

GOVERNMENT OF RAJASTHAN



APPROPRIATION ACCOUNTS

1959-60

AND

THE AUDIT REPORT

1961

JAIPUR :

GOVERNMENT CENTRAL PRESS

1961

E R R A T A

Appropriation Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1961

Page No. 1	Reference to para, line, etc. 2	For 3	Read 4
i	Line 18	IRREGULARITIE, LOSSES 83,26,11 00 9	IRREGULARITIES, LOSSES, 83,26,11,000 9.7
3	Table—Serial No. 3-Column 3 Serial No. 6-Column 3	Delete the word 'and'	<i>Excesses</i> A-7(xii)
5	Item 4—line 1	<i>Excess</i> A-7(xiii)	A-2 (1) 2
8	Line 1	A-2 (i) 2 287-289	287-288
11	Para 11(3)—Serial No. 8-Col. 4 Para 11(4)—Serial No. 3-Col. 4 Para 11(5)—Serial No. 6-Col. 2	Add 'the' before 'revision'	<i>Infructuous</i> Multiplication
13	Para 14—line 10 Para 15—line 1	<i>Infructuo s</i> Multiplicaton	CHAMBAL
16	Para 23—line 2	CHAMAL	notice, are
17	Heading above para 28	notice are	bases
18	Line 3	basis	293(1)
26	Para 30—line 4	293(i)	
29	Para 49—line 7	Add 'with' before 'those'	Profit
31	Line 2 Table—Heading-Col. 5 Col. 5—Serial No. 13	Profits 1,84,602	1,24,602
31	Note 1(c)—Line 2 Line 3	heads sub-withdrawals	sub-heads withdrawals
32	Col. 1—Last figure	70	79
34	Col. 2—Grant No. XXVIII	Stationery	Stationery
36	Total of Actual recoveries	14,22,64,540	14,22,64,640
37	Sub-head D-2—Col. 1	6,550	—6,550
57	Sub-head C-2(i)—Col. 1 Sub-head C-2(iii)—Col. 3	officer 40, 73	officers 40,173
60	Line 5 Note 6(a)—line 2 Note 6(a)(1)—line 3 Note 6(a)(3)—line 5	(Final) 1960, accommodates he	(Final), 1960 accommodates the
63	(c) Serial No. 5-Col. 3	reversible	recoverable
70	Col. 4—last figure	1959-6 +9,79	1959-60 +9,799
75	F-1(i)II-Col. 1-Figure against R Col. 2 Col. 3 Col. 4	19,690 17,97,860 8,16,505 +1,645 2,7,824	19,690 17,97,860 18,16,505 +18,645 2,73,824
76	Sub-head F-1(ii)II—Col. 3	—61	—61
80	Sub-head D-2(iv)—Col. 4	1959-60	1959-60
85	Note 3—last line	Add 'See also The Audit Report'	
86	Heading Col. 4—last figure	+1,11,50 Add 'In' before 'the charged'	+1,11,500
93	Note 1		
94	Trading Account— Dr. side—Total '1959-60'	2,83,820	2,23,820
97	Last line	<i>Accounts Clerp</i> 8 —69,800	<i>Accounts Clerk</i> R —69,800
101	Sub-head B-1(i)VI—Col. 1	D-1 (vi)	D-1(vi)I(v)
105	Ccl. 1	4	3
107	Heading—Serial No. of Cols.	3	4
115	Sub-head B-5(i)—Col. 4	+31,60	+31,609
118	Sub-head F-2(i)—Col. 4	—11,6	—11,659
125	Note 2—line 1	variations	variation
126	Note 5(b)—heading	<i>Accounts</i>	<i>Account,</i>
127	Note 7—line 1	<i>Sub-head</i>	<i>Sub-heads</i>
137	Note 9(a)—line 3	Government	Governments
138	Note 6 —last line	regular	irregular
141	Sub-head B-1(iv)—Col. 4	—,06	—5,068
143	Sub-head H-1—Col. 1	vaccine serum	vaccine and serum
148	Sub-head A-1(v)Col. 1	exhibition	exhibitions
150	Nomenclature to sub-head 'Furniture making centre'	A-3(vii) <i>Governmen</i>	A-3(vii)I <i>Government</i>
157	Note 5—line 1	1,740	
163	'Properties and Assets' side—last column	324 2,064	Take these figures in the in- column
168	Cr. side—Col. 'Particulars'—4th item— figure in Col. 1958-59		1,139

1	2	3	4
174	Dr. side—Col.—‘Particulars’-4th item	Packing	
183	Dr. side—Col.1958-59-figure against (e) Rent for accommodation etc. Dr. side—Particulars	..	Packing 2,589
186	Dr. side—Col.—‘Particulars’—item 7	Depreciation	Depreciation
191	Item 4	Leading	Leading
	Item 6	knowledge	knowledge
195	Sub-head C-4(v)—Col. 3	stores	stores
	Col. 4	34	34,001
198	Table—Col. 3	+	+3,357
199	C-4(xii)II(viii)—figure against O	expenditure	expenditure
200	Sub-head C-4(xii)V(iii)—Col. 3	—1,48,000	1,48,000
202	Sub-head C-4(xii)VI(iv)—Col. 4	—1,88,528	1,88,528
210	Col. 4—figure against ‘Surrenders or withdrawals etc.’	—1,060	—1,016
	Note 2 (a)—Table—Total Col.—5	59,620	—59,620
211	Note 2(b)—line 11	7,09,259	7,90,259
	Note 6—line 3	physical	physical
213	Col. 5—figure against Serial No. 2— 1957-58	7-7-1957	7-7-1959
215	Sub-head A-I-3(2)3—Col. 3	1,63,069	1,63,869
229	Sub-head C—Col. 1	72,861	70,861
230	Sub-head D-1(vii)—Col. 1	35,000	33,000
	Sub-head D-1(viii)	—1,71,695	—71,695
233	Sub-head N-3—Col. 1	economics	economics
238	Note 5(iv)—line 5	2,15,000	—2,15,000
	Note 7(b) line 1	Rs. 2.77	Rs. 2.77 lakhs
242	Col. 1	article	articles
	Last Column—4th figure	Add ‘(a)’ against ‘Government capital’	
243	Line 1—Col. ‘Properties and Assets’	25,976	25,972
	Line 23—Col. ‘Properties and Assets’	of	off
	Line 12—Col. ‘Capital & Liabilities’	Advances	Advances
250	Table—line 8	16,207	16,027
251	Inner Col. As at 31-3-1960 on ‘Properties and Assets’ side—Sundry debtors (i) Cash balances (ii)	written	written
	Table—line 2	16,052	16,062
267	Sub-head C-1(i)I-i(v)	Stamp	Stamps
	Note 9(a)(i)—Table—Col. 5	SCHMES	SCHEMES
270	Note 9(a)(ii)—line 1	16,49,4600	16,49,600
271	Note 9(a)(ii)—line 2	Put ‘asterisk’ against	—11,93,592’
	Note 9(a)(iii)—line 2	Delete ‘A-2(i)9’	
	Table—Total—Col. 6	A-2(i)1	A-2(1)-1
274	Note 18(I)	C-I(i)-ii(i)-4	C-I(i)I-(ii)(1)-4
275	Heading—line—2	—9,49,59	—9,49,597
277	Note 3—Second sub-para	NAGAL	NAGAL
288	Total of Major head	DRIANAGE	DRAINAGE
296	Heading	mater	matter
297	Figure against ‘Interest on Debt and other obligations’—Col. 6	TALS	TOTALS
	Item-11-Explanation	Delete ‘THE’	
301	Item 40—Explanation	+1,42,05,337	+1,42,04,337
307	Item 42—Col. 3	Rs. 3,99,658	Rs. 3,99,558
	Item 47 Col. 5	expenditure of	expenditure to end of
308	Item 51—Col. 6	1,84,00	1,84,000
309	Item 3—Explanation	23,298	+23,298
311	Heading—line 2	—85	—855
312	Item 59—Col. 4	Rs. 20,50,930	Rs. 20,59,930
319	Item 63—Col. 1	Note 5	Note 6
	Item 64—Explanation	1,15,100	1,15,120
	Table—Heading Cols. 5 and 6	road to	road from Udaipur to
320	Item 90—Explanation	estimated	estimate
322	Item 116—Explanation	OUTALY	OUTLAY
325	Item 119—Explanation	Rs. 6,51,009	Rs. 6,51,900
	Item 126—Col. 1	Rs. 6,67,901	Rs. 5,67,901
	Item 128—Col. 1	Rs. 9,93,750	Rs. 6,93,750
	Table—II—Col. 5	of	of
	Table—XII—Jails-Col. Page and Para	Kolindri	Kolindri road
	Table—XVI—Medical—Col. Page	—5,76,528	—5,76,522
		Delete ‘22’ and ‘42’	
		28	23

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PART I

AUDIT REPORT, 1961

GENERAL REVIEW OF THE RESULTS OF AUDIT

INTRODUCTORY

The revenue receipts and the net expenditure on revenue account for the year under review were originally estimated at Rs. 39,27.08 lakhs and Rs. 39,14.22 lakhs respectively thus visualising a revenue surplus of Rs. 12.86 lakhs. The actuals for the year, however, amounted to Rs. 39,46.12 lakhs and Rs. 40,42.91 lakhs respectively thus converting the anticipated revenue surplus into a revenue deficit of Rs. 96.79 lakhs.

The increase in the net expenditure occurred mainly under 'Civil Administration', 'Miscellaneous' and 'Extraordinary Items' and was partly counterbalanced by less expenditure mainly under 'Debt Services'. The increase in revenue occurred mainly under 'Land Revenue', 'State Excise Duties', 'Miscellaneous' and 'Contributions and Miscellaneous Adjustments between Central and State Governments' and was partly counterbalanced by shortfall mainly under 'Civil Administration' and 'Extraordinary Items'.

Taking the expenditure on revenue account, capital expenditure and expenditure on certain debt heads together, a total sum of Rs.1,36,12.98 lakhs was provided from the Consolidated Fund of the State in the first instance. A further sum of Rs.18,18.36 lakhs was added through two supplementary estimates raising the total provision to Rs. 1,54,31.34 lakhs. Against this the total gross expenditure amounted to Rs. 1,42,62.57 lakhs.

REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE

2. Forty one Demands for Grants aggregating Rs. 77,00,77,000 placed before the Legislative Assembly were voted by it without any reduction. This amount and another sum of Rs. 59,12,21,000 required to meet expenditure charged on the Consolidated Fund of the State, comprising nineteen charged appropriations, were included in the Schedule to the Rajasthan Appropriation (No.3) Act 1959 (Act No.12 of 1959) enacted under Article 204 of the Constitution of India. This Act was assented to by the Governor on the 23rd March, 1959.

Compared with the last year the grant relating to the Major head 40-A-Rural Development, and charged appropriations relating to the Major heads 10-Forest, 28-Jails, 40-Agriculture, 43-Industries and Supplies, 81-Capital Account of Civil Works outside the Revenue Account and 85-A-Capital Outlay on Schemes of Government Trading did not appear this year. One new grant relating to the Major head 82-B-Capital Outlay on Road and Water Transport Schemes outside the Revenue Account was added.

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	5,63,05,000	39,33,86,000	44,96,91,000
Capital expenditure outside the Revenue Account	1,30,52,000	30,40,72,000	31,71,24,000
Disbursements under Debt Heads	52,18,64,000	7,26,19,000	59,44,83,000
TOTAL ..	59,12,21,000	77,00,77,000	1,36,12,98,000

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR

3. Two Supplementary Appropriation Acts passed by the Legislative Assembly under Article 205 of the Constitution of India were assented to by the Governor on the 23rd December, 1959 and the 19th March, 1960. The first Act comprised 27 supplementary grants amounting to Rs. 2,95,02,000 and 8 charged appropriations aggregating Rs. 5,18,000. The second Act covered 30 supplementary grants and 10 charged appropriations amounting to Rs. 3,30,32,000 and Rs. 11,87,84,000 respectively.

In the first Supplementary Act 3 new charged appropriations under the Major heads 36-Scientific Departments, 41-Animal Husbandry and 85-A-Capital Outlay on Schemes of Government Trading were introduced. Two new charged appropriations under the Major Heads 54-A-Territorial and Political Pensions and 81-Capital Account of Civil Works outside the Revenue Account and two new grants under the Major heads 54-A-Territorial and Political Pensions and 63-Extraordinary Charges were added through the second Supplementary Act.

The grants and appropriations included in the Supplementary Appropriation Acts 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	13,33,000	4,39,12,000	4,52,45,000
Capital expenditure outside the Revenue Account	4,69,000	1,28,98,000	1,33,67,000
Disbursements under Debt Heads	11,75,00,000	57,24,000	12,32,24,000
TOTAL ..	11,93,02,000	6,25,34,000	18,18,36,000

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 :—

Particulars	Charged	Voted	Total
1	2	3	4
	Rs.	Rs.	Rs.
1. Schedule to (Original) Appropriation Act—			
(a) Voted by the Legislature	..	77,00,77,000	77,00,77,000
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State	59,12,21,000	..	59,12,21,000
2. Schedules to (Supplementary) Appropriation Acts—			
(a) Voted by the Legislature	..	6,25,34,000	6,25,34,000
(b) Appropriations to meet expenditure charged on the Consolidated Fund of the State	11,93,02,000	..	11,93,02,000
3. Net aggregate Grant or Appropriation	71,05,23,000	83,26,11 00	1,54,31,34,000
4. Aggregate disbursements (Gross) ..	67,45,49,615	75,17,06,966	1,42,62,56,581
5. Less (—) or More(+)	—3,59,73,385	—8,09,04,034	—11,68,77,419
6. Percentage of 5 to 3	5.1	9	7.6

4 REPORT

5. *Savings on voted grants.*—Savings occurred in 34 out of 43 voted grants. A list of the more important cases is given below :—

Item number	Number and name of grant	Original grant 3	Supplementary grant 4	Final grant 5	Expenditure 6	Savings 7	Percentage of savings 8
		Rs.	Rs.	Rs.	Rs.	Rs.	
1	XIV—Scientific Departments ..	24,22,000	5,55,000	29,77,000	26,02,927	3,74,073	12.6
2	XVIII—Agriculture ..	1,24,27,000	5,000	1,24,32,000	1,06,90,659	17,41,341	14.0
3	XIX—Animal Husbandry ..	76,54,000	5,41,000	81,95,000	69,40,273	12,54,727	15.3
4	XX—Co-operation ..	56,73,000	2,000	56,75,000	45,99,458	10,75,542	19.0
5	XXI—Industries and Supplies ..	62,16,000	4,000	62,20,000	55,58,278	6,61,722	10.6
6	XXV—Famine ..	58,36,000	..	58,36,000	43,95,981	14,40,019	24.7
7	XXVIII—Stationery and Printing ..	66,84,000	..	66,84,000	48,52,597	18,31,403	27.4
8	XXIX—Miscellaneous ..	1,69,30,000	89,83,000	2,59,13,000	2,14,56,507	44,56,493	17.2
9	Extraordinary charges ..	..	9,43,000	9,43,000	..	9,43,000	100.0
10	XXXI—Payments of compensation to Land Holders etc. on the abolition of Zamindari system ..	2,50,00,000	..	2,50,00,000	1,51,82,984	98,17,016	39.3
11	XXXII—Construction of Irrigation, Navigation, Embankment and Drainage Works and Capital Outlay on Multipurpose River Schemes ..	19,96,55,000	6,000	19,96,61,000	15,84,08,019	4,12,52,981	20.7
12	XXXIV—Capital Outlay on Schemes of Agricultural Improvement and Research ..	6,13,000	5,78,000	11,91,000	2,72,126	9,18,874	77.2
13	XXXV—Capital Outlay on Industrial Development ..	32,88,000	6,96,000	39,84,000	35,60,212	4,23,788	10.6
14	XXXVII—Capital Account of other State works outside the Revenue Account	11,80,000	..	11,80,000	4,29,720	7,50,280	63.6
15	XXXVIII—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account ..	15,00,000	38,00,000	53,00,000	44,29,405	8,70,595	16.4

The main reasons for the savings are indicated below:—

- Item 1.*— Mainly unfilled vacancies, non-completion of the construction of staff quarters and Railway siding and non-receipt of certain equipment.
- Item 2.*— Mainly unfilled vacancies, non-implementation or late implementation of certain schemes, non-receipt of materials ordered and non-receipt of debits for the cost of trucks and tractors purchased through the Director General of Supplies and Disposals and less expenditure on Integrated Training Centres owing to less number of trainees partly counterbalanced by excess due to omission to provide funds for payment of certain grants-in-aid to Panchayat Samitis.
- Item 3.*— Mainly unfilled vacancies, late implementation or non-implementation of certain schemes, non-availability of materials and equipment and non-finalisation of Travelling Allowance claims of the staff transferred to Panchayat Samitis.
- Item 4.*— Mainly unfilled vacancies, and non-implementation of certain schemes, sanction of less amount as subsidy to co-operative educational institutions and non-receipt of typewriters.
- Item 5.*— The reasons for the saving were not furnished by the Controlling Officer.
- Item 6.*— Mainly unfilled vacancies, less expenditure owing to improvement in scarcity conditions due to better rains and famine works not undertaken in areas where Plan works were in progress.
- Item 7.*— Mainly unfilled vacancies, less supply of paper by mills and non-receipt of machinery ordered.
- Item 8.*— Mainly unfilled vacancies, non-participation by a Department in an exhibition, less running expenses on vans owing to late purchase thereof, abolition of District Boards, non-execution of certain schemes, transfer of certain schemes to Panchayat Samitis, non-clearance of certain old liabilities, less payment of stipends to students, certain bus services not started owing to legal difficulties and certain expenditure erroneously met from a Personal Deposit Account initially.
- Item 9.*— Expenditure on demarcation of Rajasthan.—West Pakistan boundary directly charged to the Government of India under their instructions.
- Item 10.*— Mainly late issue of bonds by the Reserve Bank of India for payment of compensation to Jagirdars.
- Item 11.*— Mainly unfilled vacancies, non-execution of certain works and slow progress on some others mainly on account of delay in securing foreign exchange and late sanction of tenders and estimates, transfer of certain minor irrigation works to Panchayat Samitis partly counterbalanced by excess under the sub-head 'Suspense' for which reasons were not furnished by the Controlling Officer.
- Item 12.*— Mainly non-receipt of compressors and other equipment from the Director General of Supplies and Disposals and less purchase of materials due to late receipt of sanction.
- Item 13.*— Mainly owing to provision of funds for certain adjustments which were not necessary.
- Item 14.*— Mainly construction of less number of shops and slow progress on works.
- Item 15.*— Mainly non-receipt of bills for the cost of certain equipment, non-receipt of debits in respect of certain equipment supplied by the Uttar Pradesh Roadways, non-utilisation of funds allotted for the construction of workshops and offices partly counterbalanced by erroneous debit of certain expenditure relating to 'Grant No. XXIX-Miscellaneous'. The reasons for certain items of saving were not furnished by the Controlling Officers.

6 REPORT

6. *Savings on charged appropriations.*—Savings occurred under 21 out of 23 heads in charged appropriations. A list of the more important cases is given below :—

Item number 1	Number and name of appropriation 2	Original appropriation 3	Supplementary appropriation 4	Final appropriation 5	Expenditure 6	Saving 7	Percentage of saving 8
		Rs.	Rs.	Rs.	Rs.	Rs.	
1.	Appropriation for Reduction or Avoidance of Debt	1,98,00,000	..	1,98,00,000	1,25,07,494	72,92,506	36.8
2.	XXIII—Civil Works	2,000	1,19,000	1,21,000	8,170	1,12,830	93.2
3.	XI—Capital Outlay on Schemes of Government Trading	..	4,00,000	4,00,000	62,068	3,37,932	84.5

The main reasons for the savings are indicated below:—

Item 1.— Less adjustment mainly due to non-realisation of expected receipts on account of Betterment levy which were to be applied for the purpose.

Item 2.— Mainly non-payment of certain decretal amounts owing to filing of appeals.

Item 3.— The reasons for the saving were not furnished by the Controlling Officer.

REPORT 7

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

Year				Final appropriations and grants	Savings— or Excesses +	Percentage of Savings— or Excesses +
1				2	3	4
				Rs.	Rs.	
<i>Charged—</i>						
1955-56	..	..	..	34,63,07,000	+ 2,63,58,800	+ 7.6
1956-57 (last five months)			..	31,61,17,000	—2,98,99,562	—9.5
1957-58	..	..	..	1,08,01,92,000	—2,33,02,693	—2.2
1958-59	..	..	..	68,04,02,000	—31,64,509	—0.5
1959-60	..	..	..	71,05,23,000	—3,59,73,385	—5.1
<i>Voted—</i>						
1955-56	..	..	..	50,96,12,000	—7,68,91,850	—15.1
1956-57 (last five months)			..	31,77,61,000	—10,07,08,409	—31.7
1957-58	..	..	..	60,80,27,000	—11,13,44,445	—18.3
1958-59	..	..	..	71,37,34,000	—3,42,19,082	—4.8
1959-60	..	..	..	83,26,11,000	—8,09,04,034	—9.7
<i>Charged and Voted—</i>						
1955-56	..	..	..	85,59,19,000	—5,05,33,050	—5.9
1956-57 (last five months)			..	63,38,78,000	—13,06,07,971	—20.6
1957-58	..	..	..	1,68,82,19,000	—13,46,47,138	—8.0
1958-59	..	..	..	1,39,41,36,000	—3,73,83,591	—2.7
1959-60	..	..	..	1,54,31,34,000	—11,68,77,419	—7.6

8. *Excess over voted grants.*—Out of 43 grants excesses occurred in the following 9 cases which require regularisation under Article 205 of the Constitution of India :—

Item Number	Number and name of grant	Original grant	Supplementary grant	Final grant	Expenditure	Excess	Percentage of excess
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	
1.	II—State Excise Duties	57,11,000	6,00,000	63,11,000	63,16,978	5,978	0.1
2.	VI—Taxes on vehicles	4,91,000	27,000	5,18,000	5,26,108	8,108	1.6
3.	XV—Education	8,45,27,000	10,92,000	8,56,19,000	8,82,99,925	26,80,925	3.1
4.	XXIII—Civil Works	3,65,84,000	50,28,000	4,16,12,000	4,30,26,117	14,14,117	3.4
5.	Teritorial and Political pensions	..	1,000	1,000	5,538	4,538	453.8
6.	XXVII—Superannuation Allowances and Pensions and Commutation of pensions financed from Ordinary Revenues	..	..	..	..	..	..
7.	XXX—Community Development Projects, National Extension Service and Local Development Works	64,13,000	11,51,000	75,64,000	75,74,752	10,752	0.1
8.	XXXIII—Capital Outlay on Improvement of Public Health	1,18,85,000	44,27,000	1,63,12,000	1,65,87,257	2,75,257	1.7
9.	XXXIX—Payments of commuted value of pensions	44,97,000	26,33,000	71,30,000	80,57,121	9,27,121	13.0
		98,000	1,82,000	2,80,000	2,81,608	1,608	0.6

The main reasons for the excesses are indicated below:—

Items 1 and 2.—Mainly cumulative effect of petty excesses and savings spread over several sub-heads.

Item 3.—The reasons for the excess were not furnished by the Controlling Officers.

Item 4.—Mainly more debits under 'Suspense' and cumulative effect of petty excesses and savings spread over several sub-heads.

Item 5.—Mainly receipt of more debits from other Accounts Officers.

Item 6.—Mainly finalisation of more cases than anticipated.

Item 7.—The reasons for the excess were not furnished by the Controlling Officer.

Item 8.—Mainly omission to provide adequate funds for establishment charges adjusted on *pro rata* basis

Item 9.—Mainly receipt of more debits from other Accounts Officers.

9. *Excesses over charged appropriations.*—Out of 23 appropriations excesses occurred in the following 2 cases which require regularisation under Article 205 of the Constitution of India :—

Item No.	Number and name of appropriation	Original appropriation	Supplementary appropriation	Final appropriation	Expenditure	Excess	Percentage of excess
1	2	3	4	5	6	7	8
1	Interest on Debt and other Obligations	Rs. 3,24,30,000	Rs. 10,00,000	Rs. 3,34,30,000	Rs. 4,12,25,132	Rs. 77,96,132	23.2
2	XXXII—Construction of Irrigation, Navigation, Embankment and Drainage Works and Capital Outlay on Multipurpose River Schemes	1,30,50,000	..	1,30,50,000	2,73,06,879	1,42,56,879	109.2

The main reasons for the excesses are given below :—

Item 1.—Mainly adjustment after the close of the year of interest on loans for Bhakra Nangal Project for common works on receipt of debits from the Punjab Government, more payment of interest to the Government of India consequent on receipt of a loan from them for this purpose towards the close of the year, omission to provide funds for certain arrear payments of interest on permanent loan, unexpected heavy drawings of interest by subscribers of permanent loans towards the close of the year partly counterbalanced by non-payment of interest on certain loans owing to late issue of sanction and less adjustment of interest on deposits of Depreciation Reserves of Government Commercial Undertakings.

Item 2.—Mainly omission to provide adequate funds for adjustment of interest on loans for Bhakra Nanga Project and more payment of interest to the Government of India consequent on receipt of a loan from them for this purpose towards the close of the year.

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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	
	Number of cases	Amount	Number of cases	Amount
		Rs.		Rs.
1955-56	8	50,62,594	5	2,91,79,331
1956-57 (last five months) ..	3	9,75,885	..	..
1957-58	9	1,74,73,205	3	9,14,031
1958-59	10	1,89,39,542	3	45,67,398
1959-60	9	53,28,404	2	2,20,43,011

As compared with the previous year, there was a decrease both in the number of items and in the amount of excess in the voted section. In the charged section also the number of items of excesses decreased but the amount of excess increased in comparison with the previous year.

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 and primary unit or appropriation.

Important instances of variations indicative of defective control are given below. These indicate that the control over expenditure requires improvement.

1. Reappropriations made unnecessarily or in excess of requirements:—

Serial number	Page	Number of grant or appropriation	Sub-head	Amount of reappropriation	Amount of saving
1	2	3	4	5	6
				Rs.	Rs.
1.	66	<i>Interest on debt and other Obligations</i>	A-5	2,46,790	2,36,001
2.	215	XXIV	A-I-5	2,72,900	1,10,277
3.	261	XXXII	A-2 (1) 1	73,930	1,43,690
4.	290	<i>Public Debt</i>	A-3	2,12,290	1,10,560

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2. Injudicious reappropriations and surrenders causing excess over allotments :—

Serial number 1	Page 2	Number of grant 3	Sub-head 4	Amount of reduction 5	Amount of excess 6
				Rs.	Rs.
1.	56	IX	B-1 (iv)	7,63,180	7,42,157
2.	232	XXIX	M-1 (v)	8,23,000	2,12,656
3.	253	XXXI	A-2	1,40,00,000	7,92,124

3. Cases of non-surrender of savings :—

Serial number 1	Page 2	Number of grant 3	Sub-head 4	Amount of saving 5
				Rs.
1.	58	IX	C-3 (ii)	1,16,431
2.	233	XXIX	0-2	1,66,131
3.	264	XXXII	A-2 (3) 2	7,32,170
4.	265		A-2 (7) 1	4,08,538
5.	235	XXXVIII	A-1	6,50,517
6.	287	XL	C-3	19,26,453
7.	288		C-6	3,53,445
8.	294	XLI	A-7 (xiii)	1,26,100
9.	294		A-7 (vii)	2,57,230

4. Cases of unremedied or uncovered excesses :—

Serial number 1	Page 2	Number of grant or appropriation 3	Sub-head 4	Amount of excess 5
				Rs.
1.	56	IX	B-1 (ii)	3,43,664
2.	65	<i>Interest on debt and other Obligations</i>	A-1 (i) III	2,83,872
3.	261	XXXII	A-2 (i) 2	3,04,244

5. Defective budgeting :—

Serial number 1	Page 2	Number of grant or appropriation 3	Sub-head 4	Remarks 5
1.	65	<i>Interest on debt and other Obligations</i>	A-1 (i) II	Omission to provide funds.
2.	132	XVIII	I-1	-do.
3.	204	XXII	C-4 (xii) VIII (ii) and C-4 (xii) VIII (v)	Erroneous provision.
4.	176	XXXIII	D	Omission to provide adequate funds.
5.	279	XXXV	A-4	Unnecessary provision.
6.	287-289	XL	B-2, C-4 and E	Omission to provide funds.

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GENERAL COMMENTS ON THE ACCURACY OF BUDGETING AND CONTROL OVER EXPENDITURE

12. The Budget Estimates for the year provided a total sum of Rs. 77,00,77,000 for voted expenditure against which the actuals amounted to Rs. 75,17,06,966 resulting in a saving of Rs. 1,83,70,034 which works out to 2.4 per cent of the original grant. Supplementary grants amounting to Rs. 6,25,34,000 increased the saving to Rs. 8,09,04,034 which works out to 9.7 per cent of the final grant.

Against the original appropriation of Rs. 59,12,21,000 provided for charged expenditure, the actuals amounted to Rs. 67,45,49,615 resulting in an excess of Rs. 8,33,28,615 which works out to 14.1 per cent of the original appropriation. Supplementary appropriations of Rs. 11,93,02,000 converted this excess into a saving of Rs. 3,59,73,385 which works out to 5.1 per cent of the final appropriation.

Of the 66 voted grants and charged appropriations for which Appropriation Accounts have been prepared, budgeting was fairly close in 31 cases, the variations being less than 10 per cent. Of the remaining 35 cases, 16 showed variations between 10 to 25 per cent, 5 between 25 to 50 per cent, 6 between 50 to 80 per cent and 8 over 80 per cent. The reasons for important variations have been mentioned in paras 5, 6, 8 and 9.

Against the total saving of Rs. 3,59,73,385 in the charged section a sum of Rs. 5,94,68,506 was surrendered. This converted the saving into an excess of Rs. 2,34,95,121. In the voted section sums amounting to Rs. 7,17,41,861 were surrendered. This reduced the saving of Rs. 8,09,04,034 to Rs. 91,62,173.

The large surrenders showed that there was a tendency towards over-budgeting. Grant Nos. XXV-Famine, XXVIII-Stationery and Printing, Grant for Extraordinary charges, XXXI-Payments of Compensation to Land Holders etc. (in the abolition of Zamindari system), XXXII-Construction of Irrigation, Navigation, Embankment and Drainage Works and Capital Outlay on Multipurpose River Schemes, XXXIV-Capital Outlay on Schemes of Agricultural Improvement and Research and XXXVII-Capital Account of other State Works outside the Revenue Account are important instances of this type.

The more important cases of defective budgeting and 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. *Introductory.*—This report deals with important financial irregularities noticed in the course of audit of the accounts of the year 1959-60. It includes a few irregularities pertaining to earlier years which came to notice subsequently and which are important enough to justify inclusion. Similary certain cases relating to a later year than 1959-60 have also been included.

Other cases of losses and writes-off are mentioned in the notes under the respective Grants, a summary of which is given in paragraph 42.

FOREST DEPARTMENT

14. *Loss of revenue.*—The Schedule of Rates sanctioned in the year 1948 for the sale of forest produce has not been revised although the price level has considerably gone up since then. The rate for the sale of "Dandas" (bamboo sticks) according to this Schedule of Rates is Rs. 2 per 100 'Dandas'. According to the information furnished by the Divisional Forest Officer the market rate for this article ranges between Rs. 25 and Rs. 30 per 100 'Dandas'. On this basis the loss of revenue during the period from April, 1958 to June, 1959 in one Division alone was estimated to be over Rs. 2 lakhs. This was reported to Government in August, 1959. It was stated in July, 1960 that the question regarding revision of Schedule of Rates was under consideration.

JAIL DEPARTMENT

15. *Infructuous expenditure.*—An officer under suspension was considered surplus and discharged from service on 21-11-1952. A pension of Rs. 92 p.m. was granted to him which he drew till 30-11-1956. On a representation from him Government cancelled the order of his discharge on 15-11-1956 and absorbed him in service on 12-2-1957. He was also treated as on duty during the period from 21-11-1952 to 11-2-1957. An amount of Rs. 19,700 was paid to him on account of pay and allowances for this period.

Government explained in March, 1958 that the officer had to be treated as on duty during the period from 21-11-1952 to 11-2-1957 as the order of his discharge from service while he was under suspension was irregular.

EDUCATION DEPARTMENT

16. *Avoidable expenditure.*—The following irregularities were noticed in the expenditure incurred on the printing of text books nationalised in 1957-58:—

(a) In November, 1956 Government decided to nationalise 19 new books. (This number was reduced to 14 in January, 1957). A tender notice for the printing of 19 books issued on 28-12-1956 was published in newspapers on various dates from 12-1-1957 to 24-1-1957. The last date for the receipt of tenders being 31-1-1957, the time allowed for submission of tenders was inadequate in some cases. As the number of tenders received was not considered sufficient, 11 more quotations were obtained by deputing two officers in March, 1957 to contact other important printers in different cities.

The books were to be introduced from the session commencing in July, 1957. As the time left for their printing was not considered adequate, Government distributed the work in May, 1957 to 7 presses at different rates ignoring the lowest tenders though under the conditions of the tender notice the lowest tenderer was also bound to supply the printed books within two months. The non-acceptance of the lowest tendered rates resulted in a total extra expenditure of Rs. 26,000. Further, despite the extra expenditure the books could not be introduced from the stipulated date owing to delay in sending the manuscripts to the printers.

(b) The same nationalised text books were to remain current in the next session commencing in July, 1958. The work of printing the required

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number of copies for use in that session was also entrusted in September, 1957 to the same 7 printers at the same rates. There being no urgency, the work could have been entrusted to the lowest tenderer after inviting fresh tenders, if necessary. This would have saved an extra expenditure of about Rs. 61,000 calculated on the basis of the lowest tenders received earlier in the year.

(c) Two of the books were to be printed on offset press requiring costlier paper of special quality. As the press could not procure certain printing materials the books were printed on letter press for which the costlier paper meant for offset printing was not necessary, but it was used all the same. The avoidable expenditure involved was about Rs. 11,700.

17. *Infructuous expenditure.*—In March, 1957 Government prescribed an English Reader brought out by a publishing firm as a text book for 1958-59 and asked the firm in February, 1958 to arrange for the sale of 1 lakh copies in the State, with the stipulation that the copies remaining unsold by May, 1959 would be purchased by Government. Accordingly, Government had to purchase 16,547 copies at a cost of Rs. 12,182. As the book was not prescribed as a text book in subsequent years the expenditure of Rs. 12,182 was infructuous.

18. *Loss of revenue.*—According to the Schedule of fees effective from 1-7-1957, a Science Laboratory fee of Rs. 2 p. m. per head was chargeable from students studying in Government educational institutions. The fee was, however, not realised in a Government College on the stated ground that, in conformity with the practice prevalent in the College before the re-organisation of the State on 1-11-1956, subscriptions of Rs. 1.50 nP p. m. per head and .50 nP p. m. per head were realised from Science students and others respectively on account of Science and General Purposes Fund which had been constituted for the general welfare of the students of the College. Notwithstanding the collection of subscription for the above-mentioned Fund which was outside Government Account, the fact remains that the non-realisation of the prescribed fee has resulted in a loss of Government revenue amounting to about Rs. 47,400 for the period from 1957-58 to 1959-60.

19. *Extra expenditure.*—During the period from 1-8-1957 to 30-4-1960 the Department incurred an expenditure of Rs. 32,890 on account of rent of buildings hired from private parties for providing hostel accommodation in a College. In the course of scrutiny by Audit in October, 1959 it was noticed that the rent paid was more than the reasonable rent certified by the Public Works Department, the excess expenditure incurred till August, 1960 being Rs. 12,348.

AGRICULTURE DEPARTMENT

20. *Avoidable expenditure.*—The procedure prescribed by Government for procuring seed of better quality requires that—

- (i) purchases be made from 'Registered cultivators';
- (ii) the rate per Maund should be fixed by Tehsil Wheat Committee; and
- (iii) the rate fixed should in no case be higher than the prevailing market rate as certified by the Tehsildar on the day of purchase,

In 1959 a District Agriculture Officer purchased 28,000 Maunds of wheat seed. The 'Registered cultivators' demanded payment at a rate higher than the market rate. The Tehsil Wheat Committee did not, however, fix the purchase rate. The payment was ultimately made at a rate which was higher than the market rate, the resulting extra expenditure being Rs. 24,468. This could have been avoided if the Department had enforced the terms of the agreements executed by 'Registered cultivators' which *inter alia* provided that the rate fixed by the Department was to be considered as final and that, in the event of default, the 'Registered cultivators' were liable for damages.

21. *Non-enforcement of the conditions of loans.*—During the period from 1-4-1950 to 31-3-1959 loans amounting to Rs. 40,42,561 were advanced to cultivators for purchase of agricultural machinery. The conditions applicable to the loans *inter alia* require that:—

(1) the machinery should be purchased by the loanee within 3 months of the receipt of the loan; and

(2) the machinery should be hypothecated to Government.

In May, 1956 it was noticed that the machinery for the purchase of which loans amounting to Rs. 4,54,883 had been given were not purchased at all. Government stated in November, 1956 that action to effect recovery of the loans in these cases was accordingly being taken. It was, however, noticed (in January, 1960) that recovery of the following sums out of the above-mentioned amount was still outstanding.

Year in which the loan was given	No. of cases	Amount outstanding for recovery
		Rs.
1950-51	9	31,655
1951-52	29	79,500
1952-53	35	86,871
1953-54	36	1,04,422
1954-55	5	38,165
1955-56	2	15,000
TOTAL ..		3,55,613

Fresh cases of this type were also noticed in January, 1960. The amount outstanding for recovery was as follows :—

Year in which the loan was given	No. of cases	Amount outstanding for recovery
		Rs.
1957-58	5	22,500
1958-59	27	84,100
TOTAL ..		1,06,600

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It was also noticed that out of 258 tractors and 409 pumping sets purchased by the loanees during the period from 1950-51 to 1958-59 47 tractors and 98 pumping sets were not hypothecated to Government till December, 1959.

22. *Loss.*—In order to supply good wheat seed to cultivators, the Department purchases seed in the harvest season and sells it to farmers. At the end of the sowing season in November, 1957 a quantity of about 3,770 Maunds of seed remained unsold with a District Agriculture Officer. This being unfit for use as seed during the next sowing season should have been sold immediately after November, 1957, but it was auctioned only on 24-3-1958, after the new crop had come in the market and the rates had consequently gone down. The loss due to delay in auction amounted to Rs. 9,400 calculated on the basis of the difference between the average market rate for the year and the rate at which the seed was auctioned.

23. *Infructuous expenditure.*—A plot of agricultural land was acquired by a Collector on 12-8-1957 for the establishment of a Seed Multiplication Farm. On a representation by the tenants Government issued orders on 17-9-1957 that the land should not be cultivated. An expenditure of about Rs. 13,200 was, however, incurred by the Agriculture Department in connection with the establishment of the farm between 2-9-1957 and 8-9-1958. The land was transferred back to the tenants on 9-9-1958 under orders of Government.

FINANCE DEPARTMENT

24. *Sanctions with retrospective effect.*—The Financial Rules of Government require that financial sanctions should have effect from the dates of their issue except in exceptional circumstances when retrospective effect may be given with the special approval of Government. In April, 1957 orders were also issued that a sanction should in no case be given retrospective effect covering a period more than 3 years.

A review of the sanctions issued by Government during the period from 1-5-1957 to 31-3-1960 indicated that in 20 cases increases in emoluments of Government servants were sanctioned with retrospective effect covering different periods exceeding 3 years.

The total amount paid on account of arrears of pay and allowances as the result of these sanctions was about Rs. 1,62,000.

SEPARATE REVENUE DEPARTMENT

25. *Waiver of recoveries.*—In July, 1958 and March, 1960 Government issued orders waiving the recovery of dues amounting to Rs. 42,859 and Rs. 1,552 respectively relating to Customs duty on 'refined' oils. The waiver was necessitated on account of a mistake in the assessment of Customs duty inasmuch as the oil which should have been classified as 'refined' was assessed for duty as 'unrefined'. No disciplinary action was taken against the officials responsible for this mistake. Government have stated that the interpretation of the terms was not clear to the Nokedars who were low-paid employees.

LABOUR DEPARTMENT

26. *Purchase of an old building.*—In July, 1958 Government purchased after valuation by the Public Works Department, for Rs. 2.40 lakhs, a building

for an Industrial Training Institute which was at the time housed in a rented building. The building was 56 years old. According to technical opinion the building needed a number of additions and alterations which would raise the total expenditure to about Rs. 5.22 lakhs for which amount a new building could be constructed, but even after additions and alterations the building would not come up to the modern standard. Government, nevertheless, decided to purchase the building on the ground that (i) it was situated in the heart of the city and similar site for construction of a new building was not available; and (ii) the building was needed immediately while the construction of a new one would have taken about 2 years.

The building purchased could not, however, be given to the Institute as a Government Officer who had been occupying it prior to its purchase by Government did not vacate it. The Institute, therefore, continues to be housed in a private building on a rental of Rs. 250 per month. The rent realised by Government from the officer is Rs. 155 p.m.

Government intimated in August, 1960 that, owing to increase in the number of seats at the Institute and the revision of the pattern of the buildings for such Institutes by the Government of India, the building purchased became unsuitable for housing the Institute. It was also intimated that it had since been decided to construct a separate building for this purpose.

As the building has not served the purpose intended the justification for its purchase seems questionable. Apart from any financial loss which Government is likely to have suffered owing to the purchase of the old building instead of constructing a new one, the purchase has resulted in an idle investment of Government money amounting to Rs. 2.40 lakhs.

ANIMAL HUSBANDRY DEPARTMENT

27. *Fraudulent drawal from the Treasury.*—In April, 1954 it was noticed in the course of audit that two pay bills amounting to Rs. 7,263 had been drawn on 24-3-1954 and 6-4-1954 in the names of fictitious employees. On the Treasury Officer being contacted, he reported another such drawal of Rs. 4,990 on 12-4-1954. The drawing officer's statement showed that these bills had neither been presented nor drawn by his office.

The matter was reported to Government on 29-4-1954 and 13-5-1954 for investigation. In February, 1955 it was stated that the case was pending in the Court. Government's displeasure was conveyed to the Treasury Officer. A criminal case against the main accused was pending in the Court (September, 1960).

IRRIGATION DEPARTMENT

CHAMAL PROJECT

28. *Extra expenditure.*—A work relating to the construction of a branch canal of a Project, which was to be completed within 1½ years, was allotted to a contractor in August, 1955 at a cost of Rs. 2,75,268. The contractor abandoned the work in November, 1957 after executing work valued at Rs. 1,43,202 only. The remaining work was allotted by the Department to another contractor in December, 1958 at a cost of Rs. 2,02,610 after invitation of fresh tenders. The cost of this part of the work at the rates tendered by the original contractor would have been Rs. 1,46,510, the extra expenditure incurred by Government being Rs. 56,100.

Under the condition of the contract the extra expenditure was recoverable from the original contractor, but as the Department failed to serve on him a notice to this effect before allotting the work to another contractor no recovery could be made.

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The case was reported to Government in May, 1960. Their final comments together with information regarding action, if any, taken or proposed to be taken against the officer responsible for the failure to serve notice are awaited.

29. *Overpayment.*—The rate prescribed in the Schedule of Rates of a Project for the construction of an earthen dam was Rs. 8.50 per 100 cft. for the carriage of stones within two miles, including loading, unloading and stacking. A sum of Rs. 3,63,221 was paid in 1959-60 for the transport of 42,73,196 cft. of stones at the above rate. This transport operation did not, however, involve stacking, but no reduction in rate was made on this account, with the result that an amount of Rs. 32,000 was paid in excess to contractors.

30. *Avoidable expenditure.*—In connection with the construction of a branch canal of a Project, tenders for rock-cutting estimated to cost Rs. 2,39,145 were invited in August, 1957. The tenderers were required to quote rates on two alternative basis, namely, (i) the drilling was to be done by the Department and the cost thereof to be recovered at annas ten per running foot, or (ii) the drilling was also to be done by the contractor.

The contract was allotted in November, 1957 to a contractor on the basis that drilling was also to be done by him. He, however, failed to do the drilling which had, therefore, to be done departmentally at a cost of Rs. 49,850 against which a sum of Rs. 27,900 only was recovered at the rate of annas ten per running foot. As the contractor was to do the drilling himself and failed to fulfil his contract, he should have been charged the full cost of the drilling done by the Department. Failure to do so resulted in non-recovery of an amount of Rs. 21,950, being the difference between the actual expenditure incurred by the Department on drilling and the amount recovered from the contractor.

31. *Purchase of wire rope.*—On a Project the annual consumption of steel wire rope ($\frac{1}{2}$ " diameter), which was an essential component of earth-moving machinery in use, was nearly 80,000 Running feet. In June, 1957 when there was no stock of this material, tenders for its supply against "Actual user's Import Licence" were invited. The lowest tendered rate of Re. 0.62 per Rft. of firm 'A' was accepted in August, 1957. No order could, however, be placed as the import licence could not be secured in time.

Subsequently, the following purchases were made by the Project Authorities :—

(a) on receipt of another offer from the above firm in December, 1957 for supply of 1 lakh Rft. at the rate of Rs. 1.15 per Rft. within 8 to 10 weeks against "Supplier's Import Licence" an order for immediate requirements assessed at 4,000 Rft. was placed in January, 1958, and the material was received in March, 1958.

(b) An order for 80,000 Rft. was placed in January, 1958 with another firm 'B' which offered the material at the rate of Re. 0.50 per Rft. against 'Actual user's Import Licence'. The supplies commenced in September, 1958.

(c) To meet the immediate requirements, an Officer was sent to Bombay in February, 1958, and on the basis of quotations obtained by him at two

days' notice, orders for 7,000 Rft. were placed on two Bombay firms at the rates of Rs. 3.50 and 3.40 per Rft. The material was received in March, 1958.

The failure to review periodically the stock position and arrange supplies at the appropriate time necessitated purchases at higher rates. The extra expenditure involved in these purchases in comparison with the rate tendered by firm 'A' in June, 1957 amounted to Rs. 12,200.

Incidentally it may be mentioned that the Director General, Supplies and Disposals had also notified in October, 1957 a surplus stock of 16,000 Rft. at the rate of Re. 0.11 Rft. The Project authorities could not avail of this at the proper time as the notification is stated to have come to their notice in January, 1958. An indent was then placed for 16,000 Rft. and the supplies were received in May, 1958.

32. *Wasteful expenditure.*—In 1956-57 three old and used Elevating Graders were purchased from another Project outside the State for work in connection with the excavation of canals of a Project at a cost of Rs. 72,628. On receipt of the debit for the cost of the machines, the question of the price charged was examined and it was considered by the Department in November, 1956 that the value was not more than Rs. 24,900. The matter was taken up, but no reduction in the price could be secured owing to the fact that the Project authorities in Rajasthan had agreed to the price of Rs. 72,628 before the machines were transferred to them.

After the purchase of the machines an amount of Rs. 50,472 was spent on repairs and replacements to make them serviceable. The Graders have, however, been lying idle since, as tractors required to tow them were not available with the Department. The machines were declared surplus in April, 1960.

33. *Avoidable expenditure.*—Quota-holders for iron and steel have the option to place indents either on the 'Main Producers' through the Iron and steel Controller or on the 'Controlled Stockists' according as the requirements exceed a wagon load or otherwise. The bulk of iron and steel requirements of a Project during the period from 1956 to 1959 was obtained from the 'Controlled Stockists' and the question of bulking the requirements for obtaining them in wagon loads by careful planning does not seem to have been considered. As the rates of the 'Controlled Stockists' are higher than those of the 'Main Producers' the purchases of iron and steel from the former resulted in an extra expenditure of about Rs. 3,15,000. It has been stated that indents were not placed on the 'Main Producers' as delay was apprehended in getting supplies from them. There is, however, nothing on record to show that the 'Main Producers' were ever contacted in this connection.

34. *Extra payment.*—According to the terms of agreement for execution of certain works, any extra item of work not provided for therein, if found necessary during the progress of work, has to be paid for at the Schedule of Rates current at the time of invitation of tenders. The rates for various items of work prescribed in the Schedule of Rates of a Project in force prior to 1-8-1957 were inclusive of charges for carrying materials to the site of the work. It was, however, noticed that extra payments aggregating Rs. 67,124 were made during the years 1958-59 and 1959-60 for carriage of materials in respect of agreements entered into before that date. This appears to have been done on the basis of the Revised

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Schedule of Rates effective from 1-8-1957 wherein separate rates for carriage of materials were provided, but this Schedule was not applicable to the cases under reference.

RAJASTHAN CANAL PROJECT

35. *Relaxation of Rules.*—The pay of an officer re-employed in connection with a Project from 22-11-1958 was fixed by Government at Rs. 1,164 p.m., being his pre-retirement substantive pay minus pensionary benefits of Rs. 836. In April, 1959 his pay was raised to Rs. 1,800 in the scale of Rs. 1,800-100-2,000 (plus pensionary benefits) with retrospective effect from 22-11-1958 in relaxation of the Rules, involving an extra expenditure of Rs. 13,700 for the period from 22-11-1958 to 31-5-1960.

Further, although the officer was not stationed at the site of works, he was allowed a Project Allowance of Rs. 250 p.m. which is normally allowed only to officers posted at the site of works. The total payment on this account amounted to Rs. 4,500 for the period from 22-11-1958 to 31-5-1960.

Government explained that the higher pay was allowed on account of the very special need to secure the services of a suitable technical officer. The reason assigned for the grant of Project Allowance was that Government had already made a commitment in this regard.

BHAKRA NANGAL PROJECT

36. *Non-recovery of compensation.*—According to the terms of the contract, a contractor was to complete supplies of about 29 lakhs of bricks and tiles by 23-8-1953 failing which he was liable for payment of compensation as specified therein. Though the contractor delayed the completion of the supplies till May, 1954 his final bill was paid on 2-6-1954 without deducting the compensation amounting to Rs. 10,988 recoverable under the agreement. The matter was reported by Audit to the authorities concerned on 18-6-1954. In February, 1959 it was held by Government that recovery of compensation was not possible owing to the mistake on the part of the Departmental authorities in accepting performance of the contract without recovery of compensation from the final bill of the contractor. No action has been taken against the officers at fault (November, 1960).

37. *Loss.*—During physical verification of stores conducted by a Sectional Officer in October, 1958 it was noticed that 49,606 cft. brick bats and KATTLAS costing Rs. 8,929 were lying buried in earth covered with thick forest and that 16,142 cement bags costing Rs. 4,035 had been eaten away by white ants. No report of the loss was made to Audit. It came to the notice of Audit in the course of local inspection in November, 1959. The loss has not been written off so far, nor has disciplinary action been taken against the officers responsible for it (November, 1960).

38. *Extra contractual Payment.*—In a Project Circle the Scheduled Rates for earthwork were increased in June, 1954 with effect from 15-6-1954. It was noticed that in two Divisions these rates were applied in respect of works which were in progress on 15-6-1954 under earlier Work Orders specifying lower rates, although under the terms of the Work Orders, the contractors had no claim for any increase in the rates specified therein. This resulted in an extra expenditure of about

Rs. 31,826. The Chief Engineer intimated in July, 1960 that the increase in the rates was allowed in these cases as it was apprehended that the work would not otherwise be completed in time. It may be mentioned that according to the condition of Work Orders the contractors were liable for penalty in the event of failure to complete the work within the stipulated period.

REGULAR IRRIGATION BRANCH

39. *Double payments.*—It was noticed in the course of local audit of the accounts of a Division in February, 1957 that certain items of earth-work for which payment had been made originally on different dates from January, 1954 to March, 1956 as "Digging and benching" were paid for again as "Earth work of the dam with consolidation etc." in March/April, 1956. The total amount of double payments involved was Rs. 41,382. A report was made to the Chief Engineer in February, 1957. In November, 1957 he agreed to effect recovery of the overpayment from the contractors, but only a sum of Rs. 9,320 was recovered till March, 1960. The officer responsible for the double payments was dismissed from service and necessary departmental action was being taken against others who were also responsible for the irregularity (November, 1960).

BUILDINGS AND ROADS DEPARTMENT

40. *Loss due to defective planning.*—The work of construction of a bridge which was allotted in June, 1956 to a contractor at a cost of Rs. 1,00,794 was to be completed by the 15th June, 1957. After doing work valued at Rs. 38,218 till 30-5-1957 the contractor could not proceed further with the execution of the work as he was not supplied with the detailed designs of the bridge and culverts. A decision about the detailed designs of the bridge was taken in November, 1957. As the stipulated period of work had already expired in June, 1957 the contractor refused to do the remaining work which was allotted to another contractor at a cost of Rs. 1,06,616 after inviting fresh tenders. The cost of this remaining work at the rates tendered by the original contractor would have been Rs. 91,059.

GENERAL ADMINISTRATION DEPARTMENT

41. *Shortages in stock and other irregularities.*—On the occasion of the State visit of certain distinguished foreign dignitaries during December, 1955 Government incurred expenditure aggregating Rs. 2,35,644 on their entertainment and arrangements for their tours to different places within the State. A scrutiny of the accounts of the expenditure revealed the following irregularities :—

(a) Shortages valued at Rs. 6,333 were noticed in the stocks of cloth for flags and paper for bunting purchased at a total cost of Rs. 54,872.

(b) Shortages of electric bulbs and wiring costing Rs. 4,369 were noticed.

(c) Blankets, dry fruits, linen etc. costing Rs. 5,370 were purchased from some firms outside the State without calling for quotations or ascertaining the market rates.

(d) Stocks of wines, cigars and cigarettes costing Rs. 554 which were found short as the result of physical verification were entered as 'Issues' in the Stock Register.

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No action has been taken regarding fixation of responsibility for these irregularities, nor have orders for the regularisation of the shortages been received (November, 1960).

OTHER FINANCIAL IRREGULARITIES, LOSSES, ETC.

42. *Minor cases of losses, etc.*—A summary of other cases of losses, irregularities, etc. mentioned below the Appropriation Accounts of the Grants concerned with the amounts involved is given below :—

Serial number	Page number	Number and name of grant	Total number of minor losses, etc. under each grant	Total amount of minor losses under each grant	Brief subject
1	2	3	4	5	6
				Rs.	
1.	47-48	IV-Forest	3	10,436	Losses of revenue
2.	67	Interest on Debt and other Obligations	1	46,398	Infructuous expenditure
3.	78	X-General Administration	1	50,000	Wasteful expenditure
4.	82-83	XI-Administration of Justice	2	33,274	Grant of higher grade with retrospective effect and misappropriation
5.	91	XIII-Police	1	5,056	Avoidable expenditure
6.	109-10	XV-Education	4	13,440	Wasteful, avoidable and irregular expenditure
7.	119	XVI-Medical	1	5,500	Relaxation of the Rules

Serial Number	Page number	Number and name of grant	Total number of minor losses, etc. under each grant	Total amount of minor losses under each grant	Brief subject
1	2	3	4	5	6
8.	137	XVIII-Agriculture	2	Rs. 7,375	Avoidable and extra expenditure
9.	157	XXI-Industries and Supplies	1	6,800	Loss
10.	211	XXIII-Civil works	1	38,648	Loss
11.	273-74	XXXII-Construction of Irrigation, Navigation, Embankment and Drainage Works, etc.	6	50,378	Infructuous, avoidable and extra expenditure and loss of revenue
12.	277	XXXIII-Capital Outlay on Improvement of Public Health	1	2,930	Infructuous expenditure
13.	283	XXXVI-Capital Account of Civil Works outside the Revenue Account	3	8,739	Infructuous and extra expenditure and overpayment
TOTAL			27	2,78,974	

43. *Audit of Stores and Stock Accounts.*—The Stores and Stock Accounts were not furnished by the Departments concerned in respect of Grant Nos. III- Stamps, IV-Forest, XII-Jails, XVI-Medical and XVIII-Agriculture. The matter has been brought to the notice of Government, but the position has not improved.

No serious irregularities were noticed in the accounts submitted for audit. Minor irregularities have been reported to the authorities concerned for necessary investigation and are commented upon, where necessary, in the notes below the Appropriation Accounts of the Grants concerned.

STATE ENTERPRISES

44. *Audit of the annual accounts of the Rajasthan State Electricity Board.*—In Para 47 of the Appropriation Accounts, 1958-59 and the Audit Report, 1960, it was mentioned that the annual Statements of Accounts including the Profit

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and Loss Account and the Balance Sheet for the period 1-7-1957 to 31-3-1958 and the year 1958-59 had not been prepared by the Board. The Statement and Accounts including the Profit and Loss Account and the Balance Sheet for the year 1959-60 as required by Section 69 of the Indian Electricity (Supply) Act, 1948 were also not prepared by the Board.

OTHER TOPICS OF INTEREST

45. *Local Audit and Inspections.*—The initial accounts of 1,134 offices and institutions as detailed below were test audited during the year:—

(i) Treasuries and Sub-Treasuries	21
(ii) State Commercial concerns	27
(iii) Power Houses and other offices under the Rajasthan State Electricity Board	21
(iv) Other civil offices	1,011
(v) Public Works Department Offices:—	
1. Buildings and Roads branch	23
2. Irrigation branch	31

The irregularities noticed were reported to the authorities concerned.

46. *Audit of grants-in-aid.*—During the year 1959-60 the State Government paid a total sum of Rs. 1,85,42,025 as grants-in-aid in 5,976 cases which included grants-in-aid to Local Bodies and private institutions. In 4,429 cases involving a total sum of Rs. 1,45,61,848 Departmental officers were required by the rules to furnish certificates to Audit that the amounts granted were utilised by the grantees for the purposes for which the grants-in-aid were sanctioned and that the conditions laid down by the sanctioning authorities were observed. These certificates were generally not furnished by the Departmental officers and on the 30th June, 1960 the certificates in 4,052 cases involving an amount of Rs. 1,26,26,727 were awaited. Similar certificates in respect of grants-in-aid paid in the past years were also awaited as indicated below:—

Year	Number of cases in which certificates of utilisation were awaited on 30-6-1960	Amount
		Rs.
1954-55	368	8,67,911
1955-56	399	3,11,368
1956-57	1,375	15,97,671
1957-58	2,799	48,09,247
1958-59	7,322	1,07,08,374

The matter has been brought to the notice of Government, but the position has not improved.

The following other irregularities were noticed:—

- (i) In 121 cases involving the total amount of Rs. 17,92,705 grantees' receipts/certificates of payments were not received.

Similar certificates in respect of grants-in-aid paid in the past years were also awaited as indicated below:—

Year	Number of cases in which grantees' receipts/certificates of payments were awaited on 30-6-1960	Amount
		Rs.
	1	900
1954-55	35	5,255
1955-56	32	59,376
1956-57	69	5,03,966
1957-58	197	9,43,038
1958-59		

- (ii) The Financial Rules of the State Government require the sanctioning authority to specify the object for which a grant is given, the conditions, if any, attached to the grant, the time limit within which a non-recurring grant is to be spent, the authority responsible for giving utilisation certificates, the form in which the audited statement of accounts is to be furnished and the authority responsible for the audit of expenditure. It was observed that in 18 cases involving a total sum of Rs. 57,007 these requirements had not been fulfilled either wholly or partially.

47. *Outstanding objections.*—A review of long-pending objections (other than those reported through Inspection Reports) showed that the number of objections outstanding for want of information from the Revenue, Medical, Public Health, Education, Agriculture, Buildings and Roads, Irrigation, Rajasthan State Electricity Board, Forest and Development Departments was large.

The outstanding objections, some of which date back to the year 1950-51 were mainly on account of the following types of irregularities:—

- incurring of expenditure on works without sanctioned estimates or in excess of estimates;
- delay in submission of accounts;
- submission of accounts in incomplete form, i.e., without supporting vouchers, payees' receipts, detailed bills, certificates in support of contingent charges, etc.
- incurring of expenditure without the sanction of the competent authority; and
- non-recovery of overpayments.

With the lapse of time, it becomes more difficult for the Departments to settle the objections mainly on account of the difficulty in locating the relevant records. Further, the delay in the clearance of objections is also likely to perpetuate the irregularities. The total number of objections outstanding and the monetary value on the 1st July, 1960 were 35,363 and Rs. 9.58 crores respectively.

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48. *Outstanding Inspection Reports.*—All important irregularities and defects noticed during inspection and local audit are included in the inspection reports which are sent to the Departmental officers for necessary action. It is expected that the points raised in the Reports should be settled as expeditiously as possible by the Departmental officers, if the object of the inspection is to be fully achieved.

The following main types of irregularities were noticed:—

- (a) delay in the recovery of Government dues;
- (b) incurring of avoidable, irregular or wasteful expenditure;
- (c) acceptance of tenders other than the lowest or non-invitation of tenders, thus depriving Government of the benefit of competitive rates;
- (d) withdrawal of money or making of irregular adjustments to avoid lapse of funds;
- (e) failure to obtain adequate securities from persons handling cash and stores;
- (f) inadequate arrangements for physical verification of stores and delay in the disposal of surplus and obsolete stores;
- (g) splitting up of bills to avoid sanction of higher authority; and
- (h) procedural irregularities in purchases, such as, non-execution of agreements, failure to obtain earnest money for tenders, etc.

A review of the Inspection Reports showed that the number of Reports outstanding against Revenue, Forest, Education, Medical, Agriculture and Relief and Rehabilitation Departments and Treasuries was large. Some of the Reports outstanding in respect of Relief and Rehabilitation Department date back to the year 1950-51. The disposal of some of the Reports appears to have been delayed without adequate justification. Further delay in attending to the Reports is likely to lead to the continuance of the very irregularities reported against.

