

AAD

APPN. ACCOUNTS

1962-63

1963-64



VERNMENT OF RAJASTHAN

APPROPRIATION ACCOUNTS

1962-63

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APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF RAJASTHAN FOR THE YEAR 1962-63

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1962-63 presents the accounts of sums expended in the year ended the 31st March, 1963 compared with the sums specified in 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-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
				Less than granted/ appropriated	More than granted/ appropriated
		Rs.	Rs.	Rs.	Rs.
10	I-Land Revenue				
	Voted	2,09,84,000	1,96,46,579	13,37,421	..
	Charged	2,000	..	2,000	..
12	II-State Excise Duties				
	Voted	61,87,000	59,90,893	1,96,107	..
13	III-Taxes on Vehicles				
	Voted	7,51,000	5,96,309	1,54,691	..
	Charged	3,000	2,715	285	..
14	IV-Sales Tax				
	Voted	59,90,000	57,67,859	2,22,141	..
	Charged	20,000	12,696	7,304	..
15	V-Other Taxes and Duties				
	Voted	8,66,000	7,94,889	71,111	..
16	VI-Stamp				
	Voted	4,58,000	3,92,289	65,711	..
17	VII-Registration Fees				
	Voted	2,25,000	1,88,294	36,706	..
18	Interest on Debt and other Obligations				
	Charged	7,51,44,000	6,25,49,140	1,25,94,860	..

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
				Less than granted/ appropriated	More than granted/ appropriated
		Rs.	Rs.	Rs.	Rs.
20	Appropriation for Reduction or Avoidance of Debt				
	<i>Charged</i>	2,72,02,000	1,60,04,545	1,11,97,455	..
21	VIII-Parliament and State Legislatures				
	Voted	35,46,000	34,44,348	1,01,652	..
	<i>Charged</i>	63,000	44,937	18,063	..
22	IX-General Administration				
	Voted	2,41,27,000	2,46,27,732	..	5,00,732
	<i>Charged</i>	10,14,000	9,65,351	48,649	..
24	X-Administration of Justice				
	Voted	49,82,000	48,78,578	1,03,422	..
	<i>Charged</i>	11,09,000	11,13,032	..	4,032
25	XI-Jails				
	Voted	37,51,000	36,99,720	51,280	..
26	XII-Police				
	Voted	5,48,36,000	5,39,23,645	9,12,355	..
	<i>Charged</i>	3,000	335	2,665	..
27	XIII-Miscellaneous Departments				
	Voted	92,04,000	85,56,088	6,47,912	..
	<i>Charged</i>	63,000	40,976	22,024	..
28	XIV-Scientific Departments				
	Voted	51,42,000	43,97,801	7,44,199	..
	<i>Charged</i>	10,000	2,633	7,317	..

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
				Less than granted/ appropriated	More than granted/ appropriated
		Rs.	Rs.	Rs.	Rs.
30	XV-Education				
	Voted	13,79,16,000	12,83,77,179	95,38,821	..
	Charged	1,000	598	402	
35	XVI-Medical				
	Voted	4,01,29,000	3,85,04,017	16,24,983	..
	Charged	5,000	4,115	885	..
37	XVII-Public Health				
	Voted	2,77,87,000	2,95,19,891	..	17,32,891
42	XVIII-Agriculture				
	Voted	1,82,89,000	1,54,99,228	27,89,772	..
	Charged	2,000	..	2,000	..
45	XIX-Animal Husbandry				
	Voted	1,22,56,000	1,01,27,036	21,28,964	..
	Charged	2,000	1,650	350	..
47	XX-Co-operation				
	Voted	80,37,000	71,87,815	8,49,185	..
50	XXI-Industries				
	Voted	62,64,000	43,30,337	19,33,663	..
	Charged	1,000	542	458	..
52	XXII-Community Development Projects, National Extension Service and Local Development Works				
	Voted	2,41,97,000	2,38,14,661	3,82,339	..

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
				Less than granted/ appropriated	More than granted/ appropriated
		Rs.	Rs.	Rs.	Rs.
64	XXIII-Labour and Employment				
	Voted	49,48,000	29,69,513	19,78,487	..
65	XXIV-Miscellaneous Social and Developmental Organisations				
	Voted	1,75,02,000	1,30,28,640	44,73,360	..
68	XXV-Multipurpose River Schemes				
	Voted	43,85,000	41,35,205	2,49,795	..
60	XXVI-Irrigation				
	Voted	1,39,92,000	1,37,59,034	2,32,966	..
64	XXVII-Public Works				
	Voted	5,36,08,000	3,89,72,847	1,46,35,153	..
	Charged	56,000	50,811	5,189	..
68	XXVIII-Road and Water Transport Schemes				
	Voted	71,38,000	70,86,433	51,562	..
69	XXIX-Famine Relief				
	Voted	31,08,000	31,01,332	6,668	..
71	XXX-Pensions and other Retirement Benefits and Commutation of Pensions				
	Voted	1,05,14,000	1,07,11,313	..	1,97,313
	Charged	80,000	54,350	25,650	..
73	XXXI-Territorial and Political Pensions				
	Voted	3,000	1,533	1,467	..

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
				Less than granted/ appropriated	More than granted/ appropriated
		Rs.	Rs.	Rs.	Rs.
74	XXXII-Privy Purses and Allowances of Indian Rulers				
	Voted	13,70,000	11,02,801	2,67,199	..
75	XXXIII-Stationery and Printing				
	Voted	69,04,000	63,02,116	6,01,884	..
76	XXXIV-Forest				
	Voted	91,72,000	81,43,063	10,28,937	..
	Charged	1,000	..	1,000	..
77	XXXV-Miscellaneous				
	Voted	1,69,07,000	1,46,15,055	22,91,945	..
	Charged	27,000	10,027	16,973	..
79	XXXVI-Other Miscellaneous Contributions and Assignments				
	Voted	58,06,000	57,26,076	79,924	..
	Charged	11,000	..	11,000	..
80	XXXVII-Extraordinary Charges				
	Voted	13,50,000	..	13,50,000	..
81	XXXVIII-Payments of Compensation to Land Holders, etc. on the abolition of Zamindari System				
	Voted	3,45,00,000	3,48,70,883	..	3,70,883

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
				Less than granted/ appropriated	More than granted/ appropriated
		Rs.	Rs.	Rs.	Rs.
82	XXXIX-Capital Outlay on Improvement of Public Health				
	Voted	70,25,000	69,09,027	1,15,973	..
83	XL-Capital Outlay on Schemes of Agricultural Improvement and Research				
	Voted	15,60,000	13,60,565	1,99,435	..
84	XLI-Capital Outlay on Industrial Development				
	Voted	1,06,13,000	67,73,146	38,39,854	..
87	XLII-Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works—(Commercial)				
	Voted	20,41,92,000	16,44,28,283	3,97,63,717	..
	Charged	4,91,000	46,000	4,45,000	..
94	XLIII-Capital Outlay on Public Works				
	Voted	5,92,95,000	4,85,99,385	1,06,95,615	..
	Charged	1,26,000	1,02,607	23,393	..
96	XLIV-Capital Outlay on Other Works				
	Voted	4,52,000	2,07,703	2,44,297	..

Page No.	Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
				Less than granted/ appropriated	More than granted/ appropriated
		Rs.	Rs.	Rs.	Rs.
97	XLV-Capital Outlay on Road and Water Transport Schemes				
	Voted	52,29,000	10,59,222	41,69,773	..
98	XLVI-Payments of Commuted Value of Pensions				
	Voted	3,40,000	4,02,434	..	62,434
	Charged	10,000	..	10,000	..
99	XLVII-Capital Outlay on Schemes of Government Trading				
	Voted	2,51,42,000	2,11,41,847	40,00,153	..
	Charged	2,000	1,328	672	..
100	Public Debt				
	Charged	54,50,82,000	45,94,80,807	8,56,01,193	..
102	XLVIII-Loans and Advances by the State Government				
	Voted	10,84,30,000	8,93,81,204	1,90,48,796	..
107	LXV-Expenditure connected with the National Emergency, 1962				
	Voted	14,56,000	5,81,504	8,74,496	..
	Voted	1,03,08,65,000	89,96,35,357	13,40,93,896	28,64,253
	Charged	65,05,30,000	54,04,89,245	11,00,44,787	4,03,255
GRAND TOTAL					

The excesses over the voted grants under IX—General Administration, XVII—Public Health, XXX—Pensions and other Retirement Benefits and Commutation of pensions, XXXVIII—Payments of Compensation to Land Holders, etc. on the abolition of Zamindari System and XLVI—Payments of Commuted Value of Pensions and the excesses over the charged appropriations under X—Administration of Justice requires to be regularised.

The expenditure shown above does not include an amount of Rs. 18 (charged) met by advance from the Contingency Fund which was not subsequently reimbursed to the Fund during the year. The details of this expenditure are as follows :—

Major head	Amount Rs.	Date of sanction of the advance	Date of reimbursement to the Fund
22—Jails	18	14th March, 1963	20th September, 1963

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 reconciliation between the total expenditure according to the Appropriation Accounts and that shown in the Finance Accounts is shown below :—

	Voted Rs.	Charged Rs.
Total expenditure according to Appropriation Accounts	89,96,35,357	54,04,89,245
Deduct—Total recoveries	6,19,63,737	..
Net total expenditure as shown in the Finance Accounts	83,76,71,620	54,04,89,245

The details of the recoveries referred to above are given in Appendix.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11 (4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. 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, 1964.

(A. K. Roy)

Comptroller and Auditor General of India.

NEW DELHI:
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GRANT No. I—LAND REVENUE

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head "9—Land Revenue"				
Voted—				
Original	2,09,84,000	2,09,84,000	1,96,46,579	—13,37,421
Supplementary	..			
Amount surrendered during the year (31st March, 1963)				9,36,990
Charged—				
Original	2,000	2,000	..	—2,000
Supplementary	..			
Amount surrendered during the year (31st March, 1963)				2,000

Notes and Comments

(i) The saving of Rs. 13.37 lakhs in the voted grant occurred mainly under the following group-heads :—

Group-head	Total grant "	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(1) C—Charges on account of Land Revenue Collections			
O	30.00	28.60	26.92
R	—1.40		
			—1.68

The total saving of Rs. 3.08 lakhs in the original provision was stated to be mainly due to less payment of 'Pichotra' to the Chodharies and Lambardars owing to less collection of land revenue than anticipated.

(2) E—Land Records**E-2(i) District Charges other
than Training Schools**

O	120.59	117.16	113.75
R	—3.43		
			—3.41

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

The total saving of Rs.6.84 lakhs in the original provision was attributed mainly to non-fixation of pay, by the department, of Land Record Staff in the Revised Pay Scales owing to incomplete service records.

About 50 per cent of the saving remained unsurrendered.

- (3) F-Expenditure in
connection with
ex-Zamindari Estates

F-1(ii)-II-District Establishment

O	7.55	|	6.45	6.32	—0.13
R	—1.10				

The total saving of Rs. 1.23 lakhs in the original provision was attributed mainly to reduction in the number of existing posts as a measure of economy.

- (4) H-Consolidation of Holdings

(Plan Expenditure)

O	13.55	|	11.27	11.25	—0.02
R	—2.28				

The total saving of Rs. 2.30 lakhs in the original provision was mainly due to reduction in plan ceiling of the Sector—Consolidation of Holdings owing to economy measures.

- (ii) In the following case, the provision made proved inadequate:—

F-Expenditure in connection
with ex-Zamindari Estates

F-1-(i)-Head quarters staff

O	6.72	|	6.98	8.33	+1.35
R	0.26				

Although additional funds amounting to Rs. 0.26 lakh were obtained by reappropriation from other group-heads, as late as 28th and 30th March, 1963, there occurred an excess of Rs. 1.35 lakhs (19 per cent of the total provision); this was attributed to receipt of more debits than anticipated on account of expenditure incurred by the Reserve Bank of India in connection with the issue and management of Jagir Compensation and Rehabilitation Bonds.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "10—State Excise Duties"			
Voted—			
Original	59,73,000		
Supplementary	2,14,000		
		61,87,000	59,90,893
			—1,96,107
Amount surrendered during the year (31st March, 1963)			54,800

GRANT No. III—TAXES ON VEHICLES

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "11—Taxes on Vehicles"			
Voted—			
Original	7,51,000	7,51,000	5,96,309
Supplementary	..		
Amount surrendered during the year (31st March, 1963)			1,55,359
Charged—			
Original	1,000	3,000	2,715
Supplementary	2,000		
Amount surrendered during the year (31st March, 1963)			285

Notes and Comments

The saving of about 21 per cent in the voted grant occurred mainly under the following group head:—

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

A-2-Regional Transport Authority

O	4.33	3.11	3.35	+0.24
R	—1.22			

The net saving of Rs. 0.98 lakh in the original provision was stated to be due to posts remaining unfilled and reduction in the number of posts as a measure of economy.

In view of the eventual excess of Rs. 0.24 lakh the surrender of Rs. 1.22 lakhs made on the last day of the year proved excessive.

GRANT No. IV—SALES TAX

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "12—Sales Tax"				
Voted—				
Original	55,86,000	59,90,000	57,67,859	—2,22,141
Supplementary	4,04,000			
Amount surrendered during the year (31st March, 1963)				71,685
Charged—				
Original	20,000	20,000	12,696	—7,304
Supplementary	..			
Amount surrendered during the year				..
Notes and Comments				

In the following group-head, a supplementary provision of Rs. 2.12 lakhs was obtained on the 28th March, 1963 for the purpose of meeting excess expenditure caused by re-fixation of pay of staff in the Revised Pay Scales, on medical charges and travelling allowance. However, a total amount of Rs. 2.40 lakhs under this group-head remained unutilised, of which Rs. 0.93 lakh was reappropriated on the 30th March, 1963 and Rs. 0.11 lakh surrendered on the 31st March, 1963 as surplus to requirements. This indicates lack of estimation on the part of the Controlling Officer as the supplementary grant could have been avoided.

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
A-2-(ii)-Other Establishment				
O	38.22	39.30	37.94	—1.36
S	2.12			
R	—1.04			

The total saving of Rs. 2.40 lakhs was stated to be due to non-fixation of pay of staff in the Revised Pay Scales, posts remaining unfilled and non-drawal of arrears bills.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "13—Other Taxes and Duties"				
Voted—				
Original	7,40,000	8,66,000	7,94,889	—71,111
Supplementary	1,26,000			
Amount surrendered during the year (31st March, 1963)				20,578

GRANT No. VI—STAMPS (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major Head "14—Stamps"			
Voted—			
Original	3,98,000	4,58,000	3,92,289
Supplementary	60,000		
Amount surrendered during the year			—65,711

GRANT No. VII—REGISTRATION FEES (ALL VOTED)

	Total grant	Actual expenditure	Excess + Saving—
Major Head “15—Registration Fees”	Rs.	Rs.	Rs.
Voted—			
Original	2,25,000	1,88,294	—36,706
Supplementary	..		
Amount surrendered during the year (31st March, 1963)			
			23,000

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving Rs.
Major Head "16—Interest on Debt and other Obligations"			
Charged—			
Original	6,15,00,000		
Supplementary	1,36,44,000		
Amount surrendered during the year		7,51,44,000	6,25,49,140 —1,25,94,860
Notes and comments			

- (i) The percentage of saving was about 17 of the total provision.
- (ii) A supplementary appropriation of Rs. 1 36.44 lakhs was obtained under different group-heads on the 28th March, 1963. In view of the eventual saving of Rs. 1,25.95 lakhs, the supplementary appropriation proved excessive.
- (iii) In the group-heads indicated below the provision was not utilised to substantial extent :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving
	(In lakhs of rupees)		
(1) A-1-Interest on Ordinary Debt			

A-1-(i) III-i-Interest on other Floating Loans

O	50.00		
R	—25.64	24.36	24.35
			—0.01

The saving of Rs. 25.64 lakhs, forming 51 per cent of the original provision was stated to be due to the amount of the ways and means advances taken from the Banks being less than anticipated.

