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APPN. ACCOUNTS

66-67

67-68



GOVERNMENT OF RAJASTHAN

**APPROPRIATION
ACCOUNTS**

1966-67

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1966-67 presents the accounts of sums expended in the year ended the 31st March, 1967, 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	2,59,65,000	2,66,51,155	..	6,86,155
Charged	3,000	2,758	242	..
II. State Excise Duties				
Voted	1,15,31,000	1,14,70,691	60,309	..
Charged	6,000	143	5,857	..
III. Taxes on Vehicles				
Voted	8,75,000	8,43,254	31,746	..
Charged	1,000	..	1,000	..
IV. Sales Tax				
Voted	55,00,000	55,26,294	..	26,294
Charged	30,000	..	30,000	..
V. Other Taxes and Duties				
Voted	12,81,000	12,72,929	8,071	..
VI. Stamps				
Voted	5,19,000	5,18,831	169	..
VII. Registration Fees				
Voted	2,81,000	2,73,628	7,372	..
Interest on Debt and other Obligations				
Charged	16,07,06,000	15,54,92,882	52,13,118	..
Appropriation for Reduction or Avoidance of Debt				
Charged	4,34,00,000	4,00,19,307	33,80,693	..

Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appro- priated	More than granted/ appro- priated
	Rs.	Rs.	Rs.	Rs.
VIII. Parliament, State/ Union Territory Legislatures				
Voted	65,15,000	63,54,673	1,60,327	..
<i>Charged</i>	<i>74,000</i>	<i>69,413</i>	<i>4,587</i>	..
IX. General Administra- tion				
Voted	3,17,75,000	3,21,29,758	..	3,54,758
<i>Charged</i>	<i>11,37,000</i>	<i>10,89,676</i>	<i>47,324</i>	..
X. Administration of Justice				
Voted	66,92,000	66,36,944	55,056	..
<i>Charged</i>	<i>12,94,000</i>	<i>12,92,877</i>	<i>1,123</i>	..
XI. Jails				
Voted	45,61,000	46,91,558	..	1,30,558
XII. Police				
Voted	9,27,09,000	8,10,58,813	1,16,50,187	..
<i>Charged</i>	<i>9,000</i>	<i>8,713</i>	<i>287</i>	..
XIII. Miscellaneous Departments				
Voted	1,16,62,000	1,17,26,638	..	64,638
<i>Charged</i>	<i>11,000</i>	<i>1,752</i>	<i>9,248</i>	..
XIV. Scientific De- partments				
Voted	46,78,000	45,23,468	1,54,532	..
<i>Charged</i>	<i>83,000</i>	<i>82,974</i>	<i>26</i>	..

Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XV. Education				
Voted	21,54,56,000	21,42,15,024	12,40,976	..
Charged	30,000	23,835	6,165	..
XVI. Medical				
Voted	6,03,25,000	6,04,18,910	..	93,910
Charged	15,000	15,663	..	663
XVII. Public Health				
Voted	5,58,37,000	5,13,27,059	45,09,941	..
Charged	32,000	31,037	963	..
XVIII. Agriculture				
Voted	4,82,22,000	4,11,83,472	70,38,528	..
Charged	20,000	19,500	500	..
XIX. Animal Husbandry				
Voted	1,91,48,000	1,96,89,510	..	5,41,510
XX. Co-operation				
Voted	97,01,000	96,23,202	77,798	..
XXI. Industries				
Voted	49,78,000	48,08,123	1,69,877	..
Charged	2,000	1,460	540	..
XXII. Community Development Projects, National Extension Service and Local Development Works				
Voted	3,31,07,000	3,32,27,142	..	1,20,142

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.
XXIII. Labour and Employment				
Voted	52,19,000	50,01,022	2,17,978	..
XXIV. Miscellaneous Social and Developmental Organisations				
Voted	1,85,16,000	1,79,68,401	5,47,599	..
Charged	1,000	206	794	..
XXV. Multipurpose River Schemes				
Voted	3,47,35,000	3,44,65,601	2,69,399	..
XXVI. Irrigation, Navigation, Embankment and Drainage Works				
Voted	1,87,35,000	2,01,25,406	..	13,90,406
XXVII. Public Works				
Voted	11,25,86,000	12,60,17,834	..	1,34,31,834
Charged	43,000	32,744	10,256	..
XXVIII. Famine Relief				
Voted	12,93,00,000	13,34,98,376	..	41,98,376
XXIX. Pensions and other Retirement Benefits and Commutation of Pensions				
Voted	1,56,99,000	1,60,29,265	..	3,30,265
Charged	68,000	52,059	15,941	..

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.
XXX. Territorial and Political Pensions				
Voted	1,000	119	881	..
XXXI. Privy Purses and Allowances of Indian Rulers				
Voted	23,74,000	24,41,421	..	67,421
XXXII. Stationery and Printing				
Voted	79,53,000	73,39,457	6,13,543	..
XXXIII. Forest				
Voted	1,11,51,000	1,10,12,284	1,38,716	..
Charged	8,000	6,500	1,500	..
XXXIV. Miscellaneous				
Voted	1,78,99,000	1,62,07,173	16,91,827	..
Charged	22,000	2,915	19,085	..
XXXV. Other Miscellaneous Compensations and Assignments				
Voted	72,77,000	70,73,751	2,03,249	..
XXXVI. Expenditure connected with the National Emergency				
Voted	23,30,000	15,19,574	8,10,426	..
XXXVII. Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System				
Voted	3,40,00,000	1,45,23,904	1,94,76,096	..

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.
XXVIII. Capital Outlay on Improvement of Public Health				
Voted	1,29,56,000	1,30,89,358	..	1,33,358
XXXIX. Capital Outlay on Schemes of Agricultural Improvement and Research				
Voted	1,28,12,000	1,50,59,326	..	22,47,326
XL. Capital Outlay on Industrial and Economic Development				
Voted	1,68,85,000	1,41,03,739	27,81,261	..
XLI. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)				
Voted	28,31,35,000	29,71,65,007	..	1,40,30,007
Charged	1,000	287	713	..
XLII. Capital Outlay on Public Works				
Voted	4,56,25,000	4,78,21,928	..	21,96,928
Charged	2,02,000	2,00,354	1,646	..

Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated Rs.	More than granted/ appropriated Rs.
	Rs.	Rs.		
XLIII. Capital Outlay on Other Works				
Voted	1,08,000	8,994	99,006	..
XLIV. Capital Outlay on Road and Water Transport Schemes				
Voted	3,20,000	2,23,767	96,233	..
XLV. Payments of Commuted Value of Pensions				
Voted	3,00,000	3,02,306	..	2,306
XLVI. Capital Outlay on Schemes of Government Trading				
Voted	28,46,10,000	26,06,76,774	2,39,33,226	..
<i>Charged</i>	<i>2,000</i>	<i>1,232</i>	<i>768</i>	..
Public Debt				
<i>Charged</i>	<i>1,26,58,06,000</i>	<i>1,28,76,99,342</i>	..	<i>2,18,93,342</i>
XLVII. Loans and Advances by State/ Union Territory Governments				
Voted	29,22,21,000	28,23,96,886	98,24,114	..
Total	Voted	2,01,80,65,000	1,97,22,42,749	8,58,68,443
	<i>Charged</i>	<i>1,47,30,06,000</i>	<i>1,48,61,47,629</i>	<i>87,52,376</i>
GRAND TOTAL		3,49,10,71,000	3,45,83,90,378	9,46,20,819

The excesses over the voted grants in the following cases require regularisation:—

S.No.	Number and name of the grant
1.	I—Land Revenue
2.	IV—Sales Tax
3.	IX—General Administration
4.	XI—Jails
5.	XIII—Miscellaneous Departments
6.	XVI—Medical
7.	XIX—Animal Husbandry
8.	XXII—Community Development Projects, National Extension Service and Local Development Works
9.	XXVI—Irrigation, Navigation, Embankment and Drainage Works
10.	XXVII—Public Works
11.	XXVIII—Famine Relief
12.	XXIX—Pensions and Other Retirement Benefits and Commutation of Pensions
13.	XXXI—Privy Purses and Allowances of Indian Rulers
14.	XXXVIII—Capital Outlay on Improvement of Public Health
15.	XXXIX—Capital Outlay on Schemes of Agricultural Improvement and Research
16.	XLI—Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)
17.	XLII—Capital Outlay on Public Works
18.	XLV—Payments of Commuted Value of Pensions

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

S.No.	Number and name of appropriation
1.	XVI—Medical
2.	O—Public Debt

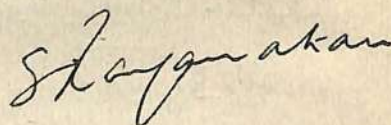
As the grants and appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

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	1,97,22,42,749	1,48,61,47,62
<i>Deduct</i> —Total recoveries	41,12,59,157	..
Net total expenditure as shown in the Finance Accounts.	1,56,09,83,592	1,48,61,47,62

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 1966-67.



(S. RANGANATHAN)

New Delhi :

The 21 DEC 1967

Comptroller and Auditor General of India

GRANT No. I. LAND REVENUE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "9. Land Revenue"				
Voted				
Original	2,32,42,000	2,59,65,000	2,66,51,155	+6,86,155
Supplementary	27,23,000			
Amount surrendered during the year (March, 1967)				1,67,937
Charged				
Original	2,000	3,000	2,758	—242
Supplementary	1,000			
Amount surrendered during the year (March, 1967)				929

Notes and Comments

(i) The expenditure exceeded the voted grant by Rs. 6,86,155, which requires to be regularised; the supplementary grant of Rs. 27.23 lakhs obtained on 30th March, 1967 proved inadequate.

(ii) The excess over the grant can be traced mainly to omission to provide adequate funds by supplementary grant to cover additional expenditure under the group-head "2. District charges-1. District charges other than Training Schools-1. Through the agency of Revenue Department." The expenditure under the group-head amounted to Rs. 1,92.33 lakhs against the original provision of Rs. 1,62.57 lakhs only. Supplementary grant of Rs. 16.50 lakhs was provided on 30th March, 1967 and the provision was further augmented by Rs. 3.00 lakhs by re-appropriation from savings available under other group-heads. Still expenditure to the extent of Rs. 10.26 lakhs remained uncovered. The increase in the expenditure under the group-head was stated to be mainly due to payments on account of arrears resulting from re-fixation of pay, increase in the rate of dearness allowance and purchase of office equipment.

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

(iii) An instance of saving is indicated below :—

1. **डा-Expenditure in connection with**
Ex-Zamindari Estates

1 (i) Head Quarters staff

O	3.63	7.51	5.85	—1.66
S	3.00			
R	0.88			

In view of the total expenditure under this head, the re-appropriation of funds (Rs. 0.88 lakh) on 31st March, 1967 to this group-head proved unnecessary; the supplementary grant obtained on 30th March, 1967 also proved excessive. The saving was attributed to non-adjustment during the year 1966-67 by the Reserve Bank of India of its claim on account of the expenditure incurred by the Bank during the last quarter of the year (Rs. 1.55 lakhs) on the issue and management of the Jagir Resumption/ Biswedari Abolition Bonds and non-drawal of pay by two legal Advisers and of allowances of Patwaris and Girdawars (Rs. 0.11 lakh.)

GRANT No. II. STATE EXCISE DUTIES

		Total grant or appropriation	Actual expenditure	Excess(+) Saving (—)
		Rs.	Rs.	Rs.
Major Head “10.	State Excise Duties”			
Voted				
Original	1,11,75,000	1,15,31,000	1,14,70,691	—60,309
Supplementary	3,56,000			
Amount surrendered during the year (March, 1967)				61,634
Charged				
Original	6,000	6,000	143	—5,857
Supplementary	..			
Amount surrendered during the year (March, 1967)				5,856

GRANT No. III. TAXES ON VEHICLES

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "11. Taxes on Vehicles"				
Voted				
Original	7,54,000	8,75,000	8,43,254	—31,746
Supplementary	1,21,000			
Amount surrendered during the year (March, 1967)				20,400
Charged				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (March, 1967)				1,000

GRANT No. IV. SALES TAX

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "12. Sales Tax"				
Voted				
Original	49,60,000	55,00,000	55,26,294	+ 26,294
Supplementary	5,40,000			
Amount surrendered during the year				
..				
Charged				
Original	30,000	30,000	..	—30,000
Supplementary	..			
Amount surrendered during the year (March, 1967)				
30,000				

Notes and Comments

The expenditure exceeded the grant by Rs. 26,294, which requires to be regularised.

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	11,28,000 |	12,81,000	12,72,929	—8,07
Supplementary	1,53,000 |			
Amount surrendered during the year (March, 1967)				13,63

GRANT No. VI. STAMPS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head “14. Stamps”				
Voted				
Original	4,56,000	5,19,000	5,18,831	—169
Supplementary	63,000			
Amount surrendered during the year (March, 1967)				238

GRANT No. VII. REGISTRATION FEES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "15. Registration Fees"				
Voted				
Original	2,46,000	2,81,000	2,73,628	—7,372
Supplementary	35,000			
Amount surrendered during the year (March, 1967)				11,926

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "16. Interest on Debt and Other Obligations"			
<i>Charged</i>			
Original 12,03,36,000	16,07,06,000	15,54,92,882	—52,13,118
Supplementary 4,03,70,000			
Amount surrendered during the year (March, 1967)			30,71,163

Notes and Comments

Substantial savings occurred under the following group-heads:—

Group-head	Total appropriation	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
क. 1. i. I. Interest on permanent loans			
l. viii. 5½% Rajasthan State Development Loan, 1977			
O 28.08	28.50	26.15	—2.35
R 0.42			

The expenditure fell short of the original provision by Rs. 1.93 lakhs; provision of additional funds, by re-appropriation on the 31st March, 1967 which increased the saving to Rs. 2.35 lakhs, proved unnecessary. The final saving was attributed to non-drawal of interest by some of the subscribers.

ix. 5½% Rajasthan State Development Loan, 1978

O 13.47	13.50	7.38	—6.12
R 0.03			

The expenditure under this group-head (Rs. 7.38 lakhs) fell short of original provision by Rs. 6.09 lakhs. The final saving (Rs. 6.12 lakhs) is stated to be due to non-drawal of interest by some of the subscribers.

Group-head	Total appropriation	Actual expenditure	Excess (+) Saving(—)
<i>(In lakhs of rupees)</i>			
3. <i>z.</i> Interest on Rajasthan Jagir Resumption, Compensation and Rehabilitation Bonds			
<i>O</i> 60.00	42.00	38.13	—3.87
<i>R</i> —18.00			

The expenditure fell short of the original provision by Rs. 21.87 lakh which was attributed mainly to less drawals by the Jagirdars than anticipated a sum of Rs. 18 lakhs was surrendered/re-appropriated to other group-head but only on the 31st March, 1967.

4. *क.* 1. i. III. Floating Loans

Interest on other
Floating Loans

<i>O</i> 18.00	68.60	60.91	—7.69
<i>S</i> 50.00			
<i>R</i> 0.60			

The expenditure fell short of the original and supplementary provision by Rs. 7.09 lakhs. Provision of additional funds by re-appropriation on the 31st March, 1967 increased the saving to Rs. 7.69 lakhs. The Controlling Office explained the final saving as due to non-preferment of claim of interest till the end of March, 1967 by the Reserve Bank of India on shortfall in the balances in the Government account during the month of March, 1967.

5. *क.* 1. Interest paid to the
Central Government

i. Relief and Rehabilitation

<i>O</i> 6.00	4.08	4.08	..
<i>R</i> —1.92			

The saving of Rs. 1.92 lakhs was attributed to less payment of interest on loans received from the Government of India owing to less recoveries from displaced persons.

6. *क.* 1. Interest paid to the Central
Government.

ii. Grow More Food Schemes

<i>O</i> 62.84	74.24	74.24	..
<i>S</i> 19.19			
<i>R</i> —7.79			

The saving of Rs. 7.79 lakhs was attributed to change

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

of classification relating to loans for Animal Husbandry, Forestry and Milk Supply Schemes from "Grow More Food Schemes" to 'Miscellaneous'. In 1965-66 also, a saving of Rs. 7.17 lakhs occurred under this group-head for the same reason.

7. iii. Bhakra Nangal Project

O	1,30.65	|	1,30.46	1,30.46	..
S	20.00				
R	—20.19				

The supplementary provision obtained for the payment of interest on further loans to be re-allocated by the Government of India but the amount was surrendered as the re-allocation did not materialise.

(iii) A case of excess is mentioned below:—

का. 3. i. Interest on charitable and other funds

ii. Interest on Deposits of Rajasthan State Transport Corporation

O	..	|	1.12	2.62	+1.50
R	1.12				

The excess occurred mainly due to the decision taken in July, 1967, to credit interest on deposits of Corporation with effect from 1st April, 1965 instead of from 1st January, 1966 as earlier decided upon; necessary additional provision of funds could not be made owing to belated decision.

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"			
<i>Original</i> 4,34,00,000	4,34,00,000	4,00,19,307	—33,80,690
<i>Supplementary</i> ..			
<i>Amount surrendered during the year (March, 1967)</i>			33,80,690

Notes and Comments

(i) The saving of Rs. 33.81 lakhs in the appropriation was under the following group-head :—

Group-head	Total appropriation	Actual expenditure	Excess (+) Saving (—)
	(In lakhs of rupees)		
क. 2. Other appropriations			
<i>O</i> 3,82.00	3,48.15	3,48.15	..
<i>R</i> —33.85			

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 1966-67 receipts on account of sale of land and betterment levy were not to the extent anticipated and consequently less amount was transferred to the Public Account.

