



GOVERNMENT OF RAJASTHAN

APPROPRIATION ACCOUNTS

1967-68

35

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1967-68 presents the accounts of sums expended in the year ended 31st March 1968 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	3,16,71,000	3,17,28,680	..	57,680
Charged	7,000	6,171	829	..
II. State Excise Duties				
Voted	1,17,88,000	1,18,02,823	..	14,823
Charged	6,000	96	5,904	..
III. Taxes on Vehicles				
Voted	11,34,000	10,72,275	61,725	..
Charged	2,09,000	2,05,701	3,299	..
IV. Sales Tax				
Voted	71,50,000	70,80,912	69,088	..
Charged	10,000	3,266	6,734	..
V. Other Taxes and Duties				
Voted	15,37,000	15,02,057	34,943	..
VI. Stamps				
Voted	5,40,000	5,46,747	..	6,747
VII. Registration Fees				
Voted	3,04,000	2,84,490	19,510	..
Interest on Debt and other Obligations				
Charged	20,90,14,000	19,85,05,870	1,05,08,130	..

Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
Appropriation for Reduction or Avoidance of Debt				
<i>Charged</i>	8,58,79,000	3,52,60,123	5,06,18,877	..
VIII. Parliament, State/ Union Territory legislature				
<i>Voted</i>	53,89,000	53,68,498	20,502	..
<i>Charged</i>	74,000	62,212	11,788	..
IX. General Administration				
<i>Voted</i>	3,76,64,000	3,75,29,002	1,34,998	..
<i>Charged</i>	12,82,000	12,19,367	62,633	..
X. Administration of Justice				
<i>Voted</i>	79,19,000	77,91,349	1,27,651	..
<i>Charged</i>	14,45,000	14,23,900	21,100	..
XI. Jails				
<i>Voted</i>	54,69,000	55,61,004	..	92,004
<i>Charged</i>	15,000	14,643	357	..
XII. Police				
<i>Voted</i>	9,06,71,000	9,57,94,546	..	51,23,546
<i>Charged</i>	14,000	14,165	..	165
XIII. Miscellaneous Departments				
<i>Voted</i>	1,27,04,000	1,30,37,383	..	3,33,383
<i>Charged</i>	62,000	40,594	21,406	..

Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropria- ted	More than granted/ appropria- ted
	Rs.	Rs.	Rs.	Rs.
XIV. Scientific Departments				
Voted	52,22,000	51,82,483	39,517	..
Charged	82,000	29,117	52,883	..
XV. Education				
Voted	27,36,42,000	27,07,04,039	29,37,961	..
Charged	15,060	10,453	4,547	..
XVI. Medical				
Voted	7,34 48,000	7,33,15,939	1,32,061	..
Charged	5,000	11,769	..	6,769
XVII. Public Health				
Voted	10,49,58,000	10,77,30,563	..	27,72,563
XVIII. Agriculture				
Voted	4,91,57,000	4,86,66,636	4,90,364	..
Charged	4,000	3,661	339	..
XIX. Animal Husbandry				
Voted	2,00,26,000	2,04,70,464	..	4,44,464
XX. Co-operation				
Voted	1,51,37,000	1,41,31,201	10,05,799	..
XXI. Industries				
Voted	59,90,000	57,46,148	2,43,852	..
Charged	12,000	11,522	478	..

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.
XXII. Community Development Projects, National Extension Service and Local Development Works				
Voted	2,87,89,000	2,86,62,881	1,26,119	..
XXIII. Labour and Employment				
Voted	60,04,000	55,74,244	4,29,756	..
XXIV. Miscellaneous Social and Developmental Organisations				
Voted	2,21,17,000	1,93,18,318	27,98,682	..
Charged	1,000	226	774	..
XXV. Multipurpose River Schemes				
Voted	3,47,00,000	3,52,79,167	..	5,79,167
Charged	..	2,546	..	2,546
XXVI. Irrigation, Navigation, Embankment and Drainage Works				
Voted	4,79,29,000	4,81,87,008	..	2,58,008
Charged	5,000	..	5,000	..
XXVII. Public Works				
Voted	12,18,58,000	11,59,06,673	59,51,327	..
Charged	3,000	2,020	980	..
XXVIII. Famine Relief				
Voted	9,68,00,000	9,72,74,796	..	4,74,796

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.
XXIX. Pensions and other Retirement Benefits and Commutation of Pensions	.			
Voted	2,40,33,000	2,62,05,615	..	21,72,615
Charged	61,000	62,608	..	1,608
XXX. Territorial and Political Pensions				
Voted	1,000	..	1,000	..
XXXI. Privy Purse and Allowances of Indian Rulers				
Voted	12,68,000	10,07,014	2,60,986	..
XXXII. Stationery and Printing				
Voted	92,04,000	82,06,838	9,97,162	..
XXXIII. Forest				
Voted	1,17,39,000	1,16,85,025	53,975	..
Charged	8,000	9,415	..	1,415
XXXIV. Miscellaneous				
Voted	1,91,61,000	1,71,28,606	20,32,394	..
Charged	32,000	10,298	21,702	..
XXXV. Other Miscellaneous Compensations and Assignments				
Voted	76,76,000	76,33,938	42,062	..
XXXVI. Expenditure connected with the National Emergency				
Voted	11,50,000	9,71,461	1,78,539	..

Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropria- ted	More than granted/ appropria- ted
	Rs.	Rs.	Rs.	Rs.
XXXVII. Payment of Compensation to Land Holders, etc., on the aboli- tion of the Zamin- dari System				
Voted	3,50,00,000	96,36,334	2,53,63,666	..
XXXVIII. Capital Outlay on Improvement of Public Health				
Voted	5,21,31,000	5,27,67,910	..	6,31,910
XXXIX. Capital Outlay on Schemes of Agri- cultural Improve- ment and Research				
Voted	85,75,000	1,02,77,705	..	17,02,705
XL. Capital Outlay on Industrial and Economic Deve- lopment				
Voted	2,13,74,000	1,66,04,577	47,69,423	..
XLI. Capital Outlay on Multipurpose River Schemes and Cap- ital Outlay on Irri- gation, Naviga- tion, Embankment and Drainage Works (Commercial and Non-Commercial)				
Voted	20,49,13,000	19,74,86,782	74,26,218	..
Charged	1,000	..	1,000	
XLII. Capital Outlay on Public Works				
Voted	3,56,50,000	3,69,33,188	..	12,83,188
Charged	75,000	73,702	1,298	

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.	
XLIII. Capital Outlay on Other Works					
Voted	12,000	3,988	8,012	..	
XLIV. Capital Outlay on Road and Water Transport Schemes					
Voted	2,10,000	77,004	1,32,996	..	
XLV. Payments of Commuted Value of Pensions					
Voted	7,50,000	7,81,393	..	31,393	
XLVI. Capital Outlay on Schemes of Government Trading					
Voted	29,82,56,000	24,58,76,901	5,23,79,099	..	
Public Debt					
Charged	1,72,97,86,000	1,63,58,22,695	9,39,63,305	..	
XLVII. Loans and Advances by State/Union Territorial Governments					
Voted	29,71,03,000	25,73,74,545	3,97,28,455	..	
Total	Voted	2,14,79,23,000	2,01,59,09,150	14,79,97,842	1,59,83,908
	Charged	2,02,81,07,000	1,87,28,06,140	15,53,13,363	12,52,90,860
GRAND TOTAL	4,17,60,30,000	3,88,87,15,290	30,33,11,205	1,59,96,495	

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.	II—State Excise Duties
3.	VI—Stamps
4.	XI—Jails
5.	XII—Police
6.	XIII—Miscellaneous Departments
7.	XVII—Public Health
8.	XIX—Animal Husbandry
9.	XXV—Multi-purpose River Schemes
10.	XXVI—Irrigation, Navigation, Embankment and Drainage Works
11.	XXVIII—Famine Relief
12.	XXIX—Pensions and Other Retirement Benefits and Com- mutation of Pensions
13.	XXXVIII—Capital Outlay on Improvement of Public Health
14.	XXXIX—Capital Outlay on Schemes of Agricultural Improve- ment and Research
15.	XLII—Capital Outlay on Public Works
16.	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.	XII —Police
2.	XVI —Medical
3.	XXV —Multipurpose River Schemes
4.	XXIX —Pensions and Other Retirement Benefits and Com- mutation of Pensions
5.	XXXIII —Forest

The charged expenditure shown in the Appropriation Accounts does not include Rs. 62 met out of advance from the Contingency Fund which was not recouped to the Fund before the close of the year by taking a vote of Legislature; the advance was obtained on 1st December 1967 to defray expenditure on account of decretal charges.

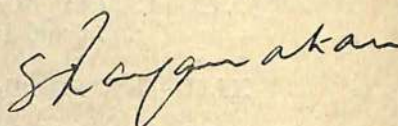
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

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	2,01,59,09,150	1,87,28,06,140
<i>Deduct</i> —Total recoveries	49,71,93,504	..
Net total expenditure as shown in the Finance Accounts	1,51,87,15,646	1,87,28,06,140

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 1967-68.



(S. RANGANATHAN)

New Delhi.

The

Comptroller and Auditor General of India.

GRANT No. I. LAND REVENUE

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head “9. Land Revenue”				
Voted				
Original	2,97,61,000	3,16,71,000	3,17,28,680	+57,680
Supplementary	19,10,000			
Amount surrendered during the year (March 1968)				1,01,990
Charged				
Original	2,000	7,000	6,171	- 829
Supplementary	5,000			
Amount surrendered during the year (March 1968)				854

Notes and Comments

(i) The voted grant closed with an excess of Rs. 57,680 which requires regularisation; in view of the final excess, the surrender of Rs. 1.02 lakhs on 30th March 1968 proved unjustified.

(ii) The excess was mainly due to the omission to provide adequate funds under the following group-head by supplementary grant to cover additional expenditure on account of adjustment of the claim of the Reserve Bank of India relating to the last quarter of 1966-67 on issue and management of the Jagir Resumption/Biswedari Abolition Bonds; funds provided by re-appropriation on 30th March 1968 proved to be inadequate:—

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

1. Expenditure in connection
with Ex-Zamindari Estates

1. Headquarter's Staff

O	6.17	6.53	7.99	+1.46
R	0.36			

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

(iii) A case of substantial saving is given below:—

घा—2 (iv) Land Records
Improvement Scheme

(ii) Plan Expenditure

O	7.97	0.43	0.43	..
R	—7.54			

The anticipated saving of Rs. 7.54 lakhs (95 percent of the original provision) was attributed mainly to reduction in Plan ceilings of Centrally Sponsored Scheme.

Major part of the amount was reappropriated and utilised under “ग. Survey Settlement and Record Operations” (Rs. 1.95 lakhs) and “ग. 2 (i)-District Charges- Through the agency of Revenue Department” (Rs. 4.21 lakhs).

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 1,13,71,000	1,17,88,000	1,18,02,823	+14,823
Supplementary 4,17,000			
Amount surrendered during the year			..
Charged			
Original 6,000	6,000	96	—5,904
Supplementary ..			
Amount surrendered during the year (March 1968)			5,900
Notes and Comments			

The expenditure in the voted grant exceeded the grant by Rs. 14,823 which requires to be regularised.

The excess occurred mainly under घा—District Executive Establishment (i)—Preventive Force” under which the expenditure was Rs. 10.83 lakhs against the total provision of Rs. 10.65 lakhs.

GRANT No. III. TAXES ON VEHICLES

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
Major Head "11. Taxes on Vehicles"		Rs.	Rs.	Rs.
<i>Voted</i>				
Original	8,61,000	11,34,000	10,72,275	—61,725
Supplementary	2,73,000			
Amount surrendered during the year (March 1968)				61,565
<i>Charged</i>				
Original	1,000	2,09,000	2,05,701	—3,299
Supplementary	2,08,000			
Amount surrendered during the year (March 1968)				440

GRANT No. IV. SALES TAX

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "12. Sales Tax"				
Voted				
Original	63,10,000	71,50,000	70,80,912	—69,088
Supplementary	8,40,000			
Amount surrendered during the year (March 1968)				20,000
Charged				
Original	10,000	10,000	3,266	—6,734
Supplementary	..			
Amount surrendered during the year (March 1968)				6,749

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	14,53,000	15,37,000	15,02,057	-34,943
Supplementary	84,000			
Amount surrendered during the year (March 1968)				20,800

GRANT No. VI STAMPS (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		Rs.	Rs.	Rs.
Major Head "14 Stamps"				
Voted				
Original	5,01,000	5,40,000	5,46,747	+6,747
Supplementary	39,000			
Amount surrendered during the year				..
Notes and Comments				

The expenditure exceeded the grant by Rs. 6,747 which requires to be regularised. The excess occurred mainly under "क. 1. Non-Judicial 'क. 2. Charges for the sale of stamps and 'क. 3. Cost of stamps supplied from Central Stamp Stores" and was due to payment of more commission to vendors owing to larger sale of stamps and purchase of more Stamps.

GRANT No. VII. REGISTRATION FEES (ALL VOTED)

		Total grant	Actual expenditure	Excess (+) Saving (-)
		Rs.	Rs.	Rs.
Major Head "15 Registration Fees"				
Voted				
Original	2,94,000	3,04,000	2,84,490	-19,510
Supplementary	10,000			
Amount surrendered during the year				

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

		Total appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "16. Interest on Debt and Other Obligations"				
<i>Charged</i>				
<i>Original</i>	20,09,69,000	20,90,14,000	19,85,05,870	—1,05,08,130
<i>Supplementary</i>	80,45,000			
<i>Amount surrendered during the year (March 1968)</i>				1,02,42,173

Notes and Comments

(i) The department anticipated additional expenditure and obtained supplementary appropriation on 20th March 1968 (Rs. 80.45 lakhs). In view of eventual saving of Rs. 1,05.08 lakhs, the supplementary appropriation proved unnecessary. The saving occurred mainly in the provision for interest paid to Central Government against (i) Rajasthan Canal Project (Rs. 18.21 lakhs out of a provision of Rs. 2,71.83 lakhs) (ii) Chambal Project (Rs. 24.86 lakhs against a provision of Rs. 2,54.44 lakhs) and (iii) Miscellaneous (Rs. 24.29 lakhs against a provision of Rs. 8,73.54 lakhs).

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

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

क्र. 1. (i) I. Interest on permanent loans

1. x. 5½% Rajasthan State Development Loan, 1979

<i>O</i>	13.75	11.80	7.91	—3.89
<i>R</i>	—1.95			

The saving of Rs. 5.84 lakhs (42 per cent of the original provision) was explained as due to floating of a smaller public loan than anticipated.

2. xi. Interest on Rajasthan Jagir Resumption, Compensation and Rehabilitation Bonds

<i>O</i>	50.00	46.00	34.53	—11.47
<i>R</i>	—4.00			

The expenditure fell short of the original provision by Rs. 15.47 lakhs

(30 per cent) which was attributed mainly to payment of less interest charge on Jagir Bonds on account of finalisation of less number of cases than anticipated.

During the last 3 preceding years also large saving occurred under this group-head as indicated below :—

Year	Amount of saving (In lakhs of rupees)	Percentage of saving
1964-65	30.00	35
1965-66	24.94	33
1966-67	21.87	36

Group-head	Total appropriation	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
3. का. 3.i. Interest on charitable and other Funds			
III. Interest on Deposits of Rajasthan State Transport Corporation			
O	3.86	0.10	..
R	—3.76		

The entire provision remained unutilised due to nonreceipt of deposits from the Rajasthan State Transport Corporation

4. का. 1. Interest paid to the Central Government

(ii) Grow More Food Schemes

O	88.12	91.43	91.43	..
S	14.61			
R	—11.30			

On 20th March 1968 Rs. 14.61 lakhs were obtained by supplementary appropriation to cover increased expenditure on payment of interest owing to receipt of more short term loans in the later part of 1966-67 as also in the year 1967-68 but on 30th March 1968 Rs. 11.30 lakhs were surrendered due to payment of less interest on loans received from Government of India than anticipated.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED)

		Total appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head“17.	Appropriation for Reduction or Avoidance of Debt”			
<i>Charged</i>				
Original	8,58,79,000	8,58,79,000	3,52,60,123	—5,06,18,877
Supplementary	..			
Amount surrendered during the year (March 1968)				5,06,18,877
Notes and Comments				

(i) The saving was under the following group-head:—

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

का.2. Other appropriation :

O	7,99.23	2,93.00	2,93.00	..
R	—5,06.23			

The receipts from the sale of land and betterment levy in Chambal, Bhakra and Rajasthan Canal commanded areas are booked in the revenue account and an equivalent amount is transferred to the head “Appropriation for reduction or avoidance of debt-other appropriations” against provision made in this Appropriation. During 1967-68 receipts on account of sale of land and betterment levy were not to the extent anticipated and consequently less amount was charged under this head.

