



GOVERNMENT OF RAJASTHAN

APPROPRIATION
ACCOUNTS
1965-66

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1965-66 presents the accounts of sums expended in the year ended the 31st March, 1966, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

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	2,35,45,000	2,30,95,857	4,49,143	..
Charged	5,000	3,593	1,407	..
II. State Excise Duties				
Voted	1,10,67,000	1,10,63,023	3,977	..
Charged	8,000	7,704	296	..
III. Taxes on Vehicles				
Voted	8,31,000	8,01,193	29,807	..
Charged	1,000	..	1,000	..
IV. Sales Tax				
Voted	47,92,000	44,33,414	3,58,586	..
Charged	40,000	8,762	31,238	..
V. Other Taxes and Duties				
Voted	10,35,000	9,53,964	81,036	..
VI. Stamps				
Voted	4,56,000	4,74,381	..	18,381
VII. Registration Fees				
Voted	2,50,000	2,40,738	9,262	..
Interest on Debt and other Obligations				
Charged	17,90,36,060	17,87,46,337	2,89,663	..
Appropriation for Reduction or Avoidance of Debt				
Charged	4,48,32,000	3,93,43,370	54,88,630	..

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.
VIII. Parliament, State/ Union Territory Legislatures				
Voted	36,77,000	28,18,780	8,58,220	..
Charged	67,000	72,961	..	5,961
IX. General Administration				
Voted	2,92,26,000	2,85,99,856	6,26,144	..
Charged	11,47,000	11,58,028	..	11,028
X. Administration of Justice				
Voted	60,92,000	59,38,113	1,53,887	..
Charged	12,19,000	11,97,886	21,114	..
XI. Jails				
Voted	44,47,000	44,10,208	36,792	..
Charged	1,000	289	711	..
XII. Police				
Voted	9,10,11,000	8,82,82,776	27,28,224	..
Charged	9,000	8,400	600	..
XIII. Miscellaneous Departments				
Voted	1,01,02,000	1,03,97,441	..	2,95,441
Charged	39,000	36,138	2,862	..
XIV. Scientific Departments				
Voted	55,20,000	47,30,823	7,89,177	..
Charged	12,000	2,966	9,034	..
XV. Education				
Voted	18,97,10,000	19,00,41,677	..	3,31,677
Charged	16,000	16,122	..	122

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.
XVI. Medical				
Voted	5,35,92,000	5,30,10,313	5,81,687	..
Charged	7,000	6,849	151	..
XVII. Public Health				
Voted	4,93,28,000	4,55,23,503	38,04,497	..
Charged	17,000	10,961	6,039	..
XVIII. Agriculture				
Voted	3,58,89,000	3,23,30,544	35,58,456	..
Charged	2,000	1,079	921	..
XIX. Animal Husbandry				
Voted	2,69,21,000	2,56,22,583	12,98,417	..
XX. Co-operation				
Voted	1,04,05,000	84,40,199	19,64,801	..
XXI. Industries				
Voted	51,12,000	43,50,348	7,61,652	..
Charged	7,000	6,519	481	..
XXII. Community Development Projects, National Extension Service and Local Development Works				
Voted	3,51,02,000	3,46,62,739	4,39,261	..
XXIII. Labour and Employment				
Voted	63,80,000	59,90,439	3,89,561	..

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	1,73,37,000	1,64,37,895	8,99,105	..
Charged	4,000	..	4,000	..
XXV. Multipurpose River Schemes				
Voted	3,19,88,000	3,19,92,601	..	4,601
Charged	1,000	326	674	..
XXVI. Irrigation, Navigation, Embankment and Drainage Works				
Voted	5,43,71,000	5,45,81,438	..	2,10,438
XXVII. Public Works				
Voted	6,00,28,000	5,98,43,327	1,84,673	..
Charged	1,63,000	1,32,972	30,028	..
XXVIII. Famine Relief				
Voted	2,17,74,000	1,52,55,009	65,18,991	..
Charged	4,000	3,385	675	..
XXIX. Pensions and other Retirement Benefits and Commutation of Pensions				
Voted	1,49,07,000	1,29,70,716	19,36,284	..
Charged	68,000	45,532	22,468	..
XXX. Territorial and Political Pensions				
Voted	1,000	62	938	..

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.
XXXI. Privy Purses and Allowances of Indian Rulers				
Voted	15,59,000	15,41,093	17,907	..
XXXII. Stationery and Printing				
Voted	81,00,000	76,57,995	4,42,005	..
XXXIII. Forest				
Voted	1,16,33,000	1,03,37,070	12,95,930	..
Charged	11 000	9,380	1,620	..
XXXIV. Miscellaneous				
Voted	1,85,42,000	1,75,36,575	10,05,425	..
Charged	1,02,000	9,326	92,674	..
XXXV. Other Miscellaneous Compensations and Assignments				
Voted	67,63,000	67,49,655	13,345	..
Charged	3,000	2,627	373	..
XXXVI. Expenditure connected with the National Emergency				
Voted	19,80,000	23,56,734	..	3,76,734
XXXVII. Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System				
Voted	5,12,00,000	1,96,06,038	3,15,93,962	..

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.
XXXVIII. Capital Outlay on Improvement of Public Health				
Voted	1,33,70,000	1,15,45,475	18,24,525	..
XXXIX. Capital Outlay on Schemes of Agricultural Improvement and Research				
Voted	1,84,55,000	1,51,60,339	32,94,661	..
XL. Capital Outlay on Industrial and Economic Development				
Voted	1,24,52,000	78,04,804	46,47,196	..
XLI. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)				
Voted	30,22,70,000	30,94,23,130	..	71,53,130
Charged	42,000	31,062	10,938	..
XLII. Capital Outlay on Public Works				
Voted	5,01,87,000	4,80,63,635	21,23,365	..
Charged	2,07,000	2,06,545	455	..
XLIII. Capital Outlay on Other Works				
Voted	1,85,000	41,621	1,43,379	..

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.
XLIV. Capital Outlay on Road and Water Transport Schemes				
Voted	4,75,000	3,93,857	81,143	..
XLV. Payments of Commuted Value of Pensions				
Voted	3,00,000	1,23,798	1,76,202	..
XLVI. Capital Outlay on Schemes of Government Trading				
Voted	24,58,90,000	22,83,97,214	1,74,92,786	..
Charged	1,000	675	325	..
Public Debt				
Charged	92,60,35,000	90,66,89,380	1,93,45,620	..
XLVII. Loans and Advances by State/ Union Territory Governments				
Voted	30,80,78,000	30,13,68,010	67,09,990	..
Total				
Voted	1,85,63,35,000	1,76,54,01,003	9,93,24,399	83,90,402
Charged	1,15,31,06,000	1,12,77,59,174	2,53,63,937	17,111
GRAND TOTAL	3,00,94,41,000	2,89,31,60,177	12,46,88,336	84,07,513

The excesses over the voted grants in the following cases require regularisation--

- | S. No. | Number and name of the grant |
|--------|---------------------------------|
| 1. | VI — Stamps |
| 2. | XIII— Miscellaneous Departments |
| 3. | XV— Education |

- S. No. Number and name of the grant
4. XXV— Multipurpose River Schemes
 5. XXVI—Irrigation, Navigation, Embankment and Drainage Works
 6. XXXVI—Expenditure connected with the National Emergency, 1962
 7. XLI— Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)

The excesses over the following charged appropriations also require regularisation :—

- | S.No. | Number and name of the appropriation |
|-------|---|
| 1. | VIII—Parliament, State/Union Territory Legislatures |
| 2. | IX—General Administration |
| 3. | XV— Education |

The charged expenditure shown in the Appropriation Accounts does not include an amount of Rs. 38,818 met out of advance from the Contingency Fund which was not recouped to the Fund before the close of the year by taking a vote of Legislature; the advance was obtained on the 11th March, 1966 to defray expenditure on account of a decree passed by the High Court.

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	1,76,54,01,003	1,12,77,59,174
<i>Deduct</i> —Total recoveries	27,38,09,186	..
Net total expenditure as shown in the Finance Accounts	1,49,15,91,817	1,12,77,59,174

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 1965-66.

NEW DELHI:

The.....
21 DEC 1966

S. RANGANATHAN,

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	2,35,45,000	|	2,35,45,000	2,30,95,857	-4,49,143
Supplementary	..				
Amount surrendered during the year (February, 1966-Rs. 83,270 and March, 1966- Rs. 2,16,230)					2,99,500

Charged

Original	2,000	|	5,000	3,593	-1,407
Supplementary	3,000				
Amount surrendered during the year (March, 1966)					1,000

Notes and Comments

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

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

(In lakhs of rupees)

¶ Land Records

¶ 2. District charges

i. District charges other than Training Schools—
Through the agency of Revenue Department

O	1,67.26	|	1,59.74	159.01	-0.73
R	-7.52				

Out of the anticipated saving of Rs. 7.52 lakhs, a sum of Rs. 5.71 lakhs was re-appropriated to cover excesses under other group-heads and the balance amount of Rs. 1.81 lakhs was surrendered on the 30th March, 1966; the saving was

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

(In lakhs of rupees)

due to non-fixation of pay of Inspectors and Patwaris in the new scales of pay and post-budget decision discontinuing payment of stationery allowance to Patwaris.

ग 2. ii. Revenue Training
School, Tonk

O	3.25	1.52	1.49	-0.03
R	-1.73			

The total saving of Rs. 1.76 lakhs (54 per cent of the original provision) was attributed mainly to less expenditure on stipends due to less number of trainees admitted to the school.

ग 2. iii. Patwar Training
School

O	2.53	1.41	0.98	-0.43
R	-1.12			

The total saving of Rs. 1.55 lakhs (61 per cent of the original provision) was attributed to late starting of schools and less expenditure on account of stipend.

GRANT No. II. STATE EXCISE DUTIES

	Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "10. State Excise Duties"			
<i>Voted</i>			
Original	95,67,000	1,10,63,023	-3,977
Supplementary	15,00,000		
Amount surrendered during the year			
<i>Charged</i>			
Original	1,000	8,000	-296
Supplementary	7,000		
Amount surrendered during the year			

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	8,31,000	8,01,193	—29,807
Supplementary	..		
Amount surrendered during the year (March, 1966)			57,508
Charged			
Original	1,000	—	—1,000
Supplementary	..		
Amount surrendered during the year (March, 1966)			1,000

GRANT No. IV. SALES TAX

	Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "12. Sales Tax"			
Voted			
Original	47,92,000	44,33,414	-3,58,586
Supplementary	..		
Amount surrendered during the year (March, 1966)			3,53,137
Charged			
Original	40,000	8,762	-31,238
Supplementary	..		
Amount surrendered during the year (March, 1966)			25,000

Notes and Comments

(i) The saving of Rs. 3.59 lakhs in the voted portion occurred mainly under the following group-head:—

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

का 2. ii. Other Establishment

O	35.51	32.00	32.54	+0.54
R	-3.51			

The anticipated saving of Rs. 3.51 lakhs (10 per cent of the original provision) was attributed mainly to posts remaining unfilled; the Controlling Officer stated that the posts could not be filled in due to delay in the receipt of sanctions for the creation of posts and lifting of ban on the filling of the posts.

The final excess of Rs. 0.54 lakh was attributed mainly to more than anticipated expenditure under 'Pay' and 'Travelling Allowance' due to drawal of arrears and more tours undertaken in connection with recovery of outstanding dues respectively.

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	10,33,000		
Supplementary	..		
	10,35,000	9,53,964	-81,036
Amount surrendered during the year (March, 1966)			55,998

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	4,74,381	+18,381
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments

The expenditure exceeded the provision by Rs. 18,381, which requires to be regularised. The excess occurred mainly under the group-head 3. Cost of stamps supplied from Central Stamp Store.

GRANT No. VII. REGISTRATION FEES (ALL VOTED)

	Total grant	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "15. Registration Fees"			
Voted			
Original	2,50,000		
Supplementary	..		
	2,50,000	2,40,738	9,262
Amount surrendered during the year (March, 1966)			29,640

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

	Total appropriation	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "16. Interest on Debt and Other Obligations"			
<i>Charged</i>			
Original	10,72,45,000	17,87,46,337	-2,89,663
Supplementary	7,17,91,000		
Amount surrendered during the year (March, 1966)			9,31,699

Notes and Comments

(i) The saving anticipated in the appropriation was surrendered only on the 21st and 30th March, 1966; even so the amount surrendered (Rs. 9.32 lakhs) was in excess by Rs. 6.42 lakhs of the amount available for surrender.

(ii) The saving of Rs. 2.90 lakhs in the appropriation was the net result of savings totalling Rs. 25.60 lakhs under 24 group-heads partly counterbalanced by excesses amounting to Rs. 22.70 lakhs under 12 other group-heads, the important of which are indicated in notes (iii) and (iv) below:—

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

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

(In lakhs of rupees)

का 1. i. I. Interest on permanent
loans1. (i) 4% Rajasthan State
Development Loan, 1968

O	12.57	12.57	10.64	-1.93
R	..			

The reasons for the saving of Rs. 1.93 lakhs representing 15 per cent of the original provision have not been furnished by the Controlling Officer.

Group-head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)			
2. viii. 5-1/2% Rajasthan State Development Loan, 1977			
O	11.88	14.12	12.93
R	2.24			-1.19

Reasons for the saving of Rs. 1.19 lakhs have not been intimated.

3. (ix) Interest on Jagir Resumption Compensation and Rehabilitation Bonds			
O	75.00	57.00	50.06
R	-18.00			-6.94

The expenditure fell short of the original provision by Rs. 24.94 lakhs. Out of this a sum of Rs. 18 lakhs was re-appropriated to other group-heads. The total saving of Rs. 24.94 lakhs (33 per cent of the original provision) was attributed mainly to non-drawal by the jagirdars of the instalments of interest before the close of the year.

4. का.2. iii. Special Deposits Account—

Interest on State Government Insurance Fund			
O	26.85	28.50	23.90
R	1.65			-4.60

The actual expenditure fell short of the original provision by Rs. 2.95 lakhs. The amount of Rs. 1.65 lakhs provided by re-appropriation on the 30th March, 1966 increased the saving to Rs. 4.60 lakhs. Reasons for the final saving have not been furnished by the Controlling Officer.

का 1. Interest paid to the Central Government

5. ii Grow More Food Scheme

O	58.00	50.83	50.83
R	-7.17		

The anticipated saving which was re-appropriated on the 30th March, 1966

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

(In lakhs of rupees)

was attributed to a post-budget change in classification of certain loans from Grow More Food Scheme to Miscellaneous; consequently the interest paid on these loans was debited to the group-head I. vi. Miscellaneous.

(iv) In the following cases the expenditure exceeded the final provision:—

1. का 1. i. III. Floating loans

Interest on other floating loans

O	2.00	|	57.00	69.08	+12.08
S	55.00				

The supplementary provision of Rs. 55 lakhs was obtained in March, 1966. The expenditure, however, exceeded the total provision by Rs. 12.08 lakhs. The supplementary grant thus proved inadequate.

Reasons for the excess of Rs. 12.08 lakhs (21 per cent of the total provision) have not been intimated.

का. 1. i. I. Interest on Permanent Loans

2. iv. 4% Rajasthan State Development Loan, 1969

O	20.37	|	20.37	21.90	+1.53
R	..				

Reasons for the excess of Rs. 1.53 lakhs have not been intimated.

खा. 1. Interest paid to the Central Government.

3. vi. Miscellaneous

O	4,30.00	|	3,99.80	4,07.65	+7.85
R	-30.20				

The saving of Rs. 30.20 lakhs which was re-appropriated on the 30th March, 1966 was anticipated due to non-finalisation of terms and conditions of 13 loans received for the development of handloom industry, small scale industries, handicrafts, etc. and disbursement of less amount of loans by the Government of India. The expenditure, however, exceeded the reduced provision by Rs. 7.85 lakhs. Reasons for the excess have not been intimated.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT
(ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess(+) Saving(-) Rs.
Major Head "17. Appropriation for Reduction or Avoidance of Debt"			
Original 4,48,32,000	4,48,32,000	3,93,43,370	—54,88,630
Supplementary ..			
Amount surrendered during the year (March, 1966)			54,88,630

Notes and Comments

(i) The saving of Rs. 54.89 lakhs in the appropriation which formed 12 per cent of the provision was under the following group-head:—

Group-head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
<i>(In lakhs of rupees)</i>			
क्र. 2. Other appropriations			
O 4,04.00	3,49.10	3,49.10	..
R —54.90			

The receipts from the sale of land and betterment levy in Chambal, Bhakra and Rajasthan Canal commanded area 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 1965-66 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. 54.90 lakhs which was 14 per cent of the original provision.

During 1964-65 also, a saving of Rs. 52.45 lakhs (35 per cent of original provision) occurred for the same reasons.

