

AAD

APPN. ACCOUNTS

1964-65

1965-66



ERNMENT OF RAJASTHAN

APPROPRIATION ACCOUNTS

1964-65

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1964-65 presents the accounts of sums expended in the year ended the 31st March, 1965, 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 reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

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.
I. Land Revenue				
Voted	2,01,93,000	2,16,41,150	..	14,48,150
Charged	46,000	45,151	849	..
II. State Excise Duties				
Voted	89,76,000	89,96,537	..	20,537
Charged	25,000	24,455	545	..
III. Taxes on Vehicles				
Voted	7,74,000	7,56,276	17,724	..
Charged	61,000	59,314	1,686	..
IV. Sales Tax				
Voted	69,12,000	40,28,240	28,83,760	..
Charged	42,000	36,874	5,126	..
V. Other Taxes and Duties				
Voted	9,96,000	7,69,910	2,26,090	..
VI. Stamps				
Voted	4,56,000	3,99,672	56,328	..
VII. Registration Fees				
Voted	2,36,000	2,09,714	26,286	..
Interest on Debt and other Obli- gations				
Charged	9,73,45,000	9,79,64,997	..	6,19,997

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.
Appropriation for Reduction or Avoidance of Debt				
<i>Charged</i>	1,87,42,000	1,34,97,157	52,44,843	..
VIII. Parliament, State/ Union Territory Legislatures				
Voted	28,31,000	22,63,926	5,67,074	..
<i>Charged</i>	65,000	64,477	523	..
IX. General Administration				
Voted	2,61,04,000	2,63,30,193	..	2,26,193
<i>Charged</i>	10,74,000	10,45,896	28,104	..
X. Administration of Justice				
Voted	55,47,000	54,79,780	67,220	..
<i>Charged</i>	11,42,000	11,07,729	34,271	..
XI. Jails				
Voted	40,89,000	40,83,052	5,948	..
XII. Police				
Voted	7,06,30,000	6,91,30,152	14,99,848	..
<i>Charged</i>	3,000	658	2,342	..
XIII. Miscellaneous Departments				
Voted	1,03,74,000	1,02,26,514	1,47,486	..
<i>Charged</i>	10,000	4,361	5,639	..
XIV. Scientific Departments				
Voted	50,63,000	42,31,592	8,31,408	..
<i>Charged</i>	11,000	4,681	6,319	..

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.
XV. Education				
Voted	15,37,18,000	15,84,96,538	..	47,78,538
Charged	1,000	607	393	..
XVI. Medical				
Voted	4,65,22,000	4,59,79,709	5,42,291	..
Charged	9,000	6,869	2,131	..
XVII. Public Health				
Voted	4,41,68,000	4,46,41,816	..	4,73,816
XVIII. Agriculture				
Voted	2,74,53,000	2,45,97,582	28,55,418	..
XIX. Animal Husbandry				
Voted	1,83,93,000	1,81,98,854	1,94,146	..
XX. Co-operation				
Voted	94,56,000	81,64,943	12,91,057	..
XXI. Industries				
Voted	54,91,000	37,92,386	16,98,614	..
Charged	58,000	57,286	714	..
XXII. Community Development Projects, National Extension Service and Local Development Works				
Voted	3,18,03,000	3,05,35,736	12,67,264	..
XXIII. Labour and Employment				
Voted	57,30,000	47,44,605	9,85,395	..

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.
XXIV. Miscellaneous Social and Developmental Organisations				
Voted	1,61,21,000	1,51,51,874	9,69,126	..
XXV. Multipurpose River Schemes				
Voted	2,89,09,000	2,99,30,430	..	10,21,430
XXVI. Irrigation, Navigation, Embankment and Drainage Works				
Voted	1,54,42,000	1,59,38,098	..	4,96,098
XXVII. Public Works				
Voted	4,48,46,000	4,81,57,401	..	33,11,401
Charged	55,000	53,070	1,930	..
XXVIII. Road and Water Transport Schemes				
Voted	1,64,00,000	57,93,493	1,06,06,507	..
XXIX. Famine Relief				
Voted	4,96,68,000	4,90,58,647	6,09,353	..
XXX. Pensions and other Retirement Benefits and Commutation of Pensions				
Voted	1,38,52,000	1,23,56,730	14,95,270	..
Charged	1,39,000	1,21,559	17,441	..
XXXI. Territorial and Political Pensions				
Voted	2,000	606	1,394	..

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.
XXXII. Privy Purses and Allowances of Indian Rulers				
Voted	15,25,000	13,70,459	1,54,541	..
XXXIII. Stationery and Printing				
Voted	70,71,000	68,98,838	1,72,162	..
XXXIV. Forest				
Voted	98,97,000	94,59,537	4,37,463	..
Charged	1,000	..	1,000	..
XXXV. Miscellaneous				
Voted	2,02,44,000	1,91,94,659	10,49,341	..
Charged	92,000	84,418	7,582	..
XXXVI. Other Miscellaneous Contributions and Assignments				
Voted	60,89,000	57,88,136	3,00,864	..
XXXVII. Expenditure connected with the National Emergency, 1962				
Voted	13,00,000	3,35,408	9,64,592	..
XXXVIII. Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System				
Voted	4,00,00,000	2,04,30,661	1,95,69,339	..
XXXIX. Capital Outlay on Improvement of Public Health				
Voted	1,38,78,000	70,53,540	68,24,460	..

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.
XL. Capital Outlay on Schemes of Agricultural Improvement and Research				
Voted	28,85,000	40,71,029	..	11,86,029
XLI. Capital Outlay on Industrial Development				
Voted	1,09,34,000	40,23,445	69,10,555	..
XLII. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)				
Voted	23,58,01,000	15,98,80,595	7,59,20,405	..
Charged	16,000	11,503	4,497	..
XLIII. Capital Outlay on Public Works				
Voted	3,77,76,000	3,75,11,401	2,64,599	..
Charged	2,000	1,885	115	..
XLIV. Capital Outlay on Other Works				
Voted	4,92,000	1,14,237	3,77,763	..
XLV. Capital Outlay on Road and Water Transport Schemes				
Voted	1,28,05,000	24,88,989	1,03,16,011	..

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.
XLVI. Payments of Com-muted Value of Pensions				
Voted	3,90,000	1,79,715	2,10,285	..
Charged	64,000	63,753	247	..
XLVII. Capital Outlay on Schemes of Go-vernment Trading				
Voted	27,20,73,000	16,67,86,282	10,52,86,718	..
Public Debt				
Charged	34,50,54,000	29,09,49,367	5,41,04,633	..
XLVIII. Loans and Advan-ces by State/ Union Territory Governments				
Voted	21,38,68,000	21,54,66,046	..	15,98,046
XLIX. Capital Outlay on Consumer Co-operatives				
Voted	2,50,000	1,58,350	91,650	..
TOTAL				
Voted	1,57,84,33,000	1,33,52,97,483	25,76,95,755	1,45,60,238
Charged	46,40,57,000	40,52,06,067	5,94,70,930	6,19,997
GRAND TOTAL	2,04,24,90,000	1,74,05,03,550	31,71,66,685	1,51,80,235

The excesses over the voted grants in the following cases require regularisa-tion :—

S. No.	Number and name of the grant
1.	I—Land Revenue
2.	II—State Excise Duties
3.	IX—General Administration

S. No.	Number and name of the grant
4.	XV—Education
5.	XVII—Public Health
6.	XXV—Multipurpose River Schemes
7.	XXVI—Irrigation, Navigation, Embankment and Drainage Works
8.	XXVII—Public Works
9.	XL—Capital Outlay on Schemes of Agricultural Improvement and Research
10.	XLVIII—Loans and Advances by State/Union Territory Governments

The excess over the charged appropriation, Interest on Debt and Other Obligations, also requires regularisation.

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 indicated below:—

	Voted, Rs.	Charged Rs.
Total expenditure according to Appropriation Accounts	1,33,52,97,483	40,52,06,067
Deduct—Total recoveries	32,90,66,825	63,753
Net total expenditure as shown in the Finance Accounts	1,00,62,30,658	40,51,42,314

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 on the Accounts for 1964-65.

NEW DELHI:
The.....

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

GRANT No. I. LAND REVENUE

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

Major Head "9. Land Revenue"

Voted

Original	1,79,83,000		2,01,93,000	2,16,41,150	+14,48,150
Supplementary	22,10,000				

Amount surrendered during
the year (31st March, 1965)

2,67,819

Charged

Original	1,000		46,000	45,151	—849
Supplementary	45,000				

Amount surrendered during
the year (31st March, 1965)

679

Notes and Comments

(i) In the voted grant, the expenditure exceeded the provision by Rs. 14,48,150, which requires to be regularised.

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

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

D.2.i. District Charges Other than
Training Schools

O	1,27.56		1,36.97	1,55.57	+18.60
S	10.76				
R	—1.35				

The amount of Rs. 10.76 lakhs provided by supplementary grant on the 8th March, 1965 proved inadequate; the surrender of Rs. 1.35 lakhs on the last day of the year was also unjustified. The reasons for the final excess of Rs. 18.60 lakhs have not been furnished by the Controlling Officer.

The excess was partly counterbalanced by savings mainly under the group-head mentioned in note (iii) below :

(iii) Substantial saving occurred under the following group-head:—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(—)
<i>(In lakhs of rupees)</i>			
B. Charges on account of land revenue collection			
O	5.00		
R	—1.67	3.33	1.46
			—1.87

A total sum of Rs. 3.54 lakhs (71 per cent of the original provision) remained unutilised; the Controlling Officer stated that non-finalisation of claims of ex-Lambardars caused the saving.

GRANT No. II. STATE EXCISE DUTIES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess(+) Saving(-) Rs.
Major Head "10. State Excise Duties"				
Voted				
Original	79,76,000	89,76,000	89,96,537	+20,537
Supplementary	10,00,000			
Amount surrendered during the year				
Charged				
Original	..	25,000	24,455	—545
Supplementary	25,000			
Amount surrendered during the year				

Notes and Comments

The expenditure in the voted grant exceeded the budget provision by Rs. 20,537; the excess requires to be regularised.

The excess occurred mainly under group-head B. i. Preventive Force (excess Rs. 0.18 lakh over a total provision of Rs. 7.48 lakhs).

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	7,74,000			
Supplementary		7,74,000	7,56,276	-17,724

Amount surrendered during
the year (31st March, 1965)

23,842

Charged

Original	1,000			
Supplementary	60,000	61,000	59,314	-1,686

Amount surrendered during
the year (31st March, 1965)

1,686

GRANT No. IV. SALES TAX

		Total grant or appropriation	Actual expenditure	Excess(-) Saving(-)
		Rs.	Rs.	Rs.
Major Head "12. Sales Tax"				
Voted				
Original	69,12,000	69,12,000	40,28,240	-28,83,760
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				28,44,360
Charged				
Original	20,000	42,000	36,874	-5,126
Supplementary	22,000			
Amount surrendered during the year				..

Notes and Comments

Under this grant provision was made for expenditure on the combined establishment engaged on collection of sales tax, entertainment tax, passenger and goods tax, excise and electricity duties; the expenditure was to be transferred before the close of the accounts of the year to the concerned grants in proportion of the revenue realised. Although a separate Excise Department was created in July, 1964 and expenditure on establishment on collection of excise duties was debited direct to Grant No. II. State Excise Duties from that date the surrender of surplus funds under this Grant (Grant No. IV Sales Tax) was made only on the last day of the year.

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	9,96,000	9,96,000	7,69,910	—2,26,090
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				62,490

Notes and Comments

(i) Out of the total saving of Rs. 2.26 lakhs (which formed 23 per cent of the original provision), only a sum of Rs. 62,490 was surrendered and that too on the 31st March, 1965.

(ii) Substantial saving occurred mainly under the following group-head :—

Group-head	Total grant	Actual expenditure	Excess(+) / Saving(-)
			(In lakhs of rupees)
A. 1. Taxes on Passengers	4.99	3.96	—1.03

Expenditure on combined staff engaged in the collection of certain taxes and duties, like Sales Tax, Taxes on Passengers, Electricity Duty etc., is initially provided for in grant No. IV-Sales Tax; the collection charges relating to each tax/duty are transferred *pro rata* to the respective grant at the end of the year. Less collection of tax on passengers accounted for less transfer of collection charges to this group-head thus resulting in the saving of Rs. 1.03 lakhs (about 21 per cent of the original provision).

GRANT No. VI. STAMPS (ALL VOTED)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "14. Stamps"			
Voted			
Original	4,56,000	4,56,000	3,99,672
Supplementary	..		—56,328
Amount surrendered during the year			

GRANT No. VII. REGISTRATION FEES (ALL VOTED)

	Total grant	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "15. Registration Fees"			
Vot. I			
Original	2,33,000		
Supplementary	..	2,09,714	-26,286

Amount surrendered during
the year

..

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

	Total appropriation	Actual expenditure	Excess (+) Saving (—)
Major Head "16. Interest on Debt and Other Obligations"	Rs.	Rs.	Rs.
<i>Charged</i>			
Original	8,45,50,000	9,79,64,997	+6,19,997
Supplementary	1,27,95,000		
Amount surrendered during the year			..

Notes and Comments

(i) The expenditure exceeded the charged appropriation by Rs. 6,19,997 which requires to be regularised. In 1963-64 also, there was an excess of Rs. 4.68 lakhs over the appropriation.

(ii) (a) The excess over the appropriation was due mainly to increased expenditure on interest paid to the Central Government on loans for Chambal Project; the excess on this account was Rs. 8.48 lakhs over a provision of Rs. 2.08 crores.

The excess was attributed to payment of interest on two loans received in March, 1961 and March, 1964; the Controlling Officer stated that additional funds could not be obtained through supplementary grant since the terms and conditions of the loans were finalised in March, 1965 only.

Another group-head in which substantial excess occurred is mentioned below :—

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

A. 2. ii. v. Interest on Contributory Provident Funds

(i) Through the agency of the
Accountant General

O	6.00	5.50	6.62	+1.12
R	—0.50			

In September, 1964 the subscribers to the Fund were given option to elect pension rules. It was expected that large number of subscribers would opt for

pension and consequently Government contribution standing at the credit of their accounts would be credited to revenue, thus reducing the balance on which interest was to be allowed. Actually less number of options received during the year; this accounted for the excess which formed about 19 per cent of the original appropriation.

(b) There were excesses involving comparatively small amounts under 11 other group-heads. The excesses were partly offset by savings under certain other group-heads; one case is mentioned in note (iii) below :

(iii) Substantial saving occurred mainly under the following group-head:—

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

B. 1. Interest paid to the Central Government Relief and Rehabilitation

O	8.00			
R	—5.40	2.60	1.54	—1.06

The total saving amounted to Rs. 6.46 lakhs.

A provision of Rs. 4 lakhs for interest charges on a loan of Rs.1 crore received from the Government of India in 1963-64 in connection with the purchase of eyacuee agricultural lands of Alwar and Bharatpur Districts was made under this group head; the expenditure was booked under group-head "B.1.vii-Miscellaneous". This was due to a post-budget decision.

The balance saving of Rs. 2.46 lakhs was due to less realisation of interest from displaced persons; according to the terms and conditions settled with the Government of India only interest actually realised from the displaced persons had to be paid to it.

(iv) In the group-head mentioned below, provision of about Rs. 30 lakhs (out of Rs. 85 lakhs) remained unutilised; this amount was reappropriated to other group-heads. The non-utilisation was stated to be due to less drawal of instalments by the *ex*-Jagirdars, etc. fallen due during the year.

A. 1. i. I. —Interest on Permanent Loans

Interest on Rajasthan
Jagir Resumption,
Compensation and
Rehabilitation Bonds

O	85.00			
R	—30.00	55.00	55.41	+0.41

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED)

		Total appropriation	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "17.	Appropriation for Re- duction or Avoidance of Debt"			
Charged				
Original	1,87,42,000	1,87,42,000	1,34,97,157	-52,44,843
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				52,44,843

Notes and Comments

(i) The saving of Rs. 52.45 lakhs in the appropriation which formed 28 per cent of the provision, was under the following group-head :—

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

A. 2. Other appropriations

O	1,50.95	98.50	98.50	..
R	-52.45			

The receipts from sale of land and betterment levy in Chambal, Bhakra and Rajasthan Canal Commanded areas are booked in the revenue account and an equivalent amount is transferred to the head "Appropriation for reduction or avoidance of debt-Other appropriations" in the Public Account (which closes to Government) against provision made in this Appropriation. During the year 1964-65, receipts on account of sale of land and betterment levy were not to the extent anticipated and consequently less amount was transferred to Public Account. This explains the saving of Rs. 52.45 lakhs which was 35 per cent of the original provision.

(ii) *Sinking Fund*.—The expenditure under the appropriation includes an amount of Rs. 36.47 lakhs transferred to the Sinking Funds created to provide redemption of permanent loans. The balance at the credit of the Fund at the end of 1964-65 was Rs. 1,45.37 lakhs. An account of transactions of the Fund is given in Statement No. 16 of Finance Accounts, 1964-65.