During the years 1965-66 and 1966-67 also there were savings of Rs. 54.90 lakhs and Rs. 33.85 lakhs respectively under this head for the same reasons.

(ii) *Sinking Fund*—The expenditure under the appropriation includes Rs. 59.60 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 1967-68 was Rs. 3,20.47 lakhs. An account of the transactions of the fund is given in Statement No. 16 of Finance Accounts, 1967-68.

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

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
Major Head		Rs.	Rs.	Rs.
	"18. Parliament State/Union Territory Le- gislation"			
Voted				
Original	43,74,000	53,89,000	53,68,498	—20,502
Supplementary	10,15,000			
Amount surrendered during the year (March 1968)				4,522
Charged				
Original	74,000	74,000	62,212	—11,788
Supplementary	..			
Amount surrendered during the year (March 1968)				1,000

GRANT No. IX. GENERAL ADMINISTRATION

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
Major Head	"19. General Admi- nistration"	Rs.	Rs.	Rs.
Voted				
Original	3,39,54,000	3,76,64,000	3,75,29,002	—1,34,998
Supplementary	37,10,000			
Amount surrendered during the year				
...				
Charged				
Original	11,11,000	12,82,000	12,19,367	—62,633
Supplementary	1,71,000			
Amount surrendered during the year (March 1968)				
9,134				

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	75,66,000	79,19,000	77,91,349	—1,27,651
Supplementary	3,53,000			
Amount surrendered during the year (March 1968)				1,707
Charged				
Original	13,71,000	14,45,000	14,23,909	—21,100
Supplementary	74,000			
Amount surrendered during the year (March 1968)				2,437

GRANT No. XI. JAILS

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head “22. Jails”				
Voted				
Original	46,69,000	54,69,000	55,61,004	+92,004
Supplementary	8,00,000			
Amount surrendered during the year				..
Charged				
Original	..	15,000	14,643	—357
Supplementary	15,000			
Amount surrendered during the year				..

Notes and Comments

The expenditure under the voted grant exceeded by Rs. 92,004 which requires regularisation. The excess occurred mainly under 'A'. 4. Lock-ups' where the expenditure was Rs. 19.95 lakhs against the total provision of Rs. 19.18 lakhs and was due to increase in the rates of dearness allowance sanctioned in March 1968.

GRANT No. XII. POLICE

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "23. Police"				
Voted				
Original	8,89,71,000	9,06,71,000	9,57,94,546	+51,23,546
Supplementary	17,00,000			
Amount surrendered during the year (March 1968)				1,35,800
Charged				
Original	3,000	14,000	14,165	+165
Supplementary	11,000			
Amount surrendered during the year				

Notes and Comments

(i) The expenditure exceeded the voted grant by Rs. 51,23,546 which requires to be regularised; the supplementary grant of Rs. 17 lakhs obtained on 20th March, 1968 proved to be inadequate. Rs. 1,35,800 surrendered in March, 1968 were not available for surrender in view of ultimate excess over the grant.

(ii) The charged expenditure also exceeded the appropriation by Rs. 165 which requires regularisation.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
A. District Executive Force			
1. District Police			
Voted			
O	5,49.30	6,13.23	+42.11
S	17.00		
R	4.82		

The final excess of Rs. 42.11 lakhs was stated to be due mainly to (i) increase in the rates of dearness allowance (Rs. 11 lakhs) sanctioned in March, 1968 and (ii) omission to provide for arms and ammunition, stores,

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

Equipment etc. purchased for Home Guards, Anti-Corruption Department, Border Security Force and Jail Department, under the impression that the cost thereof recovered from these Departments will be set off against expenditure relating thereto.

—Special Police.

Rajasthan Armed Constabulary

O	1,83.90	1,91.84	2,00.22	+8.38
R	7.94			

The original provision was augmented through re-appropriation on 30th March 1968 by Rs. 7.94 lakhs due to increase in the rates of dearness allowance, creation of Rajasthan Armed Constabulary Training Centre and movement of Rajasthan Armed Constabulary Battalions etc., nevertheless the expenditure exceeded the total provision by Rs. 8.38 lakhs.

The final excess of Rs. 8.38 lakhs was attributed to adjustment of expenditure for January and February 1968 on two Rajasthan Armed Constabulary Battalions posted in Assam which was not anticipated in the year.

(iv) The excesses were partly counterbalanced by savings under certain other group-heads. An important case of saving is given below :—

§1. Home Guards

O	29.93	19.86	20.16	+0.30
R	—10.07			

The anticipated saving of Rs. 10.07 lakhs (33 percent of the original provision) reappropriated (Rs. 8.71 lakhs)/surrendered (Rs. 1.36 lakhs) in March 1968 was attributed to posts remaining unfilled (Rs. 0.71 lakh), late establishment of Battalion Commandant Offices (Rs. 4.32 lakhs), lesser supplies against tenders placed with Director General of Supplies and Disposals (Rs. 0.90 lakh), wastage not recouped and non-importing of training to volunteers (Rs. 3.32 lakhs) and volunteers not called for emergency duties (Rs. 0.82 lakh).

GRANT No. XIII. MISCELLANEOUS DEPARTMENTS

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "26. Miscellaneous Departments"				
Voted				
Original	1,05,23,000	1,27,04,000	1,30,37,383	+3,33,383
Supplementary	21,81,000			
Amount surrendered during the year (March 1968)				83,500
Charged				
Original	10,000	62,000	40,594	-21,406
Supplementary	52,000			
Amount surrendered during the year (March 1968)				21,406

Notes and Comments

(i) The expenditure exceeded the voted grant by Rs. 3,33,383 which requires to be regularised. The supplementary grant of Rs 21.81 lakh obtained on 10th March 1968 proved inadequate.

(ii) In view of the ultimate excess in the voted grant, the surrender of Rs. 0.84 lakh on 30th March 1968 also proved unjustified.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
श्री 1(ii) State Garage and Automobile Department			
O.	24.71	34.71	+1.69
S.	10.00		
Reasons for the final excess of Rs. 1.69 lakhs and its remaining uncovered are awaited.			
श्री 2(iv) Expenditure in connection with the pooling of vehicles			
O	15.08	16.39	+1.81
S	1.31		

The final excess of Rs. 1.81 lakhs was attributed to adjustment of more invoices for cost of petrol, oil etc. received from the Rajasthan Motor Garage and other Departments.

GRANT NO. XIV. SCIENTIFIC DEPARTMENTS

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
		Rs.	Rs.	Rs.
Major Head "27. Scientific Departments"				
Voted				
Original	46,91,000	52,22,000	51,82,483	—39,517
Supplementary	5,31,000			
Amount surrendered during the year (March 1968)				28,484
Charged				
Original	11,000	82,000	29,117	—52,883
Supplementary	72,000			
Amount surrendered during the year (March 1968)				52,130

GRANT No. XV. EDUCATION

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
		Rs.	Rs.	Rs.
Major Head "28 Education"				
Voted				
Original	25,49,32,000	27,36,42,000	27,07,04,039	—29,37,961
Supplementary	1,87,10,000			
Amount surrendered during the year (March 1968)				13,21,000
Charged				
Original	10,000	15,000	10,453	—4,547
Supplementary	5,000			
Amount surrendered during the year (March 1968)				4,000

Notes and Comments

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
(1) अ. 2. Technical Institutions			
(i) Poly Technics			
Plan expenditure			
O	10.02	8.24	8.44
R	-1.78		
			+0.20

The anticipated saving of Rs. 1.78 lakhs re-appropriated on 30th March 1968 was attributed to non availability of machines and equipments.

(2) अ. 3. Scholarships

(1) III Through Director, Technical Education, Non-plan expenditure

O	2.00	2.00	0.93	-1.07
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The reasons for saving of Rs. 1.07 lakhs have not been intimated by the Controlling Officer; he however intimated (September 1968) that he could not exercise control over the grant due to non-submission of statements of expenditure by his drawing and disbursing officers.

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

(3) चा. 3 (ii) II. Through Director,
College Education
Plan expenditure

O	0.60	10.81	9.35	—1.46
R	10.21			

(4) चा. 4. Miscellaneous

(iii) Miscellaneous
Plan expenditure

O	14.64	14.64	12.87	—1.77
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Reasons for the savings are awaited from the Controlling Officers.

(5) चा. 4. Miscellaneous

(ii) National Cadet Corps

II. Junior Divisions
Non-plan expenditure

O	19.55	17.45	16.68	—0.77
R	—2.10			

Saving of Rs. 2.87 lakhs was due to less expenditure on account of less number of officers and cadets attending training courses and parades/annual camps.

(6) छा. New items of expenditure

O	1,26.23
R	—1,26.23			

Rs. 1,13.02 lakhs were reappropriated to other group-heads on 30th March 1968 as the details of the schemes to be taken up were not finalised by the department; Rs. 13.21 lakhs were surrendered due to non-implementation of certain Centrally Sponsored Schemes.

(ii) The savings were counterbalanced by excesses under other group-heads.

(iii) Two important cases of uncovered final excesses are given below:—

चा. 3. Scholarships

(ii) I. Through Director,
Primary and Secondary
Education
Plan expenditure

O	7.60	10.60	12.09	+1.49
R	3.00			

The additional funds (Rs. 3.00 lakhs) obtained through re-appropriation

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

on 30th March 1968 for meeting expenditure on payment of more merit and extreme poverty scholarships proved inadequate; the actual expenditure exceeded the total grant by Rs. 1.49 lakhs. The reasons for the excess are awaited.

चा. 3. Scholarships

(ii) III Through Director,
Technical Education
Plan expenditure

0	1.00	1.00	2.67	+1.67
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The reasons for final excess of Rs. 1.67 lakhs have not been intimated; the Controlling Officer intimated (September 1968) that he could not exercise control over the expenditure owing to non-submission of statements of expenditure by his drawing and disbursing officers.

(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 Rs. 0.10 lakh was received from the University Grants Commission for purchase of library books, furniture etc., and was credited to the deposit head, raising the balance to Rs. 11.84 lakhs on 31st March 1968.

An account of the transactions of the Deposit Account is given in Statement No. 16 of Finance Accounts 1967-68.

GRANT No. XVI. MEDICAL

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "29. Medical"				
Voted				
Original	7,11,64,000	7,34,48,000	7,33,15,939	—1,32,061
Supplementary	22,84,000			
Amount surrendered during the year (March 1968)				15,70,180

Charged				
Original	5,000	5,000	11,769	+6,769
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments

(i) The expenditure exceeded the charged appropriation by Rs. 6,769 which requires regularisation. The excess occurred under "अ. 9 (iv)-Pharmacies Non-plan expenditure" where an expenditure of Rs. 11,194 was incurred against Rs. 4,425 provided by re-appropriation in March 1968. The expenditure represented payment of decretal charges. The circumstances in which timely provision could not be made have not been intimated by the Controlling Officer.

(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)			
(1) अ. 1. General Hospitals			
Plan expenditure			
O 16.63	7.66	7.63	—0.03
R —8.97			

Out of the total saving of Rs. 9.00 lakhs, Rs. 8.97 lakhs were surrendered/reappropriated on 30th and 31st March 1968 due to lesser expenditure on new items viz. Blood Bank, machines and equipment for ear, nose and throat department, oxygen cylinders etc. owing to reduction in Plan ceiling.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
<i>(In lakhs of rupees)</i>			
(2) खा. 3. T. B. Hospitals, Sanatorium and Clinics			
Plan expenditure			
O 8.61			
R -1.68	6.93	6.85	-0.08

The saving of Rs. 1.68 lakhs surrendered on 30th March 1968 was stated to be due to vacancies of technical staff and less receipt of drugs from the Government of India.

(3) खा. 5. Other Hospitals and Dispensaries			
Plan expenditure			
O 6.74			
R -3.86	2.88	2.65	-0.23

The saving of Rs. 3.86 lakhs (57 per cent of the original provision) surrendered on 30th March 1968 was attributed to non-starting of 3 mobile dispensaries in border areas for want of vans.

(4) खा. 1. Medical College, Jaipur			
Plan expenditure			
O 7.08			
R -2.30	4.78	4.28	-0.50

The saving of Rs. 2.30 lakhs was attributed to less expenditure on scholarships for which reasons are awaited (Rs. 1 lakh) and post budget decision to transfer the Under-graduate Medical Education (Emergency) Scheme from plan expenditure to non-plan Expenditure (Rs. 1.30 lakhs).

(5) खा. 2. Dispensaries and leave and emergency reserve staff			
Plan expenditure			
O 4.37			
R -1.21	3.16	2.79	-0.37

Out of the total saving of Rs. 1.58 lakhs (36 per cent of the original provision), Rs. 0.93 lakh were surrendered on 2nd March 1968 due to non-implementation of new schemes and Rs. 0.28 lakh reappropriated to other group-heads on 30th March 1968 due to late opening of new Employees State Insurance Scheme dispensaries.

GRANT No. XVII. PUBLIC HEALTH (ALL VOTED)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "30. Public Health"			
Voted			
Original	6,04,11,000	10,49,58,000	+27,72,563
Supplementary	4,45,47,000		
Amount surrendered during the year (March 1968)			3,600

Notes and Comments

(i) The expenditure exceeded the grant by Rs. 27,72,563 which requires regularisation.

(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 "30 Works I (i) II (iv) Suspense". The expenditure under the group-head amounted to Rs. 95.62 lakhs against the original provision of Rs. 68.21 lakhs only. The excess of Rs. 27.41 lakhs (40 per cent of the total provision) was explained as due to adjustment of cost of material supplied in 1965-66 and 1966-67 by other Public Works Divisions/Departments.

(iii) Other cases of substantial excesses are given below:—

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

क. 5. Family Planning Centres

Plan expenditure

O	59.76	79.69	85.05	+5.36
S	13.01			
R	6.92			

Additional funds of Rs. 45.81 lakhs were obtained through re-appropriation (Rs. 32.80 lakhs) and supplementary grant (Rs. 13.01 lakhs) on 5th July 1967 and 20th March 1968 respectively to provide for increase in expenditure due to withdrawal of Rural Family Planning Centres from Panchayat Samitis from 1st March 1967, increase in the rates of dearness allowance and payment of incentives for Family Planning. Rs. 25.88 lakhs were, however reappropriated to other group-heads on 30th March 1968 which was attributed to less payment of incentives for Family Planning than anticipated (Rs. 5.00 lakhs), and posts remaining unfilled, non-receipt of vehicles and non-purchase of films for want of Government sanction etc. (Rs. 20.88 lakhs); in view of the ultimate excess the reduction of provision proved excessive. The final excess was mainly due to adjustment of the cost of more contraceptives, equipment etc. received from the Government of India.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (-)
<i>(In lakhs of rupees)</i>			
अ. 1. Water Supply Schemes			
II (iii) Tools & Plants			
O	2.75 |	3.20	4.31
R	0.45 |		
			+1.11

The excess of Rs. 1.11 lakhs (40 per cent of the original provision) was stated to be due to adjustment of cost of more Tools and Plant received from other Public Works Divisions/Departments.

(iv) Excess under the above group-heads were partly counterbalanced by savings under other group-heads; important cases are mentioned below :—

क. 2. District Public Health Staff

(ii) Plan expenditure

O	14.00 |	9.21	9.53
R	—4.79 |		
			+0.32

The anticipated saving of Rs. 4.79 lakhs (34 per cent of the original provision) was stated to be due to non-entrance of National Malaria Eradication Programme Units into maintenance phase.

ग. 5. National Trachoma Control Programme
Plan expenditure

O	15.32 |	12.05	13.06
R	—3.27 |		
			+1.01

The anticipated saving of Rs. 3.27 lakhs (21 per cent of the original provision) which was attributed to vacancies and less expenditure on contingent items was reappropriated to other group-heads on 30th March 1968. In view of the excess, the re-appropriation proved excessive. The eventual excess of Rs. 1.01 lakhs was attributed by the Controlling Officer to surrender of more funds for want of information from his subordinate officers.

(v) (a) *Review of Establishment charges of the Water Supply Schemes:—*
The expenditure on establishment relating to Water Supply Schemes is initially booked against the provision made under this Grant (Grant No. XVII). From the gross expenditure on this account, the percentage recoveries on account of works done for other Governments, Local Bodies, etc. are deducted and the balance is distributed among the heads of account "30. Public Health" and "94. Capital Outlay on Improvement of Public Health" in proportion to the "Works Outlay" recorded under each.

