

K. C. Kumbhat



सत्यमेव जयते

GOVERNMENT OF RAJASTHAN

APPROPRIATION ACCOUNTS

1961-62

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GOVERNMENT OF RAJASTHAN

INTRODUCTORY

This compilation containing the Appropriation Accounts of Rajasthan for the year 1961-62 presents the account of the year ended the 31st March, 1962 compared with the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

- 'O' stands for original grant or appropriation.
'S' stands for supplementary grant or appropriation.
'R' stands for re-appropriation, withdrawals or surrenders sanctioned by a competent authority.

'R' stands for re-appropriation, withdrawn
a competent authority.

Charged appropriations and expenditure are shown

SUMMARY OF APPROPRIATION ACCOUNTS

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
11	I-Land Revenue—				
	Charged	2,000	..	2,000	..
	Voted	2,02,58,000	1,96,96,945	5,61,055	..
13	II-State Excise Duties—				
	Charged	47,000	37,001	9,999	..
	Voted	60,54,000	53,33,393	7,20,607	..
14	III-Stamps—				
	Voted	3,90,000	4,27,660	..	37,660
15	IV-Forest—				
	Charged	1,000	..	1,000	..
	Voted	79,49,000	78,92,312	56,688	..
16	V-Registration—				
	Voted	2,08,000	1,86,947	21,053	..
17	VI-Taxes on Vehicles—				
	Charged	1,000	79	921	..
	Voted	5,87,000	5,85,661	1,339	..
18	VII-Sales Tax—				
	Charged	33,000	31,814	1,186	..
	Voted	53,26,000	52,35,571	90,429	..
19	VIII-Other Taxes and Duties—				
	Voted	6,40,000	6,42,007	..	2,007

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
20	IX-Irrigation—				
	Voted	1,12,66,000	1,17,33,908	..	4,67,908
24	Interest on Debt and other obligations—				
	Charged	6,09,81,000	5,18,85,567	90,95,433	..
26	Appropriation for Reduction or Avoidance of Debt—				
	Charged	1,59,31,000	1,59,31,172	..	172
27	X-General Administration—				
	Charged	9,20,000	9,54,072	..	34,072
	Voted	2,81,37,000	2,81,69,941	..	32,941
29	XI-Administration of Justice—				
	Charged	10,42,000	10,24,094	15,906	..
	Voted	45,23,000	45,00,856	22,144	..
30	XII-Jails—				
	Charged	3,000	..	3,000	..
	Voted	36,18,000	36,11,511	6,489	..
31	XIII-Police—				
	Charged	3,000	..	3,000	..
	Voted	5,08,69,000	5,07,46,338	1,22,662	..
32	XIV-Scientific Departments—				
	Voted	40,48,000	35,22,387	5,25,613	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
33	XV-Education—				
	Charged	1,000	..	1,000	..
	Voted	12,27,37,000	11,58,23,418	39,13,532	..
38	XVI-Medical—				
	Charged	26,000	24,935	1,065	..
	Voted	3,75,72,000	3,57,61,660	18,10,340	..
41	XVII-Public Health—				
	Voted	3,10,59,000	2,44,52,961	66,06,039	..
44	XVIII-Agriculture—				
	Voted	1,76,30,000	1,37,49,047	38,80,953	..
49	XIX-Rural Development—				
	Voted	16,000	2,494	13,506	..
50	XX-Animal Husbandry—				
	Charged	1,000	932	68	..
	Voted	1,27,15,000	1,02,43,244	24,71,756	..
52	XXI-Co-operation—				
	Voted	78,71,000	72,56,521	6,14,479	..
54	XXII-Industries and Supplies—				
	Charged	1,000	93	907	..
	Voted	57,99,000	55,01,048	2,97,952	..
56	XXIII-Labour and Employment—				
	Voted	47,86,000	27,63,061	20,22,939	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
58	XXIV-Miscellaneous Departments—				
	Charged	51,000	28,350	22,650	..
	Voted	2,40,69,000	2,05,10,697	35,58,303	..
62	XXV-Community Development Projects, National Extension Service and Local Development Works—				
	Voted	2,28,21,000	2,27,08,740	1,12,260	..
63	XXVI-Civil Works—				
	Charged	40,000	33,837	6,163	..
	Voted	3,79,39,000	3,22,87,163	56,51,837	..
67	XXVII-Other Revenue Expenditure connected with Multipurpose River Schemes—				
	Voted	46,70,000	40,82,167	5,87,833	..
69	XXVIII-Famine—				
	Voted	73,00,000	62,38,880	10,61,120	..
71	XXIX-Territorial and Political Pensions—				
	Voted	5,000	1,899	3,101	..
72	XXX-Privy Purses and Allowances of Indian Rulers—				
	Charged	1,000	..	1,000	..
	Voted	14,00,000	14,11,872	..	11,872

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
73	XXXI-Superannuation Allowances and Pensions and Commutation of pensions financed from Ordinary Revenues—				
	Charged	1,21,000	82,596	38,404	..
	Voted	98,35,000	94,81,630	3,53,370	..
74	XXXII-Stationery and Printing—				
	Voted	69,70,000	73,25,038	..	3,55,038
75	XXXIII-Miscellaneous—				
	Charged	37,000	640	36,360	..
	Voted	2,16,62,000	1,85,00,347	31,61,653	..
77	XXXIV-Receipts from Road and Water Transport Schemes-Working Expenses—				
	Charged	3,000	3,000	..	..
	Voted	65,00,000	43,50,777	21,49,223	..
78	XXXV-Other Miscellaneous Contributions and Assignments—				
	Voted	43,13,000	42,93,392	19,608	..
79	XXXVI-Extraordinary Charges—				
	Voted	15,36,000	..	15,36,000	..
80	XXXVII-Payments of Compensation to Land Holders, etc. on the abolition of the Zamindari System—				
	Voted	3,05,00,000	3,39,52,981	..	34,52,981

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
81	XXXVIII-Construction of Irrigation, Navigation, Embankment and Drainage Works and Capital Outlay on Multipurpose River Schemes—				
	Charged	92,000	89,788	2,212	..
	Voted	17,42,54,000	12,70,40,953	4,72,13,047	..
89	XXXIX-Capital Outlay on Improvement of Public Health—				
	Voted	40,25,000	38,96,039	1,28,961	..
90	XL-Capital Outlay on Schemes of Agricultural Improvement and Research—				
	Voted	13,00,000	12,60,676	39,324	..
91	XLI-Capital Outlay on Industrial Development—				
	Voted	1,09,56,000	84,89,150	24,66,850	..
93	XLII-Capital Account of Civil Works outside the Revenue Account—				
	Charged	48,000	46,565	1,435	..
	Voted	6,50,86,000	6,43,26,052	7,59,948	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
				Less than granted	More than granted
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
97	XLIII—Capital Account of other Works outside the Revenue Account—				
	Voted	4,20,000	4,26,021		6,021
98	XLIV—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account—				
	Voted	28,00,000	22,87,812	5,12,188	
99	XLV—Payments of Com-muted Value of Pen-sions—				
	Charged	50,000	8,378	41,622	
	Voted	4,88,000	4,00,184	87,816	
100	XLVI—Capital Outlay on Schemes of Govern-ment Trading—				
	Voted	1,77,86,000	1,67,34,784	10,51,216	
102	Public Debt—				
	Charged	87,55,41,000	77,94,87,859	9,60,53,141	
103	XLVII—Loans and Advances by State Governments—				
	Voted	9,65,98,000	7,92,25,537	1,73,72,463	
	Charged	95,49,75,000	84,96,70,772	10,53,33,472	34,244
	Voted	93,72,91,000	82,70,71,682	11,45,85,746	43,66,428
	GRAND TOTAL				

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

The excesses over the voted grants under III-Stamps, VIII-Other Taxes and Duties, IX-Irrigation, X-General Administration, XXX-Privy Purses and Allowances of Indian Rulers, XXXII-Stationery and Printing, XXXVII-Payments of compensation to Land Holders, etc. on the abolition of the Zamindari System and XLIII-Capital Account of other works outside the Revenue Account and the excesses over the charged appropriations under Appropriation for Reduction or Avoidance of Debt and X-General Administration require to be regularised.

The expenditure shown above does not include an amount of Rs. 4,71,683 met by advances from the Contingency Fund which were not subsequently reimbursed to the Fund during the year by taking a vote of the Legislature. The details of this expenditure are as follows:—

Major Head	Amount Rs.	Date of sanction of the advance	Date of re-im- bursement to the Fund
25-General Administration	60,933	11th March, 1962	7th March, 1963
41-Animal Husbandry	1,650	26th March, 1962	
47-A Community Development Projects, National Extension Service and Local Development Works.	2,38,600	30th March, 1962	
P-Loans and Advances by State Governments.	1,70,500	31st March, 1962	

As the grants and appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The details of the recoveries referred to are given in Appendix.

	Charged Rs.	Voted Rs.
Total expenditure according to Appropriation Accounts	84,96,70,772	82,70,71,682
Deduct—Total recoveries	1,14,78,933	3,40,64,919
Net total expenditure as shown in the Finance Accounts	83,81,91,839	79,30,06,763

SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

The Appropriation Accounts have been prepared and 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. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1963.

A. K. ROY,

Comptroller and Auditor General of India.

NEW DELHI:
The

GRANT No. I—LAND REVENUE

	Total grant or appropriation	Actual expenditure	Saving
	Rs.	Rs.	Rs.

Voted—

Original	2,00,44,000	2,02,58,000	1,96,96,945	5,61,055
Supplementary ..	2,14,000			
Amount surrendered during the year				7,17,860

Charged—

Original	2,000	2,000	..	2,000
Supplementary ..	..		
Amount surrendered during the year				1,548

Notes and Comments

(i) Against the amount of Rs. 7,17,860 surrendered on 31st March, 1962 in the voted section, the actual saving came up to Rs. 5,61,055 only.

(ii) A supplementary grant of Rs. 2.14 lakhs was obtained in March, 1962 under group-heads 'H-Consolidation of Holdings-H-I-Plan Expenditure and H-II-Non-Plan Expenditure'. Although the funds provided under this group-head were fully utilised there were large savings under other heads as indicated in the accounts; if these had been foreseen, the supplementary grant could have been avoided.

(iii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
			(In lakhs of rupees)

(1) C—Charges on account of
Land Revenue Collections—

O	30.00	25.70	24.84	—0.86
R	—4.30			

The saving of Rs. 5.16 lakhs in the original provision was mainly due to less payment of commission to Chodharies.

The saving was surrendered only on 31st March, 1962.

GRANT No. I—LAND REVENUE—*Concl'd.*

Group-head	Total grant	Actuals	Excess+ Saving—
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(In lakhs of rupees)

(2) D—Survey, Settlement and
Record Operations—

Voted—

O	29.58		26.78	26.78	..
R	—2.80				

The saving of Rs. 2.80 lakhs in the original provision was mainly due to non-filling of vacancies, and non-engagement of chainmen and labourers.

The saving was surrendered only in March, 1962.

3) G-1(i)—Expenditure in connection
with ex-Zamindari Estates—
Head quarters staff—

O	7.99	|	7.46	6.72	—0.74
R	—0.53				

The reasons for the saving are awaited.

A large portion of the total saving which occurred mainly under 'Allowances and honoraria' and 'other charges' was left unsurrendered at the end of the year.

GRANT No. II—STATE EXCISE DUTIES

	Total grant or appropriation	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original	59,54,000	60,54,000	53,33,393
Supplementary	1,00,000		
Amount surrendered during the year			7,20,007
			7,01,800
Charged—			
Original .. .. .	..	47,000	37,001
Supplementary	47,000		
Amount surrendered during the year			9,999
			10,000

Notes and Comments

(i) The percentage of saving in the voted section was 11.9.

(ii) A supplementary grant of Rs. 1 lakh was obtained in March, 1962 under group-heads 'A-Superintendence' and 'B-District Executive Establishment'. There were large savings under other heads as indicated in the accounts; if these had been foreseen, the supplementary grant could have been avoided.

(iii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
	(In lakhs of rupees)		
(1) A—Superintendence—			
O	4.04	4.84	3.81
S	0.80		
			—1.03

The saving of Rs. 1.03 lakhs in the total provision was due to the reason indicated below:—

Expenditure on establishment relating to collection of excise duties is initially incurred under Grant No. VII—Sales Tax. At the end of the year necessary transfer of expenditure adjustable under Grant No. II—State Excise Duties is made on *pro rata* basis in proportion to the revenue actually realised during the year. As the revenue realised during the year was less than anticipated it resulted in corresponding savings in expenditure under this group-head.

(2) C—Distilleries—

O	30.00	24.62	24.69	+0.07
R	—5.38			

The net saving of Rs. 5.31 lakhs in the original provision was due to less purchase of liquor.

GRANT No. III—STAMPS (ALL VOTED)

			Total grant	Actual expenditure	Excess
			Rs.	Rs.	Rs.
Voted—					
Original ..	..	3,55,000	3,90,000	4,27,660	37,660
Supplementary ..	..	35,000			
Amount surrendered during the year					7,000

Notes and Comments

- (i) The excess under the grant requires to be regularised. It occurred mainly under the following group-heads:—

Group-head			Total grant	Actuals	Excess	
(In lakhs of rupees)						
(1) B-1—Charges for the Sale of Stamps—						
O	0.95	1.10	1.33	0.23
S	..	..	0.15		
(2) C-1—Cost of stamps supplied from Central Stamp Stores—						
O	0.90	1.10	1.34	0.24
S	..	..	0.20		

The excesses were due to payment of more commission charges on sale of stamps and more expenditure on purchase of stamps from the Central Stamps Store, Nasik than anticipated because of increase in their manufacturing cost.

The supplementary provision made on 30th March, 1962 proved inadequate.

- (ii) The surrender of Rs. 7,000 made on 31st March, 1962 was not justified since the actual expenditure exceeded the total grant by Rs. 37,660.

GRANT No. IV—FOREST

	Total grant or appropriation	Actual expenditure	Saving
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Rs.

Rs.

Rs.

Voted—

Original	76,76,000		79,49,000	78,92,312	56,688
Supplementary ..	2,73,000				

Amount surrendered during the year					47,100
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Charged—

Original	1,000		1,000	..	1,000
Supplementary				

GRANT No. V—REGISTRATION (ALL VOTED)

				Total grant	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	2,08,000	2,08,000	1,86,947	21,053
Supplementary	..	..	..
Amount surrendered during the year						13,000

GRANT No. VI—TAXES ON VEHICLES

		Total grant or appropriation	Actual expenditure	Saving
		Rs.	Rs.	Rs.
Voted—				—
Original	5,73,000	5,87,000	5,85,661	1,339
Supplementary	14,000			4,250
Amount surrendered during the year				
Charged—				
Original	1,000	1,000	79	921
Supplementary				900
Amount surrendered during the year				

GRANT No. VII —SALES TAX

				Total grant or appropriation	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	49,91,000	53,26,000	52,35,571	90,429
Supplementary	..	..	3,35,000			
Amount surrendered during the year						69,500
Charged—						
Original	..	..	10,000	33,000	31,814	1,186
Supplementary	..	..	23,000			

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

	Total grant	Actual expenditure	Excess
	Rs.	Rs.	Rs.
Voted—			
Original 5,40,000	6,40,000	6,42,007	2,007
Supplementary .. 1,00,000			
Amount surrendered during the year			20,570

Notes and Comments

(i) The excess under the grant requires to be regularised. It occurred mainly under the following group-head :—

Group-head	Total grant	Actuals	Excess
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(In lakhs of rupees)

A-1 (i)—Taxes on passengers—

Pro rata charges of combined
Establishment transferred from
Major Head 12-A Sales Tax—

O	3.94	4.94	5.20	0.26
S	1.00			

The excess was due to increase in the percentage of *pro rata* charges on combined establishment for collection of Sales Tax and Excise Duties owing to un-anticipated fall in the total revenue.

The supplementary provision obtained on 30th March, 1962 proved inadequate.

(ii) The surrender of Rs. 20,570 made on 31st March, 1962 was not justified since the actual expenditure exceeded the total grant by Rs. 2,007.