GRANT No. VIII. PARLIAMENT, STATE/UNION TERRITORY LEGISLATURES

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "18. Parliament, State/Union Territory Legislatures"				
Voted				
Original	27,45,000	28,31,000	22,63,926	—5,67,074
Supplementary	86,000			
Amount surrendered during the year (31st March, 1965)				5,40,500
Charged				
Original	59,000	65,000	64,477	—523
Supplementary	6,000			
Amount surrendered during the year (31st March, 1965)				869

Notes and Comments

(i) The saving of Rs. 5.67 lakhs in the voted grant formed about 20 per cent of the total provision. In the year 1963-64 also, there was a saving of Rs. 5.52 lakhs (22 per cent) under the Grant. The saving in 1964-65 occurred mainly under the following group-head :—

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

B. 1. i. Preparation and printing of electoral rolls

O	12.47	7.18	7.28	+0.10
R	—5.29			

The net saving of Rs. 5.19 lakhs (42 per cent of the original provision) was attributed mainly to non-revision of assembly electoral rolls during the year; the controlling officer stated that the voter's lists were revised in August and September, 1964 in connection with the Panchayat elections and hence a further revision was not considered necessary.

The saving under this group-head during 1963-64 was Rs. 4.61 lakhs (41 per cent of the original provision) and was also attributed to non-revision of electoral rolls.

GRANT No. IX. GENERAL ADMINISTRATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (-) Saving (+) Rs.
Major head "19-General Administration"				
<i>Voted</i>				
Original	2,49,74,000	2,61,04,000	2,63,30,193	+2,26,1
Supplementary	11,30,000			
Amount surrendered during the year (31st March, 1965)				42,1
<i>Charged</i>				
Original	9,63,000	10,74,000	10,45,896	-28,1
Supplementary	1,11,000			
Amount surrendered during the year (31st March, 1965)				37,1

Notes and Comments

(i) The excess of Rs. 2,26,193 in the voted grant requires regularisation.

The excess occurred mainly under the group-head "C. 2.i.-Tehsil office" as against the original provision of Rs. 160.52 lakhs the expenditure amounted to Rs. 104.57 lakhs. A part of the excess was covered by supplementary grant of Rs. 2.16 lakhs obtained in March, 1965.

GRANT No. X, ADMINISTRATION OF JUSTICE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving(—) Rs.
Major Head "21. Administration of Justice"				
Voted	Original	55,47,000	55,47,000	54,79,780
	Supplementary	..		
				—67,220
Amount surrendered during the year (31st March, 1965)				47,620
Charged	Original	11,42,000	11,42,000	11,07,729
	Supplementary	..		
				—34,271
Amount surrendered during the year (31st March, 1965)				29,099

GRANT No. XI. JAILS (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Major Head "22. Jails"				
Voted				
Original	37,93,000	40,89,000	40,83,052	—5,848
Supplementary	2,96,000			

Amount surrendered during
the year

Notes and Comments

Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Jail Manufactures.—The Deposit Account (which is intended to provide for meeting the cost of renewals and replacements of plant and machinery) has been created out of contributions from revenues which when made are debited to major head—"22-Jails" against provision made in this Grant; no amount is credited to the Deposit Account during the year. The actual expenditure of the Deposit Account is also debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the Deposit Account before the close of the accounts for the year. No expenditure was incurred out of the Deposit Account on renewals and replacements.

The balance at the credit of the Deposit Account as on 31st March, 1964, was Rs. 62,264.

An account of the transactions of the Deposit Account during the year is given in Appendix III of the Finance Accounts, 1964-65.

GRANT No. XII. POLICE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "23 Police"			
Voted			
Original	6,63,30,000	7,06,30,000	6,91,30,152
Supplementary	43,00,000		
Amount surrendered during the year (31st March, 1965)			1,22,695
Charged			
Original	3,000	3,000	658
Supplementary	..		
Amount surrendered during the year (31st March, 1965)			2,340

Notes and Comments

(i) Out of the saving of Rs. 15.00 lakhs in the voted grant only an amount of Rs. 1.23 lakhs was surrendered and that too on the 31st March, 1965.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
A-Superintendence			
O	8.26	6.90	6.88
R	—1.36		

The saving of Rs. 1.38 lakhs (16 per cent of the original provision) was stated to be due mainly to non-purchase of escort cars owing to their non-availability, posts remaining unfilled and less expenditure on maintenance of vehicles.

B. District Police**3. Other Police
Wireless**

O	21.19	17.80	17.19
R	—3.39		

The total saving of Rs. 4 lakhs amounted to 19 per cent of the original provision; the saving was reported to be due mainly to posts remaining unfilled and less expenditure on replacement and purchase of wireless sets and other equipment.

E. Home Guards

O	14.72	8.60	7.90
R	—6.12		

46 per cent of the original grant amounting to Rs. 6.82 lakhs remained unutilised. The saving was attributed mainly to posts remaining unfilled, smaller purchase of vehicles, arms, ammunition and other stores owing to their non-availability and less expenditure on lodging.

During 1963-64 also 32 per cent (Rs. 2.87 lakhs) of the original grant (Rs. 9 lakhs) remained unutilised under this group-head.

GRANT No. XIII. MISCELLANEOUS DEPARTMENTS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "26. Miscellaneous Departments"				
Voted				
Original	88,21,000	1,03,74,000	1,02,26,514	—1,47,486
Supplementary	15,53,000			
Amount surrendered during the year (31st March, 1965)				2,53,716
Charged				
Original	10,000	10,000	4,361	—5,639
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				5,639
Notes and Comments				

Substantial saving occurred mainly under the following group-head:—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
			(In lakhs of rupees)
B.11. Weights and Measures Schemes			
Plan expenditure			
O	11.23	6.80	6.11
R	—4.43		
			—0.69

The expenditure fell short of the original grant by Rs. 5.12 lakhs (about 46 per cent of the original provision).

Non-creation of new posts of Assistant Controllers, Inspectors, etc. and non-sanctioning of expenditure on the purchase of vehicles, cycles and other equipment accounted for a saving of Rs. 4.43 lakhs; the Controlling Officer stated that funds were provided in anticipation of approval of the expenditure by the Finance Department and ultimately that department did not concur. The balance of saving of Rs. 0.69 lakh was stated to be due mainly to non-receipt of debits for the cost of weights and measures supplied by Bombay Mint during the year.

The savings under this group-head during 1962-63 and 1963-64 were also substantial, Rs. 4.38 lakhs (58 per cent) and Rs. 1.63 lakhs (23 per cent) respectively.

GRANT No. XIV SCIENTIFIC DEPARTMENTS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "27. Scientific Departments"				
Voted				
Original	50,62,000	50,63,000	42,31,592	—8,31,408
Supplementary	1,000			
Amount surrendered during the year (31st March, 1965)				7,75,084
Charged				
Original	11,000	11,000	4,681	—6,319
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				6,216

Notes and Comments

(i) The saving of Rs 8.31 lakhs in the voted grant (16 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. A-Mines Department			
1. Direction			
Non-Plan expenditure			
O	13.09	11.78	+0.01
R	—1.31		

The net saving of Rs. 1.30 lakhs (10 per cent of the original provision) was attributed to the delay in the establishment of check posts; the Controlling Officer stated that the check posts could be established only in November, 1964 after receipt of Government sanction for the creation of posts.

2. A.1.ii. Departmental mines
(Running expenses)

(a) Palana Colliery

Non-Plan expenditure

O	12.04	8.30	8.07	—0.23
R	—3.74			

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

The total saving of Rs 3.97 lakhs (33 per cent of the original provision) was stated to be due mainly to delay in sinking new shafts at the colliery; the Controlling Officer has not furnished reasons for the delay.

The saving under this group-head during 1963-64 was Rs. 3.22 lakhs (27 per cent of the original provision).

(b) Patan lime stone quarries

Non-Plan expenditure

O	3.07			
R	-1.88	1.19	0.88	-0.31

The total saving of Rs 2.19 lakhs (71 per cent of the original provision) was attributed to post-budget decision to close down the quarries; the Controlling Officer stated that the quarries were closed down due to termination of contract with M/s Fertiliser Corporation of India Ltd., Naya Nangal.

3. A.2. ii. Rajasthan Mining Corporation
Palana Open Cast

Plan expenditure

O	4.80			
R	-1.70	3.10	3.14	+0.04

The net saving of Rs 1.66 lakhs (35 per cent of the original provision) had been attributed mainly to reduction in Plan ceiling.

The saving under this group-head during 1963-64 was Rs. 8.43 lakhs (53 per cent of the original provision).

(ii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings-Mines.*—The expenditure under the voted grant includes an amount of Rs. 93,184 transferred to this Deposit Account.

The Deposit Account (which is intended to provide for meeting the cost of renewals and replacements of plant and machinery) has been created out of contributions from revenues which when made are debited to the Major Head "27-Scientific Departments" against provision made in the budget. The actual expenditure out of the Deposit Account is also debited in the first instance under this Grant. Subsequently the expenditure is transferred to the Deposit Account before the close of the accounts for the year. No expenditure was, incurred out of the Deposit Account on renewals and replacements.

The balance at the credit of the Deposit Account as on the 31st March, 1965 was Rs 3.13 lakhs.

An account of the transactions of the Deposit Account during the year is given in Appendix III of the Finance Accounts, 1964-65.

GRANT No. XV. EDUCATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess(+) Saving(—) Rs.
Major Head "28. Education"				
Voted				
Original	14,83,93,000	15,37,18,000	15,84,96,538	+47,78,538
Supplementary	53,25,000			
Amount surrendered during the year				
Charged				
Original	..	1,000	607	—393
Supplementary	1,000			
Amount surrendered during the year (31st March, 1965)				500

Notes and Comments

(i) The expenditure exceeded the grant by Rs. 47,78,538 which requires to be regularised.

(ii) The supplementary grant of Rs. 53.25 lakhs, although obtained in March, 1965 proved inadequate there being an excess of Rs. 47.79 lakhs over and above the supplementary grant.

Omission to provide adequate funds and payment of grants-in-aid on *ad hoc* basis were two principal causes of the excesses; the main group-heads where substantial excesses occurred are indicated below:—

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

1. A.1. Grants to Universities

Plan expenditure

O	29.02	44.10	51.10	+7.00
S	9.62			
R	5.46			

An *ad hoc* grant-in-aid (Rs. 7 lakhs) disbursed to Jodhpur University on the 31st March, 1965 caused the excess; the grant was sanctioned to enable the University to liquidate outstanding liabilities. The Controlling Officer stated that the expenditure could not be foreseen.

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

2. A. 3. Grants to non-Government Arts Colleges

Plan expenditure

O	1.60	2.09	7.31	+5.22
S	0.20			
R	0.29			

The expenditure exceeded the total provision by Rs. 5.22 lakhs; the Controlling Officer attributed the excess mainly to liberalisation of grants-in-aid rules.

3. B. 1. Government Secondary Schools
ii. Girls Schools

Plan expenditure

O	10.02	10.82	11.98	1.16
S	0.80			

The final excess of Rs. 1.16 lakhs (which formed 11 per cent of the total provision) was attributed to the payment of pending arrear claims of staff and fixation of pay in the revised pay scales.

B. 2. Direct Grants to non-Government Secondary Schools

i. Other than Sanskrit Schools

4. Non-Plan expenditure

O	46.50	46.90	50.47	+3.57
R	0.40			

5. Plan expenditure

O	2.14	2.14	8.72	+6.58
R	..			

C. 2. Direct grants to non-Government Primary Schools

6. Non-Plan expenditure

O	12.00	12.00	13.20	+1.20
R	..			

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

7. Plan expenditure	1.00	3.03	+ 2.03
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The Rajasthan Grant-in-aid to Educational and Cultural Institutions Rules, 1963 provided for categorisation by the State Grant-in-aid Committee, of the various institutions eligible for aid under the rules in order to determine the quantum of assistance admissible in each case. Due to the delay in finalising the categorisation grants were disbursed during 1964-65 on *ad hoc* basis; this caused excesses over grants under items 4 to 7 above.

8. F.1. Direction

i. Directorate of Secondary and Primary Education

Plan expenditure	0.95	1.98	+ 1.03
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The excess of Rs. 1.03 lakhs, which formed 108 per cent of the original provision was attributed to the reorganisation of the directorate (sanctioned in May, 1964); the Controlling Officer stated that the additional expenditure was to be met from the saving within the grant but no saving accrued.

9. F.3. Scholarships

i. II. Through Director, College Education

Non-plan expenditure

O	1.34		1.20	2.77	+1.57
R	—0.14				

The excess, which formed about 117 per cent of the original provision, was attributed to non-provision of funds to cover expenditure on scholarships disbursed under 2 schemes *viz.*, "Government of India National Scholarship and Merit Scholarships to the Children of Primary and Secondary Schools Teachers" and "Extreme Poverty"; the Controlling Officer stated that funds for the Government of India National Scholarships and Merit Scholarships were not obtained under the impression that the grants received from the Government of India would be adjusted against the expenditure. Reasons for the non-provision of funds for the Extreme Poverty Scholarships have not been communicated.

Group-head		Total grant	Actual expenditure	Excess(+) Saving(-)
<i>(In lakhs of rupees)</i>				
10. ii. I. Through Director, Secondary and Primary Edu- cation				
Plan expenditure				
O	1.50	5.63	7.45	+1.82
S	1.57			
R	2.56			

The expenditure was about 242 per cent of the original and supplementary grant.

Reasons for the excess have not been communicated by the Controlling Officer

(iii) Excesses aggregating Rs. 14.50 lakhs occurred under the following two group-heads; the excesses were attributed to increase in the rates of dearness and house rent allowances and drawal of arrears of pay due to fixation of pay in the revised pay scales, by a large number of drawing officers.

Group-head		Total grant	Excess
Number	Name	Rs.	Rs.
B.1	Government Secondary Schools-Boys Schools		
	Non-Plan expenditure	4,00,99,600	9,99,05
	Plan expenditure	83,85,000	4,50,96

The excesses were partly counterbalanced by savings under certain other group-heads; important cases are mentioned in note (iv) below.

(iv) The saving was comparatively large under the following group-heads:

S. No.	Group-head		Provision	Saving (and its percent- age to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
1. Non-Plan expenditure					
1.	D.1.i	Normal and Central Training Schools for Men	11.53	1.05 (9)	Unnecessary provision of funds (Rs. 1.05 lakhs) made for two

S. No.	Group-head		Provision	Saving (and its percen- tage to provision)	Reasons for saving
	Number	Name			
			(In lakhs of rupees)		
					B. S. T. C. Schools which had ceased functioning during 1961-62 accounted for the saving
	F.4. ii.	National Cadet Corps			
2.	II. i.	Junior Divisions- Boys Divisions	8.76	3.31 (38)	Saving attributed to non-purchase of clothing due to the abolition of A.C.C. from April, 1965 (Rs. 2.28 lakhs), less expenditure on camps (Rs. 0.83 lakh) and posts remaining unfilled (Rs. 0.20 lakh)
	II.	Plan expenditure			
3.	D. 2.	Direct grants to Non-Government Special Schools	4.62	3.50 (76)	Provision of funds for scholarships was wrongly made under this group-head instead of group-head 'General—Scholarships'
4	E. 2. i.	Technical Institutions- Polytechnics	20.78	2.98 (14)	Saving attributed to posts remaining unfilled owing to non-availability of technical hands (Rs. 1.05 lakhs) and non-purchase of stores and equipment due to their non-availability and import restrictions (Rs. 1.93 lakhs)
5	F. 4. ii.	National Cadet Corps	11.71	2.57 (22)	Saving attributed to posts remaining unfilled (Rs. 0.42 lakh), enrolment of less number of cadets (Rs. 0.36 lakh), less expenditure on
	I. i.	Senior Divisions- Boys Divisions			

S. No.	Group-head		Provision	Saving (and its percen- tage to provision)	Reasons for saving
	Number	Name			

(In lakhs of rupees)

camps due
smaller attendance
of cadets (Rs. 0.
lakh) and pet
saving under oth
miscellaneous item
(Rs. 1.12 lakhs)

6.	F. 4. iii.	Miscellaneous	12.15	1.78 (15)	Attributed mainly to less expenditure on the allowance paid to teachers attending training course; the Controlling Officer stated that post-July 1954 entrants were entitled only to stipends instead of full salary during the period of training
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GRANT No. XVI. MEDICAL

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "29. Medical"			
Voted			
Original	4,65,22,000		
Supplementary	..	4,65,22,000	4,59,79,709 —5,42,291
Amount surrendered during the year (31st March, 1965)			14,22,626

Charged			
Original	5,000		
Supplementary	4,000	9,000	6,869 —2,131
Amount surrendered during the year (31st March, 1965)			1,190

Notes and Comments

(i) Although the surrender of anticipated savings was made on the last day of the year, against the sum of Rs. 14.23 lakhs surrendered the actual saving in the voted grant amounted to only Rs. 5.42 lakhs.

(ii) The saving of Rs. 5.42 lakhs in the voted grant was the net result of savings totalling Rs. 15.23 lakhs under 14 group-heads partly counterbalanced by excess amounting to Rs. 9.81 lakhs under 34 other group-heads.