The following table shows the figure of these charges for 1965-66 to 1967-68 and their percentage to the works outlay for these years:—

Head of account and year	Works outlay on which distribution is based (In lakhs of rupees)	Establishment charges	Percentage of establishment charges to works outlay
30. Public Health			
1965-66	43.92	27.63(a)	62.9
1966-67	68.04	38.11(a)	56.0
1967-68	92.87	50.26(a)	54.0
94. Capital Outlay on Improvement of Public Health			
1965-66	1,02.29	5.25	5.1
1966-67	1,17.57	12.35	10.5
1967-68	94.94	18.21	19.2

(b) *Suspense transactions*:—The expenditure in this grant includes Rs. 95.62 lakhs under the group-head "Suspense" (group-head 31 I (iii). (iv). The nature of the transactions appearing under the 'Suspense' head has been explained in item (v) of Notes and Comments below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

An analysis of the "Suspense" transactions accounted for in this grant during 1967-68 is given below together with the opening and closing balances under the different suspense heads:—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
	(In lakhs of rupees)				
Purchases	—76.18	34.38	21.96	12.42	—63.76
Stock	—12.89	2,20.79	1,49.57	71.22	58.33
Miscellaneous Public Works Advances	31.94	29.27	30.73	—1.46	30.48
Workshop Suspense	2.73	2.42	1.85	0.57	3.30
	—54.40	2,86.86	2,04.11	82.75(b)	28.35

(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."

(b) The corresponding figure booked in the accounts is Rs. 64.28 lakhs. The difference of Rs. 18.47 lakhs is under reconciliation with the department.

(c) *Depreciation Reserve Fund-Water Works*:—The expenditure under the voted grant includes an amount of Rs. 32.26 lakhs transferred to this Deposit Account.

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

The expenditure on renewals and replacements is also initially recorded under this Grant and subsequently transferred to the fund; no expenditure was incurred out of the fund on renewals and replacements.

The balance at the credit of the fund on 31st March 1968 was Rs. 1,67.41 lakhs. An account of the transactions of the fund during the year is given in Statement No. 16 of Finance Accounts 1967-68.

GRANT No. XVIII. AGRICULTURE

	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head "31. Agriculture"			
Voted			
Original	4,72,65,000		
Supplementary	18,92,000		
	4,91,57,000	4,86,66,636	-4,90,364
Amount surrendered during the year (March 1968)			8,61,560
Charged			
Original			
Supplementary	4,000		
	4,000	3,661	-339
Amount surrendered during the year (March 1968)			339

Original			
Supplementary	4,000		
	4,000	3,661	-339
Amount surrendered during the year (March 1968)			339

Notes and Comments

(i) The saving anticipated in the voted grant was surrendered only on 30th March 1968 ; even so the amount surrendered (Rs. 8.61 lakhs) was in excess by Rs. 3.71 lakhs of the amount available for surrender.

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

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

(In lakhs of rupees)

31. Agricultural Experiments and Research

5. Centrally Sponsored Schemes

(iii) Prophylactic treatment Plan Expenditure

O	2.50	0.48	0.52	+0.04
R	-2.02			

The anticipated saving of Rs. 2.02 lakhs (80 per cent of the original provi-

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

sion) reappropriated on 30th March 1968 to cover excess under other group. Leads was attributed to reduction in Plan ceiling.

चा. 5. Centrally Sponsored Schemes

(iv) Scheme for maximum production of cotton. Plan expenditure

O	9.46			
R	-9.05	0.41	0.41	..

The anticipated saving of Rs. 9.05 lakhs (95 per cent of the original provision) re-appropriated on 30th March 1968 was attributed to reduction in Plan ceiling.

जा. Boring Operations

1. Rajasthan Ground Water Board

(ii) Plan expenditure

III. Survey and Investigation of Ground Water

O	6.60			
R	-3.60	3.00	2.79	-0.21

Out of the total saving of Rs. 3.81 lakhs (57 per cent of the original provision), the anticipated saving of Rs. 3.60 lakhs, reappropriated on 30th March 1968 was attributed to (i) certain posts remaining unfilled owing to non-availability of technical personnel and ban imposed by Government on filling up of certain other vacant posts (Rs. 1.82 lakhs) and (ii) non-taking up of new drilling work owing to heavy rush of work with the existing drilling units (Rs. 1.78 lakhs).

जा. 1. (ii) V. Hydrogeological Reconnaissance

O				
S	2.00			
R	-1.50	0.50	0.35	-0.15

Out of the total saving of Rs. 1.65 lakhs (82 per cent of the provision),

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

the anticipated saving of Rs. 1.50 lakhs, reappropriated on 30th March 1968 was stated to be due to certain posts remaining unfilled due to non-availability of technical personnel (Rs. 0.50 lakh) and non-purchase of five Jeeps due to non-receipt of sanction from the Government (Rs. 1.00 lakh).

६।. Botanical and Other Public Gardens

6. Applied Nutrition

Plan expenditure

O	1.74	0.37	0.24	—0.13
R	—1.37			

Out of the total saving of Rs. 1.50 lakhs (86 per cent of the original provision), the anticipated saving of Rs. 1.37 lakhs was reappropriated (Rs. 1.36 lakhs)/surrendered (Rs. 0.01 lakh) on 30th March 1968 due to implementation of the scheme through Panchayat Samitis.

६। Grants-in-aid, Contributions, etc.

1. Grant-in-aid to Panchayat Samitis

Plan expenditure

O	27.95	24.09	23.98	—0.11
R	—3.86			

The total saving of Rs. 3.97 lakhs formed 14 per cent of the provision.

Two re-appropriation orders were issued on 30th March 1968; one providing additional funds of Rs. 1.36 lakhs reappropriated from the group-head "६।. 6. Applied Nutrition" for implementation of nutrition schemes through Panchayat Samitis and another surrendering Rs. 5.22 lakhs without assigning any reasons.

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

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

(i) Through the Director of
Agriculture

Plan expenditure

O	6.72	|			
R	1.03	|	7.75	5.77	-1.98

The expenditure fell short of the original provision by Rs. 0.95 lakh; the additional funds (Rs. 1.03 lakhs) obtained through re-appropriation on 30th March 1968 (for spraying plant protection chemicals etc. in larger area through aerial operations to control epidemics) proved to be entirely unnecessary and increased the saving to Rs. 1.98 lakhs.

The final saving of Rs. 1.98 lakhs (26 per cent of the total provision) was stated to be due to:—

- (i) non adjustment of cost of aerial operations (Rs. 1.16 lakhs) conducted through Plant Protection Adviser to the Government of India due to dispute about fallow and pasture lands.
- (ii) non-payment of cost of aerial operations (Rs. 0.32 lakh) to the firms for want of verification of area from Revenue Department; and
- (iii) non-payment of filling and flagging charges to the operators owing to non-payment of cost of aerial operations mentioned above.

27.4. (iii) Agriculture Workshop
Plan expenditure

O	2.00	|			
R	-0.50	|	1.50	..	-1.50

The entire provision remained unutilised; the saving of Rs. 0.50 lakh surrendered on 30th March 1968 was anticipated due to less payment of subsidy owing to less sale of agricultural implements. Reasons for the final saving of Rs. 1.50 lakhs are awaited.

(iv) The entire provision remained unutilised under the following group-heads; it was attributed to reduction in Plan ceiling. The savings were reapp-

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

appropriated on 30th March 1968 to cover excesses under other group-heads:—

5. Agricultural experiments and Research

5. Centrally Sponsored Schemes

वा. 5. (x) Other Schemes

O	1.19	
R	—1.19	

वा. 5. (xii). All India Co-ordinated Oilseeds Improvement

Plan expenditure

O	2.11	
R	—2.11	

वा. 5. (xiii). Farmers Education

Plan expenditure

O	8.00	
R	—8.00	

वा. 5. (xv) All India Co-ordinated Sorghum Improvement

Plan expenditure

O	1.30	
R	—1.30	

वा. 5. (xvi) Agriculture Statistics

Cost of Cultivation

Plan expenditure

O	1.00	
R	—1.00	

वा. 5. (xvii) Mobile Soil Testing

Van-Pilot Project

Plan expenditure

O	1.15	
R	—1.15	

(v) In the following group-heads, the provision remained unutilised to a

Group-head

Total grant

Actual
expenditureExcess (+)
Saving (-)

(In lakhs of rupees)

large extent. The anticipated savings were reappropriated on 30th March 1968 to other group-heads without assigning any reasons. The reasons for the final saving are also awaited from the Controlling Officer.

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

4. Other Grants-in-aid,
Subsidy etc.IV. Development of Rajasthan
Canal Area.

Plan expenditure

O

1.25

R

-1.25

३१. Miscellaneous

8. Soil Conservation Schemes

(viii) District set up organisation

Plan expenditure

O

10.15

R

-4.58

5.57

5.28

-0.29

३१. II (क). Lump sum for other Plan
Schemes

Plan expenditure

O

17.25

R

-17.25

३१. 12. Drainage in Chambal
Commanded Area

Plan expenditure

O

7.76

R

-2.53

5.23

3.98

-1.25

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
	(In lakhs of rupees)		
31.15. Reclamation and development of land under Chambal Project			
O 3.96	0.91	0.88	—0.03
R —3.05			
31.18. High yielding and multiple varieties programme			
Plan expenditure			
O 2.14	0.17	0.18	+0.01
R —1.97			
31.19. Drainage Scheme in Chambal Area under U. N. S. F. Programme			
Plan expenditure			
O 7.51	2.07	2.02	—0.05
R —5.44			

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

31. Boring Operations

1. Rajasthan Ground Water Board

i. Non-Plan expenditure

O	89.12	89.12	94.13	+5.01
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The reasons for the final excess of Rs. 5.01 lakhs and its remaining uncovered are awaited from the Controlling Officer.

(vii) The expenditure in the voted grant includes subsidy of Rs. 18.78 lakhs disbursed in connection with the adoption of improved agricultural practices, as indicated below :—

Schemes under which subsidy was disbursed

	Amount (In lakhs of rupees)
1. Deepening, boring and drilling of wells	13.00
2. Aerial operations	3.65
3. Soil amendments	0.83
4. Plant protection equipment	0.82
5. Market committees	0.30
6. Young Farmers' Association	0.13
7. Oilseeds development	0.04
8. Land reclamation	0.01

(viii) *Expenditure from grants received from outside bodies*:—The expenditure under the voted grant includes Rs. 5.36 lakhs met from the deposit account of grants received from different bodies as indicated below; the balances at the credit of the deposit accounts on 31st March 1968 have also been indicated.

Name of the Deposit	Purpose of the grant	Amount of expenditure during 1967-68	Balance at the credit of the Deposit Account on 31st March 1968.
(In lakhs of rupees)			
1. Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of agricultural schemes	5.25	7.05
2. Deposit Account of grants made by the Indian Central Cotton Committee	Development of cotton growing	0.01	0.89
3. Deposit Account of grants made by the Indian Central Oilseeds Committee	Development of Oilseeds growing	0.06	0.00
4. 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 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 Finance Accounts, 1967-68.

(ix) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Rajasthan Ground Water Board*:—The expenditure under the voted grant includes Rs. 15.00 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 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. 30.70 lakhs.

An account of the transactions of the fund during the year is given in Statement No. 16 of Finance Accounts, 1967-68.

(x) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Agriculture Workshop.*—The expenditure in the voted grant includes Rs. 0.79 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 the 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 on 31st March 1968 was Rs. 1.71 lakhs.

An account of the transactions of the fund during the year is given in Statement No. 16 of Finance Accounts, 1967-68.

GRANT No. XIX. ANIMAL HUSBANDRY (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "33. Animal Husbandry"			
Voted			
Original 1,76,91,000	2,00,26,000	2,04,70,464	+4,44,464
Supplementary 23,35,000			
Amount surrendered during the year (March 1968)			2,79,300

Notes and Comments

(i) Although the original provision in the grant was increased by a supplementary grant of Rs. 23.35 lakhs obtained on 20th March 1968, there occurred an excess of Rs. 4,44,464 which requires regularisation; in view of the ultimate excess, Rs. 2.79 lakhs, surrendered on 30th March 1968 were also not available for surrender.

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

Group-Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
२१. Hospitals and Dispensaries			
O 48.19	58.10	61.26	+3.16
S 9.91			

The supplementary grant obtained on 20th March 1968 proved inadequate. The excess was attributed to non-obtaining of adequate funds for drawal of arrears of dearness allowance at revised rates sanctioned in March 1968.

२२. Grants-in-aid, Contributions etc.

2. Grant-in-aid to University of Udaipur.

(i) Plan Expenditure

O 0.50	4.67	6.05	+1.38
S 3.17			
R 1.00			

The original provision of Rs. 0.50 lakh was augmented by Rs. 4.17 lakhs through supplementary grant and re-appropriation on 20th March 1968 and 30th March 1968 respectively for meeting additional expenditure for Pilot Milk Supply and Poultry Research Schemes (Rs. 3.17 lakhs) and clearing of pending liabilities (Rs. 1.00 lakh). The expenditure exceeded the total

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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provision by Rs. 1.38 lakhs owing to payment of more grants to the university for plan schemes

(iii) Important cases of saving are indicated below:—

(a) **31. Breeding operations**

6. Poultry Development Schemes

(ii) Plan Expenditure

O	4.10	2.36	2.47	+0.11
R	-1.74			

The anticipated saving of Rs. 1.74 lakhs was attributed to (i) transfer of execution of the scheme of Applied Nutrition under Poultry Development partly to the Panchayat Samitis (Rs. 0.72 lakh); and (ii) delay in opening of new Poultry Units, sanction for which was received on 31st January 1968 (Rs. 1.02 lakhs).

(b) **31. 7. Sheep Breeding Farms**

(ii) Plan Expenditure

O	3.38	1.95	2.33	+0.38
R	-1.43			

The anticipated saving of Rs. 1.43 lakhs reappropriated (Rs. 0.20 lakh)/surrendered (Rs. 1.23 lakhs) on 30th March 1968 was stated to be due to non-functioning of the farms at Hanumangarh and Jaswantgarh owing to dispute in acquisition of lands. Reasons for eventual excess of Rs. 0.38 lakh are awaited.

(c) **31. Miscellaneous**

3. Rehabilitation of Nomadic Breeders.

(ii) Plan Expenditure

O	1.00	..	..	..
R	-1.00	..	..	..

The entire provision was reappropriated on 30th March 1968 due to closure of the Rathi Farm at the Veterinary College, Bikaner.

(d) **31. 7. Piggery Development Scheme**

(ii) Plan Expenditure

O	7.20	5.55	5.46	-0.09
R	-1.65			

The anticipated saving of Rs. 1.65 lakhs, reappropriated on 30th March 1968 has been explained as due to non-procurement of imported equipment owing to late receipt of valid import licence.

(v) The expenditure in the voted grant includes subsidy of Rs. 30,070 disbursed to various Gaushala Samitis for maintenance of calves and productive herds.

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

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major head "34. Co-operation"				
Voted				
Original	1,27,03,000	1,51,37,000	1,41,31,201	—10,05,799
Supplementary	24,34,000			
Amount surrendered during the year (March 1968)				9,24,093

Notes and Comments

In view of the final saving of Rs. 10.06 lakhs, the supplementary grant obtained in March 1968 proved excessive.

(ii) Provision remained unutilised to a substantial extent under the following group-head :—

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

A. Superintendence

A. 1. Non-Plan expenditure

O	54.94	51.93	51.72	-0.21
S	2.94			
R	-5.95			

The expenditure under this group-head did not even come up to the original provision; additional funds provided by supplementary grant in March 1968 proved unnecessary.

The total saving of Rs. 6.16 lakhs was stated to be due mainly to the transfer of certain Asstt. Inspectors on deputation with the Central Co-operative Banks during the course of the year for the recovery work of loans.

(iii) (a) The expenditure in the Grant includes subsidy of Rs. 50.93 lakhs, as detailed below, disbursed to co-operative institutions:—

1. *Subsidy disbursed directly by the department:—*

Category of Co-operative institutions and number	Amount (In lakhs of rupees)	Purpose of subsidy
1. Rajasthan State Co-operative Union	7.92	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 (33), Bhumi Vikas Banks (5), Co-operative Marketing Societies (2) and Central Co-operative Banks (25)	11.34	Managerial staff subsidy.
3. Rajasthan State Co-operative Bank (1)	30.00	Strengthening of Agricultural Credit Stabilisation Fund.
4. Co-operative Societies (40)	1.25	Construction of rural godowns.
5. Director of Seminar Co-operative Financing and Rajasthan Rajya Audhyogic Sangh	0.07	For holding seminars and exhibitions.
6. Consumer Co-operative Store	0.13	Purchase of furniture and fixtures.