GRANT No. IX—IRRIGATION (ALL VOTED)

	Total grant	Actual expenditure	Excess
	Rs.	Rs.	Rs.
Voted—			
Original 1,12,66,000	1,12,66,000	1,17,33,908	4,67,908
Supplementary			
Amount surrendered during the year			96,450

Notes and Comments

(i) The surrender of Rs. 96,450 made on 31st March, 1962 was not justified since the actual expenditure exceeded the total grant by Rs. 4,67,908.

(ii) The excess under the grant requires to be regularised. It occurred mainly under the following group-heads:—

Group-head	Total grant	Actuals	Excess + Saving -
			(In lakhs of rupees)

(1) B-1(iv)—Suspense—

O ..	0.52	—0.25	4.55	+4.80
R ..	—0.77			

The excess of Rs. 4.80 lakhs was due to adjustment to the work by debit to 'Miscellaneous Public Works Advances' of amounts recoverable from contractors on account of penalty.

Instead of covering the excess by additional provision of funds, the Department reappropriated Rs. 0.77 lakh from this head on 30th March, 1962.

(2) B-1(ii)—Maintenance and repairs—

O ..	30.00	32.00	35.19	+3.19
R ..	2.00			

The excess was explained as due to heavy repairs and silt clearance of canals.

The additional funds provided by reappropriation on 30th March, 1962 proved inadequate.

(iii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

(1) B-1(i)—Extensions and improvements—

O ..	4.00	3.00	2.70	—0.30
R ..	—1.00			

The saving of Rs. 1.30 lakhs in the original provision was mainly due to non-execution of lining work to some canals on account of shortage of cement.

GRANT No. IX—IRRIGATION—*Contd.*

Group-head	Total grant	Actuals	Excess + Saving—
			(In lakhs of rupees)

(2) B-1(iii) I—Special Establishment—

O	8.20	7.15	6.50	—0.65
R	—1.05			

The saving of Rs. 1.70 lakhs in the original provision was mainly due to (i) non-filling of vacancies and (ii) transfer of Patwaries to Revenue Department.

(iv) *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 figures of these charges for the years 1959-60 to 1961-62 and their percentage to the works outlay for these years :—

Sl. No.	Head of Account and Year	Works Outlay	Establishment charges	Percentage of establishment charges to works outlay	Tools and Plant charges	Percentage of Tools and Plant charges to works outlay
1	2	3	4	5	6	7
						(In lakhs of rupees)
1.	18-Other Revenue Expenditure financed from Ordinary Revenues—					
	1959-60	33.19	3.91	11.8	0.72	2.2
	1960-61	33.65	2.85	8.5	0.40	1.2
	1961-62	37.89	4.71	12.4	0.65	1.7
2.	XVII—Irrigation, Navigation, Embankment and Drainage Works (Commercial) Working Expenses—					
	1959-60	5.91	0.74	12.5	0.13	2.2
	1960-61	7.87	0.89	11.3	0.11	1.2
	1961-62	10.84	0.98	9.0	0.12	1.1
3.	51-B-Other Revenue Expenditure connected with Multipurpose River Schemes—					
	1959-60	13.89	4.93	35.5	0.03	0.2
	1960-61	11.95	4.02	33.6	0.05	0.4
	1961-62	21.53	3.71	17.2	0.05	0.2

GRANT No. IX—IRRIGATION—*Contd.*

Sl. No.	Head of Account and year	Works outlay	Establishment charges	Percentage of establishment charges to works outlay	Tools and Plant charges	Percentage of Tools and Plant charges to works outlay
1	2	3	4	5	6	7
(In lakhs of rupees)						
4.	68-Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) Irrigation Works—					
	1959-60	2,22.42	29.77	13.4	7.01	3.2
	1960-61	4,61.14	48.30	10.5	5.61	1.2
	1961-62	4,76.71	53.33	11.2	8.49	1.8
5.	80-A-Capital Outlay on Multipurpose River Schemes—					
	1959-60	2,40.98	17.87	7.4	3.96	1.6
	1960-61	1,44.49	20.01	13.9	3.10	2.1
	1961-62	1,59.59	22.13	13.9	2.87	1.8

(v) *Suspense transactions.*—The minor Head 'Suspense' is not a final Head of Account. It accommodates interim transactions in respect of which further payments or adjustments of value are necessary before the transaction can be considered complete and finally accounted for. Accordingly the transactions under this Head, if not adjusted to the final Head of Account, are carried forward from year to year. The 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-divisions is explained below :—

(1) *Purchases.*—When materials are received for a specific work or stock, without being paid for or adjusted during the month, 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 thereby clearing the previous credit. This head must, therefore, always show a negative (credit) balance representing the value of stores received but not paid for.

GRANT No. IX—IRRIGATION—*Concl'd.*

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

(3) *Miscellaneous Public Works Advances*.—This sub-division comprises debits for 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 group-heads 'Suspense' subordinate to the Major Head '18—Irrigation-Other Revenue expenditure financed from Ordinary Revenues' during the year 1961-62.

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—2,59,331	3,01,282	4,58,865	—1,57,583	—4,16,914
Stock	2,70,315	11,25,460	8,99,217	2,26,243	4,96,558
Miscellaneous Public Works Advances ..	5,77,720	10,70,010	5,94,147	4,75,863	10,53,583
Total ..	5,88,704	24,96,752	19,52,229	5,44,523*	11,33,227

*The corresponding figure booked in the accounts is Rs. 4,62,858. The difference of Rs. 81,665 is under reconciliation with the Department.

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

				Total appropriation	Actual expenditure	Saving
				Rs.	Rs	Rs.
<i>Charged—</i>						
<i>Original</i>	..	..	4,80,75,000	6,09,81,000	5,18,85,567	90,95,433
<i>Supplementary</i>	...	...	1,29,06,000			
<i>Amount surrendered during the year</i>						88,28,800

Notes and Comments

(i) The percentage of saving was 14.9.

(ii) In the group-head indicated below the provision was not utilised to a substantial extent :—

Group-head	Total appropriation	Actuals	Excess + Saving —
(In lakhs of rupees)			

A-5—Interest on loans taken from Central Government—

<i>O</i>	285.36	2,70.44	2,75.04	+ 4.60
<i>S</i>	..	..	80.32	
<i>R</i>	..	..	—95.24	

The supplementary grant of Rs. 80.32 lakhs was obtained on 30 March, 1962 for payment of interest charges on loans received from the Government of India. The net saving of Rs. 90.64 lakhs was due to non-payment of interest as a fresh loan applied for the purpose was not sanctioned by the Government of India.

(iii) Unnecessary re-appropriations—

(1) A-1(i)V—New loans floated during 1961-62—

<i>O</i>	8.00	9.25	7.29	—1.96
<i>R</i>	1.25			

The final saving of Rs. 1.96 lakhs was due to less drawal of interest by subscribers than anticipated.

The re-appropriation made on the last day of the year proved unnecessary.

INTEREST ON DEBT AND OTHER OBLIGATIONS—*Concld.*

Group-head				Total appropriation	Actuals	Excess + Saving—
(In lakhs of rupees)						
(2) A-3 (i)—Interest on other floating loans—						
O	..	..	50.00	61.11	56.64	—4.47
S	..	..	8.74			
B	..	..	2.37			

The saving was due to non-receipt of claims relating to overdrafts taken from the Reserve Bank of India during March, 1962.

The provision of additional funds by re-appropriation made on the last day of the year shows that there was no proper assessment of the requirements.

(iii) Defective budgeting—

A-7—Deduct—Interest realised on Investment of cash balances	..	—4.45	..	+4.45
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The minus provision made under this group-head on account of interest realised on Cash Balance Investment account was a deviation from the system of gross budgeting.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED).

		Total appropriation	Actual expenditure	Excess
		Rs.	Rs.	Rs.
<i>Charged—</i>				
Original . . .	21,46,000	1,59,31,000	1,59,31,172	172
Supplementary ..	1,37,85,000			

Notes and Comments

(i) The excess of Rs. 172 requires to be regularised.

(ii) An amount of Rs. 22.31 lakhs was appropriated during the year from revenue to a Sinking Fund created to provide for redemption of the permanent loans. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

GRANT No. X—GENERAL ADMINISTRATION

			Total grant or appropriation	Actual expenditure	Excess
Voted—			Rs.	Rs.	Rs.
Original	..	2,80,47,000	2,81,37,000	2,81,69,941	32,941
Supplementary	..	90,000			
Amount surrendered during the year					1,89,386
Charged—					
Original	..	8,38,000	9,20,000	9,54,072	34,072
Supplementary	..	82,000			
Amount surrendered during the year					1,040

Notes and Comments

(i) The surrenders of Rs. 1,89,386 and Rs. 1,040 in the voted and charged sections respectively were not justified since the actual expenditure exceeded the final grant and appropriation by Rs. 32,941 and Rs. 34,072 respectively.

(ii) The excess under the grant and appropriation requires to be regularised. It occurred mainly under the following group-heads:—

Group-head	Total grant	Actuals	Excess + Saving—
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(In lakhs of rupees)

(a) Voted—

F-1-(i)-I—District Establishment—

O	..	43.96	44.51	48.13	+3.62
R	..	0.55			

The reasons for the excess and for its remaining uncovered are awaited.

The excess occurred under 'Pay of Officers', 'Allowances and honoraria' and 'Other Charges'. The additional funds provided by reappropriation on 30th March, 1962 covered only 15% of the total excess.

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

Group-head	Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)			

(b) *Charged*—A-9 (i)—Maintenance and repairs of
official residences—

O	..	..	0.80	0.93	1.20	+0.27
S	..	..	0.13			

The excess was due to omission to provide funds for the improvement of garden and the construction of compound wall in the Raj Bhawan, Jaipur sanctioned by the Government of India in September, 1961 (Rs. 0.10 lakh) and adjustment of debits raised by the Public Works Department in March, 1962 (Final) accounts on account of works undertaken by them during 1957-58 at Raj Bhawan, Mount Abu (Rs. 0.17 lakh).

The supplementary provision obtained on 30th March, 1962 proved inadequate.

(iii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

(1) C-1 (i)—Preparation and printing of
electoral rolls—

O	..	..	12.00	9.93	9.05	—0.88
R	..	..	2.07			

The saving of Rs. 2.95 lakhs in the original provision was mainly due to less expenditure on printing of electoral rolls than anticipated.

(2) E—Commissioners—

Voted—

O	..	..	10.09	2.76	3.12	+0.36
R	..	..	—7.33			

The net saving of Rs. 6.97 lakhs in the original provision was mainly due to less expenditure on surplus staff than anticipated.

(iv) The expenditure under 'Charged' shown above does not include an amount of Rs. 60,933 in respect of group-head 'F-1 (iv)—Court of Wards' met out of an advance from the Contingency Fund obtained on 11th March, 1962 which was not reimbursed to the Fund during the year.

GRANT No. XI—ADMINISTRATION OF JUSTICE

			Total grant or appropriation	Actual expenditure	Saving
			Rs.	Rs.	Rs.
Voted—					
Original	..	45,15,000	45,23,000	45,00,856	22,144
Supplementary	..	8,000			
Amount surrendered during the year					
					10,800
Charged—					
Original	..	10,07,000	10,40,000	10,24,094	15,906
Supplementary	..	33,000			
Amount surrendered during the year					
					15,700

GRANT No. XII—JAILS

				Total grant or appropriation	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	34,49,000	36,18,000	36,11,511	6,489
Supplementary	..	..	1,69,000			
Amount surrendered during the year						5,700
Charged—						
Original	..	..	..	3,000	..	3,000
Supplementary	..	..	3,000			
Amount surrendered during the year						3,000

Notes and Comments

Deposit of Depreciation Reserve of Government Commercial Undertakings—Jail Manufactures.—The Fund is intended to provide a reserve for meeting the cost of renewal and replacements of plant and machinery, etc. The balance at the credit of the Fund as on 1-4-1961 and 31-3-1962 was Rs. 54,253 and Rs. 55,881 respectively.

GRANT No. XIII—POLICE

	Total grant or appropriation	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original	4,64,47,000	5,08,69,000	5,07,46,238
Supplementary .. .	44,22,000		
Amount surrendered during the year			1,28,340

Charged—			
Original	3,000	3,000	3,000
Supplementary .. .			
Amount surrendered during the year			3,000

Notes and Comments

In the group-head indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving —
			(In lakhs of rupees)

F-1 (ii)—Forensic Laboratory—

O	1.34	0.27	0.27
R	—1.07		

The saving of Rs. 1.07 lakhs in the original provision was due to non-filling of vacancies and non-materialisation of purchases.

GRANT No. XIV—SCIENTIFIC DEPARTMENTS (ALL VOTED)

	Total grant	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original ..	33,86,000	40,48,000	35,22,387
Supplementary ..	6,62,000		
Amount surrendered during the year			
			5,25,613
			3,39,870

Notes and Comments

(i) The percentage of saving was 13.

(ii) A supplementary grant of Rs. 3.08 lakhs was obtained in March, 1962 under group-head 'A-2 (ii)—Palana Colliery—A-2 (ii)-I-Non-Plan Expenditure'. Although the funds provided under this group-head were fully utilised there were large savings under other heads as indicated in the accounts; if these had been foreseen, the supplementary grant could have been avoided.

(iii) In the group-heads indicated below the provision was not utilised to a substantial extent.—

Group-head	Final grant	Actuals	Excess+ Saving—
			(In lakhs of rupees)
(1) A-2 (iii)—Patan lime stone quarries—			
O	3.54	2.54	1.87
R	—1.00		—0.67

The Controlling Officer has not furnished explanation for the saving of Rs. 1.67 lakhs in the original provision.

Although the total saving was Rs. 1.67 lakhs the surrender made on 4th December, 1961 and 31st March, 1962 amounted to Rs.1 lakh.

(2) A-5—Intensive prospecting and mineral surveys and re-organisation and expansion of the Department of Mines and Geology—

(Plan Expenditure)—

O	3.02	1.91	2.10	+0.19
R	—1.11			

The net saving of Rs. 0.92 lakh in the original provision was due to non-filling of vacancies.

(iv)—Deposit of Depreciation Reserve of Government Commercial Undertakings—Mines.—The Fund is intended to provide a reserve for meeting the cost of renewals and replacements of plant and machinery, etc. The balance at the credit of the Fund as on 1-4-1961 and 31-3-1962 was Rs. 91,984 and Rs. 99,381 respectively.

GRANT No. XV—EDUCATION

	Total grant or appropriation	Actual expenditure	Saving
Voted—	Rs.	Rs.	Rs.
Original 12,27,37,000	12,27,37,000	11,58,23,418	69,13,582
Supplementary			
Amount surrendered during the year			28,33,716

Charged—

Original	1,000	..	1,000
Supplementary 1,000			

Notes and Comments

(i) Although the total saving was Rs. 69.14 lakhs, the surrender made was to the extent of 41% only and this was done on 31st March, 1962.

(ii) In the group-heads indicated below the provision was not utilised to a substantial extent :—

Group-head	Total grant	Actuals	Excess + Saving—
			(In lakhs of rupees)
(1) A-4 (ii)—M.B.M. Engineering College, Jodhpur—			
A-4 (ii)—II-Plan Expenditure—			
O 7.33	4.23	4.12	—0.11
R —3.10			

The saving of Rs. 3.21 lakhs in the original provision was due to non-filling of vacancies and non-implementation of certain Schemes.

(2) A-4 (v)—Regional Engineering
College—
(Plan Expenditure)—

O 1.00
R —1.00			

The total provision of Rs. 1 lakh remained unutilised due to non-starting of Regional Engineering College as anticipated due to non-finalisation of preliminaries, viz. selection of site, acquisition of land, etc.

The amount was surrendered on 23rd February, 1962 (Rs. 0.75 lakh) and 31st March, 1962 (Rs. 0.25 lakh).

GRANT No. XV—EDUCATION—Contd.

Group-head	Total grant	Actuals	Excess+ Saving—
(In lakhs of rupees)			

(3) B-1—Government Secondary Schools—

B-1(i) I—Non-Plan Expenditure—

O	..	..	321.99	|	320.99	309.19	—11.80
R	..	..	—1.00	|			

The reasons for the saving are awaited.