Substantial savings occurred mainly under the following group-heads :—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
		(In lakhs of rupees)	
B. 9. Medical institutions of Indian medicine			
iv. Pharmacies			
O	9.92		
R	—2.96	6.96	7.00 +0.04

The net saving of Rs. 2.92 lakhs (29 per cent of the original provision) was attributed mainly to less supply of raw medicines by contractors.

The savings under the group-head during 1962-63 and 1963-64 were Rs. 1.48 lakhs (15 per cent of the original provision) and Rs. 3.62 lakhs (37 per cent of the original provision) respectively.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
	<i>(In lakhs of rupees)</i>		
2. A. Medical Establishment			
1. Superintendence—Headquarters			
Plan expenditure			
O	8.33		
R	—4.85	3.48	3.45 —0.03

The total saving was Rs. 4.88 lakhs, 59 per cent of the original provision. The saving was attributed mainly to:

(i) incorrect provision of funds for the construction of (new medical college) buildings under this grant instead of Grant No. XLIII-Capital Outlay on Public Works (Rs. 3 lakhs);

(ii) non-supply of equipment by suppliers (Rs. 0.53 lakh); and

(iii) non-utilisation of funds provided for raising the number of beds in four hospitals since the additional expenditure could be met from the saving under the group-head *viz.* B. 5. Other hospitals and dispensaries (Rs. 1.32 lakhs).

3. D. Medical Colleges and Schools
4. Rajasthan College of Nursing
- Plan expenditure

O	1.68		
R	—0.92	0.76	0.47 —0.29

The total saving of Rs. 1.21 lakhs (72 per cent of the original provision, was attributed to posts remaining unfilled (Rs. 0.23 lakh); non-creation of new posts (Rs. 0.22 lakh) and less expenditure on stipends (Rs. 0.15 lakh) and other contingent items (Rs. 0.61 lakh).

GRANT No. XVII. PUBLIC HEALTH (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "30-Public Health"				
Voted				
Original	3,40,31,000	4,41,68,000	4,46,41,816	+4,73,816
Supplementary	1,01,37,000			

Amount surrendered during
the year ..

Notes and Comments

(i) The expenditure exceeded the grant by Rs. 4,73,816, which requires regularisation.

The excess over the grant can be traced mainly to omission to provide adequate funds by supplementary grants to cover additional expenditure under the group head 'E. Works iv. Suspense'. The expenditure under the group-head amounted to Rs. 80.69 lakhs as against the original provision of Rs. 34.66 lakhs only. Supplementary grant of Rs. 7.91 lakhs was provided on 8th March, 1965 and Rs. 23.34 lakhs were provided by reappropriation from savings available under other group-heads. Still expenditure to the extent of Rs. 14.78 lakhs remained uncovered. Excess to the extent of about Rs. 10 lakhs could have at least been covered by judicious reappropriation of savings available under other group-heads.

The excess was attributed to receipt of debits from the Pay and Accounts Officer to liquidate the liabilities already incurred; Government have not intimated why additional funds were not provided to cover the expenditure.

(ii) Comparatively large amounts remained unutilised under the following group-heads:—

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

1. A. 2. District Public Health Staff

Non-Plan expenditure

O	6.08	5.06	5.06	..
R	—1.02			

The anticipated saving of Rs 1.02 lakhs (17 per cent of the original provision) was attributed to posts remaining unfilled due to non-availability of technical personnel.

2. A.5. Family Planning Centres

Plan expenditure

O	14.60	13.00	12.29	—0.71
R	—1.60			

The total saving out of the original provision amounted to Rs. 2.31 lakhs.

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

Of this, saving of Rs. 1.60 lakhs had been attributed mainly to post-budget decision to transfer certain items of work to Panchayat Samitis (Rs. 3.15 lakhs), partly counterbalanced by excess caused by the holding of training camps (Rs. 1.70 lakhs). Late opening of certain rural and urban centres (sanctioned by Government in February, 1965) accounted for the balance saving of Rs. 0.71 lakh.

The saving under this group-head during 1963-64 was Rs. 2.29 lakhs (22 per cent of the total provision).

3. B.1. Grants-in-aid to
Panchayat Samitis

1. Vaccination

O	7.70			
R	-1.28	6.42	6.39	-0.03

A saving of Rs. 1.28 lakhs, out of the total saving of Rs. 1.31 lakhs (17 per cent of the original provision), was attributed to less disbursement of grants; the Controlling Officer stated that the Panchayat Samitis had with them unutilised amounts out of grants paid in earlier years.

The saving under this group-head during 1963-64 was Rs. 1.44 lakhs (16 per cent of the original provision).

4. C.4. National Smallpox
eradication programme

Plan expenditure

O	26.64			
R	-3.67	22.97	22.84	-0.13

The expenditure fell short of the original grant by Rs. 3.80 lakhs or about 14 per cent. This shortfall had been attributed to the delay in starting a few field units; the Controlling Officer stated that the delay was due to late creation of posts and non-availability of technical staff.

The saving under this group-head during 1963-64 was Rs. 5 lakhs (28 per cent of the original provision).

5. C.5. National trachoma
Control programme

Plan expenditure

O	15.95			
R	-2.27	13.68	13.59	-0.09

The non-utilisation of Rs. 2.36 lakhs (15 per cent of the original provision) had been attributed mainly to posts remaining unfilled (Rs. 1.55 lakhs) and less expenditure on contingent charges (Rs. 0.72 lakh).

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

F. Miscellaneous

6. F. 2. Town Planning Organisation

Plan expenditure

O	6.90			
R	—3.48	3.42	3.58	+0.16

The saving of Rs. 3.48 lakhs (50 per cent of the original grant) was attributed to reduction in the scope of work owing to less grants sanctioned by the Central Government (Rs. 2 lakhs); posts remaining unfilled (Rs. 0.41 lakh) and less expenditure under contingencies (Rs. 1.07 lakhs).

7. E. Works

Rural Water Supply

Schemes

Plan expenditure

O	16.71			
S	46.64	63.36	59.04	—4.32
R	0.01			

Out of the supplementary grant of Rs. 46.64 lakhs, obtained in October, 1964, an amount of Rs. 4.34 lakhs was for adjustment of cost of material and equipment received during 1955-56 to 1961-62 under the T.C.M. Programme. Since the cost had already been adjusted immediately after the receipt of the material and equipment the provision was unnecessary. The defective budgeting resulted in non-utilisation of the entire provision.

(iv) (a) *Review of Establishment charges of the Water Supply Schemes.*—The expenditure on Establishment of Water Supply Schemes is initially booked against the provision made under this Grant (Grant No. XVII). From the gross expenditure on this account, 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 1962-63 to 1964-65 and their percentage to the works outlay for these years:—

S. No.	Head of account and year	Works outlay	Establishment charges	Percentage of establishment charges to works outlay
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(In lakhs of rupees)

1. 30. Public Health

1962-63	35.33	19.57(a)	55.4
1963-64	38.82	21.73(a)	55.9
1964-65	40.78	24.61(a)	60.3

2. 94. Capital Outlay on Improvement of Public health

1962-63	66.80	2.25	3.4
1963-64	58.99	3.34	5.7
1964-65	66.53	3.91	5.9

(b) *Suspense transactions.*—The expenditure in this grant includes an amount of Rs. 80.69 lakhs under the group-head "Suspense" (group-head E. 1 (i) II. iv). The nature of the transactions appearing under the 'Suspense' head has been explained in item (iii) of Notes and Comments below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

An analysis of the 'Suspense' transactions accounted for in this grant during 1964-65 is given below together with the opening and closing balances under the different suspense heads:—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
Purchases	—1,38.75	1,06.52	97.92	8.60	—1,30.15
Stock	48.28	1,10.77	1,01.14	9.63	57.91
Miscellaneous Public Works Advances	23.16	22.80	19.07	3.73	26.89
Workshop Suspense	0.42	2.20	0.95	1.25	1.67
	—66.89	2,42.29	2,19.08	23.21*	—43.68

(a) 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.

*The corresponding figure booked in the accounts is Rs. 22.47 lakhs (gross Rs. 80.69 lakhs minus recoveries Rs. 58.22 lakhs). The difference of Rs. 0.74 lakh is under reconciliation with the department.

(c) *Depreciation Reserve Fund—Water Works.*—The expenditure under the voted grant includes an amount of Rs. 16.31 lakhs transferred to this Deposit Account.

The Deposit Account is intended to provide a reserve sufficient to meet the cost of renewals and replacements of plant and machinery for which a certain sum is earmarked every year for transfer to the Fund against provision under this Grant.

The expenditure on renewals and replacements is also initially recorded under this Grant and subsequently transferred to the Fund; an expenditure of Rs. 21 only was incurred out of the Fund on renewals and replacements.

The balance at the credit of the Fund on the 31st March, 1965 was Rs. 89.33 lakhs. An account of the transactions of the Fund during the year is given in Appendix III of the Finance Accounts, 1964-65.

GRANT No. XVIII. AGRICULTURE (ALL VOTED)

		Total grant	Actual expenditure	Excess(+) Saving(—)
		Rs.	Rs.	Rs.
Major Head "31. Agriculture"				
Voted				
Original	2,45,57,000	2,74,53,000	<u>2,45,97,582</u>	<u>—28,55,418</u>
Supplementary	28,96,000			
Amount surrendered during the year (31st March, 1965)				13,17,790

Notes and Comments

(i) Out of the total saving of Rs. 28.55 lakhs (10 per cent of the total provision), only a sum of Rs. 13.18 lakhs was surrendered and that too on the 31st March, 1965.

(ii) In view of the large saving in the grant the supplementary provision of Rs. 28.96 lakhs obtained on the 8th March, 1965 could have been restricted to token grant.

(iii) (a) Substantial saving occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(—)
		(In lakhs of rupees)	
M. 3. Other grants-in-aid, subsidy, etc.			
Plan expenditure			
O	35.65	24.39	23.50
S	4.26		
R	—15.52		
			—0.89

No part of the supplementary grant of Rs. 4.26 lakhs obtained on the 8th March, 1965, was utilised.

Non-utilisation of an amount of Rs. 15.52 lakhs, which was surrendered/re-appropriated on the 31st March, 1965 has been attributed to less demand for subsidy from parties other than Panchayat Samitis.

N. 2. Seed distribution scheme

Plan expenditure

O	12.26	14.21	10.44	—3.77
S	7.00			
R	—5.05			

The expenditure fell short of even the original grant by Rs. 1.82 lakhs. The supplementary grant of Rs. 7 lakhs obtained in March, 1965 on account of anticipated increase in Plan outlay remained wholly unutilised.

Saving of Rs. 5.05 lakhs was stated to be on account of non-acquisition of land by revenue authorities and non-supply of equipment and barbed wire.

Reasons for the final saving of Rs. 3.77 lakhs are awaited from the Controlling Officer.

(b) Non-utilisation of the entire grant under the following two group-heads was on account of non-implementation of the schemes; reasons for the non-implementation of the schemes have not been communicated.

Group-head	Total grant which remained unutilised (In lakhs of rupees)
N. 7. Intensive agricultural programme Plan expenditure	
VIII. Local Works programme	2.35
N. 8. Nitrogen scheme Plan expenditure	1.00

(c) Some further cases of savings are mentioned below:—

S. No.	Group-head		Provision	Saving (and its per- centage to provision) (In lakhs of rupees)	Reasons for saving
	Number	Name			
	I. Non-Plan expenditure				
1	F.	Agriculture experiments and research State Level	9.97	0.95 (10)	Saving attributed mainly to posts remaining unfilled
2	H.1.i.	Boring operations—Ra- jasthan Underground Water Board	35.39	3.22 (9)	Saving attributed mainly to transfer of staff on deputation to the Exploratory Tube Well Organisation of the Government of India (Rs. 1.67 lakhs) and non- supply of pipes by a firm against supply order placed in July, 1964 (Rs. 1.28 lakhs)

S. No.	Group-head		Provision	Saving (and its per- centage to provision)	Reasons for saving
	Number	Name			

(In lakhs of rupees)

II. Plan expenditure

3 F. Agriculture experiments and research

1. State Level

8.65

0.97
(11)Saving attributed
mainly to posts
remaining unfilled.

5. Centrally sponsored schemes

4 vi. Establishment of research centre in Chambal catchment area

2.43

1.64
(67)Reasons for the
savings are awaited5 H. Boring Operations
Maintenance of Tube Wells

4.40

2.35
(53)Saving attributed
mainly to non-adjust-
ment of contribu-
tion (Rs. 2 lakhs) to
the Rajasthan Water
Development Fund
due to non-finalisa-
tion of accounting
procedure and non-
receipt of debit for the
cost of a truck pur-
chased through the
Director General,
Supplies and Dis-
posals in March,
1965. (Rs. 0.31 lakh)6 M. i(ii). Grants-in-aid to Pan-
chayat Samitis

27.20

2.49
(9)Reasons for the
saving are awaited

N. 6. Soil Conservation schemes

7 I. Contourbundling in
agricultural land
and other areas

7.78

1.56
(20)Saving attributed
mainly to posts
remaining unfilled8 III. Scheme for soil survey
in Rajasthan canal areas

2.24

0.77
(34)

(iv) *Expenditure from grants received from outside bodies.*—The expenditure under the voted grant includes an amount of Rs. 2.39 lakhs met from the deposit accounts of grants received from different bodies as indicated below; the balances at the credit of the deposit accounts as on the 31st March, 1965 have also been indicated:—

Name of the Deposit Account	Purpose of the grant	Amount of expenditure during 1964-65	Balances at the credit of the Deposit Account on the 31st March, 1965
(In lakhs of rupees)			
1. Deposit Account of grants made by the Council of Agriculture Research	Furtherance of agricultural schemes	1.92	6.70
2. Deposit Account of grants made by the Indian Central Cotton Committee	Development of cotton growing	..	1.08
3. Deposit Account of grants made by the Indian Oil Seeds Committee	Development of oil seeds growing	..	0.83
4. Deposit Account of grants made by the Indian Central Sugar Cane Committee	Development of sugar cane growing	0.47	0.02
5. Deposit Account of grants made by the Central Government for Food Production Drive scheme	Food procurement bonus	..	0.06

Grants received from these bodies are credited in the first instance to the relevant deposit head; the actual expenditure on the schemes for which the grants are received is initially recorded against provision made under this Grant (Grant No. XVIII, Agriculture). Subsequently, the share of expenditure to be met from the grants is transferred to the deposit head before the close of the accounts for the year.

An account of transactions of each of these deposit accounts is given in Statement No. 16 of the Finance Accounts, 1964-65.

Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Rajasthan Underground Water Board.—The expenditure under the voted grant includes an amount of Rs. 3.39 lakhs transferred to this Deposit Account.

The Deposit Account (which is intended to provide for meeting the cost of renewals and replacements of plant and machinery) has been created during the year out of the contribution from revenues which when made are debited to the Major Head '31, Agriculture' against provision made in the budget. The actual expenditure out of the Deposit Account is also debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the Deposit Account before the close of the accounts for the year. No expenditure was incurred out of the Deposit Account on renewals and replacements.

The balance at the credit of the fund at the end of the year was Rs. 3.39 lakhs.

An account of the transactions of the Fund during the year is given in Appendix III of the Finance Accounts, 1964-65.

GRANT No. XIX. ANIMAL HUSBANDRY (ALL VOTED)

	Total grant	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "33. Animal Husbandry"			
Voted			
Original	1,80,72,000	1,83,93,000	1,81,98,854
Supplementary	3,21,000		
Amount surrendered during the year (31st March, 1965)			100

Notes and Comments

(i) In the grant, the saving amounted to Rs. 1.94 lakhs, out of which only a sum of Rs. 100 was surrendered and that too on the 31st March, 1965.

(ii) The saving of Rs. 1.94 lakhs was the net result of savings totalling Rs. 9.25 lakhs under 37 group-heads, partly counterbalanced by excesses amounting to Rs. 7.31 lakhs under 37 other group-heads.

(iii) Substantial saving occurred mainly under the following group-heads:—

S. No.	Group-head Number Name	Provision	Saving (and its per- centage to provision)	Reasons for saving
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(In lakhs of rupees)

I. Non-Plan expenditure

1	F. 1. Grants-in-aid to Panchayat Samitis	15.18	2.97 (20)	Saving attributed mainly to re-transfer of certain schemes relating to sheep and wool development to the department (Rs. 2.69 lakhs)
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II. Plan expenditure

2	E. 6. Poultry development schemes	4.20	1.07 (25)	Reasons are awaited from the Control-ling Officer
3	G. 3. Rehabilitation of nomadic breeders	13.45	4.20 (31)	

S. No.	Group-head		Provision	Saving (and its per- centage to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
4	G. 16.	Wool grading Centres	4.76	3.92 (82)	Saving attributed mainly to posts re- maining unfilled, non- purchase of equip- ment, etc. and non- starting/late start- ing of 3 new Centres during the Year

(iv) In the following case, the reduction of provision by re-appropriation on the 31st March, 1965 proved excessive:—

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

G. 17. Extension and Shearing Centres
Plan expenditure

O	14.99		8.94	10.16	+1.22
R	—6.05				

The anticipated saving of Rs. 6.05 lakhs (40 per cent of the original provision) was attributed mainly to posts remaining unfilled and non-purchase of equipment.