(2) B-I-Interest on loans taken from the Cen- tral Government

B-1-(i)-Relief and Rehabili- tation

O	5.00		
S	6.00		
R	1.00	10.00	9.64
			—0.36

Group-head

Total Actual Excess +
appropriation expenditure Saving—

(In lakhs of rupees)

The total saving of Rs. 1.36 lakhs was attributed to less payment of interest on loans received from the Government of India owing to less recoveries from borrowers than anticipated.

(3) B-I(vi)-Chambal Project

<i>O</i>	88.53	|	1,58.41	..	—1,58.41
<i>S</i>	80.20				
<i>R</i>	—10.32				

The entire provision remained unutilised due to non-receipt of fresh loan from the Government of India for payment of interest.

(4) C-Interest on Reserve Funds, etc.

C-1(i)-Interest on Deposit of Depreciation Reserve of Government Commercial Undertakings

<i>O</i>	1.93	|	2.33	2.31	—0.02
<i>S</i>	2.34				
<i>R</i>	—1.94				

The total saving of Rs. 1.96 lakhs, which formed 46 per cent of the total provision, was stated to be due mainly to excess provision.

(iv) In the following case additional funds obtained on the 30th March, 1963 by reappropriation proved largely excessive:—

A-I-Interest on Ordinary Debt

A-I(i)I-V-4½% Rajasthan State Development Loan, 1972

<i>O</i>	18.57	|	20.00	18.79	—1.21
<i>R</i>	1.43				

The saving of Rs. 1.21 lakhs was stated to be due to non-preferment of claims by the subscribers.

(v) In the following case, additional funds obtained by supplementary grant on the 28th March, 1963 proved inadequate:—

B-I(iii) Bhakra Nangal Project

<i>O</i>	1,08.00	|	1,24.11	1,68.34	+44.23
<i>S</i>	7.60				
<i>R</i>	8.51				

The excess of Rs. 44.23 lakhs representing 36 per cent of the total provision was due to non-provision of additional funds to cover interest on the loan for Common Pool Works transferred by the Accountant General, Punjab in November, 1962.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess- Saving- Rs.
Major Head "17—Appropriation for Reduction or Avoidance of Debt"			
Charged—			
Original	2,72,02,000		
Supplementary	..	2,72,02,000	1,60,04,545 —1,11,97,455
Amount surrendered during the year (31st March, 1963)			1,11,97,455

Notes and Comments

(i) The saving of Rs. 1,11.97 lakhs in the appropriation, which formed 41 per cent of the provision, was under the following group-head :—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A-2-Other Appropriations			
O	2,43.00		
R	—1,12.00	1,31.00	1,31.00 ..

The saving of Rs. 1,12 lakhs (46 per cent of the original provision) was stated to be due mainly to less adjustment owing to non-realisation of expected receipts on account of sale of land and betterment levy in Bhakra, Chambal and other commanded areas.

(ii) *Sinking Fund*.—An amount of Rs. 29.05 lakhs was appropriated during the year 1962-63 from revenues to the Sinking Fund created to provide for redemption of the permanent loans. The balance at the credit of the Fund at the end of 1962-63 was Rs 70.77 lakhs. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1962-63.

GRANT No. VIII—PARLIAMENT AND STATE LEGISLATURES

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head "18—Parliament and State Legislatures"				
Voted—				
Original	35,46,000	35,46,000	34,44,348	—1,01,652
Supplementary	..			
Amount surrendered during the year (31st March, 1963)				1,45,000
Charged—				
Original	58,000	63,000	44,937	—18,063
Supplementary	5,000			
Amount surrendered during the year (31st March, 1963)				5,527

Notes and Comments

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

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
B-1-(i)-Preparation and Printing of Electoral rolls				
O	12.05	6.56	6.59	+0.03
R	—5.49			

The net saving of Rs. 5.46 lakhs, forming 45 per cent of the original provision, was stated to be due to non-revision of electoral rolls. Out of this saving, a sum of Rs. 4.70 lakhs was re-appropriated to cover excesses over the provision made under other group-heads.

The saving under this head during 1961-62 was Rs. 2.95 lakhs (25 per cent).

GRANT No. IX—GENERAL ADMINISTRATION

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head "19—General Adminis- tration"				
Voted—				
Original	2,35,20,000	2,41,27,000	2,46,27,732	+5,00,732
Supplementary	6,07,000			
Amount surrendered during the year (31st March, 1963)				56,517
Charged—				
Original	9,08,000	10,14,000	9,65,351	—48,649
Supplementary	1,06,000			
Amount surrendered during the year (31st March, 1963)				7,504
Notes and Comments				

(1) The excess of Rs. 5,00,732 over the voted grant requires to be regularised.

The group-heads, under which the amount of excess was comparatively more, are given below :—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(1) C-1(i)-District Establishment				
	O	50.43	51.89	+1.46
	S			
	R			
		48.55		
		2.04		
		—0.16		

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

(2) C-2-Sub-Divisional Establishment

C-2-(i)-Tehsil Offices

	O	96.92	99.81	+2.89
	S			
	R			
		97.08		
		—0.16		

The excess was stated to be due to payment of arrears on account of fixation of pay of the staff in the revised pay scales, tours undertaken by Tehsildars in connection with locust control work and payment of more medical claims than anticipated.

There were excesses involving comparatively small amounts under the following group-heads :—

	Group-head		Total grant	Excess
	Number	Name	Rs.	Rs.
(1)	A-8	Ministers	10,02,000	61,650
(2)	B-1	Civil Secretariat	43,45,400	4,695
(3)	B-3 (i)	Board of Revenue	4,22,000	13,626
(4)	B-3 (ii)	Revenue Appellate Authorities	1,20,000	13,294
(5)	B-4	Local Fund Audit Establishment	6,59,100	1,798
(6)	B-5 (ii)	Chief Accounts Officer	2,80,700	2,092
(7)	C-1(iii)	Treasuries	15,35,000	18,526
(8)	C-1 (iv)	Court of Wards	15,600	680
(9)	C-1 (v)	Land Acquisition Offices	1,90,640	6,672
(10)	D	Works-Repairs to Tehsil Buildings	15,000	6,171

The excesses were partly counterbalanced by savings under other group-heads,

GRANT No. X—ADMINISTRATION OF JUSTICE

Major Head "21—Administration of Justice"	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted—			
Original	48,01,000		
Supplementary	1,81,000	49,82,000	48,78,578
Amount surrendered during the year (31st March, 1963)			—1,03,422
			33,860

Charged—

Original	10,91,000		
Supplementary	18,000	11,09,000	11,13,032
Amount surrendered during the year			+4,032

Notes and Comments

In the charged appropriation, the actual expenditure exceeded the total provision by Rs. 4,032, which requires to be regularised.

The excess occurred under the group-head "A—High Courts" (Rs. 6,083) which was partly counterbalanced by small savings under other group-heads.

GRANT No. XI—JAILS (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major Head "22—Jails"				
Voted—				
Original	37,51,000			
Supplementary	..	37,51,000	36,99,720	—51,280
Amount surrendered during the year (31st March, 1963)				49,000

The expenditure shown above does not include an amount of Rs. 18 in respect of group-head 'A-4 Lock ups' (charged) met out of an advance from the Contingency Fund obtained on the 14th March, 1963, which remained unrecouped to the Fund before the close of the year.

Notes and Comments

Deposit Account of Depreciation Reserve of Government Commercial Under takings—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 1-4-1962 and 31-3-1963 was Rs. 55,881 and Rs. 57,557 respectively.

An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1962-63.

GRANT No. XII—POLICE

Major Head "23—Police"	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	5,33,57,000		
Supplementary	14,79,000	5,48,36,000	5,39,23,645
Amount surrendered during the year (31st March, 1963)			—9,12,355
			11,31,900

Charged—

Original	3,000		
Supplementary		3,000	335
Amount surrendered during the year (31st March, 1963)			—2,665
			2,500

Notes and comments

- (i) Against the amount of Rs. 11.32 lakhs surrendered on the 31st March, 1963 in the voted grant the actual saving came up to only Rs. 9.12 lakhs.
- (ii) In the following case, the supplementary provision obtained on 28th March, 1963 remained unutilised and was reappropriated/surrendered other heads on the 30th and 31st March, 1963.

Group-head

Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)		

D—Special Police

D-1-Rajasthan Armed Constabulary

O	1,19.17		
S	14.70		
R	—24.57	1,09.30	1,11.92
			+2.62

The net saving of Rs. 21.95 lakhs in the total provision was stated to be due to posts remaining unfilled and less purchase of vehicles and arms due to their non-availability.

GRANT No. XIII—MISCELLANEOUS DEPARTMENTS

Major Head "26—Miscellaneous Departments"		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted—				
Original	86,04,000	92,04,000	85,56,088	—6,47,912
Supplementary	6,00,000			
Amount surrendered during the year (31st March, 1963)				4,17,086
Charged—				
Original	10,000	63,000	40,976	—22,024
Supplementary	53,000			
Amount surrendered during the year (31st March, 1963)				23,000

Notes and comments

(i) In view of the saving of Rs. 6.48 lakhs in the voted grant, the supplementary grant of Rs. 6 lakhs obtained on the 28th March, 1963 under the group-head "A-2—State Government Insurance Department" could have been restricted to a token grant.

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

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

- (1) A-4 (viii) I-Office of the Commissioner
Devasthan and Dharampura

O	21.93	18.49	17.75	—0.74
R	—3.44			

The total saving of Rs. 4.18 lakhs, being 19 per cent of the original provision, was stated to be mainly due to non-receipt of Government sanction for payment of grant-in-aid to temples, non-payment of maintenance allowance, economy measures and non-fixation of pay of staff in the Revised Pay Scales.

- (2) A-4 (xi)—Weights and Measures
Schemes
(Plan Expenditure)

O	7.60	4.34	3.22	—1.12
R	—3.26			

The total saving of Rs. 4.38 lakhs (about 58 per cent of the original provision) was stated to be due mainly to newly created posts remaining unfilled, non-purchase of vehicles and laboratory equipment.

GRANT No. XIV—SCIENTIFIC DEPARTMENTS

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head " 27—Scientific Departments"			
Voted—			
Original	49,34,000		
Supplementary	2,08,000	51,42,000	43,97,801
Amount surrendered during the year (31st March, 1963)			—7,44,199
Charged—			6,75,987
Original	10,000		
Supplementary	..	10,000	2,683
Amount surrendered during the year (31st March, 1963)			—7,317
Notes and Comments			6,217

- (i) The percentage of saving in the voted grant was about 14.
- (ii) In view of the saving of Rs. 7.44 lakhs in the voted grant, the supplementary grant of Rs. 2.07 lakhs obtained on the 28th March, 1963 under group-head "A-2(ii)-Palana Colliery" proved unnecessary.
- (iii) The saving of Rs. 7.44 lakhs in the voted grant occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) A-5-Intensive prospecting and mineral surveys and re-organisation and expansion of the Department of Mines and Geology. (Plan Expenditure)			

O	9.91		
R	—3.98	5.93	5.72
			—0.21

There was a total saving of Rs. 4.19 lakhs (46 per cent of the original provision). Out of this, the anticipated saving of Rs. 3.98 lakhs was stated to be due mainly to reduction in plan ceiling (Rs. 3.63 lakhs) and late receipt of sanction

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

for the creation of new posts (Rs. 0.34 lakh) was re-appropriated to other group-heads/surrendered on the 30th March, 1963 and the 31st March, 1963 respectively.

The saving under this head during 1961-62 was Rs. 0.92 lakh (30 per cent).

(ii) A-6-Rajasthan Mining Corporation
(Plan Expenditure)

O	5.28 |			
R	—2.18 |	3.10	3.07	—0.03

The total saving of Rs. 2.21 lakhs, representing about 42 per cent of the original provision, was stated to be due mainly to posts remaining unfilled and less purchase of workshop machinery owing to its non-availability.

(iv) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Mines.*—The expenditure in this grant includes an amount of Rs. 6,587 transferred to this Fund. The Fund is intended to provide a reserve for meeting the cost of renewals and replacement of plant and machinery, etc. The balance at the credit of the fund as on 1-4-1962 and 31-3-1963 was Rs. 99,381 and Rs. 1,05,968 respectively.

An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1962-63.

GRANT NO. XV—EDUCATION

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head “28—Education”			
Voted—			
Original	13,79,16,000		
Supplementary	..	13,79,16,000	12,83,77,179 —95,38,821
Amount surrendered during the year (31st March, 1963)			96,11,302
Charged—			
Original	..		
Supplementary	1,000	1,000	598 —402
Amount surrendered during the year			

Notes and Comments

(i) The saving occurred mainly under the following group-heads:—

Sl. No.	Group-head		Provi- sion	Saving and (its percen- tage to pro- vision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
I.—Non-Plan Expenditure					
1.	B-1(iii)II	Secondary Multipur- pose Schools Technical Wings	3.05	1.11 (36%)	Posts (existing) re- maining unfilled.
2.	D-1(i)I	Special-Normal and Central Training School for Men	13.51	3.12 (23%)	
3.	C-1(i)I	Primary-Boys' Schools	74.38	13.45 (18%)	Posts (existing) remain- ing unfilled and incor- rect provision of funds, required for payment of grants-in-aid to Panchayat Samitis in respect of primary schools transferred to them with effect from the 2nd October, 1959, under this head instead of the group- head—"C-3."
4.	C-1(ii)I	Primary-Girls' Schools	14.80	2.20 (15%)	

Sl. No.	Group-head		Provi- sion	Saving (and its percentage to provi- sion)	Reasons for saving
	Number	Name			
				(In lakhs of rupees)	
5.	E-1(i)I	General-Office of the Director, Secondary and Primary Education	9.81	1.44 (15%)	Economy measures
6.	E-2-I	General-Inspection	15.74	3.00 (19%)	Economy measures and reduction in the number of Inspectorates
7.	E-4(iii)-I (i) (1)	Miscellaneous-National Cadet Corps—Senior Boys' Divisions	7.01	1.59 (23%)	Less expenditure on camps (Rs. 0.20 lakh); less purchase of stores, non-supply of stores by firms and less expenditure on pre-commission and refresher training (Rs. 1.39 lakhs)
8.	E-4-(ii)- II-i(1)	Miscellaneous-National Cadet Corps—Junior Boys' Division	9.78	2.67 (27%)	Less enrolment of students than anticipated, less expenditure on camps and non-finalisation of tenders for the supply of uniforms
9.	E-4(iii)-I	Miscellaneous	14.36	4.50 (31%)	Mainly due to payment of stipends instead of pay to the teachers during training
10.	B-2(i)I	Secondary-Direct Grants to Non-Government Secondary Schools-other than Sanskrit Schools	55.00	10.47 (19%)	
11.	C-2(i)	Primary-Direct Grants to Non-Government Primary Schools	11.50	1.79 (16.%)	Economy measures
12.	C-3(ii)	Grants to Local Bodies for Primary Education-Other Grants-in-aid	3.00	1.24 (41%)	

Sl. No.	Group-head		Provi- sion	Saving (and its per- centage to provision)	Reasons for saving
	Number	Name			
			(In lakhs of rupees)		
13.	D-2-I	Special-Direct Grants to Non-Government Special Schools	7.50	2.25 (30%)	Economy measures
II.—Plan Expenditure					
14.	B-1(i)II	Secondary-Boys' Schools	67.44	12.12 (18%)	
15.	C-1(i)-II	Primary-Boys' Schools	13.01	1.53 (12%)	
16.	D-1(i)II	Special-Normal and Central Training School for Men	18.16	3.92 (22%)	
17.	C 3(i)II	Primary-Grants to Local Bodies for Primary Education Grants-in-aid to Panchayat Samitis	62.12	11.88 (19%)	Reduction in pl
18.	D-2-II	Special-Direct Grants to Non-Government Special Schools	4.26	1.14 (27%)	
19.	D-1(iv)-II	Special-School for Deaf, Dumb and Blind	0.36	0.36 (100%)	
20.	C-1(ii)II	Primary-Girls' Schools	4.45	2.20 (50%)	Economy measures
21.	D-1 (viii) II	Special-Polytechnics	20.28	4.88 (24%)	Posts remaining unfilled and non-starting, as a measure of economy, of two new Polytechnics at Jaipur and Bharatpur
22.	E4(iii).II	Miscellaneous	16.22	3.08 (19%)	Mainly due to payment of stipends instead of pay to teachers during training.
23.	A-5(ii)	Grants to Non-Government Professional Colleges.	5.36	3.05 (57%)	Non-implementation of scheme.
24.	A.4(V)	Regional Engineering College	2.00	2.00 (100%)	

(ii) The provision made under the following group-heads proved inadequate :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
(1) A-1-Grants to Universities				
A-1-(i)-Non-Plan Expenditure				
O	3.51 |			
R	16.82 |	20.33	24.71	+4.38
A-1 (ii)-Plan Expenditure				
O	9.00 |			
R	11.39 |	20.39	23.44	+3.05

The excesses under these group-heads were stated to be due to omission to provide funds to cover the payment of grants-in-aid (Rs. 4 lakhs) sanctioned by Government in March, 1963 and inadequate provision owing to incorrect calculation of grants-in-aid admissible.