The large portion of the total saving was left unsurrendered at the end of the year.

(4) B-1 (iii)—Multipurpose Schools—

B-1 (iii) I—Non-Technical Wings—

O	..	..	16.60	|	15.60	15.57	—0.03
R	..	..	—1.00	|			

(5) B-1 (iii)—II—Technical Wings—

O	..	..	3.27	|	2.11	1.92	—0.19
R	..	..	—1.16	|			

(6) E-2—Inspection—

E-2-I—Non-Plan Expenditure—

O	..	..	14.77	|	13.47	12.14	—1.33
R	..	..	—1.30	|			

The savings of Rs. 1.03 lakhs under item (4), Rs. 1.35 lakhs under item (5) and Rs. 2.63 lakhs under item (6) were mainly due to vacancies.

The saving was surrendered only on 31st March, 1962. In case of item (6) the amount surrendered was about 1/2 of the total saving.

(7) C-1 (i)—Boys' Schools—

C-1 (i) I—Non-Plan Expenditure—

Voted—

O	..	..	76.04	|	58.44	57.27	—1.17
R	..	..	—17.60	|			

(8) C-1 (i) II—Plan Expenditure—

O	..	..	10.16	|	2.16	2.31	+0.15
R	..	..	—8.00	|			

The saving of Rs. 18.77 lakhs [item (7)] and net saving of Rs. 7.85 lakhs [item (8)] in the original provision was stated to be due mainly to non-filling of vacancies, appointment of teachers on the minimum of the pay scales in the place of teachers promoted to higher posts and economy in order to provide additional funds to Panchayat Samitis.

GRANT No. XV—EDUCATION—Contd.

Group-head	Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)			

(9) D-1 (viii)—Polytechnics—

D-1 (viii) II—Plan Expenditure—

O	16.20	14.89	14.46	—0.43
R	—1.31			

The total saving of Rs. 1.74 lakhs in the original provision was stated to be due mainly to non-starting of two Polytechnics at Jaipur and Bharatpur on account of non-receipt of administrative sanction for the construction of buildings.

(10) E-4 (ii) I—Boys' Divisions—

E-4 (ii) I—Non-Plan Expenditure	7.00	5.67	—1.33
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(11) E-4 (ii) II—Boys Divisions—

E-4 (ii) II—Non-Plan Expenditure	9.20	6.95	—2.25
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The Controlling Officer has not furnished explanations for the savings under the group-heads at items (10) and (11) above.

The final savings under items (10 and 11) remained unsurrendered.

(12) E-4 (iii) Miscellaneous—

E-4 (iii) I—Non-Plan Expenditure—

O	13.75	8.98	9.36	+0.38
R	—4.77			

The net saving of Rs. 4.39 lakhs in the original provision was mainly due to less expenditure on teachers attending training courses.

(13) E-4 (iii) II—Plan Expenditure—

O	17.38	15.76	14.35	—1.41
R	—1.62			

The total saving of Rs. 3.03 lakhs in the original provision was due to less expenditure on teachers attending training courses and less payment of stipends to pupil teachers.

GRANT No. XV—EDUCATION—Contd.

Group-head	Total grant	Actuals	Excess Saving—
(In lakhs of rupees)			

(iii) Case of inadequate provision:—

A-2 (i)—Arts Colleges—(Men)—

A-2 (i) I—Non-Plan Expenditure	65.15	67.60	+2.45
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The reasons for the excess and for its remaining uncovered are awaited.

The excess occurred mainly under 'Pay of Officers' and 'Allowances and honoraria' which remained uncovered.

(iv) Unnecessary re-appropriation:—

E-5—Works—

E-5(ii)—Plan Expenditure—

O	6.00	10.00	7.42	—2.58
R	4.00			

The reasons for the saving are awaited.

In view of the eventual saving of Rs. 2.58 lakhs the re-appropriation of Rs. 4 lakhs made on the last day of the year was excessive.

(v) Cases of non-utilisation of funds totalling Rs. 23.47 lakhs towards grants-in-aid to schools and colleges as well as to Panchayat Samitis are indicated below:—

(1) A-5—Grants to Non-Government Professional Colleges—

A-5(ii)—Plan Expenditure—

O	4.81	1.49	1.55	0.06
R	—3.32			

(2) B-2—Direct Grants to Non-Government Secondary Schools—

B-2(i)—II—Plan Expenditure—

O	3.87	2.62	2.60	—0.02
R	—1.25			

The net saving of Rs. 3.26 lakhs under item No. (1) and the saving of Rs. 1.27 lakhs under item No. (2) were mainly due to less payment of grants-in-aid to certain institutions.

GRANT No. XV—EDUCATION—Concl'd.

Group-head	Total grant	Actuals	Excess+ Saving—
(In akhs of rupees)			
3) B-2(i)—Other than Sanskrit Schools—			
B-2(i)I—Non-Plan Expenditure ..	51.00	43.45	—7.55

The saving of Rs. 7.55 lakhs in the original provision was due to non-utilisation of provision made for payment of old claims of Ajmer District.

The amount remained unsurrendered.

(4) C-3—Grants to Local Bodies for Primary Education—			
C-3(i)—Grants-in-aid to Panchayat Samitis—			
C-3(i)II—Plan Expenditure—			
O	44.34	33.63	32.95
R	—10.71		—0.68

The Controlling Officer has not furnished explanation for saving of Rs. 11.39 lakhs in the original provision.

(vi) Cases of defective control:—

(1) E-3—Scholarships—			
E-3(i) Non-Plan Expenditure	2.88	6.13	+3.25
(2) E-3-(ii)—Plan Expenditure—			
O	10.15	13.10	10.54
R	2.95		—2.56

The Controlling Officer intimated in November, 1962 as follows—

“Apparently the excess/saving at items (1) and (2) is on account of incorrect booking of expenditure. The reconciliation for these heads was not done and the misclassification could not be set right.”

GRANT No. XVI—MEDICAL

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving Rs.
Voted—			
Original	3,75,72,000	3,57,61,660	18,10,340
Supplementary			
Amount surrendered during the year			17,11,160

Charged—

Original	5,000	24,935	1,065
Supplementary	21,000		
Amount surrendered during the year			65

Notes and Comments

In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)			

(1) B-1—General Hospitals—**B-1(i)—Non-Plan Expenditure—**

O	89.32	85.15	85.31	0.16
R	—4.17			

The net saving of Rs. 4.01 lakhs in the original provision was stated to be due mainly to non-filling of vacancies and less purchase of equipments due to their non-availability.

(2) B-1(ii)—Plan Expenditure—

O	6.27	4.75	4.77	+0.02
R	—1.52			

The net saving of Rs. 1.50 lakhs in the original provision was explained as due to non-filling of vacancies and providing only 25 beds at Kota Hospital as against 50 envisaged as a result of the decision of the Co-ordination Committee.

The saving was surrendered only on 29th March, 1962.

GRANT No. XVI—MEDICAL—Contd.

Group-head	Total grant	Actuals	Excess Saving—
			(In lakhs of rupees)

(3) B-5—Other Hospitals and Dispensaries—

B-5(ii)—Plan Expenditure—

O	8.70	6.70	6.84	+0.14
R	-2.00			

The net saving of Rs. 1.86 lakhs in the original provision was due to vacancies and late starting of Primary Health Centres and Dispensaries.

The saving was surrendered only on 29th March, 1962.

(4) B-9(i)—Ayurvedic Dispensaries—

B-9 (i) II—Plan Expenditure —

O	2.21	1.71	1.18	-0.53
R	-0.50			

The saving of Rs. 1.03 lakhs in the original provision was stated to be due mainly to delay in the opening of new Dispensaries on account of late receipt of sanction (Rs. 0.60 lakh) and non-drawal of certain arrear claims due to non-completion of certain formalities (Rs. 0.25 lakh).

The surrender made on 31st March, 1962 represented about 1/2 of the total saving.

(5) D-1—Medical College, Jaipur—

D-1(i)—Non-Plan Expenditure—

O	11.17	9.95	9.61	-0.34
R	-1.22			

The saving of Rs. 1.56 lakhs in the original provision was mainly due to vacancies and less number of trainees.

The surrender of surplus funds was made only on 31st March, 1962.

GRANT No. XVI—MEDICAL—Concl'd.

Group-head	Total grant	Actuals	Excess+ Saving—
(In lakhs of rupees)			

(6) D-4—Ayurvedic Colleges—

D-4(ii)—Plan Expenditure—

O	..	2.23	0.93	0.59	—0.34
R	..	—1.30			

The saving of Rs. 1.64 lakhs in the original provision was mainly due to late implementation of Research Scheme and non-establishment of the faculty in Ayurved.

The saving was surrendered on 31st March, 1962.

(7) F-2—Dispensaries and Leave and
Emergency Reserve Staff—

F-2(i)—Non-Plan Expenditure—

O	..	10.80	6.97	7.05	+0.08
R	..	—3.83			

The net saving of Rs. 3.75 lakhs in the original provision was mainly due to vacancies, non-availability of trained medical staff, non-starting of Ward at Pali, less purchase of medicines and non-starting of centres.

The surrender of the surplus funds was made only on 31st March, 1962.

GRANT No. XVII—PUBLIC HEALTH (ALL VOTED)

Total grant	Actual expenditure	Saving
Rs.	Rs.	Rs.

Voted—

Original ..	2,29,82,000	3,10,59,000	2,44,52,961	66,06,039
Supplementary ...	80,77,000			
Amount surrendered during the year				4,56,460

Notes and Comments

(i) The percentage of saving was 21.3.

(ii) Although the total saving was Rs. 66.06 lakhs the surrender made formed a small portion of the saving and this was done on 31st March, 1962.

(iii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess+ Saving—
			(In lakhs of rupees)

(1) E-1(i) II—Executive establishment and maintenance charges—

O	67.92	104.96	91.70	—13.26
S	31.85			
R	5.19			

The saving of Rs. 13.26 lakhs is under the head 'Suspense'. The Controlling Officer stated that the head 'Suspense' is not susceptible of accurate budgeting.

The additional provision of Rs. 5.19 lakhs made by re-appropriation on the last day of the year proved wholly unnecessary and indicated defective control over expenditure.

(2) E-1(i) III(ii)—Pipes—

(Plan Expenditure)—

O	26.00	22.32	20.81	—1.51
R	—3.68			

The saving of Rs. 5.19 lakhs in the original provision was mainly due to less supply of pipes.

GRANT No. XVII—PUBLIC HEALTH—Contd.

Group-head	Total grant	Actuals	Excess+ Saving—
(In lakhs of rupees)			

(3) B—Grants for Public Health purposes—

B-1(iii)—Rural Water Supply Scheme—

(Plan Expenditure)—

O	..	..	32.00 |	28.40	28.94	+0.54
R	..	..	—3.60 |			

The net saving of Rs. 3.06 lakhs in the original provision was due to less payment of grants-in-aid to Panchayat Samitis than anticipated.

(iv) Case of defective budgeting—

C-2—National Malaria Eradication Programme—

(Plan Expenditure)—

O	..	..	47.52 |			
S	..	..	48.91 |	98.56	51.32	—47.24
R	..	..	2.13 |			

The saving of Rs. 47.24 lakhs in the total provision was due to erroneous provision made under this Grant instead of under Grant No. "XLVI. Capital Outlay on Schemes of Government Trading" for adjustment of cost of materials and equipments received from the Government of India under the T.C.A. programme.

The saving remained unsurrendered.

(v)(a)—Review of Establishment and Tools and Plant charges of the Water Supply Schemes.—From the gross charges on account of establishment and Tools and Plant of Water Supply Scheme, the percentage recoveries on account of works 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 figures of these charges for the years 1959-60 to 1961-62 and their percentage to the works outlay for these years:—

Sl. No.	Head of Account and year	Works outlay	Establishment charges	Percentage of establishment charges to works outlay	Tools and Plant charges.	Percentage of Tools and Plant charges to works outlay
1	2	3	4	5	6	7

(In lakhs of rupees)

1. 39-Public Health—

1959-60	..	74.87	6.45	8.6	1.98	2.6
1960-61	..	29.55	5.17	17.5	2.87	9.7
1961-62	..	31.96	12.99*	40.6	1.80	5.6

GRANT No. XVII—PUBLIC HEALTH—Contd.

S. No.	Head of Account and year	Works outlay	Establishment charges	Percentage of establishment charges to works outlay	Tools and Plant charges	Percentage of Tools & Plant charges to works outlay
1	2	3	4	5	6	7
				(In lakhs of rupees)		
2.	70-Capital Outlay on Improvement of Public Health—					
	1959-60 ..	69.59	10.71	15.4	No expenditure on	
	1960-61 ..	62.83	10.85	17.3	Tools and Plant	
	1961-62 ..	34.01	4.85	14.3	appeared under this	
					Head of Account.	

*Includes expenditure on technical staff for maintenance of Water Works which is not distributed between 39-Public Health and 70-Capital Outlay on Improvement of Public Health.

(b) *Suspense transactions.*—Group-head E-1(i)II includes 'Suspense' transactions. The nature of these transactions has been explained in Notes and Comments (v) below the Appropriation Accounts of Grant No. IX-Irrigation. A summary of the transactions accounted for under this Grant during the year 1961-62 is given below:—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	—98,56,110	43,28,517	95,32,075	—52,03,558	—1,50,59,668
Stock ..	12,53,567	1,19,84,444	51,47,997	68,36,447	80,90,014
Miscellaneous Public Works Advances ..	14,97,221	27,62,995	16,11,172	11,51,823	26,49,044
Workshop Suspense ..	1,65,512	—36,425	42,650	—79,075	86,437
TOTAL ..	—69,39,810	1,90,39,531	1,63,33,894	27,05,637	—42,34,173

(c) *Depreciation Reserve Fund-Water Works.*—The Fund is intended to provide a reserve sufficient to meet the cost of renewals and replacements of plant and machinery, the balance at the credit of the Fund as on 1-4-1961 and 31-3-1962 was Rs. 31.86 lakhs and Rs. 41.51 lakhs respectively.

GRANT No. XVIII—AGRICULTURE (ALL VOTED)

	Total grant	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original ..	1,76,29,000	1,37,49,047	38,80,953
Supplementary ..	1,000		
Amount surrendered during the year			38,25,560
Notes and Comments			

(i) The percentage of saving was 22. The surrender of the saving amounting to Rs. 38.26 lakhs was made only on 31st March, 1962.

(ii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)			
(1) F—Agricultural Experiments and Research—			
F-2—Plan Expenditure—			
O	8.06	3.09	2.54
R	—4.97		—0.55

The saving of Rs. 5.52 lakhs in the original provision was mainly due to non-finalisation/late finalisation of certain Schemes.

- (2) G-1 (ii) VIII—Establishment of two extension wings of Veterinary College—

O	1.57		
R	—1.57		

The total provision of Rs. 1.57 lakhs remained unutilised due to non-implementation of the Scheme.

GRANT No. XVIII—AGRICULTURE—Contd.

Group-head	Total grant	Actuals	Excess+ Saving—
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(In lakhs of rupees)

(3) G-4—S.K.N. Government College of Agriculture, Jobner—

G-4(i)—Non-Plan Expenditure—

O	..	..	6.00	4.19	3.92	—0.27
R	..	..	—1.81			

The total saving of Rs. 2.08 lakhs in the original provision was mainly due to vacancies and non-implementation of certain Schemes for want of Government sanction.

(4) H—Botanical and other Public gardens—

H-(2)—Plan Expenditure—

O	..	..	2.50	1.35	1.19	—0.16
R	..	..	—1.15			

The saving of Rs. 1.31 lakhs in the original provision was mainly due to late issue of sanction and non-finalisation of Scheme owing to non-receipt of model Scheme from the Government of India.

(5) J—Fisheries—

J-2—Plan Expenditure—

O	..	..	2.44	1.22	0.79	—0.43
R	..	..	—1.22			

The saving of Rs. 1.65 lakhs in the original provision was mainly due to late implementation of Schemes.

