



GOVERNMENT OF RAJASTHAN

APPROPRIATION  
ACCOUNTS  
1969-70





GOVERNMENT OF RAJASTHAN

APPROPRIATION  
ACCOUNTS  
1969-70

## TABLE OF C NTENTS

	<i>Page</i>
Introductory	1
Summary of Appropriation Accounts	2—10
Appropriation Accounts :	
I. Land Revenue	11
II. State Excise Duties	12
III. Taxes on Vehicles	13
IV. Sales Tax	13
V. Other Taxes and Duties	14
VI. Stamps	15
VII. Registration Fees	15
Interest on Debt and other Obligations	16—18
Appropriation for Reduction or Avoidance of Debt	18
VIII. Parliament, State/Union Territory Legislature	19
IX. General Administration	20—21
X. Administration of Justice	21—22
XI. Jails	22—23
XII. Police	23—25
XIII. Miscellaneous Departments	25
XIV. Scientific Departments	26
XV. Education	27—30
XVI. Medical	31—32
XVII. Public Health	33—39
XVIII. Agriculture	39—44
XIX. Animal Husbandry	44—46
XX. Co-operation	46—47



	<i>Page</i>
XXI. Industries	48—49
XXII. Community Development Projects, National Extension Service and Local Development Works	49—50
XXIII. Labour and Employment	50—51
XXIV. Miscellaneous Social and Developmental Organisations	51—53
XXV. Multipurpose River Schemes	54—55
XXVI. Irrigation, Navigation, Embankment and Drainage Works	56—59
XXVII. Public Works	60—64
XXVIII. Famine Relief	64—66
XXIX. Pensions and other Retirement Benefits and Commutation of Pensions	66—67
XXX. Territorial Political Pensions	67
XXXI. Privy Purses and Allowances of Indian Rulers	67
XXXII. Stationery and Printing	68—69
XXXIII. Forest	69—70
XXXIV. Miscellaneous	70—73
XXXV. Other Miscellaneous Compensations and Assignments	73—74
XXXVI. Payment of Compensation to Land Holders etc. on the abolition of the Zamindari System	74
XXXVII. Capital Outlay on Improvement of Public Health	75—76
XXXVIII. Capital Outlay on Schemes of Agricultural Improvement and Research	76—77
XXXIX. Capital Outlay on Industrial and Economic Development	77
XL. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)	77—84
XLI. Capital Outlay on Public Works	85—87
XLII. Capital Outlay on Other Works	87



	<i>Page</i>
XLIII. Payments of Commuted Value of Pensions	87—88
XLIV. Capital Outlay on Schemes of Government Trading	88—91
Public Debt	92
XLV. Loans and Advances by the State/Union Territory Governments	93—96
Appendix—Statement of estimated and actual recoveries	97—99



## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1969-70 presents the accounts of sums expended in the year ended 31st March 1970 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	3,83,88,000	3,84,87,163	...	99,163
Charged	19,000	17,757	1,243	...
II. State Excise Duties				
Voted	1,70,09,000	1,45,76,449	24,32,551	...
Charged	6,000	5,950	50	...
III. Taxes on Vehicles				
Voted	14,58,000	14,10,510	47,490	...
Charged	1,000	...	1,000	...
IV. Sales Tax				
Voted	90,74,000	90,94,338	...	20,338
Charged	5,000	...	5,000	...
V. Other Taxes and Duties				
Voted	19,90,000	20,05,322	...	15,322
VI. Stamps				
Voted	6,21,000	8,25,630	...	2,04,630
VII. Registration Fees				
Voted	4,26,000	3,67,578	58,422	...
Interest on Debt and other Obligations				
Charged	28,15,82,000	26,03,13,058	2,12,68,942	...



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>	3,36,69,000	3,36,68,113	887	...
VIII. Parliament, State/ Union Territory Legislature				
Voted	46,37,000	44,41,737	1,95,263	...
<i>Charged</i>	78,000	87,939	...	9,939
IX. General Administration				
Voted	4,58,28,000	4,66,26,101	...	7,98,101
<i>Charged</i>	19,06,000	18,34,742	71,258	...
X. Administration of Justice				
Voted	1,02,37,000	95,58,056	6,78,944	...
<i>Charged</i>	18,05,000	17,63,173	41,827	...
XI. Jails				
Voted	83,81,000	87,34,433	...	3,53,433
<i>Charged</i>	3,000	2,853	147	...
XII. Police				
Voted	10,61,26,000	10,32,38,674	28,87,326	...
<i>Charged</i>	4,000	3,585	415	...
XIII. Miscellaneous Departments				
Voted	1,60,54,000	1,59,90,637	63,363	...
<i>Charged</i>	6,000	...	6,000	...



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.
<b>XIV. Scientific Departments</b>				
Voted	78,22,000	67,60,536	10,61,464	...
Charged	40,000	43,687	...	3,687
<b>XV. Education</b>				
Voted	37,03,91,000	35,75,19,302	1,28,71,698	...
Charged	10,000	34,815	...	24,815
<b>XVI. Medical</b>				
Voted	9,67,97,000	9,61,67,237	6,29,763	...
Charged	5,000	1,090	3,910	...
<b>XVII. Public Health</b>				
Voted	9,89,56,000	9,04,51,817	85,04,183	...
Charged	2,000	1,719	281	...
<b>XVIII. Agriculture</b>				
Voted	6,15,26,000	6,17,52,858	...	2,26,858
Charged	11,000	9,080	1,920	...
<b>XIX. Animal Husbandry</b>				
Voted	2,92,58,000	2,77,53,069	15,04,931	...
Charged	1,000	64	936	...
<b>XX. Co-operation</b>				
Voted	1,80,02,000	1,75,60,721	4,41,279	...
Charged	1,000	228	772	...
<b>XXI. Industries</b>				
Voted	54,53,000	53,96,099	56,901	...
Charged	3,000	20,957	...	17,957



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.
<b>XXII. Community Development Projects, National Extension Service and Local Development Works</b>				
Voted	3,13,85,000	2,63,71,410	50,13,590	...
<b>XXIII. Labour and Employment</b>				
Voted	73,03,000	63,03,828	9,99,172	...
<b>XXIV. Miscellaneous Social and Developmental Organisations</b>				
Voted	3,01,63,000	3,01,04,684	58,316	...
Charged	1,000	66	934	...
<b>XXV. Multipurpose River Schemes</b>				
Voted	3,84,52,000	3,89,24,032	...	4,72,032
<b>XXVI. Irrigation, Navigation, Embankment and Drainage Works</b>				
Voted	6,76,88,000	7,04,73,499	...	27,85,499
<b>XXVII. Public Works</b>				
Voted	12,11,52,000	13,49,64,828	...	1,38,12,828
Charged	9,000	5,583	5,417	
<b>XXVIII. Famine Relief</b>				
Voted	62,93,00,000	64,00,35,994	...	1,07,35,994



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.
<b>XXIX. Pensions and other Retirement Benefits and Commutation of Pensions</b>				
Voted	2,96,13,000	2,99,90,182	...	3,77,182
Charged	1,15,000	1,07,540	7,460	...
<b>XXX. Territorial and Political Pensions</b>				
Voted	1,000	...	1,000	...
<b>XXXI. Privy Purses and Allowances of Indian Rulers</b>				
Voted	11,50,000	9,98,196	1,51,804	...
<b>XXXII. Stationery and Printing</b>				
Voted	99,13,000	1,08,58,930	...	9,45,930
Charged	2,000	...	2,000	...
<b>XXXIII. Forest</b>				
Voted	1,60,85,000	1,55,37,447	5,47,553	...
Charged	37,000	38,257	...	1,257
<b>XXXIV. Miscellaneous</b>				
Voted	2,81,55,000	2,31,87,608	49,67,392	...
Charged	3,000	693	2,307	...
<b>XXXV. Other Miscellaneous Compensations and Assignments</b>				
Voted	86,29,000	36,21,456	50,07,544	...
Charged	1,43,000	1,42,594	406	...



Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compare with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXXVI. Payment of Compensation to Land Holders, etc., on the abolition of the Zamindari System				
Voted	1,00,00,000	78,02,491	21,97,509	...
XXXVII. Capital Outlay on Improvement of Public Health				
Voted	1,54,65,000	1,25,86,524	28,78,476	...
Charged	...	378	...	378
XXXVIII. Capital Outlay on Schemes of Agricultural Improvement and Research				
Voted	38,11,000	40,90,505	...	2,79,505
XXXIX. Capital Outlay on Industrial and Economic Development				
Voted	2,09,34,000	2,09,31,617	2,383	...
XL. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)				
Voted	37,39,34,000	36,32,64,877	1,06,69,123	...
Charged	23,000	18,473	4,527	...
XLI. Capital Outlay on Public Works				
Voted	3,86,45,000	3,53,29,111	33,15,889	...
Charged	6,000	5,235	765	...



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.
<b>XLII. Capital Outlay on Other Works</b>				
Voted	3,000	548	2,452	..
<b>XLIII. Payments of Commuted Value of Pensions</b>				
Voted	17,40,000	16,34,281	1,05,719	...
Charged	31,000	30,813	187	...
<b>XLIV. Capital Outlay on Schemes of Government Trading</b>				
Voted	23,16,67,000	20,54,35,331	2,62,31,669	...
Charged	12,000	7,465	4,535	...
<b>Public Debt</b>				
Charged	2,60,30,46,000	2,44,28,42,379	16,02,03,621	...
<b>XLV. Loans and Advances by the State/Union Territory Governments</b>				
Voted	39,49,04,000	33,26,74,090	6,22,29,910	...
<b>TOTAL</b>				
Voted	3,05,85,26,000	2,93,38,39,735	15,58,13,079	3,11,26,814
Charged	2,92,25,85,000	2,74,10,06,286	18,16,36,747	58,033
<b>GRAND TOTAL</b>	5,98,11,11,000	5,67,48,46,021	33,74,49,826	3,11,84,847

The excesses over the following voted grants require regularisation :—

- | S.No. | Number and name of the grant |
|-------|------------------------------|
| 1.    | I. Land Revenue              |
| 2.    | IV. Sales Tax                |
| 3.    | V. Other Taxes and Duties    |
| 4.    | VI. Stamps                   |



S.No. Number and name of the grant

5. IX. General Administration
6. XI. Jails
7. XVIII. Agriculture
8. XXV. Multipurpose River Schemes
9. XXVI. Irrigation, Navigation, Embankment and Drainage Works
10. XXVII. Public Works
11. XXVIII. Famine Relief
12. XXIX. Pensions and other Retirement Benefits and Commutation of Pensions
13. XXXII. Stationery and Printing
14. XXXVIII. Capital Outlay on Schemes of Agricultural Improvement and Research

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

S.No. Number and name of appropriation

1. VIII. Parliament, State/Union Territory Legislature
2. XIV. Scientific Departments
3. XV. Education
4. XXI. Industries
5. XXXIII. Forest
6. XXXVII. Capital Outlay on Improvement of Public Health

The expenditure shown in the Appropriation Accounts does not include Rs.1,45,000 met out of advance from the Contingency Fund (obtained in March 1970) which was not recouped to the Fund till the close of the year by authorisation of the Legislature.

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 given below :—

	Voted Rs.	Charged Rs.
Total expenditure according to Appropriation Accounts	2,93,38,39,735	2,74,10,06,286
Deduct—Total recoveries	43,68,47,183	30,813
Net total expenditure as shown in the Finance Accounts	2,49,69,92,552	2,74,09,75,473

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 1969-70.

*S. Ranganathan*

(S. RANGANATHAN)

Comptroller and Auditor General of India.

New Delhi:  
The

10 DEC 1970



## GRANT No. I. LAND REVENUE

## Major head 9. Land Revenue

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Voted</b>				
Original	3,81,43,000	3,83,88,000	3,84,87,163	+99,163
Supplementary	2,45,000			
Amount surrendered during the year (March 1970)				4,31,300
<b>Charged</b>				
Original	2,000	19,000	17,757	—1,243
Supplementary	17,000			
Amount surrendered during the year (March 1970)				470

## Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 99,163 which requires regularisation. In view of the ultimate excess, Rs. 4.31 lakhs surrendered on 31st March 1970 were also not available for surrender.

(ii) The excess occurred, mainly under group head **अ. Land Records** 2. District Charges (i) District charges other than Training Schools I. Through the agency of the Revenue Department (provision: Rs. 2,80.65 lakhs; expenditure: Rs. 2,87.59 lakhs) due to finalisation of more pay fixation cases of Patwaris in new pay scales than anticipated. This excess was partly counterbalanced by savings under other group heads.

(iii) An important case of saving is given below:—

Group-head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
<b>अ. Expenditure in connection with ex-Zamindari Estates</b>				
1. Headquarters Staff				
O	6.74	5.63	5.66	+0.03
R	—1.11			

The net saving of Rs. 1.08 lakhs was due to economy cut applied by the State Government in December 1969.



## GRANT No. II. STATE EXCISE DUTIES

## Major head 10. State Excise Duties

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	1,70,09,000	1,70,09,000	1,45,76,449	—24,32,551
Supplementary	...			
Amount surrendered during the year (March 1970)				24,09,000
Charged				
Original	1,000	6,000	5,950	—50
Supplementary	5,000			
Amount surrendered during the year				...
Notes and comments				

Saving occurred mainly under:—

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

(In lakhs of Rupees)				
11. Distilleries				
Cost of liquor purchased from outside				
O	1,14.00	90.37	90.37	...
R	—23.63			
Anticipated saving of Rs. 23.63 lakhs was due to reduction in purchase rate of country liquor due to improved availability of rectified spirit and molasses at lower rates.				



## GRANT No. III. TAXES ON VEHICLES

## Major head 11. Taxes on Vehicles

Voted		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	14,18,000	14,58,000	14,10,510	— 47,490
Supplementary	40,000			
Amount surrendered during the year (March 1970)				54,469
Charged				
Original	1,000	1,000	...	—1,000
Supplementary	...			
Amount surrendered during the year (March 1970)				1,000

## GRANT No. IV. SALES TAX

## Major head 12. Sales Tax

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	88,56,000	90,74,000	90,94,338	+ 20,338
Supplementary	2,18,000			
Amount surrendered during the year				...
Charged				
Original	5,000	5,000	...	—5,000
Supplementary	...			
Amount surrendered during the year (March 1970)				5,000

*Notes and comments*

The expenditure exceeded the voted grant by Rs. 20,338; the excess requires to be regularised. The excess occurred under group heads "क. 1. (ii) Divisional Staff" (expenditure : Rs. 8.36 lakhs; provision : Rs. 8.25 lakhs) and "क. 2. (ii) Other Establishment" (expenditure : Rs. 72.15 lakhs; provision : Rs. 72.01 lakhs) and was due to payment of arrears of pay to staff.