(ii) *Sinking Fund*.—The expenditure under the appropriation includes an amount of Rs. 44.33 lakhs transferred to the Sinking Fund created to provide redemption of permanent loans. The balance at the credit of the Fund at the end of 1965-66 was Rs. 1,93.07 lakhs. An account of transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1965-66.

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 Legis- latures"				
Voted				
Original	34,49,000	36,77,000	28,18,780	-8,58,220
Supplementary	2,28,000			
Amount surrendered during the year (March, 1966)				8,23,670
Charged				
Original	59,000	67,000	72,961	+5,961
Supplementary	8,000			
Amount surrendered during the year (March, 1966)				1,000

Notes and Comments

(i) The charged expenditure exceeded the appropriation by Rs. 5,961 which requires to be regularised.

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

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)			
ख. 1. i. Preparation and printing of electoral rolls			
O	16.36	10.27	10.00
R	-6.09		
			-0.27

The total saving of Rs. 6.36 lakhs (39 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 revision of rolls was linked with delimitation of new Assembly Constituencies. Due to the delay in the finalisation of the delimitation order revision of rolls could not be completed to the extent anticipated.

During 1963-64 and 1964-65 also there were savings of Rs. 4.61 lakhs and Rs. 5.19 lakhs (41 and 42 per cent of the original provision) respectively under this group-head.

GRANT No. IX. GENERAL ADMINISTRATION

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "19. General Administration"				
<i>Voted</i>				
Original	2,86,26,000	2,92,26,000	2,85,99,856	-6,26,144
Supplementary	6,00,000			
Amount surrendered during the year (March, 1966)				7,91,669
<i>Charged</i>				
Original	9,97,000	11,47,000	11,58,028	+11,028
Supplementary	1,50,000			
Amount surrendered during the year (March, 1966)				12,012

Notes and Comments

The expenditure exceeded the appropriation by Rs. 11,028; the excess requires to be regularised.

GRANT No. X. ADMINISTRATION OF JUSTICE

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "21. Administration of Justice"				
Voted				
Original	60,92,000	60,92,000	59,38,113	-1,53,887
Supplementary	..			
Amount surrendered during the year (March, 1966)				1,36,850
Charged				
Original	12,10,000	12,19,000	11,97,886	-21,114
Supplementary	9,000			
Amount surrendered during the year (March, 1966)				13,589

GRANT No. XI. JAILS

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "22. Jails"				
Voted				
Original	42,71,000	44,47,000	44,10,208	-36,792
Supplementary	1,76,000			
Amount surrendered during the year				..
Charged				
Original	..	1,000	289	-711
Supplementary	1,000			
Amount surrendered during the year (March, 1966)				711

Notes and Comments

Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Jails Manufactures.—The Deposit Account (which is intended to provide for meeting the cost of renewals and replacements of plant and machinery) was created in 1956-57 out of contributions from revenues, which when made are debited to the major head "22—Jails" against provision made in this Grant; no amount was credited to the Deposit Account after 1959-60. No expenditure was also incurred out of the Deposit Account on renewals and replacements since its creation.

In April, 1966 Government ordered the winding up of the Deposit Account since it was not considered necessary to maintain a separate Depreciation Reserve Fund for a small undertaking. The balance at the credit of the Fund amounting to Rs. 62,264 was credited to revenue, in the accounts for 1965-66.

An account of the transactions of the Deposit Account during the year is given in Statement No. 16 of the Finance Accounts, 1965-66.

GRANT No. XII. POLICE

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "23. Police"			
Voted			
Original	7,99,10,000	9,10,11,000	8,82,82,776
Supplementary	1,11,01,000		
			-27,28,224
Amount surrendered during the year (March, 1966)			10,32,000
Charged			
Original	3,000	9,000	8,400
Supplementary	6,000		
			-600
Amount surrendered during the year (March, 1966)			600
Notes and Comments			

(i) A sum of Rs. 10.32 lakhs only, forming less than 1/2 the total saving of Rs. 27.28 lakhs in the voted grant, was surrendered and that too on the last day of the financial year.

(ii) Savings involving comparatively large amounts occurred under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
	(In lakhs of rupees)		
१. Superintendence			
O	8.90	7.90	8.00
R	-1.00		
			₹0.10

The saving of Rs. 1.00 lakh which was surrendered on the 30th March, 1966 was due to posts remaining unfilled and non-purchase of escort car due to its non-availability.

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

ख District Police

ख 3. Other Police

i. Wireless

O	21.67	13.37	14.02	+0.65
R	-8.30			

The anticipated saving of Rs. 8.30 lakhs was stated to be due mainly to post-budget decision to classify the expenditure on Wireless Units attached to R. A. C. battalions under the group-head "ख Special Police 3. Wireless." Reasons for the final excess of Rs. 0.65 lakh have not been intimated.

घ. Special Police

1. Rajasthan Armed Constabulary

O	2,35.49	13,28.49	3,18.37	-10.12
S	1,00.00			
R	-7.00			

The total saving of Rs. 17.12 lakhs, of which a sum of Rs. 7 lakhs was surrendered on the 30th March, 1966, was attributed to:

(a) the supplementary grant of Rs. 100 lakhs obtained in September, 1965 on *ad hoc* basis proving excessive to requirement;

(b) non-purchase of stores and non-adjustment of cost of arms and ammunition and stores due to non-receipt of debits; and

(c) less expenditure on lodging charges due to non-filling up of posts, absence of personnel on leave, etc.

घ. Special Police

4. Medical staff

O	..	3.71	2.29	-1.42
S	11.00			
R	-7.29			

The total saving of Rs. 8.71 lakhs (79 per cent of the supplementary

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

provision) was attributed mainly to non-raising of one R. S. A. F. Battalion during the year and less purchase of medical stores.

घ. Criminal Investigation Department

2. Anti Corruption Department

O	7.52	6.53	6.26	-0.27
S	0.01			
R	-1.00			

The total savings of Rs. 1.27 lakhs (17 per cent of the total provision) was attributed mainly to late appointment of staff.

जा. Miscellaneous

O	1.86	0.47	0.46	-0.01
R	-1.39			

The total saving of Rs. 1.40 lakhs (75 per cent of the original provision) was stated to be due mainly to non-purchase of vehicles and non-imparting of training under the Collective Police Training Scheme.

GRANT No. XIII. MISCELLANEOUS DEPARTMENTS

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "26. Miscellaneous Departments"				
Voted				
Original	94,92,000	1,01,02,000	1,03,97,441	+2,95,441
Supplementary	6,10,000			
Amount surrendered during the year (March, 1966)				40,050
Charged				
Original	10,000	39,000	36,138	-2,862
Supplementary	29,000			
Amount surrendered during the year (March, 1966)				2,861

Notes and Comments

(i) The expenditure exceeded the voted grant by Rs. 2,95,441 which requires to be regularised; the supplementary grants obtained in September, 1965 (Rs. 1.61 lakhs) and March, 1966 (Rs. 4.49 lakhs) proved to be inadequate.

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

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

1. 7. Expenditure in connection with the pooling of vehicles

O	12.83	17.25	18.53	+1.28
R	4.42			

The expenditure exceeded the total provision by Rs. 1.28 lakhs; this was stated to be due to requisitioning of pool vehicles for famine relief work. The Controlling Officer stated that adequate funds to cover the expenditure could not be provided due to non-receipt of demands from the District Collectors.

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)			
2. अ. 8. i. Office of the Commissioner, Devasthan and Dharampura			

O	21.71	21.59	22.84	+1.25
R	-0.12			

The excess occurred in the main, as an expenditure of Rs. 1.02 lakhs was incurred on the 30 March, 1966 on payment of cash grants to 8 temples of Bikaner District (sanctioned by Government on the 29th March, 1966) without provision in the Budget.

(iii) In the following group-head the provision remained unutilised to a substantial extent; the saving was re-appropriated to cover excesses under other group-heads:—

अ. 11. Weights and Measures Schemes

Plan expenditure

O	13.00	6.33	6.39	+0.06
R	-6.67			

The net saving amounted to Rs. 6.61 lakhs (51 per cent of the original provision). This was stated to be due mainly to :

(a) non-sanctioning of posts of Assistant Controllers of Weights and Measures and their staff (Rs. 4.39 lakhs); and

(b) economy in expenditure (Rs. 2.10 lakhs).

Large savings occurred under this group-head during the previous two years also, as shown below :—

Year	Provision	Saving	Percentage of saving to provision
(In lakhs of rupees)			
1963-64	6.96	1.63	23
1964-65	11.23	5.12	46

ANT No. XIV. SCIENTIFIC DEPARTMENTS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "27. Scientific Departments"				
Voted				
Original	55,20,000	55,20,000	47,30,823	-7,89,177
Supplementary	..			
Amount surrendered during the year (January, 1966—Rs.3,25,000 February, 1966—Rs. 13,410 and March, 1966—Rs. 3,34,200)				6,72,610
Charged				
Original	12,000	12,000	2,966	-9,034
Supplementary	..			
Amount surrendered during the year (March, 1966)				9,016

Notes and Comments

(i) The saving of Rs.7.89 lakhs in the voted grant (14 per cent of the original provision) occurred mainly under the following group-heads :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
1. का 1. iii Departmental mines (Running expenses)			
II. Palana Colliery			
O	13.40	8.97	8.59
R	-4.43			-0.38

The total saving of Rs.4.81 lakhs (36 per cent of the original provision) occurred mainly due to curtailment of production; the Controlling Officer stated that lignite produced in the Palana Collieries was not having a ready market.

The savings under this group-head during 1963-64 and 1964-65 were Rs.3.22 lakhs (27 per cent of the original provision) and Rs. 3.97 lakhs (33 per cent of the original provision) respectively.

Group-head	Total grant	Actual expenditure	Excess Saving	(+) (-)
(In lakhs of rupees)				
2. का 2. i Intensive prospecting and mineral surveys and re-organisation and expansion of the Department of Mines and Geology				
I. Re-organisation of the department				
Plan expenditure				
O	7.33	6.29	6.13	-0.16
R	-1.04			

The total saving of Rs. 1.20 lakhs (16 per cent of the original provision) was attributed mainly to posts remaining unfilled.

3. का 2. ii Rajasthan Mining Corporation

1. Palana Open Cast				
Plan expenditure				
O	4.00	2.20	1.96	-0.24
R	-1.80			

The total saving of Rs. 2.04 lakhs formed 51 per cent of the original provision.

There were large savings under this group-head during the previous two years also; the savings during 1963-64 and 1964-65 were Rs. 8.43 lakhs (53 per cent of the original provision) and Rs. 1.66 lakhs (35 per cent of the original provision) respectively.

As in the previous years, this year also the saving was stated to be due mainly to reduction in Plan ceiling.

(ii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Mines.*—The expenditure under the voted grant includes an amount of Rs. 85,000 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 during the year.

The balance at the credit of the Deposit Account as on the 31st March, 1966 was Rs. 4.13 lakhs.

An account of the transactions of the Deposit Account during the year is given in Statement No. 16 of the Finance Accounts, 1965-66.

GRANT No. XV. EDUCATION

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "28. Education"				
Voted				
Original	17,92,50,000	18,97,10,000	19,00,41,677	+3,31,677
Supplementary	1,04,60,000			
Amount surrendered during the year (March, 1966)				14,01,950
Charged				
Original	10,000	16,000	16,122	+122
Supplementary	6,000			
Amount surrendered during the year (March, 1966)				44

Notes and Comments

(i) The expenditure in the voted grant exceeded the provision by Rs. 3,31,677, which requires to be regularised. Last year also, there was an excess of Rs. 47, 78,538 over the total grant.

(ii) The charged expenditure also exceeded the Appropriation by Rs. 122 which requires regularisation.

(iii) The funds amounting to Rs. 14.02 lakhs surrendered in the last week of March, 1966 were not available for surrender, in view of the ultimate excess over the Grant.

(iv) (a) The excess over the voted grant may be traced mainly under the group-head 'A.4.iv. Nationalisation Board of Text Books'. Under this group-head the original provision of Rs. 13.87 lakhs was reduced by re-appropriation to Rs. 10.87 lakhs; the expenditure exceeded the reduced provision by Rs. 12.56 lakhs. The excess was attributed to adjustment of customs duty levied on gift paper received from Sweden. It was stated that no duty was leviable on gift paper and hence no provision had been made and that action had been initiated for claiming refund of duty.

Intimation of adjustment of customs duty was received by the Controlling Officer from the customs authorities in February, 1966. Instead of obtaining additional funds through supplementary grant to meet the expenditure, the department surrendered from this group-head on the 30th March, 1966 a sum of Rs. 3 lakhs considering that there would be a saving to this extent

due to less purchase of paper and less expenditure on account of printing charges.

(iv)(b) Certain other cases of excesses over the provision made in the budget (original and supplementary) are mentioned below. In one 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 excess	Amount of excess covered by re-appropriation
(In lakhs of rupees)			
1. का 2.i. Arts Colleges (Men) Non-Plan expenditure	56.49	1.37	..
Reasons for the excess are awaited.			
2. खा 1.i. Boys Schools Non-Plan expenditure	4,43.80	4.02	..
3. गा 1.i. Boys Schools Non-Plan expenditure	82.44	1.70	0.50

The excess under items 2 and 3 above was stated to be due to payment of arrears and more expenditure on account of medical charges and on pay and allowances due to grant of advance increments and higher initial pay to Science and Trained teachers.

4. चा 3 Scholarships

III. Through the Director of Technical Education
Non-Plan expenditure

1.00 1.18 ..

The excess of Rs.1.18 lakhs was stated to be due to drawal of large amounts of scholarships sanctioned by the Directors of Medical and Health Services, Agriculture, Ayurved, etc. in March, 1966; the Controlling Officer stated that adequate control over expenditure could not be exercised due to non-receipt of statements of sanctions and expenditure from the sanctioning authorities and disbursing officers respectively.

(v)(a) The excesses were partly counter-balanced by savings under other group-heads; an important case is mentioned below:—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
1. घा i.ii Science Education Unit Plan expenditure			
O 29.81	6.43	5.40	— 1.03
R —23.38			

The total saving of Rs. 24.41 lakhs out of which an amount of Rs. 23.38 lakhs

was re-appropriated/ surrendered, represented 82 per cent of the original grant. It was stated to be due to :—

(a) less expenditure due to release of less assistance by the Government of India (Rs. 23.38 lakhs), and

(b) non-supply of equipment by suppliers due to delay in placing orders which in turn was due to late allotment of funds by the Government of India (Rs.1.03 lakhs).

(v)(b) Other cases of savings involving comparatively large amounts are given below :—

Group-head		Provision	Saving (and its percentage to provision)	Reasons for saving
Number	Name			
<i>(In lakhs of rupees)</i>				
I. Non-Plan expenditure				
1. ग	2. Direct Grants to non-Government Primary Schools	14.50	2.96 (20)	Saving attributed mainly to less payment of grant due to non-adoption of revised pay scales by a large number of aided institutions
2. घ	2. Direct grants to non-Government Special Schools	8.50	1.78 (21)	
3. च	4. <i>iii</i> Miscellaneous	9.07	0.90 (10)	Attributed mainly to less expenditure on the allowances paid to teachers attending training course
II. Plan expenditure				
4. ड	2. <i>i</i> Polytechnics	25.60	3.36 (13)	Saving attributed mainly to posts remaining unfilled (Rs. 2.50 lakhs) and less purchase of machinery due to their non-availability (Rs. 0.84 lakh)
5. ङ	4 <i>iii</i> Miscellaneous	13.16	2.63 (20)	Attributed mainly to less expenditure on the allowances paid to the teachers attending training course

(vi) *Expenditure from grants received from outside bodies.*—The expenditure under the voted Grant includes expenditure on schemes sanctioned by the University Grants Commission (amount of expenditure not intimated by the department). The grants received from the University Grants Commission are credited to the deposit head 'Deposit Account of the grants received from University Grants Commission'. The expenditure on the schemes financed by the Commission is initially recorded under the major head '28 Education' and subsequently transferred to the deposit account; during the year a sum of Rs. 0.50 lakh on account of expenditure incurred in 1960-61 was transferred to the deposit head. The balance outstanding in the deposit account was Rs. 10.07 lakhs at the end of March, 1966.

An account of the transactions of the Deposit Account is given in Statement No. 16 of the Finance Accounts, 1965-66.

GRANT No. XVI. MEDICAL

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "29. Medical"				
Voted				
Original	5,35,92,000	5,35,92,000	5,30,10,313	-5,81,687
Supplementary	..			
Amount surrendered during the year (March, 1966)				7,03,900
Charged				
Original	5,000	7,000	6,849	-151
Supplementary	2,000			
Amount surrendered during the year				..

Notes and Comments

(i) The savings anticipated in the voted grant were surrendered only on the 21st and 30th March, 1966; even so the amount surrendered (Rs. 7.04 lakhs) was in excess by Rs. 1.22 lakhs of the amount that actually became available for surrender (Rs. 5.82 lakhs).