(2) A-3-Grants to Non-Government Arts Colleges

A-3 (i)-Non-Plan Expenditure

O	6.70 |			
R	1.80 |	8.50	10.61	+2.11

The excess was attributed mainly to omission to provide adequate funds. The Finance Department intimated that in the absence of full justification from the administrative department, additional funds were not sanctioned.

(3) E-3-Scholarships

E-3 (ii)-Plan Expenditure

O	12.15 |			
R	1.60 |	13.75	14.76	+1.01

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

(iii) The following is a case in which the amount withdrawn by re-appropriation proved to be in excess of the saving available under the group-head :—

A-2 (i)-Arts Colleges (Men)

A-2 (i) I-Non-Plan Expenditure

O	72.16 |			
R	—14.20 |	57.96	60.75	+2.79

The excess of Rs. 2.79 lakhs over the total provision was attributed mainly to non-provision of funds to cover past liabilities in respect of salary and travelling allowances of the staff of Colleges transferred to Jaipur/Jodhpur Universities.

The anticipated saving of Rs. 14.20 lakhs which was re-appropriated on the 30th March, 1963, could have been partly utilised to meet the expenditure which ultimately caused the above excess.

Sl. No.	Group-head		Provision (In lakhs)	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
4.	B-9 (iv) II (i)	Ayurvedic Pharmacies	9.76	1.48 (15%)	Posts remaining unfilled and less purchase of herbs
5.	F-2 (i)	Dispensaries and Leave and Emergency Reserve Staff	10.08	2.28 (23%)	Posts remaining unfilled (Rs. 1.93 lakhs) and non-payment of allowance for extra work connected with Family Planning Clinics owing to non fulfilment of conditions (Rs. 0.35 lakh)
II-Plan Expenditure					
6.	B-1(ii)	General Hospital	5.30	1.03 (19%)	Mainly due to provision of less beds in two Hospitals at Kota (Rs. 0.40 lakh) and Jaipur (Rs. 0.60 lakh)
7.	C-1(ii)	Grants for Medical Purposes-Grants-in-aid to private medical institutions of Indian and Homeopathic medicines.	0.50	0.50 (100%)	Reduction in plan ceiling.

GRANT NO. XVII—PUBLIC HEALTH (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs
Major Head "30—Public Health"				
Voted—				
Original	2,25,41,000	2,77,87,000	2,95,19,891	+17,32,891
Supplementary	52,46,000			
Amount surrendered during the year (31st March, 1963)				37,565

Notes and Comments

(i) The excess of Rs. 17,32,891 over the voted grant requires to be regularised.

(ii) The group-heads, under which the amount of excess was comparatively more, are given below:—

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

(1) C-2-National Malaria Eradication Programme

O	47.00	79.00	80.72	+1.72
S	28.00			
R	4.00			

Although additional funds amounting to Rs. 4 lakhs were obtained by re-appropriation from other group-heads as late as the 30th March, 1963 there occurred an excess of Rs. 1.72 lakhs.

The excess was attributed mainly to filling up of vacant posts for which provision has not been made and fixation of pay of the staff in the Revised Pay Scales.

(2) E-1-Water Supply Scheme
E-1 (i) II-ii-Works

O	43.37	47.98	49.20	+1.22
S	3.90			
R	0.71			

The excess was stated to be due mainly to payment of excise duty on the power consumed by the Water Works Division, Jaipur.

Group-head		Total grant	Actual expenditure	Excess+ Saving—
(3) E-1-(i)II-iv-Suspense				(In lakhs of rupees)
O	15.27	33.93	49.88	+15.95
S	18.66			

The excess, which formed 47 per cent of the total provision, was attributed mainly to more than anticipated issues of stores from Stock to works, funds for which had been provided under other grants.

(4) A-5-Family Planning Centres
(Plan Expenditure)

O	9.23	7.00	7.70	+0.70
R	—2.23			

The excess of Rs. 0.70 lakh (10 per cent of the total provision) was attributed to incorrect estimation resulting from the non-receipt of information regarding purchases made by the Director, Surgery and Mobile Surgical Unit.

The anticipated saving of Rs. 2.23 lakhs which was reappropriated on the 30th March, 1963, could have been partly utilised to meet the expenditure which ultimately caused the above excess.

There were excesses involving comparatively small amounts under the following group-heads:—

Group-head		Total grant	Excess
Number	Name	Rs.	Rs.
A-3(iii)	Training of lady health visitors	27,000	1,153
A-3(vi)	Training of Dais	40,000	1,359
A-3(vii)	Integration of Public Health with basic course of Nursing	79,000	1,193
A-3(viii)	Training of T. B. health visitors	7,800	21
B-1 (i)	Grants-in-aid to Panchayat Samitis Vaccination	7,67,400	184
C-1	Malaria	48,000	5,096
D-2	Nutrition Schemes	21,700	88
E-1(i)I-i	Works controlled and executed by the Chief Engineer, Health	2,26,700	5,678
E-1(i)II-iii	Tools and Plant	2,00,000	4,630

The excesses were partly counterbalanced by savings under other group-heads, important of which are mentioned in Note (iii) below:

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

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

(1) A-3(v)-School Health Services (Urban area)
(Plan Expenditure)

O	1.03			
R	—0.67	0.36	0.33	—0.03

The total saving of Rs. 0.70 lakh (68 per cent of the original provision) was stated to be due to existing posts remaining unfilled and non-starting of two units (Rs. 0.30 lakh) and non-purchase of vehicles (Rs. 0.40 lakh).

The savings under this head during 1960-61 and 1961-62 were Rs. 0.33 lakh (71 per cent) and Rs. 0.78 lakh (65 per cent) respectively.

(2) A-4-Maternity and Child Welfare Centres

A-4(i)-Non-Plan Expenditure

O	5.20			
R	—0.78	4.42	4.39	—0.03

A-4(ii)-Plan Expenditure

O	1.52			
R	—0.80	0.72	0.71	—0.01

The total saving of Rs. 1.62 lakhs (24 per cent of the original provision) was stated to be due to posts remaining unfilled (Rs. 1.09 lakhs) and non-opening of two centres (Rs. 0.53 lakh).

The saving under this head during 1960-61 and 1961-62 were Rs. 0.73 lakh (14 per cent) and Rs. 1.47 lakhs (24.5 per cent) respectively.

(3) E-1(i)IV-Survey and investigation of projects

(Plan Expenditure)

O	2.95			
R	—1.27	1.68	1.53	—0.15

The total saving of Rs. 1.42 lakhs, which formed 48 per cent of the original provision, was stated to be due mainly to posts remaining unfilled and less expenditure on survey work.

(iv) (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 Schemes, 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 1960-61 to 1962-63 and their percentage to the works outlay for these years:—

Sl. No.	Head of account and year	Works outlay	Establishment charge	Percentage of establishment charges to works outlay (In lakhs of rupees)	Tools and Plant charges	Percentage of Tools and Plant charges to works outlay
1.	30—Public Health					
	1960-61	29.55				
	1961-62	31.96	5.17	17.5	2.87	9.7
	1962-63	35.33	12.99*	40.6	1.80	5.6
2.	94—Capital Outlay on Improvement of Public Health		19.57*	55.4	2.05	5.8
	1960-61	62.83				
	1961-62	34.01	10.85	17.3	No expenditure on Tools and Plant appeared under this head of Account	
	1962-63	66.80	4.85	14.3		
			2.25	3.4		

* Includes expenditure on technical staff for maintenance of Water Works which is not distributed between 30—Public Health and 94—Capital Outlay on Improvement of Public Health.

(b) *Suspense transactions.*—The nature of these transactions appearing under Group-head "E-1(i)II-iv-Suspense" has been explained in Notes and Comments (v) below the Appropriation Accounts of Grant No.—XXVI-Irrigation. A Summary of the transactions accounted for under this Group-head in this Grant during the year 1962-63 is given below:—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—1,50,59,668	57,13,362	63,82,769	—6,69,407	1,57,29,075
Stock	80,90,014	80,86,107	1,06,88,918	—26,02,811	54,87,203
Miscellaneous					
Public Works					
Advances	26,49,044	12,77,789	13,54,627	—76,838	25,72,206
Workshop					
Suspense	86,437	2,65,293	3,15,668	—50,375	36,062
TOTAL	—42,34,173	1,53,42,551	1,87,41,982	—33,99,431	—76,33,604

@ The corresponding figure booked in the accounts is Rs.—29,82,109 (gross Rs. 49,87,573 minus recoveries Rs. 79,69,682). The difference of Rs.—4,17,322 is under reconciliation with the department.

(c) *Depreciation Reserve Fund—Water Works.*—The expenditure under this grant includes a sum of Rs. 12 lakhs transferred to this Fund. 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 1-4-1962 and 31-3-1963 was Rs. 41.51 lakhs and Rs. 54.94 lakhs respectively.

An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1962-63.

GRANT No. XVIII—AGRICULTURE

		Total grant or appropriation	Actual expenditure	Excess + Saving—
Major Head "31—Agriculture"		Rs.	Rs.	Rs.
Voted—				
Original	1,82,88,000			
Supplementary	1,000	1,82,89,000	1,54,99,228	—27,89,772
Amount surrendered during the year (31st March, 1963)				25,16,820
Charged—				
Original	..			
Supplementary	2,000	2,000	..	—2,000
Amount Surrendered during the year (31st March, 1963)				
Notes and Comments				260

(i) The saving occurred mainly under the following group-heads—

Sl. No.	Group head		Provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
I-Non-Plan Expenditure					
1.	K-3(X) II(iii)	Scheme for soil survey in Raj- asthan Canal Area	3.65	2.52 (69%)	Mainly due to posts re- maining unfilled (Rs. 0.66 lakh) and non-purchase of equipment as a measure of economy (Rs. 1.87 lakhs)
II-Plan Expenditure					
2.	F-2	Agricultural Experiments and Research	10.06	3.74 (37%)	Mainly due to late issue of sanction to certain schemes and non-implementation of few I.C.A.R. and other schemes
3.	K-3 (X)II (i)	Contourbundung in Agriculture Land and other areas	5.90	2.98 (51%)	Mainly due to non-purchase of vehicles on account of Emergency

Sl. No.	Group-head		Provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
4.	K-3 (xiv)	Intensive Agriculture Programme	10.95	4.38 (40%)	Mainly due to less purchase of certain equipment owing to their non-availability and non-implementation of certain schemes owing to late issue of sanctions
5.	K-4 (ii)	Plant Protection	5.06	3.61 (71%)	Due to posts remaining unfilled (Rs. 1.61 lakhs) and non-purchase of equipment owing to their non-availability (Rs. 2 lakhs)
6.	K-4 (iii)	Agricultural Workshop	1.87	1.45 (78%)	Mainly due to economy measures and posts remaining unfilled
7.	K-3 (ix)	Improvement of Statistics through the Agency of Secretary Board of Revenue	1.00	1.00 (100%)	Economy measures
8.	I-1	Grants-in-aid to Pan chayats Samitis Other	11.67	2.82 (24%)	
9.	I-4	Grants-in aid, subsidy, etc.	6.98	2.46 (35%)	Due to non-adjustment of subsidy by the Treasury Officers for want of certain information.

The savings were partly counterbalanced by excesses under other group-heads.

(ii) The following is a case in which additional funds provided by re-appropriation as late as March, 1963 proved inadequate —

K-3—Other Expenditure

K-3(v)—Anti-Locust measures

O	1.80			
R	4.00	5.80	7.51	+1.71

The excess of Rs. 1.71 lakhs (29 per cent the total provision) was attributed to unforeseen expenditure due to grave situation of locust invasion.

(iii) (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, 1962-63.

(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, 1962-63.

(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 transaction of the Fund is given in Statement No. 16 of the Finance Accounts, 1962-63.

(d) *Deposit Account of Grants made by 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, 1962-63.

(e) *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, 1962-63.

(f) *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, 1962-63.

GRANT No. XIX—ANIMAL HUSBANDRY

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
--	------------------------------	----------------------------

Major Head "33—Animal Husbandry"

Voted—

Original

1,22,56,000

Supplementary

..

1,22,56,000 1,01,27,036 —21,28,964

Amount surrendered during
the year (31st March, 1963)

..

21,36,391

Charged—

Original

..

Supplementary

2,000

2,000 1,650 —350

Amount surrendered during
the year

..

Notes and comments

(i) The saving of Rs. 21.29 lakhs (about 17 per cent of the grant) occurred mainly under the following group-heads:—

Sl. No.	Group Head		Provision (In lakhs of rupees)	Saving (and its percent- age to provision)	Reasons for saving
	Number	Name			
1.	A-2	Direction-Plan	4.74	4.12 (87%)	Reduction in plan- ceiling.
2.	E-2	Hospitals and Dispensa- ries-Plan	5.34	1.58 (30%)	
3.	I-4	Key Village Schemes- Plan	1.82	0.99 (54%)	
4.	I-24	Live-Stock Research Station-Plan	0.49	0.49 (100%)	
5.	F-1	Cattle Breeding Farms- Non-Plan	5.02	1.17 (23%)	Mainly due to less expenditure on feed of animals and non- implementation of the mixed farming scheme.
6.	I-2(iv)	Co-operative Milk Union- Plan	8.40	5.45 (65%)	Non-purchase of equa- pment.
7.	H-3	Grants-in-aid to Agricul- tural University (Plan)	2.35	2.35 (100%)	Reasons awaited from the Controlling Officer

(ii) In the following cases the entire provision was withdrawn owing to the transfer of the College to the Rajasthan Agricultural University with effect from the 1st August, 1962. The expenditure incurred during the period from the 1st April, 1962 to the 31st July, 1962 and payment on account of past liabilities made after the transfer of the College to the University remained uncovered.