The reasons for the final excess of Rs. 1.22 lakhs have not been furnished by the Controlling Officer.

GRANT No. XX. CO-OPERATION (ALL VOTED)

		Total grant	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "34. Co-operation"				
Voted				
Original	94,56,000	94,56,000	81,64,943	—12,91,057
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				11,46,800

Notes and Comments

(i) The saving of Rs. 12.91 lakhs formed 14 per cent of the original provision; substantial saving occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess(-) Saving(+)
(In lakhs of rupees)			
1. B. Superintendence			
Plan expenditure			
O	11.18	9.30	9.24
B	—1.88		
			—0.

The total saving of Rs. 1.94 lakhs, which formed 17 per cent of the original provision, was attributed to posts remaining unfilled.

Savings occurred under this group-head in the previous two years also; saving was Rs. 3.35 lakhs (39 per cent of the original provision) in 1962-63 and Rs. 3.39 lakhs (35 per cent of the original provision) in 1963-64.

2. C. Grants-in-aid

vi (a). Outright grant for special bad debt reserve to primary agricultural credit societies

Plan expenditure

O	3.50	0.38	0.38	..
R	—3.12			

The grants are disbursed on the basis of loans advanced by the societies. The non-utilisation of Rs. 3.12 lakhs out of the original grant of Rs. 3.50 lakhs

Group-head

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

(89 per cent of the original provision) was explained as due to economy cut and less disbursement of loans by the societies; the Controlling Officer attributed the less disbursement of loans to prevalence of drought in the State.

In 1963-64 also there was saving of Rs. 3.28 lakhs (73 per cent of the original grant) under this group-head.

3. C.3. Grants-in-aid to Panchayat Samitis

vi. Other establishment

Non-Plan expenditure

O	14.12			
R	-6.20	7.92	7.90	-0.02

The total saving of Rs. 6.22 lakhs (44 per cent of the original provision) was stated to be due mainly to post-budget decision to withdraw Inspectors and Assistant Inspectors from Panchayat Samitis. (The expenditure on the pay and allowances of these officials was to be reimbursed as grants to Panchayat Samitis.)

4. D.1. Co-operative Education
Plan expenditure

O	4.58			
R	-2.47	2.11	2.11	..

The saving of Rs. 2.47 lakhs (54 per cent of the original provision) was stated to be due mainly to less number of trainees in the training schools (Rs. 2.01 lakhs) and economy measures (Rs. 0.30 lakh).

In 1963-64 also there was saving of Rs. 1.83 lakhs (43 per cent of the original provision) under this group-head.

(ii) (a) The expenditure in the voted Grant includes subsidies amounting to Rs. 26.13 lakhs disbursed to co-operative institutions; out of these, subsidies to the extent of Rs. 14.51 lakhs were canalised through Panchayat Samitis. The particulars of the subsidies are given below:—

(I) Subsidies disbursed directly by the department

Category of co-operative institutions (and number)	Amount (In lakhs of rupees)	Purpose of subsidy
Central Co-operative Banks (25) and Primary Land Mortgage Banks (3)	1.93	Engaging manage- rial and supervisory staff and creation of bad debt reserve

Category of co-operative institutions (and number)	Amount (In lakhs of rupees)	Purpose of subsidy
Co-operative Unions (27)	5.65	Organising educational camps for non-official personnel and for publicity and propaganda
Marketing Societies (53)	1.32	Engaging additional staff in connection with the opening of consumer stores and construction of godowns
Processing Societies (2); Labour Contract Societies (57); Rikshaw Pullers' Societies (1) and Co-operative Consumer Stores (132)	1.60	Managerial subsidy
Gram Sewa Sehkari Samitis (30)	0.74	Construction of godowns in rural areas, purchase of live-stock and equipment for construction of wells
Primary Agriculture Credit Societies (165)	0.38	Creation of bad debt reserve
(2) Subsidies canalised through Panchayat Samitis		
Farming Societies		
Pilot	1.70	Managerial subsidy (Rs. 15 lakhs) and construction of godowns (Rs. 4.19 lakhs)
Non-Pilot	0.73	
Crash Programme	2.91	
Small sized Co-operative Societies	6.61	Managerial subsidy
Revitalisation of small sized co-operative societies and supervisory unions	2.56	

(b) *Deposit Account of State Co-operative Development Fund.*—The Deposit Account (which is intended to provide for meeting expenditure on development of co-operative movement) was created during 1957-58 and 1959-60 out of contribution from revenues; the contribution was debited to the Major Head "34-Co-operation" against provision made in the budget. The expenditure to be met out of the Fund is provided for and debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the deposit head before the close of the accounts for the year.

No amount was credited to the Deposit Account during the year nor was any expenditure incurred out of the Deposit Account on development of co-operative movement. The balance at the credit of the Fund as on the 31st March, 1965 was Rs. 1.25 lakhs.

An account of the transactions of the Deposit Account is given in Statement No. 16 of the Finance Accounts, 1964-65.

(c) *Deposit Account of State Agricultural Credit Relief and Guarantee Fund.*—A sum of Rs. 2.00 lakhs was contributed to the Deposit Account from this Grant (Grant No. XX) during 1964-65, the balance in the Account on the 31st March, 1965 was Rs. 7.84 lakhs.

The Deposit Account is intended to provide for expenditure on grants given to co-operative credit institutions for bad debts, for recoupment of losses sustained by such institutions on account of loans granted in economically backward areas, etc. The Account has been created out of contributions from revenues; the contributions, when made are debited to the Major Head "34- Co-operation" against provisions made in the budget. The expenditure to be met out of the Fund is provided for and debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the deposit head before the close of the accounts of the year.

An account of the transactions of the Deposit Account is given in Statement No. 16 of the Finance Accounts, 1964-65.

(d) *Deposit Account of grants made by the National Co-operative Development Corporation.*—The expenditure under the Grant includes an amount of Rs. 15.02 lakhs met from the Deposit Account of grants received from the National Co-operative Development Corporation; the Deposit Account closed on the 31st March, 1965 with a debit balance of Rs. 1.77 lakhs due to non-encashment of 2 demand drafts for Rs. 4.04 lakhs received from the National Co-operative Development Corporation before the close of the year 1964-65.

Grants received from the Corporation are credited to the relevant deposit head; the actual expenditure on the schemes for which the grants are received is initially recorded against provision made under this Grant (Grant No. XX. Co-operation). Subsequently, the share of expenditure to be met from the grants made by the Corporation is transferred to the deposit head before the close of the accounts for the year.

An account of the transactions of the Deposit Account is given in Statement No. 16 of the Finance Accounts, 1964-65.

GRANT No. XXI. INDUSTRIES

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
Major Head "35 Industries"		Rs.	Rs.	Rs.
Voted				
Original	54,90,000	54,91,000	37,92,386	-16,98,614
Supplementary	1,000			
Amount surrendered during the year (31st March, 1965)				16,58,199

Charged

Original	..	58,069	57,286	-714
Supplementary	58,000			
Amount surrendered during the year (31st March, 1965)				714

Notes and Comments

(i) The saving of Rs. 16.99 lakhs in the voted grant formed 31 per cent of the original provision; substantial savings occurred mainly under the following group-heads:—

Group-head		Total grant	Actual expenditure	Excess(+) Saving(-)
		(In lakhs of rupees)		
1. A.2. Industrial education				
iii. Service-cum-Training Institute for ceramic industries				
Plan expenditure				
O	3.84	0.14	0.14	..
R	-3.70			

The saving of Rs. 3.70 lakhs (96 per cent of the original provision) was attributed to non-establishment of the institute due to technical difficulties.

2. A.3. Industrial development

(a) ii. Sodium sulphate section

O	8.61	2.95	3.14	+0.19
R	-5.66			

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

The net saving of Rs. 5.47 lakhs (64 per cent of the original provision) was attributed mainly to delay in commissioning the plant; the Controlling Officer stated that trial production could not be started earlier than March, 1965 due to technical defects in the plant.

In 1963-64 also there was a saving of Rs. 1.22 lakhs (38 per cent of the original provision) under this group-head.

(b) ix. Rural industrialisation programme
at Nagaur and Churu

Plan expenditure

O	2.46				
R	—1.47		0.99	0.99	..

The saving of Rs. 1.47 lakhs (60 per cent of the original provision) was attributed to delay on the part of the Project Officer in processing applications for subsidy, newly created posts remaining unfilled and non-purchase of machinery due to late decision to transfer the work to the Rajasthan Small Industries Corporation.

3. C. Fisheries

Plan expenditure

O	4.57				
R	—1.25		3.32	2.38	—0.94

The total saving of Rs. 2.19 lakhs (48 per cent of the original provision) was stated to be due mainly to delay in acquiring land for fish farms and posts remaining unfilled due to non-availability of qualified hands.

4. E.4. Grants-in-aid to
Panchayat Samitis

Plan expenditure

O	2.00				
R	—1.10		0.90	0.88	—0.02

An amount of Rs. 1.12 lakhs (56 per cent of the original provision) remained unutilised mainly due to non-functioning of a few Common Facility Centres and Design Extension Centres due to non-availability of properly trained staff.

In 1963-64 also there was saving of Rs. 1.27 lakhs (63 per cent of the original provision) under this group-head.

(ii) The expenditure in the voted grant includes subsidies amounting to Rs. 4.77 lakhs paid to different institutions, as indicated below:—

Institutions to whom subsidy was paid	Amount (In lakhs of rupees)	Purpose of subsidy
1. Industrial co-operatives	0.62	To subsidise expenditure on construction of housing colony of weavers and on Rural Industries programme ¹
2. Private factories	0.08	To subsidise increased expenditure due to higher rates of electricity charges in certain areas
3. Rajasthan Khadi and Village Industries Board	4.07	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 Deposit Account (which is intended to provide for meeting the cost of renewals and replacements of Plant and Machinery, etc.) has been created out of contributions from revenues, which when made are debited to the Major Head “35. Industries” against provision made in the budget. The actual expenditure out of the Deposit Account is also debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the Deposit Account before the close of the Accounts of the year. During the year no amount was transferred to the Deposit Account from the voted grant nor was any expenditure on renewals and replacements incurred from the Deposit Account.

The balance at the credit of the Account as on 1-4-1964 and 31-3-1965 was Rs. 11,701.

An account of transactions of the Deposit Account during the year is given in Appendix III of the Finance Accounts, 1964-65.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "37-Community Develop- ment Projects, National Extension Service and Local Development Works"			
Voted			
Original	3,18,03,000		
Supplementary	..		
	3,18,03,000	3,05,35,736	—12,67,264
Amount surrendered during the year (31st March, 1965)			11,69,000

Notes and Comments

(i) The saving of Rs. 12.67 lakhs occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
A.2. Project/Block Headquarters			
(i) Staff			
Plan expenditure			
O	7.50		
R	—1.00	6.50	5.84 —0.66

The total saving of Rs. 1.66 lakhs was 22 per cent of the original provision. Of this, saving of Rs. 1 lakh was stated to be due mainly to non-availability of technical staff for posting in Primary Health Centres. The reasons for the balance saving of Rs. 0.66 lakh are awaited from the Controlling Officer.

The savings under this group-head during 1962-63 and 1963-64 were Rs. 5.23 lakhs (about 50 per cent of the original provision) and Rs. 3.74 lakhs (44 per cent of the original provision) respectively.

A.4. Health and Rural Sanitation

Plan expenditure

O	3.00			
R	—1.78	1.22	1.24	+0.02

Group-head

Total grant

Actual
expenditureExcess(+)
Saving(-)*(In lakhs of rupees)*

The net saving of Rs. 1.76 lakhs (59 per cent of the original provision) was attributed to non-opening of sub-centres due to non-finalisation of their location by Panchayat Samitis.

A.5. Social Education

Plan expenditure

O	2.00				
R	-1.00		1.00	0.88	-0.12

The total saving of Rs. 1.12 lakhs (56 per cent of the original provision) was stated to be due mainly to non-payment of grant-in-aid to the State Social Welfare Advisory Board; the Controlling Officer stated that the grant was not disbursed due to non-payment of matching contribution by the Central Social Welfare Board.

C. Local Development Works

O	40.00				
R	-11.48		28.52	28.69	+0.17

The net saving of Rs. 11.31 lakhs (28 per cent of the original provision) was attributed mainly to sanction of less number of works owing to less assistance received from the Government of India.

In 1962-63 and 1963-64 there were savings of Rs. 11.23 lakhs (28 per cent of original provision) and Rs. 4.28 lakhs (about 12 per cent of original provision) respectively under this group-head.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
--	--------------------	------------------------------	---------------------------------

Major Head "38. Labour and Employment"

Voted

Original	57,30,000		
Supplementary	..	57,30,000	47,44,605 —9,85,395

Amount surrendered during
the year (31st March, 1965)

2,43,865

Notes and Comments

(i) An amount of Rs. 2.44 lakhs, out of the sum of Rs. 9.85 lakhs which remained unutilised, was surrendered, but only on the last day of the financial year.

(ii) The unutilised provision of Rs. 9.85 lakhs pertained mainly to the 2 group-heads mentioned below:—

Group-head

Total grant	Actual expenditure	Excess (+) Saving (—)
-------------	-----------------------	--------------------------

(In lakhs of rupees)

D.2. Technical Training Centres

1. Non-Plan expenditure

O	8.98		
R	—1.01	7.97	8.04 +0.07

The net amount of Rs. 0.94 lakh (11 per cent of the original grant) was not utilised due to less number of trainees in the Industrial Training Institutes (Crafts Training Scheme) (Rs. 0.86 lakh) and existing posts remaining unfilled (Rs. 0.08 lakh).

2. Plan expenditure

O	29.30		
R	—0.25	29.05	22.09 —6.96

The total saving of Rs. 7.21 lakhs, representing 25 per cent of the original grant, was stated to be due to less number of Trainees admitted in the Institutes under the Craftsmen Training and Apprenticeship Schemes; this was attributed to poor response from students and factory owners respectively. Only a sum of Rs. 0.25 lakh was, however, surrendered and that too on the last day of the financial year.

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "39. Miscellaneous Social and Developmental Organisations"			
Voted			
Original	1,61,21,000	1,51,51,874	-9,69,126
Supplementary	..		

Amount surrendered during the year (31st March, 1965)

8,77,025

Notes and Comments

(i) The saving of Rs. 9.69 lakhs occurred mainly under the following group heads:—

S. No.	Group-head Number Name	Provision	Saving (and its percentage to provision)	Reasons for saving
			(In lakhs of rupees)	
I.	Non-Plan expenditure			
1.	D.1. viii. Social Welfare	5.40	1.39 (26)	Saving attributed mainly to less number of inmates in the home for displaced persons (Rs. 1.06 lakhs), Rescue and Beggar home, and certified school (Rs. 0.33 lakh)
II.	Plan expenditure			
2.	B. State Statistics	5.52	2.11 (38)	Saving attributed mainly to non-implementation of the scheme of vital statistics and other schemes due to non-creation of posts (Rs. 1.13 lakhs), non-purchase of equipment due to non-receipt of import licence (Rs. 0.28 lakh) and posts remaining vacant (Rs. 0.20 lakh)
3.	D.1. vii. Scheme for the Welfare of Nomadic Tribes	1.99	1.12 (56)	Saving attributed to less demand for housing subsidy from members of nomadic tribes and less expenditure on scholarships

No.	Group-head		Provi- sion	Saving (and its percen- tage to provision)	Reasons for saving
	Number	Name			
4.	D.1. ix. Centrally sponsored schemes		(In lakhs of rupees)		
	(i)	Through the agency of the Co-operative Department	11.00	2.30 (21)	Saving attributed to less demand for assistance from co-operative societies
	(ii)	Through the agency of the Social Welfare Department	14.84	3.37 (23)	Non-implementation of the scheme of introducing mechanical implements for removal of night soil (Rs. 2.09 lakhs) and non-establishment of the Tribal Research and Training Institute (Rs. 0.79 lakh); the balance saving of Rs. 0.49 lakh was attributed to mainly less expenditure under scholarships
5.	D.2. Grants-in-aid to Panchayat Samitis relating to Social Welfare		32.82	3.22 (10)	Saving attributed to reduction in Plan ceiling (Rs. 0.82 lakh) and non-transfer of funds (Rs. 2.40 lakhs) to the P. D. Accounts of certain Panchayat Samitis by the Treasury Officers

(ii) The expenditure under the following group-head exceeded the grant; even the additional funds provided by re-appropriation in March, 1965 proved inadequate.—

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

E.1. Public gardens including maintenance of hydrants

O	12.73			
R	1.45	14.18	16.71	+2.53

The excess of Rs. 2.53 lakhs (18 per cent of the total provision) was attributed to large expenditure on maintenance due to (a) rise in the emoluments of work charged staff on account of *ad hoc* increase in the rates of dearness allowance and enhancement of water rates (Rs.1 lakh) and (b) adjustment of water charges relating to earlier years (Rs. 1.53 lakhs); reasons for the non-provision of requisite additional funds have not been intimated.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "42. Multipurpose River Schemes"			
Voted			
Original	2,89,09,000		
Supplementary	..		
	2,89,09,000	2,99,30,430	+10,21,430

Amount surrendered during the year (31st March, 1965) 11,000

Notes and Comments

(i) The expenditure in the grant exceeded the budget provision by Rs. 10,21,430; the excess requires to be regularised. During 1963-64 also, there was an excess of Rs. 5.34 lakhs under this grant.