2. *Subsidy canalised through Panchayat Samitis:—*

Panchayat Samitis (4)	0.22	For construction of godowns.
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(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 on 31st March 1968 was Rs. 6.75 lakhs.

An account of the transactions of the fund is given in Statement No. 16 of Finance Accounts, 1967-68.

(c) *State Agricultural Credit Relief and Guarantee Fund*.—The fund is intended to provide for expenditure on grants given to co-operative credit institutions for bad debts, for recoupment of losses sustained by such institutions on account of loans granted in economically backward areas, etc. and is credited with contributions from revenues. The contributions 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 on 31st March 1968 was Rs. 8.44 lakhs.

An account of the transactions of the fund is given in Statement No. 16 of Finance Accounts, 1967-68.

(d) *Deposit Account of grants made by the National Co-operative Development Corporation*.—The expenditure under the Grant includes an amount of Rs. 9.31 lakhs met from the Deposit Account of grants received from the National Co-operative Development Corporation; the Deposit Account closed on 31st March 1968 with a debit balance of Rs. 3.44 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 Finance Accounts, 1967-68.

GRANT No. XXI. INDUSTRIES

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Major Head "35. Industries"				
Voted				
Original	56,81,000	59,90,000	57,46,148	—2,43,852
Supplementary	3,09,000			
Amount surrendered during the year (February-1968 Rs. 1,57,001 and March 1968-Rs. 30,156)				1,87,157

<i>Charged</i>					
<i>Original</i>	<i>1,000</i>	|	<i>12,000</i>	<i>11,522</i>	<i>—478</i>
<i>Supplementary</i>	<i>11,000</i>				
<i>Amount surrendered during the year (March 1968)</i>					<i>478</i>

Notes and Comments

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

Group-head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
क1. Industries				
3(i) Sodium Sulphate Section				
Non-Plan expenditure				
O	14.11	12.64	12.48	—0.16
R	—1.47			

Out of the total saving of Rs. 1.63 lakhs, anticipated saving of Rs. 1.47 lakhs was attributed to technical posts remaining unfilled (Rs. 0.52 lakh) and lesser purchase of excavated sodium sulphate for Sodium Sulphide Plant (Rs. 0.95 lakh) on account of slump in market.

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

३(ii) Rural Industrialisation
Programme at Nagaur and
Churu

Plan Expenditure

O	4.96	2.65	2.54	-0.11
R	-2.31			

The total saving of Rs. 2.42 lakhs (49 per cent of the original provision) of which a sum of Rs. 2.31 lakhs was reappropriated (Rs. 2.23 lakhs) surrendered (Rs. 0.08 lakh) was attributed mainly to posts of technical staff remaining unfilled, non-purchase of machinery and raw-material for certain schemes owing to receipt of these items from centres which were closed and non-starting of new schemes due to non-receipt of administrative sanction from the State Government.

३. Grants-in-aid,
Contributions etc.

1. (ii). Rural Industrialisation
Programme at Nagaur
and Churu

Plan Expenditure

O	1.00
R	-1.00			

The entire saving, which was reappropriated on 30th March 1968 was attributed to non-finalisation of the rules by the State Government for payment of subsidy under the scheme.

(ii) The expenditure in the voted grant includes subsidy of Rs. 7.62 lakhs paid to different institutions as indicated below :—

Institutions to whom subsidy was paid	Amount <i>(In lakhs of rupees)</i>	Purpose of subsidy
1. Rajasthan Khadi and Village Industries Board	5.72	Implementation of Khadi and Village Industries Schemes in the State and reimburse- ment of expenditure incurred on All India Khadi and Vil- lage Industries Board Con- ference in 1960.

Institutions to whom subsidy was paid	Amount (In lakhs of rupees)	Purpose of subsidy
2. Private Industries	1.62	To subsidise increased expenditure due to higher rates of electricity charges in certain areas.
3. Co-operative Institutions	0.26	For the construction of housing colonies of weavers.
4. Rajasthan Financial Corporation	0.02	Reimbursement of administrative charges incurred by the Corporation in connection with the disbursement of loans as agents of the State Government.

(iii) *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 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 accounts of the year. During the year a sum of Rs 2,317 was transferred to the Deposit Account from the voted grant, but no expenditure on renewals and replacement was incurred from the Deposit Account.

The balance at the credit of the Account as on 1-4-1967 and 31-3-1968 was Rs. 21,480 and Rs. 24,797 respectively.

An account of the transactions of the Deposit Account during the year is given in Statement No. 16 of Finance Accounts, 1967-68

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

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs
Major Head "37. Community Development Projects, National Extension Service and Local Development Works"			
Voted			
Original	2,63,17,000		
Supplementary	24,72,000		
Amount surrendered during the year (March 1968)			
	2,87,89,000	2,86,62,881	—1,26,119
			1,99,000

Notes and Comments

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
			(In lakhs of rupees)
¶ 2 (ii) Grants-in-aid to Panchayat Samitis			
O	77.69		
R	—8.59	69.10	68.65
			—0.45

Out of the total saving of Rs. 9.04 lakhs, Rs. 8.59 lakhs were re-appropriated (Rs. 7.08 lakhs) and surrendered (Rs. 1.51 lakhs) on 30th March 1968; saving was stated to be due mainly to payment of less grants-in-aid to Panchayat Samitis on account of (i) abolition of certain posts, (ii) non-utilisation of grant paid in the previous year, (iii) less expenditure on Applied Nutrition Programme and Training Reserve for Village Level Workers.

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

¶ 2 (i) Staff			
O	6.00		
R	3.15	9.15	10.47
			+1.32

The original provision of Rs. 6.00 lakhs was augmented by re-appropriation of Rs. 3.15 lakhs on 30th March 1968 even then an excess of Rs. 1.32 lakhs (22 per cent of the original provision) remained uncovered; the excess was attributed to non-transfer of expenditure relating to '29-Medical owing to non-completion of certain formalities by the department.

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

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "38. Labour and Employment"				
Voted				
Original	60,04,000	60,04,000	55,74,244	—4,29,756
Supplementary	..			
Amount surrendered during the year (March 1968)				4,51,097

Notes and Comments

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

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

घा. 2. Technical Training Centres

(i) Non-Plan expenditure

O	33.08	29.29	29.20	-0.09
R	-3.79			

The total saving of Rs 3.88 lakhs of which a sum of Rs 3.79 lakhs was re-appropriated/surrendered during January 1968 and March 68 was stated to be due mainly to less expenditure on trainees owing to less than anticipated admission in the trades which are not popular.

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 Develop- mental Organisations"				
Voted				
Original	2,21,17,000	2,21,17,000	1,93,18,318	—27,98,682
Supplementary	..			
Amount surrendered during the year (February 1968 Rs 27,67,849 and March 1968 Rs 39,480)				28,07,329
Charged				
Original	..	1,000	226	—774
Supplementary	1,000			
Amount surrendered during the year (March 1968)				774
Notes and Comments				

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
	(In lakhs of rupees)		
(1) श्री. 1. Social Welfare Department (viii) Centrally Sponsored Schemes I Non-plan expenditure			
O 3.65	3.65	2.60	—1.05
Reasons for the saving of Rs 1.05 lakhs (29 per cent of the original provision) are awaited from the Controlling Officer.			
(2) श्री. 1. (viii) Centrally Sponsored Schemes II Plan expenditure			
(i) Through the agency of the Cooperative Department			
O 4.00	2.60	2.53	—0.07
R —1.40			

The total saving of Rs 1.47 lakhs formed 37 per cent of the original provision.

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

The anticipated saving of Rs 1.40 lakhs which was reappropriated on 30th March 1968 was attributed to the allocation of lesser assistance by the Government of India for undertaking centrally sponsored schemes.

3) डा. 1. (viii) Centrally Sponsored Schemes

II Plan expenditure

(ii) Through the agency of the Social Welfare Department

O	17.63 |	14.66	15.56	+0.90
R	—2.97 |			

The anticipated saving of Rs. 2.97 lakhs reappropriated on 30th March 1968 was also attributed to the same reason as mentioned under the group-head at serial No. (i)(2) above.

4. डा. 2 Grants-in-aid to Panchayat Samitis relating to Social Welfare

(ii) Plan expenditure

O	53.05 |	22.26	22.26	...
R	—30.79 |			

Out of the anticipated saving of Rs 30.79 lakhs (58 per cent of the original provision) Rs. 15.79 lakhs were reappropriated in March 1968 to other group-heads and Rs. 15.00 lakhs were surrendered on 30th March 1968. The saving was attributed to the similar reason as mentioned under the group-head at serial No.(i)(2). above.

(5) डा. 3. Backward Areas

O	12.00 |	..	..	...
R	—12.00 |			

The entire provision was surrendered on 4th February 1968 due to reduction in Plan ceiling.

(6) जा. Other Miscellaneous Organisations

1. Public gardens including maintenance of hydrants

O	19.58 |	21.83	19.71	—2.12
R	2.25 |			

In view of the final saving of Rs. 2.12 lakhs, reasons for which are awaited,

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

additional funds (Rs. 2.25 lakhs) provided by re-appropriation on 26th March 1968 to meet expenditure owing to revision in the rate of dearness allowance, increase in the rates of water and electricity and conversion of certain lower category Bungalow-Gardens into higher category proved largely excessive.

(ii) A case of uncovered final excess is given below:—

57. I. Town Planning Organisation

(ii) Plan expenditure

I. Development of Rajasthan Canal Area

O	0.40	|			
R	0.30	|	0.70	1.87	+1.17

The actual expenditure under this group-head exceeded the total provision by Rs. 1.17 lakhs. Additional fund (Rs 0.30 lakh) obtained through re-appropriation on 30th March 1968 owing to non-materialisation of economy (Rs 0.40 lakh) to the full extent proved largely inadequate. Reasons for the final excess of Rs. 1.17 lakhs are awaited.

GRANT No. XXV. MULTIPURPOSE RIVER SCHEMES

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "42. Multipurpose River Schemes"				
Voted				
Original	3,27,27,000	3,47,00,000	3,52,79,167	+5,79,167
Supplementary	19,73,000			
Amount surrendered during the year				..
Charged				
Original	..	..	2,546	+2,546
Supplementary	..			
Amount surrendered during the year				..
Notes and Comments				

(i) The expenditure exceeded the voted grant by Rs. 5,79,167 which requires regularisation; supplementary grant of Rs. 19.73 lakhs obtained on 20th March 1968 proved inadequate.

In the charged appropriation the expenditure of Rs. 2,546 was incurred without budget provision which also requires regularisation.

(ii) The excess in the voted grant occurred mainly under the following group heads partly offset by savings under certain group-heads:—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
(a) क. 1. (i) VI. Add-Expenditure on common works executed by other Governments and Agencies			
O 10.00	17.00	20.37	+3.37
S 7.00			

The expenditure exceeded the original provision by Rs. 10.37 lakhs; supplementary grant of Rs. 7.00 lakhs was obtained on 20th March 1968, still expenditure amounting to Rs. 3.37 lakhs remained uncovered which was attributed to receipt of more debits from Punjab Government on common works of Bhakra Nangal.

Group-head		Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)				
(b) का-2. (iii) Left Canal				
II Establishment				
O	2.20	2.82	5.05	+2.23
S	0.39			
R	0.23			

Final excess was due to omission to provide adequate funds for increased expenditure mainly on dearness allowance at enhanced rates sanctioned in March 1968.

(c) का. Bhakra Nangal Project
का. 1. (i) II Maintenance and Repairs

O	13.00	14.30	15.77	+1.47
S	1.30			

(d) का.1. (i) V. Suspense

O	—0.05	—0.05	1.13	+1.18
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(e) का.2. (ii) Right Canal
I Maintenance and Repairs

O	10.00	11.00	12.35	+1.35
S	1.00			

In all these cases except (d), the original provision was augmented by supplementary grant on 20th March 1968; yet the total grant fell short of the actual expenditure. Reasons for excesses under all the above group-heads and their remaining uncovered are awaited.

(ii) *Suspense transactions*:— The expenditure in this Grant includes Rs. 1.13 lakhs under the group-head "Suspense" [Group-head. का.1 (i)V]. The nature of transactions appearing under the "Suspense head" has been explained in item (v) of Notes and Comments below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

An analysis of the 'Suspense' transactions accounted for in this grant during 1967-68 is given below together with the opening and closing balances under the different suspense heads:—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
<i>(In lakhs of rupees)</i>					
Purchases	—0.23	0.23	..	0.23	..
Stock	2.12	6.05	5.01	1.04	3.16
Miscellaneous Public Works Advances	1.22	0.36	0.45	—0.09	1.13
TOTAL	3.11	6.64	5.46	1.18*	4.29

*The corresponding figure booked in the accounts is Rs. 1.13 lakhs. The difference of Rs. 0.05 lakh is under reconciliation with the department.

GRANT No. XXVI. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)"				
"44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)"				
Voted				
Original	1,81,36,000	4,79,29,000	4,81,87,008	+2,58,008
Supplementary	2,97,93,000			
Amount surrendered during the year				
Charged				..
Original	5,000	5,000	..	—5,000
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments.

(i) For the fifth year in succession the expenditure in the voted grant has exceeded the budget provision, the excess during 1967-68 was Rs. 2,58,008 which requires to be regularised.

(ii) The excess may be traced mainly to omission to provide adequate funds under the group-head "बि. 3. Add-pro-rata charges transferred from Grant No. XXVI. Charges on Irrigation (Combined) Establishment and Tools and Plant" where expenditure against the original provision of Rs. 3.91 lakhs amounted to Rs. 12.69 lakhs. Augmenting of funds by Rs. 1.37 lakhs through re-appropriation on 30th March 1968 proved inadequate and expenditure to the extent of Rs. 7.41 lakhs remained uncovered.

Another important case of excess is mentioned below:—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
बि. 1. Works			

(In lakhs of rupees)

(iv) Suspense

0	1.20	1.20	5.13	+3.93
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Reasons for the excess have not been furnished by the Controlling Officer.

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

(iii) The excesses were partly off-set by savings under other group-heads, an important case is indicated below :—

51. 1. (i) I. Gang Canal

(ii) Maintenance and Repairs

O	12.25	13.50	11.13	—2.37
S	1.25			

Supplementary grant of Rs.1.25 lakhs obtained on 20th March 1968 proved wholly unnecessary. Reasons for the saving are awaited from the Controlling Officer.

(iv) *Review of Establishment and Tools and Plant charges of the Irrigation Department.*—The expenditure on Establishment and Tools and Plant of the Irrigation Department is initially booked against the provision made in this grant (Grant No. XXVI). From the gross expenditure on this account the percentage recoveries on account of work done for other Governments, Local Bodies, etc., are deducted and the balance is distributed among the appropriate heads of account in proportion to the 'Works Outlay' recorded there-under.

The following table shows the figures of these charges for 1965-66 to 1967-68 and their percentage to the works outlay for these years:—

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

1. 42. Multipurpose River Schemes

1965-66	38.22	11.03	28.9	0.07	0.2
1966-67	46.89	11.22	23.9	0.05	0.1
1967-68	42.52	15.40	36.1	0.11	0.3

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

1965-66	16.25	2.51	15.4	0.21	1.3
1966-67	26.89	2.63	9.8	0.37	1.4
1967-68	24.87	2.80	11.3	0.31	1.2

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

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

1965-66	39.15	4.17	10.6	0.33	0.8
1966-67	41.10	6.56	16.0	0.63	1.5
1967-68	45.37	12.27	27.0	0.41	0.9

4. 98. Capital Outlay on Multipurpose River Schemes

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
1967-68	6,75.64	66.97	9.9	9.40	1.4

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

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
1967-68	4,88.85	1,73.79	35.6	13.89	2.8

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

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
1967-68	1,92.60	30.50	15.8	3.81	2.0

(v) The expenditure in the Grant includes Rs. 5.20 lakhs under the group-heads pertaining to the minor head "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions in respect of which further payments or adjustments of value are necessary before the transaction can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted

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 State at present, viz., (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances and (4) Workshop Suspense.