During 1965-66 also, a saving of Rs. 54.90 lakhs (14% of original provision) occurred for the same reasons.

(ii) *Sinking Fund*.—The expenditure under the appropriation includes an amount of Rs. 52.04 lakhs, transferred to the Sinking Fund created to provide for redemption of permanent loans. The balance at the credit of the Fund at the end of 1966-67 was Rs. 2,48.74 lakhs. An account of the transactions of the Fund is given in Statement No. 16 of Finance Accounts, 1966-67.

GRANT No. VIII. PARLIAMENT, STATE/UNION TERRITORY LEGIS-
LATURES

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "18. Parliament, State/Union Territory Legis- latures"				
Voted				
Original	63,66,000	65,15,000	63,54,673	—1,60,327
Supplementary	1,49,000			
Amount surrendered during the year (March, 1967)				2,20,869
Charged				
Original	73,000	74,000	69,413	—4,587
Supplementary	1,000			
Amount surrendered during the year (March, 1967)				1,761

GRANT No. IX. GENERAL ADMINISTRATION

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head “19. General Admin- istration”				
Voted				
Original	2,87,42,000	3,17,75,000	3,21,29,758	+3,54,758
Supplementary	30,33,000			
Amount surrendered during the year (February, 1967-Rs. 12,702 and March, 1967-Rs. 12,328)				25,030

Charged

<i>Original</i>	<i>10,37,000</i>	<i>11,37,000</i>	<i>10,89,676</i>	<i>—47,324</i>
<i>Supplementary</i>	<i>1,00,000</i>			
<i>Amount surrendered during the year (March, 1967)</i>				<i>35,322</i>

Notes and Comments

(i) The excess of Rs. 3,54,758 in the voted grant, requires to be regularised. The supplementary grant of Rs. 30,33,000 obtained on 30th March, 1967 proved inadequate.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
(a) घा. District Administration			
घा. 1. General Establishment			
घा. 1. i. District Establishment			
O	54.44	58.77	61.65
S	4.91		
R	—0.58		

The actual expenditure exceeded the original provision by Rs. 7.21 lakhs

owing to payment of dearness allowance at increased rates and pay and allowances to additional staff sanctioned during the year. A supplementary grant of Rs. 4.91 lakhs was obtained on 30th March, 1967 to cover the increased expenditure. This proved inadequate; the provision was reduced by re-appropriation of funds amounting to Rs. 0.58 lakh from this group-head. This proved injudicious and increased the uncovered expenditure. Reasons for the final excess of Rs. 2.88 lakhs have not been intimated by the Controlling Officer.

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	63,24,000	66,92,000	66,36,944	—55,056
Supplementary	3,68,000			
Amount surrendered during the year (March, 1967)				1,640
Charged				
Original	12,14,000	12,94,000	12,92,877	—1,123
Supplementary	80,000			
Amount surrendered during the year (March, 1967)				167

GRANT No. XI. JAILS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "22. Jails"				
Voted				
Original	42,61,000	45,61,000	46,91,558	+1,30,558
Supplementary	3,00,000			

Amount surrendered during the year

Notes and Comments

(i) The expenditure exceeded the grant by Rs. 1,30,558 which needs regularisation.

The excess occurred mainly under the group-head **ख. 3. District Jails**. The original provision under this group-head (Rs. 11.71 lakhs) was augmented on the 31st March, 1967 by Rs. 2.14 lakhs; nevertheless, the expenditure exceeded the total provision by Rs. 0.44 lakh. The excess was attributed mainly to payment of arrear claims to staff, increase in the rate of dearness allowance and large expenditure on travelling allowance.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
		(In lakhs of rupees)	
ख. Jail Manufactures			
(a) 1. Central Jails			
O	2.49	0.95	1.08
R	—1.54		
(b) 2. District Jails			
O	2.20	1.05	1.01
R	—1.15		
			+0.13
			—0.04

The savings anticipated due to purchase of less quantities of raw material owing to fall in the number of prisoners and adequate stock in hand, was re-appropriated to cover excesses under other group-heads on the 31st March, 1967. The actual expenditure under the group-head **ख. 1** (item (a) above) however, exceeded the final grant by Rs. 0.13 lakh; reasons for the excess have not been intimated.

GRANT No. XII. POLICE

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "23. Police"				
Voted				
Original	9,27,09,000	9,27,09,000	8,10,58,813	—1,16,50,187
Supplementary	..			

Amount surrendered during the
year (March, 1967)

68,35,190

Charged

Original	3,000	9,000	8,713	—287
Supplementary	6,000			

Amount surrendered during the year

Notes and Comments

(i) A sum of Rs. 68.35 lakhs only, out of the total saving of Rs. 1,16.50 lakhs in the voted grant, was surrendered and that too on the last day of the financial year.

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

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

II. Special Police

1. Rajasthan Armed
Constabulary

O	3,15.65	2,38.95	2,01.24	—37.71
R	—76.70			

The total saving of Rs. 1,14.41 lakhs formed 36 per cent of the original provision. The anticipated saving of Rs. 76.70 lakhs (re-appropriated/surrendered on the 31st March, 1967) was attributed to the transfer of Border Security Force Battalions to the Central Government. Reasons for the final saving of Rs. 37.71 lakhs have not been intimated.

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

Special Police

3. Wireless

O	12.26	7.98	7.79	—0.19
R	—4.28			

The total saving of Rs. 4.47 lakhs (36 per cent of the original provision) is attributed mainly to post budget decision to transfer wireless staff along with the Border Security Force Battalions to the Central Government.

Special Police

4. Medical Staff

O	4.36	1.91	1.70	—0.21
R	—2.45			

The total saving of Rs. 2.66 lakhs (61 per cent of the original provision) is attributed mainly to post budget decision to transfer medical staff along with the Border Security Force Battalions to the Central Government.

V. Home Guards

O	32.50	26.73	23.81	—2.92
R	—5.77			

Out of the total saving of Rs. 8.69 lakhs (27 per cent of the original provision) the saving of Rs. 5.77 lakhs (surrendered on the 31st March, 1967), was attributed to disbandment of the Border Home Guards.

The final saving of Rs. 2.92 lakhs was attributed mainly to non-adjustment of the cost of uniform articles procured through the Director General, Supplies and Disposals due to non-receipt of debits.

GRANT No. XIII. MISCELLANEOUS DEPARTMENTS

		Total grant or appropriation	Actual expenditure	Excess Saving
		Rs.	Rs.	R
Major Head "26. Miscellaneous Departments"				
Voted				
Original	97,10,000	1,16,62,000	1,17,26,638	+6
Supplementary	19,52,000			
Amount surrendered during the year (March, 1967)				45
Charged				
Original	10,000	11,000	1,752	-9
Supplementary	1,000			
Amount surrendered during the year (March, 1967)				9
Notes and Comments				

The expenditure exceeded the voted grant by Rs. 64,638 which requires be regularised.

GRANT No. XIV. SCIENTIFIC DEPARTMENTS

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "27. Scientific Departments"				
oted				
Original	38,28,000	| 46,78,000	45,23,468	—1,54,532
Supplementary	8,50,000			
Amount surrendered during the ear (March, 1967)				1,52,390
harged				
Original	7,000	| 83,000	82,974	—26
Supplementary	76,000			
Amount surrendered during e year (March, 1967)				12

GRANT No. XV. EDUCATION

		Total grant or appropriation	Actual expenditure	Excess Savings
		Rs.	Rs.	
Major Head "28. Education"				
Voted				
Original	19,27,45,000	21,54,56,000	21,42,15,024	—12
Supplementary	2,27,11,000			

Amount surrendered during the year

Charged

Original	5,000	30,000	23,835	—
Supplementary	25,000			

Amount surrendered during the year (March, 1967)

Notes and Comments

(i) The saving of Rs. 12.41 lakhs in the voted grant is the net result of savings amounting to Rs. 96.85 lakhs under 48 group-heads counterbalanced by excesses amounting to Rs. 84.44 lakhs under 44 other group-heads.

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

Sr. No.	Group-head	Total grant	Actual expenditure	Excess Savings
(In lakhs of rupees)				
1. का. 2. Government Arts Colleges				
का. 2. i. Arts Colleges (Men)				
	Plan expenditure			
	O ..	17.63	14.90	—2.73
	R 17.63			

Although funds were provided under this group-head by re-appropriation from other group-heads on the 31st March, 1967 to meet the expenditure on colleges, introduction of new subjects and increase in rates of dearness allowance, there was a saving of Rs. 2.73 lakhs (15.5 per cent of the provision). The saving was attributed to posts remaining unfilled and non-drawn dearness allowance by the staff.

No.	Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)				

3. चा. 1. ix. Science Education Unit

Plan expenditure

O	0.42	10.00	8.82	—1.18
R	9.58			

The original provision was enhanced by Rs. 9.58 lakhs by re-appropriation of funds from other group-heads on the 31st March, 1967 to meet increase in expenditure on purchase of science equipment and expansion of State Institute of Science Education under Crash-programme; nevertheless actual expenditure fell short by Rs. 1.18 lakhs; reasons for the saving have not been furnished.

3. चा. 2. Direct grants to non-

Government special schools

Non-Plan expenditure

O	9.00	7.72	7.83	+0.11
R	— 1.28			

The anticipated saving of Rs. 1.28 lakhs (14 per cent of the original provision) was owing to less payment of grants-in-aid than anticipated and was re-appropriated to other group-heads only on the 31st March, 1967.

4. डा. 3. Grant-in-aid, contributions, etc.

Plan expenditure

O	16.73	9.54	9.64	+0.10
R	—7.19			

The anticipated saving of Rs. 7.19 lakhs (43 per cent of the original provision) re-appropriated to other group-heads on the 31st March, 1967 was stated to be due to less payment of grants-in-aid to Malviya Regional Engineering College for development of site.

5. चा. 4. iv. Nationalisation Board of Text Books

Non-Plan expenditure

O	12.06	10.32	10.23	—0.09
R	—1.74			

The anticipated saving of Rs. 1.74 lakhs was stated to be due to less purchase of paper owing to expectations of receiving paper from foreign countries as gift.

Sr. No. Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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(iii) The savings were counterbalanced by excesses under other group-heads. Two important cases are mentioned below:—

1. का. 3. Grants to non-Government Arts Colleges
Non-Plan expenditure

O	21.27	|	21.27	26.18	+4.91
R	..				

The expenditure exceeded the provision by Rs. 4.91 lakhs; in view of the overall saving of Rs. 12.41 lakhs, additional funds could have been provided by re-appropriation to cover the final excess. The excess was attributed to the decision of the Government towards the end of March, 1967 to pay dearness allowance at enhanced rates to the staff of aided institutions.

2. चा. 3. Scholarships

चा. 3.ii. Plan expenditure

II. Through Director
College Education

O	13.00	|	16.50	18.27	+1.77
R	3.50				

The expenditure exceeded the original provision by Rs. 5.27 lakhs (41 per cent) on account of payment of more scholarships to the children of Primary and Secondary School Teachers, etc. against grant received from Government of India. Additional funds to the extent of Rs. 3.50 lakhs were provided through re-appropriation from other group-heads on the 31st March, 1967; nevertheless the group-head closed with an excess of Rs. 1.77 lakhs (14 per cent of the original provision). The excess was attributed to the payment of extreme poverty scholarships and larger number of merit scholarships.

(iv) *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 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 1.67 lakhs was received from the University Grants Commission for construction of library buildings and Science blocks, etc. and was credited to the deposit head, raising the balance to Rs. 11.74 lakhs on the 31st March, 1967.

An account of the transactions of the Deposit Account is given in Statement No.16 of the Finance Accounts, 1966-67.

GRANT No. XVI. MEDICAL

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
		Rs.	Rs.	Rs.
Major Head "29. Medical"				
Voted				
Original	5,65,36,000	6,03,25,000	6,04,18,910	+93,9
Supplementary	37,89,000			
Amount surrendered during the year (March, 1967)				4,69,9
Charged				
Original	5,000	15,000	15,663	+66
Supplementary	10,000			
Amount surrendered during the year (March, 1967)				1,40

Notes and Comments

(i) The excess of Rs. 93,910 over the voted grant and of Rs. 663 over the charged appropriation require regularisation.

(ii) An excess of Rs. 4.87 lakhs occurred under the group-head 'A. 5. Other Hospitals and Dispensaries' against the provision of Rs. 178.50 lakhs. Besides, minor excesses totalling Rs. 3.77 lakhs occurred under 27 other group-heads. These excesses were counterbalanced by savings under other group-heads. Important cases of savings are mentioned in note (iii) below.

(iii) Provision remained unutilised to a substantial extent in the following cases:—

Sr. No.	Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)		
(1)	A. 3.T.B.Hospitals, Sanatoriums and Clinics			
	Non-Plan expenditure			
	O	29.28	27.00	—1.18
	R	—2.28		

Out of the total saving of Rs.3.46 lakhs, saving amounting to Rs. 2.28 lakhs, surrendered on the 31st March, 1967, was stated mainly to be due to

Sr. No. Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
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posts remaining vacant owing to non-availability of technical staff (Rs.0.35 lakh), less purchase of drugs as a result of restrictions imposed by the Government on purchases (Rs. 1.00 lakh) and non-payment of grant-in-aid to Madar Sanatorium for maintenance of 45 beds for indigent displaced patients, in absence of sanction from the Government of India (Rs 0.83 lakh). Reasons for the final saving of Rs. 1.18 lakhs have not been intimated by the Controlling Officer.

(2) **वा.5. Other Hospitals and Dispensaries**
Plan expenditure

O	4.59	2.57	2.49	—0.08
R	—2.02			

The saving of Rs. 2.02 lakhs (46 per cent of the original provision) surrendered on the 31st March, 1967 was attributed to posts of technical staff remaining vacant (Rs.0.77 lakh) and late starting of new dispensaries owing to delay in receipt of Government sanction for location of new dispensaries and creation of posts (Rs. 1.25 lakhs).

(3) **वा.3. Medical College, Udaipur**
Non-Plan expenditure

O	11.18	11.18	11.19	+0.01
S	2.40			
R	—2.40			

The supplementary grant for Rs. 2.40 lakhs was obtained on the 30th March, 1967 and the saving of an identical amount stated to be due to posts remaining vacant was re-appropriated on the 31st March, 1967 to other group-heads; this is indicative of defective control over budgetary position.

(4) **वा.7. Ayurvedic Colleges**
Plan expenditure

O	3.86	3.12	2.75	—0.37
R	—0.74			

Out of the total saving of Rs. 1.11 lakhs (28 per cent of the original provision) saving amounting to Rs. 0.74 lakh was attributed to posts remaining vacant. The reasons for the final saving of Rs. 0.37 lakh have not been intimated by the Controlling Officer.

S. No. Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			

decision to meet the expenditure on the training of Auxiliary Nurses and Midwives out of the budget grant for Family Planning Programme (Group-head No. 5) on the direction of the Central Working Group on Health.

2) का. 4. Maternity and Child Welfare
Centres.
Non-Plan expenditure

O	9.35	7.60	7.66	+0.06
R	—1.75			

The saving of Rs.1.75 lakhs was attributed to posts remaining vacant.

During 1965-66, also, a saving of Rs 2.40 lakhs (66 per cent of the budget provision) occurred under this group-head.

3) का. 5. Family Planning Centres
Plan expenditure

O	53.83	24.00	29.53	+5.53
R	—29.83			

The expenditure fell short of the original grant, by Rs. 24.00 lakhs (45 per cent). The anticipated saving of Rs. 29.83 lakhs, stated to be due to vacancies and late starting of the extended programme, although re-appropriated/surrendered on the 31st March, 1967 was also not correctly assessed, thereby leaving an excess of Rs. 5.53 lakhs which was, however, attributed mainly to more purchases and filling up of certain vacant posts of technical staff.

(4) का. Grants for Public Health
Purposes

1. Grants-in-aid to Panchayat Samitis

i. Vaccination

Non-Plan expenditure

O	6.70	5.70	5.30	—0.40
R	—1.00			

The saving of Rs. 1.00 lakh out of the total saving of Rs. 1.40 lakhs (21 per

S. No. Group-head	Total grant	Actual expenditure	Excess Saving
<i>(In lakhs of rupees)</i>			

cent of the original provision) was attributed to less disbursement of grant due to lesser demand by Panchayat Samitis. Reasons for the same, as also for the final saving of Rs. 0.40 lakh have not been furnished by the Controlling Officer.

- (5) ग. Expenses in connection
with epidemic diseases
4. National Small-Pox
Eradication Programme
Plan expenditure

O	26.18	|	15.00	16.07	+1.13
R	—11.18				

The anticipated saving of Rs. 11.18 lakhs, re-appropriated to other group-heads on the 31st March, 1967, was owing to less allocation of central assistance information for which was received by the department as early as March, 1967.