(6) K-3(viii)—Improvement of Statistics—

K-3(viii)-II—Plan Expenditure—

K-3(viii)II-(i)—Through the agency of Secretary Board of Revenue—

O	..	..	1.18			
R	..	..	—1.18			

The total provision of Rs. 1.18 lakhs remained unutilised due to non-issue of sanction.

GRANT No. XVIII—AGRICULTURE—Contd.

Group-head	Total grant	Actuals	Excess + Saving—
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(In lakhs of rupees)

(7) K-3(ix)—Soil Conservation Schemes—

K-3(ix)II—Plan Expenditure—

K-3(ix)II(i)—Contour bunding in Agriculture land and areas—

O	..	..	7.27	3.98	3.86	—0.12
R	..	..	—3.29			

The saving of Rs. 3.41 lakhs in the original provision was mainly due to unfilled vacancies, non-purchase of equipment for want of foreign exchange, and non-issue of sanctions to new Schemes of dry farming, soil conservation work in desert areas and percolation tanks.

(8) K-3(xiii)—Intensive Agriculture Programme—

(Plan Expenditure)—

O	..	..	8.34	3.79	3.56	—0.23
R	..	..	—4.55			

The saving of Rs. 4.78 lakhs in the original provision was mainly due to non-purchase of equipment for want of foreign exchange.

(9) K-4(v)—Plant Protection Scheme—

K-4(v)II—Plan Expenditure—

O	..	..	4.99	1.17	2.09	+0.92
R	..	..	—3.82			

The net saving of Rs. 2.90 lakhs in the original provision was stated to be due to non-issue of sanctions for certain Schemes coming under 'Plant Protection.'

(iii) Excessive surrenders:—

(1) F—Agricultural Experiments and Research—

F-1—Non-Plan Expenditure—

O	..	..	12.52	10.89	12.03	+1.14
R	..	..	—1.63			

GRANT No. XVII—AGRICULTURE—Contd.

Group-head	Total grant	Actuals	Excess+ Saving—
			(In lakhs of rupees)
(2) K-3(i)—Seed Distribution Scheme and Subsidy—			
K-3(i)I—Non-Plan Expenditure—			
O 1.21	0.84	2.08	+1.24
R —0.37			

The Controlling Officers have not furnished the explanations for the final excesses under the above group-heads.

In view of the eventual excesses the surrender of funds on the last day of the year from these group-heads was in the wrong direction. This points to defective control and budgeting.

(3) K-2—Rajasthan Underground Water Board—

O	::	::	20.09	17.14	19.74	2.60
R	::	::	—2.95			

The excess of Rs. 2.60 lakhs was stated to be due mainly to adjustment of debits in March, 1962 (Final) accounts on account of cost of materials purchased through the Director General of Supplies and Disposals.

(iv) Excessive re-appropriations:—

(1) K-3(i)—Seed Distribution Scheme and subsidy—

K-3(i)II—Plan Expenditure—

O	::	::	2.45	4.83	3.80	—1.02
R	::	::	2.38			

(2) K-3(xiv)—Umedganj Farm—

K-3(xiv)I—Non-Plan Expenditure—

R	2.03	2.03	1.02	—1.01
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The Controlling Officer has not furnished the explanations for the final savings under the above group-heads.

In view of the eventual savings the additional funds provided through re-appropriation under these group-heads on 31st March, 1962 proved excessive.

GRANT No. XVIII—AGRICULTURE—Concl'd.

(v) (a) *Deposit Account of Grants made by the Indian Council of Agricultural Research.*—Grants are received from the Indian Council of Agricultural Research in connection with agricultural schemes. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

(b) *Deposit Account of Grants made by the Indian Central Cotton Committee.*—Grants are received from the Indian Central Cotton Committee for expenditure on development of cotton growing. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

(c) *Deposit Account of Grants made by the Central Oil Seeds Committee.*—Grants are received from the Indian Central Oil Seeds Committee for expenditure on development of oil seeds growing. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

(d) *Deposit Account of Grants made by the Central Sugar-cane Committee.*—Grants are received from the Central Sugar-cane Committee for expenditure on development of sugar-cane growing. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

(e) *Deposit Account of Grants made by the Indian Central Coconut Committee.*—Grants are received from the Indian Central Coconut Committee for expenditure on development and research regarding coconut growing. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

(f) *Deposit Account of Grants made by the Indian Central Arecanut Committee.*—Grants are received from the Indian Central Arecanut Committee for expenditure on development and research regarding arecanut growing. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

(g) *Deposit Account of Grants made by the Indian Central Tobacco Committee.*—Grants are received from the Indian Central Tobacco Committee for expenditure on development of tobacco growing. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

(h) *Deposit Account of Grants from the Central Government for Food Production Drive Schemes.*—Grants are received from the Government of India on account of food procurement bonus. The grants are utilised for expenditure in connection with certain agricultural Schemes. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

GRANT No. XIX—RURAL DEVELOPMENT (ALL VOTED)

				Total grant	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	16,000	16,000	2,494	13,506
Supplementary	..	..	..
Amount surrendered during the year						14,750

GRANT No. XX—ANIMAL HUSBANDRY

				Total grant or appropriation	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	1,27,15,000	1,27,15,000	1,02,43,244	24,71,756
Supplementary	..	..		
Amount surrendered during the year						25,66,061

Charged—

Original	1,000	932	68
Supplementary	1,000			

Notes and Comments

(i) The percentage of saving in the voted Section was 19.4. The surrender of the surplus funds was made on 31st March, 1962.

(ii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)			
(1) A—Direction—			
A-2—Plan Expenditure—			

O	1.76	0.70	0.76	+.06
R	—1.06			

The net saving of Rs. 1 lakh in the original provision was mainly due to unfilled vacancies, less touring by technical staff and non-sanction of new Schemes.

(2) F-9—Introduction of Sheep amongst Farming Community for practising mixed farming economy—

(Plan Expenditure)—

O	1.58	0.17	0.31	+0.14
R	—1.41			

The net saving of Rs. 1.27 lakhs in the original provision was due to late starting of the Scheme and non-purchase of rams.

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

Group-head				Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)						

(3) I-2(iv)—Co-operative Milk Union—
(Plan Expenditure)—

O	..	..	13.70	|	2.84	2.89	+0.05
R	..	..	—10.86	|			

The net saving of Rs. 10.81 lakhs in the original provision was due to non-supply of goods by the firms and non-implementation of the Scheme in full.

(4) I-9—Breeding of indigenous bulls—

O	..	..	1.62	|	1.51	0.59	—0.92
R	..	..	—0.11	|			

The reasons for the saving are awaited.

The large portion of the total saving was left unsurrendered at the end of the year.

(5) I-11—Eradication of Rinderpest
Scheme—Plan Expenditure—

O	..	..	9.37	|	7.39	7.22	—0.17
R	..	..	—1.98	|			

The saving of Rs. 2.15 lakhs in the original provision was mainly due to less purchases and unfilled vacancies.

(6) H-1—Grants-in-aid to Panchayat Samitis—

H-1(ii)—Plan Expenditure—

O	..	..	8.59	|	7.02	6.98	—0.04
R	..	..	—1.57	|			

The saving of Rs. 1.61 lakhs in the original provision was mainly due to less payment of grants-in-aid to Panchayat Samitis owing to non-transfer of control of upgraded new dispensaries to the Samitis and transfer of Poultry Development Scheme from Panchayat Samitis to Animal Husbandry Department.

(iii) The expenditure in the Charged Section shown above does not include an amount of Rs. 1,650 in respect of group-head 'A-Direction-A-1-Non-Plan expenditure' met out of an advance from the Contingency Fund obtained on 26th March, 1962 which was not subsequently reimbursed to the Fund during the year.

GRANT No. XXI—CO-OPERATION (ALL VOTED)

				Total grant	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	78,71,000	78,71,000	72,56,521	6,14,479
Supplementary	..	..	..
Amount surrendered during the year						6,30,686

Notes and Comments

(i) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)			

(1) A—Direction—

A-2—Plan Expenditure—

O	2.04	0.61	0.70	+0.09
R	—1.43			

The net saving of Rs. 1.34 lakhs in the original provision was mainly due to less expenditure on certain plan Schemes and late receipt of Government sanction for creation of new posts.

(2) B—Superintendence—

B-2—Plan Expenditure—

O	5.79	2.44	2.40	—0.04
R	—3.35			

The saving of Rs. 3.39 lakhs in the original provision was mainly due to unfilled vacancies and non-implementation of Schemes.

(3) D-1—Co-operative Education—

(Plan Expenditure)—

O	3.54	2.40	2.35	—0.05
R	—1.14			

The saving of Rs. 1.19 lakhs in the original provision was mainly due to less number of trainees.

GRANT No. XXI—CO-OPERATION—Concl'd.

(ii) (a) Subsidies amounting to Rs. 7.53 lakhs were paid to Co-operative Unions and Banks, Co-operative Supervising Unions and Marketing Societies, etc. for organisation of co-operative education of non-officials, construction of godowns, payment of rent of godowns, meeting expenditure on establishment and cost of managerial staff, purchase of typewriters, trucks, furniture and other equipment, and holding of seminars.

(b) *Accounts of State Agricultural Credit Relief and Guarantee Fund and State Co-operative Development Fund.*—The Funds have been created out of revenue for development of co-operative movement. An account of the transactions of these Funds is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

(c) *Deposit Account of Grants made by the National Co-operative Development and Warehousing Board.*—Grants are received from the National Co-operative Development and Warehousing Board for expenditure connected with construction of godowns. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

GRANT No. XXII—INDUSTRIES AND SUPPLIES

		Total grant or appropriation	Actual expenditure	Saving
		Rs.	Rs.	Rs.
Voted—				
Original	57,98,000	57,99,000	55,01,048	2,97,952
Supplementary ..	1,000			
Amount surrendered during the year				2,53,796

Charged—

Original .. ..	..	1,000	93	907
Supplementary ..	1,000			
Amount surrendered during the year				1,000

Notes and Comments

(i) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
			(In lakhs of rupees)
(1) A-3(iii)—Central Marketing Section—			

Voted—

O	3.94	2.09	2.03	—0.06
R	—1.85			

The saving of Rs. 1.91 lakhs in the original provision was mainly due to less purchase of goods owing to transfer of emporia to Small Scale Industries Corporation.

No part of the saving was surrendered before 26th September, 1961.

(2) A-3(iv)—Sodium Sulphate Section—

O	4.49	0.62	0.41	—0.21
R	—3.87			

The saving of Rs. 4.08 lakhs in the original provision was mainly due to delay in erection of the plant.

GRANT No. XXII—INDUSTRIES AND SUPPLIES—*Concl'd.*

Group-head	Total grant	Actuals	Excess+ Saving—
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(In lakhs of rupees)

(3) E—Other Organisations—

E-1(i)—Weights and measures Schemes—
(Plan Expenditure)—

O	..	..	4.37	|	2.21	2.21	..
R	..	..	—2.16	|			

The saving of Rs. 2.16 lakhs in the original provision was mainly due to non-purchase of motor vehicles and less purchase of laboratory equipment and furniture.

(i) (1) Subsidies amounting to Rs. 0.54 lakh were paid to certain Industrial Co-operatives during the year for development of cottage industries. The subsidies were mainly for the running of Handloom Sales Depots, Dye Houses, etc.

(2) An amount of Rs. 0.14 lakh was paid to private factories in order to subsidise their increased expenditure due to higher rates of electricity charges in certain areas.

(3) Subsidies amounting to Rs. 0.35 lakh (Plan Expenditure) and Rs. 3.66 lakhs (Non-Plan Expenditure) against the final provision of Rs. 0.35 lakh and Rs. 3.66 lakhs respectively were paid to Khadi and Village Industries. The subsidies were mainly for—

(a) rebate on the sale of khadi, and

(b) implementation of Khadi and Village Industries Scheme in the State.

(4) *Deposits of Depreciation Reserve of Government Commercial Undertakings—State Cotton Factories and Sodium Sulphate Works.*—The Funds are intended to provide reserves sufficient to meet the cost of renewals and replacements of plant and machinery, etc.

The balances at the credit of these Funds were as follows:—

Name of the Fund	As on 1.4.1961	As on 31.3.1962
	in Rs.	in Rs.
Deposits of Depreciation Reserve of Government Commercial Undertakings—		
State Cotton Factories	2,47,943	2,47,943
Sodium Sulphate Works	21,267	22,413

GRANT No. XXIII—LABOUR AND EMPLOYMENT (ALL VOTED)

				Total grant	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	47,86,000	47,86,000	27,63,061	20,22,939
Supplementary	..	..	..
Amount Surrendered during the year						20,37,320

Notes and Comments

(i) The percentage of saving was 42.3. No part of the surplus funds was surrendered before 31st March, 1962.

(ii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess+ Saving—
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(In lakhs of rupees)

(1) A-2—Labour—

A-2(i)—Headquarters—

A-2(i)I—Non-Plan Expenditure—

O	3.48	2.31	2.31	..
R	—1.17			

The saving of Rs. 1.17 lakhs in the original provision was mainly due to transfer of certain Schemes to Industries Department, abolition of certain posts and economy in travelling allowance.

(2) A-2(iv)—Labour Welfare Centres—

A-2(iv)I—Non-Plan Expenditure—

O	4.41	3.41	3.41	..
R	—1.00			

The saving of Rs. 1 lakh in the original provision was mainly due to unfilled vacancies and discontinuance of employment of part-time staff.

GRANT No. XXIII—LABOUR AND EMPLOYMENT—*Concl'd.*

Group-head	Total grant	Actuals	Excess + Saving—
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(In lakhs of rupees)

{3) A-3(ii)—Technical Training Centres—

A-3(ii)II—Plan Expenditure—

O	..	..	14.97	|	4.57	4.59	+0.02
R	..	..	—10.40	|			

The net saving of Rs. 10.38 lakhs in the original provision was due to late starting of industrial training institutes and non-receipt of approval from the Government of India for employment of staff under Apprenticeship Scheme.

(iv) A case of non-utilisation of funds for grants-in-aid is indicated below:—

A-2(v)—Grant-in-aid for Industrial Housing Scheme—

O	..	..	4.52	|	..	..	..
R	..	..	—4.52	|			

The entire provision was surrendered due to non-completion of formalities by private employees and co-operative societies.

GRANT No. XXIV—MISCELLANEOUS DEPARTMENTS

			Total grant or appropriation	Actual expenditure	Saving
			Rs.	Rs.	Rs.
Voted—					
Original	..	2,16,68,000	2,40,69,000	2,05,10,697	35,58,303
Supplementary	..	24,01,000			
Amount surrendered during the year					31,26,622
Charged—					
Original	..	40,000	51,000	28,350	22,650
Supplementary	..	11,000			
Amount surrendered during the year					11,311

Notes and Comments

(i) The percentage of saving was 14.8.

(ii) Although the total saving was Rs. 35.58 lakhs, only Rs. 31.27 lakhs were surrendered and this was done on 31st March, 1962.

(iii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess+ Saving—
			(In lakhs of rupees)
(1) A-3—State Statistics—			
A-3(ii)—Plan Expenditure—			

O	..	..	4.83	1.20	1.19	—0.01
R	..	..	—3.63			

The saving of Rs. 3.64 lakhs in the original provision was explained as mainly due to unfilled vacancies and purchases of punchers, verifiers and calculating machines having not been finalised for want of foreign exchange facilities.

(2) B-3(xii)—Social Welfare Department—

B-3(xii)I—Administration—

B-3(xii)I(i)—Non-Plan Expenditure—

O	..	..	7.07	5.99	5.98	—0.01
R	..	..	—1.08			

The saving of Rs. 1.09 lakhs in the original provision was mainly due to transfer of certain Schemes to Panchayat Samitis, unfilled vacancies and non-finalisation of certain pay fixation cases.

GRANT No. XXIV—MISCELLANEOUS DEPARTMENTS—Contd.

Group-head	Total grant	Actuals	Excess+ Saving—
(In lakhs of rupees)			

(3) B-3(xii)II-ii—Rehabilitation—

B-3(xii)II-ii(2)—Plan Expenditure—

O	..	..	1.31	|	..	..	..
R	..	..	—1.31	|	..	..	..