The total number of Reports issued up to the 31st March, 1960 and pending settlement on the 1st July, 1960 for all the Departments was 1,242 involving 11,621 paragraphs.

49. *Debt position—General Statement.*—The net debt liability of the State on the 31st March, 1960 was Rs. 87,45,78,538. Its details and other particulars regarding the debt position of Government are given in paragraphs 12 to 14 of the Finance Accounts of the Government of Rajasthan for the year 1959-60 and the Audit Report, 1960.

The State Legislature has not yet laid down any limit on the borrowings of the State under the provisions of Article 293 (i) of the Constitution.

No arrangements for amortisation of debt have been made by Government.

Statement on page 17 of the Finance Accounts of 1959-60 and the Audit Report, 1960 shows the expenditure of revenue nature which has been temporarily capitalised so far and the extent to which the expenditure so capitalised has been written back to revenue during and to end of the year under report.

50. *Investments of Government.*—The details of investments of Government in private concerns amounting to Rs. 3,19,19,961 as on the 31st March, 1960 are given in Appendix V at pages 168 to 172 of the Finance Accounts of the Government of Rajasthan for the year 1959-60 and the Audit Report, 1960. During the year under report Government made further investments in the following concerns:—

					Rs.
1.	Tata Iron and Steel Company Ltd., Bombay	..	..		29,600
2.	Rajasthan State Warehousing Corporation, Jaipur	..	..		5,00,000
3.	Co-operative Banks	..	..	..	9,73,600
4.	Co-operative Societies	..	..	..	16,81,000
TOTAL					31,84,200

The following important developments relating to these investments merit mention:—

(i) The following concerns are under liquidation:—

Serial number	Name of concern	Value of shares held by Government
1	2	3
		Rs.
1.	Shri Udaibhan Industries Ltd., Dholpur	1,30,000
2.	Shri Harish Chandra Industrial Pottery Works Ltd., Jhalawar	10,000
3.	Hind Farm and Dairy Works Ltd., Agra	5,000
4.	Ambica Air Lines Ltd., Bombay	3,00,000
5.	Prem Nath Transport Ltd., New Delhi	8,750
6.	Dalmia Jain Airways Ltd.	2,050

Action is being taken for liquidating Glasswares Ltd., Bharatpur in which Government have an investment of Rs. 75,000.

(ii) The following concerns are not functioning:—

Serial number	Name of concern	Value of shares held by Government
1	2	3
		Rs.
1.	Mishra Bandhu Industries Ltd., Jaipur	25,000
2.	Segal Air Transport Ltd., New Delhi	20,000
3.	Dungarpur Sugar Industries Ltd., Dungarpur	46,000
4.	Stoneware Pipe and Sanitary Fittings Manufacturing Company Ltd., Jaipur	12,500

(iii) Legal proceedings are in progress against the following concerns for the recovery of dividend and interest on the shares allotted to Government

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in these concerns in lieu of certain monopoly rights granted by erst-while covenantee States:—

Serial number	Name of concern	Value of shares on which dividend/ interest has to be recovered	Amount of dividend/ interest outstanding *
1	2	3	4
			Rs.
1.	Bundi Electric Supply Company Ltd., Bundi	3,00,000	1,85,680
2.	Jhalawar Transport Service Ltd., Jhalawar	1,00,000	6,250
3.	Kotah Transport Company Ltd., Kotah ..	2,00,000	91,438

(iv) Dividends ranging from 1.65 per cent to 15 per cent amounting in all to Rs. 6,88,427 and interest of Rs. 90,000 on debentures were received during the year under report. The details are given in Appendix V of the Finance Accounts of the Government of Rajasthan for the year 1959-60 and the Audit Report, 1960.

51. *Non-inclusion of certain subsidiary Statements and Accounts in the Appropriation Accounts.*—In addition to the Stores and Stock Accounts mentioned in para 43 the following subsidiary Statements and Accounts required to be appended to the Appropriation Accounts were not furnished by the Departments:—

Serial number	Number and Name of Grant	Reference to the Note below the Grant	Particulars of the Statement, Account, etc.
1	2	3	4
1.	XII—Jails	2	<i>Pro forma</i> Account of Jail Manufactures for the year 1959-60
2.	XIV—Scientific Departments	2	<i>Pro forma</i> Account of Palana Colliery, Bikaner for the year 1959-60
3.	XVII—Public Health ..	3	Consolidated <i>pro forma</i> Account of Water Works Divisions for the years 1956-57 to 1959-60
4.	XXI—Industries and Supplies	2	<i>Pro forma</i> Accounts of (i) Government Cotton Ginning and Pressing Factory, Bhilwara for the year 1959-60 (ii) Rajasthan Government Handicrafts Emporium, New Delhi for the year 1959-60
5.	XXII—Miscellaneous Departments	2	(i) <i>Pro forma</i> Account of the Rajasthan State Hotel, Jaipur for the year 1959-60
		3	(ii) <i>Pro forma</i> Account of Rajasthan Government Compulsory Life Insurance Scheme for the year 1959-60

52. *Review of financial results of Government Commercial concerns.*—The *pro forma* Commercial Accounts of 15 concerns out of total number of 22 have been included below the respective Appropriation Accounts. In the remaining cases the Accounts were not furnished by the Departments, *vide* details in Para 51 *ante*.

* The figures shown in column 4 are provisional.

The following Statement summarises the financial results of these concerns for the year 1959-60 and compares them those for the year 1958-59.

Serial number	Name of concern	Capital invested		Financial results		Turnover		Percentage of profit or loss to capital invested.	
		As at	As at	+	-	1958-59	1959-60	1958-59	1959-60
		31-3-1959	31-3-1960	1958-59	1959-60	1958-59	1959-60	1958-59	1959-60
		3	4	5	6	7	8	9	10
1	2								
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Sodium Sulphate Works, Didwana ..	24,617	3,11,113	+1,92,297	-930	2,46,817	20,050	+781.1	-0.3
2.	Publication Branch, Jaipur ..	92,581	1,01,790	-7,701	-6,406	45,862	53,573	-8.3	-6.3
3.	Bhankri Slab Quarry Works, Dausa ..	1,64,399	1,44,167	+58,976	+65,859	1,80,056	1,78,037	+35.9	+45.7
4.	Rajasthan Government Handicrafts Emporium, Jodhpur ..	19,563	23,421	-7,603	-9,231	26,419	32,018	-38.8	-39.4
5.	Rajasthan Government Handicrafts Emporium, Bikaner ..	5,058	8,734	-5,189	-5,807	2,168	4,511	-102.6	-66.5
6.	Rajasthan Government Handicrafts Emporium, Chittorgarh ..	2,939	4,558	-891	-3,413	..	747	-30.3	-74.9
7.	Rajasthan Government Handicrafts Emporium, Kotah ..	3,513	8,384	-3,008	-4,664	831	3,291	-85.6	-55.6
8.	Rajasthan Government Handicrafts Emporium, Nathdwara ..	4,943	2,890	-3,601	-3,413	1,123	935	-72.8	-118.1
9.	Rajasthan Government Handicrafts Emporium, Udaipur ..	15,870	18,638	-10,129	-9,017	8,751	12,163	-63.8	-48.4
10.	Rajasthan Government Handicrafts Emporium, Mount Abu ..	19,185	4,902	-7,682	-7,591	20,451	13,737	-40.0	-154.9
11.	Rajasthan Government Handicrafts Emporium, Ajmer ..	20,484	25,898	-7,940	-8,617	18,527	22,961	-38.8	-33.3
12.	Rajasthan Government Handicrafts Emporium, Jaipur ..	1,30,208	1,38,904	-19,510	-18,705	39,871	57,803	-15.0	-13.5
13.	Rajasthan State Roadways, Abu Road ..	5,21,945	6,86,909	+1,84,602	+83,181	5,42,238	5,76,695	+23.9	+12.1
14.	Rajasthan State Roadways, Sirchi ..	3,94,649	4,35,756	+47,932	+75,445	3,20,364	3,25,587	+12.1	+17.3
15.	Rajasthan State Roadways (Jaipur Depot), Jaipur ..	..	2,48,779	..	+40,972	..	1,59,331	..	+16.5

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53. *Audit of Commercial Accounts.*—The *pro forma* accounts of the concerns declared to be 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 and it may be deemed to have been recorded under all balance sheets incorporated in this compilation.

"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 3.0. JAN 1961

N. K. BHATTACHARYYA,

Accountant General, Rajasthan.

Countersigned.

New Delhi,

The 1.1.1961

A. K. ROY,

Comptroller and Auditor General of India.

PART II

APPROPRIATION ACCOUNTS OF SUMS EXPENDED IN THE YEAR ENDED 31ST MARCH, 1930 COMPARED WITH THE SEVERAL SUMS SPECIFIED IN THE SCHEDULES APPENDED TO THE APPROPRIATION ACTS PASSED UNDER ARTICLES 204 AND 205 OF THE CONSTITUTION OF INDIA.

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 supplementary grant or appropriation.

'R' Stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (*i.e.*, re-appropriations, withdrawals or surrenders).

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

NOTE 2.—(a) Expenditure in England is provided for in the respective subject demands.

(b) The Appropriation Accounts of expenditure incurred in England have been included in the individual Appropriation Accounts of the grants concerned. The appropriation audit of such expenditure is conducted by the authorities in the United Kingdom and a report on it is compiled by the Director of Audit, Indian Accounts in the United Kingdom.

(c) Sterling transactions in England are converted into Indian currency for incorporation in the general accounts at the conventional rate of 1s.6d. to the rupee and the difference between this amount and the amount calculated at the average rate of exchange is adjusted as "Loss or Gain by exchange" under the Major head '57/XLVI-Miscellaneous'. In the case of Commercial Departments and Capital Major heads, it is adjusted under the heads of accounts concerned.

NOTE 3.—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 1959-60

Page number	Number and name of grant or appropriation	Final grant or appropriation	Expenditure	Expenditure compared with final grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
37	I—Land Revenue— Charged	2,000	..	2,000	..
	Voted	1,97,19,000	1,89,74,059	7,44,941	..
41	II—State Excise Duties— Voted	63,11,000	63,16,978	..	5,978
43	III—Stamps— Voted	3,68,000	3,50,592	17,408	..
44	IV—Forest— Voted	79,03,000	77,60,475	1,42,525	..
49	V—Registration— Voted	1,89,000	1,79,324	9,676	..
50	VI—Taxes on Vehicles— Charged	5,000	..	5,000	..
	Voted	5,18,000	5,26,108	..	8,108
51	VII—Sales Tax— Charged	31,000	27,059	3,941	..
	Voted	50,63,000	49,98,309	64,691	..
53	VIII—Other Taxes and Duties— Voted	1,52,000	60,678	91,322	..
54	IX—Irrigation— Charged	23,00,000	22,95,467	4,533	..
	Voted	94,20,000	90,90,158	3,29,842	..
65	Interest on Debt and Other Obligations— Charged	3,34,39,000	4,12,25,132	..	77,86,132
68	Appropriation for Reduction or Avoidance of Debt— Charged	1,98,00,000	1,25,07,494	72,92,506	..
69	X—General Administration— Charged	7,75,000	7,38,166	36,834	..
	Voted	2,58,42,000	2,53,69,367	4,72,633	..
70	XI—Administration of Justice— Charged	8,84,000	8,77,171	6,829	..
	Voted	44,08,000	43,19,887	88,113	..

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND
APPROPRIATIONS FOR 1959-60—Contd.**

Page number	Number and name of grant or appropriation	Final grant or appropriation	Expenditure	Expenditure compared with final grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
84	XII—Jails— Voted	32,93,000	32,57,490	35,510	..
86	XIII—Police— Charged	7,600	3,189	3,811	..
	Voted	4,45,35,000	4,43,28,182	2,06,818	..
92	XIV—Scientific Departments— Charged	9,000	1,975	7,025	..
	Voted	29,77,000	26,02,927	3,74,073	..
98	XV—Education— Voted	8,56,19,000	8,82,99,925	..	26,80,925
112	XVI—Medical— Charged	5,000	3,085	1,915	..
	Voted	2,76,05,000	2,70,11,322	5,93,678	..
120	XVII—Public Health— Voted	2,77,95,000	2,73,66,070	4,28,930	..
128	XVIII—Agriculture— Voted	1,24,32,000	1,06,90,659	17,41,341	..
138	XIX—Animal Husbandry— Charged	1,000	840	160	..
	Voted	81,95,000	69,40,273	12,54,727	..
145	XX—Co-operation— Voted	56,75,000	45,99,458	10,75,542	..
148	XXI—Industries and Supplies— Voted	62,20,000	55,58,278	6,61,722	..
192	XXII—Miscellaneous Depart- ments— Charged	1,00,000	42,619	57,381	..
	Voted	2,39,01,000	2,15,12,472	23,88,528	..
207	XXIII—Civil Works— Charged	1,21,000	8,170	1,12,830	..
	Voted	4,16,12,000	4,30,26,117	..	14,14,117
214	XXIV—Other Revenue Ex- penditure connected with Multipurpose River Schemes— Voted	26,03,000	25,25,830	77,170	..

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND
APPROPRIATIONS FOR 1959-60—Contd.**

Page number	Number and name of grant or appropriation	Final grant or appropriation	Expenditure	Expenditure compared with final grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
217	XXV—Famine— Voted	58,36,000	43,95,981	14,40,019	..
219	Territorial and Political Pensions— Charged	1,000	..	1,000	..
	Voted	1,000	5,538	..	4,538
220	XXVI—Privy Purses and Allowances of Indian Rulers— Voted	16,90,000	15,89,345	1,00,655	..
221	XXVII—Superannuation Al- lowances and Pensions and Commutation of pensions financed from Ordinary Revenues— Charged	1,16,000	1,00,403	15,597	..
	Voted	75,64,000	75,74,752	..	10,752
223	XXVIII—Stationery and Printing— Voted	66,84,000	48,52,597	18,31,403	..
229	XXIX—Miscellaneous— Charged	42,000	32,818	9,182	..
	Voted	2,59,13,000	2,14,56,507	44,56,493	..
253	Extraordinary charges— Voted	9,43,000	..	9,43,000	..
254	XXX—Community Develop- ment Projects, Na- tional Extension Service and Local Development Works— Voted	1,63,12,000	1,65,87,257	..	2,75,257
259	XXXI—Payment of Compen- sation to Land Hol- ders etc. on the abolition of the Zamindari System— Voted	2,50,00,000	1,51,82,984	98,17,016	..
260	XXXII—Construction of Irri- gation, Navigation, Embankment and Drainage Works and Capital Outlay on Multipurpose River Schemes— Charged	1,30,50,000	2,73,06,879	..	1,42,56,879
	Voted	19,96,61,000	15,84,08,019	4,12,52,981	..

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND
APPROPRIATIONS FOR 1959-60—Contd.**

Page number	Number and name of grant or appropriation	Final grant or appropriation	Expenditure	Expenditure compared with final grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
276	XXXIII—Capital Outlay on Improvement of Public Health— Voted	71,30,000	80,57,121	..	9,27,121
278	XXXIV—Capital Outlay on Schemes of Agri- cultural Improve- ment and Research— Voted	11,91,000	2,72,126	9,18,874	
279	XXXV—Capital Outlay on Industrial Develop- ment— Voted	39,84,000	35,60,212	4,23,788	..
280	XXXVI—Capital Account of Civil Works outside the Revenue Account— Charged	21,000	11,146	9,854	..
	Voted	5,60,05,000	5,24,34,128	35,70,872	..
284	XXXVII—Capital Account of other State Works outside the Revenue Account— Voted	11,80,000	4,29,720	7,50,280	..
285	XXXVIII—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account— Voted	53,00,000	44,29,405	8,70,595	..
286	XXXIX—Payments of com- muted value of pensions— Charged	50,000	48,070	1,930	..
	Voted	2,80,000	2,81,608	..	1,608
287	XL—Capital Outlay on Schemes of Govern- ment Trading— Charged	4,00,000	62,068	3,37,932	..
	Voted	1,72,39,000	1,60,07,337	12,31,663	..
290	Public Debt— Charged	63,92,00,000	58,90,98,932	5,01,01,068	..

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS FOR 1959-60—*Concl'd.*

Page number	Number and name of grant or appropriation	Final gr or appropriation	Expenditure	Expenditure compared with final grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
291	XLI—Loans and Advances by State Governments—				
	Charged	1,64,000	1,58,932	5,068	..
	Voted	7,83,43,000	7,05,17,391	78,25,609	..
	GRAND TOTALS				
	Charged	71,05,23,000	67,45,49,615	5,80,16,396	2,20,43,011
	Voted	83,26,11,000	75,17,06,966	8,62,32,438	53,28,404

Amount of excess:—

Rs:

Charged 2,20,43,011

Voted 53,28,404

The actuals shown in this Grand Summary do not take into account the recoveries taken in reduction of expenditure the details of which Grantwise are given in Appendix I. The total recoveries in the 'Charged' and 'Voted' sections are:—

Actuals

Rs.

Charged 2,96,02,405

Voted 11,26,62,235

TOTAL .. 14,22,64,540

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. ROY,
Comptroller and Auditor General
of India.

GRANT No. I—LAND REVENUE

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
7—LAND REVENUE—							
B—Management of Government Estates—							
B-1—Purejats and Kashi Rana Mahal—							
O	..	..	..	49,200	50,548	50,248	—300
R	..	..	..	1			
C—Charges on account of Land Revenue collections—							
O	..	..	..	15,00,400	24,19,079	22,35,739	—1,83,340
S	..	..	..	10,03,000			
R	..	..	..	—84,321			
D—Survey, Settlement and Record Operations—							
D-1—Pay of Officers—							
O	..	..	..	2,58,640	2,70,350	2,70,929	+579
S	..	..	..	5,010			
R	..	..	..	6,700			
D-2—Pay of establishment—							
O	..	..	..	16,48,447	17,94,000	17,74,641	—19,359
S	..	..	..	1,52,103			
R	..	..	..	6,550			
D-3—Allowances and honoraria—							
O	..	..	..	9,15,153	10,54,400	10,56,801	+2,401
S	..	..	..	1,36,147			
R	..	..	..	3,100			
D-4—Other charges—							
Charged—							
O	..	..	..	1,000	..	..	..
R	..	..	..	—1,000			
Voted—							
O	..	..	..	1,76,760	2,15,300	2,14,738	—567
S	..	..	..	91,740			
R	..	..	..	—53,200			
E—Land Records—							
E-1—Superintendence—							
O	..	..	..	1,76,200	1,59,650	1,61,221	+1,571
R	..	..	..	—16,550			

GRANT No. I—LAND REVENUE—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
7—LAND REVENUE— <i>Contd.</i>							
E-2—District charges—							
E-2(i)—District charges other than training schools—							
E-2(i)I—Pay of officers—					..	..	..
E-2(i)II—Pay of establishment—							
O	..	..	..	55,29,680	56,21,516	54,91,588	—1,29,928
S	..	..	..	1,24,836			
R	..	..	..	—33,000			
E-2(i)III—Allowances and honoraria—							
O	..	..	..	36,74,025	38,76,342	39,11,239	+ 34,897
S	..	..	..	1,01,164			
R	..	..	..	1,01,153			
E-2(i)IV—Other charges—							
O	..	..	..	5,63,195	5,50,047	5,00,564	—49,483
R	..	..	..	—13,148			
E-2(ii)—Revenue Training School, Tonk					.. 1,48,000	1,12,492	—35,508
E-2(iii)—Patwari Training School—					..	..	..
O	..	..	..	67,300	38,520	43,302	+ 4,782
R	..	..	..	—28,780			
F—Assignment and compensation—					..	..	..
F-1—Saltpetre compensation					.. 380	..	—380
F-2—Guzara and other compensations—							
O	..	..	..	59,620	2,27,620	1,80,914	—46,706
S	..	..	..	1,68,000			
G—Expenditure in connection with ex-Zamindari Estates—							
G-1—Staff—							
G-1(i)—Headquarters staff—							
G-1(i)I—Pay of officers—							
O	..	..	..	95,720	81,010	81,687	+ 677
R	..	..	..	—14,710			
G-1(i)II—Pay of establishment—							
O	..	..	..	3,42,040	3,38,430	3,34,157	—4,273
R	..	..	..	—3,610			
G-1(i)III—Allowances and honoraria—							
O	..	..	..	1,90,000	1,81,800	1,75,296	—6,504
R	..	..	..	—8,200			

GRANT No. I—LAND REVENUE—*Contd.*

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
				Rs.	Rs.	Rs.
7—LAND REVENUE— <i>Contd.</i>						
G-1 (i) IV—Other charges—						
<i>Charged—</i>						
O	..	..	..	1,000	..	..
R	..	..	..	—1,000	..	..
<i>Voted—</i>						
O	..	..	..	80,340	1,84,840	2,19,351
S	..	..	..	80,000		+ 34,511
R	..	..	..	24,500		
G-1 (ii)—District staff—						
G-1 (ii) I—Khudkasht staff—						
O	..	..	..	17,000	15,325	14,840
R	..	..	..	—1,675		—485
G-1 (ii) II—District establishment—						
G-1 (ii) II (i)—Pay of officers—						
O	..	..	..	1,52,590	1,64,056	1,65,870
S	..	..	..	4,000		+ 1,814
R	..	..	..	7,466		
G-1 (ii) II (ii)—Pay of establishment—						
O	..	..	..	6,38,230	5,67,920	5,61,682
R	..	..	..	—70,310		—6,238
G-1 (ii) II (iii)—Allowances and honoraria—						
O	..	..	..	2,39,990	3,05,278	3,05,457
R	..	..	..	65,288		+ 179
G-1 (ii) II (iv)—Other charges—						
O	..	..	..	36,090	33,514	33,045
R	..	..	..	—2,576		—469
H—Consolidation of holdings—						
H-1—Pay of officers—						
O	..	..	..	58,000	63,600	62,969
R	..	..	..	5,600		—631
H-2—Pay of establishment—						
O	..	..	..	7,29,000	5,65,420	5,64,708
R	..	..	..	—1,63,580		—712

GRANT No. I—LAND REVENUE—*Concl'd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
7—LAND REVENUE—<i>Concl'd.</i>							
H-3—Allowances and honoraria—							
O	..	..	..	4,09,800	3,27,100	3,23,758	—3,342
R	..	..	..	—82,700			
H-4—Other charges—							
O	..	..	..	1,29,200	1,18,800	1,19,298	+ 498
R	..	..	..	—10,400			
H-5—Lump sum provision for other schemes—							
O	..	..	..	3,000	..	..	..
R	..	..	..	—3,000			
H-6—Allowances for the recovery of consolidation fee—							
R	..	..	..	8,000	8,000	7,530	—470
I—Probable Economies—							
O	..	..	..	—1,30,000			
S	..	..	..	95,000	..	..	..
R	..	..	..	35,000			
Surrenders or withdrawals within grant or appro- priation—							
Charged—							
R	..	..	..	2,000	2,000	..	—2,000
Voted—							
R	..	..	..	3,38,155	3,38,155	..	—3,38,155
TOTALS							
					Charged		
					Voted		
					2,000	..	—2,000
					1,97,19,000	1,89,74,059	—7,44,941

GRANT No. II—STATE EXCISE 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.
8—STATE EXCISE DUTIES—							
A—Superintendence—					5,27,500	5,27,500	..
B—District executive establishment—					25,73,500	25,73,500	..
C—Distilleries—							
O	..	..	..	25,00,000	31,03,700	31,03,121	—579
S	..	..	..	4,00,000			
R	..	..	..	2,03,700			
D—Departmental and commission shops—							
O	..	..	..	10,000	500	1,814	+ 1,314
R	..	..	..	—9,500			
E—Cost of opium supplied to State Excise Department—							
S	..	..	..	2,00,000	2,000	28,751	+ 26,751
R	..	..	..	—1,98,000			
F—Purchase of Ganja and other drugs—							
O	..	..	..	50,000	53,800	53,634	—166
R	..	..	..	3,800			
G—Compensations					50,000	28,658	—21,342
TOTAL					63,11,000	63,16,978	+ 5,978

NOTE

The Stock Account of opium for the year 1959-60 is given below:—

				Mds.	Srs.	Cht.
Opening balance as on the 1st April, 1959	..	..	..	63	26	3
Receipts during the year	..	..	..	54	27	1
			TOTAL	118	13	4
Sold or otherwise disposed of	..	..	..	53	5	1
Closing balance as on the 31st March, 1960	..	..	..	65	8	3

- (i) Certified that the figures in the above Statement represent a substantially correct statement of facts and that the stock in hand as on the 31st March, 1960 was not in excess of the requirements and was in good condition except the following quantity of confiscated opium:—

				Mds.	Srs.	Cht.
Confiscated opium including <i>Bardana</i>	..	..	..	39	27	8

GRANT No. II—STATE EXCISE DUTIES—*Concl'd.*

- (ii) Certified that the stock was physically verified from time to time and that with the exception of shortage indicated below was found to agree with the balance indicated above:—

						Mds.	Srs.	Cht.
Shortage ..	..	..	..	..	..	6	8	4

The Government has been moved for the approval of the percentage of shortage of opium. Action for the write-off of the shortage on account of inclusion of the weight of *Bardana* in confiscated opium is also being taken.

- (iii) The stock of opium was checked by the officers under whose administrative control the stock remains.

UDAIPUR,
Dated the 21st November, 1960.

GULZARI LAL,
Commissioner, Excise and Taxation,
Rajasthan, Udaipur.

Audit Certificate

The Stock Account of opium was test-checked under my supervision in the office of the Commissioner, Excise and Taxation, Udaipur with reference to the Statements received from the various subordinate offices and found to be correct according to the best of my information and in consideration of the explanations given to me.

JAIPUR,
Dated the 8th December, 1960.

V. B. VARMA,
Deputy Accountant General,
(Outside Audit Department),
Rajasthan, Jaipur.

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—Superintendent.—							
O	..	..	..	21,760 |	16,760	18,071	+ 1,311
R	..	..	..	—5,000 |			
B.1—Charges for the sale of stamps—							
O	..	..	..	85,000 |	1,00,000	94,047	—5,953
S	..	..	..	15,000 |			
C.1—Cost of stamps supplied from Central Stamp Stores—							
O	..	..	..	75,000 |	85,000	87,159	+ 2,159
S	..	..	..	10,000 |			
B—Judicial—							
A.2—Superintendence					21,240	22,590	+ 1,350
B.2—Charges for the sale of stamps—							
O	..	..	..	48,000 |	45,000	43,633	—1,367
R	..	..	..	—3,000 |			
C.2—Cost of stamps supplied from Central Stamp Stores—							
O	..	..	..	60,000 |	1,00,000	85,092	—14,908
S	..	..	..	32,000 |			
R	..	..	..	8,000 |			
TOTAL					3,68,000	3,50,592	—17,408

NOTE

The Stock Account of stamps is awaited from 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+ Saving— 4
					Rs.	Rs.	Rs.
10—FOREST—							
A—General Direction—							
O	..	..	..	1,00,300	1,06,000	1,05,268	—732
R	..	..	..	5,700			
B—Conservancy and Works—							
B.1—Zoo—							
B.1 (i)—Pay of establishment—							
O	..	..	..	25,270	24,470	23,447	—1,023
R	..	..	..	—800			
B.1 (ii)—Allowances and honoraria—							
O	..	..	..	14,550	17,000	16,415	—585
R	..	..	..	2,450			
B.1 (iii)—Other charges—							
O	..	..	..	1,90,880	2,08,200	2,12,689	+4,489
R	..	..	..	17,320			
B.2—Other Items—							
B.2 (i)—Timber and other produce removed from forests by Government agency—							
O	..	..	..	3,000	8,000	7,695	—305
R	..	..	..	5,000			
B.2(ii)—Timber and other produce removed from forests by consumers and purchasers—							
O	..	..	..	21,800	14,200	10,703	—3,497
R	..	..	..	—7,600			
B.2(iii)—Drift and waif wood and confiscated forest produce—							
O	..	..	..	950	2,150	1,966	—184
R	..	..	..	1,200			
B.2(iv)—Maintenance, repairs and renewals—							
O	..	..	..		79,600	78,078	—522
R	..	..	..				
B.2(v)—Conservancy and regeneration—							
O	..	..	..	1,18,150	1,39,650	1,41,520	—28,130
S	..	..	..	55,000			
R	..	..	..	—3,500			

GRANT No. IV—FOREST—*Contd.*

Major head and sub-head 1						Final grant 2	Actual expenditure 3	Excess+ Saving— 4
						Rs.	Rs.	Rs.
10—FOREST— <i>Contd.</i>								
B-2(vi)—Payments to share holders in forests managed by Government, i.e., payments to Kewatdars and Jagirdars—								
O	..	..	..	..	65,200	1,37,400	1,52,616	+ 15,216
S	..	..	..	..	78,000			
R	..	..	..	..	—5,800			
B-2(vii)—Plantation and creation of village forests—								
O	..	..	..	..	4,96,100	4,38,860	4,37,203	—1,657
R	..	..	..	..	—57,240			
B-2(viii)—Communication and buildings						4,37,000	4,46,725	+ 9,725
B-2(ix)—Commercial plantation—								
O	..	..	..	..	4,54,400	4,57,600	4,51,733	—5,867
R	..	..	..	..	3,200			
B-2(x)—Industrial plantation—								
O	..	..	..	..	3,29,200	3,25,700	3,12,571	—13,129
R	..	..	..	..	—3,500			
B-2(xi)—Rehabilitation of Jagir forests—								
O	..	..	..	..	1,35,000	1,32,200	1,32,611	+ 411
R	..	..	..	..	—2,800			
B-2(xii)—Rehabilitation of existing forests—								
O	..	..	..	..	1,48,100	1,44,900	1,44,637	—263
R	..	..	..	..	—3,200			
B-2(xiii)—Creation of paddocks and rational grazing—								
O	..	..	..	..	76,300	57,000	54,019	—2,981
R	..	..	..	..	—19,300			
B-2(xiv)—National parks and games sanctuaries—								
O	..	..	..	..	1,73,300	1,43,900	1,42,583	—1,317
R	..	..	..	..	—29,400			
B-2(xv)—Soil conservation—								
O	..	..	..	..	8,06,000	7,62,000	7,56,775	—5,225
R	..	..	..	..	—44,000			
B-2(xvi)—Regeneration of degraded forests and extension of forests ..						1,07,500	1,06,772	—728

GRANT No. IV—FOREST—*Contd.*

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
10—FOREST— <i>Contd.</i>							
B-2(xvii)—Nurseries					26,000	26,000	..
B-2(xviii)—Library and museum—							
O					41,980	48,415	—185
R					6,620		
B-2(xix)—Lump sum provision for other schemes—							
O					3,100	..	..
R					—3,100		
C—Establishment—							
C-1—Foresters' training—							
O					87,700	78,862	+ 862
R					—9,700		
C-2—Forest guards' training—							
O					68,220	59,249	—8,431
R					—540		
C-3—Demarcation and settlement—							
C-3(i)—Pay of officers—							
O					57,950	49,346	—474
R					—8,130		
C-3(ii)—Pay of establishment—							
O					1,41,490	1,60,510	—3,900
R					22,920		
C-3(iii)—Allowances and honoraria—							
O					1,07,700	1,18,902	—918
R					14,120		
C-3(iv)—Other charges—							
O					1,72,260	1,51,814	—15,786
R					—4,660		
C-4—Cost of training of students outside Rajasthan—							
O					65,200	59,208	+ 6,008
R					—12,000		
C-5—Preparation of working plan, cost of equipment and original survey—							
O					1,85,000	1,95,911	+ 51
R					10,860		

GRANT No. IV—FOREST—*Contd.*

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
10—FOREST— <i>Concl'd.</i>							
C.6—Forest Research—							
O	..	..	..	45,500	43,400	42,990	—410
R	..	..	..	—2,100			
C.7—Other establishment—							
C.7(i)—Pay of officers—							
O	..	..	..	1,18,260	1,15,955	1,18,031	+ 2,076
R	..	..	..	—2,305			
C.7(ii)—Pay of establishment—							
O	..	..	..	17,09,570	16,30,525	16,19,907	—10,618
R	..	..	..	—79,045			
C.7(iii)—Allowances and honoraria—							
O	..	..	..	10,28,770	11,03,460	11,06,735	+ 3,275
R	..	..	..	74,690			
C.7(iv)—Other charges—							
O	..	..	..	1,31,100	1,37,240	1,29,579	—7,661
R	..	..	..	6,140			
D—Grants-in-aid, contributions etc.—							
Grants-in-aid to Panchayat samitis—							
S	..	..	..	1,000	62,000	57,990	—4,010
R	..	..	..	61,000			
Surrenders or withdrawals within grant—							
R	..	..	..	66,100	66,100	..	—66,100
TOTAL ..					79,03,000	77,60,475	—1,42,525

NOTES

The Stores and Stock Account is awaited from the Department.

2. *Loss of revenue.*—(a) In a certain Tehsil the rate for grazing fee per cattle head in force since 1949 was Rs. 1/1/- per month. In 1955-56 it was represented by the public that the rate was exorbitant compared to the rates (ranging between annas two and three per cattle head per month) prevailing in other Tehsils of the same District. In December, 1955 Government issued orders for suspension of the recovery, but a revised rate has not been notified so far (November, 1960). The delay in deciding the rate of grazing fee has resulted in non-realisation of revenue of about Rs. 2,553 during the period from 1955-56 to 1958-59 calculated at the lower rate of annas three per cattle head per month.

GRANT No. IV—FOREST—*Concl'd.*

(b) In June, 1955 a Forest guard reported that a contractor had illicitly cut some trees from a forest coupe adjacent to the one allotted to him. Without full investigation of the report the Divisional Forest Officer held the contractor responsible for the illicit cutting and forfeited his security deposit of Rs. 1,710.

On 5-11-1955 the contractor appealed to the Conservator of Forests who observed in March, 1957 that, owing to the initial omission on the part of the Department in not investigating the facts of the case, it was not possible to hold the contractor responsible. The security deposit of the contractor was, therefore, refunded and he was also allowed to take away the trees alleged to have been illicitly cut. The value of such produce was assessed at Rs. 4,656 after counting the trees reported to have been cut.

3. *Write-off of loss.*—A sum of Rs. 3,227 representing unrealised revenue in respect of a contract for sale of forest produce was written off by Government in May, 1959 on the ground that the contractor had not been given possession of the coupes by the Department. The officer responsible for this omission was warned.

4. *Withdrawal of funds to avoid lapse of budget grant.*—In connection with the purchase of Survey instruments a Forest Settlement Officer withdrew a sum of Rs. 1,520 on the 31st March, 1958 by obtaining advance bills from the suppliers. Though the instruments were received and paid for in the next financial year, entries showing their receipt were made in the Stock Register under the date 31st March, 1958.

GRANT No. V—REGISTRATION (ALL VOTED)

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
11—REGISTRATION—			
A—Superintendence—			
O	22,300	20,000	18,793
R	—2,300		—1,207
B—District charges	1,66,700	1,60,531	—6,169
Surrenders or withdrawals within grant—			
R	2,300	2,300	..
TOTAL	1,89,000	1,79,324	—9,676

GRANT No. VI—TAXES ON VEHICLES

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.
12—TAXES ON VEHICLES—								
A—Charges of Collection under Motor Vehicles Acts—								
A-1—Direction						91,610	84,978	—6,632
A-2—Regional Transport Authority—								
Charged—								
O						2,000	5,000	..
S						3,000	..	—5,000
Voted—								
O						2,72,890	2,99,890	3,09,978
S						27,000	..	+10,088
C—Inspection of motor vehicles						1,26,500	1,31,152	+4,652
TOTALS						Charged ..	5,000	..
						Voted ..	5,18,000	5,26,108
								+8,108

GRANT No. VII—SALES TAX

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
12-A—SALES TAX—			
A—Charges of collection—			
A-1—Superintendence—			
A-1(i)—Headquarters—			
A-1(i)I—Pay of officers—			
O	49,000	57,250	56,411
S	3,250		
R	5,000		
A-1(i)II—Pay of establishment—			
O	1,37,720	1,34,905	1,38,344
S	4,600		
R	—7,415		
A-1(i)III—Allowances and honoraria—			
O	84,800	81,600	78,576
S	6,800		
R	—10,000		
A-1(i)IV—Other charges—			
Charged—			
O	10,000	31,000	27,059
S	21,000		
Voted	..	1,20,680	1,17,656
A-1(ii)—Divisional staff—			
A-1(ii)I—Pay of officers—			
O	38,430	48,430	44,171
S	10,000		
A-1(ii)II—Pay of establishment—			
O	1,57,330	1,71,130	1,68,718
S	13,800		
A-1(ii)III—Allowances and honoraria—			
O	1,11,160	1,11,346	1,08,878
S	19,200		
R	—19,014		
A-1(ii)IV—Other charges—			
O	1,15,080	1,32,080	1,18,849
S	6,000		
R	11,000		

GRANT No. VII—SALES TAX—*Concl'd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
12 A.—SALES TAX— <i>Concl'd.</i>			
A-1(iii)—Scheme for refresher course—			
O 19,800	8,600	6,711	—1,889
R —11,200			
A-2—District Executive Establishment—			
A-2(i)—Anti-smuggling force—			
A-2(i)I—Pay of officers—			
O 8,225	8,345	8,692	+ 347
R 120			
A-2(i)II—Pay of establishment—			
O 2,79,795	2,74,302	2,75,352	+ 1,050
R —5,493			
A-2(i)III—Allowances and honoraria—			
O 2,92,480	2,64,821	2,66,919	+ 1,398
R —27,659			
A-2(i)IV—Other charges—			
O 64,500	93,500	99,594	+ 6,094
R 29,000			
A-2(ii)—Other establishment—			
A-2(ii)I—Pay of officers—			
O 2,35,710	2,39,510	2,38,367	—1,143
R 3,800			
A-2(ii)II—Pay of establishment—			
O 17,23,490			
S 3,51,500	19,47,178	19,72,577	+ 25,399
R —1,27,812			
A-2(ii)III—Allowances and honoraria—			
O 10,13,000			
S 33,850	11,54,850	11,66,845	+ 11,995
R 1,08,000			
A-2(ii)IV—Other charges	1,12,800	1,03,423	—9,377
A-3—Assignment and compensation	50,000	28,926	—21,074
Surrenders or withdrawals within grant—			
R 51,673	51,673	..	—51,673
TOTALS ..	Charged .. 31,000	27,059	—3,941
	Voted .. 50,63,000	49,98,309	—64,691

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

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
13—OTHER TAXES AND DUTIES—							
A—Charges under the Electricity Acts—							
A-1(i)—Headquarters—							
O	..	..	..	..	42,500		
S	..	..	..	..	50,000		
R	..	..	..	..	—53,310	39,190	37,916
							—1,274
A-1(ii)—Divisional staff—							
O	..	..	..	..	31,500		
S	..	..	..	..	28,000		
R	..	..	..	..	—33,770	25,730	22,762
							—2,968
Surrenders or withdrawals within grant—							
R	..	..	..	..	87,080	87,080	..
							—87,080
TOTAL					1,52,000	60,678	—91,322

GRANT No. IX—IRRIGATION

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.
XVII—IRRIGATION, NAVIGATION, EMBANK- MENT AND DRAINAGE WORKS (COMMERCIAL)—WORKING EXPENSES—			
A—IRRIGATION WORKS—			
A-1—Productive Works—			
A-1(i)—Gang Canal—			
A-1(i)I—Extensions and improvements—			
O 90,000	48,000	40,324	—7,676
R —42,000			
A-1(i)II—Maintenance and repairs—			
O 6,80,000	8,68,000	4,15,764	—4,52,236
R 1,88,000			
<i>Col. 4:—Mainly non-receipt of debits from the Punjab Government.</i>			
A-1(i)III—Establishment—			
A-1(i)III-(i)—Special Establishment—			
A-1(i)III(i)(1)—Pay of establishment—			
O 1,38,660	1,32,930	1,28,098	—4,832
R —5,730			
A-1(i)III-(i)(2)—Allowances and honoraria—			
O 88,040	97,500	91,428	—6,072
R 9,460			
A-1(i)III-(i)(3)—Other charges	13,300	2,062	—11,238
A-1(i)III(ii)—Pensionary charges—			
O 9,000	8,640	8,333	—307
R —360			
A-I(ii)—Lift Irrigation Schemes—			
A-I(ii)-II—Maintenance and repairs—			
O 40,000	50,000	52,919	+ 2,919
R 10,000			
A-I(iii)-I—Establishment charges on <i>pro rata</i> basis..	56,000	63,762	+ 7,762
A-I(iii)-II—Tools and Plant charges on <i>pro rata</i> basis	6,000	10,965	+ 4,965

GRANT No. IX—IRRIGATION—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
XVII—IRRIGATION ETC. WORKS—<i>Concd.</i>			
A-2—Unproductive Works—			
A-2(i)—Jawai Canals—			
A-2(i)II—Maintenance and repairs—			
O 80,000	90,000	81,599	—8,401
R 10,000			
A-2(i)III—Establishment—			
A-2(i)-III(i)—Special establishment—			
Charged—			
R 29	29	..	—29
Voted—			
O 22,400	18,500	18,499	—1
R —3,900			
A-2(i)III-(ii)—Pensionary charges—			
O 600	550	538	—12
R —50			
A-2(i)III(iii)—Establishment charges on <i>pro rata</i> basis	7,000	10,200	+3,200
A-2(i)IV—Tools and Plant charges on <i>pro rata</i> basis	1,000	1,754	+754
17—INTEREST ON IRRIGATION WORKS— (COMMERCIAL)—			
A—Irrigation Works (<i>Charged</i>)—			
A-1—Gang Canal—			
O 12,85,000	12,84,000	12,83,313	—687
R —1,000			
A-2—Lift Irrigation Schemes	18,000	18,060	+60
A-3—Jawai River Project	9,97,000	9,94,094	—2,906
18—OTHER REVENUE EXPENDITURE FIN- ANCED FROM ORDINARY REVENUES—			
B—Irrigation Works—			
B-1—Works (Non-commercial)—			
B-1 (i)—Extensions and improvements—			
O 3,50,000	1,70,160	1,75,550	+5,390
R —1,79,840			

GRANT No. IX—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—<i>Contd.</i>							
B-1 (ii)—Maintenance and repairs—							
O	..	..	..	27,50,000	28,00,000	31,43,664	+ 3,43,664
R	..	..	..	50,000			
<i>Col. 4.—Mainly owing to heavy repairs and silt clearance of canals and Bunds.</i>							
B-1 (iii)—Establishment—							
B-1 (iii) I—Special Establishment—							
B-1 (iii) 1 (i)—Pay of officers—							
O	..	..	..	17,400	11,430	37,182	+ 25,752
S	..	..	..	500			
R	..	..	..	—6,470			
B-1 (iii) I (ii)—Pay of establishment—							
O	..	..	..	3,56,250	3,64,880	3,69,922	+ 5,042
S	..	..	..	500			
R	..	..	..	8,130			
B-1 (iii) I-(iii)—Allowances and honoraria—							
O	..	..	..	2,34,360	2,53,970	2,95,941	+ 36,971
R	..	..	..	24,610			
B-1 (iii) I-(iv)—Other charges—							
O	..	..	..	41,990	58,890	13,530	—45,360
R	..	..	..	16,900			
B-1 (iii) II—Pensionary charges—							
O	..	..	..	22,000	24,460	25,144	+ 684
R	..	..	..	2,460			
B-1 (iv)—Suspense—							
O	..	..	..	15,00,000	7,36,820	14,78,977	+ 7,42,157
R	..	..	..	—7,63,180			
<i>Col. 4.—Mainly more debits under 'Purchases' and 'Stock' than anticipated.</i>							
B-2 Miscellaneous Expenditure—							
B-2 (i)—Establishment—							
O	..	..	..	4,25,000	4,67,260	4,49,653	—17,607
S	..	..	..	500			
R	..	..	..	41,760			
B-2 (ii)—Tools and Plant—							
O	..	..	..	1,31,000	1,16,820	1,17,927	+ 1,107
R	..	..	..	—14,180			

GRANT No. IX—IRRIGATION—Contd.

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess+ Savings— 4
				Rs.	Rs.	Rs.
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—Contd.						
B-2 (iii)—Other charges—						
O	..	..	..	2,34,000	..	..
S	..	..	..	500	1,71,410	1,69,321
R	..	..	..	—63,390		—1,789
B-2 (iv)—Grants-in-aid—						
O	..	..	..	10,000	15,000	15,000
R	..	..	..	5,000		..
B-2 (v)—Suspense—					5,431	+5,431
C—Charges on Irrigation (Combined)						
Establishment and Tools and Plant—						
C—Establishment—						
C-1—Chief Engineer—						
C-1 (i) Pay of officers—						
O	..	..	..	68,400	65,090	68,839
R	..	..	..	—3,310		+3,749
C-1 (ii)—Pay of establishment—						
O	..	..	..	67,410	66,140	67,933
R	..	..	..	—1,270		+1,793
C-1 (iii)—Allowances and honoraria—						
O	..	..	..	42,690	41,600	41,463
R	..	..	..	—1,090		—137
C-1 (iv)—Other charges—						
O	..	..	..	20,500	23,480	20,976
R	..	..	..	2,980		—2,504
C-2—Superintending Engineers—						
C-2 (i)—Pay of officer—						
O	..	..	..	40,230	45,320	49,148
R	..	..	..	5,090		+3,828
C-2 (ii)—Pay of establishment—						
O	..	..	..	64,420	76,580	67,121
R	..	..	..	12,160		—9,459
C-2 (iii)—Allowances and honoraria—						
O	..	..	..	40,170	41,720	40,773
R	..	..	..	1,550		—1,517

GRANT No. IX—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— <i>Concl'd.</i> —							
C-2 (iv)—Other charges—							
O	..	..	..	15,180	16,170	15,464	—706
R	..	..	..	990			
C-2 (v)—Lump sum for Ajmer Circle—							
O	..	..	..	50,000	..	..	..
R	..	..	..	—50,000			
C-3—Executive Engineers—							
C-3 (i)—Pay of officers—							
O	..	..	..	1,97,180	2,12,250	2,19,714	+ 7,464
R	..	..	..	15,070			
C-3 (ii) Pay of establishment—							
O	..	..	..	8,67,910	7,13,900	5,97,469	—1,16,431
R	..	..	..	—1,54,010			
Col. 4.—Mainly unfilled vacancies.							
C-3 (iii)—Allowances and honoraria—							
O	..	..	..	4,04,450	4,59,240	4,69,962	+ 10,722
R	..	..	..	54,790			
C-3 (iv)—Other charges—							
O	..	..	..	1,05,460	1,49,850	1,14,034	—35,816
R	..	..	..	44,390			
C-4—Deduct <i>pro rata</i> charges adjusted under the head "XVII—Irrigation, Navigation, Embank- ment and Drainage Works (Commercial)— Working Expenses"—							
			..	..	—63,000	—73,962	—10,962
D-1—Tools and Plant—							
O	..	..	..	2,00,000	1,79,490	1,80,445	+ 955
R	..	..	..	—20,510			
D-2—Deduct <i>pro rata</i> charges adjusted under the head "XVII—Irrigation, Navigation, Embank- ment and Drainage works (Commercial) Working Expenses"—							
			..	..	—7,000	—12,719	—5,719

GRANT No. IX—IRRIGATION—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
19—CONSTRUCTION OF IRRIGATION, NAVI- GATION, EMBANKMENT AND DRAINAGE WORKS—			
E—Financed from Ordinary Revenues—			
Irrigation Works—			
E-1—Works in progress—			
R ,400	4,400	611	—3,789
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R 971	971	..	—971
Voted—			
R 8,01,550	8,01,550	..	—8,01,550
TOTALS	Charged	23,00,000	22,95,467
	Voted	94,20,000	90,90,158
			—4,533
			—3,29,842

NOTES.

In the voted section the surrender of Rs. 8,01,550 against the saving of Rs. 3,29,842 converted the saving into an excess of Rs. 4,71,708 over the modified grant.

2. Sub-head B-1(ii) is an instance of uncovered excess.

3. Sub-head B-1(iv) is an instance of excessive surrender.

4. Sub-head C-3(ii).—There was scope for further surrender of saving.

5. Sub-heads A-1(iii)-I, A-1(iii)-II, A-2(i) III (iii), A-2(i) IV, C-4 and D-2.—In a Public Works Division works of different classes chargeable to Capital and Revenue and other heads of accounts 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 on the supervision of each class of works and to apportion their pay, leave salary, etc. among different heads of account, according to the time spent.

To avoid waste, 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 (in this case Major

GRANT No. IX—IRRIGATION—*Contd.*

Head 18-Sub-heads C-1 to C-3 and D-1 for Establishment and Tools and Plant charges respectively) from where these 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 distribution is based on the figures up to the end of March (Final) 1960, accounts.

6. (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. In accordance with the procedure of gross voting the debits and credits to 'Suspense' have been shown separately in the budget. 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 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.

(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 creditable 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 workshops are debited to this sub-head pending their recovery or adjustment.

The following are the details of the transactions accounted for under the sub-heads 'Suspense' subordinate to the Major Head '18-Irrigation-Other Revenue expenditure financed from Ordinary Revenues, during the year 1959-60.

GRANT No. IX—IRRIGATION—*Contd.*

Major Head '18-Other Revenue Expenditure etc ,' Sub-heads B-1 (iv) and B-2 (v)

Suspense head	Opening balance as on the 1st April, 1959	Debits during the year	Credits during the year	Net actuals	Closing balance as on the 31st March, 1960
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—4,36,513	5,43,700	2,58,254	2,85,446	—1,51,067
Stock	2,84,476	6,67,383	7,16,150	—48,767	2,35,709
Miscellaneous Public Works Advances ..	2,13,179	2,73,325	2,40,798	32,527	2,45,706
TOTAL ..	61,142	14,84,408	12,15,202	2,69,206	3,30,348

6. (b) *Stores and Stock Account for 1959-60.*

Reserve limit of Stock (exclusive of one Division) Rs. 5,46,000.

	Rs.
1. Opening balance	2,84,476
2. Receipts during the year	6,67,383
TOTAL ..	9,51,859
3. Issues during the year	7,16,150
4. Value written off or shortages on revaluation	..
5. Closing balance	2,35,709

(i) Reserve limit of Stock has not been sanctioned in one out of twelve Divisions.

(ii) Part III Review Register (Half-yearly register of stock) was not received from eleven out of twelve Divisions. The results of physical verification of stock, if conducted, are, therefore, not known to Audit in respect of these eleven Divisions.

7. *Sub-heads A-1(i)I, B-1(i) and E-1.*—The outlay recorded under these sub-heads was solely on minor works.

GRANT No. IX—IRRIGATION—Contd.

8. (a) *Review of Establishment and Tools and Plant charges of the Irrigation Department.*—From the gross charges on account of Establishment and Tools and Plant of the Irrigation Department, the percentage recoveries on account of work done for other Governments, Local Bodies, etc. are deducted and the balance is distributed among the appropriate heads of account in proportion to the "Works Outlay" recorded thereunder. The following table shows the final grants and actuals of these charges for the year 1959-60 :—

Serial number	Head of account	Works outlay on which the distribution is based		Establishment charges excluding pensionary liabilities		Tools and Plant charges	
		Final grant 3	Actuals 4	Final grant 5	Actuals 6	Final grant 7	Actuals 8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	18—Other Revenue Expenditure financed from Ordinary Revenues	29,70,160	33,19,214	2,18,000*	3,91,113	23,000*	71,792
2.	XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial) - Working Expenses	10,56,000	5,90,606	63,000	73,962	7,000*	12,719
3.	51.B—Other Revenue expenditure connected with Multipurpose River Schemes	9,98,200	13,88,503	4,38,000	4,93,254	4,600	3,466
4.	68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) ..	7,11,94,260	2,22,41,670	37,36,340*	29,76,975	5,91,000*	7,01,315
5.	80.A—Capital Outlay on Multipurpose River Schemes..	2,45,22,225	2,40,98,104	19,72,800	17,87,338	2,68,000	3,95,822

*These have been adopted as per distribution given in the Original Budget Estimates, 1959-60.

NOTE.—The figures in column 6 include besides *pro rata* charges expenditure on special establishment (other than Revenue staff) wherever employed.

GRANT No. IX—IRRIGATION—*Contd.*

(b) The percentage of cost of establishment to the works outlay in respect of each head of account is given below :—

Serial number	Head of Account	Percentage of	
		Final grant	Actuals
1	2	3	4
1.	18—Other Revenue Expenditure financed from Ordinary Revenues	7.3	11.8
2.	XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Working Expenses	6.0	12.5
3.	51-B—Other Revenue Expenditure connected with Multipurpose River Schemes	43.9	35.5
4.	68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Irrigation Works	5.2	13.4
5.	80-A—Capital Outlay on Multipurpose River Schemes	8.0	7.4

(c) The percentage of establishment charges to the works outlay from 1957-58 and onwards are compared in the Statement given below :—

Serial number	Head of Account	Year	Works outlay	Establishment charges	Percentage
1	2	3	4	5	6
1.	18—Other Revenue expenditure financed from ordinary Revenues ..	1957-58	27,46,926	2,91,599	10.6
		1958-59	30,65,026	3,34,628	10.9
		1959-60	33,19,214	3,91,113	11.8
2.	XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Working expenses	1957-58	6,35,895	64,232	10.1
		1958-59	10,18,319	1,08,181	10.6
		1959-60	5,90,606	73,962	12.5
3.	51.B—Other Revenue Expenditure connected with Multipurpose River Schemes	1957-58	18,40,495	4,34,014	23.6
		1958-59	11,01,800	5,13,374	46.6
		1959-60	13,88,503	4,93,254	35.5
4.	68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Irrigation Works	1957-58	1,45,22,682	13,31,239	9.2
		1958-59	1,78,57,557	17,68,743	9.9
		1959-60	2,22,41,670	29,76,975	13.4
5.	80. A—Capital Outlay on Multipurpose River Schemes	1957-58	2,29,60,584	12,68,804	5.5
		1958-59	3,44,63,156	14,70,859	4.3
		1959-6	2,40,98,104	17,87,338	7.4

GRANT No. IX—IRRIGATION—*Concl'd.*

(d) (i)—The following Statement shows the distributions of Establishment charges under '18—Other Revenue Expenditure financed from Ordinary Revenue, among the various heads of account:—

	Final Grant Rs.	Actuals Rs.
XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—Working Expenses	63,000	73,962
51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes	6,000	14,476
68.—Construction of Irrigation, Navigation, Embank- ment and Drainage Works (Commercial) Irrigation Works	16,75,000	12,66,462
80-A.—Capital Outlay on Multipurpose River Schemes	22,000	25,696

(ii) The following Statement shows the transfer of Establishment charges *pro rata* from 51-B.—Other Revenue Expenditure connected with Multipurpose River Scheme's to '80 A—Capital Outlay on Multipurpose River Schemes (Bhakra Nangal Project)—

	Rs.	Rs.
80-A.—Capital Outlay on Multipurpose River Schemes.	95,000	72,537

9. *Delay in disposal of surplus articles.*—In two Divisions stores costing Rs. 8,075 were lying surplus to requirements during 1959-60. The delay in their disposal involves risk of deterioration.

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

See also The Audit Report.

Major head and sub-head 1	Final appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
22—INTEREST ON DEBT AND OTHER OBLIGATIONS—			
A—Interest on Ordinary Debt—			
A-1—Rupee Debt—			
A-1 (i)—Interest on Permanent Loans—			
A-1 (i) I—4% Rajasthan State Development Loan, 1968	12,57,000	13,60,781	+ 1,03,781
A-1 (i) II—4½% Rajasthan State Development Loan, 1970—			
O 11,89,000	10,00,000	11,95,081	+ 1,95,081
R —1,89,000			
Col. 4.—Omission to provide funds for certain arrear payments.			
A-1 (i) III—4% Rajasthan State Development Loan, 1971—			
O 7,00,000	6,50,000	9,33,872	+ 2,83,872
R —50,000			
Col. 4.—Unexpected heavy draws by subscribers towards the close of the financial year.			
A-2—Discount on Loans—			
O 1,70,000	1,92,106	1,92,106	..
R 22,106			
A-3—Floating Loans—			
A-3 (i)—Interest on other floating loans—			
O 39,00,000	43,69,040	43,69,602	+ 462
R 4,69,040			
A-4—Other Items—			
A-4 (i)—Miscellaneous—			
O 20,000	29,000	28,125	—875
R 9,000			
A-5—Interest on loans taken from the Central Government—			
A-5 (i)—Relief and Rehabilitation—			
O 5,00,000	2,73,280	3,45,576	+ 67,296
R —2,21,720			

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						
A-5 (ii) Grow More Food Scheme—						
O	..	..	..	12,00,000	12,49,260	12,49,265
R	..	..	..	49,260		—5
A-5 (iii)—Bhakra Nangal Project—						
O	..	..	..	85,50,000	1,30,58,054	2,04,07,636
R	..	..	..	45,08,054		+ 73,49,582
Col. 4.— Mainly adjustment after the close of the year of interest on loans for Bhakra Nangal Project for common works on receipt of debits from the Punjab Government (Rs. 45,07,636) and more payment of interest to the Government of India consequent on receipt of a loan from them for this purpose towards the close of the year (Rs. 28,41,946).						
A-5 (iv)—Jawai River Project—						
O	..	..	..	3,49,000	2,60,970	2,60,967
R	..	..	..	—88,030		—3
A-5 (v)—Miscellaneous—						
O	..	..	..	1,00,00,000	66,78,500	66,78,743
S	..	..	..	10,00,000		+ 243
R	..	..	..	—43,21,500		
A-6—Interest on other loans—						
O	..	..	..	22,000	2,68,790	32,789
R	..	..	..	2,46,790		—2,36,001
Col. 4.— Mainly non-payment of interest on certain loans owing to late issue of sanction.						
B—Interest on Unfunded Debt—						
B-1—Savings Deposits—						
B-1 (i)—Interest on State Savings Bank Deposits—						
B-1 (i) I—Bikaner State Savings Bank Deposits—				23,000	..	—23,000
B-2—State Provident Fund—						
B-2 (i)—Interest on General Provident Fund—						
O	..	..	..	1,40,000	1,39,000	1,31,421
R	..	..	..	—1,000		—7,579
B-2 (ii)—Interest on Civil Services Provident Fund						
				..	4,474	+ 4,474
B-2 (iii)—Interest on All India Services Provident Fund—						
O	..	..	..	29,500	30,000	32,705
R	..	..	..	500		+ 2,705

INTEREST ON DEBT AND OTHER OBLIGATIONS—*Concl'd.*

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—<i>Concl'd.</i>							
B-2(iv)—Interest on Contributory Provident Fund—							
O	..	..	..	5,80,000	6,21,000	5,85,076	—35,924
R	..	..	..	41,000			
B-3—Special Deposit Account—							
B-3(i)—Interest on State Government Insurance Fund—							
O	..	..	..	7,35,000	7,14,000	7,20,325	+6,325
R	..	..	..	—21,000			
C—Interest on other obligations—							
C-1—Interest on Depreciation Reserves and other Funds—							
C-1(i)—Interest on deposits of Depreciation Reserves of Government Commercial Undertakings—							
O	..	..	..	52,500	2,16,000	78,160	—1,37,840
R	..	..	..	1,63,500			
<i>Col. 4.—See note 4 below.</i>							
C-2—Other Items—							
C-2(i)—Interest on charitable and other funds—							
C-2(i) I—Interest on Trust Funds—							
O	..	..	..	22,000	5,000	11,406	+6,406
R	..	..	..	—17,000			
C-3—Miscellaneous—							
C-3(i)—Miscellaneous—							
O	..	..	..	30,00,000	24,00,000	26,07,132	+2,07,132
R	..	..	..	—6,00,000			
TOTAL					3,34,39,000	4,12,25,132	+77,86,132

NOTES

1. Sub-head A-1(i)II is an instance of defective budgeting.
2. Sub-head A-1(i)III is an instance of uncovered excess.
3. Sub-head A-6.—Re-appropriation proved excessive.
4. Sub-head C-1(i)—The reasons of the variation were not furnished by the Controlling Officer.
5. *Infructuous expenditure on interest on a loan*—A loan of Rs. 7,16,668 was received from the Government of India on 11-10-1957 for a certain scheme. As it could not be implemented owing to certain procedural difficulties the amount of the loan was refunded on 13-10-1959. The expenditure of Rs. 46,398 representing interest charges on the loan for the period from 11-10-1957 to 13-10-1959 was wasteful.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF 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.
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—			
B—Other Appropriations—			
O 1,98,00,000	1,25,07,495	1,25,07,494	—1
R —72,92,505			
Surrenders or withdrawals within appropriation—			
R 72,92,505	72,92,505	..	—72,92,505
TOTAL	1,98,00,000	1,25,07,494	—72,92,506

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
	Ra.	Ra.	Ra.
25—GENERAL ADMINISTRATION—			
A—President, Vice-President, Heads of States, Cabinet and Ministers—			
A-1—Emoluments and allowances of Governor—			
Charged—			
O 56,100	59,400	59,400	..
R 3,300			
A-2—Secretariat staff of the Governor—			
A-2(i)—Pay of officers—			
Charged—			
O 20,452	22,064	20,635	—1,429
S 2,000			
R —388			
A-2(ii)—Pay of establishment—			
Charged—			
O 27,894	27,764	27,890	+ 126
R —130			
A-2(iii)—Allowances and honoraria—			
Charged—			
O 13,146	11,435	12,685	+ 1,250
R —1,711			
A-2(iv)—Other charges—			
Charged—			
O 8,708	13,027	13,078	+ 46
S 7,000			
R —2,681			
A-3—Staff and Household of the Governor—			
A-3(i)—Military Secretary and his establishment—			
Charged—			
O 74,000	67,500	67,768	+ 268
R —6,500			
A-3(ii)—Entertainment allowance—			
Charged	3,000	3,060	+ 60

GRANT No. X—GENERAL ADMINISTRATION—*Contd.*

Major head and sub-head 1						Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
						Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION— <i>Contd.</i>								
A-3(iii)—Maintenance and repairs of furnishing of official residences—								
<i>Charged—</i>								
O	..	..	..	..	10,000	21,000	21,382	+ 382
R	..	..	..	..	11,000			
A-4—Sumptuary allowances of the Governor—								
<i>Charged—</i>								
O	..	..	..	..	12,000	..	..	..
R	..	..	..	..	—12,000			
A-5—Expenditure from Contract Allowance—								
<i>Charged</i>						50,000	50,023	+ 23
A-6—Tour expenses—								
<i>Charged—</i>								
O	..	..	..	..	50,000	39,000	38,700	—300
R	..	..	..	..	—11,000			
A-7—Ministers—								
A-7(i)—Pay of officers—								
O	..	..	..	..	1,89,330	1,97,930	1,97,331	—599
S	..	..	..	..	11,600			
R	..	..	..	..	—3,000			
A-7(ii)—Pay of establishment—								
O	..	..	..	..	1,01,430	1,00,430	1,00,507	+ 77
R	..	..	..	..	—1,000			
A-7(iii)—Allowances and honoraria—								
O	..	..	..	..	1,30,230	1,47,630	1,45,960	—1,670
S	..	..	..	..	18,400			
R	..	..	..	..	—1,000			
A-7(iv)—Other charges—								
O	..	..	..	..	1,89,410	2,54,410	2,41,589	—12,821
S	..	..	..	..	81,000			
R	..	..	..	..	—16,000			
A-8—Other charges—								
A-8(i)—Maintenance and repairs of official residences—								
<i>Charged</i>						80,000	89,799	+ 9,79

GRANT No. X—GENERAL ADMINISTRATION—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—<i>Contd.</i>			
A-8(ii)—Past liabilities in respect of secretariat of His Highness the Rajpramukh—			
Charged	..	1,704	+1,704
A-8(iii)—Cost of medical treatment—			
Charged	2,500	2,123	—377
A-9—Entertainment and hospitality expenses—			
A-9(i)—Hospitality charges of the Governor—			
Charged—			
R	12,000	11,929	—71
B—Parliament and State Legislature—			
B-1—Legislative Assembly—			
B-1(i)—Pay of officers—			
Charged	21,600	21,600	..
Voted—			
O	3,91,200	4,62,200	4,56,318
S	71,000		—5,882
B-1(ii)—Allowances and honoraria—			
Charged	10,000	24,898	+14,898
Voted—			
O	3,00,000	3,60,000	4,00,864
S	60,000		+40,864
B-1(iii)—Other charges	1,500	2,158	+658
B-2—State Legislature Secretariat—			
B-2(i)—Pay of officers ..	32,642	36,637	+3,995
B-2(ii)—Pay of establishment ..	1,27,682	1,32,663	+4,981
B-2(iii)—Allowances and honoraria—			
O	50,376	53,376	49,612
S	3,000		—3,764
B-2(iv)—Other charges—			
O	1,12,500		
S	15,000	1,21,470	1,00,481
R	—6,030		—20,989

GRANT No. X—GENERAL ADMINISTRATION—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION— <i>Contd.</i>			
C—Elections—			
C-1—Other election charges—			
C-1(i)—Preparation and printing of electoral rolls—			
C-1(i)I—Pay of officers	25,020	24,232	—788
C-1(i)II—Pay of establishment—			
O	3,28,345	3,18,981	—16,064
R	6,700		
C-1(i)III—Allowances and honoraria—			
O	2,01,103	2,00,045	—3,158
R	2,100		
C-1(i)IV—Other charges—			
O	5,20,090	4,16,967	—32,223
R	—70,900		
C-1(ii)—Expenditure on elections to the House of the People and the State Legislative Assembly (when held simultaneously)—			
Charged—			
R	226	225	—1
Voted—			
O	50,000	11,311	—8,689
R	—30,000		
C-1(iii)—Bye-elections to the—			
C-1(iii)I—House of the People—			
O	40,000	449	—51
R	—39,500		
C-1(iii)II—State Legislative Assembly—			
O	35,000	51,293	—3,707
R	20,000		
C-1(iv)—Election Tribunals—			
O	50,000	1,316	—184
R	—48,500		
D—Secretariat and attached offices—			
D-1(i)—Civil Secretariat—			
D-1(i)I—Pay of officers—			
O	7,80,000	9,22,321	+ 3,821
S	1,37,000		
R	1,500		

GRANT No. X—GENERAL ADMINISTRATION—Contd.