(ii) Substantial savings in the voted grant occurred under the following group-heads:—

S. No.	Group-head Number Name	Provision	Saving (and its percent- age to pro- vision)	Reasons for saving
(In lakhs of rupees)				
I. Non-Plan expenditure				
1.	ख. 9. iv. Pharmacies	10.11	1.38 (14)	Mainly due to less supply of raw herbs by contractors
II. Plan expenditure				
2.	ख. 1. General Hospitals	12.51	2.22 (18)	Saving attributed mainly to posts remaining unfilled owing to non-

S.No.	Group-head Number Name	Provision	Saving (and its percentage to provision) <i>(In lakhs of rupees)</i>	Reasons for saving
				availability of technical hands (Rs. 0.64 lakh) and less expenditure due to delay in receipt of Government sanction for increasing the number of beds in hospitals (Rs. 1.37 lakhs)
3.	घा 1. Medical College, Jaipur	9.54	3.61 (38)	Non-approval by the Government of India of some of the Post-graduate courses conducted in the College of Central assistance accounted for a saving of Rs. 3.02 lakhs; the balance saving of Rs. 0.59 lakh was attributed to posts remaining unfilled
4.	घा 5. Ayurvedic Colleges	3.60	1.26 (35)	Saving attributed mainly to non-approval by Government of the opening of training centres and expansion of Ayurvedic Colleges (Rs. 1.20 lakhs)
5.	चा Employees' State Insurance Scheme			
	2. Dispensaries and leave and emergency reserve staff	6.27	2.22 (35)	Saving attributed mainly to posts remaining unfilled (Rs. 0.85 lakh), non-purchase of refrigerators and coolers owing to non-approval of their purchase by Government (Rs. 0.51 lakh) and less expenditure on maintenance of E.S.I. Wards at Bhilwara, Bari Jodhpur and Pali (Rs. 0.78 lakh)

(Out of these savings a sum of Rs. 7.83 lakhs was re-appropriated to cover excesses under other group-heads.)

(iii) The following is a case in which the amount surrendered on the 30th March, 1966 was not available for surrender since the expenditure exceeded the original provision by Rs. 0.14 lakh; the result of the surrender was that the uncovered excess was increased to Rs. 1.80 lakhs:—

Group-head	Total grant	Actual expenditure <i>(In lakhs of rupees)</i>	Excess(+) Saving(-)
घा. Medical Colleges and Schools			
2. Medical College, Bikaner			
Plan expenditure			
O	14.30		
R	-1.66		
	12.64	14.44	+1.80

The saving of Rs. 1.66 lakhs, which was surrendered, was anticipated due mainly to posts remaining unfilled; explanation for the final excess of Rs. 1.80 lakhs has not been received from the Controlling Officer.

GRANT No. XVII.—PUBLIC HEALTH

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "30. Public Health"			
Voted			
Original	4,58,74,000	4,93,28,000	4,55,23,503
Supplementary	34,54,000		
Amount surrendered during the year (March, 1966)			4,77,085
Charged			
Original	..	17,000	10,961
Supplementary	17,000		
Amount surrendered during the year			..

Notes and Comments

(i) The supplementary grant of Rs 34.54 lakhs was obtained on the 9th March, 1966 to meet additional expenditure under the group-heads ₹ 1.i.II iv. Suspense and ₹ 1.i. III Rural Water Supply Schemes (Plan expenditure). In view of the large savings under the grant the supplementary grant proved to be entirely unnecessary.

(ii) Saving amounting to only Rs. 4.77 lakhs out of the total saving of Rs. 38.04 lakhs was anticipated and surrendered and that too in the last week of March, 1966.

(iii) (a) Substantial savings occurred under the following two group-heads:—

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

1.५१. Public Health Establishment

5. Family Planning Centres
Plan expenditure

O	49.38	20.42	16.05
R	—28.96		

The expenditure fell short of the original grant by Rs.33.33 lakhs(68 per cent).

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

The saving of Rs. 28.96 lakhs which was re-appropriated to other group-heads in February and March, 1966 was due to less expenditure on Sterilisation and Extended Family Planning Programmes owing to delay in the receipt of Government's approval for the implementation of the schemes (Rs.26.74 lakhs) and transfer of 74 more Rural Family Planning Centres to Panchayat Samitis the expenditure on which is debited to the group-head **बि. 1. i.** (Rs.2.20 lakhs).

Reasons for the final saving of Rs. 4.37 lakhs have not been received from the Controlling Officer.

2. **क** Works

1. Water supply schemes

i.II.iv. Suspense

O	53.07	85.95	49.91	-36.04
S	7.77			
R	25.11			

Additional funds totalling Rs. 32.88 lakhs were obtained in March, 1966 through supplementary grant and re-appropriation in order to clear the accumulated credit balances under the sub-head 'Purchase'. The expenditure, however, fell short of even the original grant by Rs. 3.16 lakhs.

Reasons for the final saving of Rs. 36.04 lakhs have not been received from the Controlling Officer.

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

S.No.	Group-head		Provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
1. Non-Plan expenditure (In lakhs of rupees)					
1. क I.i.II Executive Establishment					
1.		For maintenance of Water Works	22.24	1.93 (9)	Savings attributed mainly to posts remaining unfilled
2.	II.	Other establishment	8.37	1.16 (14)	

S.No.	Group-head		Provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
II. Plan expenditure					
3. का. 3. Schools and Training					
VI.		Training of <i>dais</i>	1.60	1.38 (86)	Saving attributed mainly to less number of trainees admitted in the centres
4. का. 4.		Maternity and Child Welfare Centres	3.61	2.40 (66)	Non-filling up of vacant posts and delay in conveying sanction for the opening of new centres during the year accounted for the saving; due to the delay 2 centres were not opened at all and 8 centres started functioning in the latter half of the financial year
5. गा. 5.		National trachoma control programme	17.65	1.97 (11)	Saving attributed mainly to posts remaining unfilled and less expenditure on contingent items
6. डा. 1. i.v.		Special investigation division	9.50	4.10 (43)	Saving attributed mainly to posts remaining unfilled owing to non-availability of technical personnel and ban on fresh recruitment of non-technical staff

(Out of the savings a sum of Rs. 12.08 lakhs was re-appropriated to cover excesses under other group-heads.)

(iv) (a) *Review of Establishment charges of the Water Supply Schemes.*— The expenditure on establishment relating to 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 heads of account "30-Public Health" and "94-Capital Outlay on Improvement of Public Health" in proportion to the "Works Outlay" recorded under each.

The following table shows the figures of these charges for the years 1963- to 1965-66 and their percentage to the works outlay for these years :—

Head of account and year	Works outlay on which dis-tribution is based	Establishment charges	Percentage of establishment charges to work outlay
(In lakhs of rupees)			
30. Public Health			
1963-64	38.82	21.73(a)	55.9
1964-65	40.78	24.61(a)	60.3
1965-66	43.92	27.63(a)	62.9
94. Capital outlay on Improvement of Public Health]			
1963-64	58.99	3.34	5.7
1964-65	66.53	3.91	5.9
1965-66	1,02.29	5.25	5.1

(b) *Suspense transactions.*—The expenditure in this grant includes an amount of Rs. 49.91 lakhs under the group head "Suspense" (group-head 37.1.i.II. iv). The nature of the transactions appearing under the 'Suspense' head has been explained in item (v) 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 1965-66 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	-1,30.15	66.78	26.24	40.54	-89.61
Stock	57.91	1,34.49	1,82.43	-47.94	9.97
Miscellaneous Public Works Advances	26.89	23.02	18.76	4.26	31.15
Workshop Suspense	1.67	3.28	1.91	1.37	3.04
	-43.68	2,27.57	2,29.34	-1.77*	-45.45

(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.—1.13 lakhs (gross Rs. 49.91 lakhs minus recoveries Rs. 51.04 lakhs). The difference of Rs. 0.64 lakhs is under reconciliation with the department.

(c) *Depreciation Reserve Fund-Water Works.*—The expenditure under the voted grant includes an amount of Rs. 9.96 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; no expenditure was incurred out of the Fund on renewals and replacements.

The balance at the credit of the Fund on the 31st March, 1966 was Rs. 103.06 lakhs. An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1965-66.

GRANT No. XVIII.—AGRICULTURE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "31-Agriculture"				
Voted				
Original	3,56,88,000	3,58,89,000	3,23,30,544	-35,58,456
Supplementary	2,01,000			
Amount surrendered during the year (February, 1966—Rs. 35,000 and March, 1966—Rs. 32,09,840)				32,44,840
Charged				
Original	..	2,000	1,079	-921
Supplementary	2,000			
Amount surrendered during the year (March, 1966)				920

Notes and Comments

(i) The Department obtained a supplementary grant of Rs. 2 lakhs on the 9th March, 1966 but surrendered immediately thereafter an amount of Rs. 32.10 lakhs as surplus to requirements. In view of the large saving in the grant, the supplementary grant obtained in March, 1966 could have been restricted to token amounts.

(ii) The saving of Rs. 35.58 lakhs was the net result of saving totalling Rs. 45.43 lakhs under 65 group-heads partly counterbalanced by excess amounting to Rs. 9.85 lakhs under 38 other group-heads.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
<i>(In lakhs of rupees)</i>			
(a) Subordinate and Expert staff			
3. Plant Protection Scheme Plan expenditure			
O	11.29	9.97	-0.54
R	-1.32		

The saving of Rs. 1.32 lakhs (11 per cent of the original provision) which was surrendered on the 29th March, 1966, was anticipated due to posts remaining unfilled and less expenditure on purchase of equipment due to import restrictions.

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

Reasons for the final saving of Rs. 0.54 lakh have not been intimated.

(b) चा. Agriculture Experiments and Research

I. State level

Non-Plan expenditure

O	11.20	10.34	9.70	-0.64
R	-0.86			

The anticipated saving of Rs. 0.86 lakh was attributed to posts remaining unfilled. Reasons for the final saving of Rs. 0.64 lakh have not been intimated.

(c) ढ. Agriculture Education

5. Vijnan Mandirs

Plan expenditure

O	5.71	2.56	2.92	+0.36
R	-3.15			

The anticipated saving of Rs. 3.15 lakhs (55 per cent of the original provision) was surrendered on the 28th March, 1966; it was attributed to non-starting of a few centres due to non-construction of buildings and non-appointment of staff. The reasons for the final excess of Rs. 0.36 lakh have not been furnished by the Controlling Officer.

(d) टा. Grants-in-aid, Contributions, etc.

4. Other Grants-in-aid and subsidy, etc.

Plan expenditure

क. Through the agency of Director of Agriculture

O	32.75	21.71	19.62	-2.09
R	-11.04			

During the year the department issued 3 orders, 2 (in July, 1965 and February, 1966) surrendering savings of Rs. 12.50 lakhs anticipated due to post-budget decision to change the agency for distribution of subsidy and another providing (on the 30th March, 1966) additional funds of Rs. 1.46 lakhs required due to increase in demand for plant protection pesticides.

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

In view of the final saving of Rs. 2.09 lakhs, the additional provision of Rs. 1.46 lakhs made through re-appropriation on the 30th March, 1966 proved unnecessary. Reasons for the final saving have not been intimated.

(e) 31-3. Seed distribution schemes
Plan expenditure

O	18.23	14.13	11.68	-2.45
R	-4.10			

On the 30th March, 1966, the department issued 2 orders, one providing additional funds of Rs. 0.33 lakh required due to purchase of more laboratory equipment under the scheme 'Seed Certification for vegetable seeds' and another surrendering Rs. 4.43 lakhs. The anticipated saving was attributed to non-execution of works due to non-finalisation of accounting procedure for the departmental execution of works, non-starting of new farms due to non-acquisition of land and non-starting of Seed Multiplication Office due to non-appointment of the Officer.

The expenditure fell short of the original provision by Rs. 6.55 lakhs; the additional provision made through re-appropriation proved unnecessary. Reasons for the final saving of Rs. 2.45 lakhs have not been intimated.

(f) 31-5. Town compost scheme and
its transportation and
development

Plan expenditure

O	1.45	0.00	0.00	0.00
R	-1.45			

The non-approval of the scheme resulted in the entire provision remaining unutilised.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
(g) 31-8. Soil conservation Schemes			
Plan expenditure			
I. Contourbunding in agriculture land and other areas			
O	10.53	8.55	8.15
R	-1.98		
			-0.40

The anticipated saving of Rs. 1.98 lakhs (19 per cent of the original provision) which was surrendered on the 30th March, 1966 was attributed to delay in the implementation of the scheme due to late appointment of staff. Reasons for the final saving of Rs. 0.40 lakh have not been intimated.

(h) 31-10. Intensive Agriculture Areas
Plan expenditure

iv. Special Development Programme

O	..	3.80	2.71	-1.09
R	3.80			

A sum of Rs. 1.09 lakhs (28.7 per cent of the provision made by re-appropriation on the 30th March, 1966) provided for the implementation of a new scheme sanctioned under the Crash Programme remained unutilised; reasons for the non-utilisation of funds have not been intimated.

(i) 31-13. Crash programme
Plan expenditure

O	50.00
R	-50.00			

A lump sum provision of Rs. 50 lakhs was made in the budget to implement the various schemes connected with the raising of agricultural production as a crash programme. Out of this, an amount of Rs. 41.33 lakhs was transferred to the group-heads under which the expenditure was chargeable. The lump sum provision thus proved excessive to the extent of Rs. 8.67 lakhs.

(iv) The expenditure under the following group-heads exceeded the grant. In view of the large saving in the Grant, additional provision could have been

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

made by re-appropriating savings from other group-heads :—

(a) अ Agriculture Education
3. Home Science Wing
Non-Plan expenditure

O	0.77	0.73	2.23	+1.50
R	-0.04			

The final excess was attributed mainly to the adjustment of expenditure amounting to Rs. 1.44 lakhs incurred on the construction of certain buildings by the Public Works Department during 1960-61.

(b) ज Boring operations
Rajasthan Underground
Water Board
Non-Plan expenditure

O	36.86	40.00	41.97	+1.97
R	3.14			

Reasons for the excess of Rs. 1.97 lakhs and its remaining uncovered have not been intimated.

(c) ङ 12 Area development

O	6.00	5.10	6.46	+1.36
R	-0.90			

The expenditure exceeded the original provision by Rs. 0.46 lakh. Withdrawal in January, 1966 of Rs.0.90 lakh rendered surplus due to non-availability of imported machinery, increased the final excess to Rs. 1.36 lakhs. Reasons for the excess have not been intimated.

(e) The expenditure in the voted Grant includes subsidies amounting to Rs. 27.60 lakhs disbursed in connection with the adoption of improved agricultural practices, as indicated below :—

Schemes under which subsidies were disbursed	Amount (In lakhs of rupees)
1. Phosphatic fertilizers	3.84
2. Distribution of Plant protection equipment	0.51

Schemes under which subsidies were disbursed

Amount
(In lakhs of rupees)

3. Plant protection chemical	1.71
4. Sugar cane pesticides	0.36
5. Plant protection pesticides	10.09
6. Cotton pesticides	1.60
7. Improved agricultural implements	0.52
8. Improved seeds	0.06
9. Demonstration of improved agricultural practices	0.14
10. Deepening and boring of wells	7.00
11. Sewage utilisation scheme	0.98
12. Market Committees	0.79

(vi) *Expenditure from grants received from outside bodies.*—The expenditure under the voted Grant includes an amount of Rs.0.58 lakh 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, 1966 have also been indicated:—

Name of the Deposit Account	Purpose of the grant	Amount of expenditure during 1965-66	Balance at the credit of the Deposit Account on the 31st March, 1966.
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(In lakhs of rupees)

1. Deposit Account of grants made by the Council of Agriculture Research	Furtherance of agricultural schemes	0.33	6.41
2. Deposit Account of grants made by the Indian Central Cotton Committee	Development of cotton growing	..	1.16
3. Deposit Account of grants made by the Indian Oil Seeds Committee	Development of oil seeds growing	0.06	0.90
4. Deposit Account of grants made by the Indian Central Sugarcane Committee	Development of sugarcane growing	0.19	0.04
5. Deposit Account of grants made by the Central Government for Food Production Drive Scheme	Food production 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, 1965-66.

(vii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Rajasthan Underground Water Board.*—The expenditure under the voted Grant includes an amount of Rs. 3.71 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) is fed by contributions 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 during the year.

The balance at the credit of the Fund at the end of the year was Rs.7.31 lakhs.

An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1965-66.

(viii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Agriculture Workshop.*—The expenditure under the voted Grant includes an amount of Rs. 0.35 lakh transferred to this 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 made under this Grant.

The expenditure on renewals and replacements is also debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the Deposit Account at the close of the year. No expenditure was incurred out of Deposit Account on renewals and replacements.

The balance at the credit of the Deposit Account as on the 31st March, 1966 was Rs. 0.35 lakh.

An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1965-66.