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

## Major head 13. Other Taxes and Duties

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	18,46,000	19,90,000	20,05,322	+15,322
Supplementary	1,44,000			
Amount surrendered during the year				...

*Notes and comments*

(i) Expenditure exceeded the voted grant by Rs. 15,322; the excess requires to be regularised.

(ii) The excess occurred mainly under the following group-heads and was due to finalisation of more pay fixation cases in new pay scales :—

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

(In lakhs of rupees)

## A1. Charges under the Electricity Acts

## 1. Electrical Inspector

## (i) Headquarters

O	1.45	1.45	1.64	+0.19
---	------	------	------	-------

## (ii) Divisional Staff

O	2.58	2.58	2.75	+0.17
---	------	------	------	-------

(iii) The excesses under the above group-heads were partly off-set by savings under other group-heads.



## GRANT No. VI. STAMPS (ALL VOTED)

## Major head 14. Stamps

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Original	5,82,000	6,21,000	8,25,630	+2,04,630
Supplementary	39,000			
Amount surrendered during the year				...

*Notes and comments*

Expenditure exceeded the grant by Rs. 2,04,630 lakhs; the excess requires regularisation. The excess occurred mainly under "क. -Non- Judicial 3- Cost of Stamps supplied from Central Stamp Stores" (provision: Rs. 0.80 lakh; expenditure: Rs. 2.29 lakhs) and "ख. Judicial 2. Charges for the Sale of Stamps" (provision: Rs. 0.73 lakh; expenditure: Rs. 1.37 lakhs) and was mainly due to purchase of more stamps and payment of more commission to vendors owing to larger sale of stamps.

## GRANT No. VII. REGISTRATION FEES (ALL VOTED)

## Major head 15. Registration Fees

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	4,26,000	4,26,000	3,67,578	—58,422
Supplementary	...			
Amount surrendered during the year (February 1970)				47,770



## INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

Major head 16. Interest on Debt and Other Obligations

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Original	26,57,72,000	28,15,82,000	26,03,13,058	-2,12,68,94
Supplementary	1,58,10,000			
Amount surrendered during the year (March 1970)				1,84,07,48

Notes and comments

(i) In view of saving of Rs. 212.69 lakhs, the supplementary appropriation of Rs. 1,58.10 lakhs obtained on 11th March 1970 proved unnecessary.

(ii) Out of the saving of Rs. 212.69 lakhs, Rs. 184.07 lakhs were surrendered and that too on 31st March 1970.

(iii) Saving occurred mainly under :—

Group-head		Total appropriation	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
ख. I. Interest paid to the Central Government				
(vi) Miscellaneous				
O	13,41.86	11,62.73	11,63.40	+0.6
R	-1,79.13			

The net saving of Rs. 178.46 lakhs was due to receipt of less loan from the Central Government than anticipated.

(iv) Other cases of important savings are :—

- (1) का. I. (i) I. Interest on  
Permanent Loans  
xii - Interest on Rajasthan Jagir  
Resumption, Compensation and  
Rehabilitation Bonds

O	35.00	25.00	24.52	-0.48
R	-10.00			

The expenditure fell short of the original provision by Rs. 10.48 lakhs (30 per cent) due to payment of less interest charges on Jagir bonds on account of finalisation of fewer compensation claims (Rs. 10.00 lakhs) and non-drawal of instalments of bonds by some Jagirdars (Rs. 0.48 lakh).



## Group-head

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

In the preceding 5 years saving under this group-head ranged between 30 and 40 per cent of the provision.

## (2) का. I. (i). II. Discount on loans

O	13.00		3.85	3.84	—0.01
R	—9.15				

The total saving of Rs. 9.16 lakhs (70 per cent of the original provision) was due to fixing of higher issue price of loan and consequently less payment of discount than anticipated.

In 1968-69 saving under this group-head was 39 per cent of the provision for similar reason.

(3) का. I. Interest paid to the  
Central Government  
(i) Relief and Rehabilitation

O	11.04		6.00	4.24	—1.76
R	—5.04				

Saving of Rs. 6.80 lakhs (62 per cent of the original provision) was due to receipt of lesser loans from the Government of India than anticipated (Rs. 5.04 lakhs) and less payment of interest owing to less recovery from the loanees (Rs. 1.76 lakhs).

## (4) का. I. (ii) Grow more Food Schemes

O	89.56		71.32	71.32	...
R	—18.24				

Saving was due to receipt of less loans from the Central Government.

(v) Funds provided by re-appropriation on 31st March 1970 proved unnecessary/excessive in the following cases :—

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

R	1.50		1.50	0.01	—1.49
---	------	--	------	------	-------

(2) का. I. (i). Ixi. 5-3/4% Rajasthan  
State Development Loan, 1981

O	18.00		22.14	19.60	—2.54
R	4.14				

The final saving of Rs. 4.03 lakhs in the above two cases was due to non-



Group-head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving —
drawal of interest by some lenders.			
(3) अ. 3. (i) II. Interest on Deposits of State Electricity Board			
O	30.16		
R	0.64	30.80	7.50 —23.30
(4) अ. 3. (i) III. Interest on Deposits of Rajasthan State Road Transport Corporation			
R	3.39	3.39	—3.39

Sanctions for adjustments of interest, in the above two cases, were issued late (on 31st March 1970). Those were, therefore, not acted upon in audit.

(vi) The savings were partly counterbalanced by excesses under other group-heads; an important case of excess is given below:—

अ. 3. Interest on Other Obligations (ii) Miscellaneous			
O	4.57		
R	2.89	7.46	9.03 +1.57

The original provision of Rs. 4.57 lakhs was augmented by re-appropriation of Rs. 2.89 lakhs on 31st March 1970 even then excess of Rs. 1.57 lakhs remained uncovered; reasons for the final excess are awaited.

### APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED)

Major head 17. Appropriation for Reduction or Avoidance of Debt.

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	3,36,66,000		
Supplementary	3,000	3,36,69,000	3,36,68,113 —887

Amount surrendered during the year

Note

The expenditure under this appropriation includes contributions to the funds created for amortisation of loans raised in the open market and the amount spent on repayment of other loans.



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

Major head 18. Parliament, State/ Union Territory Legislature

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	37,36,000	46,37,000	44,41,737	-1,95,263
Supplementary	9,01,000			
Amount surrendered during the year (March 1970)				1,61,600
Charged				
Original	74,000	78,000	87,939	+9,939
Supplementary	4,000			
Amount surrendered during the year (March 1970)				1,000

## Notes and comments

(i) Expenditure exceeded the charged appropriation by Rs. 9,939; the excess which requires to be regularised was under Art. 1. Legislative Assembly and was due to more payment of bills of Motor Garage for vehicles than anticipated requisitioned for local tours of officers of the Assembly.