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

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

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

(3) *Miscellaneous Public Works Advances*.—This sub-division comprises debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants, etc. A debit balance thus represents recoverable amount.

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

An analysis of "Suspense" transactions accounted for in this Grant during 1967-68 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	—3.93	2.08	1.44	0.64	—3.29
Stock	23.25	46.41	43.04	3.37	26.62
Miscellaneous Public Works Advances	15.01	46.14	42.63	3.51	18.52
Workshop Suspense	0.29	0.21	0.45	—0.24	0.05
TOTAL	34.62	94.84	87.56	7.28*	41.90

*The corresponding figure booked in accounts is Rs. 5.20 lakhs. The difference of Rs. 2.08 lakhs is under reconciliation with the department.

GRANT No. XXVII PUBLIC WORKS

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "50-Public Works" "52-Capital Outlay on Public Works"				
Voted				
Original	11,33,34,000	12,18,58,000	11,59,06,673	—59,51,327
Supplementary	85,24,000			
Amount surrendered during the year.				
..				
Charged				
Original	3,000	3,000	2,020	—980
Supplementary	..			
Amount surrendered during the year				
..				

Notes and Comments

(i) The Supplementary grant of Rs. 85.24 lakhs obtained on 20th March 1968 proved excessive.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
A. Original Works—			
Communications.			
1. Works financed from Central Road Fund			
(i) Plan expenditure			
O	14.00	..	..
R	—14.00		

The non-booking of any Expenditure under this group-head was attributed to change of classification from Plan Sector to Non-Plan Sector. Out of the provision of Rs. 14.00 lakhs, Rs. 4.00 lakhs were reappropriated to Non-Plan and Rs. 10.00 lakhs were reappropriated to other group-heads due to restriction to take up new works.

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

खा. 1. Works financed from Central Road Fund

(ii) Non-Plan expenditure

O	12.00	16.00	12.59	—3.41
R	4.00			

The saving of Rs. 3.41 lakhs formed 21 per cent of the total provision. The saving was stated to be due mainly to non-receipt of debits pertaining to works executed by the U. P. Government on road between Bharatpur and Dholpur passing through U. P.

चा. Suspense

O	80.72	81.11	—9.54	—90.65
S	3.28			
R	—2.89			

A supplementary grant of Rs. 3.28 lakhs was obtained on 20th March 1968 for covering expenditure on stores purchased but Rs. 2.89 lakhs were reappropriated to other group-heads on 30th March 1968. During 1967-68 the expenditure under the group-head was Rs.(—) 9.54 lakhs (which represented the cost of stores not paid for but issued to various works within the grant) leaving a final saving of Rs. 90.65 lakhs, which was attributed to non-adjustment of cost of Stores purchased, through Director General of Supplies and Disposals.

डा. Add—Amount transferred from
“103. Capital Outlay on
Public Works outside the
Revenue Account”

(i) Plan expenditure

O	48.05	42.67	42.67	..
R	—5.38			

The anticipated saving of Rs. 5.38 lakhs reappropriated on 30th March 1968 was attributed to less transfer of expenditure from the Capital Account (Outside the Revenue Account) owing to less receipt of Central assistance.

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

झा. Transfer of grants for road development to the deposit head “Subventions from Central Road Fund”

O	14.00	12.00	15.00	+3.00
R	—2.00			

The actual expenditure (Rs. 15.00 lakhs) exceeded the original budget

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

provision (Rs. 14.00 lakhs) by Rs. 1.00 lakh; a sum of Rs. 2.00 lakhs, reappropriated from this group-head on, 30th March 1968 due to less allocation of funds expected to be made by Government of India, was not available for surrender and increased the uncovered expenditure to Rs. 3.00 lakhs. The excess was stated to be due to late receipt of allocation from the Government of India. (Please also see note (vii) below).

जा. (iv) Executive

O	53.76	|	58.97	62.89	+3.92
R	5.21				

The excess of Rs. 3.92 lakhs was attributed to increase in the rates of dearness allowance sanctioned in March 1968.

भा. Tools and Plant

1. Through the Chief Engineer,
B. & R.

O	25.00	|	29.19	33.05	+3.86
S	3.17				
R	1.02				

Rs. 4.19 lakhs obtained in March 1968 through Supplementary grant/re-appropriation to meet extra expenditure on account of increase in the rates of dearness allowance of work-charged staff and general increase in prices of articles proved to be inadequate; the expenditure exceeded the total provision by Rs. 3.86 lakhs which was attributed mainly to adjustment of past liabilities on account of machinery and increase in market rates of spare parts and accessories.

(iv) *Mandi Development Fund*:—The Mandi Development Fund was established in the year 1965-66 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.

No contribution was made to the fund during 1967-68 as the *ad hoc* contribution during 1965-66 exceeded the amount due for credit to the fund up to close of 1967-68. 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. 1.76 lakhs representing expenditure on Revenue staff during 1967-68, leaving a balance of Rs. 4.62 lakhs on 31-3-68 in the fund.

An account of the transactions of the fund is given in Statement No. 16 of Finance Accounts, 1967-68.

(v) *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 1965-66 to 1967-68 and their percentage to the works outlay for these years:—

Head of account and year	Works Outlay	Establishment charges	Percentage of Establishment charges to works outlay	Tools and Plant charges	Percentage of Tools and Plant charges to works outlay
(In lakhs of rupees)					
50. Public Works					
1965-66	3,45.90	25.77	7.5	10.46	3.0
1966-67	8,55.02	19.49	2.3 (a)	15.29	1.8 (a)
1967-68	2,80.57	41.88	14.9 (b)	20.72	7.4 (b)
52. Capital Outlay on Public Works (Financed from Revenue ¹)					
1965-66	11.69	2.33	19.9 (c)	0.36	3.1
1966-67	14.38	4.06	28.2 (c)	0.69	4.8
1967-68	9.49	3.77	39.8 (c)	0.41	4.3
53. Capital Outlay on Public Works (Outside the Revenue Account)					
1965-66	4,29.98	33.12	7.7	13.42	3.1
1966-67	4,06.93	39.79	9.8	17.62	4.3
1967-68	3,19.67	30.72	9.6	13.60	4.3
109. Capital Outlay on Other Works					
1965-66	0.38	0.03	7.9	0.01	2.6
1966-67	0.08	(d)	10.0	(e)	3.8
1967-68	0.04	(d)	9.6	(e)	4.3

(a) The works expenditure includes expenditure on Border Roads.

(b) The residual amount of Establishment and Tools and Plant under this head is more than the *pro-rata* charges worked out in the base year.

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

(d) Rs. 760 and Rs. 337 only respectively.

(e) Rs. 336 and Rs. 149 only respectively.

(vi) *Suspense transactions*:—(a) The expenditure in the grant includes Rs. (—)9.54 lakhs under the group-head "Suspense" (Group-head च). The nature of "Suspense" transactions has been explained in Notes and Comments (v) 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 1967-68 is given below together with the opening and closing balances under the different suspense heads :—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
	(In lakhs of rupees)				
Purchases	—73.56	55.24	52.18	3.06	—70.50
Stock	6.52	3,63.56	4,54.53	—90.97	—84.45
Miscellaneous Public Works Advances	77.13	77.23	93.24	—16.01	61.12
Workshop Suspense	0.36	0.17	0.72	—0.55	—0.19
TOTAL	10.45	4,96.20	6,00.67	—1,04.47(a)	—94.02

(vii) *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 of Rs. 15.00 lakhs was received during the year; an expenditure of Rs. 8.28 lakhs was incurred during the year on approved schemes.

The balance at the credit of the fund as on 31st March 1968 was Rs. 1.66 lakhs.

An account of the transactions of the fund during 1967-68 appears in Statement No. 16 of Finance Accounts, 1967-68.

(a) The corresponding figure booked in the accounts is Rs. (—)1,03.54 lakhs. The difference of Rs. (—)0.93 lakh is under reconciliation with the department.

GRANT No. XXVIII. FAMINE RELIEF (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess(+) / Saving(-) Rs.
Major Head "64. Famine Relief"				
Voted				
Original	9,68,00,000	9,68,00,000	9,72,74,796	+ 4,74,796
Supplementary	..			

Amount surrendered during the year

Notes and Comments

(i) The expenditure exceeded the budget provision by Rs. 4,74,796 which requires to be regularised.

(ii) The excess occurred mainly in the group head given below:—

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

Gr. 2. Relief Works

(ii) Items eligible for assistance from Central Government

O	5,86.17	6,96.73	7,01.83	+ 5.10
R	1,10.56			

The excess was explained as due to more expenditure on payment to large labour employed on relief works owing to continued acute drought conditions in the affected areas.

(iii) The excess was partly counterbalanced by savings under other group-heads; substantial savings occurred under the following group-heads:—

Gr. 3. Relief to people employed otherwise than on relief works

O	1.00	0.24	..	—0.24
R	—0.76			

The entire provision remained un-utilised; this was attributed to non-utilisation of provision for past liabilities due to non-settlement of time-barred claims.

Gr. 5. Miscellaneous

(i) Water Supply Arrangements

O	1,00.00	44.00	44.03	+ 0.03
R	—56.00			

The net saving of Rs. 55.97 lakhs was attributed to less requirement of arrangements for drinking water due to early rains.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess(+) Saving(-)
¶r-5. Miscellaneous			
(ii) Cattle Conservation Fodder Arrangements			
O 30.00			
R -23.00	7.00	6.87	-0.13

The total saving of Rs. 23.13 lakhs was due to less requirement of fodder due to early rains.

¶r-5. Miscellaneous			
(iii) Transport charges for movement of goods on relief account			
O 8.00			
R -4.00	4.00	4.00	..

The saving of Rs. 4.00 lakhs was attributed to less expenditure on the movement of goods according to the actual requirement.

¶r-6. Grants-in-aid, Contributions, etc.

(i) Grant-in-aid to Panchayat Samitis

O 20.00			
R -18.00	2.00	1.99	-0.01

The saving of Rs. 18.00 lakhs, which formed 90 per cent of the original provision, was mainly due to execution of works on repairs, maintenance and construction of irrigation tanks through Irrigation Department, instead of Panchayat Samitis.

(iv) Famine Relief Fund Account

During 1967-68, Rs. 1.93 lakhs were transferred to the Famine Relief Fund by debit to this Grant. The fund has not been formally constituted so far under any specific Act or by an executive order. The balance in the funds 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 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 incurred on famine relief activities is initially booked under this Grant and subsequently transferred to the fund before the close of the accounts of the year. Upto 1963-64, the expenditure on famine relief had been met fully out of the fund, but during subsequent years, owing to inadequate balance at credit of the fund, a part of the expenditure could only be met out of the fund.

An account of the transactions of the fund is given in Statement No. 16 of Finance Accounts, 1967-68.

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

		Total grant or Appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head	"65. Pensions and Other Retirement Benefits"			
	"72. Commutation of Pensions"			
Voted				
Original	1,56,22,000	2,40,33,000	2,62,05,615	+21,72,615
Supplementary	84,11,000			
Amount surrendered during the year (March 1968)				50,000
Charged				
Original	61,000	61,000	62,608	+1,608
Supplementary	..			
Amount surrendered during the year (March 1968)				1,000

Notes and Comments

(i) The expenditure exceeded the voted grant by Rs. 21,72,615 and the charged appropriation by Rs. 1,608 which require regularisation.

(ii) The excess under the voted grant was attributed mainly to retirement of large number of Government servants consequent on change in the age of superannuation from 58 to 55 years with effect from 1st July, 1967; excesses occurred under the following group-heads:—

Group-head	Total grant	Actual expenditure	Excess
(In lakhs of rupees)			
(1) का. Superannuation and Retired Allowances			
O	94.00	1,10.00	1,14.19
S	16.00		
(2) गा. Gratuities			
O	25.00	76.05	90.64
S	50.00		
R	1.05		
(3) सा. Donations to Provident Funds			
1. Through the agency of the Accountant General			
O	5.00	8.00	10.70
S	3.00		

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

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "66. Territorial and Political Pensions"			
Voted			
Original	1,000		
Supplementary	..	1,000	—1,000
Amount surrendered during the year (January 1968)			900

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

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "67. Privy Purses and allowances of Indian Rulers"			
Voted			
Original	9,90,000		
Supplementary	2,78,000	12,68,000	10,07,014
Amount surrendered during the year (March 1968)			—2,60,986
			1,87,408

Notes and Comments

The saving which, occurred under the group-head "६७. Privy Purses and Allowances of Rulers of Integrated States and Allowances of their Relatives and Servants", was attributed mainly to non-finalisation of *parwarish* claims of the in-mates of Udaipur House-hold, non-payment of *Khanpan* allowance to the members of Tonk House-hold and non-adjustment of arrears of electricity dues for March 1967, which are payable by Government under Covenant on account of free supply of electricity of the erstwhile Rulers of Bikaner, Jaipur and Jodhpur States.

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

		Total grant	Actual expenditure	Excess(+) Saving(—)
		Rs.	Rs.	Rs.
Major Head "68. Stationery and Printing"				
Voted				
Original	85,13,000	92,04,000	82,06,838	—9,97,162
Supplementary	6,91,000			
Amount surrendered during the year (March 1968)				10,46,550

The expenditure in the above grant does not include Rs. 62 (Charged) met out of an advance sanctioned in December 1967 from the Contingency Fund; the amount remained unrecovered to the Fund before the close of the year by obtaining vote of the Legislature.

Notes and Comments

(i) The expenditure in the grant did not come up even to the original grant; supplementary grant of Rs. 6.91 lakhs obtained on 20th March 1968 thus proved unnecessary.

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

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

¶ 2. Purchase of Stationery

O	45.29	39.40	40.57	+1.17
S	1.46			
R	—7.35			

The supplementary grant of Rs. 1.46 lakhs obtained on 20th March 1968 to meet additional demand of supply of papers to paying departments proved unnecessary; the provision was reduced by surrender of Rs. 7.35 lakhs without assigning any reason on 30th March 1968. Reasons for the surrender (Rs. 7.35 lakhs) and the final excess (Rs. 1.17 lakhs) are awaited.

GRANT No. XXXIII. FOREST

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "70. Forest"				
Voted				
Original	1,14,20,000	1,17,39,000	1,16,85,025	—53,975
Supplementary	3,19,000			
Amount surrendered during the year				
Charged				
Original	1,000	8,000	9,415	+1,415
Supplementary	7,000			
Amount surrendered during the year				

Notes and Comments

(i) The excess of Rs. 1,415 in the charged appropriation requires regularisation. The excess related to the group-head "III-I. Subordinate and expert staff" where the expenditure was Rs. 9,415 against the appropriation of Rs. 8,000.

(ii) A case of substantial saving under the voted grant is given below :—

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
III.2. (ii) Plan expenditure			
II. Soil Conservation			
O	17.30	15.80	—0.39
R	—1.50		

The saving of Rs. 1.89 lakhs was attributed to (i) reduction in plan ceiling (Rs. 1.50 lakhs) and (ii) non-utilisation of funds fully pertaining to the Chambal Project owing to late receipt of allotment from the Government of India Rs. (0.39 lakh).

During 1966-67, the saving under this group-head was Rs. 1.90 lakhs.

GRANT No. XXXIV. MISCELLANEOUS

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "71. Miscellaneous"				
Voted				
Original	1,68,80,000	1,91,61,000	1,71,28,606	—20,32,394
Supplementary	22,81,000			
Amount surrendered during the year (February 1968—Rs. 55,202 and March 1968—Rs. 14,53,031)				15,08,233

Charged

Original	12,000	32,000	10,298	—21,702
Supplementary	20,000			

Amount surrendered during the
year (March 1968) 19,837

Notes and Comments

(i) Out of the total saving of Rs. 20.32 lakhs in the voted grant a saving of Rs. 15.08 lakhs only was anticipated and surrendered mainly in March 1968; the supplementary grant obtained on 20th March 1968 proved largely unnecessary.

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

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

**Sl. 1. Expenditure on displaced
persons and minorities**

(i) Headquarters Staff

O	5.74	2.24	2.05	—0.19
R	—3.50			

Out of the total saving of Rs. 3.69 lakhs, Rs. 3.50 lakhs which formed 61 per cent of the original provision were surrendered on 29th March 1968; saving was attributed to slow progress of works; reasons for the slow progress have not been intimated by the Controlling Officer.

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

ख. 1. Expenditure on displaced persons and minorities

(ii) District Staff

II. Expenditure in connection with migrants and evacuees

O	8.00	2.01	1.89	-0.12
R	-5.99			

The anticipated saving of Rs. 5.99 lakhs (75 per cent of the original provision) which was reappropriated (Rs. 3.93 lakhs)/surrendered (Rs. 2.06 lakhs) in March 1968 was stated to be due to late receipt of sanction from Government of India.