(4) B-3(xii)IV-ii—Rehabilitation—
(Plan Expenditure)—

O	..	..	1.31	|	..	..	..
R	..	..	—1.31	|	..	..	..

The entire provision under the group-heads at items 3 and 4 above was surrendered due to transfer of Schemes to Panchayat Samitis.

(5) B-3(xii)II-iii—Co-operation—

B-3(xii)II-iii(2)—Plan Expenditure—

O	..	..	1.10	|	..	..	..
R	..	..	—1.10	|	..	..	..

The entire provision was surrendered due to revision of details of Plan expenditure.

(6) B-3(xii)II-vii—Aid to Voluntary
Agencies—

B-3(xii)II-vii(2)—Plan Expenditure—

O	..	..	5.70	|	2.93	3.23	+0.30
R	..	..	—2.77	|	..	..	..

The net saving of Rs. 2.47 lakhs in the original provision was mainly due to less demand for running hostels by voluntary agencies.

(7) B-3(xii)IV-iii—Voluntary Agencies—

B-3(xii)IV-iii(2)—Plan Expenditure—

O	..	..	2.75	|	1.69	1.47	—0.22
R	..	..	—1.06	|	..	..	..

The saving of Rs. 1.28 lakhs in the original provision was mainly due to the reasons given below group-head 'B-3(xii)II-vii(2)—Plan Expenditure'.

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

Group-head				Total grant	Actuals	Excess + Saving—
				(In lakhs of rupees)		

(8) B-3 (xii) IV (iv)—Cottage Industries—

O	..	..	2.67	|		
R	..	..	—0.75	|	1.92	1.41 —0.51

The saving of Rs. 1.26 lakhs in the original provision was stated to be mainly due to non-functioning of certain Cottage Industries Centres.

A large portion of the total saving was left unsurrendered at the end of the year.

(9) B-3(xii) VII—Scheme for the Welfare of nomadic tribes—

(Non-Plan Expenditure)—

O	..	..	2.76	|	0.04	0.01 —0.03
R	..	..	—2.72	|		

The saving of Rs. 2.75 lakhs in the original provision was mainly due to non-starting of peripatetic schools, black-smithy production work-shop, transfer of Schemes to Panchayat Samitis and less demand from Municipalities for grant-in-aid.

(10) B-3(xii) Vs III-iii—Social Defence Scheme—

B-3(xi) VIII-iii(1)—Non-Plan Expenditure—

O	..	..	5.26	|	2.98	2.05 —0.93
R	..	..	—2.28	|		

The saving of Rs. 3.21 lakhs in the original provision was mainly due to non-opening of certain beggar remand home and certified schools, less demand for establishment of boys clubs, less demands for grant by the Trust for Sindhi women and children, unfilled vacancies and non-finalisation of purchase of vehicles.

A major portion of the saving remained unsurrendered at the end of the year.

(11) B-3(xii) VIII-ii(2)—Plan Expenditure—

O	..	..	3.93	|	1.09	2.14 +1.05
R	..	..	—2.84	|		

The amount of Rs. 2.84 lakhs was surrendered on 31st March, 1962 due to non-opening of certain beggar remand homes, non-finalisation of purchase of vehicles, late starting of certain Schemes and less demand for grant-in-aid from voluntary agencies. The Controlling Officer has not furnished reasons for the final excess of Rs. 1.05 lakhs.

GRANT No. XXIV—MISCELLANEOUS DEPARTMENTS—Concl'd.

Group-head	Total grant	Actuals	Excess + Saving—
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(In lakhs of rupees)

(12) B-3(xii)IX-ii—Scheme for the Welfare of scheduled castes—

(Plan Expenditure)—

O	12.45	|	7.95	7.78	—0.17
R	—4.50				

The saving of Rs. 4.67 lakhs in the original provision was mainly due to the reasons given below group-head 'B-3(xii)II-iii(2)—Plan Expenditure'.

(iv) A case of non-utilisation of funds for grants-in-aid is indicated below:—

B-3(xv)—Grants-in-aid to Panchayat Samitis relating to Social Welfare—

B-3(xv)II—Plan Expenditure—

O	28.31	|	27.52	26.62	—0.90
S	..	..	12.28		
R	..	..	—13.07		

The saving of Rs. 13.97 lakhs was mainly due to revision of details of Plan expenditure, payment of scholarships to students through the Director of Primary and Secondary Education instead of through Panchayat Samitis and no demand for grant-in-aid for housing in rural areas. The supplementary grant of Rs. 12.28 lakhs obtained on 31st October, 1961, for defraying additional expenditure in connection with the implementation of schemes and for the construction and repairs of tanks and dams, proved wholly unnecessary.

**GRANT No. XXV—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL
EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS
(ALL VOTED)**

		Total grant	Actual expenditure	Saving
		Rs.	Rs.	Rs.
Voted—				
Original	.. ..	1,68,52,000		
Supplementary	.. ..	59,69,000		
		2,28,21,000	2,27,08,740	1,12,260

Notes and Comments

(i) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess+ Saving—
			(In lakhs of rupees)

(1) A-2—District Headquarters—

A-2(i)—Staff—

(Plan Expenditure)—

O	.. ..	9.00	5.45	5.03	—0.42
R	.. ..	—3.55			

The saving of Rs. 3.97 lakhs in the original provision was mainly due to late appointment of staff.

(2) A-4—Health and rural sanitation—
(Plan Expenditure)—

O	.. ..	8.50	2.45	3.89	+1.44
R	.. ..	—6.05			

Net saving of Rs. 4.61 lakhs in the original provision was mainly due to non-opening of primary health centres for want of decision regarding their location.

(ii) (a) The expenditure shown above does not include an amount of Rs. 2,38,600 in respect of group-head 'C-Local Development Works' met out of an advance from the Contingency Fund obtained on 30th March, 1962.

(b) *Fund for Development Schemes.*—The Fund has been created out of central grants and public contributions for meeting expenditure on Local Development Works in Rajasthan. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

GRANT No. XXVI—CIVIL WORKS

	Total grant or appropriation	Actual expenditure	Saving
--	---------------------------------	-----------------------	--------

Rs.

Rs.

Rs.

Voted—

Original	3,44,47,000	3,79,39,000	3,22,87,163	56,51,837
Supplementary ..	34,92,000			

Amount surrendered during the year 7,08,986

Charged—

Original	5,000	40,000	33,837	6,163
Supplementary ..	35,000			

Amount surrendered during the year 4,000

Notes and Comments

(i) The percentage of saving in the voted section was 14.9.

(ii) A Supplementary grant of Rs. 28.25 lakhs was obtained under different group-heads on 30th March, 1962. In view of the eventual saving of Rs. 56.52 lakhs in the grant the supplementary grant could have been restricted to token votes, wherever necessary, had the savings under the grant as a whole been foreseen.

(iii) Although the total saving was Rs. 56.52 lakhs, only Rs. 7.09 lakhs were surrendered and this was done on 31st March, 1962.

(iv) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head

Total grant

Actuals

Excess +
Saving—

(In lakhs of rupees)

(1) B-2—Works financed from Central Road Fund—

B-2(i)—Plan Expenditure—

O	43.00	17.97	16.56	—1.41
R	25.03			

The saving of Rs. 26.44 lakhs in the original provision was mainly due to slow progress of works.

GRANT No. XXVI—CIVIL WORKS—Contd.

Group-head	Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)			
(2) F-2—Grants-in-aid other than to Panchayat Samitis—			
O 6.00	4.53	4.39	—0.14
R —1.47			

The saving of Rs. 1.61 lakhs in the original provision was mainly due to less demand from the Local Bodies.

(v) Unnecessary Re-appropriation:—

G—Suspense—

O 59.77	66.76	14.62	—52.14
R 6.99			

The Controlling Officer has not furnished explanation for the final saving.

Instead of surrendering the saving, the Department increased the provision under this head by another Rs. 6.99 lakhs on the last day of the year.

(vi) *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 figures of these charges for the years 1959-60 to 1961-62 and their percentage to the works outlay for these years:—

Sl. No.	Head of Account and year	Works outlay	Establishment charges	Percentage of establishment charges to works outlay	Tools and Plant charges	Percentage of Tools and Plant charges to works outlay
1	2	3	4	5	6	7

(In lakhs of rupees)

1. 50—Civil Works—

1959-60	1.69.63	9.17	5.4	5.32	3.1
1960-61	1.87.67	9.58	5.1	6.03	3.2
1961-62	2.02.31	10.81	5.3	7.79	3.8

GRANT No XXVI—CIVIL WORKS—Contd.

Sl. No.	Head of Account and year	Works outlay	Establishment charges	Percentage of establishment charges to works outlay	Tools and Plant charges	Percentage of Tools and Plant charges to works outlay
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1 2 3 4 5 6 7

(In lakhs of rupees)

2. 50-A- Capital Outlay on Civil Works Financed from Revenues—

1959-60	..	11.71	0.63	5.4	0.36	3.1
1960-61	..	31.47	0.66	2.1	0.19	0.6
1961-62	..	22.27	1.72 (a)	7.7	0.56	2.5

3. 81—Capital Account of Civil Works Outside the Revenue Account—

1959-60	..	4,69.87	25.44	(a) 5.4	14.38	3.1
1960-61	..	6,22.28	28.71	4.6	18.33	2.9
1961-62	..	5,88.72	30.03	5.1	14.84	2.5

4. 82—Capital Account of other works outside the Revenue Account—

1959-60	..	3.96	0.21	5.3	0.12	3.0
1960-61	..	2.17	0.10	4.6	0.07	3.2
1961-62	..	3.96	0.20	5.1	0.10	2.5

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

(vii) *Suspense transactions.*—The nature of transactions appearing group-head 'G-Suspense' has been explained in Notes and Comments (v) of the Appropriation Accounts of Grant No. IX-Irrigation. A summary of the

GRANT No. XXVI—CIVIL WORKS—*Concld.*

transactions accounted for under this Minor Head of Account during the year 1961-62 is given below:—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	—1,20,58,181	1,00,21,326	1,04,68,441	—4,47,115	—1,25,05,296
Stock ..	50,76,260	1,72,92,073	1,51,82,289	21,09,784	71,86,044
Miscellaneous Public Works Advances ..	14,60,078	15,14,957	16,67,441	—1,52,484	13,07,594
Workshop Suspense ..	36,834	..	..	..	36,834
TOTAL ..	—54,85,009	2,88,28,356	2,73,18,171	15,10,185*	—39,74,824

*The corresponding figure booked in the accounts is Rs. 14,61,997. The difference of Rs. 48,188 is under reconciliation with the Department.

(viii) *Subventions from Central Road Fund.*—Subventions are received from the Central Road Development Fund for expenditure on Schemes of road development approved by the Union Government with the advice of the Standing Committee of Roads. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

**GRANT NO. XXVII—OTHER REVENUE EXPENDITURE
CONNECTED WITH MULTIPURPOSE RIVER
SCHEMES (ALL VOTED)**

	Total grant	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original	46,70,000		
Supplementary	46,70,000	40,82,167	5,87,833
Amount surrendered during the year			6,54,170

Notes and Comments

- (i) The percentage of saving was 12.6.
 (ii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving— (In lakhs of rupees)
(1) B-1 (v)—Add expenditure on Common Works executed by other Government Agencies—			
O	2.00	..	..
R	—2.00	..	..
Provision was not utilised due to non-receipt of debits for works relating to Chambal Project from the Madhya Pradesh Government as anticipated.			
(2) B-2(i)—Maintenance and repairs—			
O	6.00	3.60	4.50
R	—2.40		+0.90

The net saving of Rs. 1.50 lakhs in the original provision was due to the fact that the provision for the maintenance and repairs of the Chambal Project was made in the Budget for the first time and the actual working showed that the Department would be able to do with reduced funds.

- (iii) A case of inadequate provision of fund is indicated below:—

A-2(i)—Irrigation Branch Portion—			
O	10 10	10.27	12.22
R	0.17		1.95

The excess of Rs. 1.95 lakhs was stated to be due to receipt in December, 1961 and March, 1962 of more debits than anticipated from the Punjab Government on account of expenditure relating to the Bhakra Nangal Project.

The additional funds provided by re-appropriation on 29th March, 1962 proved inadequate.

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

(iv) *Suspense transactions.*—The nature of transactions appearing under the 'Suspense head' has been explained in Notes and Comments (v) below the Appropriation Accounts of Grant No. IX—Irrigation. A summary of the transactions accounted for under the Suspense head of this Grant during the year 1961-62 is given below :—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—41,156	5,226	5,219	7	—41,149
Stock	5,81,944	1,43,328	1,79,478	—36,150	5,45,794
Miscellaneous Public Works Advances	2,769	—468	1,595	—2,063	706
TOTAL	5,43,557	1,48,086	1,86,292	—38,206*	5,05,351

*The corresponding figure booked in the accounts is Rs. —46,930. The difference of Rs. —8,724 is under reconciliation with the Department.

GRANT No. XXVIII—FAMINE (ALL VOTED)

	Total grant	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original	45,00,000		
Supplementary .. .	28,00,000		
	73,00,000	62,38,880	10,61,120
Amount surrendered during the year			9,19,816

Notes and Comments

(i) The percentage of saving was 14.5.

(ii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
			(In lakhs of rupees)
(1) A-2(ii)—P.W.D. Agency—			
O	3.00		
S	3.00	4.00	3.94
R	—2.00		—0.06

(2) A-2(iii)—Revenue Department Agency—

O	13.00		
S	22.85	32.95	32.65
R	—2.90		—0.30

The savings under the above group-heads were mainly due to discontinuance of relief work because of early setting of rains in some places.

(3) A-5—Miscellaneous—

O	6.25		
S	1.80	4.55	3.51
R	—3.50		—1.04

Specific reasons for the saving of Rs. 4.54 lakhs in the total provision were not furnished by the Controlling Officer.

(iii) *Famine Relief Fund Account.*—A Famine Relief Fund has not so far been formally constituted in the State under any specific Act or by an executive order. The balances in the Fund earmarked for famine relief works in some of the covenanting Units were taken together to form the opening balance of the Famine Relief Fund on 1st April, 1950 to which have been added the contributions made out of State revenues during subsequent years as also interest

GRANT No. XXVIII—FAMINE—Concl'd.

realised from investments out of the balances in the Fund. The expenditure incurred on famine relief during these years was met out of the Fund. In addition, a sum of Rs. 15,64,780 was transferred from the Fund during the year 1951-52 to general balances of the State for financing loans to cultivators.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

GRANT No. XXIX—TERRITORIAL AND POLITICAL PENSIONS (ALL VOTED)

		Total grant	Actual expenditure	Saving
		Rs.	Rs.	Rs.
Voted -				
Original	..	5,000	1,899	3,101
Supplementary	..	..	..	..

GRANT No. XXX—PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	13,80,000	14,11,872	+11,872
Supplementary ..	20,000		
Amount surrendered during the year			47,333
Charged—			
Original .. ..	..	1,000	—1,000
Supplementary ..	1,000		
Amount surrendered during the year			920

Notes and Comments

The excess under the voted section requires to be regularised. It was mainly under the following group-head :—

Group-head	Total grant	Actual's	Excess
		(In lakhs of rupees)	
A—Privy Purses and Allowances of Rulers of Integrated States and allowances of their relatives and servants—			
Voted—			
O	13.80	13.53	14.12
S	0.20		
R	—0.47		
			0.59

The reasons for the excess and for its remaining uncovered are awaited. The supplementary provision obtained as late as 30th March, 1962 proved inadequate.

Instead of covering the excess by additional provision the Department surrendered Rs. 0.47 lakh.

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

		Total grant or appropriation	Actual expenditure	Saving
		Rs.	Rs.	Rs.
Voted—				
Original	96,47,000	98,35,000	94,81,630	3,53,370
Supplementary	1,88,000			
Charged—				
Original	1,21,000	1,21,000	82,596	38,404
Supplementary				
<i>Amount surrendered during the year</i>				10,600

Notes and Comments

(i) The supplementary grant of Rs. 1.88 lakhs was obtained on 30th March, 1962. If the final saving of Rs. 3.53 lakhs had been foreseen the supplementary grant could have been avoided.

