,000	30,855	—44,145
R. —3,25,000			
Col. 4 :—Unfilled vacancies due mainly to non-availability of technical staff			
L-1(vii)—Financed from Central Assistance Grants—			
S. 1,000	41,000	9,740	—31,260
R. 40,000			
Col. 4 :—Non-receipt of debits relating to machinery and accessories purchased through the Director General of Disposals and Supplies, New Delhi.			
Rounding	—574	..	+574
Transfers or withdrawals within the grant—			
R. 10,28,535	10,28,535	..	—10,28,535
TOTAL	40,01,000	27,88,025	—12,12,975

NOTES.

Administration of the Grant.—The above Appropriation Accounts not include the estimates and actuals in respect of the recoveries noted below which are adjusted in accounts in reduction of expenditure.

Major Head and Sub-head.	Estimated recoveries. Rs.	Actual recoveries. Rs.	Excess + Saving— Rs.
Agriculture—			
Amount recoverable from other Governments and Departments—			
Agricultural Education—			
Extension Training Cen- tre—			
Amount recoverable from Government of India	—1,19,015	—93,304	+25,711
(i)(a). Agricultural So- schools—			
Amount recoverable from Government of India	—62,835	—70,528	—17,693

GRANT NO. XIX—AGRICULTURE—*Concl'd.*40—AGRICULTURE—*Concl'd.*

K-1(ii). Agricultural Experiments and Research—			
Amount recoverable from Indian Council of Agricultural Research ..			
	—12,286	—4,580	+7
Other Recoveries—			
J-3-Miscellaneous—			
Adjustable by transfer to 68-Construction of Irrigation etc. works—			
Kotah Barrage and Irrigation Project works ..			
	—73,864	—31,363	+42
TOTAL ..	—2,58,000	—1,99,775	+58

2. The expenditure fell short of the final grant by Rs. 12,12. Savings to the extent of Rs. 10,26,535 were, however, surrendered. Sub-heads E, F, J-2(i), L-1(ii), L-1(vi) and L-1(vii) mainly contributed to savings.

3. *Sub-heads F and J-2(ii).*—The reasons of variations were furnished by the Controlling Officer.

4. *Sub-heads A, B and I.*—In view of the savings under these heads, the additional funds obtained by reappropriation at the end of the year were wholly or largely excessive.

5. *Sub-heads D-1, E, G, J-1, J-3, K-1(i)(a), K-1(ii), L-1(ii), L-1 and L-1(vi).*—There was scope for further surrender of savings.

6. *Sub-head K 1(ii)* is an instance of uncovered excess and defective budgeting.

7. *Sub-head J-2(i)* is a case of non-surrender of savings.

8. The store and stock accounts were not furnished by the department.

GRANT NO. XX—RURAL DEVELOPMENT AND SOCIAL SERVICES
(ALL VOTED).

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
40-A—RURAL DEVELOPMENT—			
A.—Direction and Organisation—			
A-1—Head Office	7,100	6,800	300
A-2—Publicity Section	33,970	30,255	—3,715
B.—Development Schemes—			
B-I—Financed from State Revenues—			
B-I(i)—Rural Development Centres—			
O. 2,33,160	1,83,700	1,73,914	—9,786
R. —49,460			
B-I(ii)—Backward Classes Wel- fare Department	4,72,770	4,47,166	—25,604
Col. 4 :—See note 2 below.			
B-II—Financed from Central Assis- tance—			
Backward Classes Welfare De- partment—			
O. 3,00,000	8,05,000	9,18,768	+1,13,768
S. 4,75,000			
R. —4,70,000			
Col. 4 :—See note 2 below.			
B-III—Financed partly from State Revenues and partly from Central Assistance—			
O. 20,00,000	20,05,000	10,32,411	—9,72,589
S. 1,35,000			
R. —1,20,000			
Col. 4 :—See note 2 below.			
Surrenders or withdrawals within the grant—			
R. 6,49,460	6,49,460	..	—6,49,460
TOTAL	41,57,000	26,09,334	—15,47,666

GRANT NO. XX—RURAL DEVELOPMENT AND SOCIAL SERVICES—*Contd.*

NOTES.

Administration of the Grant.—The expenditure fell short of the grant by Rs. 15,47,666. Sub-heads B-I(i), B-I(ii) and B-III mainly tributed to the savings.

2. *Sub-heads B-I(ii), B-II and B-III.*—The reasons of variation were not furnished by the Controlling Officer.

3. *Sub-head B-I(i) and B-III.*—There was scope for further savings.

4. *Irregular drawal of Grants-in-aid.*—Rules for drawal of grant-in-aid require that:—

(a) where sanction to the payment of grant-in-aid is issued by Government, the payment will be authorised by the Accountant General.

(b) the grantee would draw the amount on the form prescribed and present the same to the treasury after his signatures have been countersigned by the head of the department or such other officer as has been authorised in this behalf in token of the correctness of the grantee's signatures.

Three cases came to notice in which grants-in-aid sanctioned by Government towards the end of March, 1955, were drawn from the treasuries without any authority from the Accountant General's office having been issued to the Treasury officers.

It also came to notice that in the above mentioned three cases, the prescribed form on which grantee drew the funds were countersigned by the head of the department before the grantee had completed the form under his signatures. The total amount involved in these cases was Rs. 10,500 and the procedure adopted for payment could have resulted in payments to wrong parties.

A report was made to Government in November, 1955 and advice of final action taken in the matter by the Government was awaited in January, 1957.

GRANT NO. XXI—VETERINARY—(ALL VOTED).

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving. 4
	Rs.	Rs.	Rs.
41.—VETERINARY—			
—Superintendence—			
O. 1,18,600	1,06,600	1,09,208	+2,708
R. —12,000			
Col. 4 :—Omission to provide funds in respect of pay and allowances of an officer.			
—Veterinary Education and Research—			
O. 25,200	23,800	23,693	—1,107
R. —1,400			
Col. 4 :—Mainly due to a candidate having left studies during the course of the year.			
—Subordinate Establishment—			
O. 70,000	68,000	67,182	—818
R. —2,000			
—Hospitals and Dispensaries—			
O. 8,17,200	8,63,200	8,61,293	—1,907
R. 46,000			
—Breeding Operations—			
E-1—Cattle Breeding Farms—			
O. 1,44,000	1,42,200	1,56,996	+13,796
R. —1,800			
Col. 4 :—See note 3 below.			
E-2—Cattle Fairs	32,000	45,204	+13,204
Col. 4 :—Omission to make provision for the introduction of Merta fair and payment of certain liabilities in respect of cattle fairs held in the year 1952-54.			
E-3—Poultry Farms			
O. 18,600	17,400	16,391	—1,000
R. —1,200			
Col. 4 :—Due to fall in rates of feed.			
E-4—Cushala Development Office—			
O. 52,600	53,100	19,142	—33,958
R. 500			
Col. 4 :—Non-receipt of Government sanction to certain schemes.			
—Other Charges—			
O. 18,000	38,000	27,432	—10,568
S. 20,000			
Col. 4 :—Mainly non-receipt of debit on account of payment of Rs. 10,000 to India Cattle Show.			
—Development Schemes—			
O. 7,72,000	4,52,600	3,89,705	—82,295
R. —3,20,000			
Col. 4 :—Isidly non-utilization of the amount in full in respect of certain schemes for breeding of indigenous bulls due to late receipt of Government sanction.			
Rounding	—200	..	+200
—Orders or withdrawals within the grant—			
R. 2,91,900	2,91,900	..	—2,91,900
TOTAL ..	20,88,000	17,14,346	—3,73,654

GRANT NO. XXI—VETERINARY—*Concl'd.*

NOTES.

Administration of the Grant.—The above Appropriation Account do not include the estimates and actuals in respect of the recoveries below which are adjusted in the accounts in reduction of expenditure.

Major Head and Sub-head	Estimated recoveries.	Actual recoveries.	Excess Savings
41—VETERINARY,—			
B—Veterinary Education and Research—			
Share for veterinary diseases investigation scheme recoverable from other Government	—9,000	—409	+5
TOTAL	—9,000	—409	+5

2. The expenditure fell short of the final grant by Rs. 3,73. Savings amounting to Rs. 2,91,900 were, however, surrendered. heads E—4 and G mainly contributed to the savings.

3. *Sub-head E-1.*—The reasons of variations could not be for want of adequate information.

4. *Sub-head E-2* is an instance of uncovered excess and p to defective budgeting and control.

5. *Sub-head E-4.*—This is an instance of non-surrender of sav

6. *Sub-head G.*—There was scope for further surrender of sav

GRANT NO. XXII—CO-OPERATION—(ALL VOTED)

See also The Audit Report.

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
42.—CO-OPERATION—			
A—Direction—			
O. 1,01,950	98,850	96,620	—2,230
R. —3,000			
B—Superintendence—			
O. 5,48,350	5,11,000	5,12,601	+1,601
R. —37,850			
C—Other Charges—			
O. 50,300	29,000	24,148	—4,852
R. —21,300			
Col. 4 :—Due to economy.			
D—Development Schemes—			
D-I—Financed from State Revenues—			
D-I(i)—Co-operative Education—			
O. 26,900	29,250	29,916	+666
R. —7,650			
D-I(ii)—Grants-in-aid to Co-operative Societies	35,000	31,900	—3,100
Col. 4 :—Undrawn grants due to late receipt of Government sanction.			
Surrenders or withdrawals within the grant—			
R. 69,800	69,800	..	—69,800
TOTAL	7,73,000	6,95,185	—77,815

NOTES.

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 77,815, out of which a sum of Rs. 69,800 was surrendered. Sub-heads B and C mainly contributed to the savings.

2. *Extra expenditure*—Two officers, holding the scale of Rs. 250-25-500 substantively, officiating in the scale of Rs. 500-25-700 for about a year and 3 years respectively, were appointed during 1954-55 to a post which carried the same scale as their substantive posts, for periods of about 1-1/2 months and 2 months. For these short periods the sanctioned scale of the post was revised to Rs. 500-25-700 plus a special pay of Rs. 100

GRANT NO. XXII—CO-OPERATION—*Concl'd.*

so that the officers could continue to get the same higher scale of pay in which they were previously officiating. The upgrading of the post and sanctioning of the special pay, in addition, for brief durations, when the duties of the post remained the same, were considered objectionable. The Government could not also indicate the additional duties or responsibilities attached to the posts held by the officers which could justify a different treatment for them. The Government, however, contended that this was done to meet administrative exigencies.

The extra expenditure involved to the exchequer was Rs. 475.

GRANT NO. XXIII—INDUSTRIES AND SUPPLIES (ALL VOTED)

See also The Audit Report.

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
43.—INDUSTRIES AND SUPPLIES—			
—Industries—			
A-1—Direction and Superintendence—			
O.	3,64,100	2,65,850	2,60,323
R.	—98,250		
A-2—Industrial Development—			
A-2(i)—Factories—			
O.	9,58,100	7,92,100	8,29,735
R.	—1,66,000		
Col. 4:—Mainly more expenditure on ginning and pressing in the last two months of the year due to anticipated increased arrival of Kapas and Cotton.			
A-2(ii)—Sodium Sulphate Section—			
O.	2,39,200	3,94,300	3,79,694
R.	1,55,100		
A-2(iii)—Ganganagar Sugar Factory—			
O.	23,00,000	31,75,000	31,59,215
S.	7,08,000		
R.	1,69,000		
—Scientific and Industrial Research—			
Chemical Laboratory—			
R.	13,000	13,600	3,756
Col. 4:—See note 3 below.			
—Development Schemes—			
I.—Financed from State Revenues—			
C-1(i)—Industrial Education—			
C-1(i)(a)—Industrial Scholarships—			
O.	5,690	2,390	1,480
R.	—2,700		
Col. 4:—Fresh recruits not sent as anticipated.			
C-1(i)(b)—Mobile Demonstration parties—			
O.	39,910	39,910	31,823
R.	—3,000		
Col. 4:—Vacancies (Rs. 1,000), non-fixation of the pay of technical staff (Rs. 1,120) and petty savings under Miscellaneous items (Rs. 2,667).			

GRANT NO. XXIII—INDUSTRIES AND SUPPLIES—*Contd.*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess Savings 4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES— <i>Contd.</i>			
C-I(i)(a)—Training-Cum-Production Centre—			
O. 99,000	..	..	..
R. —99,000			
C-I(ii)—Central Marketing Section—			
O. 75,700	75,700	58,090	—
R. 3,000			
Col. 4 :—Mainly non-receipt of certain debits relating to expenditure incurred by Rajasthan Handicrafts Emporium, New Delhi (Rs. 17,300) and vacancies (Rs. 1,000).			
C-I(iii)—Cottage Industries—			
O. 1,90,800	2,02,800	1,88,538	—
R. 12,000			
Col. 4 :—Mainly non-drawal of salary of an officer on deputation abroad (Rs. 4,567) and non-payment of stipends in full for want of sanctions (Rs. 4,567), and non-payment of materials (Rs. 5,850).			
C-I(iv)—Expenditure in connection with the manufacture of salt and distillation of Khur—			
O. 10,000	7,000	5,610	—
R. —3,000			
Col. 4 :—Non-purchase of certain machinery for want of Government sanction.			
C-I(v)—Grants in aid, contributions etc.—			
O. 800	34,850	25,369	—
R. 36,250			
Col. 4 :—Mainly non-payment of a grant-in-aid for want of Government sanction.			
C-II—Financed from Central Assistance Loans/Grants—			
Sheep and Wool Improvement Department—			
C-II(i)—Central Sheep and Wool Improvement Office—			
O. 1,01,550	68,000	61,909	—
R. —43,550			
Col. 4 :—Mainly unauthorised drawal of two pay bills (Rs. 10,408) counterbalanced by savings due to non-payment of special pay to an officer (Rs. 2,500) and stipends for want of Government sanction (Rs. 3,900).			
C-II(ii)—Central Wool Analysis Laboratory	23,400	20,699	—
Col. 4 :—Mainly less expenditure on the purchase of stores due to late sanction.			
C-II(iii)—Wool Grading and Marketing Section—			
O. 1,26,000	1,36,000	1,07,766	—
R. 10,000			
Col. 4 :—See note 3 below.			

GRANT NO. XXIII—INDUSTRIES AND SUPPLIES—*Contd.*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure, 3	Excess- Saving— 4
	Rs.	Rs.	Rs.
3—INDUSTRIES AND SUPPLIES—<i>Contd.</i>			
C-II(iv)—Central Sheep Breeding Research Station	30,000	31,575	—1,575
Col. 4 : —Omission to provide funds for adjustment of certain past years liabilities.			
C-II(v)—Sheep Breeding Farms ..	48,100	35,955	12,145
Col. 4 : —Mainly non-purchase of certain live stock and stores due to late sanction.			
C-II(vi)—Wool Breeding and Finishing Centre—			
O. 33,350	12,350	36,622	—24,272
R. —21,000			
Col. 4 : —Mainly purchase of machinery, the provision in respect of which had either been surrendered.			
C-III—Financed partly from State Revenues and partly by Central Assistance Loans/Grants—			
C-III(i)—Palm Gar Industry—			
O. 1,09,100	67,100	60,375	—6,725
R. —42,000			
Col. 4 : —Mainly certain posts having been kept vacant due to the refusal of Gov- ernment of India to grant subsidy on the expenditure thereon.			
C-III(ii)—I.C.A.R. Schemes—Sheep Breeding Research Station for Chokla Breed—			
R. 38,550	38,550	688	—37,862
Col. 4 : —Mainly non-purchase of equipment and stores for want of Governmen- t sanction (Rs. 29,000) and unfilled vacancies due to delay in Government sanction in deciding the location of the Research Station (Rs. 17,570).			
C-III(iii)—Expenditure on the development of Handloom Industry—			
R. 41,600	44,600	29,126	—12,474
Col. 4 : —Late receipt of sanction for implementation of certain schemes.			
TOTAL ..	54,60,000	53,30,627	—1,29,373

GRANT NO. XXIII—INDUSTRIES AND SUPPLIES—*Contd.*

NOTES.

Administration of the Grant.—The above Appropriation Account do not include the estimates and actuals in respect of the recoveries below which are adjusted in the accounts in reduction of expenditure.

Major head and Sub-head	Estimated recoveries	Actual recoveries	Excess Savings
43—Industries and Supplies— Other recoveries—			
C-III(i) Palm Gur Industry— Amount adjustable under 40—			
A—Rural Development and Social Services— B-II Backward Classes Welfare Depart- ment—on account of Palm Gur Industry	—20,000	—16,933	—
TOTAL	—20,000	—16,933	—

2. The expenditure fell short of the final grant by Rs. 1.2. Sub-heads A-2(ii), A-2(iii), C-1(ii), C-I(iii), C-II(ii) and C-III(ii) contributed to the savings. No amount was surrendered.

3. Sub-heads B and C-II(ii).—The reasons of variations could be included for want of adequate information from the Controlling Officer.

4. Sub-heads A-2(i) and C-II(vi).—These are instances of injudicious surrender of funds.

5. Sub-heads C-I(i)(b), C-I(iv) and C-III(i). There was scope for further surrender of savings in these sub-heads.

6. Sub-heads C-I(ii), C-I(vi), C-III(vi) and C-III(iii). In view of the savings under these heads the additional funds obtained prove to be wholly or partly unnecessary.

7. Sub-head—C-III(iii).—Under this sub-head the provision sanctioned by re-appropriation was for expenditure on development of Broom Industry. This was, however, an item of new expenditure requiring the specific approval of the Legislature which was not obtained.

8. Unauthorised withdrawal of funds to avoid lapse of budget grant. In anticipation of the sanction of Government for the purchase of a recording machine, an officer withdrew a sum of Rs. 2,500 on 30th May 1953, and deposited the same in the Departmental Bank Account. The Government did not sanction the purchase, the amount was refunded into the treasury on 15th May, 1953. The withdrawal of funds without sanction was irregular. This also constituted a withdrawal to avoid lapse of funds.

GRANT NO. XXIII—INDUSTRIES AND SUPPLIES—*Contd*

9. *Withdrawal of funds to avoid lapse of budget grant.*—On 31st March, 1955, an officer withdrew an amount of Rs. 29,275, in the form of Demand Drafts for payment to suppliers of certain machinery which, in fact, was received in the next financial year and payment actually made to the suppliers in June, 1955. The amount was obviously drawn to avoid lapse of budget grant.

10. *Irregularities in the maintenance of accounts and grant of advances.*—In a certain sales emporium accounts relating to stores, goods on consignment and advances for the purchases were not maintained properly. The following are the important defects noticed:—

- (i) Articles sold and those issued from the main stores of the emporium were not entered in the emporium's Ledger Accounts;
- (ii) Articles taken to the exhibitions out of stock or from the goods received on consignment were not accounted for in the books of the emporium,

The other important irregularities noticed in the accounts of the emporium were:—

- (i) The emporium participated in 23 exhibitions during the period from 1-4-52 to 31-3-55 held in the various parts of the country, but the accounts of the receipts, sales etc., had not been finalised till March, 1955.
- (ii) Advances to the staff were frequently granted out of the sale proceeds of the emporium. It was stated by Government in July, 1956 that instructions had since been issued that in future sale proceeds should be deposited in the treasury.
- (iii) The maximum limit of stock had not been fixed.
- (iv) Purchases were made on several occasions in excess of the financial powers of the officer-in-charge of the emporium.

11. No pro-forma Commercial Accounts were prepared in respect of Sales Emporium, Jaipur.

12. The Financial Reviews on the Pro-forma Commercial Accounts Sales Emporium, Jodhpur & Handicrafts Emporium, New Delhi were not furnished by the departmental officers.

13. The pro-forma Commercial Accounts of the Cotton Fair Sales Emporiums, Sodium Sulphate Works, Didwana and Raja Sugar Factory, Sri Ganganagar are given below:—

FINANCIAL REVIEW ON THE ACCOUNTS OF THE STATE COTTON FACTORIES FOR THE YEAR 1954-55

The Government Factories at the following places worked under control of this Directorate during the year 1954-55 as commercial concerns and the comparative figures of net profit or loss are given against them:—

<i>Name of the place where factory exists</i>	<i>Year 1953-54</i>	
Gulabpura	+56,719	+
Bhilwara	+95,298	+
Chittorgarh	+54,881	+
Kapasan	+27,456	+
Cholisadri	-12,692	-
Shahpura	-2,465	-
Total	+2,19,791	+

During the year under report the overall net profit has decreased Rs. 45,534 in comparison to last year. The loss is mainly due to diversion of Kapas and Cotton to the private ginning and pressing factories.

Since the factories have been showing decrease in profit year to year the Government has decided to sell/lease out the factories and notice to same has been published in the Rajasthan Gazette.

JAI PUR.

Dated 27th September, 1955.

A. K. ROY,

Director of Industries & Commerce

Rajasthan, Jaipur.

Trading and Profit and Loss Account for the year ended 31st March, 1955.

Cr.

Dr.

Dr.	Particulars	1954-55	Particulars	1954-55	Cr.
1	2	3	4	5	6
Rs.		Rs.	Rs.		Rs.
33,033	To Stores used ..	38,415	By Gaming charges ..	43,546	
11,332	" Labour charges ..	10,979	By Pressing charges ..	78,598	
15,605	" Establishment charges ..	15,432	By Miscellaneous Income ..	4,651	
7,773	" Allowances & Honours ..	7,492			
	" Other Expenses ..				
105	(a) Printing charges ..	28			
67	(b) Stationery charges ..	48			
3	(c) Books & Periodicals ..				
	(d) Rent & Taxes ..	2,350			
290	(e) Postage and Telegrams ..	145			
63	(f) Other petty items ..	20			
9,458	" Repairs & Renewals ..	31			
3,017	" Depreciation charges ..	3,017			
5,685	" Interest on Capital ..	5,151			
1,032	" Pension contribution ..	1,226			
950	" Audit Fees ..	900			
	" Direction & Supervision ..				
3,050	charge ..	3,875			
54,981	" Not Profit ..	37,208			
1,48,237		1,29,815	1,48,237		1,29,815

GOVERNMENT COTTON GINNING & PRESSING FACTORY, CHITTORGARH

134

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,23,680	Government Capital.—			Fixed Assets.—	
	Government Capital as per			Buildings	1,01,500
	last Balance Sheet ..	(a) 2,23,680	1,01,500	Plant & Machinery ..	22,675
	Add withdrawals during the	1,19,365	123	Furniture & Fittings ..	123
	year	3,42,345			
	Less reimbursements during the			Current Assets.—	
	year	1,82,419	4,469	Loose Tools & Implements	4,469
		1,59,726	27,902	Stores & Spare parts	71,836
	Add adjustments during the	14,590	76,644	Sundry Debtors (Private	28,546
	year	1,74,316	694	parties)	2
	Add profit during the year	37,208		Advances	
		2,11,524		Cash and Bank Balances.—	
				Cash in hand	85
890	Sundry Creditors.—				
2,703	(a) for supplies ..	3,156			
	(b) for salaries and wages	3,630	6,786		
	Deposits				
	Provision for Depreciation—				
	for		75		

(b) A/c for Trading and Profit & Loss Account		
3,817	3,617	10,851
<u>2,34,007</u>	<u>2,89,286</u>	<u>2,84,007</u>
		<u>2,89,286</u>

NOTE : The details of (a) above are given below :—

	Rs
Initial Government Capital	1,83,920
<i>Additions to capital:—</i>	
(i) Net withdrawals from Treasuries plus net adjustments	(—) 73,689
(ii) Net profit earned up to 31-3-54	1,12,849
GOVERNMENT CAPITAL	<u>2,23,080</u>

Certificate

Certified that—

1. the balance as shown in the Cash Book at the close of the business on the last day of the business actually represented the amount held ;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts ;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet ;
4. to the best of my knowledge there are no contingent liabilities on the date of the Balance Sheet ;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that the assets have been included therein ; and
6. the stores and stock on hand as at the close of the business on the last day of the trading period have been valued at cost, and that they consist of serviceable stores required for use,

CHHITORGAH,
Dated the 25th May,
1955.

AMBA LAL,
Accountant,
Government Cotton Factory, Government Cotton Factory,
Chhitorgarh.

HARAK LAL,
Manager,
Chhitorgarh.

Trading and Profit and Loss Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54 1	Particulars 2	1954-55 3	1953-54 4	1954-55 5
Rs.		Rs.	Rs.	Rs.
36,588	To Stores used ..	79,598	1,28,119	1,17,899
32,099	" Labour charges ..	37,905		By Ginning charges ..
8,264	" Establishment charges ..	10,165	1,19,043	By Pressing with lint opener ..
9,076	" Allowances & Honorary ..	702	2,889	By Miscellaneous Income
	" Other expenses :-			
210	(a) Printing charges ..	62		
78	(b) Stationery charges ..	141		
20	(c) Books & Periodicals ..	24		
442	(d) Light & Water charges ..	438		
146	(e) Postage & Telegrams ..	209		
51	(f) Other Petty items ..	22		
	(g) Rent, Rates & Taxes ..	3,845		
1,647	" Repairs and Renewals ..	156		
6,116	" Depreciation charges ..	6,116		
4,136	" Interest on Capital ..	6,040		
1,132	" Recruit contribution ..	1,015		
1,383	" Audit Fees ..	1,000		
	" Direction & Supervision charges ..	10,575		
95,298	" Net Profit ..	71,596		
2,50,051		2,28,784	2,50,051	2,28,784

5,116	As per Trading and Profit and Loss Account	5,116	15,348
<u>2,33,595</u>		<u>2,83,501</u>	

Note :—The details of (a) above are given below :—

Initial Government Capital	Rs.
2,40,149	
<i>Additions to Capital :—</i>	
(i) Net withdrawals from treasuries plus net adjustments	—2,22,054
(ii) Net profit earned up to 31-3-54	2,05,708
Government Capital	<u>2,23,803</u>

2,83,501

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount
2. the list of sundry debtors has been scrutinized and that consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as at the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents fair value and that all assets have been included therein; and
6. the stock and stores on hand at the close of the business on the day of the trading period have been valued at book value, and that consist of serviceable stores required for use.

BHILWARA,
Dated the 31st May,
1933.

SUGAN LALL,
Accountant,
Govt. Cotton Ginning &
Pressing Factory,
Bhilwara.

A. RAJANI,
Manager,
Govt. Cotton Ginning
Pressing Factory,
Bhilwara.

Trading and Profit and Loss Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54	Particulars.	1954-55	1953-54	1954-55
1	2	3	4	5
By				
29,164	To Sales used	18,425	42,759	27,889
10,174	" Labour charges	11,056		14,246
6,161	" Establishment charges	6,345	20,846	533
5,848	" Allowances & Honoraria	5,498	474	8,386
	" Other Expenses:—		2,465	
117	(a) Printing charges	34		
60	(b) Stationery charges	38		
7	(c) Books & Periodicals	22		
219	(d) Light & Water charges	157		
	(e) Rent Rates & Taxes	600		
126	(f) Postage & Telegrams	175		
51	(g) Other Petty items	97		
164	" Repairs & Renewals	229		
1,585	" Depreciation charges	1,558		
	" Provision for Deprecia-			
	tion of E.M.I.'s Machi-			
	nery			
1,900	" Pension contribution	1,000		
1,031	" Interest on Capital	934		
3,539	" Audit Fees	8,114		
679	" Direction and Supervi-	900		
	sion charges			
1,000		1,050		
68,544		51,053	68,544	51,053

STATE COTTON GINNING & PRESSING FACTORY, SHAHPURA.

14

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
1	2	3	4
Capital and Liabilities.	Properties and Assets.		
		Rs.	Rs.
Government Capital—	Fixed Assets.		
Government Capital as per last Balance Sheet ..	Buildings ..	16,000	16,000
Add withdrawals during the year ..	Plant & Machinery.	39,700	
	As per last Balance Sheet		39,700
Less remittances during the year ..	Additions during the year		2,150
	Furniture & Fittings ..	1,000	1,000
Add adjustments during the year ..	Current Assets.		
	Stores & Spare parts ..	29,420	26,760
Deduct loss during the year	Loose Tools & Implements ..	1,000	1,000
	Minor Equipments ..	3,500	3,500
	Sundry Debtors (Private Parties) ..	7,111	6,813
	Advances ..	93	902
Sundry Creditors.—			
(a) for supplies ..			
(b) for salaries and wages ..			
(c) Others ..			
		2,632	
Liabilities for Depreciation of E.M.D.'s Machinery ..			
Provision for Depreciation—			
(a) As per last Balance		6,000	

1,505	(b) As per Trading and Profit and Loss Account	1,539	4,569	97,824	97,885
97,824					
NOTE :— The details of (a) above are given below :—					
				Rs.	
	Initial Government Capital	..	..	90,901	
	<i>Additions to Capital :—</i>				
	Net withdrawals from Treasuries plus net adjustments	..	..	1,886	
	Net loss incurred up to 31-3-54	..	..	(—)	11,533
	GOVERNMENT CAPITAL	..	..	81,254	

Certificate.

Certified that:—

1. the list of sundry debtors has been scrutinised and that they consist of all good debts;
2. to the best of my knowledge all liabilities have been included in the Balance Sheet;
3. to the best of my knowledge there are no contingent liabilities on the date of the Balance Sheet;
4. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents fair value and that all the assets have been included therein; and
5. the stores and stock on hand as at the close of the business on 31-3-55 have been valued at cost and that they consist of serviceable articles required for use.

SHAHPURA,
Dated the 14th June,
1955.

KESU LAL,
Accountant-Cashier,
Cotton Ginning & Press-
ing Factory, Shahpura.

KRIPASHANKER SHARMA
Manager,
Government Cotton Ginning &
Pressing Factory,
Shahpura.

Trading and Profit and Loss Account for the year ended 31st March, 1955.

Dr.		Cr.	
1953-54 1	Particulars, 2	1954-55 3	Particulars, 5
Rs.		Rs.	Rs.
92,038	To Stores used ..	73,648	By Ginning charges ..
17,963	" Labour charges ..	32,777	By Pressing charges and
29,049	" Establishment charges ..	11,034	charges for lint opener
11,178	" Allowances & Honoraria ..	437	By Miscellaneous Income
	" Other expenses :—		
253	(a) Printing charges ..	61	
93	(b) Stationery charges ..	141	
1	(c) Books & Periodicals ..	36	
222	(d) Postage & telegrams ..	191	
52	(e) Other Petty items ..	28	
	" Rent Rates and Taxes ..	4,390	
1,987	" Repairs & Renewals ..	617	
11,888	" Depreciation charges ..	12,013	
14,902	" Interest on Capital ..	13,031	
1,129	" Pension contribution ..	783	
1,439	" Audit Fees ..	900	
	" Direction & Supervision		
5,911	charges ..	3,553	
30,519	" Net Profit ..	23,845	
2,31,941		1,79,941	2,34,944
			1,79,941

11,886	(b) As per Trading and Profit & Loss Account	12,013	35,785	4,39,746	3,86,951
3,86,951					

NOTE :—The details of (a) above are given below :—

	Rs.
Initial Government Capital	3,85,514
Additions to the Capital :—	
(i) Net withdrawals from Treasuries plus net adjustments	—2,27,411
(ii) Net Profit earned upto 31-3-54	1,95,917
GOVERNMENT CAPITAL	3,54,020

Certificate.

Certified that;—

1. the balance of cash shown in the Cash Book at the close of the business on 31st March, 1955 represented the amount held;
2. the stock and stores on hand as at the close of the business on 31st March, 1955 have been valued at book value and that they consist of serviceable articles required for use;
3. the list of sundry debtors has been scrutinised and that they consist of all good debts;
4. to the best of my knowledge all liabilities have been included in the accounts for the period ending 31st March, 1955;
5. to the best of my knowledge there are no contingent liabilities at the close of the business; and
6. to the best of my knowledge the valuation placed on various Assets as shown in the Balance Sheet represents fair value and that all the Assets have been included therein.

GULABPURA.
Dated the 10th June,
1955.

MAN SINGH NAINAWATI,	MOKHAM SINGH
<i>Accountant,</i>	<i>Manager,</i>
<i>Government Cotton</i>	<i>Government Cotton</i>
<i>Ginning Factory,</i>	<i>Factory,</i>
<i>Gulabpura.</i>	<i>Gulabpura.</i>

Trading and Profit and Loss Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54 1	Particulars. 2	1954-55 3	Rs. 4	Particulars. 5	1954-55 6
Rs.		Rs.			Rs.
55,813	To Stoves used ..	69,069	1,00,829	By Ginning charges ..	1,32,314
42,975	.. Labor charges ..	16,913		.. Pressing charges and	73,701
15,712	.. Establishment charges ..	17,683	47,061	.. charges for lint opener	3,076
8,150	.. Allowances & Honoraria ..	9,538	3,539	.. Miscellaneous Income	
	.. Other Expenses:				
101	(a) Prioring charges ..	47			
93	(b) Stationery charges ..	80			
20	(c) Books & Periodicals ..	22			
	(d) Light and water charges ..	100			
200	(e) Postage & Telegrams ..	150			
124	(f) Other Petty Items ..	43			
315	(g) Rent Rates and Taxes	2,250			
—	.. Repairs and Renewals ..	198			
524	.. Depreciation charges ..	9,783			
9,793	.. Interest on Capital ..	11,314			
16,145	.. Pension contribution ..	1,529			
10	.. Audit Fees ..	900			
581	.. Direction & Supervision charges ..	7,536			
4,060	Net Profit ..	41,875			
25,450					
1,61,629		2,08,876	1,51,030		2,08,876

9,703	(6) As per Trading and Profit and Loss Account	9,703	20,370
3,68,429		4,61,370	3,88,429

4,61,370

NOTE : The details of (a) above are given below :—

	Rs.
Initial Government Capital	4,48,231
Additions to Capital :—	
(i) Net withdrawals from Treasuries plus net adjustments.	—1,71,264
(ii) Net Profit earned upto 31-3-54	61,452
GOVERNMENT CAPITAL	3,38,419

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the year, the last day of the trading period actually represented the amount held;
2. the stores and stock on hand as at the close of the business on the last day of the trading period have been valued at book value and that they consist of serviceable stores required for use;
3. the list of sundry debtors has been scrutinised and that they consist of all good debts;
4. to the best of my knowledge, all liabilities have been included in the accounts for the period; and
5. to the best of my knowledge, there are no contingent liabilities as at the end of the trading period.

KAPASAN.

Dated the 19th May,
1955.

DEVI SINGH,

Accountant,
Government Cotton Factory,
Kapasan.

GIRDHARILAL

Manager,
Government Cotton Factory,
Kapasan.

GOVERNMENT COTTON GINNING AND PRESSING FACTORY, CHHOTI SADRI.

Trading and Profit and Loss Account for the year ended 31st March, 1955.

[illegible]

Provision for Depreciation:—

6,163

(a) As per last Balance Sheet

12,326

..

6,163

(b) As per Trading and Profit & Loss Account

6,163

18,430

1,32,6022,11,3921,92,6922,11,392

NOTE :—The details of (a) above are given below :—

Rs.

1,94,226

Initial Government Capital ..

Additions to Capital :—

(i) Net withdrawals from Treasuries plus net adjustments ..

—12,850

(ii) Net loss incurred up to 31-3-54 ..

—6,203

GOVERNMENT CAPITAL1,75,173

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on 31st March, 1955 actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stores and stock in hand as at the close of the business on 31st March 1955 have been valued at book value and that they consist of serviceable stores required for use.

CHHOTI SADRI,

Dated the 28th May,
1955.

SOHANLAL SINGHVI,
Accountant,
State Cotton Factory,
Chhoti Sadri.

NATHU LALL SAMAR,
Manager,
State Cotton Factory,
Chhoti Sadri.

Trading & Profit & Loss Account for the period ended 18th December, 1954.

Dr.		Cr.	
1953-54	Particulars.	1953-54	1954-55
1	2	3	4
Rs.	Rs.	Rs.	Rs.
2,476	To Opening Stock ..	3,867	By Sales ..
2,020	To Purchases ..	573	By Commission on Sale of Consignment Goods ..
3,172	To Gross Profit C/d	4,208	By Closing Stock ..
			By Transfer of Goods to other Govt. Emporiiums ..
8,068		8,068	
3,436	To Salary & wages ..	3,172	By Gross Profit b/d ..
1,104	To Rent of Emporium ..	3,926	By Net Loss ..
1,503	To Propaganda & advertisement charges ..	460	
110	To Electric charges ..	112	
100	To Printing & Stationery ..	81	
740	To Petty Items ..	252	
45	To Travelling Allowances ..	569	
	To Depreciation charges ..	32	
	To Interest on Capital ..	116	
	To Audit Fees ..	700	
	To Pension contribution ..	184	
7,098		5,475	
		7,098	
		5,475	

SALES EMPORIUM, JODHPUR.

Balance Sheet as at 16th December, 1954.

As at 31st March, 1954	Capital and Liabilities.	As at 16 December, 1955	As at 31st March, 1954	As at 16th December, 1955
1	2	3	4	5
Rs.		Rs.	Rs.	Rs.
	<i>Government Capital :-</i>			
4,637	Government Capital as per last Balance Sheet. ..	(a) 4,637	900	900
	Add withdrawn during the year	5,219	6,838	705
	Less remittances during the year	9,846		
		4,736		
	Add adjustments during the year	5,120		
		1,000		
	Deduct loss during the year	6,120	737	
		3,816	835	
		2,301	3,816	1,430
	<i>Sundry Creditors :-</i>			
284	(a) for salaries and wages			
6,105	(b) Others	3,621		
2,000	Deposits			
	Provision for Depreciation :-			
	(a) As per last Balance			

(b) As per Trading and Profit & Loss Account	32	122	7,044
	45		
	12,116		12,116

Note :—The details of (a) above are given below :—

Initial Government Capital	—	Rs. 4,086
<i>Additions to Capital :—</i>		
(i) Net withdrawals from treasuries plus net adjustments	..	9,556
(ii) Loss incurred up to 31-3-54 ..	..	—9,015
GOVERNMENT CAPITAL	—	4,627

Certificate.

Certified that:—

1. the amount of cash shown in the Cash Book at the close of business on the last day of the trading period actually represents the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities at the close of the period;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stores and stock in hand as at the close of the business on the last day of the trading period have been valued approximately at the cost price and that they consist of serviceable goods required for use.

JODHPUR,

Dated the 30th June,
1955.

PANNA LALL,
Marketing Officer,
Government of Rajasthan,
Jaipur

Trading & Profit & Loss Account for the year ended 31st March, 1955.

Dr.	Particulars.	1954-55	1953-54	Particulars.	1954-55
1	2	3	4	5	6
Re.		Rs.	Rs.		Rs.
	To opening Stock :—				
	(a) Emporium ..	10,442		By Sale of finished goods ..	56,711
	(b) Stores ..	7,848	42,036	By Commission on sale of consignment goods ..	2,496
	(c) Goods on Consignment ..	853	1,885	By Closing Stock :—	
57,364	To Purchase of goods ..	19,143		(a) Emporium ..	16,363
	To Direct Charges :—	32,691	10,442	(b) Stores ..	8,040
	Railway Freight, Cartage (Load) etc. ..	250	7,848	(c) Goods on consignment ..	1,454
5,730	To Gross Profit c/d ..	13,180	853		25,807
63,094		85,264	63,094		85,264
	To Establishment charges :—				
2,013	(a) Pay of Officers ..	2,884	5,700	By Gross Profit b/d ..	13,180
4,097	(b) Pay of Establishment ..	7,639	19	By Miscellaneous Income ..	74
4,512	To Allowances and Honoraria To Other Charges :—		13,364	By Net Loss ..	22,176
345	(a) Service Postage and Telegrams ..	345			
708	(b) Printing and Stationery ..	316			
51	(c) Electric and Water charges ..	212			
143	(d) Books and Periodicals ..	105			
160	(e) Livers ..	200			
979	(f) Repairs & renewals ..	836			
240	(g) Rent of accommodation ..	7,614			

RAJASTHAN HANDICRAFTS EMPORIUM, NEW DELHI.

Trading & Profit and Loss Account for the year ended 31st March, 1955 *Continued.*

Dr.	Particulars	1954-55	1955-56	Particulars.	Cr.
1	2	3	4	5	6
Rs.		Rs.	Rs.		Rs.
1,193	(5) Petty items ..	1,196			
531	(6) Other miscellaneous expenditure ..	158	21,484		
165	To Commission ..	..	133		
	To Advertisement & Propaganda (including Exhibition Expenditure) ..	..	3,206		
8,421	To Depreciation charges ..	..	493		
60	To Increase on Capital and Permanent Advances ..	..	1,757		
563	To Pension contribution ..	..	624		
853	To Audit Fees ..	..	1,000		
25,083			35,430		
			25,083		25,430

Certificate.

Certified that:—

1. the balance of cash shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the stores and stock on hand at the close of the business on the last day of the trading period have been valued approximately at cost price;
3. the list of sundry debtors has been scrutinised and that all debts have been considered as good;
4. to the best of my knowledge all liabilities have been included in the accounts for the period;
5. to the best of my knowledge there are no contingent liabilities; and
6. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents fair value and that all assets have been included therein.

NEW DELHI,

Dated the 22nd July,
1955.

MOHAN LAL,

Accountant,
Rajasthan Handicrafts
Emporium, New Delhi.

V.K.VYAS,

Marketing officer,
Rajasthan Handicrafts
Emporium, New Delhi.

FINANCIAL REVIEW ON THE ACCOUNTS OF THE SODIUM SULPHATE WORKS FOR THE 1954-55.

The net profit during the year under review amounted to Rs. 18,24,88 against Rs. 12,35,682 in the last year. While working out the net profit necessary provision for depreciation on capital goods, supervision charges interest on capital, P. F. and Pension contribution and audit fees has been made.

The increase in the net profit has been due to increase in sales of Sodium Sulphate.

The cost of production amounts to Rs. 15.5 per ton in the year under report. While calculating the cost of production the indirect charges have also been taken into account.

During the year under review 23,982 tons of Sodium Sulphate were excavated from 43 pans against, 11,129.45 tons from 11 pans in the last year. Now 112 pans remain to be excavated out of the total of 250 pans. The present deposits are likely to exhaust in three years if the demand of sodium sulphate continues as it was in the year under report.

A. K. ROY,

*Director of Industries & Commerce
Rajasthan, Jaipur.*

Working Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
12,180	To Excavation Charges ..	..	31,847	By Cost of Production of Sodium Sulphate (11,129.45 Tons in 1953-54 and 23,982 Tons in 1954-55). Transferred to Profit & Loss Account.	3,37,654
28,842	To Weighing, Bagging and Transportation charges ..	..	62,956		
1,05,845	To Cost of Gunny Bags used ..	..	1,84,500		
24,952	To Reconditioning charges ..	..	41,307		
4,503	To Despatch charges ..	..	..		
2,683	To Loading charges ..	..	8,716		
..	To Salary of Staff at works ..	..	3,267		
..	To Provident Fund Bonus ..	..	..		
81	To Staff at work ..	..	36		
..	To Travelling expenses and other allowances to Staff ..	..	..		
1,526	To Petty expenses ..	..	1,863		
803	To Printing and Stationery ..	..	349		
..	To Office at work ..	..	149		
..	To Water charges ..	..	40		
..	To Repairs to Buildings ..	..	69		
..	To Telegram and postage for office at work ..	..	29		
57	To Livery ..	..	68		
117	To Wharfage charges ..	..	421		
300	To Experiments on Sodium Sulphate ..	..	147		
..	To Depreciation on Building and Machinery at work ..	..	1,253		
..	To Loose Tools written off ..	..	12		
..	To Maintenance & Repairs of Roads ..	..	277		
592	To Loss by rains ..	..	82		
111	To Gunny bags written off ..	..	44		
18					

(2) Books & Periodicals... 67
 (4) Printing & Stationery 457
 (m) Conveyance Allowance 72
 (n) Propaganda & Advertisement .. 676

To Furniture written off ..
 .. Interest on Capital ..
 .. Supervision charges ..
 .. Provident Fund, Bonus & Pension contribution ..
 .. Audit Fees ..
 .. Net Profit ..

143
 4,000
 12,35,662
 14,47,842

4,586
 4,000
 17,312
 620
 3,402
 18,24,865
 21,07,375

14,47,842

21,07,076

SODIUM SULPHATE WORKS, DIDWANA.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
Rs.	Rs.	Rs.	Rs.
1	2	3	4
Capital and Liabilities.		Properties and Assets.	
Rs.	Rs.	5	6
1,00,400	Government Capital.—	<i>Fixed Assets.—</i>	
	Government Capital as per	Buildings	30,979
4,000	last Balance Sheet ..	Roads at cost	873
	Add withdrawals during the	Plant & Machinery—	
	year	As per last Balance Sheet ..	240
		Additions during the year ..	2,818
			3,058
12,38,240	Less remittances during the	<i>Furniture—</i>	
	year	As per last Balance Sheet ..	1,793
		Additions during the year ..	391
		Type writers	1,008
		Laboratory Appliances ..	6,065
	Add adjustments during the	<i>Current Assets.—</i>	
	year	Loose Tools as per last	
		Balance Sheet	3,101
		Additions during the year ..	1,303
13,42,240	Add-Net Profit during the		
	year	Less written off	4,404
		Stores and spare parts ..	170
62,436	Deposits		
17,980	<i>Outstanding Liabilities.—</i>		
	(a) Drawal charges ..		
	(b) Excavation charges ..		
	(c) Weighing bagging &		
	loading charges		
602	(d) Salaries		
561	(e) Others		
12,213			

[illegible]

NOTE :—1. The details of (a) above are given below :—

Initial Government Capital	..	1,00,000
Additions to Capital :—		
(i) Net withdrawals from Treasuries plus net adjustments	..	—9,87,601
(ii) Net Profit earned upto 31-3-54	..	22,29,850
GOVERNMENT CAPITAL		13,42,249

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at cost and that they consist of serviceable stores required for use.