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

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

## III. Elections

### 1. Other Election Charges

#### (i) Preparation and Printing of Electoral Rolls

Voted				
O	13.63	18.37	17.90	-0.47
S	5.65			
R	-0.91			

Saving was mainly due to less payment to private presses entrusted with the printing work owing to non-completion of work by them in time.



## GRANT NO. IX. GENERAL ADMINISTRATION

## Major head 19. General Administration

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Voted</b>			
Original	4,41,25,000	4,58,28,000	+7,98,101
Supplementary	17,03,000		
Amount surrendered during the year (March 1970)			4,067
<b>Charged</b>			
Original	14,08,000	19,06,000	—71,285
Supplementary	4,98,000		
Amount surrendered during the year (March 1970)			64,768

## Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 7,98,101 which needs regularisation.

(ii) The excess occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<b>III. District Administration</b>			
<b>1. General Establishments</b>			
(i) District Establishment			
O	82.15	82.76	+2.91
S	0.61		
<b>2. Sub-Divisional Establishments</b>			
(i) Tehsil Offices			
O	1,70.62	1,77.22	+3.91
S	2.21		
R	0.48		

The excess in the above cases was mainly due to finalisation of more pay fixation cases in new pay scales.



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

## 3. Other Establishments

## (i) Pay and allowances of Surplus Staff

O	1.00	6.00	7.28	+1.28
S	5.00			

The excess was due to payment of salaries to the staff of the Trachoma Scheme declared surplus funds for which were not provided.

## GRANT No. X. ADMINISTRATION OF JUSTICE

## Major head 21. Administration of Justice

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted			
Original	1,02,37,000	1,02,37,000	95,58,056
Supplementary	...		
Amount surrendered during the year (February 1970 Rs. 4,50,550 and March 1970 Rs. 853)			4,51,403

Charged			
Original	18,05,000	18,05,000	17,63,173
Supplementary	...		
Amount surrendered during the year (February 1970 Rs. 21,200 and March 1970 Rs. 2,000)			23,200

## Notes and comments

Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
Civil and Sessions Courts			
2. Civil Judges Courts			
O	11.91	10.85	10.48
R	— 1.06		

The anticipated saving was mainly due to vacancies and non-fixation of pay of the staff in new pay scales. Reasons for the final saving of Rs. 0.37 lakh are awaited.



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

## 3. Munsif's Courts

O	41.51		
R	-3.94	37.57	36.11
			-1.46

Rs. 3.94 lakhs were surrendered on 16th February 1970 due to non-fixation of pay of the staff in new pay scales and less expenditure on separation of judiciary from the executive. Reasons for the final saving of Rs. 1.46 lakhs are awaited.

## GRANT No. XI. JAILS

## Major head 22. Jails

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted			
Original	61,42,000		
Supplementary	22,39,000	83,81,000	87,34,433
			+3,53,433

Amount surrendered during the year

## Charged

Original	..		
Supplementary	3,000	3,000	2,863
			-147

Amount surrendered during the year (March 1970)

147

## Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 3,53,433; the excess needs to be regularised; the supplementary grant of Rs. 22.39 lakhs obtained on 11th March 1970 proved inadequate.

(ii) The excess occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess +
(In lakhs of rupees)			
51.2. Central Jails			
O	15.06		
S	9.89	24.95	25.97
			+1.02



Group-head	Total grant	Actual expenditure	Excess +
			(In lakhs of rupees)
21.3. District Jails			
O	17.05	24.55	27.07
S	7.50		
			+2.52

The excess in the above cases was mainly due to additional expenditure incurred on 'B' class prisoners of Ganganagar farmers' agitation.

### GRANT No. XII. POLICE

Major head 23. Police

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<i>Voted</i>			
Original	10,61,25,000	10,61,26,000	10,32,38,674
Supplementary	1,000		
			—28,87,326
Amount surrendered during the year (March 1970)			14,78,320
<i>Charged</i>			
Original	3,000	4,000	3,586
Supplementary	1,000		
			—415
Amount surrendered during the year (March 1970)			415

Notes and comments

(i) Saving in the voted grant occurred mainly under:—

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

21 Superintendence			
O	13.21	11.51	11.65
R	—1.70		
			+0.14

The net saving of Rs. 1.56 lakhs was owing to non-filling up



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

of the posts due to economy measures.

#### घा. Special Police

##### 1. Rajasthan Armed Constabulary

O	1,59.74	1,72.58	1,55.30	—17.28
S	0.01			
R	12.83			

The actual expenditure fell short even of the original provision; the entire additional funds obtained through supplementary grant and re-appropriation in March 1970 proved unnecessary. Final saving of Rs. 17.28 lakhs was mainly due to :—

(a) non-receipt of debit of cost of supplies received through D.G.S.D. (Rs. 14.64 lakhs); and

(b) non-drawal of arrears of pay due to pay fixation and non-filling up of the posts in battalions (Rs. 2.64 lakhs).

#### घा. Home Guards

##### 1. Urban

O	11.16	9.45	9.23	—0.22
R	—1.71			

The anticipated saving was mainly due to economy measures. The final saving of Rs. 0.22 lakh was mainly due to less payment of remuneration to volunteers owing to fewer occasions for calling them for duty.

#### घा. 2. Border

O	27.37	18.38	17.35	—1.03
R	—8.99			

Out of the total saving of Rs. 10.02 lakhs (37 per cent of the original provision), anticipated saving of Rs. 8.99 lakhs surrendered on 31st March 1970 was due to adoption of economy measures such as keeping the posts vacant, non-purchase of jeeps and heavy vehicles and less purchase of stores. The final saving of Rs. 1.03 lakhs was mainly due to (a) non-engagement of part time staff and camels for training purposes (Rs. 0.74 lakh); and (b) non-filling up of the posts of Battalion Incharge and Company Commandants due to non-availability of suitable personnel (Rs. 0.29 lakh).



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

४१. Criminal Investigation Department  
2. Anti-corruption Department

O	10.51	9.10	8.99	—0.11
R	—1.41			

Out of the total saving of Rs. 1.52 lakhs, anticipated saving of Rs. 1.41 lakhs surrendered on 28th March 1970 was due to non-extension of certain posts and purchase of lesser number of vehicles. The final saving of Rs. 0.11 lakh was due to non-drawal of pay by two officers for few months during the year.

४१. Miscellaneous

1. Collective Police Training

O	1.30	0.21	0.22	+0.01
R	—1.09			

The saving was due to non-arrangement of collective police training of Northern Zone.

GRANT No. XIII. MISCELLANEOUS DEPARTMENTS

Major head 26. Miscellaneous Departments

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	1,39,45,000	1,60,54,000	1,59,90,637	—63,363
Supplementary	21,09,000			
Amount surrendered during the year				
Charged				
Original	1,000	6,000	..	—6,000
Supplementary	5,000			
Amount surrendered during the year (March 1970)				
4,000				



## GRANT No. XIV. SCIENTIFIC DEPARTMENTS

## Major head 27. Scientific Departments

Voted		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	78,22,000	78,22,000	67,60,536	—10,61,464
Supplementary	..			
Amount surrendered during the year (February 1970 Rs. 1,73,500 and March 1970 Rs. 9,01,095)				10,74,595
Charged				
Original	10,000	40,000	43,687	+3,687
Supplementary	30,000			
Amount surrendered during the year				..