GRANT No. XIX. ANIMAL HUSBANDRY (ALL VOTED)

		Total grant	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "33-Animal Husbandry"				
Voted				
Original	1,97,57,000	2,69,21,000	2,56,22,583	-12,98,417
Supplementary	71,64,000			
Amount surrendered during the year (February, 1966—Rs. 94,370 and March, 1966—Rs. 7,09,680)				8,04,050

Notes and Comments

(i) Saving amounting to Rs. 8.04 lakhs out of the total of Rs. 12.98 lakhs was anticipated and surrendered, but in February and March, 1966.

(ii) The expenditure in the Grant fell short of the total provision by Rs. 12.98 lakhs. The supplementary grant obtained in September, 1965 could have been restricted to only token amounts, where necessary, if the requirements were arrived at correctly.

In the following 3 Group-heads supplementary provision amounting to Rs. 22.52 lakhs was obtained; of this provision amounting to Rs. 17.91 lakhs (80 per cent) remained un-utilised.

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

7.6(i)- Poultry Development Schemes-Special Development Programme (crash)

S	6.34	5.90	-5.90
R	-0.44		

The saving of Rs. 0.44 lakh which was re-appropriated on the 30th March, 1966 was due to posts remaining unfilled. Reasons for the final saving of Rs. 5.90 lakhs have not been intimated.

Group-head

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

(In lakhs of rupees)

३७-7-Sheep breeding farms

Plan expenditure

S	7.77	}	1.35	0.82	-0.53
R	-6.42				

The anticipated saving of Rs. 6.42 lakhs (83 per cent of the provision), which was re-appropriated, was attributed to incorrect provision of funds to meet expenditure on construction of buildings under this Grant instead of Grant No. XLII. Capital Outlay on Public Works (Rs. 6 lakhs) and delay in the establishment of new farms (Rs. 0.42 lakh). Reasons for the final saving of Rs. 0.53 lakh have not been intimated.

३७-7-Piggery Development Scheme

Plan expenditure

O	..	}	3.81	3.79	-0.02
S	8.41				
R	-4.60				

The saving of Rs. 4.60 lakhs, which was re-appropriated/surrendered on the 30th March, 1966 was anticipated due to non-purchase of machinery required in connection with the setting up of a bacon factory.

(iii) Substantial savings occurred under the following heads, as well:—

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

(In lakhs of rupees)

1. ३७-Hospitals and Dispensaries
Plan expenditure

11.92	2.28 (19)	Saving attributed to reduction in Plan ceiling (Rs. 1.64 lakhs) and late appointment of 42 Veterinary Assistant Surgeons and transfer of officers getting higher pay to work under other Schemes (Rs. 0.64 lakh)
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S. No.	Group-head		Provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
2.	डा-8	Scheme for popularising Ready-to-feed balanced poultry feed mixture	2.57	1.69 (66)	Saving attributed mainly to manufacture of less quantity of feed mixture due to non-availability of raw materials and encouragement given to co-operative societies in this connection
3.	चा-4	Grants and subsidy to Gaushalas for various purposes Plan expenditure	1.84	1.65 (90)	Saving attributed mainly to reduction in Plan ceiling
4.	छा-2-iv.	Jaipur Milk Supply Scheme Non-Plan expenditure	14.00	2.78 (20)	Saving attributed mainly to less purchase of milk due to non-availability of cows' milk
5.	जा-15	Extension and Shearing Centre Plan expenditure	18.33	3.49 (19)	Saving attributed mainly to delay in the creation of posts and posts remaining unfilled due to non-availability of qualified personnel

(iv) In the following cases the expenditure exceeded the provision. In view of the large saving in the Grant, additional funds could have been provided through timely re-appropriation:—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)			
1. खा. 2-Sheep and Wool Development Scheme			
Non-Plan expenditure			
O	1.92	4.97	+3.05
R	..		

The reasons for the excess, which formed 159 per cent of the original provision, have not been intimated.

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

2. अ. 2-Sheep and Wool Development Scheme

Plan expenditure

O	3.02	2.50	4.33	+1.83
R	-0.52			

The expenditure exceeded the original provision by Rs. 1.31 lakhs (43 per cent of original provision). The withdrawal of saving amounting to Rs. 0.52 lakh on the 30th March, 1966 increased the final excess to Rs. 1.83 lakhs. The saving was anticipated due to delay in the posting of staff. The reasons for the final excess of Rs. 1.83 lakhs are awaited.

3. अ. 4-Gaushala Development Office

Plan expenditure

O	0.50	0.50	1.50	+1.00
R	..			

Reasons for the excess are awaited from the Controlling Officer.

4. अ. 6- Poultry Development Scheme

Plan expenditure

O	1.56	1.24	6.44	+5.20
R	-0.32			

Reasons for the final excess have not been intimated.

(v) The expenditure in the voted Grant includes subsidies amounting to Rs. 18,961 disbursed to various Gaushala Samitis for the maintenance of calves and productive herd (Rs. 14,961) and engaging trained managers (Rs. 4,000).

The reasons for the excess, which formed 100 per cent of the original provision, have not been intimated.

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)			
३-2-(x) Subsidy for managerial staff to co-operative marketing societies for distribution of consumer articles			
O	2.35		
R	-1.27	1.08	1.02
			-0.06

Out of the total saving of Rs. 1.33 lakhs (57 per cent of the original provision), a saving of Rs. 1.27 lakhs which was anticipated due to less demand from societies, was surrendered on the 30th March, 1966; the less demand was attributed to.—

- (i) non-utilisation of subsidy disbursed in 1964-65;
- (ii) non-fulfilment by societies of the conditions precedent to the grant of subsidy; and
- (iii) non-submission of proposals by societies in a few cases.

३-2 (xiii) Subsidy for Co-operative Societies in Gram-dan area			
O	1.00		
R	-1.00	..	..

The non-utilisation of the entire provision was attributed to post-budget decision taken in July, 1965 changing the agency for distribution of subsidy; the Controlling Officer stated that subsidy was being distributed through Gram Sabhas instead of Co-operative Societies. Provision for this expenditure was made in Grant No. XXII Community Development Projects, National Extension Service and Local Development Works.

The amount was, however, surrendered only on the 16th February, 1966.

३-2. (xvi)-Credit Stabilisation Fund			
O	7.00		
R	-1.50	5.50	5.50

The saving of Rs. 1.50 lakhs (21 per cent of the original provision) was stated to be due to reduction in Plan ceiling.

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

३-3. (i) Managerial subsidy for service co-operative societies

Plan expenditure

O	6.00	}
R	-6.00			

The non-utilisation of the entire provision which was surrendered on the 16th February, 1966 was stated to be due to reduction in Plan ceiling.

३-4 Co-operative Education
Plan expenditure

O	4.21	}	3.13	2.48	-0.65
R	-1.08				

Out of the total saving of Rs. 1.73 lakhs which formed 41 per cent of the original provision the saving of Rs. 1.08 lakhs, which was surrendered on the 30th March, 1966 was anticipated due to reduction in Plan ceiling. The final saving of Rs. 0.65 lakh was stated to be due to less number of trainees joining the Training Schools.

(ii) (a) The expenditure in the Grant includes subsidies amounting to Rs. 14.36 lakhs disbursed to co-operative institutions; out of these, subsidies to the extent of Rs. 2.96 lakhs were canalised through Panchayat Samitis. The particulars of the subsidies are given below :—

1. 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); Marketing Societies (6); Processing Societies (2); and Primary and Land Mortgage Banks (9)	2.52	Engaging managerial and supervisory staff, and creation of bad debt reserves
Co-operative Consumer Stores (96); Labour Contract Societies (38); Co-operative Marketing Societies for distribution of consumer articles (71); and Rikshaw Pullers Societies (2)	2.14	Managerial subsidy

Category of Co-operative institutions (and number)	Amount (In lakhs of rupees)	Purpose of subsidy
Rajasthan State Co-operative Union and District Co-operative Unions (27)	5.65	Organising educational camps for non-official personnel and for publicity and propaganda
Marketing Societies (13); and Gram Sewa Sahakari Samitis (34)	1.09	Construction of godowns

2. Subsidies canalised through Panchayat Samitis

Farming Societies

Pilot	1.04	| Managerial Subsidy
Non-Pilot	0.34	

Farming Societies

Pilot	1.26	| Construction of godowns
Non-Pilot	0.32	

(b) *State Co-operative Development Fund*.—The Fund (which is intended to provide for meeting expenditure on development of co-operative movement) was created during 1957-58 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 and debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the Fund before the close of the accounts for the year.

An amount of Rs. 5.50 lakhs was credited to the fund during the year but no expenditure was incurred out of the fund on development of co-operative movement. The balance at the credit of the Fund as on the 31st March, 1966 was Rs. 6.75 lakhs.

An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts, 1965-66.

(c) *State Agricultural Credit Relief and Guarantee Fund*.—The fund 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. and is credited with contributions from revenues. The contributions, when made are 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 Fund before the close of the accounts of the year.

No amount was credited to the Fund during the year nor was any expenditure incurred out of it. The balance at the credit of the Fund as on the 31st March, 1966 was Rs. 7.84 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1965-66.

(d) *Deposit Account of grants made by the National Co-operative Development Corporation.*—The expenditure under the Grant includes an amount of Rs. 13.63 lakhs met from the Deposit Account of grants received from the National Co-operative Development Corporation; the Deposit Account closed on the 31st March, 1966 with a credit balance of Rs. 1.21 lakhs.

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, 1965-66.

GRANT No. XXI. INDUSTRIES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "35. Industries"				
Voted				
Original	51,11,000	51,12,000	43,50,348	-7,61,652
Supplementary	1,000			
Amount surrendered during the year (March, 1966)				8,59,420
Charged				
Original	..	7,000	6,519	-481
Supplementary	7,000			
Amount surrendered during the year				..

Notes and Comments

(i) The savings anticipated in the voted grant were surrendered only in March, 1966.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
का. Industries			
का- 3.i. Sodium Sulphate Section			
Non-Plan expenditure			
O	8.56	5.62	+0.01
R	-2.94		

The saving of Rs 2.94 lakhs (34 per cent of the original provision) which was surrendered/re-appropriated was anticipated due to less production in the first half of the year as the plant was undergoing trial runs.

का. 3. VIII. Rural Industrialisation Programme at Nagaur and Churu

Plan expenditure

O 2.14

R -1.05

1.09

1.02

-0.07

The total saving of Rs. 1.12 lakhs (52 per cent of the original provision)

was attributed mainly to non-filling up of technical posts, less purchase of raw material and equipment, etc.

(iii) In the following case, expenditure exceeded the provision by Rs. 1.11 lakhs. Reasons for the excess expenditure and its remaining uncovered have not been furnished by the Director of Animal Husbandry.

π-Fisheries

O	2.50			
R	..	2.50	3.61	+1.11

(iv) The expenditure in the voted grant includes subsidies amounting to Rs. 2.47 lakhs paid to different institutions, as indicated below:—

Institutions to whom subsidy was paid	Amount (In lakhs of rupees)	Purpose of subsidy
1. Rajasthan Financial Corporation	0.05	Reimbursement of administrative charges incurred by the Corporation in connection with the distribution of loans as agents of State Government under the Rajasthan State Aid to Industries Act, 1963
2. Rajasthan Khadi and Village Industries Board	2.24	Rebate on sale of khadi
3. Co-operative institutions	0.09	Subsidy for the construction of housing colony of weavers
4. Private industries	0.09	To subsidise increased expenditure due to higher rates of electricity charges in certain areas

(v) *Deposit Account of Depreciation Reserve of Government 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 a sum of Rs. 3,025 was transferred to the Deposit Account from the voted grant but no expenditure on renewals and replacements was incurred from the Deposit Account.

The balance at the credit of the Account as on 1-4-1965 and 31-3-1966 was Rs. 11,701 and Rs. 15,980 respectively.

The account of the transactions of the Deposit Account during the year is given in Statement No. 16 of the Finance Accounts, 1965-66.

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "37. Community Development Projects, National Extension Service and Local Development Works"			
Voted			
Original	3,44,68,000		
Supplementary	6,34,000		
	3,51,02,000	3,46,62,739	-4,39,261
Amount surrendered during the year (March, 1966)			3,74,610

Notes and Comments

(i) The saving of Rs. 4.39 lakhs was the net result of savings totalling Rs. 19.89 lakhs under 9 group-heads, partly counter balanced by excesses amounting to Rs. 15.50 lakhs under 3 other group-heads.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
		<i>(In lakhs of rupees)</i>	
म. Local Development Works			
म. 1-Non-Plan expenditure			
i-Grants-in-aid to Panchayat Samitis			
O	42.50		
R	- 14.50	28.00	- 1.30

The saving of Rs. 14.50 lakhs (34 per cent of the original provision), which was re-appropriated/ surrendered was anticipated due to sanctioning of less number of works owing to less assistance received from the Government of India. The final saving of Rs. 1.30 lakhs was attributed mainly to non-transfer by Treasury Officers of grants to the credit of P. D. Accounts of Panchayat Samitis due to non-completion of certain formalities.

In 1963-64 and 1964-65 also, there were savings of Rs. 4.28 lakhs (about 12 per cent of the original provision) and Rs. 11.31 lakhs (28 per cent of the 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	63,80,000	59,90,439	-3,89,561
Supplementary	..		
Amount surrendered during the year (February, 1966-Rs. 1,16,000 and March, 1966 -Rs. 3,67,444)			4,83,444

Notes and comments

(i) The saving of Rs. 3.90 lakhs occurred mainly under the following group-head :-

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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VI. Grants-in-aid, Contributions, etc.

1. Grants-in-aid for Industrial Housing Scheme

Plan expenditure

O	2.00	..	0.38	+0.38
R	-2.00			

The entire provision was surrendered by the department on the 15th February, 1966 as a measure of economy. Subsequently, one of the parties whose scheme had been sanctioned by Government in March, 1963 claimed subsidy and it was paid on the 30th March, 1966 since under the rules the amount was payable to the party, but funds to cover the expenditure were not provided.

GRANT No. XXIV. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "39. Miscellaneous Social and Developmental Organisations"			
Voted			
Original	1,73,36,000	1,73,37,000	1,64,37,895
Supplementary	1,000		
Amount surrendered during the year (March, 1966)			9,09,488
Charged			
Original	..	4,000	..
Supplementary	4,000		
Amount surrendered during the year (February, 1966)			307

Notes and Comments

(i) The saving of Rs.8.99 lakhs in the voted grant occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
1. बि. State Statistics			
<i>(In lakhs of rupees)</i>			
Plan expenditure			
O	6.43	4.77	4.68
R	-1.66		
			-0.09

The total saving of Rs.1.75 lakhs (27 per cent of the original provision) was stated to be due mainly to reduction in Plan ceiling (Rs. 0.79 lakh) and non-purchase of equipment due to restrictions on import (Rs. 0.87 lakh).

During 1963-64 and 1964-65 also, there were savings of Rs. 0.96 lakh (24 per cent) and Rs. 2.11 lakhs (38 per cent) respectively under this group-head.

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

2. षा. 1. Social Welfare Department

ii. Expenditure for the welfare scheme for Scheduled Tribes

I. Non-Plan expenditure

(iii) Through the agency of the Social Welfare Department

O	8.45				
		7.41	7.65		+0.24
R	-1.04				

The saving of Rs. 1.04 lakhs (12 per cent of the original provision) which was re-appropriated/ surrendered on the 19/30th March, 1966 was anticipated due to non-approval of expenditure under publicity, less demand for grant from Voluntary Agencies, winding up of grain golas scheme, etc.

3. षा. 1. Social Welfare Department

ix. Centrally sponsored schemes

II. Plan expenditure

(i) Through the agency of the Co-operative Department

O	10.00				
		5.00	4.94		-0.06
R	-5.00				

The total saving of Rs. 5.06 lakhs (50 per cent of the original provision) was stated to be due mainly to less expenditure owing to less amount of assistance allocated by the Government of India.

During 1964-65 also, there was a saving of Rs. 2.30 lakhs (21 per cent) under this group-head.

(ii) Through the agency of the Social Welfare Department

O	14.05				
		12.99	12.84		-0.15
R	-1.06				

The saving of Rs. 1.06 lakhs which was surrendered on the 19th March, 1966 was anticipated due to non-approval by the Government of India of the scheme for the improvement of working conditions of persons engaged on unclean occupations.

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

(ii) The expenditure under the following group-head exceeded the grant:—

क्र. 1. Public gardens including maintenance of hydrants

O	15.60	|	15.60	17.60	+2.00
R	..				

The excess of Rs. 2 lakhs (13 per cent of the original grant) was attributed to more expenditure on the maintenance of gardens attached to Government residential bungalows, agricultural operations, etc. and adjustment of liabilities relating to previous years in the account of this year. Reasons for the non-provision of additional funds to cover the excess expenditure have not been intimated.

During 1964-65 also, there was an excess of Rs. 2.53 lakhs (18 per cent) under this group head.