Group-head	Total grant		Actual expenditure	Excess+ Saving—
C-1-Veterinary College, Bikaner				
C-1(i)—Non-Plan Expenditure				
O	6.63	|	..	+2.74
R	—6.63			
C-1(ii)-Plan Expenditure				
O	2.22	|	..	+0.08
R	—2.22			

GRANT No. XX—CO-OPERATION (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "34—Co-operation"				
Voted—				
Original	80,37,000	80,37,000	71,87,815	—8,49,185
Supplementary	..			
Amount surrendered during the year (31st March, 1963)				8,39,628

Notes and comments

(i) The saving of Rs. 8.49 lakhs in the voted grant (about 11 per cent of the grant) occurred mainly under the following group-heads:—

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

(1) B-Superintendence

B-1—Non-Plan Expenditure

O	18.57			
R	—1.89	16.68	17.46	+0.78

The net saving of Rs. 1.11 lakhs was stated to be due mainly to abolition of existing posts and economy measures (Rs. 1.89 lakhs) partly counterbalanced by excess caused by drawal of more arrear claims (Rs. 0.78 lakh).

The surrender of Rs. 1.85 lakhs made on the last day of the year proved excessive.

(2) B-2—Plan Expenditure

O	8.59			
R	—2.44	6.15	5.24	—0.91

The total saving of Rs. 3.35 lakhs (39 per cent of the original provision) was attributed to late creation of posts (Rs. 0.40 lakh), new posts of Inspectors and class IV employees remaining unfilled due to restrictions on fresh recruitment (Rs. 1.80 lakhs) and less expenditure under 'Other Charges' (Rs. 0.24 lakh); reasons for the balance saving of Rs. 0.91 lakhs are awaited.

The savings under this head during 1960-61 and 1961-62 were Rs. 4.91 lakhs (22 per cent) and Rs. 3.39 lakhs (59 per cent) respectively.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(3) C-2—Subsidies and other Funds— (Plan Expenditure)			
O	14.16		
R	—5.27		
	8.89	8.48	—0.41

The total saving of Rs. 5.68 lakhs (40 per cent of the original provision) was attributed mainly to reduction in plan ceiling (Rs. 1.16 lakhs), non-payment of subsidies to certain societies due to non-utilisation of subsidies paid during 1961-62 (Rs. 0.61 lakh), non-receipt of demand for payment of subsidies from Co-operative Consumers Stores and Central Co-operative Banks (Rs. 0.37 lakh), less expenditure under Labour Contract Societies caused by reduction in plan ceiling (Rs. 0.38 lakh) and post-budget re-allocation of plan expenditure from this group-head to group-head "C-3-Grants-in-aid to Panchayat Samitis" (Rs. 3.04 lakhs).

(4) D-2-Co-operative Education
(Plan Expenditure)

O	4.32		
R	—1.51		
	2.81	2.75	—0.06

The total saving of Rs. 1.57 lakhs (36 per cent of the original provision) was stated to be due to late starting of the training wing in Co-operative Farming.

The saving under this head during 1961-62 was Rs. 1.19 lakhs (34 per cent).

(iii) (a) The expenditure in the voted grant includes subsidies amounting to Rs. 8.48 lakhs paid to different institutions as indicated below:—

To whom subsidy was paid	Amount (In lakhs of rupees)	Purpose of subsidy
Central Co-operative Banks and Primary Land Mortgage Banks.	2.03	To subsidise expenditure on supervisory and managerial staff
Co-operative Institutions and Unions.	3.03	For organising education of non-official personnel
Primary Agricultural Societies.	1.78	For strengthening the societies and to subsidise expenditure on managerial staff, rent, etc.
Marketing and Processing Societies	1.64	To subsidise expenditure on managerial staff, rent, construction of godowns, etc.

(b) *Deposit Account of State Co-operative Development Fund.*—The Fund has been created out of revenue for development of co-operative movement. A sum of Rs. 402 was contributed to the Fund from this grant during 1962-63. The aggregate balance in the Fund as on the 31st March, 1963 was Rs. 1,25,402. An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1962-63.

(c) *Deposit Account of State Agricultural Credit Relief and Guarantee Fund.*—The Fund has been created out of revenue for development of co-operative movement. A sum of Rs. 2,57,650 was contributed to the Fund from this grant during 1962-63; the aggregate balance in the Fund as on the 31st March, 1963 was Rs. 5,83,628.

The contribution during the year includes an amount of Rs. 2.53 lakhs transferred to this Fund in March, 1963 pending creation of a separate Reserve Fund for bad debts arising out of loans advanced by Primary Societies and Co-operative Banks to the weaker sections of the community.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1962-63.

(d) *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, 1962-63.

GRANT No. XXI—INDUSTRIES

Major Head "35—Industries"	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted—			
Original	62,64,000		
Supplementary	..	62,64,000	43,30,337 —19,33,663
Amount surrendered during the year (31st March, 1963)			18,76,129
Charged—			
Original	..		
Supplementary	1,000	1,000	542 458
Amount surrendered during the year (31st March, 1963)			457

Notes and Comments

(i) The saving of Rs. 19.34 lakhs (about 31 per cent of the grant) was accounted for by non-utilisation of provision wholly or substantially, under the following group-heads:—

Sl. No.	Group-head Name	Provision	Saving (and its per- centage to provision)	Reasons for saving
(In lakhs of rupees)				
1.	A-3(ii) Wool carding and finishing Centres—Non-Plan	1.16	1.15 (99%)	Transfer of centres to the Small Scale Industries Corporation from 1-9-1962
2.	A-3(vi) Furniture making Centre—Non-Plan	1.69	1.69 (100%)	
3.	A-3(iii) Central Marketing section —Non-Plan	4.06	3.03 (75%)	Closure of a few Sales Emporia and transfer of others to the Rajasthan Small Scale Industries Corporation and consequent abolition of some posts
4.	A-3(iv) Sodium Sulphate Section.	2.92	2.58 (88%)	Non-erection of the Sodium Sulphate plant owing to the delay in completion of civil works
5.	F-10 Blanket production Centre—Plan.	0.49	0.49 (100%)	Reduction in plan ceiling

Sl. No.	Group-head		Provision	Saving (and its per-centage to provision)	Reasons for saving
	Number	Name			
			(In lakhs of rupees)		
6.	C	Fisheries--Plan	2.95	2.14 (73%)	Reduction in plan ceiling
7.	E-6	Grants-in-aid to Pan-chayat Samitis—Non-Plan	10.82	3.39 (31%)	Economy cut
		Plan	4.85	3.41 (70%)	Reduction in plan ceiling

(ii) The expenditure in the voted grant includes subsidies amounting to Rs. 4.39 lakhs paid to different institutions, as indicated below:—

To whom subsidy was paid	Amount (In lakhs of rupees)	Purpose of subsidy
1. Industrial Co-operatives	0.33	Development of Cottage Industries, such as Handloom Sales Depots, Dye Houses, Weaver Housing Colonies, etc.
2. Private factories	0.13	To subsidise the increased expenditure due to higher rates of electricity charges in certain areas
3. Rajasthan Khadi and Village Industries Board	3.93	Rebate on sale of Khadi and implementation of Khadi and Village Industries Scheme in the State

(iii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Sodium Sulphate Works.*—The expenditure in this grant includes an amount of Rs. 417 transferred to this Fund. The Fund is intended to provide reserves sufficient to meet the cost of renewals and replacements to plant and machinery, etc. The balance at the credit of the Fund as on 1-4-1962 and 31-3-1963 was Rs. 22,413 and Rs. 10,741 respectively.

An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1962-63.

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "37—Community Development Projects, National Extension Service and Local Development Works"			
Voted—			
Original	2,41,96,000	2,41,97,000	2,38,14,661
Supplementary	1,000		
			—3,82,339
Amount surrendered during the year (31st March, 1963)			1,35,000

Notes and Comments

(i) Although the total saving was Rs. 3.82 lakhs, only Rs. 1.35 lakhs were surrendered.

(ii) The saving of Rs. 3.82 lakhs in the voted grant occurred mainly under the following group-heads:—

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

(1) A-2—Project/Block Headquarters

A-2(i)-Staff
(Plan Expenditure)

O	10.55	5.70	5.32	—0.38
R	—4.85			

The total saving of Rs. 5.23 lakhs (about 50 per cent of the original provision) was stated to be due to non-availability of trained medical staff (Rs. 4.85 lakhs) and less expenditure on travelling allowance and contingencies (Rs. 0.38 lakh).

Out of this saving, a sum of Rs. 4.35 lakhs was re-appropriated to cover excesses over the provision made under other group-heads,

Group-head	Total grant (In lakhs of rupees)		Actual expenditure	Excess+ Saving—
(2) A-4-Health and Rural sanitation (Plan Expenditure)				
O	7.50	|	4.00	2.51
R	—3.50			
				—1.49

The total saving of Rs. 4.99 lakhs, being 67 per cent of original provision was attributed to post-budget re-allocation of expenditure from this group-head to group-head "A-2(ii)-Grants-in-aid to Panchayat Samitis" (Rs. 3.50 lakhs), non-starting of Primary Health Centres owing to delay on the part of Panchayat Samitis in deciding their location and non-purchase of medicines and equipment (Rs. 1.49 lakhs).

The savings under this head during 1960-61 and 1961-62 were Rs. 2.30 lakhs (46 per cent) and Rs. 4.61 lakhs (54 per cent) respectively.

(3) C-Local Development Works
(Plan Expenditure)

O	40.00	|	29.29	28.78	—0.51
S	0.01				
R	—10.72				

The total saving of Rs. 11.23 lakhs (28 per cent of the total provision) was stated to be due to sanction of less number of works mainly owing to less assistance received from the Government of India.

Out of this saving, a sum of Rs. 10 lakhs was re-appropriated to cover excesses over the provision made under other group-heads.

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "38—Labour and Employment."			
Voted—			
Original	49,48,000		
	49,48,000	29,69,513	—19,78,487
Supplementary	..		
			19,33,161
Amount surrendered during the year (31st March, 1963)			

Notes and Comments

(i) The percentage of saving in the voted grant was 40 as against 42 during 1961-62.

(ii) The saving of Rs. 19.78 lakhs in the voted grant occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) A-1(iv) Labour Welfare Centres Non-Plan Expenditure.			
O	4.28		
R	—1.42	2.86	2.87 +0.01
(2) A-3(ii) Technical Training Centres Non-Plan Expenditure			
O	6.67		
R	—1.23	8.44	8.12 —0.32

The total saving of 2.96 lakhs (21 per cent of the original provision) was attributed mainly to economy measures.

(3) A-3(ii) Technical Training Centres
Plan Expenditure

O	21.41		
R	—15.02	6.39	6.35 —0.04

The total saving of Rs. 15.06 lakhs (70 per cent of the original provision) was stated to be due mainly to newly created posts remaining unfilled, reduction in plan ceiling and trainees not coming forward for admission.

GRANT No. XXIV—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Major Head "39—Miscellaneous Social and Developmental Organisations"			
Voted—			
Original	1,75,02,000		
Supplementary	..	1,75,02,000	1,30,28,640 —44,73,360
Amount surrendered during the year (31st March, 1963)			44,08,370

Notes and Comments

(i) The percentage of saving in the voted grant was about 26.

(ii) Out of the saving of Rs. 44.73 lakhs in the voted grant, saving of Rs. 32.44 lakhs (about 27 per cent of the original provision) relates to the Social Welfare Department and the same occurred mainly under the following group-heads:—

Sl. No.	Group-head Number Name	Provision	Saving (and its per- centage to provision) (In lakhs of rupees)	Reasons for saving
I. Non-Plan Expenditure				
(1) C-3(ii)I	Expenditure for the Welfare and development scheme for Scheduled tribes in Scheduled areas.	10.38	2.54 (24%)	Economy measures, non-purchase of medicines and surgical instruments and less intake of trainees in the training centres
(2) C-3(iv)I	Scheme for Welfare of Scheduled castes.	8.79	1.74 (20%)	Economy measures, less demand for aid from voluntary agencies, existing posts remaining unfilled and less number of trainees in the training centres
(3) C-3(v)	Welfare of Denotified tribes	2.24	1.09 (49%)	Economy measures, existing posts remaining unfilled and non-functioning of beggar homes, remand homes and certified schools.
(4) C-3(viii)I	Social Welfare	7.98	3.95 (49%)	

Sl. No.	Group-head Number Name	Provision (In lakhs of rupees)	Saving (and its per- centage to provision)	Reasons for saving
II—Plan Expenditure				
(5)	C-3(ii)II Expenditure for the Welfare and development scheme for Scheduled tribes in Scheduled areas	21.81	7.41 (34%)	Less demand for scholarship from students, late starting of hostels and less number of hostellers
(6)	C-3(iv)II Scheme for Welfare of Scheduled Castes	9.19	2.39 (26%)	Reduction in plan ceiling, less demand for aid from voluntary agencies and late starting of new hostels
(7)	C-3 (vii) Schemes for Welfare of nomadic tribes	2.99	2.85 (95%)	Absence of demand for housing subsidies from urban areas, reduction in plan ceiling, less demand for aid from students and voluntary agencies
(8)	C-3(viii)II Social Welfare	7.29	4.57 (62%)	Reduction in plan ceiling
(9)	C-5 (ii) Grants-in-aid to Panchayat Samitis relating to Social Welfare	19.09	4.24 (22%)	Reduction in plan ceiling and late starting of Tribal Development Blocks

(iii) The remaining saving of Rs. 12.29 lakhs (about 24 per cent of the original provision) occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1) A-3—State Statistics			
Plan Expenditure			
O	4.30		
R	—2.21	2.09	2.08
			—0.01

The total saving of Rs. 2.22 lakhs (about 52 per cent of the original provision) was stated to be due mainly to posts remaining unfilled and non-purchase of machines and equipment owing to non-release of foreign exchange.

The savings under this head during 1960-61 and 1961-62 were Rs. 1.15 lakhs (23 per cent) and Rs. 3.64 lakhs (75 per cent) respectively.

Group-head

Total grant

Actual
expenditureExcess+
Saving—

(In lakhs of rupees)

(2) B-Publicity Board

B-1—Publicity Department

B-1(i)—Non-Plan Expenditure

O	17.01			
R	—3.81	13.20	13.68	+0.48

The net saving of Rs. 3.33 lakhs (19 per cent of the original provision) was stated to be due mainly to abolition of few posts and other economy measures.

(3) B-1(ii)—Plan Expenditure

O	8.74			
R	—5.71	3.03	2.83	—0.20

There was a total saving of Rs. 5.91 lakhs (67 per cent of the original provision). Out of this the anticipated saving of Rs. 5.71 lakhs stated to be due mainly to reduction in plan ceiling and posts remaining unfilled was surrendered on the 31st March, 1963.

The savings under this head during 1960-61 and 1961-62 were Rs. 3.61 lakhs (14 per cent) and Rs. 4.81 lakhs (54 per cent) respectively.

(4) C-4—Organisation of tourists facilities

Plan Expenditure

O	1.90			
R	—1.16	0.74	1.32	+0.58

The net saving of Rs. 0.58 lakh (31 per cent of the original provision) was stated to be due to reduction in plan ceiling.

GRANT No. XXV—MULTIPURPOSE RIVER SCHEMES (ALL VOTED)

Major Head "42—Multipurpose River Schemes"	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted—			
Original	43,85,000		
Supplementary	..	41,35,205	—2,49,795
Amount surrendered during the year (31st March, 1963)			26,560

Notes and Comments

(i) Of the saving of Rs. 2.50 lakhs in the grant, only Rs. 0.27 lakh (about 10 per cent) was surrendered.