JAIPUR, Dated the 28th May, 1935.	R. K. BEYANI, Office Superintendent (Accounts) Director of Industries and Commerce, Jaipur.	A. DAS GUPTA, Deputy Director, Industries and Commerce, Jaipur.	B. D. CHOPRA, Director, Industries and Commerce, Rajasthan, Jaipur.
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**FINANCIAL REVIEW ON THE ACCOUNTS OF THE RAJASTHAN
GOVERNMENT SUGAR FACTORY, SRI GANGANAGAR
FOR THE PERIOD FROM 11-12-53 to 30-9-54**

The Sugar Factory, Sri Ganganagar with its attached Oil Mills and distillery was taken over on lease by the Government of Rajasthan from M/s Bikaner Industrial Corporation Ltd. for a period of one year in the first instance, with the option of renewing it for a second year. The factory was accordingly taken over on the 11th December, 1953. The Lease Deed was signed on 20-7-55 under which the lessor has agreed with Lessee to allow the lease rights upto 30-11-55, in consideration of a rent of Rs. 1,17,500/- payable yearly during the said term.

The factory was lying idle under the management of the B.I.C. Ltd. and did not work during the year 1952-53. The concern had disbanded the staff who had joined other factories. Immediately on taking over the factory, necessary steps were taken to recruit the technical and other essential staff from various parts of India. The factory was cleaned, overhauled and made fit for crushing. The actual crushing was started on 15th January, 1954. The factory stopped crushing on 31st March, 1954 and crushed 654,631 Mds. 25 cers of Sugarcane and manufactured 20,191 bags or 55,525 Mds. 10 cers of sugar.

The working of the Distillery was started from 9-2-54 and by the close of the year *Viz.* 31-3-54, 16399.42 B.G. or rectified spirit was produced. Side by side, with it, the work of manufacture of Indian made Foreign Liquor and denatured spirit was started on large commercial scale. We also got the contract for supply of country liquor in Bikaner Division.

The attached Oil Mills taken over from the lessor have not been started as yet owing to the following reasons:—

1. The machinery is incomplete and is not in working order and require costly repairs and renewals and it was not considered worth-while to invest large amounts in making it fit for use.
2. The market of oil is fluctuating and it was not considered profitable to undertake this hazardous enterprise.

The proforma commercial accounts of the concern were prepared for the period from 11-12-53 to 30-9-54. The closing date of the commercial accounting year has been adopted keeping in view the crushing season of the factory. The accounts have been prepared strictly in accordance with the principles of commercial accountancy and every care was taken to see that the accounts give a true picture of the working of the Sugar Factory. The accounts show a gross profit of Rs. 3,69,283/- and a net profit of Rs. 1,39,290/- after providing for Rs. 1,20,000/- as lease money payable to B.I.C. Ltd., which has now been fixed at Rs. 1,17,500/-.

As the Factory started very late this year and worked for only half the season the financial results were not so good. Any way, we hope a much higher crushing and very encouraging financial results during the crushing season *i.e.* 1954-55.

V. S. SUD,
*Dy. General Manager, Rajasthan Government
Sugar Factory, Sri Ganganagar.*

RAJASTHAN SUGAR FACTORY, SRI GANGANAGAR.
Manufacturing & Trading Account for the Period from 11-12-1953 to 30-9-1954.

Dr.	Particulars.	Amount.		Particulars.	Amount.		Cr.
		Rs.	Ra.		Rs.	Ra.	
	I	2		3	4		
To Purchase of Sugarcane				By Sales :-			
" Purchase of Molasses			9,04,212	Sugar		17,51,469	
" Freight			44,063	Molasses		48,553	
" Loading & unloading & cartage (inwards)			30,126				
" Commission			2,414	Distillery Products :-			
" Coal, Coke & Fuel			18,681	Rectified Spirit	1,800		
" Stores consumed :-			36,802	Methylated Spirit	3,771		
" Gunny bags		25,811		Country Liquor	32,002		
" General Stores for manufacturing sugar, & distilling liquor				Indian made Foreign Liquor	20,097		
" Wages :-				Empty bottles	4,543		
General (unskilled on specific jobs)		9,332		Syrup	2,880		
Manufacturing Wages		1,10,566		Bottling charges	2,876		
Repairs & Maintenance of Machinery							
" Electricity, Power & Water charges		48,020		Stock in trade :-			
" Excise duty on Sugar			1,68,818	Sugar (valued at controlled rate of Rs. 80/-14/- per bag (rate fixed by Government of India)	62,485		
" Distillery expenses			10,990	Molasses (Market rate)	7,587		
" Wages & expenses			1,51,692	Rectified Spirit	25,972		
" Gross profit			15,497	Methylated spirit	145		
			5,612	I.M.F. Liquor	16,538		
			3,69,282	Country liquor in distillery warehouses	8,324		
				Consumable stores in Distillery	12,453		
				Syrup	19		
						1,21,452	
						19,96,486	

Profit and Loss Account for the period from 11.12.53 to 30.6.1954.

Dr.

Cr.

Particulars. 1	Amount 2	Particulars. 3	Amount 4
	Rs.		Rs.
To Staff salaries and allowances	4,363	By Gross Profit brought forward	3,09,283
To Travelling allowances	17,701	By Rents	139
To Insurance	7,480	By Workshop Receipts	4,656
To Maintenance of vehicles	1,458	By Store receipts	5,100
and riding	157		
To Bank charges			
To Brokerage on sugar sale	4,668		
To License fee	1,640		
To Books and Periodicals	69		
To Medicines	941		
To Laboratory chemicals	242		
To Advertising	461		
To Postage, telegrams and telephone	1,500		
To Printing and Stationery	3,897		
To Lease money payable to B.I.C. Ltd.	1,20,000		
To Sundry expenses	978		
To Repairs to Furniture	118		
To Pension contribution	845		
To Audit Fees	1,000		
To Interest on Govt. Capital	12,328		
To Depreciation charges:—			
Furniture at 10%	102		
Leasehold at 10%	1,39,290		
To Net Profit	2,79,218		
			3,79,218

RAJASTHAN GOVERNMENT SUGAR FACTORY, SRI GANGANAGAR.

Balance Sheet as at 30th September, 1954.

Capital and Liabilities. 1	Amount 2	Properties and Assets. 3	Amount 4
Rs.	Rs.	Rs.	Rs.
Government Capital :-			
Govt. Capital as per last Balance Sheet ..	..	Deposits with mun- facturers ..	3,760
Add-Withdrawals during the year ..	7,55,305	Deposits with Northern Railway ..	275
Less-Remittances during the year ..	3,56,000	Deposits on account of excise duty (current ac- count) ..	1,628
	4,15,205	Advances to staff etc. ..	922
Add-Adjustments during the year ..	14,173	Sundry Debtors Trade ..	45,845
	4,29,378	Others ..	220
Add-Profit during the year ..	1,39,290	Stores & Stock in hand—	
		General Stores ..	1,19,732
		Coal & Coke ..	20,613
		Gunny Bags ..	342
		Finished stock (detailed in Manufacturing A/C) ..	1,21,451
	5,68,668		3,62,138
Earnest money from contractors ..	6,460		
Sundry Creditors ..	72		
Deposits from Custo- mers ..	639	Furniture ..	639
		Less Depreciation ..	64
			575
Outstanding Liabil- ities ..	12,103		
Unpaid wages and sala- ries ..	1,163		
Other Liabilities ..			

Amount payable to M/s
B.I.C. Ltd.

2,15,121

Unexpired insurance ..
Cash and other Balan-

cos :-

Postage Stamps ..
P.D. A/C Balances
Cash at Bank ..
Cash in hand ..

8,70,237

502
5,45,070
3,105
2,893

2,096

5,61,533

8,70,237

Certificate.

Certified that:—

1. the balance of cash shown in the Cash Book and Personal Deposits Ledger Account at the close of the business on the last day of the trading period actually represented the amount held;
2. the consumable stores and finished stocks on hand as at the close of the business on the last day of the trading period have been valued at book value and minimum sale price respectively and that they consist of serviceable articles required for use;
3. the list of sundry debtors has been scrutinised and that the same consist of all good debts;
4. to the best of my knowledge all assets belonging to the Government have been included in the Balance Sheet;
5. to the best of my knowledge all liabilities have been included in the accounts for the period;
6. to the best of my knowledge there are no contingent liabilities as at the end of the trading period.

SRI GANGANAGAR,
Dated 18th March,
1955.

HAKIM RAI,
Accountant,
Rajasthan Government
Sugar Factory,
Sri Ganganagar.

V.S. SUD,
Dy. General Manager,
Rajasthan Government
Sugar Factory,
Sri Ganganagar.

GRANT NO. XXIV—MISCELLANEOUS DEPARTMENTS (ALL VOTED)

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
47.—MISCELLANEOUS DEPARTMENTS—			
A—Labour and Emigration—			
A-1. Inspection of Factories—			
O.	36,600	32,000	35,321
R.	—4,600		+3,321
Col. 4.—Omission to provide funds for certain arrear claims (Rs. 3,452) and unanticipated payments to the surplus staff of the Civil Supplies Department (Rs. 2,943) partly offset mainly by unfilled vacancies (Rs. 2,829).			
A-2. Labour—			
(i) Head Quarters—			
O.	1,12,600		
R.	—600	1,12,000	1,00,466
Col. 4.—Mainly Economy.			
(ii) Divisional and District Staff—			
O.	54,500		
R.	—11,500	43,000	39,682
Col. 4.—Mainly Economy.			
B—Inspection and Tests—			
Inspector of Steam Boilers—			
O.	6,000		
R.	500	6,500	6,494
C—Statistics—			
C-1. Census—			
O.	62,000		
R.	—62,000		
C-2. Gazetteer Department—			
R.	46,000	46,000	38,358
Col. 4.—Mainly non-adjustment of certain press bills due to late settlement of discrepancies therein.			
C-3. State Statistics—			
O.	52,000		
S.	10,000		
R.	—14,000	48,000	46,141
D—Miscellaneous—			
D-1. Insurance Department—			
O.	2,44,000		
R.	—27,500	2,16,500	1,92,098
Col. 4.—Mainly non-receipt of certain debits (Rs. 11,495) and non-adjustment of certain bills (Rs. 11,087).			

GRANT NO. XXIV—MISCELLANEOUS DEPARTMENTS—Contd.

Major Head and Sub-head. 1	Final Grant: 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—Contd.			
D—2. Preservation and translation of ancient manuscripts—			
R.	500	500	—500
Col. 4.—Non-functioning of the office during the year.			
D—3. Miscellaneous—			
(i) Weights and Measures Department—			
O.	16,100		
R.	200	16,300	16,682
			+382
(ii) Director of Local Bodies—			
O.	1,15,200		
R.	—15,200	1,00,660	1,00,427
			+427
(iii) State Garages and Automobiles Department—			
O.	7,13,000		
R.	—1,04,400	6,08,400	5,83,111
			—25,489
Col. 4.—Non-payment of certain bills for supplies of petrol due to their late receipt (Rs. 18,000) and for purchase of machinery and equipment due to non-replacement of some parts by the suppliers (Rs. 7,480).			
(iv) Farrashkhana—			
O.	1,08,700		
R.	—3,900	1,04,900	1,08,924
			+4,024
(v) Paraphernalia—			
R.	30,000	30,000	3,470
			—26,530
Col. 4.—Mainly non-settlement of certain old liabilities.			
(vi) Amber Palace—			
O.	11,700		
R.	2,700	14,400	12,720
			—1,671
Col. 4.—Mainly non-payment of notice pay to the staff retrenched (Rs. 440) and non-receipt of certain debts (Rs. 950).			
(vii) Zannat Deorhi—			
O.	34,000		
R.	—1,600	32,400	31,440
			—960
(viii) New Delhi Udaipur Bikaner House		19,800	21,333
			+1,433
Col. 4.—See note 3 below.			

GRANT NO. XXIV—MISCELLANEOUS DEPARTMENTS—Contd.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—Contd.			
(ix) Silahkhana	..	198	+198
Col. 4.—Omission to provide for arrears of salary of an officer.			
(x) Naaghat Udaipur and Kotah—			
O.	14,500	8,200	7,102
R.	—6,300		
Col. 4.—Mainly abandonment of certain repairs considered unnecessary.			
(xi) Maintenance of Circuit Houses and Dak Bungalows—			
O.	3,78,100	4,04,100	4,28,708
R.	26,000		
Col. 4.—See note 4 below.			
(xii) Government Hostel, Jaipur.			
O.	26,000	30,000	13,013
R.	4,000		
Col. 4.—Mainly unfilled vacancies			
(xiii) Expenditure in connection with pooling of vehicles—			
S.	75,000	84,300	63,569
R.	—10,700		
(xiv) Devasthan and Dharampura—			
O.	15,02,000	15,56,000	16,07,230
S.	34,000		
R.	20,000		
Col. 4.—Mainly payments at the close of the year of certain grants provision for which had not been made as the cases were under consideration (Rs. 48,205), omission to provide funds for expenditure relating to Fatch Memorial and Maji Sahiba ki Sarai (Rs. 14,833); double drawal of a grant (Rs. 1,500), counter-balanced by savings due to non-payment of certain maintenance allowances (Rs. 13,213).			
(xv) Postal Dak Runners—			
O.	3,900	3,420	3,999
R.	—430		
(xvi) Public Gardens including mainte- nance of Hydrants—			
O.	6,85,000	7,10,600	7,84,637
R.	26,600		
Col. 4.—Mainly omission to provide funds for adjustment of Electric and Water bills relating to past years.			

GRANT NO. XXIV—MISCELLANEOUS DEPARTMENTS—Contd.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
47.—MISCELLANEOUS DEPARTMENT— <i>Contd.</i>			
(xvii) Ganga Theatre, Bikaner—			
O. 1,18,000			
R. —13,000	1,05,000	1,09,270	+2,270
(xviii) Stadium, Bikaner—	2,200		
E.—Development Schemes—			
Financed from State Revenues—			
Labour Welfare Centres—			
O. 63,000			
R. 23,000	69,000	56,094	—32,906
Col. 4.—Late opening of the welfare centres due to late receipt of sanction (Rs. 18,908) and non-implementation of the scheme for standardisation of wages (14,000).			
Surrenders or withdrawals within the grant—			
R. 97,180	97,180		—97,180
TOTAL ..	45,01,000	44,10,781	—90,219

NOTES.

Administration of the Grant.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure:

Major Head and Sub-head	Estimated recoveries	Actual recoveries	Excess+ Saving—
47.—Miscellaneous Departments—			
Other recoveries—			
D.1.—Insurance Department—			
Amount transferred from State Insurance Fund ..	—2,44,000	—1,92,509	+51,491
D.3(iii)—State Garages and Auto- mobiles Department—			
On account of propulsion charges of the cars of Ministers and Staff cars ..	—3,00,000	—2,50,480	+49,520
TOTAL ..	—5,44,000	—4,42,989	+1,01,011

GRANT NO. XXIV—MISCELLANEOUS DEPARTMENTS—Contd.

2. The expenditure fell short of the final grant by Rs. 90,219. Sub-heads D-1, D-3(iii), D-3(v), D-3(xii) and E mainly contributed to the savings. The surrender of Rs. 97,180 against the saving of Rs. 90,219 caused an excess of Rs. 6,961 over the modified grant.

3. *Sub-head D-3(vii).*—The Controlling officer could not give any reasons for the excess as no reconciliation of the departmental figures with those of the Accounts Office, was carried out during the year.

4. *Sub-head D-3(xi).*—The department stated that since the reconciliation of accounts was not done properly and the differences between the figures of the department and those of the Accounts Office could not be set right, they could not give any reasons for variations.

5. *Sub-head A-1.*—This is an instance of injudicious surrender.

6. *Sub-heads A-2(i), A-2(ii), D-3 (iii) and D-3(x).*—There was scope for further surrender of savings.

7. *Sub-heads D-3(v), D-3 (vi), D-3(xii) and E.*—In view of the saving under these sub-heads the funds obtained through reappropriation at the fag end of the year proved wholly or partly excessive.

8. *Sub-head D-2.*—The funds obtained through reappropriation under this sub-head at the fag end of the year were wholly unnecessary.

9. *Sub-heads D-3(xi), D-3(xiv) and D-3(xvi).*—The additional funds obtained through Supplementary Grant and reappropriations under these sub-heads proved to be inadequate. Sub-head D-3(xvi) also furnishes an instance of defective budgeting.

10. The pro-forma Commercial Accounts of Ganga Theatre, Bikaner are given below :—

**FINANCIAL REVIEW ON THE ACCOUNTS OF GANGA THEATRE,
BIKANER FOR THE YEAR 1954-55.**

The Profit and Loss statement of accounts of the Ganga Theatre sent along with the Audit Report clearly shows the true picture. Mainly the business of the concern has gone down due to following important facts:

1. The machinery and equipment had already run their life as a result of which there is defective sound equipment which can little attract the attention of the Public.

2. The furniture in the Cinema is old one and broken. This is also a great hindrance.

3. The unsatisfactory working of the air conditioning equipment.

4. Advances for booking good pictures are not being made by Government and Cinema had to be run with whatever films the Manager is able to obtain.

184 FINANCIAL REVIEW ON THE ACCOUNTS OF GANGA THEATRE
BIKANER FOR THE YEAR 1954-54. (Contd.)

5. Lastly the general depression in this line of business is another cause for losses.

It was in the year 1952 that it had already been felt that the Theatre can not be a profit earning concern and its auction or lease is the only solution.

The matter was accordingly moved to the Government and order to auction the Theatre have been received in the month of April, 1954. A committee has already been set up to execute Government orders but it has been confronted with many technical difficulties on which Government decision is required to be obtained and the same has not been conveyed as a result of which the auction is being delayed.

Precautionary measures are, however, being taken to save Government from incurring more loss. Orders have already been issued not to book new pictures. Action is also being taken to settle the old advances made to film distributors and all the advances have been settled except one or two.

All uneconomic transactions such as purchase of carbons of high intensity, hire of amplifier and Tonga for advertisement are being stopped and action is being taken to invite tenders. The Manager is being asked to explain the circumstances under which the above procedure was not followed. He is also being asked to explain reasons under which he has incurred in booking particular films.

The next meeting of the committee formed for auction of the Theatre will be held shortly and final decision will be taken as early as possible.

J. N. KUNJRU,

Commissioner, Bikaner

Trading and Profit and Loss Account for the year ended 31st March, 1955.

[illegible]

SRI GANGA THEATRE, BIKANER.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
	Government Capital.			Fixed Assets.	
Rs.		Rs.	Rs.		Rs.
2,75,433	Government Capital as per last Balance Sheet ..	(a) 2,75,433	2,43,000	Buildings ..	2,43,000
	Add withdrawals during the year ..	99,453	4,200	Plant & Machinery ..	4,200
			18,000	Furniture ..	18,000
		3,74,916	1,582	Gramophone Records ..	1,582
	Loss realisations during the year ..	99,026		Current Assets.	
		2,75,890	13,669	Sundry Debtors ..	375
	Add adjustments during the year ..	13,589		Advances ..	7,860
		2,88,969		Cash and Bank Balances.	
	Deduct Loss during the year	20,982	753	Cash in hand ..	415
		2,58,887			
	Sundry Creditors.—				
876	(a) For supplies ..	827			
2,370	(b) For salaries and wages ..	2,420			
	(c) Others ..	4,228			
		7,475			
100	Deposits ..	100			
500	Permanent Advances ..	500			
	Provision for Depreciation.				
	(a) As per last Balance Sheet ..				

Certificate

Certified that:—

1. the balance of cash shown in the Balance Sheet has been shown as per Cash Book (balances struck in Cash Book on 31.3.55);
2. to the best of my knowledge, all liabilities have been included in the accounts for the period;
3. to the best of my knowledge, there are no contingent liabilities as at the end of the trading period;
4. to the best of my knowledge, the valuation placed on various assets as shown in the Balance Sheet represents fair value and that the assets have been included therein; and
5. the list of sundry debtors has been scrutinised and that all debts have been considered as good.

BIKANER,
Dated the 30th July,
1955.

S. N. MATHUR,
Accountant,
Sri Ganga Theatre,
Bikaner.

F. J. PATEL,
Manager,
Sri Ganga Theatre,
Bikaner.

GRANT NO. XXV—CIVIL WORKS

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.
50—CIVIL WORKS—			
A—Original Works—Buildings—			
A—I. Contribution Works—			
O. 1,83,800	3,80,516	..	—3,80,516
S. 83,000			
R. 1,10,716			
<i>Col. 4.—Erroneous provision for 'Deposit Works'.</i>			
A—II—Works financed from State			
A—II(a)—General Administration—			
R. 5,408	5,408	10,006	+4,598
<i>Col. 4.—Mainly omission to make provision for certain minor works.</i>			
A—II(b)—Education—			
O. 20,000	3,54,064	2,20,089	—1,33,975
S. 3,16,000			
R. 18,064			
<i>Col. 4.—Late commencement of certain works due to late receipt of sanction (Rs. 9,000); two items at lower rates (Rs. 10,000); delay in selection of site (Rs. 4,000); erroneous provision for a deposit work (Rs. 23,000) and petty savings under various works (Rs. 9,000).</i>			
A—II(c)—Medical—			
O. 2,36,000	1,79,416	1,67,374	—12,042
R. —56,584			
<i>Col. 4.—Mainly stoppage of a work (Rs. 9,000) and non-receipt of a debit (Rs. 3,000).</i>			
A—II(d)—Miscellaneous Departments—			
O. 3,000	48,465	38,772	—9,693
S. 30,000			
R. 16,463			
<i>Col. 4.—Certain liabilities not liquidated during the year.</i>			
A—II(e)—Civil Works—			
S. 10,000	15,131	10,868	—4,263
R. 5,131			
<i>Col. 4.—See sub-head A. II(d) above.</i>			
B—Original works—Communications—			
National High Ways—			
O. 8,77,000	..	..	..
R. —8,77,000			
C—Original Works—Miscellaneous—	5,000	..	—5,000
<i>Col. 4.—Erroneous provision for certain expenditure chargeable to sub-head 7 (1) below.</i>			

GRANT NO. XXV—CIVIL WORKS—*Contd.*

Major Head and Sub-head 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
50—CIVIL WORKS— <i>Contd.</i>	Rs.	Rs.	Rs.
D—Repairs—			
D (1)—Buildings—			
Charged	7,000	2,152	—4,848
Col. 4.—Mainly erroneous provision for certain works, the expenditure on which is not 'charged' on the Consolidated Fund.			
Voted	23,93,000	23,38,807	—54,193
D (2) (i)—Works financed from State Revenue—	62,00,000	65,31,353	+3,31,353
Col. 4.—Mainly unanticipated repairs due to—			
(i) bad condition of roads (Rs. 1,46,000), and			
(ii) damage to roads by rains (Rs. 88,000) (See sub-head D-(3) below); tenders at higher rates (Rs. 94,000); liquidation of liabilities pertaining to last year (Rs. 17,800) and net effect of small savings and excesses in a number of works (Rs. 18,000).			
D (2) (ii)—National Highways—			
O.	9,92,000		
R.	—9,92,000		
D (3) Miscellaneous—	1,77,000	86,728	—90,272
Col. 4.—Mainly erroneous provision under this sub-head for expenditure on repairs to roads damaged by rains chargeable to sub-head D(2) (i) above.			
E—Establishment—			
1—Combined charges—			
E—1 (1)—Chief Engineer—			
O.	1,65,200		
R.	3,510	1,63,710	1,52,609
Col. 4.—Vacancies.			—16,101
E—1 (2)—Special officers—			
O.	40,200		
R.	—80	40,120	38,774
Col. 4.—Vacancies.			—1,346
E—1 (3)—Superintending Engineer—			
O.	3,04,700		
S.	13,000	3,17,700	3,00,420
Col. 4.—Vacancies.			—17,280
E—1 (4)—Executive Establishment—			
O.	12,74,460		
S.	1,54,000		
R.	1,570	14,30,030	13,93,790
Col. 4.—Vacancies.			—36,240

GRANT NO. XXV—CIVIL WORKS—*Contd.*

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Savings— 4
50—CIVIL WORKS—(<i>Contd.</i>)	Rs.	Rs.	Rs.
E-1 (5)—Earth Working Machinery—			
O. 18,540			
R. 48,180	86,720	54,099	-12,621
Col. 4.—Vacancies.			
E-1 (6)—Rajasthan Godowns and Workshops—			
O. 2,340			
R. -2,120	220	168	-52
E-2. Establishment charges on <i>pro rata</i> basis—			
O. 7,28,200			
R. -7,28,200	..	6,92,305	+5,92,305
Col. 4.—See note 11 below.			
F.—Tools and Plant—			
F (1)—Combined charges—			
O. 3,44,777			
R. 3,05,223	11,50,000	11,36,022	-13,978
F (2)—Tools and Plant charges on <i>pro-rata</i> basis—			
O. 3,79,000			
R. -3,79,000	..	4,53,214	+4,53,214
Col. 4.—See note 11 below.			
G.—Suspense—			
O. 2,50,000			
R. -6,50,000	-4,00,000	-19,31,006	-15,31,006
Col. 4.—Larger credits under Purchases, more issues of stores to works and larger clearance under 'Miscellaneous Public Works Advances' than anticipated.			
H.—Development Schemes—			
H (1)—Financed from State Revenue—			
O. 97,420			
S. 4,48,500	1,86,000	96,888	-39,112
R. -3,57,920			
Col. 4.—Slow progress of works due to non-availability of materials and late settlement of site.			
H (2)—Works financed from Central assistance—			
O. 11,53,280			
R. 11,51,206	24,04,486	24,61,326	+56,840
Col. 4.—See note 3 below.			

GRANT NO. XXV—CIVIL WORKS—Contd.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Savings— 4
50—CIVIL WORKS—Contd.	Rs.	Rs.	Rs.
H (3)—Works financed partly from State Revenue and partly from Central assistance—			
O. 35,000	1,81,514	1,99,068	+17,548
S. 1,21,500			
R. 25,014			
Col. 4.—Accelerated progress.			
I—Regrant of lapses—			
O. 12,300	..	..	..
R. —12,300			
J—Deduct—Lump sum for Probable savings—			
O. —2,00,000	..	..	..
R. 2,00,000			
K—Special Additional Contribution to the Central Road Fund (Special Reserve) 	..	20,00,000	+20,00,000
Col. 4.—Contribution made towards the close of the year could not be provided for.			
Rounding 	217	..	+217
50 A—CAPITAL OUTLAY ON CIVIL WORKS FINANCED FROM REVENUES—			
L—Original Works—Buildings—			
O. 40,00,000	37,20,000	28,81,862	—8,38,138
R. —2,80,000			
Col. 4.—Mainly slow progress on certain works (Rs. 4,58,550) and non-settlement of site (Rs. 3,79,450).			
M—Development Schemes—Communi- cations—			
O. 19,10,000	31,10,000	29,47,884	—2,62,116
S. 6,40,000			
R. 14,60,000			
Col. 4.—Slow progress on certain works and late commencement of some others due to late receipt of sanction.			
N—Establishment charges on pro rata basis—			
O. 3,24,000	..	2,65,461	+2,65,461
R. —3,34,000			
Col. 4.—See note 11 below.			

Major-head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
50 A—CAPITAL OUTLAY ON CIVIL WORKS FINANCED FROM REVENUES.— <i>Concl'd.</i>	Rs.	Rs.	Rs.
O—Tools and plant charges on <i>pro rata</i> basis—			
O. 1,25,000			
R. —1,25,000	..	1,73,878	+1,73,878
Col. 4.—See note 11 below.			
Surrenders or withdrawals within the grant or appropriation—			
Voted—			
R. 14,37,717	14,37,717	..	—14,37,717
TOTAL ..	Charged .. 7,000	2,152	—4,848
	Voted .. 2,35,77,000	2,26,20,749	—9,56,251

NOTES.

Administration of the Grant or Appropriation.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure:—

Major Head and Sub-head.	Estimated Recoveries.	Actual Expenditure.	Excess + Saving—
50—CIVIL WORKS—			
Amount Recoverable from other Governments and de- partments—			
B—Original works communications—			
National Highways ..	—8,77,000	..	+8,77,000
D—Repairs—			
D(2)—Repairs—			
Communications—			
D(2)(ii)—National Highways—			
Charges connected with repairs to National High- ways recoverable from Government of India ..	—9,92,000	..	+9,92,000

Major Head and Sub-head.	Estimated Recoveries	Actual Expenditure	Excess or Saving
Other Recoveries—			
Departmental charges transferred to other heads of account—			
E1(1) to E1(4)—Establishment—Combined Charges—			
(i) <i>Pro rata</i> transfers (See note 11 below) ..	—18,05,000	—16,80,333	+1,24,667
(ii) Other transfers ..	..	—2,07,247	—2,07,247
F(1)—Tools and Plant—			
Combined charges—			
<i>Pro rata</i> transfers— (See note 11 below) ..	—8,45,000	—11,23,452	—2,78,452
TOTAL ..	—45,19,000	—30,11,032	+15,07,968

2. Compared with the final grant, there was a saving of Rs. 9,56,435 in the voted section against which a sum of Rs. 14,37,717 was surrendered causing an excess of Rs. 4,81,456 over the modified grant. In the charged section, there occurred a saving of Rs. 4,848.

3. *Sub-head H-(2).*—Reasons of variations were not furnished by Controlling Officer.

4. *Sub-heads A-I, C, D(1) and D(3).*—furnish instances of defect budgeting.

5. *Sub-heads A-II(a), D(2)(i), H(2), H(3) and K.*—These are cases of uncovered and unremedied excesses.

6. *Sub-heads A-II(b), E-1(3) and E-1(4).*—In view of the ultimate savings in these sub-heads, the supplementary grants proved unnecessary or excessive. The additional funds obtained under Sub-heads A-II(b) E-1(4) through re-appropriation on 24th March, 1955 were totally unnecessary.

7. *Sub-heads A-II(c), H-(1) and L.*—There was scope for further surrender of savings.

8. *Sub-heads A-II(d), E-1(5) and M.*—In view of the ultimate savings in these sub-heads the additional funds obtained through re-appropriation on the 24th March, 1955 proved excessive.

9. *Sub-head E-1(1).*—As the ultimate savings in this sub-head were more than the additional funds obtained by re-appropriation on the 24th March, 1955, the re-appropriation was in the wrong direction.

10. *Sub-head O.*—On the basis of requirements and progress of work, suitable minus provision should have been arranged during the year.

11. *Sub-heads E-2, F(2), N and O.*—An explanatory note regarding booking of combined Establishment and Tools and plant charges under a single Major-head in the first instance [In the case of Buildings and Roads branch of the Public Works Department, such Major-head is 50—Civil Works, sub-heads E-(1)(1) to E-1(4) and F-1] and their distribution *pro rata* over several Major-heads concerned as given in the note 7 on pages 39-40 below the Appropriation Accounts of Grant No. VIII—Irrigation is equally applicable to these sub-heads. The table given below shows such distribution *pro rata* of combined charges booked up to the end of March (Final), 1955 Accounts:—

Number and Name of the Grant.	Major Head and Sub-head.	Actuals expenditure transferred <i>pro rata</i> .	
		Establishment charges.	Tools and Plant charges.
1	2	3	4
XVIII—Public Health.	39—Public Health—Sub-heads C. 1 (1) and D. 1(ii).	10,445	25,685
XXV—Civil Works.	50—Civil Works—Sub-heads E(2) and F (2).	6,92,305	4,53,214
	50—A—Capital outlay on Civil Works financed from Revenue (N and O).	2,65,461	1,73,878
XXVIII—Famine.	54—Famine—A(2) (i) and A (2) (ii).	12,332	7,920
XXVI—Capital Outlay on Improvement of Public Health.	70—Capital outlay on Improvement of Public Health—(B and C).	2,474*	6,270*
XXVII—Capital Account of Civil Works outside the Revenue Account.	81—Capital Account of Civil Works outside the Revenue Account—sub-heads C and D.	6,61,930	4,33,320
XXIX—Capital Account of Other State works outside the Revenue Account.	82—Capital Account of Other State works outside the Revenue Account. Sub-heads B and C.	35,358	23,165
		16,80,333	11,23,452

*The corresponding figures shown in the Appropriation Account of Grant No. XXXVI.—Capital outlay on Improvement of Public Health (Sub-heads B and C) are Rs. 1,775 and 702 respectively. The difference is due to transfer of *pro rata* charges of two deposit works originally booked under this Major-head to the Deposit head "Public Works Deposit."

In the original budget of the year under review, double vote was obtained for the provision for combined establishment and Tools and plant charges once under the Major-head '50-Civil Works' (sub-heads E. 1. (1) to E. 1 (4) and F. (1)) where the combined charges are booked in the first instance and again under the sub-heads indicated in Col. 2. of the statement given above. The provision under the individual sub-heads was, however, surrendered later during the course of the year. The variation between the final grant and actual expenditure on such combined charges only have been explained.

12(a)—*Suspense Transactions*.—The nature of transactions appearing under the sub-head 'G-Suspense' has been explained in note 8 (a) at pages 40-41 below the Appropriation Accounts of Grant No. VIII-Irrigation. A summary of the transactions accounted for under this Minor-head in 1954-55 is given below:—

Suspense Head.	Opening Balance as on the 1st April, 1954.	Debits during 1954-55.	Credits during 1954-55.	Net Actuals.	Closing Balance as on the 31st March 1955.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases.	—34,97,189	38,40,291	50,72,023	—12,31,732	—47,28,608
Stock.	18,34,183	40,16,124	43,81,597	—3,65,473	14,68,714
Miscellaneous Public Works.					
Advances.	19,36,224	6,15,790	9,64,129	—3,48,339	15,87,885
Workshop					
Suspense.	38,601	161	1,012	851	35,739
	3,09,819	84,72,268	1,04,18,761	—19,46,395*	—16,36,575

*The corresponding figures of net actuals shown against sub-head 'G-Suspense' is Rs.—19,31,006. The difference of Rs. 15,389 is due to (i) Wrong adjustment detected and set right after the close of the year (Rs. —17,826) and (ii) adjustment of an old difference (Rs. 2,447).

(i) *Purchases*.—There has been an increase of Rs. 12,31,732 in the balance under this head. Out of this increase, creation of two divisional accounts for Rs. 4,83,773.

(ii) *Miscellaneous Public Works Advances*.—The outstanding are still heavy and have been repeatedly brought to the notice of the divisional officers for early clearance.

(b) *Stores and Stock Account*.—

	Rs.	Rs.
Reserve Limit	.. ..	21,10,000
Opening Balance	.. ..	18,34,183
Value received	.. ..	40,16,124
TOTAL	58,50,307	

Value utilized..	..	..	42,81,597
Value written off	..	..	..
Closing Balance	..	..	14,68,710

The review of the register of stock (Part III of the Register of Stock) 1954-55 was not received from one of the divisions. Physical verification of stock has also not been conducted in one Division. Unserviceable articles of stock, where so declared, have yet to be disposed of or their value written off.

13. *Mis-appropriation by a Computer.*—It came to notice that a sum of Rs. 2,079 being a part of the sale proceeds of tender forms in a Public Works Division during the period April, 1953 to January, 1956 had been mis-appropriated by a Computer. As the records prior to 1953-54 were not made available, the total amount involved could not be ascertained. The mis-appropriation was mainly rendered possible due to having allowed the computer to handle cash contrary to rules, and failure of the departmental officers to exercise proper check over this item of receipts.

The above mis-appropriated amount has since been recovered, but the result of investigation of records prior to 1953-54 was not intimated till January, 1957. The Computer who was considered to have mis-appropriated the amount was suspended in September, 1955 and the case was stated to be under departmental investigation.

GRANT NO. XXV-CIVIL WORKS.—Contd.

Detailed Statement of Important New Works.

Description of works.	Expenditure.				Outlay compared with	
	Original Appropriation.	Modified Appropriation.	Rs.	Rs.	Original Appropriation More + Less—	Modified Appropriation More + Less—
I	2	3	4	5	6	7
50—Civil works—						
ORIGINAL WORKS—BUILDINGS.						
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.						
1. Construction of School building at Siwana	20,000	.. .. .	24,397	.. .. .	+4,397	.. .. .
Estimate Rs. 1,20,000, expenditure to end of March, 1965 Rs. 1,01,083, in progress.						
II.—Other Major works for which specific provision was made in the budget						
(Collectively) .. .. .	.. .. .	1,81,830	1,10,145	.. .. .	+1,16,145	—65,685
IV.—Other Major works for which no specific provision was made in the budget (Collectively)						
.. .. .	.. .. .	.. .. .	—376	.. .. .	—376	—376
V.—Minor works (Collectively)						
.. .. .	2,38,000	2,13,252	3,06,943	.. .. .	+68,943	+93,691
Total—Original Works—Buildings	2,58,000	6,02,484†	4,47,109	.. .. .	+1,89,109	—1,55,375
ORIGINAL WORKS—MISCELLANEOUS.						
Minor works (Collectively)	5,000	5,000	.. .. .	.. .. .	—5,000	—5,000
Total Original Works—Miscellaneous	5,000	5,000	.. .. .	.. .. .	—5,000	—5,000

†See note 3 of the Comments at Page 206.

I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.

2. Construction of Agriculture School and hostel at Sawai Madhopur	35,000	..	80,213	+45,213	..
Estimate Rs. 1,38,967, expenditure to end of March, 1956 Rs. 1,01,376; in progress.					
II.—Other Major works for which specific provision was made in the budget (Collectively)	30,100	1,34,557	94,522	+58,422	-40,035
III.—Major works above Rs. 50,000 for which no specific provision was made in the budget.					
3. Construction of Wool Research Laboratory at Bikaner	..	..	37,304	+37,304	+37,304
Estimate Rs. 64,260, expenditure to end of March, 1956 Rs. 37,304; in progress.					
IV.—Other Major works for which no specific provision was made in the budget (Collectively)	..	..	19,425	+19,425	+19,425
V.—Minor works (Collectively)	..	68,457	97,186	+97,186	+30,729

DEVELOPMENT SCHEMES—COMMUNICATIONS.

I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.

4. Construction of Arched Bridge over Doo river	94,884	1,00,000	1,06,972	+12,088	+6,972
Revised estimate Rs. 1,16,750, expenditure to end of March, 1955 Rs. 1,38,117; in progress.					
5. Construction of Desori Gachore-Jarwad-Mankawa Kanrol-Dewar Road	1,95,826	2,30,000	2,50,925	+85,099	+925
Revised estimate Rs. 5,96,000, expenditure to end of March, 1955 Rs. 6,66,556; in progress.					
6. Construction of Tejara-Tapokra-Bhawani Road	..	1,44,817	1,78,615	+1,78,615	+33,798
Revised estimate Rs. 4,36,100, expenditure to end of March, 1955, Rs. 2,25,142; in progress.					
7. Construction of Kotpali-Basaur Road	..	44,260	6,154	+5,154	-39,046
Revised estimate Rs. 2,10,900, expenditure to end of March, 1955, Rs. 5,154; in progress.					

GRANT NO. XXV-CIVIL WORKS. Contd.

Detailed Statement of Important New Works.

Description of works	Original Appropriation.		Modified Appropriation.		Expenditure.		Outlay compared with	
	Rs.		Rs.		Rs.		Original Appropriation	Modified Appropriation
							More + Less—	More + Less—
	2	3	4	5	6			
8. Road Dam Bigud	Rs. 97,420	1,000	Rs. 212	Rs. 212	Rs. 212	Rs. 212	—97,208	—788
	Revised estimate Rs. 1,27,700; expenditure to end of March, 1955 Rs. 296; in progress.							
9. Lighting of Dama Deugota Road to Tehsil Ajiyagach	15,000	97,654	45,453	45,453	45,453	45,453	+30,653	—52,401
	Estimate Rs. 1,59,463; expenditure to end of March, 1955 Rs. 98,799; in progress.							
10. Construction of metalled Road from Gangaganagar to Hindes-wal Kota	..	..	2,00,250	2,00,250	2,00,250	2,00,250	+2,00,250	
	Revised estimate Rs. 9,66,000; expenditure to the end of March, 1955 Rs. 2,00,623; in progress.							
11. Approach Road from Gang canal to Saubheroli	68,000	..	18,329	18,329	18,329	18,329	—49,671	
	Estimate Rs. 1,65,000; expenditure to end of March, 1955 Rs. 18,329; in progress.							
12. Other Major works for which specific provision was made in the budget (Collectively)	6,31,470	10,98,622	10,82,117	10,82,117	10,82,117	10,82,117	+4,56,647	—16,405
13. Major works above Rs. 50,000 for which no specific provision was made in the budget	..	..	..	..	..	..	..	..
12. Constructing Bridge over Nigo-river	..	..	887	887	887	887	+887	
	Estimate Rs. 78,140; expenditure to end of March, 1955 Rs. 887; in progress.							
13. Construction of Karauli Mandrauli Road	..	..	1,04,482	1,04,482	1,04,482	1,04,482	+1,04,482	+1,04,482
	Estimate Rs. 3,76,000; expenditure to end of March, 1955 Rs. 1,90,665; in progress.							
IV.—Other Major works for which no specific provision was made in the budget (Collectively)	..	..	1,60,075	1,60,075	1,60,075	1,60,075	+1,60,075	+1,60,075

12,000	55,389	1,84,351	+1,72,961	+4,29,582
13,85,704*	27,72,000*	27,67,272	+13,51,572	-14,728
16,48,700†	33,70,484*	32,64,281	+15,55,681	-1,76,103

Total—Major Head 59

59-A—Capital outlay on Civil works financed from Revenue.

I—ORIGINAL WORKS—BUILDINGS.

I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.

14. Construction of Police Station at Statue Circle, Jaipur Estimate Rs. 1,03,400; expenditure to end of March, 1955, Rs. 700; in progress, 700 +700 —9,306

Col. B.—Late commencement of work.

15. Construction of Collectorate Building at Bhilwara Revised estimate Rs. 2,80,200; expenditure to end of March, 1955, Rs. 2,11,056 +11,056 —23,252

16. Construction of 1 to-sideline 1½" class Bangalows at Bhilwara Revised estimate Rs. 2,00,200; expenditure to end of March, 1955, Rs. 1,34,417; in progress, 90,333 +20,333 —1,563

17. Construction of petty Lock-up, Nagaur Estimate Rs. 1,23,000; expenditure to end of March, 1955, Rs. 1,21,520; in progress, 84,000 +38,286 —25,714 —1,714

18. Construction of Police line at Barmer Estimate Rs. 1,98,000; expenditure to end of March, 1955, Rs. 49,692 —1,48,408 —25,418

19. Construction of Prisoners' Bunkers to increase accommodation making piece and Staff quarters at Gangruwar Estimate Rs. 1,03,700; expenditure to end of March, 1955, Rs. 24,950 —76 —1

II.—Other Major works for which specific provision was made in the budget (Collectively) 31,10,941 15,14,464 17,20,913 —13,89,028 +2,16,440

Y.—Minor works (Collectively) 3,03,039 4,11,475 7,16,962 +4,12,993 +3,04,677

Total 40,00,000 37,20,000* 29,81,632 —11,19,138 —8,38,108

*See note 3 of the Continuation of Page 206.

GRANT NO. XXV—CIVIL WORKS—Contd.

Detailed Statement of Important New Works.

Description of works.	Original Appropriation.		Modified Appropriation.		Expenditure.		Outlay compared with	
	Rs.	3	Rs.	3	Rs.	4	Original Appropriation More + Less—	Modified Appropriation More + Less—
							5	6
DEVELOPMENT SCHEMES—COMMUNICATIONS.								
1. —Major works above Rs. 1 lakh for which specific provision was made in the budget—								
20. Metalling and Tar working Jodhpur Nagaur Road (mile 7 to 50)			39,317		39,660		+ 39,660	+ 343
							Rs. 5,77,205; completed.	
21. Metalling Jodhpur Agolia Road on Jodhpur Shergarh Road			41,800		32,352		+ 32,352	— 9,548
							Rs. 6,31,247; completed.	
22. Metalling the existing gravelled road from Shergarh to Pokaran			5,50,000		5,39,531		+ 5,39,531	— 10,469
							Rs. 5,39,531; in progress.	
23. Bitumen treatment of Jodhpur Nagaur Road (54 1/2 Miles)			1,75,516		1,75,962		+ 1,75,962	+ 446
							Rs. 3,66,151; in progress.	
24. Bitumen treatment of road from Jodhpur to Agolia on Jodhpur Shergarh Road (Road 47 miles)			2,25,000		2,25,242		+ 2,25,242	— 1,758
							Rs. 3,07,063; in progress.	
25. Construction of Road from Pachia to Kotpathi		1,53,977	1,50,000		1,25,180		— 18,797	— 14,820
							Rs. 1,83,500; in progress.	
26. Construction of an approach road to Wathu village from Jodhpur Tonk Road mile 12		73,000	65,172		60,324		— 27,170	— 4,846
							Rs. 96,523; in progress.	