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Savirg— 4
					Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—Contd.							
D-1(i)II—Pay of establishment—							
O	..	..	..	18,90,000	19,68,700	19,65,833	—2,867
S	..	..	..	68,700			
R	..	..	..	10,000			
D-1(i)III—Allowances and honoraria—							
O	..	..	..	7,68,000	8,54,500	8,46,875	—7,625
S	..	..	..	85,000			
R	..	..	..	1,500			
D-1(i)IV—Other charges—							
O	..	..	..	3,08,500	5,01,800	4,81,628	—20,172
S	..	..	..	2,23,300			
R	..	..	..	—30,000			
D-1(ii)—Anti-corruption Board—							
O	..	..	..	8,000	7,496	7,488	—8
R	..	..	..	—504			
D-2—Public Service Commission—							
D-2(i)—Pay of officers—							
Charged—							
O	..	..	..	1,16,332	67,535	69,083	+1,498
R	..	..	..	—43,747			
D-2(ii)—Pay of establishment—							
Charged—							
O	..	..	..	89,702	85,590	85,448	—142
R	..	..	..	—4,112			
D-2(iii)—Allowances and honoraria—							
Charged—							
O	..	..	..	52,774	57,374	57,435	+61
R	..	..	..	4,600			
D-2(iv)—Other charges—							
Charged—							
O	..	..	..	52,292	60,092	59,301	—791
R	..	..	..	7,800			

GRANT No. X—GENERAL ADMINISTRATION—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION— <i>Contd.</i>			
D-3—Board of Revenue, Financial Commissioner and Establishments—			
D-3(i)—Board of Revenue—			
D-3(i)I—Pay of officers—			
O	1,25,660		
S	13,503	1,39,168	1,37,570
			—1,598
D-3(i)II—Pay of establishment—			
O	94,813		
R	—15,700	79,113	81,260
			+ 2,147
D-3(i)III—Allowances and honoraria—			
O	38,677		
R	15,700	54,377	55,414
			+ 1,037
D-3(i)IV—Other charges—			
O	12,650		
S	4,492	17,142	15,568
			—1,574
D-3(ii)—Chief Accounts Officer—			
S	24,000		
R	—3,280	20,720	22,003
			+ 1,283
D-4—Local Fund Audit Establishments—			
D-4(i)—Examiner, Local Fund Audit—			
D-4(i)I—Pay of officers—			
O	20,100		
S	7,200		
R	—6,300	21,000	21,637
			+ 637
D-4(i)II—Pay of establishment—			
O	1,49,640		
S	25,200		
R	—20,800	1,54,040	1,53,521
			—519
D-4(i)III—Allowances and honoraria—			
O	83,660		
S	27,800	1,11,460	1,11,358
			—102
D-4(i)IV—Other charges—			
O	13,100		
S	9,800		
R	—2,500	20,400	20,187
			—263

GRANT No. X—GENERAL ADMINISTRATION—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—Contd.			
D-5—Accounts Offices—Establishment for main- tenance of Provident Fund Accounts—			
O	15,400	14,550	14,474
R	—850		—76
E—Commissioners—			
E-1—Pay of officers—			
O	2,06,410	1,94,390	2,14,822
R	—12,020		+ 20,432
E-2—Pay of establishment—			
O	3,69,180	3,59,440	3,61,375
R	—9,740		+ 1,935
E-3—Allowances and honoraria—			
O	1,53,010		
S	1,780	1,85,740	1,82,885
R	30,950		—2,855
E-4—Other charges—			
O	88,050		
S	37,220	0	1,19,460
R	—7,000		+ 1,190
E-5—Pay and allowances of surplus staff—			
O	11,600	300	1,489
R	—10,700		+ 1,189
F—District Administration—			
F-1—General establishment—			
F-1(i)—District establishment—			
F-1(i)I—Pay of officers—			
O	8,77,890		
S	70,000	9,20,200	9,10,840
R	—27,690		—9,360
F-1(i)II—Pay of establishment—			
O	17,77,810		
S	360		8,16,505
R	1		+ 1,645

GRANT No. X—GENERAL ADMINISTRATION—Contd.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION—Contd.			
F-1(i)III—Allowances and honoraria—			
O	9,31,140		
S	1,24,340	10,50,080	10,51,138
R	—5,400		+ 1,058
F-1(i)IV—Other charges—			
Charged—			
O	15,500	13,400	..
R	—2,100		—13,400
Voted—			
O	4,84,960		
S	67,300	5,44,860	5,31,178
R	—7,400		—13,682
F-1(ii)—Magistrates—			
F-1(ii)I—Pay of officers—			
O	3,44,080	3,14,590	3,03,507
R	—29,490		—8,083
F-1(ii)II—Pay of establishment—			
O	2,62,420	2,63,460	2,73,824
R	1,040		+ 10,364
F-1(ii)III—Allowances and honoraria—			
O	1,98,900	2,04,870	2,04,802
R	5,970		—68
F-1(ii)IV—Other charges—			
O	1,30,600	1,23,580	99,569
R	—7,020		—24,011
F-1(iii)—Treasuries—			
F-1(iii)I—Pay of officers—			
O	1,53,855	1,41,616	1,31,522
R	—12,239		—10,094
F-1(iii)II—Pay of establishment—			
O	6,87,416	6,69,274	6,48,898
R	—18,142		—20,376
F-1(iii)III—Allowances and honoraria—			
O	2,45,550	2,94,207	3,05,386
R	48,657		+ 11,179

GRANT No. X—GENERAL ADMINISTRATION—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
25—GENERAL ADMINISTRATION— <i>Contd.</i>							
F-1(ii)IV—Other charges—							
O	2,06,371	2,14,906	2,38,117	+ 23,211			
R	8,535						
F-1(iv)—Court of Wards		73,100	69,131	—3,969			
F-1(v)—General Records Offices		2,81,800	2,69,021	—12,779			
F-1(vi)—Land Acquisition office—							
O	58,300	71,010	63,424	—7,586			
R	12,710						
F-2—Sub-Divisional establishments—							
F-2(i)—Tehsil offices—							
F-2(i)I—Pay of officers—							
O	6,45,800	6,56,995	6,28,446	—28,549			
S	11,195						
F-2(i)II—Pay of establishment—							
O	51,85,420	51,95,642	51,71,178	—24,464			
S	36,472						
R	—26,250						
F-2(i)III—Allowances and honoraria—							
O	33,56,860	35,42,936	35,90,876	+ 47,940			
S	2,05,676						
R	—19,600						
F-2(i)IV—Other charges—							
O	4,26,020	4,48,477	4,03,341	—45,136			
S	27,657						
R	—5,200						
G—Miscellaneous—							
G-1—Discretionary grants by Heads of States etc.—							
G-1(i)—Discretionary grant at the disposal of the Governor					10,000	9,092	—908
G-1(ii)—Discretionary grant at the disposal of the Chief Minister					10,000	10,000	..
G-1(iii)—Discretionary grants at the disposal of the Ministers—							
O	10,000	10,500	7,400	—3,100			
R	500						

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

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
23—GENERAL ADMINISTRATION— <i>Concl'd.</i>							
G-2—Charges in England—							
S				4,000	4,256	3,340	—916
R				256			
H—Deduct—Probable economies—							
O				—15,00,000	..	..	..
S				15,00,000			
Surrenders or withdrawals within grant or appropriation—							
Charged—							
R				50,443	50,443	..	—50,443
Voted—							
R				3,07,947	3,07,947	..	—3,07,947
TOTALS							
Charged ..					7,75,000	7,38,166	—36,834
Voted ..					2,58,42,000	2,53,69,367	—4,72,633

NOTES

In the charged section the surrender of Rs. 50,443 against the saving of Rs. 36,834 converted the saving into an excess of Rs. 13,609 over the modified appropriation.

2. *Wasteful expenditure.*—On the abolition of a post on 31-10-1948, the incumbent thereof was not offered another post, nor were orders terminating his services issued. Subsequently he was appointed with effect from 6-1-1951 to a post on a pay of Rs. 250 p. m., the minimum stage of the time scale applicable to the post. The officer represented against this and ultimately took recourse to legal proceedings. On reconsideration of the case in the light of the view expressed by the Supreme Court in October, 1959 Government issued orders on 5-12-1959 protecting the pay of Rs. 500 p.m. drawn by him on 31-10-1948 and allowing him full pay and allowances for the period from 1-11-1948 to 5-1-1951 and difference in pay and allowances in respect of the period from 6-1-1951 onwards. The total payment on account of arrears of pay and allowances amounted to about Rs. 50,000.

GRANT No. XI - ADMINISTRATION OF JUSTICE

See also The Audit Report.

See also the ...

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 Court—			
A-1—Pay of officers—			
<i>Charged—</i>			
O	3,90,642	3,73,347	3,72,058
R	—16,795		—1,789
A-2—Pay of establishment—			
<i>Charged—</i>			
O	2,85,000	3,13,500	3,03,968
S	33,000		—9,532
R	500		
A-3—Allowances and honoraria—			
<i>Charged—</i>			
O	1,23,403	1,32,535	1,36,810
R	9,177		+4,225
A-4—Other charges—			
<i>Charged—</i>			
O	49,950	59,068	59,335
S	2,000		+267
R	7,113		
B—Law Officers—			
B-1—Pay of officers—			
O	1,06,565	96,565	94,902
R	—10,000		—1,663
B-2—Pay of establishment			
	.. ..	1,87,055	1,84,145
B-3—Allowances and honoraria—			
O	42,080	52,080	50,641
S	5,000		—1,439
R	5,000		
B-4—Other charges—			
O	1,87,800	3,06,255	3,09,489
S	75,000		+3,234
R	43,455		

GRANT No. XI—ADMINISTRATION OF JUSTICE—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
27—ADMINISTRATION OF JUSTICE—<i>Contd.</i>							
O—Administrator General and Official Trustee—							
O	..	..	..	13,000	9,650	8,931	—719
R	..	..	..	—3,350			
D—Civil and Sessions Courts—							
D-1—District and Sessions Judges' courts—							
D-1 (i)—Pay of officers—							
O	..	..	..	1,94,303	1,89,803	1,93,873	+ 4,070
S	..	..	..	500			
R	..	..	..	—5,000			
D-1 (ii)—Pay of establishment—							
O	..	..	..	6,28,679	6,20,679	6,14,481	—6,198
R	..	..	..	—8,000			
D-1 (iii)—Allowances and honoraria—							
O	..	..	..	3,38,118	3,46,618	3,43,943	—2,675
S	..	..	..	500			
R	..	..	..	8,000			
D-1 (iv)—Other charges—							
O	..	..	..	1,13,900	1,48,718	1,20,845	—27,873
S	..	..	..	31,000			
R	..	..	..	3,818			
D-2—Civil and Additional Sessions Judges' courts—							
D-2 (i)—Pay of officers—							
O	..	..	..	1,57,341	1,49,341	1,40,239	—9,102
R	..	..	..	—8,000			
D-2 (ii)—Pay of establishment—							
O	..	..	..	2,37,270	2,39,770	2,40,528	+ 758
R	..	..	..	2,500			
D-2 (iii)—Allowances and honoraria—							
O	..	..	..	1,25,059	1,26,059	1,26,118	+ 59
R	..	..	..	1,000			
D-2 (iv)—Other charges—							
O	..	..	..	52,330	53,011	57,950	
R	..	..	..	5,681			

GRANT No. XI—ADMINISTRATION OF JUSTICE—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
27—ADMINISTRATION OF JUSTICE— <i>Contd.</i>					Rs.	Rs.	Rs.
D-3—Civil Judges' courts—							
D-3 (i)—Pay of officers—							
O	..	..	..	1,69,397	1,61,897	1,51,692	—9,705
R	..	..	..	—8,000			
D-3 (ii)—Pay of establishment—							
O	..	..	..	1,99,997	1,97,997	1,93,919	—4,078
R	..	..	..	—2,000			
D-3 (iii)—Allowances and honoraria—							
O	..	..	..	1,25,046	1,16,046	1,16,564	+ 518
R	..	..	..	—9,000			
D-3 (iv)—Other charges—							
O	..	..	..	33,560	38,889	35,595	—3,294
R	..	..	..	5,329			
D-4—Munsiffs' courts—							
D-4 (i)—Pay of officers—							
O	..	..	..	3,80,000	3,50,000	3,38,961	—11,039
R	..	..	..	—30,000			
D-4 (ii)—Pay of establishment—							
O	..	..	..	5,48,655	5,36,655	5,30,913	—5,742
R	..	..	..	—12,000			
D-4 (iii)—Allowances and honoraria—							
O	..	..	..	3,09,445	3,16,645	3,19,102	+ 2,457
R	..	..	..	7,200			
D-4 (iv)—Other charges—							
O	..	..	..	84,900	97,750	88,135	—9,615
R	..	..	..	12,850			
E—Courts of small causes—							
E-1—Pay of officers—							
O	..	..	..	24,800	25,000	23,767	—1,233
R	..	..	..	200			
E-2—Pay of establishment—							
O	..	..	..	20,427	19,627	19,624	
R	..	..	..	—800			—3

GRANT No. XI—ADMINISTRATION OF JUSTICE—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
27—ADMINISTRATION OF JUSTICE— <i>Concl'd.</i>							
E-3—Allowances and honoraria—							
O	..	..	..	13,695	12,495	12,870	+ 375
R	..	..	..	—1,200			
E-4—Other charges—							
O	..	..	..	2,578	2,895	2,660	—235
R	..	..	..	317			
Surrenders or withdrawals within grant or appropriation—							
R	..	..	..	2,000	2,000	..	—2,000
TOTALS							
				| Charged	8,84,000	8,77,171	—6,829
				| Voted	44,08,000	43,19,887	—88,113

NOTES

Grant of higher grade with retrospective effect.—A District Magistrate-cum-sub-judge in a Covenanting State was suspended on the 7th April, 1948 on certain charges of inefficiency and slackness. While his case was pending, the State merged in the State of former Rajasthan. The latter Government after hearing the officer in person reinstated him. Orders were also issued appointing him as a Munsiff-Magistrate in the pay scale of Rs.170-10-350-15-380-20-400 in the integrated set-up of the new State. The officer represented that his appointment to the post of a Munsiff-Magistrate involved reduction in rank and was, therefore, legally invalid inasmuch as no departmental enquiry was conducted against him and he was not given an opportunity to defend his case. On an examination of the case by the Government of Rajasthan orders were issued in October, 1957 appointing him retrospectively with effect from 1-9-1948 to a higher post in the scale of Rs. 300-330-15-450-25-700. This resulted in payment of arrears amounting to Rs. 5,461 for the period when the officer actually performed the duties of a lower post.

2. *Misappropriation.*—On receipt of orders of his transfer to another post, the Nazir of a court absconded on 11-4-1952 after reporting through a letter the loss of a part of cash in his custody. The departmental verification conducted on 14-4-1952 revealed a shortage of Rs. 27,813 including some non-Government money (amount not known) which was also being handled by the Nazir. Of this a sum of Rs. 7,792 was written off by Government in July, 1955 and a sum of Rs. 2,500 was recovered by forfeiture of the security deposit of the Nazir. Orders regarding the recovery or write-off of the balance amount of the loss are awaited (November, 1960). The Nazir was sentenced in November, 1955 to rigorous imprisonment for one year and a fine of Rs. 2,000 or in default, to undergo further

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

rigorous imprisonment for six months. The misappropriation occurred mainly owing to :—

- (i) failure on the part of the supervisory officers to check the totalling and closing of the Cash Book regularly;
- (ii) withdrawal of funds from the Treasury in excess of actual requirements ;
- (iii) failure to verify cash balance after 5-1-1952 ;
- (iv) allowing the Nazir to keep money in his custody in excess of the amount of his security deposit.

In January, 1956, Government conveyed their displeasure to the officer responsible for neglect of supervisory duties.

GRANT No. XII—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.
28—JAILS—							
A—Jails—							
A-1—Superintendence—							
A-1 (i)—Pay of officers—							
O	..	..	..	25,260	25,224	25,224	..
R	..	..	..	—36			
A-1 (ii)—Pay of establishment—							
O	..	..	..	68,540	69,420	69,978	+ 558
R	..	..	..	880			
A-1 (iii)—Allowances and honoraria—							
O	..	..	..	37,000	35,396	35,309	—87
R	..	..	..	—1,604			
A-1 (iv)—Other charges—							
O	..	..	..	18,450	19,080	18,871	—209
R	..	..	..	630			
A-2—Central Jails—							
A-2 (i)—Pay of officers—							
O	..	..	..	29,190	27,760	27,448	—312
R	..	..	..	—1,430			
A-2 (ii)—Pay of establishment—							
O	..	..	..	1,97,380	1,93,980	1,94,460	+ 480
R	..	..	..	—3,400			
A-2 (iii)—Allowances and honoraria—							
O	..	..	..	1,29,130	1,37,430	1,37,423	—7
R	..	..	..	8,300			
A-2 (iv)—Other charges—							
O	..	..	..	3,08,340	3,33,340	3,33,355	+ 15
S	..	..	..	25,000			
A-3—District Jails—							
A-3 (i)—Pay of officers—							
O	..	..	..	44,960	45,660	47,875	+ 2,215
R	..	..	..	700			
A-3 (ii)—Pay of establishment—							
O	..	..	..	3,63,600	3,53,100	3,53,471	+ 371
R	..	..	..	—10,500			

GRANT No. XII—JAILS—*Concl'd.*

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
28—JAILS— <i>Concl'd.</i>							
A-3 (iii)—Allowances and honoraria—							
O	..	..	..	2,58,880	2,51,880	2,52,696	+ 816
R	..	..	..	—7,000			
A-3 (iv)—Other charges—					4,64,550	4,61,236	—3,314
A-4—Lock-ups—							
A-4 (i)—Pay of officers—							
O	..	..	..	21,120	18,120	18,527	+ 407
R	..	..	..	—3,000			
A-4 (ii)—Pay of establishment					3,44,180	3,44,876	+ 696
A-4 (iii)—Allowances and honoraria—							
O	..	..	..	2,15,600	2,20,460	2,22,530	+ 2,070
R	..	..	..	4,860			
A-4 (iv)—Other charges—							
O	..	..	..	3,38,820	3,32,820	3,33,501	+ 681
R	..	..	..	—6,000			
B—Jail Manufactures—							
B-1—Central Jails—							
O	..	..	..	2,15,400	1,97,130	1,80,470	—16,660
R	..	..	..	—18,270			
B-2—District Jails—							
O	..	..	..	1,87,600	2,11,870	2,00,240	—11,630
R	..	..	..	24,270			
Surrenders or withdrawals within grant—							
R	..	..	..	11,600	11,600	..	—11,600
TOTAL ..					32,93,000	32,57,490	—35,510

NOTES

The Stock Account of Jail Manufactures for the year 1959-60 is awaited from the Department.

2. The *pro forma* Account of Jail Manufactures for the year 1959-60 is awaited from the Department.

3. *Deposits of Depreciation Reserve of Government Commercial concerns—Jail Manufactures.*—See Para 44 of Part-B-Report and item I (e) of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

GRANT No. XIII—POLICE

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
				Rs.	Rs.	Rs.
29—POLICE—						
A—Superintendence—						
A-1—Pay of officers—						
O	..	..	..	1,80,000	2,57,000	2,67,142
S	..	..	..	77,000		+ 10,142
A-2—Pay of establishment—						
O	..	..	..	2,14,000	2,25,000	2,29,355
S	..	..	..	11,000		+ 4,355
A-3—Allowances and honoraria—						
O	..	..	..	1,24,000	1,65,000	1,77,048
S	..	..	..	41,000		+ 12,048
A-4—Other charges—						
O	..	..	..	59,700	62,320	59,078
R	..	..	..	2,620		—3,242
B—District Executive Force—						
B-1—District Police—						
B-1—(i)—Pay of officers				9,43,000	9,40,428	—2,577
B-1—(ii)—Pay of establishment—						
O	..	..	..	1,32,85,520	1,39,37,520	1,37,85,774
S	..	..	..	6,52,000		—1,51,746
B-1—(iii)—Allowances and honoraria—						
O	..	..	..	1,22,05,680	1,28,06,380	1,29,63,558
S	..	..	..	3,34,800		+ 1,57,178
R	..	..	..	2,65,900		
B-1—(iv)—Other charges—						
Charged—						
O	..	..	..	5,000	4,500	3,189
S	..	..	..	2,000		—1,311
R	..	..	..	—2,500		
Col. 3.—See note 1 below						
Voted—						
O	..	..	..	32,67,800	31,79,180	32,90,680
R	..	..	..	—88,620		+ 1,11,500

GRANT No. XIII—POLICE—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
29—POLICE— <i>Contd.</i>							
B-2—Wireless—							
B-2-(i)—Pay of officers—							
O	::	::	::	17,000	16,000	15,399	—601
R	::	::	::	—1,000			
B-2-(ii)—Pay of establishment—							
O	::	::	::	3,90,000	3,40,000	3,52,019	+12,019
R	::	::	::	—50,000			
B-2-(iii)—Allowances and honoraria—							
O	::	::	::	1,73,000	1,83,000	1,84,436	+1,436
R	::	::	::	10,000			
B-2-(iv)—Other charges—							
O	::	::	::	1,62,000	1,90,000	2,02,203	+12,203
R	::	::	::	28,000			
B-3—Anti-dacoity staff—							
B-3 (i)—Pay of officers					14,800	15,091	+291
B-3 (ii)—Pay of establishment—							
O	::	::	::	88,000	75,000	86,326	+11,326
R	::	::	::	—13,000			
B-3-(iii)—Allowances and honoraria—							
O	::	::	::	1,12,000	60,000	65,936	+5,936
R	::	::	::	—52,000			
B-3-(iv)—Other charges—							
O	::	::	::	8,700	21,000	16,055	—4,945
R	::	::	::	12,300			
B-4—Other Police—							
B-4 (i)—Guard at Rulers' palaces—							
B-4-(i) I—Pay of establishment—							
O	::	::	::	58,800	1,70,000	1,61,127	—8,873
S	::	::	::	1,11,200			
B-4-(i) II—Allowances and honoraria—							
O	::	::	::	20,000	1,22,000	1,20,094	—1,906
S	::	::	::	1,02,000			
B-4-(iii)—Police Motor Workshop—							
O	::	::	::	1,72,400	1,66,800	1,49,833	—16,967
R	::	::	::	—5,600			

GRANT No. XIII—POLICE—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Savirg— 4
					Rs.	Rs.	Rs.
29—POLICE— <i>Contd.</i>							
B-4-(iv)—Mewar Bhil Corps—							
B-4 (—) (iv) I—Pay of officers—							
O	..	..	..	13,900	10,500	9,706	—794
R	..	..	..	—3,400			
B-4-(iv) II—Pay of establishment—							
O	..	..	..	2,22,000	2,40,000	2,34,010	—5,990
R	..	..	..	18,000			
B-4-(iv) III—Allowances and honoraria—							
O	..	..	..	1,62,000	1,87,000	1,90,526	+ 3,526
R	..	..	..	25,000			
B-4-(iv) IV—Other charges					30,000	27,001	—2,999
C—Police Training Schools and Colleges—							
C-1—Kishangarh Training School—							
C-1 (i)—Pay of officers					76,900	79,563	+ 2,663
C-1 (ii)—Pay of establishment—							
O	..	..	..	52,000	47,000	50,550	+ 3,550
R	..	..	..	—5,000			
C-1-(iii)—Allowances and honoraria—							
O	..	..	..	51,000	53,000	50,243	—2,757
R	..	..	..	2,000			
C-1-(iv)—Other charges—							
O	..	..	..	34,750	45,750	51,315	+ 5,565
R	..	..	..	11,000			
C-2—Range Training Schools—							
C-2-(i)—Pay of officers—							
O	..	..	..	23,900	21,900	22,677	+ 777
R	..	..	..	—2,000			
C-2-(ii)—Pay of establishment—							
O	..	..	..	1,42,000	1,28,000	1,26,652	—1,348
R	..	..	..	—14,000			
C-2-(iii)—Allowances and honoraria—							
O	..	..	..	81,000	75,000	72,072	—2,928
R	..	..	..	—6,000			

GRANT No. XIII—POLICE—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
29—POLICE— <i>Contd.</i>							
C-2 (iv)—Other charges—							
O	..	..	..	17,900	9,900	8,568	—1,332
R	..	..	..	—8,000			
D—Special Police—							
D-1—Rajasthan Armed Constabulary—							
D-1 (i)—Pay of officers—							
O	..	..	..	2,81,100	2,67,100	2,60,462	—6,638
R	..	..	..	—14,000			
D-1 (ii)—Pay of establishment—							
O	..	..	..	34,20,000	32,71,000	32,50,819	—20,181
S	..	..	..	1,000			
R	..	..	..	—1,50,000			
D-1 (iii)—Allowances and honoraria—							
O	..	..	..	26,49,000	27,45,000	27,81,006	+ 36,006
R	..	..	..	96,000			
D-1 (iv)—Other charges—							
O	..	..	..	12,11,000	11,90,000	9,80,037	—2,09,963
R	..	..	..	—21,000			
Col. 4.—Mainly non-receipt of debits for the cost of tents, lorries and arms purchased through the Director General of Supplies and Disposals.							
D-2—Workshop, Qilejat and Topkhana ..					38,300	28,346	—9,954
E—Railway Police—							
E-1—Pay of officers—							
O	..	..	..	44,800	48,000	47,200	—800
R	..	..	..	3,200			
E-2—Pay of establishment—							
O	..	..	..	5,66,000	5,56,000	5,53,295	—2,705
R	..	..	..	—10,000			
E-3—Allowances and honoraria					4,57,000	4,61,032	+ 4,032
E-4—Other charges—							
O	..	..	..	1,21,600	1,53,600	1,78,677	+ 25,077
S	..	..	..	32,000			
F—Criminal Investigation Department—							
F-1—Head Office—							
F-1 (i) Pay of officers—							
O	..	..	..	2,31,500	2,11,000	2,16,871	+ 5,371
R	..	..	..	—20,500			

GRANT No. XIII—POLICE—*Contd.*

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
				Rs.	Rs.	Rs.
23—POLICE— <i>Contd.</i>						
F-1 (ii)—Pay of establishment—						
O	..	..	..	5,93,815	5,74,000	5,78,057
R	..	..	..	—19,815		+ 4,057
F-1 (iii)—Allowances and honoraria—						
O	..	..	..	3,76,435	3,88,450	4,00,407
R	..	..	..	12,015		+ 11,957
F-1 (iv)—Other charges—						
O	..	..	..	2,48,700	1,41,600	1,38,255
R	..	..	..	—1,07,100		—3,345
F-2—Anti-corruption Branch—						
F-2 (i)—Pay of officers—						
O	..	..	..	1,34,000	1,24,000	1,23,360
R	..	..	..	—10,000		—640
F-2 (ii)—Pay of establishment—						
O	..	..	..	1,43,500	1,40,000	1,40,491
R	..	..	..	—3,500		+ 491
F-2 (iii)—Allowances and honoraria					1,52,500	1,56,527
F-2 (iv)—Other charges—						+ 4,027
O	..	..	..	50,000	64,600	29,380
R	..	..	..	14,600		—35,220
G—Miscellaneous—						
Collective training of Northern Zonal Police—						
S	..	..	..	50,000	15,000	..
R	..	..	..	—35,000		—15,000
Surrenders or withdrawals within grant or appro-						
priation—						
Charged						
R	..	..	..	2,500	2,500	..
Voted	..	..	..			—2,500
R	..	..	..	1,38,900	1,38,900	..
TOTALS						
				Charged	7,000	3,189
				Voted	4,45,35,000	4,43,28,182
						—3,811
						—2,06,818

NOTES

Sub-head B-1(iv)—(Charged) includes expenditure of Rs. 1,220 met from the Contingency Fund during the year 1958-59 and recouped during the year 1959-60.

GRANT No. XIII—POLICE—Concl'd.

2. *Avoidable expenditure.*—In March, 1954 a Superintendent of Police purchased motor spare parts costing Rs. 20,338, but did not make the payment despite repeated requests from the supplier. The firm, therefore, filed a suit against Government in February, 1957 for the recovery of the amount due together with interest thereon. A sum of Rs. 20,308 was paid by the Department on 31-5-1957, but the demand for payment of interest was contested in the Court. The Court decided the case in favour of the supplier, and consequently Government had to pay Rs. 3,231 on account of interest and Rs. 1,825 towards cost of the suit.

In June 1959 the Head of the Department informed Audit that the payment could not be made in time for want of funds and sanction of the competent authority.

GRANT No. XIV—SCIENTIFIC DEPARTMENTS

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.	
36—SCIENTIFIC DEPARTMENTS—								
A—Mines Department—								
A-1—Pay of officers—								
O	..	..	..	1,33,000	|	1,20,900	1,20,877	—23
R	..	..	..	—12,100				
A-2—Pay of establishment—								
O	..	..	..	3,92,580	|	3,35,180	3,36,929	+1,749
R	..	..	..	—57,400				
A-3—Allowances and honoraria—								
O	..	..	..	2,48,800	|	2,51,666	2,50,149	—1,517
R	..	..	..	2,866				
A-4—Other charges—								
Charged—								
S	..	..	..	9,000	|	760	1,975	+1,215
R	..	..	..	—8,240				
Voted—								
O	..	..	..	2,06,200	|	1,94,800	1,94,478	—322
R	..	..	..	—11,400				
A-5—Departmental mines running expenses—								
O	..	..	..	9,97,500	|	12,08,500	11,58,418	—50,082
S	..	..	..	3,87,000				
R	..	..	..	—1,76,000				
A-6—Staff for Diamond drilling machine—								
O	..	..	..	10,000	|	4,903	4,918	+15
R	..	..	..	—5,097				
A-7—Prospective works of mines and quarries—								
O	..	..	..	1,75,000	|	2,38,631	2,38,073	—558
S	..	..	..	1,02,000				
R	..	..	..	—38,369				
B—Archaeological Department—								
O	..	..	..	1,56,520	|	1,64,520	1,40,979	—23,541
S	..	..	..	9,000				
R	..	..	..	—1,000				
C—Museums—								
O	..	..	..	1,02,200	|	1,60,200	1,58,047	—2,153
S	..	..	..	57,000				
R	..	..	..	1,000				

GRANT No. XIV—SCIENTIFIC DEPARTMENTS—*Concl'd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
36—SCIENTIFIC DEPARTMENTS— <i>Concl'd.</i>							
D-Charges in England—							
D-1-Cost of publications— (through Archaeological Department)							
O	..	..	..	200	120	59	—61
R	..	..	..	—80			
Surrenders or withdrawals within grant or appropriation—							
Charged—							
R	..	..	..	8,240	8,240	..	—8,240
Voted—							
R	..	..	..	2,97,580	2,97,580	..	—2,97,580
TOTALS							
				Charged	9,000	1,975	—7,025
				Voted	29,77,000	26,02,927	—3,74,073

NOTES

In the charged section the surrender of Rs. 8,240 against the saving of Rs. 7,025 converted the saving into an excess of Rs. 1,215 over the modified appropriation.

2. The *pro forma* Commercial Account of Palana Colliery, Bikaner is awaited from the Department.

3. *Deposits of Depreciation Reserve of Government Commercial concerns—Mines.*—See para 44 of Part B-Report and item I(f) of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

BHANKRI SLAB QUARRY WORKS, DAUSA

Working Account for the year ended 31-3-1960.

Dr.

1958-59	Particulars	1959-60	1958-59	Particulars	1959-60
Rs.		Rs.	Rs.		Rs.
	<i>To Wages:—</i>				
53,658	(a) Quarrying	56,879	89,800	By Cost of production (transferred to Trading and Profit and Loss account)	
19,589	(b) Transportation	19,486		43,870 cft. or 23,537 slabs	93,775
	<i>To Tools and Stores:—</i>				
296	(a) Coal				
6,717	(b) Oil	409			
1,472	(c) Explosives	5,835			
4,840	(d) General stores	1,354			
3,228	To Depreciation on plant and machinery	6,906			
		2,906			
89,800		93,775	89,800		93,775

Trading Account for the year ended 31-3-1960

60,688	To Opening stock	54,923	1,80,056	By Sale of slabs	
89,800	Cost of production (as per Working Account)	93,775	54,923	By Closing stock	
84,491	Gross profit	75,122			
2,34,979		2,83,820	2,34,979		1,78,037
					45,783
					2,23,820

Profit and Loss Account for the year ended 31-3-1960

9,952	To Selling and distribution expenses (Rent etc.)	60	84,491	By Gross profit	
11,899	Salaries and allowances of staff	11,636	11,844	Income from royalty	
139	Printing and stationery	270			
150	Postage	150	296	Miscellaneous receipts	
435	General expenses	528			
					308
					75,122
					14,728

Depreciation charges on —

864	(a) Buildings ..	821
1,329	(b) Truck ..	..
3,276	(c) Loose tools etc. ..	3,046
38	(d) Furniture ..	36
711	Repairs to truck ..	..
536	Loss on sale of truck ..	..
1,000	Supervision charges ..	1,000
467	Audit fees ..	570
6,859	Interest on capital ..	6,182
58,976	Net profit ..	65,859
		119
		90,158
		96,631
		90,158

BHANKRI SLAB QUARRY WORKS, DAUSA

Balance Sheet as at 31-3-1960.

As at 31-3-1959	Capital and Liabilities	As at 31-3-1960	As at 31-3-1959	Properties and Assets	As at 31-3-1960
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>(a) Government capital:—</i>					
1,64,399	Government capital as per last Balance Sheet	1,64,399	16,413	Buildings— As per last Balance Sheet ..	21,650
	Add-withdrawals during the year ..	1,00,985		Less-depreciation written off as per last Balance Sheet ..	5,237
		2,65,384		Add-depreciation during the year ..	821
	Less-remittances during the year ..	1,94,259			6,058
		71,125		Plant and machinery including minor equipments— ..	15,592
	Add-net adjustment during the year ..	7,183	29,855	As per last Balance Sheet ..	72,763
		78,308		Less-depreciation written off as per last Balance Sheet ..	42,908
	Add-net profit during the year ..	65,859	1,44,167	Add-depreciation during the year ..	2,906
					45,814
					26,949
<i>Sundry creditors:—</i>					
100	(a) For supplies	115	10,616	(a) Stores and spare parts ..	9,353
7,120	(b) .. salaries and wages ..	8,372	44,115	(b) Loose tools, pipe lines, furniture, etc.— ..	
480	(c) Others	480	8,967		
300	Permanent advance	200		As per last Balance Sheet ..	65,367
8	Deposits	570		Less-depreciation written off as per last Balance Sheet ..	21,252
	Undischarged liability (Audit fees) ..			Add-depreciation during the year ..	3,082
	Contingent liability on account of Sales Tax payable to Government for the years 1955-56 and 1956-57:—				24,334
	Rs. 8,210				41,033

GRANT No. XV—EDUCATION (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.
37—EDUCATION—							
A—University—							
A-1—Grants to Universities—							
O	..	..	..	9,91,000	8,80,000	9,09,355	+ 29,355
S	..	..	..	500			
R	..	..	..	—1,11,500			
A-2—Government Arts Colleges—							
A-2(i)—Arts Colleges (Men)—							
A-2(i)I—Pay of officers—							
O	..	..	..	24,58,640	27,70,640	28,66,589	+ 95,949
R	..	..	..	3,12,000			
A-2(i)II—Pay of establishment—							
O	..	..	..	6,75,290	7,37,290	6,29,714	—1,07,576
R	..	..	..	62,000			
Col. 4.—See note 1 below.							
A-2(i)III—Allowances and honoraria—							
O	..	..	..	7,97,918	7,76,918	8,16,582	+ 39,664
R	..	..	..	—21,000			
A-2(i)IV—Other charges—							
O	..	..	..	10,99,210	17,53,210	18,86,251	+ 1,33,041
S	..	..	..	1,000			
R	..	..	..	6,53,000			
A-2(i)V—Lump sum provision for teaching staff in existing colleges—							
O	..	..	..	22,800	..	..	..
R	..	..	..	—22,800			
A-2(i)VI—Introduction of 3 years Degree course—							
O	..	..	..	17,20,000	..	..	..
R	..	..	..	—17,20,000			
A-2(ii)—Arts Colleges (Women)—							
A-2(ii)I—Pay of officers					3,58,000	3,27,760	—30,240
A-2(ii)II—Pay of establishment ..					1,07,920	94,728	—13,192
A-2(ii)III—Allowances and honoraria					1,26,520	1,12,756	—13,764

GRANT No.XV—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>							
A-2(ii)IV—Other charges—							
O	..	..	..	2,31,560	2,27,560	5,79,268	+ 3,51,708
S	..	..	..	13,000			
R	..	..	..	—17,000			
Col. 4:—See note 1 below.							
A-2(iii)—Sanskrit Colleges—							
A-2(iii)I—Pay of officers—							
O	..	..	..	49,370	43,460	41,547	—1,913
R	..	..	..	—5,910			
A-2(iii)II—Pay of establishment—							
O	..	..	..	1,01,290	82,120	92,035	+ 9,915
R	..	..	..	—19,170			
A-2(iii)III—Allowances and honoraria—							
O	..	..	..	38,600	36,950	32,776	—4,174
R	..	..	..	—1,650			
A-2(iii)IV—Other charges—							
O	..	..	..	12,300	29,300	31,352	+ 2,052
R	..	..	..	17,000			
A-3—Grants to non-Government Arts Colleges—							
O	..	..	..	5,60,000	7,20,000	6,13,776	—1,06,224
R	..	..	..	1,60,000			
Col. 4:—See note 1 below.							
A-4—Government Professional Colleges—							
A-4(i)—Teachers Training College, Bikaner—							
O	..	..	..	1,40,000	1,27,800	1,14,773	—13,027
R	..	..	..	—12,200			
A-4(ii)—M.B.M. Engineering College, Jaipur—							
A-4(ii) I—Pay of officers—							
O	..	..	..	3,47,191	3,10,731	2,59,513	—51,218
R	..	..	..	—36,460			
A-4(ii) II—Pay of establishment—					1,80,509	1,63,804	—16,705
A-4(ii) III—Allowances and honoraria—							
O	..	..	..	1,46,340	1,34,710	1,47,578	+ 12,868
R	..	..	..	—11,630			

GRANT No.XV—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>							
A-4(ii)IV—Other charges—							
O	..	..	..	7,52,960	5,11,030	4,89,822	—21,208
R	..	..	..	—2,41,930			
A-4(iii)—Commerce College, Jaipur—							
O	..	..	..	1,88,600	2,23,600	2,14,948	—8,652
R	..	..	..	35,000			
A-4(iv)—Basic Training College ..					1,16,000	1,03,341	—12,659
A-5—Grants to non-Government Professional Colleges—							
O	..	..	..	60,000	3,36,000	3,30,170	—5,830
R	..	..	..	2,76,000			
B—Secondary—							
B-1—Government Secondary Schools—							
B-1(i)—Boys' Schools—							
B-1(i) I—Pay of officers—							
O	..	..	..	10,91,000	11,21,200	10,95,714	—25,486
S	..	..	..	24,600			
R	..	..	..	5,600			
B-1(i)II—Pay of establishment—							
O	..	..	..	1,32,49,320	1,34,09,740	1,43,04,744	+ 8,95,004
S	..	..	..	1,59,200			
R	..	..	..	1,220			
B-1(i)III—Allowances and honoraria—							
O	..	..	..	61,08,320	61,24,920	67,37,788	+ 6,12,868
S	..	..	..	62,000			
R	..	..	..	—45,400			
Col. 4:—See note 1 below.							
B-1(i)IV—Other charges—							
O	..	..	..	30,23,860	32,39,140	26,92,428	—5,46,712
S	..	..	..	1,41,200			
R	..	..	..	74,080			
Col. 4:—See note 1 below.							
B-1(i)V—Lump sum provision for conversion of High Schools into Higher Secondary Schools(Ajmer Plan)—							
O	..	..	..	3,85,700	..	..	..
R	..	..	..	—3,85,700			

GRANT No. XV—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>							
B-1(i)VI—Additional Teaching Staff for Secondary Schools (Ajmer)—							
O	..	..	..	69,800	|	..	..
S	..	..	..	—69,800			
B-1(ii)—Girls' Schools—							
B-1(ii)I—Pay of officers—							
O	..	..	..	1,09,000	|	1,10,400	1,29,637
S	..	..	..	2,400			
R	..	..	..	—1,000			
B-1(ii)II—Pay of establishment—							
O	..	..	..	16,48,400	|	16,03,840	16,68,460
S	..	..	..	5,020			
R	..	..	..	—49,580			
B-1(ii)III—Allowances and honoraria—							
O	..	..	..	7,95,130	|	7,67,710	8,95,450
S	..	..	..	2,580			
R	..	..	..	—30,000			
<i>Col. 4:—See note 1 below.</i>							
B-1(ii)IV—Stipends—							
O	..	..	..	39,500	|	34,600	4,700
R	..	..	..	—4,900			
B-1(ii)V—Other charges—							
O	..	..	..	4,34,970	|	5,01,400	5,08,188
S	..	..	..	12,000			
R	..	..	..	54,430			
B-1 (iii)—Multipurpose Schools—							
B-1 (iii) I—Non-technical Wings—							
B-1 (iii) I (i)—Pay of officers—							
O	..	..	..	1,35,360	|	1,29,360	1,16,617
R	..	..	..	—6,000			
B-1 (iii) I (ii)—Pay of establishment—							
O	..	..	..	9,19,320	|	9,10,340	9,02,060
R	..	..	..	—8,980			
B-1 (iii) I (iii)—Allowances and honoraria—							
O	..	..	..	2,52,320	|	2,48,000	2,78,527
R	..	..	..	—4,320			

GRANT No. XV—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>							
B-1 (iii) I (iv)—Other charges—							
O	..	..	..	2,40,000	2,15,000	2,09,870	—5,130
R	..	..	..	—25,000			
B-1 (iii) II—Technical Wing—							
B-1 (iii) II (i)—Pay of officers					25,000	16,453	—8,547
B-1 (iii) II (ii)—Pay of establishment—							
O	..	..	..	1,25,600	1,26,600	93,787	—32,813
S	..	..	..	1,000			
B-1 (iii) II (iii)—Allowances and honoraria					50,000	85,173	—14,827
B-1 (iii) II (iv)—Other charges					68,400	39,803	—28,597
B-1 (iv)—Sanskrit Schools—							
B-1 (iv) I—Pay of establishment—							
O	..	..	..	1,60,000	1,59,670	1,55,275	—4,395
R	..	..	..	—330			
B-1 (iv) II—Allowances and honoraria—							
O	..	..	..	60,000	65,110	73,900	+8,790
R	..	..	..	5,110			
B-1 (iv) III—Other charges— ..							
O	..	..	..	20,000	50,600	50,694	+94
R	..	..	..	30,600			
B-2—Direct grants to non-Government Secondary Schools—							
O	..	..	..	41,84,000	44,88,000	49,96,775	+5,08,775
R	..	..	..	3,04,000			
Col. 4:—See note 1 below.							
B-3—Grants to Local Bodies for Secondary education—							
O	..	..	..	10,000	14,800	12,212	—2,588
R	..	..	..	4,800			
C—Primary—							
C-I—Government Primary Schools—							
C-I (i)—Boys' Schools—							
C-1 (i) I—Pay of establishment—							
O	..	..	..	1,05,01,620	76,58,320	76,75,304	+16,984
R	..	..	..	—28,43,300			

GRANT No. XV—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>							
C-I (i) II—Allowances and honoraria—							
O	..	..	..	56,55,440	37,32,240	43,84,762	+ 6,52,522
R	..	..	..	—19,23,200			
Col. 4:—See note 1 below.							
C-I (i) III—Other charges—							
O	..	..	..	26,07,940	14,10,240	16,21,685	+ 2,11,445
R	..	..	..	—11,97,700			
Col. 4:—See note 1 below.							
C-I (i) IV—Lump sum provision for conversion of 3,000 posts of Middle teachers to untrained Matrics—							
O	..	..	..	2,40,000	..	..	..
R	..	..	..	—2,40,000			
C-I (ii)—Girls' Schools—							
C-I (ii) I—Pay of establishment—							
O	..	..	..	9,59,040	7,52,800	8,20,518	+ 67,718
R	..	..	..	—2,06,240			
C-I (ii) II—Allowances and honoraria—							
O	..	..	..	5,37,300	4,33,500	5,20,879	+ 87,379
R	..	..	..	—1,03,800			
C-I (ii) III—Other charges—							
O	..	..	..	2,48,660	2,45,660	1,79,754	—65,906
R	..	..	..	—3,000			
C-I (iii)—Sanskrit Pathshalas—							
O	..	..	..	1,31,860	3,640	10,790	+ 7,150
R	..	..	..	—1,28,220			
C-II—Direct grants to non-Government Primary Schools—							
O	..	..	..	7,00,000	8,00,000	8,49,541	+ 49,541
R	..	..	..	1,00,000			
C-III—Grants to Local Bodies for primary education—							
C-III (i)—Grants-in-aid to Panchayat Samitis—							
S	..	..	..	1,000	1,11,17,800	1,11,02,485	—15,315
R	..	..	..	1,11,16,800			
C-III (ii)—Other grants-in-aid—							
O	..	..	..	1,20,000	1,70,000	1,24,722	—45,278
R	..	..	..	50,000			

GRANT No. XV—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—Special—							
D-1—Government Special Schools—							
D-1(i)—Normal and Central Training Schools for men—							
D-1(i)I—Pay of officers—							
O	..	..	..	80,875	97,375	1,02,657	+ 5,282
S	..	..	..	16,500			
D-1(i)II—Pay of establishment—							
O	..	..	..	6,68,850	6,65,850	7,46,983	+ 81,133
S	..	..	..	91,000			
R	..	..	..	—94,000			
D-1(i)III—Allowances and honoraria—							
O	..	..	..	2,47,500	2,45,800	2,84,826	+ 39,026
S	..	..	..	38,300			
R	..	..	..	—40,000			
D-1(i)IV—Other charges—							
O	..	..	..	3,25,775	6,90,975	6,07,658	—83,317
S	..	..	..	4,64,200			
R	..	..	..	—99,000			
D-1(ii)—Normal and Central Training School for Women—							
O	..	..	..	1,47,000	85,000	87,072	+ 2,072
R	..	..	..	—62,000			
D-1(iii)—Schools of arts—							
O	..	..	..	55,000	51,000	45,858	—5,142
R	..	..	..	—4,000			
D-1(iv)—School for deaf, dumb and blind—							
O	..	..	..	98,000	92,000	77,874	—14,126
R	..	..	..	—6,000			
D-1(v)—Vocational High School, Kota					39,000	38,934	—66
D-1(vi)—Other Public Schools—							
D-1(vi) I—Other Schools—							
D-1(vi) I (i)—Pay of officers—							
O	..	..	..	27,960	30,060	24,114	—5,946
R	..	..	..	2,100			

GRANT No. XV—EDUCATION—Contd.

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
37. EDUCATION—Contd.			
D-1 (vi) I (ii)—Pay of establishment—			
O 1,17,150	1,10,150	1,18,156	+ 8,006
R —7,000			
D-1 (vi) I (iii)—Allowances and honoraria—			
O 57,340	51,740	49,596	—2,144
R —5,600			
D-1 (vi) I (iv)—Stipends	2,220	507	—1,713
D-1 (vi)—Other charges	52,330	1,02,936	+ 50,606
D-1 (vi) II—Oriental Research Institution—			
O 76,580			
S 2,000	1,29,810	1,19,854	—9,956
R 51,230			
D-1 (vii)—Vocational Guidance Bureau—			
O 50,000	48,000	45,951	—2,049
R —2,000			
D-1 (viii)—Polytechnics—			
D-1 (viii) I—Pay of officers—			
O 2,40,165	1,76,445	1,61,829	—14,616
R —63,720			
D-1 (viii) II—Pay of establishment—			
O 2,09,663	1,56,313	1,52,679	—3,634
R —53,350			
D-1 (viii) III—Allowances and honoraria—			
O 1,51,841	1,01,101	88,239	—12,862
R —50,740			
D-1 (viii) IV—Other charges—			
O 12,18,331	7,90,411	8,24,090	+ 33,679
R —4,27,920			
D-1 (ix)—Junior Diploma Course in Secretarial and business training of Doctors—			
S 500	1,80,500	1,84,679	+ 4,179
R 1,80,000			
D-2—Direct grants to non-Government Special Schools—			
O 4,50,000	5,20,000	5,37,475	+ 17,475
R 70,000			

GRANT No. XV—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>							
E—General—							
E-1—Direction—							
E-1(i)—Director's office—							
E-1(i) I—Pay of officers—							
O	..	..	..	1,71,120	1,88,970	1,49,191	+ 10,221
R	..	..	..	—32,150			
E-1(i) II—Pay of establishment—							
O	..	..	..	3,09,940	3,28,940	3,29,780	+ 840
R	..	..	..	19,000			
E-1(i) III—Allowances and honoraria—							
O	..	..	..	2,07,652	2,20,802	2,23,763	+ 2,961
R	..	..	..	13,150			
E-1(i) IV—Other charges—							
O	..	..	..	1,07,360	1,34,860	1,54,343	+ 19,483
R	..	..	..	27,500			
E-1(ii)—Office of the Director of Technical Education—							
O	..	..	..	48,000	45,500	46,759	+ 1,259
R	..	..	..	—2,500			
E-1(iii)—Sanskrit Directorate—							
O	..	..	..	56,935	60,290	59,575	—715
R	..	..	..	8,355			
E-2—Inspection—							
E-2(i)—Pay of officers—							
O	..	..	..	2,98,960	3,07,360	3,03,185	—4,175
R	..	..	..	8,400			
E-2(ii)—Pay of establishment—							
O	..	..	..	10,92,730	6,91,730	7,40,067	+ 48,337
R	..	..	..	—4,01,000			
E-2(iii)—Allowances and honoraria—							
O	..	..	..	7,39,780	5,57,780	5,85,596	+ 27,816
R	..	..	..	—1,82,000			
E-2(iv)—Other charges—							
O	..	..	..	1,99,530	1,86,530	1,68,818	—17,712
R	..	..	..	—15,000			

RANT No. XV—EDUCATION—Contd.

Major head and sub-head 1					Final grant 2	Actual expenditure 4	Excess+ Saving— 3
					Ra.	Ra.	Ra.
87-EDUCATION—Contd.							
E-3—Scholarships—							
O	..	..	..	3,18,000	8,69,000	8,21,367	—47,633
S	..	..	..	51,000			
R	..	..	..	5,00,000			
E-4—Miscellaneous—							
E-4 (i)—Library Department and public libraries—							
E-4 (i) I—Pay of officers					5,240	3,450	—1,790
E-4 (i) II—Pay of establishment					1,66,490	1,62,013	—4,477
E-4 (i) III—Allowances and honoraria					87,270	78,216	—9,054
E-4 (i) IV—Other charges—							
O	..	..	..	2,31,000	3,12,000	3,34,232	+ 22,232
S	..	..	..	1,000			
R	..	..	..	80,000			
E-4 (ii)—National Cadet Corps—							
E-4 (ii) I—Senior Division—							
E-4 (ii) I (i)—Boys' Division—							
E-4 (ii) I (i) 1—Pay of officers—							
O	..	..	..	24,854	12,854	7,307	—5,547
R	..	..	..	—12,000			
E-4 (ii) I (i) 2—Pay of establishment—							
O	..	..	..	1,23,666	64,551	1,08,092	+ 43,541
R	..	..	..	—59,115			
E-4 (ii) I (i) 3—Allowances and honoraria—							
O	..	..	..	1,02,908	65,908	1,03,022	+ 37,114
R	..	..	..	—37,000			
E-4 (ii) I (i) 4—Other charges—							
O	..	..	..	3,49,532	1,58,532	3,11,009	+ 1,52,477
R	..	..	..	—1,91,000			
<i>Col. 4:—See note 1 below.</i>							
E-4 (ii) I (ii)—Girl's Division—							
O	..	..	..	1,12,550	82,550	81,182	—1,368
R	..	..	..	—30,000			
E-4 (ii) I (iii)—Air Squadron—							
O	..	..	..	83,300	63,300	71,018	+ 7,718
S	..	..	..	1,000			
R	..	..	..	—21,000			

GRANT No. XV—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>								
E-4 (ii) 1 (iv)—Artillery Wing						26,700	36,872	+ 10,172
E-4 (ii) I (v)—Naval Wing—								
O	..	..	..	..	33,605	23,605	31,892	+ 8,287
R	..	..	..	..	—10,000			
E-4 (ii) II—Junior Division—								
E-4 (ii) II (i)—Boys' Division—								
O	..	..	..	..	4,62,240	7,44,000	6,46,779	—97,221
S	..	..	..	..	1,000			
R	..	..	..	..	2,80,760			
E-4(ii)II (ii)—Girls' Division						1,13,000	1,22,736	+ 9,736
E-4(ii)II (iii)—Naval Wing						80,300	60,552	—19,748
E-4(ii)II (iv)—Air Wing						99,600	1,19,996	+ 20,396
E-4(iii)—Miscellaneous—								
O	..	..	..	..	25,07,000	23,47,000	19,39,213	—4,07,787
R	..	..	..	..	—1,60,000			
Col. 4.—See note 1 below.								
E-4(iv)—Educational Programme to relieve educated unemployment—								
O	..	..	..	..	25,46,000	12,40,300	13,41,592	+ 1,01,292
R	..	..	..	..	—13,05,700			
E-4(v)—Nationalization Board of Text Books—								
O	..	..	..	..	19,18,895	11,32,660	10,49,429	—83,231
R	..	..	..	..	—7,86,235			
E-4(vi)—Board of Technical Education—								
O	..	..	..	..	56,000	66,000	62,736	—3,264
R	..	..	..	..	10,000			
E-4(vii)—Sahitya Academy—								
O	..	..	..	..	1,70,385	80,000	62,601	—17,399
R	..	..	..	..	—90,385			
E-4(viii)—Lalit Kala Academy						50,000	48,500	—1,500
E-4(ix)—Physical Education—								
O	..	..	..	..	1,21,000	1,05,000	85,354	—19,646
R	..	..	..	..	—16,000			
E-4(x)—Natak Academy						50,000	43,000	—7,000

GRANT No. XV—EDUCATION—*Contd.*

Major head and sub-head 1						Final grant 2	Actual expenditure 3	Excess+ Saving— 4
						Rs.	Rs.	Rs.
37-EDUCATION—<i>Concl'd.</i>								
E-4 (xi)—Contribution towards Poor Students Fund—								
O	..	..	..	..	10,000	|	..	..
R	..	..	..	..	—10,000	|	..	..
E-4 (xii)—Hindi and English Short hand and Type classes—								
O	..	..	..	..	25,000	|	5,000	..
R	..	..	..	..	—20,000	|	..	—5,000
E-4 (xiii)—Lump sum provision for other Plan schemes (Centrally sponsored)								
				..	..	1,000	3,862	+ 2,862
E-5—Works—								
O	..	..	..	..	9,15,000	|	2,00,000	2,33,726
R	..	..	..	..	—7,15,000	|		+ 33,726
TOTAL ..						8,56,19,000	8,82,99,925	+ 26,80,925

NOTES

Sub-heads A-2(i)-II, A-2(ii)IV, A-3, B-1(i)III, B-1(i)IV, B-1(ii)III, B-2, C-I (i) II, C-1(i)III, E-4(ii)I(i)4 and E-4(iii).—The reasons for the variations were not furnished by the Controlling Officers.

2. *Sub-head E-5.*—The expenditure recorded under this sub-head represents outlay on minor departmental works.

3. *Wasteful expenditure.*—(a) A driver was appointed in an N. C. C. Platoon on 5-2-1958 in anticipation of the receipt of a vehicle. The vehicle was received on 6-3-1959. On its being pointed out by Audit that the expenditure of about Rs. 1,200 on the pay and allowances of the driver for the period from 5-2-1958 to 5-3-1959 was wasteful it was stated that the services of the driver had been utilised on a vehicle obtained from another battalion. This, however, does not justify the expenditure, as the battalion from which the vehicle seems to have been obtained occasionally also had a driver for the vehicle.

(b) Two cooks were appointed in a College on 1-10-1958 and 6-12-1958 respectively. As no mess had been started in the College hostel till October, 1959, the services of the cooks were utilised in the College in addition to the sanctioned strength of the peons. The expenditure amounted to Rs. 1,090.

4. *Avoidable expenditure.*—An officer was suspended with effect from 17-9-1954 and removed from service on 1-9-1955. On a writ petition filed by him the High Court held in September, 1957 that the removal from service was invalid as he had not been afforded reasonable opportunity to defend his case

GRANT No. XV—EDUCATION—*Contd.*

inasmuch as he was not shown the preliminary report of the Enquiry Officer. As a result, the officer was reinstated from the date of removal, *i.e.*, 1-9-1955. The period from 17-9-1954 to 31-8-1955 was treated as duty. The payment of pay and allowances for this period involved Government in an additional expenditure of Rs. 2,150 representing the difference between the full duty pay and allowances and Subsistence Allowance.