(ii) The saving of Rs. 2.50 lakhs in the voted grant, which occurred mainly under the following group-heads, was counterbalanced by excesses under other heads (more important of which is mentioned in note (iii) below):—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(1) A-1—Bhakra Nangal Project			
A-1(i)—Extensions and Improvements			
O	2.11		
R	—1.01	1.10	1.09
			—0.01

The total saving of Rs. 1.02 lakhs, which formed 48 per cent of the original provision was stated to be due mainly to postponement of works as a measure of economy. Out of this saving, a sum of Rs. 1.01 lakhs was re-appropriated to cover excesses over the provision made under other group-heads.

(2) A-2—Add expenditure on Common Works executed by other Government Agencies

A-2(i)—Irrigation Branch portion

O	10.27		
R	—1.00	9.27	6.02
			—3.25

The total saving of Rs. 4.25 lakhs (41 per cent of the original provision) was attributed mainly to receipt of less debits than anticipated from Punjab Government. Out of the saving a sum of Rs. 1 lakh was re-appropriated to cover excesses over the provision made under other group-heads.

(3) B—Chambal Project

B-1—Kota Barrage

B-1 (vi)—Add expenditure on Common Works executed by other Government Agencies

2.00	..	—2.00
------	----	-------

The saving was stated to be due to non-receipt of debits for work done by the Government of Madhya Pradesh.

(iii) The provision made under the following group-head proved inadequate:—

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

B-2—Right Canal

B-2 (ii)—Maintenance and repairs

O	3.65			
R	0.35	4.00	5.43	+1.43

Although additional funds amounting to Rs. 0.35 lakh were obtained by reappropriation from other group-heads on the 14th March, 1963 there occurred an excess of Rs. 1.43 lakhs (36 per cent of the total provision); this was attributed mainly to heavy expenditure on repairs to Etwa Branch Canal and its Distributory.

(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. XXVI—Irrigation. A summary of the transactions accounted for under the suspense head of this grant during the year 1962-63 is given below:—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—41,149	8,857	32,405	—23,548	—64,697
Stock	5,45,794	1,37,072	97,018	40,054	5,85,848
Miscellaneous Public Works Advances	706	12,645	26,003	—13,358	—12,652
TOTAL	5,05,351	1,58,574	1,55,426	3,148*	5,08,499

*The corresponding figure booked in the accounts is Rs. 2,886. The difference of Rs. 262 is under reconciliation with the department.

GRANT No. XXVI—IRRIGATION (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "43-44-Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)"			
Voted—			
Original	1,39,92,000		
Supplementary	..	1,37,59,034	—2,32,966
Amount surrendered during the year (31st March, 1963)			6,80,980
Notes and Comments			

(i) Against the amount of Rs. 6.81 lakhs surrendered on the 31st March, 1963, the actual saving in the voted grant came upto only Rs. 2.33 lakhs.

(ii) The saving occurred mainly under the following group-heads:—

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(1) A-1(i)—Gang Canal			
A-1(i)I—Extensions and Improvements			
O	2.11		
R	—1.26	0.85	0.71
			—0.14

The total saving of Rs. 1.40 lakhs (66 per cent of the original provision) was attributed mainly to postponement of construction of quarters for Patwaries in view of Emergency and non-execution of works due to running of water in the canals.

Out of this saving, a sum of Rs. 0.15 lakh was re-appropriated to cover excesses over the provision made under other group-heads.

The savings under this head during 1960-61 and 1961-62 were Rs. 0.28 lakh (28 per cent) and Rs. 0.50 lakh (33 per cent) respectively.

(2) B-1(iii)I—Special Establishment

O	7.65		
R	—1.68	5.97	5.97
			..

Group-head

Total grant

Actual expenditure
Excess Saving —
(In lakhs of rupees)

The saving of Rs. 1.68 lakhs (22 per cent of the original provision) was stated to be due to reduction of existing betterment levy staff as a measure of economy.

The whole saving was re-appropriated to cover excesses over the provision made under other group-heads.

The saving under this head during 1961-62 was Rs. 1.70 lakhs (about 21 per cent).

(3) B-2-Miscellaneous Expenditure

B-2(i)-Establishment

(Plan Expenditure)

O	6.29			
R	-1.77	4.52	5.03	+0.51

The net saving of Rs. 1.26 lakhs, which formed 20 per cent of the original provision, was stated to be due mainly to abolition of one Division (Rs. 1.77 lakhs) partly counterbalanced by an excess of Rs. 0.51 lakh caused by payment of arrears of salary to staff after fixation in the Revised Pay Scales.

The saving under this head during 1961-62 was Rs. 1.30 lakhs (20 per cent).

(iii) The provision made under the following group-heads proved inadequate:—

(1) A-1(i) II-Maintenance and repairs

O	7.18			
R	-0.20	6.98	8.12	+1.14

The net excess of Rs. 0.94 lakh (13 per cent of the original provision) was attributed mainly to receipt of more debits than anticipated from the Punjab Government.

In view of the eventual excess the surrender of funds on the last day of the year was in the wrong direction.

(2) B-1(v)-Suspense

O	0.53			
R	1.86	2.39	4.50	+2.11

Although additional funds amounting to Rs. 1.86 lakhs were obtained by re-appropriation from other group-heads as late as March, 1963 there occurred an excess of Rs. 2.11 lakhs (88 per cent of the total provision). The Controlling Officer has not furnished reasons for the excess.

(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 1960-61 to 1962-63 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
(In lakhs of rupees)						
1.	42-Multipurpose River Schemes					
	1960-61	11.95	4.02	33.6	0.05	0.4
	1961-62	21.53	3.71	17.2	0.05	0.2
	1962-63	25.42	6.80	26.8	0.06	0.2
2.	43-Irrigation, Navigation, Embankment and Drainage Works (Commercial)					
	1960-61	7.87	0.89	11.3	0.11	1.4
	1961-62	10.84	0.98	9.0	0.12	1.1
	1962-63	13.47	1.70	12.6	0.14	1.0
3.	44-Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)					
	1960-61	33.65	2.85	8.5	0.40	1.2
	1961-62	37.89	4.71	12.4	0.65	1.7
	1962-63	33.18	2.81	8.5	0.28	0.8
4.	98-Capital Outlay on Multipurpose River Schemes					
	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
	1962-63	2,50.55	31.39	12.5	3.76	1.5
5.	99-Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)					
	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
	1962-63	10,05.82	28.29	2.8	8.30	0.8

(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.

(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-head 'Suspense' subordinate to the Major Head "44-Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)" during the year, 1962-63.

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—4,16,914	13,00,947	15,04,223	—2,03,276	—6,20,190
Stock	4,96,558	31,97,739	26,87,330	5,10,409	10,06,967
Miscellaneous Public Works Advances	10,53,583	17,82,269	16,94,413	87,856	11,41,439
TOTAL	11,33,227	62,80,955	58,85,966	3,94,989*	15,28,216

*The corresponding figure booked in the accounts is Rs. 4,45,999. The difference of Rs. 51,010 is under reconciliation with the department.

GRANT NO. XXVII—PUBLIC WORKS

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "50—Public Works"			
Major Head "52—Capital Outlay on Public Works"			
Voted—			
Original	5,36,08,000		
Supplementary	..	5,36,08,000	3,89,72,847 —1,46,35,153
Amount surrendered during the year (31st March, 1963)			71,88,700
Charged—			
Original	9,000		
Supplementary	47,000	56,000	50,811 —5,189
Amount surrendered during the year (31st March, 1963)			2,700

Notes and Comments

- (i) The percentage of saving in the voted grant was about 27.
- (ii) The amount surrendered during the year formed less than half of the total savings.
- (iii) The savings occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(1) B-2-Works financed from Central Road Fund			
Plan Expenditure			
O	27.46		
R	—10.46	17.00	14.17 —2.83
Non-Plan Expenditure			
O	9.87		
R	—2.07	7.80	7.90 0.10

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

(2) H-Transfer of grants
for Road Develop-
ment to the deposit
head

Subventions from
Central Road Fund

O	27.46			
R	—10.46	17.00	..	—17.00

The total saving of Rs. 42.72 lakhs which formed 66 per cent of the original provision, was stated to be due mainly to restrictions imposed by the Government of India on expenditure (Rs. 22.89 lakhs), non-receipt of debits on account of work done by the Government of Uttar Pradesh on a portion of Bharatpur-Dholpur road lying in its territory (Rs. 2.83 lakhs) and non-payment of subventions by the Government of India (Rs. 17 lakhs).

(3) F-2-Grants-in aid other
than to Panchayat
Samitis

O	6.00			
R	—5.30	0.70	0.70	..

The saving of Rs. 5.30 lakhs, forming 88 per cent of the original provision, was stated to be due mainly to restrictions on the payment of grants-in-aid as a measure of economy.

(4) M—Add Expenditure transferred from
head '103-Capital outlay on
Public works' equivalent to
Central Assistance

Plan Expenditure

O	86.48			
R	—33.42	53.06	..	—53.06

Non-Plan Expenditure

O	9.00			
R	—2.33	6.67	..	—6.67

The entire provision remained unutilised mainly due to non-transfer of expenditure equivalent to central assistance from the head 103—Capital outlay on Public Works owing to non-receipt from the department of the details of the expenditure incurred on works and the central assistance received (Rs. 59.73 lakhs) and less expenditure on works (Rs. 35.75 lakhs).

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(5) I-2—Special Officers			
I-2(ii)—Non-Plan Expenditure		(In lakhs of rupees)	
O	3.50		
R	—2.35	1.15	1.15

The saving of Rs. 2.35 lakhs (67 per cent of the original provision) was attributed to non-appointment of staff due to late sanction of posts.

(6) I-4—Executive

O	40.75		
R	—1.87	38.88	39.32
			+0.44

The net saving of Rs. 1.43 lakhs was stated to be due mainly to non-fixation of pay of the staff in the revised scales, existing posts remaining unfilled and economy measures.

(7) K—Original Works

Buildings

O	28.13		
R	—6.00	22.13	22.17
			+0.04

The net saving of Rs. 5.96 lakhs (21 per cent of the original provision) was stated to be due mainly to late start of works and non-acquisition of land.

(iv) *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 1960-61 to 1962-63 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
				(In lakhs of rupees)		
1.	50—Public Works					
	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
	1962-63	2,10.42	21.52	10.2	11.87	5.6
2.	52—Capital Outlay on Public Works (Financed from Revenues)					
	1960-61	31.47	0.66	2.1	0.19	0.6
	1961-62	22.27	1.72@	7.7	0.56	2.5
	1962-63	22.17	1.65	7.4	0.56	2.5

@ Includes, besides *pro rata* charges, expenditure on special staff.

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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(In lakhs of rupees)

3. 103—Capital Outlay on Public Works (Outside the Revenue Account)

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
1962-63	4,52.92	22.56	5.0	11.15	2.5

4. 109—Capital Outlay on Other Works

1960-61	2.17	0.10	4.6	0.07	3.2
1961-62	3.96	0.20	5.1	0.10	2.5
1962-63	1.95	0.08	4.1	0.04	2.1

@ Includes, besides *pro rata* charges, expenditure on special staff.

(v) *Suspense transactions*.—The nature of transactions appearing under group-head 'G—Suspense' has been explained in Notes and Comments (v) below the Appropriation Accounts of Grant No. XXVI—Irrigation. A summary of the transactions accounted for under this minor head of account during the year 1962-63 is given below.—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—1,25,05,296	1,11,78,716	1,08,94,717	2,83,999	—1,22,21,297
Stock	71,86,044	1,50,87,738	1,63,75,222	—12,87,484	58,98,560
Miscellaneous Public Works					
Advances	13,07,594	1,29,847	10,21,212	— 8,91,365	4,16,229
Workshop					
Suspense	36,834	..	78	—78	36,756
TOTAL	—39,74,824	2,63,96,301	2,82,91,229	—18,94,928*	—58,69,752

* The corresponding figure booked in the accounts is Rs. —5,15,193. The difference of Rs. —13,79,735 is under reconciliation with the department.

(vi) *Subventions from Central Road Funds*.—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, 1962-63.

**GRANT No. XXVIII—ROAD AND WATER TRANSPORT SCHEMES
(ALL VOTED)**

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "57—Road and Water Transport Scheme"				
Voted—				
Original	68,30,000	71,38,000	70,86,438	—51,562
Supplementary	3,08,000			

Amount surrendered during the year (31st March, 1963) 61,050

Notes and Comments

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A—Road Transport			
A—1—Working expenses			
A—1(ii)II—Workshop and Stores			
O	4.65	2.60	2.63
R	—2.05		+0.03

The net saving of Rs. 2.02 lakhs (43 per cent of the original provision) was stated to be due to late implementation of the programme of nationalisation of certain routes (Rs. 0.38 lakh) and posts remaining unfilled (Rs. 1.64 lakhs).

Out of this saving, a sum of Rs. 1.78 lakhs was reappropriated to cover excess over the provision made under another group-head.

GRANT NO. XXIX—FAMINE RELIEF (ALL VOTED)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "64—Famine Relief"				
Voted—				
Original	31,08,000	31,08,000	31,01,332	—6,668
Supplementary	..			
Amount surrendered during the year (31st March, 1963)				4,90,745

Notes and Comments

(i) Against the amount of Rs. 4.91 lakhs surrendered on the 31st March, 1963, the actual saving came to only Rs. 6,668.

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

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

A—Famine Relief

A—2—Relief Works

O	7.01	3.58	3.57	—0.01
R	—3.43			

The total saving of Rs. 3.44 lakhs (49 per cent of the original provision) was stated to be due mainly to non-adjustment of the cost of tools and plant received from the P. W. D., works not undertaken in scarcity areas and discontinuance of relief works due to early setting in of rains.

(iii) The provision made under the following group-head proved inadequate:—

A-5-Miscellaneous

O	3.10	1.93	6.80	+4.87
R	—1.17			

The excess of Rs. 4.87 lakhs, which formed 252 per cent of the total grant, was attributed to adjustment of the cost of grass purchased from the Government of Madhya Pradesh by the erstwhile Ajmer State.

Instead of covering the excess by additional provision of funds, the department surrendered Rs. 1.17 lakhs from this head on the last day of the year.

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

An account of the transactions of the Fund is given in Statement No. 1 of the Finance Accounts, 1962-63.

GRANT No. XXX—PENSIONS AND OTHER RETIREMENT
BENEFITS AND COMMUTATION OF PENSIONS

	Total grant or appropriation	Actual expenditure	Excess + Saving—	
	Rs.	Rs.	Rs.	
Major Head "65—Pensions and Other Retirement Benefits and 72—Commutation of Pensions"				
Voted—				
Original	97,14,000	1,05,14,000	1,07,11,313	+1,97,313
Supplementary	8,00,000			
Amount surrendered during the year				
Charged—				
Original	80,000	80,000	54,350	—25,650
Supplementary	..			
Amount surrendered during the year (31st March, 1963)				24,900

Notes and Comments

The excess of Rs. 1,97,313 over the voted grant requires to be regularised.

The group-head under which the amount of excess was comparatively more is given below:—

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

65—Pensions and Other Retirement Benefits

A—Superannuation and retired allowances

O	59.00	63.31	65.64	+2.33
S	4.00			
R	0.31			

The excess of Rs. 2.33 lakhs over the total grant was mainly due to drawal of more arrears of pensions in the last quarter of the year than anticipated.