27. Construction of section of Jaipur Bharspur Road	19,368	18,977	11,064	—331
Estimate Rs. 3,00,000; expenditure to end of March, 1955, Rs. 2,80,137; in progress.				
28. Construction of installed road from Channu to Beringu on the route from Channu to Sikar	38,020	87,906	+49,886	—5,994
Estimate Rs. 3,09,000; expenditure to end of March, 1955, Rs. 4,23,557; completed.				
29. Construction of Jemjhana Chura Road	607	607	+607	..
Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 607; in progress.				
30. Construction of Bikaner Abbar Road (Sec. from Hanuman-garh to Rajasthan Border Job No. 236 R. J.) Survey of Hanumanagarh Abbar Road	3,00,000	2,96,876	+2,96,876	—3,124
Estimate Rs. 21,96,000; expenditure to end of March, 1955, Rs. 2,96,876; in progress.				
31. Construction of Hanumanagarh Rawatsar Road	500	774	+774	+274
Estimate Rs. 20,00,000; expenditure to end of March, 1955, Rs. 774; in progress.				
32. Construction of Taragarh Sahwa Road (miles 0 to 6 and 19 to 25)	24,231	24,683	+24,683	+452
Revised estimate Rs. 2,44,900; expenditure to end of March, 1955, Rs. 1,84,099; in progress.				
33. Construction of 1st four miles of Bahadur Sahwa Road in Rajasthan (Job No. 203 R.J.)	23,513	19,066	+19,066	—4,447
Estimate Rs. 1,02,100; expenditure to end of March, 1955, Rs. 97,049; completed.				
34. Construction of Rawatsar Palu Sardarsahar Road	54,000	53,390	+53,390	—610
Estimate Rs. 1,26,000; expenditure to end of March, 1955, Rs. 65,405; completed.				
35. Construction of Sardarsahar Palu Road (miles 6 to 10)	50,206	47,405	+47,405	—2,801
Revised estimate Rs. 1,19,500; expenditure to end of March, 1955, Rs. 1,09,271; in progress.				
36. Construction of Palu Sardarsahar Road (Miles 6 to 10 Job No. 205)	72,714	67,443	+67,443	—5,271
Estimate Rs. 1,18,200; expenditure to end of March, 1955, Rs. 87,447; in progress.				
37. Constructing a metalled road from Alwar to Rajgarh via Melakhra	1,26,000	1,53,280	+27,280	+86,720
Estimate Rs. 3,56,000; expenditure to end of March, 1955, Rs. 4,25,319; in progress.				
38. Metalling Kberdi Kachumser Road (Part A)	25,000	83,363	+77,964	+42,964
Estimate Rs. 1,51,400; expenditure to end of March, 1955, Rs. 1,46,001; in progress.				—5,399

GRANT NO. XXV—CIVIL WORKS.—Contd.
Detailed Statement of Important New Works.

Description of works.	Expenditure.				Outlay compared with	
	Original Appropriation.	Modified Appropriation.	Rs.	Rs.	Original Appropriation More + Less—	Modified Appropriation More + Less—
1	2	3	4	5	6	7
39. Metalling Khari Kolhauer Road (Part B)	Rs. 71,500	Rs. 1,17,886	Rs. 90,854	Rs. +19,454		Rs. -26,832
		Estimate Rs. 1,01,700; expenditure to end of March, 1955, Rs. 1,42,069; in progress.				
40. Construction of installed Road from Hazoli Station to Mandawer Town and Usheri quarry		9,859	21,026	+21,026		+11,167
		Estimate Rs. 1,47,500; expenditure to end of March, 1955, Rs. 1,58,161; in progress.				
41. Balance treatment of remaining miles of Bharn(pur) Jaipur Road		2,727	2,726	+2,725		-2
		Estimate Rs. 1,49,500; expenditure to end of March, 1955, Rs. 1,57,471; in progress.				
42. Metalling of Bhilwara Mandalgarh Road		1,51,282	1,57,158	+1,57,158		+5,876
		Estimate Rs. 4,56,800; expenditure to end of March, 1955, Rs. 4,78,674; in progress.				
43. Metalling (uninstalled portion) of Badiwara Kunkrol Road		2,48,675	1,75,492	+1,75,492		-73,183
		Revised estimate Rs. 4,24,500; expenditure to end of March, 1955, Rs. 3,63,417; in progress.				
44. Construction of 6 Bridges over Barnah Nallah in mile 16 of Tonk Deoti Road						
		Estimate Rs. 1,88,100; expenditure to end of March, 1955, Rs. 41,371		+41,371		-3,029
45. Completion of remaining miles of Baram Atru Garhjat Salpura Road	18,200					-18,200
		Specimen 152 of Detailed statement of Important New works under Appropriation Accounts of Grant No. XXXVII—Capital Account of Civil works outside the Revenue Account.				
46. Submersible bridges on the Bhanganga river on the Bharn(pur) Jaipur Road	1,50,000					-1,50,000

IMPORTANT COMMENTS.

The statement above gives the details of works, the expenditure on which has been booked under this grant. The following table shows the original appropriation, the modified appropriation and the actual expenditure on these works during the year 1954-55:—

				In lakhs.
				Rs.
Original appropriation	..	..	..	66.58
Modified appropriation	..	..	..	102.15
Actual expenditure	..	..	..	89.34

2. The saving over the modified appropriation works out to Rs. 12.81 lakhs which was the net result of various excesses or savings against individual works. The reasons for variation in Column 6 could not be incorporated as they were not furnished by the divisional officers concerned.

3. For an efficient control over expenditure by the department and also for proper categorisation and classification of works, the Controlling Officer is required to distribute the original appropriation and modified appropriation over the works during the course of the year and to communicate the same to Audit. The details of original appropriations have been adopted wherever they were available in the budget estimates, or were communicated to audit by the Divisional Officers. Wherever the details of original and or modified appropriations were not available, Columns 2, 3, 5 and 6 have been left blank.

4. The estimates for works at items 4, 5, 20, 21, 28, 37, 40 and 41 need revision as the expenditure on these works has exceeded their estimated cost.

5. No expenditure has appeared during the year, 1954-55, against works at items 2, 4, 7, 9, 11, to 14 and 18 of the "Detailed statement of expenditure on Important New works" at pages 109 to 117 of Appropriation Accounts 1953-54.

**GRANT NO. XXVI—RECEIPTS FROM MULTI-PURPOSE RIVER
SCHEMES—WORKING EXPENSES (ALL VOTED).**

See also the Audit Report.

Major head and sub-head.	Final Grant.	Actual Ex- penditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XLA Receipts from Multi- Purpose River Schemes.			
<i>Deduct—Working Expenses—</i>			
A—Bhakra Dam—			
I—Irrigation Branch por- tion.—			
A L—Establishment.—			
O. . . . 1,15,000			
R. . . . —25,000	90,000	51,959	—38,041
Col. 4—See note 2 below.			
Surrenders or withdrawals within the Grant—			
R. . . . 25,000	25,000		—25,000
TOTAL	1,15,000	51,959	—63,041

NOTES.

Administration of the grant.—The expenditure fell short of the final grant by Rs. 63,041 out of which only a sum of Rs. 25,000 was surrendered.

2. *Sub-head A.*—The reasons of variation were not furnished by the controlling officer in spite of reminders.

GRANT NO. XXVII—ELECTRICITY SCHEMES.

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</i> WORKING EXPENSES—			
A.—Works Expenditure financed from Ordinary Revenues—			
O. 40,000	5,000	8,369	+ 3,369
R. 35,000			
<i>Col. 4 :—</i> Mainly adjustment of certain debits received towards the close of the year.			
B.—Maintenance Proper—			
O. 72,03,000	76,23,280	71,60,781	—4,64,499
S. 2,00,000			
R. 2,20,280			
<i>Col. 4 :—</i> Mainly adjustment of the cost of coal at reduced rates due to disputed quality pending final decision (Rs. 3,00,000) and non-availability of certain materials (Rs. 1,50,000).			
C.—Establishment—			
C(1)—Combined Establishment ..	39,12,500	37,43,981	—1,68,519
<i>Col. 4 :—</i> Unfilled vacancies.			
C(2)—Establishment charges on <i>pro rata</i> basis—			
O. 37,74,500	..	33,87,677	—3,86,823
R. 37,74,500			
<i>Col. 4 :—</i> See note 7 below.			
D.—Tools and Plant—			
D(1)—Combined charges ..	80,500	46,821	—33,679
<i>Col. 4 :—</i> Tools ordered but not received before the close of the year.			
D(2)—Tools and Plant charges on <i>pro rata</i> basis—			
O. 80,500	100	38,368	—42,132
R. 80,400			
<i>Col. 4 :—</i> See note 7 below.			
E.—Suspense—			
R. 4,00,000	4,00,000	7,92,803	—3,92,803
<i>Col. 4 :—</i> Non-settlement of certain bills for purchases and more issues of stores than anticipated; partly offset by increased debits under "Miscellaneous Public Works Advances."			

GRANT NO. XXVII—ELECTRICITY SCHEMES.—Contd.

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.
62. Interest on Capital outlay on Electricity Schemes.			
F.—Hydro-Electric Schemes—			
Charged—			
O. 3,07,000	2,32,000	1,35,302	—96,697
R. —75,000			
Col. 4:—See note 3 below.			
G.—Thermo-Electric Schemes—			
Charged—			
O. 8,49,000	6,05,000	5,11,554	—93,446
R. —2,44,000			
Col. 4:—See note 3 below.			
Surrenders or withdrawals within the grant or appropriation—			
Charged—			
R. 3,19,000	3,19,000	..	—3,19,000
Voted—			
R. 32,69,620	32,69,620	..	—32,69,620
TOTALS			
Charged ..	11,56,000	6,46,857	—5,09,143
Voted ..	1,53,23,000	1,35,89,404	—17,27,696

NOTES

Administration of the Grant or Appropriation.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the Accounts in reduction of expenditure:—

Major Head and Sub-head.	Estimated Recoveries.	Actual Re- coveries.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
XLI.—Receipts from Electricity Schemes—Deduct Working Expenses—Other Recoveries.			
Departmental charges transferred <i>pro rata</i> to other heads of account.—			
C(1).—Establishment charges .. (See Note 7 below)	—39,42,500	—37,51,288	+ 1,91,212
D(1).—Tools and Plant charges .. (See note 7 below)	—80,500	—45,394	+ 35,106
Total—Recoveries	—40,23,000	37,96,682	+ 2,26,318

GRANT NO. XXVII—ELECTRICITY SCHEMES.—Contd.

2. As compared with the final appropriation there was a saving of Rs. 5,09,143 in the charged section, which was reduced to Rs. 1,90,143 by surrender of Rs. 3,19,000. In the voted section the expenditure fell short of the final grant by Rs. 17,33,596 against which a surrender of a sum of Rs. 32,69,620 caused an excess of Rs. 15,36,024 over the modified grant.

3. *Sub-heads F and G.*—Reasons of variations have not been included as they were not furnished by the Controlling Officer.

4. *Sub-heads C (1) and D (1)*—Savings under these sub-heads were not surrendered.

5. *Sub-head B.*—In view of the ultimate savings under this sub-head the additional funds obtained by supplementary grant and reappropriation in March, 1955 proved unnecessary.

6. *Sub-head E.*—As the funds, obtained by reappropriation on the 31st March, 1955, enhanced the savings, the reappropriation was in the wrong direction.

7. *Sub-heads C (2) and D (2).*—The procedure of recording expenditure on combined establishment and charges on account of tools and plant under a single Major-head of Account XLI—Receipts from Electricity Schemes—Deduct Working expenses—Sub-heads C (1) and D (1), and then distributing it *pro rata* over various Major-heads has been explained in note 7 (at pages 39-40) below the Appropriation Account of Grant No. VIII—Irrigation. The table given below shows the details of such distribution made on the basis of the figures up to the end of March (Final, 1955) accounts:—

Number and Name of the Grant.	Major Head and sub-head.	Actual expenditure transferred <i>pro rata</i>	
		Establishment charges.	Tools and Plant charge.
1	2	3	4
XVIII—Public Health.	39—Public Health— C (i) (ii) and D (i) (iii)	26,760	6,19
XXVII—Electricity Schemes.	XLI Receipts from Electricity Schemes— Deduct Working Expenses. (Sub-heads C (2) and D (2)	33,87,677	35,36
XXXV—Construction of Irrigation etc. works and Capital outlay on Multi-purpose River Schemes.—	80. A Capital outlay on Multi-purpose River Schemes (Sub-heads M and N) ..	185	4

GRANT NO XXVII—ELECTRICITY SCHEMES—Contd.

Number and Name of the Grant.	Major Head and sub-head.	Actual expenditure transferred <i>pro rata</i> .	
		Establish- ment char- ges.	Tools and Plant char- ges.
1	2	3	4
XXXVI—Capital outlay on Improvement of Public Health.	70—Capital outlay on Improvement of Public Health (Sub-heads E and F) ..	1,719	397
XXXVIII—Capital outlay on Electricity Schemes.	81. A—Capital outlay on Electricity Schemes (Sub-heads B 1 (3) and B 1 (4)) ..	3,34,947	3,388
		37,51,288	45,394

In the original budget for the year under review double vote was obtained for provision for combined establishment and tools and plant charges, once under the Major-head "XLI-Receipts from Electricity Schemes Deduct working expenses". (Sub-heads C(1) and D(1)) where the combined charges are booked in the first instance and again under the sub-heads indicated in col. 2 of the statement given above. The provision under the individual sub-heads, except sub-head D(2) of this grant was, however, surrendered later during the course of the year. The variations between the final grant for and actual expenditure on such combined charges only have been explained.

8(a). *Suspense Transactions*.—The nature of transactions appearing under the sub-head 'E-Suspense' has been explained in note 8(a) at pages 41-42 below the Appropriation Account of Grant No. VIII-Irrigation. A summary of transactions accounted for under this Minor-head in 1954-55 is given below:—

Suspense Head	Opening Balance as on the 1st April, 1954	Debits during the year 1954-55	Credits during the year 1954-55	Net Actuals.	Closing Balance as on the 31st March, 1955
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	—9,63,772	15,43,454	20,24,766	—4,81,312	—14,45,134
Stock ..	11,61,424*	66,12,584	71,26,270	—5,13,636	8,47,188
Miscellaneous Public Works					
Advances ..	32,55,985	13,45,401	11,63,288	1,82,013	24,37,089
Work shop Suspense.	—4,565	1,50,475	1,30,143	20,332	16,827
Totals ..	84,48,232	96,51,914	1,04,44,517	—7,92,668	26,05,659

* The figure of the opening balance differs from that of the closing balance as given last year due to the rectification of an error in balance which could not be detected earlier for want of timely receipt of Schedules of stock in proper form from the division concerned.

GRANT NO. XXVII—ELECTRICITY SCHEMES—*Contd.*8(b). *Stores and Stock Account—*

Rs.

Opening Balance as on the 1st April, 1954	11,61,424*
Value received	66,12,584
TOTAL	77,74,008
Value issued	71,26,220
Value written-off.	..
TOTAL	71,26,220

Closing Balance as on the 31st March, 1955. 6,47,788.

*Differs from the closing balance as per last year's account due to the rectification of an error in balance which could not be detected earlier for want of timely receipt of schedules of stock in proper form from the division concerned.

- (1) The closing balances in two divisions are minus figures which means that the cost of materials received has not been debited to and adjusted against stock though the materials received have been issued and used. The matter has been taken up with the Divisional Officers concerned.
- (2) Except in one division, the verification and revaluation of stock was not done in any of the divisions by the departmental officers.
- (3) The 'Reserve Limit' of stock was not sanctioned by the competent authority for any of the divisions.

9. *Infructuous Expenditure.*—One Double Acting Water Cooled Electric-driven Air Compressor was purchased by the Department in 1949 at a cost of Rs. 40,017. The compressor had not been put to use till March, 1956. It was stated that the compressor was received without an Exciter Set which was essential to start the motor. Enquiries made by the Department from the suppliers, however, indicated that the compressor was supplied along with the Exciter Set. In January, 1955, the market price of the Exciter Set was reported to be Rs. 6,480 Ex-Bombay. The following irregularities were noticed:—

- (1) There was no justification for the purchase of compressor as it is stated to be of no use to the Electrical and Mechanical Department.
- (2) No investigation to ascertain the loss of the Exciter Set which was stated to have been despatched by the firm had been conducted till March, 1956.

GRANT NO. XXVII—ELECTRICITY SCHEMES—*Contd.*

(3) The Air compressor was reported to be surplus to the requirements of the department and steps were being taken for its disposal (March, 1956).

10. *Non recovery of full costs on account of jobs.*—The Electrical & Mechanical Department undertakes miscellaneous jobs for private parties without any general or special orders of the Government which are necessary under the rules. A scrutiny of the accounts of two divisions revealed the following further irregularities:—

(I) The entire expenditure incurred on the jobs was not entered in the job accounts to the extent indicated below:—

(a) The job accounts were debited only with the cost of the work-charged labour employed on the jobs. The wages of the permanent labour frequently employed on the jobs, in addition, were however, not charged to the job accounts.

(b) The percentage of overhead charges had not been determined as required under the rules, with the result that varying percentages were levied. In one sub-division, till September, 1953 overhead charges were recovered only at 5% of the expenditure on labour and material while from October, 1953 the percentage was raised to 25% on labour and 10% on material. In other sub-division, overhead charges are recovered only at 10% of the expenditure on labour and material.

(c) In some cases, full cost of material utilised was not debited to the job accounts.

(II) The department arranged temporary illuminations at the residences of private parties but no hire charges for the materials utilised were recovered.

(III) In a number of cases jobs had been completed long back but job-accounts were either not debited with the expenditure incurred thereon or were incomplete. No bills could, therefore, be prepared and recoveries are still due.

On the irregularities having been reported to Government in June, 1955, it was stated in February, 1956 that steps were being taken to improve matters. It was also stated that the irregular practice as reported in item (II) above had since been stopped. It was further intimated in August, 1956 that a detailed enquiry was being instituted to assess the responsibility of the persons responsible for these irregularities.

11. The financial Reviews on the Accounts of Ice and Aerated Water Factories, Jodhpur, Bikaner and Tonk were not furnished by the departmental Officers.

12. The pro forma commercial Accounts in respect of Electrical and Mechanical Department, Ice and Aerated Water Factories, Jodhpur, Bikaner and Tonk, and Work-shop Division Jaipur are given below:—

FINANCIAL REVIEW ON THE ACCOUNTS OF THE ELECTRICAL AND MECHANICAL DEPARTMENT FOR THE YEAR 1954-55.

During the year 1954-55 a sum of Rs. 1,03,18,307 accrued as revenue by sale of Electricity and other Miscellaneous receipts against the amount of Rs. 97,97,198 in the previous year. This shows an increase of Rs. 5,21,109 in income over that of the last year.

The loss during this year comes to Rs. 24,59,924 against the loss of Rs. 29,52,109 in the previous year thus resulting in a decrease of loss by Rs. 4,92,185 in comparison to last year. Efforts are being made to further minimise the loss. The main reasons for this loss may be attributed as under :—

(i) Supply of Electricity at concessional rates to various concerns and local bodies for which notices have been given to all concerns.

(ii) Heavy maintenance charges as the machineries are very old and require heavy repairs and replacements every now and then.

All these points are under the consideration of the Government and when they are finally decided, it is expected that there would be no more losses in this Department.

Stores.—The stores accounts are being brought on lines and physical verification is in progress. When this is completed the actual position of the stores will be clearer.

Outstandings.—The figures of outstandings have gone up from Rs. 63,17,279 in the previous year to Rs. 74,61,365 at the end of this financial year. A major portion of these outstandings is against the Municipalities the cases of which are being referred to the Government as no payments are forthcoming in spite of Government orders in this respect.

As regards outstandings against Rulers, the final decision is under the consideration of the Government. The proposals in this connection have already been submitted to the Government by this office.

The cases of outstandings of the private parties are being pursued vigorously by the local authorities of the units concerned.

JAIPUR,

Dated the 5th October, 1955.

M.B. KHAN,

*Chief Engineer, Electrical and
Mechanical Department,
Rajasthan, Jaipur.*

Consolidated Revenue and Net Revenue Account for the year ended 31st March, 1956.

Dr.	Particulars.	1954-55	1955-56	Particulars.	Cr.
	2	3	4	5	6
Ra.		Ra.	Ra.		Ra.
	<i>To Generating Expenses.—</i>			<i>By Sale of Electricity—</i>	
44,57,584	Coal ..	43,30,439	89,29,419	By Permanent connections ..	98,78,277
8,53,837	Fuel Oil ..	9,76,361	2,86,553	By Temporary connections ..	2,76,763
43,213	Cotton Waste ..	24,236	5,00,834	By Miscellaneous Receipts ..	2,63,708
1,10,008	Lubricant and Grease ..	1,45,209		By Supervision charges ..	19,197
58,869	Water Charges ..	21,935		on works ..	69,739
	Repairs and Renewals to ..		63,248	By Sale of coal ash ..	
	Power House ..	8,59,989			
7,02,282	Handling charges on Stores ..	3,556		By Storage and sale of ..	5,525
5,305	Spare parts consumed ..	2,83,145	7,154	Stores ..	
2,44,000	Leases on Stores ..	2,360		By Sale of water ..	5,098
	Labour charges ..	1,02,190	4,940		
86,751	Expenditure on salaries and ..			By Net Loss ..	24,69,924
	allowances of officers and ..				
	Technical, Ministerial and ..				
	Class IV staff ..	16,22,813			
15,18,173	Repairs to Power House ..				
	Building ..	14,819			
21,914	Miscellaneous supplies ..	17,634			
1,380	Depreciation on Power ..				
	House Buildings ..	24,118			
19,384	Motor Vehicles ..	3,260			
1,623	Plant and Machinery and ..				
	Tools ..	4,13,132			
3,37,305	Proportionate interest on ..				
	capital ..	5,41,592			
6,38,486	Tools consumed ..	18,212			
21,577	Maintenance of Miscella- ..				
	neous works ..	11,370			
7,636					

413	Books and Periodicals	1,381	
69,398	Office expenses	11,096	
1,405	License for and Registration fee etc.		
26,594	Expenditure on Labor Welfare	42,296	
2,073	Rent for accommodation	2,427	
1,863	Repairs to furniture and Typewriters	3,719	
1,423	Repairs to office Buildings	1,443	
21,710	Maintenance of Pumps and Workshops	24,424	
9,027	Maintenance of Clock Tower and Lorry	14,249	
12,192	Maintenance of other Miscellaneous works		
3,228	Depreciation on Furniture and Fittings	8,548	
7,519	Depreciation on Buildings	3,900	
249,791	Pension contribution charge as	2,00,801	
5,12,499	Proportionate Interest on Capital	3,99,171	
1,12,080	Audit Fees	24,618	
1,93,298	Pro-rata Expenditure on Chief Engineer's Establishment	1,74,690	
14,000	Bad debts written off		
	Expenditure in connection with 6 year plan	1,026	
	Unforeseen Expenditure (expenses connected with Emergency cases)	9,546	
1,27,49,307		1,27,49,307	
		1,27,78,231	1,27,78,231

[illegible]

NOTE:—1. The details of (a) above are given below:—

Initial Government Capital	..	2,96,14,225
Net Withdrawals from Treasuries plus net adjustments	..	65,99,601
(x) Net loss incurred up to 31-3-54	..	3,62,13,826
		—48,44,844
GOVERNMENT CAPITAL	..	3,13,68,982

G. L. CHOUDHARI,
Accounts Officer,
Electrical & Mechanical Department,
Roorkee, June.

ELECTRICAL AND MECHANICAL DEPARTMENT, JAIPUR

Revenue and Net Expenditure Account for the year ended 31st March, 1956.

Dr.

Cr.

1953-54 1	Particulars, 2	1954-55 3	1955-56 4	1956-57 5	Rs.
	<i>To Generating Expenditure :-</i>				
16,67,571	Coal	10,44,762			
32,908	Fuel oil	28,625	31,44,625		33,74,539
21,002	Repairs to Power House				
6,274	Buildings	12,078	27,343		43,177
33,063	Lubricant and Grease	7,847			
	Cotton Waste	8,916	55,037		35,131
	Repairs and Renewals to		21,414		13,447
	Power House		8,37,916		4,12,578
2,79,700	Water Charges	3,58,773			
38,843	Spare parts consumed	4,347			
1,10,724	Tools consumed	1,03,337			
21,577	Expenditure on salaries & allowances of officers & Technical Ministerial & Class IV Staff	17,841			
3,18,303	Depreciation on Power House Buildings	4,08,355			
13,650	Depreciation on Motor Vehicles	14,025			
	Depreciation on Plant and Machinery and Loose Tools	1,300			
1,02,552	Proportionate interest on capital	1,09,418			
2,72,723	<i>To Distribution Expenditure :-</i>	2,73,749			
	Repairs and Renewals and Maintenance of line				
3,06,218					
27,877					

Expenditure on salaries and allowances of Officers and Technical, Ministerial and Class IV Staff	3,04,863	2,03,359
Depreciation on Sub-Station Buildings	720	720
Transformers	3,091	24,860
Meters	10,474	14,176
Proportional Interest on capital	74,649	88,340
Expenditure on salaries and allowances of Officers and Technical, Ministerial and Class IV Staff	71,877	1,16,852
To Miscellaneous Expenses:—		
Livesties	140	295
Service postage	1,000	502
Expenditure on Labour Welfare	13,094	11,876
Stationery & Printing	23,945	1,650
Books and Periodicals	29	55
Telephone charges	170	792
Office expenses	898	2,004
Repairs to furniture and Typewriters	140	12
Maintenance of miscellaneous works	9,307	..
Depreciation on Furniture & Fittings	985	1,188
Pension Contribution Charges	62,381	45,504
Proportional Interest on Capital	1,55,329	1,05,381
Audit Fees	38,156	5,000
Pro-rata Expenditure on Chief Engineer's Establishment	61,000	61,000

ELECTRICAL AND MECHANICAL DEPARTMENT, JAIPUR

Balance Sheet as at 31st March, 1956.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
1	2	3	4
Capital and Liabilities.		Properties and Assets.	
Rs.	Rs.	Rs.	Rs.
	(b) As per Revenue and Net Revenue Account ..	Additions during the year ..	12,968
1,32,084	1,65,687	Vehicles ..	13,000
		Current Assets :-	
		Stores & Spare parts ..	7,49,127
		Loose Tools ..	24,774
		Sundry Debtors ..	20,80,108
		Loans & Advances ..	16,09,600
		Cash and Bank Balances :-	
		Cash in hand ..	19,867
			1,37,81,457
1,37,32,973	1,37,81,457		

NOTE :—1. The details of (a) above are given below :—

Initial Government Capital .. 1,23,66,883

Additions to Capital :-

(i) Net withdrawals from Treasuries plus net
adjustments .. 5,78,828

(ii) Net loss incurred up to 31-3-54 .. —12,58,794

GOVERNMENT CAPITAL

1,16,86,917

CERTIFICATE

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinized and that they consist of all good debt;
3. to the best of my knowledge, all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock and stores have been valued approximately because though the physical verification of the stores has been completed, the valuation of some of the stores has not been done so far and that they consist of serviceable stores required for use.

PREM CHAND AJMERA,

Y. S. DUBEY,

JAIPUR,

Accountant,

Executive Engineer,

Dated the 12th Sept-
ember, 1955.

Electrical & Mechanical
Department, Jaipur.

Electrical & Mechanical
Department, Jaipur.

ELECTRICAL AND MECHANICAL DEPARTMENT, JODHPUR.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.	1954-55 1	Particulars 2	1954-55 3	Rs.	1953-54 4	Rs.	Particulars 5	1954-55 6	Cr.
							<i>By Sale of Electricity :-</i>		
		<i>To Generating Expenses :-</i>					1. Permanent connections	29,70,836	
		Losses on stores	3.		20,06,305		2. Temporary connections	20,422	
	9,73,939	Coal	10,37,639				By Miscellaneous Receipts	61,637	
	43,474	Fuel oil	2,07,380		97,308		By Supervision charges on works	19,197	
	3,093	Cotton Waste	6,510		1,94,760		By Sale of coal ash	36,009	
	15,276	Lubricant and Grease	31,421				By Storage and sale of stores	5,525	
	78,313	Labour charges	60,614				By Net Loss	6,19,146	
	1,10,524	Repairs and Renewals to Power House	85,215		46,834				
	10,361	Water charges	10,638						
	39,724	Spare parts consumed	47,829		7,154				
	5,305	Handling charges on stores	3,550						
		Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV staff	4,33,116		4,81,607				
	4,61,262	Repairs to Power House Buildings	1,819						
		Depreciation on Power House Buildings	2,738						
		Depreciation on Vehicles	332						

Proprietary interest on capital	53,114	
To Distribution Expenses—		
Depreciation on Plant and Machinery and Loose Tools	60,340	
Miscellaneous Supplies ..	8,108	
Repairs and renewals and maintenance of line ..	48,388	
Maintenance of electric installation in Government Building ..	10,068	
Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff	2,88,065	
Depreciation on Mains	25,003	
Depreciation on Building	393	
Proportionate interest on Capital	67,463	
To Management Expenses—		
Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV staff	1,43,011	
To Miscellaneous Expenses—		
Service postage	2,000	
Stationery & Printing ..	18,025	
Rent for accommodation	370	
	1,193	
37,425	34,298	
..	..	
39,127	..	
12,831	..	
2,85,499	..	
23,824	..	
..	..	
63,531	..	
1,39,744	..	

ELECTRICAL AND MECHANICAL DEPARTMENT, JODHPUR

Revenue and Net Revenue Account for the year ended 31st March, 1935. (Contd.)

[illegible]

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
Rs. 1	Rs. 2	Rs. 3	Rs. 4
Capital and Liabilities.		Properties and Assets.	
Government Capital:—		Fixed Assets:—	
30,33,025	Government Capital as per last Balance Sheet ..	2,05,181	Buildings 2,05,181
..	Add withdrawals during the year	..	Plant and Machinery in- cluding Transformers ..
..	..	..	As per last Balance Sheet 11,90,940
..	..	11,90,940	Additions during the year .. 23,943
..	Loss remittances during the year 21,97,477	..	.. 12,14,886
..	Add adjustments during the year 80,64,011	..	..
..	..	..	..
..	Deduct loss during the year 85,83,242	16,06,900	Mains— As per last Balance Sheet 16,06,900
..	..	..	Additions during the year 38,110
..	..	16,06,900	.. 17,05,010
Sundry Creditors:—		Electric Installation in Govt. buildings—	
35,358	(a) For Supplies 1,25,307	..	As per last Balance Sheet 12,14,817
80,629	(b) For salaries and Wages 70,166	..	Additions during the year 11,341
..	(c) Others 1,95,473	..	.. 12,26,158
..	..	..	..
1,42,762	Provision for Depreciation (a) As per last Balance Sheet 1,23,336	45,019	Furniture and Fittings .. 45,019
56,675	(b) As per Revenue and Net Revenue Account .. 94,290	..	..
65,691	..	..	..

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debt ;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at cost or market price which ever is lower and that they consist of serviceable stores required for use.

JODHPUR,
Dated the 22nd June,
1955.

D. D. KHUNTETA,
Accountant,
Electrical & Mechanical,
Department, Jodhpur.

R. G. CHOWDHRY,
Executive Engineer,
Electrical & Mechanical
Department, Jodhpur

ELECTRICAL AND MECHANICAL DEPARTMENT, BIKANER.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Cr.

Dr.	1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6	Cr.
Re.			Re.	Re.		Re.	
		<i>To Generating Expenses:—</i>			<i>By Sale of Electricity:—</i>		
		Cotton Waste	1,800	17,36,569	1. Permanent connections ..	18,91,374	
	9,44,799	Coal	9,20,200		2. Temporary connec- tions	75,396	
	34,912	Fuel oil	18,500				
		Losses on stores ..	300	76,292			
		Tools consumed ..	89		By Miscellaneous Recel- pts	84,835	
		Repairs and Renewals to Power House	88,614	1,22,854			
	1,79,573	Space parts consumed ..	62,382		By Net loss	5,42,957	
	6,828	Labour charges		7,51,485			
		Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV staff	4,61,900				
	4,47,803	Depreciation on Vehicles ..	1,418				
	1,418	Depreciation on Plant and Machinery	1,04,288				
	97,905	Depreciation on Power House Buildings	2,077				
	3,377	Proportionate interest on capital	88,559				
	1,21,800						
		<i>To Distribution Expenses:—</i>					
		Labour charges					
	3,413	Repairs and renewals and maintenance of line ..	83,626				
	1,12,073	Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff	2,92,375				
	2,82,454	Depreciation on Motors ..	2,562				

33,255	Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff	25,422	47,971
1,23,103	To Management Expenses:—		
	Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff	1,32,601	
	To Miscellaneous Expenses:—		
	Livaries	936	
	Service Postage	2,296	
3,117	Stationery and Printing	14,754	
	Water charges	830	
	Books and Periodicals	235	
	Telephone charges	2,751	
38,600	Office expenses	5,893	
	Repairs to Furniture and Type-writers	2,043	
	Maintenance of wireless and Telephones		
9,440	Labour welfare charges	15,030	
	Maintenance of Pumps & Workshop	2,587	
	Maintenance of Clock Tower & Lorry	5,931	
391	Depreciation on Furniture & Fittings	391	
	Depreciation on Buildings	1,300	
	Pension Contribution		
84,736	Charges	93,924	
	Proportionate interest on capital		
73,921	Audit Fees	73,276	
24,408	Prostate Expenditure on Chief Engineer's Establishment	3,000	
39,700		39,700	
26,87,200		25,95,472	26,87,200
			25,95,472

1,21,721	1,33,439	3,55,569					
			30,350	Vehicles	..	..	3,33,50
				Current Assets.—			
			6,62,382	Stores & Spare parts	..	..	7,05,931
			..	Loose Tools—			
				As per last Balance Sheet		6,016	..
			6,016	Additions during the year	..	1,698	7,714
				Sundry Debtors.—			
			2,09,455	(i) Rulers	..	3,29,757	..
			78,407	(ii) Municipalities	..	1,33,069	..
			1,76,818	(iii) Government departments	..	2,18,352	..
			1,32,818	(iv) Private Bodies	..	1,34,477	8,05,595
			13,51,003	Advances	..	..	13,37,530
				Cash and Bank Balances.—			
			11,257	Cash in hand	..	..	5,780
			61,22,213				63,46,721
61,22,213	63,46,721						

NOTE :—1. The details of (a) above are given below :—

Initial Government Capital	..	57,91,905
Additions to Capital :—		
(i) Net withdrawals from Treasuries plus net adjustments	..	5,65,738
(ii) Net loss incurred upto 31-3-54	..	—11,12,512
GOVERNMENT CAPITAL	..	52,45,131

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represented a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at cost and that they consist of serviceable stores required for use.

BIKANER,
Dated the 18th July,
1955.

M. L. KAITHWAL,
Accountant,
Electrical & Mechanical
Department, Bikaner.

A. S. MEHTA,
Executive Engineer,
Electrical & Mechanical
Department, Bikaner.

Revenue and Net Revenue Account for the year ended 31st March, 1956.

Cr.

Dr.	1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars 5	1954-55 6
Rs.			Rs.	Rs.		Rs.
		<i>To Generating Expenses:—</i>			<i>By Sale of Electricity:—</i>	
2,20,543		Fuel Oil	2,22,536	3,25,578	Permanent connections ..	3,47,539
10,915		Lubricant and Grease	24,744	6,837	By Miscellaneous receipts ..	4,477
..		Cotton waste	1,695	4,940	By Sale of Water	4,663
7,205		Repairs and Renewals to	..	78,086	By Net Loss	1,19,804
15,001		Power House	7,441			
		Spare parts consumed	12,546			
		Expenditure on salaries and				
		allowances of officers and				
		Technical, Ministerial and				
36,565		Class IV Staff	43,254			
		<i>Depreciation on:—</i>				
50		Power House Building	1,690			
		Plant and Machinery and				
7,802		Loose Tools	24,900			
		Proportionate interest on				
16,903		Capital	17,478			
		To Maintenance of Miscella-				
		neous Works	1,655			
		<i>To Distribution Expenses:—</i>				
1,339		Repairs and Renewals and	7,723			
		allowances of line				
		Expenditure on salaries and				
		allowances of officers and				
		Technical, Ministerial and				
19,672		Class IV Staff	23,151			

ELECTRICAL AND MECHANICAL DEPARTMENT, ALWAR.

Revenue and Net Revenue Account for the year ended 31st March, 1955. (Contd).

Dr.	1953-54 1	Particulars. 2	Rs. 3	1953-54 4	Particulars. 5	Rs. 6	Cr.
		Maintenance of Electric installation in Government Buildings	3,169				
	7,776	Depreciation on Mains ..	13,516				
	7,900	Depreciation on Transformers ..	1,806				
	990	Depreciation on Motors ..	4,757				
	4,338	Proportional interest on capital	17,476				
	46,934						
		To Management Expenses:-					
		Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff ..	22,305				
	19,896	Office Expenses ..	196				
	3,848	Expenditure on labour wages ..	234				
		Repairs to Furniture and Type-writer ..	45				
		Maintenance of Pumps & Workshop ..	5,276				
		Service Postage ..	301				
		Stationery and Printing ..	3,437				
		Livories ..	174				
		Water charges ..	180				
		Telephone charges ..	1,191				
		Books and Periodicals ..	40				
		Depreciation on:-					
	236	Furniture and Fittings ..	280				
	1,066	Buildings	416				

4,499	Pension contribution charges	7,584	
	Proportionate interest on		
	capital	800	
3,407	Audit fees		
	Proportion expenditure on		
	Chief Engineer's Establishment	5,000	
4,520			
<u>4,10,041</u>		<u>4,76,483</u>	<u>4,10,041</u>
			<u>4,76,483</u>

ELECTRICAL & MECHANICAL DEPARTMENT, ALWAR.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1956	As at 31st March, 1956
1	2	3	4
Capital and Liabilities.	Properties and Assets.		
Rs.	Rs.	Rs.	Rs.
	<i>Government Capital.</i>	<i>Fixed Assets.</i>	
8,09,039	Government Capital as per last Balance Sheet	Buildings—	
..	Additions made during the year ..	As per last Balance Sheet ..	75,331
..	..	Additions during the year ..	3,660
..	..		78,991
..	Losses and gains during the year ..	Plant and Machinery including Transformers—	
..	..	As per last Balance Sheet ..	4,00,376
..	Additions during the year ..	Additions during the year ..	39,209
..	..		4,39,585
..	..	Mains—	
..	Deduct Loss during the year ..	As per last Balance Sheet ..	2,31,052
..	..	Additions during the year ..	612
..	..		2,31,664
3,21,780	<i>Sundry Creditors—</i>	<i>Meters—</i>	
6,182	(a) For Supplies .. 3,50,575	As per last Balance Sheet ..	85,742
92,498	(b) For Salaries and Wages .. 7,633	Additions during the year ..	4,159
309	(c) Others ..		90,901
	Deposits ..		
	Permanent Advances ..	Service connections ..	39,249
			39,249

[illegible]

Note 1. The details of (a) above are given below:—

Initial Government Capital	7,07,352
Additions to Capital—	
(a) Net Withdrawals from Treasuries	2,13,875
plus net adjustments.	
Net loss incurred upto 31-3-54 (—)	1,12,188
Government Capital	8,09,039

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all assets have been included therein; and
6. the stock of stores have been valued approximately at book value and that they consist of serviceable stores required for use.

ALWAR,
Dated the 9th May, 1953.

GOPAL DASS,
Accountant,
Electrical & Mechanical
Department, Alwar.

K. S. BADHWAR,
Superintendent,
Electrical & Mechanical
Department,
Alwar.

Dr.

1953-54 1	Particulars. 2	1954-55 3	1953-54 4	1954-55 5
	To Generating Expenses:—			
	Rs.	Rs.	Rs.	Rs.
9,138	Fuel Oil	8,635	11,933	9,482
	Lubricant and Grease ..	2,288	335	105
	Repairs and Renewals to			
6,552	Power House	9,477	295	857
12,502	Spare parts consumed ..	9,447	30,315	26,872
	Expensidure on salaries and			
	allowances of officers and			
	Technical, Ministerial and			
	Class IV Staff	401		
	Depreciation on Power			
	House Building	37		
4,025	Depreciation on Plant and	4,025		
	Machinery and Loose Tools			
2,542	Proportionate interest on	2,423		
	capital			
	To Distribution Expenses:—			
	Rs.	Rs.		
2,233	Repairs and Renewals and	756		
	Maintenance of Line ..			
	Expensidure on salaries and			
	allowances of officers and			
	Technical, Ministerial and			
	Class IV Staff	230		
2,068	Depreciation on Mains ..	2,200		
	Depreciation on Meter ..	178		
2,542	Proportionate interest on	2,420		
	capital			

ELECTRICAL AND MECHANICAL DEPARTMENT, DEEG.

Revenue and Net Revenue Account for the year ended 31st. March, 1955. (Contd.)

Dr.	1953-54 Rs.	Particulars. Rs.	1954-55 Rs.	1953-54 Rs.	Particulars. Rs.	1954-55 Rs.	Cr.
		<i>To Management Expenses:—</i>					
		Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff ..	23				
		<i>To Miscellaneous Expenses:—</i>					
		Service postage ..	25				
		Stationery and Printing ..	260				
		Telephone charges ..	83				
	84	Office Expenses ..	..				
	12	Depreciation on Furniture, & Fittings ..	12				
	37	Depreciation on Buildings ..	..				
		Pension Contribution Charge ..	..				
	398	as ..	52				
		Audio Fees ..	300				
		Private Expenditure on Chief Engineer's Establishment ..	1,000				
		..					
	42,228		37,316		42,228	37,316	

Certificate

Certified that :—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued approximately and that they consist of serviceable stores required for use.

BRABATPUR,
Dated the 27th April,
1955.

POORAN LAL,
Accountant,
Electrical & Mechanical
Department, Deeg.

CHIRANJI LAL,
Superintendent,
Electrical & Mechanical
Department, Deeg.

ELECTRICAL & MECHANICAL DEPARTMENT, BHARATPUR.

Revenue and Ret Reserve Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54 1	Particulars. 2	1954-55 3	1955-56 4	Particulars. 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
	<i>To Generating Expenses:—</i>			<i>By Sale of Electricity:—</i>	
1,57,715	Fuel Oil	1,31,905		1. Permanent connec-	2,39,603
9,881	Lubricant and Grease ..	11,087	2,34,627	tions	
40,402	Repairs and Renewals to			2. Temporary Conne-	1,068
4,138	Power House	3,615	968	ctions	
	Spares parts consumed ..	615			
	Expenditure on salaries			By Miscellaneous Re-	5,020
	and allowances of offi-			ceipts	75,827
	cers and Technical Mini-			By Net loss	
	sters & Class IV Staff				
45,024	Depreciation on Plant and	44,467			
33,070	Machinery	33,171			
14,374	Proportionate interest on	13,397			
	capital				
	<i>To Distribution Expenses:—</i>				
	Repairs and Renewals and				
	maintenance of line ..	3,663			
940	Expenditure on salaries				
	and allowances of Offi-				
	cers and Technical, Mini-				
	sters & Class IV Staff				
24,431	Depreciation on Mains ..	24,377			
181	Proportionate interest on	449			
	capital				
14,376	<i>To Management Expenses:—</i>	13,397			
	Expenditure on salaries				
	and allowances of Offi-				
	cers and Technical, Mi-				
	nisters and Class IV				
	Staff				
20,783		21,976			

To Miscellaneous Expenses :-

240
996
459
888
163
98
1,380
198
6,744
2,457
4,780
..
<u>3,221,616</u>

Service postage ..
 Stationery & Printing ..
 Lavatories ..
 Telephone charges ..
 Office expenses ..
 Repairs to Furniture and
 Type-writers ..
 License fee ..
 Depreciation on Furniture
 and Fittings ..
 Pension contribution char-
 ges ..
 Audit fees ..
 Prorata Expenditure on
 Chief Engineer's Estab-
 lishment ..
 Labour Welfare charges

240
1,430
88
921
114
8
..
198
8,480
806
5,000
129
<u>3,221,518</u>
<u>3,221,616</u>

3,221,616

ELECTRICAL AND MECHANICAL DEPARTMENT, BHARATPUR.
Balance Sheet as at 31st March, 1936.

Balance Sheet as at 31st March, 1935.