(ii) Unnecessary re-appropriation:—

Group-head	Total grant	Actuals	Excess + Saving—
			(In lakhs of rupees)
J—Donations to Provident Funds—			
O	6.00	8.97	6.31
R	2.97		—2.66

At the instance of the Director of Insurance the Finance Department made a provision of Rs. 2.97 lakhs by re-appropriation on 31st March, 1962 for adjustment of Employer's contribution to the Contributory Provident Fund of the employees of the erstwhile Electrical and Mechanical Department. The provision was unnecessary as the contribution was to be borne by the Rajasthan State Electricity Board. This resulted in the final savings of Rs. 2.66 lakhs under this group-head.

GRANT No. XXXII—STATIONERY AND PRINTING (ALL VOTED)

				Total grant	Actual expenditure	Excess
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	54,80,000	69,70,000	73,25,038	3,55,038
Supplementary	..	..	14,90,000			
Amount surrendered during the year						17,650

Notes and Comments

(i) The supplementary grant obtained on 30th March, 1962 proved inadequate.

(ii) The excess under the grant requires to be regularised. It occurred mainly under the following group-heads :—

Group-head				Total grant	Actuals (In lakhs of rupees)	Excess
(a) A-1—Stationery Offices and Stores—						
O	..	..	1.19	1.73	2.00	0.27
S	..	..	0.26			
R	..	..	0.28			

The excess was due to unanticipated debits on account of Railway freight adjusted in the March, 1962 (Final) accounts.

The supplementary provision obtained on 30th March, 1962 as well as the additional funds provided by re-appropriation on 31st March, 1962 proved inadequate.

(b) A-2—Purchase of Stationery Stores—

O	36.00	42.00	45.35	3.35
S	6.00			

The excess was stated to be due to receipt of more debits at the close of the year than anticipated on account of the cost of paper purchased during the year.

The supplementary grant obtained on 30th March, 1962 proved inadequate.

(iii) *Depreciation Reserve Fund—Government Presses.*—This Fund is credited with depreciation calculated on the value of plant and machinery in use in Government Presses as also with the residual book value of plant and machinery disposed of. The amount at credit of the Fund is available for meeting the cost of normal renewals and replacements. An account of the transactions of the Fund is given in Statement 16 of the Finance Accounts, 1961-62 of the Government of Rajasthan.

GRANT No. XXXIII—MISCELLANEOUS

	Total grant or appropriation	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original	2,00,94,000	2,16,62,000	1,85,00,347
Supplementary	15,68,000		
Amount surrendered during the year			22,82,157
Charged—			
Original	8,000	37,000	640
Supplementary	29,000		
Amount surrendered during the year			7,320

Notes and comments

(i) The percentage of saving in the voted section was 14.6. The savings were mainly under the provision made for Plan Schemes and were attributed to non-implementation or partial implementation of the Schemes.

(ii) The surrender of the surplus funds was made on 31st March, 1962, still a substantial portion of the saving remained unsurrendered.

(iii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving —
(In lakhs of rupees)			
(1) D—Publicity Board—			
D-1—Publicity Department—			
D-1(ii)—Plan Expenditure—			
O	8.88	5.08	4.07
R	—3.80		
			—1.01

The saving to the extent of Rs. 3.80 lakhs in the original provision was mainly due to non-implementation of the Scheme of documentary films and non-utilisation of the amount of lump sum provision for Plan Schemes. The Controlling Officer has not furnished reasons for the rest of the savings of Rs. 1.01 lakhs.

GRANT No. XXXIII—MISCELLANEOUS—*Concl'd.*

Group-head				Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)						
(2) F—Irrecoverable temporary loans and advances written off—						
O	..	..	0.20	16.20	8.13	—8.07
S	..	..	11.00			
R	..	..	5.00			

Amounts totalling Rs. 8.13 lakhs comprising 20 items were written off as irrecoverable under the orders of competent authority.

The Controlling Officer has not furnished reasons for the saving of Rs. 8.07 lakhs which remained unsurrendered. Instead of surrendering the savings, the Department augmented the provision under this group-head by another Rs. 5 lakhs on 31st March, 1962.

(3) H-1(1)(i)—Under Urban Community Development Scheme—
(Plan Expenditure)—

O	..	..	8.00	..	..	..
R	..	..	—8.00			

The entire provision was surrendered due to non-implementation of the Scheme.

(4) H-7(iii)—Grants for other purposes—
H-7(iii)4—Free Fund—

O	..	..	48.20	32.12	32.22	+0.10
R	..	..	—16.08			

The net saving of Rs. 15.98 lakhs in the original provision was mainly due to partial non-implementation of the Scheme.

(5) O-3—Relief—

O-3(i)—Feeding, Clothing and Medical charges—

O	..	..	3.50	1.28	1.19	—0.09
R	..	..	—2.22			

The saving of Rs. 2.31 lakhs in the original provision was mainly due to non-receipt of sanctions from the Government of India for payment of maintenance assistance.

(6) O-5 (xi)—Other items—

O	..	..	1.95	0.50	0.35	—0.15
R	..	..	—1.45			

The saving of Rs. 1.60 lakhs in the original provision was stated to be due to low pace of expenditure than anticipated.

GRANT No. XXXIV—RECEIPTS FROM ROAD AND WATER
TRANSPORT SCHEMES—WORKING EXPENSES

			Total grant or appropriation	Actual expenditure	Saving
			Rs.	Rs.	Rs.
Voted—					
Original	..	65,00,000	65,00,000	43,50,777	21,49,223
Supplementary	..	..	
Amount surrendered during the year					20,68,710

Charged—

Original	..	..	3,000	3,000	..
Supplementary	..	3,000			

Notes and Comments

- (i) The percentage of saving in the voted section was 33.
(ii) The saving mainly occurred under the following group-head :—

Group-head	Total grant	Actuals	Excess + Saving—
	(In lakhs of rupees)		

B—Operation—

B—1-Rajasthan State Roadways—

O	..	61.89	41.81	41.04	—0.77
R	..	—20.08			

The saving of Rs. 20.85 lakhs in the original provision was mainly due to non-operation of certain bus routes owing to legal difficulties.

No part of the saving was surrendered as late as 31st March, 1962.

GRANT No XXXV—OTHER MISCELLANEOUS
CONTRIBUTIONS AND ASSIGNMENTS (ALL VOTED)

		Total grant	Actual expenditure	Saving
		Rs.	Rs.	Rs.
Voted—				
Original	..	43,00,000		
		43,13,000	42,93,392	19,608
Supplementary	..	13,000		

GRANT No. XXXVI—EXTRAORDINARY CHARGES (ALL VOTED)

	Total grant	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original	15,36,000	15,36,000	..
Supplementary .. .. .	..	
Amount surrendered during the year			13,50,000

Notes and Comments

The entire grant remained unutilised due to the following reasons :—

Group-head	Total grant	Actuals	Excess+ Saving—
			(In lakhs of rupees)

(1) A—Charges in India—

A-1—Expenditure in connection with demarcation of Rajasthan West Pakistan Boundary	1.86	..	—1.86
--	------	----	-------

The total provision of Rs. 1.86 lakhs remained unutilised due to the expenditure being charged direct to the Government of India under their instructions issued in May, 1961. The amount, however, remained unsurrendered.

(2) A-2—Cost of Evacuee Agricultural Land—

O	13.50
R	—13.50		

The total provision of Rs. 13.50 lakhs remained unutilised as no payment was made to the Central Government as originally anticipated due to the decision taken in March, 1962 to credit recoveries from cultivators direct to that Government.

The amount was surrendered only on 31st March, 1962.

**GRANT No. XXXVII PAYMENTS OF COMPENSATION TO LAND
HOLDERS ETC. ON THE ABOLITION OF THE
ZAMINDARI SYSTEM (ALL VOTED)**

				Total grant	Actual expenditure	Excess
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	2,80,00,000	3,05,00,000	3,39,52,981	34,52,981
Supplementary	..	..	25,00,000			

Notes and Comments

The excess under the grant requires to be regularised. It occurred mainly under the following group-head:—

Group-head	Total grant	Actuals	Excess
(In lakhs of rupees)			
A-2—Payment of instalments on Bonds—			
O	2,00.00	2,64.51	39.51
S	25.00		

The excess was explained to be due to omission to provide adequate funds for payment of Jagir compensation.

Even the supplementary provision obtained on 30th March, 1962 proved inadequate.

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Saving Rs.
<i>Noted—</i>			
Original 15,68,54,000	17,42,54,000	12,70,40,953	4,72,13,047
Supplementary .. 1,74,00,000			
Amount surrendered during the year			1,51,11,060
<i>Charged—</i>			
Original	92,000	89,188	2,212
Supplementary .. 92,000			

Notes and Comments

- (i) The percentage of saving in the noted section was 27.
- (ii) The amount surrendered on 31st March, 1962 formed only 1/3 of the total saving; the bulk of the saving remained unsundered at the end of the year.
- (iii) The supplementary grant of Rs. 174 lakhs was obtained on 31st March, 1962 under the following group heads; but remained un-utilised as indicated below:—

Group-head	Total grant	Actuals	Excess + Saving—
	. (In lakhs of rupees)		
(1) A-1(3)—Pong Dam— (Plan Expenditure)—			
O 100.00	244.00	..	—244.00
S 144.00			

The entire provision remained unutilised. This was explained as due to non-receipt of debits from the Panjab Government towards the share of Rajasthan Government on the construction of the Pong Dam.

- (2) B-II(ii)—Interest on Capital Outlay—
(Irrigation Branch Portion)—
(Plan Expenditure)—

O 70.00	87.65	..	—87.65
S 14.07			
R 3.58			

The entire provision remained unutilised. This was attributed to non-receipt of sanction of the Government of India for sharing common pool expenditure initially incurred by the Panjab Government out of loans sanctioned by the Government of India.

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

Group-head	Total grant	Actuals	Excess+ Saving—
			(In lakhs of rupees)

✓ (3) C-1(i)I-i(v)—Interest on Capital—
(Plan Expenditure)—

O	..	..	20.00	|	22.34	18.94	✓ —3.40
S	..	..	2.34	|			

✓ (4) C-1(i)I-ii(1)-5—Interest on Capital—

O	..	..	9.49	|	16.91	9.19	✓ —1.72
S	..	..	1.42	|			

✓ (5) C-1(i)I-ii(2)-5—Interest on Capital—

O	..	..	37.86	|	50.05	39.06	✓ —10.97
S	..	..	12.17	|			

The saving of Rs. 16.09 lakhs in the total provision of Rs. 83.28 lakhs in respect of items (3) to (5) above was attributed to non-receipt of a further loan from the Government of India for financing the payment.

(iv) A total saving of more than Rs. 36 lakhs in the original provision occurred under the following 3 group-heads. The reasons for the savings in these cases are awaited.

PCP (1) A-1(2)(i)-I-4—Suspense 6.15 —22.48 PCP —28.63

(2) A-2(7)-I—Establishment charges on
pro rata basis—

A-2(7)-I-i—Plan Expenditure ..	16.55	12.85	—3.70
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✗ (3) G-Unit No. 6-Kota Power Dam—

O	5.00		1.00	0.54	✓ —0.46
R	—4.00				

(v) The total saving of Rs. 36.90 lakhs forming more than 50% of the total original provision of Rs. 64.60 lakhs in the following cases was attributed mainly to slow progress of works.

(1) A-2(1)-5—Kalisil Project—

O	..	..	3.00	|	1.57	0.73	✓ —0.84
R	..	..	—1.43	|			

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

Group-head	Total grant	Actuals	Excess + Saving—
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(In lakhs of rupees)

(2)	A-2(1)-6—Jaggur Project—			
	O 2.60	0.92	1.03	+0.11
	R -1.63			
(3)	A-2(1)-14—Barach at Badgaon—			
	O 7.00 |	2.50	1.47	-1.03
	R -4.50 |			
(4)	A-2(2)-8—Mashi Irrigation Project—			
	O 5.00 |	2.46	2.42	-0.04
	R -2.54 |			
(5)	A-2(2)-13—Bhim Sagar Project—			
	Voted—			
	O 7.00 |	0.16	0.20	+0.04
	R -6.84 |			
(6)	A-2(2)-15—Other works—			
	O 4.50 |	2.67	2.68	+0.01
	R -1.83 |			
(7)	A-2(5)—Works of Extensions and Improvements— (Plan Expenditure)—			
	O 15.42 |	7.71	6.87	-0.84
	R -7.71 |			
(8)	C-1(i)I-ii(1)-1—Works—			
	O 20.08 |	11.00	12.30	+1.30
	R -9.08 |			

(vi) The total saving of Rs. 28.34 lakhs forming about 70% of the total original provision of Rs. 41 lakhs in the following 4 cases was mainly attributed to late receipt or non-receipt of approval for the Projects from the Planning Commission.

(1) A-2(1)-9—Jakham Project—

	O 10.00 |	2.80	2.40	-0.40
	R -7.20 |			

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

Group-head				Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)						
(2) A-2(1)-13—Mahi Project—						
O	..	..	20.00	8.15	7.83	—0.32
R	..	..	—11.85			
(3) A-2(1)-17—Laxaria Irrigation Project—						
O	..	..	2.00	..	..	..
R	..	..	—2.00			
(4) A-2(4)—Flood Control Works—						
(Plan Expenditure)—						
O	..	..	9.00	4.28	2.43	—1.85
R	..	..	—4.72			
(vii) The total saving of Rs. 30.68 lakhs forming 72% of the total original provision of Rs. 42.27 lakhs in the following 4 cases was attributed to non-finalisation/late finalisation of estimates or designs.						
This indicate cases of provision made for premature schemes.						
(1) A-2(1)-16—Wagon (Orai) Irrigation Project—						
O	..	..	6.00	1.45	1.12	—0.33
R	..	..	—4.55			
(2) A-2(1)-19—Other works—						
O	..	..	25.24	3.17	3.05	—0.12
R	..	..	—22.07			
(3) A-2(2)-3—Gambheri River Project—						
O	..	..	5.03	3.33	3.30	—0.03
R	..	..	—1.70			
(4) A-2(2)-12—Kali Sindh Project—						
Voted—						
O	..	..	6.00	4.04	4.12	+0.08
R	..	..	—1.96			

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

Group-head	Total grant	Actuals	Excess+ Saving—
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(In lakhs of rupees)

(viii) In the following two cases the saving of Rs. 137.54 lakhs forming 72% of the total original provision of Rs. 191.13 lakhs was mainly attributed to late finalisation of tenders by the Chambal Control Board.

(1) D-1(i)-I-1—Works—

O	183.79	|	52.00	48.43	—3.57
R	—131.79				

(2) D-1(ii)-I-2—Establishment—

O	7.34	|	5.58	5.16	—0.42
R	—1.76				

(ix) Other cases of large savings and excessive provision of funds are indicated below:—

(1) A-1(2)(i)-II-2—Establishment—

O	4.50	|	3.16	3.05	—0.11
R	—1.34				

(2) A-1(2)(i)-IV—Rajasthan Canal Project—

Expenditure in Rajasthan—
Through the agency of Chief
Accounts Officer, Rajasthan Canal
Project—(Plan Expenditure)—

O	4.50	|	3.55	3.33	—0.22
R	—0.95				

The savings of Rs. 1.45 lakhs under item (1) and Rs. 1.17 lakhs under item (2) in the original provisions were stated to be mainly due to unfilled vacancies and abolition of offices of the Mechanical and Plant Adviser and Master Plan.

(3) A-2(i)-4—Gudha Irrigation Project—

O	1.00	|	1.01	—3.76	—4.77
R	0.01				

The saving of Rs. 4.77 lakhs was due to adjustment to the work by debit Miscellaneous Public Works Advances of amounts recoverable from contractors on account of penalty.