GRANT No. XXV. MULTIPURPOSE RIVER SCHEMES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "42. Multipurpose River Schemes"				
Voted				
Original	3,10,53,000	3,19,88,000	3,19,92,601	+4,601
Supplementary	9,05,000			
Amount surrendered during the year (March, 1966)				2,000
Charged				
Original	..	1,000	326	-674
Supplementary	1,000			
Amount surrendered during the year				..

Notes and Comments

(i) The expenditure in the voted grant exceeded the budget provision by Rs. 4,601; the excess requires to be regularised. During the previous two years also the expenditure exceeded the grant by Rs. 5.34 lakhs and Rs.10.21 lakhs.

(ii) Substantial excesses occurred under the following group-heads :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
का 2. Chambal Project			
(1) ii. Right Canal			
I. Maintenance and repairs			
O	8.00	13.40	+2.61
S	2.00		
R	0.79		

The funds totalling Rs. 2.79 lakhs obtained in March, 1966 through supplementary grant and re-appropriation to augment the provision covered only $\frac{1}{2}$ of actual additional requirements (Rs. 5.40 lakhs). Reasons for the final excess of Rs. 2.61 lakhs and leaving it uncovered have not been intimated.

(2) iii. Left Canal

I. Maintenance and repairs

O	4.31	6.30	8.44	+2.14
S	2.69			
R	-0.70			

Additional funds (Rs.2.69 lakhs) were obtained through supplementary grant

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

on the 9th March, 1966 to provide for the increase in expenditure due to liquidation of past liabilities and rise in the cost of labour and material. Subsequently, on the 30th March, 1966 a saving of Rs. 0.70 lakh was anticipated due to economy measures and less requirements; the saving was re-appropriated. The actual expenditure, however, exceeded the budget (original+supplementary) by Rs. 1.44 lakhs. The surrender of saving increased the uncovered expenditure to Rs. 2.14 lakhs. Reasons for the excess and its remaining uncovered have not been intimated.

(ii) The excesses were partly counter-balanced by savings under other group-heads, the more important of which are mentioned below :—

क्र. 1 v. Suspense

O	0.12			
R	0.46	0.58	-0.53	-1.11

ग. Add—Pro-rata charges transferred from Demand No. "XXVI. Charges on Irrigation (Combined) Establishment and Tools and Plant—Establishment

O	1.20			
R	..	1.20	0.19	-1.01

Reasons for the savings under the two group-heads indicated above have not been furnished by the Controlling Officer.

(iii) *Suspense transactions.*—The expenditure in this Grant includes an amount of Rs.—0.53 lakh under the group-head "Suspense" [(Group-head क्र.1 (v))] The nature of transactions appearing under the "Suspense head" has been explained in item (v) 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 1965-66 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	-1.59	2.05	1.65	0.40	-1.19
Stock	4.98	5.42	6.02	-0.60	4.38
Miscellaneous Public Works Advances	0.47	0.85	0.68	0.17	0.64
TOTAL	3.86	8.32	8.35	-0.03*	3.83

*The corresponding figure booked in the accounts is Rs.—0.53 lakh. The difference of Rs. 0.50 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	1,62,51,000	5,43,71,000	5,45,81,438	+2,10,438
Supplementary	3,81,20,000			

Amount surrendered during the year ..

Notes and Comments

(i) The expenditure in the grant exceeded the budget provision by Rs. 2,10,438; the excess requires to be regularised. In the previous two years also, the expenditure exceeded the grant by Rs. 0.45 lakh in 1963-64 and Rs. 4.96 lakhs in 1964-65.

(ii) The excess over the grant may be traced mainly to omission to provide adequate funds to cover additional expenditure under the group-head **ख.** 1.ii Maintenance and repairs. The expenditure under the group-head amounted to Rs. 35.75 lakhs as against the original provision of Rs. 30.50 lakhs. A supplementary grant of Rs. 0.53 lakh was obtained on the 9th March, 1966 and Rs. 2.97 lakhs were provided by re-appropriation from savings available under other group-heads. Still expenditure to the extent of Rs. 1.75 lakhs remained uncovered. Reasons for the excess have not been intimated.

(iii) In the following case the supplementary grant of Rs. 2 lakhs obtained on the 9th March, 1966 proved entirely unnecessary, the expenditure did not

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

come up even to the original grant :—

ख. 1. Works

iv. Suspense

O	2.08		4.08	1.16	- 2.92
S	2.00				

The saving formed 72 per cent of the total provision; it was stated to be due to more than anticipated clearance of outstandings under the manufacture accounts relating to trucks and tractors.

(iv) *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 1963-64 to 1965-66 and their percentage to the works outlay for these years:—

Head of account and year	Works outlay on which distribution is based	Establishment charges	Percentage of Establishment charges to works outlay	Tools and Plant charges	Percentage of Tools and Plant charges to works outlay
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(In lakhs of rupees)

1. 42. Multipurpose River Schemes

1963-64	24.89	6.16	24.7	0.09	0.4
1964-65	30.39	6.90	22.7	0.08	0.3
1965-66	38.22	11.03	28.9	0.07	0.2

2. 43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)

1963-64	13.07	2.29	17.5	0.15	1.1
1964-65	13.80	2.52	18.2	0.14	1.0
1965-66	16.25	2.51	15.4	0.21	1.3

Head of account and year	Works outlay on which distribution is based	Establishment charges	Percentage of Establishment charges to works outlay	Tools and Plant charges	Percentage of Tools and Plant charges to works outlay
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(In lakhs of rupees)

3. 44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)

1963-64	30.65	3.51	11.5	0.46	1.5
1964-65	32.31	2.95	9.1	0.30	0.9
1965-66	39.15	4.17	10.6	0.33	0.8

4. 98. Capital Outlay on Multipurpose River Schemes

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
1965-66	6,24.15	51.14	8.2	6.36	1.0

5. 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)

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
1965-66	13,88.36	1,03.79	7.5	16.09	1.2

6. 100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) (a)

1965-66	2,80.81	20.67	7.4	3.65	1.3
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(a) The major head "100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)" was operated during the year to accommodate expenditure on certain irrigation schemes and flood control works declared non-commercial.

(v) The expenditure in the Grant includes an amount of Rs. 1.90 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 sub-divisions of which four are generally operated upon in this State at present, viz., (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances and (4) Workshop Suspense.

The nature of transactions under each of these sub-divisions is explained below:—

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

(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 1965-66 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	— 5.65	7.67	6.63	1.04	— 4.61
Stock	15.64	29.77	28.59	1.18	16.82

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
Miscellaneous Public Works Advances	10.03	8.27	6.84	1.43	11.46
Workshop Suspense	0.63	0.52	0.88	-0.36	0.27
TOTAL	20.65	46.23	42.94	3.29*	23.94

*The corresponding figure booked in accounts is Rs. 1.90 lakhs. The difference of Rs. 1.39 lakhs 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	6,00,28,000	6,00,28,000	5,98,43,327
Supplementary	..		
Amount surrendered during the year (March, 1966)			60,000
Charged			
Original	3,000	1,63,000	1,32,972
Supplementary	1,60,000		
Amount surrendered during the year			..

Notes and Comments

(i) The saving of Rs. 1.85 lakhs in the voted grant was the net result of savings totalling Rs. 1,02.69 lakhs under 11 group-heads, partly counterbalanced by excess amounting to Rs. 1,00.84 lakhs under 17 other group-heads.

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

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
50. Public Works			
ख. Original Works— Communications			
(a) ख. 1. Works Financed from Central Road Fund Non-Plan expenditure			
O	12.00	5.50	4.08
R	- 6.50		
			- 1.42

(In lakhs of rupees)

The saving of Rs. 6.50 lakhs (54 per cent of the original provision) which

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

was re-appropriated on the 30th March, 1966 was anticipated due mainly to restrictions imposed by the Government of India on the taking up of new works. Reasons for the final saving of Rs. 1.42 lakhs have not been intimated.

(b) ण. Repairs

1. Buildings

O	52.00	}	39.00	39.13	+0.13
R	- 13.00				

The anticipated saving of Rs. 13 lakhs (25 per cent of the original provision) which was re-appropriated to cover excesses under other group-heads, was attributed to post-budget decision to postpone white-washing of buildings and other economy measures.

52. Capital Outlay on Public Works

(c) ण. Original Works—

Buildings

Plan expenditure

O	16.10	}	11.98	11.69	-0.29
R	- 4.12				

Over 1/4 of the original provision remained unutilised. Out of the total saving of Rs. 4.41 lakhs, saving of Rs. 4.12 lakhs was anticipated and transferred by re-appropriation to other group-heads on the 30th March, 1966; the anticipated saving was attributed to non-sanctioning of works. Details of works not sanctioned and reasons therefor have not been intimated.

(d) सा (क) Transfer to Mandi Development Fund

O	30.00	}	9.05	9.05	..
R	- 20.95				

An amount equivalent to one half of the estimated receipts from sale of land in the command of Chambal Project is credited to the Mandi Development Fund by charge to this group-head. The saving of Rs. 20.95 lakhs (70 per cent

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

(In lakhs of rupees)

of the original provision) which was re-appropriated on the 30th March, 1966 was anticipated due to less realisation from sale of land. Please see note (v) below as well.

- (e) ढ-Add expenditure transferred from head '103-Capital Outlay on Public Works' equivalent to central assistance

Plan expenditure

O	96.90	44.10	41.82	- 2.28
R	- 52.80			

The anticipated saving of Rs. 52.80 lakhs (54 per cent of the original provision) was re-appropriated to other group-heads on the 30th March, 1966; it was attributed to less capital expenditure on works outside the Revenue Account. Details of works on which the expenditure incurred was less and also the reasons therefor have not been intimated nor has the Controlling Officer furnished reasons for the final saving of Rs. 2.28 lakhs.

(iii) In the following cases, the expenditure was substantially more than the original provision; a part of this additional expenditure was covered by re-appropriation of savings under other heads (c.f., note (ii) above).

Group-head	Provision in the budget	Amount of excess	Amount of excess covered by re-appropriation
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50. Public Works

(In lakhs of rupees)

ढ. Original Works—
Communications

- (a) ढ. 1. Works financed from
Central Road Fund

Plan expenditure	12.73	7.40	6.17
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Additional funds amounting to Rs. 6.17 lakhs were provided by re-appropriation on the 30th March, 1966 to meet expenditure on new works sanctioned

Group-head	Provision in the budget	Amount of excess	Amount of excess covered by re-appropriation
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(In lakhs of rupees)

by the Government of India during the year. Reasons for final excess of Rs. 1.23 lakhs have not been intimated so far.

(b) अ. 2. Construction and Development of roads of economic and inter-state importance

30.70 59.45 71.20

(There was a final saving of Rs. 11.75 lakhs)

The provision was increased from Rs. 30.70 lakhs to Rs. 1,01.90 lakhs by re-appropriation on the 30th March, 1966, to meet expenditure on new works but the expenditure fell short of the total provision by Rs. 11.75 lakhs. Reasons for the saving have not been intimated so far.

(c) अ. 3. Other works

.. 0.87 2.75

(There was a final saving of Rs. 1.88 lakhs)

Reasons for final saving are awaited.

(d) अ. Transfer of grants for road development to the deposit head "Subventions from Central Road Fund"

14.00 1.00 4.90

(There was a final saving of Rs. 3.90 lakhs)

The Controlling Officer has not furnished reasons for the final saving of Rs. 3.90 lakhs.

(iv) In the following case, the reduction of provision by re-appropriation on 30th March, 1966 proved unjustified, there being an excess of Rs. 10.62 lakhs over the original provision.

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

50. Public Works

अ Suspense

O	59.88	52.07	70.50	+18.43
R	—7.81			

The saving of Rs. 7.81 lakhs which was re-appropriated on the 30th March, 1966 was anticipated due to 'lesser transactions'; the particular sub-head(s) under which the savings were expected have not been intimated nor has the Controlling Officer furnished the reasons for the final excess of Rs. 18.43 lakhs, which formed 31 per cent of the original provision.

(v) *Mandi Development Fund.*—The Mandi Development Fund was established during the year with a view to ensuring speedy development of mandis commanded or benefited by the Chambal Irrigation Project.

The Fund, which is a non-interest bearing reserve, is to be fed by annual contributions from revenue (Grant No. XXVII) of the amount equal to 50 per cent of the estimated sale proceeds of land in the mandis.

The Fund was credited during 1965-66 with Rs. 9.05 lakhs by debit to this Grant (Grant No. XXVII. Public Works). No expenditure was incurred out of the Fund during the year.

An account of the transactions of the Fund is given in the Statement No. 16 of the Finance Accounts, 1965-66.

(vi) *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 1963-64 to 1965-66 and their percentage to the works outlay for these years—

Head of account and year	Works outlay on which distribution is based	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					
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
1965-66	3,45.90	25.77	7.5	10.46	3.0
52. Capital Outlay on Public Works (Financed from Revenues)					
1963-64	19.55	2.40*	12.3	0.76	3.9
1964-65	23.20	2.65*	11.4	0.66	2.8
1965-66	11.69	2.33*	19.9	0.36	3.1
103. Capital Outlay on Public Works (Outside the Revenue Account)					
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
1965-66	4,29.98	33.12	7.7	13.42	3.1
109. Capital Outlay on Other Works					
1963-64	1.42	0.14	9.8	0.06	4.2
1964-65	1.02	0.09	8.8	0.03	2.9
1965-66	0.38	0.03	7.9	0.01	2.6

(vii) *Suspense transactions*.—The expenditure in the grant includes an amount of Rs. 70.50 lakhs under the group-head 'Suspense' (Group-head च). The nature of the 'Suspense' transactions has been explained in item (v) of Notes and Comments below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

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

An analysis of the 'Suspense' transactions accounted for in this grant during 1965-66 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
<i>(In lakhs of rupees)</i>					
Purchases	—94.91	40.87	37.38	3.49	—91.42
Stock	29.40	2,98.42	3,18.03	—19.61	9.79
Miscellaneous Public Works Advances	23.80	24.57	17.20	7.37	31.17
Workshop Suspense	0.37	— 0.01	..	— 0.01	0.36
TOTAL	— 41.34	3,63.85	3,72.61	— 8.76**	50.10

(viii) *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. 15.00 lakhs was received during the year; an expenditure of Rs. 20.13 lakhs was incurred during the year on approved schemes.

The balance at the credit of the Fund as on 31st March, 1966 was (Debit) Rs. 19.21 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 1965-66 appears in Statement No. 16 of Finance Accounts, 1965-66.

**The corresponding figure booked in the accounts is Rs. —0.30 lakh. The difference of Rs. 8.46 lakhs is under reconciliation with the department.

GRANT No. XXVIII. FAMINE RELIEF

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
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Major Head "64. Famine Relief"

Voted			
Original	50,00,000	2,17,74,000	1,52,55,009
Supplementary	1,67,74,000		
Amount surrendered during the year (March, 1966)			66,42,000
Charged			
Original	..	4,000	3,385
Supplementary	4,000		
Amount surrendered during the year			..

Notes and Comments

(i) The unspent amount of Rs. 65.19 lakhs in the voted grant represented 30 per cent of the total provision.

(ii) The department obtained a supplementary grant of Rs. 1,27.74 lakhs on the 9th March, 1966 to meet the additional expenditure on staff and relief measures but an amount of Rs. 66.42 lakhs was surrendered 3 weeks later on the 29th March, 1966 due to less expenditure on relief works owing to early winter showers. In view of the large savings, the supplementary grant obtained in March, 1966 was excessive.

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

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

1. का.2. Relief Works

O	5.05	89.44	91.09
S	1,35.29		
R	-50.90		
			+1.65

The saving of Rs. 50.90 lakhs (36 per cent of the total provision) which was surrendered on the 29th March, 1966 was anticipated due to less expenditure on relief works owing to early setting in of winter showers.

2. का.5. Miscellaneous

O	4.10	17.90	17.62
S	28.40		
R	-14.60		
			-0.28

The saving of Rs. 14.60 lakhs (45 per cent of the total provision) surrendered

on the 29th March, 1966, was stated to be due to non-purchase of fodder from the Government of Gujarat due to non-finalisation of negotiations (Rs. 10 lakhs), less collection of fodder by the Forest Department (Rs. 2.07 lakhs) and less expenditure on fodder and drinking water arrangements due to early setting in of winter showers (Rs. 2.53 lakhs).

(iv) *Famine Relief Fund Account.*—During the year 1965-66, an amount of Rs. 40 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 1964-65 and 1965-66 only a part of the expenditure could be met out of the Fund owing to inadequate balance at the credit of the Fund as indicated below :—

Year	Total expenditure on famine relief	Expenditure met out of the Famine Relief Fund
	(In lakhs of rupees)	
1964-65	4,16.59	1,34.86
1965-66	1,12.55	40.00

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1965-66.