As at 31st March, 1934	As at 31st March, 1935	As at 31st March, 1934	As at 31st March, 1935
1	2	3	4
Rs.	Rs.	Rs.	Rs.
	Capital and Liabilities.		Properties and Assets.
	Government Capital:—		Fixed Assets:—
6,95,932	Government Capital as per last Balance Sheet	6,95,932	Buildings
	Add withdrawals during the year	2,73,044	Plant & Machinery including Transformers—As per last Balance Sheet
		9,73,993	Loss transferred to Power House Deog ..
		2,50,565	
		7,53,431	Mains—As per last Balance Sheet
	Add adjustments during the year	41,075	Additions during the year
	Deduct loan during the year	7,9,506	
		75,827	
		7,18,579	Motors—
10,976	Security Creditors:—		As per last Balance Sheet
7,970	(a) For Supplies	7,304	Additions during the year
	(b) For Salaries & Wages	7,394	
	(c) Others	—	
8,763	Deposits	11,180	
	Provision for Depreciation:—		Furniture & Fixings—As per last Balance Sheet
	(a) As per last Balance Sheet	60,060	Additions during the year

(b) As per Revenue and Net Revenue Account		33,818	1,00,478	
33,429				
<i>Current Assets:—</i>				
64,882	Stores & Spare parts ..	..	..	63,053
1,416	Loose Tools ..	..	..	1,416
<i>Sundry Debtors:—</i>				
1,530	(i) Ruler ..	..	1,201	..
34,791	(ii) Municipality ..	..	59,067	..
12,635	(iii) Govt. Departmenta ..	..	13,954	..
17,619	(iv) Private Bodies ..	..	20,628	95,040
<i>Cash & Bank Balance —</i>				
158	Cash in hand	..	..	177
7,89,710				8,37,537

NOTE:—1. The details of (a) above are given below:—

		Ra.
Initial Government Capital	..	6,81,041
Additions to Capital:—		
(i) Net Withdrawals from Treasuries plus net adjustments ..	..	1,73,210
(ii) Net loss incurred upto 31-3-54	..	—1,58,299
GOVERNMENT CAPITAL		6,95,952

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock or stores have been valued at market rate and that they consist of serviceable stores required for use.

BHARATPUR,
Dated the 21st April,
1955.

POORAN LAL,
*Accountant,
Electrical & Mechanical
Department, Bharatpur.*

CHIRANJI LAL,
*Superintendent,
Electrical & Mechanical
Department, Bharatpur.*

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr. Cr.

1953-54 1	Particulars. 2	Rs. 3	1953-54 4	Particulars. 5	1954-55 6
Rs.	<i>To Generating Expenses:—</i>			<i>By Sale of Electricity:—</i>	
63,240	Fuel Oil	80,911		1. Permanent connec- tions	1,78,550
..	Labor Charges ..	1,684	1,74,971	2. Temporary connec- tions	9,024
10,475	Lubricant and Grease ..	12,831		By Miscellaneous In- come	4,444
2,320	Cotton Waste ..	163		By Sale of Water ..	435
2,250	Repairs and Repowals to Power House ..	2,431	3,550	By Net Use	25,841
..	Miscellaneous Supplies ..	2,116	5,811		
15,883	Space parts consumed ..	10,037			
	Expenditure on salaries and allowances of offi- cers and Technical, Ministe- rial and Class IV Staff	20,190	21,360		
20,275	Maintenance of Miscella- neous Works	870			
..	Depreciation on:— Power House Building Plant and Machinery & Lunar Tools	300			
12,419	Proportionate interest on capital	12,419			
10,572	<i>To Distribution Expenses:—</i>	10,180			
	Repairs and renewals and maintenance of line ..	1,948			
1,377	Expenditure on salaries and allowances of offi- cers and Technical, Mi- nisterial and Class IV Staff	12,780			
12,408					

ELECTRICAL AND MECHANICAL DEPARTMENT, DHOLPUR.

Revenue and Ret Revenue Account for the year ended 31st March, 1955.—Contd.

1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
	Labour charges ..	2,420			
2,723	Depreciation on Motors ..	3,723			
10,473	Proportionate interest on Capital ..	9,923			
	<i>To Management Expenses:—</i>				
	Expenditure on salaries and allowances of Officers and Technical, Ministerial & Class IV Staff ..	13,013			
	<i>To Miscellaneous Expenses:—</i>				
253	Services postage ..	243			
300	Stationery and Printing ..	783			
455	Telephone Charges ..	438			
2	Books and Periodicals ..	83			
134	Office expenses ..	113			
445	Maintenance of other Miscellaneous Works ..				

Registers to Furniture and Typewriters	184	Registers to Office Build- ings	120
Depreciation on Furni- ture	144	Depreciation on Build- ings	620
Pension Contribution obli- gations	3,431	Proportionate interest on capital	4,472
Audit Fees	1,551	Pro rata Expenditure on Chief Engineer's Estab- lishment	1,487
	2,050		1,533
			3,066
	<u>2,05,092</u>		<u>2,05,602</u>
			<u>2,11,300</u>
			<u>2,11,300</u>

17,206	(b) As per Revenue and Net Revenue Account	17,206	49,536	1,443	As per last Balance Sheet Additions during the year	1,443	1,482
					<i>Current Assets:—</i>		
				1,09,311	Stores & Spare parts ..		96,490
				4,437	Loose Tools ..		5,063
					<i>Sundry Debtors:—</i>		
				1,30,780	(i) Rulers ..	1,36,056	
				13,460	(ii) Municipality ..	14,098	
					(iii) Government depart- ments ..	25,861	
				20,139	(iv) Private Bodies ..	81,118	2,57,133
				63,672			
				17,272	Loans & Advances ..		20,503
					<i>Cash and Bank Balances:—</i>		
				788	Cash in hand ..	100	
							9,14,167
				8,57,074			

NOTE :—I. The details of (a) above are given below :—

	Rs.
Initial Government Capital ..	7,44,773
Additions to Capital :—	
(i) Net withdrawals from Treasuries plus net adjustments ..	96,548
(ii) Net loss incurred upto 31-3-54 ..	—48,615
GOVERNMENT CAPITAL ..	7,92,706

Certificate

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued approximately and that they consist of serviceable stores required for use.

RAM DAYAL SHARMA,

S. K. SHARMA,

DHOLPUR,

Accountant

Superintendent

Dated the 14th April, 1955. Electrical & Mechanical
Department, Dholpur.

Electrical & Mechanical
Department, Dholpur.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.	1953-54 1	Particulars. 2	1954-55 3		1953-54 4		1954-55 5		Cr.
			Rs.		Rs.		Rs.		
		To Generating Expenses—					By Sale of Electricity—		
		Fuel Oil	21,110		21,136		1. Permanent Connections	30,018	
		Lubricant and Grease ..	4,511		7,937		2. Temporary Connections	2,382	
		Cotton Waste	398		218				
		Repairs and Renewals to					By Miscellaneous Receipts ..	1,315	
		Power House	3,792		3,444		By Net loss ..	44,241	
		Spare parts consumed ..	4,688		3,201				
		Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV staff ..	4,479		3,480				
		Depreciation on Plant & Machinery & Loose Tools	2,755		6,068				
		Proportionate interest on capital			5,177				
		To Distribution Expenses—							
		Repairs and Renewals and Maintenance of Line ..	270		2,742				
		Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV staff ..	9,943		5,083				
		Depreciation on Mains ..	1,818		3,138				
		Depreciation on Motors ..	814		814				
		Proportionate interest on capital			3,790				

ELECTRICAL & MECHANICAL DEPARTMENT, BHILWARA.

Revenue and Net Revenue Account for the year ended 31st March, 1955. (Consolid).

Dr.	Particulars.		Particulars.		Cr.
	1	2	3	4	
Re.			Rs.	Rs.	Rs.
1954-55			1954-55	1953-54	1954-55
1			3	4	6
		<i>To Management Expenses:—</i>			
		Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV staff ..	6,859		
		<i>To Miscellaneous Expenses:—</i>			
248	Service Postage ..		156		
	Liveries ..		14		
985	Stationery and Printing ..		543		
77	Telephone charges ..		81		
10	Books and Periodicals ..		20		
212	Office Expenses ..		127		
	Repairs to Furniture and Type Writers ..		39		
	Rent for accommodation ..		1,200		
46	Depreciation on Furniture and Fittings ..		71		
361	Pension Contribution Charge on ..		1,175		
7,046	Proportionate interest on capital ..		56		
509	Audit Fees ..		700		
64,719			77,958	64,719	77,958

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Fixed Assets—	Rs.
	Government Capital:—			Plant and Machinery in- cluding Transformers.	
1,83,437	Government Capital as per last Balance sheet ..	(a) 1,83,437		As per last Balance Sheet	1,17,727
	Add withdrawals during the year ..	85,779		Additions during the year	15,488
		2,49,216	1,17,727		
	Less remittances during the year ..	35,751		Mains ..	78,447
		2,13,465		Meters ..	16,287
	Add adjustments during the year ..	24,265	78,447		
		2,37,730			
	Deduct Loss during the year	44,241			
		1,93,489	16,287		
	Surplus Creditors—				
34,998	(a) For Supplies ..	47,386			
1,242	(b) For Sales tax and Wages ..	1,989			
8	(c) Others ..	40,885			
10,442	Deposits ..				
40	Prepaid Advances ..	10,838			
		40			

NOTE :—1. The details of (a) above are given below :—

Initial Government Capital	..	..	1,36,678
Additions to Capital :—			
(i) Net withdrawals from Treasuries plus net adjustments	..	..	98,860
(ii) Net loss incurred upto 31-3-54	..	..	-52,101
GOVERNMENT CAPITAL			<u>1,83,437</u>

Certificate

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at book value and that they consist of serviceable stores required for use.

BHILWARA,
Dated the 1st June,
1955.

SOHAN LAL,
Accountant,
Electrical & Mechanical
Department, Bhilwara.

MISRI LAL MATHUR,
Superintendent,
Electrical & Mechanical
Department, Bhilwara.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.	1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6	Cr.
	Rs.	To Generating Expenses:—	Rs.	Rs.	By Sale of Electricity.—	Rs.	
		Fuel oil	51,142		(i) Permanent connec- tions	89,105	
	4,441	Lubricant and Grease	6,080	77,252	(ii) Temporary connec- tions	1,017	
	4,221	Repairs & Renewals to Power House	1,283	950	By Miscellaneous Re- ceipts	2,895	
	1,400	Spare Parts consumed	2,496	2,807	By Net Loss	14,278	
	3,489	Station Waste	434	15,580			
	..	Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff	13,621				
	9,934	Tools consumed	38				
		Depreciation on:—					
		Plant & Machinery & Loose Tools	6,273				
	6,013	Power House Building	600				
	600	Motor Vehicles	210				
	210	Proportionate interest on capital	4,738				
	3,208	To Distribution Expenses:—					
		Repairs and Renewals and Maintenance of Line	867				
	1,066	Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff	8,422				
	5,212	Tools consumed					
	57	Depreciation on Motors	53				
	53	Proportionate interest on capital	642				
	1,954						

ELECTRICAL & MECHANICAL DEPARTMENT, DUNGARPUR.

Revenue and Net Revenue Account for the year ended 31st March, 1955.—*Contd.*

Dr.	Particulars.	1954-55		1953-54		1954-55	
		3	4	5	6	Rs.	Rs.
	<i>To Management Expenses:—</i>						
	Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff ..	4,200				9,223	
	<i>To Miscellaneous Expenditure:—</i>						
	Station Postage ..	150				195	
	Licence & Registration Fees ..	625				99	
	Water charges ..	599				692	
	Stationery & Printing ..	499				98	
	Licence ..	8				45	
	Books and Periodicals ..	22				5	
	Telephone charges ..	..				124	
	Office expenses ..	470				424	
	Rent for accommodation & repairs to Furniture ..	28				16	
	Type Writers ..	200				243	
	Depreciation on Furniture & Tools ..	1,948				2,485	
	Pension contribution charges ..	731				895	
	Audit Fees ..	..				117	
	Proportionate interest on capital ..	..				..	
	Provisional Expenditure on Chief Engineer's Establishment ..	1,800				1,600	
		94,589				1,07,292	
						96,589	
						1,07,292	

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
	<i>Government Capital.</i>			<i>Fixed Assets.</i>	
1,42,531	Government Capital as per last Balance Sheet ..	(a) 1,42,531	20,000	Buildings ..	20,000
	Add withdrawn during the year ..	97,509	92,136	Plant and Machinery including Transformers ..	92,136
	Less remittances during the year ..	2,40,100	15,300	Mains ..	15,300
		94,259	750	Motors ..	750
	Add adjustments during the year ..	1,45,841		Furniture & Fittings :—	
		13,010	1,786	As per last Balance Sheet	1,780
	Deduct loss during the year ..	1,58,851		Additions during the year	1,592
		14,278			3,372
	<i>Sundry Creditors.</i>	1,44,673			
4,085	(a) For Supplies ..	12,250			
1,369	(b) For Salaries and Wages ..	1,375			
3,350	Deposits ..	2,011			
7,982	Provision for Depreciation —				
	(a) As per last Balance Sheet ..	15,964			

ELECTRICAL & MECH (NICAL) DEPARTMENT, DUNGARPUR.

Revenue and Net Revenue Account for the year ended 31st March, 1.55. (Contd)

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March 1954	Properties and Assets.	As 31st March, 1955
1	2	3	4	5	6
Rs	(b) As per Revenue and Net Revenue Account	Rs.	Rs.	Rs.	Rs.
7,952	7,384	29,348	3,000	Motor Vehicles ..	3,000
			16,891	Current Assets.—	
			3,151	Stores and Spare parts	31,716
			700	Loose Tools	3,462
				Other Equipments ..	..
				Sundry Debtors.—	
			418	(i) Rulers ..	590
			392	(ii) Municipality ..	854
				(iii) Government depart- ments ..	4,671
			6,154	(iv) Private Bodies ..	8,980
			6,625	Loans and Advances ..	10
			191	Cash and Bank Balances.—	
			31	Cash in hand ..	210
					<u>1,84,157</u>
<u>1,67,519</u>		<u>1,84,157</u>	<u>1,67,519</u>		

Notes :—1. The details of (a) above are given below :—

Initial Government Capital 1,57,849

Additions to Capital :—

(i) Net withdrawals from Treasuries plus net
adjustments 7,790

—23,108

(ii) Net loss incurred upto 31-3-54

GOVERNMENT CAPITAL

1,42,531

Certificate

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued approximately and that they consist of serviceable stores required for use.

ISHWAR LAL,

Accountant,

*Electrical & Mechanical
Department, Dungarpur.*

R. S. GOEL,

Superintendent,

*Electrical & Mechanical
Department, Dungarpur.*

DUNGARPUR,

*Dated the 11th May,
1955.*

ELECTRICAL & MECHANICAL DEPARTMENT, SAGAWARA.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.	1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6	Cr.
	Ra.	To Generating Expenses:—	Ra.	Ra.	By Sale of Electricity:—	Ra.	
	2,518	Fuel oil	4,953	2,918	1. Permanent connections	4,821	
	..	Oil and Waste	25		2. Temporary connections	309	
	397	Lubricant & Grease	348	164			
	477	Repairs and Renewals to Power House	1,715		By Miscellaneous Receipts	388	
	1,074	Miscellaneous Supplies	..	421	By Net Loss	21,578	
		Expenditure on salaries and allowances of officers and Technicians, Material and Class IV staff	6,308	20,534			
	3,110	Depreciation on Power House Building	33				
	93	Depreciation on Plant and Machinery and Loose Tools	461				
	300	Proportionate interest on capital	491				
	4,302						
		To Distribution Expenses:—					
		Repairs and Renewals and maintenance of line	159				
	2,821	Tools consumed	..				
	12	Expenditure on salaries and allowances of officers and Technicians, Material and Class IV staff	3,452				
	1,800	Depreciation on Meters	188				
	183	Depreciation on Motors	5,934				
	4,934						

681	Proportional Interest on capital	2,140
	<i>To Management Expenses:—</i>	
	Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff	1,611
3,200	<i>To Miscellaneous Expenses:—</i>	
..	Office Expenses	108
20	Service Postage	41
5	Stationery & Printing	120
60	Rent for accommodation	20
178	Pension contribution charges	708
184	Audit fees	190
		<u>27,094</u>
		<u>24,036</u>

(b) As per Revenue and Not Revenue Account		5,036	11,100		
		<u>5,036</u>			
Current Assets—					
Loose Tools	160				182
Stores & Spare Parts	3,723				2,402
Sundry Debtors—					
(i) Rulers					256
(ii) Municipality	121				
(iii) Government depts.					
Kente	7				60
(iv) Private Bodies	210				302
				<u>62,471</u>	<u>70,847</u>

NOTE:—1. The details of (a) above are given below:—

Initial Government Capital	Rs. 57,920
Additions to Capital:—	
(i) Net Withdrawals from Treasuries plus net adjustments	27,717
(ii) Net loss incurred up to 31-3-54	-29,738
	<u>55,899</u>
GOVERNMENT CAPITAL	

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued approximately and that they consist of serviceable stores required for use.

DUNGARPUR,
Dated the 6th May,
1955.

ISHWAR LAL,
Accountant,
Electrical & Mechanical
Department, Dungarpur.

R. S. GOEL,
Superintendent,
Electrical & Mechanical
Department, Dungarpur.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54 1	Particulars 2	1954-55 3	1953-54 4	Particulars 5	1954-55 6
Ra.	To Generating Expenses:—	Ra.	Ra.	By Sale of Electricity:—	Ra.
4,47,756	Coal	4,35,339	4,38,059	1. Permanent connec- tions	4,03,024
28,754	Fuel Oil	7,035		2. Temporary connec- tions	34,944
5,380	Lubricant and Grease ..	5,790	47,723		
	Cotton Waste	373		By Sale of coal ash ..	20,193
83,947	Repairs and Renewals to Power House	56,981		By Miscellaneous Re- ceipts	13,116
267	Labour charges	39,892		By Net Loss	2,22,569
	Spares parts consumed ..	576	20,590		
	Tools consumed	213	2,89,593		
	Expenditure on salaries and allowances of offi- cers and Technical, Ma- terial and Class IV staff	33,005			
23,945	Depreciation on Power House Building	333			
333	Depreciation on Plant and Machinery and Loose Tools	5,240			
13,817	Proportions to interest on capital	4,191			
21,428	To Distribution Expenses:—				
	Repairs and Renewals & maintenance of lines ..	3,901			
2,830	Labour charges				
133	Expenditure on salaries & allowances of Officers and Technical, Mat- terial & Class IV staff ..	13,126			
15,293					

Proportional interest on capital	7,142	14,101
Andis Fees	7,184	1,000
Pro rata Expenditures on Chief Engineer's Establish- ment	13,500	13,500
	<u>7,83,570</u>	<u>6,93,546</u>
		<u>6,93,546</u>

ELECTRICAL & MECHANICAL DEPARTMENT, SRI GANGANAGAR.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
	Re.	Re.	Re.	Fixed Assets—	Re.
	Government Capital—				
10,19,663	Government Capital as per last Balance Sheet	(a) 10,19,663	25,000	Buildings—	25,000
	Add withdrawals during the year ..	5,14,670		Plant and Machinery including Transformers— As per last Balance Sheet	
	Less remittances during the year ..	16,34,323	4,99,139	Additions during the year	4,09,139
		3,61,111			84,935
		11,73,212	80,000	Mains	80,000
	Add adjustments during the year ..	2,65,771		Motors—	
		14,38,983	24,232	As per last Balance Sheet	24,232
	Deduct Loss during the year	2,32,209		Additions during the year	4,148
		12,10,714			28,380
	Sundry Creditors:—				
2,08,387	(a) For Supplies	2,26,305			
5,323	(b) For Salaries and Wages	7,549			
70,474	(c) Others	70,474			
		3,04,328			
26,957	Deposits				
200	Permanent Advance	33,136			
	Provision for Depreciation—				
	(a) As per last Balance Sheet				
		32,713			

16,137	(b) As per Revenue and Not Revenue Account	18,102	33,813	1,040	Furniture and Fittings	1,040
					<i>Current Assets:—</i>	
				3,48,539	Stores & Spare parts ..	1,93,282
				4,342	Loose Tools ..	4,661
					<i>Sundry Debtors:—</i>	
				1,640	(i) Municipality ..	149
				11,630	(ii) Government depart- ments ..	11,369
				5,84,087	(iii) Private Bodies ..	7,58,846
				7,638	Loans & Advances ..	10,206
					<i>Cash and Bank Balances:—</i>	
				427	Cash in hand ..	984
<u>15,17,710</u>		<u>16,07,990</u>		<u>15,17,710</u>		<u>16,07,990</u>

NOTE.—I. The details of (a) above are given below —

	Rs.
Initial Government Capital ..	4,96,387
Additions to Capital:—	
(i) Net withdrawals from Treasuries plus net adjustments ..	9,39,675
(ii) Net loss incurred up to 31-3-54 ..	4,15,409
GOVERNMENT CAPITAL ..	<u>10,19,653</u>

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at book value and that they consist of serviceable stores required for use.

SRI GANGANAGAR,
Dated the 13th July,
1955.

S. D. WASSNI,
Divisional Accountant,
Electrical & Mechanical
Department, Sri Ganganagar.

B. L. KAUSIK,
Superintendent,
Electrical & Mechanical
Department, Sri Ganganagar.

ELECTRICAL & MECHANICAL DEPARTMENT, HINDAUN.

Revenue and Net Revenue account for the year ended 31st March, 1955. Contd.

Dr. Or-

1953-54 1	Particulars 2	1954-55 3	1953-54 4	Particulars 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
	<i>To Management Expenses:</i>				
	Expenditure on salaries and allowances of officers and Technicial, Ministerial and Class IV Staff	4,839			
1,169					
	<i>To Miscellaneous Expenses:</i>				
	Depreciation on Furniture and Fittings	35			
	Proportionate Interest on Capital	12			
	Pro rata charges of Chief Engineer's Office ..	260			
25	Stationery and Printing ..	594			
118	Audit Fees	400			
2,267	To Net Profit				
13,885		30,639	13,885		30,639

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>Government Capital—</i>			<i>Fixed Assets—</i>	
55,539	Government Capital as per last Balance Sheet ..	(a) 55,539	2,509	Buildings ..	2,509
	Add withdrawal during the year ..	27,339	18,946	Plant and Machinery in- cluding Transformers.— As per last Balance Sheet	18,946
		92,978		Additions during the year	12,432
	Loss remittances during the year ..	12,956			31,378
	Add adjustments during the year ..	80,022	47,101	<i>Mains—</i>	
		6,513		As per last Balance Sheet	47,101
				Additions during the year	161
	Deduct Loss during the year ..	85,534	14,149	<i>Meters—</i>	
		21,587		As per last Balance Sheet	14,149
		64,947		Additions during the year	2,177
	<i>Sundry Creditors—</i>				16,326
19,600	(a) For Supplies ..	32,724	245	<i>Furniture & Fittings—</i>	
205	(b) For Salaries and Wages ..			As per last Balance Sheet	245
2,240	Deposits ..	32,724		Additions during the year	118
	Provision for Depreciation ..	3,975			363
		4,151			

ELECTRICAL & MECHANICAL DEPARTMENT, HINDAUN.

Balance Sheet as at 31st March, 1955. Contd.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				<i>Current Assets.</i>	
			2,724	Stores & Spare parts ..	4,708
			607	Loose Tools ..	808
				<i>Sundry Debtors.—</i>	
				(i) Government depart- ments ..	10
			1,209	(ii) Private Bodies ..	2,246
			..	Loans & Advances ..	87
				<i>Cash and Bank Balances.—</i>	
			174	Cash in hand ..	
			87,784		1,05,797

NOTE :—1. The details of (a) above are given below :—

Initial Government Capital .. Rs. 83,617

Additions to Capital :—

(i) Net withdrawals from Treasuries plus net
adjustments .. —20,235

(ii) Net profit earned up to 31-3-54 .. 2,257

GOVERNMENT CAPITAL .. 65,639

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at cost or market price whichever is lower and that they consist of serviceable stores required for use.

CHIRANJI LAL,

Accountant,

K. C. KASLIWAL,

Superintendent,

HINDAUN,

Dated the 27th April, Electrical & Mechanical

Electrical & Mechanical

1955.

Department, Hindaun.

Department, Hindaun.

ELECTRICAL & MECHANICAL DEPARTMENT, JAISALMER.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.	1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6	Cr.
	Rs.		Rs.			Rs.	
		<i>To Generating Expenses—</i>			<i>By Sale of Electricity.—</i>		
		Fuel Oil	17,273		1. Permanent connec-	24,624	
		Lubricant and Grease ..	1,955	28,139	tions		
		Custom Wages	..		2. Temporary connec-	8,099	
		Repairs and Renewals to	3,968		tions		
		Power House,			By Miscellaneous Re-		
		Expenditure on salaries and			pairs	6,972	
		allowances of officers and			By Net Loss	56,087	
		Technical, Ministerial and					
		Class IV Staff	12,413	8,369			
		Depreciation on Plant and		60,002			
		Machinery & Loose Tools	4,501				
		Depreciation on Power	200				
		House Building					
		Maintenance of miscella-	6,928				
		neous works					
		Proportional interest on	3,773				
		capital					
		<i>To Distribution Expenses—</i>					
		Repairs and renewals and					
		maintenance of line ..	18,035				
		Expenditure on salaries and					
		allowances of officers and					
		Technical, Ministerial and					
		Class IV Staff	7,383				
		Depreciation on Main ..	3,145				
		Proportional interest on					
		capital	2,027				

To Management Expenses—

Expenditure on salaries and allowances of officers and Technical, Ministerial and Class IV Staff ..

8,455

2,322

To Miscellaneous Expenses—

Service postage ..
Stationery and Printing ..
Water charges ..
Books and Periodicals ..
Office Expenses ..
Depreciation on Furniture and Fixings ..
Depreciation on Buildings ..
Pension Contribution ..
Changes ..
Proportionate interest on capital ..
Audit Fees ..
Pro rata Expenditure on Chief Engineer's Establishment ..

200
534
51
71
133
276
200
2,406
4,363
737
1,340

250
1,138
14
130
71
283
200
1,825
2,820
1,200

96,510

91,682

96,510

91,682

ELECTRICAL & MECHANICAL DEPARTMENT, JAISALMER.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
1	2	3	4
Rs.	Rs.	Rs.	Rs.
Capital and Liabilities.	Government Capital.	Properties and Assets.	
2,10,005	Government Capital as per last Balance Sheet.	Buildings	20,000
	Add withdrawals during the year	Plant and Machinery including Transfers	20,000
	2,03,149		
	Loss remittances during the year	As per last Balance Sheet	82,426
	31,332	Additions during the year	5,893
	Add adjustments during the year	Mains and meters—	
	2,01,817	As per last Balance Sheet 50,840	
	11,442	Additions during the year	8,000
	2,73,259		
	Deduct loss during the year	Furniture and Fittings.	2,005
	58,087		
	2,17,172		
	Summary Creditors—		
1,542	(a) For Supplies		
4,247	(b) For Salaries and wages		
6,253	(c) Others		
537	Deposits		
	Provision for Depreciation—		
7,315	(a) As per last Balance Sheet		
8,310	(b) As per Revenue and Net Revenue Account		

37,064	Stores and Spare parts	41,474
1,900	Loose Tools ..	2,873
1,829	Other Equipments ..	1,829
	<i>Sundry Debtors.—</i>	
986	(i) Rulers ..	1,439
31,925	(ii) Municipality ..	41,277
5,321	(iii) Government departments ..	4,904
3,479	(iv) Private Bodies ..	3,715
114	Cash and Bank Balances.	182
	Cash in hand ..	
		<u>2,66,848</u>
<u>2,37,880</u>		

Rs.

NOTE :—1. The details of (a) above are given below :—

Initial Government Capital .. 2,11,103

Additions to Capital :—

(i) Net withdrawals from Treasuries plus net adjustments .. 1,04,856

(ii) Net loss incurred upto 31-3-54 .. —1,05,294

GOVERNMENT CAPITAL

2,10,665

Certificate

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at average cost price and that they consist of serviceable stores required for use.

JAISALMER,
Dated the 30th June,
1955.

SHER SINGH,
Accountant,
Electrical & Mechanical
Department, Jaisalmer.

PADAM SINGH,
Incharge,
Electrical & Mechanical
Department, Jaisalmer.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

291

Dr.	1953-54 1	Particulars, 2	1954-55 3	Ra.	1953-54 4	Ra.	Particulars, 5	1954-55 6	Cr.
	Ra.						<i>By Sale of Electricity:—</i>	Ra.	
		<i>To Generating Expenses:—</i>					1. Permanent connections	62,238	
	40,120	Fuel Oil	37,687		45,365		2. Temporary connections	1,629	
	3,536	Lubricant and Grease	3,690				By Miscellaneous Receipts	3,765	
	..	Culvert Waste	1,429				By Net Loss	57,655	
	5,570	Repairs and Renewals to Power House	10,243		939				
	400	Water charges	618						
	5,158	Spare parts consumed	6,302		3,691				
		Expenditure on salaries and allowances of Officers and Technical, Material and Class IV Staff			57,045				
	8,903	Depreciation on Power House Building	9,538						
	770	Depreciation on Plant and Machinery and Loose Tools	770						
	2,471	Proportionate interest on capital	2,689						
	3,839	Maintenance of miscellaneous works	6,046						
	..		1,493						
		<i>To Distribution Expenses:—</i>							
	1,000	Repairs and Renewals and Maintenance of line	3,987						
		Expenditure on salaries & allowances of officers and Technical, Material and Class IV Staff							
	6,106		6,273						

ELECTRICAL AND MECHANICAL DEPARTMENT, JHALAWAR.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.	Cr.			
	1953-54	Particulars.	1954-55	1954-55
	1	2	3	6
Rs.			Rs.	Rs.
		Maintenance of Electric Installation in Government Buildings ..	3,401	
73		Depreciation of Motors ..	1,352	
2,961		Proportions to interest on capital ..	6,045	
1,211				
0,527				
		To Management Expenses:—		
		Expenditure on salaries and allowance of Office and Technical, Ministerial and Class IV Staff ..	7,586	
7,303		Expenditure on Labour Welfare ..	60	
		To Miscellaneous Expenses:—		
		Service postage ..	149	
200		Telephone charges ..	..	
..		Stationery & Printing ..	548	
403		Livaries ..	99	
58		Books and periodicals ..	97	
12		Water charges ..	100	
100		Office expenses ..	50	
48		Repairs to Furniture and Type-Writer ..	113	
40		Depreciation on Furniture and fittings ..	293	
774		Depreciation on Buildings ..	200	
50				

Pension contribution char-
 ges
 Proportional interest on
 capital
 Audit fees
 Proportional Expenditure
 on Chief Engineer's
 Establishment ..

2,358
 4,126
 804
 1,330
1,07,021

2,290
 600
 2,500
1,15,317

1,07,021

1,15,317

ELECTRICAL & MECHANICAL DEPARTMENT, JHALAWAR.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities, 2	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets, 5	As at 31st March, 1955
1		3	4	6	
Rs.		Rs.	Rs.		Rs.
33,215	<i>Government Capital—</i>			<i>Fixed Assets—</i>	
	Government Capital as per last Balance Sheet ..	(a) 33,215	27,244	Buildings ..	27,244
	Add withdrawals during the year ..	1,02,459	81,749	Plant and Machinery including Transformers—	
		4,35,674		As per last Balance Sheet ..	81,749
	Loss contingencies during the year ..	60,733		Additions during the year ..	191
		3,74,941			81,940
	Add adjustments during the year ..	17,481		<i>Mains—</i>	
		3,92,422	1,68,091	As per last Balance Sheet	1,68,091
		57,055	13,808	Additions during the year	2,701
	Deduct loss during the year	3,34,787		Meters ..	16,808
				Furniture and Fittings—	
	<i>Sundry Creditors—</i>			As per last Balance Sheet ..	1,580
	(a) For Salaries and Wages ..	2,724		Additions during the year ..	100
2,149					1,680

	(b) Others	2,724	Current Assets—		
3,255	Deposits	3,139	Stores and Spare parts	5,847	7,703
	Provision for Depreciation—		Loose Tools	3,214	3,307
6,047	(a) As per last Balance Sheet	13,934	Other Equipments ..	1,356	1,356
			Sundry Debtors—		
7,887	(b) As per Revenue and Net Revenue Account	8,685	(i) Ruler	36,010	36,004
		22,619	(ii) Municipality ..	2,063	9,877
			(iii) Government departments	283	392
			(iv) Private Bodies ..	4,631	4,138
			Loans and Advances ..	40	50
			Cash and Bank Balances—		
			Cash in hand	25	578
3,52,028		3,03,249		3,52,028	3,03,249

NOTE :—1. The details of (a) above are given below :—

Initial Government Capital	2,78,348
Additions to Capital:—	
(i) Net withdrawals from Treasuries plus net adjustments	1,03,585
(ii) Net loss incurred upto 31-3-54	—1,08,716
GOVERNMENT CAPITAL	3,33,215

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included herein; and
6. the stock of stores have been valued at market price as the cost price was not available on record and that they consist of serviceable stores required for use.

ABDUL ZABAR,
Accountant,
 JHALAWAR,
Dated the 16th July, Electrical & Mechanical
 1955. *Department, Jhalawar.*

D. N. SHARMA,
Superintendent,
Electrical & Mechanical
Department, Jhalawar.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.	1953-54 I	Particulars, 2	1954-55 3	1953-54 4	Particulars, 5	Cr.
	Ru.		Ru.	Ru.		Ru.
		<i>To Generating Expenses :-</i>			<i>By Sale of Electricity :-</i>	
		Fuel Oil	19,857	27,938	1. Permanent connections	32,552
	17,578	Lubricant and Grease ..	3,240	..	2. Temporary connections	812
	2,419	Cotton Waste	94			
	..	Repairs and Renewals to			By Miscellaneous Re-	2,203
	488	Power House	1,452	7,151	ceipts	
	5,420	Spare parts consumed ..	1,206	25,585	By Net Loss	27,903
		Expenditure on salaries				
		and allowances of offi-				
		cere and Technical, Mi-				
		nisterial and Class IV				
		Staff	12,114			
	11,073	Miscellaneous supplies ..	3,830			
	325	Depreciation on :-				
	57	Power House Building	57			
	97	Plant and Machinery &				
	..	Loco Tools	220			
	..	Losses on share	550			
	..	Proportionate interest on				
	2,031	capital	550			
		<i>To Distribution Expenses :-</i>				
		Repairs and Renewals and				
		Maintenance of line ..	831			
	771	Expenditure on Salaries				
		and allowances of Offi-				
		cere and Technical, Mi-				
		nisterial and Class IV				
		Staff				
	6,581	Depreciation on Motors ..	5,808			
	800		1,145			

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at cost or market price whichever is lower and that they consist of serviceable stores required for use.

KARAUJI,
Dated the 27th April,
1955.

CHIRANJI LAL,
Accountant,
Electrical & Mechanical
Department, Karauli.

K. C. KASLIWAL,
Superintendent,
Electrical & Mechanical
Department, Karauli.

ELECTRICAL & MECHANICAL DEPARTMENT, KISHLANGARH.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

Dr.	1953-54		1954-55		1953-54		1954-55		Cr.
	1	Particulars. 2	Rs.	Rs.	4	Particulars. 6	Rs.	Rs.	
		<i>To Generating Expenses:—</i>							
	24,228	Fuel Oil	25,149						
	5,328	Lubricant and Grease ..	6,048						
	342	Cotton Waste	170		28,263			37,753	
		Repairs and Renewals to							
	3,783	Power House	3,875		5,995			644	
		Water charges	71						
	3,763	Spare parts consumed ..	5,263		2,240			4,696	
		Miscellaneous Supplies ..	109		31,404			41,543	
		Expenditure on salaries and							
		allowances of officers and							
		Technical, Ministerial &							
	10,839	Class IV Staff	8,111						
	43	Maintenance of Miscell.	174						
		revenue works							
		Depreciation on:—							
		Power House Buildings ..	177						
		Plant & Machinery & Loose							
		Tools	3,170						
		Proportionate interest on							
		capital	2,837						
		<i>To Distribution Expenses:—</i>							
	1,401	Repairs and renewals and							
		maintenance of line ..	1,889						
		Expenditure on salaries and							
		allowances of officers and							
		Technical, Ministerial &							
	7,723	Class IV Staff	9,111						
		Depreciation on Mains ..	2,047						
		Depreciation on Meters ..	911						

Proportionate interest on
capital 2,773

To Management Expenses:—

Expenditure on salaries and
allowances of officers and
Technicians, Ministerial &
Class IV Staff .. 8,111

To Miscellaneous Expenses:—

41	Water charges	36
228	Service postage	250
655	Telephone charges	805
479	Stationery and Printing	544
73	Books and Periodicals	57
13	Office expenses	744
8	Repairs to Furniture and Type writers	10
..	Expenditure on Labour Welfare	69
..	Repairs to office Building Pension Contribution	..
2,317	Charges	1,173
500	Audit Fees	800
1,230	Pro rata expenditure on Chief Engineer's Establish- ment	1,230

67,902

84,638

84,638

ELECTRICAL & MECHANICAL DEPARTMENT, KISHANGARH.

Balance Sheet as at 31st March, 1955.

Capital and Liabilities.		As at 31st March, 1956		Properties and Assets.		As at 31st March, 1956	
1	2	Rs.	Rs.	3		4	
<i>Government Capital (including Loans)</i> ..			1,70,642	<i>Fixed Assets:—</i>			
<i>Sundry Creditors:—</i>				Buildings ..	..	8,870	
(a) For supplies ..	21,670			Plant & Machinery including Transformers	..	55,943	
(b) For Salaries & Wages	1,677		23,647	Mains & Service connections ..	..	51,444	
				Meters ..	..	19,220	
				<i>Current Assets:—</i>			
Deposits ..	..	13,554		Loose Tools ..	..	1,773	
Provision for Depreciation		6,314		Other Equipments ..	..	6,149	
				Stores & Spare parts ..	..	14,430	
				<i>Sundry Debtors:—</i>			
				(a) Ruler ..	..	27,260	
				(b) Municipality ..	..	18,147	

(c) Government depart- ments	906	
(d) Private parties ..	2,277	
Advances		48,680
Cash & Bank Balances :—		
Cash in hand		7,201
		447
		2,14,157

2,14,157

NOTE :—This is the first Balance Sheet of the Power House, Kishangarh and hence the difference between the Assets and Liabilities has been taken as Government Capital.

Certificate.

Certified that:—

1. the balance shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet; except that of Sumair Electric Co., from whom the Power House was taken over in March, 1950.
4. to the best of my knowledge there are no contingent liabilities except those stated in (3) above as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on the various assets as shown in the accounts represents a fair value and that all assets have been included therein; except those of Sumair Electric Co., from whom the Power House was taken over on 1-3-50.
6. the stock of stores in hand has been valued at book value and that they consist of serviceable stores required for use.

KISHANGARH,
Dated the 23rd June
1955.

D.D. MATHUR,
Superintendent,
Electrical & Mechanical
Department, Kishangarh.

ELECTRICAL & MECHANICAL DEPARTMENT, KOTAH.

Annual and Net Revenue Account for the year ended 31st March, 1955.

Cr.

Dr.

1953-54 1	Particulars. 2	1954-55 3	1953-54 4	1954-55 5	Particulars. 6
Rs.		Rs.	Rs.	Rs.	Rs.
	<i>To Generating Expenses:—</i>				
3,23,569	Coal	3,71,899			
3,000	Lubricant and Grease ..	2,994			
409	Cotton waste	890	5,17,185		5,60,615
	Repairs and Renewals to				
16,077	Power House	14,833			
6,206	Water charges	6,205	81,372		84,084
10,696	Spare parts consumed ..	13,876			
389	Labour charges		14,489		20,116
	Expenditure on salaries and				
	allowances of officers and				
	Technical, Ministerial &				
69,708	Class IV Staff	62,531			
	Depreciation on Power				
	House Building	976			
8,900	Proportionate interest on	27,980			
	capital				
	<i>To Distribution Expenses:—</i>				
9,249	Repairs and renewals and				
	maintenances of line ..				

Stationery and Printing	1,778	
Liveries	273	
Books and Periodicals	67	
Telephone charges	2,303	
Office expenses	126	
Repairs to Furniture and Type writers	170	
Repairs to Office Buildings	928	
Depreciation on Furniture & Fixings	292	
Depreciation on Buildings		
Pension Contribution Charge	13,725	
Proportionate interest on Capital		
Audit Fees	1,000	
Private Expenses on Chief Engineer's Establishment	8,000	
To Net Profit	27,818	
	<u>6,70,925</u>	<u>6,70,925</u>

Certificate

Certified that:—

1. the balance shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at book value and that they consist of serviceable stores required for use.

KOTAH,

Dated the 4th August, 1955.

R. P. SHARMA,

Superintendent,

Electrical & Mechanical Department,
Kotah.

ELECTRICAL & MECHANICAL DEPARTMENT, NEWAL.

Revenue and Net Revenue Account for the year ended 31st March, 1956.

318

Dr.	1953-54 1	Particulars. 2	1954-55 3	Rs.	1953-54 4	Rs.	Particulars. 5	1954-55 6	Cr.
	Rs.						By Sale of Electricity—		Rs.
		To Generating Expenses—					1. Permanent Con- nections	19,705	
22,549		Fuel Oil	22,103		19,002		2. Temporary Con- nections	397	
17,510		Lubricant and Grease ..	528				By Miscellaneous Re- ceipts	2,333	
..		Cotton Waste	419		260		By Net Loss	36,472	
..		Repairs and Renewals 50							
1,546		Power House	1,908						
760		Labour charges	..		7,784				
8,902		Spare parts consumed ..	3,327		43,927				
..		Water charges	116						
		Expenditure on salaries and allowances of officers and Technicians, Ministerial & Class IV Staff							
6,832		Depreciation on :—	8,205						
		Plant & Machinery & Loose Tools	1,387						
1,182		Power House Buildings ..	207						
125		Repairs to Power House Buildings	200						
..		Investments in							
3,928		Depreciation on investment on capital	2,273						
		To Distribution Expenses—							
		Repairs and Renewals and maintenance of line ..	3,207						
5,818		Expenditure on salaries and allowances of officers and Technicians, Ministerial & Class IV Staff							
2,469		Depreciation on Mains ..	2,764						
900			1,107						

ELECTRICAL & MECHANICAL DEPARTMENT, NEWAL.

Revenue and Net Revenue Account for the year ended 31st March, 1955.—Contd.

Dr.	1953-54	Particulars.	1954-55	1953-54	Particulars.	1954-55
	Rs.		Rs.	Rs.		Rs.
	300	Depreciation on Motors ..	344			
	1,614	Proportionate interest on original ..	2,723			
		<i>To Management Expenses:—</i>				
		Expenditure on salaries and allowances of officers and Technical, Ministerial & Class IV Staff ..	2,359			
	4,169					
		<i>To Miscellaneous Expenses:—</i>				
	75	Service postage ..	65			
	237	Stationery and Printing ..	611			
	..	Books and Periodicals ..	1			
	127	Water charges ..	..			
	..	Telephone charges ..	24			
	..	Repairs to Furniture and Tyra Writers ..	64			
	110	Rent for accommodation ..	175			
	55	Depreciation on Furniture & Fittings ..	161			
	713	Pension Contribution ..	1,394			
	..	Charges ..	..			
	..	Proportionate interest on capital ..	65			
	..	Audit Fees ..	1,000			
	629					
	71,529		56,907	71,839		58,997

ELECTRICAL & MECHANICAL DEPARTMENT, NEWAL.

Balance Sheet as at 31st March, 1955.

[illegible]

ELECTRICAL & MECHANICAL DEPARTMENT, NIWAI.

Balance Sheet as at 31st March, 1955.—*Conc'd.*

As at 31st March, 1954	Capital and Liabilities.		As at 31st March, 1955		As at 31st March, 1954		Properties and Assets.		As at 31st March, 1955	
1	2	3	4	5	6	7	8	9	10	11
Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
2,572	(b) As per Revenue and Net Revenue Account	3,256	5,979				Current Assets—			
					17,339		Stores & Spare parts ..		21,517	
					2,152		Loose Tools ..		2,163	
					1,762		Other Equipments ..		2,145	
							Sundry Debtors—			
							(i) Ruler ..		..	
					448		(ii) Municipality ..		135	
					60		(iii) Government depart- ments ..		75	
					1,315		(iv) Private Bodies ..		1,981	2,171
							Loans & Advances ..		273	
							Cash and Bank Balances—			
					93		Cash in hand ..		35	
1,44,790		1,40,305	1,44,790							1,40,305

Initial Government Capital	..	..	1,07,447
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Additions to Capital :—

(i) Net Withdrawals from Treasuries plus net adjustments	..	..	1,09,446
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(ii) Net Loss incurred. upto 31-3-54			(—)1,03,969
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GOVERNMENT CAPITAL			<u>1,12,924</u>
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Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at cost and that they consist of serviceable stores required for use.

NEWAI,
Dated the 21st July,
1953.

M. L. SHARMA,
Accountant,
Electrical & Mechanical
Department, Newai.

J. S. SHARMA,
Superintendent,
Electrical & Mechanical
Department, Newai.

ELECTRICAL & MECHANICAL DEPARTMENT, TONK.