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

Group-head		Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)				
(4)	B-I(i)v—Interest on Capital— (Plan Expenditure)—			
	O 22.59	19.90	19.88	—0.02 ✓
	R —2.69			
* (5)	D-1(ii)-I-5—Interest on Capital ..	7.40	4.61	—2.79 ✓
The savings of Rs. 2.71 lakhs under item (4) and Rs. 2.79 lakhs under item (5) were stated to be mainly due to the reason that the actual expenditure on works was less than the estimated expenditure on which the provision for interest charges had been based.				
(6)	B-II—Expenditure on Common Works executed by other Govern- ment Agencies—			
	B-II(i)—Share of net expenditure payable to the Punjab Government for Irrigation Branch portion— (Plan Expenditure)—			
	O 57.07	51.24	..	—51.24 ✓
	R —5.83			
The entire provision remained unutilised. This was attributed to non-receipt of sanction of the Government of India for sharing Common pool expenditure initially incurred by the Punjab Government.				
(7)	C-1(i)-I-ii-(2)—4-Suspense—			
	O 4.67	3.86	0.25	—3.61 ✓
	R —0.81			
The saving of Rs. 3.61 lakhs was stated to be mainly due to less adjustment under 'Purchases' and more issues from Stock to works than anticipated.				
(x) Cases of inadequate provision of funds are indicated below:—				
(1)	A-1(2)(1)-III-(a)-1—Works	2.69	4.58	+1.89
✓ (2)	A-2(1)-2—Meja Irrigation Project—			
	O 2.55	3.03	4.58	+1.55 ✓
	R 0.48			
The reasons for the final excess in the above two cases are awaited.				
* (3)	D-1(ii)-I-4—Suspense—			
	O —11.74	11.32	15.72	✓ 4.40
	R 23.06			

The excess of Rs. 4.40 lakhs in the original provision was explained as mainly due to payment of an unexpected advance for the work of constructing the Main Dam of the Rana Pratap Sagar Project to a firm at the end of the year.

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

Group-head Total grant Actuals Excess +
Saving—
(In lakhs of rupees)

(4) G—Unit No. 5-Colonization Schemes—

O	..	..	2.79	3.51	5.32	+1.81
R	..	..	0.72			

In spite of heavy savings under other group-heads the above excesses remained uncovered at the end of the year.

(xi) In the following case instead of covering the excess by additional provision the Department surrendered Rs. 47.54 lakhs on the last day of the year.

A-1(2)(ii)—Expenditure in the Punjab on Rajasthan Feeder debit-able to Rajasthan—

O	..	..	391.36	343.82	448.55	+104.73
R	..	..	—47.54			

The Controlling Officer has not furnished explanation for the final excess.

(xii) *Suspense transactions.*—The nature of transactions recorded under Minor head 'Suspense' included under this Grant has been explained in Notes and Comments (v) below the Appropriation Accounts of Grant No. IX-Irrigation. A summary of the transactions accounted for under this Minor head in this Grant during the year 1961-62 is given below:—

(i) 68-Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)-I-Productive.—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.
Purchases ..	—85,34,437	58,27,298	1,16,26,181	—57,98,883	—1,43,33,320
Stock ..	96,74,729	2,80,30,488	2,40,59,518	39,70,970	1,36,45,699
Miscellaneous Public Works					
Advances ..	8,98,632	12,30,007	14,72,478	—2,42,471	6,56,161
Workshop Suspense ..	—4,00,361	17,10,190	14,72,316	2,37,874	—1,62,487
TOTAL ..	16,38,563	3,67,97,983	3,86,30,493	—18,32,510*	—1,93,947

*The corresponding figure booked in the accounts is Rs.—22 98,035. The difference of Rs.—4,65,525 is under reconciliation with the Department.

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

(ii) 68- Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)-2- Unproductive.—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases ..	—1,98,065	6,30,759	6,96,377	—65,618	—2,63,683
Stock ..	2,97,322	10,73,058	8,37,601	2,35,457	5,32,779
Miscellaneous Public Works Advances ..	1,01,509	1,57,844	1,48,193	9,651	1,11,160
Workshop Suspense ..	1,438	843	..	843	2,281
TOTAL	2,02,204	18,62,504	16,82,171	1,80,333*	3,82,537

*The corresponding figure booked in the accounts is Rs. 1,41,595. The difference of Rs. 38,738 is under reconciliation with the Department.

(iii) 80-A-Capital Outlay on Multipurpose River Schemes.

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—96,31,045	1,17,78,657	1,22,60,678	—4,82,021	—1,01,13,066
Stock ..	41,45,064	1,13,05,484	99,02,504	14,02,980	55,48,044
Miscellaneous Public Works Advances ..	10,35,523	28,25,802	11,85,373	16,40,429	26,75,952
Workshop Suspense ..	21,53,389	8,12,151	15,59,016	—7,46,865	14,06,524
TOTAL ..	—22,97,069	2,67,22,094	2,49,07,571	18,14,523*	—4,82,546

*The corresponding figure booked in the accounts is Rs. 18,13,668. The difference of Rs. 855 is under reconciliation with the Department.

GRANT No. XXXIX—CAPITAL OUTLAY ON IMPROVEMENT
OF PUBLIC HEALTH (ALL VOTED)

				Total grant	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	35,29,000	40,25,000	38,96,039	1,28,961
Supplementary	..	..	4,96,000			
Amount surrendered during the year						23,750

Notes and Comments

In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head				Total grant	Actuals	Excess + Saving—
				(In lakhs of rupees)		
(1) B-3—Purchase of Water meters—						
O	..	..	6.00	0.92	0.70	—0.22
R	..	..	—5.08			

The saving of Rs. 5.30 lakhs in the original provision was mainly due to less supply of meters than anticipated for want of import licence.

(2) B-4—Factory for manufacturing
meters—

O	1.00
R	—1.00			

Provision was not utilised due to non-establishment of a meter factory as no firm offered suitable terms and conditions for collaboration.

GRANT No XL—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH (ALL VOTED)

		Total grant	Actual expenditure	Saving
		Rs.	Rs.	Rs.
Voted—				
Original	.. ..	13,00,000		
Supplementary	.. ..	13,00,000	12,60,676	39,324

GRANT No. XLI—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT (ALL VOTED)

Total grant			Actual expenditure	Saving
Rs.			Rs.	Rs.
Voted—				
Original	81,69,000	|	1,09,56,000	84,89,150
Supplementary	27,87,600	|		24,66,850
Amount surrendered during the year				24,88,226

Notes and Comments

(i) The percentage of saving was 22.5.

(ii) A supplementary grant of Rs. 27.87 lakhs was obtained on 30th March, 1962, under group-heads A-3—Purchase of Shares—A-3(i)—Through the agency of Co-operative Department (Rs. 20.26 lakhs), A-3(ii) Through the agency of the Industries Department (Rs. 5.75 lakhs) and B-2—Pilot Project Scheme for recovery of sodium sulphate (Rs.1.86 lakhs). There were large savings under other heads; if these had been foreseen the supplementary grant could have been substantially reduced.

(iii) Funds for investments in commercial undertakings and for works remained unutilised as shown below:—

Group-head	Total grant	Actuals	Excess + Saving—
		(In lakhs of rupees)	
(1) A-2—State Warehousing Corporation—			

O	4.00	|	..	..	..
R	—4.00	|	..	..	..

The original provision was made for payment of Government's contribution to the share capital of the Rajasthan State Warehousing Corporation. The amount was not utilised as the Corporation did not take any decision for issue of shares.

(2) A-3—Purchase of shares—

A-3(i)—Through the agency of Co-operative Department—

O	30.00	|	39.27	39.27	..
S	20.26	|			
R	—10.99	|			

The saving of Rs. 10.99 lakhs in the total provision was explained as mainly due to less amount of assistance received from the Reserve Bank of India for purchase of shares in co-operative institutions as the Bank did not favour investment in some of the societies.

GRANT No. XLI—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—Concl'd.

Group-head	Total grant	Actuals	Excess + Saving—
(In lakhs of rupees)			

(3) A-3(iii)—Through the agency of Forest Department—

O	.. ..	1.40	|	0.03	0.24	0.21
R	.. ..	-1.37	|			

The net saving of Rs. 1.16 lakhs in the original provision was due to non-formation of a Forest Co-operative Society.

(4) B-2—Pilot Project Scheme for recovery of Sodium Sulphate—

O	.. ..	2.34	|			
S	.. ..	1.86	|	3.18	3.17	-0.01
R	.. ..	-1.02	|			

The saving of Rs. 1.03 lakhs in the total provision was mainly due to non-finalisation of customs duty charges payable on sodium sulphate.

(5) B-3—Mineral Development—

O	.. ..	22.60	|	15.28	15.29	-0.01
R	.. ..	-7.32	|			

The saving of Rs. 5.12 lakhs out of Rs. 7.31 lakhs in the original provision was explained as due to non-receipt of drilling spare parts and section rails for Palana Colliery and non-submission of bills by the suppliers. The reasons for a further saving of Rs. 2.19 lakhs have not been furnished by the Controlling Officer.

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Saving Rs.
Noted—				
Original	5,52,03,000	6,50,86,000	6,43,26,052	7,59,948
Supplementary ..	98,83,000			
Amount surrendered during the year				5,66,335

Charged—				
Original	15,000	48,000	46,565	1,435
Supplementary ..	33,000			

Notes and Comments

(i) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
			(In lakhs of rupees)
(1) A-5—Police—			
A-5(ii)—Non-Plan Expenditure—			
O	38.02	43.00	44.52
S	9.01		
R	—4.03		+1.52

A supplementary grant of Rs. 9.01 lakhs was obtained on 30th March, 1962 for expenditure on construction of buildings for Rajasthan Armed Constabulary but the funds could not be utilised to the extent of Rs. 2.51 lakhs mainly due to slow progress of works.

(2) A-4—Jails—			
A-4(ii)—Non-Plan Expenditure—			
O	5.26	2.69	2.37
R	—2.57		—0.32
(3) A-6—Scientific Departments—			
A-6(ii)—Non-Plan Expenditure—			
O	5.26	2.12	2.12
R	—3.14		

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

Group-head	Total grant	Actuals	Excess+ Saving—
(In lakhs of rupees)			
(4) A-9—Public Health—			
A-9(i)—Plan Expenditure—			
O 3.70	0.59	0.57	—0.02
R —3.11			
(5) A-10—Agriculture—			
A-10(i)—Plan Expenditure—			
O 16.07	11.69	11.66	—0.03
R —4.38			
(6) A-10(ii)—Non-Plan Expenditure—			
O 2.30	0.31	0.28	—0.03
R —1.99			
(7) A-11—Animal Husbandry—			
A-11(i)—Plan Expenditure—			
O 20.92	5.99	5.86	—0.13
R —14.93			
(8) A-16(iii)—Technical Training Centres— (Plan Expenditure)—			
O 13.68	7.40	7.26	—0.14
R —6.28			
(9) A-16(iv)—Tourism— (Plan Expenditure)—			
O 2.75	2.69	2.64	—0.05
S 7.00			
R —7.06			
(10) A-16(v)—Employees' State Insurance Scheme— (Plan Expenditure)—			
O 10.77	4.37	3.98	—0.39
R —6.40			

The total saving of Rs. 50.97 lakhs forming about 60% of the total original provision of Rs. 87.71 lakhs in the above group-heads was mainly due to slow progress of works.

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

Group-head	Total grant	Actuals	Excess+ Saving—
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(In lakhs of rupees)

(11) A-8—Medical—

A-8(i)—Plan Expenditure—

O	63.00	58.75	59.09	+0.34
R	—4.25			

(12) A-13—Industries—

A-13(i)—Plan Expenditure—

O	37.50	29.86	31.13	+1.27
R	—7.64			

(13) A-15—Stationery and Printing—

O	2.68	0.68	0.76	+0.08
R	—2.00			

(14) A-16(ii)—Social Welfare—

A-16(ii)-I—Plan Expenditure—

O	7.55	3.70	3.90	+0.20
R	—3.85			

(15) A-16(vii)—Other Departments—

O	3.50	1.31	1.59	+0.28
R	—2.19			

The total saving of Rs. 17.76 lakhs in the above group-heads was also mainly due to slow progress of works.

(16) A-16(ii)—Social Welfare—

A-16(ii)-II—Non-Plan Expenditure—

O	1.00	..	..	..
R	—1.00			

The provision made for the construction of certain works could not be utilised due to non-receipt of administrative sanction.

The entire provision was surrendered only on the last day of the year.

(17) G-1—Establishment—

G-1(i)—Plan Expenditure—

O	26.45	26.05	23.12	—2.93
R	—0.40			

The Controlling Officer has not furnished explanation for the total saving of Rs. 3.33 lakhs or for the bulk of it remaining unsurrendered.

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

Group-head				Total grant	Actuals	Excess + Saving—
				(In lakhs of rupees)		
(18) G-2—Tools and Plant—						
G-2(i)—Plan Expenditure—						
O	..	..	8.17	14.95	11.42	—3.53
R	..	..	6.78			

The Controlling Officer has not furnished explanation for the saving of Rs. 3.53 lakhs.

Additional funds to the extent of Rs. 6.78 lakhs provided by re-appropriation on 31st March, 1962 proved excessive.

(ii) Cases of inadequate provision of funds are indicated below:—

(1) G-1—Establishment—

G-1(ii)—Non-Plan Expenditure—

O	..	..	3.10	4.10	6.92	+2.82
R	..	..	1.00			

The Controlling Officer has not furnished the reasons for the excess of Rs. 2.82 lakhs.

The excess remained uncovered although additional provision of funds was made by re-appropriation on 31st March, 1962.

(2) G-2—Tools and Plant—

G-2(ii)—Non-Plan Expenditure—

O	..	..	1.12	1.90	3.42	+1.52
R	..	..	0.78			

The Controlling Officer has not furnished the reasons for the excess of Rs. 1.52 lakhs.

(iii) A case of non-utilisation of funds for grants-in-aid is indicated below:—

D-1—Grants-in-aid other than to
Panchayat Samitis—

O	..	..	15.00	9.93	10.13	+0.20
R	..	..	—5.07			

The net saving of Rs. 4.87 lakhs in the original provision was mainly due to less demand by the Local Bodies.

The expenditure which represents grants-in-aid paid to Municipalities for construction of roads is of a revenue nature but it has been temporarily capitalised owing to its magnitude. The total expenditure so capitalised to end of 1961-62 is Rs. 81.20 lakhs. Of this, an amount of Rs. 25.62 lakhs has so far been written back to revenue.

GRANT No. XLIII—CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT (ALL VOTED)

			Total grant	Actual expenditure	Excess
			Rs.	Rs.	Rs.
Voted—					
Original	..	1,34,000	4,20,000	4,26,021	6,021
Supplementary	..	2,86,000			

Notes and comments

The excess under the grant requires to be regularised. It occurred mainly under the following group-head :—

Group-head	Total grant	Actuals	Excess
(In lakhs of rupees)			
E—Establishment and Tools and Plant charges on <i>pro rata</i> basis ..	0.10	0.30	0.20

**GRANT No. XLIV—CAPITAL OUTLAY ON ROAD AND WATER
TRANSPORT SCHEMES OUTSIDE THE REVENUE
ACCOUNT (ALL VOTED)**

	Total grant	Actual expenditure	Saving
	Rs.	Rs.	Rs.
Voted—			
Original	23,01,000		
Supplementary .. .	4,99,000		
	28,00,000	22,87,812	5,12,188
Amount surrendered during the year			5,31,500

Notes and Comments—

(i) The percentage of saving was 18.

(ii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving —
		(In lakhs of rupees)	
(1) A-Road Transport—			
A-1—Motor Transport Service—			
A-1(i)—Purchase of Buses—			
O	15.01		
S	4.99	17.50	17.46
R	—2.50		—0.04

The supplementary grant of Rs. 4.99 lakhs was obtained on 30th March, 1962 to meet additional expenditure in connection with purchases of deluxe buses and chassis and building of bodies thereon, reconditioning of old buses of Sirohi and Abu and purchase of tools, plant and furniture for Rajasthan State Roadways. A sum of Rs. 2.50 lakhs representing about 50% of the supplementary grant was surrendered on the next day owing to non-materialisation of the purchases in full.

(2) A-1(ii)—Construction of Buildings,
Workshops and Equipment—

O	8.00	5.18	5.41	+0.23
R	—2.82			

The net saving of Rs. 2.59 lakhs in the original provision was due to slow progress of works owing to non-acquisition of the required land.