Immediately on reinstatement the officer was suspended again and a fresh enquiry was conducted. Though according to the findings of the Enquiry Officer the charges against the officer were proved, Government reinstated him from 19-12-1959, ordering, however, that for the period of suspension (1-9-1955 to 18-12-1959) he would be paid only Subsistence Allowance equal to 1/4th of the last pay drawn and proportionate Dearness Allowance. The payment made to the officer for this period was about Rs. 4,000.

5. *Irregular payment.*—In 1958-59 a private printing press printed the cover of a book in four colours although it had been instructed by the Department to use two colours only. The payment was, however, made at the rate admissible for four colours, the extra expenditure being about Rs. 5,000.

The matter was reported to Government on 5-5-1960.

6. *Irregular retention of funds.*—The Head Master of a school withdrew a total amount of Rs. 1,621 from the Treasury on the 14th and the 24th March, 1958 for purchase of furniture. The articles of furniture received from the suppliers in February and March, 1958 were, with the exception of one almirah costing Rs. 85, rejected by an Inspection Committee on 28-3-1958 as being not according to specifications. The undisbursed amount of Rs. 1,536 was refunded into the Treasury on the 1st July, 1958. The withdrawal of the amount before the articles were accepted and the retention of the undisbursed amount after most of the articles were rejected were irregular.

7. *Withdrawal of funds to avoid lapse of grant.*—(a) The Head Master of a school withdrew a sum of Rs. 2,884 from the Government Treasury on the 28th March, 1957 for purchase of furniture, equipment, drawing materials etc. Though materials costing Rs. 2,072 were received and paid for in the next financial year their receipt in good condition was certified on the relevant bills presented to the Treasury. It was stated by the Head Master that the amount was drawn from the Treasury in anticipation of the receipt of articles in order to avoid lapse of grant.

(b) The Principal of a College withdrew a sum of Rs. 2,288 on the 29th March, 1957 for the purchase of typewriters. Though the typewriters were received and paid for in the next financial year their receipt was wrongly certified on the relevant bills presented to the Treasury.

(c) In connection with the purchase of furniture, games articles and other equipments the Head Master of a High School withdrew a sum of Rs. 1,202 on 31-3-1956 by obtaining advance bills from the suppliers. Though the articles were received and paid for in the next financial year, entries showing their receipt before 31-3-1956 were made in the Stock Register. The amount was withdrawn apparently to avoid lapse of budget grant and the irregularity was further aggravated by falsification of records.

GRANT No. XV—EDUCATION—*Concl'd.*

(d) The Head Master of a High School withdrew from the Treasury a sum of Rs. 2,713 on 31-3-1956 for purchasing books, furniture and scientific equipments. Though the goods were received and paid for in the next financial year certificates were recorded on the bills showing their receipt before 31-3-1956, and entries showing payments were also made in the Cash Book under the date 31-3-1956. The amount was withdrawn apparently to avoid lapse of budget grant and the irregularity was aggravated seriously by falsification of records.

8. *Delay in disposal of obsolete books.*—In the course of audit it was noticed in January, 1960 that 8,163 copies of a book which had not been prescribed as a text book after 1957-58 were lying undisposed of. The cost of this obsolete stock of books was Rs. 4,735.

GRANT No. XVI—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	..	..	..	..	6,700	3,776	3,780
R	..	..	..	..	-2,930		+10
A-2—Superintendence—							
A-2(i)—Headquarters—							
A-2(i)I—Pay of officers					..	88,620	97,643
A-2(i)II—Pay of establishment—							
O	..	..	..	..	1,66,920	1,60,000	1,58,960
R	..	..	..	..	-6,920		-1,040
A-2(i)III—Allowances and honoraria—							
O	..	..	..	..	92,990	1,03,000	1,04,123
R	..	..	..	..	10,010		+1,123
A-2(i)IV—Other charges—							
<i>Charged—</i>							
O	..	..	..	..	5,000	8,415	8,085
R	..	..	..	..	-1,585		-330
<i>Voted—</i>							
O	..	..	..	..	41,100	47,600	52,955
R	..	..	..	..	6,500		+5,355
A-2(i)V—Miscellaneous—							
O	..	..	..	..	5,000	6,500	6,192
R	..	..	..	..	1,500		-308
A-2(ii)—Divisional and District staff—							
A-2(ii)I—Pay of officers					..	81,700	84,779
A-2(ii)II—Pay of establishment—							
O	..	..	..	..	81,240	73,000	69,163
R	..	..	..	..	-8,240		-3,837
A-2(ii)III—Allowances and honoraria					..	62,500	66,003
A-2(ii)IV—Other charges					..	26,500	22,301
A-2(iii)—Ayurvedic Directorate—							
A-2(iii)L—Pay of officers					..	10,600	11,152

GRANT No. XVI—MEDICAL—Contd.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Savin g— 4
	Rs.	Rs.	Rs.
38-MEDICAL—Contd.			
A-2(iii)II—Pay of establishment—			
O 94,200	1,00,700	98,058	—2,642
R 6,500			
A-2(iii)III—Allowances and honoraria—			
O 52,460	62,460	60,147	—2,313
R 10,000			
A-2(iii)IV—Other charges—			
O 45,940	45,340	51,134	+ 5,794
R —600			
A-3—Board of Indian Medicines	16,900	16,807	—93
A-4—Reserve Medical establishment—			
A-4(i)—Pay of officers—			
O 1,10,000	60,000	63,153	+ 3,153
R —50,000			
A-4(ii)—Pay of establishment—			
O 57,000	47,000	47,681	+ 681
R —10,000			
A-4(iii)—Allowances and honoraria—			
O 55,000	40,000	39,762	—238
R —15,000			
A-5—Drugs Technical Advisory Board, Jaipur	2,100	1,924	—176
A-6—Central Medical Stores—			
O 1,62,000	1,58,000	1,61,329	+ 3,329
R —4,000			
A-7—Board of Ayurvedic Examinations—			
O 8,160	15,060	12,654	—2,406
R 6,900			
B—Hospitals and Dispensaries—			
B-1—General Hospitals—			
B-1(i)—Pay of officers	12,48,400	12,58,934	+ 10,534
B-1(ii)—Pay of establishment—			
O 20,95,920	17,30,000	17,15,366	—14,634
R —3,65,920			

GRANT No. XVI—MEDICAL—*Contd.*

Major head and sub-head 1						Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
						Rs.	Rs.	Rs.
38-MEDICAL—<i>Contd.</i>								
B-1(iii)—Allowances and honoraria						10,81,340	10,86,761	+ 5,421
B-1(iv)—Other charges—								
O	..	..	..	..	29,31,160	35,11,060	35,69,611	+ 58,551
R	..	..	..	..	5,79,900			
B-1(v)—Lump sum provision for training of doctors in service—								
O	..	..	..	..	10,000	..	..	..
R	..	..	..	..	—10,000			
B-2—Zenana Hospitals—								
B-2(i)—Pay of officers—								
O	..	..	..	..	2,59,500	2,35,500	2,27,204	— 8,296
R	..	..	..	..	—24,000			
B-2(ii)—Pay of establishment—								
O	..	..	..	..	5,21,800	4,70,000	4,67,267	— 2,733
R	..	..	..	..	—51,800			
B-2(iii)—Allowances and honoraria—								
O	..	..	..	..	3,11,000	2,80,000	2,83,091	+ 3,091
R	..	..	..	..	—31,000			
B-2(iv)—Other charges—								
O	..	..	..	..	6,87,700	8,48,700	8,15,045	— 33,655
S	..	..	..	..	1,000			
R	..	..	..	..	1,60,000			
B-3—T.B. Hospitals and Sanitariums and Clinics—								
B-3(i)—Pay of officers—								
O	..	..	..	..	1,39,100	92,000	94,073	+ 2,073
R	..	..	..	..	—47,100			
B-3(ii)—Pay of establishment—								
O	..	..	..	..	1,97,730	1,82,730	1,87,060	+ 4,330
R	..	..	..	..	—15,000			
B-3(iii)—Allowances and honoraria—								
O	..	..	..	..	1,25,420	1,12,500	1,16,145	+ 3,645
R	..	..	..	..	—12,920			
B-3(iv)—Other charges—								
O	..	..	..	..	7,17,750	8,10,000	7,41,091	— 68,909
R	..	..	..	..	92,250			

GRANT No. XVI—MEDICAL—*Contd.*

Major head and sub-head 1						Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
						Rs.	Rs.	Rs.
38-MEDICAL—<i>Con'd.</i>								
B-4—Isolation Hospitals—								
O	::	::	::	::	74,000	70,000	71,005	+1,005
R	::	::	::	::	—4,000			
B-5—Other Hospitals and Dispensaries—								
B-5(i)—Pay of officers—								
O	::	::	::	::	15,74,800	15,50,000	15,81,609	+31,60
R	::	::	::	::	—24,800			
B-5(ii)—Pay of establishment—								
O	::	::	::	::	23,86,490	21,80,000	22,22,927	+42,927
R	::	::	::	::	—2,06,490			
B-5(iii)—Allowances and honoraria—								
O	::	::	::	::	17,85,090	16,75,000	17,07,158	+32,158
R	::	::	::	::	—1,10,090			
B-5(iv)—Other charges—								
O	::	::	::	::	34,70,070	32,00,000	31,83,755	—16,245
R	::	::	::	::	—2,70,070			
B-6—Leper Asylums—								
O	::	::	::	::	55,000	50,000	49,161	—839
R	::	::	::	::	—5,000			
B-7—B.C.G. Campaign—								
B-7(i)—Pay of officers—								
O	::	::	::	::	48,800	29,000	33,085	+4,085
R	::	::	::	::	—19,800			
B-7(ii)—Pay of establishment—								
O	::	::	::	::	1,23,130	97,000	99,982	+2,982
R	::	::	::	::	—26,130			
B-7(iii)—Allowances and honoraria—								
O	::	::	::	::	99,970	91,000	93,400	+2,400
R	::	::	::	::	—8,970			
B-7(iv)—Other charges—								
O	::	::	::	::	1,47,100	1,30,000	1,32,658	+2,658
R	::	::	::	::	—17,100			
B-8—Central Pathological Laboratory—								
O	::	::	::	::	32,600	31,600	25,485	—6,115
R	::	::	::	::	—1,000			

GRANT No. XVI—MEDICAL—Contd.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
38—MEDICAL—C mtd.			
B-9—Medical Institutions of Indian Medicines—			
B-9(i)—Ayurvedic Dispensaries (Aushdhalaya)—			
B-9(i)I—Pay of establishment—			
O 13,00,540	16,02,540	14,96,340	—1,06,200
S 72,000			
R 2,30,000			
B-9(i)II—Allowances and honoraria—			
O 5,35,870	6,93,370	6,68,556	—24,814
S 1,80,000			
R —22,500			
B-9(i)III—Other charges—			
O 1,90,190	2,02,190	2,03,754	+ 1,564
S 12,000			
B-9(ii)—Unani Dispensaries (Dawakhanas)—			
O 71,500	73,800	78,585	+ 4,785
R 2,300			
B-9(iii)—Pharmacies (Rasayanshalas)—			
B-9(iii)I—Manager's office—			
O 17,600	18,270	18,192	—78
R 670			
B-9(iii)II—Pharmacies—			
B-9(iii)II(ii)—Pay of establishment—			
O 53,640	51,000	47,353	—3,647
R —2,640			
B-9(iii)II(iii)—Allowances and honoraria—			
O 23,960	27,600	25,540	—2,060
R 3,640			
B-9(iii)II(iv)—Other charges—			
O 4,99,900	6,54,900	6,54,525	—375
R 1,55,000			
C—Grants for Medical purposes—			
C-1—Grants-in-aid to Private Medical Institutions of Indian and Homeopathic Medicines—			
O 93,000	1,76,000	1,73,472	—2,528
S 83,000			

GRANT No. XVI—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.							
C-2—Subsidized Vaid					25,000	18,525	—6,475
C-3—Grants-in-aid for Allopathic Medicines—							
O				9,000	28,000	22,000	—6,000
R				19,000			
C-4—Grants-in-aid to Medical Council—							
O				10,000	6,466	6,466	..
R				—3,534			
C-5—Grants-in-aid to Panchayat Samitis—							
S				1,000	38,000	38,000	..
R				37,000			
D—Medical Colleges and Schools—							
D-I—Medical College, Jaipur—							
D-I(i)—Pay of officers—							
O				2,57,500	2,50,500	2,43,812	—6,688
R				—7,000			
D-I(ii)—Pay of establishment—							
O				1,92,790	2,06,000	1,98,415	—7,585
R				13,210			
D-I(iii)—Allowances and honoraria—							
O				1,66,110	1,16,110	1,19,241	+3,131
R				—50,000			
D-I(iv)—Other charges—							
O				2,56,600	3,14,600	2,93,126	—21,474
R				58,000			
D-I(v)—Miscellaneous—							
O				10,000	5,000	..	—5,000
R				—5,000			
D-I(vi)—Provision for subsidy for full time teaching units in Medical College—							
O				2,00,000	..	..	..
R				—2,00,000			
D-I(vii)—Lump sum for Medical College, Bikaner—							
O				2,88,000	5,10,000	4,88,914	—21,086
S				1,000			
R				2,21,000			

GRANT No. XVI—MEDICAL—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
38-MEDICAL—<i>Con'd.</i>			
D-II—Ayurvedic Colleges—			
D-II(i)—Pay of officers—			
O	63,000		
R	—14,000	49,000	42,408
			—0,592
D-II(ii)—Pay of establishment—			
O	94,210		
R	38,000	1,32,210	1,25,012
			—7,198
D-II(iii)—Allowances and honoraria—			
O	61,740		
R	10,000	71,740	66,829
			—4 911
D-II(iv)—Other charges—			
O	1,61,450		
R	8,000	1,69,450	1,69,612
			+ 162
E—Mental Hospitals—			
E-I—Pay of officers—			
O	24,100		
R	4,400	28,500	30,317
			+ 1,817
E-2—Pay of establishment—			
O	52,610		
R	—8,610	44,000	44,844
			+ 844
E-3—Allowances and honoraria—			
O	33,230		
R	—2,230	31,000	30,284
			—716
E-4—Other charges—			
O	92,060		
R	4,000	96,060	98,033
			+ 1,973
F—Employees' State Insurance Scheme—			
F-1—Administration—			
O	79,950		
S	500		
R	—37,628	42,822	89,355
			+ 46,533
F-2—Dispensaries and Leave and Emergency Reserve Staff—			
F-2(i)—Pay of officers—			
O	1,66,000		
S	500		
R	—86,786	79,714	68,055
			—11,6

GRANT No. XVI—MEDICAL—Concl'd.

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
38-MEDICAL—Concl'd.							
F-2(ii)—Pay of establishment—							
O	1,95,260	73,892	54,525	—19,367			
R	—1,21,368						
F-2(iii)—Allowances and honoraria—							
O	2,50,360	95,323	74,744	—20,579			
R	—1,55,037						
F-2(iv)—Other charges—							
O	3,87,330	3,17,930	3,30,916	+12,986			
R	—69,400						
Surrenders or withdrawals within grant or appropriation—							
Charged—							
R	1,585	1,585	..	—1,585			
Voted—							
R	4,56,833	4,56,833	..	—4,56,833			
TOTALS							
Charged ..					5,000	3,085	—1,915
Voted ..					2,76,05,000	2,70,11,322	—5,93,678

NOTES

The Stores and Stock Account was not furnished by the Department.

2. *Non-utilisation of equipment.*—An X-Ray plant costing Rs. 30,557 which was purchased in March, 1958 has been lying idle in a Mental Hospital (February, 1960). It was explained on 22-2-1960 that the plant could not be put to use as the required power load had not been supplied by the State Electricity Board.

3. *Payment in relaxation of the Rules.*—According to Rules, an officer deputed for training abroad for a period exceeding six months is to be paid full salary and allowances for the period of first six months and thereafter leave salary equal to half average pay. In April, 1960 Government issued orders, in relaxation of the Rules and as a special case, allowing three officers full salary and allowances for the entire period of their training abroad ranging between 11 and 12 months. It was explained that the Rules were relaxed "to honour the commitment of Government". The total extra payment amounted to Rs. 5,500.

GRANT No. XVII—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.
39—PUBLIC HEALTH—			
A—Public Health establishment—			
A-1—Headquarters staff—			
A-1(i)—Pay of officers—			
O 43,900	37,000	35,492	—1,508
R —6,900			
A-1(ii)—Pay of establishment—			
O 78,000	80,000	78,478	—1,522
R 2,000			
A-1(iii)—Allowances and honoraria—			
O 59,220	52,000	48,792	—3,208
R —7,220			
A-1(iv)—Other charges—			
O 77,980	80,000	82,207	+ 2,207
R 2,020			
A-1(v)—Lump sum provision for other schemes—			
O 60,000			
R —60,000			
A-2—District Public Health Staff—			
A-2(i)—Pay of officers—			
O 48,600	50,000	46,119	—3,881
R 1,400			
A-2(ii)—Pay of establishment—			
O 4,78,200	3,78,000	3,82,279	+ 4,279
R —1,00,200			
A-2(iii)—Allowances and honoraria—			
O 3,82,200	3,45,000	3,49,556	+ 4,556
R —37,200			
A-2(iv)—Other charges—			
O 90,500	80,000	76,310	—3,690
R —10,500			
A-3—Schools and Training—			
A-3(i)—Training of auxiliary nurses and midwives—			
A-3(i)I—Pay of establishment—			
O 47,400	27,000	18,299	—8,701
R —20,400			

GRANT No. XVII—PUBLIC HEALTH—Contd.

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
39—PUBLIC HEALTH—Contd.			
A-3(i)II—Allowances and honoraria—			
O 28,300	19,000	13,091	—5,909
R —9,300			
A-3(ii)III—Other charges—			
O 2,33,400	1,10,000	1,02,292	—7,708
R —1,23,400			
A-3(iii)—Training of auxiliary health workers—			
O 98,500	61,100	57,988	—3,112
R —37,400			
A-3(iv)—Training of lady health visitors—			
O 41,000	14,000	10,242	—3,758
R —27,000			
A-3(v)—Training of Sanitary Inspectors—			
O 6,900	3,600	3,656	+ 56
R —3,300			
A-3(vi)—School health services (Urban area)—			
O 30,000	18,000	9,505	—8,495
R —12,000			
A-3(vii)—Training of Dais—			
O 1,23,000	58,000	59,728	+ 1,728
R —65,000			
A-3(viii)—Integration of Public Health with basic course of nursing—			
O 69,000	49,000	47,364	—1,636
R —20,000			
A-4—Maternity and child welfare centres—			
A-4(i)—Pay of officers—			
O 56,000	24,000	25,067	+ 1,067
R —32,000			
A-4(ii)—Pay of establishment—			
O 1,54,615	1,29,000	1,26,724	—2,276
R —25,615			
A-4(iii)—Allowances and honoraria ..	83,465	82,953	—512
A-4(iv)—Other charges—			
O 1,58,820	1,56,000	1,39,091	—16,909
R —2,820			

GRANT No. XVII—PUBLIC HEALTH—*Contd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
39—PUBLIC HEALTH—<i>Contd.</i>			
A-5—Family Planning Centres—			
A-5(i)—Pay of officers—			
O 53,400	26,000	24,612	—1,388
R —27,400			
A-5(ii)—Pay of establishment—			
O 59,250	24,000	21,120	—2,880
R —35,250			
A-5(iii)—Allowances and honoraria—			
O 47,600	19,600	17,356	—2,244
R —28,000			
A-5(iv)—Other charges—			
O 2,13,750	95,000	1,20,720	+ 25,720
R —1,18,750			
B—Grants for Public Health purposes—			
B-1—Grants-in-aid to Panchayat Samitis—			
S 1,000	43,33,400	41,83,400	—1,50,000
R 43,32,400			
B-2—Other grants-in-aid—			
R 5,500	5,500	5,533	+ 33
C—Expenses in connection with epidemic diseases—			
C-1—Malaria—			
O 73,000	65,000	60,613	—4,387
R —8,000			
C-2—National Malaria Control Programme—			
C-2(i)—Pay of officers—			
O 77,400	67,000	64,808	—2,192
R —10,400			
C-2(ii)—Pay of establishment—			
O 4,86,000	3,50,000	3,42,424	—7,576
R —1,36,000			
C-2(iii)—Allowances and honoraria—			
O 3,61,600	2,91,000	2,87,742	—3,258
R —70,600			

GRANT No. XVII—PUBLIC HEALTH—Contd.

Major head and sub-head 1				Final grant 2	Actual expenditure 3	Excess+ Saving— 4
				Rs.	Rs.	Rs.
39—PUBLIC HEALTH—Contd.						
C-2(iv)—Other charges—						
O	15,39,000			17,90,000	18,81,009	+ 91,009
R	2,51,000					
C-3—Anti-epidemic operations—						
O	56,000			45,000	29,213	—15,787
R	—11,000					
D—Bacteriological laboratories—						
D-1—Public Health laboratories—						
D-1(i)—Pay of officers—						
O	53,400			30,400	30,803	+ 403
R	—23,000					
D-1(ii)—Pay of establishment—						
O	55,300			39,000	37,227	—1,773
R	—16,300					
D-1(iii)—Allowances and honoraria—						
O	47,100			30,000	31,120	+ 1,120
R	—17,100					
D-1(iv)—Other charges—						
O	35,200			38,500	36,554	—1,946
R	3,300					
D-2—Nutrition schemes—						
O	52,500			20,000	21,310	+ 1,310
R	—32,500					
E—Works—						
E-1—Water Supply Schemes—						
E-1(i)—Works controlled and executed by the Chief Engineer, Buildings and Roads, Rajasthan—						
E-1(i)I—Superintending Engineer—						
E-1(i)I(i)—Pay of officers—						
O	24,890			26,750	26,745	—5
S	1,300					
R	560					
E-1(i)I(ii)—Pay of establishment—						
O	46,380			46,820	46,806	—14
S	1,000					
R	—560					

GRANT No. XVII—PUBLIC HEALTH—Contd.

Major head and sub-head 1				Final grant 2	Actual expenditure 3	Excess+ Saving— 4
				Rs.	Rs.	Rs.
39—PUBLIC HEALTH—Contd.						
E-1(i)I(iii)—Allowances and honoraria—						
O ..	..	..	29,830	29,530	29,589	+ 59
S ..	..	..	4,700			
R ..	..	..	—5,000			
E-1(i)I(iv)—Other charges—						
O ..	..	..	15,900	18,900	16,358	—2,542
S ..	..	..	3,000			
E-1(i)II—Executive establishment—						
E-1(i)II(i)—Pay of officers—						
O ..	..	..	81,500	94,200	92,800	—1,334
R ..	..	..	12,700			
E-1(i)II(ii)—Pay of establishment—						
O ..	..	..	8,43,400	8,53,000	8,46,382	—6,618
R ..	..	..	9,600			
E-1(i)II(iii)—Allowances and honoraria—						
O ..	..	..	4,09,000	4,66,800	4,33,829	—32,971
R ..	..	..	57,800			
E-1(i)II(iv)—Other charges—						
O ..	..	..	69,600	68,800	1,00,388	+ 31,588
R ..	..	..	—800			
E-1(i)II(v)—Maintenance charges—						
O ..	..	..	23,00,000	26,25,000	27,17,642	+ 92,642
R ..	..	..	3,25,000			
E-1(i)II(vi)—Contribution to Depreciation Fund—						
O ..	..	..	4,10,000	10,00,000	10,00,483	+ 483
S ..	..	..	5,29,000			
R ..	..	..	61,000			
E-1(i)II(vii)—Losses of stores				3,000	800	—2,200
E-1(i)II(viii)—Tools and Plant—						
O ..	..	..	1,70,000	1,95,000	1,97,914	—86
R ..	..	..	28,000			
E-1(i)II(ix)—Special Water Supply in summer—						
O ..	..	..	10,000	18,900	13,342	—4,658
R ..	..	..	8,000			

GRANT No. XVII—PUBLIC HEALTH—*Contd.*

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
39—PUBLIC HEALTH— <i>Concl'd.</i>							
E-1(i)II(x)—Suspense—							
O	..	..	..	50,06,000	77,54,700	76,11,482	—1,43,218
S	..	..	..	27,49,000			
R	..	..	..	—300			
E-1(i)III—Rural Water Supply Schemes—							
E-1(i)III(i)—Wells—							
O	..	..	..	50,00,000	39,84,000	40,73,031	+ 89,031
S	..	..	..	29,84,000			
R	..	..	..	—40,00,000			
E-1(i)III(ii)—Pipes—							
O	..	..	..	8,68,500	3,64,000	3,82,603	+ 18,603
R	..	..	..	—5,04,500			
E-1(i)III(iii)—Special establishment—							
O	..	..	..	1,31,500	1,33,500	1,23,857	—9,643
S	..	..	..	32,000			
R	..	..	..	—30,000			
E-1(i)IV—Miscellaneous Works—							
O	..	..	..	3,13,000	3,51,000	3,14,061	—36,939
S	..	..	..	38,000			
E-1(ii)—Works executed through the agency of Commissioners, Collectors, etc.—							
O	..	..	..	60,000	32,000	3,47,095	+ 3,15,095
R	..	..	..	—28,000			
<i>Col. 4.—See note 2 below.</i>							
Surrenders or withdrawals within grant—							
R	..	..	..	6,03,435	6,03,435	..	—6,03,435
TOTAL					2,77,95,000	2,73,66,070	—4,28,930

NOTES

1. The surrender of Rs. 6,03,435 against the saving of Rs. 4,28,930 converted the saving into an excess of Rs. 1,74,505 over the modified grant.

2. *Sub-head E-1(ii).*—The reasons for the variations were not furnished by the Controlling Officer.

GRANT No. XVII—PUBLIC HEALTH—Contd.

3. The consolidated *pro forma* Commercial Account of Water Works Divisions was not furnished by the Department.

4. *Sub-heads E-1(i)I(i) to (iv) and E-1(i)II(i) to (iv).*—The procedure of recording expenditure on combined establishment under a single Major head of account (39-Public Health-Sub-heads E-1(i)I(i) to E-1(i)I(iv) and E-1(i)II(i) to E-1(i)II(iv) in this case) and then distributing it *pro rata* over various Major heads of account (70-Capital Outlay on Improvement of Public Health-Sub-head D in this case) has been explained in note 5 below the Appropriation Account of Grant No. IX-Irrigation.

5. (a) *Suspense transactions.*—The nature of transactions appearing under Sub-head 'E-1(i)II(x)-Suspense' has been explained in Note 6(a) below the Appropriation Account of Grant No. IX-Irrigation. A summary of the transactions accounted for under this Sub-head in this Major head in the year 1959-60 is given below:—

Suspense head	Opening balance as on the 1st April, 1959	Debits during the year	Credits during the year	Net actuals	Closing balance as on the 31st March, 1960
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—42,64,631	29,29,844	46,22,181	—16,92,337	—59,56,968
Stock	11,55,303	34,41,446	36,17,940	—1,76,494	9,78,809
Miscellaneous Public works advances	12,29,850	12,40,192	11,32,839	1,07,353	13,37,203
TOTAL	—18,79,478	76,11,482	93,72,960	—17,61,478	—36,40,956

5. (b) *Stores and Stock Accounts 1959-60.*—

Reserve limit of stock Rs. 14,00,000.

	Rs.
1. Opening balance	11,55,303
2. Value received	34,41,446
TOTAL ..	45,96,749
3. Value utilised	36,17,940
4. Value written off	..
5. Closing balance	9,78,809

Part III Review Register (Half yearly register of stock) was not received from 3 out of 5 Divisions. The results of physical verification of stock, if conducted, are, therefore, not known to Audit in respect of these 3 Divisions.

6. *Stock in excess of the Reserve limit.*—A review of the Stock Accounts showed that the value of stock held in 3 Divisions during the year 1959-60 was in excess of the sanctioned reserve limits, the total excesses on the 31st March, 1960 being Rs. 2,00,229.

GRANT No. XVII—PUBLIC HEALTH—*Concl'd.*

7. *Sub-head E-1(i)IV and E-1(ii).*—The expenditure recorded under these Sub-heads was on minor works and maintenance of certain channels.

8. *Depreciation Reserve Fund.*—See paras 44 and 51 of Part B-Report and items I(a) and VII of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

9. *Review of Establishment and Tools and Plant Charges of the Water Supply Schemes.*

(a) From the gross charges on account of Establishment of the Water Supply Schemes, the percentage recoveries on account of work done for other Government, Local Bodies etc., are deducted and the balance is distributed among the appropriate heads of account in proportion to the "works outlay" recorded thereunder. The following table shows the final grants and the actuals of these charges for the year 1959-60. No such distribution was done in past years.

S.No.	Head of account	WORKS OUTLAY ON WHICH THE DISTRIBUTION IS BASED		ESTABLISHMENT CHARGES EXCLUDING PENSIONARY LIABILITIES	
		Final grant	Actuals	Final grant	Actuals
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1.	39—Public Health ..	73,24,000	74,87,337	*16,38,300	†6,45,499
2.	70—Capital outlay on Improvement of Public Health	69,55,000	69,59,059	1,00,000	10,71,321

*This has been adopted as per distribution given in the original Budget Estimates, 1959-60.

†Includes besides *pro rata* charges expenditure on special establishment.

(b) The percentage of cost of establishment to the works outlay in respect of each head of account is given below:—

Head of account	Percentage of	
	Final grant	Actuals
1. 39—Public Health	22.4	8.6
2. 70—Capital outlay on Improvement of Public Health	1.4	15.4

(c) The following Statement shows the transfer of Establishment charges from '39-Public Health-Water Supply Schemes':—

	Rs.
70—Capital outlay on Improvement of Public Health	10,71,321

GRANT No. XVIII—AGRICULTURE (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—AGRICULTURE—							
A—Direction—							
A-1—Agriculture—							
A-1(i)—Pay of officers—							
O	..	..	..	40,270	53,310	54,053	+ 743
R	..	..	..	13,040			
A-1(ii)—Pay of establishment—							
O	..	..	..	79,911	78,507	72,561	—5,946
R	..	..	..	—1,404			
A-1(iii)—Allowances and honoraria—							
O	..	..	..	42,719	52,310	54,102	+ 1,792
R	..	..	..	9,591			
A-1(iv)—Other charges—							
O	..	..	..	18,100	21,900	21,903	+ 3
R	..	..	..	3,800			
A-2—Food Commissioner—							
A-2(i)—Pay of officers—							
O	..	..	..	3,115	5,900	3,130	—2,770
R	..	..	..	2,785			
A-2(ii)—Pay of establishment—							
O	..	..	..	32,153	34,215	34,545	+ 330
R	..	..	..	2,062			
A-2(iii)—Allowances and honoraria—							
O	..	..	..	20,182	22,590	20,155	—2,435
R	..	..	..	2,408			
A-2(iv)—Other charges—							
O	..	..	..	4,550	6,650	5,043	—1,607
R	..	..	..	2,100			
B—Superintendence—							
B-1—Pay of officers—							
O	..	..	..	51,271	45,135	46,116	+ 981
S	..	..	..	200			
R	..	..	..	—6,336			

GRANT No. XVIII—AGRICULTURE—*Contd.*

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Savirg— 4
					Rs.	Rs.	Rs.
40-AGRICULTURE— <i>Contd.</i>							
B-2—Pay of establishment—							
O	..	..	..	83,818	74,380	68,787	—5,593
R	..	..	..	—9,438			
B-3—Allowances and honoraria—							
O	..	..	..	64,828	55,305	53,508	—1,797
R	..	..	..	—9,523			
B-4—Other charges—							
O	..	..	..	69,083	92,135	30,075	—62,060
R	..	..	..	23,052			
B-5—Lump sum for implementation of Nalagadh Administrative Committee's Report—							
O	..	..	..	1,00,000	1,000	..	—1,000
R	..	..	..	—99,000			
C—Subordinate and Expert staff—							
C-1—Agriculture—							
C-1(i)—Pay of officers ..					73,395	69,292	—4,103
C-1(ii)—Pay of establishment—							
O	..	..	..	3,09,900	2,32,741	2,59,971	+ 27,230
R	..	..	..	—77,159			
C-1(iii)—Allowances and honoraria—							
O	..	..	..	2,03,755	1,70,417	1,99,745	+ 29,328
R	..	..	..	—33,338			
C-1(iv)—Other charges—							
O	..	..	..	2,13,950	2,10,540	73,836	—1,36,704
R	..	..	..	—3,410			
Col. 4.—Mainly non-receipt of debits for the cost of trucks purchased through the Director General of Supplies and Disposals.							
C-2—District Organisation— Food—							
C-2(i)—Pay of establishment—							
O	..	..	..	1,41,106	1,10,481	1,15,219	+ 4,738
R	..	..	..	—30,625			
C-2(ii)—Allowances and honoraria—							
O	..	..	..	80,894	65,094	75,996	+ 10,902
R	..	..	..	—15,800			

GRANT No. XVIII—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>							
C-2(iii)—Other charges—							
O	..	..	..	7,000	5,360	11,379	+6,019
R	..	..	..	—1,640			
D-Experimental Farms—							
D-1—Pay of officers—							
O	..	..	..	16,700	13,027	11,640	—1,387
R	..	..	..	—3,673			
D-2—Pay of establishment—							
O	..	..	..	89,445	88,788	88,168	—620
S	..	..	..	200			
R	..	..	..	—857			
D-3—Allowances and honoraria—							
O	..	..	..	54,620	60,830	59,657	—1,173
R	..	..	..	6,210			
D-4—Other charges—							
O	..	..	..	1,66,235	1,48,235	1,48,428	+193
R	..	..	..	—18,000			
E—Agricultural Demonstration and Propaganda including public exhibitions and fairs—							
E-1—Fairs, exhibitions and prizes—							
O	..	..	..	15,000	20,000	29,648	+9,648
R	..	..	..	5,000			
E-2—Propaganda—							
O	..	..	..	66,000	50,900	38,517	—12,383
S	..	..	..	200			
R	..	..	..	—15,300			
F—Agricultural Experiments and Research—							
F-1—Pay of officers—							
O	..	..	..	1,94,643	1,45,430	1,36,177	—9,253
R	..	..	..	—49,213			
F-2—Pay of establishment—							
O	..	..	..	1,56,934	1,33,600	1,25,534	—8,066
S	..	..	..	200			
R	..	..	..	—23,534			
F-3—Allowances and honoraria—							
O	..	..	..	1,65,180	1,61,350	1,55,797	—5,553
R	..	..	..	—3,830			

GRANT No. XVIII—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>							
F.4—Other charges—							
O	..	..	..	3,23,243	2,39,940	2,21,170	—18,770
R	..	..	..	—83,303			
F.5—I.C.A.R. Schemes—							
O	..	..	..	1,49,000	79,730	77,107	—2,623
R	..	..	..	—69,270			
G—Agricultural Education—							
G.1—Integrated Training Centres—							
O	..	..	..	10,33,000	6,25,000	6,08,762	—16,238
R	..	..	..	—4,08,000			
G.2—Village Level Workers' youth activities—							
O	..	..	..	23,000	3,000	1,761	—1,239
R	..	..	..	—20,090			
G.3—Refresher course—							
O	..	..	..	36,000	15,000	14,040	—960
R	..	..	..	—21,000			
G.4—S. K. N. Government College of Agriculture, Jobner—							
G.4 (i)—Pay of officers—							
O	..	..	..	93,076	78,276	76,997	—1,279
S	..	..	..	200			
R	..	..	..	—15,000			
G.4 (ii)—Pay of establishment—							
O	..	..	..	41,524	68,824	69,054	+ 230
S	..	..	..	400			
R	..	..	..	26,900			
G.4 (iii)—Allowances and honoraria—							
O	..	..	..	34,100	48,030	47,613	—417
S	..	..	..	200			
R	..	..	..	13,730			
G.4 (iv)—Other charges—							
O	..	..	..	1,04,300	1,86,300	1,55,364	—30,936
S	..	..	..	200			
R	..	..	..	81,800			

GRANT No. XVIII—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>			
G-5—Rajasthan College of Agriculture, Udaipur—			
O 7,67,000	7,40,000	7,51,533	+ 11,533
S 1,000			
R —28,000			
G-6—Grants-in-aid to Agricultural Colleges—			
G-6 (i)—Dayanand College, Ajmer—			
R 28,725	28,725	28,725	..
—Botanical and other Public gardens—			
—Pay of officers—			
O 10,710	8,300	10,309	+ 2,009
R —2,410			
H-2—Pay of establishment—			
O 1,35,345	1,31,270	1,11,208	—20,062
R —4,075			
H-3—Allowances and honoraria—			
O 85,495	70,410	91,520	+ 21,110
R —15,085			
H-4—Other charges—			
O 1,34,450	89,070	1,11,386	+ 22,316
R —45,380			
I—Grants-in-aid, contributions, etc.—			
I-1—Grants-in-aid to Panchayat Samitis—			
S 1,000	22,22,037	25,11,647	+ 2,89,610
R 22,21,037			
Col. 4—Omission to provide funds.			
I-2—Other grants-in-aid, etc.—			
R 10,000	10,000	10,000	..
J—Fisheries—			
O 2,98,000	1,43,592	1,18,421	—25,171
R —1,54,408			
K—Other charges—			
K-1—Workshop, Bharatpur—			
O 89,000	99,700	1,00,607	+ 907
R 10,700			

GRANT No. XVIII—AGRICULTURE—Contd.

Major head and sub-head 1		Final grant 2	Actual expenditure 3	Excess+ Saving— 4
		Rs.	Rs.	Rs.
40-AGRICULTURE—Contd.				
K-2—Crop cutting schemes—				
O	64,000	62,120	56,933	—5,187
R	—1,880			
K-3—Rajasthan Underground Water Board—				
K-3 (i)—Pay of officers—				
O	29,150	20,900	21,406	+ 506
R	—8,250			
K-3 (ii)—Pay of establishment—				
O	2,93,190	2,26,190	2,26,128	—62
R	—67,000			
K-3 (iii)—Allowances and honoraria				
		1,67,260	1,65,840	—1,420
K-3 (iv)—Other charges				
		6,21,400	6,57,548	+ 36,148
K-4—Other expenditure—				
K-4 (i)—Seed Distribution Scheme and subsidy—				
K-4 (i) I—Pay of officers—				
O	75,396	45,990	27,867	—18,123
R	—29,406			
K-4 (i) II—Pay of establishment—				
O	1,37,179	91,430	67,993	—23,437
R	—5,749			
K-4 (i) III—Allowances and honoraria—				
O	90,425	47,733	63,658	+ 15,325
R	—42,692			
K-4 (i) IV—Other charges—				
O	10,89,000	6,11,300	4,36,918	—1,74,382
R	—4,77,700			
Col. 4.—Non-receipt of debits for the cost of tractors purchased through the Director General of Supplies and Disposals.				
K-4 (i) V—Subsidy on distribution of improved seeds—				
O	2,00,000	..	..	..
R	—2,00,000			

GRANT No. XVIII—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>			
K-4 (ii)—Well Sinking Scheme and develop- ment of village tanks—			
O 7,00,000	79,000	83,000	+ 4,000
R —6,21,000			
K-4 (iii)—Town Compost Scheme and trans- portation and development of compost—			
O 1,39,000	68,880	45,433	—23,447
R —70,120			
K-4 (iv)—Crop competition scheme—			
O 12,000	7,240	4,858	—2,382
R —4,760			
K-4 (v)—Anti-locust measures—			
O 2,13,000	1,95,000	2,24,490	+ 29,490
R —18,000			
K-4 (vi)—Weed Control Scheme—			
O 9,500	4,360	4,742	+ 382
R —5,140			
K-4 (vii)—Phosphatic Fertilisers Scheme—			
O 2,00,000	1,200	7,821	+ 6,621
R —1,98,800			
K-4 (viii)—Development of local manurial resources and manurial trials—			
O 1,52,000	73,360	78,628	+ 5,268
R —78,640			
K-4 (ix)—Agricultural marketing—			
O 87,500	77,450	89,900	+ 12,450
R —10,050			
K-4 (x)—Sugarcane Development Scheme—			
O 1,76,000	1,47,700	1,03,534	—44,166
R —28,300			
K-4 (xi)—Improvement of statistics—			
O 1,23,000	1,08,467	96,593	—11,874
R —14,533			
K-4 (xii)—Soil Conservation Scheme—			
O 6,14,000	2,16,170	2,07,563	—8,607
S 200			
R —3,98,030			

GRANT No. XVIII—AGRICULTURE—Contd.

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
40-AGRICULTURE—Contd.			
K-4 (xiii)—Identification and control of citrus diseases	3,000	2,648	—352
K-4 (xv)—Market intelligence schemes—			
O 66,000	58,550	51,831	—6,719
S 1,000			
R —8,450			
K-4 (xvi)—Scheme for control of cotton pests—			
O 3,000	4,500	2,915	—1,585
R 1,500			
K-4 (xvii)—Scheme for reclamation of saline and alkaline soils—			
O 77,000	10,000	878	—9,122
R —67,000			
K-4 (xviii)—Oil seeds Improvement Scheme—			
O 1,30,000	54,820	23,919	—30,901
R —75,180			
K-4 (xix)—Scheme for manufacture of agricultural implements and repairs of machinery—			
O 78,000	18,000	..	—18,000
R —60,000			
K-4 (xx)—Staff scheme for intensive development of agricultural work in the Chambal commanded area—			
R 48,000	48,000	27,404	—20,596
K-5—Miscellaneous—			
K-5 (i)—Cotton Extension Scheme—			
O 1,91,000	1,36,090	1,39,118	+ 3,028
R —54,910			
K-5 (ii)—Mewar and Chittorgarh Cotton Improvement Scheme—			
O 31,000	28,720	29,460	+ 740
R —2,280			
K-5 (iii)—Multiplication and Distribution of Cotton (Indore No. 1) Scheme—			
O 60,000	51,920	47,936	—3,984
R —8,080			

GRANT No. XVIII—AGRICULTURE—*Contd.*

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
40-AGRICULTURE— <i>Concld.</i>							
K-5 (iv)—Bundi Cotton Improvement Scheme—							
O	..	..	..	11,000	9,660	8,709	—951
R	..	..	..	—1,340			
K-5 (v)—Plant Protection Scheme—							
K-5 (v) I—Pay of officers					11,850	15,739	+ 3,889
K-5 (v) II—Pay of establishment—							
O	..	..	..	1,27,776	80,080	87,147	+ 7,067
R	..	..	..	—47,696			
K-5 (v) III—Allowances and honoraria—							
O	..	..	..	88,504	73,390	81,894	+ 8,504
R	..	..	..	—15,114			
K-5 (v) IV—Other charges—							
O	..	..	..	2,95,870	2,89,575	3,20,602	+ 31,027
R	..	..	..	—6,295			
K-6—Lump sum for other Plan schemes—							
O	..	..	..	1,38,000	..	..	..
R	..	..	..	—1,38,000			
Surrenders or withdrawals within grant—							
R	..	..	..	15,59,966	15,59,966	..	—15,59,966
TOTAL..					1,24,32,000	1,06,90,659	—17,41,341

NOTES

Sub-head I-1 is an instance of defective budgeting.

2. The Stores and Stock Account was not furnished by the Department.

3. (a) *Deposit Account of Grants made by the Indian Council of Agricultural Research.*—See para 79 of Part B-Report and item XV of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

(b) *Deposit Account of Grants made by the Indian Central Cotton Committee.*—See para 81 of Part B-Report and item XVII of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

GRANT No. XVIII—AGRICULTURE—*Concl'd.*

(c) *Deposit Account of Grants made by the Central Oil Seeds Committee.*—See para 83 of Part B-Report and item XVIII of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

(d) *Deposit Account of Grants from the Central Government for Food Production Drive Schemes.*—See para 76 of Part B-Report and item XII of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

4. *Extra expenditure.*—A contract for transportation of goods which expired on 31-12-1957 was extended till 14-10-1959 without inviting tenders. A new contract was entered into with effect from 15-10-1959 after inviting fresh tenders. As the new rates were lower than those at which payments were made from 1-1-1958 to 14-10-1959 the possibility of Government's having incurred extra expenditure during that period cannot be ruled out. The difference between the actual expenditure incurred during this period and that calculated on the basis of the new rates amounts to Rs. 4,800.

5. *Avoidable expenditure on payment of interest etc. charges.*—In 1953 the Director of Agriculture purchased tubes and tyres costing Rs. 8,015. As no payment was made to the supplier he filed a suit against Government in 1956 for the recovery of the amount due together with interest thereon. The Court decided the case in favour of the supplier *ex parte*. A total amount of Rs. 10,590 (Rs. 8,015 on account of the cost of the tubes and tyres and Rs. 2,575 on account of interest and cost of the suit) was paid to the supplier in November, 1957. The circumstances in which the payment had not been made in time were not intimated to Audit as the relevant records were not traceable.

The matter was brought to the notice of Government in October, 1960.

6. *Unnecessary retention of Government money outside Government account.*—A sum of Rs. 2,000 was withdrawn from the Treasury by a District Agriculture Officer on 22-11-1958 for purchasing bullocks. The withdrawal was, however, recorded in the Cash Book on 21-2-1959, i.e., after about 3 months. On 30-3-1959 a Bank Draft for this amount was obtained and sent to another District Agriculture Officer on 7-4-1959. As bullocks were not purchased the Bank Draft was received back on 13-4-1959, but no entry of its receipt was made in the Cash Book. The amount was refunded into the Treasury on 20-6-1959. The non-observance of the prescribed rules regarding maintenance of Cash Book, and the retention of money outside Government account for a period of about 7 months were irregular.

7. *Retention of unwanted machinery.*—It was noticed in the course of local audit of the accounts of a District Agriculture Officer in March, 1960 that a tractor had been lying unused. The tractor had not been entered in the office records, nor was there any record of its cost or date and source of receipt.

8. *Withdrawal of funds to avoid lapse of budget grant.*—A District Agriculture Officer withdrew a sum of Rs. 30,000 from the Treasury in the last week of March, 1959 for purchasing seed. Out of this, a sum of Rs. 9,350 was spent in the next financial year, a sum of Rs. 15,000 was refunded into the Treasury in April, 1959 and the balance, Rs. 5,650, was lying with the Department till July, 1959.

GRANT No. XIX—ANIMAL HUSBANDRY

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.
41—ANIMAL HUSBANDRY—							
A—Direction—							
O	..	..	..	1,13,400	1,35,520	1,35,929	+ 409
R	..	..	..	22,120			
B—Superintendence—							
B-1(i)—Pay of officers—							
O	..	..	..	1,06,560	1,20,000	1,20,704	+ 704
R	..	..	..	13,440			
B-1(ii)—Pay of establishment—							
O	..	..	..	88,460	1,01,460	1,04,412	+ 2,952
R	..	..	..	13,000			
B-1(iii)—Allowances and honoraria—							
O	..	..	..	84,040	95,040	95,531	+ 491
R	..	..	..	11,000			
B-1(iv)—Other charges—							
O	..	..	..	73,700	52,030	46,962	- . 06
R	..	..	..	-21,670			
B-1(v)—Lump sum for other Plan schemes—							
O	..	..	..	69,090	53,470	93	-53,377
R	..	..	..	-15,620			
B-2—Central Sheep and Wool Improve- ment Office—							
O	..	..	..	93,500	80,920	83,144	+ 2,224
R	..	..	..	-12,580			
C—Veterinary Education and Research—							
C-1—Veterinary College, Bikaner—							
C-1(i)—Pay of officers—							
O	..	..	..	1,05,970	74,817	72,132	-2,685
R	..	..	..	-31,153			
C-1(ii)—Pay of establishment—							
O	..	..	..	1,05,220	89,210	86,273	-2,937
R	..	..	..	-16,010			

GRANT No. XIX—ANIMAL HUSBANDRY—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess + Saving— 4
					Rs.	Rs.	Rs.
41—ANIMAL HUSBANDRY— <i>Contd.</i>							
C-1 (iii)—Allowances and honoraria—							
O	::	::	::	58,850	55,500	53,851	—1,649
R	::	::	::	—3,350			
C-1 (iv)—Other charges—							
O	::	::	::	3,07,960	2,90,560	3,15,212	+ 24,652
R	::	::	::	—17,400			
C-2—Cost of Training—							
O	::	::	::	24,000	20,500	10,862	—9,638
R	::	::	::	—3,500			
C-3—Veterinary Diseases Investigation scheme—							
O	::	::	::	20,000	17,000	21,567	+ 4,567
R	::	::	::	—3,000			
C-4—Sheep and Wool Training School—							
O	::	::	::	39,000	32,640	27,280	—5,360
R	::	::	::	—6,360			
C-5—Sheep Breeding and Research Station for Chokla breed—							
O	::	::	::	47,800	42,700	43,393	+ 693
R	::	::	::	—5,100			
C-6—Central Sheep Breeding and Research Station—							
O	::	::	::	39,920	36,270	37,075	+ 805
R	::	::	::	—3,650			
C-7—Central Wool Analysis laboratory—							
O	::	::	::	33,620	37,220	33,001	—4,219
R	::	::	::	3,600			
C-8—Scheme for Pilot survey to work out the cost of production of sheep and wool—					..	3,519	+ 3,519
D—Subordinate establishment—							
O	::	::	::	42,900	45,900	39,890	—6,010
R	::	::	::	3,000			
E—Hospitals and Dispensaries—							
E-1—Pay of officers					3,03,160	2,21,721	—81,439

GRANT No. XIX—ANIMAL HUSBANDRY—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
41—AN MAL HUSBANDRY— <i>Contd.</i>			
E-2—Pay of establishment—			
O 9,10,538	7,35,963	6,71,581	—84,382
R —1,74,575			
E-3—Allowances and honoraria—			
O 5,59,580	6,13,390	6,11,651	—1,739
S 1,00,000			
R —46,170			
E-4—Other charges—			
O 5,91,502	5,13,527	5,10,089	—3,438
S 23,000			
R —1,00,975			
F—Breeding operations—			
F-1—Cattle breeding farms—			
F-1 (i)—Pay of officers—			
O 15,423	20,423	19,659	—764
R 5,000			
F-1 (ii)—Pay of establishment	44,370	46,019	+1,649
F-1 (iii)—Allowances and honoraria	29,810	32,706	+2,896
F-1 (iv)—Other charges—			
Charged—			
S 1,000	1,000	840	—160
Voted—			
O 1,49,697	3,39,697	3,58,948	+19,251
S 1,10,000			
R 80,000			
F-2—Cattle fairs—			
O 1,95,000	2,20,000	1,81,979	—38,021
S 40,000			
R —15,000			
F-3—Poultry farms—			
O 1,17,710	1,22,700	1,16,803	—5,897
S 30,000			
R —25,010			
F-4—Gaushalas Development Office—			
O 1,58,300	1,45,200	1,03,876	—41,424
R —13,000			

GRANT No. XIX—ANIMAL HUSBANDRY—Contd.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess + Saving — 4
	Rs.	Rs.	Rs.
41—ANIMAL HUSBANDRY—Contd.			
F-5—Gaushala Gosadan	25,000	25,014	+ 14
F-6—Poultry Development Scheme—			
O 77,000	46,920	39,391	—7,529
R —30,080			
F-7—Sheep breeding farms—			
O 69,600	68,300	68,352	+ 52
R —1,300			
G—Prizes—			
O 1,500			
R —1,500			
H—Other charges—			
H-1—Production of vaccine serum—			
O 65,700	61,825	64,210	+ 2,385
S 6,000			
R —9,875			
H-2—Contribution to All India Cattle Shows—			
O 10,000	5,000	5,000	..
R —5,000			
H-3—Grants-in-aid to District Board Veteri- nary hospitals and dispensaries—			
O 8,000			
R —8,000			
H-4—Purchase and subsidy to calves—			
O 47,000	35,700	18,092	—17,608
R —11,300			
H-5—Dairy Development Scheme and Milk Survey Scheme—			
H-5(i)—Milk Survey Scheme	15,450	16,004	+ 554
H-5(ii)—Dairy Development Scheme—			
O 30,900	4,770	5,886	+ 1,116
R —26,130			
H-5(iii)—Ghee Grading Scheme—			
O 45,650	10,990	23,068	+ 8,078
R —25,660			

GRANT No. XIX—ANIMAL HUSBANDRY—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
41—ANIMAL HUSBANDRY—<i>Contd.</i>							
H-5(iv)—Co-operative Milk Union—							
O	..	..	..	4,26,000	1,43,000	1,17,252	—25,748
R	..	..	..	—2,83,000			
H-6—Bull Premium Scheme—							
O	..	..	..	69,000	45,900	5,486	—40,414
R	..	..	..	—23,100			
H-7—Key Village Schemes—							
H-7(i)—Pay of officers—							
O	..	..	..	39,978	25,728	24,017	—1,711
R	..	..	..	—14,250			
H-7(ii)—Pay of establishment—							
O	..	..	..	1,52,536	83,786	62,585	—21,201
R	..	..	..	—48,750			
H-7(iii)—Allowances and honoraria—							
O	..	..	..	1,18,980	75,170	49,462	—25,708
R	..	..	..	—43,810			
H-7(iv)—Other charges—							
O	..	..	..	4,22,906	1,67,583	1,38,148	—29,425
R	..	..	..	—2,55,323			
H-7(v)—Rehabilitation of nomadic breeders—							
S	..	..	..	90,000	36,000	36,318	+318
R	..	..	..	—54,000			
H-8—Camel Improvement Scheme—							
O	..	..	..	2,54,400	2,14,400	1,85,722	—28,678
S	..	..	..	1,35,000			
R	..	..	..	—1,75,000			
H-9—Gaushala Development Scheme—							
O	..	..	..	40,000			
R	..	..	..	—40,000			
H-10—Sheep and Wool Development Scheme—							
H-10(i)—Pay of officers—							
O	..	..	..	13,420	13,000	5,845	—7,155
R	..	..	..	—420			

GRANT No. XIX—ANIMAL HUSBANDRY—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
41—ANIMAL HUSBANDRY— <i>Contd.</i>			
H-10(ii)—Pay of establishment—			
O 66,690	39,700	34,082	—5,618
R —26,990			
H-10(iii)—Allowances and honoraria—			
O 63,940	40,380	34,760	—5,620
R —23,560			
H-10(iv)—Other charges—			
O 75,950	30,200	27,797	—2,403
R —45,750			
H-11—Wool grading and Marketing section—			
H-11(i)—Pay of officers	10,500	11,294	+ 794
H-11(ii)—Pay of establishment—			
O 95,560	65,160	58,985	—6,175
R —28,400			
H-11(iii)—Allowances and honoraria—			
O 73,158	54,248	55,947	+ 1,699
R —18,910			
H-11(iv)—Other charges—			
O 76,122	37,734	33,869	—3,865
R —38,388			
H-12—Breeding of indigenous bulls—			
O 1,89,000	1,62,000	1,60,835	—1,165
R —27,000			
H-13—Piggery Development Scheme—			
O 47,700	34,544	28,553	—5,991
R —13,156			
H-14—Eradication of Rinderpest Scheme—			
O 4,33,000	3,93,000	3,91,844	—1,156
R —40,000			
H-15—Sheep and Goat Diseases Investigation Scheme	11,400	9,830	—1,570
H-16—Feed and Fodder Scheme—			
O 51,600	31,282	24,710	—6,572
R —20,318			

GRANT No. XIX—ANIMAL HUSBANDRY—*Concl'd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Savirg— 4
	Rs.	Rs.	Rs.
41—ANIMAL HUSBANDRY— <i>Concl'd.</i>			
H-17—Co-ordinated Scheme for Sheep Skin Studies—			
O 19,200	850	2,172	+ 1,322
R —18,350			
H-18—Grants-in-aid to Panchayat Samitis—			
S 1,000	9,73,921	9,64,881	—9,040
R 9,72,921			
H-19—Scheme for commercial evaluation and manufacture of trail and graded wool of principal breeds of sheep—			
S 6,000	..	..	..
R —6,000			
I—Charges in England—			
O 100	..	..	..
R —100			
Surrenders or withdrawals within grant or appropriation—			
R 7,53,462	7,53,462	..	—7,53,462
TOTALS			
Charged ..	1,000	840	—160
Voted ..	81,95,000	69,40,273	—12,54,727

NOTE

Withdrawal of funds to avoid lapse of budget grant.—A Superintendent, Sheep and Wool Extension withdrew in the last week of March, 1957 a sum of Rs.3,014 for purchasing certain articles. Though payments were made to the suppliers in the next financial year after the receipt of the goods, the entries of payment were made in the Cash Book under the date 31-3-1957. The amount was apparently withdrawn to avoid lapse of budget grant and the irregularity was aggravated seriously by falsification of records.

GRANT No. XX—CO-OPERATION (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.
42—CO-OPERATION—			
A—Direction—			
A-1—Pay of officers	96,700	96,376	—324
A-2—Pay of establishment—			
O 1,90,616	1,64,116	1,65,535	+ 1,419
R —26,500			
A-3—Allowances and honoraria—			
O 1,48,024	1,20,124	1,20,874	+ 750
R —27,900			
A-4—Other charges—			
O 2,75,760	1,73,150	1,78,596	+ 5,446
R —1,02,610			
A-5—Lump sum for other Plan schemes—			
O 2,86,200	1,000	..	—1,000
R —2,85,200			
B—Superintendence—			
B-1—Pay of officers—			
O 59,230	57,030	57,730	+ 700
R —2,200			
B-2—Pay of establishment—			
O 14,42,540	9,67,944	8,84,686	—83,258
R —4,74,596			
B-3—Allowances and honoraria—			
O 10,15,240	7,47,744	7,16,341	—31,403
R —2,67,496			
B-4—Other charges—			
O 1,76,690	1,23,732	1,17,685	—6,047
R —52,958			
C—Grants-in-aid, subsidies etc.—			
C-1—Grants-in-aid to Co-operative Societies—			
O 1,36,000	81,545	80,045	—1,500
R —54,455			
C-1(ii)—Grants-in-aid to Panchayat Samitis—			
O 1,000	12,23,535	11,98,376	—25,159
R 12,22,535			

GRANT No. XX—CO-OPERATION—*Contd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
42—CO-OPERATION— <i>Contd.</i>			
C-2—Subsidies and other funds—			
C-2(i)—Subsidy for large sized societies—			
O 88,000	86,825	86,003	—822
R —1,175			
C-2(ii)—Subsidy for Central Bank—			
O 26,900	27,100	25,570	—1,530
R 200			
C-2(iii)—Subsidy for Land Mortgage Bank ..	5,000	5,000	..
C-2(iv)—Subsidy for Marketing Societies (staff)—			
O 1,03,000	80,500	80,180	—320
S 1,000			
R —23,500			
C-2(v)—State Agricultural Credit Relief and Guarantee Fund	1,75,000	1,75,000	..
C-2(vi)—State Co-operative Development Fund	50,000	50,000	..
C-2(vii)—Co-operative Farming—			
O 2,00,000	7,500	6,000	—1,500
R —1,92,500			
C-2(viii)—Research and experiments—			
O 20,000	..	..	..
R —20,000			
C-2(ix)—Subsidy for Apex Marketing Societies	5,000	5,000	..
C-2(x)—Subsidy for Processing Societies ..	2,500	2,500	..
C-2(xi)—Subsidy to Co-operative institutions for education of non-officials—			
O 2,54,500	1,64,000	1,44,323	—19,677
R —90,500			
C-2(xii)—Subsidy for re-vitalisation of small sized societies and supervising unions—			
O 3,20,000	51,500	49,775	—1,725
R —2,68,500			
C-2(xiii)—Subsidy for construction of godowns—			
O 3,95,000	2,12,750	2,29,000	+16,250
R —1,82,250			

GRANT No. XX—CO-OPERATION—*Concl'd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
42—CO-OPERATION— <i>Concl'd.</i>			
C-2(<i>iii</i>)—Subsidy for Primary Land Mortgage Bank—			
O 25,000	28,750	27,960	—790
R 3,750			
D—Other charges—			
D-1—Co-operative Education—			
D-1(i)—Pay of officers	5,110	3,988	—1,122
D-1(ii)—Pay of establishment—			
O 32,370	28,470	27,531	—939
R —3,900			
D-1(iii)—Allowances and honoraria—			
O 36,890	24,990	18,262	—6,728
R —11,900			
D-1(iv)—Other charges—			
O 1,01,730	61,130	47,122	—14,008
R —40,600			
Surrenders or withdrawals within grant—			
R 9,02,255	9,02,255	..	—9,02,255
TOTAL	56,75,000	45,99,458	—10,75,542

NOTE

Accounts of State Agricultural Credit Relief and Guarantee Fund and State Co-operative Development Fund.—See para 52 of Part B-Report and items VIII and IX of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

GRANT No. XXI—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—			
A—Industries—			
A-1—Direction and Superintendence—			
A-1(i)—Pay of officers—			
O 1,61,500	1,70,150	1,65,564	—4,586
R 8,650			
A-1(ii)—Pay of establishment—			
O 3,32,080	3,56,030	3,67,523	+ 11,493
R 23,950			
A-1(iii)—Allowances and honoraria—			
O 2,24,740	2,31,890	2,31,332	—558
R 7,150			
A-1(iv)—Other charges—			
O 90,020	91,520	1,15,565	+ 24,045
R 1,500			
A-1(v)—Organisation of exhibition and sale of rural handicrafts—			
O 1,00,000	45,000	5,818	—39,182
R —55,000			
A-2—Industrial Education—			
A-2(i)—Training-cum-production centres—			
O 6,63,140	4,00,211	3,58,162	—42,049
R —2,62,929			
A-2(ii)—Training of artisans—			
O 5,000	410	273	—137
R —4,590			
A-2(iii)—Peripatetic training centres—			
O 69,600	38,240	36,837	—1,403
R —31,360			
A-3—Industrial Development—			
A-3(i)—Factories—			
A-3(i)I—Pay of establishment—			
O 22,180	7,950	9,877	+ 1,927
R —14,230			

GRANT No. XXI—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>			
A-3(ii)II—Allowances and honoraria—			
O 11,760	7,110	11,433	+4,323
R —4,650			
A-3(i)III—Other charges—			
O 37,750	26,260	22,255	—4,005
R —11,490			
A-3(ii)—Development of wool industries—			
A-3(ii)I—Wool improvement office—			
O 21,350	14,010	16,071	+2,061
R —7,340			
A-3(ii)II—Woollen carding and finishing centre—			
O 74,680	1,08,550	1,07,463	—1,087
S 1,000			
R 32,870			
A-3(ii)III—Drugget and carpet production- cum-demonstration centres—			
O 46,630	33,430	32,863	—562
R —13,200			
A-3(ii)IV—Mechanised woollen, finishing and dyeing centre—			
O 35,000	17,050	15,091	—1,959
R —17,950			
A-3(iii)—Central marketing section—			
A-3(iii)I—Pay of officers—			
O 11,990	9,990	10,579	+589
R —2,000			
A-3(iii)II—Pay of establishment—			
O 67,160	65,460	67,140	+1,680
R —1,700			
A-3(iii)III—Allowances and honoraria—			
O 41,870	46,270	46,564	+294
R 4,400			
A-3(iii)IV—Other charges—			
O 3,07,440	3,11,430	2,84,412	—27,018
R 3,990			

GRANT No. XXI—INDUSTRIES AND SUPPLIES—Contd.