## Notes and comments

(i) The charged appropriation closed with an excess of Rs. 3,687; the excess which requires to be regularised, was under "क. 1. Direction and Superintendence (i) non-plan expenditure" and was due to payment of decretal charges.

(ii) Saving in the voted section occurred mainly under:—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
क. 3. Expenses connected with the departmental running of Mines				
(ii) Palana Colliery				
O	4.55	2.27	2.20	—0.07
R	—2.28			

The anticipated saving of Rs. 2.28 lakhs (50 per cent of the original provision) was due to closure of the Colliery due to fire.

क. 5. Flourite Project Mando-ki-pal Plan expenditure				
O	9.64	3.84	3.78	—0.06
R	—5.80			

The anticipated saving of Rs. 5.80 lakhs (60 per cent of the original provision) was due to transfer of the project to the Rajasthan Industrial and Mineral Development Corporation.



## GRANT No. XV. EDUCATION

## Major head 28. Education

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

## Voted

Original	36,18,16,000	37,03,91,000	35,75,19,302	—1,28,71,698
Supplementary	85,75,000			

Amount surrendered during the year (March 1970)

69,52,000

## Charged

Original	10,000	10,000	34,815	+24,815
Supplementary	...			

Amount surrendered during the year

## Notes and comments

(i) The charged expenditure exceeded the appropriation by Rs. 24,815. The excess which requires to be regularised was under "Ch. 2. Inspection (i) Non-plan expenditure" and was due to payment towards decrees awarded during July 1969 and earlier for arrear claims and rents; the department did not take appropriate steps to obtain funds to cover the excess.

(ii) In view of the eventual saving of Rs. 128.72 lakhs in the voted grant, supplementary grant of Rs. 85.75 lakhs obtained on 11th March 1970 proved unnecessary.

(iii) Out of the final saving of Rs. 128.72 lakhs, only Rs. 69.52 lakhs were surrendered and that too on 31st March 1970.

(iv) The main saving occurred under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
1. Primary			
3. Grants to Local Bodies for Primary Education			
(i) Grants-in-aid to Panchayat Samitis			
1. Non-plan expenditure			
O	10,03.90	10,01.40	9,40.04
R	—2.50		

—61.36

Out of total saving of Rs. 63.86 lakhs, Rs. 2.50 lakhs were reappropriated



on 28th March 1970 due to less requirement for mid-day meals, free clothing and books for financially weak students; the final saving of Rs. 61.36 lakhs was due to non-entertainment in audit of belated sanctions (issued on 31st March 1970) for payment of grants to panchayat samitis.

(v) Cases of other substantial savings under the voted grant are given below:-

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
क. 2(i) Arts Colleges (Men)			
II. Plan expenditure			
O 11.93			
S 2.50	13.43	10.15	—3.28
R —1.00			

Rs. 1.00 lakh were withdrawn by re-appropriation on 31st March 1970 due to late appointment of teaching staff. The final saving of Rs. 3.28 lakhs was due to non-supply of science equipments by the suppliers to certain colleges (Rs. 2.28 lakhs) and non-purchase of material for student welfare activities owing to late receipt of Government's sanction (Rs. 1.00 lakh).

ग. 1. (i) Boys Schools				
II. Plan expenditure				
O 5.13				
R —2.00	3.13	3.09	—0.04	

The saving was mainly on account of vacancies due to ban on fresh appointments.

ग. 3. (ii) Grant-in-aid to Zila Parishads				
O 1.50				
R 2.50	4.00	1.49	—2.51	

Re-appropriation of Rs. 2.50 lakhs on 28th March 1970 proved unnecessary. The saving of Rs. 2.51 lakhs was due to non-entertainment in audit of belated sanctions (issued on 31st March 1970) for payment of grants to zila parishads.

घ. 1. (i) B.S.T.C. Schools (Men)				
I. Non-plan expenditure				
O 38.26				
R —12.50	25.76	25.19	—0.57	

The total saving of Rs. 13.07 lakhs (34 per cent of the original provision)



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

was mainly due to closure of some Basic School Teachers Course Schools from July 1969.

अ. 2. Direct Grants to Non-Government Special Schools

(i) Non-plan expenditure

O	13.59		12.19	11.01	—1.18
R	—1.40				

Out of the total saving of Rs. 2.58 lakhs, Rs. 1.40 lakhs were surrendered on 31st March 1970 mainly due to lesser payment of grants due to non-submission of audited accounts by some of the institutions and reduction in grant to montessori schools due to non-payment for inadmissible item of expenditure.

अ. 3. Grants-in-aid, Contributions etc.

(i) Non-plan expenditure

O	23.00		9.96	9.96	...
R	—13.04				

Rs. 13.04 lakhs (57 per cent of the original provision) were surrendered on 31st March 1970 mainly due to sharing half of the expenditure for 1969-70 on Regional Engineering College directly by the Government of India.

अ. 3. Scholarships

(i) Non-plan expenditure

II. Through Director,  
College Education

O	16.22		11.00	11.50	+0.50
R	—5.22				

The anticipated saving of Rs. 5.22 lakhs (32 per cent of the original provision) was due to less payment of scholarships; reasons therefor are awaited.

अ. 4. (iv) Nationalisation Board of Text Books

O	39.24		32.96	29.46	—3.50
R	—6.28				

Rs. 6.28 lakhs were surrendered on 31st March 1970 mainly due to the less



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

purchase of paper for text books. Reasons for the final saving of Rs. 3.50 lakhs are awaited.

च. 5. (i) Bhasha Vibhag

O	5.68			
R	—3.54	2.14	1.97	—0.17

The total saving of Rs. 3.71 lakhs (64 per cent of the original provision) was mainly due to non-continuance of Hindi-type-writing and shorthand classes in some districts and less expenditure on books, publicity, printing and distribution of literature due to economy measures.

(vi) Final provision was inadequate under:—

का. 1. Grants to Universities

(i) Non-plan expenditure

O	1,22.83			
S	64.65	1,63.94	1,77.21	+13.27
R	—23.54			

In view of the final excess of Rs. 13.27 lakhs, the reduction of the provision (original + supplementary) by Rs. 23.54 lakhs through re-appropriation (Rs. 6.09 lakhs) surrender (Rs. 17.45 lakhs) on 31st March 1970 proved excessive. Reasons for the final excess are awaited.

(vii) *Expenditure from grants received from outside bodies*:—The expenditure under the voted grant includes expenditure on schemes sanctioned by the University Grants Commission. 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. Neither any amount was credited to the fund during the year nor any expenditure was incurred out of the fund. The balance in the deposit account on 31st March 1970 was Rs. 11.85 lakhs.

An account of the transactions of the Deposit Account is given in statement no. 16 of Finance Accounts 1969-70.