- (6) ग. 5. National Trachoma
Control Programme
Plan expenditure

O	23.40	|	14.00	12.87	—1.13
R	—9.40				

The expenditure fell short of the original grant by Rs. 10.53 lakhs (45 per cent of the original grant). The anticipated saving of Rs. 9.40 lakhs which was re-appropriated to other group-heads in March, 1967 was attributed to lesser allocation of central assistance.

The final saving of Rs. 1.13 lakhs has been attributed to less expenditure on travelling allowance and maintenance of vehicles owing to number of vehicles remaining off the road on account of introduction of revised methodology in the State.

No. Group-head	Total grant	Actual expenditure	Excess (+) Saving(—)
(In lakhs of rupees)			

(7) डा. Works

1.i. Works controlled and
executed by the Chief
Engineer, Health

1.i. II. Executive

II. Other Establishment

O	8.07	|	..	..	..
R	—8.07	|	..	..	..

The anticipated saving of Rs. 8.07 lakhs, which was attributed to taking over of 40 municipal water works by State, was transferred as a result thereof to group-head डा. 1.i.II.i Maintenance of Water Works.

(8) डा. Works

1. Water Supply Schemes

1.i.II.iv. Suspense

O	57.30	|	73.93	42.77	—31.16
S	4.70	|			
R	11.93	|			

The expenditure fell short of the original grant by Rs. 14.53 lakhs; the additional funds obtained through supplementary grant and re-appropriation from other group-heads to clear the old outstanding credits relating to cost of materials used for water supply schemes proved to be entirely un-necessary.

Reasons for the final saving of Rs. 31.16 lakhs have not been furnished by the Controlling Officer.

(9) डा. Works

1(1) V Special Investiga-
tion Division

Plan expenditure

O	8.87	|	4.27	4.85	+0.58
R	—4.60	|			

The saving of Rs. 4.60 lakhs (52 per cent of the original provision), was stated to be due to abolition of two urban and rural divisions.

(iv) (a) *Review of Establishment charges of the Water Supply Scheme*
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 "Works Outlay" recorded under each.

The following table shows the figures of these charges for the years 1965 to 1966-67 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 establishment charges to works outlay
(In lakhs of rupees)			
30. Public Health			
1964-65	40.78	24.61(a)	60.3
1965-66	43.92	27.63(a)	62.9
1966-67	68.04	38.11(a)	56.0
94. Capital Outlay on Improvement of Public Health			
1964-65	66.53	3.91	5.9
1965-66	1,02.29	5.25	5.1
1966-67	1,17.57	12.35	10.5

(b) *Suspense transactions.*—The expenditure in this grant includes an amount of Rs. 42.77 lakhs under the group head "Suspense" (group-head 31. II.iv). The nature of the transactions appearing under the 'Suspense' head has been explained in item (vi) 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 1966-67 is given below together with the opening and closing balances under the different suspense heads :—

(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".

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
Purchases	—89.61	26.78	13.35	13.43	—76.18
Stock	9.97	1,50.22	1,73.08	—22.86	—12.89
Miscellaneous Public Works Advances	31.15	29.76	28.97	0.79	31.94
Workshop Suspense	3.04	2.31	2.62	—0.31	2.73
	—45.45	2,09.07	2,18.02	—8.95*	—54.40

(c) *Depreciation Reserve Fund-Water Works.*—The expenditure under the voted grant includes an amount of Rs. 22.08 lakh transferred to this Deposit Account.

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

The expenditure on renewals and replacements is also initially recorded under this Grant and subsequently transferred to the Fund; an expenditure of Rs. 0.37 lakh was incurred out of the Fund on renewals and replacements.

The balance at the credit of the Fund on the 31st March, 1967 was Rs. 1,29.33 lakhs. An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1966-67.

* The corresponding figure booked in the accounts is Rs. —3.19 lakhs (gross Rs. 42.77 lakhs minus recoveries Rs. 45.96 lakhs). The difference of Rs. 5.76 lakhs is under reconciliation with the department.

GRANT No. XVIII. AGRICULTURE

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess () Saving Rs.
Major Head "31. Agriculture"				
Voted				
Original	4,82,21,000	4,82 22,000	4,11,83,472	—70,38
Supplementary	1,000			
Amount surrendered during the year (March, 1967)				73,05

Charged

Original	..	|	20,000	19,500	—
Supplementary	20,000				
Amount surrendered during the year (March, 1967)					

Notes and Comments

(i) The saving anticipated in the voted grant was surrendered only on the 31st March, 1967.

(ii) The saving of Rs. 70.38 lakhs in the voted grant was the net result of savings totalling Rs. 136.26 lakhs under 84 group-heads partly counter balanced by excesses amounting to Rs. 65.88 lakhs under 67 other group-heads.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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अ. Agricultural Experiments and Research

2.I.C.A.R. Schemes
Plan expenditure

O	4.69	2.31	2.24	—0.07
R	—2.38			

The total saving of Rs. 2.45 lakhs (52 per cent of the, original provision) was

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
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distributed mainly to posts remaining unfilled and non-implementation of certain schemes.

I.C.C.C. Schemes

Plan expenditure

O	3.05	|	1.56	1.53	—0.03
R	—1.49	|			

The total saving of Rs. 1.52 lakhs (50 per cent of the original provision) was attributed to posts remaining unfilled and non-implementation of the schemes of breeding improved strains.

VI. Agriculture Education

1. Integrated Training Centres

Plan expenditure

O	12.36	|	6.00	6.14	+0.14
R	—6.36	|			

The saving of Rs. 6.36 lakhs (51 per cent of the original provision) which was re-appropriated/surrendered, was anticipated due to slow progress in implementation of Plan schemes, non-implementation of the scheme of opening Gram Sewak Training Centre to full extent.

Reasons for the final excess of Rs. 0.14 lakh are awaited.

VII. 5. Vigyan Mandirs

O	3.57	|	1.25	0.92	—0.33
R	—2.32	|			

The saving of Rs. 2.32 lakhs (65 per cent of the original provision) which was surrendered on 28th March, 1967 was anticipated due to posts remaining unfilled and less expenditure on purchase of equipment. Reasons for the final saving of Rs. 0.33 lakh are awaited.

VIII. Botanical and Other Public

Gardens

6. Applied Nutrition Scheme

Plan expenditure

O	1.78	|	0.10	0.57	+0.47
R	—1.68	|			

The saving of Rs. 1.68 lakhs formed 94 per cent of the original provision.

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

Out of this a sum of Rs. 1.46 lakhs was re-appropriated on 28th March, 1967 the group-head "५१. 1. Grants-in-aid to Panchayat Samitis (Plan expenditure due to the implementation of the scheme through Panchayat Samitis. Funds amounting to Rs. 0.22 lakh, surrendered on 31st March, 1967 due to non-purchase of equipment, etc., were not available for surrender in view of ultimate expenditure over the provision. The expenditure exceeded the reduced provision by Rs. 1 lakh. Reasons for the final excess are awaited.

५१. Grants-in-aid, Contributions, etc.

1. Grants in-aid to Panchayat Samitis.

Plan expenditure

O	45.42	|		
R	—10.70	|	34.72	34.64

The total saving of Rs.10.78 lakhs formed 24 per cent of the original provision.

During the year 3 re-appropriation orders were issued; one in August, 1967 surrendering provision of Rs.2.00 lakhs relating to other Plan Schemes transferred to the group-head. ५१. 14 Lump sum provision for other Plan Schemes" and two orders on 28th and 31st March, 1967, one providing additional funds of Rs.1.46 lakhs re-appropriated to this group-head required for implementation of Nutrition schemes through Panchayat Samitis and another surrendering Rs. 10.16 lakhs; the anticipated saving was attributed mainly to less demand for grants-in-aid and discontinuance of certain schemes.

५१. Grants-in-aid, Contributions, etc.

3. Grant-in-aid to other Colleges and Schools

Plan expenditure

O	4.00	|		
R	—1.22	|	2.78	2.78

The anticipated saving of Rs.1.22 lakhs (31 per cent of the original provision) which was surrendered on the 31st March, 1967, was attributed to sanction of less amounts of grants-in-aid.

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

4. Other Grant-in-aid, Subsidy etc.

i. Through the Director of Agriculture

II. Other expenditure

Plan expenditure

O	52.64	|	11.22	19.08	+7.86
R	—41.42				

The saving of Rs. 41.42 lakhs (79 per cent of the original provision) was stated to be due to :—

- (i) transfer of provision for expenditure on Market Committees relating to other Plan Schemes transferred to the relevant group-head (Rs. 1.20 lakhs);
- (ii) non-establishment of Seed Corporation (Rs. 2.00 lakhs);
- (iii) less demand of grants-in-aid than anticipated and discontinuance of certain schemes (Rs. 20.94 lakhs); particulars of schemes discontinued have not been intimated;
- (iv) non-implementation of certain schemes to full extent (Rs. 8.59 lakhs); and
- (v) sanction of less amount of grants-in-aid (Rs. 8.69 lakhs).

(Out of these savings a sum of Rs. 32.73 lakhs was re-appropriated to cover excesses under other group-heads).

The amount of Rs. 8.69 lakhs surrendered on the 31st March, 1967 due to sanction of less grant-in-aid was not available for surrender in view of the final excess of Rs. 7.86 lakhs over the provision. Reasons for the excess are awaited.

21. Grants-in-aid, Contributions etc.

4. Other Grants-in-aid, Subsidy etc.

(iii) Through the Rajasthan Board of Agricultural Engineering Plan expenditure

O	..	|	4.75	..	—4.75
R	4.75				

Group head

Total grant

Actual
expenditure
(In lakhs of rupees)Excess
Saving

The entire provision of Rs 4.75 lakhs obtained through re-appropriation on 31st March, 1967 remained unutilised. Reasons for the saving are awaited.

37. Miscellaneous

1. Agriculture Workshop

ii. Expansion of Agriculture
Workshop

Plan expenditure

O	7.04	|			
R	-5.45	|	1.59	0.78	-0.81

The total saving of Rs. 6.26 lakhs formed 89 percent of the original provision. The anticipated saving of Rs 5.45 lakhs surrendered on the 31st March, 1967 was attributed to less purchase of machinery etc. Reasons for the final saving of Rs. 0.81 lakh are awaited.

37. 3. Seed Distribution Scheme

ii Multiplication and Distribu-
tion of Improved Seeds
Plan expenditure

O	9.59	|			
R	-0.32	|	9.27	5.96	-3.31

The total saving of Rs 3.63 lakhs formed 38 percent of the original provision. The saving of Rs. 0.32 lakh surrendered on the 31st March, 1967 was attributed to posts remaining unfilled. Reasons for the final saving of Rs. 3.31 lakhs are awaited.

37.3. vi. Strengthening of staff for
Multiplication and Distribu-
tion of Improved seeds

O	1.60	|			
R	-1.48	|	0.12	0.07	-0.05

The total saving of Rs. 1.53 lakhs (96 per cent of the original provision) was attributed to posts remaining unfilled.

Group head		Total grant	Actual expenditure	Excess(+) Saving(-)
		(In lakhs of rupees)		
3. vii. Construction of Seed Stores				
Plan expenditure				
O	1.46	0.02	..	-0.02
R	-1.44			

The entire provision remained unutilised; it was attributed to posts remaining unfilled and post budget decision to meet the expenditures on works Rs. 1.20 lakhs) from the Major Head "103. Capital Outlay on Public Works."

51. 8. Soil Conservation Schemes

v. Scheme of soil survey in Rajasthan Canal Area

Non-Plan expenditure

O	1.00
R	-1.00			

The entire provision remained unutilised; it was attributed to post budget decision to transfer the scheme under Plan.

51. 8. Soil Conservation Schemes

ix. District set up Organisation

Plan expenditure

O	10.56	8.45	8.16	-0.29
R	-2.11			

Out of the total saving of Rs. 2.40 lakhs (representing 23 percent of the original provision) the anticipated saving of Rs. 2.11 lakhs which was surrendered on the 31st March, 1967, was attributed to posts remaining unfilled and non-purchase of machinery due to non-availability of foreign exchange.

5. 10. Intensive Agriculture Areas

Plan expenditure

ii. District Level

O	6.03	2.90	2.42	-0.48
R	-3.13			

Out of the total saving of Rs. 3.61 lakhs (59 per cent of the original provision) the anticipated saving of Rs. 3.13 lakhs, which was surrendered on the 31st

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

March, 1967 was attributed to posts remaining unfilled and non-purchase stores. Reasons for the final saving of Rs. 0.48 lakh are awaited.

1. 10. iv. Special Development Programme

I. Scheme for distribution of compost

O	4.28	|			
R	—1.89	|	2.39	2.07	—

The total saving of Rs. 2.21 lakhs represents 51 per cent of the original provision. The anticipated saving of Rs. 1.89 lakhs which was surrendered on 31st March, 1967 was stated to be due to posts remaining unfilled and non-availability of truck. Reasons for the final saving of Rs. 0.32 lakh are awaited.

2. 12. Drainage in Chambal Commanded Area

Plan expenditure

O	20.80	|			
R	—18.44	|	2.36	1.31	—1

The total saving of Rs. 19.49 lakhs formed 93 per cent of the original provision. The anticipated saving of Rs. 18.44 lakhs which was re-appropriated/surrendered on the 31st March, 1967 was attributed to non-implementation of the scheme to full extent, late appointment of staff and non-purchase of heavy equipment etc. due to its non-availability. Reasons for the final saving of Rs. 1.05 lakh are awaited.

3. 15. Resettlement of landless labourers.

Plan expenditure

O	5.00	|			
R	—5.00	|	..	..	..

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
17. Reclamation and Development of land under Chambal Project			
O 12.00	3.09	1.72	—1.37
R —8.91			

The total saving of Rs. 10.28 lakhs formed 85 per cent of the original provision. The saving of Rs. 8.91 lakhs re-appropriated (Rs. 1.12 lakhs)/surrendered (Rs. 7.79 lakhs) on the 31st March, 1967 was attributed to non-implementation of the scheme to the extent anticipated due to non-availability of heavy equipment.

18. Scheme for Machine Tools

Plan expenditure

O 1.86	0.30	0.30	..
R —1.56			

The saving of Rs. 1.56 lakhs (84 per cent of the original provision) surrendered on the 31st March, 1967 was attributed to late approval of the scheme.

(v) A case of excess is given below :—

ज. Boring Operations

1. Rajasthan Ground Water Board

Non-Plan expenditure

O 50.27	58.67	64.91	+6.24
S 0.01			
R 8.39			

The additional provision of Rs. 8.40 lakhs was obtained through supplementary grant and re-appropriation orders on 30th and 31st March, 1967 for the maintenance of newly purchased compressor units and percussion rigs. The expenditure, however, exceeded the total provision by Rs. 6.24 lakhs and the additional provision thus proved to be inadequate.

Reasons for the final excess of Rs. 6.24 lakhs (11 per cent of the total provision) and its remaining uncovered are awaited from the Controlling Officer.

(vi) The expenditure in the voted grant includes subsidies amounting to Rs. 32.28 lakhs disbursed in connection with the adoption of improved agricul-

tural practices, as indicated below :—

Schemes under which subsidies were disbursed

	Amount (In lakhs of rupees)
1. Demonstration of improved agricultural practice	0
2. Aerial operations	2.3
3. Market committees	1.3
4. Land reclamation	0.1
5. Soil amendments	0.1
6. Oilseeds development	0.1
7. Plant protection chemicals	0.1
8. Sugarcane pesticides	0.1
9. Improved agricultural implements	0.1
10. Plant protection pesticides	5.0
11. Potato pesticides	0.2
12. Cotton pesticides	8.0
13. Fruits and vegetables pesticides	0.3
14. Young Farmers' Association	0.1
15. Deepening, boring and drilling of wells	12.5
16. Sewage utilisation scheme	0.6

(vii) *Expenditure from grants received from outside bodies.*—The expenditure under the voted grant includes an amount of Rs.1.42 lakhs met from the deposit accounts of grants received from different bodies as indicated below; the balance at the credit of the deposit accounts on 31st March, 1967 have also been indicated.

Name of the Deposit Account. Purpose of the grant	Amount of expenditure during 1966-67	Balance at the credit of the Deposit Account on 31st March, 1967
	(In lakhs of rupees)	
1. Deposit Account of Furtherance of agricultural grants made by the Indian Council of Agricultural Research	0.38	7.92
2. Deposit Account of Development of grants made by the Cotton growing Indian Central Cotton Committee	0.26	0.90

Name of the Deposit Account.	Purpose of the grant	Amount of expenditure during 1966-67	Balance at the credit of the Deposit Account on 31st March, 1967
Deposit Account of grants made by the Indian Central Oil-seeds Committee	Development of oil seeds growing	0.78	0.12
Deposit Account of grants made by the Indian Central Sugarcane Committee	Development of sugarcane growing	..	0.04
5. Deposit Account of grants made by the Central Government for Food Production Drive Schemes.	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, 1966-67.

(viii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Rajasthan Ground Water Board.*—The expenditure under the voted grant includes an amount of Rs. 7.00 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. 14.74

An account of the transactions of the Fund during the year is given in Statement No.16 of the Finance Accounts, 1966-67.

(ix) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings-Agriculture Workshop.*—The expenditure under the voted Grant includes an amount of Rs. 0.52 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 the Deposit Account on renewals and replacements during the year.

The balance at the credit of the Deposit Account as on the 31st March 1967 was Rs. 0.87 lakh.