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess Savings 4
	Rs.	Rs.	Rs.
42—INDUSTRIES AND SUPPLIES—Contd.			
A-3(iv)—Sodium sulphate section—			
O 68,450	46,350	47,899	+ 1,549
R -22,100			
A-3(v)—Saltpetre industry—			
O 27,000	26,200	16,611	- 9,589
R -800			
A-3(vi)—Small scale industries production centre—			
O 99,170	82,546	77,071	- 5,475
R -16,624			
A-3(vii)—Development of small and other industries in Community Development Blocks—			
A-3(vii)—Furniture making centre—			
O 72,000	1,14,400	1,20,456	+ 6,056
R 42,400			
A-3(vii)II—Agricultural implements centre—			
O 43,600	12,618	8,898	- 3,720
R -30,982			
A-3(vii)III—Leather footwear centres—			
O 17,900	6,965	18,588	+ 11,623
R -10,935			
A-3(vii)IV—Cutlery and leather footwear centre—			
O 49,600	49,300	36,986	- 12,314
R -300			
A-3(viii)—Extension officers in Community Development and National Extension Service Blocks—			
O 3,02,400	2,27,470	2,47,797	+ 20,327
R -74,930			
A-3(ix)—Quality marking— (Small scale industries)—			
O 10,000	15,010	19,472	+ 4,462
R 5,010			
A-3(x)—Industrial workshops—			
O 92,730	86,230	1,20,611	+ 34,381
R -6,500			

GRANT No. XXI—INDUSTRIES AND SUPPLIES—*Contd.*

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—<i>Contd.</i>							
A-3(xv)—Sizing plant—							
O	..	..	..	12,000	..	..	..
R	..	..	..	—12,000			
A-3(xii)—Workshops for Gadia Lohars—							
O	..	..	..	4,00,000	1,50,340	1,03,906	—46,434
R	..	..	..	—2,49,660			
A-3 (xiii)—Installation of power looms—							
R	..	..	..	42,900	42,900	429	—42,471
A-4—Miscellaneous—							
A-4 (i)—Lump sum provision for economic industrial survey—							
O	..	..	..	1,78,000	4,34,466	4,07,460	—26,997
S	..	..	..	1,000			
R	..	..	..	2,55,466			
A-4 (ii)—Quality marking—							
O	..	..	..	41,140	24,700	22,780	—1,920
R	..	..	..	—16,440			
A-4 (iii)—Industrial Estates—							
O	..	..	..	41,220	20,750	18,402	—2,348
R	..	..	..	—20,470			
A-4 (iv)—Common facility Centres—							
O	..	..	..	29,400	4,580	4,638	+ 58
R	..	..	..	—24,820			
B—Cottage Industries—							
B-1—Cottage Industries—							
O	..	..	..	67,840	58,240	56,847	—1,393
R	..	..	..	—9,600			
—Development of handloom industry—							
B-2(i)—Central organisation—							
O	..	..	..	35,000	35,600	36,461	+ 861
R	..	..	..	600			
B-2 (ii)—Sales depots—							
O	..	..	..	98,380	91,070	89,781	—1,289
R	..	..	..	—7,310			

GRANT No. XXI—INDUSTRIES AND SUPPLIES—*Contd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Savin g— 4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—<i>Contd.</i>			
B-2 (iii)—Inspection and stamping of cloth—			
O 72,400	60,590	59,208	—1,382
R —11,810			
B-2 (iv)—Miscellaneous—			
B-2 (iv) I—Dye houses—			
O 57,440	32,350	37,791	+5,441
R —25,090			
B-2 (iv) II—Mobile sales vans—			
O 9,800	6,340	4,395	—1,945
R —3,460			
B-2 (iv) III—Award of prizes	500	514	+14
B-2 (iv) IV—Publicity and propaganda			
O 7,500	8,740	8,781	+41
R 1,240			
B-2 (iv) V—Rebate on sale of handloom cloth—			
O 1,42,440	99,500	93,022	—3,478
R —42,940			
B-2 (iv) VI—Purchase of samples.	640	439	—201
B-2 (iv) VII—Housing colonies for weavers—			
O 60,000	..	..	..
R —60,000			
B-2 (iv) VIII—Collection of statistics—			
O 10,000	780	579	—201
R —9,220			
B-2 (iv) IX—Looms and accessories—			
O 1,30,000	84,760	84,442	—318
R —45,240			
B-2 (iv) X—Finishing and calendering plant—			
O 20,000	..	..	..
R —20,000			
B-2 (iv) XI—Subsidy for the staff of State Apex Co-operative Society—			
O 5,000	8,260	12,813	+4,553
R 3,260			

GRANT No. XXI—INDUSTRIES AND SUPPLIES—*Contd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—<i>Contd.</i>			
B-2 (iv) XII—Training of Apex staff—			
O 540	..	..	—
R —540			
B-2 (iv) XIII—Model handloom training centre—			
O 34,310	27,040	26,707	—333
R —7,270			
B-2 (iv) XIV—Handloom week celebrations—			
O 12,000	14,300	14,200	—100
R 2,300			
B-2 (iv) XV—Staff for credit facilities to the Weavers' Co-operative societies—			
S 1,000	35,000	20,899	—14,101
R 34,000			
B-2 (v)—Fancy handloom and carpentry workshop—			
O 29,500	25,700	24,874	—826
R —3,800			
B-3—Development of Handicrafts—			
B-3 (i)—Footwear and leather goods industry—			
O 42,890	26,982	15,389	—11,503
R —15,908			
B-3 (ii)—Tanning demonstration centres—			
O 16,900	3,906	5,753	+ 1,847
R —12,994			
B-3 (iii)—Cloth printing centres—			
O 19,900	18,700	16,403	—2,297
R —1,200			
B-3 (iv)—Pottery centres—			
O 21,800	12,350	10,931	—1,419
R —9,450			
B-3 (v)—Handicrafts section—			
O 20,340	17,300	10,098	—7,202
R —3,040			

GRANT No. XXI—INDUSTRIES AND SUPPLIES—*Contd.*

Major head and sub-head 1				Final grant 2	Actual expenditure 3	Excess+ Saving— 4
				Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES— <i>Con'd.</i>						
B-3 (vi)—Handicrafts emporium—						
O	..	..	12,140	11,440	11,120	—320
R	..	..	—700			
B-3 (vii)—Carpentry centres—						
O	..	..	71,500	53,400	47,319	—6,081
R	..	..	—18,100			
B-4—Rural Arts and Crafts Industries—						
B-4 (i)—Handloom weaving centres—						
O	..	..	1,18,490	34,600	42,166	+ 7,566
R	..	..	—83,890			
B-4 (ii)—Leather tanning centres—						
O	..	..	98,320	11,620	13,431	+ 1,811
R	..	..	—86,700			
B-4 (iii)—Blacksmithy centres—						
O	..	..	69,140	6,515	7,728	+ 1,213
R	..	..	—62,625			
B-4 (iv)—Spinning and carding centres—						
O	..	..	12,660	2,530	2,582	+ 52
R	..	..	—10,130			
B-4 (v)—Cotton ginning and wool carding centres—						
O	..	..	13,770	710	707	—3
R	..	..	—13,060			
B-4 (vi)—Blanket and <i>namda</i> making centres—						
O	..	..	15,720	932	934	+ 2
R	..	..	—14,788			
B-4 (vii)—Bee-keeping centres—						
O	..	..	12,130	5,130	5,704	+ 574
R	..	..	—7,000			
B-4 (viii)—Sheep and wool centres—						
O	..	..	63,000	6,010	9,178	+ 3,168
R	..	..	—56,990			
B-4 (ix)—Administration—						
O	..	..	79,010	22,910	22,733	—177
R	..	..	—56,100			

GRANT No. XXI—INDUSTRIES AND SUPPLIES—*Contd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES—<i>Contd.</i>			
B-4 (x)—Rural Arts and crafts centre, Pisangaon (Ajmer)—			
O 70,750	24,160	24,592	+ 432
R —46,590			
B-4 (xi)—Soap and hair oil making centres—			
O 5,540	1,220	1,213	—7
R —4,320			
B-4 (xii)—Carpentry centres—			
O 5,500	1,795	802	—993
R —3,705			
B-4 (xiii)—Shoe making centre—			
O 2,680	95	80	—15
R —2,585			
B-4 (xiv)—Dyeing schemes—			
O 3,950	100	71	—29
R —3,850			
B-5—Reorganisation of Cottage Industries—			
B-5 (i)—Sericulture demonstration farm—			
O 1,000			
R —1,000			
B-5 (ii)—Silk weaving craft training and cottage industries training institute—			
O 1,98,810	1,46,440	1,36,885	—9,555
R —52,370			
B-5 (iii)—Organisation of small industries on co-operative basis—			
O 6,470	1,780	1,801	+ 21
R —4,690			
C—Scientific and Industrial Research—			
C-1—Chemical laboratory—			
O 34,000	27,100	27,304	+ 204
R —6,900			
D—Grants-in-aid, Contributions, etc.—			
D-1—Mahila Kala Mandir—			
O 7,000	4,513	4,513	..
R —2,487			

GRANT No. XXI—INDUSTRIES AND SUPPLIES—*Contd.*

Major head and sub-head 1					Final grant 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
43—INDUSTRIES AND SUPPLIES— <i>Contd.</i>							
D-3—Subsidy to Industrial Corporation—							
O	..	..	..	40,000	..	..	..
R	..	..	..	—40,000			
D-4—Subsidy on Electricity Schemes—							
O	..	..	..	20,000	8,000	7,607	—393
R	..	..	..	—12,000			
D-5—Subsidy to Khadi and Village Industries—							
O	..	..	..	3,00,000	2,21,806	2,13,338	—8,468
R	..	..	..	—78,194			
D-6—Grants-in-aid to Khadi Board—							
O	..	..	..	70,000	1,83,763	1,80,698	—3,065
R	..	..	..	1,13,763			
D-7—Grants-in-aid to Panchayat Samitis—							
S	..	..	..	1,000	8,61,653	8,61,653	..
R	..	..	..	8,60,653			
D-8—Grants-in-aid to Weavers' Co-operative Society for the purchase of looms and accessories—							
R	..	..	..	21,150	21,150	21,150	..
E—Other Organisations—							
E-1—Weights and Measures Schemes—							
E-1 (i)—Pay of establishment—							
O	..	..	..	56,200	44,510	44,021	—489
R	..	..	..	—11,690			
E-1 (ii)—Allowances and honoraria—							
O	..	..	..	31,950	30,230	28,857	—1,373
R	..	..	..	—1,720			
E-1 (iii)—Other charges—							
O	..	..	..	72,650	63,200	32,924	—30,276
R	..	..	..	—9,450			
Surrenders or withdrawals within grant—							
R	..	..	..	4,28,254	4,28,254	..	—4,28,254
TOTAL					62,20,000	55,58,278	—6,61,722

GRANT No. XXI—INDUSTRIES AND SUPPLIES—*Cont'd.*

NOTES

1. *Loss.*—A Generator and Projector set supplied by a firm on 31-3-1958 was, after inspection on 7-4-1958, rejected by the Department as being an old one. As the firm served a notice on Government for the payment of the price stating that the set was new, the Department arranged for its inspection by two engineers of the State Electricity Board who certified it as new. Its price, Rs. 6,800, was accordingly paid in January, 1959. The set could not, however, be used as the operator appointed to run it reported that it was old and needed major repairs. On a fresh inspection of the set by a senior engineer of the State Electricity Board it was found that the set was really old.

The case was under investigation by the police (July, 1960).

2. The *pro forma* Commercial Accounts of Government Cotton Ginning and Pressing Factory, Bhilwara and Rajasthan Government Handicrafts Emporium, New Delhi are awaited from the Department.

3. *Audit comments on the pro forma Account of Rajasthan Government Handicrafts Emporium, Ajmer*—(a) The expenditure on account of "Direction and supervision charges" shown in the Account is the amount determined for the year 1958-59. The correct figure for the year 1959-60 has not been worked out by the Department.

(b) No provision for the anticipated loss in respect of shop-soiled and damaged articles costing Rs. 1,250 has been made in the Accounts.

4. *Audit comment on the pro forma Account of Rajasthan Government Handicrafts Emporium, Bikaner.*—No provision for the anticipated loss in respect of shop-soiled and damaged articles costing Rs. 478 has been made.

5. *Audit comment on the pro forma Account of Rajasthan Government Handicrafts Emporium, Chittorgarh.*—No Provision for the anticipated loss in respect of shop-soiled and damaged articles costing Rs. 270 has been made.

6. *Audit comments on the pro forma Account of Rajasthan Government Handicrafts Emporium, Jaipur.*—(a) Shortages of articles costing Rs. 2,011 noticed during physical verification in the years 1958-59 and 1959-60 were under investigation by the Department.

(b) The expenditure on account of "Direction and supervision charges" shown in the Account is the amount determined for the year 1957-58. The correct figures for the years 1958-59 and 1959-60 have not been worked out by the Department.

(c) The debit balance of Rs. 425 against "Consignors" shown in the Balance Sheet represents amount paid to certain consignors without crediting their accounts with the sales of their goods. The sales had been mistakenly accounted for during the year 1958-59 as sales of goods belonging to the emporium. The mistake has not yet been rectified by the Department.

GRANT No. XXI—INDUSTRIES AND SUPPLIES—Contd.

7. *Audit comment on the pro forma Account of Rajasthan Government Handicrafts Emporium, Mount Abu.*—The expenditure on account of "Direction and supervision charges" shown in the Account is the amount determined for the previous year. The correct figure for the year 1959-60 has not been worked out by the Department.

8. *Audit comment on the pro forma Account of Rajasthan Government Handicrafts Emporium, Nathdwara.*—Discrepancies amounting to Rs. 222 in the value of stock shown against the head "Suspense" (Stock) in the Balance Sheet are under investigation by the Department.

9. *Audit comment on the pro forma Account of Rajasthan Government Handicrafts Emporium, Udaipur.*—No provision for the anticipated loss in respect of shop-soiled and damaged articles costing Rs. 1,137 has been made.

10. *Deposits of Depreciation Reserve of Government Commercial concerns—State Cotton Factories and Sodium Sulphate Works.*—See para 44 of Part B-Report and items I-(b) and I-(d) of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, AJMER

Trading and Profit and Loss Account for the year ended 31-3-1960.

Cr.

Dr.

1958-59	Particulars	1959-60	1958-59	Particulars	1959-60
Rs.		Rs.	Rs.		Rs.
12,148	To Opening stock	..	..	By Sales	22,961
334	.. Purchases	..	..	.. Shortages in stores awaiting adjustment	56
21,583	.. Receipt of stores from stores depots	..	..		
455	.. Railway freight, carriage inward and	23,271	18,527		
	octroi duty	495	388		
1,627	.. Gross profit	2,319	17,232	.. Closing stock (at cost)	20,300
36,147		43,317	36,147		43,317
5,032	To Salaries	..	1,627	By Gross profit	2,319
194	.. Travelling allowances	..	8	.. Commission on sale of consignment goods	90
58	.. Printing and stationery	..	7,940	.. Net loss	8,617
436	.. Electric and water charges	..			
179	.. Propaganda and advertisement	..	567		
1,088	.. Rent for accommodation	..	486		
60	.. Books and periodicals	..	1,080		
47	.. Service postage stamps	..	41		
90	.. Liveries	..	79		
327	.. Repairs and renewals of furniture	..	113		
204	.. Other petty items	..	169		
118	.. Depreciation on furniture	..	332		
189	.. Pension contribution	..	232		
392	.. Direction and supervision charges	..	189		
607	.. Audit fees	..	392		
554	.. Interest on capital	..	676		
			940		
9,575		11,026	9,575		11,026

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

Initial Government capital—

Rs.
..

Additions to capital:—

(i) Net withdrawal from Treasuries plus net adjustments	37,723
(ii) Net loss incurred upto 31-3-1959	—17,239
	20,484

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 it consists 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, the valuation placed on various assets as shown in the Balance Sheet represents fair value and that all assets have been included therein;
5. to the best of my knowledge, there are no contingent liabilities as on the last day of the trading period;
6. the stock of stores has been valued at cost and includes shop-soiled and damaged goods costing Rs. 1,250 for the disposal of which action is being taken.

<i>Jaipur,</i> Dated the 26th October, 1960.	P. N. KANOONGO, <i>Accountant,</i> <i>Central Marketing Organisa-</i> <i>tion, Jaipur.</i>	CHAND MAL JAIN, <i>Manager,</i> <i>Rajasthan Government</i> <i>Handicrafts Emporium,</i> <i>Ajmer.</i>	C. L. KAPOOR, <i>Assistant Director,</i> <i>Industries and Supplies,</i> <i>Rajasthan, Jaipur.</i>
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RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, BIKANER

Trading and Profit and Loss Account for the year ended 31-3-1960.

Dr.		Cr.	
1958-59	Particulars	1959-60	1958-59
Rs.		Rs.	Rs.
338	To Opening stock	3,830	2,168 By Sales
5,540	„ Purchases	7,920	3,830 By Closing stock
	„ Receipt of stores from stores depots		
	„ Less-returns to stores depots	209	
24	„ Railway freight and cartage	182	
96	„ Gross profit	314	
5,998		12,037	5,998
3,700	To Salaries and allowances	3,957	96 By Gross profit
39	„ Travelling allowance	154	62 „ „ Commission on sale of consignment goods
303	„ Rent	360	5,189 „ „ Net loss
106	„ Light and water charges	175	
49	„ Liveries	69	
100	„ Propaganda and advertisement	60	
50	„ Service postage	82	
95	„ Other petty items	37	
114	„ Printing and stationery	24	
..	„ Books and periodicals	259	
..	„ Repairs and renewals		
259	„ Pension contribution		
25	„ Depreciation on:—		
5	(i) Furniture	111	
	(ii) Electric fittings	4	
101	„ Interest on capital	277	
..	„ Direction and supervision charges	115	
401	„ Audit fees	454	
5,347		6,138	5,347
			6,138

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, BIKANER

Balance Sheet as at 31-3-1960.

Capital and Liabilities		Properties and Assets	
As at 31-3-1959	As at 31-3-1960	As at 31-3-1959	As at 31-3-1960
Rs. (a)	Rs.	Rs.	Rs.
<i>Government capital—</i>		<i>Fixed assets—</i>	
5,058 Government capital as per last Balance Sheet	5,058	1,715 Furniture and fixtures as per last Balance Sheet	1,740
Add-withdrawals during the year	13,388	Additions during the year	324
	<u>18,446</u>		<u>2,064</u>
Less-remittances during the year	4,556	Less-depreciation written off as per last Balance Sheet	25
Add-adjustments during the year	<u>13,890</u>	Add-depreciation during the year	<u>111</u>
	651		<u>136</u>
	<u>14,541</u>		<u>1,938</u>
	5,807		
<i>Deduct—</i>			
net loss during the year	8,734	Electric fittings as per last Balance Sheet	77
<i>Sundry creditors—</i>			
For supplies	116	Less-depreciation written off as per last Balance Sheet	5
For consignments	375	Add-depreciation during the year	4
Others			
	<u>491</u>		<u>9</u>
	454		68
Undischarged liability (Audit fees)		<i>Current assets—</i>	
		3,830 Stock-in-trade (at cost)	7,526
		60 Sundry debtors	135
		375 Cash in hand	22
	<u>9,079</u>		<u>9,679</u>
	6,052		

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, BIKANER

Balance Sheet as at 31-3-1960—Concl'd.

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

	Rs.
Initial Government capital	..
<i>Additions to capital:—</i>	
(i) Net withdrawal from Treasuries plus net adjustments	10,247
(ii) Net loss incurred up to 31-3-1959	—5,189
Government capital	<u>5,058</u>

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 it consists 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 last day of the trading period ;
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 ;
6. the stock of stores has been valued at cost and includes shop-soiled and damaged goods costing Rs. 478. Necessary action for their disposal is being taken.

Jaipur,
Dated the 19th August, 1960.

P. N. KANOONGO,
Accountant.

C. L. KAPOOR,
Assistant Director (Marketing),
Rajasthan, Jaipur.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, CHITTORGARH

Trading and Profit and Loss Account for the year ended 31-3-1960.

Cr.

Dr.	Particulars	Amount	Particulars	Amount
		Rs.		Rs.
To Operating stock	..	2,977	By Sales	..
„ Shortages in stores awaiting adjustment	..	24	„ Closing stock	..
„ Receipt of stores from stores' depots	..	1,742		
„ Packing, freight and forwarding charges	..	37		
„ Gross profit	..	51		
		4,831		4,831
To Pay and allowances	..	1,951	By Gross profit	..
„ Rent	..	402	„ Commission on consignment sales	..
„ Stationery	..	72	„ Net loss	..
„ Other petty items	..	120		
„ Electric and water charges	..	48		
„ Liveries	..	337		
„ Advertisement and propaganda	..	4		
„ Depreciation on furniture	..	296		
„ Audit fees	..	150		
„ Interest on capital	..	43		
„ Direction and supervision charges	..	43		
„ Pension contribution	..			
		3,466		3,466

NOTE :—The Emporium started working from 3-11-1958. As, for this reason, an effective comparison between the figures for the period from 3-11-1958 to 31-3-1959 and for the year 1959-60 is not possible the figures for the former period have not been shown in the above Account.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, CHITTORGARH

Balance Sheet as at 31-3-1960.

Capital and Liabilities		As at 31-3-1959	As at 31-3-1960	As at 31-3-1959	Properties and Assets	As at 31-3-1960
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
<i>(a) Government capital—</i>						
2,939	Government capital as per last Balance Sheet	2,939		73	Furniture and fittings— As per last Balance Sheet	73
	Add withdrawals during the year	5,537			Additions during the year	985
		8,476				1,058
	Less remittances during the year	741			Less depreciation written off during the year	4
		7,735				1,054
<i>Fixed assets—</i>						
<i>Current assets—</i>						
	Add adjustments during the year	236				
		7,971		2,977	Stock-in-trade (at cost)	4,084
	Deduct net loss during the year	3,413		24	Shortages in stores awaiting adjustment	
			4,558			
<i>Sundry creditors—</i>						
155	(i) For pay and allowances	165		87	Government Departments	111
	(ii) "consignments"	15				
67	(iii) Others	215		395		
	Undischarged liability (Audit fees)		296			
			5,249			
3,161			3,161			5,249

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

	Rs.
Initial Government capital	.. ..
<i>Additions to capital :—</i>	
(i) Net withdrawals from Treasuries plus net adjustments.. ..	3,830
(ii) Net loss incurred up to 31-3-1959	—891
Government capital	2,939

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 it consists 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 last day of the trading period ;
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 ;
6. the stock of stores has been valued at cost and includes shop-soiled and damaged goods costing Rs. 270 for the disposal of which action is being taken.

Jaipur,

P. N. KANOONGO,
Accountant.

C. L. KAPOOR,
*Assistant Director (Marketing),
Rajasthan, Jaipur.*

Dated the 25th August, 1960.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, JAIPUR

Trading and Profit and Loss Account for the year ended 31-3-1930.

Dr.

Cr.

1958-59	Particulars	1958-59	1959-60	Particulars	1959-60
Rs.		Rs.	Rs.		Rs.
60,593	To Opening stock—				
..	Return of stock from other emporia	54,069	39,874	By Sales	57,899
33,496	Purchases—	1,263	1,286	Less-returns	96
2,279	Receipt of stores from stores depots	63,376		Shortage in stores during the year 1959-60 awaiting adjustment	57,803
	Gross profit	4,143	54,069	Transfer of stock to other emporia	725
				Closing stock	..
96,368		1,22,851	96,368		64,323
					1,22,851
6,528	To Salaries	8,687	2,279	By Gross profit	4,143
485	Travelling allowances	99	126	Commission on consignment sale	524
3,187	Rent	3,187		Miscellaneous income	480
154	Advertisement	463	19,510	Net loss	18,705
668	Electricity and water charges	983			
262	Printing and stationery	..			
..	Postage	50			
25	Books and periodicals	30			
29	Repairs and renewals	1			
148	Liveries	144			
650	Petty expenses	300			
	Depreciation on—				
483	Furniture and fittings	473			
463	Office equipments	394			
751	Pension contribution	..			
5,375	Interest on capital	5,399			
1,496	Direction and supervision charges	1,496			
..	Reserve for damaged and shop-soiled articles	1,167			
1,211	Audit fees	817			
21,915		23,852	21,915		23,852

Balance Sheet as at 31-3-1960.

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RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, JAIPUR
Balance Sheet as at 31-3-1960—*Concd.*

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

Initial Government capital	Rs. 48,358
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Additions to capital:—

(i) Net withdrawal from the Treasuries plus net adjustments	1,99,980
(ii) Net loss incurred up to 31-3-1959	-1,18,130
Government Capital ..	1,30,208

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 it consists 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 last day of the trading period;
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 ;
6. the stock of stores has been valued at cost and includes shop-soiled and damaged goods costing Rs. 11,670.

P. N. KANOONGO, <i>Accountant.</i>	S. K. JAIN, <i>Marketing Officer, Rajasthan Assistant Director, (Marketing), Government Handicrafts Industries and Commerce Emporium, Jaipur.</i>
C. L. KAPOOR,	

JAIPUR,
Dated the 6th December, 1960.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, JODHPUR

Trading and Profit and Loss Account for the year ended 31-3-1960.

Dr.		Cr.	
1959-60	Particulars	1959-60	Particulars
Rs.		Rs.	
15,332	To Opening stock	32,018	
21,294	„ Purchases	13,459	
..	„ Carriage (Inward)	78	
2,292	„ Gross profit	..	
39,118		45,555	
5,562	To Salaries and allowances	3,661	
	To Other charges—	1	
100	(a) Service postage stamps	83	
17	(b) Printing and stationery	7,603	
217	(c) Electric and water charges	..	
21	(d) Books and periodicals	..	
84	(e) Liveries	..	
1,800	(f) Rent for accommodation	..	
136	(g) Advertisement and Propaganda	..	
19	(h) Repairs and renewals of furniture	..	
124	(i) Petty expenses	..	
7	To Shortage of goods received on consignment	..	
103	„ Provident Fund contribution	..	
348	„ Depreciation charges	..	
813	„ Interest on capital	..	
..	„ Direction and supervision charges	..	
628	„ Audit fees	..	
9,979		12,916	
		9,979	
		12,916	
		9,231	

Balance Sheet as at 31-3-1960.

As at 31-3-1959	Capital and Liabilities	As at 31-3-1960	As at 31-3-1959	Properties and Assets	As at 31-3-1960
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>(a) Government capital—</i>					
19,563	Government capital as per last Balance Sheet ..	19,563	5,515	Furniture and fixtures etc.— As per last Balance sheet ..	5,515
	Add-withdrawals and adjust- ments during the year	39,272		Additions during the year ..	68
		58,835			5,583
	Less-remittances during the year	28,633		Less-depreciation written of during the year ..	331
		30,202			5,252
	Add-adjustment during the year	2,450	12,073	<i>Current assets—</i> Stock-in-trade ..	13,459
		32,652		Shortages in stores awaiting ad- justment ..	78
	Less-net loss during the year ..	9,231	23,421	Sundry debtors ..	2,880
<i>Sundry creditors—</i>					
				<i>Cash balance—</i>	
174	(a) For supplies (consignment)	94	1,370	Cash in hand ..	3,615
503	(b) For salaries and wages ..	580			
326	(c) Others ..	397			
100	Deposits ..	1,071			
	Undischarged liability (Audit fees) ..	100			
		692			
		25,284	20,666		
					25,284

Balance Sheet as at 31-3-1960—*Concl'd.*

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

	Rs.
Initial Government capital	4,906
<i>Additions to capital:—</i>	
(i) Net withdrawals from Treasuries plus net adjustments	39,196
(ii) Net loss incurred up to 31-3-1959	—24,539
Government capital	19,563

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 it consists 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 last day of the trading period ;
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 ;
6. the stock of stores has been valued at cost and that it consists of serviceable stores required for use.

Jaipur,
Dated the 30th July, 1960.

P.N. KANOONGO,
Accountant.

KUNDANMAL,
Manager,
Rajasthan Government Handicrafts
Emporium, Jodhpur.

[C.L. KAPOOR,
Assistant Director (*Marketing*),
Rajasthan, Jaipur.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, KOTAH

Trading and Profit and Loss Account for the year ended 31-3-1960.

Dr.

Cr.

1958-59	Particulars	1959-60	1958-59	Particulars	1959-60
Rs.		Rs.	Rs.		Rs.
3,613	To Opening stock	3,313	831	By Sales	3,291
463	„ Receipts of goods from stores depots	..	3,313	„ Closing stock	7,232
..	„ Purchases	..	..	..	..
..	„ Packing and forwarding charges	6,916	..	..	..
68	„ Gross profit carried over	69	..	..	..
		225	..	..	..
4,144		10,523	4,144		10,523
1,496	To Pay and allowances	2,703	68	By Gross profit brought down	..
188	„ Travelling allowance	94	3,008	„ Net loss	..
648	„ Rent	648	..	..	..
50	„ Service postage	50	..	..	..
32	„ Liveries	67	..	..	..
57	„ Other petty expenses	79	..	..	..
65	„ Depreciation on furniture	141	..	..	..
114	„ Interest on capital	238	..	..	..
426	„ Audit fees	331	..	..	..
..	„ Propaganda and advertisement	168	..	..	..
..	„ Pension contribution	126	..	..	..
..	„ Direction and supervision charges	44	..	..	..
..	„ Electric charges	200	..	..	..
3,076		4,889	3,076		4,889

Balance Sheet as at 31-3-1960.

As at 31-3-1959	Capital and Liabilities		As at 31-3-1960		Properties and Assets		As at 31-3-1960	
	Rs.		Rs.		Rs.		Rs.	
(a) Government capital—								
3,513 Government capital as per last Balance Sheet	3,513		2,303	Furniture (at cost)— As per last Balance Sheet	2,384		2,384	
Add-withdrawals during the year	12,245			Additions during the year	29		29	
	15,758				2,413		2,413	
Less-remittances during the year	3,118			Less-depreciation written off as per last Balance Sheet	81			
	12,640							
Add-adjustments during the year	408			Less-depreciation written off during the year	141		222	2,191
	13,048							
Deduct-Net loss during the year	4,664		8,384	Current assets— Stock-in-trade (at cost)			7,232	
Sundry creditors—								
349 (a) For salaries and allowances	619		31	Government Departments			212	
1,739 (b) For supplies and expenses	247		1	Cash in hand				
47 (c) Others	54							
			920					
Undischarged liability (Audit fees)	331							
			9,635				9,635	
5,648			5,648					

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, KOTAH

Balance Sheet as at 31-3-1960—*Concl'd.*

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

	Rs.
Initial Government capital	..

Additions to capital :—

(i) Net withdrawals from Treasuries plus net adjustments	7,982
(ii) Net loss incurred up to 31-3-1959	—4,469
Government capital	<u>3,513</u>

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 it consists 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 last day of the trading period
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 ;
6. the stock of stores has been valued at cost and that it consists of serviceable stores required for use.

Jaipur,

P.N. KANOONGO,

Accountant.

C. L. KAPOOR,

Assistant Director (Marketing),
Rajasthan Handicrafts Emporium, Kotah.

Dated the 25th August, 1960.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, MOUNT ABU

Trading and Profit and Loss Account for the year ended 31-3-1960.

Dr. Cr.

1958-59	Particulars	1959-60	1958-59	Particulars	1959-60
Rs.		Rs.	Rs.		Rs.
15,622	To Opening stock	19,768	20,451	By Sales	13,737
24,681	" Receipt of stores from stores depots	15,254	1,594	" Return of goods from previous year's purchases	..
547	" Railway freight, forwarding and packing charges	5	732	" Shortages in stores awaiting adjustment	13
..	" Carriage inward	19	19,768	" Closing stock	21,724
1,695	" Gross profit	428			
42,545		35,474	42,545		35,474
4,842	To Salaries and allowances	3,728	1,695	By Gross profit	428
1,023	" Rent	927	113	" Commission on sales of consignment goods	127
64	" Advertisement	232	16	" Miscellaneous income	10
531	" Electric and water charges	405	7,082	" Net loss	7,591
100	" Postage	79			
45	" Liveries	30			
62	" Licence and registration fees	..			
467	" Petty expenses	461			
..	" Repairs and renewals of furniture	7			
..	" Depreciation charges on—				
239	(i) Furniture	225			
220	(ii) Electric fittings	176			
411	" Direction and supervision charges	401			
565	" Interest on capital	411			
937	" Audit fees	863			
9,506		8,156	9,506		8,156

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, MOUNT ABU

Balance Sheet as at 31-3-1960.

As at 31-3-1959		As at 31-3-1960		As at 31-3-1959		Properties and Assets		As at 31-3-1960	
Capital and Liabilities		Rs.		Rs.		Rs.		Rs.	
(a)						<i>Fixed assets—</i>			
Government capital—						Furniture—			
19,185 Government capital as per last				3,749		As per last Balance Sheet		4,956	
Balance Sheet		19,185				Less-depreciation written off as			
Add-withdrawals during the year		4,801				per last Balance Sheet		307	
Less-remittances during the year		23,986				Add-depreciation during the year		532	
		14,034						3,524	
Add-adjustments during the year		9,952		880		Electric fittings		1,100	
		2,541				Less-depreciation written off as			
						per last Balance Sheet		220	
Deduct-net loss during the year		12,493		4,902		Add-depreciation during the year		396	
		7,591						704	
<i>Sundry creditors—</i>						<i>Current assets—</i>			
(i) For supplies		15,254		19,768		Stock-in-trade (at cost)		21,724	
(ii) " consignment		6		732		Shortages in stores awaiting adjustment—			
(iii) " wages and services		5,228				(i) For the year 1958-59		732	
(iv) Others		2,800		23,288		(ii) For the year 1959-60		13	
Deposits						<i>Sundry debtors—</i>			
Undischarged liability (Audit fees)				1,865		(i) Government Departments		1,965	
				863		(ii) Others		38	
				510		Cash in hand		2,053	
								303	
21,507		29,053		27,507				29,053	

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

Rs.

Initial Government capital

Additions to capital:—

(i) Net withdrawals from Treasuries plus net adjustments	32,030
(ii) Net loss incurred up to 31-3-1959	—12,845
	
Government capital	19,185

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 it consists of all good debts;
3. to the best of my knowledge, there are no contingent liabilities as on the last day of the trading period;
4. to the best of my knowledge, all liabilities have been included in the accounts for the year;
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;
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 price.

Jaipur,

Dated the 17th October, 1960.

P. N. KANOONGO,

Accountant.

C. L. KAPOOR,

Assistant Director (Marketing),
Rajasthan, Jaipur.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, NATHDWARA

Trading and Profit and Loss Account for the year ended 31-3-1960.

<i>Dr.</i>		<i>Cr.</i>	
1958-59	Particulars	1959-60	1958-59
Rs.		Rs.	Particulars
2,392	To Opening stock ..	3,800	By Sales ..
1,920	„ Receipt of stores from stores depots ..	..	„ Closing stock ..
4	„ Carriage (Inward) ..	..	..
107	„ Gross profit ..	176	..
4,923		3,976	
2,602	To Salaries ..	2,220	By Gross profit ..
221	„ Travelling allowances ..	255	„ Miscellaneous receipts ..
300	„ Rent ..	300	„ Net loss ..
12	„ Postage ..	34	..
62	„ Light and water charges ..	144	..
..	„ Liveries ..	46	..
..	„ Advertisement and propaganda ..	15	..
27	„ Depreciation on furniture ..	28	..
191	„ Interest on capital ..	157	..
293	„ Audit fees ..	331	..
..	„ Direction and supervision charges ..	60	..
3,708		3,590	
		3,708	
		3,976	
		176	
		1	
		3,413	
		3,590	

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, NATHDWARA

Balance Sheet as at 31-3-1960.

As at 31-3-1959	Capital and Liabilities		As at 31-3-1960		Properties and Assets		As at 31-3-1960	
	Rs.		Rs.		Rs.		Rs.	
		<i>Government capital—</i>			<i>Fixed assets—</i>			
Rs. (a)		Government capital as per last Balance Sheet ..	4,943		475 Furniture as per last Balance Sheet ..	502		
		Add-withdrawals during the year	3,180		Additions during the year ..	499		
			<u>8,123</u>			<u>1,001</u>		
		Less-remittances during the year	2,037		Loss-depreciation written off as per last Balance Sheet ..	27		946
			<u>6,086</u>		Add-depreciation during the year	55		
		Add-adjustments during the year	217					<u>3,041</u>
		Deduct-net loss during the year	6,303		<i>Current assets—</i>			
			<u>3,413</u>		Stock-in-trade (at cost) ..			222
					Suspense (stock) ..			
					<i>Sundry debtors—</i>			
		<i>Sundry creditors—</i>			(i) Government Departments	37		45
200		(i) For salaries ..	200		(ii) Others ..	8		
504		(ii) Others ..	864					
..		Undischarged liability (Audit fees) ..	331		<i>Cash and other balances—</i>			
			<u>1,064</u>		Cash in hand ..	24		7
					Stamps in hand ..	21		
						<u>4,285</u>		<u>4,285</u>
			<u>5,647</u>					

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, NATHDWARA

Balance Sheet as at 31-3-1960—(Concl'd).

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

	Rs.
Initial Government capital	..
Additions to capital :—	..
(i) Net withdrawals from Treasuries plus net adjustments	9,635
(ii) Net loss incurred up to 31-3-1959	—4,692
Government capital	4,943

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 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 price;
3. the list of sundry debtors has been scrutinised and that it consists of all good debts;
4. to the best of my knowledge, all liabilities have been included in 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;
6. to the best of my knowledge, there are no contingent liabilities as at the close of the period.

Jaipur,

Dated the 27th August, 1960.

P. N. KANOONGO,
Accountant.

C. L. KAPOOR,
Assistant Director (Marketing),
Rajasthan, Jaipur.

RAJASTHAN GOVERNMENT HANDICRAFTS EMPORIUM, UDAIPUR

Trading and Profit and Loss Account for the year ended 31-3-1950.

Dr.

1958-59	Particulars	1959-60	1958-59	Particulars	1959-60
	Rs.	Rs.	Rs.	Rs.	Rs.
10,644	To Opening stock	8,621	By Sales	12,163	12,163
5,912	" Purchases	12,331			
123	" Direct charges (Railway		73	Shortages awaiting adjustment	210
766	" freight, carriage inward etc.)	104	8,621	Closing stock	10,545
	" Gross profit	1,862			
17,445		22,918	17,445		22,918
5,234	To Salaries and allowances	4,883	766	By Gross profit	1,862
80	" Other charges—				
	(a) Service postage and tele-grams				
105	(b) Printing and stationery	34	24	Commission on consignment sales	79
91	(c) Liveries	53	10,129	Net loss	9,017
248	(d) Advertisement and propaganda	371			
	(e) Rent for accommodation including water and electric charges	2,615			
	(f) Repairs and renewals	305			
	(g) Books and periodicals	38			
402	To Other miscellaneous and petty items	493			
324	" Depreciation charges on furniture and fittings	334			
376	" Direction and supervision charges	376			
572	" Interest on capital	701			
259	" Pension contribution	259			
639	" Audit fees	531			
10,919		10,958	10,919		10,958

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

Rs.

Initial Government capital

Additions to capital :—

(i) Net withdrawals from Treasuries plus net adjustments	42,258
(ii) Net loss incurred up to 31-3-1959	—26,388
Government capital	15,870

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 it consists 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 last day of the trading period
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;
6. the stock of stores has been valued at cost and that it consists of serviceable stores except shop-soiled and damaged articles costing Rs. 1,137.

Jaipur,

P. N. KANOONGO,

Accountant.

BASANTILAL,

Manager,

Rajasthan Handicrafts Emporium,
Udaipur.

C. L. KAPOOR,

Assistant Director (Marketing),
Rajasthan, Jaipur.

Dated the 26th July, 1960.

SODIUM SULPHATE WORKS, DIDWANA

Profit and Loss Account for the year ended 31-3-1960.

Cr.

Dr.	1958-59	Particulars	Rs.	1958-59	Particulars	Rs.	1959-60	Cr.
		To Opening stock—						
	333	(a) Loose material ..		2,46,817	By Sales of sodium sulphate ..		20,050	
	16,981	(b) Bagged material ..	390	12	„ „ Miscellaneous income ..		394	
	36,244	„ „ Cost of production ..	22,464		„ „ Closing stock—			
		Management expenses—			(a) Loose material ..		533	
	6,409	(a) Salary of ministerial staff ..	6,287		(b) Bagged material ..		16,790	
	773	(b) Salary of class IV staff ..	971	390	„ „ Excess provision for			
	1,932	(c) Dearness allowance ..	1,232	14,906	„ „ Deshwal charges made in the			
	318	(d) Travelling expenses ..	204		previous year now written			
	66	(e) Liveries ..	23		back ..			
	458	(f) House rent ..	643		„ „ Net loss ..			930
	108	(g) Depreciation on furniture						
		and typewriters ..	113					
	559	(h) Postage and telegrams ..	508					
	345	(i) Petty expenses ..	818					
	217	(j) Books and periodicals ..	39					
	56	(k) Printing and stationery ..	242					
	72	(l) Conveyance allowance ..	72					
	274	(m) Other allowances ..	273					
	1,132	„ „ Interest on Government						
		capital ..	1,512					
	1,812	„ „ Supervision charges ..	1,115					
	952	„ „ Provident Fund and pension						
		contribution ..	842					
	787	„ „ Audit fees ..	949					
	1,92,297	„ „ Net profit ..						
	2,62,125			38,697	2,62,125		38,697	

SODIUM SULPHATE WORKS, DIDWANA

Balance Sheet as at 31-3-1960.

As at 31-3-1959	Capital and Liabilities		As at 31-3-1960		As at 31-3-1959		Properties and Assets		As at 31-3-1960	
Rs.			Rs.	Rs.	Rs.				Rs.	Rs.
<i>Government capital—</i>										
(a) 24,617	Government capital as per last Balance Sheet	..	24,617		48,858	Buildings—				
	Add-withdrawals during the year	..	2,92,041			As per last Balance Sheet (at cost)			48,858	
		..				Less-depreciation written off as per last Balance Sheet	..	9,155		
	Less-remittances during the year	..	3,16,658			Add-depreciation during the year	..	992	10,147	38,711
	Add-adjustments during the year	..	2,97,474		2,403	Approach roads—				
		..	14,569			As per last Balance Sheet (at cost)	..		2,403	
	Less-net loss during the year	..	3,12,043			Less-depreciation written off as per last Balance Sheet	..	1,479		
984	P. D. Account, (Unreconciled credit balance)	..	930	3,11,113		Add-depreciation during the year	..	185	1,664	739
42,153	Deposits	..	40,234		3,058	Plant and machinery (at cost)				3,058
	Sundry creditors—				2,440	Furniture—				
6,368	(a) For Deshwal charges	..	2,094			As per last Balance Sheet (at cost)			2,440	
1,341	(b) " Excoavation charges	..	1,591			Additions during the year	..		149	
	(c) " Reconditioning charges	..	90							2,589

..	(d) For Weighing, bagging, and loading ..	2,131	Less-depreciation written off as per last Balance Sheet ..	916	
200	(e) " Propaganda and advertisement ..	200	Add-depreciation during the year ..	100	1,573
1,497	(f) " Salaries and allowances ..	1,347	Typewriters—		
..	(g) " Central Sales Tax ..	3,844	As per last Balance Sheet (at cost) ..		1,008
4	(h) Others ..	3	Less-depreciation written off as per last Balance Sheet ..	795	
16,000	Depreciation Reserve Fund—		Add-depreciation during the year	32	181
..	As per last Balance Sheet ..	16,000			
..	Less-transferred to assets ..	12,345			
..	Add-provision made during the year ..	3,655	Laboratory appliances (at cost) ..		5,065
..	.. ..	515	Investments—		
..	.. ..	4,170	Investment of Depreciation Reserve Fund with Government	14,035	
..	Add-interest on investments ..	513	Add-Investment made during the year ..	6,613	20,648
..	Undischarged liability (Audit fees) ..		Current assets (at cost)—		
..	.. ..		2,797 Loose tools ..	2,797	
..	.. ..		4,881 Stores and gunny bags ..	12,304	
..	.. ..		390 Stock of sodium sulphate ..	17,323	
..	.. ..		Sundry debtors—		
..	.. ..		(i) Private parties ..	1,164	
..	.. ..		(ii) Government Departments	1,026	2,800
..	.. ..		Loans and advances—		
..	.. ..		100 (a) Contractors ..	100	
..	.. ..		1,100 (b) Railway for supply of wagons ..	1,100	
..	.. ..		760 (c) Departmental advances ..	200	
..	.. ..		(d) For Pilot plant ..	2,50,000	2,51,400

SODIUM SULPHATE WORKS, DIDWANA

Balance Sheet as at 31-3-1960—*Concl'd.*

Capital and Liabilities		Properties and Assets	
As at 31-3-1959	As at 31-3-1960	As at 31-3-1959	As at 31-3-1960
Rs.	Rs.	Rs.	Rs.
		Preliminary expenses on Pilot plant (Interest)	
		<i>Cash and bank balances—</i>	5,000
		(a) at head office	2,256
		(b) with Inspector Didwana (at works)	50
		(c) Deposits and advances ..	5,250
		108 Prepaid expenses	7,556
			108
			3,69,263
93,664			

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

Initial Government capital	Rs.
.. ..	1,00,000

Additions to capital:—

(i) Net withdrawals from Treasuries plus net adjustments	Rs.
.. ..	—82,00,889

(ii) Net profit earned up to 31-3-1959	Rs.
.. ..	81,25,506

Government capital	
	24,617

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 lists of sundry debtors have 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 last day of the trading period ;
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 ;
6. the stock of stores has been valued at cost price and that it consists of serviceable stores required for use.

R. R. PUROHIT,
Deputy Director (Chemicals),
Industries and Commerce Department, Rajasthan,
Jaipur.

Jaipur,
Dated the 23rd June, 1960.

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS

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.	
47—MISCELLANEOUS DEPARTMENTS—				
A—Labour and Emigration—				
A-1—Factories—				
A-1(i)—Inspectors of Factories—				
O 1,15,982	|	1,07,407	1,02,025	—5,382
R —8,575				
A-2—Labour—				
A-2(i)—Headquarters—				
A-2(i)I—Pay of officers—				
O 42,495	|	59,160	57,293	—1,867
R 16,665				
A-2(i)II—Pay of establishment—				
O 72,388	|	54,134	55,156	+1,022
R —18,254				
A-2(i)III—Allowances and honoraria—				
O 57,067	|	51,303	47,577	—3,726
R —5,764				
A-2(i)IV—Other charges—				
O 29,050	|	21,575	21,406	—169
R —7,475				
A-2(i)V—Shops and Commercial Establishment—				
O 9,000	|	92,343	91,605	—738
S 1,10,000				
R —26,652				
A-2(ii)—Divisional and District staff—				
O 1,73,000	|	1,71,608	1,68,878	—2,730
R —1,392				
A-2(iii)—Mobile Industrial Court—				
O 34,000	|	35,490	28,742	—6,748
R 1,490				
A-2(iv)—Labour Welfare Centres—				
A-2(iv)I—Pay of officers—				
O = = 2,400	|			
R = = —2,400				

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess + Savings— 4
				Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>						
A-2(iv)II—Pay of Establishment—						
O	..	..	1,30,650	1,06,485	1,07,113	+ 628
R	..	..	—24,165			
A-2(iv)III—Allowances and honoraria—						
O	..	..	94,550	72,312	72,149	—163
R	..	..	—22,238			
A-2(iv)IV—Other charges—						
O	..	..	86,400	83,515	75,488	—8,027
R	..	..	—2,885			
A-2(iv)V—Welfare schemes—						
O	..	..	90,000	69,148	67,263	—1,885
R	..	..	—20,852			
A-2(iv)VI—Lump sum for other schemes—						
O	..	..	5,400	..	..	..
R	..	..	—5,400			
A-2(iv)VII—Grant-in-aid for Industrial Housing—						
S	..	..	3,61,000	3,29,960	3,29,960	..
R	..	..	—31,040			
A-2(iv)VIII—Probable economies—						
O	..	..	—1,00,000	..	..	..
R	..	..	1,00,000			
B—Statistics—						
B-1—Census—						
B-1(i)—Live stock census—						
O	..	..	20,000	1,520	973	—547
R	..	..	—18,480			
B-2—Gazetteer and Statistical Memoirs—						
B-2(i)—Gazetteer— ..						
O	..	..	7,000	6,287	5,638	—649
R	..	..	—713			
B-3—State Statistics—						
B-3(i)—Pay of officers—						
O	..	..	93,930	51,090	49,159	—1,931
R	..	..	—42,840			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess + Saving — 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>			
B-3 (ii) Pay of establishment—			
O 1,58,550	1,13,600	1,14,731	+ 1,131
S 20,000			
R —64,950			
B-3 (iii)—Allowances and honoraria—			
O 92,220	56,750	58,350	+ 1,600
S 10,000			
R —45,470			
B-3 (iv)—Other charges—			
O 66,300	37,300	37,546	+ 246
R —29,000			
C—Miscellaneous—			
C-1—Preservation and translation of ancient manuscripts—			
C-1 (i)—Headquarters—			
O 52,600	42,665	41,091	—1,574
R —9,935			
C-1 (ii)—District and Divisional establishments—			
O 1,04,300	1,02,622	96,668	—5,954
S 13,000			
R —14,678			
C-2—Examinations—			
C-3—State Government Insurance Department—			
O 5,72,000	5,98,000	5,87,268	—10,732
R 26,000			
C-4—Miscellaneous—			
C-4 (i)—Director of Local Bodies—			
O 1,54,292	1,47,860	1,44,832	—3,028
R —6,432			
C-4 (ii)—State Garages and Automobiles Department—			
O 10,67,905	14,19,398	14,00,432	—18,965
S 3,80,000			
R —28,507			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Savin g— 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>			
C-4 (iii)—Farrashkhana—			
C-4 (iii) I—Farrashkhana other than Jaipur—			
O	95,265	1,05,750	81,420
R	10,485		—24,330
C-4 (iii) II—Farrashkhana, Jaipur—			
O	37,600	48,000	43,285
R	10,400		—4,715
C-4 (iv)—Zenani Deorhi—			
O	34,200	38,700	38,718
R	2,500		—4,518
C-4 (v)—New Delhi, Bikaner House—			
O	30,066	30,644	34,001
R	578		+3,357
C-4 (vi)—Maintenance of Dak Bungalows and Circuit Houses—			
C-4 (vi) I—Circuit Houses—			
C-4 (vi) I (i)—Pay of officers—			
O	33,240	33,032	29,161
R	—208		—3,871
C-4 (vi) I (ii)—Pay of establishment—			
O	94,609	93,858	93,760
R	—751		—98
C-4 (vi) I (iii)—Allowances and honoraria—			
O	60,391	64,397	68,067
R	4,006		+3,670
C-4 (vi) I (iv)—Other charges—			
O	4,25,450	4,21,773	4,20,477
R	—3,677		—1,296
C-4 (vi) I (v)—Expenditure on State guests—			
O	50,000		
S	44,000	89,646	93,323
R	—4,354		+3,677

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Savirg— 4
					Rs.	Rs.	Rs.
17—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>							
C-4 (vi) II—Dak Bungalows and Rest Houses—							
O	..	..	96,500	|	1,00,500	85,327	—15,173
R	..	..	4,000	|			
C-4 (vii)—Government Hostel, Jaipur—							
O	..	..	78,000	|	77,530	43,564	—33,966
R	..	..	—470	|			
C-4(viii)—Expenditure in connection with pooling of vehicles—							
C-4(viii)I—Pay of establishment—							
O	..	..	1,76,809	|	1,76,529	1,64,474	—12,055
R	..	..	—280	|			
C-4(viii)II—Allowances and honoraria—							
O	..	..	83,861	|	83,089	81,728	—1,361
R	..	..	—772	|			
C-4(viii)III—Other charges—							
O	..	..	4,98,330	|	7,49,978	7,46,254	—3,724
S	..	..	2,66,000	|			
R	..	..	—14,352	|			
C-4(ix)—Devasthan and Dharampura (Charities)—							
C-4(ix)I—Office of the Commissioner, Devasthan and Dharampura —							
C-4(ix)I(i)—Pay of officers—							
O	..	..	36,441	|	38,076	38,166	91
R	..	..	1,635	|			
C-4(ix)I(ii)—Pay of establishment—							
O	..	..	3,28,825	|	3,12,084	3,11,546	—538
R	..	..	—16,741	|			
C-4(ix)I(iii)—Allowances and honoraria—							
O	..	..	1,29,401	|	1,45,374	1,42,697	—2,677
S	..	..	13,685	|			
R	..	..	2,288	|			
C-4(ix)I(iv)—Other charges—							
O	..	..	14,13,333	|	14,38,489	13,59,578	—78,911
S	..	..	1,53,403	|			
R	..	..	—1,28,247	|			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>							
C-4(ix)I(v)—Expenditure connected with Fateh Memorial and Maji Sahiba- Ki-Sarai, Udaipur—							
O	..	..	..	18,000	20,912	21,641	+ 729
S	..	..	..	2,912			
C-4(ix)I(vi)—Probable economies—							
O	..	..	..	-1,40,000	..	..	..
S	..	..	..	1,40,000			
C-4(ix)II—Office of the Wakf Commissioner—							
O	..	..	..	32,000	30,716	33,591	+ 2,875
R	..	..	..	-1,284			
C-4(x)—Public gardens including maintenance of hydrants—							
O	..	..	..	9,45,000	11,07,000	10,68,235	-38,765
S	..	..	..	1,62,000			
C-4(xi)—Cinema house, play grounds and Stadiums—							
C-4(xi)I—Ganga Theatre, Bikaner—							
R	..	..	..	7,900	7,900	7,846	-54
C-4(xi)II—Stadium, Bikaner—							
O	..	..	..	2,000	1,700	1,930	+ 230
R	..	..	..	-300			
C-4(xii)—Social Welfare Department—							
C-4(xii)I—Administration—							
C-4(xii)I(i)—Pay of officers—							
O	..	..	..	67,920	60,060	68,019	+ 7,959
R	..	..	..	-7,860			
C-4(xii)I(ii)—Pay of establishment—							
O	..	..	..	2,38,870	2,16,560	2,09,481	-7,079
R	..	..	..	-20,310			
C-4(xii)I(iii)—Allowances and honoraria—							
O	..	..	..	1,51,040	1,58,650	1,55,174	- 6
R	..	..	..	7,610			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—<i>Contd.</i>			
C-4(xii)I(iv)—Other charges—			
O 93,170			
R 6,260	99,430	97,771	—1,659
C-4(xii)II—Expenditure for the welfare and development schemes for scheduled tribes in scheduled areas—			
C-4(xii)II(i)—Education—			
C-4(xii)II(i)(1)—Primary schools—			
O 1,33,000			
R —51,660	81,340	79,645	—1,695
C-4(xii)II(i)(2)—Basic schools—			
O 1,19,000			
R —49,500	69,500	73,296	+ 3,796
C-4(xii)II(i)(3)—Scholarships—			
O 3,57,500			
R —1,47,700	2,09,800	1,81,525	—28,275
C-4(xii)II(i)(4)—Adult Night School-cum- Social education centres—			
O 74,900			
R —42,800	32,100	30,880	—1,220
C-4(xii)II(i)(5)—Maintenance of hostels—			
O 2,49,000			
R —17,340	2,31,660	2,41,681	+ 10,021
C-4(xii)II(ii)—Agriculture—			
O 35,000			
R —31,750	3,250	5,600	+ 2,350
C-4(xii)II(iii)—Rehabilitation—			
O 3,14,000			
R —2,27,700	86,300	85,634	—666
C-4(xii)II(iv)—Co-operation	40,000	26,775	—13,225
C-4(xii)II(v)—Irrigation—			
O 7,38,400			
R —3,42,600	3,95,800	3,35,131	—60,669
C-4(xii)II(vi)—Cottage industries—			
O 1,80,020			
R —98,860	81,160	80,413	—747

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—Contd.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS—Contd.			
C-4(xii)II(vii)—Roads, culverts and causeways—			
O 1,39,600			
R —1,31,360	8,240	3,598	—4,642
C-4(xii)II(viii)—Medical—			
O —1,48,000			
R —51,300	96,700	76,859	—19,841
C-4(xii)II(ix)—Public Health—			
O 75,000			
R —75,000			
C-4(xii)II(x)—Aid to Voluntary Agencies—			
O 4,72,000			
R —33,500	4,38,500	4,13,716	—24,784
C-4(xii)II(xi)—Better Housing—			
O 75,000			
R —72,750	2,250	4,433	+2,183
C-4(xii)II(xii)—Miscellaneous—			
C-4(xii)II(xii)1—Orientation and Training—			
O 15,000			
R —7,700	7,300	9,775	+2,475
C-4(xii)II(xii)2—Legal aid—			
O 10,000			
R —10,000			
C-4(xii)II(xii)3—Aid in case of fire and flood—			
O 15,000			
R —12,600	2,400	2,824	+424
C-4(xii)II(xii)4—Publicity—			
O 41,730			
R —6,060	35,670	34,768	—902
C-4(xii)II(xii)5—Cultural development—			
O 18,850			
R —4,920	13,930	13,484	—446
C-4(xii)II(xii)6—Probable economies—			
O —1,40,000			
R 1,40,000			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>			
C-4(xii)III—Schemes for the welfare of other Backward Classes—			
C-4(xii)III(i)—Education—			
C-4(xii)III(i)1—Scholarships—			
O 21,600	2,13,600	1,77,483	—36,117
R 1,92,000			
C-4(xii)III(i)2—Opening of Nursery Schools—			
O 20,680	8,900	7,814	—1,086
R —11,780			
C-4(xii)III(ii)—Rehabilitation—			
O 96,720	33,450	19,647	—13,803
R —63,270			
C-4(xii)III(iii)—Agriculture—			
O 10,000	..	..	..
R —10,000			
C-4(xii)III(iv)—Cottage industries ..	10,000	6,897	—3,103
C-4(xii)III(v)—Aid to Voluntary Agencies—			
O 25,000	13,400	14,724	+ 1,324
R —11,600			
C-4(xii)III(vi)—Better Housing—			
O 18,000	10,750	22,750	+ 12,000
R —7,250			
C-4(xii)V—Schemes for the welfare of scheduled castes—			
C-4(xii)V(i)—Publicity—			
O 33,240	20,400	25,951	+ 5,551
R —12,840			
C-4(xii)V(ii)—Wells—			
O 1,08,000	38,600	36,100	—2,500
R —69,400			
C-4(xii)V(iii)—Housing—			
O 92,710	1,99,500	—88,528	—10,973
R 1,06,790			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>			
C-4(xii)V (iv)—Voluntary Agencies—			
O 2,32,000	2,48,200	2,41,088	—7,112
R 16,200			
C-4(xii)V (v)—Cottage industries—			
O 1,49,600	1,02,300	1,02,074	—226
R 47,300			
C-4(xii)V (vi)—Education—			
C-4(xii)V (vi) 1—Primary schools—			
O 6,080	2,500	3,712	+ 1,212
R 3,580			
C-4(xii)V (vi) 2—Sanskar Kendras—			
O 1,17,820	79,000	73,843	—5,157
R 38,820			
C-4(xii)V (vi) 3—Scholarships—			
O 2,58,720	3,25,300	3,26,933	+ 1,633
R 66,580			
C-4(xii)V (vi) 4—Nursery schools—			
O 9,810	6,400	8,932	+ 2,532
R 3,410			
C-4(xii)V (vi) 5—Adult Night School- cum-Social education centres—			
O 64,370	43,600	42,929	—671
R 20,770			
C-4(xii)V (vi) 6—Conversion of Commu- nity centres into Sanskar Kendras—			
O 16,660	13,300	7,415	—5,885
R 3,360			
C-4(xii)V (vi) 7—Maintenance of hostels—			
O 2,49,390	2,61,900	2,75,786	+ 13,886
R 12,510			
C-4(xii)V (vii)—Miscellaneous—			
O 1,32,500	1,60,000	1,54,172	—5,828
R 27,500			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Savings— 4
					Rs.	Rs.	Rs.
47—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>							
C-4(xii)VI—Welfare of denotified tribes—							
C-4(xii)VI (i)—Education—							
C-4(xii)VI (i)1—Basic schools—							
O	..	..	..	14,500	8,300	8,236	—64
R	..	..	..	—6,200			
C-4(xii)VI (i) 2—Social education centres—							
O	..	..	..	26,800	16,100	23,118	+ 7,018
R	..	..	..	—10,700			
C-4(xii)VI (i) 3—Scholarships—							
O	..	..	..	14,200	4,550	6,363	+ 1,813
R	..	..	..	—9,650			
C-4(xii)VI (i) 4—Maintenance of hostels—							
O	..	..	..	69,200	72,900	68,812	—4,088
R	..	..	..	3,700			
C-4(xii)VI (i) 5—Nursery schools—							
O	..	..	..	22,410	20,000	18,267	—1,733
R	..	..	..	—2,410			
C-4(xii)VI (i) 6—Community centres—							
O	..	..	..	2,740	1,650	832	—818
R	..	..	..	—1,090			
C-4(xii)VI (ii)—Agriculture—							
O	..	..	..	3,000	..	..	..
R	..	..	..	—3,000			
C-4(xii)VI (iii)—Rehabilitation—							
O	..	..	..	45,440	1,850	1,863	+ 13
R	..	..	..	—43,590			
C-4(xii)VI (iv)—Cottage industries—							
O	..	..	..	71,210	37,600	36,584	—1,060
R	..	..	..	—33,610			
C-4(xii)VI (v)—Medical—							
O	..	..	..	4,000	3,700	2,131	—1,569
R	..	..	..	—300			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
47—MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>	Rs.	Rs.	Rs.
C-4(xii)VI (vi)—Public health—			
O 6,000			
R —6,000	..	..	..
C-4(xii)VI (vii)—Aid to Voluntary Agencies—			
O 81,000			
R —2,750	78,250	67,501	—10,749
C-4(xii)VI (viii)—Better Housing—	22,500	22,500	..
C-4(xii)VI (ix)—Miscellaneous—			
O 3,000			
R —3,000	..	..	..
C-4(xii)VII—Social Welfare—			
C-4(xii)VII (i)—Welfare extension projects—			
O 3,50,000			
R —80,800	2,69,200	2,69,192	—8
C-4(xii)VII (ii)—Social and moral hygiene and after-care services—			
C-4(xii)VII (ii)—State rescue home and after-care services—			
O 2,78,000			
R —1,72,300	1,05,700	1,18,990	+ 13,290
C-4(xii)VII (ii)2—District shelters—			
O 2,66,000			
R —1,44,100	1,21,900	96,636	—25,264
C-4(xii)VII (ii)3—Social Defence Schemes—			
O 1,80,000			
R —1,57,400	22,600	17,956	—4,644
C-4(xii)VII (iii)—Lump sum provision for other schemes—			
O 1,000			
R —1,000	..	..	..
C-4(xii)VIII—Centrally sponsored schemes—			
C-4(xii)VIII (i)—Scheme for the welfare of scheduled tribes—			
O 13,98,000			
S 28,00,000	16,11,700	14,79,705	—1,31,995
R —25,86,300			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—Contd.