There were excesses involving comparatively small amounts under the following group-heads:—

Sl. No.	Group-head		Total grant Rs.	Excess Rs.
	Number	Name		
1.	D	Gratuities	25,00,000	610
2.	G	Pensions for distinguished and meritorious services	8,400	431
3.	H	Special pensions connected with War, 1914	600	50
4.	I	Allowances and gratuities to political sufferers, their families and institutions	68,000	5,331
5.	K	Equated payments on account of capital outlay on sterling pensions to the Government of India	2,500	
6.	72—Commutation of Pensions			
	A	Amount transferred from "120—payments of commuted value of pensions"	3,40,000	62,434

The excesses were partly counterbalanced by savings under other group heads.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "66—Territorial and Political Pensions"				
Voted—				
Original	3,000			
Supplementary	..	3,000	1,533	—1,467
Amount surrendered during the year (31st March, 1963)				1,000

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "67—Privy Purses and Allowances of Indian Rulers"			
Voted—			
Original	13,70,000		
Supplementary	..		
	13,70,000	11,02,801	—2,67,199

Amount surrendered during the year

Notes and Comments

The saving of Rs. 2.67 lakhs in the voted grant, which formed about 20 per cent of the provision, occurred under the following group-head:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
A—Privy Purses and Allowances of Rulers of Integrated States and allowances of their relatives and servants	13.70	11.03	—2.67

The saving of Rs. 2.67 lakhs was stated to be due to non-adjustment of charges on account of free supply of electricity and water to the Rulers of Jaipur, Jodhpur, and Bikaner owing to dispute regarding actual consumption of electricity and water.

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "68—Stationery and printing"			
Voted—			
Original 69,04,000	69,04,000	63,02,116	—6,01,884
Supplementary ..			

Amount surrendered during the year (31st March, 1963) 4,25,680

Notes and Comments

(i) The saving of Rs. 6.02 lakhs in the voted grant occurred mainly under the following group-head :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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B-1—Government Presses

B-1(ii)—Presses other than Jail Press

O	24.18		
R	—4.46	19.72	18.37 —1.35

The total saving of Rs. 5.81 lakhs (24 per cent of the original provision) was stated to be due mainly to post-budget decision to effect economy in non-plan expenditure (Rs. 2.96 lakhs), non-finalisation of tenders by the Stores Purchase Committee (Rs. 1.50 lakhs) and non-payment of bills of suppliers and posts remaining unfilled.

(ii) *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 the credit of the Fund is available for meeting the cost of normal renewals and replacements.

No contribution was made to the Fund during 1962-63; the aggregate balance in the Fund as on 31-3-1963 was Rs. 2,23,130.

An account of the transaction of the Fund is given in Statement No. 16 of the Finance Accounts, 1962-63.

GRANT No. XXXIV—FOREST

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major Head "70—Fores "			
Voted—			
Original	91,72,000	91,72,000	81,43,063 —10,28,937
Supplementary	..		9,78,200
Amount surrendered during the year (31st March, 1963)			
Charged—			
Original	1,000	1,000	1,000
Supplementary	..		..

Amount surrendered during
the year

Notes and Comments

The saving of Rs. 10.29 lakhs in the voted grant occurred mainly under
the following group-heads:—

Sl. No.	Group-head Number Name	Provision (In lakhs of rupees)	Saving (and its percentage to Provision)	Reasons for saving
Plan Expenditure				
1.	B-2(vii) Soil Conservation	11.41	1.23 (11%)	Mainly due to delay in creation of posts (Rs. 0.50 lakh), change in technique of plantation and non-establishment of grazing paddocks (Rs. 0.60 lakh)
2.	B-2(viii) Economic Plantation	15.04	3.80 (25%)	Mainly due to reduction in plan ceiling (Rs. 3.57 lakhs) and abandonment of railway plantation
3.	B-2(ic) Farm Forestry	7.03	6.77 (96%)	Mainly due to non implementation of 'Quick Growing Species Scheme' owing to non-receipt of sanction from the Government of India to the revised proposals of the State Government
4.	B-2(x) Rehabilitation of degraded Forests	3.22	1.59 (49%)	Mainly due to reduction in plan ceiling

Out of these savings a sum of Rs. 4.31 lakhs was re-appropriated to cover
excesses over the provision made under other group-heads.

GRANT No. XXXV—MISCELLANEOUS

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head “71—Miscellaneous”				
Voted—				
Original	1,28,91,000	1,69,07,000	1,46,15,055	—22,91,945
Supplementary	40,16,000			
Amount surrendered during the year (31st March, 1963)				23,08,162
Charged—				
Original	8,000	27,000	10,027	—16,973
Supplementary	19,000			
Amount surrendered during the year (31st March, 1963)				5,500

Notes and Comments

The saving of Rs. 22.92 lakhs in the voted grant (14 per cent of the total provision) occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(1) F-3-Slum Clearance (Plan Expenditure)			
O	3.00	0.61	..
R	—2.39		

The saving of Rs. 2.39 lakhs (about 80 per cent of the original provision) was stated to be due to non-implementation of a part of the scheme and non-payment of subsidy due to non-submission of audited accounts by a Municipality.

The savings under this head during 1960-61 and 1961-62 were Rs. 6.29 lakhs (87 per cent) and Rs. 0.76 lakh (38 per cent) respectively.

(2) F-7(ii)-3-Free Fund
(Plan Expenditure)

O	5.10
R	—5.10		

The entire provision was surrendered as public contributions envisaged under the scheme were stated to be not forthcoming.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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Out of this saving a sum of Rs. 1.10 lakhs was re-appropriated to cover excesses over the provision made under other group-heads.

The saving under this head during 1961-62 was Rs. 15.98 lakhs (33 per cent).

(3) I-Expenditure on account of
State Prisoners and detenus

S	15.39 |			
R	—12.44 |	2.95	3.69	+0.74

A sum of Rs. 12.44 lakhs, which formed 81 per cent of the supplementary provision, obtained on the 28th March, 1963, was surrendered on the 31st March, 1963, as the expenditure on security forces including hospital establishment of the camp was stated to be less than anticipated. The Controlling Officer has not furnished reasons for the excess of Rs. 0.74 lakh over the final grant.

(4) J-Charges in connection with
Village Panchayat Act

J-1(i)-Non-Plan Expenditure

O	17.39 |			
R	—1.09 |	16.30	16.08	—0.22

The total saving of Rs. 1.31 lakhs in the original provision was stated to be due to economy measures (0.54 lakh) and excess provision owing to typographical error (0.77 lakh).

(5) K-2-Officers' Training School

O	7.26 |			
S	0.01 |	5.12	5.15	+0.03
R	—2.15 |			

The net saving of Rs. 2.12 lakhs (29 per cent of the total provision) was stated to be due to non-implementation of the training scheme, non-purchase of water cooler and non-starting of the school journal.

(6) K-3(ii) Training classes in
Hindi

O	1.25 |			
R	—1.21 |	0.04	0.04	

The saving of Rs. 1.21 lakhs (about 97 per cent of the original provision) was stated to be due to non-purchase of Hindi typewriters and non-starting of classes for teaching Hindi.

The savings under this head during the years 1960-61 and 1961-62 were Rs. 1.13 lakhs (53 per cent) and Rs. 0.23 lakh (18 per cent) respectively.

(ii) The expenditure in the voted grant includes subsidy, amounting to Rs. 9.86 lakhs paid to the Indian Airlines Corporation, New Delhi for reimbursing the loss suffered by the Corporation in operating certain air routes in Rajasthan during the period from the 6th February, 1960 to the 31st March, 1961.

GRANT No. XXXVI —OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "76—Other Miscellaneous Contributions and Assignments"			
Voted—			
Original	45,54,000		
Supplementary	12,52,000	58,06,000	57,26,076
Amount surrendered during the year (31st March, 1963)			—79,924
			45,588
Charged—			
Original	..		
Supplementary	11,000	11,000	..
Amount surrendered during the year			—11,000

GRANT No. XXXVII—EXTRAORDINARY CHARGES (ALL VOTED)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "77—Extraordinary Charges"			
Voted—			
Original	13,50,000		
Supplementary	..	13,50,000	..
			—13,50,000
Amount surrendered during the year (31st March, 1963)			13,50,000

Notes and Comments

The cost of evacuee agricultural land is recovered by the State Government on behalf of the Government of India, from displaced persons to whom allotments are made. Prior to 1961-62 such recoveries were credited in the first instance to the Consolidated Fund of the State and payment of the amount collected was subsequently made to the Government of India by taking a vote of the Legislature.

In October, 1958, it was held by the Government of India that as the recoveries pertained to them, these should *ab initio* be credited to the Consolidated Fund of the Government of India. A decision to implement this procedure was taken only in March, 1962. The provision made under this grant for the payment of the amounts collected on behalf of the Government of India therefore, became unnecessary. The surrender was, however, made only in the last month of the year (March, 1963).

GRANT No. XXXVIII—PAYMENT OF COMPENSATION TO LAND
HOLDERS, ETC., ON THE ABOLITION OF THE
ZAMINDARI SYSTEM (ALL VOTED)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "92—Payment of Compensation to Land Holders, etc. on the Abolition of the Zamindari System"			

Voted—

Original	3,00,00,000	3,45,00,000	3,48,70,883	+3,70,883
Supplementary	45,00,000			

Amount surrendered during the year

Notes and Comments

(i) The excess of Rs. 3,70,883 over the voted grant requires to be regularised.

(ii) The excess occurred under the following group head:—

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

(1) A-2-Payment of instalment on Bonds

O	250.00	255.00	268.15	+13.15
R	5.00			

Although additional funds amounting to Rs. 5 lakhs were obtained by re-appropriation from another group-head as late as March, 1963 there occurred an excess of Rs. 13.15 lakhs; this was attributed to more than anticipated payments to Jagirdars.

There were excesses under this group-head amounting to Rs. 4.08 lakhs (2.2 per cent of the total provision) and Rs. 39.51 lakhs (17.5 per cent of the total provision) during 1960-61 and 1961-62 respectively.

The excess under the above group head was partly counterbalanced by saving under the following group head.—

(2) A-1-Payment of Compensation
by Contingent Bills

O	50.00	90.00	80.56	—9.44
S	45.00			
R	—5.00			

The total saving of Rs. 14.44 lakhs (about 16 per cent of the total provision) was stated to be due to less payment to Jagirdars than anticipated.

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "94—Capital Outlay on Improvement of Public Health				
Voted—				
Original	35,90,000	70,25,000	69,09,027	—1,15,973
Supplementary	34,35,000			
Amount surrendered during the year (31st March, 1963)				10

Notes and Comments

The saving of Rs. 1.16 lakhs in the voted grant occurred mainly under the following group-heads.—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) B-3-Purchase of Water meters			
O	7.00	1.68	1.20
R	—5.32		
			—0.48

The total saving of Rs. 5.80 lakhs, being 83 per cent of the original provision, was attributed mainly to non-availability of meters.

Out of this saving, a sum of Rs 5.32 lakhs was re-appropriated to cover excesses over the provision made under other group-heads.

The saving under this head during 1961-62 was Rs. 5.30 lakhs (88 per cent of the original provision).

(2) F-Establishment Charges on
Pro rata basis

O	4.16	2.89	2.25	—0.64
R	—1.27			

The total saving of Rs. 1.91 lakhs, which formed 46 per cent of the original provision, was stated to be due mainly to less expenditure on works.

Out of this saving a sum of Rs. 1.27 lakhs was reappropriated to cover excesses over the provision made under other group-heads.

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "95—Capital Outlay on Schemes of Agricultural Improvement and Research"				
Voted—				
Original	15,60,000	15,60,000	13,60,565	—1,99,435
Supplementary	..			
Amount surrendered during the year (31st March, 1963)				1,80,000

Notes and Comments

- (i) The percentage of saving in the voted grant was about 13.
- (ii) The saving of Rs. 1.99 lakhs in the voted grant occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess + Savings
	(In lakhs of rupees)		
(1) A-Deepening of existing wells (Plan Expenditure)			
O	5.00		
R	—2.75	2.25	2.46 +0.21
(2) C-Deepening of tube wells (Plan Expenditure)			
O	10.00		
R	—2.00	8.00	8.00 ..

The net saving of Rs. 2.54 lakhs in the original provision under item 1 and saving of Rs. 2 lakhs in the original provision under item 2 were stated to be due mainly to less receipt of imported goods than anticipated.

Out of this saving a sum of Rs. 2.95 lakhs was reappropriated to cover excesses over the provision made under other group-heads.

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "96—Capital Outlay on Industrial Development"			
Voted—			
Original	88,58,000		
Supplementary	17,55,000	1,06,13,000	67,73,146
Amount surrendered during the year (31st March, 1963)			—38,39,854
			37,43,360

Notes and Comments

(i) The percentage of saving in the voted grant was 36 as against 42 and 22.5 during 1960-61 and 1961-62 respectively.

(ii) In view of the saving of Rs. 38.40 lakhs in the voted grant the supplementary grant of Rs. 17.55 lakhs obtained on the 28th March, 1963 proved unnecessary and could have been restricted to token provision.

(iii) The saving occurred mainly in the plan provision, under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) A-1-Marketing Societies (Plan Expenditure)	(In lakhs of rupees)		
O	1.50		
R	—1.50	..	..
(2) A-2-State Warehousing Corporation (Plan Expenditure)			
O	4.00		
R	—2.00	2.00	2.00
(3) A-3-Purchase of Shares			
A-3-(ii)—Through the agency of Industries Department (Plan Expenditure)			
O	2.00		
R	—1.00	1.00	1.00

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(4) A-4-Processing Societies (Plan Expenditure)			

O	2.50			
R	—2.50	..	..	..

(5) A-7-Investment in large Industries
(Plan Expenditure)

O	5.00			
R	—5.00	..	..	..

The saving of Rs. 12 lakhs (80 per cent of the original provision) was attributed to reduction in plan ceiling (Rs. 11 lakhs), less investments in certain marketing societies owing to their unsatisfactory financial position (Rs. 0.75 lakh) and non-registration of new Processing Societies (Rs. 0.25 lakh).

(6) A-3-Purchase of shares

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

O	50.00			
R	—24.89	25.11	25.11	..

The saving of Rs. 24.89 lakhs, which formed about 50 per cent of the original provision, was stated to be due mainly to less amount of assistance received from the Reserve Bank of India for purchase of shares in Co-operative institutions.

The savings under this head during 1960-61 and 1961-62 were Rs. 25.49 lakhs (89 per cent of the original provision) and Rs. 10.99 lakhs (22 per cent of the total provision) respectively.

(7) A-3 (iii)—Through the agency of
Forest Department
(Non-Plan Expenditure)

O	1.40			
R	—1.21	0.19	0.21	+0.02

The net saving of Rs. 1.19 lakhs (85 per cent of the original provision) was stated to be due mainly to registration of less number of co-operative societies and less subscription towards share capital of registered societies owing to inadequate demand.

The savings under this head during 1960-61 and 1961-62 were Rs. 0.96 lakh (69 per cent) and Rs. 1.16 lakhs (83 per cent) respectively.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(8) B-3-Pilot Project Schemes for recovery of Sodium Sulphate (Plan Expenditure)			

O	6.36			
R	—4.38	1.98	1.38	—0.60

The total saving of Rs. 4.98 lakhs (78 per cent of the original provision) was attributed to the delay in the erection of Plant owing to non-completion of building (Rs. 2.74 lakhs), non-finalisation of the case regarding payment of customs duty (Rs. 1.80 lakhs) and increased price of machinery to the suppliers (Rs. 0.44 lakh).

The saving under this head during 1961-62 was 1.03 lakhs (about 25 per cent of the total provision).

(9) B-4-Mineral Development
(Plan Expenditure)

O	12.35			
R	—4.65	7.70	7.39	—0.31

The total saving of Rs. 4.96 lakhs (40 per cent of the original provision) was stated to be due mainly to non-purchase of certain equipment owing to non-receipt of sanction from Government (1.40 lakhs), reduction in plan ceiling (Rs. 0.83 lakh), non-receipt of capital goods from the suppliers (0.20 lakh), non-availability of certain machines (0.30 lakh), less payment owing to delayed finalisation of contract for the transportation of iron ore (0.42 lakh) and non-purchase of Jeeps, Trucks, etc. (1.50 lakhs).