(ii) The excesses occurred mainly under the following group-heads and were counterbalanced partly by savings under certain other group-heads. Reasons for the excesses have not been furnished by the Controlling Officers.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
B.2. Right Canal			
1. i. Maintenance and repairs	4.70	8.90	+4.20
2. ii. Establishment	1.19	2.23	+1.04
B.3. Left Canal			
3. i. Maintenance and repairs	4.31	7.13	+2.82
C. Interest			
4. III. Rana Pratap Sagar Dam	14.34	18.88	+4.54

(iii) The provision made under the following 2 group-heads was not utilised to a large extent:—

A.1. Bhakra Nangal Project

Bhakra Dam-Irrigation Branch
Portion

1. v. Suspense			
O	-0.18		
R	1.68		
	1.50	0.36	-1.14

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(-)
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The total unutilised amount represented 76 per cent of the total provision. Reasons for the saving have not been furnished by the Controlling Officer.

2.vi. Add—Expenditure on common works executed by other Governments and Agencies

I. Irrigation Branch Portion

O	15.77			
R	—3.01	12.76	12.02	—0.74

Of the original provision amounting to Rs. 15.77 lakhs, a total sum of Rs. 3.75 lakhs (24 per cent) remained unutilised; the saving was attributed mainly to less expenditure incurred by the Government of Punjab on Common Works.

(iv) *Suspense transactions.*—The expenditure in this Grant includes an amount of Rs. 0.36 lakh under the group-head "Suspense" (Group head A.1. (v)). The nature of transactions appearing under the "Suspense head" has been explained in item (iii) of Notes and Comments below the Appropriation Accounts of Grant XXVI.—Irrigation, Navigation, Embankment and Drainage Works.

An analysis of the 'Suspense' transactions accounted for in this grant during 1964-65 is given below together with the opening and closing balances under the different suspense heads—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
Purchases	—1.50	1.17	1.26	—0.09	—1.59
Stock	5.51	3.07	3.60	—0.53	4.98
Miscellaneous Public Works Advances	0.16	0.45	0.14	0.31	0.47
TOTAL	4.17	4.69	5.00	—0.31*	3.86

*The corresponding figure booked in the accounts is Rs. 0.36 lakh. The difference of Rs. 0.05 lakh is under reconciliation with the department.

GRANT No. XXVI. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (ALL VOTED)

	Total grant	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)"			
"44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)"			
Voted			
Original	1,52,30,000		
Supplementary	2,12,000	1,54,42,000	1,59,38,098 +4,96,098

Amount surrendered during the year (31st March, 1965) 35,000

Notes and Comments

(i) The expenditure in the grant exceeded the budget provision by Rs. 4,96,098; the excess requires to be regularised. In view of the excess, the supplementary grant of Rs. 2.12 lakhs obtained on the 8th March, 1965 proved inadequate.

(ii) The group-heads in which excesses involving comparatively large amounts occurred are given below. Reasons for excesses have not been furnished by the Controlling Officer.

S. No.	Group-head	Provision in the Budget (original plus supplementary)	Excess
	Number Name	Rs.	Rs.
	44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)		
	B. Irrigation Works		
	B.1. Works		
1.	ii. Maintenance and repairs	30,00,000	81,598
	iii. Establishment		
2.	I. Special Establishment	6,78,000	72,978
3.	iv. Suspense	1,30,000	1,45,861

S. No.	Group-head		Provision in the Budget (original plus supplemen- tary) Rs.	Excess Rs.
	Number	Name		
	B.2	Miscellaneous expenditure		
4.	ii.	Tools and Plant		
		Plan expenditure	70,000	53,573
	B.3.	Add- <i>Pro-rata</i> charges transferred from Grant No. "XXVI-Charges on Irrigation (Combined) Establi- shment and Tools and Plant		
5.	(i)	Establishment	2,47,000	47,796

(ii) *Review of Establishment and Tools and Plant charges of the Irrigation Department.*—The expenditure on Establishment and Tools and Plant of the Irrigation Department is initially booked against the provision made in this Grant (Grant No. XXVI). From the gross expenditure on this account 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 year 1962-63 to 1964-65 and their percentage to the works outlay for these years:

Head of account and year	Works outlay	Establi- shment charges	Percent- age of Establish- ment charges to works outlay	Tools and Plant charges	Percent- age of Tools and Plant charges to works outlay
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(In lakhs of rupees)

42. Multipurpose River Schemes

1962-63	25.42	6.80	26.8	0.06	0.2
1963-64	24.89	6.16	24.7	0.09	0.4
1964-65	30.39	6.90	22.7	0.08	0.3

Head of account and year	Works outlay	Establi- shment charges	Percen- tage of Establi- shment charges to works outlay	Tools and Plant charges	Percentage of Tools and Plant charges to works out- lay
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(In lakhs of rupees)

43. Irrigation, Naviga-
tion, Embankment
and Drainage Works
(Commercial)

1962-63	13.47	1.70	12.6	0.14	1.0
1963-64	13.07	2.29	17.5	0.15	1.1
1964-65	13.80	2.52	18.2	0.14	1.0

44. Irrigation, Naviga-
tion, Embankment
and Drainage
Works (Non-
Commercial)

1962-63	33.18	2.81	8.5	0.28	0.8
1963-64	30.65	3.51	11.5	0.46	1.5
1964-65	32.31	2.95	9.1	0.30	0.9

98. Capital Outlay on
Multipurpose Ri-
ver Schemes

1962-63	2,50.55	31.39	12.5	3.76	1.5
1963-64	4,00.03	33.22	8.3	6.10	1.5
1964-65	5,74.21	39.55	6.9	8.12	1.4

99. Capital Outlay on
Irrigation, Naviga-
tion, Embankment
and Drainage
Works (Commercial)

1962-63	10,05.82	28.29	2.8	8.30	0.8
1963-64	5,88.85	97.17	16.5	6.38	1.1
1964-65	6,78.58	1,00.61	14.8	14.55	2.1

(iii) The expenditure in the Grant includes an amount of Rs. 2.24 lakhs under the group-heads pertaining to the minor head "Suspense". 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

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.

(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.

An analysis of the 'Suspense' transactions accounted for in this Grant during 1964-65 is given below together with the opening and closing balances under the different suspense heads:—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
Purchases	—6.78	9.66	8.53	1.13	—5.65
Stock	14.52	21.09	19.97	1.12	15.64
Miscellaneous Public Works Advances	9.69	4.05	3.71	0.34	10.03
Workshop Suspense	0.15	0.62	0.14	0.48	0.63
TOTAL	17.58	35.42	32.35	3.07 *	20.65

*The corresponding figure booked in the accounts is Rs. 2.24 lakhs. The difference of Rs. 0.83 lakh 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"			
"52. Capital Outlay on Public Works"			

Voted

Original	4,48,46,000	4,48,46,000	4,81,57,401	+33,11,401
Supplementary	..			

Amount surrendered during the year (31st March, 1965) 5,000

Charged

Original	3,000	55,000	53,070	-1,930
Supplementary	52,000			

Amount surrendered during the year ..

Notes and Comments

(i) The expenditure in the voted grant exceeded budget provision by Rs. 33,11,401; the excess requires regularisation.

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

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

F. Suspense

O	67.95	70.82	1,17.02	+46.20
R	2.87			

The additional provision obtained by re-appropriation on the 31st March, 1965 proved quite inadequate. Reasons for the excess have not been received from the Controlling Officer.

(b) Two other cases of substantial excesses over the provision made in the budget (original and supplementary) are mentioned below. Additional funds were provided to certain extent by reappropriating amounts from other group-heads.

Group-head	Provision in the budget (original and supplementary)	Amount of excess	Amount of excess covered by reappropriation
<i>(In lakhs of rupees)</i>			
C. 3. Miscellaneous	3.00	7.10	7.00

The excess of Rs. 7.10 lakhs over the original provision was attributed to large expenditure on repairs to roads damaged by floods.

I. Tools and Plant	18.00	5.61	4.50
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The excess of Rs. 5.61 lakhs which formed 31 per cent of the original provision, has been attributed to heavy repairs of machinery, increase in the rates of dearness allowance of work charged staff sanctioned by Government in 1964 and rise in the price of spare parts.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
B.1. Works financed from Central Road Fund			
Plan expenditure			
O 20.44			
R —5.94	14.50	15.34	+0.84
Non-Plan expenditure			
O 16.00			
R —10.50	5.50	5.26	—0.24
G. Transfer of grants for road development to the Deposit head 'Subventions from Central Road Fund'			
O 20.44			
R —3.44	17.00	17.00	..

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

The total saving of Rs. 19.28 lakhs under these group-heads, which formed 34 per cent of the original provision was stated to be due to restriction on expenditure imposed by the Government of India.

- L. Add expenditure transferred from head "103. Capital Outlay on Public Works" equivalent to Central assistance Plan expenditure

O	30.79			
R	—5.66	25.13	12.77	—12.30

Capital expenditure financed from grants received from the Government of India, which forms part of the revenue receipts of the State Government, is debited to this group-head.

The total saving of Rs. 18.02 lakhs formed 59 per cent of the original provision. This was attributed to release of less amount of grants by the Government of India for implementation of Plan schemes (Rs. 5.66 lakhs), less expenditure on certain works (Rs. 1.16 lakhs) and less transfer of expenditure from the Capital major head "103. Capital Outlay on Public Works" owing to non-receipt from the department of schemewise details of expenditure (Rs. 11.20 lakhs).

(iv) *Review of Establishment and Tools and Plant charges of Public Works Department.*—The expenditure on Establishment and Tools and Plant of the Public Works Department is initially booked against provision made in this Grant (Grant No. XXVII). From the gross expenditure on this account 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 1962-63 to 1964-65 and their percentage to the works outlay for these years—

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)					
50. Public Works					
1962-63	2,10.42	21.52	10.2	11.87	5.6
1963-64	2,01.74	19.55	9.7	7.88	3.9
1964-65	2,18.49	19.45	8.9	6.41	2.9
52. Capital Outlay on Public Works (Financed from Revenues)					
1962-63	22.17	1.65*	7.4	0.56	2.5
1963-64	19.55	2.40*	12.3	0.76	3.9
1964-65	23.20	2.65*	11.4	0.66	2.8

Head of account and year	Works outlay	Establish- ment charge	Percen- tage of Establish- ment char- ges to works outlay	Tools and Plant charges	Percen- tage of Tools and Plant charges to works outlay
103. Capital Outlay on Public Works (out- side the Revenue Account)					
1962-63	4,52.92	22.56	5.0	11.15	2.5
1963-64	2,81.64	27.51	9.8	10.95	3.9
1964-65	3,27.89	29.49	9.0	9.50	2.9
109. Capital Outlay on Other Works					
1962-63	1.95	0.08	4.1	0.04	2.1
1963-64	1.42	0.14	9.8	0.06	4.2
1964-65	1.02	0.09	8.8	0.03	2.9

(v) *Suspense transactions*.—The expenditure in the grant includes an amount of Rs. 1,17.02 lakhs under the group-head 'Suspense' (Group-head F). The nature of the 'Suspense' transactions has been explained in item (iii) of Notes and Comments below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

An analysis of the 'Suspense' transactions accounted for in this grant during 1964-65 is given below together with the opening and closing balances under the different suspense heads:—

Suspense Head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
			(In lakhs of rupees)		
Purchases	—1,32.01	1,31.87	94.77	37.10	—94.91
Stock	55.13	1,86.81	2,12.54	—25.73	29.40
Miscellaneous Public Works Advances	16.72	22.03	14.95	7.08	23.80
Workshop Suspense	0.37	0.37
TOTAL	—59.79	3,40.71	3,22.26	18.45**	—41.34

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

**The corresponding figure booked in the accounts is Rs. 8.93 lakhs. The difference of Rs. 9.52 lakhs is under reconciliation with the department.

(vi) *Subventions from Central Road Fund.*—The additional revenue realised from the increase in excise and import duties on motor spirit is credited to a Fund constituted by the Central Government. From this Fund, subventions are made to States for expenditure on schemes of road development approved by the Central Government; the amount received as subventions is credited as grants received from the Central Government and an equivalent amount is transferred to a deposit account against provision made under this grant.

The actual expenditure on the schemes is also initially booked under this grant and subsequently transferred to the deposit account 'Subventions from the Central Road Fund.'

Subvention amounting to Rs. 12.39 lakhs was received during the year; an expenditure of Rs. 15.34 lakhs was incurred during the year on approved schemes.

The balance at the credit of the Fund as on the 31st March, 1965 was (Debit) Rs. 14.08 lakhs owing to non-receipt of sanction from the Government of India allocating funds from the Central Road Fund.

An account of the transactions of the Fund during the year 1964-65 appears in Statement No. 16 of Finance Accounts, 1964-65.

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

	Total grant	Actual expenditure	Excess(+) Saving(—)
	Rs.	Rs.	Rs.
Major Head "57. Road and Water Transport Schemes"			
Voted			
Original	1,64,00,000		
Supplementary	..	1,64,00,000	57,93,493 —1,06,06,507
Amount surrendered during the year (31st March, 1965)			1,06,57,490

Notes and Comments

This grant provided for the revenue expenditure on the Rajasthan State Roadways Department, which was converted with effect from the 1st October, 1964 into a Corporation under 'The Road Transport Corporation Act, 1950'. The budget provision for the period from the 1st October, 1964 to the 31st March, 1965, was, therefore, rendered surplus but was surrendered only on the 31st March, 1965.

Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Transport.—During the year a sum of Rs. 14,95,570 was credited to this Account from the Grant; the depreciation charged related to the period from the 1st April to 30th September, 1964 when the Rajasthan State Roadways was a department of Government.

This Deposit Account is intended to provide for meeting the cost of renewals and replacements of wasting assets, such as, rolling stock, etc.; the Account has been created out of contributions from revenues, which when made are debited to the Major Head '57. Road and Water Transport Schemes' against provision made in the budget. The actual expenditure out of the Deposit Account is also debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the Deposit Account before the close of the accounts for the year. No expenditure was incurred during the year out of Deposit Account on renewals and replacements.

The balance at credit of the Deposit Account as on the 31st March, 1965 was Rs. 78.24 lakhs; the question regarding the transfer of this balance to the Rajasthan State Road Transport Corporation is stated to be under the consideration of Government.

An account of the transactions of the Account during the year is given in Appendix III of the Finance Accounts, 1964-65.

GRANT No. XXIX. FAMINE RELIEF (ALL VOTED)

	Total grant	Actual expenditure	Excess(+) Saving(—)
	Rs.	Rs.	Rs.
Major Head "64. Famine Relief"			
Voted			
Original	1,77,00,000	4,96,68,000	4,90,58,647
Supplementary	3,19,68,000		
Amount surrendered during the year (31st March, 1965)			46,000

Notes and Comments

(i) The saving of Rs. 6.09 lakhs occurred mainly under the following group-head:—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(—)
			(In lakhs of rupees)
A. 5. Miscellaneous			
O	62.00	72.90	65.28
S	9.50		
R	1.40		
			—7.62

The saving of Rs. 7.62 lakhs which formed about 10 per cent of the total provision was attributed to:

(a) non-payment of the cost of green fodder supplied by the Central Mechanised Farm, Suratgarh due to non-settlement of claims (Rs. 2 lakhs);

(b) non-adjustment of expenditure incurred by the Public Works Department and Pay and Accounts Officer, Ministry of Food and Agriculture due to late receipt of details (Rs. 1.78 lakhs); and

(c) cumulative effect of small savings in the funds placed at the disposal of Collectors and Tehsildars for relief work (Rs. 3.84 lakhs).

The provision under this group-head was made for the net amount after taking credit for Rs. 25.00 lakhs representing the sale proceeds of fodder sold in famine stricken areas; sale proceeds of fodder amounting to Rs. 22.41 lakhs were thus accordingly adjusted in reduction of expenditure.

According to the system of gross budgeting followed by the State Government, the provision should have been made for the gross expenditure.

(ii) *Famine Relief Fund Account.*—During the year 1964-65 an amount of Rs. 74 lakhs was transferred to the Famine Relief Fund by debit to this grant. The Fund has not so far been formally constituted under any specific Act or by an executive order. The balance in the Fund earmarked for famine relief works in some of the Covenanted Units was taken together to form the opening balance of the Famine Relief Fund on the 1st April, 1950, to which have been added the contributions made out of the State revenues during the subsequent years as also interest realised from investments out of the balances in the Fund.

Expenditure to be met from the Fund is initially booked under this Grant and subsequently transferred to the Fund before the close of the accounts of the year. The expenditure incurred on famine relief upto 1963-64 had been met fully out of the Fund; during the year, 1964-65 only a sum of Rs. 1,34,86,330 out of Rs. 4,16,58,647 spent on famine relief could be met out of the Fund owing to inadequate balance at the credit of the Fund.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1964-65.