Major head and sub-head 1		Final grant or appropriation 2	Actual expenditure 3	Excess+ Savings— 4
47—MISCELLANEOUS DEPARTMENTS—Contd.				
C-4(xii) VIII (ii)—Scheme for the welfare of scheduled castes—	Rs.	Rs.	Rs.	
O	4,98,000	7,36,800	5,86,260	—1,50,540
S	1,50,000			
R	88,800			
Col. 4—Unfilled vacancies (Rs. 13,128); less expenditure on drinking water wells (Rs. 7,300) and erroneous provision made under misapprehension for payment of certain scholarships directly debitible to the Government of India (Rs. 1,30,112).				
C-4(xii) VIII (iii)—Scheme for the welfare of denotified tribes—				
O	83,000	21,900	24,370	+2,470
R	—61,100			
C-4(xii) VIII (iv)—Scheme for the develop- ment of under-developed areas—				
S	7,50,000	2,17,500	2,34,355	+16,855
R	—5,32,500			
C-4(xii) VIII (v)—Other Backward classes—				
R	2,03,900	2,03,900	8,398	—1,95,502
Col. 4—Erroneous provision made under misapprehension for payment of certain scholarships directly debitible to the Government of India				
C-4(xii) IX—Orphanages—				
O	54,100	49,700	50,765	+1,065
R	—4,400			
C-4(xiii)—Small savings organisation—				
O	1,77,000	2,02,044	1,45,145	—56,899
S	17,000			
R	8,044			
C-4(xiv)—Organisation of tourist facilities—				
O	2,50,200	2,23,041	1,78,818	—44,223
R	—27,159			
C-4(xv)—Grant-in-aid to Panchayat Samitis relating to social welfare—				
S	500	38,59,613	38,59,613	..
R	38,59,113			
C-4(xvi)—Grant-in-aid to Panchayat Samitis relating to Statistics—				
S	500	26,000	26,000	..
R	25,500			

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—Contd.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4	
	Rs.	Rs.	Rs.	
47— MISCELLANEOUS DEPARTMENTS— <i>Contd.</i>				
C-4(xvii)—Selection Commission for Panchayat Samitis and Zila Parishads Services—				
S 27,000	27,000	15,456	—11,544	
C-5—Civil Supplies Department—				
C-5(i)—Pay of officers—				
O 14,000	14,800	14,378	—422	
S 11,000				
R —10,200				
C-5(ii)—Pay of establishment—				
O 1,10,920	1,31,920	1,30,916	—1,004	
S 30,000				
R —9,000				
C-5(iii)—Allowances and honoraria—				
O 63,360	55,000	54,847	—153	
S 5,000				
R —13,360				
C-5(iv)—Other charges—				
Charged—				
O 50,000	42,620	42,619	—1	
S 50,000				
R —57,380				
Voted—				
O 11,720	12,00,720	12,07,062	+ 6,342	
S 11,89,000				
Surrenders or withdrawals within grant or appropriation.				
Charged—				
R 57,380	57,380	..	—57,380	
Voted—				
R 13,25,648	13,25,648	..	—13,25,648	
TOTALS	Charged	1,00,000	42,619	—57,381
	Voted	2,39,01,000	2,15,12,472	—23,88,528

NOTES

Sub-heads C-4(xii)VIII(ii) and C-4(xii)VIII(v) are instances of defective budgeting.

GRANT No. XXII—MISCELLANEOUS DEPARTMENTS—*Concl'd.*

2. The *pro forma* commercial Account of Rajasthan State Hotel, Jaipur is awaited from the Department.

3. *Pro forma Account of Rajasthan Government Compulsory Life Insurance Scheme.*—According to the Rules of the scheme the audit of *pro forma* Account for the year 1959-60 should have been completed by the professional auditors before 30-9-1960. The audit has, however, not been completed (October, 1960). The Account could not, therefore, be included in the Appropriation Accounts.

The quinquennial actuarial valuation for the period from 1-4-1953 to 31-3-1958 has also not been completed (October, 1960).

GRANT No. XXIII—CIVIL WORKS

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.
50—CIVIL WORKS—			
A—Original Works—Buildings—			
A-1—Forest—			
O 9,000	20,000	13,687	—6,313
R 11,000			
A-4—Civil Works—			
R 13,000	13,000	10,621	—2,379
A-5—Miscellaneous Departments—			
O 3,000	..	..	..
R —3,000			
A-6—General Administration—			
O 14,000	7,000	7,257	+ 257
R —7,000			
B—Original Works- Communication—			
B-2—Works financed from Central Road Fund (Ordinary allotment)—			
O 26,97,000	18,43,000	17,36,564	—1,06,436
R —8,54,000			
B-3—Construction and development of roads of economic and inter-state importance—			
O 13,00,000	7,49,000	7,78,266	+ 29,266
R —5,51,000			
D—Repairs—			
D-1—Buildings—			
D-1(ii)—Other expenditure—			
O 29,45,000	30,50,000	31,76,199	+ 1,26,199
R 1,05,000			
D-2—Communication—			
D-2(ii)—Other expenditure—			
O 1,05,00,000	1,08,00,000	1,06,94,318	—1,05,682
R 3,00,000			
D-4—Miscellaneous—			
O 3,00,000	5,00,000	5,45,951	+ 45,951
R 2,00,000			

GRANT No. XXIII—CIVIL WORKS—Contd.

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess + Saving— 4
				Rs.	Rs.	Rs.
50—CIVIL WORKS—Contd.						
E—Furniture—						
O	..	..	88,000	1,30,000	1,33,523	+ 3,523
R	..	..	42,000			
F—Grants-in-aid						
F-1—Grants-in-aid to Panchayat Sami- tis—						
S	..	..	1,000	1,20,998	1,20,998	..
R	..	..	1,19,998			
F-2—Grants-in-aid to other than Pan- chayat Samitis				6,00,000	5,95,319	—4,681
G—Suspense—						
O	..	..	1,12,58,000	1,67,62,000	1,81,41,267	+ 13,79,267
S	..	..	46,67,000			
R	..	..	8,37,000			
H—Establishment—						
H-1—Chief Engineer—						
H-1(i)—Pay of officers—						
O	..	..	81,000	89,360	92,312	+ 2,952
R	..	..	8,360			
H-1(ii)—Pay of establishment—						
O	..	..	1,70,000	1,64,680	1,63,177	—1,503
R	..	..	—5,320			
H-1(iii)—Allowances and honoraria—						
O	..	..	85,200	84,290	82,376	—1,914
R	..	..	—910			
H-1(iv)—Other charges—						
O	..	..	35,300	46,300	39,623	—6,677
R	..	..	11,000			
H-2—Special officers—						
O	..	..	1,58,000	87,050	78,101	—8,949
R	..	..	—70,950			
H-3—Superintending Engineers—						
H-3(i)—Pay of officers—						
O	..	..	78,860	82,493	81,757	—736
R	..	..	3,633			

GRANT No. XXIII—CIVIL WORKS—Contd.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
50—CIVIL WORKS—Contd.			
H-3(ii)—Pay of establishment—			
O 2,16,260	2,19,574	2,17,162	—2,412
R 3,314			
H-3(iii)—Allowances and honoraria—			
O 1,08,220	1,22,416	1,22,368	—48
R 14,196			
H-3(iv)—Other charges—	35,160	25,110	—10,050
H-4—Executive—			
H-4(i)—Pay of officers—			
O 4,19,560	4,08,038	4,02,631	—5,407
R —11,522			
H-4(ii)—Pay of establishment—			
O 13,93,270	13,63,710	13,28,223	—35,487
R —29,560			
H-4(iii)—Allowances and honoraria—			
O 7,64,570	8,60,071	8,36,366	—23,705
S 1,01,770			
R —6,269			
H-4(iv)—Other charges—			
Charged—			
O 2,000	61,380	8,170	—53,210
S 1,19,000			
R —59,620			
Voted—			
O 2,16,600	2,66,860	3,27,750	+ 60,890
S 16,230			
R 34,030			
I—Tools and Plant—			
O 17,45,000	19,87,000	20,04,796	+ 17,796
S 2,42,000			
50-A—CAPITAL OUTLAY ON CIVIL WORKS FINANCED FROM REVE- NUES—			
J—Original Works (Buildings)—			
O 13,63,000	12,00,000	11,71,176	—28,824
R —1,63,000			

GRANT No. XXIII—CIVIL WORKS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
50—CIVIL WORKS— <i>Concl'd.</i>			
K—Establishment charges on <i>pro rata</i> basis—	..	63,422	+ 63,422
L—Tools and Plant charges on <i>pro rata</i> basis	..	35,797	+ 35,797
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R 59,620	59,620	..	59,620
TOTALS ..			
Charged ..	1,21,000	8,170	—1,12,830
Voted	4,16,12,000	4,30,26,117	+14,14,117

NOTES

Sub-heads K and L.—The procedure of recording expenditure on combined establishment and charges on account of tools and plant under a single Major head of Account (50-Civil Works, Sub-heads H-1 to H-4 (iv) and I in this case and then distributing it *pro rata* over various Major heads of Account has been explained in Note 5 below the Appropriation Account of Grant No. IX-Irrigation.

2. (a) *Suspense transactions.*—The nature of transactions appearing under sub-head 'G—Suspense' has been explained in Note 6 (a) below the Appropriation Account of Grant No. IX-Irrigation. A summary of transactions accounted for under this Minor head in the year 1959-60 is given below:—

Suspense head 1	Opening balance as on the 1st April, 1959. 2	Debits during the year 3	Credits during the year 4	Net actuals 5	Closing balance as on the 31st March, 1960. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—85,34,100	67,32,534	62,00,029	5,32,505	—80,01,595
Stock	36,66,311	98,67,984	95,42,603	3,25,381	39,91,692
Miscellaneous Public Works Advances ..	11,39,667	15,40,749	16,08,376	—67,627	10,72,040
Workshop Suspense	35,750	..	..	..	35,750
TOTAL ..	—36,92,372	1,81,41,267	1,73,51,008	7,09,259	—29,02,113

GRANT No. XXIII—CIVIL WORKS—*Contd.*2. (b) *Stores and Stock Account, 1959-60.*—

Reserve limit of stock Rs. 45,50,000

			Rs.
1. Opening balance	..	..	36,66,311
2. Value received	..	..	98,67,984
	TOTAL	..	1,35,34,295
3. Value utilised ..	..	..	95,42,603
4. Value written off	..	..	..
5. Closing balance	..	..	39,91,692

Part III Review Register (Half-yearly register of stock) was not received from 15 out of 20 Divisions. The results of physical verification of stock, if conducted, are, therefore, not known to Audit in respect of these 15 Divisions.

3. The Detailed Statement of Expenditure on Important New Works is given in Appendix II-A.

4. *Subventions from Central Road Fund.*—See Para 74 of Part B-Report and item X of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

5. *Stock in excess of the Reserve limit.*—A review of the Stock Accounts showed that the value of stock held in 3 Divisions during the year 1959-60 was in excess of the sanctioned reserve limits, the total excesses on the 31st March, 1960 being Rs. 8,29,021.

6. *Loss in disposal of surplus stores.*—Stores in one Division costing Rs. 78,353 which were declared surplus on 25-3-1957 were auctioned for Rs. 39,705 on 7-7-1957. The loss is likely to increase as stores costing Rs. 15,135 in another Division still remain undisposed.

7. *Shortages and excesses in stores.*—Shortages and excesses aggregating Rs. 4,175 and Rs. 19,284 respectively were noticed in 1957 as the result of a departmental physical verification of stores in a Division. These shortages and excesses have not been regularised so far.

GRANT No. XXIII—CIVIL WORKS—Conclld.

8. (a) *Review of Establishment and Tools and Plant charges of the Public Works Department.*—From the gross charges on account of Establishment and Tools and Plant of the Public Works Department the percentage recoveries on account of work done for other Governments, Local Bodies etc. are deducted and the balance is distributed among the appropriate heads of account in proportion to the "Works outlay" recorded thereunder. The following table shows the final grants and actuals of these charges for the year 1959-60 :—

Serial number	Head of Account	Works outlay on which the distribution is based		Establishment charges excluding pensionary liabilities		Tools and Plant charges	
		Final grant	Actuals	Final grant	Actuals	Final grant	Actuals
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	50—Civil Works	1,69,82,000	1,69,62,863	8,89,000*	9,17,016	4,67,000*	5,31,932
2.	50-A—Capital Outlay on Civil Works financed from Revenues	12,00,000	11,71,176	70,400*	63,422	33,600*	35,797
3.	81—Capital Account of Civil Works Outside the Revenue Account	4,79,36,000	4,69,86,586	25,64,270(a)	25,44,086(a)	14,01,000	14,37,991
4.	82—Capital Account of other works outside the Revenue Account	4,77,000	3,96,238	58,600*	21,396	28,400*	12,686

(b) The percentage of cost of establishment to the works outlay in respect of each head of account is given below :—

Head of Account	Percentage of	
	Final grant	Actuals
1	2	3
1. 50—Civil Works	..	..
2. 50-A—Capital Outlay on Civil Works financed from Revenues	..	..
3. 81—Capital Account of Civil Works Outside the Revenue Account	..	..
4. 82—Capital Account of other works outside the Revenue Account	..	..
	5.2	5.4
	5.8	5.4
	5.4	5.4
	12.3	5.4

(c) The percentage of establishment charges to the works outlay in the case of Civil Works from 1957-58 and onwards is compared in the Statement given below :—

Serial number	Head of Account	Year	Works outlay		Establishment charges	Percentages
			1	2		
1	2	3	4	5	6	
			Rs.	Rs.		
1.	50—Civil Works	..	..	..	..	
		1957-58	1,30,77,562	8,14,398	6.2	
		1958-59	1,66,59,313	7,15,101	4.3	
		1959-60	1,69,62,863	9,17,016	5.4	
2.	50-A—Capital Outlay on Civil Works financed from Revenues	..	..	..	..	
		1957-58	26,69,884	1,63,069	6.1	
		1958-59	17,68,201	94,564	5.4	
		1959-60	11,71,176	63,422	5.4	
3.	{ 1—Capital Account of Civil Works outside the Revenue Account	..	..	..	..	
		1957-58	2,62,16,900	16,46,527	6.3	
		1958-59	4,32,65,135	23,29,706(a)	5.4	
		1959-60	4,69,86,586	25,44,086	5.4	
4.	82—Capital Account of other works outside the Revenue Account	..	..	..	..	
		1957-58	3,52,321	9,637	3.0	
		1958-59	6,66,201	35,626	5.4	
		1959-60	3,96,238	21,396	5.4	

(d) The following Statement shows the distribution of establishment charges under '50-Civil Works' among the various heads of account :—

	Final grant Rs.	Actuals Rs.
50-A—Capital Outlay on Civil Works financed from Revenues	..	63,422
81—Capital Account of Civil Works outside the Revenue Account	..	25,24,753
82—Capital Account of other Works outside the Revenue Account	..	21,396

* These have been adopted as per distribution given in the Budget Estimates, 1959-60.

(a) Includes, besides *pro rata* charges, grants for and expenditure on special staff.

**GRANT No. XXIV—OTHER REVENUE EXPENDITURE CONNECTED
WITH MULTIPURPOSE RIVER 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.
51-B—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTIPURPOSE RIVER SCHEMES—			
A—Bhakra Nangal Project—			
A-1—Bhakra Dam—			
Irrigation Branch Portion—Working Expenses—			
A-I-1—Extensions and improvements—			
O 75,000			
R —16,900	58,100	23,015	—35,085
A-I-2—Maintenance and repairs—			
O 8,00,000	9,40,100	13,65,488	+4,25,388
R 1,40,100			
<i>Col. 4.—Mainly expenditure pertaining to sub-head A-II (i) booked under this sub-head.</i>			
A-I-3—Establishment—			
A-I-3(1)—Through the agency of Public Works Department—			
A-I-3 (1) (i)—Special Establishment—			
A-I-3 (1) (i) 1—Pay of officers—			
S 1,000	..	..	..
R —1,000			
A-1-3 (1) (i) 2—Pay of establishment—			
O 1,58,270	1,54,670	1,57,727	+3,057
R —3,600			
A-I-3 (1) (i) 3—Allowances and honoraria—			
O 1,08,180	1,01,950	1,06,893	[+4,943
R —6,230			
A-I-3 (1) (i) 4—Other charges—			
O 15,550	13,800	19,239	+5,439
R —1,750			
A-I-3 (1) (ii)—Pensionary charges	10,000	10,294	+294

GRANT No. XXIV—OTHER REVENUE EXPENDITURE CONNECTED
WITH MULTIPURPOSE RIVER SCHEMES—*Contd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
51-B—OTHER REVENUE EXPENDITURE CONNECTED WITH MULTIPURPOSE RIVER SCHEMES— <i>Concl.</i>	Rs.	Rs.	Rs.
A-I-3 (1) (iii)—Other establishment—			
O 3,03,000	2,56,580	2,67,456	+10,876
R —46,420			
A-I-3 (2)—Through the agency of Civil Department—			
A-I-3 (2) 1—Pay of officers—			
O 14,860	15,890	15,818	—72
R 1,030			
A-I-3 (2) 2—Pay of establishment—			
O 1,04,970	1,03,040	97,769	—5,271
R —1,930			
A-I-3 (2) 3—Allowances and honoraria ..	72,370	72,861	—1,509
A-I-3 (2) 4—Other charges			
O 15,800	16,700	15,705	—995
R 900			
A-I-4—Tools and Plant—			
O 3,000	4,600	3,466	—1,134
R 1,600			
A-I-5—Supsense—			
O 1,95,000	4,67,900	3,57,623	—1,10,277
R 2,72,900			
Col. 4.—Mainly less debits to 'Stock' than anticipated.			
A-II—Expenditure on common works execu- ted by other Governments and agencies—			
A-II-(1)—Irrigation Branch portion—			
O 7,20,000	3,81,300	..	—3,81,300
R —3,38,700			
Col. 4.—See sub-head A-I-2 above.			
A-III—Establishment charges on <i>pro rata</i> basis	6,000	14,476	+8,476
TOTAL ..	26,03,000	25,25,830	—77,170

**GRANT No. XXIV—OTHER REVENUE EXPENDITURE CONNECTED
WITH MULTIPURPOSE RIVER SCHEMES—Concl'd.**

NOTES

Sub-head A-1-5.—Re-appropriation proved excessive.

2. *Sub-head A-III.—*See note 5 below the Appropriation Account of Grant No. IX-Irrigation.

3. (a) *Suspense transactions.*—The nature of transactions appearing under sub-heads 'A-I-5' has been explained in note 6 (a) below the Appropriation Account of Grant No. IX-Irrigation. A summary of the transactions accounted for under this Minor head in the year 1959-60 is given below.—

Suspense head	Opening balance as on the 1st April, 1959	Debits during the year	Credits during the year	Net actuals	Closing balance as on the 31st March, 1960
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	..	12,787	27,711	—14,924	—14,924
Stock	4,55,340	3,35,889	1,65,025	1,70,864	6,26,204
Miscellaneous public Works Advances ..	5	8,947	423	8,524	8,529
TOTAL ..	4,55,345	3,57,623	1,93,159	1,64,464	6,19,809

3. (b) *Stores and Stock Account, 1959-60.—*

Sanctioned reserve limit of stock of one Division Rs. 2,50,000
Rs.

1. Opening balance	4,55,340
2. Value received	3,35,889
TOTAL ..	7,91,229
3. Value utilised	1,65,025
4. Value written off	..
5. Closing balance	6,26,204

(i) Reserve limit of stock has not been sanctioned in one out of two Divisions.

(ii) The results of physical verification of stock have not been intimated to Audit.

4. *Sub-head A-I-1.—*The outlay recorded under this sub-head was solely on minor works.

GRANT No. XXV—FAMINE (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.
54—FAMINE—			
A—Famine Relief—			
A—1—Salaries and establishment—			
O 94,300			
R —36,300	58,000	56,704	—1,296
A—2—Relief Works—			
A—2(i)—Tools and Plant (Hire and depreciation transferred from 50-Civil Works)—			
O 1,000	800	120	—680
R —200			
A—2(ii)—Public Works Department agency—			
O 1,50,000			
R —1,46,000	4,000	3,998	—2
A—2(iii)—Revenue Department agency—			
O 12,00,000			
R —10,18,500	1,81,500	1,80,805	—695
A—3—Relief to people employed otherwise than on relief works—			
O 10,000			
R —8,400	1,600	1,600	..
A—4—Gratuitous relief—			
O 30,000			
R —25,125	4,875	4,873	—2
A—5—Miscellaneous—			
O 3,50,700			
R —2,00,700	1,50,000	1,47,881	—2,119
B—Transfers to Famine Relief Fund—	40,00,000	40,00,000	..
Surrenders or withdrawals within grant—			
R 14,35,225	14,35,225	..	—14,35,225
TOTAL ..	58,36,000	43,95,981	—14,40,019

GRANT No. XXV—FAMINE—*Concl'd.*

NOTES

Sub-head A-2(i).—See note 1 below the Appropriation Account of Grant No. XXIII-Civil Works.

2. *Sub-heads A-2(ii) and A-2(iii).*—The expenditure recorded under these sub-heads was on minor works.

3. *Famine Relief Fund Account.*—See para 48 of Part B-I—Report and item IV of Statement No. 4 of Part B-II—Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

GRANT—TERRITORIAL AND POLITICAL PENSIONS

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.
54-A—TERRITORIAL AND POLITICAL PENSIONS—						
Charged—						
S	1,000			1,000		—1,000
Voted—						
S	1,000			1,000	5,538	+4,538
TOTALS						
Charged ..				1,000		—1,000
Voted ..				1,000	5,538	+4,538

GRANT No. XXVI—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS (ALL VOTED)

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
54-B—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS—			
A—Privy purses and allowances of Rulers of Integrated States and allowances of their relatives and servants—			
O 16,90,000			
R —30,000	16,60,000	15,89,345	—70,655
Surrenders or withdrawals within grant—			
R 30,000	30,000	..	—30,000
Total ..	16,90,000	15,89,345	—1,00,655

GRANT No. XXVII—SUPERANNUATION ALLOWANCES AND
PENSIONS AND COMMUTATION OF PENSIONS FINANCED FROM
ORDINARY REVENUES.

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.
55—SUPERANNUATION ALLOWANCES AND PENSIONS—			
A—Superannuation and retired allowances—			
Charged—			
O 25,000	40,000	51,057	+ 11,057
R 15,000			
Voted—			
O 40,58,700	46,99,700	48,44,961	+ 1,45,261
S 6,41,000			
B—Equated payments of commuted value of pensions transferred from Capital-(out- side the Revenue Account)			
Charged—	1,000	575	—425
Voted—	2,000	2,021	+ 21
C—Compassionate allowances	1,00,000	1,05,203	+ 5,203
D—Gratuities—			
Charged—			
O 40,000	5,000	701	—4,299
R —35,000			
Voted—			
O 14,12,300	16,12,300	15,24,149	—88,151
S 2,09,000			
E—Family pensions—			
O 70,000	98,000	99,840	+ 1,840
S 28,000			
F—Contribution for pensions and gratuities—			
O 25,000	75,000	15,207	—59,793
S 50,000			
G—Pensions for distinguished and meritorious services	10,000	8,643	—1,357
H—Special pensions connected with War, 1914	800	585	—215
I—Allowances and gratuities to political sufferers, their families and institutions—			
O 9,700	14,700	16,776	+ 2,076
S 5,000			

GRANT No. XXVII—SUPERANNUATION ALLOWANCES AND PENSIONS
AND COMMUTATION OF PENSIONS FINANCED FROM ORDINARY
REVENUES—*Concl'd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
55—SUPERANNUATION ALLOWANCES AND PENSIONS— <i>Concl'd.</i>			
J—Donations to Provident Funds—			
O 6,27,000			
S 43,000	6,70,000	6,73,486	+ 3,486
K—Equated payment on account of capital outlay on Sterling pensions to the Government of India ..	2,500	2,502	+ 2
55—A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY RE- VENUES—			
L—Amount transferred from '83-Payments of commuted value of pensions'—			
Charged—			
O 1,000			
S 49,000	50,000	48,070	—1,930
Voted—			
O 95,000			
S 1,84,000	2,79,000	2,81,379	+ 2,379
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R 20,000	20,000	..	—20,000
TOTALS	Charged .. 1,16,000	1,00,403	—15,597
	Voted .. 75,64,000	75,74,752	+ 10,752

NOTE

In the charged section the surrender of Rs. 20,000 against the saving of Rs. 15,597 converted the saving into an excess of Rs. 4,403 over the modified appropriation.

GRANT No. XXVIII—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.
56—STATIONERY AND PRINTING—			
A—Stationery—			
A-1.—Stationery offices and stores—			
O 1,02,000	98,100	1,15,116	+17,016
R —3,900			
A-2.—Purchase of stationery stores—			
O 36,00,000	32,00,000	29,21,553	—2,78,447
R —4,00,000			
B—Printing—			
B-1.—Government Presses—			
B-1 (i)—Direction—			
O 71,571	52,745	51,817	—928
R —18,826			
B-1 (ii)—Presses other than Jail Press—			
B-1 (ii) I—Pay of Officers—			
O 33,700	31,500	32,056	+556
R —2,200			
B-1 (ii) II—Pay of establishment—			
O 7,27,705	7,10,000	7,08,020	—1,980
R —17,705			
B-1 (ii) III—Allowances and honoraria—			
O 4,15,574	4,20,000	4,22,579	+2,579
R 4,426			
B-1 (ii) IV—Other charges—			
O 16,03,000	4,24,000	4,67,865	+43,865
R —11,79,000			
B-1 (iii)—Rajasthan Jail Press, Jaipur—			
O 35,550	34,590	34,262	—328
R —960			
B-1 (iv)—Publication Branch—			
O 74,900	60,900	61,356	+456
R —14,000			

GRANT No. XXVIII—STATIONERY AND PRINTING—*Contd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
56—STATIONERY AND PRINTING— <i>Concl.</i>			
B-2—Printing at private Presses—			
O 20,000	37,000	37,973	+973
R 17,000			
Surrenders or withdrawals within grant—			
R 16,15,165	16,15,165	..	—16,15,165
TOTAL ..	66,84,000	48,52,597	—18,31,403

NOTES

1. *Depreciation Reserve Fund-Government Presses.*—See para 50 of Part B-Report and item VI of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

2. *Withdrawal of funds to avoid lapse of budget grant.*—In connection with the purchase of certain machines the Director, Printing and Stationery withdrew an amount of Rs. 1,07,325 in March, 1959. The payment was actually made in the next financial year when the machines were satisfactorily installed.

3. The Stock account of stationery, paper and forms for the year 1959-60 is as given below:—

	NAME OF ARTICLES		
	Stationery	Paper	Forms
	Rs.	Rs.	Rs.
Opening balance as on the 1st April, 1959	6,78,807	9,75,259	4,53,799
Receipts during the year	13,30,631	19,22,395	12,97,545
TOTAL	20,09,438	28,97,654	17,51,344
Utilised, sold or otherwise disposed of	13,14,010	21,80,712	12,55,582
Written off as shortages etc.	42	47	269
TOTAL	13,14,052	21,80,759	12,55,851
Closing balance as on the 31st March, 1960	6,95,386	7,16,895	4,95,493

1. Certified that the figures in this Statement represent correct statement of facts and that the stock in hand on the 31st March, 1960 in respect of all the articles was not in excess of requirements and consists of serviceable articles required for use.
2. Certified that the stock was physically verified from time to time and that with the exception of the excesses/shortages indicated below found to agree with the balances indicated above:—

				Shortages	Excesses
				Rs.	Rs.
Stationery	..	..	..	1,814	681
Paper	..	..	..	6,228	62
Forms	..	..	..	17,714	2,288

3. Physical verification of the stock was conducted by the Superintendents, Government Presses.
4. The excesses found on physical verification on the 31st March, 1959 have been included in the receipts for the year under competent orders.

Jaipur,
Dated the 22nd August, 1960.

D. V. SHIVAHARE,
Director, Printing & Stationery
Department, Jaipur.

Audit Certificate.

The Stores and Stock accounts for the year were test audited under my supervision in the office of the Director of Printing and Stationery, Jaipur with reference to the Statements received from various subordinate offices and found to be correct according to the best of my information and in consideration of the explanations given to me subject to audit comments communicated to the Department separately.

Jaipur,
Dated the 26th October, 1960.

R. K. ANEJA,
Assistant Accounts Officer,
Rajasthan, Jaipur.

4. *Audit Comment on the pro forma accounts of Printing and Stationery Department (Publication Branch).*—Unsaleable publications costing Rs. 22,057 were included in the closing stock. No provision for the anticipated loss on their sale has been made in the accounts. Provision for obsolescence has also not been made.

PRINTING AND STATIONERY DEPARTMENT (PUBLICATION BRANCH), JAIPUR

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Trading and Profit and Loss Account for the year ended 31-3-1960.

Cr.

Dr.	Particulars	1959-60	1958-59	Particulars	1959-60	Cr.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1958-59						1959-60
54,489	To Opening stock— ..	60,190	45,862	By Sale of books and publica- tions	54,872	53,573
30,007	„ Receipts during the year from presses	36,104		Less-returns (Inward)	1,299	
550	„ Railway freight ..	170	1,373	By Commission on sale of books 'Sale and Return basis'		3,357
22,379	„ Gross profit carried over	21,796	60,190	„ Closing stock of books and publications	61,330	61,330
					1,18,260	1,18,260
1,07,425		1,18,260	1,07,425			
16,408	To Salaries, allowances and honoraria	16,897	22,379	By Gross profit brought down	21,796	21,796
4,220	„ Postage and service stamps ..	1,355	7,701	„ Net loss carried over ..	6,406	6,406
1,860	„ Printing and stationery ..	1,373				
90	„ Petty expenses	835				
	„ Depreciation charges on—					
566	(i) Buildings	538				
255	(ii) Furniture and fittings ..	394				
1,362	„ Pensions contribution ..	932				
976	„ Audit fees	1,134				
3,238	„ Interest on capital	804				
1,105	„ Direction charges	3,897				
		945				
30,080		28,202	30,080			28,202

Balance Sheet as at 31-3-60.—*Concl.*

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

	Rs.
Initial Government capital	53,263

Additions to capital :—

(i) Net withdrawals from Treasuries plus net adjustments	1,24,246
(ii) Net loss incurred up to 31-3-1959	—84,928
Government capital	92,581

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 lists of sundry debtors have 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 last day of the trading period;
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;
6. the value of stock balances on the 31st March, 1960 has been arrived at cost price. The stock includes unsaleable publications costing Rs. 22,057.

Jaipur,

Dated the 14th July, 1960.

M. IFTEKHAR ALI,
Superintendent,
Government Central Press, Jaipur.

GRANT No. XXIX—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—Cost of books and periodicals—						
A.1—Cost of gazettes and other publications supplied to other States on reciprocal basis, and to distinguished personages—						
O	..	..	..	3,000	4,761	4,760
R	..	..	..	1,761		—1
B—Donations for charitable purposes						
				2,000	1,094	—906
C—Special Commissions of Enquiry—						
O	..	..	..	5,000	38,000	37,514
R	..	..	..	35,000		—486
D—Publicity Board—						
D.1—Publicity Department—						
D.1 (i)—Pay of officers—						
O	..	..	..	1,35,750	1,31,144	1,38,048
R	..	..	..	—4,606		+6,904
D.1 (ii)—Pay of establishment—						
O	..	..	..	2,35,885	1,88,849	1,96,209
R	..	..	..	—52,036		+12,360
D.1 (iii)—Allowances and honoraria—						
O	..	..	..	2,05,975	1,75,062	1,55,019
R	..	..	..	—30,913		—20,043
D.1 (iv)—Other charges—						
O	..	..	..	14,34,000	12,23,173	11,79,571
R	..	..	..	—2,10,827		—43,602
D.1 (v)—Lump sum for other schemes—						
O	..	..	..	1,00,000	..	..
R	..	..	..	—1,00,000		..
D.1 (vi)—Discretionary grant to correspon- dents and writers—						
O	..	..	..	2,000	800	1,873
R	..	..	..	—1,200		+1,073

GRANT No. XXIX—MISCELLANEOUS—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
57-MISCELLANEOUS— <i>Contd.</i>							
D-1 (vii)—Lump sum provision for exhibi- tions to be spent under the directions of the Exhibition Committee—							
O	..	..	..	4,00,000	9,78,305	7,87,659	—1,90,646
S	..	..	..	6,50,000			
R	..	..	..	—1,71,695			
Col. 4.—See note 1 below.							
D-1 (viii)—Probable economics—							
O	..	..	..	—1,00,000	..	..	..
R	..	..	..	1,00,000			
E—Petty Establishments—							
E-1—Chowkidars for forts in Kota Division					4,660	4,591	—69
E-2—Upkeep of public offices and buildings—							
E-2 (i)—Bikaner and Ganganagar					40,340	35,662	—4,678
E-2 (ii)—Alwar					6,900	7,940	+1,040
F—Irrecoverable temporary loans and advances written off					20,000	1,14,609	+94,609
H—Grants-in-aid, contributions etc.—							
H-1—Municipalities and District Boards—							
H-1 (i)—Municipalities—							
H-1 (1) (i)—In lieu of Entertainment Tax ..					9,00,000	8,94,380	—5,620
H-1 (1) (ii)—Other items—							
O	..	..	..	21,00,000	21,74,044	21,62,075	—11,969
R	..	..	..	74,044			
H-1 (2)—District Boards—							
O	..	..	..	4,90,000	..	..	..
R	..	..	..	—4,90,000			
H-2—Sports and clubs, etc.—							
O	..	..	..	5,000	9,000	9,400	+400
R	..	..	..	4,000			
H-3—Slum clearance—							
O	..	..	..	2,50,000	..	..	..
R	..	..	..	—2,50,000			

GRANT No. XXIX—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.			
H-4—Flying Club	30,000	30,000	..
H-5—Other contributions, gifts, charities, grants-in-aid, etc.—			
O 70,000	1,08,000	1,07,750	—250
R 38,000			
H-6—Grants-in-aid to Zila Parishads—			
S 2,73,000	2,73,000	2,97,519	+ 24,519
H-7—Grants-in-aid to Panchayat Samitis—			
S 71,50,000	71,50,000	71,56,811	+ 6,811
I—Miscellaneous compensations—			
I-1—Compensation for acquisition of land, etc.—			
Charged—			
S 34,000	33,293	32,789	—504
R —707			
Voted—			
O 10,000	..	2,941	+ 2,941
R —10,000			
J—Assistance for natural calamities and scar- city in affected areas—			
J-1—Emergency Relief Organisation—			
O 3,000	11,900	11,387	—13
R 8,900			
J-2—Compensation to flood, fire, etc. sufferers—			
O 1,00,000	1,74,000	1,71,051	—2,949
R 74,000			
L—Expenditure on account of State prisoners and detenus—			
O 100	..	..	..
R —100			
M—Charges in connection with Village Pan- chayats Act—			
M-1—Headquarters staff—			
M-1 (i)—Pay of officers—			
O 18,000	25,947	25,355	+ 2,903
R 7,947			

GRANT No. XXIX—MISCELLANEOUS—*Contd.*

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess + Saving— 4
				Rs.	Rs.	Rs.
57-MISCELLANEOUS— <i>Contd.</i>						
M-1 (ii)—Pay of establishment—						
O	..	..	72,300	52,300	59,940	+ 7,640
R	..	..	—20,000			
M-1 (iii)—Allowances and honoraria—						
O	..	..	39,750	35,250	40,062	+ 4,812
R	..	..	—4,500			
M-1 (iv)—Other charges—						
Charged—						
O	..	..	2,000	..	..	..
R	..	..	—2,000			
Voted—						
O	..	..	86,950	2,35,500	1,90,750	—44,750
S	..	..	1,49,000			
R	..	..	—450			
M-1 (v)—Grants-in-aid to Panchayats—						
O	..	..	25,00,000	16,77,000	18,89,656	+ 2,12,656
R	..	..	—8,23,000			
Col. 4.—See note 2 below.						
M-1 (vi)—Panchayat Extension Officers' training—						
O	..	..	23,500	15,900	15,950	+ 50
R	..	..	—7,600			
M-2—District Staff—						
M-2 (i)—Pay of officers—						
O	..	..	48,500	4,558	4,039	—519
R	..	..	—43,947			
M-2 (ii)—Pay of establishment—						
O	..	..	1,60,000	84,190	85,669	+ 1,479
R	..	..	—75,810			
M-2 (iii)—Allowances and honoraria—						
O	..	..	86,000	58,820	57,247	—1,573
R	..	..	—27,180			
M-2 (iv)—Other charges—						
O	..	..	64,900	15,550	20,118	+ 4,568
R	..	..	—49,350			

GRANT No. XXIX—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.						
N—Expenditure on Bus Services—						
N-1—Sirohi Motor Service—						
N-1 (i)—Pay of officers	..	..		2,250	1,584	—666
N-1 (ii)—Pay of establishment	..	..		32,055	29,088	—2,967
N-1 (iii)—Allowances and honoraria	..	..		20,820	17,236	—3,584
N-1 (iv)—Other charges	..	..		2,95,735	2,42,899	—52,836
N-2—Abu Transport Service—						
N-2 (i)—Pay of officers	..	..		2,250	3,293	+1,043
N-2 (ii)—Pay of establishment	..	..		79,100	85,079	+5,979
N-2 (iii)—Allowances and honoraria	..	..		64,320	60,235	—4,085
N-2 (iv)—Other charges	..	..		5,76,930	5,01,327	—75,603
N-3—State Roadways—						
Direction—						
S	..	..	3,64,000	1,49,000	25,575	—1,23,425
R	..	..	2,15,000			

Col. 4:—Mainly erroneous debit of certain expenditure under Grant No. XXXVIII—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account (Rs. 70,361), non-adjustment of depreciation charges (Rs. 34,751), non-supply of furniture ordered (Rs. 5,000) and non-drawal of pay and allowances by some officers (Rs. 4,000).

O—Employment Exchanges and Resettlement—

O-1—Employment Exchanges—

O	..	..	4,09,870	3,28,370	3,08,519	—19,851
R	..	..	—81,500			

O-2—Technical Training Centres—

O	..	..	12,03,000	10,77,427	9,11,296	—1,66,131
R	..	..	—1,25,573			

Col. 4:—Non-implementation of certain schemes owing to non-receipt or late receipt of Government sanction.

P—Training—

P-1—Training of I.A.S. Probationers—

O	..	..	1,20,000	1,40,000	1,50,760	+10,760
R	..	..	20,000			

GRANT No. XXIX—MISCELLANEOUS—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
57—MISCELLANEOUS— <i>Contd.</i>							
P-2—Officers' Training School—							
O	..	..	3,75,000	|	3,48,000	3,43,057	—4,943
R	..	..	—27,000	|			
P-3—Training of Rajasthan Accounts Service Probationers					20,200	32,608	+12,408
P-4—Other training expenses—					18,480	365	—18,115
P-4 (i)—Training of Divisional Accountants					1,03,320	89,231	—14,089
P-4 (ii)—Training of Civil Accountants					29,000	4,165	—24,835
P-4 (iii)—Training of Cost Accountants							
P-4 (iv)—Training classes in Hindi—							
O	..	..	2,20,260	|	23,777	23,643	—134
R	..	..	—1,96,483	|			
P-4 (v)—Officers' training outside India					21,200	17,942	—3,258
R	..	..	21,200				
Q—Miscellaneous and Unforeseen charges—					1,16,300	1,15,142	—1,158
Q-1—Sailors', Soldiers' and Airmen's Board							
Q-2—Expenditure on Displaced Persons and minorities—							
Q-2 (I)—Headquarters staff—							
Charged—							
O	..	..	700	|	..	..	..
R	..	..	—700	|			
Voted—							
O	..	..	1,63,000	|	1,62,000	1,61,490	—510
R	..	..	—1,000	|			
Q-2 (II)—District Staff—							
Q-2 (II) (i)—Expenditure on Displaced Persons from West Pakistan—							
O	..	..	1,92,430	|	1,90,000	1,89,755	—245
R	..	..	—2,430	|			
Q-2 (II) (ii)—Expenditure on Displaced Persons from East Pakistan—							
O	..	..	16,000	|	19,430	19,635	+205
R	..	..	3,430	|			
Q-2 (II) (iii)—Enquiry Committee for restoration of land to non-Meo Muslims—							
O	..	..	3,570	|	3,500	3,482	—18
R	..	..	—70	|			

GRANT No. XXIX—MISCELLANEOUS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS— <i>Contd.</i>			
Q-2 (III)—Expenditure on miscellaneous schemes—			
O 60,000	49,000	48,506	—494
S 45,000			
R —56,000			
Q-3—Relief—			
Q-3 (I)—Feeding, clothing and medical charges—			
O 3,40,000	4,31,000	3,95,436	—35,564
S 2,60,000			
R —1,69,000			
Q-3 (II)—Accommodation—			
O 5,000	27,100	28,154	+1,054
R 22,100			
Q-3 (III)—Transport charges—			
O 5,000	2,000	..	—2,000
R —3,000			
Q-3 (IV)—Grants-in-aid—			
Q-3 (IV) (i)—Education—			
O 1,50,000	82,000	78,392	—3,608
R —68,000			
Q-3 (IV) (ii)—T.B. Sanitarium—			
O 89,000	1,73,000	1,67,890	—5,110
S 92,000			
R —8,000			
Q-3 (IV) (iii)—Puja celebrations by Displaced Persons from East Pakistan—			
R 100	100	100	..
Q-3 (IV) (iv)—Cheap tenements—			
O 44,000	1,41,000	1,41,000	..
R 97,000			
Q-4—Custodian of Evacuee Property—			
R 10,000	10,000	10,877	+877
Q-5—Other miscellaneous expenditure—			
Q-5 (i)—State festivities—			
O 45,000	41,000	43,137	+2,137
R —4,000			

GRANT No. XXIX—MISCELLANEOUS—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
57—MISCELLANEOUS— <i>Contd.</i>							
Q-5 (iv)—Urban Improvement Board—							
O	..	..	..	2,07,000	1,63,532	1,66,863	+3,331
R	..	..	..	--43,468			
Q-5 (v)—Competent Officers—							
O	..	..	..	35,000	37,000	29,285	—7,715
R	..	..	..	2,000			
Q-5 (vii)—Rewards for gallantry to army personnel—							
O	..	..	..	10,000	4,000	33	—3,967
R	..	..	..	—6,000			
Q-5 (viii)—Low Income Group Housing Scheme					68,400	69,669	+1,269
Q-5 (ix)—Rural Housing—							
O	..	..	..	45,500	39,600	42,279	+2,679
R	..	..	..	—5,900			
Q-5 (x)—Expenditure on the establishment of District Boards and Municipalities—							
O	..	..	..	5,000	..	..	..
R	..	..	..	—5,000			
Q-5 (xi)—Relief to dependants of persons killed in border raids and other persons injured—							
O	..	..	..	1,000	2,800	4,985	+2,185
R	..	..	..	1,800			
Q-5 (xi-a)—Leave salary of Divisional Accountants on deputation/Foreign service—					..	673	+673
Q-5 (xii)—Other items—							
Charged—					5,300	29	—5,271
Voted—							
O	..	..	..	2,02,700	8,20,700	9,03,235	+82,535
R	..	..	..	6,18,000			
R—Works—							
O	..	..	..	20,00,000	13,00,000	87,245	—12,12,755
R	..	..	..	—7,00,000			

Col. 4:—Mainly due to expenditure having been erroneously met from a Personal Deposit Account initially.

GRANT No. XXIX—MISCELLANEOUS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
57—MISCELLANEOUS— <i>Concl'd.</i>			
T—Loss on conversion to Decimal Coinage—			
R 693	693	692	—1
U—Loss or Gain by Exchange	..	1	+1
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R 3,407	3,407	..	—3,407
Voted—			
R 28,52,663	28,52,663	..	—28,52,663
TOTALS			
Charged ..	42,000	32,818	—9,182
Voted ..	2,59,13,000	2,14,56,507	—44,56,493

NOTES

Sub-head D-1 (vii).—The reason of the variation was not furnished by the Controlling Officer.

2. *Sub-head M-1 (v).*—The Controlling Officer intimated in August, 1960 that as the lump sum provision was not distributed District-wise an effective control over expenditure which was incurred by Collectors could not be exercised by the Department. This sub-head is an instance of excessive surrender.

3. *Sub-heads N-3 and O-2.*—There was scope for further surrender of savings.

4. *Irrecoverable temporary loans and advances written off.*—Amounts aggregating Rs. 1,14,609 booked under sub-head 'F' comprising 12 items were written off as irrecoverable under the orders of competent authority.

5. *Expenditure on the Relief and Rehabilitation Department.*—The total expenditure on Relief and Rehabilitation Department during the year 1959-60 excluding loans to Displaced Persons amounted to Rs. 12,33,840. The extent to which the defects and irregularities which were pointed out in Note 7 at pages 265-266 of the Appropriation Accounts, 1958-59 and Audit Report, 1960 continued during 1959-60 is indicated below:—

- (i) The total amount held under objection at the end of 1959-60 in respect of which re-imbursement could not be claimed from the Government of India was Rs. 1,10,272. Of this the amounts of Rs. 12,511 and Rs. 45,481 pertained to 1951-52 and 1952-53 respectively.

GRANT No. XXIX—MISCELLANEOUS—*Contd.*

- (ii) Amounts advanced to Departmental Officers till March, 1953 and outstanding as on the 31st March, 1960 aggregated Rs. 16,71,208 for which the accounts are still to be rendered by them (August, 1960).
- (iii) Complete information regarding the dues outstanding on the 31st March, 1960 on account of hire purchase instalments and rent in respect of tenements, shops and wooden stalls allotted to Displaced Persons was not furnished by the Department (August, 1960).
- (iv) Against the total loans amounting to Rs. 475.92 lakhs received from the Government of India between 1948-49 and 1959-60 for disbursement as loans to Displaced Persons a sum of Rs. 458.93 lakhs was utilised and a sum of Rs. 14.22 lakhs was refunded to the Government of India as unspent till March, 1960. The balance, Rs. 2.77 is yet to be refunded or utilised.
- (v) The amounts outstanding on the 31st March, 1960 in respect of the various loans advanced by the State Government are indicated below:—

Nature of the loan		Total amount of loan paid	Total amount out- standing for recovery
		Rs.	Rs.
Rural loans	.. ..	2,25,41,861	1,88,80,412
Urban loans	.. ..	85,47,415	4,17,352
Housing loans	.. ..	81,77,293	11,44,633
Education loans	.. ..	31,187	895
TOTAL		3,92,97,756	2,04,43,292

6. *Deposits of Depreciation Reserve of Government Commercial Concerns-Transport and Reserve fund-Transport.*—See Para 44 of Part B-Report and items I (c) and II of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan, 1959-60 and the Audit Report, 1960.

7. *Withdrawal of funds to avoid lapse of budget grant.*—(a) The Collector of a District withdrew a sum of Rs. 4,000 from the Treasury on 31-3-1959 for payment as grant-in-aid to Gram Panchayats. The entire amount was refunded into the Treasury on 15-10-1959. The amount was apparently withdrawn to avoid lapse of budget grant. Its retention in the departmental cash chest for over six months was also irregular.

(b) In connection with the purchase of certain article the Joint Development Commissioner (Panchayats) withdrew a sum of Rs. 1,091 on 31-3-1959 by obtaining advance bills from the suppliers. Though the articles were not received at all certificates were recorded on the bills showing their receipt. The amount was refunded into the Treasury on 27-4-1959. The amount was withdrawn apparently to avoid lapse of budget grant and the irregularity was aggravated seriously by falsification of records.

GRANT No. XXIX—MISCELLANEOUS—Concl'd.

8. (a) *Audit comments on the pro forma Accounts of Rajasthan State Roadways, Abu Road.*—(i) Consequent on the reorganisation of the States, the State Transport, Rajasthan Abu Road was taken over by the Government of Rajasthan with effect from the 1st January, 1957 from the Bombay Road Transport Corporation. The assets and liabilities were allocated in accordance with the provisions of the Bombay State Road Transport Corporation Order, 1956. The figures of assets and liabilities as shown in the Balance Sheet as at 31st March, 1960 are, however, still provisional pending final allocation of the balances as on 1st January, 1957.

(ii) No provision has been made in the Revenue account on account of 'Direction and supervision charges'.

(b) *Audit comment on the pro forma Accounts of Rajasthan State Roadways (Jaipur Depot), Jaipur.*—No provision has been made in the Revenue Account on account of 'Direction and supervision charges' as the amount was not determined by the Department.

(c) *Audit comment on the pro forma Accounts of Rajasthan State Roadways, Sirahi.*—The postings of the receipts and issues of stores in the Stock Registers were incomplete and the balances were not correctly worked out. The value of the stores and spare parts in hand has been included in the Accounts as certified by the Department.

781 To Repairs to buildings and furniture	1,588	
.. " Hire charges of buses	16,068	
.. " Books and periodicals	58	
.. " Net profit	83,181	
1,24,602	5,84,130	5,49,673
5,49,673		
	5,84,130	

RAJASTHAN STATE ROADWAYS, ABU ROAD

Balance Sheet as at 31-3-1960

As at 31-3-1959	Capital and Liabilities	As at 31-3-1960	As at 31-3-1959	Properties and Assets	Rs.	Rs.	As at 31-3-1960
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
	<i>Government capital:—</i>			<i>Fixed assets (at cost):—</i>			
5,21,945	Government capital as per last			Land			22,570
	Balance Sheet	5,21,945	22,570	Buildings—			
	Add-withdrawals during the year	6,35,499	1,18,000	As per last Balance Sheet ..		1,18,000	
				Additions during the year		2,403	
	Less-remittances during the year	11,57,444					
		5,78,677				1,20,403	
	Add-adjustments during the year	5,78,767		Less-depreciation written off up			
		24,961		to the year, 1958-59 ..	29,927		
	Add-net profit during the year	6,03,728		Add-depreciation written off			
		83,181	6,86,909	during 1959-60	4,524	34,451	85,952
	<i>Loans and Advances:—</i>						
3,23,499	(i) From Union Government		10,26,434	Motor vehicles		10,26,434	
	(Capital loan)			Additions during the year ..	63,933		
33,905	(ii) From Government of	3,23,499		Add-transferred from Rajasthan			
	India (Canadian aid) ..	33,905	25,972	State Roadways, Jaipur ..	1,52,959	2,16,892	12,43,326
1,522	(iii) Capital liabilities on ac-		747	Plant and machinery ..			25,976
	count of Canadian loan	1,522	3,58,926	Office equipments			
				As per last Balance Sheet	747		
				Less-depreciation written off up			
				to the year, 1958-59 ..	536		
				Add-depreciation written off			
				during 1959-60	22	548	199
	<i>Funds—</i>						
22,001	(i) State Transport Contri-		2,008	Furniture and fixtures—			
	butory Fund—			As per last Balance Sheet		2,008	
	As per last Balance Sheet	22,001		Additions during the year ..		1,580	
	Add-provision made during the						
	year	4,746	26,747				3,588

4. to the best of my knowledge, all the liabilities as on the last day of the trading period have been included in the Balance Sheet;
5. to the best of my knowledge, there are no contingent liabilities on the last day of the trading period;
6. to the best of my knowledge, the sundry debtors as shown in the Balance Sheet are correct and that they represent all good debts.

Abu Road,
Dated the 15th September, 1960.

SAMPAT RAJ GEMAWAT,
Accountant,
Rajasthan State Roadways,
Abu Road.

A. C. BEKNALKAR,
Manager,
Rajasthan State Roadways,
Abu Road.

RAJASTHAN STATE ROADWAYS (JAIPUR DEPOT), JAIPUR

Revenue Account for the period from 21-8-1959 to 31-3-1960.

Dr.	Particulars	Amount		Particulars	Amount		Cr.
		Rs.	Rs.		Rs.	Rs.	
	To Salaries and allowances ..		19,154	By Income from passenger traffic and luggage receipts ..	1,59,331		
	" Stationery and printing ..		691				
	" Postage and telegrams ..		9				
	" Miscellaneous expenses ..		435				
	" Fuel oil and lubricants consumed ..		35,014				
	" Spare parts and accessories consumed ..		5,975				
	" Tyres and tubes ..		6,992				
	" Vehicles and other taxes ..		6,490				
	" Provision for insurance of vehicles ..		631				
	" Depreciation charges on:—						
	Motor vehicles ..	35,174					
	Furniture ..	40					
	Interest on capital ..		35,214				
	Pension and Provident Fund contribution ..		5,000				
	Rent for accommodation ..		355				
	Audit fees ..		337				
	Legal expenses ..		1,225				
	Liveries ..		485				
	Net profit ..		362				
			40,972				
					1,59,331		
						1,59,331	

Balance Sheet as at 31-3-1930.

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RAJASTHAN STATE ROADWAYS (JAIPUR DEPOT), JAIPUR

Balance Sheet as at 31-3-1960.—*Concl'd.*

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 it consists 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 last day of the trading period;
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;
6. the stock of stores has been valued at book value and that it consists of serviceable stores required for use.

Jaipur,
Dated the 23rd September, 1960.

PRAHLADKISHAN,
Accountant.

ASHA RAM,
Depot Manager,
Rajasthan State Roadways,
Jaipur.

Revenue Account for the year ended 31-3-1960.

[illegible]

[illegible]

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

Initial Government capital ..	1,11,450
<i>Additions to capital—</i>	
(i) Net withdrawals from Treasuries	74,736
plus net adjustments ..	2,08,463
(ii) Net profit earned up to 31-3-1959	3,94,649
Government capital ..	

RAJASTHAN STATE ROADWAYS, SIROHI

Balance Sheet as at 31-3-60—*Concl'd.*

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 it consists 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 last day of the trading period;
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;
6. the stock of stores has been valued at book value and that it consists of serviceable stores required for use.

MADAN LAL GUPTA,
Manager,
Rajasthan State Roadways,
Sirohi.

Sirohi,
Dated the 20th September, 1960.

EXTRAORDINARY CHARGES (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—EXTRAORDINARY CHARGES—			
A—Charges in India—			
A-1—Expenditure in connection with demarcation of Rajasthan—West Pakistan boundary—			
S	9,43,000	..	..
R	—9,43,000	..	..
Surrenders or withdrawals within grant—			
R	9,43,000	9,43,000	—9,43,000
TOTAL ..	9,43,000	..	—9,43,000

**GRANT No. XXX—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL
EXTENSION SERVICE AND LOCAL DEVELOPMENT 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.
63-B—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOP- MENT WORKS—			
A—Community Development Projects—			
A-1—Supervision—			
O 5,09,000	5,24,000	5,43,805	+ 19,805
R 15,000			
A-2—District Headquarters—			
A-2 (i)—Staff—			
O 8,48,000	39,21,400	40,80,720	+ 1,59,320
S 25,00,000			
R 5,73,400			
A-2 (ii)—Equipment—			
R 2,78,000	2,78,000	3,04,698	+ 26,698
A-2 (iii)—Supplies—			
O 56,000	1,80,000	2,09,268	+ 29,268
S 4,58,000			
R —3,34,000			
A-2 (iv)—Grants-in-aid to Panchayat Sami- tis—			
S 43,000	67,62,600	75,13,936	+ 7,51,336
R 67,19,600			
<i>Col. 4.—See note 1 below.</i>			
A-3—Animal Husbandry and Agriculture Ex- tension—			
O 1,56,000	3,80,000	3,73,103	—6,897
R 2,24,000			
A-4—Irrigation—			
O 1,70,000	2,17,000	2,03,965	—13,035
S 11,000			
R 36,000			
A-5—Health and Rural Sanitation—			
O 3,23,000	7,15,000	7,20,966	+ 5,966
R 3,92,000			

GRANT No. XXX—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL
EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—*Contd.*

Major head and sub-head 1				Final grant 2	Actual expenditure 3	Excess+ Saving— 4
				Rs.	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOP- MENT WORKS— <i>Contd.</i>						
A-6—Education—						
O	..	..	1,16,000	2,33,000	2,32,374	—626
R	..	..	1,17,000			
A-7—Social Education—						
O	..	..	1,70,000	11,00,000	10,78,918	—21,082
S	..	..	2,83,000			
R	..	..	6,47,000			
A-8—Communication—						
O	..	..	1,72,000	3,48,000	3,09,386	—38,614
R	..	..	1,76,000			
A-8—Rural Arts, Crafts and Industries—						
O	..	..	2,10,000	4,55,000	4,36,420	—18,580
R	..	..	2,45,000			
A-10—Housing—						
O	..	..	30,000	1,72,000	1,68,436	—3,564
R	..	..	1,42,000			
B—National Extension Service—						
B-1—First Stage Blocks—						
B-1 (i)—District Headquarters—						
O	..	..	28,10,000	..	..	..
R	..	..	—28,10,000			
B-1 (ii)—Animal Husbandry and Agriculture Extension—						
O	..	..	5,90,000	..	..	..
R	..	..	—5,90,000			
B-1 (iii)—Irrigation—						
O	..	..	4,64,000	..	..	..
R	..	..	—4,64,000			
B-1 (iv)—Health and Rural Sanitation—						
O	..	..	7,00,000	..	..	..
R	..	..	—7,00,000			

GRANT No. XXX—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL
EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—*Contd.*

Major head and sub-head				Final grant	Actual expenditure	Excess +
1				2	3	Saving—
				Rs.	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS— <i>Contd.</i>						
B-2 (vii)—Communication—						
O	..	..	1,81,000	..	..	..
R	..	..	—1,81,000			
B-2 (viii)—Rural Arts, Crafts and Industries—						
O	..	..	2,12,000	..	..	..
R	..	..	—2,12,000			
B-3—Pre-extension Blocks—						
B-3 (i)—District Headquarters—						
O	..	..	1,79,000	..	..	..
R	..	..	—1,79,000			
B-3 (ii)—Animal Husbandry and Agriculture Extension—						
O	..	..	21,000	..	..	..
R	..	..	—21,000			
C—Local Development Works—						
C-1—Water Supply—						
S	..	..	5,000	4,000	725	—3,275
R	..	..	—1,000			
C-2—Improvement of Agriculture—						
S	..	..	4,000	2,000	500	—1,500
R	..	..	—2,000			
C-3—Roads and buildings—						
S	..	..	11,08,000	1,94,000	2,34,887	+ 40,887
R	..	..	—9,14,000			
C-4—Other Miscellaneous Schemes—						
S	..	..	15,000	14,000	5,369	—8,631
R	..	..	—1,000			

GRANT No. XXX—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL
EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—*Concl'd.*

Major head and sub-head 1	Final grant 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
63-B—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOP- MENT WORKS— <i>Concl'd.</i>			
C-5—Grants-in-aid—			
Grants-in-aid to Panchayat Samitis—			
R 8,12,000	8,12,000	1,69,781	—6,42,219
Col. 4.—See note 1 below.			
TOTAL ..	1,63,12,000	1,65,87,257	+2,75,257

NOTES

Sub-heads A-2 (iv) and C-5—The reasons of the variations were not furnished by the Controlling Officers.