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

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "65. Pensions and Other Retirement Benefits"			
"72. Commutation of Pensions"			
Voted			
Original	1,49,07,000	1,49,07,000	1,29,70,716
Supplementary	..			-19,36,284
Amount surrendered during the year (February, 1966—Rs 3,700 and March, 1966—Rs.16,45,900)			16,49,600
Charged			
Original	68,000	68,000	45,532
Supplementary	..			-22,468
Amount surrendered during the year (February, 1966)			24,400

Notes and Comments

(i) The saving of Rs. 19.36 lakhs in the voted grant (13 per cent of the original provision) was the net result of savings amounting to Rs. 29 lakhs under 7 group-heads partly counterbalanced by excess amounting to Rs. 9.64 lakhs under 7 other group-heads.

Substantial savings 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			
Pensions under Social Security Scheme			
O	27.49	2.49	1.81
R	-25.00			-0.68

The total saving of Rs 25.68 lakhs (93 per cent of the original provision) was attributed to receipt of less number of applications under the scheme.

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 Commuted
Value of Pensions'

O	3.00	1.33	1.24	-0.09
R	-1.67			

The total saving of Rs. 1.76 lakhs (59 per cent of the original provision) was due mainly to less number of commutation cases received during the year.

GRANT No. XXX. TERRITORIAL AND POLITICAL PENSIONS
(ALL VOTED)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "66. Territorial and Political Pensions"			
Voted			
Original	1,000		
Supplementary	..		
	1,000	62	-938
Amount surrendered during the year			..

GRANT No. XXXI. 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 In- dian Rulers"			
Voted			
Original	13,10,000		
Supplementary	2,49,000		
	15,59,000	15,41,093	-17,907
Amount surrendered during the year (March, 1966)			45,000

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		Rs.	Rs.	Rs.
Major Head "68. Printing and Stationery"				
Voted				
Original	77,69,000	81,00,000	76,57,995	-4,42,005
Supplementary	3,31,000			
Amount surrendered during the year (March, 1966)				55,000

Notes and Comments

(i) The expenditure in the grant did not come up even to the original provision and the supplementary grant of Rs. 3.31 lakhs (March, 1966) thus proved unnecessary.

(ii) The saving of Rs. 4.42 lakhs occurred mainly under the following group-head :-

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
<i>(In lakhs of rupees)</i>			
का 2. Purchase of stationery stores			
O	45.00	46.74	42.58
S	1.79		
R	-0.05		
			-4.16

The expenditure fell short of the original grant by Rs. 2.42 lakhs. The supplementary grant of Rs. 1.79 lakhs obtained in March, 1966 for purchase of more paper proved entirely unnecessary.

The saving was attributed mainly to supply of less quantity of paper by Mills.

(iii) *Depreciation Reserve Fund- Government Presses.*—The Fund (which was intended to provide for meeting the cost of renewals and replacements of plant and machinery) had 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, however, no amount was being credited to the Fund nor was any expenditure being incurred out of it on renewals and replacements. In view of Government's decision not to run the presses on commercial lines, the balance at the credit of the Fund (Rs. 2.23 lakhs) was credited to revenue during 1965-66 with the approval of Government.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1965-66.

GRANT No. XXXIII. FOREST

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "70. Forest"				
Voted				
Original	1,16,33,000	1,16,33,000	1,03,37,070	-12,95,930
Supplementary	..			
Amount surrendered during the year (March, 1966)				12,88,040
Charged				
Original	1,000	11,000	9,380	-1,620
Supplementary	10,000			
Amount surrendered during the year (March, 1966)				120
<i>Notes and Comments</i>				

The saving of Rs. 12.96 lakhs in the voted grant was 11 per cent of the provision; it occurred mainly due to reduction in Plan ceiling and curtailment of expenditure as a measure of economy, as indicated below :—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
<i>(In lakhs of rupees)</i>			
Plan expenditure			
(a) खा. 2. vi. Communications and buildings			
O	2.16	0.99	..
R	-1.17		
(b) खा. 2. vii. Soil conservation			
O	26.48	21.34	- 0.01
R	-5.14		
(c) खा. 2. viii. Economic plantations			
O	12.08	10.55	..
R	-1.53		

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

Plan expenditure

(d) खा. 2.x. Rehabilitation of degraded forests

O	2.87	1.88	1.87	-0.01
R	-0.99			

(e) खा. 2.xix. Extension of commercial and economic plantation (Advance action for the 4th Plan)

O	3.18	1.00	0.94	-0.06
R	-2.18			

Savings under items (a) to (e) above were attributed mainly to reduction in Plan ceiling.

(f) खा. 2.i. Timber and other produce removed from the forests by Government agency

Non-Plan expenditure

O	4.54	0.96	1.56	+0.60
R	-3.58			

The saving of Rs. 3.58 lakhs which was surrendered in February and March, 1966 was anticipated due to non-taking up of departmental extraction of coupes as a measure of economy and non-sanctioning of estimates of a few coupes.

GRANT No. XXXIV. MISCELLANEOUS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "71. Miscellaneous"				
Voted				
Original	1,57,08,000	1,85,42,000	1,75,36,575	-10,05,425
Supplementary	28,34,000			
Amount surrendered during the year (March, 1966)				7,87,327
Charged				
Original	1,02,000	1,02,000	9,326	-92,674
Supplementary	..			
Amount surrendered during the year (March, 1966)				62,000

Notes and Comments

(i) The savings anticipated in the voted grant were surrendered in the last three days of March, 1966; even so the amount surrendered (Rs. 7.87 lakhs) was less by Rs. 2.18 lakhs of the amount that actually became available for surrender.

(ii) Substantial savings occurred under the following group-heads :—

S.No.	Group-head	Provision	Saving (and its percen- tage to provision)	Reasons for saving
<i>(In lakhs of rupees)</i>				
1. छा 3.	Slum clearance			
	Plan expenditure	1.00	1.00 (100)	Saving attributed to non-sanctioning of any new scheme during the year
2. छा 5.	Other contributions, gifts, charities, grants-in-aid, etc.	5.85	2.03 (35)	Saving attributed to economy measures
3. छा 7.	(i) For allowances to Pradhans	6.16	1.74 (28)	Reasons for the savings not furnished
4. सा 1.	Headquarters staff			
	Plan expenditure	21.00	2.09 (10)	

S.No.	Group-head	Provision	Saving (and its percentage to provision)	Reasons for saving
		(In lakhs of rupees)		
5.	२१.6. Training in connection with democratic decentralisation	9.00	3.46 (38)	Saving attributed to reduction in Plan ceiling
6.	२१.3.i. Feeding, clothing and medical charges	5.35	1.50 (27)	Saving attributed to less expenditure on purchase of cloth due to receipt of large donations from public

(iii) The savings were partly counterbalanced by the excess under the following group-head :—

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

२१.१. Headquarters staff

Non-Plan expenditure

Voted

O	17.06	16.94	19.03	+2.09
R	-0.12			

The Controlling Officer has not furnished reasons for the excess of Rs. 2.09 lakhs.

GRANT No. XXXV. OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "76. Other Miscellaneous Compensations and Assignments"				
Voted				
Original	67,63,000	67,63,000	67,49,655	-13,345
Supplementary	..			
Amount surrendered during the year (March, 1966)				72,000
Charged				
Original	..	3,000	2,627	-373
Supplementary	3,000			
Amount surrendered during the year				..

Notes and Comments

The saving of Rs. 0.13 lakh was the net result of savings totalling Rs. 2.55 lakhs under 3 group-heads, partly counterbalanced by excesses amounting to Rs. 2.42 lakhs under 3 other group-heads. Important cases of variations are given below:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
1. अ. 1. iii. Guzara and Other Compensation			

2. Other Compensation

O	4.00	2.63	1.97	-0.66
R	-1.37			

The reasons for the total saving of Rs. 2.03 lakhs (51 per cent of the original provision) have not been furnished by the Controlling Officer so far (October, 1966).

2. अ. 1. iii. Guzara and Other Compensations

I. Payment of annuity in perpetuity in respect of religious and educational institutions

O	12.00	11.50	13.16	+1.66
R	-0.50			

The expenditure exceeded the original provision by Rs. 1.16 lakhs. The

department, however, anticipated a saving and reduced the provision by Rs. 0.50 lakh in March, 1966; with the result that the year closed with an uncovered excess of Rs. 1.66 lakhs under this group-head. The reasons for the excess of Rs. 1.66 lakhs have not been furnished by the Controlling Officer.

GRANT No. XXXVI. 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"

Voted

Original	4,90,000	|			
Supplementary	14,90,000	|	19,80,000	23,56,734	+3,76,734

Amount surrendered during the year (March, 1966)

1,245

Notes and Comments

(i) This grant provides for expenditure on implementing civil defence measures taken to meet the National Emergency 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.

(ii) Under the gross system of budgeting followed by Government the recoveries of expenditure from other Governments, Reserve Funds, etc. which are adjusted in the accounts as reduction in expenditure, are excluded while working out of the Demand. This principle was not followed by the Civil Defence Department; a sum of Rs. 3,85,950 received from the Government of India in reimbursement of certain expenditure incurred during the year was deducted from the progressive expenditure figure for the year and the supplementary demand was worked out for the net amount, thus resulting in the excess of Rs. 3,76,734 over the grant.

The excess expenditure requires to be regularised.

GRANT No. XXXVII. 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	5,12,00,000	1,96,06,038	-3,15,93,962
Supplementary	..		
Amount surrendered during the year (March, 1966)			3,08,00,000

Notes and Comments

(i) The unutilised amount of Rs. 3,15.94 lakhs represented 62 per cent of the original provision. In 1964-65 also, 49 per cent of the provision remained unspent.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
(a) का. 1. Payment of compensa- tion by contingent bills			
O	50.00	32.00	-1.98
R	-18.00		

The total saving of Rs. 19.98 lakhs (40 per cent of the original provision) was attributed to (i) finalisation of less number of jagir claims by Revenue Officers; and (ii) less payment of compensation as many jagirdars did not turn up in time to receive payment.

(b) का. 2. Payment through bonds

O	4,62.00	1,72.00	1,66.04	-5.96
R	-2,90.00			

The total saving of Rs. 2,95.96 lakhs formed 64 per cent of the original

provision. It was attributed to finalisation of less number of claims by Revenue Officers and non-issue of bonds by the Reserve Bank of India due to incompleteness of the indents sent by the department.

There was considerable saving under this group-head during 1964-65 also; the saving (Rs. 1,78.07 lakhs) formed 51 per cent of the original provision.

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "94. Capital Outlay on Improve- ment of Public Health"			
Voted			
Original	1,33,70,000	1,15,45,475	-18,24,525
Supplementary	..		
Amount surrendered during the year (March, 1966)			31,13,000

Notes and Comments

(i) The savings anticipated in the grant were surrendered only on the 25th and 30th March, 1966; even so, the amount surrendered (Rs. 31.13 lakhs) was in excess, by Rs. 12.88 lakhs, of the amount that actually became available for surrender (Rs. 18.25 lakhs).

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakhs of rupees)
Water Supply Schemes			
Plan expenditure			
O	1,18.60	85.71	96.38
R	-32.89		
			+10.67

The provision was reduced by Rs. 32.89 lakhs by re-appropriation/surrender in the last week of March, 1966 due to less expenditure on government owned water supply schemes. The expenditure, however, exceeded the reduced provision by Rs. 10.67 lakhs.

The final excess was attributed mainly to inadequate provision made for the purchase of steel plates for Ajmer Water Supply Scheme (Rs. 7.09 lakhs).

GRANT No. XXXIX 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	18,05,000	1,84,55,000	1,51,60,339	-32,94,661
Supplementary	1,66,50,000			

Amount surrendered during the year (March, 1966)

23,50,000

Notes and Comments

(i) Of the saving of Rs. 32.95 lakhs (18 per cent of the total provision), a sum of Rs. 9.45 lakhs remained unsurrendered, even though the surrender of surplus funds was made as late as on the 29th and 30th March, 1966.

(ii) Substantial savings occurred under the following group-heads :—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
<i>(In lakhs of rupees)</i>			
(a) खा-Deepening of Tube Wells			
O	13.35	19.25	18.53
S	15.00		
R	-9.10		
(b) चा-Advance action for IV Plan			
O	..	43.00	40.62
S	48.00		
R	-5.00		

The total savings of Rs. 9.82 lakhs (35 per cent of the total provision) and Rs. 7.38 lakhs (15 per cent of the supplementary provision) under items (a) and (b) respectively were attributed to the non-receipt of equipment, machinery and other stores ordered by the department.

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

(c) ₹-Construction of Tube Wells
by Exploratory Tube Wells
Organisation

O	..	81.50	75.89	-5.61
S	... 1,00.00			
R	-18.50			

The supplementary grant of Rs. 1,00 lakhs was obtained in September, 1965 to meet the anticipated expenditure on the construction of 250 tube wells approved by the Government of India. The total saving of Rs. 24.11 lakhs (24 per cent of the supplementary provision) was attributed mainly to non-receipt of debits on account of expenditure incurred by the Exploratory Tube Wells Organisation of the Government of India and non-supply of pumps and generating sets by suppliers.

GRANT No. XL. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "96.	Capital Outlay on Industrial and Economic Development"			
Voted				
Original	1,23,01,000	1,24,52,000	78,04,804	— 46,47,196
Supplementary	1,51,000			
Amount surrendered during the year (February, 1966—Rs. 12,500 and March, 1966—Rs. 47,05,034)				47,17,534

Notes and Comments

(i) The savings in the grant was Rs. 46.47 lakhs which was 37 per cent of the provision. In the preceding 4 years also large savings (ranging from Rs. 24.67 lakhs to Rs. 75.25 lakhs) representing 22 per cent to 64 per cent of the provision occurred.

(ii) (a) Substantial savings in 1965-66 occurred under the following two group-heads:—

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

ख-3. Purchase of shares

ii. Through the agency of Co-operative Department

O	80.00	18.90	18.90	..
R	—61.10			

Provision is made under this group-head for accommodating expenditure on account of investments in the share capital of co-operative institutions. Funds for the purpose are made available to Government in the form of loan by the Reserve Bank of India which has laid down the criteria for determining the amount of further assistance required by co-operative credit institutions to carry out their loaning programme. The Bank provided only Rs. 18.90 lakhs

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

during the year; this accounts for the saving of Rs. 61.10 lakhs or 76 per cent of the original provision.

ग. Other Miscellaneous Undertakings

ग- 6. Purchase of machinery for rural industrialisation programme at Churu and Nagaur

O	9.50	|	..	..	..
R	-9.50	|	..	..	..

The entire provision remained unutilised due to non-implementation of the scheme under instructions from the Government of India.

(b) The provision under the following group-heads also remained unutilised to a large extent:—

Group-head	Provision	Saving (and its percentage to provision)	Reasons for saving stated by the Department
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(In lakhs of rupees)

I. Non-Plan expenditure

क. Investment in Government and Industrial Undertakings

1. Investment in Corporations	11.00	6.09 (55)	Reasons have not been intimated.
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II. Plan expenditure

ख. Investment in Co-operative Societies

1. Marketing Societies	3.55	3.04 (86)	Non-finalisation of the proposals of societies
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Group-head	Provision	Saving (and its percentage to provision)	Reasons for saving stated by the Department
<i>(In lakhs of rupees)</i>			
खा. 4. Processing Societies	1.45	1.09 (75)	Due to reduction in Plan ceiling (Rs. 1 lakh) and to non-raising of matching contribution by the societies
खा. 5. (i) Pilot Societies	2.20	1.02 (46)	Due to reduction in Plan ceiling

(c) The entire provision remained unutilised under the following two group-heads:—

गा. Other Miscellaneous Undertakings			
2. Purchase of machinery for Service-cum-Training Institute of Ceramics	3.37	3.37 (100)	Savings attributed to non-purchase of machinery due to reduction in Plan ceiling
5. Purchase of machinery for Woollen Technological Institute	1.50	1.50 (100)	

GRANT No. XLI. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES AND CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (Commercial and Non-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)"			
	"100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)"			
Voted				
	Original 21,75,43,000	30,22,70,000	30,94,23,130	+71,53,130
	Supplementary 8,47,27,000			
Amount surrendered during the year				
Charged				
	Original ..	42,000	31,062	-10,938
	Supplementary 42,000			
Amount surrendered during the year (March, 1966)				
				5,218

Notes and Comments

(i) There was an excess of Rs. 71,53,130 over the voted grant which requires to be regularised.

Subsequent to the voting of the grants by legislature, certain irrigation schemes and flood control works were declared non-commercial. To accommodate expenditure on these schemes, specific group-heads were opened under Major Head "100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)" and the budget provision was transferred by re-appropriation to those group-heads in the course of the year. The excess over the grant was the net result of the excesses in 72 group-heads amounting to Rs. 7,43.03 lakhs counterbalanced by savings in 52 group-heads amounting to Rs. 6,71.50 lakhs.