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

		Total grant or appropriation	Actual expe diture	Excess(+) Saving(—)
		Rs.	Rs.	Rs.
Major Head “65. Pensions and Other Retirement Benefits”				
“72. Commutation of Pensions”				
Voted				
Original	1,38,52,000	1,38,52,000	1,23,56,730	—14,95,270
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				13,95,300
Charged				
Original	85,000	1,39,000	1,21,559	—17,441
Supplementary	54,000			
Amount surrendered during the year (31st March, 1965)				21,300

Notes and Comments

(i) The saving of Rs. 14.95 lakhs in the voted grant (11 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. 65. Pensions and Other Retirement Benefits			
L. Pensions under Social Security Scheme			
O 25.00			
R —22.00	3.00	0.01	—2.99

The non-utilisation of almost the entire provision of Rs. 25 lakhs was attributed to late implementation of the old age pension scheme due to delay in the finalisation of rules.

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

2. 72. Commutation of pensions

Amount transferred from
'120-Payments of commu-
ted value of pensions'

O	3.90			
R	—2.07	1.83	1.80	—0.03

The total saving of Rs. 2.10 lakhs (54 per cent of the original provision) was due mainly to less number of pension commutation cases received during the year.

(ii) The savings were partly counterbalanced by excesses under other group-heads. A case is given below in which an expenditure of Rs. 15.90 lakhs was incurred although no provision had been made in the budget; the funds were provided by re-appropriating savings under other group-heads:

J.2. Donations to Provident Fund
through the agency of Dire-
ctor of Insurance

O				
R	16.26	16.26	15.90	— 0.36

The contribution payable by Government under the Jodhpur Contributory Provident Fund Rules, Rajasthan Government Employees (Electrical and Mechanical and Water Works) Contributory Provident Fund Rules, 1957 and Contributory Provident Fund Rules, 1961 of the work charged employees of Public Works and Gardens Department are debited to this head. The Controlling Officer stated that due to incompleteness of the account records transferred to him by the Divisions, which were maintaining the ledger accounts earlier, funds could not be provided in the budget estimates of 1964-65.

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	2,000		
Supplementary	..	2,000	606
			-1,394
Amount surrendered during the year (31st March, 1965)			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	13,10,000	15,25,000	13,70,459	—1,54,541
Supplementary	2,15,000			

Amount surrendered during the year (31st March, 1965) 1,20,000

Notes and Comments

The saving of Rs. 1.55 lakhs (10 per cent of the total provision) occurred under the following group-head:—

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

A-Privy purses and allowances of Rulers of Integrated States and allowances of their relatives and servants

O	13.10	14.05	13.70	—0.35
S	2.15			
R	—1.20			

The total saving of Rs. 1.55 lakhs was attributed mainly to non-drawal of allowances sanctioned to two members of Tonk Royal family and less claims preferred by the Rajasthan State Electricity Board and Water Works Department for the cost of electricity and water supplied to certain ex-Rulers; under the covenant entered into with the Rulers of the integrated States such expenditure is to be borne by the State Government.

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

	Total grant	Actual expenditure	Excess(+) Saving(—)
Rs.	Rs.	Rs.	
Major Head "68. Stationery and Printing"			
Voted			
Original	70,71,000		
Supplementary	..		
	70,71,000	68,98,838	—1,72,162
Amount surrendered during the year (31st March, 1965)			4 62,200

Notes and Comments

(i) A sum of Rs. 4.62 lakhs was surrendered on the 31st March, 1965, while the actual saving came up to Rs. 1.72 lakhs only.

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

Group-head	Total grant	Actual expenditure	Excess(+) Saving(—)
			(In lakhs of rupees)
B.1.ii. Presses			
O	27.28		
R	—3.22		
	24.06	24.21	+0.15

The net saving of Rs. 3.07 lakhs (11 per cent of the original provision) was stated to be due mainly to non-release of foreign exchange for purchase of more machines.

The savings under this group-head during 1962-63 and 1963-64 were Rs. 5.81 lakhs (24 per cent of the original provision) and Rs. 4.10 lakhs (18 per cent of the original provision) respectively.

(iii) *Depreciation Reserve Fund—Government Presses.*—This Fund (which was intended to provide for meeting the cost of renewals and replacements of plant and machinery) has been created out of contributions from revenues which were debited to the major head "68. Stationery and Printing" against provision made in the budget; since 1960-61 no amount had been credited to the Fund nor has any expenditure been incurred out of the Fund on renewals and replacements. The Director, Printing and Stationery stated (August, 1965) that the question of declaring government presses as commercial undertakings is under the consideration of Government and pending a final decision it has been decided to keep the Reserve Fund in tact.

The balance at credit of the Fund as on the 31st March, 1965 was Rs. 2.23 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of Finance Accounts, 1964-65.

GRANT No. XXXIV. FOREST

		Total grant or appropriation	Actual expenditure	Excess(+) / Saving(-)
		Rs.	Rs.	Rs.
Major Head "70. Forest"				
Voted				
Original	97,47,000	98,97,000	94,59,537	—4,37,463
Supplementary	1,50,000			
Amount surrendered during the year (31st March, 1965)				4,32,190
Charged				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments

(i) The saving in the voted grant was Rs. 4.37 lakhs. In view of the large saving, the supplementary grant obtained on the 8th March, 1965, proved unnecessary.

(ii) The provision was not utilised to a substantial extent in the following cases:—

Group-head	Total grant	Actual expenditure	Excess(+) / Saving(-)
	(In lakhs of rupees)		
B. 2. x. Rehabilitation of degraded forests			
Plan expenditure			
O 5.70	3.10	3.09	0.01
R —2.60			

The total saving of Rs. 2.61 lakhs (46 per cent of the original provision) was attributed mainly to reduction in plan ceiling (Rs. 2 lakhs).

B. 2. xvi. Quick growing species

Plan expenditure

O 3.00	0.51	0.53	+0.02
R —2.49			

82 per cent of the original provision (Rs. 2.47 lakhs) remained unutilised mainly due to part implementation of the scheme; this has been attributed to non-sanctioning of the scheme by the Government of India.

GRANT No. XXXV. MISCELLANEOUS

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(—)
Major Head "71-Miscellaneous"		Rs.	Rs.	Rs.
Voted				
Original	1,83,44,000	2,02,44,000	1,91,94,659	—10,49,341
Supplementary	19,00,000			
Amount surrendered during the year (31st March, 1965)				8,57,631
Charged				
Original	7,000	92,000	84,418	—7,582
Supplementary	85,000			
Amount surrendered during the year				..

Notes and Comments

(i) Substantial saving in the voted grant occurred mainly under the following group-heads :—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(—)
	(In lakhs of rupees)		
G. 5. Other contributions, gifts, charities, grants-in-aid, etc.			
O 0.50	8.22	7.64	—0.58
S 10.00			
R —2.28			

The total saving of Rs. 2.86 lakhs (27 per cent of the total provision) was attributed mainly to non-disbursement of grants due to non-raising of matching contribution by Local Bodies.

L. 2. Officers' Training School

O 6.26	4.86	4.85	—0.01
R —1.40			

The total saving of Rs. 1.41 lakhs (23 per cent of the original provision) was attributed mainly to non-recruitment of R.A.S. and R. Ac. S. probationers through combined competitive examination.

Group-head

Total grant Actual Excess(+)
 expenditure Saving(—)

(In lakhs of rupees)

L. 6. Training in connection
 with democratic de-
 centralisation

Plan expenditure

O	9.00				
R	—5.39		3.61	3.68	+0.07

The net saving of Rs. 5.32 lakhs (59 per cent of the original provision) was stated to be due mainly to reduction in Plan ceiling as part of economy measures.

(ii) The expenditure in the voted grant includes subsidy amounting to Rs. 5.25 lakhs, paid to Indian Airlines Corporation, New Delhi for reimbursing the loss suffered by the Corporation in operating certain air routes in Rajasthan; the total amount of subsidies paid up to March, 1965 amounted to Rs. 24.62 lakhs.

GRANT No. XXXVI. OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess(+) Saving(—) Rs.
Major Head "76. Other Miscellaneous Compensations and Assign- ments"				
Voted				
Original	55,67,000			
Supplementary	5,22,000	60,89,000	57,88,136	—3,00,864
Amount surrendered during the year (31st March, 1965)				20,070

Notes and Comments

(i) Against the total saving of Rs. 3.01 lakhs, only a sum of Rs. 20,070 was surrendered.

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

Group-head	Total grant Rs.	Actual expenditure Rs.	Excess(+) Saving(—) Rs.
<i>(In lakhs of rupees)</i>			
B. I. (iii) Guzara and Other Compensa- tions			
1. Payment of annuity in perpe- tuity in respect of religious and educational institutions			
O 8.00			
S 3.50	12.74	11.43	—1.31
R 1.24			

The saving of Rs. 1.31 lakhs (10 per cent of the total provision) has been attributed to late allotment of funds.

2. Other Compensation

O 4.00			
R —1.24	2.76	2.19	—0.57

The reasons for the total saving of Rs. 1.81 lakhs representing 45 per cent of the original provision, have not been furnished by the Controlling Officer so far (November, 1965).

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

		Total grant	Actual expenditure	Excess(+) Saving(—)
		Rs.	Rs.	Rs.
Major Head “78-A. Expenditure connected with the National Emergency, 1962”				
Voted				
Original	13,00,000	13,00,000	3,35,408	—9,64,592
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				8,94,008

Notes and Comments

This grant provides for the expenditure on implementing civil defence measures taken to meet the National Emergency, 1962 and other allied expenditure like relief to permanently disabled service-men 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 debited to the department concerned.

The saving in the grant was attributed mainly to non-receipt of full supplies of stores ordered through the Director General, Supplies and Disposals and non-adjustment of the cost of stores received towards the end of the year.

**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	4,00,00,000	4,00,00,000	2,04,80,661	—1,95,69,339
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				1,20,00,000

Notes and Comments

(i) The saving of Rs. 195.69 lakhs was about 49 percent of the provision. An amount of Rs. 120 lakhs out of the sum of Rs. 195.69 lakhs, which remained unutilised, was surrendered but only on the last day of the financial year.

(ii) The unutilised provision pertained to the following two group-heads:—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
<i>(In lakhs of rupees)</i>			
(a) A.1. Payment of Compensation by Contingent bills.			
O	50.00	30.00	32.38
R	—20.00		
			+2.38

The anticipated saving of Rs. 20 lakhs (40 per cent of the original provision) was attributed to finalisation of small number of jagir claims due to late receipt of sanction for the continuance of staff; the final excess was stated to be due to adjustment of more than anticipated amount of government dues from compensation amounts.

(b) A.2. Payment through bonds

O	350.00	250.00	171.93
R	—100.00		
			—78.07

The total saving of Rs. 178.07 lakhs (51 per cent of the original provision) was attributed to finalisation of small number of jagir claims owing to late receipt of sanction for the continuance of staff (Rs. 100 lakhs) and non-availability of printed compensation bonds of certain denomination with the Reserve Bank of India (Rs. 78.07 lakhs).

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

		Total grant	Actual expenditure	Excess(+) Saving(—)
		Rs.	Rs.	Rs.
Major Head "94. Capital Outlay on Improvement of Public Health"				
Voted				
Original	1,06,70,000	1,38,78,000	70,53,540	—68,24,460
Supplementary	32,08,000			
Amount surrendered during the year (31st March, 1965)				46,79,417

Notes and Comments

(i) An amount of Rs. 68.24 lakhs, over 2 times the supplementary grant of Rs. 32.08 lakhs obtained in October, 1964, remained un-utilised in the grant.

(ii) The anticipated savings were surrendered on the last day of March, 1965; even so only Rs. 46.79 lakhs were surrendered against the actual saving of Rs. 68.24 lakhs.

(iii) The saving occurred mainly under the following group-head:—

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

A. Urban Water Supply Scheme

Plan expenditure

O	96.29	77.56	51.29	—26.27
S	32.08			
R	—50.81			

Out of the total saving of Rs. 77.08 lakhs, the saving of Rs. 47.08 lakhs occurred owing to defective budgeting as mentioned below:—

The supplementary grant of Rs. 32.08 lakhs, obtained in October, 1964, was for adjustment of cost of materials and equipment received during 1955-56 to 1961-62 under the T.C.M. Programme. Since the cost had already been adjusted in the accounts on receipt of material, the provision was unnecessary. Incorrect provision of funds intended for disbursement of loans to Rajasthan State Electricity Board under this grant instead of Grant No. XLVIII-Loans and Advances by State/Union Territory Governments accounts for another saving of Rs. 15 lakhs. The balance saving of (Rs. 30 lakhs) was attributed to non-supply of steel pipes due to non-receipt of quota for steel plates, less expenditure on Bharatpur and Ajmer Water Supply Schemes.

Group-head

Total grant

Actual
expenditureExcess(+)
Saving(-)*(In lakhs of rupees)*

(iv) In the following group-head the expenditure came upto Rs. 5.18 lakhs as against the original provision of Rs. 0.50 lakh but adequate additional provision was not obtained. In view of the large saving in the grant the excess could have been covered by re-appropriation of additional funds.

B. Other Schemes

1. Bore holes in City
and different places

O	0.50	
R	0.50	

1.00

5.18

+4.18

Non-provision of funds to cover the cost of tube wells constructed on behalf of the State Government by the Exploratory Tube Wells Organisation of the Government of India caused the excess; the Controlling Officer stated that he was not consulted by Government in Agriculture Department before issuing sanction for adjustment.

RANT 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	28,85,000			
Supplementary	..	28,85,000	40,71,029	+11,86,029
Amount surrendered during the year (31st March, 1965)				15,000

Notes and Comments

(i) The expenditure exceeded the budget provision by Rs. 11,86,029, which requires regularisation.

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

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

E. Construction of tube wells by the Exploratory Tube Wells Organisation
Plan expenditure

O	..			
R	11.00	11.00	28.12	+17.12

The provision obtained by way of re-appropriation in March, 1965 proved inadequate by Rs. 17.12 lakhs.

Non-provision of funds to cover the expenditure of Rs. 18.06 lakhs adjusted under instructions from Government (31st March, 1965) accounted for the excess; the adjustment represented the cost of certain tube wells transferred to the State Government by the Government of India during 1963-64.

(b) The excess was partly counterbalanced by savings amounting to Rs. 5.26 lakhs under 6 other group-heads.

(iii) 44 per cent of the provision under the following group-head remained un-utilised due to non-adjustment of cost of stores and equipment purchased through the Director General, Supplies and Disposals; the debits were received only in May, 1965.

A. Deepening of wells

Plan expenditure	10.00	5.61	—4.39
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In the year 1963-64 also, the entire provision of Rs. 4.80 lakhs remained un-utilised under this group-head; the saving was attributed to the non-receipt of debits pertaining to the cost of stores purchased through the Director General, Supplies and Disposals.

**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	1,09,34,000		
Supplementary	..	40,23,445	-69,10,55
Amount surrendered during the year (31st March, 1965)			69,42,97

Notes and Comments

(i) The saving of Rs. 69.11 lakhs was 63 per cent of the grant. Substantial savings under this grant occurred in previous years also, as indicated below:—

Year	Percentage of saving
1961-62	22.5
1962-63	36.0
1963-64	64.0

The saving in 1964-65 occurred mainly under the following group-heads. It will be seen that out of the total provision of Rs. 93.35 lakhs for Plan expenditure under these group-heads, an amount of Rs. 61.99 lakhs remained un-utilised

S.No.	Group-head	Provision	Saving (and its percentage to pro- vision)	Reason for saving stated by the department
<i>(In lakhs of rupees)</i>				
I. Non-Plan expenditure				
1.	A.3 Purchase of shares			
	ii. Through the agency of Industries Department	6.27	5.00 (80)	Non-purchase of shares of Wrist Watch Factory
2.	A.8 Investment in Corporations	3.00	2.91 (97)	Non-investment in the share capital of Hotel Corporation
II. Plan expenditure				
3.	A. Investments in other commercial undertakings			
	1. Marketing Societies	2.00	1.66 (83)	Less contribution of share capital due to unsound financial condition of societies.

S.No.	Group-head	Provision	Saving (and its per- centage to pro- vision)	Reasons for saving stated by the department
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(In lakhs of rupees)

4. A.3. Purchase of shares

i.	Through the agency of Co-operative Department	70.00	44.30 (63)	Mainly due to less amount of assistance received from the Reserve Bank of India for purchase of shares in co-operative institu- tions
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ii.	Through the agency of Industries Department	1.00	1.00 (100)	Non-investment in the share capital of Small Scale Industries Corpo- ration
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5.	A.6. Apex marketing societies	2.00	2.00 (100)	Non-payment of share capital contribution owing to unsound financial posi- tion of the society
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B Miscellaneous

6.	B.4. Mineral Development	8.10	2.90 (36)	Reduction in Plan ceiling and non-availability of machinery
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7.	B.5. Purchase of machinery for Woollen Technological Institute	1.50	1.50 (100)	Non-purchase of machi- nery; reasons for which are awaited
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8.	B.7. Purchase of machinery for wool carding and spinning unit at Churu	4.00	4.00 (100)	Post-budget decision transferring the schemes to the Rajasthan Small Scale Industries Corpo- ration
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9.	B.8. Setting of carding units and finishing plant and spinning plant at Nagour	4.75	4.63 (97)	
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GRANT No. XLII. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES AND CAPITAL OUTLAY ON IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "98. Capital Outlay on Multipurpose River Schemes"			
"99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)"			

Voted

Original	23,58,01,000	23,58,01,000	15,98,80,595	-7,59,20,405
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				10,53,700

Charged

Original	..	16,000	11,503	-4,49
Supplementary	16,000			
Amount surrendered during the year (31st March, 1965)				1,807

Notes and Comments

(i) The percentage of saving in the voted grant was 32 as against 31 during 1963-64.