ख. 6. Grants-in-aid to Panchayat Samitis

(i) Grants for other purposes

III. Free Fund

Plan expenditure

O	10.00	2.94	2.94	..
R	-7.06			

The original provision was reduced by Rs. 7.06 lakhs by re-appropriation on 30th March 1968; saving which formed 71 per cent of the original provision was attributed to the post budget decision to incur expenditure through the agency of the Zila Parishads instead of the Panchayat Samitis.

ख. 12. Grants-in-aid to Non-official agencies for running Panchayat Raj Training Centres

O	1.60	0.60	0.60	..
R	-1.00			

The anticipated saving of Rs. 1.00 lakh (62 per cent of the original provision) was surrendered on 27th March 1968 due to reduction in the number of training centres.

ख. 1. Expenditure on account of State prisoners and detenus

(i) Through the agency of Police Department

O	4.50	2.00	1.95	-0.05
R	-2.50			

Total saving of Rs. 2.55 lakhs formed 56 per cent of the original pro-

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

vision. Anticipated saving of Rs. 2.50 lakhs, which was surrendered on 30th March 1968, was attributed to disbandment of Deoli Camp on 1st August 1968 and non-drawal of personal claims of certain employees and non-receipt of debits for railway warrants.

अ. Training

2. Officers Training School

O	6.81	5.87	5.54	—0.33
R	—0.94			

The saving was mainly due to lesser number of R. A. S. officers deputed for training.

ब. Expenditure written back from '103—Capital Outlay on Public Works'

1. Write back of grants-in-aid paid to municipalities for construction of roads

O	12.42	12.42	9.68	—2.74
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Reasons for saving are awaited.

(iii) *Special fund for ex-servicemen.*—The expenditure under the voted grant includes Rs. 4.45 lakhs paid as contribution towards the creation of fund for reconstruction and rehabilitation of ex-servicemen. The rules governing the transactions in this fund have not been intimated by the Government. No expenditure was, however, incurred out of the fund during the year and the closing balance of the fund as 31st March 1967 amounted to Rs. 8.89 lakhs.

An account of the transactions of the Fund during the year is given in Statement No. 16 of Finance Accounts 1967-68.

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

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "76. Other Miscellaneous Compensations and Assignments"				
Voted				
Original	68,76,000	76,76,000	76,33,938	—42,062
Supplementary	8,00,000			
Amount surrendered during the year (March 1968)				1,12,501
Notes and Comments				

The expenditure in the grant includes Rs. 42.18 lakhs paid as grants-in-aid to Panchayat Samitis in lieu of their share in land revenue.

GRANT 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"			
Voted			
Original	11,50,000		
Supplementary	..		
	11,50,000	9,71,461	—1,78,539
Amount surrendered during the year (March 1968)			2,14,000

Notes and Comments

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

Group-head	Total grant	Actual expenditure	Excess(+) Saving(—)
			(In lakhs of rupees)
¶ 2. (iii) Remuneration to volunteers			
O	2.11		
R	—1.92	0.19	0.08
			—0.11

Out of the total saving of Rs. 2.03 lakhs (96 per cent of the original provision) saving of Rs. 1.92 lakhs reappropriated (0.98 lakh) and surrendered (0.94 lakh) on 30th March 1968 was attributed mainly to non-holding of frequent exercises and demonstrations as contemplated due to poor response from volunteers on account of non-payment of "Duty Daily Allowance" at enhanced rate for want of Government sanction.

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

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "92. Payment of Compensation to Land Holders, etc. on the abolition of the Zamindari System"			
Voted			
Original	3,50,00,000		
Supplementary	..		
	3,50,00,000	96,36,334	—2,53,63,666
Amount surrendered during the year (March 1968)			2,47,00,000

Notes and Comments

(i) The grant closed with a large saving for the fourth year in succession. The saving of Rs. 2,53.64 lakhs in 1967-68 was 72 per cent of the original provision; the savings in the preceding three years are indicated below:—

Year	Saving	Percentage of saving to the total provision
	(In lakhs of rupees)	
1964-65	1,95.69	49
1965-66	3,15.94	62
1966-67	1,94.76	57

(ii) The unutilised provision during 1967-68 pertained to the following two group-heads; the savings were attributed to (i) less than target number of jagir claims finalised by Sub-Divisional Officers, (ii) less payment of compensation as many jagirdars did not turn up to receive payments and (iii) non-receipt of jagir bonds from the Reserve Bank and cancellation of some bonds during March 1968 owing to death of certain jagirdars.

Group-head	Total grant	Actual expenditure	Saving
		(In lakhs of rupees)	
(a) का. 1. Payment of Compensation by Contingent bills			
O	50.00		
R	—29.00		
	21.00	20.96	—0.04

The total saving of Rs. 29.04 lakhs formed 58 per cent of the original provision.

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

b) का. 2. Payment through bonds

O	3,00.00		82.00	75.40	—6.60
R	—2,18.00				

Out of the total saving of Rs. 2,24.60 lakhs (75 per cent of the original provision) Rs. 2,18.00 lakhs were surrendered only on 25th March 1968, even so, a further sum of Rs. 6.60 lakhs remained unutilised; this indicates that the Department had not assessed the requirement accurately even towards the end of the year.

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

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head “94 Capital Outlay on Improvement of Public Health”				
Voted				
Original	1,30,51,000	5,21,31,000	5,27,67,910	+ 6,36,910
Supplementary	3,90,80,000			
Amount surrendered during the year (March 1968)				1,01,000

Notes and Comments

(i) The expenditure exceeded the voted grant by Rs. 6,36,910; which requires to be regularised. The supplementary grant of Rs. 3,90,80,000 obtained on 20th March 1968 proved inadequate. Rs. 1,01,000 surrendered on 30th March 1968 were also not available for surrender in view of the ultimate excess over the grant.

(ii) The excess of Rs. 6.37 lakhs was the net result of excesses Rs. 26.91 lakhs under 6 group-heads counter-balanced by savings of Rs. 20.54 lakhs under 5 other group-heads.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
51. Add-Pro-rata expenditure on Establishment transferred from '30—Public Health' Plan expenditure			
O	10.50	5.50	14.08
R	—5.00		
			+8.58

The actual expenditure (Rs. 14.08 lakhs) exceeded the original budget provision (Rs. 10.50 lakhs) by Rs. 3.58 lakhs; Rs. 5 lakhs reappropriated on the 30th March 1968 due to lesser transfer of *pro-rata* expenditure from the Major-head '30—Public Health',

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

(Grant No. XVII) were not available for surrender and increased the uncovered expenditure to Rs. 8.58 lakhs. The excess was due to increase in share of debit on account of establishment charges transferred to this head in proportion to works outlay.

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

Government Works

क१. Water Supply Schemes

1. Expenditure on original Schemes

Plan expenditure

O	96.00	77.94	79.48	+1.54
R	—18.06			

The saving of Rs. 18.06 lakhs which was reappropriated on 30th March 1968 was attributed to lesser expenditure on Ajmer Water Supply Scheme. In view of the final excess of Rs. 1.54 lakhs, the reduction of provision by Rs. 18.06 lakhs under this group-head through re-appropriation proved excessive. Reasons for the final excess of Rs. 1.54 lakhs are awaited.

क१. 6. Public Stand Posts in Scheduled Caste/Scheduled Tribes areas

Plan expenditure

O	2.00	1.00	0.75	—0.25
R	—1.00			

The saving of Rs. 1 lakh surrendered on the 30th March 1968 was attributed to less expenditure on Public Stand Posts due to post budget decision to erect less number of stand posts.

झ१. Add-*Pro-rata* expenditure on Establishment transferred from '30-Public Health' Non-plan expenditure

O	6.50	6.50	4.14	—2.36
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The saving of Rs. 2.36 lakhs (36 per cent of the original provision) was due to decrease in share of debit transferred from the major-head '30 Public Health' (Grant No. XVII) in proportion to works outlay.

**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	31,41,000	85,75,000	1,02,77,705	+17,02,705
Supplementary	54,34,000			

Amount surrendered during the year

Notes and Comments

(i) The expenditure exceeded the total grant by Rs. 17,02,705 which requires to be regularised; the supplementary grant of Rs. 54,34,000 obtained on 20th March 1968 proved inadequate.

(ii) The excess occurred mainly under the following group-heads, which was attributed to incurring of expenditure in anticipation of provision of funds which were not provided:—

Group-head		Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>				
₹7. Boring Operations				
I. Works executed through Rajasthan Ground Water Board				
(i) Ground Water Survey and Investigation Scheme				
O	2.40	9.40	11.82	+2.42
R	7.00			

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

का. Boring Operations

I. (ii) Purchase of Machinery etc.

I. Deepening of Tube Wells

O	20.00	|	24.34	33.78	+9.44
S	4.34	|			

The original provision was augmented on 20th March 1968 by Rs. 4.34 lakhs; nevertheless, the expenditure exceeded the total provision by Rs. 9.44 lakhs (38 per cent of total provision).

का. I(ii) II. Boring of Wells

O	4.00	|	14.08	18.16	+4.08
S	10.00	|			
R	0.08	|			

The additional provision of Rs. 10.08 lakhs was obtained through supplementary grant (Rs. 10.00 lakhs) /re-appropriation (Rs. 0.08 lakh) on 20th and 31st March 1968; nevertheless, the expenditure exceeded the provision by Rs. 4.08 lakhs.

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

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "96. Capital Outlay on Industrial and Economic Development"			
Voted			
Original	1,69,70,000		
Supplementary	44,04,000		
	2,13,74,000	1,66,04,577	—47,69,423
Amount surrendered during the year (February 1968 Rs. 3,66,000 and March 1968 Rs. 43,23,500)			46,89,500

Notes and Comments

(i) The saving in the grant was Rs. 47.69 lakhs which was 22 per cent of the total provision. The supplementary grant of Rs. 44.04 lakhs obtained on 20th March 1968 proved unnecessary in view of large saving under the grant.

(ii) In the preceding 6 years, large savings occurred under this grant as indicated below : —

Year	Saving	Percentage of saving to total provision
	(In lakhs of rupees)	
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
1966-67	27.81	16

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

(iii) Substantial portion of the provision remained unutilised under the following group-heads:—

Investment in Co-operative Societies

Purchase of shares

Through the agency of Co-operative Department

Co-operative Societies located in other areas

O	80.00	16.96	16.96	..
R	—63.04			

Provision is made under this group-head for accommodating expenditure on 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 the Co-operative credit institutions to carry out their loaning programme. The saving of Rs. 63.04 lakhs (representing 78 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.

7. Other Miscellaneous Undertakings

Plan expenditure

1. Mineral Development

(i) Through the agency of Director of Mines and Geology, Udaipur.

Purchase of Machinery etc.

O	35.29	10.13	10.04	—0.09
R	—25.16			

Out of the total saving of Rs. 25.25 lakhs (71 per cent of the original provision), the anticipated saving of Rs. 25.16 lakhs surrendered in March 1968, was attributed mainly to reduction in plan ceiling (Rs. 22.00 lakhs) and non-approval of details of plan provision by the Finance Department (Rs. 3.16 lakhs).

11. 3. Expansion of Sodium Sulphate Plant

(ii) Through the agency of Chief Engineer P. W. D. (B & R).

Construction of buildings etc.

O	2.52	1.10	1.52	+0.42
R	—1.42			

The anticipated saving of Rs. 1.42 lakhs (56 per cent of the original provi-

sion) reappropriated to other group-head on 30th March 1968 was attributed to non-utilisation of full amount for construction of buildings.

The final excess of Rs. 0.42 lakh was stated to be due to adjustment of a liability relating to 1961-62 after close of the year.

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

S. No.	Group-head	Provision	Reasons for saving stated by the department
<i>(In lakhs of rupees)</i>			
1.	ग. Investment in Co-operative Societies		
ग. 2.	Co-operative Farming Societies		
	(i) Pilot Societies	1.10	Non-allocation of any assistance by the Government of India for these Centrally sponsored schemes.
	Plan expenditure		
2.	ग. 5. University Consume Co-operative Stores	1.00	Non-allocation of any assistance for share capital contribution by the Government of India for these Centrally sponsored schemes.
	Plan Expenditure		
3.	घ. Other Miscellaneous Undertakings		
	1. Establishment of Leather Tanning Factory.	1.00	Non-establishment of Leather Tannery due to non-receipt of clearance from the Government of India owing to non-finalisation of specifications of machinery by foreign experts
	Plan expenditure		

(v) Rs. 41.50 lakhs out of the savings indicated in notes (iii) and (iv) above were reappropriated and utilised under the group-head " ग 14(i)-Debentures floated by Rajasthan Central Co-operative Land Mortgage Bank Ltd., Jaipur." No provision had been made for the purpose in the original budget estimates.

GRANT No. XLI. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES AND CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (Commercial and Non-Commercial)

Major Head—98. Capital Outlay on Multipurpose River Schemes, 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) and 100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)]

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
Original	20,49,13,000	20,49,13,000	19,74,86,782	—74,26,218
Supplementary	..			
Amount surrendered during the year (March 1968)				2,04,00,000

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

Amount surrendered during the year

Notes and Comments

(i) The expenditure fell short of the voted grant by Rs. 74.26 lakhs; the department, however, surrendered Rs. 2,04.00 lakhs on 30th March 1968.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
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3. Capital Outlay, etc.

III a-Add-Expenditure on common

works executed by other Governments and Agencies

O	..	14.60	—44.04	—58.64
R	14.60			

Rs. 14.60 lakhs were reappropriated on 30th March 1968 for meeting expenditure on common works but the actual expenditure during the year was Rs. (—)44.04 lakhs on account of write back of expenditure of past years resulting in final saving of Rs. 58.64 lakhs, reasons for which are awaited.

Chambal Project

Unit No. 1-Kota Barrage

(i) Works

O	2.60	1.09	1.06	—0.03
R	—1.51			

The total saving of Rs. 1.54 lakhs which formed 59 per cent of the original

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

provision was attributed mainly to non-payment of compensation and non-execution of works due to non-receipt of sanction from the Chambal Control Board.

Unit No. 3-Rana Pratap Sagar Dam

Plan expenditure

(c) Dam and Appurtenant Works

4. Suspense

O	14.08	|	9.86	8.85	—1
R	—4.22				

(d) II Production

4. Suspense

O	66.07	|	1.50	0.09	—1
R	—64.57				

The savings were stated to be due to adjustment by transfer of expenditure to 'Works'. Reasons for the final saving of Rs. 1.01 lakhs and Rs. 1.4 lakhs are awaited from the Controlling Officer.

Unit No. 6- Jawahar Sagar Power Dam

Plan expenditure

(e) Dam and Appurtenant Works

1. Works

O	1,13.12	|	77.39	75.64	—1.7
R	—35.73				

The anticipated saving of Rs. 35.73 lakhs was attributed to slow progress of Civil works. Reasons for the slow progress and details of works have not been intimated. Reasons for the final saving of Rs. 1.75 lakh have also not been furnished by the Controlling Officer.

In 1965-66 and 1966-67 also there were savings of Rs. 10.01 lakhs and Rs. 68.66 lakhs respectively under this group head.

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

99. Capital Outlay, etc.

क१. 1.2. Rajasthan Canal Project
Plan expenditure

i. Expenditure in Rajasthan

(f) (iii) Interest

O	2,59.37	|			
R	—2,59.37	|	..	..	..

The entire provision under the group-head remained unutilised; this was stated to be due to non-capitalisation of interest charges on loans from Government of India for financing Rajasthan Canal Project; reasons for non-capitalisation are awaited.

क१.2. 1. Major and medium
Irrigation Projects

Plan expenditure

(g) 9. Gurgaon Canal
i. Works in Rajasthan

O	17.58	|			
R	—4.35	|	13.23	12.89	—0.34

The total saving of Rs. 4.69 lakhs (27 per cent of the provision) was stated to be due to slow progress of works owing mainly to abolition of Gurgaon Canal division from 1st July 1967.

(h) ii. Share of Common Works

O	40.00	|			
R	[—40.00	|	..	..	..

The non-utilisation of the entire provision was attributed to non-receipt of accounts for adjustment from the Punjab Government.