An account of the transactions of the Fund during the year is given in Statement No. 16 of the Finance Accounts, 1966-67.

GRANT No. XIX. ANIMAL HUSBANDRY (ALL VOTED)

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "33. Animal Husbandry"			
Original	1,60,54,000	1,91,48,000	+5,41,510
Supplementary	30,94,000		
Amount surrendered during the year (March, 1967)			1,99,725

Notes and Comments

(i) The expenditure exceeded the voted grant by Rs. 5,41,510 which requires to be regularised. The supplementary grant of Rs. 30,94,000 obtained on the 30th March, 1967 proved to be inadequate. The funds amounting to Rs. 1,99,725 surrendered on the 31st March, 1967, were also not available for surrender in view of the ultimate excess over the grant.

(ii) The excess of Rs. 5.42 lakhs was the net result of excesses totalling Rs. 17.68 lakhs under 43 group-heads counterbalanced by savings amounting to Rs. 12.26 lakhs under 34 other group-heads.

(iii) 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)

At. Hospital and Dispensaries

O	38.59	45.00	47.55	+2.55
S	6.90			
R	—0.49			

The expenditure exceeded the total provision (original and supplementary) by Rs. 2.06 lakhs. The supplementary grant obtained on the 30th March, 1967, thus proved inadequate. The amount of Rs. 0.49 lakh re-appropriated/surrendered on the 31st March, 1967 was not available for surrender and as a result of which the uncovered excess was increased to Rs. 2.55 lakhs. The excess was stated to be due to omission to make provision in the budget for expenditure on officiating arrangements made by the department against 173 officers who were away on training and/or higher studies.

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

अ. Miscellaneous

3. Rehabilitation of Nomadic Breeders

Non-Plan expenditure

O	0.70	1.55	2.60	+1.05
S	0.68			
R	0.17			

The funds totalling Rs. 0.85 lakh obtained in March, 1967 through supplementary grant (Rs. 0.68 lakh) and re-appropriation (Rs. 0.17 lakh) to increase in expenditure on feed and fodder due to rise in prices proved inadequate. The expenditure exceeded the total provision by Rs. 1.05 lakhs. Reasons for the final excess of Rs. 1.05 lakhs (67 per cent of the total provision) are awaited from the Controlling Officer.

(iv) In the following cases provision was not utilised entirely or to a large extent:—

आ. Breeding Operations

12. Ram Lamb Raising Scheme

Plan expenditure

O	2.13	0.95	0.95
R	-1.18		

The saving of Rs. 1.18 lakhs (55 per cent of the original provision) attributed to partial implementation of the scheme, reasons for the same have not been intimated.

अ. Miscellaneous

3. Rehabilitation of Nomadic Breeders

Plan expenditure

S	2.00	1.60	-1.60
R	-0.40		

The entire provision obtained through supplementary grant on the 30th March, 1967 for meeting additional expenditure due to increase in plan ceiling

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

remained unutilised. The saving of Rs. 0.40 lakh re-appropriated on the 31st March, 1967 was attributed to non-utilisation of funds for housing the nomads owing to their reluctance to occupy the houses. Reasons for the final saving of Rs. 1.60 lakhs are awaited.

1.5. Camel Improvement Scheme

Non-Plan expenditure

O	1.89	|			
R	—1.89	|	..	..	..

The provision under this group-head remained unutilised due to transfer of the scheme from Non-Plan to Plan sector.

1.15. Extension and Shearing Centres

Plan expenditure

O	3.77	|			
R	—1.84	|	1.93	2.44	+0.51

The saving of Rs. 1.84 lakhs (48 per cent of the original provision), re-appropriated/surrendered on the 31st March, 1967 was attributed to posts remaining unfilled (Rs. 1.81 lakhs) and late implementation of the scheme. The reduction of provision proved excessive in view of the ultimate excess.

(v) The expenditure in the voted grant includes subsidies amounting to Rs. 65,303 disbursed to various Gaushala Samitis for maintenance of calves and productive herds.

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

		Total grant	Actual expenditure	Exces Saving
		Rs.	Rs.	Rs.
Major Head "34. Co-operation"				
Voted				
Original	89,24,000	97,01,000	96,23,202	—7
Supplementary	7,77,000			
Amount surrendered during the year (March, 1967)				1,63

Notes and Comments

(i) The saving of Rs. 0.78 lakh was the net result of savings amounting Rs. 10.39 lakhs under 19 group-heads, partly counterbalanced by excess amounting to Rs. 10.11 lakhs under 10 other group-heads.

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

Group-head	Total grant	Actual expenditure	Excess Saving
<i>(In lakhs of rupees)</i>			
<p>म. 2. (vii). Subsidy for managerial staff to Co-operative marketing societies for distribution of consumers articles</p>			
O	1.94	0.88	-0.03
R	-1.06		

The total saving of Rs. 1.09 lakhs, which formed 56 per cent of the original provision, was attributed to less demand from the Co-operative Societies for the grant of subsidy.

म. 3. (i). Managerial subsidy for Service Co-operative Societies Plan expenditure

O	6.25
R	-6.25			

The entire provision remained unutilised and the saving re-appropriated

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

rendered on the 31st March, 1967, which was attributed to the non-release subsidy to the co-operative societies owing to the non-prescription of standards for determining their capacity.

(iii) A case of excess is indicated below:—

. Direction

Non-Plan expenditure

O	8.44	|	8.70	9.56	+0.86
S	0.26				

The original provision under this group-head (Rs. 8.44 lakhs) was augmented on the 30th March, 1967 by Rs. 0.26 lakh; nevertheless the expenditure exceeded the total provision by Rs. 0.86 lakh which was attributed to the payment of arrear claims of pay and increased dearness allowance to the staff.

(iv) (a) The expenditure in the Grant includes subsidies amounting to Rs. 22.10 lakhs disbursed to co-operative institutions; out of these, subsidies to the extent of Rs. 0.57 lakh 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
1. District Co-operative Unions and Rajasthan State Co-operative Union (27)	7.43	Organising educational camps for non-official personnel and to defray expenses of Co-operative Training Schools and Women's Co-operative Education Programme.
2. Consumer Co-operative Stores (122); Land Mortgage and Bhumi Vikas/Bandhak Banks (8); Labour contract societies (4) and Central Co-operative Banks (24)	5.91	Supervisory/Managerial staff subsidy and subsidy to meet the losses.

Category of Co-operative institutions and number	Amount (In lakhs of rupees)	Purpose of subsidy
3. Rajasthan Rajya Bunkar Sangh (1)	4.00	Adhoc grant to meet losses.
4. Consumer Co-operative Stores (11)	2.62	Construction of godowns purchase of trucks.
5. Co-operative marketing societies for distribution of consumer articles (22)	0.94	Subsidy for the purchase of consumer articles.
6. Consumer Co-operative Stores (2)	0.63	Purchase of furniture fixtures.

2. Subsidies canalised through Panchayat Samitis.

Farming Societies

Pilot	0.43 |	Managerial
Non-Pilot	0.14 |	Subsidy

(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.

Neither any amount was credited to the fund during the year nor any 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, 1967, remained Rs. 6.75 lakhs.

An account of the transactions of the fund is given in Statement No. 1 of the Finance Accounts, 1966-67.

(c) *State Agricultural Credit Relief and Guarantee Fund*.—The fund 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, 1967 remained Rs. 7.84 lakhs.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1966-67.

(d) *Deposit Account of grants made by the National Co-operative Development Corporation.*—The expenditure under the Grant includes an amount of Rs. 4.71 lakhs met from the Deposit Account of grants received from the National Co-operative Development Corporation; the Deposit Account closed on the 31st March, 1967 with a credit balance of Rs. 2.41 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, 1966-67.

GRANT No. XXI. INDUSTRIES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "35. Industries"				
Voted				
Original	49,77,000	49,78,000	48,08,123	—1,69,8
Supplementary	1,000			
Amount surrendered during the year (March, 1967)				2,79.6

Charged

Original	..	2,000	1,460	—54	
Supplementary	2,000				
Amount surrendered during the year (March, 1967)					53

Notes and Comments

(i) The saving anticipated in the voted grant was surrendered only on the 31st March, 1967; even so the amount surrendered (Rs. 2.80 lakhs) was in excess by Rs. 1.10 lakhs of the amount available for surrender.

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

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

क. Industries

1. Direction and Superintendence

O	11.10	9.22	9.36	+0.14
R	—1.88			

The saving of Rs. 1.88 lakhs (17 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 31st March, 1967, was attributed to reduction of staff as a measure of economy.

क. Industries

3. viii. Rural Industrialisation Programme at Nagaur and Churu

Plan expenditure

O	5.04	1.55	1.70	+0.15
R	-3.49			

The anticipated saving of Rs. 3.49 lakhs (69 per cent of the original provision) which was re-appropriated on 31st March, 1967, was attributed to posts remaining unfilled, non-implementation of new schemes, closure of Heat Treatment Centre, etc.

(iii) The expenditure in the voted grant includes subsidies amounting to Rs. 7.62 lakhs paid to different institutions as indicated below:—

Institutions to whom subsidy was paid	Amount (In lakhs of rupees)	Purpose of subsidy
1. Rajasthan Khadi and Village Industries Board	6.57	Rebate on sale of Khadi and Khadi Hundis and implementation of Khadi and Village Industries Schemes in the State.
2. Co-operative Institutions	0.52	Subsidy for the construction of housing colony of weavers.
3. Private Industries	0.53	To subsidise increased expenditure due to higher rates of electricity charges in certain areas.

(iv) *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 are made, are debited to 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 account for the year. During the year a sum of Rs. 1,000 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 1-4-1966 and 31-3-1967 was Rs. 15,980 and Rs. 21,480 respectively.

An account of the transactions of the Deposit Account during the year is given in Statement No. 16 of the Finance Accounts, 1966-67.

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	3,19,66,000		
Supplementary	11,41,000		
	3,31,07,000	3,32,27,142	+1,20,142
Amount surrendered during the year (March, 1967)			5,000

Notes and Comments

(i) The expenditure in the grant exceeded the budget provision by Rs. 1,20,142; the excess requires to be regularised.

(ii) The excess was due mainly to omission to provide adequate funds to cover additional expenditure owing to the increase in dearness allowance under the group-head का-2(i) Project/Block Headquarters-Staff-Plan. The expenditure in the group-head amounted to Rs. 9.13 lakhs as against the original provision of Rs. 6.00 lakhs, which was augmented on the 31st March, 1967 by Rs. 1.95 lakhs; a sum of Rs. 1.18 lakhs (15 per cent of the original provision) remained uncovered.

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

Major Head		Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
	"38. Labour and Employment"			

Voted				
Original	52,18,000	52,19,000	50,01,022	—2,17
Supplementary	1,000			

Amount surrendered during the year (March, 1967) 1,31

Notes and Comments

(i) The saving of Rs. 2.18 lakhs was the net result of savings totalling Rs. 4.26 lakhs under 3 group-heads partly counterbalanced by excess amounting to Rs. 2.08 lakhs under 11 other group-heads.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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अ. 2. Technical Training Centres
Non-Plan expenditure

O	29.40	26.23	25.72	—0.51
R	—3.17			

The total saving of Rs. 3.68 lakhs (about 13 per cent of the original provision) was stated to be due mainly to certain non-gazetted posts having been kept in abeyance (Rs. 0.30 lakh) and less expenditure owing to decrease in the number of trainees admitted to the Industrial Training Institutes (Rs. 2.57 lakhs). Reasons for the final saving of Rs. 0.51 lakh and saving of Rs. 0.30 lakh surrendered on the 29th March, 1967 are awaited.

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"			
Original	1,79,38,000		
Supplementary	5,78,000		
	1,85,16,000	1,79,68,401	—5,47,599
Amount surrendered during the year (February, 1967-Rs. 55,332 and March, 1967-Rs. 3,84,225)			4,39,557

Charged			
Original	..		
Supplementary	1,000	1,000	206
			—794
Amount surrendered during the year (March, 1967)			794

Notes and Comments

(i) The expenditure fell short of the total provision by Rs. 5.48 lakhs; the supplementary grant obtained on the 30th March, 1967 could have been substantially reduced had the requirements been correctly assessed.

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

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

ख. 2. Plan expenditure

ख. 2.ii. Vital Statistics

O	2.77	1.45	1.38	—0.07
R	—1.32			

The total saving of Rs. 1.39 lakhs (50 per cent of the original provision)

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

was stated to be due mainly to post-budget decision to adopt economy measure (Rs. 0.40 lakh) and late filling up of vacancies and implementation of schemes owing to late receipt of sanctions from the Government (Rs. 0.84 lakh).

During 1964-65 and 1965-66 also, there were savings of Rs. 2.11 (38 per cent) and Rs. 1.75 lakhs (27 per cent) respectively under this group.

ख. 2. iii. Centrally sponsored schemes

O	1.33	|		
R	-1.33	|	..	..

The non-utilisation of the entire provision was attributed to non-receipt of approval of the Government of India for the schemes.

घ. Social and Moral Hygiene and Aftercare Services

1. Social Welfare Department
Plan expenditure

O	4.27	|		
R	-1.82	|	2.45	2.30

The total saving of Rs. 1.97 lakhs (about 44 per cent of the original provision) was attributed to non-implementation of the scheme of welfare of war affected persons, and less expenditure under Social Defence Scheme and Welfare Extension Projects.

झ. Welfare of Scheduled Tribes, Castes and other Backward Classes

1. Social Welfare Department

1. viii. Centrally sponsored schemes

Non-Plan expenditure

O				
S	..	|		
R	3.65	|	3.65	2.58
	..	|		-1.07

Reasons for the saving have not been intimated by the Controlling Officer.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(—)
Grants-in-aid to Panchayat Samitis relating to social welfare			
Non-Plan expenditure			
O	6.79	2.33	2.26
R	—4.46		—0.07

The total saving of Rs. 4.53 lakhs (about 67 per cent of the original provision) stated to be due mainly to payment of less grants-in-aid to Panchayat Samitis owing to the closure of Cottage Industries, *Sanskar Kendras* and Social Education Centres, etc. as a measure of economy.

1. Town Planning Organisation

1. ii. Plan expenditure

II. Other expenditure

O	6.00	5.03	4.80	—0.23
R	—0.97			

The total saving under this group-head amounted to Rs. 1.20 lakhs, being 20 per cent of the original provision, of which Rs. 0.97 lakh was anticipated only due to posts remaining vacant, and was surrendered on the 31st March, 1977. Reasons for final saving of Rs. 0.23 lakh have not been intimated by the Controlling Officer.

GRANT No. XXV. MULTIPURPOSE RIVER SCHEMES (ALL

	Total grant Rs.	Actual expenditure Rs.	Ex Sav
Major Head "42. Multipurpose River Schemes"			

Voted

Original	3,32,35,000	| 3,47,35,000.	3,44,65,601	—
Supplementary	15,00,000			

Amount surrendered during the
year

Notes and Comments

(i) The saving of Rs. 2.69 lakhs in the grant was the net result of totalling Rs. 8.59 lakhs under 13 group-heads, partly counterbalanced by amounting to Rs. 5.90 lakhs under 10 other group-heads.

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

Group-head	Total grant	Actual expenditure	Exces Savin
------------	-------------	-----------------------	----------------

(In lakhs of rupees)

क्र. 1. Bhakra Nangal Project

क्र. 1. i. Irrigation Branch

(1) I. Extensions and im-
provements

O	4.20	| 3.37	3.16	—0
R	—0.83			

The anticipated saving of Rs. 0.83 lakh (20 per cent of the original pro-
which was re-appropriated on the 31st March, 1967 was attributed to red
in expenditure as a result of economy measures. The final saving of Rs
lakh was stated to be due to less payment to the contractor owing to
completion of a work.

(2) क्र. 2. Chambal Project

i. Kota Barrage

II. Establishment

O	1.90	| 0.67	0.75	+0.
R	—1.23			

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

The saving of Rs. 1.23 lakhs (65 per cent of the original provision) which was re-appropriated on 31st March, 1967 to cover excesses under other group-heads was stated to be due to less transfer of *pro-rata* charges from Grant No. XXVI; the reasons for final excess of Rs. 0.08 lakh have not been intimated.

- (3) **π. Add-pro-rata charges transferred from Demand No. XXVI. Charges on Irrigation (Combined) Establishment and Tools and Plant**

Establishment

O	1.30	|	1.30	0.24	—1.06
R	..	|			

The saving of Rs. 1.06 lakhs (82 per cent of the original provision) was attributed to less share of *pro-rata* charges assigned under this group-head owing to more works outlay on 'Flood Control' and 'Minor Irrigation Works.'

(iii) A case of excess is given below:—

iii. Left Canal

I. Maintenance and repairs

O	7.00	|	7.80	9.20	+1.40
R	0.80	|			

The original provision of Rs 7.00 lakhs was augmented by Rs. 0.80 lakh through re-appropriation on the 31st March, 1967. The expenditure exceeded the total provision by Rs. 1.40 lakhs; reasons for the final excess and its remaining uncovered have not been furnished by the Controlling Officer.