Revenue and Net Revenue Account for the year ended 31st March, 1955. *Contd.*

Dr.	1953-54 1	Particulars 2	1954-55 3	1953-54 4	Particulars 5	1954-55 6	Cr.
	Rs.		Rs.	Rs.		Rs.	
		Depreciation on Motors, Service connections and Motors	2,339				
		Proportionate interest on capital	5,146				
		<i>To Management Expenses.—</i>					
		Expenditure on salaries and allowances of officers and Technicians, Ministerial and Class IV Staff ..	11,413				
	5,231	<i>To Miscellaneous Expenses.—</i>					
		Livaries	198				
	221	Service postage	162				
	533	Stationery and Printing	584				
	514	Telephone charges	355				
	307	Office expenses	137				
		Rent for accommodation	89				
		Repairs to Furniture and Type Writers	..				
	105	Depreciation on Furniture and Fittings	282				
	282	Pension Contribution	..				
	2,840	Bad Debt amount written off	4,367				

1,487	Audit fees	1,000	
	Proportionate expenditure on Chief Engineer's Es- tablishment	3,440	
3,440			
..	Proportionate interest on capital	123	
<u>1,96,364</u>		<u>1,73,377</u>	<u>1,96,554</u>
			<u>1,73,377</u>

Loose Tools ..	3,589
Stores & Spare parts ..	40,016
<i>Sundry Debtors.—</i>	
(i) Rulers ..	19,438
(ii) Municipality ..	12,372
(iii) Government departments ..	
(iv) Private Bodies ..	6,136
Loans & Advances ..	11,016
	49,452
	18,577
<i>Cash and Bank Balances.—</i>	
Cash in hand ..	133
	5,30,491

5,34,049

NOTE :—1. The details of (a) above are given below :—

	Rs.
Initial Government Capital ..	2,29,059
Additions to Capital :—	
(i) Net Withdrawals from Treasuries plus net adjustment ..	4,71,270
(ii) Net Loss incurred upto 31-3-54 ..	(—) 2,08,448
GOVERNMENT CAPITAL ..	4,93,881

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued at cost and that they consist of serviceable stores required for use.

TONE,
Dated the 27th July,
1935.

PURUSHOTTAM LAL,
Accountant,
Electrical & Mechanical
Department, Tonk.

P. K. SAXENA,
Superintendent,
Electrical & Mechanical
Department, Tonk.

Revenue and Net Revenue Account for the year ended 31st March, 1955.

325

Dr.	1953-54		1954-55		1953-54		1954-55		Cr.	
	1	Particulars. 2	3	Rs.	4	Particulars. 5	6	Rs.		
	Rs.	To Generating Expenses—								
	7,277	Fuel oil		11,533		By Sale of Electricity—				
	.. ..	Miscellaneous supplies		1,864		1. Permanent connec-				
	2,247	Lubricant and Grease		2,971	12,035	tions		16,929		
	1,553	Cotton Waste		143		2. Temporary connec-				
	319	Repairs and Renewals to		1,650	284	tions		335		
	.. ..	Power House		31						
	890	Tools consumed		817		By Miscellaneous Re-		3,405		
	12	Spare parts consumed .. ..		.. ..	23,960	ceipts		32,711		
		Labor charges			5,873	By Net Loss				
		Expenditure on salaries and								
		allowances of officers and								
		Technical, Ministerial &								
	9,546	Class IV Staff		7,543						
	.. ..	Repairs to Power House		402						
	.. ..	Building								
	80	Depreciation on:—		83						
	435	Power House Building		3,563						
	2,790	Plant & Machinery and		2,059						
		Loose Tools								
		Proportionate interest on								
		capital								
	823	To Distribution Expenses—		344						
		Repairs and renewals and								
		maintenance of line								
		Expenditure on salaries								
		and allowances of Offi-								
		cern and Technical,								
	3,729	Ministerial and Class IV		7,848						
	227	Staff		234						
		Depreciation on Mains								

ELECTRICAL & MECHANICAL DEPARTMENT, SHAHPURA.

Revenue and Net Revenue Account for the year ended 31st March, 1955—*Contd.*

Dr.	1953-54 1	Particulars. 2	1954-55 3	Rs.	1953-54 4	Rs.	1954-55 5	Particulars. 6	Rs.
		Depreciation on Motors ..		100					
		Proportionate interest on capital ..		887					
		<i>To Management Expenses:—</i>							
		Expenditure on Salaries and allowances of Officers and Technical, Ministerial & Class IV Staff ..		7,843					
	3,310	<i>To Miscellaneous Expenses:—</i>							
		Service postage ..	249						
	569	Stationery and Printing ..	593						
	60	Water charges ..							
	71	Books and Periodicals ..	88						
		Office Expenses ..	59						
		Expenditure on labour welfare ..	60						
	240	Rent for accommodation ..	240						
		Repairs to Furniture and Type Writer ..	23						
	112	Depreciation on Furniture and Fittings ..	53						
	709	Tension Contribution ..	772						
		Charges ..							
	3,904	Proportionate interest on capital ..	23						
	345	Audit fees ..	700						
	42,152		53,440		42,182			53,440	

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
1	2	3	4
Capital and Liabilities	Properties and Assets	5	6
Rs.	Rs.	Rs.	Rs.
Government Capital.			
1,40,665	(a)	4,136	4,136
Government Capital as	1,40,665 ..	68,405	68,405
prelast Balance Sheet			
Add withdrawnals during	42,839 ..	14,178	14,178
the year		5,309	5,309
	1,83,504 ..	2,693	2,693
Less remittances during		532	532
the year	23,370		
	1,60,134		
Add adjustments during	6,556		
the year			
	1,66,690		
Deduct Loss during the	32,711		
year			
	1,33,979		
Sundry Creditors—			
1,086	(c) For supplies ..		
..	(d) For salaries and		
	Wages ..	1,773	
786	Deposits ..		
		1,773	
		1,184	

Initial Government Capital	..	1,07,189
Additions to Capital :—		
(i) Net Withdrawals from Treasuries plus net adjustments	..	64,218
(ii) Net Loss incurred up to 31-3-54	..	—30,742
GOVERNMENT CAPITAL	..	1,40,665

Certificate.

Certified that:—

1. the balance as shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the list of sundry debtors has been scrutinised and that they consist of all good debts;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet;
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet;
5. to the best of my knowledge the valuation placed on various assets as shown in the Balance Sheet represents a fair value and that all the assets have been included therein; and
6. the stock of stores have been valued approximately and that they consist of serviceable stores required for use.

SHAHPURA,
Dated the 12th June,
1955.

MOHAN LAL,
Accountant,
Electrical & Mechanical
Department, Shahpura.

GOPI KRISHNA GUPTA,
Superintendent,
Electrical & Mechanical
Department, Shahpura.

Trading and Profit and Loss Account for the year ended 31st March, 1955.

Cr.

Dr.

1954-55 1	Particulars. 2	1954-55 3	1954-54 4	Particulars. 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
229	To Opening stock:—				
	(a) Ice ..	300	35,506	By Sales ..	60,585
97	(b) Aerated water ..	91	300	By Closing Stock	
			91	(a) Ice ..	375
4,276	To Sundry stores consumed		46,570	(b) Aerated water ..	415
1,310	To Wages of temporary staff ..			To Net Loss ..	20,058
25,712	To Salaries ..	81			
16,614	To Allowances and Honoraria ..	21,951			
16,092	To Electric and Water Charges ..	16,071			
..	To Office expenses ..	14,276			
		2,170			
	Depreciation Charges:—				
1,089	(a) Buildings ..	1,059			
6,208	(b) Plant and Machinery ..	6,308			
27	(c) Furniture ..	27			
314	(d) Loose Tools ..	314			
5,515	To Interest on capital ..	7,738			
5,314	To Pension contribution charges ..	7,362			
600	To Audit fees ..	2,370			
82,567		800			
		81,068	82,557		81,068
					331

IOE AND AERATED WATER FACTORY, JODHPUR.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1955	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
1	2	3	4
Capital and Liabilities.	Rs.	Rs.	Rs.
Government Capital :-			
Government Capital as per last Balance Sheet ..	1,00,427	54,482	54,482
Add withdrawals during the year ..	84,352	1,26,161	1,26,161
	1,84,779	274	274
Less remittances during the year ..	43,682		
	1,41,097		
Add adjustments during the year ..	10,532	3,142	3,142
	1,51,629		
Deduct :—			
(a) Losses during the year ..	20,658	19,473	19,473
(b) Others ..	3,182	1,983	1,983
(c) Deposits ..	5,326		
Provision for depreciation :-			
(a) As per last Balance Sheet ..	3,182	22,211	22,211
(b) Others ..	3,182		
(c) Deposits ..	5,326		
	1,11,571		
Properties and Assets.			
Buildings ..			54,482
Plant & Machinery ..			1,26,161
Furniture ..			274
Current Assets :-			
(a) Stock in Trade (at market value) ..			375
(b) Ice ..			40
(c) Aerated Water ..			415
(d) Loose Tools as per last Balance Sheet ..			3,142
(e) Additions during the year ..			164
Sundry Debtors :-			
(a) Rulers ..			20,102
(b) Govt. Departments ..			2,609
(c) Commission Agents ..			38,724
(d) Private Parties ..			59,435
Cash and Bank Balances :-			
(a) Cash in hand ..			1,145

(b) As per Trading and Profit and Loss Account	7,738	1,26,618
	<u>2,46,697</u>	
		<u>2,28,117</u>

NOTE :—1. The details of (a) above are given below :—

	Rs.
Initial Government Capital.	1,11,626
<i>Additions to Capital :—</i>	
(i) Net withdrawals from Treasuries plus net adjustments	67,398
(ii) Net Loss incurred up to 31-3-54	<u>—78,597</u>
GOVERNMENT CAPITAL	<u>1,00,427</u>

NOTE :—2. There is a contingent liability of about Rs. 500 on account of payment of Extra Duty Allowances to Assistant Director, Industries & Commerce, Jodhpur which will become due if and when sanctioned.

Certificate.

Certified that:—

1. the balance shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the stock on hand at the close of the business on the last day of the trading period have been valued at market price as cost price is not known and that they consist of serviceable stores required for use ;
3. the list of the sundry debtors has been scrutinised and that all debts have been considered as good ; and
4. to the best of my knowledge all Liabilities have been included in the accounts for the period.

JODHPUR,
Dated the 8th June,
1955.

L. N. SHARMA,
Assistant Director,
Industries & Commerce,
Jodhpur.

UMRAO SINGH,
Manager,
Government Ice & Aerated
Water Factory, Jodhpur.

ICE AND AERATED WATER FACTORY, BIKANER.

Trading and Profit and Loss Account for the year ended 31st March, 1955.

Gr.

Dr.

1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
1,439	To Opening stock ..	926		<i>By Sale Proceeds :-</i>	
3,548	To Sundry Stores purchased ..	1,523	4,272	(a) Ice ..	..
91	To Labour charges ..	156	619	(b) Aerated Water ..	152
714	To Water charges ..	115		<i>By closing Stock :-</i>	
1,044	To Electricity charges ..	290	1	(a) Aerated Water ..	..
3,939	To Salaries ..	3,751	925	(b) General Stores ..	2,353
	To Depreciation charges :-		9,066	By Net Loss ..	9,567
200	(a) Buildings ..	200			
350	(b) Plant & Machinery ..	..			
	To Allowances and Hono- raria ..	1,466			
240	To Repairs & Renewals ..	2,608			
36	To Other Petty items ..	36			
1,293	To Interest on capital ..	351			
	To Pension Contribution ..				
345	charges ..	140			
115	To Audit Fees ..	500			
14,883		12,002	14,883		12,062

ICE & AERATED WATER FACTORY, BIKANER.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities,	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
Rs.		Rs.	Rs.		Rs.
	<i>Government Capital:—</i>			<i>Fixed Assets:—</i>	
16,922	Government Capital as per last Balance Sheet ..	(a) 16,922	10,000	Land & Buildings ..	10,000
	Add withdrawals during the year ..	9,657	7,000	Plant & Machinery ..	7,000
			300	Furniture & Fittings ..	300
				<i>Current Assets:—</i>	
	Less remittances during the year ..	26,617	300	Loose Tools ..	300
				Stores & Spare parts ..	2,353
	Add adjustments during the year ..	26,438	45	Sundry Debtors (Private Parties) ..	8
	Deduct loss during the year ..	991			
		27,429			
		9,657		<i>Cash & Bank Balances:—</i>	
				Cash in hand ..	10
	<i>Sundry Creditors:—</i>	17,872			
63	(a) For supplies ..				
486	(b) For salaries & wages ..	648			
	(c) Others ..	151			
	Provision for Deprecia- tion:—	100	799		
550	(a) As per last Balance Sheet ..	1,100			

530	As per Trading and Profit & Loss Account	200	1,300
18,571		19,971	
			19,971

NOTE :—The details of (a) above are given below :—

	Rs.
Initial Government Capital	18,007
<i>Additions to Capital:—</i>	
(1) Net withdrawals from Treasuries plus net adjustments.	21,451
(2) Loss incurred upto 31-3-54	—22,536
GOVERNMENT CAPITAL	16,922

Certificate.

Certified that:—

1. the balance of cash shown in the Cash Book at the close of the trading period on the last day of the Balance Sheet, actually represented the amount held;

2. the stock and stores on hand at the close of the business on the last day of the trading period has been valued at cost or market value whichever is lower and that they consist of serviceable articles required for use;

3. the list of sundry debtors has been scrutinised and that they are all good debts;

4. to the best of my knowledge all liabilities have been included in the accounts for the period; and

5. to the best of my knowledge there are no contingent liabilities at the end of the trading period.

BIKANER,

BHAGWANDAS,

R. KESHOTE,

Dated the 1st August, 1955. Accountant.

*Assistant Director of Industries and Commerce,
Rajasthan, Bikaner.*

Trading and Profit and Loss Account for the year ended 31st March, 1955.

Dr.

Cr.

1953-54 1	Particulars. 2	1954-55 3	1953-54 4	Particulars. 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
86	To Sundry Stores consumed	645	3,426	By Sale of Ice	3,984
1,597	To Fuel, Oil and Lubricants	1,105	..	..	..
183	To Labour Charges	982	..	By Net Loss	861
1,450	To Salaries and allowances etc.	735	..	..	..
27	To Transportation charges	98	..	..	..
	To Miscellaneous expenses	56	..	..	..
	To Repairs to Machinery and Buildings	89	..	..	..
	To Depreciation Charges :—		..	..	..
183	(a) Plant & Machinery	125	..	..	..
23	(b) Loose Tools	125	..	..	..
568	To Interest on capital	640	..	..	..
	To Audit Fees	200	..	..	..
	To Direction and supervision charges	70	..	..	..
4,124		4,745	4,124		4,745

ICE FACTORY, TONK,

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities,	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
1	2	3	4	5	6
Rs.		Rs.	Rs.		Rs.
	<i>Government Capital:—</i>			<i>Fixed Assets:—</i>	
15,574	Government Capital as per last Balance Sheet ..	(a) 15,574	15,000	Plant & Machinery as per last Balance Sheet ..	15,000
	Add withdrawals during the year ..	3,936		Additions during the year ..	565
		19,510		<i>Current Assets:—</i>	15,565
	Loss remittances during the year ..	3,884		Loose Tools ..	1,000
		15,626	1,000		
	Add adjustments during the year ..	910			
		16,536			
	Deduct loss during the year ..	801			
		15,735			
	<i>Sundry Creditors:—</i>				
	For supplies ..	389			
	Provision for Deprecia- tion:—				
	(a) As per last Balance Sheet ..	426			

Certificate.

Certified that:—

1. to the best of my knowledge all liabilities have been included in the Balance Sheet;
2. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet.

TONE,
Dated the 28th July,
1955.

B. S. SAMAR,
Manager,
Government Ice Factory,
Tone.

FINANCIAL REVIEW ON THE ACCOUNTS OF WORK.

SHOP DIVISION FOR THE YEAR ENDED 31-3-55.

The Account shows a Net Loss of Rs. 1,92,081 which is attributed to the following reasons :—

1. The expenditure on permanent establishment is not properly distributed on Works and only a percentage of these charges fixed long ago was charged which resulted in less revenue than the expenditure on these roads. This matter has now been taken up and the percentage as prescribed under the rules laid down in the Financial Hand Book Vol. VI is being applied since the commencement of the year 1955-56 and the net revenue is likely to increase during 1955-56.

2. The working expenditure on vehicles, boring machines and diesel machinery etc. was very high in comparison to the revenue from these roads as the machineries are very old and require repairs and renewals etc. very now and then. The Chief Engineer has been approached to replace the same by new ones at the earliest. As soon as this is done, it is likely that the working results may improve.

V. S. DUBEY,

*Executive Engineer,
Workshop division,
Electrical & Mechanical
Department, Jaipur.*

Working and Profit and Loss Account of the Workshop Division Jaipur for the year ended 31st March, 1955.

[illegible]

17,295	61,357	(b) Labour	24,958	57,219
		(iii) Boring—		
6,635		(a) Stores used ..	4,241	
7,895	14,521	(b) Labour	6,073	10,314
		(iv) Diesel Machinery—		
20,652		(a) Stores used ..	9,110	
9,884	30,536	(b) Labour	12,389	21,499
		(v) Steam Road Roller—		
8,631		(a) Stores used ..		
6,692	14,743	(b) Labour		
9,941	9,941	To Gross Profit	2,893	2,303
94,090	1,47,462	2,41,561	1,20,001	1,63,268
				2,83,269

11	Livestock	122			
19	Books & Periodicals				
13	Hot & cold weather charges				
220	Other petty items	594	2,849		
73	To Loss on account of re-valuation				
112	Finished goods				
12,337	To Interest on Govt. Capital		13,432		
3,331	To Audit Fees		700		
3,340	To Pension contribution charges		3,340		
5,980	To Pro rata charges of Chief Engineer's Office		5,980		
111	To Depreciation charges—				
	(1) Foundry @ 5%	111			
1,850	(2) Vehicles @ 5%		1,850		
7,005	(3) Machinery @ 5%		7,005		
1,087	(4) Steam Road Roller @ 5%				
750	(5) Buildings @ 2 1/2%		750		
151	(6) Furniture & Fittings @ 5%		151		
1,55,839					
			1,04,974	1,56,829	
					1,84,974

WORKSHOP DIVISION ELECTRICAL & MECHANICAL DEPARTMENT, JAIPUR.

Balance Sheet as at 31st March, 1955.

As at 31st March, 1954	Capital and Liabilities.	As at 31st March, 1955	As at 31st March, 1954	Properties and Assets.	As at 31st March, 1955
Rs.	2	3	4	5	6
		Rs.	Rs.		Rs.
	<i>Government Capital.</i>			<i>Fixed Assets.</i>	
3,27,579	Government Capital as per last Balance Sheet	3,27,579	30,000	Buildings ..	0,000
		(a)		Plant & Machinery. —	
	Add withdrawals during the year ..	5,06,071	1,40,100	(*) Machinery ..	1,40,100
		3,34,250	2,225	(4) Foundry ..	2,225
					1,42,325
	Less remittances during the year ..	3,26,317	3,980	Furniture & Fittings ..	3,980
		5,07,933	37,000	Motor Vehicles ..	37,000
	Add adjustments during the year ..	26,372		<i>Current Assets.</i> —	
		3,34,305	63	<i>Loose Tools.</i>	
				Foundry ..	63
	Deduct loss during the year	1,92,081	677	Mistri Khana ..	677
		3,42,224			740

3,081	(a) for supplies ..	10,891		(i) Raw Materials ..	10,756
7,416	(b) for salaries and wages ..	6,603	17,554	(ii) Finished Goods ..	3,283
	Deposits— ..	..	..	(iii) Work in progress ..	1,415
					15,424
6,828	(a) For works ..	9,393		Sundry Debtors ..	1,76,039
1,793	(b) Earnest money & security deposits ..	7,839		Advances ..	33,947
32,576	(c) Miscellaneous works ..	35,035	53,022	Cash and Bank Balances—	
	Provision for Depreciation—				
	(a) As per last Balance Sheet ..	19,859		Cash in hand ..	3,119
	(b) As per Profit & Loss Account ..	9,815	29,774		
3,98,132			4,42,574		4,42,574

NOTE :—The details of (a) above are given below :—

	Rs.
Initial Government Capital ..	3,37,182
Additions to Capital :—	
(i) Net withdrawals from Treasuries plus net adjustments ..	1,31,408
(ii) Net Loss incurred upto 31-3-54 ..	1,41,009
GOVERNMENT CAPITAL ..	3,27,579

Certificate

Certified that:—

1. the balance of cash shown in the Cash Book at the close of the business on the last day of the trading period actually represented the amount held;
2. the stores and stock on hand as at the close of the business on the last day of the trading period have been valued at cost or market price whichever is lower and that they consist of serviceable stores required for use;
3. the list of sundry debtors has been scrutinised and that they consist of all good debts;
4. the value placed on work in progress as at the close of the business on the last day of the trading period does not include any sum representing profits;
5. to the best of my knowledge all liabilities have been included in the accounts for the period; and
6. to the best of my knowledge there are no contingent liabilities as at the end of the trading period.

JAIPUR,

Dated the 9th September, 1955.

V. S. DUBEY,

Executive Engineer,
Workshop Division,
Jaipur.

GRANT NO. XXVIII—AMINE (ALL VOTED)

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
A.—FAMINE—			
A.—Famine Relief—			
A.—1 Salaries and Establishment—			
O. 80,000	69,000	64,591	-4,409
R. -11,000			
Col. 4:—Non payment of certain liabilities for want of Government sanction Rs. 1,149; non-payment of salaries to certain staff due to late submission of bill to the Legislature (Rs. 990) and cumulative effect of petty savings in the districts (Rs. 2,270).			
A.—2—Relief Works—			
P.W.D. Agency— Communications—			
A.—2(i) Works—			
O. 2,00,000	2,00,000	52,933	-1,47,067
S. 2,93,000			
R. -2,93,000			
Col. 4:— See note 3 below			
A.—2(ii) Tools and plant—			
Charges on pro rata basis—			
O. 10,000	..	7,920	+7,920
R. -10,000			
Col. 4:—See note 11 below the Appropriation Accounts of Grant No. XXV— Civil Works at Pages 195-98.			
A.—2(iii) Revenue Department Agency—			
O. 5,00,000	13,42,000	12,42,951	-99,049
S. 7,53,000			
R. 89,000			
Col. 4:—Late start of work due to late allotment of funds—			
A.—3 Relief to people employed otherwise than on Relief work—			
S. 30,000	..	..	..
R. -30,000			
A.—4—Gratuitous Relief			
O. 50,000	72,000	61,986	-10,014
S. 50,000			
R. -28,000			

Col. 4:—Late start of relief operations as the extent of the affected population was not realised very late.

GRANT NO. XXVIII-FAMINE—Contd.

Major Head and Sub-head, 1	Final Grant, 2	Actual Expenditure, 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
54—FAMINE—Contd.			
A.5.—Miscellaneous—			
A—5(i) Water Supply Arrangements—			
O. 50,000	90,000	72,545	—17,455
S. 60,000			
R. —20,000			
Col 4:—Non-receipt of debits from Railway authorities on account of freight for the despatch of water tanks.			
A—5(ii) Cattle Conservation and Fodder arrangements—			
O. 50,000	79,000	69,512	—9,488
S. 65,000			
R. —36,000			
Col. 4:—Mainly non-payment of certain claims for want of Government decision.			
B.—Transfers to Famine Relief fund			
O. 30,00,000	41,36,000	41,36,000	..
S. 11,74,000			
R. —38,000			
Surrenders or withdrawals within the grant:—			
R. 3,77,000	3,77,000	..	—3,77,000
TOTAL ..	63,65,000	57,08,432	—6,56,568

NOTES.

Administration of the Grant.—The above Appropriation Accounts do not include the estimates and actuals in respect of recoveries noted below which are adjusted in the accounts in reduction of expenditure:—

Major Head and Sub-head.	Estimated recoveries.	Actual recoveries.	Excess + Saving—
	Rs.	Rs.	Rs.
54.—Famine—			
Amount transferred from Famine Relief Fund —	—8,40,000	—15,72,432	—6,32,432
TOTAL ..	—8,40,000	—15,72,432	—6,32,432

GRANT NO. XXVIII-FAMINE—*Concid.*

2. The expenditure fell short of the final grant by Rs.6,56,568. Sub-heads A-2(i) and A-2(iii) mainly contributed to the savings. A sum of Rs. 3,77,000 was, however, surrendered.

3. *Sub-head A-2(i).*—The reasons of variations have not been included for want of adequate information from the controlling officer.

4. *Sub-heads A-2(iii).*—In view of the ultimate savings of Rs.99,049, the additional funds obtained through reappropriation proved to be wholly unnecessary.

5. *Sub-head A-4.*—There was a scope for further surrender of savings.

6. *Famine Relief Fund Account.*—The 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 operations in some of the covenanting units were taken together, to form the opening balance of the 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, Rs.30 lakhs each during years 1952-53 and 1953-54 and Rs. 41,36,000 during the year 1954-55 as also interest realised from the investment of Fund money. The expenditure incurred on Famine Relief during these years was met out of the Fund. The Fund is administered by the Finance Department.

The account of the Fund stands as follows:—

1) Opening Balance on the 1st April, 1954.	1,10,629
2) Transfer from Revenue Account (Sub-head B in the Appropriation Account).	41,36,000
3) Recoveries of Famine Expenditure.	—2,769
4) Other items	13,800
TOTAL ..	42,57,660

Withdrawals—

5) Transfer to the Revenue Account (Sub-heads A-1 to A-5 in the Appropriation Account).	15,72,432
6) Loss on realisation of securities.	1,809
7) Closing balance as on 31st March, 1955.	26,83,419

GRANT NO. XXIX. PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS.

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
54-B—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS—			
A—Contribution payable to the Government of India—			
<i>Charged</i>	8,00,000	8,00,000	..
B—Privy Purses and Allowances of Ex-Rulers of Integrated States and Allowances of their relatives and servants—			
O. 17,86,000	19,20,000	18,45,367	—74,633
S. 1,84,000			
<i>TOTAL—</i>	<i>Charged</i> <i>Voted</i>	8,00,000 18,45,367	.. —74,633

Col. 4.—Undrawn grants due partly to death of certain allowance holders (Rs. 32,150) and partly to non-presentation of claim by some others (Rs. 42,483).

NOTES.

Administration of the Grant or Appropriation.—No variation occurred in the charged section while a saving of Rs. 74,633 occurred in the voted section.

2. *Sub-head B.*—In view of the savings of Rs. 74,633 under this sub-head the supplementary grant of Rs. 1,84,000 proved to be excessive.

**GRANT NO. XXX-SUPERANNUATION ALLOWANCES
AND PENSIONS AND COMMUTATION OF PENSIONS FINANCED
FROM ORDINARY REVENUES (ALL VOTED)**

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
25.—SUPERANNUATION ALLOWANCES AND PENSIONS—			
A.—Superannuation and Retired Allowances—			
O. 31,00,000	33,00,000	32,04,449	—85,551
S. 2,00,000			
Col. 4:—Non-finalisation of certain pension cases for want of completion of certain formalities.			
B.—Compassionate Allowances—			
O. 14,000	44,000	51,735	+7,735
S. 30,000			
Col. 4:—Mainly adjustment after the close of the year of the debit balance in the Jodhpur State Forces Benevolent Fund as per Government orders.			
27.—Gratuities—			
O. 4,25,000	4,00,000	4,56,081	+56,081
R. —25,000			
Col. 4:—Finalisation of more cases than anticipated.			
28.—Contributions for pensions and gratuities—			
O. 28,000	13,000	9,171	—3,829
R. —15,000			
Col. 4:—Due to reversion of certain officers from deputation late in the year.			
29.—Pensions for distinguished and meritorious services—			
O. 7,000	33,000	33,306	+306
R. 26,000			
30.—Donations to Provident Funds—			
O. 5,30,000	6,10,000	4,64,386	—1,45,613
S. 80,000			
Col. 4:—Mainly non-adjustment of Government contribution in the Contributory Provident Fund accounts of subscribers due to non-receipt of the certified statements of their subscriptions diverted towards Insurance premium.			
31.—Allowances and Gratuities to Political sufferers, their families and institutions—			
S. 7,000	12,000	9,729	—2,271
R. 5,000			
Col. 4:—Mainly holding in abeyance of a payment.			

**GRANT NO. XXX-SUPERANNUATION ALLOWANCES AND
PENSIONS AND COMMUTATION OF PENSIONS FINANCED
FROM ORDINARY REVENUES (ALL VOTED)—*Concid.***

Major Head and Sub-head. 1	Final Grant, 2	Actual Expenditure 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
55 A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES			
A—Amount transferred from 83—Pay- ments of Commuted Value of Pen- sions—			
O. 50,000	80,000	78,298	—1,714
S. 30,000			
Col. 4:—Delay in finalisation of some cases.			
B—Surrender or withdrawals within the grant			
R. 9,000	9,000	..	—9,000
Total ..	45,01,000	43,07,142	—1,93,858

NOTES.

Administration of the Grant.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure:—

Major Head and Sub-head. 1	Estimated recoveries. 2	Actual recoveries. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
55—Superannuation Allow- ances and Pensions—			
Amount of pensions re- coverable from Central Government ..	—2,21,000	—2,21,000	..
TOTAL ..	—2,21,000	—2,21,000	..

2. The expenditure fell short of the grant by Rs. 1,93,858. Sub-heads A and F mainly contributed to the savings. Savings to the extent of Rs. 9,000 were surrendered.

3. *Ex-gratia payment.*—An Ex-gratia payment of Rs. 9,500 was sanctioned to a widow of a deceased officer to enable her to repay the debt incurred by her husband during his life time. The payment was in addition to other pensionary benefits admissible to the family of the deceased under the service rules of the Government and was sanctioned in view of the extraordinary circumstances in which the officer was stabbed to death while travelling with the Head of the Department on duty.

GRANT NO. XXXI-STATIONERY AND PRINTING (ALL VOTED)

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
26.—STATIONERY AND PRINTING—			
I.—Stationery—			
A.—Stationery Offices and Stores—			
O. 73,500	60,420	61,793	+1,373
R. —13,080			
B.—Purchase of Stationery Stores—			
O. 17,00,000	14,00,005	13,45,925	—54,080
R. —2,99,995			
<i>Col. 4:—Due to less receipt of stationery from the suppliers than anticipated (Rs. 69,515); non-adjustment of Customs Duty bills (Rs. 13,363) counter-balanced by an unanticipated adjustment for supply of paper (Rs. 28,798).</i>			
II.—Printing—			
C.—Government Presses—			
C-1.—Chief Superintendent and his office—			
O. 28,700	24,320	24,279	—41
R. —4,380			
C-2.—Presses other than Jail Press—			
O. 18,69,150	17,80,835	18,23,997	+43,112
S. 1,000			
R. —89,265			
<i>Col. 4:—Mainly adjustment after the close of the year of some old bills (Rs. 26,000) and of depreciation charges (Rs. 15,000).</i>			
C-3.—Rajasthan Jail Press, Jaipur—			
O. 39,150	63,395	56,875	—6,520
R. 24,245			
<i>Col. 4:—Mainly non-adjustment of a bill due to late acceptance.</i>			
C-4.—Publication Branch—			
S. 1,000	6,530	4,921	—1,609
R. 6,530			
<i>Col. 4:—Mainly non-execution of certain orders for furniture by the Mistrikhana</i>			
Rounding	—500	..	+500
Surrenders or withdrawals within the grant—			
R. 3,76,945	3,76,945	..	—3,76,945
TOTAL ..	37,12,000	33,17,790	—3,94,210

GRANT NO. XXXI-STATIONERY AND PRINTING—*Concid.*

NOTES.

Administration of the Grant.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure—

Major Head and Sub-head. 1	Estimated recoveries. 2	Actual recoveries. 3	Excess+ Saving— 4
56—Stationery and Printing—			
Recoveries from other Govern- ments and Departments—			
A—Stationery offices and stores.			
B—Purchase of stationery stores—			
Value of stationery supplied to other Governments and paying Departments	—10,00,000	—6,37,423	+3,62,577
Value of paper etc. supplied to Government Presses..	—7,25,000	—7,47,250	—22,250
C-2 Presses other than Jail Press—			
Amount transferred from the Depreciation Fund ..	—1,500	..	+1,500
Other recoveries ..	500	..	—500
TOTAL ..	—17,26,000	—13,84,673	+3,41,327

2. The expenditure fell short of the final grant by Rs. 3,94,210 out of which a sum of Rs. 3,76,945 was surrendered. Sub-heads B and C-3 mainly contributed to the savings which were partly counter-balanced by an excess under sub-head C-2.

3. The Store and Stock accounts of plain paper, forms and other stationery, received from the Department were incomplete and hence they were not included.

4. No proforma Commercial Accounts were prepared in respect of Government Presses (Publication Branch) except a Stores Account which is given below :—

FINANCIAL REVIEW ON THE ACCOUNTS OF PUBLICATION
BRANCH FOR THE YEAR ENDED 31-3-55.

1. Sanction of the Government for establishment of the Publication Branch has been received and accounts on the basis of Profit and Loss shall be prepared now.
2. Provisional order for fixation of selling price has been issued in anticipation of Government sanction.
3. Efforts are being made to realise the dues from the Government Departments.

JAIPUR,

Dated the 17th September, 1955.

B. N. TANKHA, I.A.S.,

Director,

*Printing & Stationery Department,
Rajasthan, Jaipur.*

Publication Store Account for the year ended 31st March, 1955.

Dr.	1953-54		1954-55		1953-54		1954-55		Cr.	
	Rs.	Particulars.	Rs.	Particulars.	Rs.	Particulars.	Rs.	Particulars.	Rs.	1954-55
										6
		To Opening Balance :-								
		(i) Books and Publications (Rajasthan) Less-Excess valuation placed on the closing balance on 31-3-54 ..								
	43,573		63,333		574					1,063
					19,245					34,322
					24,090					
					4,525					
										2,400
		(ii) Books and Publications (former states) ..			69,333					72,193
	62,848		32,414		32,414					
	306		819							32,284
		To Receipts during the year :-								
		(i) From Printing Section of the press ..								
	27,348		36,426							
	5,257		11,564		819					819
		(ii) From other Presses								
	1,45,000		1,42,981		1,45,000					1,42,981

B. N. TANKHA, I. A. S.,
Director,
Printing and Stationery Department,
Rajasthan, Jaipur.

CAPUR,
Dated the 17th September, 1955.

GRANT No. XXXII—MISCELLANEOUS

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant or Appropriation 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
57.—MISCELLANEOUS—			
A—Special Commission of Enquiry—			
S. 1,000	15,000	4,460	—10,540
R. 14,000			
Col. 4.—See note 3 below.			
B—Publicity Board—			
B—1. Publicity Department—			
O. 2,82,700	3,37,500	3,12,359	—25,141
S. 1,000			
R. 53,800			
Col. 4:—Vacancies due to the late opening of Divisional Offices (Rs. 7,373); non-receipt of certain debits from the Government Press and Mistrikhara (Rs. 7,886); late supply of furniture by Public Works Department (Rs. 6,915) and less expenditure on contingencies than anticipated (Rs. 2,968).			
C—Petty Establishment—			
C—1. Time signal Guns (including Chowkidars for forts in Kotah Division)	5,749	3,558	—2,192
Col. 4:—Mainly reduction of staff.			
C—2. Upkeep of Public Offices and Buildings—			
O. 19,000	30,400	22,610	—7,790
R. 11,400			
Col. 4:—Mainly non-adjustment of certain bills of Water, Electricity and Jail Department.			
D—Irrecoverable Temporary Loans and Advances written off.			
R. 570	570	463	+ 83
Col. 4:—Mainly due to certain adjustments at the close of the year.			
E—Contributions—			
E—1. Municipalities and District Boards	19,00,000	18,88,415	—11,585
E—2. Guarantee payable to Posts and Telegraphs Department—			
O. 93,400	58,100	58,401	+ 1
R. 35,300			
E—3. Other Contributions, Gifts, Charities, Grants-in-aid, etc.—			
O. 66,000	30,000	39,987	+ 9,987
R. 35,000			
Col. 4:—Mainly omission to provide funds for a non-recurring grant to National Art Treasures.			
E—4. Flying Club	30,000	30,000	—

GRANT NO. XXXII-MISCELLANEOUS—Contd.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Savings— 4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—Contd.			
F—Miscellaneous Compensations—			
F-1. Compensations to Flood, Fire, etc. sufferers—			
O. 50,000	45,620	34,891	-10,729
R. 4,380			
Col. 4:—Lesser cases than anticipated.			
G—Charges in connection with Village Panchayats' Act—			
O. 4,23,000	5,26,600	5,15,346	-10,654
R. 1,03,000			
H—Expenditure on Bus Services—			
H-1. Tank Transport Service—			
O. 70,000	85,000	69,565	-15,435
R. 6,000			
Col. 4:—Mainly non-adjustment of depreciation charges (Rs. 12,884) and receipt of certain debits from serving departments (Rs. 1,186).			
H-2. Sirohi Motor Service—			
O. 1,30,000	1,50,000	1,14,196	-35,804
R. 20,000			
Col. 4:—Mainly non-adjustment of depreciation charges.			
H-3. Other Bus Services—			
R. 1,390	1,390	230	-1,160
Col. 4:—Non-utilisation due to late allotment of funds.			
I—Miscellaneous and Unforeseen Charges—			
I-1. Sailors', Soldiers' and Airmen's Board—			
O. 20,730	39,630	26,914	-2,116
R. 18,200			
Col. 4:—Undrawn grants due to non-settlement of certain claims.			
I-2. Employment Exchanges and Re- settlement—			
O. 22,530	29,680	24,067	-5,023
R. 7,150			
Col. 4:—Mainly non-fixation of the pay of staff in the unified pay scales.			
I-3. Expenditure on displaced persons—			
I-3. (1) Head-Quarters' Staff—			
O. 1,34,000	1,48,000	1,37,198	-10,802
R. 14,000			
Col. 4:—Mainly non-fixation of the pay of the staff in the unified pay scales.			

GRANT NO. XXXII-MISCELLANEOUS—Contd.

Major Head and Sub-head, 1	Final Grant or Appropriation, 2	Actual Expenditure, 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS—Contd.			
I-3. (ii) District Staff—			
O. 1,47,000	1,80,000	1,57,613	—22,387
R. 33,000			
Col. 4:—Non-fixation of the pay of the staff in the unified pay scales (Rs. 10,000); non-payment of arrear bills of T.A. and other allowances for want of completion of certain formalities (Rs. 9,600); non-payment of bills for repairing charges of a Jeep Car due to non-finalisation of the claims (Rs. 2,472) and economy (Rs. 315).			
I-4. (i) Establishment Charges—			
R. 4,000	4,000	646	—3,354
Col. 4:—Non-payment of past years liabilities for want of Government sanction.			
I-4. (ii) Feeding, Clothing and Medical Charges—			
O. 6,92,725	6,49,425	4,76,658	—1,72,767
R. —43,300			
Col. 4:—Omission to surrender funds due to mistake (Rs. 1,09,868) and non-payment of cash doles due to delay in verification of compensation claims (Rs. 62,904).			
I-4 (iii) Accommodation—			
O. 41,000	42,000	2,582	—39,418
R. 1,000			
Col. 4:—Non-adjustment of expenditure incurred through P.W.D. (Rs. 35,000) and non-payment of certain arrear bills due to non-completion of formalities (Rs. 4,418).			
I-4 (iv) Transportation Charges—			
O. 15,700	5,100	8,424	+3,324
R. —10,600			
Col. 4:—Adjustment on receipt of Government sanction of bills in excess of anticipation.			
I-4 (v) Expenditure on Miscellaneous Schemes, Vocational Training and work Centres—			
O. 2,90,920	2,32,720	1,74,180	—58,540
R. —58,200			
Col. 4:—Omission to surrender savings which occurred due to lesser number of trainees (Rs. 34,185); reduction of strength in Women's Home and Training Centres and reduction of the rates of cash doles (Rs. 21,435) and non-payment during the year of compensation to Navishala ladies due to non-completion of formalities (Rs. 2,920).			
I-4 (vi) Grants-in-aid—			
O. 3,36,000	2,42,000	3,09,949	+67,049
R. —94,000			
Col. 4:—See note 3 below.			
I-5 Custodian of Evacuee Property			
O. 4,27,000	4,52,100	4,40,115	—11,985
R. 15,100			
Col. 4:—Mainly non-finalisation of certain liabilities.			

GRANT NO. XXXII-MISCELLANEOUS—Contd.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—Contd.			
I-6—Other Miscellaneous Expenditure—			
I-6(i) Past (Pre-April '50) Liabilities and payments of lapsed deposits—			
Charged S 10,000	10,000	..	—10,000
Col. 4:—Mainly non-adjustment of certain expenditure for want of vouchers and other particulars from the divisions.			
Voted			
O. 29,38,000	29,38,000	3,01,307	—4,61,673
R. 21,75,020	21,75,020	..	..
Col. 4:—Mainly non-payment of cer. in claims due to non-completion of investigation in time.			
I-6(ii) State Festivities—			
O. 6,000	6,000	60,005	—41,375
R. 95,380	95,380	..	..
Col. 4:—Non-payment of some bills relating to Rajasthan Day Celebrations (Rs. 34,000) and non-receipt of certain debits (Rs. 7,375).			
I-6(iii) Urban Improvement Boards—			
O. 1,45,400	1,45,400	1,11,572	—1,36,428
R. 1,02,600	1,02,600	..	..
Col. 4:—Non-utilisation of funds due mainly to non-receipt of Government sanctions in time for implementation of certain schemes (Rs. 1,00,852) unfilled vacan- cies (Rs. 2,510) and non-fixation of the pay of staff in the unified pay scales (Rs. 33,060).			
I-6(iv) Competent Officer—			
O. 20,000	20,000	28,153	—8,547
R. 9,700	9,700	..	..
Col. 4:—Mainly unfilled vacancies for want of Government sanction.			
J-6(v) Refund of Income Tax to Government servants—			
R. 100	100	21	—79
I-6(v) Loss on Mataya Tractor Culti- vation Scheme—			
R. 4,61,000	4,61,000	4,59,681	—1,319
I-6(vi) Other items—			
Charged S 6,000	6,000	..	—6,000
Col. 4:—Non-finalisation of decretal amounts.			

GRANT NO. XXXII-MISCELLANEOUS—Contd.

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS—Contd.			
Voted—			
O. 2,21,000	82,000	98,845	+16,845
R. 1,39,000			
Col. 4:—Omission to provide for expenditure incurred by Circuit houses on entertainment of State Guests.			
Loss or Gain by exchange—			
R. 100	100	17	—83
.. 155	155	..	—155
Transfers or withdrawals within the grant—			
R. 16,23,200	16,23,200	..	—16,23,200
.. 16,000	16,000	..	—16,000
TOTAL .. Charged ..	86,48,000	59,19,728	—26,28,272
.. Voted ..			

NOTES.

Administration of the Grant or Appropriation:—The above Appropriation Accounts do not include the estimates and actuals in respect of recoveries noted below which are adjusted in the accounts in reduction of expenditure:—

Major Head and Sub-head.	Estimated recoveries.	Actual recoveries.	Excess + Saving—
1—Miscellaneous—			
Recoveries from other Governments and Departments—			
Liability of Expenditure payable by Government of India—			
3—Expenditure on displaced persons—			
3(i)—Head Quarters' Staff ..	—26,800	..	+26,800
3(ii)—District Staff ..	—29,400	..	+29,400
4—Relief—			
4(ii)—Feeding, Clothing and Medical Charges ..	—6,92,880	..	+6,92,880
4(iii)—Accommodation ..	—41,000	..	+41,000
4(iv)—Transportation charges ..	—16,700	..	+15,700

GRANT NO. XXXII-MISCELLANEOUS—(Con'd).

I-4(v)—Expenditure on Miscellaneous Schemes, Vocational training and work Centre ..	—2,90,920	..	+2,90,920
I-4(vi)—Grants-in-aid ..	—3,36,000	..	+3,36,000
I-6(iv)—Competent Officer ..	—20,000	—25,190	—5,190
Other Recoveries—			
Expenditure to be met from Deposits—			
I-5—Custodian of Evacuee Property ..	—1,29,900	..	+1,29,900
I-6(iii)—Urban Improvement Boards ..	—1,45,400	—1,11,572	+33,828
TOTAL ..	—17,28,000	—1,36,762	+15,91,238

2. Against an appropriation of Rs. 16,000 no expenditure was incurred in the Charged Section.

The expenditure in the voted section fell short of the final grant by Rs. 26,28,272. Sub-heads B-1, H-2, I-4(ii), I-4(iii), I-4(v), I-6(i), I-6(ii) and I-6(iii) mainly contributed to the saving. A sum of Rs. 16,23,200 was, however, surrendered.

3. *Sub-heads A and I-4 (vi).*—The reasons of variations could not be included for want of adequate information from the Controlling Officers.

4. *Sub-heads B-1, H-3, I-2, I-3(i), I-3(ii), I-4(i), I-5, I-6(ii), I-6(iii) and I-6(iv).*—These are instances of excessive or unnecessary re-appropriations resulting in savings.

5. *Sub-heads F-1, I-4(ii), I-4(v) and I-6(i) (Voted).*—There was further scope for surrender of savings.

6. *Sub-head I-6(vii) (Charged).*—The Supplementary re-appropriation obtained on 23rd March, 1955 proved to be wholly unnecessary.

7. *Sub-head I-6(vii) (Voted).*—It is an instance of uncovered excess and points to defective budgeting and control.

8. *Sub-head C-1.*—Furnishes an instance of non-surrender of savings.