The savings under this head during 1960-61 and 1961-62 were Rs. 4.82 lakhs (31 per cent of the total provision) and Rs. 7.31 lakhs (32 per cent of the original provision) respectively.

**GRANT No. XLII—CAPITAL OUTLAY ON MULTIPURPOSE
RIVER SCHEMES AND CAPITAL OUTLAY ON
IRRIGATION, NAVIGATION, EMBANKMENT
AND DRAINAGE WORKS (COMMERCIAL)**

Total grant or Actual Excess+
appropriation expenditure Saving—

Rs. Rs. Rs.

Major Head "98—Capital Outlay on Multi-
purpose River Schemes"
and "99-Capital Outlay
on Irrigation, Navigation,
Embankment and Drainage
Works—(Commercial)"

Voted—

Original	19,54,12,000	|	20,41,92,000	16,44,28,283—	3,97,63,717
Supplementary	87,80,000				

Amount surrendered during
the year (31st March, 1963)

54,34,808

Charged—

Original	..	|	4,91,000	46,000	—4,45,000
Supplementary	4,91,000				

Amount surrendered during
the year (31st March, 1963)

60,734

Notes and Comments

(i) The percentage of saving in the voted grant was about 20.

(ii) Although the total saving was Rs. 3,97,64 lakhs, only Rs. 54.35 lakhs were surrendered on the 31st March, 1963.

(iii) In view of the saving of Rs. 3,97.64 lakhs in the voted grant, the supplementary grant of Rs. 87.80 lakhs obtained on the 28th March, 1963 under five group-heads proved unnecessary.

(iv) The savings occurred mainly under the following group-heads:—

(a) The non-utilisation of provision to a substantial extent in the cases mentioned below were attributed mainly to non-receipt of a further loan from the Government of India to pay arrear interest charges (Rs. 83.53 lakhs) and non-capitalisation of interest payments (Rs. 50.66 lakhs).

Sl.	Group-head		Provision	Saving (and its percentage to provi- sion)
No.	Number	Name		

(In lakhs of rupees)

1.	A-I(i)-V	Interest on Capital Plan	71.36	50.66 (71%)
2.	B-I(i) I-i (ii)-5	Interest on Capital Plan	42.27	22.14 (52%)
3.	B-I (i)-ii (1)-5	Interest on Capital Plan	20.00	9.64 (48%)
4.	B-I-(i) I-ii (2)-5	Interest on Capital Plan	90.92	47.42 (52%)
5.	B-I(ii)I-5	Interest on Capital Plan	13.62	4.33 (32%)

(b) The savings under the group-heads indicated below were attributed mainly to slow progress of works on account of late approval of tenders, non-finalisation of land acquisition claims/schemes/designs, posts remaining unfilled and postponement of works owing to declaration of Emergency.

1.	A-2(1)-2	Meja Irrigation Project—Plan	2.02	1.05 (52%)
2.	A-2(1)-8	Jakham Project—Plan	10.00	8.07 (81%)
3.	A-2(1)-12	Mahi Project—Plan	28.02	19.65 (70%)
4.	A-2(1)15	Orai Irrigation Project—Plan	9.00	4.99 (55%)
5.	A-2(1)-16	Laseria Irrigation Project Plan	1.00	1.00 (100%)
6.	A-2(1)-17	Khari Feeder—Plan	12.00	3.72 (31%)
7.	A-2(1)-18	Other Works—Plan	14.30	12.33 (86%)
8.	A-2(2)-5	Galwa Irrigation Project—Plan	4.00	2.39 (60%)
9.	A-2(2)-6	Mashi Irrigation Project—Plan	4.00	1.63 (41%)
10.	A-2(2)-10	Kalisindh Project—Plan	6.45	3.14 (49%)
11.	A-2(2)-11	Bhimsagar Project—Plan	7.50	7.32 (98%)
12.	B-1(ii)-I	Chambal Project Rana Pratapsagar Dam—Plan	2,12.75	69.00 (32%)

Sl. No.	Group-head		Provision	Saving (and its percentage to pro- vision)	Reasons for saving
	Number	Name			

(In lakhs of rupees)

Rajasthan Canal Pro-
ject—

	A-1 (4)	Colonization Com- missioner			
13.		(i) Works—Plan	7.47	6.33 (85%)	
14.		(ii) Establishment— Plan	12.43	3.85 (31%)	
15.	A-2(5)	Works of extension and improvements— Non-Plan	15.42	9.89 (64%)	

(c) Other cases in which provision was not utilised to a substantial extent are mentioned below:—

		Bhakra Nangal Project			
1.	A-II (ii)	Interest on capital outlay (Irrigation Branch Portion) Plan	88.04	43.80 (50%)	Attributed to trans- fer of less than anticipated expen- diture on Common Pool Works
		Chambal Project			
2.	B-1(i)I-i	Kota Barrage (1) Works—Plan	32.34	16.13 (50%)	Attributed mainly to non-adjustment of dewatering charges. Reasons for non- adjustment awaited
3.	B-1(i)I-ii	(1) Left Canal (1) Works—Plan	19.63	6.80 (35%)	Mainly due to non- finalisation of land awards and non- execution of certain works
4.	B-1(i)-I ii	(2) Right Main Canal (2) Establishment Plan	8.20	1.82 (22%)	Mainly due to existing posts remaining un- filled (Rs. 0.80 lakh) and non-drawal of arrear claims of staff (Rs. 1.02 lakhs).

Sl. No.	Group-head		Provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
	B-1(ii)	Rana Pratap Sagar Dam			
	I	Dam and Appurte- nent Works			
5.		Suspense—Plan	—4.93	—17.21 (349%)	Mainly due to non- adjustment of the cost of stores and Tools and Plant received from other Project and cement purchased through Director General, Supplies and Dis- posals; the non-ad- justment was attri- buted partly to non-receipt of de- bits and partly to certain discrepan- cies in the bills
6.		II Production Suspense—Plan	—1.00	—2.65 (265%)	
7.	P-4	Kota Power Dam (1) Works	12.33	2.64 (21%)	
8.		II Production Works—Plan	21.50	3.63 (17%)	
	III	Transmission			
9.		Works—Plan	50.00	42.68 (85%)	Attributed mainly to delay in sanc- tioning works ad- ministratively (Rs. 35.22 lakhs), non- payment to the Raj- asthan State Elec- tricity Board for work done (Rs. 7.80 lakhs) and slow pro- gress of works (Rs. 4.88 lakhs).
10.		Establishment Plan	3.85	3.30 (86%)	
11.		Tools and Plant Plan	2.00	1.92 (96%)	
12.	B-3	Chambal Project Colonization Schemes—Colonization Officer, Kota—Plan	4.45	4.45 (100%)	
13.	A-1(3)	Beas Project	4,40.34	1,96.92 (45%)	The Controlling Offi- cers have not fur- nished reasons for savings
14.	A-2(4)	Flood Control Works- Plan	30.00	28.38 (95%)	Mainly due to non- finalisation of "Ka- ma Pahari Drains Project" and less expenditure Flood "Ghaggar Control Works"

Group-head

Total grant

Actual
expenditureExcess+
Saving—

(In lakhs of rupees)

(v) The provision made under the following group-heads proved inadequate:—

(1) B-4-Kota Power Dam

B-4-4-Suspense

R	—0.25	—0.25	1.91	+2.16
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The excess of Rs. 2.16 lakhs, which formed 864 per cent of the grant, was stated to be due mainly to accelerated clearance of balances under the suspense head "Purchase".

(2) A-1 (2)-Rajasthan Canal Project

A-1 (2) (i) I-Through the agency of
Public Works Department

(Plan Expenditure)

A-1 (2) (i) I-1 Works

O	2,49.94	|	2,71.05	3,03.71	+32.66
R	21.11				

The excess of Rs. 32.66 lakhs (12 per cent of the total provision) was stated to be due to adjustment of cost of work done by the Mechanical Unit on the Main Canal and Branches (Rs. 14 lakhs) and misclassification by the department of certain credits relating to this head under Suspense 'Stock' (Rs. 19 lakhs).

(3) A-2 (3)-Minor Irrigation Works

(Plan Expenditure)

O	50.00	|	54.00	57.10	+3.10
R	4.00				

The excess of Rs. 3.10 lakhs was attributed mainly to accelerated progress on works.

(4) B-1 (i) I-ii (2)-4-Suspense

O	3.14	|	1.03	7.34	+6.31
R	—2.11				

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(5) B-3-Unit No. 5 Colonization Schemes (Plan Expenditure)			

O	3.63			
R	—0.33	3.30	7.27	+3.97

The Controlling Officers have not furnished the reasons for the excesses in these cases.

(vi) *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. XXVI-Irrigation. A summary of the transactions accounted for under this minor head in this grant during the year 1962-63 is given below—

(i) 98-Capital Outlay on Multipurpose River Schemes:—

Suspense head	Opening balance Rs.	Debits during the year Rs.	Credits during the year Rs.	Net actuals Rs.	Closing balance Rs.
Purchase	—1,01,13,066	1,83,52,586	1,68,26,983	15,25,603	—85,87,463
Stock	55,48,044	99,74,773	1,47,57,154	—47,82,381	7,65,663
Miscellaneous Public Works Advances	26,75,952	42,74,999	34,23,780	8,51,219	35,27,171
Workshop Suspense	14,06,524	—2,771	6,17,272	—6,20,043	7,86,481
TOTAL	—4,82,546	3,25,99,587	3,56,25,189	—30,25,602*	—35,08,148

*The corresponding figure booked in the accounts is Rs. —30,25,602.

(ii) 99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—I—Productive—

Suspense head	Opening balance Rs.	Debits during the year Rs.	Credits during the year Rs.	Net actuals Rs.	Closing balance Rs.
Purchase	—1,43,33,320	3,49,25,388	3,02,68,278	46,57,110	—96,76,210
Stock	1,36,45,699	4,47,15,236	5,11,00,047	—63,84,811	72,60,888
Miscellaneous Public Works Advances	6,56,161	32,16,315	15,11,015	17,05,300	23,61,461
Workshop Suspense	—1,62,487	1,45,132	2,37,736	—92,604	—2,55,091
TOTAL	—1,93,947	8,30,02,071	8,31,17,076	—1,15,005*	—3,08,952

* The corresponding figure booked in the accounts is Rs. —1,01,106. The difference of Rs. —13,899 is under reconciliation with the department.

(iii) 99—Capital Outlay on 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
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase	—2,63,683	8,73,149	9,00,967	—27,818	—2,91,501
Stock	5,32,779	14,36,302	12,14,379	2,21,923	7,54,702
Miscellaneous Public Works Advances	1,11,160	85,835	1,27,832	—41,997	69,163
Workshop Suspense	2,281	7,541	8,873	—1,332	949
TOTAL	3,82,537	24,02,827	22,52,051	1,50,776*	5,33,313

*The corresponding figure booked in the accounts is Rs. 1,56,178. The difference of Rs. 5,402 is under reconciliation with the department.

GRANT No. XLIII—CAPITAL OUTLAY ON PUBLIC WORKS

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
Major Head "103—Capital Outlay on Public Works"	Rs.	Rs.	Rs.
Voted—			
Original	5,92,95,000		
Supplementary	..	5,92,95,000	4,85,99,385 —1,06,95,615

Amount surrendered during
the year (31st March, 1963)

98,16,266

Charged—

Original

20,000

Supplementary

1,06,000

1,26,000

1,02,607

—23,393

Amount surrendered during
the year (31st March, 1963)

Notes and Comments

400

- (i) The percentage of saving in the voted grant was 18.
(ii) The saving of Rs. 1,06.96 lakhs in the voted grant occurred mainly under the following group-heads:—

Sl. No.	Group-head		Provision	Saving (and its percentage to provi- sion)	Reasons for saving
	Number	Name			
			(In lakhs of rupees)		
1.	A-1	Land Revenue Non-Plan	10.00	9.90 (99%)	
2.	A-3	General Administra- tion—Non-Plan	46.00	19.13 (42%)	
3.	A-4	Jails—Non-Plan	7.14	5.38 (75%)	
4.	A-5	Police—Non-Plan	55.00	24.37 (44%)	
5.	A-6	Scientific Department Non-Plan	5.00	3.74 (75%)	
		Plan	3.22	3.17 (99%)	
6.	A-7	Education—Plan	68.14	2.64 (4%)	Mainly due to res- triction on works as a measure of eco- nomy.

Sl. No.	Group-head		Provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
			(In lakhs of rupees)		
7.	A-9	Public Health—Plan	2.51	2.27 (90%)	Mainly due to restriction on works as a measure of economy.
8.	A-10	Agriculture—Plan	14.68	3.37 (23%)	
9.	A-13	Industries Non-Plan	1.00	1.00 (100%)	
		Plan	34.40	10.97 (32%)	
10.	A-14	Civil Works Miscellaneous Non-Plan	12.29	4.96 (40%)	
11.	A-16(ii)	Social Welfare—Plan	2.24	1.92 (86%)	
12.	A-16(iii)	Technical Training Centres—Plan	9.84	7.40 (75%)	
13.	A-16(v)	Employees' State Insurance Schemes Plan	13.76	7.80 (57%)	
14.	A-17	Community Development Projects, National Extension Service and Local Development Works Plan	6.26	2.38 (38%)	
15.	D-2	Other Grants-in-aid Non-Plan	25.00	24.60 (98%)	
16.	G-1	Establishment charges on <i>pro rata</i> basis—Non-Plan	7.19	2.83 (39%)	Mainly due to less expenditure on works and excessive provision of funds.
		Plan	31.00	12.80 (41%)	
17.	G-2	Tools and Plant charges on <i>pro rata</i> basis—Plan	15.00	6.01 (40%)	

Out of these savings a sum of Rs. 47.62 lakhs was re-appropriated to cover excesses over the provision made under other group-heads.

(iii) The expenditure in the voted grant includes grants-in-aid amounting to Rs. 0.40 lakh paid to Municipalities for construction of roads. This expenditure, though of a revenue nature, has been temporarily capitalised owing to its magnitude. The total expenditure so capitalised to end of 1962-63 is Rs. 81.60 lakhs. Of this, an amount of Rs. 35.26 lakhs has so far been written back to revenue.

GRANT No. XLIV—CAPITAL OUTLAY ON OTHER WORKS (ALL VOTED)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "109—Capital Outlay on Other Works"			
Voted—			
Original	4,52,000		
Supplementary	..		
	4,52,000	2,07,703	—2,44,297
			2,12,600

Amount surrendered during the year (31st March, 1963)

Notes and Comments

(i) The percentage of saving in the voted grant was 54.

(ii) The saving of Rs. 2.44 lakhs in the voted grant occurred mainly under the following group-head:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
A-Original Works			
A-(i) Rehabilitation			
O	4.18		
R	—1.97	2.21	1.95
			—0.26

The total saving of Rs. 2.23 lakhs (53 per cent of the original provision) was stated to be due mainly to non-selection of sites for few shops and receipts of un-anticipated credits on works.

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "114—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"				
Voted—				
Original	52,29,000	52,29,000	10,59,222	—41,69,778
Supplementary	..			
				41,24,000
Amount surrendered during the year (31st March, 1963)				

Notes and Comments

(i) The percentage of saving was about 80 as against 12 and 18 during 1960-61 and 1961-62 respectively.

(ii) The saving of Rs. 41.70 lakhs in the voted grant occurred under the following group-heads:—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(1) A-1 (i)-Purchase of Buses				
O	33.03	3.55	3.42	—0.13
R	—29.48			

The total saving of Rs. 29.61 lakhs, which formed 90 per cent of the original provision, was stated to be due to non-payment of compensation to displaced operators owing to non-receipt of claims (Rs. 1 lakh), non-supply of buses and tools and plant by firms (Rs. 28.48 lakhs) and non-payment of certain bills (Rs. 0.13 lakh).