(v) *Suspense transactions*.—The expenditure in this Grant includes an amount of Rs. —9.70 lakh under the group-head "Suspense" [(Group-head का. 1. i(v) (i)]. The nature of transactions appearing under the "Suspense head" has been explained in item (vi) 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 1966-67 is given below together with the opening and closing balances under the different suspense heads:—

Suspense head	Opening balance	Debits during the year (In lakhs of rupees)	Credits during the year	Net actuals	Clo bal
Purchases	—1.19	1.04	0.08	0.96	—0
Stock	4.38	3.42	5.68	—2.26	2
Miscellaneous Public Works Advances	0.64	1.03	0.45	0.58	1
TOTAL	3.83	5.49	6.21	—0.72*	3

* The corresponding figure booked in the accounts is Rs. —0.70 lakh. The difference of Rs. 0.02 lakh is under reconciliation with the department.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)"			
"44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)"			
Voted			
Original	1,60,82,000	1,87,35,000	2,01,25,406
Supplementary	26,53,000		
			+13,90,406

Amount surrendered during the year

Notes and Comments

(i) The expenditure in the grant exceeded the budget provision by Rs. 13,90,406; the excess requires to be regularised. The supplementary grant obtained on the 30th March, 1967 proved largely inadequate.

(ii) In the previous three years also, the expenditure under this grant exceeded the budget provision as indicated below :—

Year	Total provision (In lakhs of rupees)	Excess
1963-64	1,50.94	0.45
1964-65	1,54.42	4.96
1965-66	5,43.71	2.10

(iii) The excess over the grant may be traced mainly to omission to provide adequate funds under the following 3 group-heads.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
(a) 1. Works			
i. Extensions and improvements			
O	2.05	2.15	3.26
S	0.10		
			+1.11

The excess of Rs.1.11 lakhs (52 per cent of the total provision) was attri-

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

buted to increase in the cost of material, labour charges and payment of de allowance at enhanced rates to the work charged establishment.

(b) iv. Suspense

O	2.08	}	2.08	12.41	+
R	..				

The excess of Rs. 10.33 lakhs was stated to be due to more receipts u 'Stock' for execution of Minor Irrigation and Famine relief works.

(c) 3. Add *Pro-rata* charges transferred from Demand No. XXVI.
 "Charges on Irrigation (Combined) Establishment and Tools and Plant

Establishment					
O	3.51	}	3.51	4.90	+
R	..				

Reasons for the excess have not been intimated by the Controlling Officer
 (iv) A case of saving is given below :—

1. का. 1. I.Gang Canal

i. Extensions and Improvements

O	2.15	}	0.55	0.59	+0.
R	-1.60				

The anticipated saving of Rs. 1.60 lakhs (74 per cent of the original provision was attributed to the execution of less number of works; details of works ne executed and reasons for their not taking up have not been intimated by the Controlling Officer.

(v) *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 percentagere coveries 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 1964-65 1966-67 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
<i>(In lakhs of rupees)</i>					
42. Multipurpose River Schemes					
1964-65	30.39	6.90	22.7	0.08	0.3
1965-66	38.22	11.03	28.9	0.07	0.2
1966-67	46.89	11.22	23.9	0.05	0.1
43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)					
1964-65	13.80	2.52	18.2	0.14	1.0
1965-66	16.25	2.51	15.4	0.21	1.3
1966-67	26.89	2.63	9.8	0.37	1.4
44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)					
1964-65	32.31	2.95	9.1	0.30	0.9
1965-66	39.15	4.17	10.6	0.33	0.8
1966-67	41.10	6.56	16.0	0.63	1.5
98. Capital Outlay on Multipurpose River Schemes					
1964-65	5,74.21	39.55	6.9	8.1	1.4
1965-66	6,24.15	51.14	8.2	6.36	1.0
1966-67	8,47.52	51.10	6.0	4.73	0.6
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)					
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
1966-67	8,77.85	1,69.51	19.3	22.68	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
1966-67	2,52.64	28.75	11.4	5.41	2.1

(a) The major head '100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) was operated during 1965-66 for the first time to accommodate expenditure on certain irrigation schemes and Flood Control Works declared Non-Commercial in that year.

(vi) The expenditure in the Grant includes an amount of Rs. 12.54 under the group-heads pertaining to the minor head "Suspense". The head "Suspense" is not a final head of account. It accommodates 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 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 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 departmental works in excess of deposits received, losses of cash or stores not written off, and sums recoverable from Government servants, etc. A debit balance always represents recoverable amount.

(4) *Workshop Suspense*.—The charges in respect of jobs executed or operations in Public Works Department workshops are debited to this head pending their recovery or adjustment.

An analysis of the 'Suspense' transactions accounted for in this Grant during 1966-67 is given below together with the opening and closing balance under

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	—4.61	2.85	2.17	0.68	—3.93
Stock	16.82	43.36	36.93	6.43	23.25
Miscellaneous Public Works Advances	11.46	18.85	15.30	3.55	15.01
Workshop Suspense	0.27	0.25	0.23	0.02	0.29
TOTAL	23.94	65.31	54.63	10.68*	34.2

* The corresponding figure booked in accounts is Rs. 12.54 lakhs. The difference of Rs. 1.86 lakhs is under reconciliation with the department.

GRANT No. XXVII. PUBLIC WORKS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving
Major Head "50. Public Works"				
"52. Capital Outlay on Public Works"				
Voted				
Original	9,00,63,000	11,25,86,000	12,60,17,834	+1,34,31,834
Supplementary	2,25,23,000			

Amount surrendered during the
year (March, 1967)

Charged

Original	3,000	43,000	32,744	—
Supplementary	40,000			

Amount surrendered during the
year

Notes and Comments

(i) The expenditure in the voted grant exceeded budget provision Rs. 1,34,31,834; the excess requires regularisation. In view of the excess the supplementary grant of Rs. 2,25.23 lakhs obtained on the 30th March, 1967 proved inadequate.

(ii) The excess occurred mainly under the following group-heads; reasons for excess have not been furnished by the Controlling Officer.

S.No.	Group-head		Total grant	Actual expenditure	Excess (Saving)
	Number	Name			
(In lakhs of rupees)					
1. चा. Suspense					
	O	43.99	65.00	1,65.78	+1,00.00
	S	21.00			
	R	0.01			
The excess was mainly due to larger purchases of stock material for certain works details of which have not been intimated by the Controlling Officer.					
2. डा. Transfer of grants for road development to the Deposit Head "Subventions from Central Road Fund"					
	O	16.50	11.70	26.08	+14.38
	R	-4.80			

No.	Group-head		Total grant	Actual expenditure	Excess(+) Saving(—)
	Number	Name			
(In lakhs of rupees)					
ग. Tools and Plant					
ग. 1. Through the Chief Engineer					
	(B&R)				
	O	25.00	27.50	29.37	+1.87
	R	2.50			
घ. 2. Through the Chief Engineer					
	(Projects)				
	O	..	5.00	6.23	+1.23
	R	5.00			
च. Original Works—					
Buildings					
Plan expenditure					
	O	12.95	13.30	14.38	+1.08
	R	0.35			

(iii) Other cases of substantial excess over the budget provision (original and supplementary) are as below :—

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

1. **ख. 3. Other Works** 1.06 4.11 3.63
The excess of Rs. 4.11 lakhs was attributed to more requirements of funds for completion of works.

2. **जा. 1.i. Chief Engineer** 8.80* 1.35 1.05
The excess of Rs. 1.35 lakhs over the original provision was attributed to creation of new posts and increase in dearness allowance.

3. **जा. 2.iii Executive Engineers** 0.34 16.29 15.33
The excess of Rs. 16.29 lakhs which was mostly covered through re-appropriation was due to creation of a separate organisation for construction of border roads.

4. **अ. Add-amount transferred from '103. Capital Outlay on Public Works outside the Revenue Account'**

4. Plan expenditure 38.58 20.80 20.80
5. Non-Plan expenditure 0.35 1.90 1.55

The excess under items 4 and 5 has been attributed to unanticipated increase

* Includes token Supplementary grant of Rs. 500.

in the expenditure transferable from Capital Account (outside the Revenue Account).

(iv) The savings, which partly counterbalanced the excess occurred under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess Saving
<i>(In lakhs of rupees)</i>			
ख. Works financed from Central Road Fund			
Plan expenditure			
O	16.50 |		
R	—4.80 |	11.70	11.93

The saving of Rs. 4.57 lakhs (28 per cent of the original provision) attributed to restriction on expenditure imposed by the Government of India.

जा.1.iv. Executive

O	57.87 |		
S	0.01 |	49.40	53.98
R	—8.48 |		

The net saving of Rs. 3.90 lakhs was attributed to transfer of Circle Divisional Officers to Chief Engineer, Projects.

2.21. Transfer to Mandi Development Fund

O	31.10 |		
R	—31.10 |	..	..

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 entire provision under this group-head remained unutilised as no amount became due to be transferred on the basis of anticipated receipts from sale of land. Please see note (v) below as well.

(v) *Mandi Development Fund.*—The Mandi Development Fund was established in the year 1935-66 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 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.

During 1965-66 the Fund was credited with Rs. 9.05 lakhs by debit to this grant on *ad-hoc* basis in anticipation of finalisation of rules, (since framed in November, 1966), governing the transactions from the Fund. No contribution was made to the Fund during the year 1966-67 as the *ad-hoc* contribution during 1965-66 exceeded the amount due for credit to the Fund up to close of the year 1966-67. No expenditure on the works relating to development of Mandis has been incurred, nevertheless the Fund has been debited at the instance of the Government with Rs. 2.67 lakhs representing expenditure on Revenue staff and on the creation of a Public Works Division during the year 1965-66 and 1966-67, leaving a balance of Rs. 6.38 lakhs on 31-3-67 in the Fund.

An account of the transactions of the Fund is given in the Statement No. 6 of the Finance Accounts, 1966-67.

(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 the charges for the year 1964-65 to 1966-67 and their percentage to the works outlay for these years:—

Head of account and year	Works Outlay	Establish- ment Charges	Percenta- ge of Es- tablish- ment cha- rges to works out- lay	Tools and Plant charges	Percent- age of Tools and Plant cha- rges to works out- lay
(In lakhs of rupees)					
50. Public Works					
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
1966-67	8,55.02	19.49	2.3	15.29	1.8
52. Capital Outlay on Public Works (Fi- nanced from Reve- nues)					
1964-65	23.20	2.65*	11.4	0.66	2.8
1965-66	11.69	2.33*	19.9	0.36	3.1
1966-67	14.38	4.06*	28.2	0.69	4.8

* Includes, besides *Pro-rata* charges, expenditure on special staff.

Head of account and year	Works outlay	Establishment charges	Percentage of Establishment charges to works outlay	Tools and Plant charges	Percentage of Establishment charges to works outlay
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(In lakhs of rupees)

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

1964-65	3,27.89	29.49	9.0	9.50
1965-66	4,29.98	33.12	7.7	13.42
1966-67	4,06.93	39.79	9.8	17.62

109. Capital Outlay on Other Works

1964-65	1.02	0.09	8.8	0.03
1965-66	0.38	0.03	7.9	0.01
1966-67	0.08	(a)	10.0	(b)

(vii) *Suspense transactions*.—(a) The expenditure in the grant includes amount of Rs. 1,65.78 lakhs under the group-head 'Suspense' (Group-head). The nature of the "Suspense" transactions has been explained in Notes Comments (vi) 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 1966-67 is given below together with the opening and closing balance 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	—91.42	66.05	48.19	17.86	—73.52
Stock	9.79	3,34.94	3,38.21	—3.27	6.55
Miscellaneous Public Works Advances	31.17	1,27.85	81.89	45.96	77.13
Workshop Suspense	0.36	..	..	..	0.36
TOTAL	—50.10	5,28.84	4,68.29	60.55(c)	10.43

(a) Rs 760 only.

(b) Rs. 336 only.

(c) The corresponding figure booked in the accounts is Rs. 64.41 lakhs. The difference of Rs. 3.86 lakhs is under reconciliation with the department.

(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. 26.08 lakhs was received during the year; expenditure of Rs. 11.93 lakhs was incurred during the year on approved schemes.

The balance at the credit of the Fund as on the 31st March, 1967 was (Debit) Rs. 5.06 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 1966-67 appears in Statement No. 16 of Finance Accounts, 1966-67.

GRANT No. XXVIII. FAMINE RELIEF (ALL VOTED)

	Total grant	Actual expenditure	Excess Saving
	Rs.	Rs.	R
Major Head "64. Famine Relief"			
Voted			
Original	5,23,00,000		
Supplementary	7,70,00,000		
	12,93,00,000	13,34,98,376	+41,98,376
Amount surrendered during the year (March, 1967)			8,53,376
Notes and Comments			

(i) The expenditure exceeded the voted grant by Rs. 41,98,376 which requires to be regularised; the supplementary grant of Rs. 7,70,00,000 obtained on the 30th March, 1967 proved to be inadequate.

The excess is the net result of excesses totalling Rs. 1,14.41 lakhs under 3 group-heads partly counterbalanced by the savings amounting to Rs. 72 lakhs under 7 other group-heads.

(ii) The excess over the grant was mainly due to inadequate provision of funds under the group-head "का. 2. Relief Works (ii) Items eligible for assistance from Central Government". The expenditure under this group-head amounted to Rs. 10,09.11 lakhs as against the original provision of Rs. 2,58.00 lakhs. A supplementary grant of Rs. 6,47.20 lakhs was obtained on the 30th March, 1967 and Rs. 38.80 lakhs were provided by re-appropriation from savings available under other group-heads. Nevertheless actual expenditure to the extent of Rs. 65.11 lakhs remained uncovered. This was attributed to more than anticipated expenditure by the Public Works Department on payment to larger labour appearing on the relief works.

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

Group head	Total grant	Actual expenditure	Excess(+) Saving (-)
			(In lakhs of rupees)
का. 2. Relief Works			
i. Items on which Central assistance is not received			
O	50.00		
R	-48.00	2.00	2.00
Certain items of expenditure and works which were not			

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

eligible for computing central assistance, became so eligible as a result of amendment to the rules relating to relief works eligible for central assistance issued by the Government of India in September, 1966. This accounts for the saving under this group-head.

5. Miscellaneous

i. Water Supply arrangements

O	24.85	84.89	74.78	—10.11
S	66.15			
R	—6.11			

Out of the total saving of Rs. 16.22 lakhs, anticipated saving amounting to Rs. 6.11 lakhs, was stated to be due to non-purchase of rigs and less requirements of water owing to good rains, and was surrendered on the 31st March, 1967; of the total saving of Rs. 10.11 lakhs, saving amounting to Rs. 6 lakhs was stated to be due to delay in sanctioning relief works and non-receipt of essential materials or works in time; the remaining saving of Rs. 4.11 lakhs was attributed to decrease in the requirement of drinking water on account of good rains in March, 1967.

5. Miscellaneous

ii. Cattle Conservation and fodder arrangements

O	29.80	22.69	25.44	+2.75
R	—7.11			

The anticipated saving of Rs. 7.11 lakhs (about 24 per cent of the original provision) was stated to be due to non-finalisation of purchase of grass (Rs. 4.80 lakhs) from Gujarat for want of authorisation by Gujarat Government and subsequently owing to high rates and less demand of water (Rs. 2.31 lakhs) owing to good rains. The amount was surrendered/re-appropriated to other group-heads only on 31st March, 1967; still there was an excess of Rs. 2.75 lakhs over the total grant.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Savings
का. 5. Miscellaneous			
iv. Subsidy on sale of food grains in scarcity affected areas			
O	2.00		
R	—2.00		

The non-utilisation of the entire provision was attributed to non-actualisation by the Government of subsidy on the sale of foodgrains owing to local procurement.

का. 6. Grants-in-aid, contributions etc.

i. Grants-in-aid to Panchayat Samitis

O				
R	16.75	16.75	10.34	—6

A sum of Rs. 20 lakhs was re-appropriated under this newly opened group head in July, 1966 to defray charges on distribution of funds for irrigation works through Panchayat Samitis in the famine affected areas—a service which was not provided in earlier years. A sum of Rs. 3.25 lakhs was, however, re-appropriated on the 31st March, 1967 to other group-heads to cover excess; nevertheless there occurred a final saving of Rs. 6.41 lakhs (32 per cent of the total provision). The Controlling Officer intimated that the saving was due to less utilisation of grants by the Panchayat Samitis.

(iv) *Famine Relief Fund Account*.—During the year 1966-67, an amount of Rs. 1.93 lakhs was transferred to the Famine Relief Fund by debit to the 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 Fund and during the subsequent years owing to inadequate balance (Rs. 12,155 as on the 31st March, 1967) at the credit of the Fund only part of the expenditure could be met out of the Fund as indicated below :—

Year	Total expenditure on Famine Relief	Expenditure met out of the Famine Relief
<i>(In lakhs of rupees)</i>		
1964-65	4,16.59	1,34.86
1965-66	1,12.55	40.00
1966-67	11,41.98	1,93.00

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts, 1966-67.

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	1,49,97,000	1,56,99,000	1,60,29,265
Supplementary	7,02,000		
Amount surrendered during the year (February, 1967)			+3,30,265
Charged			
Original	68,000	68,000	52,050
Supplementary	..		
Amount surrendered during the year (February, 1967)			-15,950
Notes and Comments			

(1) The excess of Rs. 3,30,265 over the voted grant requires to be regularised. The excess occurred mainly under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
A. Superannuation and Retired Allowances			
O	90.00	90.00	+1.07
R	..		