## GRANT No. XVI. MEDICAL

## Major head. 29 Medical

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted			
Original	9,67,97,000	9,61,67,237	-6,29,763
Supplementary	...		
Amount surrendered during the year (February 1970 Rs. 10,000 and March 1970 Rs. 20,10,257)			20,20,257

Charged			
Original	5,000	5,000	1,090
Supplementary	..		-3,910
Amount surrendered during the year (March 1970)			3,910

## Notes and comments

(i) Substantial saving in the voted grant occurred mainly under:—

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

3. T.B. Hospitals,  
Sanatoriums and  
Clinics

## (ii) Plan expenditure

## I. State Plan

O	7.00	0.94	0.93	-0.01
R	-6.06			

Of Rs. 6.06 lakhs reappropriated on 31st March 1970, Rs. 3.06 lakhs were transferred from 'State Plan' to 'Centrally Sponsored Schemes' and Rs. 3.00 lakhs were transferred to other group-heads due to lesser supply of drugs by the Government of India.

## 1. Medical College, Jaipur

## (ii) Plan expenditure

## I. State Plan

O	3.80	3.74	1.31	1.27	-0.04
R	-2.43				

The anticipated saving of Rs. 2.43 lakhs was due to non-receipt of material for Radio Isotope Laboratory from the Bhabha Research Centre, Bombay.



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

घा. 2. Medical College, Bikaner

(i) Non-plan expenditure

O	27.57	25.25	25.43	+0.18
R	-2.32			

The anticipated saving (Rs. 2.32 lakhs) was due to vacancies owing to non-availability of qualified persons (1.04 lakhs) and less payment of arrears of pay fixation than anticipated (Rs. 1.28 lakhs).

घा. 4. Medical College, Ajmer

(i) Non-plan expenditure

O	15.59	13.69	13.70	+0.01
R	-1.90			

The anticipated saving of Rs. 1.90 lakhs was due to vacancies owing to non-availability of suitable persons.

घा. 5. Medical College, Jodhpur

(i) Non-plan expenditure

O	15.51	13.60	13.53	-0.07
R	-1.91			

Out of the total saving of Rs. 1.98 lakhs, the anticipated saving (Rs. 1.91 lakhs) was due to vacancies.

घा. 2. Dispensaries and Leave and  
Emergency Reserve Staff

(ii) Plan expenditure

O	5.04	...	...	...
R	-5.04			

The entire provision remained unutilised due to non-payment of assistance by the Employees State Insurance Corporation owing to non-acceptance of the Corporation's condition by the State Government for bearing expenditure over and above the ceiling on medical benefit.

(ii) The savings under the above group-heads were counterbalanced by excesses under other group-heads; an important case of excess is given below:—

घा. 5. Other Hospitals and  
Dispensaries

(i) Non-plan expenditure

O	2,90.70	2,95.20	3,08.48	+13.28
R	4.50			

The original provision was augmented on 31st March 1970 for payment of arrear claims; nevertheless expenditure of Rs. 13.28 remained uncovered mainly due to finalisation of more pay fixation cases in new pay scales.



## GRANT No. XVII. PUBLIC HEALTH

## Major head 30. Public Health

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted				
Original	9,46,44,000	9,89,56,000	9,04,51,817	—85,04,183
Supplementary	43,12,000			
Amount surrendered during the year (March 1970)				33,46,770
Charged				
Original	...	2,000	1,719	—281
Supplementary	2,000			
Amount surrendered during the year				

*Notes and comments*

(i) In view of the eventual saving of Rs. 85.04 lakhs in the grant, supplementary grant of Rs. 43.12 lakhs obtained on 21st March 1970 proved wholly unnecessary.

(ii) Out of the final saving of Rs. 85.04 lakhs, only Rs. 33.47 lakhs were surrendered and that too on 31st March 1970.

(iii) Substantial savings occurred under:—

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

5.5. Family Planning Centres  
Plan expenditure

O	2,25.31	1,82.41	1,59.81	—22.60
R	—42.90			

Rs. 42.90 lakhs were reappropriated (Rs. 34.82 lakhs)/surrendered (Rs. 8.08 lakhs) on 31st March 1970 due to less allocation of funds by Government of India; the final saving of Rs. 22.60 lakhs was due to non-receipt of debit for vehicles during 1969-70.



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
<b>क१.1. Water Supply Schemes</b>			
(i) III. (4). Construction of Tube Wells Plan expenditure			
O	45.00		
R	—33.75	11.25	7.50
			—3.75

Out of the total saving of Rs. 37.50 lakhs (83 per cent of the original provision), anticipated saving of Rs. 33.75 lakhs was due to reduction in plan ceiling for construction of Tubewells; reasons for the final saving of Rs. 3.75 lakhs are awaited.

(iv) Other important cases of savings are given below:—

**क१.2. District Public Health Staff**

(i) Non-plan expenditure

O	25.13		
R	—2.63	22.50	22.58
			+0.08

The net saving of Rs. 2.55 lakhs was due to economy measures.

**क१.4. Maternity and Child Welfare Centres**

(i) Non-plan expenditure

O	13.90		
R	—2.90	11.00	10.93
			—0.07

The saving was mainly due to economy measures (Rs. 1.83 lakhs) and non-filling up of posts of lady doctors for rural areas owing to non-availability of suitable hands (Rs. 1.07 lakhs).

**क१.1. (ii) Through the agency of Development Commissioner Wells  
Plan expenditure**

O	5.00		
R	10.00	15.00	4.61
			—10.39

In view of eventual saving of Rs. 10.39 lakhs, augmentation of original provision by re-appropriation on 27th March 1970 for payment of more grants-in-aid to panchayat samitis for construction of wells as a result of increase in the plan ceiling proved unnecessary. The final saving was due to non-entertainment in audit of belated sanctions (issued on 31st March 1970) for payment of grants-in-aid.



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+ —
ख.2. Other Grants-in-aid				
Plan expenditure				
O 6.00	2.50	2.46	—0.04	
R —3.50				

The anticipated saving of Rs. 3.50 lakhs (58 per cent of the original provision) was due to sanction of lesser grants-in-aid to voluntary organisations owing to closure of some of them.

ग.2. National Malaria Eradication Programme  
Plan expenditure

O 1,10.34	97.58	95.30	—2.28
R —12.76			

Out of the total saving of Rs. 15.04 lakhs, anticipated saving of Rs. 12.76 lakhs was attributed to transfer of committed expenditure from Plan to Non-plan due to change in pattern of central assistance. The final saving of Rs. 2.28 lakhs was due to less receipt of equipment from the Central Government.

ग.4. National Small-pox Eradication Programme  
Plan expenditure

O 15.88	2.30	2.52	+0.22
R —13.58			

The anticipated saving of Rs. 13.58 lakhs (87 per cent of the original provision) was due to similar reasons as mentioned above.

(v) In the following cases the entire provision remained unutilised and was reappropriated to other group-heads:—

का.3. (ii) Training of Lady Health Visitors  
Non-plan expenditure

O 1.02	...	...	...
R —1.02			

Saving was due to transfer of the scheme under Family Planning Programme.

ग.5. National Trachoma Control Programme  
Plan expenditure

O 17.06	...	...	...
R —17.06			

The entire provision was surrendered on 31st March 1970 due to discontinuance of central assistance under the programme.