The amount was surrendered on the last day of the year.

If the savings under the above two-group-heads had been foreseen in time, the supplementary demand could have been avoided.

GRANT No. XLV—PAYMENTS OF COMMUTED VALUE OF PENSIONS

				Total grant or appropriation	Actual expenditure	Saving
				Rs.	Rs.	Rs.
Voted—						
Original	..	..	3,00,000	4,88,000	4,00,184	87,816
Supplementary	..	..	1,88,000			
Charged—						
Original	..	..	50,000	50,000	8,378	41,622
Supplementary	..	..	..

GRANT NO. XLVI-CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Saving Rs.
Voted—			
Original 1,09,81,000	1,77,86,000	1,67,34,784	10,51,216
Supplementary .. 68,05,000			
Amount surrendered during the year			5,12,250

Notes and Comments

(i) The surrender made on 31st March, 1962 represented about 1/2 of the total savings.

(ii) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess+ Saving—
	(In lakhs of rupees)		
(1) A-Grain Supply Scheme—			
O 1.00	2.88	1.03	—1.85
R 1.88			
<p>The saving of Rs 1.85 lakhs was mainly due to non-payment of cost of rice, non-payment of past liabilities relating to godown rent, cost of gunnies etc. and non-receipt of debits from the Pay and Accounts Officer.</p> <p>Provision of additional funds by re-appropriation made on 29th March, 1962 was in the wrong direction.</p>			
(2) C—Agriculture—			
C-3—Scheme for purchase of Rabi Kharif Seeds—			
O 3.00	1.00	0.34	—0.66
S 16.00			
R —18.00			

The supplementary grant of Rs. 16.00 lakhs was obtained for expenditure on the Scheme "purchase of more Rabi and Kharif seeds for distribution to cultivators". The funds remained unutilised mainly because the Scheme was not finalised.

An amount of Rs. 18 lakhs, Rs. 2 lakhs more than the amount of the supplementary provision obtained on 30th March, 1962 was withdrawn from the group-head on the next day.

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

Group-head.	Total grant	Actuals	Excess + Saving—
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(In lakhs of rupees)

C-8—Scheme for purchase and distribution of insecticides and Plant Protection equipment—

O	6.00	5.50	4.57	—0.93
R	—0.50			

The reasons for the saving are awaited.

The large portion of the saving remained unsurrendered at the end of the

year.

(4) D—Industries and Supplies—

D-1—Salt works—

O	11.42	9.92	9.98	+0.06
R	—1.50			

The net saving of Rs 1.44 lakhs in the original provision was due to non-finalisation of payment to certain parties for salt produced.

(5) D-2—Iron and Steel Depot—

O	10.64	3.31	3.31	..
R	—7.33			

The saving of Rs 7.33 lakhs in the original provision was due to transfer of procurement and distribution work relating to raw material to the Small Industries Corporation.

PUBLIC DEBT (ALL CHARGED)

		Total appropriation	Actual expenditure	Saving
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original ..</i>	<i>44,19,47,000</i>	<i>8,55,41,000</i>	<i>77,94,87,859</i>	<i>9,60,53,141</i>
<i>Supplementary</i>	<i>43,35,94,000</i>			
<i>Amount surrendered during the year</i>				<i>9,86,00,000</i>

Notes and Comments

(i) The percentage of saving was 11.

(ii) Against the amount of Rs. 9.86 lakhs surrendered on 31st March, 1962 the actual saving came up to Rs. 9.60.53 lakhs.

(iii) In the group-head indicated below the provision was not utilised to a substantial extent:—

Group-head	Total appropriation	Actuals	Excess+ Saving—
(In lakhs of rupees)			

(1)—A-Debt raised in India—

A—2-Floating Debt—

O	40,00.00	<i>54,91.37</i>	<i>54,82.70</i>	<i>—8.67</i>
S	..	..	25,00.00	
R	..	..	— 10,08.63	

The supplementary grant of Rs. 25 crores, obtained on 30th March, 1962 to meet the anticipated overdraft account with the State Bank of India, proved excessive. The savings were due to less repayment of loan than anticipated which was in turn due to less assistance received from the Government of India.

GRANT NO. XLVII—LOANS AND ADVANCES BY STATE GOVERNMENT (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Saving Rs.
Original.. ..	8,52,74,000		
Supplementary ..	1,13,24,000		
	9,65,98,000	7,92,25,537	1,73,72,463
Amount surrendered during the year			72,09,170

Notes and Comments

(i) The percentage of saving was 18.

(ii) The amount of Rs. 72.09 lakhs surrendered was less than 1/2 of the total saving and this was done on 31st March, 1962.

(iii) A supplementary grant of Rs. 77.39 lakhs was obtained under different group-heads on 30th March, 1962. In view of the eventual saving of Rs. 1,73.72 lakhs in the grant the supplementary grant proved unnecessary; it could have been restricted to token votes, wherever necessary, had the savings under the grant as a whole been foreseen.

(iv) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actuals	Excess + Saving—
	(In lakhs of rupees)		
(1) A-1(ii)—Other Items	10.00	5.26	—4.74

The reasons for the saving have not been furnished.

The saving remained unsundered at the end of the year.

(2) A-2(iii)I—Community Development— (Plan Expenditure)—

O	..	71.43			
S	..	8.89			
R	..	9.55	89.87	78.92	—10.95

The supplementary grant amounting to Rs. 8.89 lakhs was obtained on 30th March, 1962 for payment of loans to Panchayat Samitis. The amount remained unutilised owing to late sanction of funds.

GRANT No. XLVII—LOANS AND ADVANCES BY STATE GOVERNMENT—Contd.

Group-head	Total grant	Actuals	Excess+ Saving—
(In lakhs of rupees)			

(3) A-2(iii)II—Agriculture—

O	37.39	1,02.26	93.71	—8.55
S	..	..	64.00	
R	..	..	0.87	

The supplementary grant of Rs. 64 lakhs was obtained on 30th March, 1962 for the purchase of grain seeds for distribution among cultivators through Panchayat Samitis. The saving of Rs. 8.55 lakhs occurred mainly due to non-transfer of funds to the Personal Deposit Accounts of Panchayat Samitis by the Treasury Officers for want of completion of certain formalities.

(4) A-2(iii)III—Industries—

(Plan Expenditure)—

O	3.90	0.13	0.08	—0.05
R	—3.77			

The saving of Rs. 3.82 lakhs in the original provision was stated to be due to less demand from the Panchayat Samitis for loans for purchase of improved looms and accessories.

(5) A-2(iii)IV—Animal Husbandry—

S	3.60
R	—3.60			

The supplementary provision of Rs. 3.60 lakhs was obtained on 31st October, 1961 for granting loans to private poultry breeders. No part of the amount was, however, utilised owing to non-finalisation of the rules for granting loans and the amount was surrendered on 31st March, 1962.

(6) A-2(ii)VII—Taceavi Advances	10.00	8.96	—1.04
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The reasons for the saving have not been intimated.

(7) A-3(ii)—Other loans—

O	6.00	5.00	4.64	—0.36
R	—1.00			

(8) A-4(iii)—Reclamation of land—

(Plan Expenditure)—

O	7.00	3.61	3.40	—0.21
R	—3.39			

GRANT No. XLVII—LOANS AND ADVANCES BY STATE
GOVERNMENT—Contd.

Group-head	Total grant	Actuals	Excess + Saving—
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(In lakhs of rupees)

(9)	A-6—Loans and advances to Displaced Persons—				
	O	10.00	8.00	8.12	+0.12
	R	—2.00			
(10)	A-7 (ix)—Loans for Industrial Housing— (Plan Expenditure)—				
	O	7.44	0.67	0.67	
	R	—6.77			
(11)	A-7 (xvii)—Loans to Forest Co-operative Societies—				
	O	2.00	0.63	0.61	—0.02
	R	—1.37			

The total saving of Rs. 15 lakhs in the above group-heads was attributed to less demand for loans than anticipated.

(12)	A-4(i)—Famine Advances—				
	O	8.00	24.45	24.56	+0.11
	S	22.00			
	R	—5.55			

The net saving of Rs. 5.44 lakhs in the total provision was mainly due to cessation of famine operations earlier than anticipated.

(13)	A-7(iii)—Loans for Development of handloom industries— (Plan Expenditure)—				
	O	7.70	3.89	3.76	—0.13
	R	—3.81			

The saving of Rs. 3.94 lakhs (50 per cent) in the original provision was explained as due to absence of any demand for loans for the installation of new powerlooms.

The bulk of the saving (Rs. 3.80 lakhs) was surrendered even on the 8th June, 1961.

(14)	A-7 (xxi)—Loans to Rajasthan State Electricity Board—				
	O	4,50.00	3,89.50	3,04.10	—85.40
	R	—60.50			

The saving of Rs. 60.50 lakhs surrendered by the Department was due to less payment of loan to the Board than anticipated.

Explanations for the final saving of Rs. 85.40 lakhs and its remaining unsurrendered were awaited from the Controlling Officer.

**GRANT No. XLVII—LOANS AND ADVANCES BY STATE
GOVERNMENT—Contd.**

Group-head	Total grant	Actuals	Excess+ Saving—
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(In lakhs of rupees)

(iv) Cases of inadequate provision of funds—

(1) A-1 (i)—Loans in connection with Development Schemes—

(Plan Expenditure)—

O	..	..	51.11	|	51.01	53.44	+2.43
R	..	..	-0.10	|			

Explanation for the net excess of Rs. 2.33 lakhs in the original provision was awaited.

(2) A-7 (xi)—Loans to flood, fire, etc. sufferers—

O	..	..	1.05	|	0.57	10.48	+9.91
R	..	..	-0.48	|			

Explanation for the net excess of Rs. 9.43 lakhs in the original provision was awaited.

(3) B-1—House Building Advances—

O	..	..	15.00	|	13.70	15.15	+1.45
R	..	..	-1.30	|			

The excess of Rs. 1.45 lakhs was due to omission to provide funds for loans sanctioned to I.A.S. and I.P.S. Officers.

(v) Unnecessary re-appropriation—

(1) A-7 (i)—Loans to Students for prosecution of studies—

O	..	..	3.75	|	5.18	3.80	-1.38
R	..	..	1.43	|			

The saving of Rs. 1.38 lakh in the total provision was stated to be due to non-drawal of loans by certain borrowers on account of non-completion of certain formalities.

The additional provision of funds made by re-appropriation on 19th March, 1962 proved excessive.

GRANT No. XLVII—LOANS AND ADVANCES BY STATE
GOVERNMENT—*Concl'd.*

Group-head	Total grant	Actuals	Excess+ Saving—
(In lakhs of rupees)			

(2) B-2—Advances for purchase of Motor conveyances—

O	..	..	7.00	|			
R	..	..	0.80	|	7.80	6.76	—1.04

Re-appropriation of Rs. 0.80 lakh was made on 25th January, 1962 for sanctioning more loans to Government servants.

(vi) The expenditure shown above does not include the amount of Rs. 1,70,500 in respect of group-head "A-7(*xxiv*)-Loans to Kraya Vikraya Sangh" met out of advances from the Contingency Fund obtained on 31st March, 1962.

APPENDIX

(Referred to in sub-para 3 below the Summary of Appropriation Accounts by Grants and Appropriations at page 9)

Grantwise details of estimates and actuals in respect of recoveries adjusted in the Accounts in reduction of expenditure.

Page No.	Number and name of the grant or appropriation			Budget estimates	Actuals	Actuals compared with Budget estimates More + Less —
1	2			3 Rs.	4 Rs.	5 Rs.
18	VII—Sales Tax			29,63,000	33,07,108	+3,44,108
20	IX—Irrigation			18,96,000	15,27,609	—3,68,391
24	<i>Interest on Debt and other Obligations—</i>					
	<i>Charged</i>			1,90,56,000	1,14,70,555	—75,85,445
27	X—General Administration			21,14,000	4,00,810	—17,13,190
31	XIII—Police			60,000	64,880	+4,880
38	XVI—Medical			11,98,000	4,44,000	—7,54,000
41	XVII—Public Health			17,17,000	19,75,764	+2,58,764
44	XVIII—Agriculture			5,57,000	52,788	—5,04,212
50	XIX—Animal Husbandry			43,000	..	—43,000
52	XXI—Co-operation			14,89,000	9,61,320	—5,27,680
54	XXII—Industries and Supplies			3,35,000	..	—3,35,000
56	XXIII—Labour and Employment			18,26,000	..	—18,26,000
58	XXIV—Miscellaneous Departments			23,70,000	19,21,238	—4,48,762
63	XXVI—Civil Works			1,30,41,000	65,28,947	—65,12,053
67	XXVII—Other revenue expenditure connected with Multipurpose River Schemes			5,28,000	41,900	—4,86,100

APPENDIX—*Concl'd.*

Page No.	Number and name of the grant of appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More+ Less—
1	2	3 Rs.	4 Rs.	5 Rs.
69	XXVIII—Famine	25,00,000	42,38,880	+17,38,880
73	XXXI—Superannuation allowances and pensions and commutation of pensions financed from Ordinary Revenues	51,000	2,754	—48,246
74	XXXII—Stationery and Printing	2,00,000	2,83,329	+83,329
75	XXXIII—Miscellaneous	5,53,000	6,286	—5,46,714
81	XXXVIII—Construction of Irrigation, Navigation, Embankment and Drainage Works and Capital Outlay on Multipurpose River Schemes	1,60,90,000	32,22,371	—1,28,67,629
91	XLI—Capital Outlay on Industrial Development	5,60,000	4,23,225	—1,36,775
93	XLII—Capital Account of Civil Works Outside the Revenue Account	1,52,39,000	11,98,543	—1,40,40,457
97	XLIII—Capital Account of other Works outside the Revenue Account	5,00,000	7,84,445	+2,84,445
99	XLV—Payments of commuted value of Pensions Charged	50,000	8,378	—41,622
100	Voted XLVI—Capital Outlay on Schemes of Government Trading	3,00,000	4,00,184	+1,00,184
		99,81,000	62,78,538	—37,02,462
	TOTALS | Charged	1,91,06,000	1,14,78,933	—76,27,067
	| Voted	7,61,11,000	3,40,64,919	—4,20,46,081

ERRATA

Appropriation Accounts, 1961-62 of the Government of Rajasthan

Page No.	Reference to para, line, etc.	For	Read
8	Col. 2, Grant No. XLVII ..	Governments	Government
11	Notes and Comments (ii), line 3 ..	this	these
	line 4 ..	group-head	group-heads
21	Col. 7, Sl. No. 2 ..	22	2.2
	Col. 7 ..	1.2	1.4
22	(1) Purchases, line 5 ..	pervious	previous
30	Notes and Comments, line 1 ..	Deposit of	Deposit Account of
31	Third item under 'Charged' expenditure	Amount	Amount
32	Notes and Comments No. (iv), line 1	Deposit of	Deposit Account of
35	Notes and Comments (ii), Item 11, second para of the explanation	(10 and 11)	(10) and (11)
38	Notes and Comments No. (i), item (1), Col. 4	0.16	+0.16
39	Heading, line 1, Col. 4 ..	Excess	Excess +
43	Heading ..	Contd.	Contd.
47	Item (2), explanation, line 1 ..	Officers have	Officer has
	Item (3), Col. 4 ..	2.60	+2.60
56	Third item under 'Voted' ..	Surrendered	surrendered
57	Notes and Comments No. (iv), Group-head A-2 (v)	Grant-in-aid	Grants-in-aid
60	Item (10), Nomenclature of the group-head	B-3 (xii) Vs III-iii	B-3 (xii) V-III-iii
	-do-	B-3 (xi) VIII-iii (1)	B-3 (xii) VIII-iii (1)
	Item (10), explanation, line 2 ..	home	homes
	line 3 ..	demand	demand
91	Notes and Comments No. (ii), line 7	substantially	substantially
96	Explanation of Group-head D-1, line 4	temporarily	temporarily
102	Figure in Col. 'Total appropriation'	8,55,41,000	87,55,41,000
107	Item (2), explanation, line 1 ..	January,	January,
109	Heading Col.- 2 ..	grant of	grant or



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