(ii) The supplementary grant of Rs. 8,47.27 lakhs obtained in September, 1965 (Rs. 6,61.52 lakhs) and March, 1966 (Rs. 1,85.75 lakhs) proved inadequate there being an excess of Rs. 71.53 lakhs remaining uncovered.

(iii) The excess may be traced mainly to the following 8 group-heads; the reasons for the excesses and their remaining uncovered have not been furnished by the Controlling Officers except in respect of item (e)

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
<i>(In lakhs of rupees)</i>			
98. Capital Outlay on Multipurpose River Schemes			
(a) क. Bhakra Nangal Project			
O	3.80	3.80	6.23
R	..		
			+2.43
The excess formed 64 per cent of the original provision.			
ख. Chambal Project			
(b) Irrigation Branch Portion			
Left Canals			
4. Suspense			
O	-0.15	-0.15	3.99
R	..		
			+4.14
(c) II. Production			
4. Suspense			
O	10.00	10.00	12.01
R	..		
			+2.01
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)			
(d) क. 1.2 Rajasthan Canal Project			
Expenditure in the Punjab on Rajasthan Feeder debit-able to Rajasthan			
4. Suspense			
O	- 19.80	-19.80	0.31
R	..		
			+20.11

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
e) का-2.1. Major and Medium Irrigation Projects Plan expenditure			
18. Add-Pro rata charges transferred from head '44'			
O	4.41		
R	..	7.08	+2.67

The excess which formed about 61 per cent of the original provision was attributed to transfer of more amount of *pro rata* charges than anticipated due to large expenditure on works. Reasons for the non-provision of additional funds have not been intimated.

100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)			
(f) का.2. Irrigation Works of permanent improvement in scarcity areas xi. Other Works			
O	..		
R	0.59	3.79	+3.20
(g) का.3. Minor Irrigation Works Plan expenditure			
O	..		
R	80.00	85.31	+5.31
(h) का. 1. Flood Control Works Ghaggar Flood Works Plan expenditure			
O	..		
R	1,52.79	1,60.22	+7.43

(iv) Certain other cases of excesses over the provision made in the Budget are mentioned below. In these cases, additional funds were provided to a certain extent by re-appropriating amounts from other group-heads.

Reasons for the additional expenditure have not been furnished by the Controlling Officers in any case excepting item (c) below:—

Group-head	Provision in the budget (original)	Amount of excess	Amount of excess covered by re-appropriation
(In lakhs of rupees)			

98. Capital Outlay, etc.

का- Chambal Project

I. Unit No.3-Rana Pratap Sagar Dam—

(a) 1. Works	1,41.62	73.38	55.82
(b) 2. Establishment	8.67	2.71	1.33

Group-head	Provision in the budget (original)	Amount of excess	Amount of excess covered by reappropriation
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(In lakhs of rupees)

99- Capital Outlay, etc.

का. 1.2. Rajasthan Canal Project

(c) i. Expenditure in Rajasthan

4. Suspense	29.79	41.68	20.82
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The excess of Rs. 20.86 lakhs was attributed mainly to

(i) non-clearance of advance payments made to suppliers by charge to the sub-head 'Miscellaneous Public Works Advances' due to non-settlement of final claims; and

(ii) non-provision of funds to cover suspense transactions of Mechanical Division, Hanumangarh and expenditure on account of depreciation and major overhauling charges of machines adjusted in respective manufacture accounts.

(d) ii. Expenditure in the Punjab on Rajasthan Feeder debitible to Rajasthan

2. Establishment	15.75	2.62	1.57
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(v) The excesses were partly counterbalanced by savings under certain other group-heads; important cases of savings are given in notes (vi) and (vii) below.

(vi) The bulk of the savings occurred under the following group-heads; non-execution of works, non-supply of stores and reduction in Plan ceiling were the main causes for the savings :—

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

98. Capital Outlay, etc.

ख. Chambal Project

(a) Unit No. 1-Kota Barrage

iv. Suspense

O	26.25	3.00	—4.30	—7.30
R	—23.25			

The saving of Rs. 23.25 lakhs (89 per cent of the original provision) which was re-appropriated on the 30th March, 1966 was due to adjustment of transactions relating to the defunct Mechanical Division. Reasons for the final saving of Rs. 7.30 lakhs are awaited.

(b) Left Canals

1. Works—

O	21.00	18.00	15.15	—2.85
R	—3.00			

The anticipated saving of Rs. 3.00 lakhs was attributed to non-execution of certain works. The final saving of Rs. 2.85 lakhs was stated to be due to non-taking up of lining work in Kapren Branch due to non-completion of earth work.

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

Right Main Canals

(c) 1. Works

O	57.17	}	47.58	50.20	+2.62
R	-9.59				

The anticipated saving of Rs. 9.59 lakhs which was re-appropriated on the 30th March, 1966 was attributed mainly to non-execution of certain works; the details of the works not taken up for execution and also reasons therefor have not been intimated.

The actual saving fell short of the anticipation by Rs. 2.62 lakhs, this was explained as due to payment of compensation for land acquired towards the close of the financial year.

(d) 2. Establishment

O	5.29	}	4.20	6.17	+1.97
R	-1.09				

The provision was reduced by Rs. 1.09 lakhs by re-appropriation on the 30th March, 1966 due to posts remaining unfilled. The expenditure, however, exceeded the reduced provision by Rs. 1.97 lakhs.

(e) II. Production

3. Tools and Plant

O	3.34	}	0.71	0.80	+0.09
R	-2.63				

The net saving of Rs. 2.54 lakhs (76 per cent of the original provision) was attributed to reduction in Plan ceiling.

(f) III. Transmission

1. Works

O	1,83.59	}	34.50	33.82	-0.68
R	-1,49.09				

The total saving of Rs. 1,49.77 lakhs (82 per cent of the original provision) was attributed mainly to non-receipt of stores from suppliers.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
98-Capital Outlay, etc.			
Unit No.6-Jawahar Sagar Power Dam—			
(g) i. Dam and appurtenant Works			
1. Works			
O	89.07	79.23	79.06
R	—9.84			—0.17
ii Production			
1. Works			
O	19.91	8.10	9.83
R	—11.81			+1.73

The anticipated savings of Rs. 9.84 lakhs and Rs.11.81 lakhs (11 and 57 per cent of the original provision respectively) were attributed to reduction in Plan ceiling.

Reasons for the final excess of Rs. 1.73 lakhs under the group-head 'Production—Works' are awaited from the Controlling Officer.

99-Capital Outlay, etc.

(h) 1.2. Rajasthan Canal Project

Plan expenditure

i. Expenditure in Rajasthan

1. Works

O	3,83.90	2,97.46	3,13.77	+16.31
R	—86.44			

The anticipated saving of Rs. 86.44 lakhs (23 per cent of the original provision) was attributed to reduction in Plan ceiling.

Regarding the final excess of Rs. 16.31 lakhs the Controlling Officer stated that the expenditure could not be kept within the reduced grant since the reduction was ordered by the Planning Department towards the close of the financial year (in February, 1966).

(i) 3. Tools and Plant

O	10.49	13.08	10.75	—2.33
R	2.59			

On the 30th March, 1966 two orders were issued, one surrendering saving of Rs. 1.88 lakhs anticipated due to non-purchase of jeeps, non-receipt of tubular structures, etc. and the other providing additional funds of Rs 4.47 lakhs required to adjust the cost of Tools and Plant articles supplied by the Punjab Government.

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

The expenditure exceeded the original grant by Rs. 0.26 lakh; the net additional provision of Rs. 2.59 lakhs made on the 30th March, 1966 caused the final saving of Rs. 2.33 lakhs. The final saving was attributed mainly to non-adjustment of cost of T. & P. supplied by Workshop Division due to non-receipt of details, non-purchase of materials by the Draglines Division and non-receipt of stores ordered before the close of the financial year.

(j) का-1.4. Colonisation Schemes

i. Colonisation Commissioner

Plan expenditure

1. Works

O	1.00	3.73	1.20	-2.53
S	4.00			
R	-1.27			

The anticipated saving of Rs. 1.27 lakhs was attributed to slow progress of works. Reasons for the final saving are awaited.

(vii) Certain other cases of savings are mentioned below :—

S. No.	Group-head		Total provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
का.	Bhakra Dam (Irrigation Branch Portion)				
1.	I.	Works			
		Non-Plan expenditure	3.00	3.00 (100)	Reasons awaited from the Controlling Officer
2.	III.	Suspense	1.00	1.57 (157)	Reasons awaited from the Controlling Officer
ख. Chambal Project					
3.	1.	Unit No.1-Kota Barrage			
	1.	Works	6.44	1.25 (19)	Saving attributed to non-finalisation of compensation claims on account of land acquired for the project
4.	2.	Right Main Canals			
4.		Suspense	3.31	5.50 (166)	Reasons awaited from the Controlling Officer

S.No.	Group-head Number Name	Total provision	Saving (and its percentage to provision)	Reasons for saving
(In lakhs of rupees)				
5.	Unit No. 3-Rana Pratap Sagar Dam—			
4.	Suspense	3.83	11.27 (294)	Reasons awaited from the Controlling Officer
III. Transmission				
6.	2. Establishment	12.63	5.20 (41)	Savings attributed due to transfer of less amount of <i>pro rata</i> charges due to less than anticipated expendi- ture on works
7.	3. Tools and Plant	2.16	1.37 (63)	
कृ.4.	Jawahar Sagar Power Dam—			
8.	ji. Production			
2.	Establishment	1.59	1.36 (86)	
क.1.2. Rajasthan Canal Project Plan expenditure				
ii. Expenditure in the Punjab on Rajasthan Feeder debitible to Rajasthan				
9.	1. Works	12.08	1.42 (12)	Attributed mainly to non- adjustment of expenditure on construction of a railway bridge due to non-receipt of debit from railway autho- rities
क. 2. Major and Medium Irrigation Projects Plan expenditure				
10.	3. Parbati Irrigation Project	1.52	1.00 (66)	Saving attributed to non- execution of works due to delay in finalisation of estimates
11.	14. Orai Irrigation Project	7.45	1.03 (14)	Due to slow progress of works
ख.7. Navigation, Embankment and Drainage Works (Non-Com- mercial)				
12.	iv. Other Works	18.80	4.90 (26)	Reasons awaited from the Controlling Officer
13.	v. <i>Add Pro rata</i> cha- rges transferred from '44'	7.00	2.59 (37)	

(viii) *Suspense transactions.*—The expenditure in the Grant includes an amount of Rs. 2 23.52 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 (v) 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 1965-66 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	-2,84.83	5,02.18	6,16.25	-1,14.07	-3,98.90
Stock	1,23.56	5,20.06	4,59.93	60.13	1,83.69
Miscellaneous Public Works Advances	2,18.86	2,89.54	80.87	2,08.67	4,27.53
Workshop Suspense	12.29	-3.69	2.42	-6.11	6.18
TOTAL	69.88	13,08.09	11,59.47	1,48.62*	2.18.50

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

Purchases	-72.40	2,14.33	1,86.23	28.10	-44.30
Stock	1,39.14	6,10.60	6,30.09	-19.49	1,19.65
Miscellaneous Public Works Advances	50.11	1,43.83	78.50	65.33	1,15.44
Workshop Suspense	4.74	20.22	24.78	-4.56	0.18
TOTAL	1,21.59	9,88.98	9,19.60	69.38**	1,90.97

* The corresponding figure booked in the accounts is Rs. 1,48.31 lakhs. The difference of Rs. 0.31 lakh is under reconciliation with the department.

** The corresponding figure booked in the accounts is Rs. 72.83 lakhs. The difference of Rs. 3.45 lakhs is under reconciliation with the department.

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

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
<i>(In lakhs of rupees)</i>					
Purchases	-0.75	1.08	0.59	0.49	-0.26
Stock	4.28	22.08	22.24	-0.16	4.12
Miscellaneous Public Works Advances	1.52	7.00	6.41	0.59	2.11
Workshop Suspense	0.05	..	..	..	0.05
TOTAL	5.10	30.16	29.24	0.92‡	6.02

(iv) 100. *Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)*

Purchases	..	0.79	2.39	-1.60	-1.60
Stock	..	18.83	18.16	0.67	0.67
Miscellaneous Public Works Advances	..	5.35	3.32	2.03	2.03
Workshop Suspense	..	..	..	..	..
TOTAL	..	24.97	23.87	1.10*	1.10

‡ The corresponding figure booked in the accounts is Rs. 1.36 lakhs. The difference of Rs. 0.44 lakh is under reconciliation with the department.

* The corresponding figure booked in the accounts is Rs. 1.02 lakhs. The difference of Rs. 0.08 lakh is under reconciliation with the department.

GRANT No. XLII. CAPITAL OUTLAY ON PUBLIC WORKS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "103. Capital Outlay on Public Works"				
Voted				
Original	4,91,47,000	5,01,87,000	4,80,63,635	-21,23,365
Supplementary	10,40,000			
Amount surrendered during the year (March, 1966)				24,72,560
Charged				
Original	..	2,07,000	2,06,545	-455
Supplementary	2,07,000			
Amount surrendered during the year				..

The charged expenditure shown above does not include an amount of Rs. 38,818 under the group-head 14. Miscellaneous Departments. ii.i. Tourism (Plan expenditure) met out of an advance from the Contingency Fund sanctioned on the 11th March, 1966; this advance has not been recouped to the Fund so far (November, 1966).

Notes and Comments

(i) The expenditure in the Grant fell short of the original provision by Rs. 10.83 lakhs. In view of the large saving the supplementary grant of Rs. 10.40 lakhs obtained in September, 1965 could have been restricted to only token amounts, if the requirements had been assessed correctly.

(ii) Substantial savings occurred under the following group-heads; the non-utilisation of provision amounting to Rs. 64.79 lakhs (45 per cent of the original grant) was attributed to non-receipt/late receipt of administrative approval of works, non-starting of works due to non-availability of suitable sites, non-finalisation of construction programme, etc.

Group-head	Budget provision (original)	Total saving	Amount of unsurrendered saving
<i>(In lakhs of rupees)</i>			
(a) का. 7. Medical			
Plan expenditure	64.34	27.46	2.52
Mainly due to delay in conveying administrative approval for the construction of new medical college buildings.			
(b) का. 9. Agriculture			
Plan expenditure	22.20	4.52	0.74
Mainly due to delay in sanctioning works administratively and non-finalisation of sites due to their non-availability.			
(c) का. 11. Industries			
Plan expenditure	6.45	2.22	0.26
Mainly due to non-receipt of administrative sanction for works.			
(d) का. 13. Stationery and Printing			
	2.07	1.26	0.04
Mainly due to delay in conveying administrative approval for works.			
(e) का. 14.ii. Technical Training Centres			
Plan expenditure	28.05	24.87	0.07
Saving of Rs. 24.80 lakhs (88 per cent of the original grant) was anticipated due to :			
(i) non-starting of a few works during the year; this was due to the fact that provision was necessary for continuing the works in the next year could not be secured due to insufficient allotment in 1966-67; and			
(ii) non-finalisation of certain other works.			
(f) का. 15. Community Development Projects, National Extension Service and Local Development Works			
Plan expenditure	9.22	5.26	0.79
Mainly due to non-receipt/late receipt of sanctions to works and suspension of a few works due to non-receipt of revised administrative approval.			

Group-head	Budget provision (original)	Total saving (In lakhs of rupees)	Amount of unsurrendered saving
(f) ग-1. Other Grants-in-aid	10.00	3.81	0.20

The saving was stated to be mainly due to the decision taken in March, 1966 for sanctioning loan to Ajmer Municipal Council instead of grants for execution of development works.

(iii) In the following case, the expenditure exceeded original grant by Rs. 9.19 lakhs. The additional funds (Rs. 6.37 lakhs) provided by re-appropriation on the 30th March, 1966 proved insufficient.

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

क-6. Education

Plan expenditure

O	38.63	45.00	47.82	+2.82
R	6.37			

The final excess of Rs. 2.82 lakhs was attributed mainly to accelerated progress of works, construction of Polytechnic Building at Bikaner and Sainik School, Chittorgarh.

(iv) The reduction of provision by re-appropriation proved unjustified in the cases mentioned below, in view of the actual expenditure exceeding the reduced provision by a large amount.

क-10. Animal Husbandry

Plan expenditure

O	14.62	24.00	26.26	+2.26
S	10.40			
R	-1.02			

The saving of Rs. 1.02 lakhs which was surrendered on the 30th March, 1966 was anticipated due to delay in receipt of sanction to certain works. The expenditure, however, exceeded the reduced provision by Rs. 2.26 lakhs.

The final excess was attributed to accelerated progress of 4 works, viz., Bacon Factory, Alwar, construction of Livestock Research Station, Bassi and construction of Wool Grading-cum-Marketing Centre at Bikaner and Jodhpur.

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
<i>(In lakhs of rupees)</i>			
घ- <i>Pro rata</i> charges transferred from Demand No. XXVII. Charges on Buildings and Roads (Combined), Establishment and Tools and Plant			
2. Tools and Plant			
Plan expenditure			
O	10.09	8.34	10.44
R	-1.75		
			+2.10

The reasons for the excess have not been intimated.