(vi) Savings under the above group-heads were partly counterbalanced



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

by excesses under other group-heads; important of which are given below:—

#### VI.1. Water Supply Schemes

- (i) Works controlled and executed by the Chief Engineer, Health, Rajasthan

##### I. Chief Engineer

O	6.27	6.27	8.30	+2.03
---	------	------	------	-------

The excess was mainly due to more expenditure on maintenance of vehicles, printing charges and payment of arrears due to fixation of pay in new pay scales.

#### VI.1. (i) III. Rural Water Supply Schemes

##### Plan expenditure

- (i) Pipes

O	52.50	66.39	67.63	+1.24
R	13.89			

Additional funds of Rs. 13.89 lakhs were provided on 31st March 1970 for meeting additional expenditure due to accelerated progress of work keeping in view the increased plan ceiling. The final excess of Rs. 1.24 lakhs was due to more expenditure on material required for execution of schemes to meet famine conditions.

#### VI. 1. (i). III. (3) Construction and Repairs of Tanks in Rajasthan Canal Area

##### Plan expenditure

O	5.00	2.10	3.96	+1.86
R	-2.90			

Rs. 2.90 lakhs (58 per cent of the original provision) were surrendered on 31st March 1970 due to late decision about site where the Diggins were to be constructed; the actual expenditure exceeded the reduced provision by Rs. 1.86 lakhs due to incurring of expenditure by the Executive Engineer, Public Health Engineering Department, Churu in anticipation of additional funds which could not be provided due to plan ceilings.



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

(In lakhs of rupees)

(vii) A portion of the savings in the above cases was reappropriated and utilised mainly under:—

#### 11.2. National Malaria Eradication

Programme

Non-plan expenditure

O	..			
S	4.88	12.76	12.76	..
R	7.88			

#### 11.4. National Small-pox Eradication

Programme

Non-plan expenditure

O	..			
R	12.20	12.20	12.31	+0.11

#### 11.5. National Trachoma Control

Programme

Non-plan expenditure

O	..			
R	5.30	5.30	5.44	+0.14

In the above cases provision was obtained through supplementary grant/re-appropriation to meet committed expenditure transferred from Plan.

#### 11.1. (i). II. (iv) Suspense

O	66.46	1,13.76	1,04.50	-9.26
R	47.30			

The expenditure fell short of the final provision by Rs. 9.26 lakhs; additional funds obtained through re-appropriation on 31st March 1970 were required to meet the demand of two new Divisions and for adjustment of stores transferred from Jaipur to Alwar. The final saving of Rs. 9.26 lakhs was due to less clearance of items from the sub head 'Purchases' than anticipated.

#### 11.1. (i). III. (2) Special

Establishment

Plan expenditure

O	7.50	11.25	11.56	+0.31
R	3.75			

The additional provision (Rs. 3.75 lakhs) was obtained through re-appropriation on 31st March 1970 for meeting additional expenditure on sub-divisions created in view of increased plan ceiling.



(viii) (a) *Review of establishment charges of the Water Supply Scheme.*—The expenditure on common establishment for water supply schemes is initially booked against the provision made under this Grant (Grant No. XVII). From the gross expenditure percentage recoveries on account of work 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 total establishment charges from 1967-68 to 1969-70 and their percentage to the works outlay for those years:—

Head of account and year	Works outlay on which distribution is based	Establishment charges	Percentage of establishment charges to works outlay
		(In lakhs of rupees)	
30. Public Health			
1967-68	92.87	50.26(a)	54
1968-69	1,62.72	47.16(a)	29
1969-70	2,19.15	53.97(a)	25
94. Capital Outlay on Improvement of Public Health			
1967-68	94.94	18.21	19
1968-69	68.98	19.98	29
1969-70	95.19	24.02	25

(b) *Depreciation Reserve Fund—Water Works.*—Expenditure under the voted grant includes Rs. 67.64 lakhs transferred to this fund which is intended to provide a reserve 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 in 1969-70 out of the fund on renewals and replacements.

The balance at the credit of the fund on 31st March 1970 was Rs. 2,86.66 lakhs. An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1969-70.

(c) *Suspense transactions.*—The nature of the transactions appearing under 'Suspense' has been explained in note (vi) below the Appropriation Accounts of Grant No. XXVI-Irrigation, Navigation, Embankment and Drainage Works.

Break-up of the "Suspense" transactions accounted for in this grant in

---

(9) Includes expenditure on technical staff for maintenance of water works.



1969-70 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	—52.34	9.10	..	9.10	—43.24
Stock	26.01	3,71.28	3,71.67	—0.39	25.62
Miscellaneous Public Works Advances	33.48	81.64	63.96	17.68	51.16
Workshop Suspense	4.42	12.58	9.40	3.18	7.60
Total	11.57	4,74.60	4,45.03	29.57	41.14

#### GRANT No. XVIII. AGRICULTURE

##### Major head 31. Agriculture

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Voted</b>			
Original	5,81,33,000		
Supplementary	33,93,000	6,15,26,000	6,17,52,858
			+2,26,858
Amount surrendered during the year (March 1970)			11,76,500
<b>Charged</b>			
Original	2,000		
Supplementary	9,000	11,000	9,080
			—1,920
Amount surrendered during the year (March 1970)			700

#### Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 2,26,858; the excess requires to be regularised.

(ii) In view of the ultimate excess in the voted grant, Rs. 11.77 lakhs surrendered on 31st March 1970 were not available for surrender.

(iii) The excess in the grant was the net result of excesses under certain group-heads partly off-set by savings under other group-heads. Cases of sub-



tantial variations are mentioned in notes (iv) and (v) below:—

(iv) The excess occurred mainly under:—

S.No.	Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
1. ॥. 1.	Rajasthan Ground Water Board			
	Non-plan expenditure			
	O	1,35.80		
	R	26.50	1,62.30	1,69.64
				+7.34

Original provision was augmented by re-appropriation on 31st March 1970 mainly due to creation of new posts. However, the expenditure exceeded by Rs. 7.34 lakhs, reasons for which are awaited.

2. ॥. 2. Grant-in-aid to University of Udaipur  
(ii) Plan expenditure

O	9.00	9.00	10.96	+1.96
---	------	------	-------	-------

Reasons for the excess are awaited.

3. ॥. 9. Miscellaneous  
9. Ayacuts Development

(i) Non-plan expenditure

O	6.54			
R	0.96	7.50	16.94	+9.44

The expenditure exceeded the original provision by Rs. 10.40 lakhs. Additional funds provided by re-appropriation on 31st March 1970 proved inadequate. Reasons for the final excess are awaited.

(v) Provision remained unutilised wholly or substantially under:—

(a) ॥. 5. Centrally Sponsored Schemes

(ii) Rodent Control

O	3.00			
R	—3.00	..	..	..

The entire provision remained unutilised due to reduction in the ceiling of plan by Government of India.



S.No.	Group-head	Total grant	Actual expenditure	Excess+ Saving—
-------	------------	-------------	--------------------	-----------------

(In lakhs of rupees)

(b) In the following group-heads, the provision remained largely un-utilised. The anticipated savings were reappropriated to cover excesses under other group-heads:—

1. च०.५.(iv) Scheme for maximising production of cotton

O	5.48	3.06	2.90	—0.16
R	—2.42			

The anticipated saving was due to less allocation of funds by the Government of India for Centrally sponsored schemes.