(ii) Only a sum of Rs 10.54 lakhs which formed a little over 1 per cent of the total saving amounting to Rs. 7,59.20 lakhs was surrendered and that too on the last day of March, 1965.

(iii)(a) The non-utilisation of provision under the following group-heads has been attributed to postponement of works, delay in starting works, slow progress of works and non-supply of equipment as indicated below:—

S.No.	Group head Number Name	Provision	Saving (and its percent- age to provision) (In lakhs of rupees)	Reasons for saving
B	Chambal Project Unit No.2 Canals in Rajasthan Left Canal			
1	1. Works	19.00	2.78 (15)	Postponement of works relating to lining due to running of canals and late sanction of tenders for building works in two colonies

No.	Group-head	Provision	Saving (and its percentage to pro- vision)	Reasons for saving
	Number Name			
	(In lakhs of rupees)			
	Right Main Canal			
2	I. Works	53.38	11.47 (21)	Saving attributed mainly to non-payment of bills of Contractor and non-adjustment of stock account
3	4. Suspense	8.00	4.75 (59)	The Controlling Officer has not furnished reasons for saving
	Unit No. 3 Rana Pratap Sagar Dam			
	II. Production			
4	1. Works	2,40.20	61.87 (26)	Slow progress of work of tail race tunnel (Rs.35.20 lakhs) and non-supply of power house equipment due to late execution of financing agreement with the suppliers (Rs. 30 lakhs) partly counterbalanced by petty excess (Rs. 3.33 lakhs)
5	4. Suspense	14.23	9.85 (69)	Saving attributed to non-clearance of credits booked under the sub-head 'Purchases' due to non-verification by the Sub-divisions of the 'Advices of Transfer Debt' received from the supplying divisions; reasons for the non-verification of advices have not been furnished.
	III. Transmission			
6	1. Works	1,14.07	80.29 (70)	Saving attributed to postponement of works (Rs. 95.41 lakhs) partly counterbalanced by an excess of Rs. 15.22 lakhs caused by the adjustment by the department of cost of stores and equipment under this group-head instead of under Suspense (item 7 below)

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

(In lakhs of rupees)

7	3. Tools and Plant	4.00	3.39 (85)	Saving attributed to late starting of divisions due to postponement of construction programme
8	4. Suspense	77.84	21.38 (27)	Saving attributed to non-adjustment of the cost of stores supplied by the Rajasthan State Electricity Board due to non-receipt of bills (Rs. 6 lakhs) and adjustment by the department under the group-head works (cf. item 6 above) of cost of certain stores and equipment instead of under this group-head (Rs. 15 lakhs). The saving of Rs. 15 lakhs was not however surrendered

B.4. Unit No.6- Kota Power Dam

i. Dam and appurtenant works

Plan expenditure

9	4. Suspense	22.34	9.08 (41)	The Controlling Officer has not furnished reasons for saving
	ii. Production			
10	1. Works	33.29	25.92 (78)	Non-supply of equipment due to late finalisation of tenders and non-conclusion of financing arrangement with the suppliers (Rs.21.78 lakhs)

A.1.2. Rajasthan Canal Project Plan expenditure

S. No.	Group-head Number	Name	Provision	Saving (and its percentage to provision)	Reasons for Saving
			(In lakhs of rupees)		
	i. Expenditure in Raja- sthan				
11	1.	Works	3,84.38	78.50 (20)	Non-finalisation of purchase of machinery and non-starting of works in difficult reaches of the Canal
	A.2. Unproductive				
	A.2. 1. Major and Medium Irrigation Projects				
12	7.	Jakham Project	1.90	1.29 (68)	Non-starting of new works
13	10.	Narain Sagar Project	3.00	1.92 (64)	Slow progress of road work due to late decision of Government to entrust its construction to Irrigation Department
14	11.	Mahi Project i. Unit No.1-Dam	18.10	5.19 (29)	Slow progress of works due to non-sanctioning of project estimates
	A.2.2. Irrigation Works of Permanent Improve- ment in Scarcity Areas Plan expenditure				
15	7.	Kali Sindh Project	3.00	2.01 (67)	Non-finalisation of land award by Revenue Authorities
	A.2.4. Flood Control Works Plan expenditure				
16	1.	Kama Pahari Drain	10.70	4.79 (45)	Non-starting of construction in certain reaches due to delay in acquiring land and presence of water at sites
17	3.	Ghaggar Flood Works	1,00.00	40.27 (40)	Non-starting of certain works due to delay in approval of estimates
18	A.2.5.	Works of extension and improvements Non-Plan expenditure	10.00	6.39 (64)	Non-sanctioning of estimates on technical grounds

(b) The savings under the following group-heads have been attributed mainly to posts remaining unfilled and less expenditure on staff due to late starting divisions :—

S.No.	Group-head		Provision	Saving(and its percentage to provision)
	Number	Name		

(In lakhs of rupees)

B. Chambal Project
Unit No. 2-Canals in Rajasthan-Left Canals

1	2. Establishment	3.16	1.24	(39)
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	Right Main Canal			
2	2. Establishment	7.10	2.04	(29)

Unit No. 3-Rana Pratap Sagar Dam

II. Production

3	2. Establishment	11.90	2.88	(24)
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III. Transmission

4	2. Establishment	12.31	9.05	(74)
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(iv) In the group-heads indicated below, the entire provision remained unutilised.

S. No.	Group-head		Provision which remained unutilised	Reasons for saving
	Number	Name		

(In lakhs of rupees)

A. Bhakra Nangal Project

1	v. Share of net expenditure payable to Punjab Government for Irrigation Branch Portion	2.09	
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Saving attributed to non-receipt of debits relating to Rajasthan's share of expenditure on common pool works incurred by the Government of Punjab. The provision was made in March, 1965 by reappropriation from other group-heads.

Group-head		Provision which remained unutilised	Reasons for saving
S.No.	Name		
		(In lakhs of rupees)	
2	A.1.3. Beas Project		
	Plan expenditure	7,61.21	Non-receipt of sanction from the Government of India re-allocating to Rajasthan part of the expenditure incurred on the project by the Government of Punjab accounted for the saving; the delay has been attributed to non-finalisation of the figures of expenditure

A.1.4. Colonisation Schemes
Plan expenditure
Colonisation Commissioner

3	i. Works	5.00	Non-starting of works due to non-receipt of administrative sanction; saving for identical reasons occurred during 1963-64 as well
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A.2.1. Major and Medium
Irrigation Projects

Plan expenditure

4	15. Gurgaon Canal	3.00	Non-finalisation of the scheme
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(v) In the following cases the expenditure exceeded the provision; the additional funds provided by re-appropriation in March, 1965 proved inadequate. In view of the large saving in the grant, more funds could have been provided in these cases to cover the additional expenditure.

Group-head		Total grant	Actual expenditure	Excess(+) Saving(-)
		(In lakhs of rupees)		
B. Chambal Project				
Unit No. 1-Kota Barrage				
1	Suspense			
	O	—4.78		
	R	4.99	0.21	2.81
				+2.60

Group-head		Total grant	Actual expenditure	Excess(+/-) Saving(-)
(In lakhs of rupees)				
Unit No.6-Kota Power Dam				
Dam and appurtenant Works				
2	1. Works			
	O	46.83		
	R	4.06		
	Rajasthan Canal Project	50.89	57.94	+7.05
	Plan expenditure			
	ii. Expenditure in Punjab on Rajasthan Feeder debit to Rajasthan			
3	4. Suspense			
	O	-18.95		
	R	22.70	3.75	8.10
				+4.35

Reasons for the final excesses have not been furnished by the Controlling Officers.

Rajasthan Canal Project
Plan expenditure

	i. Expenditure in Rajasthan			
4.	3. Tools and Plant			
	O	4.77		
	R	3.14	7.91	9.02
				+1.11

The excess of Rs. 1.11 lakhs which formed 14 per cent of the total provision was attributed to large expenditure on the purchase of Tools and Plant; the Controlling Officer stated that certain items of equipment not expected to be received during 1964-65 were received before the close of the year.

5	4. - Suspense			
	O	13.46		
	R	22.93	36.39	62.57
				+26.18

Non-transfer of the cost of work done for the Ghaggar Flood Control Project accounted for an excess of Rs. 10.47 lakhs; the Controlling Officer stated that the adjustment could not be carried out due to non-return of bills for work done by the officers of that project. Reasons for the balance excess of Rs. 15.71 lakhs have not been communicated.

(vi) *Suspense transactions.*—The expenditure in the Grant included an amount of Rs. 1,69.67 lakhs under the group-heads pertaining to 'Suspense'. The nature of transactions recorded under the minor head 'Suspense' under this Grant has been explained in item (iii) Notes and Comments below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

An analysis of 'Suspense' transactions accounted for in this grant during 1964-65 is given below together with the opening and closing balances under the different 'Suspense' heads.

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

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
		(In lakhs of rupees)			
Purchases	—2,54.90	3,66.03	3,95.96	—29.93	—2,84.83
Stock	1,31.89	4,05.50	4,13.83	—8.33	1,23.56
Miscellaneous Public Works Advances	89.71	2,39.61	1,10.46	1,29.15	2,18.86
Workshop Suspense	9.11	10.62	7.44	3.18	12.29
TOTAL	—24.19	10,21.76	9,27.69	94.07*	69.88

(ii) 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)- 1-Productive

Purchases	—1,14.72	3,49.02	3,06.70	42.32	—72.40
Stock	1,29.25	4,65.49	4,55.60	9.89	1,39.14
Miscellaneous Public Works Advances	40.77	1,09.16	99.82	9.34	50.11
Workshop Suspense	—2.83	8.40	0.83	7.57	4.74
TOTAL	52.47	9,32.07	8,62.95	69.12**	1,21.59

(iii) 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)- 2-Unproductive

Purchases	—3.68	9.51	6.58	2.93	—0.75
Stock	5.66	20.34	21.72	—1.38	4.28
Miscellaneous Public Works Advances	0.60	5.21	4.29	0.92	1.52
Workshop Suspense	0.01	0.04	..	0.04	0.05
TOTAL	2.59	35.10	32.59	2.5 ‡	5.10

*The corresponding figure booked in the accounts is Rs. 95.26 lakhs. The difference of Rs. 1.19 lakhs is under reconciliation with the department.

**The corresponding figure booked in the accounts is Rs. 72.30 lakhs. The difference of Rs. 3.18 lakhs is under reconciliation with the department.

‡The corresponding figure booked in the accounts is Rs. 2.11 lakhs. The difference of Rs. 0.40 lakh is under reconciliation with the department.

GRANT No. XLIII. CAPITAL OUTLAY ON PUBLIC WORKS

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "103. Capital Outlay on Public Works"				
Voted				
Original	3,77,76,000	3,77,76,000	3,75,11,401	-2,64,599
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				11,67,821
Charged				
Original	..	2,000	1,885	-115
Supplementary	2,000			
Amount surrendered during the year				..

Notes and Comments

(i) In the voted grant, a sum of Rs. 11.68 lakhs was surrendered on the last day of the financial year, but the actual saving came upto Rs. 2.65 lakhs only.

(ii) (a) Substantial savings occurred mainly under the following group-heads; the non-utilisation of provision amounting to Rs. 48.66 lakhs (47 per cent of the original grant) was attributed to non-finalisation of programme of works, non-receipt/late receipt of administrative approval and slow progress of works.

Group-head		Original grant	Saving (and its percentage to original grant)	Reasons for saving
Number	Name			
(In lakhs of rupees)				
A. 2.	General Administration	51.85	15.91 (31)	Delay in administrative approval of works taken up under the Rental Housing Scheme
A. 9.	Agriculture Plan expenditure	15.44	6.82 (44)	Non-receipt/late receipt of administrative approval; more than 75 per cent of the expenditure was sanctioned during January-March, 1965

Group-head		Original grant	Saving (and its percentage to original grant)	Reasons for saving
Number	Name			
(In lakhs of rupees)				
A. 12.	Industries Plan expenditure	12.56	8.53 (68)	Non-finalisation of works to be undertaken out of the lump sum provision made in the budget.
A. 15.iv.	Employees State Insurance Scheme Plan expenditure	2.96	1.89 (64)	Non-finalisation of construction programme and delay in administrative approval of works
A. 15.vi.	Other departments			
	Non-Plan expenditure	3.80	2.88 (76)	Delay in sanctioning works administratively and slow progress of works
	Plan expenditure	10.69	10.69 (100)	Non-finalisation of construction programme
A. 16.	Community Development Projects, National Extension Service and Local Development Works			
	Plan expenditure	7.12	1.94 (27)	Delay in sanctioning works administratively and slow progress of works

(b) 18 per cent of the original provision under the following group-head remained unutilised; this was stated to be due to non-payment of grants owing to non-observance by the grantees of the formalities prescribed in the rules, less demand for assistance, etc.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
	(In lakhs of rupees)		
C. Grants-in-aid			
1. Other Grants-in-aid			
O	10.00		
R	—1.47	8.53	8.25
			—0.28

Group-head

Total grant

Actual
expenditureExcess(+)
Saving(-)*(In lakhs of rupees)*

(iii) The expenditure under the following 2 group-heads exceeded the provision; even the additional funds provided by reappropriation on the 31st March 1965 proved inadequate. Reasons for the final excess have not been furnished by the Controlling Officer.

A. 7. Medical

Plan expenditure

O	21.77	
R	5.63	

27.40	29.27	+1.87
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B. Original Works-Communications

Plan expenditure

O	101.66	
R	30.34	

132.00	139.28	+7.28
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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	4,92,000	4,92,000	1,14,237	—3,77,763
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				3,81,800

Notes and Comments

- (i) The percentage of saving in the grant was about 77 .
- (ii) The saving occurred mainly under the following group-head:—

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

A. Original Works

1. Rehabilitation

O	4.55	1.02	1.02	..
R	—3.53			

The saving of Rs. 3.53 lakhs (78 per cent of the original provision) was surrendered on the 31st March, 1965; it was attributed to:—

- (i) less expenditure on construction of shops due to non-acquisition of land (Rs. 1.50 lakhs);
- (ii) suspension of work caused by stay orders issued by High Court;
- (iii) non-receipt of possession of land from Urban Improvement Trust (Rs. 1.50 lakhs); and
- (iv) postponement of works (Rs. 0.53 lakh).

**GRANT No. XLV. CAPITAL OUTLAY ON ROAD AND WATER
TRANSPORT SCHEMES (ALL VOTED)**

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "114. Capital Outlay on Road and Water Transport Schemes"				
Voted				
Original	1,28,05,000	1,28,05,000	24,88,989	—1,03,16,011
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				1,04,76,318

Notes and Comments

This Grant provided for expenditure of State Roadways Department. From the 1st October, 1964 the Rajasthan State Roadways Corporation was formed.

The saving of Rs. 103.16 lakhs was attributed mainly to less expenditure on purchase of buses due to transfer of the work to the Corporation.

Although the Corporation was formed on the 1st October, 1964 the provision which became surplus was surrendered only on the 31st March, 1965.

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	3,90,000	3,90,000	1,79,715	—2,10,285
Supplementary	..			
Amount surrendered during the year (31st March, 1965)				2,07,000
Charged				
Original	10,000	64,000	63,753	—247
Supplementary	54,000			
Amount surrendered during the year				..
Notes and Comments				

The saving of Rs. 2.10 lakhs in the voted grant occurred mainly under the following group-head and was attributed mainly to less number of pension commutation cases received during the year.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
------------	-------------	-----------------------	--------------------------

(In lakhs of rupees)

A. Payments of Commuted value of pensions				
Payments in India				
O	3.90	1.83	1.80	—0.03
R	—2.07			

GRANT No. XLVII. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING (ALL VOTED)

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "124. Capital Outlay on Schemes of Government Trading"			
Voted			
Original	1,84,31,000	27,20,73,000	16,67,86,282—10,52,86,718
Supplementary	25,36,42,000		
Amount surrendered during the year (31st March, 1965)			10,03,77,989

Notes and Comments

(i) The transactions relating to purchase and sale of imported wheat which had hitherto been accounted for in the Public Account were brought into the Consolidated Fund during the year; this revision of accounting procedure together with the introduction of state trading in foodgrains accounted for the large increase of expenditure under the grant. The expenditure under this Grant during 1963-64 was Rs. 339.27 lakhs.