2. *Fund for Development Schemes.*—See Para 49 of Part B-Report and item V of Statement No. 4 of Part B-Accounts of the Finance Accounts of the Government of Rajasthan for the year 1959-60 and the Audit Report, 1960.

GRANT NO. XXXI—PAYMENT OF COMPENSATION TO LAND
HOLDERS ETC. ON THE ABOLITION OF THE ZAMINDARI
SYSTEM (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.
65—PAYMENT OF COMPENSATION TO LAND HOLDERS ETC. ON THE ABO- LITION OF THE ZAMINDARI SYSTEM—			
A—Compensation—			
A-1—Payment of compensation by contin- gent bills—			
O 50,00,000	80,00,000	83,90,860	+ 3,90,860
R 30,00,000			
A-2—Payment of instalments on bonds—			
O 2,00,00,000	60,00,000	67,92,124	+ 7,92,124
R -1,40,00,000			
Col. 4.—Mainly issue of more bonds towards the close of the year consequent on finalisa- tion of more compensation claims.			
Surrenders or withdrawals within grant—			
R 1,10,00,000	1,10,00,000	..	—1,10,00,000
TOTAL 2,50,00,000	2,50,00,000	1,51,82,984	—98,17,016

NOTES

The surrender of Rs. 1,10,00,000 against the saving of Rs. 98,17,016 converted the saving into an excess of Rs. 11,82,984 over the modified grant.

2. *Sub-head A-2.*—The surrender made in March, 1960 proved to be partly excessive.

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL
OUTLAY ON MULTIPURPOSE 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.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Commercial)—						
A—Irrigation Works—						
1—Productive—						
A-1 (1)—Gang Canal—						
O	..	..	1,16,000	72,210	36,520	—35,690
R	..	..	—43,790			
A-1 (2)—Rajasthan Canal Project—						
A-1 (2) (i)—Expenditure in Rajasthan—						
A-1 (2) (i) 1—Works—						
O	..	..	4,90,89,000	1,15,84,420	1,05,74,013	—10,10,407
R	..	..	—3,75,04,580			
A-1 (2) (i) (2)—Establishment—						
A-1 (2) (i) 2—I—Through the agency of Public Works Department—						
O	..	..	15,61,000	11,60,250	11,02,448	—57,802
R	..	..	—4,00,750			
A-1 (2) (i) (2)-II—Through the agency of Civil Department—						
A-1 (2) (i) 2-II (a)—Colonization officer—						
O	..	..	7,11,300	5,38,440	4,95,811	—42,629
S	..	..	1,000			
R	..	..	—1,73,860			
A-1 (2) (i) 2-II (b)—Development of Chandan well for Agriculture experiments in canal area—						
R	..	..	25,000	25,000	7,833	—17,167
A-1 (2) (i) 2-II (c)—Works—						
S	..	..	500	30,500	..	—30,500
R	..	..	30,000			
A-1 (2) (i) 2-III—Through the agency of Sec- retary Rajasthan Canal Board—						
A-1 (2) (i) 2-III (a) Establishment—						
O	..	..	2,00,700	3,15,780	2,91,900	—23,880
R	..	..	1,15,080			

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—Contd.**

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess + Saving— 4
				Rs.	Rs.	Rs.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Commercial)—Contd.						
A-1 (2) (i) 2-III (b)—Works—						
S	..	..	500	14,500	..	—14,500
R	..	..	14,000			
A-1 (2) (i) 3—Tools and Plant—						
O	..	..	3,39,000	4,54,600	5,17,503	+ 62,903
R	..	..	1,15,600			
A-1 (2) (i) 4—Suspense—						
O	..	..	1,81,30,000	1,75,36,930	1,08,08,018	—67,28,912
R	..	..	—5,93,070			
Col. 4.—See note 6 below.						
A-1 (2) (ii)—Expenditure in the Punjab on Rajasthan Feeder debitabale to Rajasthan—						
O	..	..	5,00,00,000	4,70,08,455	4,91,58,042	+ 21,49,587
R	..	..	—29,91,545			
A-2—Unproductive—						
A-2 (1)—Major and Medium Irrigation Projects—						
A-2 (1) 1—Jawai River Project—						
O	..	..	2,80,000	3,53,930	2,10,240	—1,43,690
R	..	..	73,930			
Col. 4.—Mainly non-payment of certain liabilities.						
A-2 (1) 2—Meja Irrigation Project—						
O	..	..	10,000	3,76,000	6,80,244	+ 3,04,244
R	..	..	3,66,000			
Col. 4.—Mainly execution of certain urgent lining works.						
A-2 (1) 3—Parbati Irrigation Project—						
O	..	..	8,47,000	8,52,730	8,42,053	—10,677
R	..	..	5,730			
A-2 (1) 4—Gudha Irrigation Project—						
O	..	..	2,60,000			
R	..	..	—5,100	2,54,900	3,44,226	+ 89,326

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY,
ON MULTIPURPOSE RIVER SCHEMES—Contd.**

Major head and sub-head 1				Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
				Rs.	Rs.	Rs.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Commercial)—Contd.						
A-2 (1) 5—Kalisil Project—						
O	..	..	2,06,000	54,000	48,790	—5,210
R	..	..	—1,52,000			
A-2 (1) 6—Jaggur Project—						
O	..	..	1,05,000	12,360	17,683	+ 5,323
R	..	..	—92,640			
A-2 (1) 7—Girinanda Project—						
O	..	..	10,000	35,000	36,770	+ 1,770
R	..	..	25,000			
A-2 (1) 8—Moral Project—						
O	..	..	1,05,000	18,000	18,979	+ 979
R	..	..	—87,000			
A-2 (1) 9—Jakham Project—						
O	..	..	5,34,000	4,56,660	4,50,045	—6,615
R	..	..	—77,340			
A-2 (1) 10—West Banas—						
O	..	..	15,00,000	3,50,000	3,79,170	+ 29,170
R	..	..	—11,50,000			
A-2 (1) 11—Alnia Project—						
O	..	..	12,37,000	9,35,000	10,96,819	+ 1,61,819
S	..	..	1,000			
R	..	..	—3,03,000			
Col. 4.—See note 6 below.						
A-2 (1) 12—Narain Sagar Project—						
O	..	..	6,49,000	7,49,000	6,86,201	—62,799
R	..	..	1,00,000			
A-2 (1) 13—Other works—						
O	..	..	48,07,000	7,84,600	6,77,898	—1,06,702
S	..	..	1,000			
R	..	..	—40,23,400			

Col 4.—Mainly non-receipt of certain debits from the Uttar Pradesh Government for the construction of a feeder canal.

GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—*Contd.*

Major head and sub-head				Final grant or appropriation	Actual expenditure	Excess+ Saving—
1				2	3	4
				Rs.	Rs.	Rs.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Commercial)— <i>Contd.</i>						
A-2 (1) 14—Mahi Project—						
R	..	..	2,40,000	2,40,000	2,06,427	—33,573
A-2 (1) 15—Breach at Badagaon —						
R	..	..	33,920	33,920	12,031	—21,889
A-2 (i) 16—Breach at Vallabhnagar—						
R	..	..	13,000	13,000	5,628	—7,372
A-2 (1) 17—Wagan Irrigation Project—						
R	..	..	4,500	4,500	..	—4,500
A-2 (2)—Irrigation Works of Permanent Improvement in scarcity areas—						
A-2 (2) 1—Sareri Project—						
O	..	..	50,000	1,61,000	1,84,623	+ 23,623
R	..	..	1,11,000			
A-2 (2) 2—Arwar Project—						
O	..	..	2,50,000	4,72,000	4,56,394	—15,606
R	..	..	2,22,000			
A-2 (2) 3—Gambheri River Project—						
O	..	..	10,000	1,83,400	2,14,882	+ 31,482
R	..	..	1,73,400			
A-2 (2) 5—Lodisar Irrigation Project—						
O	..	..	3,05,000	1,79,970	1,22,539	—57,431
R	..	..	—1,25,030			
A-2 (2) 6—Ora Project—						
O	..	..	5,000	7,000	8,381	+ 1,381
R	..	..	2,000			
A-2 (2) 7—Galwa Irrigation Project—						
O	..	..	11,80,000	5,67,420	5,76,336	+ 8,916
R	..	..	—6,12,580			
A-2 (2) 8—Mashi Irrigation Project—						
O	..	..	8,49,000	3,00,420	3,50,062	+ 55,642
R	..	..	—5,48,580			

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—Contd.**

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Commercial)— <i>Contd.</i>			
A-2 (2) 9—Khari Project—			
O 10,000	1,13,000	1,06,984	—6,016
R 1,03,000			
A-2 (2)-10—Namona Canal Project—			
O 3,02,000	2,25,000	2,28,859	+3,859
R —77,000			
A-2 (2) 11—Parwan Flow Irrigation Project—			
O 3,08,000	1,04,000	1,26,743	+22,743
R —2,04,000			
A-2 (2) 12—Kali Sindh Project—			
O 8,05,000			
S 1,000	3,88,000	3,21,620	—66,380
R —4,18,000			
A-2 (2) 13—Bhim Sagar Project—			
O 8,02,000	1,83,200	1,57,384	—25,816
R —6,18,800			
A-2 (2) 14—Bundika-Gothra Project—			
O 3,03,000	33,000	31,263	—1,737
R —2,70,000			
A-2 (2) 15—Other works—			
O 1,03,000	95,550	1,19,457	+23,907
R —7,450			
A-2 (3)—Minor Irrigation Works— ..			
A-2 (3) 1—Sukri Irrigation Works—			
R 50,000	50,000	49,893	—107
A-2 (3) 2—Other works—			
O 60,00,000	39,41,850	32,09,680	—7,32,170
R —20,58,150			
Col. 4.—Mainly non-utilisation of the provision placed at the disposal of Collectors for execution of minor irrigation works.			
A-2 (4)—Flood Control Works—			
O 4,00,000	4,36,500	4,54,677	+18,177
R 36,500			

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—Contd.**

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Commercial)—Contd.			
A-2 (5)—Works of Extensions and Improvements—			
O 2,44,000	1,64,200	1,19,778	—44,427
R —79,800			
A-2 (6)—Kalisot Irrigation Project—			
O 4,19,000	2,48,600	2,46,916	—1,684
R —1,70,400			
A-2 (7)-1—Establishment charges on <i>pro rata</i> basis	16,75,000	12,66,462	—4,08,538
<i>Col. 4.—Mainly owing to less expenditure on works.</i>			
A-2 (7)-2—Tools and Plant charges on <i>pro rata</i> basis	1,70,000	95,934	—74,066
80-A—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—			
B—Bhakra Nangal Project—			
B-1—Bhakra Dam— (Irrigation Branchportion)			
B-1 (i)—Productive—			
B-1 (i) I—Works—			
<i>Charged—</i>			
R 6,545	6,545		—6,545
<i>Voted—</i>			
O 2,95,000	5,85,680	4,33,890	—1,51,790
R 2,90,680			
<i>Col. 4.—Non-receipt or late receipt of certain debits from the Punjab Government and the Post and Telegraphs Department.</i>			
B-1 (i)-II—Establishment—			
B-1 (i)-II-1—Through the agency of Public Works Department—			
O] 24,000	36,100	37,713	+1,613
R 12,100			
B-1 (i)-II-2—Through the agency of Civil Department—			
Colonization officer	6,12,000	5,78,452	—33,548

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE 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 ON MULTI PURPOSE RIVER SCHEMES—Contd.			
B-1(i)-II-3—Establishment charges on pro rata basis—			
O 76,000	95,000	72,537	—22,463
R 19,000			
B-1(i)-III—Tools and Plant—			
O —10,000	9,000	9,078	+78
R 19,000			
B-1(i)-IV—Suspense—			
O 2,20,000	4,17,000	4,47,457	+30,457
R 1,97,000			
B-1(i) V—Interest on Capital—			
<i>Charged—</i>			
O 18,63,000	18,20,000	1,76,48,579	+1,58,28,579
R —43,000			
<i>Col. 4.—</i> Mainly adjustment after the close of the year of interest on the loans for Bhakra Nangal Project for common works on receipt of debits from the Punjab Government (Rs. 1,29,86,633) and more payment of interest to the Government of India consequent on receipt of a loan from them for this purpose towards the close of the year (Rs. 28,41,946).			
B-II—Expenditure on common works executed by other Governments and Agencies—			
B-II-(i)—Share of net expenditure payable to the Punjab Government for Irrigation Branch portion—			
O 1,11,02,000	96,95,000	96,95,326	+326
R —14,07,000			
B-II-(ii)—Interest on Capital Outlay—			
<i>Charged—</i>			
O 66,87,000	45,08,000	45,07,636	—364
R —21,79,000			
C—Chambal Project—			
C-1—Irrigation and Hydel Schemes—			
C-1(i)—Irrigation Branch portion—			
C-1(i)-I—Productive—			
C-I(i) I-i—Unit No. 1 Kotah Barrage—			
C-I(i) I-i (i)—Works—			
O 49,40,000	61,84,000	49,75,771	12,08,229
R 12,44,000			
<i>Col. 4.—</i> See note 6 below.			

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE 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 ON MULTIPURPOSE RIVER SCHEMES—Contd.			
C-I (i)-I-ii (1)-2—Establishment—			
O R 3,05,000 			

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE 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 ON MULTI-PURPOSE RIVER SCHEMES—Contd.						
C-1 (ii)-Hydro Electric Schemes—						
C-I (ii)-I—Unit No. 3 Bhopal Power Project—						
C-I (ii)-I (i)—Works—						
O	..	..	5,00,000	4,61,000	2,59,534	—2,01,466
R	..	..	—39,000			
Col. 4.—See note 6 below.						
C-I (ii)-I (ii)—Establishment—						
R	..	..	7,800	7,300	7,492	+192
C-I (ii)-I (iii)—Tools and Plant—						
O	..	..	10,000	5,000	24	—4,976
R	..	..	—5,000			
C-I (ii)-I (iv)—Suspense—						
R	..	..	30,000	30,000	9,181	—20,819
C-I (ii)-I (v)—Interest on Capital—						
Charged—						
R	..	..	2,01,000	2,01,000	1,95,561	—5,439
D—Unit No. 4 Water Courses—						
D-1—Establishment—						
S		..	1,000	13,400	13,752	+352
R	..	..	12,400			
E—Establishment charges on <i>pro rata</i> basis—						
E-1—Irrigation Branch portion—						
				22,000	25,696	+3,696
Surrenders or withdrawals within grant or appropriation—						
Charged—						
R	..	..	14,34,855	14,34,855	..	—14,34,855
Voted—						
R	..	..	3,94,31,525	3,94,31,525	..	—3,94,31,525
				Charged ..	1,30,50,000	2,73,06,879
				Voted ..	19,96,61,000	15,84,08,019
TOTALS						—4,12,52,981

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—Contd.**

NOTES

In the charged section the surrender of Rs. 14,34,855 increased the excess to Rs. 1,56,91,734 over the modified appropriation.

2. *Sub-head A-2(1)1.*—Re-appropriation proved unnecessary.
3. *Sub-head A-2(1)2* is an instance of uncovered excess.
4. *Sub-head A-2(3)2.*—There was scope for further surrender of saving.
5. *Sub-head A-2(7)1* is an instance of non-surrender of saving.
6. *Sub-heads A-1(2)(1)-4, A-2(1)11, C-I(i)-I-1(i), C-I(i)-I-(ii)1, C-I(i)-I-(ii)-3, C-I(i)-I-(iii), C-I(i)-I-(iv), C-I(i)-I-(ii)1, C-I(i)-I-(ii)(2)-4 and C-I(ii)-I(i).*—The reasons of the variations were not furnished by the Controlling Officers.
7. *Sub-heads A-2(7)-1, A-2(7)-2 and E-1.*—See note 5 below the Appropriation Account of Grant No. IX-Irrigation.
8. *Sub-head B-I(i)II-3.*—See note 2 below the Appropriation Account of Grant No. XXIV-Other Revenue Expenditure connected with Multipurpose River Schemes. See also note 5 below Grant No. IX-Irrigation.
9. (a) *Suspense transactions.*—The nature of transactions recorded under Minor head 'Suspense' included under sub-heads A-1(i). A-1(2)(i)-4, A-2(i)-1, A-2(i)-2, A-2(i)-3, A-2(i)-9, A-2(i)-11, A-2(i)-14, B-1(i)-IV, C-1(i)-I-(iv), C-I(i)(ii)-1(iv), C-1(i)-I-(ii)(2)-4 and C-I(i)I(iv) has been explained in note 6(a) below the Appropriation Account of Grant No. IX-Irrigation. A summary of the transactions accounted for under this Minor head during the year 1959-60 is given below.—

(i) 68-Construction of Irrigation, Navigation, Embankment and Drainage Works—Commercial-I-Productive-Sub-heads A-1(i) and A-1(2)(i)-4.

Suspense head	Opening balance as on the 1st April, 1959	Debits during the year	Credits during the year	Net actuals	Closing balance as on the 31st March, 1960
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	13,36,933	17,04,994	65,77,447	48,72,453	62,09,386
Stock	16,24,673	80,53,111	49,64,450	30,88,661	47,13,334
Miscellaneous Public Works Advances ..	1,48,550	7,47,076	2,06,658	5,40,418	6,88,968
Workshop Suspense ..	..	2,32,917	1,83,135	49,782	49,782
TOTAL ..	4,36,290	1,07,38,098	1,19,31,690	11,93,592*	7,57,302

* The corresponding amount adjusted in the accounts is Rs. 11,88,262. The difference, Rs. 5,330 is due to misclassification which is being set right.

GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—Contd.

A-2(i)-9 (ii) 68-Construction of Irrigation, Navigations, Embankment and Drainage, Works (Commercial)-2-Unproductive-Sub-heads A-2(i)-1, A-2(1)-2, A-2(1)3, A-2(1)-9, A-2(1)11 and A-2(1)14.—

Suspense head	Opening balans as on the 1st April, 1959	Debits during the year	Credits during the year	Net actuals	Closing balance as on the 31st March, 1960
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—3,11,484	1,89,547	1,65,298	24,249	—2,87,235
Stock	3,44,168	3,15,287	3,64,122	—48,835	2,95,333
Miscellaneous Public Works Advances ..	2,33,124	2,35,941	3,04,204	—68,263	1,64,861
Workshop Suspense ..	..	1,438	..	1,438	1,438
TOTAL ..	2,65,808	7,42,213	8,33,624	—91,411	1,74,397

(iii) 80-A-Capital Outlay on Multipurpose River Schemes Sub-heads B-1(i)-iv, C-I(i)-I-i(iv), C-I(i)-ii(i)-4 and C-1-(i)-1-ii(2)-4 and C-I(ii)-I-(iv).—

Suspense head	Opening balance as on the 1st April 1959	Debits during the year	Credits during the year	Net actuals	Closing balance as on the 31st March, 1960
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—68,53,476	1,63,48,578	1,62,34,838	1,13,740	—67,39,736
Stock	35,47,243	1,16,32,563	1,16,13,828	18,735	35,65,978
Miscellaneous Public Works Advances ..	10,83,921	9,14,356	9,05,807	8,549	10,92,470
Workshop Suspense ..	12,95,687	53,99,554	55,63,550	—1,63,996	11,31,691
TOTAL ..	—9,26,625	3,42,95,051	3,43,18,023	—22,972	—9,49,59

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—Contd.**

(b) *Stores and Stock Account.*—(i) 68 *Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial).*—

Stores and stock account for 1959-60 —

Sanctioned Reserve limit of stock (exclusive of two Divisions) Rs. 96.65,000.

	Rs.	
1. Opening balance	19,68,841	
2. Receipts during the year ..	83,68,398	
TOTAL ..	1.03,37,239	
3. Issues during the year	53,28,572	
4. Value written off or shortages on revaluation etc.	..	
5. Closing balance	50,08,667	

(i) Reserve limit of stock was not sanctioned in two out of thirteen Divisions.

(ii) Part III Review Register (Half yearly register of stock) was not received from eleven out of thirteen Divisions. The results of physical verification of stock, if conducted, are, therefore, not known to Audit in respect of these eleven Divisions.

(ii) 80-A-Capital Outlay on Multipurpose River Schemes.—Sanctioned Reserve limit of stock (exclusive of three Divisions) Rs. 65.16,000.

	Rs.	
1. Opening balance	35,47,243	
2. Receipts during the year. ..	1,16,32,563	
TOTAL ..	1,51,79,806	
3. Value of stores utilised, sold or otherwise disposed of	1,16,13,828	
4. Value written off	..	
5. Closing balance.. ..	35,65,978	

(i) Reserve limit of stock was not sanctioned in two out of twelve Divisions and the information in respect of one Division was awaited.

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—Contd.**

- (ii) Part III Review Register (Half yearly register of stock) was not received from eight out of twelve Divisions. The results of physical verification of stock, if conducted, are, therefore, not known to Audit in respect of these eight Divisions.

10. The Detailed Statement of Expenditure on Important New Works is given in Appendix II-B.

REGULAR IRRIGATION BRANCH

11. *Infructuous expenditure.*—During his inspection on 7-11-1957 the Superintending Engineer found that the construction of a waste-weir was defective from the technical point of view. Certain portion of the waste-weir had, therefore, to be dismantled and reconstructed, the resulting extra expenditure being Rs. 3,511. No responsibility for the original defective construction has been fixed (November, 1960).

12. *Avoidable expenditure.*—(a) In anticipation of the sanction of the Superintending Engineer, an extra item of work which had not been provided for in the estimate was entrusted by an Executive Engineer to a contractor on 9-10-1958. The Superintending Engineer to whom the matter was referred on 4-3-1959 considered in April, 1959 that this item was not necessary. Further execution of the work was thereafter stopped. The avoidable expenditure already incurred on the work amounted to Rs. 3,303.

The matter was reported to Government on 24-5-1960.

13. *Drawal of funds to avoid lapse of budget grant.*—A cheque for Rs. 15,000 was issued by a Divisional Officer to the Collector of a District on 31-3-1959 without obtaining the prior acknowledgement of the payee, as required under the rules. No payment was made by the Collector to the parties concerned till 23-5-1959.

14. *Loss of revenue.*—The work relating to the extension and improvement of a tank estimated to cost Rs. 45,800 was to be completed by 30-6-1955. The work was allotted to contractors on two occasions, in April, 1955 and February, 1958, but it was not taken up as the Department could not acquire land for providing earth needed for the construction. The work was completed in June, 1960 by a third contractor who himself arranged to obtain earth from the neighbouring fields. The non-completion of the work in time resulted in loss of revenue of about Rs. 15,000.

CHAMBAL PROJECT

15. *Avoidable expenditure.*—(a) Materials received at a station for subsequent consumption outside the Municipal limits are exempted from Octroi duty. In a Project Division Octroi duty amounting to Rs. 21,968 was, however, paid on such materials during the period from March, 1958 to December, 1959. On a report being made to the Project authorities in September, 1959, instructions were issued that Octroi duty in such cases should not be paid. No claim for the recovery of the amount already paid could, however, be pressed with the Municipality owing to failure on the part of the Departmental officers to obtain exemption certificates from the Municipal authorities at the time of receipt of materials.

**GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
ENBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—Contd.**

(b) During the rains of 1957 a breach occurred in a branch canal owing to omission on the part of the Department to arrange for the diversion of certain drains and streams flowing close to the canal. The expenditure incurred on the repair of the breach amounted to Rs. 3,275.

16. *Extra expenditure.*—The term of contract for the supply of Diesel oil to a Project expired on 30-6-1959. The Chief Engineer recommended on 25-6-1959 that the term be extended without inviting tenders. As the Financial Adviser disagreed, tenders were invited on 6-8-1959 and a fresh contract at new rates which were 0.04 nP. per gallon lower than the previous rates was entered into with two contractors, one of them being the old one. The new contract was effective from 20-11-1959. The Department incurred an extra expenditure of Rs. 3,321 in making purchases at the old rates during the period from 1-7-1959 to 19-11-1959.

COLONISATION DEPARTMENT

17. *Injudicious purchase.*—A trailer costing Rs. 1,000 was purchased with the sanction of Government in March, 1956. The purchase of the Jeep with which the trailer was to be used, was, however, not sanctioned. The trailer thus became surplus and remained idle with the Department till March, 1959 when it was transferred to another Department.

**EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER
CONSTRUCTION**

18. The Important Capital Projects under construction in this State are.—

- (I) Bhakra Nangal Project,
- (II) Chambal Hydro-Electric Scheme and
- (III) Rajasthan Canal Project.

A detailed descriptive note about these Projects is given at pages 19 to 22 of the Finance Accounts, 1959-60 of the Government of Rajasthan and the Audit Report, 1960. The general irregularities and defects noticed are given below.—

(I) BHAKRA NAGAL PROJECT

(i) *Excesses over detailed estimates.*—Expenditure on 9 works exceeded the sanctioned estimates by more than 5 per cent up to March, 1960, the total amount of excess which awaits investigation and regularisation being Rs 34,679.

(ii) *Stock returns.*—The stock returns showing the value and numerical accounts of stores had not been prepared in 45 cases up to March, 1960.

(iii) *Unadjusted liabilities.*—Under the Public Works system of accounting the cost of work done, services rendered or stores transferred by one Division to another is adjusted through book transfer instead of on cash basis. The originating and the responding Divisions generally exchange advices and acceptances of transfer debits and credits direct and are jointly responsible for expeditious settlement of these transactions. There was, however, at the end of February, 1960, a balance of Rs. 15,16,756 outstanding under the remittance head 'Transfers between Public Works officers'. It is necessary that effective steps are taken to adjust or clear the outstandings expeditiously.

GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY
ON MULTIPURPOSE RIVER SCHEMES—*Concl'd.*

(iv) *Financial Stock-taking*—The report regarding financial stock-taking of the Project is awaited from the Department (October, 1960).

(II) CHAMBAL HYDRO ELECTRIC SCHEME

(i) *Execution of works without sanctioned estimates*.—The number of works executed till March, 1960 without sanctioned estimates and the expenditure incurred thereon were 105 and Rs. 70,82,095 respectively.

(ii) *Excesses over estimates*.—Expenditure on 219 works exceeded the sanctioned estimates by more than 5 per cent up to March, 1960, the total amount of excess which awaits investigation and regularisation being Rs. 80,56,628.

(iii) *Material-at-site accounts*.—To the end of March, 1960 Material-at-site accounts were not maintained in respect of 34 Major works. In the absence of these accounts it could not be ascertained whether stock materials were correctly accounted for and whether the issues were restricted to the actual requirements of the works as per sanctioned estimates.

(iv) *Contractors' accounts*.—In some cases minus balances were noticed in the contractors' accounts at the end of 1959-60. This shows that either over-payments had been made to the contractors or adjustments for work done by them had not been made in time in the ledger accounts. These cases require early investigation and regularisation.

(v) *Financial stock-taking*.—The financial stock-taking of the Project was not done up to February, 1960. The Chambal Control Board dispensed with the financial stock-taking up to the year 1958-59 as it was considered that it would not serve any purpose at that stage. The financial stock-taking for the year 1959-60 is reported to be in progress (August, 1960).

(III) RAJASTHAN CANAL PROJECT

(i) *Execution of works without sanctioned estimates*.—The number of works executed till March, 1960 without sanctioned estimates and the expenditure incurred thereon were 161 and Rs. 25,44,882 respectively.

(ii) *Excesses over detailed estimates*.—Expenditure on 15 works exceeded the sanctioned estimates by more than 5 per cent up to March, 1960, the total amount of excess which awaits investigation and regularisation being Rs. 34,669.

(iii) *Financial stock-taking*.—The annual financial stock-taking of the Project has not been done (August, 1960).

GRANT No. XXXIII—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH (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.
70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH—							
A—Urban Water Supply Scheme—							
O	..	..	..	38,27,000	65,85,000	65,91,046	+ 6,046
S	..	..	..	26,33,000			
R	..	..	..	1,25,000			
B—Other schemes—							
B-1—Bore holes in city at different places—							
O	..	..	..	60,000	65,000	69,332	+ 4,332
R	..	..	..	5,000			
B-2—Improving mains at different places—							
O	..	..	..	1,10,000	1,02,000	80,374	—21,626
R	..	..	..	—8,000			
B-3—Purchase of water meters—							
O	..	..	..	2,00,000	1,80,000	1,89,015	+ 9,015
R	..	..	..	—20,000			
B-4—Re-organisation of Dausa Water Supply—							
R	..	..	..	14,000	14,000	15,478	+ 1,478
B-5—Purchase and fitting of generating set at Kota—							
R	..	..	..	9,000	9,000	13,814	+ 4,814
C—Works executed through the agency of Commissioners, Collectors, etc—							
O	..	..	..	2,00,000	24,000	26,741	+ 2,741
R	..	..	..	—1,76,000			
D—Establishment charges on <i>pro rata</i> basis					1,00,000	10,71,321	+ 9,71,321
Col. 4—Omission to provide adequate funds.							
Surrenders or withdrawals within grant—							
R	..	..	..	51,000	51,000	..	—51,000
TOTAL					71,30,000	80,57,121	+ 9,27,121

GRANT No. XXXIII—CAPITAL OUTLAY ON IMPROVEMENT OF
PUBLIC HEALTH—*Concl'd.*

NOTES

The surrender of Rs. 51,000 increased the excess to Rs. 9,78,121 over the modified grant.

2. *Sub-head D* is an instance of defective budgeting. See also note 4 below Grant No. XVII-Public Health.

3. *Infructuous expenditure*.—Work was started by an Executive Engineer on a site other than the one originally approved. The site was changed after ~~some earth work~~ had already been done in 1958-59 at the former site involving an infructuous expenditure of Rs. 2,930.

The mater was reported to Government on 26-5-1960.

4. The Detailed Statement of Expenditure on Important New Works is given in Appendix II-C.

**GRANT No. XXXIV—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL
IMPROVEMENT AND RESEARCH (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.
71—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—			
A—Deepening existing wells—			
O 4,00,000	1,43,825	1,39,042	—4,783
S 1,00,000			
R —3,56,175			
B—Boring Tube wells—			
S 1,00,000	64,400	64,374	—26
R —35,600			
C—Purchase of machinery for establishment of workshops—			
O 2,13,000	62,575	68,710	+ 6,135
R —1,50,425			
D—Rajasthan Underground Water Board—			
S 3,78,000	..	..	..
R —3,78,000			
Surrenders or withdrawals within grant—			
R 9,20,200	9,20,200	..	—9,20,200
TOTAL ..	11,91,000	2,72,126	—9,18,874

NOTE

The surrender of Rs. 9,20,200 against the saving of Rs. 9,18,874 converted the saving into an excess of Rs. 1,326 over the modified grant.

GRANT No. XXXV—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT (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.
72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—							
A—Investment in other commercial concerns—							
A-1—Marketing societies—							
O	..	..	..	5,90,000	7,00,000	7,00,000	..
S	..	..	..	1,50,000			
R	..	..	..	—40,000			
A-2—Apex marketing societies					2,00,000	2,00,000	..
A-3—State Warehousing Corporation ..					5,00,000	5,00,000	..
A-4—Purchase of shares—							
O	..	..	..	8,50,000	22,05,100	17,84,200	—4,20,900
S	..	..	..	3,98,000			
R	..	..	..	9,57,100			
<i>Col. 4.—Mainly owing to provision of funds for certain adjustments which were not necessary.</i>							
B—Miscellaneous—							
B-1—Purchase of machinery for industrial concerns—							
O	..	..	..	23,000	..	..	..
R	..	..	..	—23,000			
B-2—Pilot Project Schemes for recovery of sodium sulphate—							
O	..	..	..	1,00,000	2,56,900	2,50,000	—6,900
S	..	..	..	1,48,000			
R	..	..	..	8,900			
B-3—Mineral development—							
O	..	..	..	10,00,000	1,22,000	1,24,793	+2,793
R	..	..	..	—8,78,000			
B-4—Reserve for other items—							
O	..	..	..	25,000	..	..	..
R	..	..	..	—25,000			
B-5—Purchase of machinery for Gadia Lohars					..	1,219	+1,219
TOTAL ..					39,84,000	35,60,212	—4,23,788

NOTE

Sub-head A-4 is a case of defective budgeting.

GRANT No. XXXVI—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

See also The Audit Report.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Savirg— 4
	Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVILWORKS OUTSIDE THE REVENUE ACCOUNT—			
A—Original Works—Buildings—			
A-1—Forest—			
O 15,000	..	..	..
R —15,000			
A-2—General Administration—			
Charged—			
S 21,000	21,000	11,146	—9,854
Voted—			
O 51,00,000	44,00,000	43,27,553	—72,447
R —7,00,000			
A-3—Jails—			
O 34,000	4,000	7,900	+3,900
R —30,000			
A-4—Police—			
O 40,25,000	24,00,000	23,34,293	—65,707
R —16,25,000			
A-5—Education—			
O 37,98,000	54,70,000	52,03,140	—2,66,860
R 16,72,000			
A-6—Medical—			
O 28,26,000	26,50,000	26,25,521	—24,479
R —1,76,000			
A-7—Public Health—			
O 3,48,000	3,00,000	2,91,758	—8,242
R —48,000			
A-8—Agriculture—			
O 24,43,000	18,00,000	16,84,773	—1,15,227
S 1,000			
R —6,44,000			
A-9—Animal Husbandry—			
O 10,30,000	7,25,000	6,91,479	—33,521
R —3,05,000			

GRANT No. XXXVI—CAPITAL ACCOUNT OF CIVIL WORKS
OUTSIDE THE REVENUE ACCOUNT—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>Contd.</i>							
A-10—Co-operation—							
O	::	::	::	10,000	8,000	3,348	—4,652
R	::	::	::	—2,000			
A-11—Industries—							
O	::	::	::	14,50,000	10,75,000	11,35,646	+ 60,646
R	::	::	::	—3,75,000			
A-12—Civil Works—							
A-12 (i)—Industrial Housing Scheme—							
O	::	::	::	20,00,000	5,25,000	5,22,063	—2,937
R	::	::	::	—14,75,000			
A-12 (ii)—Works in Mandies—							
O	::	::	::	19,52,000	12,02,000	12,01,895	—105
R	::	::	::	—7,50,000			
A-12 (iii)—Miscellaneous—							
O	::	::	::	9,23,000	7,25,000	6,97,956	—27,044
R	::	::	::	—1,98,000			
A-13—Stationery and Printing—							
O	::	::	::	1,95,000	40,000	25,616	—14,384
R	::	::	::	—1,55,000			
A-14—Miscellaneous Departments—							
A-14 (i) Labour—							
O	::	::	::	1,43,000	12,000	12,036	+ 36
R	::	::	::	—1,31,000			
A-14 (ii)—Social Welfare					40,000	43,931	+ 3,931
A-14 (iii)—Technical Training Centres—							
O	::	::	::	17,80,000	80,000	64,897	—15,103
R	::	::	::	—17,00,000			
A-14 (iv)—Tourism							
O	::	::	::	2,60,000	2,36,000	2,46,330	+ 10,330
R	::	::	::	—24,000			
A-14 (v)—Employees' State Insurance Scheme—							
O	::	::	::	1,15,900	28,000	30,599	+ 2,599
R	::	::	::	—87,000			

GRANT No. XXXVI—CAPITAL ACCOUNT OF CIVIL WORKS
OUTSIDE THE REVENUE ACCOUNT—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess + Savin g— 4
	Rs.	Rs.	Rs.
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— <i>Contd.</i>			
A-14 (vi)—Other Departments—			
O 1,00,000			
R —25,000	75,000	29,811	—45,189
A-15—Community Development Projects, National Extension Service and Local Development Works—			
O 17,00,000	24,50,000	23,11,899	—1,38,101
R 7,50,000			
A-16—Land Revenue	5,00,000	4,14,892	—85,108
B—Original works—			
Communication—			
O 2,00,00,000			
S 1,000	2,30,87,000	2,30,03,607	—83,393
R 30,86,000			
C—Original Works—			
Miscellaneous—			
O 1,000	83,000	64,497	—18,503
R 82,000			
D—Grants-in-aid	15,00,000	14,76,611	—23,389
E—Establishment—			
O 48,000			
R —27,730	20,270	19,333	—937
G-1—Establishment charges on <i>pro rata</i> basis—			
O 24,68,000	25,44,000	25,24,753	—19,247
R 76,000			
G-2—Tools and Plant charges on <i>pro rata</i> basis—			
O 11,99,000	14,01,000	14,37,991	+36,991
R 2,02,000			
Surrenders or withdrawals within grant or app- ropriation—			
R 26,24,730	26,24,730	..	—26,24,730
TOTALS ..	Charged .. 21,000	11,146	—9,854
	Voted .. 5,60,05,000	5,24,34,128	—35,70,872

GRANT No. XXXVI—CAPITAL ACCOUNT OF CIVIL WORKS
OUTSIDE THE REVENUE ACCOUNT—Concl'd.

NOTES

Sub-head D.—The expenditure recorded under this sub-head is of revenue nature, but has been temporarily capitalised owing to its magnitude. The total expenditure so capitalised to end of 1959-60 is Rs. 51,43,186. Of this an amount of Rs. 11,99,162 has so far been written back to revenue.

2. *Sub-heads G-1 and G-2.*—See note 1 below the Appropriation Account of Grant No. XXIII—Civil Works

3. *Overpayment.*—In connection with the execution of a certain work, a contractor was to be allowed the use of departmental road rollers and boilers on payment of hire charges at the rate of Rs. 17 and Rs. 5 per day respectively. After taking into account these rates of hire charges the rate payable to the contractor for the work executed by him should have been Rs. 4 per 100 sq. feet. He was, however, paid at the rate of Rs. 4.50 nP. per 100 sq. ft. The extra expenditure incurred in 1959-60 amounted to Rs. 1,827.

The matter was reported to Government on 10-8-1960.

4. *Infructuous expenditure.*—An expenditure of Rs. 1,514 was incurred by a Division during the period from July, 1957 to November, 1958 on the construction of certain works and subsequent dismantling thereof. These works were found unnecessary.

5. *Extra expenditure.*—Tenders for construction of a road estimated to cost Rs. 2,13,489 were invited in September, 1958. The lowest tender received was for Rs. 2,09,112. The rates tendered were valid for a period of four months from the date of opening of tenders. No decision on the tenders received was, however, taken within this period owing to delay in according administrative approval for the work. Fresh tenders were, therefore, invited in July, 1959, and the work was allotted at a cost of Rs. 2,14,510.

6. The Detailed Statement of Expenditure on Important New Works is given in Appendix II-D.

GRANT No. XXXVII—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
	Rs.	Rs.	Rs.
32—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT—			
A—Original Works—			
A-(i)—Rehabilitation—			
A-(i)1—Works in connection with rehabilitation of Displaced Persons from West Pakistan—			
O 8,43,300			
R —5,31,600	3,11,700	2,40,220	—71,480
A-(i)2—Works in connection with the reha- bilitation of Displaced Persons from East Pakistan—			
O 2,49,700			
R —84,400	1,65,300	1,56,018	—9,282
E—Establishment and Tools and Plant charges on <i>pro rata</i> basis	87,000	33,482	—53,518
Surrenders or withdrawals within grant—			
R 6,16,000	6,16,000	..	—6,16,000
TOTAL ..	11,80,000	4,29,720	—7,50,280

NOTES

In view of the large saving in the grant as a whole, the original estimate turned out far in excess of requirements.

2. Sub-head E—See note 1 below the Appropriation Account of Grant No XXIII—Civil Works.

3. The Detailed Statement of Expenditure on Important New Works is given in Appendix II-E.

GRANT No. XXXVIII—CAPITAL OUTLAY ON ROAD AND WATER
TRANSPORT SCHEMES OUTSIDE THE REVENUE
ACCOUNT (ALL VOTED)
See also The Audit Report.

Major head and sub-head				Final grant	Actual expenditure	Excess+ Savir g—
1				2	3	4
				Rs.	Rs.	Rs.
82—B—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT—						
A—Road Transport—						
A-1—Motor Transport Service—						
O	..	..	15,00,000	50,79,922	44,29,405	—6,50,517
S	..	..	38,00,000			
R	..	..	—2,20,078			
Col. 4.—Non-receipt of bills for the cost of certain equipments (Rs. 1,21,530); non-payment of some expenditure owing to non-receipt of Government sanction (Rs. 23,500); non-receipt of debits in respect of certain equipments supplied by the Uttar Pradesh Roadways (Rs. 1,68,000) and non-utilisation of funds allotted for the construction of workshops and offices (Rs. 4,02,848) partly counterbalanced by erroneous debit of certain expenditure relating to 'Grant No. XXIX-Miscellaneous' (Rs. 70,361).						
Surrenders or withdrawals within grant—						
R	..	..	2,20,078	2,20,078	..	—2,20,078
TOTAL ..				53,00,000	44,29,405	—8,70,595

NOTE

Sub-head A-1.—There was scope for further surrender of saving.

GRANT No. XXXIX—PAYMENTS OF COMMUTED VALUE OF PENSIONS

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.
§3—PAYMENTS OF COMMUTED VALUE OF PENSIONS—			
A—Payments of commuted value of pensions—			
A-1—Payments in India—			
<i>Charged</i>			
O	2,000		
S	48,000	50,000	
Voted			
O	98,000		
S	1,82,000	2,80,000	
TOTALS ..		2,81,608	+ 1,608
		48,070	—1,930
Charged ..		50,000	
Voted ..		2,80,000	
		2,81,608	+ 1,608

GRANT No. XL—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING

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.
35-A—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—			
A—Grain Supply Schemes—			
Charged—			
S 4,00,000	70,000	62,068	—7,932
R —3,30,000			
Voted—			
O 10,00,000	53,96,750	48,54,546	—5,42,204
S 50,00,000			
R —6,03,250			
Col. 4.—See note 1 below.			
B—Community Development Projects—			
B-2—National Extension Service—			
O 2,00,000	5,05,100	6,28,431	+ 1,23,331
R 3,05,100			
Col. 4.—Omission to provide funds for adjustment of certain past liabilities.			
C—Other Miscellaneous Schemes—			
C-1—Scheme for Cotton Seeds—			
O 5,00,000	3,00,000	2,33,636	—66,364
R —2,00,000			
C-2—Scheme for Sugarcane Seeds—			
R 1,70,000	1,70,000	76,948	—93,052
C-3—Scheme for purchase of Rabi and Kharif Seeds—			
O 61,00,000	60,30,000	41,03,547	—19,26,453
R —70,000			
Col. 4.—Omission to surrender funds in respect of certain schemes to be financed by Panchayat Samitis out of loans from the State Government.			
C-4—Scheme for fertilizers—			
O 40,00,000	32,60,000	53,52,916	+ 20,92,916
R —7,40,000			
Col. 4.—See sub-head B-2 above.			
C-5—Scheme for purchase of implements—			
R 4,00,000	4,00,000	19,758	—3,80,242
Col. 4.—See note 1 below.			

GRANT No. XL—CAPITAL OUTLAY ON SCHEMES OF
GOVERNMENT TRADING—*Contd.*

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 SCHEMES OF GOVERNMENT TRADING—<i>Contd.</i>			
C-6—Scheme for purchase of green manure ..	4,00,000	46,555	—3,53,445
Col. 4—Omission to surrender funds in respect of certain schemes transferred to Panchayat Samitis.			
C-7—Scheme for purchase of fruit plants—			
S 1,000			
R 30,000	31,000	..	—31,000
D—Public Health—			
O 38,000			
R —38,000	..		
E—T. C. A. Programme-National Water Supply and Sanitation Programme ..	..	6,91,000	+6,91,000
Col. 4—Omission to provide funds for the adjustment of the cost of materials and equipments due to late receipt of sanction from the Government of India.			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R 3,30,000	3,30,000	..	—3,30,000
Voted—			
R 7,46,150	7,46,150	..	—7,46,150
TOTALS			
Charged ..	4,00,000	62,068	—3,37,932
Voted ..	1,72,39,000	1,60,07,337	—12,31,663

NOTES

Sub-heads A (Voted) and C-5.—The reasons of the variations were not furnished by the Controlling Officers.

2. *Sub-heads B-2, C-4 and E* are instances of defective budgeting.

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

4. *Sub-head C-6* is an instance of non-surrender of saving.

GRANT No. XL—CAPITAL OUTLAY ON SCHEMES OF
GOVERNMENT TRADING—*Concl'd.*

5. *Stores and Stock Account of gunny bags—(Grain Supply Scheme).—The Stock Account of gunny bags is given below:—*

Particulars		Number of bags	Value Rs.
Opening balance as on 1-4-1959	.. ..	83,988	32,878
Purchases	.. ..	.. ..	.. ..
	Total	83,988	32,878
Cash sales	.. ..	18,831	5,587
Balance as on 31-3-1960	.. ..	65,157	27,291

Jaipur,
Dated the 7th October,
1960.

HIRA SHANKER,
Accounts Officer, Office of
the Chief Accounts Officer,
Rajasthan, Jaipur.

Audit Certificate

The gunny bags account of the Civil Supplies Department (Grain Supply Scheme) for the year 1959-60 has been examined and I certify that the account is correct according to the best of my information and in consideration of the explanations given to me.

Jaipur,
Dated the 7th October,
1960.

SWAMI CHARAN,
Assistant Accounts Officer,
Rajasthan, Jaipur.

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.
N—PUBLIC DEBT—			
A—Debt raised in India—			
A-1—Floating Debt—			
O 50,00,00,000	54,50,00,000	54,53,33,085	+ 3,33,085
S 10,00,00,000			
R —5,50,00,000			
A-2—Loans from the Central Government—			
O 2,17,00,000	4,37,87,710	4,36,64,117	—1,23,593
S 1,75,00,000			
R 45,87,710			
A-3—Other loans—			
R 2,12,290	2,12,290	1,01,730	—1,10,560
Col. 4—Non-repayment of a loan owing to late sanction.			
Surrenders or withdrawals within appro- priation— ..			
R 5,02,00,000	5,02,00,000	..	—5,02,00,000
TOTAL ..	63,92,00,000	58,90,98,932	—5,01,01,068

NOTES

1. The surrender of Rs. 5,02,00,000 against the saving of Rs. 5,01,01,068 converted the saving into an excess of Rs. 98,932 over the modified appropriation.

2. Sub-head A-3.—Reappropriation proved excessive.

GRANT No. XLI—LOANS AND ADVANCES BY STATE GOVERNMENTS

See also The Audit Report.

See also 125

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—			
A—Loans to Local Funds, Private Parties etc.—			
A-1—Loans to Municipalities—			
A-1(i)—Loans in connection with Development Schemes—			
O 42,00,000	31,64,000	30,82,832	—81,168
R —10,36,000			
A-1(ii)—Other items—			
O 7,50,000	14,11,000	12,46,000	—1,65,000
R 6,61,000			
Col. 4—See note 1 below.			
A-1(iii)—Transportation of compost—			
R 2,00,000	2,00,000	1,51,000	—49,000
A-2—Loans to District and other Local Fund Committees—			
A-2(i)—Development of local manurial resources—			
O 2,50,000	51,800	..	—51,800
R —1,98,200			
A-2(ii)—Transportation of compost—			
O 2,00,000	..	..	..
R —2,00,000			
A-2(iii)—Loans to Panchayat Samitis—			
S 2,000	1,38,18,450	1,41,76,676	+ 3,58,226
R 1,38,16,450			
A-3—Loans to land holders and other Notabilities—			
A-3(i)—Loans in connection with rehabilitation of Jagirdars—			
O 10,00,000	2,14,800	2,20,150	+ 5,350
R —7,85,200			
A-3(ii)—Other loans—			
O 5,00,000	15,83,000	14,98,552	—84,448
S 1,000			
S 10,82,000			
R			

GRANT No. XLI—LOANS AND ADVANCES BY STATE GOVERNMENTS—Contd.

Major head and sub-head I	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—Contd.			
A-4—Advances to cultivators—			
A-4(i)—Famine Advances—			
O 8,00,000			
R —6,11,000	1,89,000	1,87,985	—1,015
A-4(ii)—Tube wells—			
O 10,00,000			
R —10,00,000	..	..	..
A-4(iii)—Miscellaneous Grow More Food Schemes—			
O 16,00,000			
R —7,81,000	8,19,000	7,49,226	—69,774
A-4(iv)—Installation of pumping sets—			
O 3,00,000			
R —1,60,050	1,39,950	40,850	—99,100
A-4(v)—Ordinary Taccavi Advances—			
O 10,00,000			
R —3,50,000	6,50,000	6,16,425	—33,575
A-4(vi)—Fruit Development—			
O 3,00,000			
R —2,03,600	93,400	1,39,150	+ 42,750
A-4(vii)—Reclamation of land			
.. .. 2,00,000	2,00,000	1,59,300	—40,700
A-4(viii)—Loans for agricultural implements—			
O 1,00,000			
R —98,800	1,200	1,800	+ 600
A-5—Loans and Advances under Community Development Programme—			
O 39,87,000			
R —23,23,000	16,64,000	16,78,764	+ 14,764
A-6—Loans to Displaced Persons—			
O 4,98,000			
R —1,70,630	3,27,370	4,34,720	+ 1,07,350
Col. 4—Omission to provide funds for payment of maintenance assistance to Displaced Persons (Rs. 18,294) and see note 2 below (Rs. 89,056).			

GRANT No. XLI—LOANS AND ADVANCES BY STATE
GOVERNMENTS—*Contd.*

Major head and sub-head 1					Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
					Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—<i>Contd.</i>							
A-7—Miscellaneous Loans and Advances—							
A-7(i)—Loans to students for prosecution of studies—							
O	..	..	..	2,00,000	3,50,000	3,63,640	+ 13,640
R	..	..	..	1,50,000			
A-7(ii)—Industries—							
O	..	..	..	50,000	28,95,609	28,96,422	+ 813
S	..	..	..	2,000			
R	..	..	..	28,43,609			
A-7(iii)—Loans for development of hand- loom industries—							
O	..	..	..	2,80,000	2,39,500	2,30,710	—8,790
R	..	..	..	—40,500			
A-7(iv)—Loans for Small Scale Cottage Industries—							
O	..	..	..	19,60,000	19,10,000	18,88,500	—21,500
R	..	..	..	—50,000			
A-7(v)—Recoupable loans to sheep farmers—							
O	..	..	..	70,000	69,500	69,500	..
R	..	..	..	—500			
A-7(vi)—Loans for Low Income Group Housing Scheme					35,00,000	34,83,122	—16,878
A-7(viii)—Loans to flood, fire, etc. sufferers—							
O	..	..	..	2,00,000	16,000	15,650	—350
R	..	..	..	—1,84,000			
A-7(ix)—Loans to educational institutions—							
R	..	..	..	2,75,000	2,75,000	2,75,000	..
A-7(x)—Slum clearance—							
O	..	..	..	2,50,000	..	..	..
R	..	..	..	—2,50,000			
A-7(xi)—Loans for construction of godowns—							
O	..	..	..	11,85,000	6,49,850	6,50,000	+ 150
S	..	..	..	1,000			
R	..	..	..	—5,36,150			

GRANT No. XLI—LOANS AND ADVANCES BY STATE GOVERNMENTS—*Contd.*

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—<i>Contd.</i>			
A-7(xii)—Rural Housing—			
O	14,76,000		
R	—12,80,600	1,95,400	69,300
			—1,26,100
Col. 4—Mainly owing to non-selection of sites for construction of houses.			
A-7(xiii)—Loans to Rajasthan State Elec- tricity Board—			
O	4,35,63,000		
R	—86,19,956	3,49,43,044	2,96,03,567
			—53,39,477
Col. 4—See note 1 below.			
A-7(xv)—Other Miscellaneous Loans—			
Charged—			
O	1,64,000		
R	—5,000	1,59,000	1,58,932
			—68
Voted—			
R	70,000	70,000	70,000
			..
A-7(xvi)—Loans to Co-operative Marketing Societies for purchase of food grains—			
S	1,000		
R	9,99,000	10,00,000	9,91,027
			—8,973
A-7(xvii)—Loans under Middle Income Group Housing Scheme—			
S	46,25,000		
R	—20,90,000	25,35,000	22,77,770
			—2,57,230
Col. 4—Mainly non-sanction of loans due to non-completion of certain formalities and non-drawal by the loanees in some cases.			
A-7(xviii)—Loans for Industrial Housing—			
S	7,42,000		
R	—1,54,060	5,87,940	5,88,417
			+ 477
B—Loans to Government Servants etc.—			
B-1—House building advances—			
O	15,00,000		
S	3,00,000		
R	3,57,000	21,57,000	18,96,864
			—2,60,136
Col. 4—Mainly non-drawal of loans by certain loanees.			

GRANT No. XLI—LOANS AND ADVANCES BY STATE GOVERNMENTS—Contd.

Major head and sub-head 1	Final grant or appropriation 2	Actual expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
P—LOANS AND ADVANCES BY STATE GOVERNMENTS—<i>Contd.</i>			
B-2—Advances for purchase of Motor conveyances—			
O 4,00,000	4,60,800	3,91,224	—69,576
S 50,000			
R 10,800			
B-3—Advances for purchase of other conveyances—			
O 3,00,000	2,37,000	2,38,532	+ 1,532
R —63,000			
B-4—Other advances—			
B-4(i)—Special loans to Government servants—			
O 10,00,000	6,00,000	1,34,716	—4,65,284
R —4,00,000			
Col. 4—See note 1 below.			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R 5,000	5,000	..	—5,000
Voted—			
R 11,21,387	11,21,387	..	—11,21,387
TOTALS ..			
	Charged ..	1,64,000	1,58,932
	Voted ..	7,83,43,000	7,05,17,391
			—78,25,609

NOTES

1. Sub-heads A-1 (ii), A-7 (xiii) and B-4(i).—The reasons for the variations were not furnished by the Controlling Officers.
2. Sub-head A-6 is an instance of excessive surrender of funds.
3. Sub-heads A-7(xii) and A-7(xvii).—There was scope for further surrender of saving.
4. Withdrawal of funds to avoid lapse of budget grant.—(a) In anticipation of the decision of the 'Taccavi Distribution Committee' on the applications received for the grant of relief to persons affected by the floods during the rains of 1958 the Collector of a District withdrew on the 30th March, 1959 a sum of Rs. 30,000 for disbursement as loan. The amount was not utilised and was refunded into the Treasury on 2-5-1959. It was obviously withdrawn to avoid lapse of budget grant.

GRANT No. XLI—LOANS AND ADVANCES BY THE STATE GOVERNMENTS—Concl'd.

(b) The Collector of a District withdrew a sum of Rs. 4,900 on the 31st March, 1958 for disbursement as loan under the Fruit Plantation Scheme. The amount was kept in the departmental cash chest till the 21st June, 1958 when it was handed over to the Tehsildars for disbursement to the loanees. Out of this a sum of Rs. 2,000 only was disbursed to the loanees on various dates from July, 1958 to September, 1959. The remaining amount of Rs. 2,900 was refunded into the Treasury in instalments during July, September and December, 1958.

APPENDIX I

(Referred to in sub-para 1 below the Grand Summary of Appropriation Accounts by Grants and Appropriations at page 36)
Grantwise details of estimates, revised estimates and actuals in respect of recoveries adjusted in the accounts in reduction of expenditure.—

Page number	Number and name of the grant or appropriation	ACTUALS COMPARED WITH					
		Budget estimates	Revised estimates	Actuals	Budget estimates More+ Less--	Revised estimates More+ Less--	
1	2	3	4	5	6	7	
		Rs.	Rs.	Rs.	Rs.	Rs.	
51	VII—Sales Tax	31,51,000	34,50,000	31,29,658	-21,342	-3,20,342	
54	IX—Irrigation	32,79,000	28,66,000	26,18,357	-6,60,643	-2,47,643	
65	Interest on Debt and other obligations— Charged ..	1,53,59,000	1,39,83,000	2,95,54,337	+1,42,05,337	+1,55,71,337	
69	X—General Administration	7,02,000	7,20,000	3,58,416	-3,43,584	-3,61,584	
86	XIII—Police ..	60,000	60,000	..	-60,000	-60,000	
112	XVI—Medical	9,44,000	6,90,000	2,82,000	-6,62,000	-4,08,000	
120	XVII—Public Health	60,34,000	91,47,500	1,04,92,624	+44,58,624	+13,45,124	
128	XVIII—Agriculture	11,06,000	8,93,170	3,07,990	-7,98,010	-5,85,180	
138	XIX—Animal Husbandry	50,000	50,000	..	-50,000	-50,000	
192	XXII—Miscellaneous Departments	18,54,000	19,62,500	17,10,361	-1,43,639	-2,51,939	
207	XXIII—Civil Works	1,79,98,000	2,27,23,200	2,34,37,563	+54,29,563	+7,1,363	
214	XXIV—Other revenue expenditure connected with Multipurpose River Schemes	2,41,000	3,55,000	2,65,696	+24,696	-8,304	
217	XXV—Famine	18,36,000	11,34,000	3,95,981	-14,40,019	-7,38,019	

APPENDIX I—Concl'd.

Page number	Number and name of the grant or appropriation	ACTUALS COMPARED WITH						
		Budget estimates	Revised estimates	Actuals	Budget estimates More + Less—	Revised estimates More + Less—		
1	2	3	4	5	6	7		
		Rs.	Rs.	Rs.	Rs.	Rs.		
221	XXVII—Superannuation allowances and pensions and Commutation of pensions financed from Ordinary Revenues	2,25,000	2,61,000	2,20,496	—4,504	—40,504		
223	XXVIII—Stationery and Printing	3,04,000	2,00,000	1,40,036	—1,63,964	—59,964		
229	XXIX—Miscellaneous	40,07,000	41,30,000	18,60,486	—21,46,514	—22,69,514		
260	XXXII—Construction of Irrigation, Navigation, Embankment and Drainage Works and Capital Outlay on Multipurpose River Schemes	4,05,23,000	4,17,57,000	5,12,68,012	+1,07,45,012	+95,11,012		
276	XXXIII—Capital Outlay on Improvement of Public Health	..	31,00,000	30,97,624	+30,97,624	—2,376		
279	XXXV—Capital Outlay on Industrial Development	5,00,000	1,50,000	..	—5,00,000	—1,50,000		
280	XXXVI—Capital Account of Civil Works outside the Revenue Account	1,07,54,000	47,47,000	25,98,904	—81,55,096	—21,48,096		
284	XXXVII—Capital Account of other State Works outside the Revenue Account	5,35,000	1,22,000	72,055	—4,62,945	—49,945		
286	XXXIX—Payments of commuted Value of Pensions— Charged Voted	2,000 98,000	35,000 2,90,000	48,068 2,83,629	+46,068 +1,85,629	+13,068 —6,371		
287	XL—Capital Outlay on Schemes of Government Trading	1,14,38,000	1,69,80,000	1,01,22,347	—13,15,653	—68,57,653		
291	XLI—Loans and advances by State Governments	25,63,000	25,39,000	..	—25,63,000	—25,39,000		
	TOTALS	1,53,52,000 10,82,02,000	1,40,18,000 11,83,27,170	2,96,02,405 11,26,62,235	+1,42,50,405 +44,60,235	+1,55,84,405 —56,64,935		
	Charged	..	..	..	..	..		
	Voted	..	..	..	..	..		

APPENDIX II-A

(Referred to in Note 3 below Grant No. XXIII at page 211)

GRANT No. XXIII—CIVIL WORKS

Detailed Statement of Expenditure on Important New Works.

Description of works	OUTLAY COMPARED WITH					
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More + Less—	Modified appropriation More + Less—	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
50—Civil Works—						
ORIGINAL WORKS-BUILDINGS—						
V—Minor works (collectively)	26,000	40,000	31,565	+5,565	—8,435	
TOTAL—Original Works-Buildings ..	26,000	40,000	31,565	+5,565	—8,435	
ORIGINAL WORKS-COMMUNICATION—						
I—Major works above Rs. 5,00,000 for which specific provision was made in the Budget:—						
1. Metalling existing road from Shergarh to Pokaran ..	30,600	11,100	10,339	—20,261	—761	
	Estimate Rs. 29,58,200 ; expenditure to end of March, 1960, in progress.			Rs. 29,05,760*		
2. Construction of metalled road from Jhumjhumu to Churu	3,00,000	1,44,050	1,43,974	—1,56,026	—76	
	Estimate Rs. 7,49,300 ; expenditure to end of March, 1960, in progress.			Rs. 3,93,838 ; in		
3. Construction of metalled road from Arain to Sarwar ..	14,300	550	531	—13,769	—19	
	Estimate Rs. 5,67,000 ; expenditure to end of March, 1960, in progress.			Rs. 5,60,000 ; in		

APPENDIX II-A—Contd.