The saving under the head during 1961-62 was Rs. 2.54 lakhs (about 13 per cent of the total provision).

(2) A-1 (ii)-Construction of Buildings, Workshops, etc.				
O	19.26	7.50	7.17	—0.33
R	—11.76			

The total saving of Rs. 12.09 lakhs (63 per cent of the original provision) was stated to be due mainly to restrictions and curtailment of works due to National Emergency.

The savings under this head during 1960-61 and 1961-62 were Rs. 8.67 lakhs (about 87 per cent of the original provision) and Rs. 2.59 lakhs (32 per cent of the original provision) respectively.

GRANT No. XLVI—PAYMENTS OF COMMUTED VALUE OF PENSIONS

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "120—Payments of Commuted Value of Pensions"			
Voted—			
Original	3,40,000		
Supplementary	..	3,40,000	4,02,434
Amount surrendered during the year (31st March, 1963)			+ 62,434
			10,000
Charged—			
Original	10,000		
Supplementary	..	10,000	..
Amount surrendered during the year (31st March, 1963)			—10,000
			10,000
Notes and Comments			

In the voted grant, the actual expenditure exceeded the original provision by Rs. 62,434, which requires to be regularised.

The excess occurred under the group-head "A-1 Payments of Commuted Value of Pensions—Payment in India"; this was mainly due to finalisation of more pension commutation cases in the last quarter of the year, than anticipated.

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "124—Capital Outlay on Schemes of Govern- ment Trading"			
Voted—			
Original	1,47,59,000	2,51,42,000	2,11,41,847
Supplementary	1,03,83,000		
Amount surrendered during the year (31st March, 1963)			18,10,020

Charged—			
Original	..	2,000	1,328
Supplementary	2,000		
Amount surrendered during the year (31st March, 1963)			672

Notes and Comments

- (i) The percentage of saving in the voted grant was about 16.
- (ii) The amount of saving in the voted grant surrendered during the year was less than half of the available saving.
- (iii) In view of the saving of Rs. 40 lakhs in the voted grant the supplementary grant of Rs. 103.33 lakhs obtained on the 28th March, 1963 proved excessive.
- (iv) In the group-heads indicated below the provision was not utilised to a substantial extent:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(1) B-1-Purchase of seeds			
O	20.00	13.41	—0.28
R	—6.31		

The total saving of Rs. 6.59 lakhs, which formed 33 per cent of the original provision, was stated to be due mainly to less purchase of sugarcane, cotton and wheat seeds, etc. (Rs. 4.44 lakhs) and less than anticipated payments to Suratgarh Farm (Rs. 1.87 lakhs)

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) B-2-Scheme for fertilisers			

O	100.00	90.00	66.99	—23.01
R	—10.00			

The total saving of Rs. 33.01 lakhs (33 per cent of the original provision) was attributed to less purchase of fertilisers due to revision of targets (Rs. 10 lakhs), non-release of stock by the Government of India (Rs. 12.69 lakhs) and non-receipt of debits for supplies received in March, 1963 (Rs. 10.32 lakhs)

- (3) B-4-Scheme for purchase and distribution of insecticides and Plant Protection equipment

O	6.00	3.00	3.04	+0.04
R	—3.00			

The net saving of Rs. 2.96 lakhs, which formed 49 per cent of the original provision, was stated to be due mainly to less purchase of insecticides and plant protection equipment.

The savings under this head during 1960-61 and 1961-62 were Rs. 2.6 lakhs (86 per cent of the original provision) and Rs. 1.43 lakhs (24 per cent of the original provision) respectively.

- (v) The provision made under the following group-head proved inadequate:—

B-5-Scheme for purchase and distribution of Raw materials of Agricultural implements and Spare parts

O	6.00	6.00	7.60	+1.60
R	—			

The excess of Rs. 1.60 lakhs (about 27 per cent of the original provision) was attributed to accelerated progress of work in the workshop.

PUBLIC DEBT (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Savings— Rs.
Major Head "O-Public Debt"			
Charged—			
Original	54,50,82,000	54,50,82,000	45,94,80,807—8,56,01,193
Supplementary	..		
Amount surrendered during the year (31st March, 1963)			8,60,94,540

Notes and Comments

The saving of Rs. 856.01 lakhs in the appropriation, which formed about 16 per cent of the provision, was under the following group-head:—

Group-head	Total appro- priation (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
------------	--	-----------------------	--------------------

A-2-Floating Debt

O	51,00.00			
R	—12,30.00	38,70.00	38,73.97	+3.97

The net saving of Rs. 12,26.03 lakhs, which formed 24 per cent of the original provision, was stated to be due mainly to the amount of ways and means advances taken from the Banks being less than anticipated.

Out of this saving a sum of Rs. 369.06 lakhs was reappropriated to cover excesses over the provision made under other group-heads.

GRANT No. XLVIII—LOANS AND ADVANCES BY STATE GOVERNMENT (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head "Q—Loans and Advances by State Government"			
Voted—			
Original	10,84,29,000		
Supplementary	1,000		
	10,84,30,000	8,93,81,204	—1,90,48,796
Amount surrendered during the year (31st March, 1963)			1,49,74,580

Notes and Comments

- (i) The percentage of saving in the voted grant was about 18.
- (ii) Although the total saving was Rs. 1,90.49 lakhs, only Rs. 1,49,75 lakhs were surrendered on the 31st March, 1963.
- (iii) The saving occurred mainly under the group-heads indicated below:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A-1-(ii)-Other Items			
O	10.00		
R	—3.29	6.71	7.42
			+0.71

The net saving of Rs. 2.58 lakhs (26 per cent of the original provision) was stated to be due mainly to post-budget decision to effect economy in non-plan expenditure.

The saving under this group-head during 1961-62 was Rs. 4.74 lakhs (47 per cent).

(2) A-2 (iii) II-Community Develop- ment (Plan Expenditure)	50.07	46.00	—4.07
--	-------	-------	-------

The saving of Rs. 4.07 lakhs was stated to be due to non-transfer of funds to the Personal Deposit Accounts of certain Panchayat Samitis by the Treasury Officers due to non-execution of loan bonds by them.

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

(3) A-2 (iii) VI-Rural Housing
(Plan Expenditure)

O	17.10	10.60	9.75	—0.85
R	—6.50			

The total saving of Rs. 7.35 lakhs, which formed 43 per cent of the original provision, was attributed to reduction in the plan ceiling (Rs. 6.50 lakhs) and non-transfer of funds to the Personal Deposit Accounts of certain Panchayat Samitis by the Treasury Officers due to non-execution of loan bonds by them (Rs. 0.85 lakh).

(4) A-2 (iii) VII (i)-Construction of
godowns-farming
societies-
(Plan Expenditure)

O	3.99	1.50	1.46	—0.04
R	—2.49			

The total saving of Rs. 2.53 lakhs (63 per cent of the original provision) was stated to be due mainly to reduction in plan ceiling (Rs. 2 lakhs) and less than anticipated payment of loan due to reduced outlay (Rs. 0.49 lakh).

(5) A-2 (iii) VIII-Taccavi Advances

O	10.00	7.00	6.75	—0.25
R	—3.00			

The total saving of Rs. 3.25 lakhs (32.5 per cent of the original provision) was attributed mainly to post-budget decision to effect economy in non-plan expenditure.

(6) A-2 (iii) IX-Minor Irrigation Works-
(Plan Expenditure)

O	25.00	40.00	37.60	—2.40
R	15.00			

The reasons for saving have not been furnished by the controlling officer.

(7) A-3-Loans to Land Holders and other
Notabilities

O	7.00	1.30	1.17	—0.13
R	—5.70			

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(8) A-4-(1) Famine Advances				
O	5.00	|	1.14	..
R	—3.86			

The total saving of Rs. 9.69 lakhs, which formed 81 per cent of the original provision, was stated to be due to less demand for loans (Rs. 8.69 lakhs) and post-budget decision to effect economy in non-plan expenditure (Rs. 1 lakh).

The savings under these heads during 1960-61 and 1961-62 were Rs. 12.60 lakhs (60 per cent) and Rs. 7.10 lakhs (19 per cent) respectively.

- (9) A-7 (xiv)-Loans for construction of godowns
(Plan Expenditure)

O	3.77	|	1.69	1.69	..
R	—2.08				

The saving of Rs. 2.08 lakhs (55 per cent of the original provision) was attributed to non-payment of second instalment of loans to some societies due to non-completion of certain formalities (Rs. 1.87 lakhs) and reduction in plan ceiling (Rs. 0.21 lakh).

- (10) A-6-Loans and Advances to displaced persons

O	10.00	|	4.66	4.61	—0.05
R	—5.34				

The total saving of Rs. 5.39 lakhs (54 per cent of the original provision) was attributed mainly to transfer of less expenditure on the construction of houses, shops, etc. for the resettlement of displaced persons from West Pakistan initially booked under the major head '109-Capital Outlay on other works' owing to non-reconciliation of expenditure figures by the department.

- (11) A-7 (iii)-Loans for development of handloom industries
(Plan Expenditure)

O	12.87	|	2.32	2.08	—0.24
R	—10.55				

The total saving of Rs. 10.79 lakhs, which formed 84 per cent of the original provision, was stated to be due mainly to less payment of loans to Handloom Industries than anticipated (Rs. 9.54 lakhs) and less allotment of powerlooms during the year (Rs. 1.25 lakhs).

Group-head

Total grant

Actual
expenditureExcess+
Saving—

(In lakhs of rupees)

The saving under this head during 1961-62 was Rs. 3.94 lakhs (51 per cent).

(12) A-7 (ix)-Loans for Low Income
Group Housing Schemes

O	40.00	38.00	37.58	—0.42
R	—2.00			

The total saving of Rs. 2.42 lakhs was attributed mainly to reduction in the plan ceiling.

(13) A-7 (xii)-Loans for Middle Income
Group Housing Schemes

O	40.00	29.27	27.69	—1.58
R	—10.73			

The total saving of Rs. 12.31 lakhs (31 per cent of the original provision) was attributed to economy measures (Rs. 10.73 lakhs) and non-drawal of funds by few loanes owing to non-completion of certain formalities by them (Rs. 1.58 lakhs).

(14) A-7(xv)-Loans to Forest Co-oper-
ative Societies

O	2.00	0.10	0.15	+0.05
R	—1.90			

The net saving of Rs. 1.85 lakhs (92 per cent of the original provision) was mainly attributed to non-materialisation of certain schemes (Rs. 1.12 lakhs) and less demand for loans from Forest Co-operative Societies than anticipated (Rs. 0.78 lakh).

The saving under this head during 1961-62 was Rs. 1.39 lakhs (about 70 per cent).

(15) A-7 (xviii)-Loans to Industrialists

O	1.00			
R	—1.00			

The entire provision was surrendered owing to non-finalisation of the case regarding the valuation of the assets of certain departmentally run concerns since transferred to the Rajasthan Small Industries Corporation Ltd., Jaipur.

(16) A-7(xix)-Loans to Rajasthan State
Electricity Board

O	5.85.00	4,32.10	4,21.56	—10.54
R	—1,52.90			

Group-head

Total grant

Actual
expenditureExcess+
Saving—

(in lakhs of rupees)

The total saving of Rs. 163.44 lakhs (28 per cent of the original provision) was stated to be due mainly to reduction in the plan ceiling.

The saving under this head during 1961-62 was Rs. 145.90 lakhs (32 per cent).

(17) B-1-House Building Advances

O	17.00	|	20.37	18.36	—2.01
R	3.37				

The saving of Rs. 2.01 lakhs was attributed to non-drawal of loans by certain loanees on account of non-completion of certain formalities.

(18) A-7 (xiii)-Slum Clearance
(Plan Expenditure)

O	3.00	|	0.66	0.66	..
R	—2.34				

The saving of Rs. 2.34 lakhs (78 per cent of the original provision) was stated to be due mainly to non-execution of two schemes at Jaipur and Udaipur.

(19) A-1 (iii)-Transportation of com-
post
(Plan Expenditure)

O	1.00	
R	—1.00				

The saving (100 per cent of the original provision) was attributed to non-finalisation of the scheme.

(iv) In the following case additional funds amounting to Rs. 22.23 lakhs provided by re-appropriation in the last week of March, 1963 proved excessive:—

A-2 (iii) I-Agriculture-
(Plan Expenditure)

O	1,22.40	|	1,44.63	1,29.50	—15.13
R	22.23				

The saving of Rs. 15.13 lakhs (about 10 per cent of the total provision) was stated to be due mainly to non-payment of loans to certain Panchayat Samitis owing to non-fulfilment of certain formalities like signing of bonds by them.

GRANT No. LXV-EXPENDITURE CONNECTED WITH THE NATIONAL EMERGENCY, 1962 (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major Head "78-A—Expenditure connected with the National Emergency, 1962"			
Voted—			
Original .. .	14,56,000	5,81,504	—8,74,496
Supplementary 14,56,000			
Amount surrendered during the year (31st March, 1963)			8,42,110

Notes and Comments

This grant provided for the expenditure on implementing the civil defence measures taken to meet the National Emergency, 1962 and other allied expenditure like relief to permanently disabled servicemen and dependents of those killed as a result of hostilities. The increase in the ordinary expenditure of the civil departments owing to the work arising in connection with the National Emergency is however debited to the department concerned.

The saving in the grant was attributed mainly to non-implementation of certain aspects of the scheme and delay in purchase of equipment.

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—
		Rs.	Rs.	Rs.
14	IV—Sales Tax	35,08,000	34,94,682	—13,318
21	VIII—Parliament and State Legislatures	11,62,000	15,25,000	+3,63,000
22	IX—General Administration	3,32,000	2,83,971	—48,029
26	XII—Police	60,000	17,62,353	+17,02,353
27	XIII—Miscellaneous Departments	22,00,000	29,38,388	+7,38,388
30	XV—Education	5,46,000	..	—5,46,000
35	XVI—Medical	10,35,000	10,93,958	+58,958
37	XVII—Public Health	21,66,000	82,17,359	+60,51,359
42	XVIII—Agriculture	5,82,000	46,786	—5,35,214
45	XIX—Animal Husbandry	57,000	..	—57,000
47	XX—Co-operation	19,82,000	11,88,306	—7,93,694
48	XXV—Multipurpose Schemes River	2,74,000	..	—2,74,000
60	XXVI—Irrigation	19,84,000	17,85,233	—1,98,767
64	XXVII—Public Works	1,65,78,000	1,35,70,784	—30,07,216
66	XXIX—Famine Relief	..	11,01,332	+11,01,332
71	XXX—Pensions and other Retirement benefits and Commutation of Pensions	44,000	3,584	—40,416

Page No.	Number and name of the grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More— Less—
		Rs.	Rs.	Rs.
75	XXXIII—Stationery and Printing	2,50,000	3,64,949	+1,14,949
77	XXXV—Miscellaneous	37,000	38,758	+1,758
84	XLI—Capital Outlay on Industrial Development	—	3,74,426	+3,74,426
87	XLII—Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works—(Commercial)	2,59,30,000	1,07,91,297	—1,51,38,703
94	XLIII—Capital Outlay on Public Works	1,50,12,000	25,57,054	—1,24,54,946
96	XLIV—Capital Outlay on other Works	10,00,000	4,17,688	—5,82,312
98	XLVI—Payments of Commuted Value of Pensions			
	Voted	3,40,000	4,02,434	+62,434
	Charged	10,000	—	—10,000
99	XLVII—Capital Outlay on Schemes of Government Trading	1,46,59,000	1,00,05,395	—46,53,605
	Voted	8,97,38,000	6,19,63,737	—2,77,74,263
	Charged	10,000	—	—10,000
	TOTALS			



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