(ii) During the year 1964-65 the provision remained unutilised to the extent of Rs. 10.53 crores which was 39 per cent of the total grant.

(iii) Substantial saving occurred under the following group-heads :—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
			(In lakhs of rupees)
1. A.1.2. State Grain Supply Schemes			
O	1.03	12,55.20	12,37.20
S	25,00.00		
R	—12,45.83		
			—18.00

The supplementary grant of Rs. 25 crores was obtained in October, 1964 to provide for the debits relating to the cost of imported food grains and basmati rice to be received from the Government of India. More than 34% (Rs. 8.69 crores) of the supplementary provision remained unutilised due to less allotment of imported wheat by the Government of India (Rs. 6.99 crores) and non-receipt of debits for the cost of wheat supplied during the year (Rs. 1.70 crores).

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
------------	-------------	--------------------	------------------------

(In lakhs of rupees)

Further about Rs. 1.75 crores of provision remained unutilised due to less purchase of coarse grain under the price support scheme as the prices did not fall below the prescribed minimum.

2. A. 1. *iii.* Food Supplies Police
Enforcement Staff

O	2.43	2.43	0.30	-2.13
R				

88 per cent of the provision made on the 31st March, 1965 remained unutilised; the saving has been attributed mainly to non-adjustment of the cost of vehicles purchased during the year.

3. B. 2. Scheme for fertilisers

O	1,19.20			
R	50.80	1,70.00	1,48.30	-21.70

The additional funds of Rs. 50.80 lakhs provided by re-appropriation on the 31st March, 1965 proved excessive, resulting in a final saving of Rs. 21.70 lakhs. Reasons for the saving have not been furnished by the Controlling Officer.

4. C. 2. *i.* Rural Water Supply Schemes

O	4.34	3.14	..	-3.14
S	-1.20			
R				

5. C. 2. *ii.* Urban Water Supply Schemes

O	32.08	26.55	..	-26.55
S	-5.53			
R				

The supplementary grant of Rs. 36.42 lakhs obtained in October, 1964 was for the adjustment of cost of materials and equipment received during 1955-56 to 1961-62 under the T. C. M. Programme; since the cost had already been adjusted in the accounts of the concerned years; the provision was unnecessary.

(iv) In the following cases there occurred excesses over provision; the excesses were due to less provision/non-provision of funds to cover the cost of material and equipment supplied to the State Government by the Government of India under the several aid programmes.

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

These are indicative of defective budgetting as according to the instruction issued by Government the cost of material and equipment received under the programmes has to be adjusted in the accounts of the year in which they are received. Funds could have been provided by re-appropriating savings available under other group-heads.

C. 1. Malaria Eradication Programme	20.34	37.08	+16.74
C. 5. Agricultural education and research	..	1.50	+1.50
D. ii. Australia—Paper for text books	..	1.51	+1.51
E. i. National T. B. Control Programme	..	1.25	+1.25

PUBLIC DEBT (ALL CHARGED)

	Total appropriation	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "O. Public Debt"			
Charged			
Original	21,86,38,000	34,50,54,000	29,09,49,367
Supplementary	12,64,16,000		
			—5,41,04,633
Amount surrendered during the year (31st March, 1965)			5,36,23,000

Notes and Comments.

(i) The following changes in accounting procedure introduced during 1964-65, accounted for a saving of Rs. 4,83.84 lakhs, out of Rs. 5,36.23 lakhs surrendered on the last day of the financial year:—

(a) *Accounting of transactions relating to short term investments of surplus cash balance.*—The transactions connected with short term investments through the State Bank of India, Jaipur, viz. the realisation of the investments by the State Bank and the remittance by that Bank of the amounts realised to the Reserve Bank or the further investments of these realisations, which had hitherto been adjusted in the Consolidated Fund under the appropriation "Public Debt-2-Floating Debt", were from the year 1964-65 accounted for in the Public Account; this change in the accounting procedure resulted in a saving of Rs. 4,40 lakhs under the group-head "A.2. Floating Debt-Other Floating Loans."

(b) *Adjustment of unutilised loans refunded to the Government of India.*—Repayments to the Central Government of unutilised loans of earlier years which had hitherto been exhibited as expenditure in the accounts, were from the accounts of 1964-65 deducted from the amounts of fresh loans during the year; this caused a saving of Rs. 43.84 lakhs under the group-head "A.3. Loans from Central Government."

(ii) The remaining saving of Rs. 57.21 lakhs occurred mainly under the following 2 group-heads:—

Group-head	Total provision	Actual expenditure	Excess (+) Savings (—)
			(In lakhs of rupees)
A. 1. Permanent Debt-Loans bearing interest			
Rajasthan Jagir Resumption and Com- pensation and Rehabilitation Bonds			
O	2,80.00	2,30.00	2,31.73
R	—50.00		
			+1.73

Group-head

Total
provisionActual
expenditureExcess(-)
Saving(-)

(In lakhs of rupees)

Non-utilisation of a sum of Rs. 50 lakhs, which formed about 18 per cent of the original appropriation, has been attributed to less drawal of instalment by the *ex-Jagirdars*, etc. fallen due during the year.

A. 4. Other loans

(iii) Loans from the National Co-operative Development Corporation

O	2.78				
S	6.54		6.68	6.68	..
R	-2.64				

The saving of Rs. 2.64 lakhs, which formed 28 per cent of the appropriation was stated to be due to non-refund of unutilised loans to the Corporation. The Controlling Officer stated that the claim of the Corporation for the refund of the unutilised amounts of loans disbursed in 1962-63 could not be finalised before the close of the year.

GRANT No. XLVIII. LOANS AND ADVANCES BY STATE/UNION
TERRITORY GOVERNMENTS (ALL VOTED)

	Total grant	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "Q. Loans and Advances by State/Union Territory Governments"			
Voted			
Original	16,08,84,000	21,38,68,000	21,54,66,046 +15,98,046
Supplementary	5,29,84,000		

Amount surrendered during the year (31st March, 1965) 7,23,225

Notes and Comments.

(i) The expenditure in the grant exceeded provision by Rs. 15,98,046; the excess requires to be regularised.

(ii) The funds amounting to Rs. 7.23 lakhs, surrendered on the 31st March, 1965, were not actually available for surrender in view of the excess under the grant.

(iii) (a) The excesses occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakhs of rupees)
1. A. 2.ii. Loans to Panchayat Samitis			
I.i. Short term loans			
O	1,50.00	3,83.47	4,18.63 +35.16
S	1,70.00		
R	63.47		

The excess of Rs. 35.16 lakhs was stated to be due to large adjustments in respect of the cost of seeds and fertilisers issued to Panchayat Samitis during 1959-60 to 1963-64; the additional funds of Rs. 2,33.47 lakhs obtained for the purpose by supplementary grant and re-appropriation in March, 1965 proved inadequate.

2. A. 2.ii. II.(a) Shadow and pre-extension block

Plan expenditure	..	8.96	+8.96
------------------	----	------	-------

Group-head

Total grant

Actual
expenditureExcess(+)
Saving(-)

(In lakhs of rupees)

Grants aggregating Rs. 8.96 lakhs disbursed to Panchayat Samitis during 1959-60 were converted into loans in September, 1964 but funds to cover the adjustment were not provided; the Controlling Officer stated that funds could not be provided through oversight.

3. A.6.i. Loans to students for
prosecution of studies

4.50

7.70

+3.20

The excess has been attributed to loans disbursed under the 'National Loan Scholarship Scheme sponsored by the Government of India'; the Controlling Officer stated that budget provision was not made as the scheme was financed by the Government of India. As the loans were sanctioned by the State Government provision should have been made.

(b) Certain other cases of excesses over the provision made in the Budget (original and supplementary) are mentioned below. In some of these cases additional funds were provided to certain extent by re-appropriating amounts from other group-heads:—

Group-head

Provision in
the budget
(original plus
supplementary)Amount of
excessAmount of
excess co-
vered by
re-appropriation

(In lakhs of rupees)

A. 2.ii.I.ii. Long term loans

a. Pumping sets

Plan expenditure

50.50

34.65

37.01

(There was a
final saving
of Rs. 2.36
lakhs)

d. Construction of wells

68.64

51.60

50.56

The additional expenditure of Rs. 86.25 lakhs under the 2 group-heads has been attributed to large demands received from the Panchayat Samitis in connection with their drive to augment agricultural production.

A.2.ii.III.a Animal Husbandry

Plan expenditure

4.10

4.18

(There was a
final saving
of Rs. 0.08
lakh)

Group-head

Provision in
the budget
(original *plus*
supplemen-
tary)

Amount of
excess

Amount of
excess co-
vered by
re-appro-
priation

(In lakhs of rupees)

The additional expenditure has been attributed mainly to the post-budget decision for canalising loans for rural dairy expansion through Panchayat Samitis.

A. 6. *vi.* Rural Industrialisation

Plan expenditure

2.00

5.10

5.20

(There was a
final saving
of Rs. 0.10
lakh)

The additional expenditure represents loans disbursed to the Rajasthan Small Industries Corporation in connection with the setting up of a composite Woollen Unit at Nagour and Churu; according to the earlier decision of Government, the Unit was to be set up by the State Industries Department.

B. 1. House Building Advances

19.00

7.06

7.20

(There was
a final sav-
ing of Rs.
0.14 lakh)

The additional expenditure has been attributed to liberalisation of the rules for the grant of house building advances ordered in March and September, 1964.

(c) The excesses were partly counterbalanced by savings under certain other group-heads, important cases are given in note (iv) below.

(iv) (a) The bulk of the savings occurred under the following group-heads; less demand for loans was the principal cause of savings in these cases.

Group-head

Total grant

Actual
expenditure

Excess(+)
 Saving(—)

(In lakhs of rupees)

1. A. 4. Advances to cultivators

Famine Advances

O 50.00

S 25.00

R —27.90

47.10

46.71

—0.39

The expenditure fell short of even the original provision by Rs. 3.29 lakhs; the supplementary grant of Rs. 25 lakhs, which was obtained in October, 1964 raised the total saving to Rs. 28.29 lakhs, of which Rs. 27.90 lakhs were re-appropriated to cover excess under other group-heads. The department had attributed non-utilisation of the total saving to less demand for advances from people in famine-stricken areas due to early rains.

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
<i>(In lakhs of rupees)</i>			
A. 6. Miscellaneous Loans and Advances			
2. Loans to Market Committees			
Plan expenditure			
O	2.10		
S	2.00	1.00	0.72
R	-3.10		-0.28

Due to additional Plan allocation additional funds of Rs. 2 lakhs were obtained by supplementary grant in March, 1965; this proved unnecessary as the expenditure did not come up even to the original grant. The total saving of Rs. 3.38 lakhs (of which Rs. 3.10 lakhs were transferred to other group-heads) was stated to be due to non-establishment of market committees; the Controlling Officer stated that traders had filed writ petition against the establishment of the committees.

3. Loans to Rajasthan Kriya Vikraya Sangh			
O	..		
S	99.00	90.00	89.22
R	-9.00		-0.78

The anticipated saving of Rs. 9 lakhs which was transferred to other group-heads on the 31st March, 1965, was attributed to release of less quantity of fertiliser to the Sangh.

4. Loans to Rajasthan State Electricity Board			
O	10,50.00		
S	6.00	9,38.49	9,38.49
R	-1,17.51		..

The expenditure fell short of the original grant by Rs. 1,11.51 lakhs; the supplementary grant obtained on the 8th March, 1965 enhanced the saving to Rs. 1,17.51 lakhs.

The saving was attributed mainly to slow progress of works relating to Hydro-Electric Portion of Chambal Project.

5. A. 5. Loans and advances to displaced persons			
O	10.00		
R	-0.12	9.88	5.28
			-4.60

Reasons for the total saving of Rs. 4.72 lakhs, which formed 47 per cent of the original provision, have not been furnished by the Controlling Officer.

There was a saving of Rs. 8.45 lakhs (84 per cent of the original provision) under this group-head in 1963-64 also.

(b) Certain other cases of savings are mentioned below; the savings have been attributed to less demand for loan assistance (Sl. Nos. 1-14) and non-transfer of loan amounts sanctioned on the 31st March, 1965 to the Personal Deposit Accounts of Panchayat Samitis due to non-execution of loan bonds (Sl. Nos. 15 and 16):—

S.No.	Group-head		Total provision	Saving (and its percentage to provision) (In lakhs of rupees)
	Number	Name		
1.	A.2.ii. III	Pilot projects for rural man-power	15.00	3.27 (22)
2.	A. 2. ii. VII	Minor Irrigation works Plan expenditure	18.40	5.85 (32)
3.	A. 3. ii	Other items	2.00	1.34 (67)
4.	A. 4. i. a	Ordinary taccavi advances	3.70	2.29 (62)
5.	A. 4. ii	Land development Plan expenditure	13.00	2.73 (21)
6.	A. 4. VII	Other miscellaneous programme Plan expenditure	1.50	1.21 (81)
7.	A. 6. ii	Loans for development of hand-loom industries Plan expenditure	1.86	1.61 (87)
8.	A. 6. IV	Loans to industrialists	1.00	1.00 (100)
9.	A. 6. VIII	Loans for Industrial Housing Plan expenditure	3.75	3.75 (100)
10.	A. 6. X	Loans for Middle Income Group Housing Scheme	40.00	9.72 (44)
11.	A. 6. XII	Loans to Educational Institutions	1.00	1.00 (100)
12.	A. 6. XIII	Slum clearance Plan expenditure	1.00	1.00 (100)

S.No.	Group-head		Total provision	Saving (and its percentage to provision) (In lakhs of rupees)
	Number	Name		
13.	A. 6. XVI	Animal Husbandry Plan expenditure	5.16	2.11 (41)
14.	A. 4. v	Construction of new wells Plan expenditure	7.78	2.85 (37)
15.	A.2.ii.I.iii.f	Tube wells Plan expenditure	3.03	1.53 (50)
16.	A.2.ii.V.iv	Construction of rural godowns under Special Development prog- ramme Plan expenditure	9.38	1.69 (18)

GRANT No. XLIX. CAPITAL OUTLAY ON CONSUMER
CO-OPERATIVES (ALL VOTED)

		Total grant	Actual expenditure	Excess(+) Saving(—)
		Rs.	Rs.	Rs.
Major Head "95-A. Capital Outlay on Consumer Co-operatives"				
Voted				
Original	..	2,50,000	1,58,350	—91,650
Supplementary	2,50,000			
Amount surrendered during the year (31st March, 1965)				92,650

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.

Number and name of the grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More (+) Less (—)
	Rs.	Rs.	Rs.
IV. Sales Tax	36,57,000	12,34,647	—24,22,353
VIII. Parliament, State/ Union Territory Legis- latures	6,69,000	8,16,000	+1,47,000
IX. General Administration	2,78,000	2,78,221	+221
XII. Police	51,12,000	17,50,072	—33,61,928
XIII. Miscellaneous Depart- ments	27,64,000	32,51,934	+4,87,934
XIV. Scientific Departments	1,00,000	..	—1,00,000
XV. Education	9,000	..	—9,000
XVI. Medical	11,61,000	..	—11,61,000
XVII. Public Health	43,56,000	62,62,601	+19,06,601
XVIII. Agriculture	2,59,000	59,475	—1,99,525
XX. Co-operation	17,20,000	15,02,037	—2,17,963
XXIV. Miscellaneous Social and Developmental Organisations	38,000	..	—38,000
XXV. Multipurpose River Schemes	4,21,000	77,521	—3,43,479
XXVI. Irrigation, etc.	20,27,000	20,99,857	+63,857
XXVII. Public Works	1,37,96,000	1,75,26,057	+37,30,057
XXIX. Famine Relief	1,37,00,000	1,34,86,330	—2,13,670

Number and name of the grant or appropriation		Budget estimates	Actuals	Actuals compared with Budget estimates More (+) Less (—)	
		Rs.	Rs.	Rs.	
XXX.	Pensions and other Retirement Benefits and Commutation of Pensions	39,000	6,017	—32,983	
XXXIII.	Stationery and Printing	3,50,000	5,67,073	+2,17,073	
XXXV.	Miscellaneous	1,16,000	12,500	—1,03,500	
XLI.	Capital Outlay on Industrial Development	..	6,122	+6,122	
XLII.	Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	5,74,64,000	6,11,79,419	+37,15,419	
XLIII.	Capital Outlay on Public Works	64,23,000	34,46,975	—29,76,025	
XLIV.	Capital Outlay on Other Works	10,00,000	5,32,920	—4,67,080	
XLVI.	Payments of Commuted Value of Pensions Voted	3,90,000	1,79,715	—2,10,285	
	<i>Charged</i>	<i>10,000</i>	<i>63,753</i>	<i>+53,753</i>	
XLVII.	Capital Outlay on Schemes of Government Trading	1,89,30,000	21,48,00,332	+19,58,70,332	
TOTALS		Voted	13,47,79,000	32,90,66,825	+19,42,87,825
		<i>Charged</i>	<i>10,000</i>	<i>63,753</i>	<i>+53,753</i>



COMPTROLLER AND AUDITOR GENERAL OF INDIA

1965