The excess of Rs. 1.07 lakhs was mainly due to drawal of more arrears of pensions in the last month of the year than anticipated.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(-)
7. Pensions under Social Security Scheme			
O	5.00	|	
R	..		
		5.00	6.63
			+1.63

The Controlling Officer has not furnished reasons for the excess of Rs. 1 63 lakhs.

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

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Major Head "66. Territorial and Political Pensions"			
Voted			
Original 1,000			
Supplementary ..	1,000	119	
Amount surrendered during the year (February, 1967)			

RANT No. XXXI. PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving(—) Rs.
Major Head "67. Privy Purses and Allowances of Indian Rulers"				
Voted				
Original	13,00,000	23,74,000	24,41,421	+67,421
Supplementary	10,74,000			
Amount surrendered during the Year (March, 1967)				5,348

Notes and Comments

The expenditure exceeded the provision by Rs. 67,421, which requires to be regularised. The excess occurred under the group-head 67. Privy Purses and Allowances of Rulers of integrated States and Allowances of their relatives and servants.

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

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Major head "68. Stationery and Printing"			
Voted			
Original	79,52,000 |		
Supplementary	1,000 |	79,53,000	73,39,457
Amount surrendered during the year (March, 1967)			—6,13,4
			4,53,4

Notes and Comments

(i) Saving amounting to Rs. 4.53 lakhs out of the total of Rs. 6.14 lakhs (which was the net result of savings totalling Rs. 12.38 lakhs under 4 group-heads partly counterbalanced by excesses amounting to Rs. 6.24 lakhs under 3 other group-heads) was anticipated and surrendered, but on the 31st March, 1967.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
1. Stationery			
2. Purchase of Stationery stores			
O	45.50 |		
R	—9.83 |	35.67	33.39
			—2.28

The saving of Rs. 9.83 lakhs was attributed mainly to post-budget decision to enforce economy in expenditure (Rs. 3.83 lakhs), purchase of less quantity of paper (Rs. 4 lakhs) and supply of less quantity of paper by suppliers (Rs. 2 lakhs). The final saving of Rs. 2.28 lakhs was stated to be due to non-receipt of expected quantity of paper.

The saving under this group-head during 1965-66 was Rs. 4.21 lakhs (10 per cent of the original provision).

GRANT No. XXXIII. FOREST

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head. "70. Forest"			
Original	1,05,48,000		
Supplementary	6,03,000		
	1,11,51,000	1,10,12,284	—1,38,716
Amount surrendered during the year (March, 1967)			83,100
Original	1,000		
Supplementary	7,000		
	8,000	6,500	—1,500
Amount surrendered during the year (March, 1967)			500

Notes and Comments

(i) The saving of Rs. 1,38,716 in the voted grant was the net result of savings totalling Rs. 7,64,261 under 8 group-heads, partly counterbalanced by excesses amounting to Rs. 6,25,545 under 16 other group-heads.

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

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

Conservancy and Works

2. i. I. Timber and other produce removed from the forests by Government agency

O	1.63		
R	—1.14	0.49	0.54
			+0.05

The saving of Rs. 1.14 lakhs (70 per cent of the original provision) was due to non-taking up of departmental extraction of firewood coupes of Banswara

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

Forest Division; reasons for the postponement of work have not been intimated by the Controlling Officer.

During 1965-66 also, there was saving of Rs. 3.58 lakhs (79 per cent of original provision) for similar reasons.

अ. 2. ii. II. Soil Conservation

Plan expenditure

O	23.12	}	21.16	21.22
R	-1.96			

The anticipated saving of Rs. 1.96 lakhs which was surrendered/re-appropriated on the 30th and 31st March, 1967 was stated to be due to reduction in Plan Ceiling.

The saving under this group-head during 1965-66 was Rs. 5.15 lakhs (19 per cent of the original provision).

आ. 2. ii. XI. Fodder banks

Plan expenditure

O	4.00	}
R	-4.00			

Due to non-approval of the schemes of Fodder Banks by the Government of India, no expenditure was incurred during the year and the provision was appropriated to other group-heads on the 31st March, 1967.

RANT No. XXXV. OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving(—)
		Rs.	Rs.	Rs.
Major Head "76. Other Miscellaneous Com- pensations and Assignments"				
Voted				
Original	67,31,000	72,77,000	70,73,751	—2,03,249
Supplementary	5,46,000			
Amount surrendered during the year (March, 1967)				4,58,603

Notes and Comments

(i) The saving anticipated in the grant was surrendered only on the 31st March, 1967; even so the amount surrendered (Rs. 4.59 lakhs) was in excess by Rs. 2.56 lakhs of the amount that actually became available for surrender (Rs. 2.03 lakhs).

(ii) An important case of variation is given below:—

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

ii. Guzara and other Compensation

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

O	10.67	10.67	13.83	+3.16
S	4.23			
R	—1.23			

The expenditure under this group-head to end of January, 1967 had

exceeded the original provision by Rs. 0.49 lakh; on pointing out the trend of expenditure exceeding the budget provision by audit, the dep. intimated that the provision was being augmented through supplemental for Rs. 4.23 lakhs, which was sanctioned on the 30th March, 1967; nevertheless an identical amount was surrendered on the next day, owing to less pay compensation, with the result that the year closed with an uncovered of Rs. 3.16 lakhs. The reasons for the excess of Rs. 3.16 lakhs have not been furnished by the Controlling Officer.

NT No. XXXVI. EXPENDITURE CONNECTED WITH THE NATIONAL EMERGENCY (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving(—)
		Rs.	Rs.	Rs.
Major Head	“78. A—Expenditure connected with the National Emergency”			
Original	23,30,000	23,30,000	15,19,574	—8,10,426
Supplementary	..			
Amount surrendered during the year (March, 1967)				9,07,445

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 arising in connection with the National Emergency is debited to the department concerned.

(ii) The saving of Rs. 8.10 lakhs (about 35 per cent of the original provision) is the net result of savings totalling Rs. 13.13 lakhs under 7 group-heads partly counterbalanced by excesses amounting to Rs. 5.03 lakhs under 2 other group-heads.

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

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

47. 2.i. Purchase of equipment

O	9.33	5.04	6.03	+0.99
R	—4.29			

The surrender of Rs. 4.29 lakhs, forming 46 per cent of the original provision, was attributed to non-receipt of debit from the Director General of Supplies and Disposals for the cost of six Fire Engines (Rs. 3.12 lakhs) and

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

non-payment of a bill for Rs. 1.17 lakhs owing to certain objects raised by the Treasury on the 29th March, 1967. Reasons for final excess Rs. 0.99 lakh have not been intimated.

का. 2.v. Re-organisation of Fire Services

O	7.84	|	0.76	0.82	+
R	-7.08				

The anticipated saving of Rs. 7.08 lakhs was due to post-budget decision to re-transfer the Fire Services to Municipalities with effect from the 1st July 1966 however, Rs. 4.87 lakhs were re-appropriated to other group-heads to cover the excesses and Rs. 2.21 lakhs were surrendered on the 31st March, 1967.

ख. 1. Relief to Service-men permanently disabled or dependents of those killed in action

O	3.50	|	1.00	0.75	-0
R	-2.50				

The total saving of Rs. 2.75 lakhs (78 per cent of the original provision) was stated to be due to less number of wounded service-men declared as disabled.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "92. Payment of Com- pensation to Land Holders, etc. on the Abolition of the Zamindari System"			
Voted			
Original	3,40,00,000		
Supplementary ..	3,40,00,000	1,45,23,904	—1,94,76,096
Amount surrendered during the year (March, 1967)			1,92,00,000
<i>Notes and Comments</i>			

(i) The unutilised amount of Rs. 1,94.76 lakhs represented 57 per cent of the original provision. In 1964-65 and 1965-66 also, 49 per cent and 62 per cent of the original provision respectively remained unspent.

(ii) The unutilised provision pertained to the following two group-heads; the savings were attributed to the finalisation of less number of jagir claims by the Sub-Divisional Officers owing to the delay involved in delegating requisite powers to them and their remaining pre-occupied with the work connected with general elections of 1967.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
(a) का. 1. Payment of Compensation by Contingent bills			
O 40.00	23.00	20.47	—2.53
R —17.00			
The total saving of Rs. 19.53 lakhs formed 49 per cent of the original provision.			
(b) का. 2. Payment through bonds			
O 3,00.00	1,25.00	1,24.77	—0.23
R —1,75.00			

The anticipated saving of Rs. 1,75.00 lakhs, formed 58 per cent of the original provision.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "94. Capital Outlay on Improvement of Public Health"			
Voted			
Original 1,29,56,000			
Supplementary ..	1,29,56,000	1,30,89,358	+1,33,358
Amount surrendered during the year (March, 1967)			23,000
Notes and Comments			

(i) The expenditure exceeded the grant by Rs. 1,33,358; which requires to be regularised. The excess was the net result of the excesses in 5 group-heads amounting to Rs. 8.31 lakhs counterbalanced by savings in 4 group-heads amounting to Rs. 6.98 lakhs.

The excess occurred mainly under the group-head "झ. Add *Pro-rata* expenditure on establishment transferred from '30. Public Health', Plan expenditure". The original provision under this group-head (Rs. 4.78 lakhs) was augmented on 3rd March, 1967 by Rs. 4.72 lakhs to accommodate corresponding expenditure under major-head '30. Public Health'. (Grant No. XVII) nevertheless the expenditure exceeded the total provision by Rs. 0.61 lakh. The reasons for the excess are awaited from the Controlling Officer.

A case of saving is given below:—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
झ. Add <i>Pro-rata</i> expenditure on establishment transferred from "30. Public Health"			
Non-Plan expenditure			
O 0.36			
R 3.64	4.00	2.24	-1.76

Additional funds (Rs. 3.64 lakhs) were obtained through re-appropriation on the 3rd March, 1967 to provide for the increase in transferable expenditure on establishment under "30. Public Health." The actual expenditure, however, fell short of the total grant by Rs. 1.76 lakhs; the reasons for the saving are awaited from the Controlling Officer.

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

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "95. Capital Outlay on Schemes of Agricultural Improvement and Research"			
Voted			
Original	83,50,000	1,28,12,000	1,50,59,326
Supplementary	44,62,000		
			+22,47,326

Amount surrendered during the year

Notes and Comments

(i) The expenditure exceeded the voted provision by Rs. 22,47,326 which requires to be regularised; the supplementary grant of Rs. 44,62,000 obtained in March, 1967 proved to be inadequate.

(ii) The excess of Rs. 22.47 lakhs in the grant was the net result of excesses totalling Rs. 46.29 lakhs under 5 group-heads partly counterbalanced by savings amounting to Rs. 23.82 lakhs under 4 other group-heads.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
			(In lakhs of rupees)
क. Boring Operations			
1. Works executed through Rajasthan Ground Water Board			
i. Deepening of Wells			
O	9.30	9.30	11.55
R	..		
			+2.25

Reasons for the excess of Rs. 2.25 lakhs (24 per cent of the original provision) are awaited.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
का. Boring Operations			
का.1.iii. Drilling of Tube Wells			
O 7.50			
R ..	7.50	47.09	+39.59

The expenditure exceeded the provision by Rs. 39.59 lakhs; the Controlling Officer has stated that due to belated decision for the purchase of drilling rigs and allocation of further plan allotment adequate funds to cover additional expenditure could not be obtained before the close of the financial year.

(iv) In the following group-heads, the provision remained unutilised to large extent :—

का. Boring Operations

का.1.ii. Boring of Tube Wells

O 27.75			
R ..	27.75	10.07	—17.68

The saving of Rs. 17.68 lakhs formed 64 per cent of the original provision. Reasons for the saving are awaited.

का.1.v. Ground Water

Survey and Investigation Scheme

O 7.50			
R —3.00	4.50	3.84	—0.66

The total saving of Rs. 3.66 lakhs formed 49 per cent of the original provision. The anticipated saving of Rs. 3.00 lakhs which was re-appropriated on 31st March, 1967, was attributed to less allocation of funds by the Government of India for this Centrally Sponsored Scheme. Reasons for the final saving are awaited.

का. Boring Operations

का.1.iv. Construction of State Tube Wells

O 4.25			
R ..	4.25	3.00	—1.25

The saving of Rs. 1.25 lakhs formed 29 per cent of the original provision. Reasons for the saving are awaited.

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

अ. Agriculture Workshop

i. Purchase of machinery

ii. Scheme of Improved Agri-
cultural Implements

O	6.00			
R	..	6.00	4.77	-1.23

The saving of Rs. 1.23 lakhs formed 21 per cent of the original provision. Reasons for the saving are awaited.

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

		Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Major Head "96. Capital Outlay on Industrial and Econo- mic Development"				
Voted				
Original	80,79,000	1,68,85,000	1,41,03,739	—27,81,261
Supplementary	88,06,000			
Amount surrendered during the year(March, 1967)				28,74,441

Notes and Comments

(i) The saving in the grant was Rs. 27.81 lakhs which was 16 per cent of provision. In the preceding 5 years also large savings occurred under the grant as indicated below :—

Year	Amount of saving (In lakhs of rupees)	Percentage of saving
1961-62	24.67	22
1962-63	38.40	36
1963-64	75.25	64
1964-65	69.11	63
1965-66	46.47	37

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
ग. Investment in Co-operative Societies			
ग. 1. State Warehousing Corporation			
Plan expenditure			
O	2.00		
R	—1.00	1.00	..

The saving of Rs 1.00 lakh was attributed to less investment in the share

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(-)
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capital of the Corporation due to sanction of less amount by the State Government. Reasons therefor are awaited.

ग. 2. Purchase of shares

ii. Through the agency of
Co-operative Department

II. Co-operative Societies located in other Areas

O	60.00			
R	—17.68	42.32	42.20	—0.12

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 the State 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 saving of Rs.17.68 lakhs (representing 29 per cent of the original provision) was mainly due to less amount of assistance received from the Reserve Bank of India for investment in the share capital of co-operative institutions. Reasons for the final saving of Rs. 0.12 lakh are awaited from the Controlling Officer.

ग. 4. Co-operative Consumers Stores

Plan expenditure

O	5.80			
S	18.22	19.07	19.11	+0.04
R	—4.95			

The saving of Rs. 4.95 lakhs (21 per cent of the total provision) surrendered on the 31st March, 1967 was attributed to non-finalisation of the proposals of consumer co-operative stores for share capital contribution due to non-fulfilment of conditions precedent to the investment in the share capital of the stores.

घ. Other Miscellaneous Undertakings

Plan expenditure

2. Mineral Development

O	7.23			
R	—2.20	5.03	4.90	—0.13

The total saving of Rs.2.33 lakhs (32 per cent of the original provision) was

stated to be due mainly to reduction in Plan ceiling and non-availability of drilling equipments which are mostly imported.

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

S.No.	Group-head	Provision	Reasons for saving stated by the department
I. Non-Plan expenditure		<i>(In lakhs of rupees)</i>	
1.	का. Investment in Government Commercial and Industrial Undertakings		
1.	Investment in Corporations	1.00	Saving attributed to non-investment of any amount in corporations. Reasons for non-investment are awaited.
2.	ख. Investment in Other Commercial and Industrial Undertakings		
1.	Purchase of shares		
i.	Through the agency of Industries Department	1.01	Non-investment in the share Capital of Messrs. Aditya Mills Ltd. Kishangarh.
II. Plan expenditure			
3.	का. Investment in Government Commercial and Industrial Undertakings		
1.	Investment in Corporations	1.00	Saving attributed to non-investment of any amount in Corporations. Reason for non-investment are awaited.
4.	ग. Investment in Co-operative Societies		
5.	State Federation for Consumers Co-operative Stores	2.00	Saving attributed to non-investment in the share

Group-head	Provision	Reasons for saving stated by the department
	(In lakhs of rupees)	
Other Miscellaneous Undertakings		capital of State Federation for Consumers Co-operative Stores due to non-release of assistance by the Government of India.
Installation of Sodium Sulphide Plant	2.00	Provision for expenditure on the installation of a new sodium sulphide plant obtained through supplementary grant on 30th March, 1967 proved entirely unnecessary. Reasons for the saving are awaited from the Controlling Officer.

(iv) The saving stated above was partly counterbalanced by excess in following group-head.—

Group-head	Total grant	Actual expenditure	Excess(+) Saving(—)
		(In lakhs of rupees)	
Other Miscellaneous Undertakings			
Plan expenditure			
1. Pilot project scheme for the recovery of sodium sulphate			
O	0.20		
S	1.30		
R	0.02	1.52	4.69 +3.17

Additional funds totalling Rs. 1.32 lakhs were obtained on the 30th and 31st March, 1967, through supplementary grant and re-appropriation for purchase of pipes, brass tubes and starters and payment of customs duty etc. in connection with the expansion of sodium sulphate plant. The expenditure, however, exceeded the total provision by Rs. 3.17 lakhs and the additional provision was proved inadequate. Reasons for the final excess and its remaining uncovered are awaited.