9. *Sub-heads C-2 and I-4(iii).*—Funds amounting to Rs. 11,400 and Rs. 42,800 were provided by re-appropriation on 16-3-55 under these sub-heads respectively for discharging past years' liabilities which could have been foreseen and provided for in the original budget. The omission in the original budget is an instance of defective budgeting. Moreover a surrender of Rs. 41,800 under sub-head I-4(iii) on 29-3-55 proved the further re-appropriation to be injudicious.

10. *Sub-head E-3* is an instance of defective budgeting.

GRANT NO. XXXII-MISCELLANEOUS—*Concl'd.*

II. The proforma Commercial Accounts of Government Bus Services, Sirohi and Tonk are given below :—

**FINANCIAL REVIEW ON THE ACCOUNTS OF SIROHI MOTOR
SERVICE, SIROHI AND GOVERNMENT TRANSPORT
SERVICE, TONK FOR THE YEAR 1954-55.**

Two Transport Services are functioning under this department namely Sirohi Motor Service, Sirohi and Government Transport Service, Tonk. Sirohi Motor Service, Sirohi was formerly a partnership concern, the partners being the Government and Shri S. P. Acharya (deceased). Consequent upon the death of Shri S. P. Acharya, this was taken over by the Government and declared a commercial concern under Finance Department Notification No. F. 3 (4) Accts. 54/2754, dated 6-8-54.

2. Government Transport Service, Tonk had been declared a commercial concern in August, 1952 and as such accounts of this concern have been maintained on commercial lines with effect from 1-4-52.

3. The Balance Sheets and Profit and Loss Accounts for the year 1954-55 were prepared on commercial lines according to which the Capital invested in these concerns as on 31-3-55 and the profits thereon are as under:—

Name of the Concern.	Capital.	Gross Income.	Expenditure.	Net
				Profit.
	Rs.	Rs.	Rs.	Rs.
1. Sirohi Motor Service, Sirohi	81,123	1,85,080	1,52,427	32,653
2. Government Transport Service, Tonk	83,054	1,01,675	82,016	9,659
	1,44,177	2,86,755	2,44,443	42,312

B. SINHA,
Director of Transport,
Rajasthan, Jaipur.

JAIPUR.

Dated the 23rd September, 1955.

SIRCHI MOTOR SERVICE, SIRCHI.

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1955.

D.

Cr.

1954-55 1	Particulars 2	1954-55 3	1953-54 4	Particulars 5	1954-55 6
Rs.		Rs.	Rs.		Rs.
	To Salaries (including Dearness Allowance and Provision for bonus) ..	26,491	40,162	By Passenger Traffic:—	
241	" Overtime Allowance ..	94	29,005	Sirchi Station ..	47,106
214	" Travelling Allowance ..	955	42,713	Sirchi Road ..	33,389
1,028	" Stationery & Printing ..	1,042	22,918	Summerpur Line ..	56,128
32	" Postage & Telegrams ..	100	5,581	Abu Road Line ..	29,324
291	" Electric Buggy ..	592		Rohara Line ..	7,264
260	" Audit Fees ..	1,300	4,415	By Goods Transport ..	3,005
197	" Staff Uniform ..		4,405	Luggage ..	4,077
196	" Miscellaneous Expenses ..	383	2,700	" Postal Mail Subsidy ..	2,700
	" Petrol ..		180	" Coolie Licence Fee ..	180
43,110	" Lubricants ..	59,426	35	" Retiring Room ..	27
2,502	"	2,158	1,139	Receipts ..	690
	"		—263	Building Rent ..	—288
11,119	" Motor Park and Amusement ..	8,336		Loss Paid ..	302
8,579	" Tyres & Tubes ..	14,653	52,584		
	" Vehicle Tax ..		22,980	" Sale of old tyres etc. ..	786
18,537	" Insurance of Vehicles ..		9,793	" Interest earned ..	..
1,831	" Building repairs ..		2,331	" Profit on sale of Ford parts ..	..
83	" Depreciation on Assets ..		20,357	" Workshop Receipts ..	515
7,938	" Interest on Capital ..		9,774		
5,944	" Interest on Partner's Loan ..		1,854		
	" Pension contribution ..		278		
	" Dividend charges ..		1,000		
	" Net Profit ..		32,063		
24,808					
1,84,502			1,84,803		1,84,803

As at 31-3-54 1	Capital and Liabilities 2	As at 31-3-55 3	As at 31-3-54 4	Properties & Assets 5	As at 31-3-55 6
Rs.		Rs.	Rs.		Rs.
2,01,543	Government Capital— Government Capital as per last Balance Sheet .. Add-Withdrawals during the year	(a) 2,01,643 1,00,140 3,07,092	10,020 1,894 37,173 9,114 4,370 1,446	Fixed Assets— Land Wall Buildings Machinery & Tools Dead stock Servicing Ramp Motor Vehicles— As per last Balance Sheet Additions during the year	10,020 1,894 37,173 9,114 4,370 1,446 1,33,815 93,048 2,20,863
	Less-Remittances during the year	2,71,534	1,93,815	Current Assets— Stores & Spare Parts Sundry Debtors— (i) Ruler (ii) Govt. Departments (iii) Private Parties	20,552 33 1,044 212 1,280
49,341	Add-Net Profit during the year Shri B. P. Acharya's A/c. As per last Balance Sheet Interest provided during the year	36,108 12,452 48,460 32,663 81,123	28,785	Loans and Advances— (i) Deposit with Post Master, Sirshi (ii) Deposit with P.M.G. Naggur (iii) Deposit with Co- stomers, Sirshi	225 1,250 200 1,675
2,459	Sundry Creditors— (i) For Supplies (ii) For Salaries & wages (iii) Others	97,263 2,309 11,181 1,11,863	225 1,250 200		
3,189	Permanent Advance	2,000	3,125 1,465	Advances to staff Sundry advances	2,748 2,748

Certificate.

CERTIFIED THAT:—

1. the cash balance at the close of business on the last day of the trading period as shown in the Balance Sheet represented the cash actually held;
2. the value of the stores balance at the close of business on the last day of the trading period has been arrived at the book value as recorded in the Store Ledger as on 31st March, 1955 and that they consist of serviceable stores required for use;
3. to the best of my knowledge all assets owned by the service as on 31st March, 1955 have been included in the Balance Sheet and that their values as recorded in the ledger represents fair value;
4. to the best of my knowledge there are no contingent liabilities against the service on 31st March, 1955.
5. to the best of my knowledge all liabilities against the service as on 31st March, 1955 have been taken in the Balance Sheet; and
6. to the best of my knowledge all debtors of the service as on 31st March 1955 have been taken in the Balance Sheet, and that they represent the actual position.

SEROHI,

dated the 23rd June, 1955.

D. C. JAIN,

*Manager, Sirohi Motor Service,
Sirohi.*

GOVERNMENT TRANSPORT SERVICE, TONK.

BALANCE SHEET AS AT 31st MARCH, 1955.

As at 31st March, 1954	As at 31st March, 1955	As at 31st March, 1954	As at 31st March, 1955
Capital and Liabilities.	Properties and Assets.		
1	2	3	4
Government Capital:—			
Government Capital as per last Balance Sheet	Rs. 46,196	Rs. 46,196	Rs. 46,196
Add withdrawals during the year	63,010	63,010	63,010
Less remittances during the year	1,00,206	1,00,206	1,00,206
Add adjustments during the year	1,02,015	1,02,015	1,02,015
	7,191	7,191	7,191
	48,204	48,204	48,204
	53,395	53,395	53,395
Add profit during the year	9,659	9,659	9,659
	63,054	63,054	63,054
Sundry Creditors:—			
(a) For salaries and wages	1,100	1,100	1,100
(b) For Supplies	3,036	3,036	3,036
(c) Others	60	60	60
	4,196	4,196	4,196
Permanent advances			
Reserve for new Bridge Toll Tax	250	250	250
Provision for Depreciation	1,532	1,532	1,532
(a) As per last Balance Sheet	21,964	21,964	21,964
(b) As per Profit & Loss Account	15,965	15,965	15,965
	35,929	35,929	35,929
	1,05,011	1,05,011	1,05,011
	74,081	74,081	74,081

Note.—The details of (e) above are given below:—

Initial Government Capital—	..	68,940
Additions to capital—		
(i) Net withdrawals from Treasuries plus net adjustments		(—)34,646
(ii) Net pr fit earned up to 31-3-54		11,902
Government Capital		<u>46,196</u>

Certificate.

CERTIFIED THAT:—

1. the balance shown in the Cash Book as at the close of the business on the last day of the trading period actually represented the amount held;
2. the spare parts and other stores in hand as at the close of the business on the last day of the trading period have been valued at cost and that they consist of serviceable articles required for use;
3. to the best of my knowledge all liabilities have been included in the Balance Sheet; and
4. to the best of my knowledge there are no contingent liabilities as on the date of the Balance Sheet.

D. C. DOSHI,

*Manager,**Government Transport Service,**Tonk.*

TONK,

Dated the 11th July, 1955.

GRANT NO. XXXIII. EXTRAORDINARY CHARGES (ALL VOTED)

See also The Audit Report

Major Head and Sub-head, 1	Final Grant. 2	Actual Expenditure. 3	Excess + Savings— 4
	Rs.	Rs.	Rs.
83—EXTRAORDINARY CHARGES—			
Charges in India—			
A.—Civil Supplies Department—			
A—1. Head Quarters Organisation—			
O. 5,82,600	5,04,000	5,13,163	+9,163
R. —78,600			
Col. 4.—Non-reimbursement of the expenditure pertaining to the Central Emergency Godowns (Rs. 3,516) and non-absorption of surplus staff in other departments in time (Rs. 5,647).			
A—2. District Organisation—			
O. 6,17,400	5,04,000	5,60,227	+56,227
R. —1,13,400			
Col. 4.—Non-reimbursement of the expenditure pertaining to the Central Emergency Godowns (Rs. 59,973) counter balanced by savings due to lesser activities in the districts (Rs. 3,746).			
Surrenders or withdrawals within the Grant—			
R. 1,92,000	1,92,000	..	—1,92,000
Total ..	13,00,000	10,73,390	—1,26,610

NOTE

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 1,26,610 against which a sum of Rs. 1,92,000 was surrendered which caused an excess of Rs. 65,390 over the modified grant. Excess occurred under both the sub-heads A-1 and A-2.

GRANT NO. XXXIV—COMMUNITY DEVELOPMENT PROJECTS
(ALL VOTED)
See also The Audit Report.

Major Head and Sub-head 1	Final Grant 2	Actual Expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
63.B.—COMMUNITY DEVELOPMENT PROJECTS—			
A—Supervision—			
A-1—Recurring	1,21,664	1,17,595	—4,069
A-2—Non-Recurring	..	19,298	+19,298
<i>Col. 4 :—Late adjustment of equipment bills due to receipt of allocation sheets after the close of the year.</i>			
B.—District Establishment—			
B-1—Recurring—			
O.	6,24,174		
R.	—59,359	5,64,815	5,71,188
			+6,373
B-2—Non-Recurring—			
O.	11,000		
S.	1,95,200	1,94,885	3,08,353
R.	—14,315		+ 1,13,468
<i>Col. 4 :—Late adjustment of equipment bills (Rs. 34,196) and See note 2 below (Rs. 79,272).</i>			
C.—Agriculture and Animal Husbandry Extension Schemes—			
C-1—Recurring—			
O.	1,73,947		
R.	—93,600	80,347	81,965
			+ 21,618
<i>Col. 4 :—Mainly excessive surrender of funds for demonstration and animal husbandry equipments received late in the year.</i>			
C-2—Non-recurring—			
O.	23,400		
S.	2,28,100	66,100	63,970
R.	—1,85,400		—12,130
<i>Col. 4 :—Mainly non-establishment of artificial insemination centres in certain newly converted C.D. Blocks for want of Government sanction.</i>			
D.—Irrigation—			
D-1—Non-recurring—			
O.	5,99,000		
S.	6,23,000	12,00,000	4,69,252
R.	—28,000		—5,90,748
<i>Col. 4 :—Mainly non-completion of certain works due to late issue of sanctions.</i>			

GRANT NO. XXXIV—COMMUNITY DEVELOPMENT PROJECTS—Contd.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
63 B.—COMMUNITY DEVELOPMENT PROJECTS—Contd.			
E.—Reclamation—			
E.1—Non-recurring—			
S.	1,67,200		
R.	—85,439	81,761	3,467
Col. 4 :—Non-adjustment of the cost of some tractors due to non-receipt of allocation sheets.			
F.—Health and Rural Sanitation—			
F.1—Recurring—			
O.	1,80,413		
R.	—80,000	1,00,413	85,162
Col. 4 :—Non-purchase of medicines for the blocks where Government dispensaries already existed.			
F.2—Non-recurring—			
O.	5,83,645		
S.	1,70,000		
R.	—2,90,000	4,63,645	4,87,817
Col. 4 :—Mainly excessive surrender of funds for equipments purchased late in the year due to late receipt of list of approved contractors from the medical department.			
G.—Education—			
G.1—Recurring—			
O.	3,55,639		
R.	—1,34,317	2,21,322	2,29,994
Col. 4 :—Mainly more purchase of stores for educational institutions than anticipated.			
G.2—Non-recurring—			
O.	43,533		
S.	75,100		
R.	—50,683	67,950	1,18,662
Col. 4 :—Mainly more sanctions of Grants-in-aid for construction of school buildings (Rs. 26,000) and purchase of certain equipments (Rs. 22,000) late in the year.			
H.—Social Education—			
H.1—Recurring—			
O.	1,26,387		
R.	—89,600	37,787	64,503
Col. 4 :—Mainly omission to provide funds for Adult Literacy Allowance due to late receipt of sanction.			
H.2—Non-recurring—			
O.	5,960		
S.	1,54,200		
R.	—81,350	76,800	74,319

GRANT NO. XXXIV—COMMUNITY DEVELOPMENT PROJECTS—Contd.

Major Head and Sub-head 1	Final Grant 2	Actual Expenditure 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
63 B—COMMUNITY DEVELOPMENT PROJECTS—Contd.			
L—Communication—			
L.1—Recurring—			
O.	83,044		
R.	—17,015	66,029	44,412
<i>Col. 4 :—Mainly unfilled vacancies due to non-posting of overseers and surveyors by the P.W.D. in some of the blocks.</i>			
L.2—Non-recurring—			
O.	7,78,854		
S.	200	6,04,700	5,68,114
R.	—1,74,354		—36,586
<i>Col. 4 :—See note 2 below.</i>			
J—Rural Arts and Crafts—			
J.1—Recurring—			
O.	2,38,300		
R.	—1,38,799	99,501	82,388
<i>Col. 4 :—Mainly unfilled vacancies for want of trained staff.</i>			
J.2—Non-recurring—			
O.	41,050		
S.	4,000	45,050	40,978
<i>Col. 4 :—Mainly non-purchase of certain equipments as the work Com. Training Centres did not function fully for want of trained staff.</i>			
K—National Extension Service Blocks—			
K.1—Recurring—			
O.	5,93,340		
S.	500	6,10,490	8,69,145
R.	18,850		+ 48,645
<i>Col. 4 :—Mainly more touring by Block Development Officers (Rs. 26,656); more purchases of medicines etc. towards the end of the year (Rs. 22,376); omission to provide funds for Adult Literary Allowance due to late receipt of orders (Rs. 4,846); partly counterbalanced by savings due to non-sanction of grants-in-aid as no private institutions existed in many blocks (Rs. 18,003).</i>			
K.2—Non-recurring—			
O.	13,86,851		
S.	500	11,84,782	8,90,886
R.	—2,02,369		—2,93,896
<i>Col. 4 :—Mainly non-receipt of jeeps from Community Projects Administration under 'Doller equipments' (Rs. 2,03,648); non-completion of certain works and surveys by P.W.D. (Rs. 1,31,146) and works not having been undertaken for want of required contribution from the public (Rs. 93,628) partly counter balanced by excesses due to execution of some works late in the year (Rs. 82,882) and more purchases towards the close of the year of equipments than anticipated (Rs. 28,126).</i>			
Transfers or withdrawals within the grant—			
R.	17,07,000	17,07,000	—17,07,000
TOTAL		75,77,000	49,69,668
			26,07,432

GRANT NO. XXXIV—COMMUNITY DEVELOPMENT
PROJECTS—*Concd.*

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 26,07,432. Sub-heads D-1, E-1, I-2 and K-2 mainly contributed to the savings out of which an amount of Rs. 17,07,000 only was surrendered.

2. *Sub-heads B-2, and I-2.*—Reasons of variations were not included for want of adequate information from the Controlling officer.

3. *Sub heads A-2 and K-1.*—These are instances of uncovered excess.

4. *Sub-heads C-1, F-2, G-1 G-2 and H-1.*—In view of the ultimate excesses under these sub-heads the surrenders made at the fig end of the year proved to be partly or wholly injudicious.

5. *Sub-heads D-1, E-1, F-1, I-1, J-1 and K-2.*—There was scope for further surrender of savings.

6. *Sub-heads D-1, F-2 and J-2.*—The supplementary grants under these sub-heads were wholly or partly unnecessary.

7. *Sub-head H-1* furnishes an instance of defective budgeting.

GRANT NO. XXXV.—CONSTRUCTION OF IRRIGATION WORKS AND
CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES.
See also The Audit Report

Major Head and Sub-head. 1	Final Grant or Appropriation 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
3—Construction of Irrigation, Navigation, Embankment and Drainage works.			
A.—Irrigation Works—			
I.—Productive—			
A—Gang Canal			
A(1)—Works	11,290	19,442	+8,152
Col. 4 :—Non-receipt of an anticipated minus debit from the Punjab Government.			
A(2)—Suspense—			
O. 35,000	—55,000	—61,958	—6,958
R. 20,000			
Col. 4 :—More clearance under Miscellaneous P.W. Advances.			
B.—Kotah Barrage and Irrigation Project—			
B(1)—Works—			
O. 1,27,75,000	60,46,000	62,31,144	—8,14,856
R. 57,29,000			
Col. 4 :—Non-receipt of full machinery during the year.			
B(2)—Establishment—			
B(2)(1)—Direct charges for Special Establishment—			
O. 4,49,110	2,79,000	2,74,160	—4,840
R. 1,70,110			
B(2)(2)—Establishment charges on pro rata basis—			
O. 50,000	..	5,480	+5,480
R. 50,000			
Col. 4 :—See note 4 below.			
B(3)—Tools and Plant—			
O. 87,000	1,52,240	1,65,622	+13,382
R. 65,240			
Col. 4 :—Non-adjustment of anticipated credits on account of vehicle accounts.			
B(4)—Suspense—			
O. 1,25,000	—21,53,000	—22,82,720	+1,72,280
R. 25,80,000			
Col. 4 :—Less issue of stock to works due to late arrival of machinery.			

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI PURPOSE
RIVER SCHEMES (Contd.)**

Major Head and Sub-head, 1	Final Grant or Appropriation 2	Actual Expenditure, 3	Excess + Saving— 4
68-C—Construction of Irrigation etc., works.—(Contd.)	Rs.	Rs.	Rs.
II.—Unproductive..			
Development Schemes..			
C.—Jawai River Project..			
C(1) Works..			
O. 54,47,000	18,79,000	19,29,972	+50,972
R. —36,68,000			
Col. 4 :—Late receipt of debits on account of the cost of certain materials received from Tungbhadra work-shop.			
C(2) Establishment—			
C(2)(1)—Direct charges for special Establishment—			
O. 3,69,220	2,94,500	2,23,171	—71,329
R. —94,720			
Col. 4 :—See note 3 below.			
C(2)(2)—Establishment charges on pro rata basis..			
O. 49,000		23,880	+23,880
R. —49,000			
Col. 4 :—See note 4 below.			
C(3)—Tools and Plant..			
O. 75,000			
R. —45,000	30,000	22,968	—52,968
Col. 4 :—See note 3 below.			
C(4)—Expense—			
O. 1,03,000			
R. —25,000	80,000	—1,77,597	—2,57,597
Col. 4 :—More transfer of stores to other divisions than anticipated.			
D.—Other Works..			
D(1)—Development schemes..			
O. 1,08,97,000			
S. 1,900			
R. —14,80,000	89,28,000	85,03,621	—3,64,379
Col. 4 :—See note 3 below.			

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI PURPOSE
RIVER SCHEMES (Contd.)**

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
33-C Construction of Irrigation etc Works. (Contd.).			
D(2)—Works other than Development schemes..			
O. 1,32,98,000	53,52,600	50,46,947	—3,05,653
R. —79,46,400			
Col. 4 :—Cumulative effect of small savings in various divisions owing to slow progress, late sanction of tenders and non-settlement of claims of certain contractors.			
D(3)—Establishment—			
Establishment charges on <i>pro rata</i> basis—			
O. 8,70,000	..	9,00,558	+9,00,558
R. —8,70,000			
Col. 4 :—See note 4 below.			
D(4)—Tools and Plant—			
Charges on <i>pro rata</i> basis—			
O. 69,000	..	61,985	+61,985
R. —69,000			
Col. 4 :—See note 4 below.			
Rounding	—620	..	+620
30-A—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—			
Bhakra Nangal Project—			
Expenditure incurred in Rajasthan—			
Productive—			
Bhakra Dam—			
Irrigation Branch—			
E—Works—			
O. 91,85,000	85,62,000	91,88,770	+5,67,770
R. —6,16,000			
Col. 4 :—Accelerated progress on a lining work and extra cost in water supply and clearance from Channels filled with sand due to continued sand storms.			

**GRANT NO XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI PURPOSE
RIVER SCHEMES (Contd.)**

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
80-A—Capital Outlay etc.—(Contd).			
F—Establishment—			
F(1)—Special Establishment—			
F(1)(1)—Works executed through the Agency of the Public Works Department (Irriga- tion)—			
O. 7,15,000	6,30,000	5,36,737	—93,263
R. —85,000			
Col. 4 :—Unfilled vacancies and see note 3 below.			
F(1)(2)—Works executed through the Agency of the Revenue Department—			
O. 5,30,000	5,05,000	4,04,513	—10,487
R. —25,000			
F(2)—Establishment charges on pro rata basis—			
O. 35,000	..	9,632	+9,632
R. —35,000			
Col. 4 :—See note 4 below.			
G.—Tools and Plant—			
O. 63,000	1,05,000	1,03,857	—1,143
R. 42,000			
H.—Suspense—			
O. 4,10,000	10,69,000	12,86,180	+2,16,180
R. 6,59,000			
Col. 4 :—Less issues of stock to works than anticipated and see note 3 below.			
II.—Nagari Hydro-Electric Schemes—			
I.—Electricity Branch—			
O. 72,70,000	3,00,000	16,713	—2,84,287
R. —92,70,000			
Col. 4 :—See notes 3 and 5 below.			
III.—Local Development Schemes—			
J.—Roads—			
O. 5,00,000	..	..	..
R. —5,00,000			

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI PURPOSE
RIVER SCHEMES (Contd.)**

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
10A—Capital Outlay etc. (Contd.)			
—Mandies—			
O. 12,34,000	..	..	..
R. —12,34,000	..	..	..
—Local Distribution Schemes—			
(below 66 K.W.)			
O. 59,00,000	..	..	..
R. —59,00,000	..	..	..
—Establishment—			
Establishment charges on <i>pro rata</i> basis—			
O. 58,000	..	185	+185
R. —58,000	..		
Col. 4 :—See note 4 below.			
Tools and Plant—			
charges on <i>pro rata</i> basis	..	43	+43
Col. 4 :—See note 4 below.			
Expenditure incurred outside Rajasthan on common works in Punjab—			
Works—			
O. 1,39,72,000	6,72,03,910	6,46,97,005	—25,06,905
S. 2,41,26,000			
R. 2,91,05,910			
Col. 4 :—Mainly erroneous provision for sub-head P below (Rs. 26,87,796) partly counter balanced by more debits from the Punjab Government than anticipated (Rs. 1,86,390).			
—Interest on Capital—			
Charged	..	29,73,218	+29,73,218
Col. 4 :—See sub-head O above (Rs. 26,87,795) and adjustment of interest charges more than anticipated towards the close of the year (Rs. 2,90,423).			
—Withdrawals within the Grant or Appropriation—			
Voted—			
R. 92,27,080	92,27,080	..	—92,27,080
TOTAL			
Charged	..	29,73,218	+29,73,218
Voted	10,81,51,600	9,81,80,393	—1,19,70,607

GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI PURPOSE
RIVER SCHEMES (Contd)

NOTES

Administration of the Grant or Appropriation.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the Accounts in reduction of expenditure :—

Major Head and Sub-head	Estimated Recoveries	Actual Recoveries	Excess+ Saving—
	Ra.	Rs.	Ra.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A. <i>Irrigation Works</i> —			
Other Recoveries—			
Deduct Receipts and Recoveries on Capital Account—			
I—Productive—			
A. Gang Canal	..	—32,928	—32,928
B. Kotah Barrage and Irrigation Project ..	—16,000	—1,12,300	—96,300
II—Unproductive—			
C. Jawai River Project ..	—16,000	—1,34,689	—1,18,689
80. A—Capital outlay on Multipurpose River Schemes—			
I. Irrigation—			
Other Recoveries—			
Receipts and Recoveries on Capital Account ..	..	—10,551	—10,551
TOTAL ..	—32,000	—2,90,468	—2,58,468

2. The year closed with an excess of Rs. 29,78,218 in the charge section and a saving of Rs. 1,19,70,607 in the voted section. In the voted section a sum of Rs. 92,27,080 was surrendered.

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI PURPOSE
RIVER SCHEMES (Contd)**

3. *Sub-heads C (2) (1), C (3), D (1), F (1) (1) and I.*—No explanation for the variation was furnished by the Controlling Officer in respect of sub-head I while in respect of other sub-heads the information furnished was inadequate and therefore, the reasons of variations could not be framed.

4. *Sub-heads B (2) (2), C (2) (2), D (3), D (4), F (2), M and N.*—see note 7 below Appropriation Accounts of Grant No. VIII—Irrigation and Grant No. XXVIII—Electricity Schemes at pages 39-40 and 210-11 respectively.

5. *Sub-head I.*—Subordinate to the 'Electricity Branch' there are several other sub-heads according to which the Appropriation Accounts could not be prepared as the correct details of original and modified grant sub-heads were not furnished by the Controlling Officer.

6. *Sub-heads B (1), C (4) and D (2).*—There was scope for further surrender of savings.

7. *Sub-heads B (3) and H.*—These are instances of uncovered excesses.

8. *Sub-heads B (4) and E.*—In view of the ultimate excesses the re-appropriations from these sub-heads in March, 1955 were injudicious.

9. *Sub-heads O and P.*—Provision for interest charges was made in a voted section instead of under charged. This indicates defective budgeting.

10. (1) *Suspense Transactions.*—The nature of transactions recorded under the minor head 'Suspense' appearing against sub-heads A (2), B (4), C (4) and H has been explained in note 7 (at Pages 39-40) below the Appropriation Accounts of Grant No. VIII—Irrigation. A summary of the transactions accounted for under this minor-head in 1954-55 is given below :—

(i) 68—Construction of Irrigation, Navigation, Embankment and Drainage works—A—Irrigation Works—Sub-heads A (2), B (4) and C (4) :—

Suspense Head.	Opening Balance as on 1st April 1954	Debits during the year.	Credits during the year	Net actuals.	Closing balance as on 31st March 1955.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Chases ..	5,83,891	15,73,999	13,22,706	28,03,707	—33,87,599
Work ..	6,60,312	25,92,716	22,01,162	3,91,556	10,57,868
Collateral					
W. Advances.	2,61,715	1,33,239	3,00,617	—1,17,878	2,44,837
Embarkment Suspense.	11,210	2,31,436	2,31,222	7,254	18,184
TOTAL Suspense ..	4,55,846	45,86,442	71,08,717	—25,22,275	—20,66,929

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI PURPOSE
RIVER SCHEMES (Contd)**

Suspense Head.	Opening Balance as on 1st April, 1954.	Debits during the year.	Credits du- ring the year.	Net actuals.	Closing bal- ance as on 31st March 1955.
1	2	3	4	5	6
(iv) 80A—Capital Outlay on Multi- purpose River Schemes—					
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases. ..	—3,26,218	17,57,092	22,95,501	—5,38,409	—11,64,627
Stock. ..	19,07,852	65,86,684	50,42,645	15,54,639	35,21,891
Miscellaneous P. W. Advances.	1,07,399	15,33,507	12,64,436	2,69,071	3,76,470
Total Suspense	14,49,033	98,87,283	86,02,582	12,84,701*	27,33,734

The corresponding account figure which is shown as actuals against sub-head '4—Suspense' is Rs. 12,85,180. The difference of Rs. 479 between this and the figure given above is under investigation.

10 (b) Stores and Stock Account—

(i) 68—Construction of Irrigation, Navigation, Embankment and Drainage Works—

Sub-heads A (2), B (4) and C (4)—

Sanctioned Reserve Limit of Stock	Rs. 8,70,000	Rs.
1. Opening Balance as on the 1st April, 1954.		6,66,312
2. Receipts during the year		25,92,718
TOTAL ..		32,59,030
3. Value of stores utilized, sold or otherwise disposed of		22,01,162
4. Value written-off or shortages on revaluation etc.,		..
5. Closing balance as on the 31st March 1955.		10,57,868

Out of the 13 Irrigation Divisions

- (i) review (Part III) of the Stock Register was not furnished by 4 divisions;
- (ii) Physical verification, of stock was not conducted in 4 divisions and
- (iii) half yearly register of stock was not completed by 3 divisions.
- (ii) 80 A—Capital outlay on Multi-purpose River Schemes. (Sub-head II).—**

Sanctioned Reserve Limit of stock— Rs. 34,00,000

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI-PURPOSE
RIVER SCHEMES (Contd).**

	Rs.
1. Opening balance as on the 1st April, 1954.	19,67,852
2. Receipts during the year	65,96,684
TOTAL	85,64,536
3. Value of stores utilized, sold or otherwise disposed of	50,42,645
4. Value of stores written off	..
5. Closing balance as on the 31st March, 1955.	35,21,891

(1) The half-yearly registers of stock indicated below were not received from the Divisional Officers—

*Stock Returns for the
period ending.*

(i) Bhadra Division	..	..	9/54 to 3/55
(ii) Sadulshahar Division	..	..	9/53, 3/54, 9/54 and 3/55.
(iii) Pilibangan Division	..	..	9/53, 3/54, 9/54 and 3/55.
(iv) Ghaggar Division	..	..	3/54, 9/54 and 3/55.

(2) Physical verification of stock was not carried out in any of the Divisions during the year 1954-55 by the Departmental Officers.

(3) The total closing balance was in excess of the total sanctioned reserve limit for the year by Rs. 1,21,891. In Bhadra and Pilibangan divisions, the stock held on the 31st March, 1955 exceeded the sanctioned reserve limit of stock of those divisions by Rs. 2,59,585 and Rs. 82,140 respectively. The excesses were reported to the competent authority for regularisation.

**EXPENDITURE ON IMPORTANT CAPITAL PROJECTS
UNDER CONSTRUCTION.**

1: (i) *Jawai River Project*.—The Project was originally intended as an Irrigation-Cum-Hydro Electric Scheme. The Hydro Electric portion was given up after spending Rs. 3,86,000/- on the same. It now consists of one main dam about 3300 ft. long across the river Jawai with two smaller dams as adjunct to the main dam and the main canal of 14 Miles and distributaries thereto. The first estimate of the project was sanctioned at a cost of Rs. 1.78 Crores by the

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION
WORKS AND CAPITAL OUTLAY ON MULTI-PURPOSE
RIVER SCHEMES—(Contd.)**

erst-while Jodhpur Government and the work started in 1945-46. In 1949 it was further revised to Rs. 2.26 crores owing to the increase in the cost of material etc. The first revised estimate has again been revised to Rs. 3.23 crores against which the Chief Engineer has sanctioned a technical out-line estimate of Rs. 3 Crores as below :—

	Rs.
Main Dam.	1,76,00,000
Saddle Dam & Flank Walls.	47,29,500
Hydro-Electric Dam etc.	3,66,000
Main Canal.	19,50,000
Distributaries.	21,00,000
Buildings.	4,12,000
Compensation.	5,00,000
Establishment.	13,00,000
Water Course.	1,50,000
Tools & Plant etc. and other charges.	8,92,500
TOTAL	3,00,00,000

The work on the project was being done on contract system and was almost complete except for the gates which were being manufactured at Tughhadra.

The project is being financed by the Government of Rajasthan outside the Revenue Account and the expenditure amounting to Rs. 2.23 crores had been incurred to the end of March, 1955.

Stores.—The result of stock verification during 1954-55 was still awaited. Out of the discrepancies amounting to Rs. 2.17 lacs during stock verification done in the year 1952-53 those amounting to Rs. 73,515/8/3 are still outstanding (October 1956). Shortages amounting to Rs. 467/- were found in stock verification for the year 1953-54 and the same are under investigation.

Audit & Accounts arrangements.—An Accounts Officer of the State Government has also been attached to the Office of the Executive Engineer Main Dam and Canals to exercise internal checks.

A Resident Concurrent Audit Party consisting of one Superintendent and Two Clerks under the control of Accountant General, Rajasthan was stationed at the spot for Concurrent Audit. An Officer of the Indian Audit & Accounts Department was in immediate supervisory charge, who exercised general supervision. The party was withdrawn in July, 1955.

(i) —*Chambal Hydro Electric Scheme.*—The River Chambal is the largest of the rivers flowing through Rajasthan and Madhya Bharat States. The river has substantial water resources, but practically none could be utilized so far. The river flows first in northerly directions for a length of about 225 miles and after passing the historic fort of Chourasigarh it flows in North Easternly directions for a length about 285 miles through Rajasthan, Madhya Bharat and Uttar Pradesh before joining Yamuna River. Except for local irrigation by tanks both in Rajasthan and Madhya Bharat, there is no irrigation from the river and no Hydro-Electric Power is being generated in the basin.

Project at a glance.—The Project when completed will consist of the following :—

- (a) Three Dams with a Power Station at each Dam Site.
- (b) High Tension Transmission Lines spreading out North and South to transmit power to Sub-stations located at various important places both in Madhya Bharat and Rajasthan States.
- (c) A Barrage across the river near Kota City to divert the river water into Canals taking off therefrom.
- (d) Canals on either bank of the river with a net work of branches, distributaries, minors, and field channels for an annual irrigation of 14 lacs acres of good lands in both the States.

Stages of Development.—The execution work of the Project will be undertaken in the following three stages :—

First Stage.—It comprises of :—

- (a) Construction of Gandhi Sagar Dam across the Chambal at the boundary of Rajasthan and Madhya Bharat to create a reservoir having a gross capacity of 6.85 M. a. ft. and live storage of 6.18 M. a. ft.
- (b) A Power Station at Gandhi Sagar Dam to accommodate ultimately 5 units of 23,000 K.W., three units being installed in this stage.
- (c) Transmission lines aggregating 540 miles for transmitting power.
- (d) Construction of barrage across the Chambal above Kota City with Canals taking off from either side to irrigate annually 5.6 lacs acres in Rajasthan and the same extent in Madhya Bharat, as well.

The first stage caters for annual irrigation of 11 lacs against 14 lacs acres as fully potential under the scheme.

The work on the Gandhi Sagar Dam was started in 1953 and is expected to be completed by 1959-60.

Second Stage.—

- (a) Installation of further one power unit at Gandhi Sagar Dam Power Station.
- (b) Construction of Rana Pratap Sagar Dam and one power station below it, to generate 90,000 K. W. of power at 6% of load factor.
- (c) Necessary extension of transmission lines. The construction of Rana Pratap Sagar Dam is proposed to be taken in 1957-58 and completed by 1964-65.

Third Stage.—

This contemplates further developments of Hydro-Electric power by building the Kota Dam 10 Miles up-stream of Kota Barrage with a Power House to generate 45,000 K. W. of Power.

The work of Kota barrage and Canals was also started in 1953-54. The barrage work is likely to be completed in 1958-59. The Canal system will be finished in 1961-62 but irrigation will commence from 1959-60.

Estimates.—Estimates for works included in the first stage programme are as follows :—

	Rs.
1. Gandhi Sagar Dam.	8.90 Crores.
2. Gandhi Sagar Power Station.	5.00 ..
3. Transmission lines.	8.64 ..
4. Rana Pratap Sagar Dam.	.445 ..

(Expenditure already incurred and for maintenance works.)

5. Kota Barrage.	3.07 Crores.
6. Canals System.	23.373 ..
7. Chambal Control Board Office.	0.057 ..

GRAND TOTAL .. 49.485 Crores

Estimates on Canal System are detailed as below:—

(a) Left Main Canal & Branches.	1.223 Crores.
(b) Distribution system from left Main Canal.	0.85 ..
(c) Right Main Canal in Rajasthan territory (82 Miles length).	5.65 ..
(d) Distribution system from Right Main Canal in Rajasthan.	2.61 ..
(e) Right Main Canal & Distributaries in Madhya Bharat.	13.04 ..

TOTAL .. 23.373 Crores

Water Rates.—Uniform rates proposed to be adopted in both the States are as follows :—

			Rs.
1. Sugar Cane.	..	..	22/8/- per acre.
2. Wheat.	..	..	7/8/- -do-
3. Rice.	..	..	9/-/- -do-
4. Cotton.	..	..	8/-/- -do-

Betterment Levy.—Due to irrigation facilities land values will appreciably increase and, therefore, betterment levy of Rs. 75/- per acre recoverable in 10 instalments has been proposed to be levied immediately after the water is made available.

Power Productions and Transmission.—In Rajasthan 132 K. W. double circuit line of 67 Miles has been provided to be laid down from Gandhi Sagar to Kota via Rana Pratap Sagar and 65 Miles from Kota to Lakheri Sawai Madhopur. This will cater for loads of Jaipur, Ajmer and Gwalior areas. A single circuit line of 70 miles has been provided from Sawai Madhopur to Jaipur, the other line of 115 miles will serve the requirements of Ajmer, Beawar and Kishangarh.

The rate per K.W.H. is estimated to work out to 0.8 annas.

Financial return.—The revenue expected to be realized from Power and Irrigation works out of 211.39 lacs on completion of full irrigation by the end of 1964-65.

Expenditure.—The expenditure on works relating to Kota barrage and irrigation of Power Project to end of March, 1955 amounted to Rs. 90.34 lacs.

Internal check and Statutory Audit.—The Rajasthan Government have appointed an Accounts Officer for internal check. A small Concurrent Audit Party has also been established and has been functioning since August, 1955.

(iii) *Bhakra Nangal Project—General.*—Bhakra Nangal Project is a Multi-purpose River Project for providing water for irrigation purposes and developing electric power. The main units of the Project are the Bhakra Dam and Nangal Hydel Project. The Bhakra Dam is located on river Sutlaj. The Nangal Hydel Project consists of a barrage across river Sutlaj at Nangal about 8 miles down-stream of Bhakra Dam and two Power Houses at miles 12 and 18 on the Nangal Hydel Channel. The canal's portion of the Project consists of a net work of main lines, branches, distributaries etc., spread over the territories of the Punjab, Pepsu and Rajasthan States.

There are three partner State Governments in the Project, namely Punjab, Pepsu and Rajasthan. The Bhakra Control Board, which was constituted in September, 1950 consists of representatives of partner states and Government of India and is presided over by the Governor of Punjab. The Bhakra Control Board has the overall charge of the technical and financial aspects relating to the construction of the Project. It scrutinizes and approves Project estimates, construction programme and delegation of powers both technical and financial. The construction work of Bhakra Dam and common works relating to the Project is carried out by the Chief Engineer of the Punjab Government under the directions of the Bhakra Control Board. The construction of other works relating to Bhakra Nangal Project is carried out according to the directions of the Bhakra Control Board by the Chief Engineers of the States in which the works lie.

Estimates.—Owing to various technical and administrative reasons, the Project Estimate has not so far been finally approved. The main estimate amounting to Rs. 132.91 crores was framed in 1950, which was subsequently revised to Rs. 156.32, 150.92 and 173.56 crores in 1951, 1953 and 1955 respectively. The cost of "Sirhind Feeder" which alone is estimated to cost Rs. 8.42 crores was excluded from the estimates framed in 1953 and 1955.

For the purposes of construction, the project has been divided into 8 units as detailed below. While framing final project estimate in 1955, separate estimates were prepared for the Irrigation and Electricity portions. A comparative statement showing the cost of the Project by each unit as estimated in the years 1953 and 1955 is given below:—

IRRIGATION PORTION.

Unit No.	Particulars.	Project Estimate 1953	Project Estimate 1955	Excess + Savings—
1.	BHAKRA DAM :—		In lakhs of rupees.	
	(i) Cost chargeable to Irrigation. ..	(A)	5344.15	Included in (X) below.
	(ii) Cost chargeable to Power Civil Works		(a)	(X)
		5469.58	6591.24	+1121.66
			Sec electricity portion (civil).	
2.	Nangal Dam	394.64	394.64	..
3.	Nangal Hydel Channel	1178.87	1178.87	..
4.	See Electricity Portion.			
5.	(a) Remodelling Rapur Head Works	125.79	125.79	..
	(b) Remodelling Sirhind Canal	451.05	397.61	—53.44
6.	Bhakra Canals	3651.36	3535.69	—115.67
7.	Bist Doab Canal	426.67	435.21	+8.54
	Total (Irrigation Portion)	11696.96	11411.96	(a) excludes (a) above.

ELECTRICITY PORTION.
(CIVIL.)

Unit No.	Particulars.	Project Estimate 1953	Project Estimate 1955	Excess+ Savings—
1. A. Bhakra	Power	*	1247.09	Included in
Plant I ..	..	*Included in (A) above.		(c) above.
4. Nangal Power House I		643.83	709.05	+65.22
Total ..	..	643.83	1956.14	..
(Electrical.)				
1. A. Bhakra	Power			
Plant II ..	..	431.24	936.74	+505.50
4. Nangal Power House II		577.16	799.77	+222.61
Total ..	..	1008.40	1736.51	..
8. Transmission (66 K.V. and above)	..	1742.82	2250.22	+507.40
Total (Electricity portion)	..	3395.05	5942.87	..
GRAND TOTAL	..	15092.01	17354.83	+2262.82

The main reasons for the excess over the 1953 Estimates are as below:—

Unit No. I—Bhakra Dam.

- (i) Increase in the estimated rate of cement concrete for the Dam from Rs. 26/9/- to Rs. 32/11/- per cubic yard.
- (ii) Increase in the rate of provision for depreciation, repairs and overhauling of machinery for rock work at Bhakra.
- (iii) Increased provision for quantities of excavation and concreting.
- (iv) Modification in the Power Plant at Bhakra.

Unit No. 1A & 4.

- (a) *Electrical Works.*—Provision of six units in Nangal Power House No. I and II and five units in the Bhakra Power Plant against four and one units respectively as provided originally.
- (b) *Civil Works.*—Inclusion of 20% of the cost of works of common interest previously included wholly in Unit No. I—Bhakra Dam.

Unit No. 8 Transmission.

Provision of a transmission system from a lower to a higher voltage

The allocation of the estimated cost between the three participating States (Punjab, Pepsu and Rajasthan) is shown below:—

	Punjab	Pepsu	Rajasthan	Total
	(In lakhs of Rupees)			
Irrigation	6852	2287	2273	11412
Electricity	3446	1398	1099	5943
TOTAL	10298	3685	3372	17355

Financial Stock-Taking.—No financial stock-taking of the Project has so far been carried out.

Financing.—The project is being financed by the Government of India by loans. All loans upto 31-3-52 were raised by the Punjab State and the expenditure there against is to be apportioned between the copartners in accordance with their shares including their shares of the accumulated interest charges. From the year 1952-53, each partner financed its own part of the Project except common works for which Punjab State remained responsible by obtaining necessary funds direct from the Union Government with the approval of the Bhakra Control Board. The amount of loans received by the Rajasthan Government to the end of March, 1955 amounted to Rs. 889 lacs. The loans bear interest at rates ranging from 2½ to 4½% per annum and are repayable in one instalment at the end of 15 years from the year of their drawal.

The expenditure incurred by Rajasthan Government to the end of March, 1955 amounted to 9.24 crores including the share of expenditure on Common Works incurred by Punjab Government.

Direction of construction and Plant design.—Works on the Bhakra Dam are executed departmentally. In order to control effectively all labour employed in the divisions and to give more time to engineers for field work, a Directorate of Construction and Plant Design was set up under the supervision of a Senior American Specialist. A number of technicians have been recruited from U.S.A. to help the construction work of the Project.

All work of payment, accounting etc., relating to these Divisions has been centralised in this Directorate which renders one compiled account to the Chief Accounts Officer for incorporation in the consolidated Accounts of the Project. The accounting procedure and the forms of the Directorate have not yet been finalised and accepted in Audit.

Internal Check.—The Chief Accounts office constituted from 1-6-50 is under the administrative control of Finance Department of Punjab Government and conducts internal concurrent audit of the transactions of the Project. The authority of Chief Accounts Officer extends by mutual consent to transactions relating to Bhakra Nangal Project in Rajasthan and Pepsu States.