100. Capital Outlay, etc.

क१.1. Flood Control Works
Plan expenditure(i) (iv) Chambal Anti-Water
Logging and Drainage Works

O	21.04	|			
R	—9.00	|	12.04	9.17	—2.87

The anticipated saving of Rs. 9.00 lakhs (43 per cent of the original provision)

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

was attributed to

(i) non-sanctioning of scheme by State Technical Advisory Board (Rs. 6.00 lakhs);

(ii) abolition of two sub-divisions (Rs. 1.50 lakhs); and

(iii) imposition of restrictions on new purchases (Rs. 1.50 lakhs).

Reasons for the final saving of Rs. 2.87 lakhs have not been furnished.

(j) 1(vi) Add-Pro-rata charges transferred from "44"

O	6.40			
R	—3.96	2.44	1.93	—0.51

The anticipated saving of Rs. 3.96 lakhs (62 per cent of the original provision) was attributed to less adjustment of *pro-rata* charges owing to less expenditure on works.

(iii) Certain other cases where substantial saving occurred are mentioned below. Reasons for the saving have not been furnished by the Controlling Officers:—

S.No.	Group-head	Total provision	Total saving and its percentage to provision
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(In lakhs of rupees)

98. Capital Outlay, etc.

I. 1	Cumal Project		
	III. Transmission		
	1 Works	2.68.00	49.78 (19)

S.No.	Group-head	Total provision	Total saving and its percentage to provision.
(In lakhs of rupees)			
Unit No. 6 Jawahar Sagar Dam-Dam and Appurtenant Works			
2.	4. Suspense	85.46	35.92 (42)
99. Capital Outlay, etc.			
3.	क. 1. 3. Beas Project	3,40.00	56.16 (17)
	क. 2. Major and Medium Irrigation Projects		
4.	1. Parbati Irrigation Project	1.30	1.13 (87)
5.	8. Orai Irrigation Project	5.00	1.22 (24)
6.	11. Add-Pro-rata charges transferred from the head "44"	7.12	1.81 (25)
100. Capital Outlay, etc.			
	क. 2. Minor Irrigation Works		
7.	(iii) Add-Pro-rata charges transferred from "44"	12.45	2.18 (18)

(iv) In the following two cases the reduction of provision by re-appropriation of funds on 30th March 1963 proved to be in the wrong direction.

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
		(In lakhs of rupees)	
98. Capital Outlay, etc.			
ख. Chambal Project			
III-Transmission			
2. Establishment			
O 19.98	17.12	23.31	+6.19
R —2.86			
100. Capital Outlay, etc.			
क. Irrigation Works of Permanent Improvement in Scarcity Areas			
Plan Expenditure			
(ii) Kali Sindh Project			
O 3.90	2.62	4.43	+1.81
R —1.28			

The actual expenditure exceeded the original provision by Rs. 3.33 lakhs and

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

Rs. 0.53 lakh respectively. The provision was reduced by re-appropriation of funds amounting to Rs. 2.86 lakhs and Rs. 1.28 lakhs owing to certain posts remaining vacant and slow progress of works respectively thus increasing the uncovered expenditure.

(v) In the following cases the expenditure exceeded the provision substantially. In view of the saving under the grant additional funds could have been provided by re-appropriation to cover the excess.

(a) 98. Capital Outlay, etc.

का. 4. Chambal Project.

Advances to other Governments
and Agencies for Common works

O	..	2,30.00	+2,30.00
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The debit of Rs. 2,30.00 lakhs under this group-head represents the State's share of loan assistance given by Government of India to Madhya Pradesh Government for common works. The amount was debited to this group-head by *per contra* credit to 'O Public Debt' after close of the financial year to exhibit the amount of loan received from Central Government.

99. Capital Outlay, etc.

का. 1. 2. Rajasthan Canal Project

Plan expenditure

i. Expenditure in Rajasthan

2. Establishment

(b) (iii) Chief Engineer,
Rajasthan Canal Project

O	61.23	61.23	68.86	+7.63
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(c) 3. Tools and Plant

O	7.36	7.36	9.01	+1.65
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(d) 4. Suspense

O	40.08	40.08	62.40	+22.32
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Reasons for the excesses and their remaining uncovered have not been

urnished.

(vi) *Suspense transactions*.—The expenditure in the Grant includes Rs. 133.00 lakhs under the group-heads pertaining to "Suspense". The nature of transactions recorded under the minor head "Suspense" under this grant has been explained in item (v) Notes and Comments below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

An analysis of "Suspense" transactions accounted for in this grant during 1967-68 is given below together with the opening and closing balances under the different "Suspense" heads.

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
(i) 98. Capital Outlay on Multipurpose River Schemes					
Purchases	—5,70.10	4,35.61	2,35.95	1,99.66	—3,70.44
Stock	4,11.64	3,97.99	5,15.05	—1,17.08	2,94.58
Miscellaneous Public Works Advances	5,77.47	3,20.49	3,31.97	—11.48	5,65.99
Workshop Suspense	38.59	20.33	8.64	11.69	50.28
TOTAL	4,57.60	11,74.42	10,91.61	82.81*	5,40.41
(ii) 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)-1-Productive					
Purchases	—2.41	92.21	16.79	75.42	73.01
Stock	77.10	6,39.73	6,45.31	—5.58	71.52
Miscellaneous Public Works Advances	92.98	2,10.13	2,08.21	1.92	94.90
Workshop Suspense	5.77	26.87	24.73	2.14	7.91
TOTAL	1,73.44	9,68.94	8,95.04	73.90**	2,47.34

*The corresponding figure booked in the accounts is Rs. 83.96 lakhs. The difference of Rs. 1.15 lakhs is under reconciliation with the department.

**The corresponding figure booked in the accounts is Rs. 40.85 lakhs. The difference of Rs. 33.05 lakhs is under reconciliation with the department.

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Clos- ing bal- ance
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(In lakhs of rupees)

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

Purchases	—0.21	0.03	0.05	—0.02	—0.02
Stock	11.62	30.97	21.94	9.03	20.62
Miscellaneous Public Works Advances	2.39	2.06	1.97	0.09	2.45
Workshop Suspense	0.06	..	..	..	0.06
TOTAL	13.86	33.06	23.96	9.10*	22.96

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

Purchases	0.82	1.20	0.42	0.78	1.20
Stock	—0.90	14.31	14.84	—0.53	—1.43
Miscellaneous Public Works Advances	0.20	1.10	0.92	0.18	0.28
Workshop Suspense	..	..	..	..	..
TOTAL	0.12	16.61	16.18*	0.43**	0.05

*The corresponding figure booked in the accounts is Rs. 8.52 lakhs. The difference of Rs. 0.58 lakh is under reconciliation with the department.

**The corresponding figure booked in the accounts is Rs. 0.33 lakh. The difference of Rs. 0.76 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"				
Original	3,39,77,000	3,56,50,000	3,69,33,188	+12,83,188
Supplementary	16,73,000			
Amount surrendered during the year (March 1968)				4,47,041
Original	..	75,000	73,702	—1,298
Supplementary	75,000			
Amount surrendered during the year				..

Notes and Comments

(i) The excess of Rs. 12,83,188 in the voted grant requires regularisation, the supplementary grant of Rs. 16,73,000 obtained in March 1968 proved inadequate. In view of the ultimate excess over the grant, the surrender of Rs. 4,47,041 on 30th March 1968 also proved unjustified.

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

Group-head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
8. Medical Plan expenditure			
O	46.98	54.00	56.78
R	7.02		

The final excess of Rs. 2.78 lakhs was stated to be due mainly to accelerated progress of Medical Colleges at Jodhpur and Bikaner as well as Primary Health Centres in Jaipur and Jhunjhunu Districts.

11. Animal Husbandry Plan expenditure			
O	13.61	15.60	18.59
R	1.99		

The final excess of Rs. 2.99 lakhs, was attributed to accelerated progress of works.

Group-head	Total grant	Actual expenditure	Excess Saving (-)
(In lakhs of rupees)			
ख. Original Works— Communications			
Plan expenditure			
O	89.70	1,03.50	1,09.41
S	11.37		
R	2.43		
			+5.91

The excess was attributed to adjustment of past liabilities and accelerated progress of number of works and the completion of more works during 1967-68 itself owing to limited allotment under Roads Sector during 1968-69.

Non-Plan expenditure

O	1.77	2.50	4.50	+2.00
R	0.73			

The final excess was stated to be mainly due to execution and completion of works of widening of roads to facilitate transportation of equipment of the Rajasthan Atomic Power Project.

In the case mentioned below, the reduction of provision by re-appropriation proved in the wrong direction.

क. 12. Industries

Plan expenditure

O	4.84	4.50	5.60	+1.10
R	-0.34			

The excess was attributed mainly to incurring of expenditure by the Water Works Department, Bikaner without any budget provision (Rs. 0.99 lakh) and accelerated progress of works of Industrial Estates at Bikaner (Rs. 0.11 lakh).

(iii) Important cases of savings are given below:—

क. 1. Land Revenue

O	5.00	3.78	3.47	-0.31
R	-1.22			

The total saving of Rs. 1.53 lakhs formed 31 per cent of the original provision. The anticipated saving of Rs. 1.22 lakhs was surrendered on 30th March 1968 on the basis of trend of actual expenditure owing to slow progress of works.

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

क. 3. General Administration

O	22.20	13.00	14.07	+1.07
S	1.00			
R	—10.20			

The anticipated saving of Rs. 10.20 lakhs (45 per cent of the original provision) reappropriated on 30th March 1968 was attributed to non-receipt of sanction for new works under rental housing scheme. The reduction of provision proved excessive in view of the ultimate excess; the final excess was stated to be due mainly to accelerated progress of continuing works of quarters under the rental housing scheme for which there was pressing demand.

ग. Grants-in-aid

O	10.00	6.15	6.08	—0.07
R	—3.85			

The saving of Rs. 3.85 lakhs (38 per cent of the original provision) reappropriated/surrendered on 30th March 1968 was stated to be due mainly to non-sanction of grants to Municipalities owing to non-fulfilment of conditions by the grantees regarding eligibility of grants; viz., meeting 60 per cent cost of works from their resources, submission of utilisation certificates etc.

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

1. Establishment Plan expenditure

O	27.90	24.22	24.61	+0.39
R	—3.68			

The saving of Rs. 3.68 lakhs reappropriated on 30th March 1968 was attributed to slow progress of Plan Works.

2. Tools and Plant Plan expenditure

O	8.40	12.11	10.90	—1.21
R	3.71			

Additional funds (Rs. 3.71 lakhs) were obtained through re-appropriation

on 30th March 1968 to accommodate anticipated additional expenditure under Major head '50. Public Works' (Grant No. XXVII). The actual expenditure, however, fell short of the total grant by Rs. 1.21 lakhs which was stated to be due to decrease in share of debits transferred from '50. Public Works' in proportion to works outlay.

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

S. No.	Group-head	Provision	Saving (and its percentage to pro- vision)	Reasons
(In lakhs of rupees)				
1.क.14.	Stationery and Print- ing	1.75	1.69 (97)	Due to late receipt of administrative sanction against new items of expenditure.
2.क. 15.	Social Welfare Plan expenditure	1.69	1.69 (100)	
3.क.15(i)	Technical Training Centres Plan expenditure	9.12	1.89 (21)	Due to dropping of certain works on acc- ount of insufficient provision in 1968-69.
4.क.15(iii)	Employees State Insurance Scheme Plan expenditure	3.05	2.86 (94)	Due to non-receipt of sanction against new items of expenditure.

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	12,000	12,000	3,988	—8,012
Supplementary	..			
Amount surrendered during the year (March 1968)				7,400

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

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
Major Head "114. Capital Outlay on Road and Water Transport Schemes"				
Voted				
Original	2,10,000	2,10,000	77,000	—1,32,996
Supplementary	..			
Amount surrendered during the year (March 1968)				1,35,000

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 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 saving of Rs. 1.33 lakhs (63 per cent of the original provision) was attributed to non-taking up of construction of building for bus station at Ajmer for want of decision about its location by the Rajasthan State Roadways authority.

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	2,80,000			
Supplementary	4,70,000	7,50,000	7,81,393	+31,393
Amount surrendered during the year (March 1968)				50,000

Notes and Comments

The expenditure exceeded the voted grant by Rs. 31,393, which requires regularisation. The excess occurred under the group-head 'का-Payment in India' and was due to finalisation of more cases.

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

Major Head "124. Capital Out- lay on Schemes of Government Trading".	Total grant		Actual expenditure	Excess(+) / Saving(-)
	Rs.		Rs.	Rs.
Voted				
Original	29,82,54,000	29,82,56,000	24,58,76,901	-5,23,79,099
Supplementary (Token)	2,000			
Amount surrendered during the year (February 1968 Rs. 86,60,000, and March 1968 Rs. 4,47,62,698)				5,34,22,698

Notes and Comments

(i) The expenditure fell short of the voted grant by Rs. 5,23.79 lakhs. Substantial savings also occurred during preceding three years as indicated below:—

1964-65	10,52.87 lakhs
1965-66	1,74.93 lakhs
1966-67	2,39.33 lakhs

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

Group-head	Total grant	Actual expenditure	Excess(+) / Saving(-)
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क१. Grain Supply Scheme

(In lakhs of rupees)

1. Procurement, distribution
and price control

O	16,07.55	12,39.84	12,39.92	+0.08
R	-3,67.71			

The anticipated saving of Rs. 3,67.71 lakhs (23 per cent of the original provision) reappropriated (Rs. 1,68.31 lakhs) and surrendered (Rs. 1,99.40

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

lakhs) on 30th March 1968 and 31st March 1968 respectively was attributed to lesser allotment of imported wheat by the Government of India.

क१.2. Purchase of Coarse grain by the State Government

O	2,72.45	1,79.96	1,80.29	+0.33
R	—92.49			

The saving of Rs. 92.49 lakhs (34 per cent of the original provision) surrendered on 30th March 1968 was explained as due to lesser purchase of coarse grain from Food Corporation of India owing to good harvest during 1967-68.

क१.1. Purchase of Seeds

O	1,90.00	1,20.00	1,14.23	—5.77
R	—70.00			

The anticipated saving of Rs. 70.00 lakhs, reappropriated (Rs 13.11 lakhs)/surrendered (Rs. 56.89 lakhs) in March 1968 was attributed mainly to lesser purchase of sugarcane and oil seeds due to discontinuance of the Sugarcane Development Scheme as a measure of economy and non-availability of quality oil-seeds respectively. The eventual saving of Rs. 5.77 lakhs was stated to be due to non-purchase of full quantity of cotton seed (Rs. 3.66 lakhs) and hybrid seeds (Rs. 2.11 lakhs) owing to late receipt of testing report from the National Seed Corporation.

क१.2. Purchase of Fertilizers

O	5,50.00	4,70.50	4,79.88	+9.38
R	—79.50			

Surrender of Rs. 79.50 lakhs on 30th March 1968 on account of lesser release of fertilizers by the Government of India proved excessive in view of the ultimate excess of Rs. 9.38 lakhs; the excess was attributed to adjustments of debits received in March 1968 on account of supply of fertiliser (Rs. 8.78 lakhs) and transportation charges (Rs. 0.60 lakh).

क१.5. Scheme for purchase and distribution of raw materials, agricultural implements and spare parts

O	25.00	23.70	29.02	+5.32
R	—1.30			

In view of the final excess of Rs. 5.32 lakhs (22 per cent of the total grant), the surrender of Rs. 1.30 lakhs made on 30th March 1968 due to lesser purchase

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

of raw materials proved to be in the wrong direction. Reasons for the final excess are awaited.

घा. Jaipur Milk Supply Scheme

O	31.50	22.94	23.07	+0.13
R	—8.56			

The anticipated saving of Rs. 8.56 lakhs (27 per cent of the original provision) surrendered on 30th March 1968 was explained as due to non-availability of cow's milk in sufficient quantity.

झा. Wool Trading Scheme

1. Non-plan expenditure

O	1,52.50	60.90	63.86	+2.96
R	—91.60			

The anticipated saving of Rs. 91.60 lakhs (60 per cent of the original provision) surrendered (Rs. 86.60 lakhs) and reappropriated (Rs. 5.00 lakhs) in February 1968 and March 1968 respectively was attributed to lesser purchase of wool. Reasons for the eventual excess of Rs. 2.96 lakhs are awaited.

झा. 2. Plan expenditure

O	5.95	4.25	4.00	—0.25
R	—1.71			

Of the total saving of Rs. 1.96 lakhs (46 per cent of the total provision), the saving of Rs. 1.71 lakhs was surrendered on 30th March 1968 owing to non-functioning of the Wool-grading Centres at Ajmer, Udaipur and Barmer. Reasons for non-functioning of the Centres are awaited from the Controlling Officer.