Description of works	1	Original appropriation	2	Modified appropriation	3	Expenditure	4	CUTLAY COMPARED WITH	
								Original appropriation More + Less—	Modified appropriation More + Less—
								5	6
50—CIVIL WORKS—Contd.									
4. Construction of Bikaner Abhere Road (Section from Hanumangarh to Rajasthan border—job No. RSP/No. 236)	..	..	Rs.	Rs.	Rs.	Rs.	Rs.		
	..	..	1,40,000	9,240	9,220	9,220	—1,30,780		—20
	..	..	Estimate Rs. 21,96,000; expenditure to end of March, 1960, Rs. 20,37,595; in progress.						
5. Construction of road from Hanumangarh towards Sadar Sharar up to Rawatsar	..	..	38,700	76,750	76,741	76,741	+38,041		—9
	..	..	Estimate Rs. 19,68,900; expenditure to end of March, 1960, Rs. 19,26,822; in progress.						
6. Construction of metalled road from Raniwara to Mandar Bissa Road	..	..	3,35,400	1,90,350	1,91,503	1,91,503	—1,43,897		+1,153
	..	..	Estimate Rs. 6,40,600; expenditure to end of March, 1960, Rs. 4,59,025; in progress.						
7. Bridge across Dhoond river on Jaipur Agra Road, mile 7 (Job No. R. 225)	..	..	2,00,000	2,45,000	2,45,004	2,45,004	+45,004		+4
	..	..	Estimate Rs. 5,08,100; expenditure to end of March, 1960, Rs. 5,31,157; in progress.						
8. Metalled road from Jodhpur to Balotra (West Division Jodhpur)	..	..	3,00,000	1,10,000	96,435	96,435	—2,03,565		—13,565
	..	..	Revised estimate Rs. 17,29,850; expenditure to end of March, 1960, Rs. 7,77,672*; in progress.						
9. Jodhpur Balotra Road	..	..	3,55,000	1,59,000	1,57,273	1,57,273	—1,97,727		—1,727
	..	..	Revised estimate Rs. 17,08,650; expenditure to end of March, 1960, Rs. 5,27,114; in progress.						
II—Other Major works for which specific provision was made in the Budget (collectively)	..	..	22,73,000	15,10,373	14,66,831	14,66,831	—8,06,169		—43,542

III—Major works above Rs. 2,00,000 for which no specific provision was made in the Budget—

10. Construction of Rawatsar Pallu Road up to Sardarshahar	10,000	9,504	+9,504	—496
	Estimate Rs. 17,50,000 ; expenditure to end of March, 1960, in progress.			Rs. 9,504 ; in
11. Construction of Karauli-Mandrol Road	30,000	28,937	+28,937	—1,063
	Estimate Rs. 3,76,000 ; expenditure to end of March, 1960, in progress.			Rs. 3,99,658 ;
12. Construction of Metalled road from Malpura to Dabu, Miles 0 to 21	3,000	..	..	—3,000
	Estimate Rs. 4,35,550 ; work not started.			
IV—Other Major works for which no specific provision was made in the Budget (collectively)	27,010	26,628	+26,628	—382
V—Minor Works (collectively)	10,000	65,577	+41,910	—13,667
TOTAL	39,97,000	25,14,830	—14,82,170	—77,170
TOTAL—50-Civil Works	40,23,000	25,46,395	—14,76,605	—85,605

50-A—Capital Outlay on Civil Works Financed from Revenues—

ORIGINAL WORKS-BUILDINGS—

I—Major works above Rs. 5,00,000 for which specific provision was made in the Budget—	50,000	84,900	22,628	—27,372	—62,272
13. Construction of New High Court building at Jaipur	Estimate Rs. 11,35,000 ; expenditure to end of March, 1960, in progress.				Rs. 9,52,461 ;
14. Construction of Police Station at Pali	20,500	34,600	20,649	—8,851	—13,951
	Estimate Rs. 9,76,200 ; expenditure to end of March, 1960, in progress.				Rs. 1,47,906 ;
II—Other Major works for which specific provision was made in Budget (collectively)	12,37,500	9,06,530	9,05,686	—3,31,814	—844

APPENDIX II-A—Concl'd.

Description of works	OUTLAY COMPARED WITH				
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More + Less—	Modified appropriation More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50-A—CAPITAL OUTLAY ON CIVIL WORKS FINANCED FROM REVENUES— <i>Concl'd.</i>					
III—Major works above Rs. 2,00,000 for which no specific provision was made in the Budget—					
15. Construction of Police Station at Basari Dang	..	370	366	+366	—4
	Estimate Rs. 2,07,200 ; expenditure to end of March, 1960, in progress.				Rs. 4,320 ; in
16. Construction of 'B' Class Police Station at Jalore	..	16,000	15,920	+15,920	—80
	Estimate Rs. 2,19,700 ; expenditure to end of March, 1960, in progress.				Rs. 2,06,923 ;
IV—Other Major works for which no specific provision was made in the Budget (collectively)	..	84,175	1,01,284	+1,04,284	+20,109
V—Minor works (collectively)	..	46,000	73,425	+55,643	+28,218
TOTAL—Major Heads '50-A'	..	13,63,000	12,00,000	—1,91,824	—28,824
GRAND TOTAL	..	53,86,000	38,32,000	—16,68,429	—1,14,429
*Includes <i>pro forma</i> corrections made after the close of the accounts for 1959-60.					

IMPORTANT COMMENTS

The estimate of the work at item number 11 needs revision as the expenditure thereon has exceeded the sanctioned estimate by more than 5 per cent. The total amount of excess over estimates in respect of this and other works shown collectively in the Statement was Rs. 86,008.

- The reasons of variations in column 6 were awaited from the Department.

All entries in Notes 10 below Grant No. XXXII at page 273)

(Referred to in Note 10 below Grant No. XXXII as page 27.)

GRANT No. XXXII—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS AND CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES.

Detailed Statement of Expenditure on Important New Works.

Description of works	OUTLAY COMPARED WITH					
	Original appropriation	Modified appropriation	Expenditure	Original appropriation		
				More +	Less—	Modified appropriation More + Less—
	2	3	4	5	6	
1. Jawai River Project	1,10,000	40,000	21,325	—88,675	—18,675	
2. Construction of Meja Irrigation Project	10,000	1,58,000	2,54,605	+2,44,605	+96,605	
3. Construction of Parbati Irrigation Project	7,29,500	7,30,000	7,34,177	+4,677	+4,177	
4. Construction of Meja Irrigation Project at Gudha	2,50,000	3,00,000	3,40,507	+90,507	+40,507	
5. Construction of Bund Kalisil	2,00,000	1,02,000	41,272	—1,58,728	—60,728	

APPENDIX II.B—Contd.

Description of works	1	Original appropriation		Expenditure	OUTLAY COMPARED WITH		
		2	3		Original appropriation More + Less—	5	Modified appropriation More + Less—
		Rs.	Rs.	Rs.		Rs.	Rs.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.,							
WORKS (Commercial)—Contd.							
6. Construction of Bund Jaggur		1,00,000	1,00,000	9,842			
		Estimate Rs. 13,11,808 ; expenditure to end of March, 1960, Rs. 11,25,882 ; in progress.				—90,158	—90,158
7. Construction of Sareri Project	..	50,000	1,50,000	1,83,064		+1,33,064	+24,064
		Estimate Rs. 23,26,500 ; expenditure to end of March, 1960, Rs. 34,54,322 ; in progress.					
8. Construction of Arwar Project	..	2,40,000	4,50,000	4,32,456		+1,02,456	—17,544
		Estimate Rs. 23,22,500 ; expenditure to end of March, 1960, Rs. 36,40,360 ; in progress.					
9. Construction of Gambheri River Project	..	10,000	1,81,400	2,10,908		+2,00,908	+29,508
		Estimate Rs. 38,58,000 ; expenditure to end of March, 1960, Rs. 44,80,388 ; in progress.					
10. Lodisar Irrigation Project ..	..	3,00,000	1,79,970	1,20,920		—1,79,050	—59,050
		Estimate Rs. 12,04,470 ; expenditure to end of March, 1960, Rs. 12,70,606 ; in progress.					
11. Construction of Ora Project	..	5,000	7,000	8,381		+3,381	+1,381
		Estimate Rs. 14,84,220 ; expenditure to end of March, 1960, Rs. 16,04,638 ; in progress.					
12. Construction of Galva Irrigation Project	..	11,56,100	7,25,000	5,52,957		—6,03,143	—1,72,043
		Estimate Rs. 20,80,000 ; expenditure to end of March, 1960, Rs. 18,91,895 ; in progress.					
13. Construction of Mashri Irrigation Project	..	8,24,160	5,60,000	3,31,554		—4,92,606	—2,28,446
		Estimate Rs. 19,02,219 ; expenditure to end of March, 1960, Rs. 21,72,824 ; in progress.					

14. Construction of Namona Canal Project	..	..	3,00,000 Estimate Rs. 30,78,000 ; expenditure to end of March, 1960, Rs. 41,78,895 ; in progress.	2,18,840 2,21,094	-78,906 +2,254
15. Construction of Khari Irrigation Project	..	..	10,000 Estimate Rs. 30,41,000 ; expenditure to end of March, 1960, Rs. 31,29,925 ; in progress.	1,16,000 1,06,954	+96,954 -9,046
16. Construction of Bund Sarwal	..	..	1,00,000 Estimate Rs. 6,10,678 ; expenditure to end of March, 1960 ; Rs. 7,26,411 ; in progress.	1,00,000 61,801	-38,199 -38,199
17. Construction of Moral Bund	..	..	99,200 Revised estimate Rs. 40,74,572 ; expenditure to end of March, 1960, Rs. 41,28,111 ; in progress.	97,000 18,979	-80,221 -78,021
18. Construction of Parwan flow Irrigation Project	..	..	3,00,000 Estimate Rs. 9,10,288 ; expenditure to end of March, 1960, Rs. 12,80,275 ; in progress.	2,00,000 1,31,923	-1,68,077 -68,077
19. Construction of Kalisind Irrigation Project	..	..	8,00,000 Estimate Rs. 10,78,577 ; expenditure to end of March, 1960, Rs. 21,07,812 ; in progress.	8,00,000 4,05,724	-3,94,276 -3,94,276
20. Construction of Bhimsagar Irrigation Project	..	..	8,00,000 Estimate Rs. 17,12,000 ; expenditure to end of March, 1960, Rs. 11,95,757 ; in progress.	1,95,000 1,50,653	-6,49,347 -44,347
21. West Banas Project	..	..	14,57,000 Estimate Rs. 33,83,600 ; expenditure to end of March, 1960, Rs. 3,98,522 ; in progress.	3,50,000 3,56,962	-11,00,038 +6,962
22. Construction of Jakhm Irrigation Project	..	..	4,99,400 Estimate Rs. 9,58,500 ; expenditure to end of March, 1960, Rs. 6,51,422 ; in progress.	4,63,530 4,32,104	-67,296 -31,426
23. Girmanda Bund	..	..	10,000 Revised estimate Rs. 3,23,096 ; expenditure to end of March, 1960, Rs. 8,78,736 ; in progress.	35,000 33,093	+23,093 -1,907
24. Construction of Narainsagar Project	..	..	6,00,000 Estimate Rs. 2,29,900 ; expenditure to end of March, 1960, Rs. 6,96,647 ; in progress.	7,00,000 6,83,264	+83,264 -16,736

APPENDIX II.B—Contd.

Description of works	1	OUTLAY COMPARED WITH					
		Original appropriation	Modified appropriation	Expenditure	Original appropriation		Modified appropriation
					More + Less—	5	More + Less— 6
		2	3	4		Rs.	Rs.
68—CONSTRUCTION OF IRRIGATION, NAVIGATION ETC. WORKS (Commercial)—Contd.							
25. Rajasthan Canal Project :—							
(i) Expenditure in Rajasthan ..	..	4,90,89,000	1,10,60,000	1,05,74,013	—3,85,14,987	—4,85,987	
(ii) Expenditure in the Punjab on Rajasthan Feeder debitable to Rajasthan ..	..	5,00,00,000 Estimate Rs. 59,11,51,000; Rs. 6,86,36,055; in progress.	4,84,00,000	4,91,58,042 expenditure to end of March, 1960,	—8,41,958	+7,58,042	
26. Construction of Alnia Irrigation Project ..	..	12,00,000 Estimate Rs. 20,40,000; expenditure to end of March, 1960, Rs. 8,83,758; in progress.	12,00,000	8,73,932	—3,26,068	—3,26,068	
27. Bharatpur Feeder ex-Agra Canal ..	..	6,00,000 Estimate Rs. 15,11,445; expenditure to end of March, 1960, Rs. 4,38,384; in progress.	6,00,000	4,33,219	—1,66,781	—1,66,781	
28. Construction of Paibalapura Irrigation Project ..	..	20,000 Estimate Rs. 5,93,578; expenditure to end of March, 1960, Rs. 6,20,420; in progress.	1,00,000	5,812	—14,188	—94,188	
29. Kalisot Irrigation Project ..	..	4,00,000 Estimate Rs. 8,28,300; expenditure to end of March 1960, Rs. 7,17,313; in progress.	3,00,000	2,31,422	—1,68,578	—68,578	
30. Construction of Bundi-ka-Gothra ..	..	3,00,000 Estimate Rs. 9,10,133; expenditure to end of March, 1960, Rs. 9,83,115; in progress.	3,00,000	28,166	—2,71,834	—2,71,834	
31. Construction of storage dam on Chandrabhaga River ..	..	95,000 Estimate Rs. 7,75,985; expenditure to end of March, 1960, Rs. 10,08,568; in progress.	93,000	93,029	—1,971	+29	
II—Other Major works for which specific provision was made in the Budget (collectively) ..	..	1,04,64,200	17,34,035	15,88,584	—88,75,616	—1,46,051	

III—Major works above Rs. 2,00,000 for which no specific provision was made in the Budget—

32. Construction of Kadambari Irrigation Project	..	..	50,000	43,318	+43,318	-6,682
		Estimate Rs. 2,54,150 ; expenditure to end of March, 1960, Rs. 45,328 ; in progress.				
33. Construction of Tokra Project	..	..	3,25,000	2,90,291	+2,90,291	-34,709
		Estimate Rs. 4,26,140 ; expenditure to end of March, 1960, Rs. 5,01,496 ; in progress.				
34. Rampur Irrigation Project	..	..	..	5,841	+5,841	+5,841
		Estimate Rs. 2,12,722 ; expenditure to end of March, 1960, Rs. 3,88,525 ; work completed.				
35. Construction of Chitoli Irrigation Project	..	..	..	30,040	+30,040	+30,040
		Estimate Rs. 5,04,000 ; expenditure to end of March, 1960, Rs. 7,50,348 ; in progress.				
36. Pick up weir at Somnath Deh	..	..	700	240	+240	-460
		Estimate Rs. 5,77,450 ; expenditure to end of March, 1960, Rs. 8,22,895 ; in progress.				
37. Extension of Jaisamand Canal-Intali Khara Branch	..	..	45,000	43,607	+43,607	-1,393
		Estimate Rs. 5,86,000 ; expenditure to end of March 1960, Rs. 6,24,466 ; in progress.				
38. Sukri Innundation Project	..	..	50,000	49,893	+49,893	-107
		Estimate Rs. 7,61,250 ; expenditure to end of March, 1960, Rs. 6,73,318 ; in progress.				
39. Saran Irrigation Project	..	..	..	6	+6	+6
		Estimate Rs. 2,95,200 ; expenditure to end of March, 1960, Rs. 6 ; in progress.				
40. Bhakri Project	..	..	1,000	5,477	+5,477	+4,477
		Estimate Rs. 6,52,450 ; expenditure of March, 1960, Rs. 5,477 ; in progress.				
41. Construction of Barwara Tank	..	..	7,400	7,400	+7,400	..
		Estimate Rs. 2,25,500 ; expenditure to the end of March, 1960, Rs. 7,400 ; in progress.				
42. Construction of Untra Irrigation Project	..	..	1,94,000	1,46,132	+1,46,132	-37,868
		Estimate Rs. 6,15,820 ; expenditure to end of March, 1960, Rs. 1,46,132 ; in progress.				

Description of works	1	OUTLAY COMPARED WITH					
		Original appropriation		Expenditure		Original appropriation	
		2	3	4	5	More + Less—	6
		Rs.	Rs.	Rs.	Rs.		Rs.
63—CONSTRUCTION OF IRRIGATION, NAVIGATION							
ETC. WORKS (Commercial)—Contd.							
43. Construction of Para Irrigation Project	..	..	70,000	47,756	+47,756	—22,244	—22,244
		Estimate Rs. 6,21,720 ; expenditure to end of March, 1960, Rs. 47,756 in progress.					Rs. 47,756 in
44. Construction of Nindar Irrigation Project	..	..	..	55	+55	+55	+55
		Estimate Rs. 4,66,000 ; expenditure to end of March, 1960, Rs. 4,65,684 in progress.					Rs. 4,65,684
45. Sonyana Irrigation Project	..	..	10,000	9,190	+9,190	—810	—810
		Estimate Rs. 2,97,940 ; expenditure to end of March, 1960, Rs. 2,59,866 ; in progress.					Rs. 2,59,866 ;
46. Raising of Hemawas Bund	..	..	23,000	22,667	+22,667	—333	—333
		Estimate Rs. 4,50,240 ; expenditure to end of March, 1960, Rs. 4,60,600 ; in progress.					Rs. 4,60,600 ;
47. Construction of Dhekari Project	..	..	25,000	23,298	23,298	—1,702	—1,702
		Estimate Rs. 2,97,000 ; expenditure to end of March, 1960, Rs. 74,467 ; in progress.					Rs. 74,467 ; in
48. Construction of Ramseen Bithan Irrigation Project	..	..	62,220	35,788	+35,788	—26,432	—26,432
		Estimate Rs. 3,67,640 ; expenditure to end of March, 1960, Rs. 38,534 ; in progress.					Rs. 38,534 ; in
49. Khiwandi Bankli Bund	..	..	20,000	7,760	+7,760	—12,240	—12,240
		Estimate Rs. 3,01,000 ; expenditure to end of March, 1960, Rs. 3,26,158 ; in progress.					Rs. 3,26,158 ;
50. Dantiwara Irrigation Project	..	..	10,000	24,368	+24,368	+14,368	+14,368
		Estimate Rs. 2,12,629 ; expenditure to end of March, 1960, Rs. 25,346 ; in progress.					Rs. 25,346 ;

51. Rajpura Tank	..	..	..	..	1,000	145	+145	-85
				Estimate not received ; expenditure to end of March, 1960, Rs. 145 in progress.				
52. Manpura Tank	..	..	..	..	2,34,000	2,31,170	+2,31,170	-2,830
				Estimate Rs. 2,08,789 ; expenditure to end of March, 1960, Rs. 2,35,726 ; in progress.				
53. Bana Ki Bar Tank	..	..	..	..	2,23,800	2,23,992	+2,23,992	+192
				Estimate Rs. 2,93,400 ; expenditure to end of March, 1960, Rs. 2,88,631 ; in progress.				
54. Extension of Bhat Canal	..	..	..	..	23,000	22,575	+22,575	-425
				Estimate Rs. 4,71,968 ; expenditure to end of March, 1960, Rs. 7,78,752 in progress.				
55. Hara Irrigation Project	..	..	..	..	..	-264	-264	-264
				Estimate Rs. 4,31,850 ; expenditure to end of March, 1960, Rs. 4,30,202 in progress.				
56. Bandora Tank	..	..	..	..	150	163	+163	+13
				Estimate Rs. 4,50,700 ; expenditure to end of March, 1960, Rs. 2,334 ; in progress.				
57. Gadola Irrigation Project	..	..	..	..	..	2,886	+2,886	+2,886
				Estimate for Rs. 2,73,000 ; expenditure to end of March, 1960, Rs. 2,15,669 ; in progress.				
58. Survania Irrigation Project	..	..	..	..	..	75,306	+75,306	+75,306
				Estimate Rs. 3,39,496 ; expenditure to end of March, 1960, Rs. 6,99,252 ; in progress.				
59. Banakiya Irrigation Project	..	..	..	..	1,38,500	1,38,488	+1,38,488	-12
				Estimate Rs. 4,32,250 ; expenditure to end of March, 1960, Rs. 2,84,869 ; in progress.				
60. Brahmini River Project	..	..	..	..	4,000	3,117	+3,117	-883
				Estimate Rs. 2,36,380 ; expenditure to end of March, 1960, Rs. 7,791 ; in progress.				
61. Murlia Irrigation Project	..	..	..	..	650	643	+643	-7
				Estimate Rs. 4,21,350 ; expenditure to end of March, 1960, Rs. 1,81,608 ; in progress.				

IV—Other Major works for which no specific provision was made in the Budget (collectively)

2,31,470 7,12,747 +7,12,747 +4,81,277

APPENDIX II-B—*Concd.*

Description of works	OUTLAY COMPARED WITH					
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More + Less—	Modified appropriation More + Less—	
1	2	3	4	5	6	
68—CONSTRUCTION OF IRRIGATION, NAVIGATION ETC. WORKS (Commercial)— <i>Concd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	
V—Minor works (collectively)	65,700	1,00,100	3,64,879	+2,99,179	+2,64,779	
GRAND TOTAL	12,11,94,260*	7,25,95,365*	7,13,99,712*	-4,97,94,548	-11,95,653	

*Difference of Rs. 19,49,740 (Col. 2.), Rs. 5,07,570 (Col. 3) and Rs. 19,8,039 (Col. 4) between these figures and the figures appearing in the Appropriation Accounts is on account of the fact that the former figures are in respect of the provision and expenditure on works only, while the latter figures include provision and expenditure on establishment, Tools and Plant and Suspense items as well.

IMPORTANT COMMENTS

Estimates of works at item numbers 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 16, 18, 19, 23, 24, 30, 31, 33, 34, 35, 36, 37, 49, 52, 54 and 58 need revision as the expenditure thereon has exceeded the sanctioned estimates by more than 5 per cent. The total amount of excesses over estimates in respect of these and other works shown collectively in the Statement was Rs. 1,34,21,223.

2. The reasons of variations in column 6 were awaited from the Department.

APPENDIX II-C

(Referred to in Note 4 below Grant No. XXXIII at page 277)

GRANT No. XXXIII—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH Detailed Statement of Expenditure on Important New Works.

Description of works	OUTLAY COMPARED WITH					
	1	Original appropriation		Modified appropriation		Rs.
		Rs.	Rs.	Rs.	Rs.	
		2	3	4	5	6
70—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH—						
I—Major works above Rs. 5,00,000 for which specific provision was made in the Budget—						
1. Water Supply Scheme, Jaipur	..	12,00,000	23,75,000	23,76,025	+ 11,76,025	+ 1,025
			Estimate Rs. 94,71,000; expenditure to end of March, 1960, in progress.		Rs. 78,83,404;	
2. Water Supply Scheme, Jodhpur	..	12,00,000	19,50,000	19,54,110	+ 7,54,110	+ 4,110
			Estimate Rs. 73,67,000; expenditure to end of March, 1960, in progress.		Rs. 66,05,074;	
3. Water Supply Scheme, Kota	..	2,00,000	3,00,000	2,88,728	+ 88,728	- 11,272
			Estimate Rs. 20,15,000; expenditure to end of March, 1960, in progress.		Rs. 20,50,930;	
4. Water Supply Scheme, Bikaner	..	8,00,000	16,00,000	16,04,284	+ 8,04,284	+ 4,284
			Revised estimate Rs. 39,34,000; expenditure to end of March, 1960, Rs. 19,41,568; in progress.			
5. Laying unfiltered mains in Thermal Station, Jodhpur ..	..	3,50,000	2,40,000	2,42,147	- 1,07,853	+ 2,147
			Estimate Rs. 6,00,000; expenditure to end of March, 1960, in progress.		Rs. 4,92,176;	
II—Other Major works for which specific provision was made in the Budget (collectively)	..	4,37,000	3,98,000	3,88,012	- 48,988	- 9,988
IV—Other Major works for which no specific provision was made in the Budget (collectively)	..	..	86,000	1,01,792	+ 1,01,792	+ 15,792
V—Minor Works (collectively)	..	10,000	6,000	3,961	- 6,039	- 2,039
TOTAL	..	41,97,000	69,55,000	69,59,059	+ 27,62,059	+ 4,059

APPENDIX II-D

(Referred to in Note 5 below Grant No. XXXVI at page 283)

GRANT No. XXXVI—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

Detailed Statement of Expenditure on Important New Works.

Description of works	OUTLAY COMPARED WITH				
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More+ Less—	Modified appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—					
ORIGINAL WORKS—BUILDINGS—					
I—Major works above Rs. 5,00,000 for which specific provision was made in the Budget—					
1. Industrial Housing Scheme at Pali ..	—	5,00,000	22,000	24,333	—4,75,667 + 2,333
		Estimate Rs. 5,52,388; in progress.	expenditure to end of March, 1960,	Rs. 6,14,804;	
2. Construction of 'B' Class Police Station at Pali ..	—	1,48,800	1,08,800	1,09,608	—39,192 + 808
		Estimate Rs. 9,76,200; in progress.	expenditure to end of March, 1960,	Rs. 6,45,643;	
3. Construction of Girls' College, Udaipur ..	—	1,00,000	1,91,900	1,92,496	+ 92,496 + 596
		Estimate Rs. 6,12,400; in progress.	expenditure to end of March, 1960,	Rs. 6,46,623;	
4. Construction of Polytechnic Institute—Main Building at Udaipur ..	—	1,00,000	40,400	40,235	—59,765 —165
		Estimate Rs. 6,74,000; in progress.	expenditure to end of March, 1960,	Rs. 2,67,018;	
5. Construction of Zanana Hospital at Udaipur ..	—	50,000	58,800	59,801	+ 9,801 + 1,001
		Revised estimate Rs. 6,50,000; Rs. 6,44,120; in progress.	expenditure to end of March, 1960,		

6. Construction of T. B. Hospital at Bari	3,50,000	3,36,000	..	—3,50,000	—3,36,000
Estimate Rs. 5,13,500; expenditure to end of March, 1960, Rs. 1,06,374; in progress.					
7. Construction of out patients' block, S. M. S. Hospital Jaipur	6,15,200	4,85,000	4,97,201	—1,17,999	+12,201
Revised estimate Rs. 10,32,400; expenditure to end of March, Rs. 11,32,850; in progress.					1960,
8. Construction of Rajasthan College and Hostel, Jaipur ..	4,00,000	7,35,000	7,73,820	+3,73,820	+38,820
Revised estimate Rs. 13,83,137; expenditure to end of March, Rs. 10,29,108; in progress.					1960,
9. Construction of 'D' type quarters at Gandhi Nagar, Jaipur	60,000	65,000	91,794	+31,794	+26,794
Estimate Rs. 8,54,000; expenditure to end of March, 1960, Rs. in progress.					8,41,415;
10. Industrial Housing Scheme at Jaipur	3,00,000	70,000	70,706	—2,29,294	+706
Revised estimate Rs. 26,20,698; expenditure to end of March, Rs. 11,73,872; in progress.					1960,
11. Construction of residential buildings at Police Station, Sawai Madhopur	2,00,000	6,78,000	6,63,291	+4,63,291	—14,709
Estimate Rs. 8,63,000; expenditure to end of March, 1960 Rs. in progress.					7,07,611;
12. Construction of M. B. S. Hospital, Kotah	12,000	34,900	2,958	—9,042	—31,942
Estimate Rs. 8,06,400; expenditure to end of March, 1960, Rs. in progress.					7,93,651;
13. Construction of Police Lines at Ganganagar	9,24,300	8,59,400	8,40,388	—83,912	—19,012
Estimate Rs. 11,64,934; expenditure to end of March, 1960, Rs. in progress.					10,40,970;
14. Construction of building for the offices of the Collector and Superintendent of Police at Churu and construction of Bar room, night shed, carteen, cycle shed, camel shed and class IV quarters	1,00,000	1,66,000	1,66,033	+66,033	+33
Estimate Rs. 5,37,000; expenditure to end of March, 1960, Rs. in progress.					2,07,406;
15. Construction of Collectorate building at Banipark, Jaipur	2,00,000	4,900	..	—2,00,000	—4,900
Estimate Rs. 12,56,000; work started.					

APPENDIX II-D—Contd.

Description of works	1	OUTLAY COMPARED WITH				
		Original appropriation	Modified appropriation	Expenditure	Original appropriation More+ Less—	Modified appropriation More+ Less—
		2	3	4	5	6
II—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—Contd.						
16. Industrial Estate, Kota	..	Rs. 2,15,000	Rs. 60,000	Rs. 1,50,375	Rs. —64,625	Rs. +90,375
		Estimate Rs. 11,30,000; expenditure to end of March, 1960, in progress.		expenditure to end of March, 1960, Rs. 1,50,375;		
17. Construction of Raja Poddar Multipurpose High School at Gandhi Nagar, Jaipur	..	1,24,320	2,60,000	2,65,424	+1,45,104	+5,424
		Estimate Rs. 7,89,100; expenditure to end of March, 1960, in progress.		expenditure to end of March, 1960, Rs. 7,53,679;		
18. Multipurpose Girl's High School, Adarsh Nagar, Jaipur	..	1,00,000	..	..	—1,00,000	..
		Estimate Rs. 7,50,000; work not executed.				
19. Industrial Estate Building, Jaipur	..	5,00,000	5,89,600	5,92,948	+92,948	+3,348
		Estimate Rs. 19,82,116; expenditure to end of March, 1960, in progress.		expenditure to end of March, 1960 Rs. 13,70,800;		
20. Industrial Estate at Jodhpur	..	2,77,000	10,100	10,801	—2,66,199	+701
		Estimate Rs. 11,60,152; expenditure to end of March 1960, in progress.		expenditure to end of March 1960, Rs. 44,167;		
21. Construction of Industrial Housing Scheme at Shri Ganganagar	..	3,00,000	3,20,000	3,21,801	—14,199	+1,801
		Estimate Rs. 6,25,600; expenditure to end of March, 1960, in progress.		expenditure to end of March, 1960, Rs. 4,44,500;		
22. Construction of Industrial Estate at Shri Ganganagar	..	2,00,000	2,11,000	2,10,774	+10,774	—226
		Estimate Rs. 8,58,400; expenditure to end of March, 1960, in progress.		expenditure to end of March, 1960, Rs. 2,10,774;		
II—Other Major works for which specific provision was made in the Budget (collectively)	..	1,15,39,841	88,98,720	80,70,413	—34,69,428	—8,28,307

XII—Other Major works above Rs. 2,00,000 for which no specific provision was made in the Budget—

23. Construction of 100 'E' type quarters at Gandhi Nagar			
Estimate Rs. 2,86,000; expenditure in progress.	20,000	17,410	+ 17,410 —2,590
			to end of March, 1960, Rs. 2,72,219;
24. Purchase of Itarna Palace, Alwar			
Estimate not received; expenditure to end of March, 1960, Rs. 3,00,000.	3,00,000	3,00,000	+ 3,00,000 ..
25. Construction of new Collectorate Building at Kota			
Estimate Rs. 3,19,200; expenditure in progress.	2,57,000	1,72,500	+ 1,72,500 + 15,500
			to end of March, 1960 Rs. 1,97,332;
26. Construction of Maharaja's College Hostel, Jaipur			
Estimate Rs. 2,72,650; expenditure in progress.	85,000	95,020	+ 95,020 + 10,020
			to end of March, 1960, Rs. 95,020;
27. Construction of Girls' Multipurpose School, Bani Park			
Estimate Rs. 5,54,350; expenditure in progress.	20,000	21,295	+ 21,295 + 1,295
			to end of March, 1960, Rs. 21,295;
28. Construction of single-roomed tenements under Housing Scheme, Udaipur			
Estimate Rs. 3,29,750; expenditure in progress.	50,000	49,880	+ 49,880 —120
			to end of March, 1960, Rs. 49,880;
29. Construction of Medical College, Bikaner			
Estimate Rs. 2,16,000; expenditure in progress.	1,68,000	1,79,589	+ 1,79,589 + 11,589
			to end of March, 1960, Rs. 2,09,517;
30. Construction of hostel for students at Bikaner			
Estimate Rs. 2,64,000; expenditure in progress.	..	6,769	+ 6,769 + 6,769
			to end of March, 1960, Rs. 6,769; in
31. Construction of new building for Dungar College, Bikaner			
Estimate Rs. 6,36,100; expenditure ..	200	187	+ 187 —13
			to end of March, 19 .. Rs. 187; .. progress.
32. Construction of Low Income Group Rest House at Mount Abu			
Estimate Rs. 2,00,500; expenditure in progress.	..	2,564	+ 2,564 + 2,564
			to end of March, 1960, Rs. 2,564; in

APPLN J.D.—Contd.

Description of works	1	2	3	4	OUTLAY COMPARED WITH		
					Original appropriation	Modified appropriation	Modified on
		Rs.	Rs.	Rs.	More + Less—	More + Less—	More + Less—
					5	6	6
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—Contd.							
33. Construction of proposed new hostel building for 200 students near bungalow No. 9, Jodhpur ..	..	..	..	2,26,939	+ 2,26,939	+ 2,26,939	+ 2,26,939
		Estimate Rs. 1,93,200; expenditure to end of March, 1960, in progress.				Rs. 3,47,260	
34. Construction of Jodhpur Polytechnic building ..	..	..	100	50	+ 50	—50	
		Estimate Rs. 12,88,700; expenditure to end of March, 1960 Rs. 50; in progress.					
35. Acquisition of land for expansion of M. B. M. Engineering College, Jodhpur ..	..	..	5,07,000	5,07,325	+ 5,07,325	+ 325	
		Estimate not sanctioned; expenditure to end of March, 1960, in progress.				Rs. 5,07,325	
IV—Other Major works for which no specific provision was made in the Budget (collectively) ..	..	52,09,000	28,66,350	33,72,957	—18,36,043	+ 5,06,607	
V—Minor works (collectively) ..	..	82,29,539	63,86,830	58,10,797	—24,18,742	—5,76,033	
TOTAL ORIGINAL WORKS—BUILDINGS ..	..	3,07,87,000	2,47,66,000	2,39,18,482	—68,68,518	—8,47,518	
ORIGINAL WORKS—COMMUNICATION—							
I—Major works above Rs. 5,00,000 for which specific provision was made in the Budget—							
36. Construction of metalled road from Reengus to Sikar ..	..	15,000	12,700	10,425	—4,575	—2,275	
		Estimate Rs. 8,29,700; expenditure to end of March, 1960, in progress.				Rs. 9,10,965	
37. Construction of Sikar Lachmangarh Fatehpur Ratangarh Road ..	..	2,00,000	1,23,600	1,40,327	—59,673	+ 14,727	
		Estimate Rs. 13,18,450; expenditure to end of March, 1960, in progress.				Rs. 6,25,087	

38. Construction of metalled road from Sikar to Salisar ..	30,000	32,800	34,204	+4,204	+1,404
Estimate Rs. 7,02,200; expenditure to end of March, 1960, Rs. 6,60,882; in progress.					
39. Construction of Jhunjhunu Nawalgarh Road ..	2,00,000	57,700	58,886	-1,41,114	+1,186
Estimate Rs. 7,31,700; expenditure to end of March, 1960, Rs. 6,57,375; in progress.					
40. Construction of metalled road from Jhunjhunu to Udaipur via Gudha ..	30,000	1,19,700	1,24,201	+94,201	+4,501
Revised estimate Rs. 5,77,300; expenditure to end of March, 1960, Rs. 1,53,754; in progress.					
41. Construction of metalled road from Digod to Pipalda ..	1,00,000	2,30,000	1,96,775	+96,575	-33,425
Estimate Rs. 6,08,150; expenditure to end of March, 1960, Rs. 6,00,870; in progress.					
42. Metalling Aklara Manoharthana Road.. ..	70,000	80,000	68,981	-3,019	-13,019
Estimate Rs. 8,51,300; expenditure to end of March, 1960, Rs. 5,49,624; in progress.					
43. Bitumen treatment of Kota Baran Road ..	70,000	1,65,000	1,57,869	+87,869	-7,131
Estimate Rs. 5,06,500; expenditure to end of March, 1960, Rs. 4,46,798; in progress.					
44. Metalling Baran Bapawara Road ..	75,000	28,000	5,812	-69,188	-22,188
Estimate Rs. 5,54,025; expenditure to end of March, 1960, Rs. 5,28,883; in progress.					
45. Metalling Shahbad Kasbathana Road ..	80,000	..	..	-80,000	..
Estimate Rs. 5,43,800; expenditure to end of March, 1960, Rs. 3,07,440; in progress.					
46. Construction of metalled road from Gangdhar to Puch- pahar and to Deeg Road ..	1,80,000	3,88,000	2,69,923	+1,09,923	-1,18,077
Estimate Rs. 5,16,300; expenditure to end of March, 1960, Rs. 5,20,952; in progress.					
47. Construction of metalled road from Khairtal to Banaur..	75,000	100	116	-74,884	+16
Revised estimate Rs. 7,34,600; expenditure to end of March, 1960, Rs. 3,051; in progress.					
48. Metalling road from Palari to Jaipur Agra road ..	80,000	1,03,700	1,03,734	+23,734	+34
Estimate Rs. 8,28,330; expenditure to end of March, 1960 Rs. 7,46,856; in progress.					

APPENDIX II.D—Contd.

Description of works	OUTLAY COMPARED WITH					
	Original appropriation	Modified appropriation	Expenditure	Original appropriation		Modified appropriation
				More + Less—	More + Less—	
1	2	3	4	5	6	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—Contd.						
49. Metalling unmetalled portion of Bharatpur-Dholpur Road <i>via</i> Rupbas	..	1,00,000	43,200	43,175	—56,825	—25
		Estimate Rs. 12,01,500; expenditure to end of March, 1960, Rs. 8,80,492; in progress.				
50. Bitumen treatment of Lalot-Karauli-Gangapur Road ..	..	60,000	2,07,000	2,07,065	+1,47,065	+65
		Estimate Rs. 7,05,850; expenditure to end of March, 1960, Rs. 2,58,228; in progress.				
51. Construction of Nadoti-Gudha Chanderji Road ..	..	60,000	22,500	22,505	—37,495	+5
		Revised estimate Rs. 6,27,000; expenditure to end of March, 1960, Rs. 4,55,098; in progress.				
52. Construction of metalled road from Lakheri to Gandoli connecting Bundi ..	..	70,000	1,16,000	1,20,335	+50,335	+4,335
		Revised estimate Rs. 6,99,150; expenditure to end of March, 1960, Rs. 5,77,778; in progress.				
53. Construction of metalled road from Chomu Kaladera <i>via</i> Rainwal	..	80,000	53,000	53,459	—26,541	+459
		Estimate Rs. 5,20,000; expenditure to end of March, 1960, Rs. 5,18,501; in progress.				
54. Construction of metalled road connecting Chaksu-Phagi Dudu-Lalot Road	..	1,50,000	1,44,000	1,43,700	—6,300	—300
		Estimate Rs. 12,46,720; expenditure to end of March, 1960, Rs. 9,54,772; in progress.				
55. Construction of bridge <i>via</i> Railway Crossing No. 223 on Jaipur r-Ajmer Section	..	80,000	15,000	17,643	—62,357	+2,643
		Estimate Rs. 7,11,472; expenditure to end of March, 1960, Rs. 6,79,712; in progress.				

56. Metalling road from Deogarh to Mandal	1,50,000	1,74,000	1,73,988	+23,988	-17
	Estimate Rs. 6,62,700; expenditure to end of March, 1960, Rs. 3,43,114; in progress.				
57. Construction of road from Bundi to Chittor Section (Remaining Portion)	1,00,000	97,000	92,020	-7,980	-4,980
	Revised estimate Rs. 7,43,350; expenditure to end of March, 1960, Rs. 7,85,785; in progress.				
58. Construction of Chittor-Kapasin Road	1,50,000	1,65,000	1,63,785	+13,785	-1,215
	Revised estimate Rs. 5,15,950; expenditure to end of March, 1960, Rs. 3,13,283; in progress.				
59. Bitumen treatment of Nasirabad-Nimbahera road (Bhilwara Section)	1,00,000	1,15,000	1,15,100	+15,120	+120
	Estimate Rs. 5,34,100; expenditure to end of March, 1960, Rs. 5,31,679; in progress.				
60. Construction of metalled road from Dungarpur to Sarthana	1,80,000	3,90,000	3,68,707	+1,88,707	-21,293
	Estimate Rs. 9,00,000; expenditure to end of March, 1960, Rs. 6,37,007; in progress.				
61. Metalling Banswara-Sagwara Road	1,75,000	2,22,000	2,14,370	+35,370	-11,630
	Estimate Rs. 8,00,000; expenditure to end of March, 1960, Rs. 6,86,470; in progress.				
62. Construction of Banswara-Ratlam road up to Rajasthan border	1,19,000	1,60,700	1,59,989	+40,989	-711
	Estimate Rs. 6,21,100; expenditure to end of March, 1960, Rs. 2,79,402; in progress.				
63. Construction of partly metalled road and gravelled road to Som via Gogunda	63,000	1,700	1,712	-61,288	+12
	Estimate Rs. 5,37,080; expenditure to end of March, 1960, Rs. 4,51,582; in progress.				
64. Construction of metalled road from Pattan linking Udaipur-Chittor road	2,00,000	1,62,000	1,62,024	-37,976	+24
	Revised estimate Rs. 10,05,120; expenditure to end of March, 1960, Rs. 3,25,467; in progress.				
65. Construction of metalled road from Naharnagra to Kapasin road via Mawli, Fatehnagar and Bhopal Sagar. ..	2,50,000	3,31,500	3,31,786	+81,786	+286
	Revised estimate Rs. 9,73,200; expenditure to end of March, 1960, Rs. 6,06,114; in progress.				

APPENDIX II-D—Contd.

Description of works	1	ORIGINAL APPROPRIATION				ORIGINAL APPROPRIATION		MODIFIED APPROPRIATION		TOTAL COMPARED WITH	
		2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
64.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—Contd.											
66. Construction of gravelled road from Udaipur to Som via Jhadol Kalyanpur	..	40,000	1,000	929	—39,071	—71	Estimate Rs. 10,00,000; expenditure to end of March, 1960, Rs. 6,620; in progress.				
67. Construction of gravelled road from Gogunda to Kotra ..	..	40,000	3,200	3,162	—36,838	—38	Estimate Rs. 9,00,000; expenditure to end of March, 1960, Rs. 10,336; in progress.				
68. Construction of Sadul Sahar-Jhandawali Sangaria road ..	..	2,00,000	3,23,315	3,23,315	+1,23,315	+315	Estimate Rs. 9,86,220; expenditure to end of March, 1960, Rs. 8,78,178; in progress.				
69. Construction of road from Nohar to Popana	..	1,50,000	97,000	1,05,529	—44,471	+8,529	Revised estimate Rs. 9,76,600; expenditure to end of March, 1960, Rs. 4,45,314; in progress.				
70. Construction of road from Hanumangarh Pateuli Pili-bangan to Suratgarh	..	2,00,000	4,56,912	4,55,912	+2,55,912	—88	Estimate Rs. 16,53,700; expenditure to end of March, 1960, Rs. 10,11,557; in progress.				
71. Construction of Sangari Tibhli road	..	1,00,000	1,13,243	1,13,243	+13,243	+243	Estimate Rs. 7,32,600; expenditure to end of March, 1960, Rs. 4,00,604; in progress.				
72. Construction of Pucca Saran-Pucca Bladra Jasku-Padampur road	..	1,00,000	1,65,000	1,27,899	+27,899	—37,101	Estimate Rs. 15,46,000; expenditure to end of March, 1960, Rs. 2,37,695; in progress.				
73. Construction of Hanumangarh-Mankasar Sangaria Dhaban road	..	1,00,000	3,00,000	2,99,699	+1,99,699	—301	Estimate Rs. 7,50,000; expenditure to end of March, 1960, Rs. 4,38,094; in progress.				

74. Construction of Nohar-Ujjalwas-Bhedra Road	..	1,00,000	1,09,000	1,08,526	+ 8,526	-474
	..	Estimate Rs. 14,01,000; expenditure to end of March, 1960, Rs. 1,09,717; in progress.				
75. Construction of metalled road from Bhadra to Sawa, miles 4/0 to 26/4	..	2,00,000	12,000	12,036	-1,87,964	+ 36
	..	Estimate Rs. 5,97,200; expenditure to end of March, 1960, Rs. 2,62,072; in progress.				
76. Metalling road from Pokaran to Jaisalmer	..	2,91,000	2,35,000	2,48,534	-42,466	+ 13,534
	..	Estimate Rs. 20,87,350; expenditure to end of March, 1960, Rs. 19,59,704; in progress.				
77. Bitumen treatment of road from Balotra to Barmer via Sindhri	..	2,00,000	1,64,000	1,77,087	-22,913	+ 13,087
	..	Estimate Rs. 13,73,000; expenditure to end of March, 1960, Rs. 4,43,598; in progress.				
78. Construction of gravelled road from Chalani to Bhaksa via Shedwa (52 miles, Barmer District)	..	30,000	48,000	46,896	+ 16,896	-1,104
	..	Estimate Rs. 8,24,500; expenditure to end of March, 1960, Rs. 70,759; in progress.				
79. Construction of gravelled road from Chawa to Phalsond via Batu and Karnor	..	60,000	1,65,000	1,57,660	+ 97,660	-7,340
	..	Estimate Rs. 7,66,520; expenditure to end of March, 1960, Rs. 2,29,701; in progress.				
80. Construction of gravelled road from Barmer to Chitalwara	..	80,000	73,000	69,382	-10,618	-3,618
	..	Estimate Rs. 5,75,150; expenditure to end of March, 1960, Rs. 1,47,803; in progress.				
81. Construction of Karanpur-Padampur Road (mile 0-18)	..	2,50,000	3,91,300	3,91,389	+ 1,41,389	+ 89
	..	Revised estimate Rs. 11,65,700; expenditure to end of March, 1960, Rs. 8,63,262; in progress.				
82. Construction of Karanpur-Ganganagar Road	..	2,00,000	2,99,000	2,99,350	+ 99,350	+ 350
	..	Revised estimate Rs. 18,37,150; expenditure to end of March, 1960, Rs. 8,35,301; in progress.				
83. Construction of Sangaria-Abhore Road via Bhagatpura Devgarh Santpur	..	2,00,000	2,96,500	2,96,520	+ 96,520	+ 20
	..	Estimate Rs. 7,20,400; expenditure to end of March, 1960, Rs. 5,05,868; in progress.				

APPENDIX II-D—Contd.

Description of works	OUTLAY COMPARED WITH					
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More + Less—	Modified appropriation More + Less—	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— Contd.						
84. Construction of Anupgarh-Saranpsar Road ..	3,00,000 Estimate Rs. 16,75,100; expenditure to end of March, 1960, Rs. 1,51,017; in progress.	1,35,000	1,35,272	—1,64,728	+272	
85. Construction of Raisinghnagar-Saranpsar Road ..	2,00,000 Estimate Rs. 13,32,100; expenditure to end of March, 1960, Rs. 24,655; in progress.	24,600	24,655	—1,75,345	+55	
86. Bitumen treatment of Gravelled road from Deedwar to Kuchaman ..	80,000 Revised estimate Rs. 5,60,600; expenditure to end of March, 1960, Rs. 23,098; in progress.	63,800	86,898	+6,898	+23,098	
87. Bitumen treatment from Nagour to Merta City and beyond up to Bechi Ghali via Padu ..	80,000 Estimate Rs. 6,30,320; expenditure to end of March, 1960, Rs. 1,072; in progress.	900	912	—79,088	+12	
88. Construction of Bikaner-Loonkaransar Road ..	2,50,000 Estimate Rs. 11,10,000; expenditure to end of March, 1960, Rs. 8,18,419; in progress.	1,80,000	1,44,906	—1,05,094	—35,094	
89. Construction of Rajgarh-Pilani Road ..	1,50,000 Estimate Rs. 7,02,400; expenditure to end of March, 1960, Rs. 6,02,285; in progress.	1,30,000	1,02,017	—47,983	—27,983	
90. Construction of metalled road from Bikaner to Dun-gargarh ..	70,000 Estimate Rs. 6,51,009; expenditure to end of March, 1960, Rs. 35,309; in progress.	17,000	14,042	—55,958	—2,958	
91. Construction of gravelled road from Sanchore to Chatan via Baksar ..	2,000 Estimate Rs. 11,84,100; expenditure to end of March, 1960, Rs. 39,702; in progress.	34,400	34,702	+32,702	+302	

92. Bitumen treatment of Sirahi Karanti Mandar Road ..	50,000	1,200	-8,810	-58,810	-10,010
	Estimate Rs. 5,35,100 ; expenditure to end of March, 1960, Rs. 64,447 ; in progress.				
93. Construction of metalled road from Sumerpur to Ahore via Takhatgarh ..	51,000	11,000	+ 10,534	-40,466	-466
	Estimate Rs. 6,45,000 ; expenditure to end of March, 1960, Rs. 6,01,232 ; in progress.				
94. Construction of road from Bhadra to Dabri up to Rajasthan border	2,00,000	3,13,000	3,18,310	+ 1,18,310	+ 5,310
	Estimate Rs. 9,95,750 ; expenditure to end of March, 1960, Rs. 6,79,425½ ; in progress.				
II—Other Major works for which specific provision was made in the Budget (collectively)	1,30,21,260	1,25,89,048	1,20,92,329	-9,28,931	-4,96,719
III—Other Major works above Rs. 2,00,000 for which no specific provision was made in the Budget—					
95. Metalling unmetalled portion of Shahpura Nim-ka-Thana-Singharia-Chirava-Jhunjhunu Road	47,000	45,072	+ 45,072	-1,928	-1,928
	Estimate Rs. 7,93,800 ; expenditure to end of March, 1960, Rs. 6,88,141 ; in progress.				
96. Construction of high level bridge over Abu river ..	1,58,000	1,57,625	+ 1,57,625	-375	-375
	Estimate Rs. 6,25,300 ; expenditure to end of March, 1960, Rs. 1,57,625 ; in progress.				
97. Metalling Kharpur-Baran Road	9,369	+ 9,369	+ 9,369	+ 9,369	+ 9,369
	Estimate Rs. 2,98,000 ; expenditure to end of March, 1960, Rs. 48,310 ; in progress.				
98. Metalling Chomela-Sitamau Road	15,000	11,812	+ 11,812	-3,188	-3,188
	Estimate Rs. 2,06,300 ; expenditure to end of March, 1960, Rs. 16,853 ; in progress.				
99. Bitumen treatment on Baran-Bapawar Road	30,158	+ 30,158	+ 30,158	+ 30,158	+ 30,158
	Estimate Rs. 2,73,000 ; expenditure to end of March, 1960, Rs. 85,677 ; in progress.				
100. Construction of Metalled Road from Kotputali to Bansur	4,300	4,258	+ 4,258	-42	-42
	Estimate Rs. 2,18,900 ; expenditure to end of March, 1960, Rs. 2,11,983 ; in progress.				
101. Construction of metalled Road from Paota to Kotputali	1,200	1,171	+ 1,171	-29	-29
	Estimate Rs. 2,64,500 ; expenditure to end of March, 1960, Rs. 2,91,066 ; in progress.				

APPENDIX II-D—Contd.

Description of works	OUTLAY COMPARED WITH					
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More+ Less—	Modified appropriation More+ Less—	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—Contd.						
102. Metalling unmetalled portion of Shahpura-Neem-ka-Thana Road .. .. .	.. .. .	1,700	1,662	+ 1,662	—38	Estimate Rs. 3,49,100; expenditure to end of March, 1960, Rs. 3,49,716;
	in progress.					
103. Restoring Imperial road from Bayana to Hindaun .. .. .	.. .. .	14,500	14,460	+ 14,460	—40	Estimate Rs. 2,81,000; expenditure to end of March, 1960, Rs. 2,74,252;
	in progress.					
104. Construction of Bhusawar-Ballabgarh-Talchiri Road .. .. .	.. .. .	—200	—188	—188	+ 12	Estimate Rs. 3,03,500; expenditure to end of March, 1960, Rs. 3,66,520;
	in progress.					
105. Construction of Kama-Jurehra Road .. .. .	.. .. .	6,300	6,280	+ 6,280	—20	Estimate Rs. 2,70,400; expenditure to end of March, 1960; Rs. 2,68,511;
	in progress.					
106. Construction of Sambher-Kuchaman Road .. .. .	.. .. .	.. .. .	—116	—116	—116	Estimate Rs. 2,10,000; expenditure to end of March, 1960, Rs. 2,29,200;
	in progress.					
107. Construction of bad portions of road from Kotra Kherwara .. .. .	.. .. .	36,000	.. .. .	.. .. .	—36,000	Estimate Rs. 4,09,000; work not executed.
108. Community Development work on Nasirabad-Nimbahera Road .. .. .	.. .. .	.. .. .	11,233	+ 11,233	+ 11,233	Estimate Rs. 4,66,850; expenditure to end of March, 1960, Rs. 11,233;
	in progress.					
109. Construction of road connecting Bhioti to Nimbahera .. .. .	.. .. .	19,000	18,978	+ 18,978	—22	Estimate Rs. 2,13,400; expenditure to end of March, 1960, Rs. 18,978; in progress.

110. Construction of metalled Road from Kothi to Bhilwara	..	16,000	15,782	+ 15,782	-218
Estimate	Rs. 2,70,900; expenditure to end of March, 1960, Rs. 15,782;				
in progress.					
111. Construction of Dungarpur-Sagwara Road	..	26,000	24,747	+ 24,747	-1,253
Estimate	Rs. 3,11,400; expenditure to end of March, 1960, Rs. 6,45,898;				
in progress.					
112. Construction of a causeway on Kolyana on mile 20 of Banswara-Jhalod Road	..	50,000	72,090	+ 72,090	+22,090
Estimate	Rs. 2,20,000; expenditure to end of March, 1960, Rs. 72,090;				
in progress.					
113. Partly metalled and partly gravelled road from Udaipur to Salumber-Dhariawad-Partapgarh	..	5,500	7,721	+ 7,721	+2,221
Estimate	Rs. 3,58,600; expenditure to end of March, 1960, Rs. 4,03,718;				
in progress.					
114. Completion of remaining portion of Kherwara-Kotra Road	..	11,000	10,945	+ 10,945	-55
Estimate	Rs. 2,38,350; expenditure to end of March, 1960, Rs. 3,60,632;				
in progress.					
115. Construction of Bhadra-Hissar Road	..	20,000	19,983	+ 19,983	-17
Estimate	Rs. 7,85,000; expenditure to end of March, 1960, Rs. 8,20,764;				
in progress.					
116. Construction of Hanumangarh-Ganganagar Road	..	..	1,38,400	+ 1,38,400	+ 1,38,400
Estimate	Rs. 5,31,220; expenditure to end of March, 1960; Rs. 6,67,901;				
in progress.					
117. Construction of Hanumangarh pucca-Saran Road	..	..	12,504	+ 12,504	+ 12,504
Estimate	Rs. 5,81,900; expenditure to end of March, 1960, Rs. 5,58,338;				
in progress.					
118. Construction of Ganganagar-Hanumangarh Road mile 10 to 15	..	..	2,02,017	+ 2,02,017	+ 2,02,017
Estimate	Rs. 3,38,200; expenditure to end of March, 1960, Rs. 2,74,622;				
in progress.					
119. Construction of Padampur Road	..	33,300	33,214	+ 33,214	-86
Estimate	Rs. 9,93,750; expenditure to end of March, 1960, Rs. 34,539;				
in progress.					

APPENDIX II-D—Contd.

Description of works	OUTLAY COMPARED WITH					
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More+ Less—	Modified appropriation More+ Less—	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—Contd.						
120. Survey of Anupgarh-Chattargarh Road	..	4,500	4,576	+4,576	+76	
	Estimate Rs. 2,60,400; expenditure in progress.		expenditure to end of March, 1960, Rs. 4,576;			
121. Construction of Padampura-Raisinghnagar Road ..	..	—6,200	—6,165	—6,165	+35	
	Estimate Rs. 12,50,000; expenditure in progress.		expenditure to end of March, 1960, Rs. 10,45,006;			
122. Construction of metalled road from Tonk to Lakheri via Endergarh	..	1,01,000	96,746	+96,746	—4,254	
	Estimate Rs. 5,06,000; expenditure in progress.		expenditure to end of March, 1960, Rs. 4,32,141;			
123. Construction of partly metalled road from Suratgarh to Sarupsar	..	400	336	+336	—64	
	Estimate Rs. 7,37,000; expenditure in progress		expenditure to end of March, 1960, Rs. 336;			
124. Construction of gravelled road from Degane to Pairood via Sanjin	..	21,900	16,960	+16,960	—4,940	
	Estimate Rs. 2,96,775; expenditure in progress.		expenditure to end of March, 1960, Rs. 2,21,364;			
125. Construction of gravelled road from Jalore to Ramseen via Bagra	..	58,000	59,410	+59,410	+1,410	
	Estimate Rs. 2,51,000; expenditure in progress.		expenditure to end of March, 1960, Rs. 95,050;			
126. Construction of metalled road from Sirohi-Amadra via Karanti	..	82,000	82,906	+82,906	+906	
	Revised Estimate Rs. 6,06,296; expenditure in progress.		expenditure to end of March, 1960 Rs. 3,47,438;			
127. Renewal and bitumen treatment of Sandera-Desuri Road ..	..	1,07,000	1,00,744	+1,00,744	—6,256	
	Estimate Rs. 3,02,550; expenditure in progress.		expenditure to end of March, 1960, Rs. 1,73,483;			

128. Constructing vented causeway on Sirohi Kolindri	..	..	1,266	+ 1,266	+ 1,266
		Estimate Rs. 2,62,700 ; expenditure to end of March, 1960, Rs. 1,266 ; in progress.			
129. Constructing causeway on Jawai River-Jalore-Abhore Road	..	..	20,000	+ 33,717	+ 13,717
		Estimate Rs. 2,19,800 ; expenditure to end of March, 1960, Rs. 33,717, in progress.			
130. Bitumentreatment of Sawai Madhopur-Shivapur Road up to Pali	..	..	50,000	+ 39,731	- 10,269
		Estimate Rs. 2,49,850 ; expenditure to end of March, 1960, Rs. 1,56,764 ; in progress.			
131. Construction of metallised road from Sawai Madhopur to Tonk via Aligarh	..	..	30,000	+ 4,896	- 25,104
		Estimate Rs. 4,86,000 ; expenditure to end of March, 1960, Rs. 2,25,990 ; in progress.			
IV—Other Major works for which no provision was made in the Budget (collectively)	..	..	11,11,602	+ 15,11,209	+ 3,99,607
V—Minor works (collectively)	..	..	7,32,740	4,58,832	- 69,518
TOTAL—Original Works-Communication	..	2,10,90,000*	2,30,87,000	2,30,03,607	- 83,393

ORIGINAL WORKS—MISCELLANEOUS—

IV—Other Major works for which no specific provision was made in the Budget (collectively)	..	..	75,000	+ 56,451	- 18,549
V—Minor works (collectively)	..	..	1,000	+ 8,046	+ 46
	..	..	1,000	83,000	64,497
GRAND TOTAL	..	5,17,88,000	4,79,36,000	4,69,86,586	- 48,01,414

*Differs from the figures adopted in the Appropriation Accounts by Rs. 10,00,000 owing to provision for 'Probable Savings' the work-wise details of which were not furnished by the Department.

†Includes *pro forma* corrections made after the close of the accounts for 1958-59.

APPENDIX II-D—*Concl'd.*

IMPORTANT COMMENTS.

The estimates of works at item Numbers 1, 3, 7, 33, 36, 57, 101, 104, 106, 111, 113, 114 and 116 need revision as the expenditure thereon has exceeded the sanctioned estimates by more than 5 per cent. The total amount of excesses over estimates in respect of these and other works shown collectively in the Statement was Rs. 17,91,378.

2. The estimates for works at item Numbers 24 and 35 were not furnished.
3. The reasons of variations in column 6 were awaited from the Department.

APPENDIX II-E

(Referred to in Note 3 below Grant No. XXXVII at page 284)

GRANT No. XXXVII—CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT Detailed Statement of Expenditure on Important New Works.

Description of works	OUTLAY COMPARED WITH					
	Original appropriation	Modified appropriation	Expenditure	Original appropriation More+ Less—	Modified appropriation More+ Less—	
1	2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.	
82—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT—						
I—Major works above Rs. 5,00,000 for which specific provision was made in the Budget—						
1. (a) Provision of roads etc. (development of Refugees Housing Colony area) in Jaipur City	1,03,300	5,000	—44,668	—1,47,968	—49,668	
(b) Development of area for construction of shops at Jaipur	..	..	..	..	..	..
	Estimate Rs. 10,77,000 ; expenditure to end of March, 1960, Rs. 9,50,853; in progress.					
II—Other Major works for which specific provision was made in the Budget (collectively)	9,14,000	4,47,940	3,37,478	—5,76,528	—1,10,462	
IV—Other Major works for which no specific provision was made in the Budget (collectively)	..	8,060	97,482	+ 97,482	+ 89,422	
V—Minor works (collectively)	75,700	16,000	5,946	—69,754	—10,054	
TOTAL	10,93,000	4,77,000	3,96,238	—6,96,762	—80,762	

NOTE.—The reasons of variations in column 6 were awaited from the Department.

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XII—Jails	22,23,28	42,43,51
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XIV—Scientific Departments	2,4,28	3,5,51
XV—Education	8,22	8,42
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XVIII—Agriculture	4,11,23	5,11-42,43
XIX—Animal Husbandry	2,4	3,5
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Number and title of Grant	REPORT	
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