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	Actual expenditure	Excess Saving
		Rs.	Rs.	
Major Head	"98. Capital Outlay on Multipurpose River Schemes"			
	"99. Capital Outlay on Irrigation, Navigation, Em- bankment and Drainage Works (Commercial)"			
	"100. Capital Outlay on Irrigation, Navigation, Em- bankment and Drainage Works (Non-Commercial)"			
Voted				
	Original 16,63,71,000	28,31,35,000	29,71,65,007	+1,40,30,000
	Supplementary 11,67,64,000			
Amount surrendered during the year				
Charged				
	Original ..	1,000	287	—71
	Supplementary 1,000			
Amount surrendered during the year (March, 1967)				
Notes and Comments				

(i) The expenditure exceeded the voted grant by Rs. 1,40,30,007 which requires to be regularised. In view of the large excess the supplementary grant of Rs. 11,67.64 lakhs obtained on the 30th March, 1967 proved inadequate.

In 1965-66 also, the expenditure exceeded the budget provision by Rs. 71.53 lakhs.

(ii) The excess was mainly attributable to

(a) Group-head "का. Bhakra Nangal Project—IV-Add—Expenditure on Common Works executed by other Governments and Agencies" under which an amount of Rs. 88.52 lakhs was adjusted on the basis of advice received from the Government of India after March, 1967 as Rajasthan's share of expenditure on Common Works relating to Bhakra Nangal Project without any provision; the reasons for not making any budget provision for accommodating this expenditure have not been furnished, and

(b) Group-head "का. 1.2.i. Expenditure in Rajasthan- Works" under which expenditure amounted to Rs. 4,36.19 lakhs against the original provision of Rs. 77.58 lakhs, A supplementary grant of Rs. 3,26.82 lakhs was obtained on the 30th March, 1967. Still expenditure to the extent of Rs. 31.79 lakhs remained uncovered. The reasons for the final excess have not been furnished.

(iii) Other cases of important excesses over the budget provision are given below.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(-)
98. Capital Outlay on Multi-purpose River Schemes			
का. Chambal Project			
(a) Right Main Canals			
4. Suspense			
O	3.00		
R	0.10		
	3.10	6.65	+3.55
(b) II. Production			
2. Establishment			
O	13.44		
R	..		
	13.44	16.73	+3.29
(c) Unit No. 6—Jawahar Sagar			
Power Dam—			
Plan expenditure			
ii. Dam and appurtenant Works			
4. Suspense			
O	—54.68		
S	1,20.00		
R	87.62		
	1,52.94	1,71.93	+18.99

Group-head	Total grant	Actual expenditure (In lakhs of rupees)
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)		
का. 1.2. Rajasthan Canal Project Plan expenditure		
(d) i. Expenditure in Rajasthan		
4. Suspense		
O 0.73		
R ..	0.73	4.66
ii. Expenditure in the Punjab on Rajasthan Feeder debitale to Rajasthan		
(e) 1. Works		
O 1.53		
R ..	1.53	15.80
(f) 2. Establishment		
O 3.25		
S 9.24	12.49	24.53
का. 2.1 Major and Medium Irrigation Projects Plan expenditure		
(g) 7. Mahi Project		
i. Unit No. 1—Dam		
O 23.60		
R 8.38	31.98	35.56
(h) 8. Barach at Badgaon		
O 8.80		
R 6.20	15.00	17.00

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

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

का. 3. Minor Irrigation Works
Plan expenditure .

(i) iii. Add-Pro-rata charges
transferred from '44'

O	8.00	|	10.00	11.70	+1.70
S	2.00				

(j) का. 4. Works of Extensions
and Improvements

O	9.40	|	11.15	14.26	+3.11
R	1.75				

खा. 1. Flood Control Works—
Plan expenditure

(k) v. Other Works

O	7.00	|	7.00	11.54	+4.54
R	..				

(l) vi. Add-Pro-rata charges
transferred from '44'

O	2.80	|	2.80	4.04	+1.24
R	..				

(iv) The above excesses were partly counterbalanced by savings under certain other group-heads; important cases of saving are given below:—

98. Capital Outlay, etc.

(a) का. Bhakra Nangal Project
Plan expenditure

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

I. Works

O	8.43 |	4.24	4.27	+0
R	—4.19 |			

The net saving of Rs. 4.16 lakhs (49 per cent of the original provision) was attributed to execution of less number of works. Details of works taken up for execution and reasons therefor have not been intimated to the Controlling Officer.

अ. Chambal Project
Unit No. 1 Kota Barrage

(b) i. Works

O	8.61 |	4.50	0.10	—4.4
R	—4.11 |			

The saving of Rs. 4.11 lakhs (48 per cent of the original provision) was anticipated due to non-finalisation of the adjustment of past liabilities. Reasons for the final saving of Rs. 4.40 lakhs have not been furnished by the Controlling Officer.

(c) II. Production
3. Tools and Plant

O	2.57 |	2.57	1.05	—1.52
R	.. |			

Reasons for the final saving of Rs. 1.52 lakhs (59 per cent of the original provision) have not been intimated by the Controlling Officer.

(d) III. Transmission

1. Works

O	3,27.00 |	1,50.00	1,57.68	+7.68
R	—1,77.00 |			

The anticipated saving of Rs. 1,77 lakhs (54 per cent of the original provision) which was re-appropriated on the 31st March, 1967 was attributed to non-finalisation of the adjustment of past liabilities. Reasons for the final excess of Rs. 7.68 lakhs have not been furnished by the Controlling Officer.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(-)
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(e) 2. Establishment

O	14.95	10.95	11.53	+0.58
R	-4.00			

The saving of Rs. 4 lakhs which formed 27 per cent of the original provision was stated to be due to posts remaining vacant. Reasons for the final excess of Rs. 0.58 lakh are awaited from the Controlling Officer.

Unit No. 6—Jawahar Sagar

Power Dam—

Plan expenditure

(f) i. Dam and appurtenant Works

i. Works

O	1,30.00	74.00	61.34	-12.66
R	-56.00			

The anticipated saving of Rs. 56 lakhs (43 per cent of the original provision) was attributed to slow progress of Emergency Works. Reasons for the final saving of Rs. 12.66 lakhs have not been intimated by the Controlling Officer.

(g) 3. Tools and Plant

O	2.00	0.64	0.51	-0.13
R	-1.36			

The total saving of Rs. 1.49 lakhs (75 per cent of the original provision) was attributed to purchase of less number of Tools and Plant articles due to slow progress of works.

(h) ii. Production

i. Works

O	40.00	16.00	12.30	-3.70
R	-24.00			

The provision included Rs. 24 lakhs for adjustment of the cost of power house equipment to 'Works'. Owing to change in design due to variation in rock foundation the work on power house could not be started during 1966-67

Group head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(-)
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and the cost of equipment was not charged to the works; consequently the provision was not utilised. Reasons for the final saving of Rs 3 70 lakhs have not been furnished by the Controlling Officer.

99. Capital Outlay, etc.

(i) का. 2.1. Major and Medium
Irrigation Projects
Plan expenditure

2. Parbati Irrigation Project

O	1.75			
R	-1.25	0.50	0.52	+0.02

The net saving of Rs. 1.23 lakhs (70 per cent of the original provision) was stated to be due to execution of less number of works than anticipated.

(j) 11. Gurgaon Canal

O	81.30			
R	-31.80	49.50	49.56	+0.06

The net saving of Rs. 31.74 lakhs (39 per cent of the original provision) was attributed to late starting of works. Reasons for the late starting of works have not been intimated by the Controlling Officer.

100. Capital Outlay, etc.

(k) का. 1. Flood Control Works

iv. Chambal Anti-Water
Logging and Drainage
Works

O	..			
R	30.43	30.43	26.58	-3.85

The provision for this scheme was made in the budget estimates, 1966-67 under the group-head "Drainage" subordinate to the major head '98. Capital Outlay on Multipurpose River Schemes' but the scheme was declared non-commercial during the course of the year. Hence the provision was transferred to this group-head through re-appropriation on the 31st March, 1967.

The actual expenditure, however, fell short of the provision by Rs. 3.85 lakhs. Reasons for the saving have not been furnished by the Controlling Officer.

(v) Certain other cases where substantial savings occurred are mentioned below:—

No.	Group-head		Total provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
					(In lakhs of rupees)
		98. Capital Outlay, etc.			
		का. Chambal Project			
1.		Unit No. 1—Kota Barrage			
	iv.	Suspense	2.00	2.00 (100)	Saving attributed to abolition of Kota Barrage Division.
2.		Right Main Canal			
	2.	Establishment	4.61	1.10 (24)	Saving attributed to abolition of Parwan Division.
3.		Unit No. 3 Rana Pratap Sagar Dam			
	2.	Establishment	8.95	1.92 (21)	Reasons awaited from the Controlling Officer.
4.		Unit No. 6—Jawahar Sagar Power Dam Plan expenditure			
	i.	Dam and appurtenant works			
	2.	Establishment	9.04	2.38 (26)	Due to posts remaining unfilled.
5.	ii.	Production			
	2.	Establishment	3.55	3.37 (95)	Due to non-finalisation of the creation of Hydrolic and Electric Division.
6.	3.	Tools and Plant	2.00	2.00 (100)	Saving attributed to less purchase of 'T. & P.' articles.
		99. Capital Outlay, etc.			
		का. 2.1. Major and Medium Irrigation Projects			

S.No.	Group-head		Total provision	Saving (and its percentage to provision)	Reasons for saving
	Number	Name			
(In lakhs of rupees)					
13.		Add-pro-rata charges transferred from head "44"	9.44	1.28 (14)	Reasons awaited from the Controlling Officer
100.		Capital Outlay, etc.			
8. का. 2.		Irrigation Works of Permanent Improvement in Scarcity Areas			
iii.		Bhim Sagar Project	1.75	1.01 (58)	Due to non-finalisation of the scheme.
9. खा. 1.		Flood Control Works	9.70	6.88 (71)	Reasons awaited from the Controlling Officer
i.		Kama Pahari Drain			

(vi) *Suspense transactions*.—The expenditure in the Grant includes an amount of Rs. 2,28.06 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 (vi) 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 1966-67 is given below together with the opening and closing balances under the different 'Suspense' heads.

Suspense head	(In lakhs of rupees)				
	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(i) 98. Capital Outlay on Multipurpose River Schemes					
Purchases	—3,98.90	4,43.84	6,15.04	—1,71.20	—5,70.10
Stock	1,83.69	7,28.81	5,00.86	2,27.95	4,11.64
Miscellaneous Public Works Advances	4,27.53	3,64.51	2,14.57	1,49.94	5,77.47
Workshop Suspense	6.18	40.94	8.53	32.41	38.59
TOTAL	2,18.50	15,78.10	13,39.00	2,39.10*	4,57.60

* The corresponding figure booked in the accounts is Rs. 2,38.99 lakhs. The difference of Rs. 0.11 lakh is under reconciliation with the department.

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
		(In lakhs of rupees)			

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

Purchases	—44.30	1,55.01	1,13.12	41.89	—2.41
Stock	1,19.65	6,53.89	6,96.44	—42.55	77.10
Miscellaneous Public Works Advances	1,15.44	64.40	86.86	—22.46	92.98
Workshop Suspense	0.18	23.26	17.67	5.59	5.77
TOTAL	1,90.97	8,96.56	9,14.09	—17.53**	1,73.44

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

Purchases	—0.26	0.06	0.01	0.05	—0.21
Stock	4.12	40.40	32.90	7.50	11.62
Miscellaneous Public Works Advances	2.11	4.88	4.60	0.28	2.39
Workshop Suspense	0.05	0.02	0.01	0.01	0.06
TOTAL	6.02	45.36	37.52	7.84	13.86

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

Purchases	—1.60	7.41	4.99	2.42	0.82
Stock	0.67	39.41	40.98	—1.57	—0.90
Miscellaneous Public Works Advances	2.03	3.10	4.93	—1.83	0.20
Workshop Suspense	..	..	..	..	..
TOTAL	1.10	49.92	50.90	—0.98	0.12

**The corresponding figure booked in the accounts is Rs. —17.79 lakhs.
The difference of Rs. 0.26 lakh is under reconciliation with the department.

GRANT No. XLII. CAPITAL OUTLAY ON PUBLIC WORKS

		Total grant or appropriation	Actual expenditure	Excess Saving
		Rs.	Rs.	Rs.
Major Head "103. Capital Outlay on Public Works"				
Voted				
Original	3,53,10,000	4,56,25,000	4,78,21,928	+21,96,928
Supplementary	1,03,15,000			
Amount surrendered during the year (March, 1967)				6,73,555

Charged

Original	..	2,02,000	2,00,354	-16,646
Supplementary	2,02,000			

Amount surrendered during the
year (March, 1967)

Notes and Comments

(i) The expenditure in the voted grant exceeded the budget provision Rs. 21,96,928; this requires to be regularised. In view of final excess in the grant, surrender of funds (Rs. 6,73,555) in March, 1967 proved unjustified.

(ii) The excesses under the following group-heads were comparatively large:—

S. No.	Group head	Total grant	Actual expenditure	Excess
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(In lakhs of rupees)

1. अ. 11. Animal Husbandry
Plan expenditure

O	18.66	25.00	27.68	2.68
R	6.34			

S. No.	Group-head		Total grant	Actual expenditure	Excess
	Number	Name		(In lakhs of rupees)	

घा. Add *Pro-rata* charges transferred from Demand No. "XXVII. Charges on Buildings and Roads (Combined) Establishment and Tools and Plant"

घा.1. Establishment

2.	Plan expenditure				
	O	13.31	23.84	31.30	7.46
	S	10.35			
	R	0.18			
3.	Non-Plan expenditure				
	O	4.30	6.58	8.49	1.91
	S	2.21			
	R	0.07			

घा.2. Tools and Plant

4.	Plan expenditure				
	O	6.89	7.95	13.86	5.91
	S	1.00			
	R	0.06			
5.	Non-Plan expenditure				
	O	2.50	2.19	3.76	1.57
	R	-0.31			

The reasons for the excess are awaited from the Controlling Officer.

(iii) The savings occurred mainly under the following group-heads; these were generally attributed to ban imposed on starting of new works.

S. No.	Group-head		Provision	Saving (and its percentage to provision)
	Number	Name		(In lakhs of rupees)
1.	का. 1.	Land Revenue	7.00	2.75
2.	का. 10.	Agriculture		(39)

S. No.	Group-head Number Name	Provision	Saving (and percentage provision)
			(In lakhs of rupees)
	Plan expenditure	24.46	
का. 13.	Civil Works		
3.	ii. Miscellaneous	5.00	
का. 15.	Miscellaneous		
4.	ii. Technical Training Centres		
	Plan expenditure	6.43	
5.	v. Other Departments		
	Non-Plan expenditure	3.60	
6. का. 16.	Community Development Projects, National Extension Service and Local Develop- ment Works		
	Plan expenditure	9.19	

(iv) The original provision (Rs. 10.00 lakhs) under the following group-head was reduced in March, 1967 by Rs. 5.73 lakhs (surrender Rs. 4.45 lakhs and re-appropriation Rs. 1.28 lakhs). In view of the final excess of Rs. 3.33 lakhs, the reduction of provision proved injudicious.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakhs of rupees)
गा. Grants-in-aid			
गा. 1. Other Grants-in-aid			
O	10.00		
R	-5.73	4.27	7.60
			+3.33

Reasons for the final excess are awaited.

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	1,08,000		
Supplementary	..		
	1,08,000	8,994	—99,006
Amount surrendered during the year (March, 1967)			88,100

Notes and Comments

The percentage of saving in the grant was 92 against 77 during 1965-66. During 1964-65 also, the percentage of saving was 77.

The saving was stated to be due mainly to delay in restarting work on some shops, construction on which was suspended in 1965-66 pursuant to the filing of writ petitions in High Court; as the petitions were under consideration of the Court.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (-) Saving (+) Rs.
Major Head "114. Capital Outlay on Road and Water Transport Schemes"			
Voted			
Original	3,20,000		
Supplementary	..	3,20,000	2,23,767
Amount surrendered during the year (March, 1967)			—96,233
			94,000

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.

The bulk of the saving under the Grant (Rs.94,000) was stated to be due to non-taking up of construction of bus station building at Ajmer; this was attributed to delay in taking a decision about its location and acquisition of land by the Rajasthan Roadways authorities.

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		
Supplementary	..		
	3,00,000	3,02,306	+2,306
Amount surrendered during the year (March, 1967)			20,000

Notes and Comments

The expenditure exceeded the provision by Rs. 2,306, which requires to be regularised.

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
Major Head "124 Capital Outlay on Schemes of Govern- ment Trading"				
Voted				
Original	25,05,10,000	28,46,10,000	26,06,76,774	—2,39,33
Supplementary	3,41,00,000			
Amount surrendered during the year (February, 1967-Rs. 77,545 and March, 1967-Rs. 2,75,54,086)				
				2,76,31,000

Charged				
Original	..	2,000	1,232	-768
Supplementary	2,000			

Amount surrendered during the year (March, 1967)

Notes and Comments

(i) In view of large saving of Rs. 2,39.33 lakhs, the supplementary grant to the extent of Rs. 3,41.00 lakhs, obtained on the 30th March, 1967, proved excessive.

(ii) The saving of Rs. 2,39.33 lakhs (9 per cent of the original provision) was the net result of savings totalling Rs. 4,90.19 lakhs under 10 group-heads partly counterbalanced by excesses amounting to Rs. 2,50.86 lakhs under 8 other group-heads.