GRANT No. XLIII. 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	1,85,000	41,621	-1,43,379
Supplementary	..		
Amount surrendered during the year (March, 1966)			1,41,800

Notes and Comments

(i) The percentage of saving in the grant was 77. During 1964-65 also, the percentage of saving was 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)

का. Original Works

1. Miscellaneous

Rehabilitation

O	1.70	0.40	0.38	-0.02
R	-1.30			

The total saving of Rs. 1.32 lakhs was attributed to stoppage of construction work on some shops as certain writ petitions filed in High Courts were under consideration of the Court.

GRANT No. XLIV. 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	4,75,000		
Supplementary	..		
	4,75,000	3,93,857	-81,143
Amount surrendered during the year (March, 1966)			75,000

Notes and Comments

This grant provided for expenditure of State Roadways Department. After the formation of the Rajasthan State Road Transport Corporation (with effect from the 1st October, 1964), the work relating to construction of buildings, etc., was retained by the Government; it was stated that the buildings when completed would be handed over to the Corporation and the cost thereof treated either as loan or capital.

GRANT No. XLV. PAYMENTS OF COMMUTED VALUE OF PENSIONS
(ALL VOTED)

		Total grant	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "120. Payments of Commuted Value of Pensions"				
Voted				
Original	3,00,000	3,00,000	1,23,798	-1,76,202
Supplementary	..			
Amount surrendered during the year (March, 1966)				1,67,000

Notes and Comments

The saving of Rs. 1.76 lakhs was due mainly to less number of pension commutation cases received during the year.

GRANT No. XLVI. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING

		Total grant or appropriation	Actual expenditure	Excess(+) Saving(-)
		Rs.	Rs.	Rs.
Major Head "124. Capital Outlay on Schemes of Government Trading"				
<i>Voted</i>				
Original	18,58,90,000	24,58,90,000	22,83,97,214	-1,74,92,786
Supplementary	6,00,00,000			
Amount surrendered during the year (February, 1966—Rs. 9,767 and March, 1966—Rs. 1,25,33,000)				1,25,42,767
<i>Charged</i>				
Original		1,000	675	-325
Supplementary	1,000			
Amount surrendered during the year (March, 1966)				135

Notes and Comments

(i) Out of the supplementary grant of Rs. 6,00 lakhs obtained by the Food Commissioner on the 9th March, 1966, an amount of Rs. 85.50 lakhs was surrendered 3 weeks later, on the 30th March, 1966 as surplus to requirements.

(ii) The bulk of savings anticipated in the voted grant (Rs. 1,25.33 lakhs out of Rs. 1,25.43 lakhs) was surrendered only in the last fortnight of March, 1966; even then the amount surrendered fell short of the actual saving in the grant by Rs. 49.50 lakhs.

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

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
<i>(In lakhs of rupees)</i>			
1. का-1. Grain supply schemes			
O	13,96.00	13,32.25	13,32.92
R	-63.75		
			+0.67

The saving of Rs. 63.75 lakhs which was surrendered/re-appropriated was

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

attributed to less purchase of indigenous wheat under the buffer stock scheme (Rs. 26.50 lakhs) and post-budget decision to exhibit the expenditure on buffer stock scheme under a separate group-head (Rs. 37.25 lakhs).

During 1964-65 also, there was a saving of Rs. 12,63.83 lakhs (50 per cent of the provision) under this group-head.

2. का-2. Purchase of coarse grains
by the State Government

O	1,25.00	}	6,60.00	6,22.81	-37.19
S	6,00.00				
R	-65.00				

The expenditure fell short of the total provision by Rs. 1,02.19 lakhs (14 per cent of the provision). The bulk of the saving (Rs. 94.71 lakhs) was attributed to the voluntary nature of the scheme; the traders and producers were reported to have not offered grains for sale. The balance saving of Rs. 7.48 lakhs was stated to be due to non-adjustment of the cost of grains received from the Government of India due to non-receipt of debits from the Pay and Accounts Officer.

3. खा-1. Purchase of seeds

O	45.00	}	57.00	51.59	- 5.41
R	12.00				

An additional provision of Rs. 35 lakhs was made in November, 1965 for purchase of seeds from outside the State; the Director of Agriculture stated that due to failure of rains, adequate quantities of wheat and gram seeds were not available locally. Subsequently, a saving of Rs. 23 lakhs was anticipated and surrendered on the 30th March, 1966 due to purchase of less quantity of seeds owing to non-availability of good quality gram seeds and less requirements of sugarcane and cotton seeds due to failure of rains.

The final saving of Rs. 5.41 lakhs was also attributed to purchase of less than expected quantities of seeds.

4. खा-2. Scheme for fertilizers

O	2,40.00	}	1,35.00	1,30.77	- 4.23
R	-1,05.00				

The total saving of Rs. 1,09.23 lakhs (46 per cent of the original provision)

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

was attributed to less release of fertilizers by the Government of India.

During 1964-65 also, there was a saving of Rs. 21.70 lakhs (13 per cent of the total provision) under this group-head.

5. घा-Schemes for control of diseases

1. National T. B. Control Programme

O	..	|	1.00	..	-1.00
R	1.00				

Non-utilisation of the entire provision was attributed to non-receipt of drugs from the Government of India.

PUBLIC DEBT (ALL CHARGED)

	Total appropriation	Actual expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
Major Head "O. Public Debt"			
<i>Charged</i>			
Original	26,02,35,000	92,60,35,000	90,66,89,380
Supplementary	66,58,00,000		
Amount surrendered during the year (March, 1966)			63,87,900

Notes and Comments

(i) Rs. 1,93.46 lakhs out of the provision remained unutilised; but only a sum of Rs. 63.88 lakhs was surrendered and that too on the 21st and 30th March, 1966.

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

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

(In lakhs of rupees)

1. Debt raised in India

1. Per cent Debt—Loans
bearing Interest

Uttar Pradesh Jagir Resump-
tion, Compensation and
Rehabilitation Bonds

O	2,80.00	2,25.00	2,31.11	+6.11
R	-55.00			

The saving of Rs. 55 lakhs (20 per cent of the original provision) which was surrendered on the 21st March, 1966 was anticipated on the basis of trend of actual expenditure.

The final excess of Rs. 6.11 lakhs was attributed to drawal of instalments by larger number of jagirdars in March, 1966.

In 1964-65 also, there was a saving of Rs. 50 lakhs (18 per cent of the original provision) under this group-head.

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

(In lakhs of rupees)

का. 2-Floating Debt

Other Floating Loans

O	5,00.00	71,58.00	70,26.46	-1,31.54
S	66,58.00			

Provision under this group-head is made to accommodate the re-payment of ways and means advance and temporary overdrafts taken from the Reserve Bank of India, etc.

The saving was stated to be due mainly to unforeseen and uncertain nature of these transactions which depended on the overall budgetary position of the State Government.

का-4 (ii) Loans from the Life Insurance Corporation of India

O	11.00	9.74	9.74	..
R	-1.26			

The saving of Rs. 1.26 lakhs formed 11 per cent of the original provision. Reasons for the saving have not been intimated.

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
<i>(In lakhs of rupees)</i>			
III. Long term loans			
Plan expenditure			
(b) ii. Improved Agricultural Implements			
O	1.50	4.65	3.47
S	2.50		
R	0.65		
			-1.18

The expenditure fell short of the original and supplementary provision by Rs. 0.53 lakh. Provision of additional funds by re-appropriation on the 28th March, 1966 increased the saving to Rs. 1.18 lakhs. Reasons for the final saving have not been intimated.

(c) VI. Tube Wells

O	3.00	8.20	3.00	-5.20
R	5.20			

The expenditure was equal to original provision; additional funds obtained by re-appropriation on the 25th March, 1966 proved entirely unnecessary. Reasons for the saving of Rs. 5.20 lakhs have not been intimated.

(d) iii. Pilot Projects for rural man-power

Plan expenditure

O	12.50	8.00	7.80	-0.20
R	-4.50			

The saving of Rs. 4.50 lakhs (36 per cent of the original provision) which was surrendered on the 30th March, 1966 was attributed to less release of assistance by the Government of India.

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
<i>(In lakhs of rupees)</i>			
V. Co-operative			
Plan expenditure			
I. Construction of godowns— Farming Societies			
(e) I. Pilot Schemes			
O 4.13	3.82	2.25	-1.57
R -0.31			

The saving of Rs. 0.31 lakh which was re-appropriated on the 30th March, 1966 was stated to be due to reduction in target. Reasons for the final saving of Rs. 1.57 lakhs have not been intimated.

II. Medium and Long term loans to Co-operative Farming Societies

(f) Pilot Schemes			
O 4.40	3.44	2.00	-1.44
R -0.96			

The anticipated saving of Rs. 0.96 lakh was attributed to reduction of target. The Controlling Officer has not furnished reasons for the final saving of Rs. 1.44 lakhs.

(g) VII. Minor Irrigation Works

Plan expenditure

O 15.00	15.00	12.96	-2.04
R ..			

The Controlling Officer has not furnished reasons for the saving.

(h) X. Construction of rural godowns under Special Development Programme

Plan expenditure

O ..	1.69	..	-1.69
R 1.69			

No part of the additional provision made through re-appropriation on the 30th March, 1966 was utilised. The Controlling Officer stated that the sanction issued by the Finance Department on the 30th March, 1966 authorising transfer of loan amount to the Personal Deposit Account of Panchayat Samitis did not contain names of panchayat Samitis which were to be paid the loan amount and as such no amount was transferred.

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

(i) का. 4. Advances to Cultivators

iii. Land Development

Plan expenditure

O	4.00	9.00	7.72	-1.28
S	6.00			
R	-1.00			

Total saving amounted to Rs. 2.28 lakhs (23 per cent of the total provision). Out of this the anticipated saving of Rs. 1 lakh was stated to be due to channeling of loans for purchase of tractors through Panchayat Samitis. The Controlling Officer has not furnished reasons for the final saving of Rs. 1.28 lakhs.

(j) का. 5. Loans and Advances
to Displaced persons

O	11.50	18.00	17.85	-0.15
S	11.00			
R	-4.50			

The total saving of Rs. 4.65 lakhs (21 per cent of the total provision) was attributed mainly to transfer of less expenditure on the construction of houses, shops, etc., for the settlement of displaced persons from West Pakistan initially booked under the major head '109—Capital Outlay on Other Works', owing to non-reconciliation of expenditure figures by the department.

During the last two years there were savings of Rs. 8.45 lakhs (84 per cent of the original provision) and Rs. 4.72 lakhs (47 per cent of the original provision) for similar reasons.

(k) का. 6. Miscellaneous Loans
and Advances

vi. Loans to Industrialists

O	1.00	20.25	20.25	..
S	23.50			
R	-4.25			

The anticipated saving of Rs. 4.25 lakhs (17 per cent of the total provision)

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

(In lakhs of rupees)

which was re-appropriated on the 30th March, 1966 was anticipated due to non-disbursement of loans to M/s Kamani Industrial Corporation.

(l) x. Loans to Market Committees

Plan expenditure

O	3.20	|	2.09	1.44	-0.65
R	-1.11				

Total saving of Rs. 1.76 lakhs (55 per cent of the original provision) was attributed mainly to non-establishment of Market Committees; the Controlling Officer stated that traders had filed writ petition against the establishment of the Committees.

During 1964-65 also, there was a saving of Rs. 3.38 lakhs for similar reasons.

(m) xiv. Slum Clearance

Plan expenditure

O	1.00	
R	-1.00				

The entire provision was surrendered on the 30th March, 1966 due to non-actioning of any new scheme during the year by Government.

(n) xix. Loans to Co-operative Societies in Gramdan and Bhoodan Areas

O	4.00	
R	-4.00				

The non-utilisation of the entire provision was attributed to the dropping of the scheme.

(o) xxiv. Loans to Rajasthan Kriya Vikrya Sangh

O	1,00.00	|	53.00	57.99	+4.99
R	-47.00				

The saving of Rs. 47 lakhs (47 per cent of the original provision) which was

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

(In lakhs of rupees)

re-appropriated was anticipated due to release of less quantity of fertiliser by the Government of India; the fertiliser received from the Government of India was distributed through the Sangh in certain Districts of Rajasthan and cost of such fertiliser was treated as short term loan to the Sangh.

(p) xxix. Rural Housing

Plan expenditure

O	0.20	1.20	1.20	..
S	8.00			
R	-7.00			

The saving of Rs. 7 lakhs, which was re-appropriated, was anticipated due to change in the agency for the distribution of loans; the loans were distributed through Panchayat Samitis instead of departmentally.

ख. Loans to Government Servants, etc.

(q) 3. Advances for the purchase of other conveyances

O	3.00	1.96	1.82	-0.14
R	-1.04			

The saving of Rs. 1.18 lakhs (39 percent of the original provision) was attributed to non-sanctioning of loan, non-drawal of sanctioned amounts due to non-fulfilment of formalities.

(iii) Certain other cases of savings are mentioned below; in these cases the savings have been attributed to less demand for loan assistance (Sl. Nos. 1-10) and non-execution of loan bonds (Sl. Nos. 11-12).

Group-head		Total provision	Saving (and its percentage to provision)
Number	Name		
1. का. 3.i.	Loans in connection with Rehabilitation of Jagirdars	1.50	1.22 (81)
2. का. 4.i.	Famine Advances	22.00	2.77 (13)
3. का. 4.ii.	Fruit Development Plan expenditure	4.00	3.37 (84)
4. का. 4.v.	Construction of new wells Plan expenditure	2.60	1.22 (47)
5. का. 6.ii.	National Loan Scholarships	12.00	4.74 (39)

(In lakhs of rupees)

Group-head		Total Provision	Saving (and its percentage to provision)
Number	Name		
<i>(In lakhs of rupees)</i>			
6.	का.6.iii. Loans to Educational Institutions	1.00	1.00 (100)
7.	का.6.iv. Loans for Development of Handloom Industries Plan expenditure	1.75	1.65 (94)
8.	का.6.v. Loans to Small Scale Cottage Industries Plan expenditure	8.00	2.06 (26)
9.	का.6.xxv. Purchase of bullocks	2.00	1.16 (58)
10.	का.6.xxx. Loans to State Transport Corporation	1.00	1.00 (100)
11.	का.2.क.I.v. Rural Housing- Plan expenditure	8.03	2.16 (27)
12.	का.2.का. I.vi. Taccavi Advances	5.00	1.12 (22)

Out of these savings a sum of Rs. 21.42 lakhs was re-appropriated to cover excesses under other group-heads.

APPENDIX

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

Grant-wise 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	7,96,000	7,66,813	-29,187
VIII. Parliament, State/Union Territory Legislatures	10,75,000	6,56,000	-4,19,000
IX. General Administration	2,81,000	2,62,034	-18,966
XII. Police	1,83,13,000	52,25,769	-1,30,87,231
XIII. Miscellaneous Departments	33,05,000	37,76,568	+4,71,568
XV. Education	10,000	50,061	+40,061
XVII. Public Health	57,67,000	57,54,265	-12,735
XVIII. Agriculture	2,65,000	35,031	-2,29,969
XX. Co-operation	16,79,000	13,63,127	-3,15,873
XXIV. Miscellaneous Social and Developmental Organisations	34,000	..	-34,000
XXV. Multipurpose River Schemes	8,29,000	1,09,435	-7,19,565
XXVI. Irrigation, etc.	22,65,000	23,26,554	+61,554
XXVII. Public Works	1,34,57,000	1,49,42,360	+14,85,360
XXVIII. Famine Relief	10,00,000	40,00,000	+30,00,000
XXIX. Pensions and other Retirement Benefits and Commutation of Pensions	1,35,000	4,845	-1,30,155
XXXII. Stationery and Printing	5,00,000	7,03,976	+2,03,976
XXXIV. Miscellaneous	95,000	19,448	-75,552

Number and name of the grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates
	Rs.	Rs.	More (+) Less (-)
XXXVI. Expenditure connected with the National Emergency, 1962	..	3,85,950	+ 3,85,950
XL. Capital Outlay on Industrial and Economic Development	..	1,19,688	+1,19,688
XLI. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)	6,91,05,000	3,36,93,714	-3,54,11,286
XLII. Capital Outlay on Public Works	1,12,57,000	61,00,992	-51,56,008
XLIII. Capital Outlay on Other Works	11,50,000	17,80,987	+ 6,30,987
XLV. Payments of Commuted Value of Pensions	3,00,000	1,23,798	-1,76,202
XLVI. Capital Outlay on Schemes of Government Trading	18,53,90,000	19,16,07,771	+62,17,771
TOTAL	31,70,08,000	27,38,09,186	-4,31,98,814



COMPTROLLER AND AUDITOR GENERAL OF INDIA
1966

Printed by the Superintendent, Government Central Press, Jaipur.
1966