झा.झा. Poultry Feed Mixture

O	..	5.50	4.47	—1.03
S	0.01			
R	5.49			

A token supplementary grant of Rs. 0.01 lakh was obtained on 20th March 1968 for purchase of ingredients required for the preparation of

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

Poultry Feed Mixture. Rs. 6.49 lakhs were also provided through re-appropriation on 23rd March 1968 for the same purpose but funds to the extent of Rs. 1.00 lakh were surrendered on 27th March 1968 due to lesser demand of mixture from poultry breeders; the actual expenditure, however, fell short by Rs. 1.03 lakhs; reasons for the final saving of Rs. 1.03 lakhs are awaited.

छा. 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.

जा. Scheme for Control of diseases

1. National T. B. Control Programme

)	4.00	|			
R	-1.47	|	2.53	2.53	..

The saving of Rs. 1.47 lakhs (37 per cent of the original provision) was attributed to receipt of lesser drugs under the programme.

(iii) Rs. 1,66.17 lakhs out of the above savings were reappropriated and utilised under the group head "क्र. 3-Purchase of indigenous wheat and rice by the State Government for buffer stock." The initial provision in this group head was only Rs. 10 lakhs.

PUBLIC DEBT (ALL CHARGED)

	Total appropriation	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
Major Head "O. Public Debt"			
Charged			
Original	53,11,97,000		
Supplementary	1,19,85,89,000	1,72,97,86,000	1,63,58,22,695 —9,39,63,305
Amount surrendered during the year			
February 1968 Rs. 22,48,000			
and March 1968 Rs. 2,21,72,000)			2,44,20,000

Notes and Comments

(i) Rs. 9,39.63 lakhs out of the total appropriation remained unutilised, but only Rs. 2,44.20 lakhs were surrendered in February and March 1968.

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

Group-head	Total appropriation	Actual expenditure	Excess (+) Saving (—)
			(In lakhs of rupees)
क. Debt raised in India			
का. 1. Permanent Debt			
Loans bearing interest			
Rajasthan Jagir Resump- tion, Compensation and Rehabilitation Bonds			
O	2,50.00	2,25.00	
R	—25.00	2,23.17	—1.83

Out of the total saving of Rs. 26.83 lakhs, saving of Rs. 22.48 lakhs surrendered on the 1st February 1968 was anticipated on the basis of trend of actual expenditure. The balance saving of Rs. 2.52 lakhs which was reappropriated on 30th March 1968 to other group-heads was due to delay in finalisation of Jagir claims by the Revenue Officers to whom the Jagir work was entrusted consequent on the reorganisation of Jagir Department.

The final saving of Rs. 1.83 lakhs was attributed to less drawal of instalments by the Jagirdars.

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

In 1964-65, 1965-66 and 1966-67 also, there was a saving of Rs. 48.2 lakhs, Rs. 48.89 lakhs and Rs. 70.46 lakhs respectively under the group-head

क१. Debt raised in India

2. Floating Debt

O	20,00.00	1,37,26.33	1,30,32.40	-6,93.93
S	1,17,26.33			

Provision under this group-head is made to accommodate the repayment of Ways and Means Advances and temporary overdrafts taken from the Reserve Bank of India etc. The supplementary grant of Rs. 1,17,26.33 lakhs was obtained on 20th March 1968 to cover gross transactions with the Reserve Bank of India etc.

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

क१. Debt raised in India

3. Loans from the Central Government

O	30,22.67	30,61.00	30,61.00	..
S	2,59.56			
R	-2,21.23			

The saving of Rs. 2,21.23 lakhs surrendered on 30th March 1968 was attributed to non repayment of a loan from the Government of India pending the decisions of the latter about conversion of the loan into grant during the year (Rs. 1,69.90 lakhs) and non-payment of instalments of principal to Government of India of *ad hoc* loans in absence of terms and conditions of their repayment and non-accrual of instalments owing to non-receipt of certain other anticipated loans

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

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head "Q. Loans and Advances by State/Union Territory Governments"				
Voted				
Original	29,71,01,000	29,71,03,000	25,73,74,545	—3,97,28,455
Supplementary	2,000 (Token)			

Amount surrendered during the year (October 1967-Rs. 3,75,000, February 1968-Rs. 53,49,480 and March 1968-Rs. 5,46,45,871)

6,03,70,351

Notes and Comments

(i) The grant closed with a large saving for the third year in succession; the saving of Rs. 3,97.28 lakhs was 13 per cent of the total provision. During 1965-66 and 1966-67 saving of Rs. 67.10 lakhs and 98.24 lakhs respectively occurred under this grant.

(ii) Surrender of Rs. 6,03.70 lakhs made during the year was in excess by Rs. 2,06.42 lakhs of the amount that eventually became available for surrender.

(iii) Provision made under the following group-heads remained substantially unutilised:—

S. No.	Group-head	Provision (In lakhs of rupees)	Savings (In lakhs of rupees and their percentage to the provision)	Reasons for the savings and remarks.
1.	का.3 (i)-i-Short term loans	8,00.00	5,78.00 (72%)	Mainly less grant of loans to Panchayat Samitis for seeds and fertilisers.
2.	का.3 (iii) क. Pumping sets	61.39	29.39 (48%)	Mainly due to reduction in Plan ceiling.
3.	का.3.i.(iii)ख Improved agricultural implements	1.50	1.46 (97%)	Mainly due to non-adjustment of cost of implements supplied owing to late receipt of acceptances from the Panchayat Samitis.

S. No.	Group-head	Provision (In lakhs of rupees)	Savings (In lakhs of rupees and their per- centage to the provi- sion)	Reasons for the savings and remarks
4.	का.3.i.(iii) ग. Persian Wheels	4.00	1.90 (47%)	Mainly due to reduction in Plan ceiling and non-transfer of loans by the Treasury Officers to the Personal Deposit Accounts of Panchayat Samitis
5.	का.3.i.(iii) घ. Construction of Wells	50.00	27.81 (55%)	owing to non-submission of loan bonds by the Samitis.
6.	का.3.i.(iii) ङ. Construction and repairs of annicuts and channels	6.13	2.97 (48%)	
7.	का.3.i.(iii) ज. Deepening of Wells	19.74	8.99 (45%)	
8.	का.3.i.(iii) च. Tube Wells	1.00	1.00 (100%)	Mainly due to reduction in Plan ceiling.
9.	का.3(iv) I. Construction of godowns for farming societies	2.06	2.06 (100%)	The entire provision was surrendered on 30th March 1968; the Controlling Officer explained that the provision could not be utilised owing to the post budget decision of the Government of India that the State Government would meet the expenditure from their own Plan ceiling but no amount could be provided out of the Plan ceiling.
10.	का. 3(iv) II. Medium and long term loans to Cooperative farming Societies	2.20	2.20 (100%)	Due to late receipt of sanction from the Government of India for payment of agricultural loan and business loan to migrants and evacuees of Indo Pakistan conflict 1965 (Rs. 1.05 lakhs). Reasons for the final saving of Rs. 3.42 lakhs are awaited.
11.	का. 5. Loans and Advances to Displaced Persons	17.00	4.47 (26%)	Mainly due to less demand for loans owing to good rainfall.
12.	का.6(i)-Famine Advances	25.00	23.44 (93%)	

S. No.	Group-head	Provision (In lakhs of rupees)	Savings (In lakhs of rupees and their percentage to the provision)	Reasons for the savings and remarks
13.	का. 6 (ii) क. Installation of Pumping Sets	3.75	3.75 (100%)	Controlling Officer intimated that the entire provision was surrendered owing to post budget decision to instal pumping sets through the Famine Department instead to sanctioning loans for the purpose.
14.	का. 6 (vi) Development of Rajasthan Canal Area-Plan expenditure-Loans for Bullocks/Camels.	1.25	1.21 (97%)	Due to non-receipt of demand for loans.
15.	का. 7 (ii) National Loan Scholarship Plan expenditure	20.00	8.70 (43%)	Mainly due to less number of applications for renewal of loans.
16.	का. 7 (vii) Rural Industrialisation	9.00	2.02 (22%)	Due to less release of assistance by the Government of India.
17.	का. 7 (ix) Loans to Market Committees	4.10	1.33 (32%)	Mainly due to filing of writ petitions by the traders against the construction of market yards.
18.	का. 7 (x) Loans for Low Income Group Housing Scheme Plan expenditure	51.72	25.61 (49%)	Due to less allotment of funds for the purpose by the Life Insurance Corporation of India.
19.	का. 7 (xi) Loans for Middle Income Group Housing Scheme Plan expenditure	80.00	46.91 (58%)	
20.	का. 7 (xiv) Loans to Consumer Co-operative Stores Plan expenditure	4.50	2.48 (55%)	Due to reduction in Plan ceiling.
21.	का. 7 (xxiii) Loans to Rajasthan State Co-operative Bank Plan expenditure	7.50	2.00 (26%)	Due to less receipt of loan assistance from the Government of India.
22.	खा. 1. House Building Advances	44.50	9.30 (20%)	Due to less demand for loans from Government Servants.
23.	खा. 4. Other Advances	4.00	3.98 (99%)	

(iv) In the following case surrender of funds made on 30th March 1968 proved to be in the wrong direction and a substantial portion of the expenditure remained uncovered:—

Group-head	Total grant	Actual expenditure	Excess
(In lakhs of rupees)			
का.6.क(i) Loans to Rajasthan State Electricity Board Plan expenditure			
O 13,68.00	12,50.40	14,74.07	2,23.67
R -1,17.60			

The final excess of Rs. 2,23.67 lakhs was 18 per cent of the net provision. Reasons for the excess expenditure are awaited from the Department.

(v) A portion of the savings in the above group-head was reappropriated and utilised under other group-heads. Some major instances are indicated below:—

(i) का.7(xvii) Loans to Rajasthan Kraya Vikraya Sangh			
O 3,00.00	4,60.00	4,60.02	0.02
R 1,60.00			

The original provision of Rs. 3,00.00 lakhs was augmented by re-appropriation for granting more loans to the Sangh for purchase and distribution of more fertilisers.

(ii) का. 7. (xxiv) Loans to Rajasthan Central
Co-operative Land
Mortgage Bank Limited

O ..	20.00	20.00	..
R 20.00			

The loan was paid in January 1968 to serve as interim finance to the Bank for granting long term loans to agriculturists for improving irrigation resources.

APPENDIX

(Referred to in sub-para 4 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 grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates
			More (+) Less (—)
	Rs.	Rs.	Rs.
IV. Sales Tax	11,43,000	12,19,614	+76,614
VIII. Parliament, State/Union Territory Legislature	15,36,000	13,73,296	—1,62,704
IX. General Administration	2,19,000	3,19,781	+1,00,781
XII. Police	86,34,000	58,45,913	—27,88,087
XIII. Miscellaneous Departments	42,54,000	48,28,412	+5,74,412
XVII. Public Health	85,50,000	49,55,472	—35,94,528
XVIII. Agriculture	2,89,000	24,299	—2,64,701
XX. Co-operation	7,25,000	9,30,901	+2,05,901
XXIV. Miscellaneous Social and Developmental Organisations	77,000	..	—77,000
XXV. Multipurpose River Schemes	8,65,000	76,131	—7,88,869
XXVI. Irrigation, etc.	27,85,000	24,31,492	—3,53,508
XXVII. Public Works	2,01,60,000	1,96,22,545	—5,37,455
XXVIII. Famine Relief	1,93,00,000	1,93,00,000	..
XXIX. Pensions and other Retirement Benefits and Commutation of Pensions	3,000	5,741	+2,741
XXXII. Stationery and Printing	11,00,000	5,76,407	—5,23,593

Number and name of grant or appropriation	Budget estimates	Actuals	Actuals com- pared with Budget esti- mates
			More (+) Less (—)
	Rs.	Rs.	Rs.
XXXIV. Miscellaneous	6,77,000	1,77,500	—4,99,500
XXXVI. Expenditure connected with the National Emergency	3,89,000	2,90,414	—98,586
XL. Capital Outlay on Indus- trial and Economic De- velopment	..	2,07,625	+2,07,625
XLI. Capital Outlay on Multi- purpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)	8,23,04,000	18,14,60,472	+9,91,56,472
XLII. Capital Outlay on Public Works	60,54,000	54,50,141	—6,03,859
XLIII. Capital Outlay on Other Works	15,00,000	9,39,685	—5,60,315
XLV. Payments of Commuted Value of Pensions	2,80,000	7,81,393	+5,01,393
XLVI. Capital Outlay on Schemes of Government Trading	30,11,04,000	24,63,76,270	—5,47,27,730
TOTAL	46,19,48,000	49,71,93,504	+3,52,45,504

ERRATA

Appropriation Accounts, 1968-69 of the Government of Rajasthan

Page	Reference	For	Read
(ii)	Table of contents, line 14	XXX. Territorial Political Pen- sions	XXX. Territorial and Political Pensions
7	Grant No. XLI., figure in last column.	2,32,33,819	2,39,33,819
9	Sub-paragraph 2, Table, S. No. 3	XLV. Payment	XLV. Payments
10	Sub-paragraph, 7, line 6	account	accounts
14	Grant No. VI, Notes and Com- ments, last line	large	larger
16	Explanation below S. No. 5 of note (ii), line 2	issue p	issue price of
17	S. no. 8 of note (ii), explanation	at page	on page
18	Note (i), line 2	am rtisation of loans raised	amortisation of loans raised
	Guide mark of group-head I 2		खा-2
	Other appropriations'		
	Explanation, line 5	pp opition	appropriation
	" line 6	fom	from
	" line 7	ot	not
	" line 7	bette ment	betterment
	" line 10	dte	date
	" line 11	lons	loans
	" line 12	Corporation	Corporation
21	Grant No. X. Charged, amount surrendered	2,40	2,400
22	Grant No. XI. note (ii), Guide II 2 mark of 2 District Jails		खा-2
23	Explanation below group-head "खा-1." line	non-adjustment	non-adjustment
24	Explanation below group-head "खा-1" line 6	th ir	their
	line 11	wing	owing
	S. No. and guide mark	(2) Border	(e) खा-2) Border
25	Explanation line 5 from bottom	battalions	battalion
35	Explanation below group-head "खा-2", line 1	(43 per cent	(54 percent
36	Note (iii) table, heading of Column 2	Total grant or appropria- tion	Total grant
36	Explanation below group-head "खा-1. II (ii)" lines 3 and 4	note (iv) below	note (iv)
44	Grant No. XIX Notes and Comments	Delete (i) before the word 'Substantial'	
45	Explanation below group-head "खा-14 (i) line 4	expenditure on Mainte- nance	expenditure on mainte- nance
46	Note (ii) line 2	Co-operative	co-operative
50	Grant No. XXIII, Notes and Comments	Delete (i) before the word 'Saving'	
55	Note (ii) line 1	occured	occurred
58	Note (vi) (4) sub-para 2, line 2	closing balance	closing balances
60	Guide mark of 1 (4) Executive	T-1 (4) Executive	खा-1. (4) Executive
62	Note (v) line 9	total grant	the total grant
66	Note (i) line 1	"65. Pension"	"65. Pensions"
71	Note (ii) line 1 of sub-paragraph 2	transaction	transactions
74	Note (ii) line 4	man jagirdars	many jagirdars
75	Notes and Comments	Insert (i) before the word 'The'	
76	line 4 from above	(iii)	(ii)
77	last line	caterpillar	Caterpillar
85	Explanation below group-head "खा-2 (iii) line 2	on 23rd March 1966 additional allocation	on 23rd March 1969 due to additional allocation

Page	Reference	For	Lead
89	S. no. 7 figure in column No. 4	,40.00	2,40.00
92	Table (iii) below note (v) figure of closing balance against 'Purchase'	0.21	--0.21
95	Note (iii) explanation below group-head (a) का. 9, line 4	the saving	The saving
97	Notes and Comments, line 2	require	requires
99	Explanation below S. No. (3) line 1	Rs. 1.35 lakhs	Rs. 1.35 lakhs
100	S. no. 1 Note (iii)	का. Procurement	का.1.Procurement
102	S. no. 4 of note (i) ,Column 5	Insert (i) between the words Mainly and adjustment	and
104	Explanation of S. no. (d) of note (ii), line 1	laons	laons

22,67,950
 4,10,710

 36,79,668
 25

 1,10,668

5.000
 30.00
 90.00

 125.00

53.63
 36.3)

 90.00



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 1968

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 1968

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