Statutory Audit.—Statutory Audit is conducted by the Deputy Accountant General (Bhakra Nangal) whose authority in respect of audit extends over the whole field of expenditure on the Project, but in respect of works executed in Rajasthan and Pepsu, he functions as the Sub-Audit Officer of the Accountant General, Rajasthan and Comptroller, Pepsu while working under the administrative control and overall supervision of the Accountant General, Punjab.

Execution of works without detailed estimates.—The number of works executed without sanction to detailed estimates which pertain exclusively to Rajasthan at the end of June, 1956 was 120 on which an expenditure of 6.11 lakhs had been incurred. In such cases no comparison is possible in Audit between the works actually executed and as originally estimated.

Excess over detailed estimates.—The expenditure on 76 works relating to Rajasthan Divisions exceeded over 5% of their estimates. The excess amounted to Rs. 10. 08 lakhs.

Material-at-site Accounts.—To the end of June, 1956, material-at-site accounts had not been maintained in respect of 21 works for which the accounts had to be prepared. Moreover, verification reports of unused material-at-site had not been prepared in 90 cases out of a total of 155.

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION WORKS AND CAPITAL OUTLAY
ON MULTI-PURPOSE RIVER SCHEMES.—Contd.**

Detailed Statement of Expenditure on Important New Works.

Description of works.	Original Appropriation.		Modified Appropriation.		Expenditure		Outlay compared with	
	Rs.	2	Rs.	3	Rs.	4	Original Appropriation More— Less—	Modified Appropriation More— Less—
1					Rs.		5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage works.								
A—IRRIGATION WORKS—								
Works other than Development Schemes.								
I.—Major works above Rs. 1,00,000 for which specific provision was made in the Budget:—								
1. Gang Canal	..	11,290	11,290		19,442		-8,152	+8,152
		Estimate not sanctioned; expenditure to end of March, 1955, Rs. 5,58,981; in progress.						
2. Keta Barrage and Irrigation Project ..	..	1,27,75,000	60,46,000		52,31,144		-75,43,856	-8,14,856
		Estimate not sanctioned; expenditure to end of March, 1955, Rs. 66,98,686; in progress.						
3. Surfacing arrangement at Pechola Lake ..	..	1,50,000	80,800		98,083		-61,917	+17,283
		Estimate Rs. 3,50,000; expenditure to end of March, 1955, Rs. 2,08,461; in progress.						
4. Construction of Kala Bhals Tank ..	..	2,00,000	1,63,400		1,44,132		-55,868	-19,268
		Estimate Rs. 2,10,847; expenditure to end of March, 1955, Rs. 1,44,132; in progress.						
5. Khairi Irrigation Project ..	..	10,00,000	10,000		8,336		-9,91,664	-3,664
		Estimate Rs. 14,13,768; expenditure to end of March, 1955, Rs. 6,336; in progress.						
6. Namuna Canal Project ..	..	10,00,000	22,700		8,868		-9,91,132	-13,832
		Estimate Rs. 20,76,943; expenditure to end of March, 1955, Rs. 8,868; in progress.						
7. Construction of Dieria Tank ..	..	2,00,000	1,34,700		1,34,644		-65,356	-56
		Estimate Rs. 3,56,700; expenditure to end of March, 1955, Rs. 1,34,644; in progress.						

		Estimate Rs. 38,52,000; expenditure to end of March, 1955, Rs. 3,88,171; in progress, +0,171
9. Construction of Sarari Project ..	..	10,00,000 4,95,000 4,94,555 -5,05,445 -445
		Estimate Rs. 23,58,800; expenditure to end of March, 1955, Rs. 4,94,555; in progress.
10. Construction of Arwar Project ..	..	10,00,000 2,20,000 2,18,113 -7,81,287 -1,887
		Estimate Rs. 23,27,300; expenditure to end of March, 1955, Rs. 2,18,113; in progress.
11. Construction of Parwan Flow Irrigation Project ..	..	5,00,000 1,47,000 1,45,418 -3,54,582 -1,582
		Estimate Rs. 9,10,388; expenditure to end of March, 1955, Rs. 1,45,418; in progress.
12. Construction of Kalisind Irrigation Project ..	..	3,00,000 8,000 7,138 -2,92,862 -862
		Estimate Rs. 10,78,677; expenditure to end of March, 1955, Rs. 7,138; in progress.
13. Bhini Sugar Irrigation Project ..	..	4,20,000 1,00,000 99,405 -3,20,595 -595
		Estimate Rs. 17,12,000; expenditure to end of March, 1955, Rs. 99,405; in progress.
14. Pailhalapara Irrigation Project ..	..	1,00,000 1,50,000 1,50,461 +50,461 +461
		Estimate Rs. 5,98,578; expenditure to end of March, 1955, Rs. 1,50,461; in progress.
15. Bundi Ka Gethra Irrigation Project ..	..	2,00,000 60,000 58,859 -1,41,141 -1,141
		Estimate Rs. 9,10,133; expenditure to end of March, 1955, Rs. 58,859; in progress.
16. Galwa Irrigation Project ..	..	30,000 5,000 165 -29,835 -4,835
		Estimate Rs. 20,80,000; expenditure to end of March, 1955, Rs. 165; in progress.
17. Masli Irrigation Project ..	..	3,00,000 20,000 7,240 -2,92,760 -12,760
		Estimate Rs. 19,02,219; expenditure to end of March, 1955, Rs. 7,240; in progress.
18. Gadula Irrigation Project ..	..	2,00,000 500 433 -1,99,567 -67
		Estimate Rs. 2,73,000; expenditure to end of March, 1955, Rs. 433; in progress.
19. Bajrangath Irrigation Project ..	..	2,00,000 500 433 -1,99,567 -67
		Estimate Rs. 2,73,000; expenditure to end of March, 1955, Rs. 433; in progress.
20. Construction of Bajoba Irrigation Project ..	..	5,00,000 4,60,510 4,87,523 -12,477 +24,013
		Estimate Rs. 11,13,100; expenditure to end of March, 1955, Rs. 4,87,523; in progress.
21. Construction of Ludhian Irrigation Project ..	..	5,00,000 1,00,000 20,288 -4,79,712 +70,742
		Estimate Rs. 6,38,000; expenditure to end of March, 1955, Rs. 20,288; in progress.

**GRANT NO. XXXV—CONSTRUCTION OF IRRIGATION WORKS AND CAPITAL OUTLAY
ON MULTI-PURPOSE RIVER SCHEMES.—Contd.**

Detailed Statement of Expenditure on Important New Works.

Description of works.	Original Appropriation.	Modified Appropriation.	Expenditure	Outlay compared with	
	2	3	4	Original Appropriation More + Less—	Modified Appropriation More + Less—
	Ra.	Ra.	Ra.	5	6
22. Kauti Tank	1,00,000	..	62	Ra. 99,938	..
Estimate Ra. 1,92,536; expenditure to end of March, 1955, Ra. 62; in progress.					
23. Sarwada Tank	1,00,000	..	..	—1,00,000	..
Estimate Ra. 3,39,486; work not commenced.					
24. Alwara Tank	1,00,000	..	..	—1,00,000	..
Estimate Ra. 3,82,736; work not commenced.					
25. Ora Project	5,00,000	2,98,500	2,85,285	—2,14,715	—13,215
Estimate Ra. 10,42,868; expenditure to end of March, 1955, Ra. 2,85,285; in progress.					
26. Reconditioning and extension of North Canal Terri Sugar	22,000	5,387	..	..	—16,613
Estimate Ra. 1,06,150; expenditure to end of March, 1955, Ra. 81,941; in progress.					
27. Construction of Mori Sugar	2,17,000	2,16,759	..	..	—1,241
Estimate Ra. 4,14,150; expenditure to end of March, 1955, Ra. 2,62,534; in progress.					
28. Construction of New Canal from Azan Bund	11,120	14,111	..	..	—9
Estimate Ra. 2,50,368; expenditure to end of March, 1955, Ra. 2,53,392; in progress.					
29. Construction of Chittuli Irrigation Project	4,28,200	3,16,476	..	..	—1,11,724
Estimate Ra. 5,04,000; expenditure to end of March, 1955, Ra. 3,18,005; in progress.					
30. Construction of Rampur Irrigation Project	55,700	66,745	..	..	+11,045
Estimate Ra. 2,12,722; expenditure to end of March, 1955, Ra. 68,326; in progress.					
31. Re-survey of Harehand Tank	1,28,960	1,29,643	..	..	—2,317
Estimate Ra. 2,99,000; expenditure to end of March, 1955, Ra. 3,08,000; in progress.					

3. Raising and enlarging Unmud Sagar Tank Tehsil Kishanpur

Estimate Rs. 1,60,300; expenditure to end of March, 1955, Rs. 1,57,831; in progress, —2,458

34. Construction of Bhulalata Irrigation Project

Estimate Rs. 3,58,000; expenditure to end of March, 1955, Rs. 1,61,170; in progress, —13,071

35. Cloning branches in constructing face wall of Tank

Estimate Rs. 1,10,221; expenditure to end of March, 1955, Rs. 1,17,549; in progress, +16

36. Construction of Brahmana Ka Sarsa Tank

Estimate Rs. 1,49,800; expenditure to end of March, 1955, Rs. 82,022; in progress, +7,922

37. Kaulal Irrigation Project

Estimate Rs. 2,71,000; expenditure to end of March, 1955, Rs. 259; in progress, —4,741

38. Restoration of Harzara Bund

Estimate Rs. 2,86,300; expenditure to end of March, 1955, Rs. 1,73,590; in progress, +496

39. Extension and reconstruction of Pathous Canal

Estimate Rs. 1,28,000; expenditure to end of March, 1955, Rs. 4,408; in progress, —72

40. Sikri Canal system

Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 1,08,324; in progress, —43,076

41. Construction of dam with canal at Pachki Baori Project

Estimate Rs. 2,14,168; expenditure to end of March, 1955, Rs. 27,070; in progress, —2,930

42. Construction of feeder canal Chaparwala

Estimate Rs. 1,41,500; expenditure to end of March, 1955, Rs. 2,752; in progress, —148

43. Construction of Galwanis Irrigation Project

Estimate Rs. 2,91,000; expenditure to end of March, 1955, Rs. 68,509; in progress, —6,431

44. East left flank bund Morel

Estimate Rs. 2,18,298; expenditure to end of March, 1955, Rs. 51,554; in progress, —8,448

45. Extension of Shyamapura Canal (Jaisamand Irrigation Scheme)

Estimate Rs. 4,20,444; expenditure to end of March, 1955, Rs. 2,77,726; in progress, +23,386

GRANT No. XXXV—CONSTRUCTION OF IRRIGATION WORKS AND CAPITAL OUTLAY
ON MULTI-PURPOSE RIVER SCHEMES.—Contd.

Detailed Statement of Expenditure on Important New Works.

Description of works.	1	2	3	4	Outlay compared with	
					Original Appropriation	Modified Appropriation
		Rs.	Rs.	Rs.	More— Less—	More— Less—
					5	6
46. Extension and overhauling of Udaiganga Canal	..	Estimate Rs. 5,10,116; expenditure to end of March, 1955, Rs. 3,05,409; in progress.	2,71,000	3,05,409	..	+34,409
47. Bhinkauka Tank	..	Estimate Rs. 2,20,000; expenditure to end of March, 1955 Rs. 1,60,818; in progress.	3,200	..	..	-3,200
48. Sibi Irrigation Project	..	Estimate Rs. 4,27,000; expenditure to end of March, 1955, Rs. 12,703; in progress.	10,000	12,703	..	+2,703
49. Karli River Project	..	Estimate not sanctioned; expenditure to end of March, 1955 Rs. 1,73,084; in progress.	20,000	15,675	..	-4,325
50. Borda Irrigation Project	..	Estimate Rs. 2,72,200; expenditure to end of March, 1955, Rs. 68; in progress.	..	58	..	..
51. Survey of Rajasthan Canal	..	Estimate Rs. 3,35,000; expenditure to end of March, 1955, Rs. 42,538; in progress.	31,000	42,538	..	+12,538
II—Other Major Works for which specific provision was made in the budget (collectively)	..	..	50,000	38,400	35,271	-3,129
Establishment charges debited direct to works	..	..	..	19,313	..	..
Total—Works other than Development Schemes	..	2,60,85,290*	1,14,00,890*	1,02,97,533	-1,57,87,757	-1,12,357

* See item 3 of Comments at Page 405.

1—Major Works above Rs. 1,00,000 for which specific provision was made in the budget.

52. Construction of Jhalol Tank	15,400	9,258	+9,258	—7,142
Estimate Rs. 1,14,000; expenditure to end of March, 1955, Rs. 1,07,151; completed.				
53. Construction of Morol Dam	1,50,000	5,00,000	4,58,342	+3,08,242
Estimate Rs. 20,10,000; expenditure to end of March, 1955; Rs. 25,11,824; in progress.				—41,758
54. Construction of Bund Nidar	50,000	80,000	67,479	+17,479
Estimate Rs. 4,60,000; expenditure to end of March, 1955, Rs. 3,46,237; in progress.				—12,521
55. Construction of Bund Kalisil	7,95,470	8,00,000	5,78,980	—2,11,490
Estimate Rs. 15,98,000; expenditure to end of March, 1955, Rs. 11,60,899; in progress.				—21,020
56. Construction of Bund Surwal	5,02,000	2,20,000	2,13,131	—2,88,869
Estimate Rs. 6,10,878; expenditure to end of March, 1955, Rs. 2,86,784; in progress.				—6,869
57. Parbati Irrigation Project	35,00,000	24,41,000	23,00,007	—11,99,093
Estimate Rs. 79,63,200; expenditure to end of March, 1955, Rs. 28,21,936; in progress.				—1,40,093
58. Construction of Maja Project	15,00,000	13,04,000	17,96,877	+2,96,877
Revised estimate Rs. 19,00,000; expenditure to end of March, 1955, Rs. 19,16,720; in progress.				—7,123
59. Extension and improvement Nahargar Tank	1,14,140	95,300	35,245	—78,905
Revised estimate Rs. 2,15,600; expenditure to end of March, 1955, Rs. 35,913; in progress.				—1,056
60. Extension and improvement of Unmud Sagar Tank	1,05,350	13,400	13,748	—91,602
Estimate Rs. 1,30,350; expenditure to end of March, 1955, Rs. 61,646; completed.				+348
61. Construction of Bund Jaggur	7,71,310	5,10,000	4,48,348	—8,24,962
Estimate Rs. 12,11,808; expenditure to end of March, 1955, Rs. 8,39,775; in progress.				—82,652
62. Gurtha Irrigation Project	13,82,000	14,84,000	14,83,480	+1,01,480
Estimate Rs. 40,02,276; expenditure to end of March, 1955, Rs. 22,74,153; in progress.				—520
63. Construction of Bhula Tank	1,55,000	2,75,000	2,92,374	+77,374
Estimate Rs. 3,50,700; expenditure to end of March, 1955, Rs. 2,93,494; in progress.				—42,025
64. Baki Bund	4,50,000	4,00,000	4,02,055	—47,325
Estimate Rs. 9,30,932; expenditure to end of March, 1955, Rs. 6,07,855; in progress.				+2,065

**GRANT No. XXXV—CONSTRUCTION OF IRRIGATION WORKS AND CAPITAL OUTLAY ON
MULTI-PURPOSE RIVER SCHEMES.—Contd.**

Detailed Statement of Expenditure on Important New Works,

Description of works.	Original Appropriation.		Modified Appropriation.		Expenditure		Outlay compared with	
	Rs.	P.	Rs.	P.	Rs.	P.	Original Appropriation More + Less—	Modified Appropriation More + Less—
1	2	3	4	5	6	7	8	9
55. Hemsaw Band	2,00,000		1,90,000		2,01,385		+1,385	+11,385
3-6 in the Rs. 4,50,240; expenditure to end of March, 1955, Rs. 2,02,006; in progress.								
56. Gichand Band	4,00,000		65,000		57,445		-3,42,555	-7,555
Estimate Rs. 3,24,900; expenditure to end of March, 1955, Rs. 66,443; in progress.								
57. Jawai River Project	54,47,000		18,79,000		19,29,972		-34,17,028	+50,972
Estimate Rs. 3,23,100; expenditure to end of March, 1955, Rs. 2,09,06,203; in progress.								
II—Other Major Works for which specific provision was made in the budget (collectively)	1,77,100		1,55,700		1,14,208		-62,832	-41,432
III—Major Works above Rs. 50,000 for which no specific provision was made in the budget								
58. Construction of Jalapara Tank					594		+594	+594
Estimate Rs. 12,50,639; expenditure to end of March, 1955, Rs. 13,21,023; in progress.								
Direct charges on account of Establishment	1,30,820				1,41,165		+11,575	+1,61,195
TOTAL—Development Schemes	1,58,34,000		1,08,07,000*		1,04,99,593		-53,40,407	-3,13,407
GRAND TOTAL	4,19,19,390		2,22,16,890		2,07,91,126		-2,11,28,164	-14,27,764

*See item 3 of the Comments at page 405.

**GRANT No. XXXV—CONSTRUCTION OF IRRIGATION WORKS
AND CAPITAL OUTLAY ON MULTI-PURPOSE RIVER
SCHEMES.—*Conold***

Detailed Statement of Expenditure on Important New Works

Important Comments.

The total figures relating to Original and modified appropriation and expenditure in respect of works detailed in the statement above are given below:—

	<i>In Lakhs</i>
	Rs.
Original appropriation	419.19
Modified appropriation	222.17
Actual Expenditure	207.91

Compared with the total modified appropriation there was a saving of Rs. 14.26 lakhs which was the net effect of excesses and savings against individual works. The explanations of variations in Col. 8 for individual works have not been included as they were not furnished by the Divisional officers.

2. For an efficient control of expenditure by the department and also for proper classification and categorisation of the works, the controlling officer is required to distribute the original appropriation and modified appropriation over the works during the course of the year and communicate the same to Audit. The workwise appropriations were not intimated to audit in several cases. The details of original appropriations have, however, been adopted, wherever available from the Budget Estimates. In cases where the details of original appropriation and modified appropriation were not available, Cols. 2, 3, 5 and 6 have been left blank.

3. Works at items 1, 2 and 49 were executed without sanction to estimates while estimate for works at items No. 31 and 68 need revision as the expenditure thereon has exceeded its estimated cost.

4. No expenditure has appeared against works at item No. 9, 21, 24, 26, 27 and 31 of the corresponding statement incorporated in the Appropriation Accounts 1953-54 at pages 157 to 165 nor have Completion Reports thereof been furnished by the Divisional Officers concerned.

**GRANT No. XXXVI—CAPITAL OUTLAY ON IMPROVEMENT
OF PUBLIC HEALTH (ALL VOTED)**

See Also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH—			
Development Schemes—			
I—Works executed by the Chief Engi- neer, Buildings and Roads—			
A—Works—			
O. .. 9,22,480	11,29,607	52,528	—10,77,679
S. .. 1,42,800			
R. .. 64,147			
Col. 4.—Mainly erroneous provision for 'Deposit Works' (Rs. 10,67,397).			
B—Establishment Charges on pro rata basis—			
O. 45,000	..	1,775	+1,775
R. —45,000			
Col. 4.—See note 3 below.			
C—Tools and Plant Charges on pro rata basis—			
O. 8,000	..	702	+702
R. —8,000			
Col. 4.—See note 3 below.			
II—Works executed by the Chief Engi- neer, Electrical and Mechanical Department—			
D—Works—			
O. 1,59,000	1,23,000	89,211	—43,789
R. —26,000			
Col. 4.—Non-purchase of pumps and motors (Rs. 30,000) and non-receipt of certain debits from other departments expected during the year (Rs. 12,000).			
E—Establishment Charges on pro rata basis—			
O. 2,000	..	1,719	+1,719
R. —2,000			
Col. 4.—See note 3 below.			
F—Tools and Plant Charges on pro rata basis—			
..	..	897	+397
Col. 4.—See Note 3 below.			
Rounding	—460	..	+460
Increasers or withdrawals within the grant—	16	..	..
R. 16,853	16,853	..	—16,853
TOTAL ..	12,79,000	1,46,832	—11,32,668

**GRANT No. XXXVI—CAPITAL OUTLAY ON IMPROVEMENT
OF PUBLIC HEALTH (ALL VOTED)**

NOTES.

Administration of the grant.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure.

Major Head and Sub-head 1	Estimated recoveries. 2	Actual recoveries. 3	Excess + Saving— 4
70—Capital outlay on Improvement of Public Health—			
Development Schemes—			
I—Works executed by the Chief Engineer, Buildings and Roads—			
A. Works			
Other Recoveries—			
Receipts and Recoveries on Capital Account ..	—8,17,000	..	+ 8,17,000
Total Recoveries ..	—8,17,000	..	+8,17,000

2. The expenditure fell short of the final grant by Rs. 11,32,668 out of which only a sum of Rs. 16,853 was surrendered. The savings mainly occurred under sub-head A.

3. *Sub-heads B, C, E and F.*—See notes 11 and 7 below Appropriation Accounts of Grant Nos. XXV—Civil works and XXVII Electricity Schemes at pages 195-96 and 210-11 respectively.

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

5. *Sub-head D.*—There was scope for further surrender of savings.

GRANT No. XXXVI-CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH

Detailed statement of expenditure on important new works.

Description of work.	Original Appropriation.		Modified Expenditure.		Outlay compared with	
	Rs.	Rs.	Rs.	Rs.	Original Appropriation— More + Less—	Modified Appropriation— More + Less—
1	2	3	4		5	6
70.—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.						
I—Major works above Rs. one lakh for which specific provision was made in the budget.						
1. Sanitary Water Supply Scheme, Dhilwara	..	..	10,829	..	—10,829	..
	..	..	Estimate Rs. 1,03,700 ; expenditure to end of March, 1955 Rs. 1,57,730 ; in progress.			
2. Improvement of Jaipur Water Works	..	1,58,260	89,211	..	—69,989	..
	..	Revised estimate Rs. 12,97,983, expenditure to end of March, 1955 Rs. 9,91,675 ; in progress.				
II—Other major works for which specific provision was made in the Budget (Collectively)						
	..	50,000	30,270	..	—19,730	..
V—Minor works (Collectively)	..	65,000	33,487	..	—21,913	..
Total	..	2,84,260	1,41,739	..	—1,22,721	—53,471

**GRANT No. XXXVI—CAPITAL OUTLAY ON IMPROVEMENT
OF PUBLIC HEALTH.**

IMPORTANT COMMENTS.

The total original appropriation, modified appropriation and the actual expenditure on works, given individually or collectively in the statement above, is given below :—

In Lakhs.

Original appropriation	2.64
Modified appropriation	1.95
Expenditure	1.42

Compared with the modified appropriation there was a saving of Rs. 0.53 lakhs.

2. For an efficient control of expenditure by the department and also for proper classification and categorisation of the works, the Controlling Officer is required to distribute the original appropriation and modified appropriation over the works during the course of the year and communicate the same to audit. Details of original appropriation, have, however, been adopted from the Budget Estimates but in the absence of details of modified appropriation which were not communicated by the Divisional officers, Cols. 3 and 6 could not be filled in

3. The estimate of work at item 1 needs revision as the expenditure on it has exceeded its estimated cost.

**GRANT No. XXXVII—CAPITAL ACCOUNT OF CIVIL
WORKS (ALL VOTED).
See also the Audit Report.**

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVE- NUE ACCOUNT—			
A—Original Works—Buildings—			
O. 8,06,871	8,04,271	7,11,537	—92,784
S. 3,80,000			
R. —3,62,400			
Col. 4.—Mainly late receipt of sanctions (Rs. 31,000), non-receipt of material (Rs. 32,000) and non-receipt of debits from Electrical and Mechanical Department (Rs. 22,000).			
B—Development Schemes—			
B (1)—Financed from State Re- venues—			
O. 3,34,597	9,99,087	8,37,051	—1,62,046
S. 1,64,500			
Col. 4.—Slow progress of and late receipt of sanctions to some works.			
B (2)—Financed from Central Assis- tance—			
O. 1,11,72,732	1,41,26,632	1,20,38,425	—20,88,207
S. 29,53,900			
Col. 4.—Mainly slow progress of expenditure due to shortage of Mechanical equipment (Rs. 3,61,000), non availability of material (Rs. 1,12,000), non-receipt of debits from other departments (Rs. 1,50,000), late receipt of sanctions (Rs. 2,08,000), less expenditure on land acquisition and alignment (Rs. 1,35,000) and miscellaneous reasons not specified by the department (Rs. 11,22,000).			
C.—Establishment—			
Establishment charges on <i>pro rata</i> basis—			
O. 4,90,000	..	6,61,930	+6,61,930
S. 2,50,000			
R. —7,40,600			
Col. 4.—See note 4 below.			
D—Tools and Plant—			
Tools and Plant, charges on <i>pro rata</i> basis—			
O. 1,44,000	..	4,33,320	+4,33,320
R. —1,44,000			
Col. 4.—See note 4 below.			
Surrenders or withdrawals within the grant—			
R. 12,47,000	12,47,000	..	—12,47,000
TOTAL ..	1,71,77,900	1,46,82,363	—24,94,537

GRANT No. XXXVII—CAPITAL ACCOUNT OF CIVIL
WORKS (ALL VOTED).

NOTES.

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 24,94,737. The savings mainly occurred under sub-heads B(1) and B(2). The saving amounting to Rs. 12,47,000 was surrendered.

2. *Sub-head A.*—In view of the surrender of Rs. 3,62,400 and ultimate saving under this sub-head, the supplementary grant proved to be wholly unnecessary. There was also scope for further surrender of savings.

3. *Sub-heads B(1) and B (2).*—In view of the large savings under these sub-heads, the bulk of the supplementary grants which were obtained on 19th March, 1955 were unnecessary.

4. *Sub heads C and D.*—See note 10 below Grant No. XXV-Civil Works at pages 195.96.

GRANT No. XXXVII—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.
Detailed Statement of Expenditure on Important New Works.

Description of works	Original Appropriation		Modified Appropriation		Expenditure		Outlay compared with	
	Rs.	2	Rs.	3	Rs.	4	Original Appropriation More— Less—	Modified Appropriation More+ Less—
1	Rs.		Rs.		Rs.		5	6
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—								
Original Works—								
Buildings—								
I.—Major Works above Rs. 1,00,000 for which specific provision was made in the Budget.								
1. Construction of Jodhpur Engineering College	Estimate Rs. 2,55,000; expenditure to end of March, 1955	32,400	25,537	+59,537	—6,963			
2. Additions and alterations to main Building at Sadul Club, Bikaner	Estimate Rs. 1,41,318; expenditure to end of March, 1955	5,800	5,704	+5,704	—2,296			
3. Construction of M.B. College Hostel, Udaipur	Estimate Rs. 2,25,000; expenditure to end of March, 1955	7,114	7,114	+7,114	—			
4. Construction of ward of 120 beds at Udaipur Hospital	Estimate Rs. 3,05,041; expenditure to end of March, 1955	2,26,000	2,23,696	—2,364				
5. Construction of M.B.S. Hospital at Kotah	Revised estimate Rs. 7,50,000; expenditure to end of March, 1955	4,30,671	2,49,747	2,37,261	—1,93,410			
Col. 6.—Sanitary Installation in flooring not yet let out.								
II.—Other Major works for which specific provision was made in the budget (Collectively)			2,10,000	1,19,819	—90,181			

III.—Other major works above Rs. 50,000 for which no specific provision was made in the Budget

6. Constructing carpentry Boundary and Smith Shop at Deoli House	39,285	+39,285	+39,285
Estimate Rs. 50,000 ; expenditure to end of March, 1955 Rs. 39,285.			
7. Constructing Doctors quarters opposite Sawai Man Singh Hospital	6	+6	+6
Estimate Rs. 75,000 ; expenditure to end of March, 1955 Rs. 35,155.			
8. Construction of Doctors Bungalows additional ward Administration staff quarters and Approach etc., at Mental Hospital at Agra Road. ..	17,252	+17,252	+17,252
Estimate Rs. 2,50,441 ; expenditure to end of March, 1955 Rs. 2,57,114.			
9. Constructing 6 No. rooms over the annexe at Khosa Kotli	829	+829	+829
Estimate Rs. 71,000 ; expenditure to end of March, 1955 Rs. 829.			
10. Construction of 200 clerks quarters at Gaudhi Nagar	1,200	+1,200	+1,200
Estimate Rs. 11,39,400 ; expenditure to end of March, 1955 Rs. 11,01,255			
11. Electric fitting in Jaipur Bank Building	1,263	+1,263	+1,263
Estimate Ru. 2,43,218 ; expenditure to end of March, 1955 Rs. 2,97,335.			
11.A. Construction 10 No. M.L.A.'s quarters	540	+540	+540
Estimate Rs. 1,35,000 ; expenditure to end of March, 1955 Rs. 540.			

IV.—Other major works for which no specific provision was made in the Budget (Collectively)

V. Minor works (Collectively) 17 works	15,682	+15,682	+15,682
.. ..	16,406	..	..
Total	8,05,671*	8,04,271*	-95,134
		7,11,537	-92,734

*See item 3 of the Comments at page 430.

Detailed Statement of Expenditure on Important New Works.

Description of works	Original Appropriation		Expenditure	Onlay compared with	
	Rs.	P.		Original Appropriation More + Less—	Modified Appropriation More + Less—
I	2	3	4	5	6
DEVELOPMENT SCHEMES—					
L.—Major works above Rs. one lakh for which specific provision was made in the budget—					
12. Construction out patients Blocks S.M.S. Hospital			14,221		
12A. Construction out patients Blocks Plinth level ..			1,83,022		
13. Construction out patients Blocks Ground floor ..			1,88,979		
14. Construction out patients Blocks 1st floor ..			220		
15. Construction out patients Blocks 2nd floor ..	5,00,000	4,00,000			3,93,308 — 1,06,692 — 8,692
16. Addition Alteration in the Basement for Electrical Sub-Station out patients block S.M.S. Hospital ..			841		
17. Joinery work at out patients at S.M.S. Hospital ..			186		
18. Providing S.F. in out patients block at S.M.S. Hospital ..			1,339		
19. Metalling of Jaipur Chenu Road ..					
20. Construction of Mohlan Jeehar Road ..					
	Rs. 13,09,600; expenditure to end of March, 1955, Rs. 8,92,980.	Rs. 22,000	25,145	+20,145	+4,145
	Estimate Rs. 3,41,400; expenditure to end of March, 1955, Rs. 3,35,757; completed.				
	92,597	82,000	93,199	+802	+11,199
	Rs. 9,16,456; expenditure to end of March 1955, Rs. 2,11,305; in progress.				

22. Bitumen treatment of Jaipur Kotah Road	Estimate Rs. 1,92,300; expenditure to end of March, 1955, Rs. 2,11,529; in progress.	1,38,000	1,44,970	+62,670	+6,070
23. Metalled Road from Sambhar to Kuchawon Road	Estimate Rs. 2,29,000; expenditure to end of March, 1955, Rs. 1,25,468	1,00,000	1,35,908	+25,468	+25,468
24. Construction of road from Kishangarh to Arasin	Estimate Rs. 1,50,000; expenditure to end of March, 1955, Rs. 86,804	1,00,700	1,00,239	-11,886	-11,435
25. Metalled Road from Kingra to Sikar	Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 2,20,184	2,00,000	2,12,184	+62,184	+12,184
26. Metalled Road from Jhunjhunu to Sikar	Estimate Rs. 8,29,500; expenditure to end of March, 1955, Rs. 2,95,191; in progress.	2,00,000	2,19,500	+19,500	+19,500
27. Construction of Koppangarh Road	Estimate Rs. 4,00,000; expenditure to end of March, 1955, Rs. 29,404	25,000	29,404	-92,596	+4,404
28. Metalled Road connecting Dudu, Phagi, Chakau and Lalton	Estimate Rs. 3,75,000; expenditure to end of March, 1955, Rs. 30,921; in progress.	50,000	1,00,000	88,334	+48,334
29. Sikar Loxmangarh Janghpur Batsangarh metalled Road	Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 82,234	95,000	82,234	-1,17,716	-12,716
30. Construction of road from Kishangarh to Gilore and Udaipur quarters (5 miles)	Estimate Rs. 7,50,000; expenditure to end of March, 1955, Rs. 90,279	1,50,000	90,279	-9,721	-69,721
31. Construction of Chomur, Kaledera Kenwal Road 34 miles	Estimate Rs. 1,75,000; expenditure to end of March, 1955, Rs. 1,51,019; in progress.	50,000	1,10,000	95,737	+46,737
32. Marwah Dents Sikar metalled Road	Estimate Rs. 5,20,000; expenditure to end of March, 1955, Rs. 75,846	1,00,000	80,000	-24,154	-4,154
33. Kojnadi Bamsur metalled Road	Estimate Rs. 9,00,000; expenditure to end of March, 1955, Rs. 65	1,00,000	65	-89,935	-935
	Estimate Rs. 2,18,000; expenditure to end of March, 1955, Rs. 7,197	10,000	7,197	+7,197	+2,803

GRANT No. XXXVII—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.—(Contd.).
Detailed Statement of Expenditure on Important New Works.

Description of works.	Original Appropriation.			Expenditure		Outlay compared with	
	Rs.	2	3	Rs.	Rs.	Original Appropriation More + Less—	Modified Appropriation More + Less—
1	Rs.	2	3	Rs.	Rs.	b	b
24. Metalled Road from Asthal to Pratapgarh	Estimate Rs. 2,22,000; expenditure to end of March, 1955, Rs. 18,544; in progress.	15,000	18,544	18,544	+18,544	+18,544	+2,544
25. Construction of Road from Kanwal to Khendela	Estimate Rs. 2,75,000; expenditure to end of March, 1955, Rs. 255; in progress.	1,000	255	255	+255	+255	-745
26. Metalled Road from Jhotwara to Kalwara	Estimate Rs. 2,42,000; expenditure to end of March, 1955, Rs. 687; in progress. Col. 6 :—Slow progress.	10,000	687	687	+687	+687	-9,313
27. Buzzi to Tinger metalled Road	Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 13,272; in progress.	20,000	13,272	13,272	+13,272	+13,272	-6,728
28. Chakau to Kot Khawda metalled road	Estimate Rs. 1,59,000; expenditure to end of March, 1955, Rs. 660; in progress.	1,000	660	660	+660	+660	-340
29. Metalled road Sikar to Salasar	Estimate Rs. 6,25,000; expenditure to end of March, 1955, Rs. 20,459; in progress.	50,000	20,459	20,459	+20,459	+20,459	-29,541
40. Metalled road from Lachm to Sujangurh	Estimate Rs. 2,26,000; expenditure to end of March, 1955, Rs. 1,77,791; completed.	2,26,000	1,77,791	1,77,791	-47,209	-47,209	+13,300
41. Metalled road from Jodhpur to Nagaur mile 60 to 84	Estimate Rs. 5,70,400; expenditure to end of March, 1955, Rs. 4,60,590; in progress.	3,54,000	3,54,000	3,54,000	+4,193	+4,193	+4,193
42. Metalled road from Pokaran to Jaisalmir	Estimate Rs. 18,97,900; expenditure to end of March, 1955, Rs. 4,23,041; in progress.	3,00,000	4,94,000	3,53,949	+59,949	+59,949	-1,10,001

42. Metalled road from Jodhpur to Ninbei via Bilare and Jaitaran (Jodhpur city Dn.)	..	1,00,000	2,71,193	2,73,317	+1,73,317	+2,122
Estimate Rs. 3,22,870; expenditure to end of March, 1955, Rs. 3,27,077; in progress.						
44. Metalled road from Didwana to Loral	..	3,000	1,000	38	-2,962	-982
Estimate Rs. 2,40,000; expenditure to end of March, 1955, Rs. 38; in progress.						
45. Nagare to Denag	..	30,000	40,000	33,774	+3,774	-8,226
Estimate Rs. 3,00,000; expenditure to end of March, 1955, Rs. 33,774; in progress.						
46. Metalled Road Sambhar to Kuchaman via Narainpura to Nawa	..	40,000	5,000	765	-48,235	-4,235
Estimate Rs. 3,20,000; expenditure to end of March, 1955, Rs. 765; in progress.						
47. Construction of cross Drainage and provision work Jodhpur Shergarh Road	..	..	42,000	32,050	+32,050	-9,950
Estimate Rs. 1,57,300; expenditure to end of March, 1955, Rs. 32,050; in progress.						
48. Metalled Road from Jalore to Allore	..	..	50,000	42,741	+42,741	-7,259
Estimate Rs. 2,29,800; expenditure to end of March, 1955, Rs. 44,732; in progress.						
49. Widening and black topping Pali Sirchi Road (Pal. Dist.)	..	2,00,000	2,55,000	1,25,529	-74,471	-1,29,471
Estimate Rs. 5,36,000; expenditure to end of March, 1955, Rs. 3,09,924; in progress.						
50. Bitumen treatment Beaswar Pali, Jodhpur Road and cross drainage works including road in Sojat Road	..	1,05,000	2,55,000	1,80,347	+75,347	-74,653
Estimate Rs. 6,06,800; expenditure to end of March, 1955, Rs. 3,10,332.						
51. Metalled Road Bilare to Narbei via Jaitaran	..	1,00,000	1,50,000	1,84,498	+84,498	+4,498
Estimate Rs. 4,86,000; expenditure to end of March, 1955, Rs. 2,17,010; in progress.						
52. Metalled Road from Allore to Takhatgarh and thence to Sernipura	..	1,00,000	1,50,000	1,31,301	+31,301	-18,699
Estimate Rs. 4,71,000; expenditure to end of March, 1955, Rs. 1,71,405; in progress.						
53. Metalled road from Sirchi to Anarha Karnawala	..	..	1,23,000	1,17,600	+1,17,600	-6,400
Revised estimate Rs. 6,41,500; expenditure to end of March, 1955, Rs. 1,23,578; in progress.						
54. Metalled road from Sirchi to Kalarudi	..	1,90,000	1,17,000	80,520	-19,470	-36,470
Estimate Rs. 3,00,000; expenditure to end of March, 1955, Rs. 1,11,804; in progress.						

GRANT No. XXXVII—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.—(Contd.)
 Detailed 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.	Rs.
55. Surface painting Pali Sirohi road and widening 10 to 12 and black coping Pali Sirohi road (Sirohi Dist.)	1,50,000	1,00,000	59,829	—90,171	—40,171	—40,171
Estimate Rs. 2,73,900; expenditure to end of March, 1955, Rs. 1,02,667; in progress.						
56. Constructing gravelled road Barmer to Gadla	20,000	12,351	12,351	+12,351	—7,649	—7,649
Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 12,351; in progress.						
57. Improving Passal River crossing mile 6 Ajmer Sirohi road	1,52,290	58,000	155	—1,52,135	—57,845	—57,845
Estimate Rs. 1,62,290; expenditure to end of March, 1955, Rs. 155; in progress.						
58. Nagra Railway Station to Town	18,200	12,250	12,250	+12,250	—5,950	—5,950
Estimate Rs. 2,06,000; expenditure to end of March, 1955, Rs. 12,250; in progress.						
59. Gravelled road Bifrenulung from Joelpur Pali to Alere (Dist. Jalor)	20,010	16,903	16,903	+16,903	—4,107	—4,107
Estimate Rs. 3,20,000; expenditure to end of March, 1955, Rs. 16,903; in progress.						
60. Constructing gravelled road Jaisalmer to Barmer, Dist. Barmer	30,000	23,799	23,799	+23,799	—6,201	—6,201
Estimate Rs. 3,00,000; expenditure to end of March, 1955, Rs. 23,799; in progress.						
61. Gravelled road from Barmer to Chitalwara	25,000	13	13	+13	—24,987	—24,987
Estimate Rs. 2,50,000; expenditure to end of March, 1955, Rs. 13; in progress.						
62. Construction of Nokha Nagaur Road	2,30,000	2,27,595	2,27,595	+2,27,595	—2,405	—2,405
Estimate Rs. 5,18,500; expenditure to end of March, 1955, Rs. 2,27,595; in progress.						

63. Construction of an approach road from Gang Canal to Ganga Nagar	38,600	89,395	85,651	+47,051	-3,744
Estimate Rs. 1,15,530; expenditure to end of March, 1955, Rs. 1,00,978; in progress.					
64. Construction of Ganganagar Padampur road mile 6 to 12	15,000	90,000	91,177	+76,177	+1,177
Estimate Rs. 1,15,530; expenditure to end of March, 1955, Rs. 1,01,023; in progress.					
65. Construction of Ganganagar Padampur road mile 12 to 24	1,00,000	3,50,000	3,48,383	+2,48,383	-1,617
Revised estimate Rs. 3,33,100; expenditure to end of March, 1955, Rs. 4,52,025; in progress.					
66. Construction of road from Bhadrapa Hissar road via Jhanasol	50,000	64,000	63,666	+13,666	-334
Revised estimate Rs. 6,00,000; expenditure to end of March, 1955, Rs. 1,12,757; in progress.					
67. Construction of Padampur Raising Nagar road mile 0 to 5	50,000	50,000	50,135	+50,135	+35
Estimate Rs. 13,50,000; expenditure to end of March, 1955, Rs. 50,135; in progress.					
68. Construction of Tara Nagar Suhwa road mile 7 to 12	20,243	17,658	17,658	+17,658	-2,607
Estimate Rs. 1,26,000; expenditure to end of March, 1955, Rs. 63,423; in progress.					
69. Construction of Dahad mandal gravelled road	80,000	80,000	23,268	-56,732	-56,732
Estimate Rs. 1,80,000; expenditure to end of March, 1955, Rs. 23,268; in progress.					
Col. 6:—Shortage of road roller.					
70. Construction of Mandla Deogarh road	59,000	53,000	54,010	+4,010	+1,910
Estimate Rs. 6,00,000; expenditure to end of March, 1955, Rs. 91,033; in progress.					
71. Metalling Shabpura Jahajpur Road	1,00,000	56,000	43,924	-52,076	-8,07
Estimate Rs. 2,08,600; expenditure to end of March, 1955, Rs. 76,506; in progress.					
Col. 6:—Shortage of road roller.					
72. Metalling on-metalled portion of Nasirabad Nimbhara road	1,50,000	1,20,000	72,416	-77,584	-47,584
Estimate Rs. 9,18,000; expenditure to end of March, 1955, Rs. 1,29,322; in progress.					
Col. 6:—Shortage of road roller.					
73. Chitor Kapasan Road	1,00,000	26,000	4,801	-95,199	-15,149
Estimate Rs. 2,40,000; expenditure to end of March, 1955, Rs. 4,912; in progress.					
Col. 6:—Non-employment of land to be acquired.					
74. Metalled road from Choti Sadri to Bari Sadri	1,10,000	88,500	69,791	-50,209	-8,769
Estimate Rs. 3,50,000; expenditure to end of March, 1955, Rs. 91,294; in progress.					
Col. 6:—Shortage of road roller.					

GRANT No. XXXVII—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.
Detailed Statement of Expenditure on Important New Works.

120

Description of works	Original Appropriation		Modified Appropriation		Expenditure		Outlay compared with	
	Rs.	2	Rs.	3	Rs.	4	Original Appropriation More + Less -	Modified Appropriation More + Less -
1							5	6
75. Metalling portion of Singoli Bhinshera road Estimate Rs. 1,48,000; expenditure to end of March, 1955, Rs. 1,17,399; in progress. Col. 5 :—Shortage of road roller.		60,000	58,800	55,838	—4,162			—2,971
76. Metalling low portion of Bundi Chittor road. (Bhilwara Division.) Estimate Rs. 4,50,000; expenditure to end of March, 1955, Rs. 66,126; in progress.		50,000	1,40,000	1,25,042	+76,042			+26,042
77. Metalling unmetalled portion of Udaipur Chittor Road Estimate Rs. 2,52,500; expenditure to end of March, 1955, Rs. 2,45,670; in progress. Col. 5 :—Shortage of road roller.		1,50,000	2,20,000	1,96,573	+14,573			+53,427
78. Tarring Bhilwara Town Road Estimate Rs. 1,24,000; expenditure to end of March, 1955, Rs. 69,413; in progress.		75,000	39,000	32,269	—40,731			—6,731
79. Kumbhalgarh Udaipur Road Estimate Rs. 3,96,000; expenditure to end of March, 1955, Rs. 2,61,887; in progress.		17,000	23,443	+23,443				+6,409
80. Construction of Pratapgadh Piploada Road Estimate Rs. 1,50,000; expenditure to end of March, 1955, Rs. 87,400; in progress. Col. 5 :—Shortage of road roller.		1,10,000	40,000	25,980	—84,014			—14,014
81. Gravelled approach road from Bhagidara to Banswara. Estimate Rs. 1,25,000; expenditure to end of March, 1955, Rs. 88,043; in progress.		1,00,000	80,000	88,043	—11,957			+8,043
82. Partly metalled and partly gravelled road from Banswara to Pratapgadh Estimate Rs. 3,60,000; expenditure to end of March, 1955, Rs. 1,73,454; in progress.		1,60,000	1,49,000	1,22,653	—37,347			—26,347

105.	Metalling Alwar Kibangach road	1,02,900	1,70,000	1,01,350	+58,450	—8,650
	Estimate Rs. 2,73,800; expenditure to end of March, 1955, Rs. 1,91,901; in progress.					
106.	Metalling Balur Nimrana Medawar road	50,000	2,05,000	2,79,652	+2,29,652	+14,652
	Estimate Rs. 5,01,700; expenditure to end of March, 1955, Rs. 3,61,456; in progress.					
107.	Road from Kurnool Kurnool via Madawar Chandpur Thener to Shabjahanpur	1,00,000	1,50,000	1,18,148	+19,148	—38,852
	Estimate Rs. 2,31,300; expenditure to end of March, 1955, Rs. 1,77,192; in progress.					
108.	Constructing a metalled road from Thanagbam to Pratapgarh via Ajabgarh	..	2,15,000	2,17,002	+2,17,002	+2,002
	Estimate Rs. 4,38,000; expenditure to end of March, 1955, Rs. 3,07,063; in progress.					
109.	Metalling unmetalled portion of Lalant Hindam road	1,00,000	1,50,000	1,40,444	—40,444	—2,556
	Estimate Rs. 80,000; expenditure to end of March, 1955, Rs. 1,53,427; in progress.					
110.	Pair wheather road from Karsali to Simulthra	50,000	50,000	52,872	+2,872	—2,128
	Estimate Rs. 1,40,000; expenditure to end of March, 1955, Rs. 60,487; in progress.					
111.	Metalled road from Kuzi Karsali Hindam Road	50,000	1,15,000	1,17,307	—67,307	+2,307
	Estimate Rs. 1,20,000; expenditure to end of March, 1955, Rs. 1,36,916; in progress.					
112.	Restoring the metalled Imperial Road from Rayana to Hindam	50,000	60,000	37,507	—12,293	—12,293
	Estimate Rs. 1,35,000; expenditure to end of March, 1955, Rs. 38,166; in progress.					
113.	Partly gravelled and partly metalled Karsali Machilpur Road	25,000	85,000	77,219	+52,219	—7,781
	Estimate Rs. 2,40,000; expenditure to end of March, 1955, Rs. 97,245; in progress.					
114.	Construction of a road Ganguapur Hadoti Guraichanderji	75,000	1,30,000	1,26,524	+61,524	+6,524
	Estimate Rs. 5,00,000; expenditure to end of March, 1955, Rs. 1,54,846; in progress.					
115.	Karsali Supurna Road	60,000	90,000	88,801	+19,001	—1,199
	Estimate Rs. 2,17,000; expenditure to end of March, 1955, Rs. 1,04,802; in progress.					
116.	Metalled road from Tonk to Malpura	1,30,000	2,10,000	2,21,931	+61,931	+11,931
	Estimate Rs. 4,80,000; expenditure to end of March, 1955, Rs. 2,47,326; in progress.					