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

Group-head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakhs of rupees)			
क. 2. Purchase of coarse grains by the State Government			
O	4,35.00	1,31.00	+0.29
R	-3,04.00		

The anticipated saving of Rs. 3,04.00 lakhs (70 per cent of the original provision), which was stated to be due to purchase of less quantity of coarse grains

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
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by the Food Corporation of India (authorised in June, 1966) owing to short supply in the markets and high rates of the grains, was re-appropriated (Rs. 1,42.37 lakhs) to cover excesses under other group-heads and surrendered (Rs. 1,61.63 lakhs) on the 31st March, 1967.

The saving under this group-head during 1965-66 was Rs. 1,02.19 lakhs (14 per cent of the provision).

का. 3. Purchase of indigenous wheat
by the State Government for
buffer stock

O	1,06.00	|			
R	—1,02.94	|	3.06	3.11	+0.05

The anticipated saving of Rs. 1,02.94 lakhs (97 per cent of the original provision) surrendered on the 31st March, 1967 was also attributed to the same causes as mentioned under the above group-head 'का. 2 Purchase of coarse grains by the State Government.'

ख. Salt Trading Scheme

O	15.75	|			
R	—2.04	|	13.71	13.62	—0.09

The anticipated saving of Rs. 2.04 lakhs (about 13 per cent of the original provision) surrendered on the 31st March, 1967, was attributed mainly to vacancies, less expenditure under manufacture and excavation of salt, transportation charges, repairs to works, etc. on account of economy measures.

ग. 1. Purchase of seeds

O	85.00	|			
R	—27.00	|	58.00	53.42	—4.58

The total saving of Rs. 31.58 lakhs (37 per cent of the original provision), out of which Rs. 27.00 lakhs were re-appropriated on the 31st March, 1967 to cover excesses under other group-heads, was stated to be due to purchase of less quantity of seeds owing to failure of crops.

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

The saving under this group-head during 1965-66 was Rs. 5.41 lakhs (12 per cent of the original provision).

अ. Wool Trading Scheme

O	91.00		
S	55.00	1,03.03	1,03.03
R	-42.97		

The department obtained supplementary grant amounting to Rs. 55.00 lakh on the 30th March, 1967 for defraying additional expenditure required for purchase of wool but surrendered/re-appropriated funds to the extent of Rs. 42.97 lakhs on the next day stating that there were less purchases of wool. Reasons for the purchase of less quantity of wool have not been intimated by the Controlling Officer.

ब. Poultry feed mixture

O	2.50		
R	-0.50	2.00	1.40

The total saving of Rs. 1.10 lakhs formed 44 per cent of the original provision. The anticipated saving of Rs. 0.50 lakh surrendered on the 31st March, 1967, was attributed to the closure of the scheme as a measure of economy during the course of the year; reasons for the final saving of Rs. 0.60 lakh have not been intimated by the Controlling Officer.

ग. Material and equipment received under Colombo Plan

1. Australia-Paper for Text Books

O	2.00		
R	-2.00	..	..

The non-utilisation of the entire provision was attributed to non-receipt of paper from Australia.

(iv) The excesses, which partly counterbalanced the savings stated above occurred mainly under the group-heads indicated below. In all these cases except (c), the original provision was increased both by re-appropriation

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(—)
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from other group-heads and supplementary grants; yet the total grant fell short of the actual expenditure. Reasons for the excess expenditure in all these cases have not been intimated by the Controlling Officers.

(a) गा. 2. Purchase of fertilizers

O	99.00	2,80.00	3,12.01	+ 32.01
S	1,21.00			
R	60.00			

(b) छा. Material and equipment received under T.C.A. Programme

1. Malaria Eradication Programme

O	15.00	16.01	17.77	+1.76
R	1.01			

(c) शा. Schemes for control of diseases

1. National T.B. Control Programme

O	1.00	1.00	2.82	+1.82
R	..			

PUBLIC DEBT (ALL CHARGED)

	Total appropriation	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "O. Public Debt"			
Charged			
Original 30,44,68,000	1,26,58,06,000	1,28,76,99,342	+2,18,93,342
Supplementary 96,13,38,000			
Amount surrendered during the year (March, 1967)			30,97,700
Notes and Comments			

(i) The expenditure in the Appropriation exceeded the provision by Rs. 2,18,93,342 which requires to be regularised; funds amounting to Rs. 30,97,700 surrendered on the 31st March, 1967 were not available for surrender in view of ultimate excess over the Appropriation.

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

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

का. Debt raised in India

का. 2. Floating Debt

O	10,00.00	1,02,40,00	1,11,38.82	+8,98.82
S	92,40.00			

The expenditure exceeded the total provision by Rs. 8,98.82 lakhs. The supplementary grant of Rs. 92,40.00 lakhs obtained on the 30th March, 1967, thus proved to be inadequate.

Provision under this group-head is made to accommodate the repayment of ways and means advances and overdrafts from the Reserve Bank of India etc. The excess was stated to be mainly due to the unforeseen and uncertain character of the transactions which depend on overall budgetary position of the State Government. The circumstances in which timely advance from the Contingency Fund was not taken to meet the additional expenditure have not been intimated.

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

(iii) The excesses mentioned above were counterbalanced by saving under the group-heads indicated below:—

का. Debt raised in India

का. 1. Permanent Debt-

Loans bearing interest

Rajasthan Jagir Resumption,
Compensation and Rehabi-
litation Bonds

O	2.80.00	|	2,00.00	2,09.54	+9.54
R	—80.00				

The saving of Rs. 80.00 lakhs formed 28 per cent of the original provision. Of this, the saving of Rs. 49.02 lakhs re-appropriated on 31st March, 1967 to other group-heads, was due to finalisation of less number of Jagir Claims by Revenue Officers on account of late delegation of powers to Sub-Divisional Officers (October 1966) to whom the Jagir Work was entrusted consequent upon the reorganisation, of Jagir Department.

The balance saving of Rs. 30.98 lakhs was surrendered on the 31st March, 1967, on the basis of trend of actual expenditure; nevertheless the year closed with an uncovered expenditure amounting to Rs. 9.54 lakhs which was attributed to more drawal by Jagirdars in February and March, 1967.

In 1964-65 and 1965-66 also, there was a saving of Rs. 48.27 lakhs and Rs. 48.89 lakhs, 17 per cent of original provision in both years under this group-head.

का. Debt raised in India

3. Loans from the Central
Government

O	17,36.94	|	21,58.07	14,99.61	—6,58.46
S	3,73.38				
R	47.75				

The saving of Rs. 6,58.46 lakhs formed 30 per cent of the total provision. Additional funds totalling Rs. 4,21.13 lakhs were obtained in March, 1967, through supplementary grant and re-appropriation proved entirely unnecessary as the actual expenditure of Rs. 14,99.61 did not come up even to the original provision. The reasons for the saving are awaited.

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "Q. Loans and Advances by State/Union Territory Governments"			
Voted			
Original 21,66,91,000	29,22,21,000	28,23,96,886	—98,24,114
Supplementary 4,55,30,000			
Amount surrendered during the year (March, 1967)			1,58,89,775

Notes and Comments

(i) The saving anticipated in the grant was surrendered only on 31st March 1967; even so the amount surrendered (Rs. 1,58.90 lakhs) was in excess by Rs. 60.66 lakhs of the amount that actually became available for surrender (Rs. 98.24 lakhs).

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakhs of rupees)
(a) 2. Loans to District and other Local Fund Committees			
Land Acquisition and Development Schemes			
Plan expenditure			
O 15.00	3.00	2.40	—0.60
R —12.00			

The anticipated saving of Rs. 12.00 lakhs (80 per cent of the original provision) which was surrendered on the 31st March, 1967, was attributed to less release of assistance by the Government of India. The final saving of Rs. 0.60 lakh has been stated to be due to non-drawal by grantee of the loan sanctioned before close of the financial year.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
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(b) का. 3. I (i)-Short term loans

O	4,00.00	2,88.00	2,81.35	—6.65
R	—1,12.00			

The anticipated saving of Rs. 1,12.00 lakhs (28 per cent of the original provision), which was re-appropriated/surrendered on the 31st March, 1967, was attributed to less grant of loans for the purchase of fertilisers and seeds due to less release of fertilisers by the Government of India and less demand for seeds from the Panchayat Samitis. For the final saving of Rs. 6.65 lakhs the Controlling Officer has stated that the adjustment on account of seeds and fertilisers supplied to various Panchayat Samitis could not be carried out for want of acceptances from them.

(c) का. 3. I (ii)-Fruit Development
Plan expenditure

O	2.00
R	—2.00			

The entire provision, which was surrendered on the 31st March, 1967, remained unutilised due to non-receipt of demand for loans from the Panchayat Samitis.

(d) का. 3. (iii) छ. Soil Conservation

O	14.00	12.89	12.15	—0.74
R	—1.11			

The anticipated saving of Rs. 1.11 lakhs, which was surrendered on the 31st March, 1967, was attributed to less demand for loans from Panchayat Samitis. The final saving of Rs. 0.74 lakh has been attributed to non-fulfilment of certain formalities by Panchayat Samitis.

(e) का. 3. (iii)-Pilot Projects for
Rural Manpower
Plan expenditure

O	12.50	11.00	10.18	—0.82
R	—1.50			

The anticipated saving of Rs. 1.50 lakhs (12 per cent of the original provision) surrendered on the 31st March, 1967 was attributed to less release of assistance

Group-head

Total grant

Actual
expenditureExcess
Saving

(In lakhs of rupees)

by the Government of India. The final saving (Rs. 0.82 lakh) has been stated to be due to non-transfer of loans by the Treasury Officers to the Personal Department Accounts of Panchayat Samitis owing to non-submission of loan bonds and stamped receipts by the samitis.

(f) का. 5. Loans and advances to
Displaced Persons

O	22.50	}	19.93	19.87	-0.06
R	-2.57				

The total saving of Rs. 2.63 lakhs (12 per cent of the original provision) was attributed mainly to engagement of evacuees and migrants in famine relief work owing to failure of rains. Consequently loans were not granted to them to the extent originally envisaged.

(g) का. 6. (iii) Fruit Development
Plan expenditure

O	4.00	}	3.11	2.33	-0.78
R	-0.89				

The anticipated saving of Rs. 0.89 lakh, which was surrendered on 31st March 1967, was stated to be due to non-release of second instalments of loans as funds available for distribution were less than the amount demanded by loanes to whom the second instalment was due for payment. The reasons for final saving of Rs. 0.78 lakh are awaited from the Controlling Officer.

(h) का. 6 (vi) Construction of new wells
Plan expenditure

O	2.00	}
R	-2.00				

The entire provision, which was surrendered on the 31st March, 1967, remained unutilised due to non-disbursement of loans to cultivators for execution of less works through them.

(i) का. 7(ii) National Loan Scholarship
Plan expenditure

O	12.00	}	12.00	9.95	-2.05
R	..				

The saving of Rs. 2.05 lakhs, which formed 17 per cent of the original provision, was stated to be due to non-disbursement of loans to cultivators for execution of less works through them.

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

provision has been attributed to less demand for loan assistance and non-ymant owing to, non-execution of loan bonds by the loanees.

7(ix).-Loans to Market

Committees

Plan expenditure

O	2.75	}	1.60	1.59	—0.01
R	—1.15				

The total saving of Rs. 1.16 lakhs (42 per cent of the original provision) is stated to be due to less demand for loans for the establishment of market committees.

During 1964-65 and 1965-66 also there was saving of Rs. 3.38 lakhs and Rs. 1.76 lakhs respectively under this head which were attributed to the similar reasons.

7(x). Loans for Low Income

Group Housing Scheme

Plan expenditure

O	55.16	}	25.60	25.44	—0.16
R	—29.56				

The anticipated saving of Rs. 29.56 lakhs (54 per cent of the original provision) which was re-appropriated/surrendered on the 31st March, 1967, was attributed to be due to less allotment of funds for the purpose by the Life Insurance Corporation.

7(xi).-Loans for Middle Income

Group Housing Scheme

Plan expenditure

O	80.00	}	26.06	26.06	..
R	—53.94				

The anticipated saving of Rs. 53.94 lakhs (67 per cent of the original provision) was attributed to less allotment of funds by the Life Insurance Corporation; the saving was surrendered only on 31st March, 1967.

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

(m) का. 7(xiii). Loans to Consumer's
Co-operatives in Industrial Establishments
Plan expenditure

O	1.50	}
R	-1.50			

The entire provision, which was surrendered on the 31st March, 1967, attributed to non-receipt of demand for loan assistance.

(n) का. 7(xv). Loans to Consumer's
Co-operative Stores
Non-Plan expenditure

O	1,00.00	}
R	-1,00.00			

The entire provision was re-appropriated/surrendered on the 31st March 1967 due to non-approval of the scheme relating to the opening of consumer stores for Government servants.

(o) का. 7.(xxii). Purchase of bullocks
Plan expenditure

O	1.00	}
R	-1.00			

Owing to non-receipt of demand for loans the entire provision was surrendered on the 31st March, 1967.

(p) का. 7(xxiv). Taccavi Advances to
Unemployed Swarankars

O	25.00	}	20.52	20.46	-0.06
R	-4.48				

The saving of Rs. 4.54 lakhs (18 per cent of the original provision) was attributed to non-acceptance of loans by unemployed Swarankars; the anticipated saving of Rs. 4.48 lakhs was surrendered only on 31st March, 1967.

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

(q) का. 7(xxv)-Loans to State Road Transport Corporation

O	80.00	77.30	..	-77.30
R	-2.70			

The entire provision remained unutilised owing to the decision taken in July, 1967 by the State Government to withdraw the sanction and to reverse the adjustment of loan (Rs. 77.30 lakhs) by transfer credit to its deposit account in March, 1967.

(r) का. 7(xxx) Development of Rajasthan

Canal Area

Plan expenditure

I. Loans for Bullocks and Camels

O	..	2.00	..	-2.00
S	1.59			
R	0.41			

The provision of Rs. 1.59 lakhs obtained on the 30th March, 1967 through supplementary grant was further augmented (Rs. 0.41 lakh) by re-appropriation on the 31st March, 1967 but the entire provision remained unutilised; reasons for non-utilisation are awaited from the Controlling Officer.

(iii) The saving under the above group-heads was partly counterbalanced by excesses under certain other group-heads; important cases of excess are given below:—

1. का. 6(iv)-Land Development

Plan expenditure

O	4.00	4.00	5.57	+1.57
R	..			

The excess of Rs. 1.57 lakhs (39 per cent of the original provision) has been attributed to omission to provide additional funds to cover loans disbursed in March, 1967 for purchase of tractors.

2. का. 7(xxiii)-Loans to Rajasthan State Electricity Board

Plan expenditure

O	12,16.00	14,72.84	16,35.63	+62.79
S	2,15.00			
R	41.84			

The excess occurred mainly due to adjustment (after March, 1967) in the Rajasthan Accounts of its share of expenditure on common works of Bhakra Nangal Project and Bhakra Right Bank Power Project, on account of reallocation in July, 1967 by the Government of India of the original loan granted for these Projects between the beneficiary States.

APPENDIX

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(Referred to in sub-para 3 below the Summary of Appropriation Accounts by Grants and Appropriations at page 10).

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	8,77,000	10,38,200	+1,61,200
VIII. Parliament, State/Union Territory Legislatures	25,51,000	17,97,000	—7,54,000
IX. General Administration	2,76,000	2,51,711	—24,289
XII. Police	66,50,000	38,70,299	—27,79,701
XIII. Miscellaneous Departments	38,52,000	44,24,833	+5,72,833
XVII. Public Health	67,62,000	58,31,214	—9,30,786
XVIII. Agriculture	8,09,000	17,587	—7,91,413
XX. Co-operation	4,66,000	4,90,962	+30,962
XXIV. Miscellaneous Social and Developmental Organisations	42,000	..	—42,000
XXV. Multipurpose River Schemes	7,63,000	85,207	—6,77,793
XXVI. Irrigation, etc.	23,59,000	27,26,605	+3,67,605
XXVII. Public Works	1,72,66,000	2,09,08,696	+36,42,696
XXVIII. Famine Relief	1,43,00,000	1,93,00,000	+50,00,000
XXIX. Pensions and other Retirement Benefits and Commuation of Pensions	39,000	5,825	—33,175
XXXII. Stationery and Printing	5,00,000	6,38,329	+1,38,329

Number and name of the grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimate More (+) Less (—)
	Rs.	Rs.	Rs.
XXXIV. Miscellaneous	1,29,000	..	—1,29,000
XXXVI. Expenditure connected with the National Emergency	5,49,000	..	—5,49,000
XXXVIII. Capital Outlay on Improvement of Public Health	..	84,37,845	+84,37,845
XL. Capital Outlay on Industrial and Economic Development	..	2,063	+2,063
XLI. Capital Outlay on Multi-purpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)	7,88,54,000	6,96,35,810	—92,18,190
XLII. Capital Outlay on Public Works	50,85,000	72,01,778	+21,16,778
XLIII. Capital Outlay on Other Works.	22,50,000	13,37,580	—9,12,420
XLV. Payments of Commuted Value of Pensions	3,00,000	3,02,306	+2,306
XLVI. Capital Outlay on Schemes of Government Trading	25,55,00,000	26,29,55,307	+74,55,307
TOTAL	40,01,79,000	41,12,59,157	+1,10,80,157



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