GRANT NO. XXXVII—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—(Contd.).
Detailed Statement of Expenditure on Important New Works

Description of works	Original Appropriation		Modified Appropriation		Expenditure		Original Appropriation		Modified Appropriation		Outlay compared with
	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
117. Metalling disused portion of road from Lakhari to Tank via Indargarh Khatali Uniyara	42,200	1,40,000	1,62,820	+1,20,020	+22,320	Estimate Rs. 4,60,000; expenditure to end of March, 1955, Rs. 1,63,145; in progress.					
118. Metalled road from Sawai Madhopur to Tank up to Aligarh Uniyara (Sawai Madhopur District)	35,000	25,000	54,085	+18,085	+20,085	Estimate Rs. 3,00,000; expenditure to end of March, 1955, Rs. 54,484; in progress.					
119. Metalled road from Sawai Madhopur Tank up to Aligarh Uniyara (Tank District)	50,000	20,000	6,480	—4,520	—13,520	Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 6,480; in progress.					
120. Construction of Bauli-Jeshana Road		10,000	10,061	+10,061	+61	Estimate Rs. 2,35,000; expenditure to end of March, 1955, Rs. 10,061; in progress.					
121. Metalling unmetalled portion of road from Chittur to Udaipur	70,000	1,80,000	1,70,074	+1,69,074	—926	Estimate Rs. 2,52,700; expenditure to end of March, 1955, Rs. 2,50,450; in progress.					
122. Deogarh Mandal road (Udaipur)	70,000	1,00,000	1,00,104	+30,104	+104	Estimate Rs. 2,40,000; expenditure to end of March, 1955, Rs. 1,30,158; in progress.					
123. Painting portion of Udaipur Chittur Road	65,200	93,000	93,842	+27,642	+3,842	Estimate Rs. 1,67,800; expenditure to end of March, 1955, Rs. 1,42,796; in progress.					
124. Jhabeera to Aspur Road	11,000	60,000	56,017	+45,017	—3,983	Estimate Rs. 2,50,000; expenditure to end of March, 1955, Rs. 56,017; in progress.					

126.	Dungarpur Asapur Road	..	..	1,00,000	1,40,000	1,34,358	+24,358	-5,644
	Sum via Palasin, Honds and Kutra	..	..	Estimate Rs. 3,20,000; expenditure to end of March, 1955, Rs. 2,32,827; in progress.				
	..	..	..	60,000	60,000	45,410	-14,590	-14,590
	..	..	..	Estimate Rs. 2,50,000; expenditure to end of March, 1955, Rs. 52,176; in progress.				
127.	Partly metalled and partly gravelled Udaipur Salamber Daryabad Prutapuri Road	..	..	53,500	53,500	50,343	+2,843	+2,843
	..	..	..	Estimate Rs. 2,40,000; expenditure to end of March, 1955, Rs. 56,343; in progress.				
128.	Gogula Kutra gravelled Road	..	..	2,000	62,000	62,751	-60,751	+751
	..	..	..	Estimate Rs. 1,24,000; expenditure to end of March, 1955, Rs. 73,753; in progress.				
129.	Completing remaining portion of gravelled road Basni Bhazadwar Dholyadad	..	..	2,000	53,000	55,038	+53,038	+2,036
	..	..	..	Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 55,036; in progress.				
130.	Completing the remaining portion of Khuswara Kotara road	..	..	4,000	52,000	42,082	+38,082	-9,918
	..	..	..	Estimate Rs. 1,10,000; expenditure to end of March, 1955, Rs. 43,942; in progress.				
131.	Kalyanpur Taker Bhoria Chirasa Inter-Village metalled and gravelled road	..	..	53,500	53,500	53,138	-362	-362
	..	..	..	Estimate Rs. 3,00,000; expenditure to end of March, 1955, Rs. 53,138; in progress.				
132.	Construction of Durgapur Bagwara Road	..	..	21,417	21,417	21,393	+21,393	-24
	..	..	..	Estimate Rs. 3,03,074; expenditure to end of March, 1955, Rs. 2,84,123; in progress.				
133.	Construction of Durgapur Ratapur Road	..	..	46,121	46,121	46,121	+46,121	..
	..	..	..	Estimate Rs. 2,86,575; expenditure to end of March, 1955, Rs. 3,13,537; in progress.				
134.	Bitumen treatment to the remaining miles of Jaipur Kota road up to Jhalaswar (leaving Deoli to Tonk)	..	..	55,000	1,43,409	1,47,380	+92,380	-1,049
	..	..	..	Estimate Rs. 3,15,000; expenditure to end of March, 1955, Rs. 2,63,012; in progress.				
135.	Metalling road from Digid to Pipals	..	..	75,000	75,070	58,006	-18,064	-19,064
	..	..	..	Estimate Rs. 5,58,000; expenditure to end of March, 1955, Rs. 81,138; in progress.				
	..	..	..	Ord. 6 :—Slow progress on the part of the contractor.				
136.	Metalling road from Shekbad to Karbathana	..	..	55,000	1,60,886	1,42,958	+87,958	-17,947
	..	..	..	Estimate Rs. 4,88,000; expenditure to end of March, 1955, Rs. 2,21,031; in progress.				
137.	Construction of Narun Bapawar road	..	..	75,000	1,49,000	1,50,458	+75,458	-1,458
	..	..	..	Estimate Rs. 8,10,000; expenditure to end of March, 1955, Rs. 2,25,037; in progress.				

GRANT NO. XXXVII—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT (Contd.)
 Detailed 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.
138. Metalling bad portion of road from Bardi to Chitor Estimate Rs. 3,60,000; expenditure to end of March, 1955, Rs. 2,89,067; in progress.	55,000	1,82,500	1,62,798	+1,07,798	—19,702
139. Metalling Aklera Manohar chaura road .. Estimate Rs. 6,00,000; expenditure to end of March, 1955, Rs. 2,19,204; in progress.	60,000	1,48,000	1,09,823	+49,823	—38,177
140. Metalling Thalwar Khanpur Road .. Estimate not sanctioned; expenditure to end of March, 1955, Rs. 75,014; in progress.	45,000	35,500	20,938	—44,052	—14,562
141. Metalled road from Lakheri to Gardoli and connection to Bundi Road .. Estimate Rs. 4,00,000; expenditure to end of March, 1955, Rs. 2,14,868; in progress.	75,000	1,45,000	1,04,398	+29,398	—43,002
142. Siroga Makroodanguri gravelled in Metalled road Estimate Rs. 2,00,000; expenditure to end of March, 1955, Rs. 1,04,911; in progress.	60,000	1,10,500	1,00,814	+34,744	—15,686
143. Gravelled road from Kowasta Khanpur .. Estimate Rs. 1,10,000; expenditure to end of March, 1955, Rs. 11,302; in progress.	25,000	20,500	11,302	—13,603	—9,198
144. Metalling unmetalled portion of road from Lakheri to Tonk via Indargah Kunhi Chitpura (Kota Division) .. Estimate Rs. 1,90,000; expenditure to end of March, 1955, Rs. 1,09,871; in progress.	25,000	1,00,720	83,032	+58,032	—17,686
145. Metalling Gangdhar Pachyachar Diangroad .. Estimate Rs. 1,00,000; expenditure to end of March, 1955, Rs. 755; in progress.	25,000	..	755	—24,245	+755
146. Gravelled road from Basanehwa Bhakta via Kadal .. Estimate Rs. 1,10,000; expenditure to end of March, 1955, Rs. 7,640; in progress.	25,000	18,500	7,640	+17,360	—10,860

143. Metalled road from Morak to Banganjanandi	55,000	60,793	-34,207	-5,207
Estimate Rs. 1,50,000; expenditure to end of March, 1955, Rs. 1,31,261; in progress.				
149. Construction of Alu river Bridge Kota Durrah Jhalwar road at mile 14	32,000	13,761	-18,239	-41
Estimate Rs. 1,60,000; expenditure to end of March, 1955, Rs. 2,23,036; completed.				
150. Metalled Bopewar Sagod Road	28,000	28,000	-4,884	-4,884
Estimate Rs. 1,12,745; expenditure to end of March, 1955 Rs. 1,02,029; in progress.				
151. Metalled Soja Pirawa Road	94,300	59,900	-43,504	-8,204
Estimate Rs. 1,50,000; expenditure to end of March, 1955 Rs. 1,18,923; in progress.				
152. Completing the remaining miles of Baran Atm Ganghat Sal-pura Road	18,200	585	+585	-17,615
Estimate Rs. 2,50,000; expenditure to end of March, 1955 Rs. 21,579; in progress.				
153. Metalled road Tadarisingh to Malni	50,000	..	-50,000	..
Estimate Rs. 3,40,000; expenditure to end of March, 1955 Rs. 28; in progress.				
154. Karpauli Bahar Road	70,800	..	-70,800	..
Estimate Rs. 1,20,000; expenditure to end of March, 1955, Rs. nil; no progress.				
155. Tijara Tapakra Bhivani Road	50,000	Shaw under 50 Civil Works.	-50,000	..
156. Construction of road from Narainpura to Ghata Bandrol	50,000	..	-50,000	..
Estimate Rs. 1,50,000; expenditure to end of March, 1955, Rs. Nil; no progress.				
157. Metalled road from Tokran to Balasur	1,12,800	..	-1,12,800	..
Estimate Rs. 12,00,000; expenditure to end of March, 1955, Rs. 44,724; in progress.				
158. Bitumen treatment on Jodhpur Nagaur road mile 7 to 80	3,12,600	..	-3,12,600	..
Estimate Rs. 4,22,600; expenditure to end of March, 1955; Rs. 1,90,389; in progress.				
159. Bitumen treatment of Jodhpur Agulai Road on Jodhpur Shergarh road mile 43 to 53	2,73,000	..	-2,73,000	..
Estimate Rs. 2,98,500; expenditure to end of March, 1955, Rs. 83,361; in progress.				
160. Rangoalling of Udaipur Jaisamand Metalled Road	2,000	..	-2,000	..
Estimate Rs. 3,25,000; expenditure to end of March, 1955, Rs. 1,697; in progress.				

III—Major works above Rs. 50,000 for which no specific provision was made in the budget —

163. Construction of road from Sawai Madhopur to Shrivijuri	1,020	+1,020	+1 02
Estimate Rs. 3,50,000 ; expenditure to end of March, 1955, Rs. 1,020.			
166. Construction of Karauli Mangrol Road	358	+358	+358
Estimate Rs. 2,71,400 ; expenditure to end of March, 1955 ; Rs. 358.			
170. Construction of installed road from Lachmangarh Garindgarh upto Joliki Jundrian	45	+45	+45
Estimate Rs. 4,39,892 ; expenditure to end of March, 1955, Rs. 4,78,821 ; completed.			
IV—Other Major works for which no specific provision was made in the budget (collectively) 2 works	49,426	+49,426	+49,426
V—Minor works (collectively) 16 works	3,52,927	+3,52,927	..
TOTAL—32 Capital Account—Development schemes	1,20,07,328	1,51,25,729*	+3,08,147
			—22,50,253

*See Note 2 of the comments at page 405.

IMPORTANT COMMENTS.

The table given below shows the original appropriation, the modified appropriation and the actual expenditure during the year 1954-55 :—

	<i>In lakhs.</i>
	Rs.
Original appropriation	128.14
Modified appropriation	159.30
Actual expenditure	135.87

There was a saving of Rs. 23.43 lakhs as compared with the modified appropriation.

2. For an efficient control of expenditure by the department and also for proper classification and categorisation of the works the Controlling Officer is required to distribute the original appropriation and modified appropriation over the works during the course of the year and communicate the same to Audit. The workwise appropriation was not intimated to audit in several cases. The details of original appropriation have, however, been adopted, wherever available in the Budget Estimates. In cases where the details of original appropriation and modified appropriation were not available, Cols. 2, 3, 5 and 6 have been left blank.

3. Estimates for works at Items 1, 21, 24, 40, 121, 133, 139 and 170 need revision as the expenditure thereon has exceeded the sanctioned estimates.

4. Works at Items 1, 2, 3, 6, 9, 12, 13, 30, 37(x), 49, 75, 92, 100, 101, 109, 110, 112 and 115 of previous years statement were stated to be in progress but no expenditure on these was incurred during current year nor completion reports have been received.

5. The work at item 140 was executed without sanction to detailed estimate.

GRANT NO. XXXVIII—CAPITAL OUTLAY ON ELECTRICITY SCHEMES (ALL VOTED).
See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
81 A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—			
A—Hydro-Electric Schemes—			
A—1. Bhopal Power Project—			
A—1 (1) Works—			
O. 3,81,100			
R. -1,21,540	2,59,480	2,12,483	-47,027
<i>Col. 4.—Slow progress by contractors due to paucity of labour (Rs. 40,097) and see sub-head A. 1(2)(i) below (Rs. 6,930).</i>			
A—1 (2) Establishment—			
A—1 (2) (i) Special Establishment—			
O. 31,530			
R. -7,960	23,570	30,090	+6,520
<i>Col. 4.—Mainly misclassification under this sub-head of Land Acquisition Charges debitable to sub-head A. 1 (1) above due to wrong classification marked by the Department on the vouchers.</i>			
A—1(2)(ii) Establishment			
Charges on <i>pro rata</i> basis—			
O. 1,000			
R. -1,000	..	230	+230
<i>Col. 4.—See note 4 below.</i>			
A—1(3) Tools and Plant—			
O. 1,09,000			
R. -54,400	44,600	36,916	-7,684
<i>Col. 4.—Non-receipt of certain machinery expected during the year.</i>			
B—Thermo-Electric Schemes—			
B—1. Development Schemes—			
B—1(1) Works financed from Ordinary Revenue—			
O. 1,59,000			
S. 1,000			
R. 3,08,000	4,88,000	4,26,232	-81,668
<i>Col. 4.—Due to credits afforded to certain works for return of materials issued to them in past years (Rs. 18,160) and see Note 3 below (Rs. 12,470).</i>			

**GRANT NO. XXXVIII—CAPITAL OUTLAY ON
ELECTRICITY SCHEMES—Contd.**

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
21.A—CAPITAL OUTLAY ETC—(Contd.)			
B—1(2)—Works financed from Central Assistance—			
O. 1,21,93,000			
R. —1,13,93,000	8,00,000	—3,17,117	—4,82,883
Col. 4.—Non-receipt of certain materials expected during the year.			
B—1(3) Establishment—			
Establishment Charges on pro rata basis—			
O. 98,000			
R. —98,000	..	3,34,987	+3,34,987
Col. 4.—See note 4 below.			
B—1(4) Tools and Plant Charges on pro rata basis—	..	2,388	+3,388
Col. 4.—See note 4 below.			
Rounding 270	..	..	—370
Surrenders or withdrawals within the grant—			
R. 1,13,78,000	1,13,78,000	..	—1,13,78,000
TOTAL ..	1,29,74,000	13,71,473	—1,16,02,527

NOTES.

Administration of the Grant.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure :—

Major Head and Sub-head.	Estimated Recoveries.	Actual Recoveries.	Excess + Saving—
81A—Capital Outlay on Electricity Schemes—			
Other Recoveries—			
Receipts and Recoveries on Capital Account—			
A—Hydro-Electric Schemes—			
A-1. Bhopal Power Project	—7,000	—53	+6,947
B—Thermo-Electric Schemes	..	—44,022	—44,022
TOTAL Recoveries..	—7,000	—44,075	—37,075

GRANT No. XXXVIII—CAPITAL OUTLAY ON
ELECTRICITY SCHEMES—*Contd.*

2. The year closed with a saving of Rs. 1,16,02,527 in the final grant which was reduced to Rs. 2,24,527 by the surrender of a sum of Rs. 1,13,78,000. This saving of Rs. 2,24,527 in the modified grant was mainly the not result of savings under sub-heads A.1(1), B.1(1) and B.1(2) and excess under sub-head B.1(3).

3. *Sub-head B.1(1).*—Adequate causes for the saving of Rs. 12,479 were not furnished by the Controlling Officer.

4. *Sub-heads A.1(2)(ii), B.1(3) and B.1(4).*—See note 7 below Appropriation Accounts of Grant Nos. VIII—Irrigation and XXVII—Electricity Schemes at pages 39-40 and 210-211 respectively.

5. *Sub-heads A.1(1), A.1(3) and B.1(2).*—There was scope for further surrender of savings.

6. *Sub-head B.1(1).*—In view of the ultimate saving, the additional funds obtained through reappropriation on the 23rd March, 1955 proved excessive.

GRANT NO. XXXVIII.—CAPITAL OUTLAY ON ELECTRICITY
SCHEMES—(Concd.)

IMPORTANT COMMENTS.

The figures of Original appropriation, modified appropriation and actual expenditure in respect of the works detailed in the statement above are as follows;—

	<i>In lakhs</i>
	Rs.
1. Original Appropriation	127.33
2. Modified Appropriation	15.27
3. Actual Expenditure	-9.66

2. There was a saving of Rs. 5.61 lakhs in the modified appropriation. The reasons of variations in column 6 for individual works have not been included as they were not furnished by the Divisional officers.

3. The work named Bhopal Power Project was executed without sanction to detailed estimates.

**GRANT NO. XXXIX—CAPITAL ACCOUNT OF OTHER STATE
WORKS OUTSIDE THE REVENUE ACCOUNT (ALL VOTED).**

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Ra.	Ra.	Ra.
82—CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT—			
A—Works—			
O. .. 9,89,000	9,65,000	7,30,895	—2,34,105
R. .. —24,000			
Col. 4.—Slow progress of and late receipt of sanctions to certain works.			
B—Establishment Charges on pro rata basis—			
O. .. 54,000	..	35,386	+35,386
R. .. —54,000			
Col. 4.—See note 3 below.			
C—Tools and Plant—			
Charges on pro rata basis—			
O. .. 25,000	..	23,165	+23,165
R. .. —25,000			
Col. 4.—See note 3 below.			
Surrenders or withdrawals within the grant—			
R. .. 1,03,000	1,03,000	..	—1,03,000
TOTAL	10,68,000	7,89,246	—2,78,754

NOTES.

Administration of the Grant :—The year closed with a saving of Rs. 2,78,754 in the final grant. The saving amounting to Rs. 1,03,000 was surrendered.

2. **Sub-head A :—**There was scope for further surrender of saving.

3. **Sub-heads B and C :—**See note 10 below Grant No. XXV—Civil Works at pages 195-96.

GRANT NO. XXXIX—CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT.
Detailed statement of expenditure on Important New works.

Description of works	Original Appropriation		Expenditure		Outlay compared with	
	Rs.	Modified Appropriation	Rs.	Rs.	Original Appropriation More + Less—	Modified Appropriation More + Less—
1	2	3	4		5	6
82—CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT—						
I—Major works above Rs. one lakh for which specific provision was made in the Budget.						
1. Construction of 200 more quarters for displaced persons in Raja Park Colony, Jaipur	2,00,000	1,80,000	1,85,259	—14,741		+5,259
Estimate Rs. 4,00,000; expenditure to end of March, 1955 Rs. 2,02,793; in progress.						
2. Construction of 100 shops for displaced persons along city wall between Ajmeri Gate and New Gate Jaipur	1,00,000	32,000	31,927	—68,073		—73
Revised estimate Rs. 1,71,333; expenditure to end of March, 1955 Rs. 38,580; in progress.						
3. (a) Provision of roads etc. (Development of refugee line; using colonies area in Jaipur City)	1,80,000	2,04,120	1,61,276	—27,724		—42,824
(b) Development of area for construction of shops in Jaipur;	Estimate Rs. 7,04,493; expenditure to end of March, 1955 Rs. 7,90,063; in progress.					
(c) Development of area for construction of shops in Jaipur;	Estimate Rs. 2,00,000; expenditure to end of March, 1955 Rs. 2,28,723; completed.					
4. Construction of 200 more one room tenements (No. 201 to 400) in Raja Park Colony	24,127					
Estimate Rs. 3,40,293; expenditure to end of March, 1955 Rs. 3,70,630; in progress.						
5. Construction of 100 tenements at Udaipur	20,000	29,391	29,391	—9,391		—609
Estimate Rs. 2,00,000; expenditure to end of March, 1955 Rs. 2,28,723; completed.						

GRANT No. XXXIX.—CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT (Contd.)

Detailed statement of expenditure on Important New works.

Description of works	Original Appropriation	Modified Appropriation	Expenditure	Outlay compared with		
				Original Appropriation	Modified Appropriation	More + Less—
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
6. Construction of 100 tenements at Sadulgarh Colony Estimate Rs. 2,00,000; expenditure to end of March, 1955 Rs. 1,90,749; in progress.	20,834	20,833	20,833	—20,833	—1	
7. Construction of 203 shops in Jaipur Estimate Rs. 3,10,249; expenditure to end of March, 1955 Rs. 2,81,786; in progress.	44,100	10,075	10,129	—33,971	—5,946	
Col. 6.—Non-availability of site for requisite number of shops and a recovery being more than anticipated.						
8. Construction of 100 tenements at Bhilwara Estimate not sanctioned; expenditure to end of March, 1955 nil.	70,000			—70,000		
9. Construction of 100 tenements at Chittorgarh Estimate not sanctioned; expenditure to end of March, 1955 nil.	70,000			—70,000		
10. Other major works for which specific provision was made in the Budget (Collectively) Major works above Rs. 50,000 for which no specific provision was made in the Budget Construction of 117 shops (now 107 only) in the Jaipur in areas along city wall between Sanganar and New Gate. Estimate Rs. 2,70,155; expenditure to end of March, 1955 Rs. 2,35,244; completed.	2,50,008	2,50,103	2,23,336	—35,813	—26,708	
11. Water Supply's arrangement for 580 tenements Estimate not sanctioned; expenditure to end of March, 1955 Rs. 54,375; in progress.				—157	—157	
				—6,374	—6,374	

177

..	5,000	+5,000	+5,000
..	..	..	..
Estimate not sanctioned ; expenditure to end of March, 1955 Rs. 92,112 ; in progress.			

13. Water supply arrangements for 542 Government buildings

el buildings	..	110	+110	+110
Estimate not sanctioned; expenditure to end of March, 1955 Rs. 1,70,979, in progress.				

IV—Other Major works for which no provision was made in the budget (Collectively).

17,779	+17,779	+17,779
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V—Minor Worlds (Collectively)

52,118	+19,353	+42,003
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Total	9,880,000	9,875,000*	7,30,695	-2,58,305	-2,94,300
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*See note 3 of comments at page 440.

IMPORTANT COMMENTS.

The figures of original and modified appropriations and actual expenditure in respect of works shown individually and collectively in the statement above are given below:—

	<i>In lakhs</i>
	Rs.
1. Original appropriation.	9.89
2. Modified appropriation.	9.65
3. Actual expenditure	7.31
3. Compared with the modified appropriation, there was a saving of Rs. 2.34 lakhs.	

3. For an efficient control of expenditure by the department and also for proper classification and categorisation of the works, the controlling officer is required to distribute the original appropriation and modified appropriation over the works during the course of the year and communicate the same to Audit. The modified workwise appropriations were not intimated to Audit in all cases. The details of modified appropriations against works have been given wherever they were communicated by the divisional officers.

4. There appeared no expenditure during 1954-55 against works at items 1, 2, 7 and 16 of the corresponding statement incorporated at pages 195 to 197 of the Appropriation Accounts, 1953-54 nor the completion reports of these works were furnished by the divisional officers.

5. There was no progress on the works at items 4, 8 and 9.

6. The estimate of work at item 5 needs regularisation as the expenditure thereon has exceeded its estimated cost.

7. The explanations of variation in column 6 against individual works have been given wherever they were communicated by the Divisional officers.

GRANT NO. XL.—COMMUTED VALUE OF PENSIONS (ALL VOTED)

See also The Audit Report

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS—			
A—Payments in India—			
O. :: :: 50,000			
S. :: :: 30,000	50,000	78,286	—1,714
Col. 4.—Delay in finalisation of some cases.			
TOTAL	80,000	78,286	—1,714

NOTE.

Administration of the Grant.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure:—

Major Head and Sub-head	Estimated recoveries.	Actual recoveries.	Excess + Saving—
83.—Payments of Commuted Value of Pensions—			
Other recoveries.—			
A.—Payments in India.—			
Amount financed from ordinary Revenues	—50,000	—78,286	—28,286
TOTAL	—50,000	—78,286	—28,286

GRANT NO. XLI—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING.

Major Head and Sub-head. 1	Final Grant or Appropriation 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
85 A.—CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING—			
A—Grain Supply Scheme—			
A—1. Cost of Purchases—			
O. 1,00,00,000			
R. —57,16,000	42,84,000	1,38,02,552	+96,08,552
Col. 4.—Dis mainly to certain adjustments late in the year in respect of past year's transactions.			
A—2. Pay of Officers—			
O. 45,000			
R. 1,900	46,900	51,286	+4,386
Col. 4.—Mainly payment of some arrear claims.			
A—3. Pay of Establishment—			
O. 9,72,800			
R. —53,900	9,18,900	9,07,818	—11,082
Col. 4.—Dis mainly to transfer of some staff to other departments late in the year.			
A—4. Allowances and Honoraria—			
O. 4,18,800			
R. —35,000	3,83,800	3,77,000	—6,191
Col. 4.—See sub-head A-3 above.			
A—5. Other Charges—			
O. 31,42,400			
R. —17,13,000	14,24,400	17,81,804	—3,57,404
Col. 4.—Mainly adjustment of certain old advances, after the close of the year.			
A—6. Interest— Charged—			
O. 3,59,000			
R. —2,98,000	52,000	52,000	..
B—Community Development Project—			
B—1. Value of Equipment and Materials—			
Col. 4.—Liabilities not foreseen in the revised forecast due to late receipt of allocation advice.			
63,053			+63,053
Surrenders or withdrawals within the grant or appropriation—			
Charged—			
R. 2,98,000	2,98,000	..	—2,98,000
Voted—			
R. 75,21,000	75,21,000	..	—75,21,000
TOTAL —			
Charged ..	3,59,000	52,000	—2,98,000
Voted ..	1,43,79,000	1,70,74,122	+24,95,122

**GRANT NO. XLI—CAPITAL OUTLAY ON SCHEMES
OF GOVERNMENT TRADING.—*Concd.***

NOTES.

Administration of the Grant or Appropriation.—The above Appropriation Accounts do not include the estimates and actuals in respect of the recoveries noted below which are adjusted in the accounts in reduction of expenditure.

Major head and sub-head	Estimated recoveries.	Actual recoveries.	Excess + Saving—
85A—Capital outlay on State Schemes of Government Trading—			
Other recoveries—			
A—Grain Supply Scheme—			
Receipts and recoveries on Capital Account ..	—1,50,00,000	—1,30,69,878	+19,30,122
B—Community Development Projects— ..			
B—1 Value of Equipment and Materials ..			
Amount transferred to 83—			
B—Community Development Project.		—63,053	—63,053
TOTAL	—1,50,00,000	—1,31,32,931	+18,67,069

2. In the charged section the expenditure fell short of the final appropriation by Rs. 2,08,000 and the entire saving was surrendered. The expenditure exceeded the final grant in voted section by Rs. 24,95,122. Sub-heads A—1 and A—5 are mainly responsible for the excess. The surrender of Rs. 75,21,000 increased the excess over the modified grant to Rs. 1,00,16,122.

3. *Sub-head A—1*—In view of the excess of Rs. 96,08,552 the surrender of Rs. 57,16,000 at the lag end of the year was injudicious.

4. Payee's receipts to the tune of Rs. 1,84,000 in support of payments for labour and transportation charges made through cheques could not be produced to audit. The payments were, however, admitted in audit on the basis of acknowledgments on the cheques or on verification from the counterfoils of the cheques.

5. The Store and Stock Accounts were not furnished by the Department.

PUBLIC DEBT (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.
H—Public Debt—			
A—Debt raised in India—			
Floating Debt—			
Other Floating Loans—			
A-1—Advances from Banks—			
O. 	15,00,00,000	22,98,03,240	22,75,69,703
S. 	8,00,00,000		
R. 	-1,96,660		
			+5,80,66,305
Col. 4:—Due to discharge of old usance bills on the floatation of 3 fresh bills towards the end of the year, necessitated by the change in the rate of interest (Rs. 2, 97,59,400) and adjustment in March Supplementary accounts of the occasional temporary over-drafts during the year from the banks doing treasury business (Rs. 2, 83,06,965).			
A-2—Loans from the Central Government—			
O. 	2,52,000	30,99,660	31,03,698
S. 	20,21,000		
R. 	1,96,660		
			+4,338
TOTAL ..	23,29,03,000	22,99,73,703	+5,80,70,703

NOTE.

Administration of the Appropriation.—The expenditure exceeded the final appropriation by Rs. 5,80,70,703. Sub-head A. 1 is mainly responsible for it.

GRANT NO. XLII—LOANS AND ADVANCES (ALL VOTED).

See also The Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
R—LOANS AND ADVANCES BY STATE GOVERNMENT—			
A—Loans to Municipalities, Port Funds etc.			
A—1—Loans to Municipalities—			
A—1(i)—Loans in connection with Development Schemes—			
(Sewage Utilisation Schemes)—			
R.	5,10,000	5,10,000	5,00,000
			—10,000
A—1(ii)—Other Loans—			
O.	15,00,000	22,50,000	19,97,700
S.	1,000		
R.	7,49,000		
			—2,52,300
<i>Col. 4:—Mainly wrong provision in respect of sub-head A—1(ii) (Rs. 2,50,000).</i>			
A—2—Loans to Land Holders and other Notabilities—			
O.	10,00,000	35,000	60,638
R.	—9,65,000		
			+25,638
<i>Col. 4:—Omission to provide funds for a loan sanctioned late in the year.</i>			
A—3—Advances to Cultivators—			
A—3(i)—Famine Advances—			
O.	5,00,000	18,00,000	12,75,683
S.	10,00,000		
R.	—2,00,000		
			—24,917
A—3(ii) Other Advances—			
O.	10,00,000	17,58,000	18,10,529
S.	3,02,000		
R.	4,50,000		
			+32,529
<i>Col. 4:—See note 3 below.</i>			
A—3(ii)—Installation of Pumping sets—			
R.	4,00,000	4,00,000	—4,00,000

Col. 4:—Absence of applications for loans from cultivators due to introduction of rate contract system which did not find favour with them.

GRANT NO. XLII—LOANS AND ADVANCES—*Contd.*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
R—LOANS AND ADVANCES BY STATE GOVERNMENT—<i>Contd.</i>			
A—3(iv)—Construction of Wells—			
R. 28,90,000	28,90,000		
A—3(v)—Installation of Persian Wheels—			
R. 4,00,000	4,00,000	24,98,054	—8,91,946
A—3(vi)—Boring of existing Wells—			
R. 1,00,000	1,00,000		
<i>Col. 4:—Due to late receipt of Government sanction for installation of Persian wheels (Rs. 2,94,162); non-utilisation of provision for boring of existing wells due to non-availability of Persian Rigs and other accessories (Rs 1,00,000) and see note 2 below (Rs.5,87,784)</i>			
A—3(vii) Mechanised Cultivation—			
R. 4,00,000	4,00,000	1,86,105	—2,13,895
<i>Col. 4:—Due mainly to lesser demand from the cultivators.</i>			
A—4—Loans and Advances under Com- munity Development Project Scheme—			
A—4(i)—Community Development Blocks—			
O. 18,50,000	18,04,000	17,47,446	—56,551
R. —46,000			
<i>Col. 4:—Mainly non-drawal of second instalment of the loan by some cultiva- tors in certain blocks.</i>			
A—4(ii) National Extension Service Blocks—			
S. 3,01,000	3,00,000	6,64,271	+1,64,271
R. 1,99,000			
<i>Col. 4:—Mainly omission to provide funds for certain loans sanctioned late in the year.</i>			
A—5—Development Schemes—			
A—5(i)—Installation of Pumping Sets—			
S. 4,00,000	..	..	..
R. —4,00,000			
A—5 (i)—Construction of Wells—			
O. 25,00,000	..	..	..
S. 3,30,000			
R. —28,90,000			
A—5(ii)—Installation of Persian Wheels—			
S. 4,00,000	..	..	..
R. —4,00,000			

GRANT NO. XLII—LOANS AND ADVANCES—*Contd.*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
R—LOANS AND ADVANCES BY STATE GOVERNMENT—<i>Contd.</i>			
A—5(iii)—Boring of Existing Wells—			
S. 1,00,000	..	..	..
R. -1,00,000			
A—5(iv)—Mechanised Cultivation—			
O. 3,00,000	..	..	..
S. 1,00,000			
R. -1,00,000			
A—5(vf)—Sewage Utilisation Schemes—			
S. 5,10,000	..	..	..
R. -5,10,000			
A—5—Miscellaneous Loans and Advances—			
A—6(i)—Loans for Rehabilitation pur- poses—			
O. 24,50,000	4,95,000	4,33,320	-51,680
R. -19,55,000			
<i>Col. 4:—Undrawn grants for want of completion of certain formalities.</i>			
A—6(ii) Other Miscellaneous Loans—			
O. 1,00,000	9,83,000	9,55,370	+27,630
S. 1,000			
R. 8,37,000			
<i>Col. 4:—See note 4 below.</i>			
B—Loans to Government Servants—			
B—1—House Building Advances—			
O. 5,00,000	4,50,000	3,02,373	-1,47,627
R. -50,000			
<i>Col. 4:—Undrawn advances due to non-completion of certain formalities viz. execution of bonds etc. (Rs. 42,956); and non-issue of sanctions due to delay in completion of certain procedural formalities (Rs. 1,04,671).</i>			
B—2—Advances for Purchase of Mo- tor Conveyances—			
O. 3,00,000	1,50,000	71,101	-78,899
R. -1,50,000			
<i>Col. 4:—Undrawn advances due to non-completion of certain formalities viz. execution of bonds etc. (Rs. 7,428) and non-issue of sanctions due to delay in completion of certain procedural formalities (Rs. 47,580).</i>			
B—3—Advances for purchase of other conveyances—			
O. 50,000	1,00,000	60,795	-39,205
R. 50,000			
<i>Col. 4:—Undrawn advances due to non-completion of certain formalities viz. execution of bonds etc. (Rs. 7,428) and non-issue of sanctions due to delay in completion of certain procedural formalities (Rs. 31,792).</i>			

GRANT NO. XLII—LOANS AND ADVANCES—*Contd.*

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
R.—LOANS AND ADVANCES BY STATE GOVERNMENT— <i>Contd.</i>			
B—4—Other Advances—			
R. 1,00,000	1,00,000	51,536	—48,464
<i>Col. 4:—Undrawn grant for want of applications.</i>			
Surrenders or withdrawals within the Grant—			
R. 9,75,000	9,75,000	..	—9,75,000
TOTAL ..	1,55,55,000	1,26,24,833	—29,30,167

NOTES.

Administration of the Grant.—The expenditure fell short of the final grant by Rs. 29,30,167. Sub-heads A-1(ii), A-3(iii), A-3(iv), A-3(v), A-3(vi), A-3(vii), A-4(i), A-6(i), B-1, B-2, B-3 and B-4 mainly contributed to the savings. An amount of Rs. 9,75,000 was, however, surrendered.

2. *Sub-heads A-3(iv) to (vi).*—The reasons of variations were not furnished by Controlling Officers.

3. *Sub-head A-3(ii).*—The Controlling Officer ascribed the variations to possible misclassifications on the vouchers by the Department or erroneous booking by the treasuries. It was further stated that misclassification due to incompleteness of records at the offices of collectors and defective procedure adopted by the departmental officers and the treasuries remained unrectified as complete and timely reconciliation was not feasible. Government have issued necessary instructions to all concerned in August, 1955.

4. *Sub-head A-6(ii).*—The Controlling Officer stated that the excess was mainly due to more loans having been sanctioned to students for prosecution of studies against the savings accruing under sub-head E-3 Scholarships under grant No. XVI-Education. The action of the department was irregular as funds sanctioned for scholarships could not have been utilised for advancing loans under another grant.

5. *Sub-heads A-3 (ii), A-4 (ii) and A-6 (ii)* are instances of uncovered excesses.

6. *Sub-heads A-1(ii), A-2 and A-4(ii).*—These are instances of defective budgeting.

7. *Sub-head A-3(iii).*—There being no expenditure under this sub-head, the funds obtained by re-appropriation at the far end of the year were wholly unnecessary.

GRANT NO. XLII—LOANS AND ADVANCES—*Contd.*

8. *Sub-heads A-3(v), A-3(vi), A-3(vii), B-3 and B-4.*—In view of the savings under these sub-heads the funds obtained through re-appropriation proved to be excessive. Except for sub-heads B-3, the re-appropriations under other sub-heads were sanctioned at the *fag end* of the year.

9. *Sub-heads A-6(ii) and B-4.*—Funds amounting to Rs. 2,00,000 and Rs. 1,00,000 were provided by re-appropriation under these sub-heads for granting loans(i) under Low Income Group Housing Scheme and (ii) for investment by Government servants in the National Savings Scheme respectively. These were items of new expenditure requiring specific approval of the Legislature which was not obtained.

APPENDIX A.

Grantwise details of estimated and actual recoveries in respect of recoveries which have been adjusted in the accounts in reduction of expenditure

Page No.	1	Number & name of the Grant or Appropriation	2	Estimated recoveries.	3	Actual recoveries	4	Saving	5	Excess.	6
23		L.—Land Revenue	..	6,00,000	..	12,88,165	..	..	..	6,00,000	..
28		VIII.—Irrigation	..	15,32,000	..	66,11,479	..	..	..	2,68,835	..
50		Interest on Debt and other Obligations	..	43,66,000	..	20,000	..	18,05,479	..	..	..
54		IX.—General Administration	..	3,40,000	..	4,83,345	..	1,43,345	..	..	..
58		X.—General Administration	..	2,58,000	..	1,99,775	..	..	..	68,225	..
120		XIX.—Agriculture	..	9,000	..	409	..	..	..	8,591	..
124		XXI.—Veterinary	..	20,000	..	16,933	..	..	..	3,067	..
130		XXIII.—Industries and Supplies	..	5,44,000	..	4,42,989	..	..	..	1,01,011	..
182		XXIV.—Miscellaneous Departments	..	43,19,000	..	30,11,032	..	..	..	15,07,968	..
194		XXV.—Civil Works	..	40,23,000	..	37,95,832	..	..	..	2,26,818	..
210		XXVII.—Electricity Schemes	..	9,40,000	..	15,72,432	..	6,32,432	..	..	..
342		XXVIII.—Ranina	..	..	..	..	..	..	..	..	..
346		XXX.—Supernumerary Allowances and Pensions and commutation of pensions financed from ordinary Revenue	..	2,21,000	..	2,21,000	..	..	..	..	..
348		XXXI.—Stationery and Printing	..	17,20,000	..	13,84,673	..	..	..	3,41,327	..
356		XXXII.—Miscellaneous	..	17,24,000	..	1,30,702	..	..	..	16,91,238	..
376		XXXV.—Consolidation of Irrigation Works and Capital outlay on Mulapuzar River Scheme	..	32,000	..	2,40,468	..	2,58,468	..	..	..
397		XXXVI.—Capital outlay on Improvement of Public Health	..	8,17,000	..	..	..	..	..	8,17,000	..
422		XXXVIII.—Capital outlay on Electricity Scheme	..	7,000	..	44,075	..	37,075	..	..	..
431		XL.—Commuted Value of Pensions	..	50,000	..	73,836	..	23,836	..	..	..
433		XLI.—Capital outlay on Schemes of Government Trading	..	1,50,00,000	..	1,31,32,931	..	..	..	18,67,069	..
		Total	..	45,06,460	..	66,11,479	..	18,05,479	..	..	..
		Grand Total	..	3,28,86,000	..	2,60,99,957	..	10,99,403	..	73,85,546	..
		Grand Total	..	9,71,92,000	..	3,27,11,436	..	29,05,086	..	73,85,549	..

INDEX

Analysis under Grants or Appropriations of the Report on the Accounts showing to which Accounts Specific reference is made in the Report.

NUMBER AND TITLE OF GRANT	Report	
	Page	Paragraph
I—Land Revenue.	1,4,10,14	1,5,11,12
II—State Excise Duties. ..	1,8,11,15	1,8,11,12
III—Stamps.	8,14	8,12
IV—Forest.	4,11,16	5,11,13
V—Registration.	4,14	5,12
VI—Charges on account of Motor Vehicles Act.		
VII—Other Taxes and Duties. ..	1	1
VIII—Irrigation.	4,6,10,11,14	5,6,11,12
Interest on Debt and other Obligations.	8,12,14,15	9,11,12
IX—General Administration. ..		
X—General Administration. ..	4,11,14	
XI—General Administration. ..	10,11,15	5,11,12
XIII—Jails.	8,15	11,12
XIV—Police.	10,11	8,12
XV—Scientific Departments. ..	4,11	11
XVI—Education.	10,11,16	5,11
XVII—Medical.	2,10,11,12,14	11,13
XVIII—Public Health.	10,11,12	3,11,12
XIX—Agriculture.	4,11,12,14	11
XX—Rural Development.	4,10,11,14,15	5,11,12
XXI—Veterinary.	4,11,12	5,11,12
XXII—Co-operation.	4,16	5,11
XXIII—Industries and Supplies. ..	10,13	5,13
XXIV—Miscellaneous Departments. ..	10,12,15	11,12
XXV—Civil Works.	1,10,11,12,14,15,16	11,12
XXVI—Receipts from Multipurpose River Schemes.	1,5,14	1,11,12,13
XXVII—Electricity Schemes.	5,6,10,11,14,15,16	2,5,12
XXVIII—Famine.	5,10,15	5,6,11,12,13
XXIX—Privy Purse and Allowances of Indian Rulers.	10	5,11,12
		11

	Page	Paragraph
XXX—Superannuation Allowances and Pensions and Commutation of Pensions financed from Ordinary Revenues.	16	13
XXXI—Stationery and Printing. ..	5	5
XXXII—Miscellaneous.	2,5,6,10,11,12,14,15	3,5,6,11,12
XXXIII—Extraordinary Charges. ..	5	5
XXXIV—Community Development Projects.	5,10,11,12,14	5,11,12
XXXV—Construction of Irrigation Works and Capital Outlay on Multipurpose River Schemes. ..	5,8,10,11,12,14,15	5,9,11,12
XXXVI—Capital Outlay on Improvement of Public Health.	5,12,14,15	5,11,12
XXXVII—Capital Account of Civil Works outside the Revenue Account.	5,10,11,15	5,11,12
XXXVIII—Capital Outlay on Electricity Schemes.	6,11,14,15	5,11,12
XXXIX—Capital Account of other State Works.	6,11,14	5,11,12
XL—Commuted Value of Pensions.		
XLI—Capital Outlay on Schemes of Government Trading. ..	6,8,10,14	6,8,11,12
Public Debt.	7,8,9,12	7,9,10,11
XLII—Loans and Advances by State Government.	6,11,12,15	5,11,12