2. च०.५.(x) Farmers Education

O	4.17	1.84	1.81	—0.03
R	—2.33			

In the above case savings occurred due to similar reason mentioned at S. No. 1 above.

3. च०.१.१. Grant-in-aid to Panchayat Samitis

(ii) Plan expenditure

O	10.79	6.27	3.59	—2.68
R	—4.52			

Out of the total saving of Rs. 7.20 lakhs, anticipated saving of Rs. 4.52 lakhs was due to carrying out of soil conservation works under the head "64-Famine". The final saving of Rs. 2.68 lakhs was due to non-entertainment in audit of belated sanctions (issued on 31st March 1970) for payment of grants to Panchayat samitis.

4. च०.१.४. Other grant-in-aid subsidy etc.

(v) Aerial Operations  
Plan expenditure

O	2.00	0.10	0.10	..
R	—1.90			

The anticipated saving of Rs. 1.90 lakhs was attributed to non-execution of aerial operations as pests did not appear.



S. No.	Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
5.31.4.(viii)	Subsidy for Soil Conservation Works Plan expenditure			
O	3.75	1.40	1.50	+0.10
R	—2.35			

The net saving of Rs. 2.25 lakhs was due to less sanction of subsidies for soil conservation works owing to drought conditions in the State.

6. 31.2.(ii) Multiplication and Distribution of Improved Seeds

I. Non-plan expenditure

O	7.07	4.00	3.99	— 0.01
R	—3.07			

The anticipated saving of Rs. 3.07 lakhs was due to economy measures.

7. 31.5. Soil Conservation Schemes

(i) Soil Conservation

II. Plan expenditure

O	1.40	0.22	0.22	..
R	—1.18			

The anticipated saving of Rs. 1.18 lakhs (83 per cent of the original provision) was due to non-supply of vehicles by the supplier in time.

(c) In the following case, funds provided by re-appropriation on 28th February 1970 (Rs. 1.46 lakhs) and 31st March (Rs. 1.55 lakhs) remained unutilised. Reasons are awaited.

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

(iii) Centrally Sponsored Scheme

R	3.01	3.01	—3.01
---	------	------	-------

(vi) Expenditure from grants received from outside bodies.—Expenditure in the voted grant includes Rs. 3.18 lakhs met from the deposit accounts of



grants received from different bodies as indicated below (the balances in the deposit accounts on 31st March 1970 have also been given):—

Name of the Deposit Account	Purpose of the grant	Expenditure during 1969-70	Balance at the credit of the Deposit Account on 31st March 1970
(In lakhs of rupees)			
1. Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of Agricultural schemes	3.12	5.58
2. Deposit Account of grants made by the Indian Central Cotton Committee	Development of cotton growing	..	0.89
3. Deposit Account of grants made by the Indian Central Oilseeds Committee	Development of oil seeds growing	..	0.06
4. 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 1969-70.

(vii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Rajasthan Ground Water Board.*—The expenditure under the voted grant includes Rs. 26.55 lakhs transferred to this deposit account.

The deposit account (intended to provide for meeting the cost of renewals and replacements of plant and machinery) is fed by contributions from revenues by debit to "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. Expenditure of Rs. 1.20 lakhs 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. 77.68 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1969-70.



(viii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Agriculture Workshop.*—The expenditure in the voted grant also includes Rs. 1.12 lakhs 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 1970 was Rs. 3.63 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1969-70.

## GRANT No. XIX. ANIMAL HUSBANDRY

### Major head 33. Animal Husbandry

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	2,92,58,000	2,92,58,000	2,77,53,069	—15,04,931
Supplementary	...			
Amount surrendered during the year (March 1970)				5,85,670
Charged				
Original	1,000	1,000	64	—936
Supplementary	...			
Amount surrendered during the year				



the and comments

Substantial saving occurred under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
10. Intensive Cattle Development Scheme			
Plan expenditure			
O 26.22	12.11	13.27	+1.16
R -14.11			

Anticipated saving of Rs. 14.11 lakhs (reappropriated on 31st March 1970) as due to reduction in Plan ceiling. Reasons for the final excess of Rs. 1.16 lakhs are awaited.

1. Grant-in-aid to Panchayat Samitis			
(i) Non-plan expenditure			
O 20.27	20.02	14.81	-5.21
R -0.25			

Two re-appropriation orders were issued; one on 26th March 1970 providing additional funds of Rs. 0.08 lakh from the group-head 'Sr. 6. Poultry Development Scheme (i) Non-plan expenditure' for implementation of nutrition scheme through panchayat samitis and another surrendering Rs. 0.33 lakh on 31st March 1970 due to abolition of Key Village Block, Bassi due to economy cut. The final saving of Rs. 5.21 lakhs was due to non-entertainment in audit of related sanctions (issued on 31st March 1970) for payment of grants to the panchayat samitis.

9. Extension and Shearing Centres			
O 28.78	26.05	26.29	+0.24
R -2.73			

Rs. 2.73 lakhs were reappropriated to other group-heads on 31st March 1970 on account of vacancies due to economy.

(ii) The entire provision under the following group-heads was surrendered on 31st March 1970.

II. 5. Central Sheep Breeding and Research Station  
(ii) Plan expenditure

O 1.59	..	..	..
R -1.59			

Saving was due to non-engagement of staff owing to non-purchase of exotic sheep.



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

II. 8. Wool Testing House  
Plan expenditure

O	1.50		..	..	..
R	-1.50		..	..	..

Saving was due to non-functioning of the scheme; reasons of which are awaited.

III. 9. Bull Rearing Farms  
(ii) Plan expenditure

O	1.88		...	...	...
R	-1.88		...	...	...

Saving was due to non-opening of the breeding farm for Kankrej Breed due to non-availability of suitable land.

(iii) The savings were partly off-set by excesses under other group-heads. A case of excess is given below:—

VI. Fisheries

(i) Non-plan expenditure

O	10.82		10.67	11.93	+1.26
R	-0.15				

Reasons for the final excess of Rs. 1.26 lakhs are awaited.

GRANT No. XX. CO-OPERATION

Major head. 34 Co-operation

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted			
Original	1,72,52,000		
Supplementary	7,50,000		
	1,80,02,000	1,75,60,721	-4.41,279
Amount surrendered during the year (March 1970)			3,77,238



	Total grant or appropriation	Actual expenditure	Excess+ Saving—
Charged	Rs.	Rs.	Rs.
Original	...		
Supplementary	1,000	228	—772

Amount surrendered during the  
year (March 1970)

700

Notes and comments

(i) *State Co-operative Development Fund.*—The fund is intended to meet expenditure on development of co-operative movement and is credited with contribution 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, it 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 1970 was Rs. 6.75 lakhs.

(ii) *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 the institutions on 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, it is transferred to the fund before the close of the accounts of the year.

Neither any amount was credited to the fund during the year nor was any expenditure incurred out of the fund. The balance at the credit of the fund on 31st March 1970 was Rs. 5.91 lakhs.

(iii) *Deposit Account of grants made by the National Co-operative Development Corporation.*—The expenditure under the Grant includes Rs. 9.48 lakhs met from the deposit account of grants received from the National Co-operative Development Corporation; Rs. 9.59 lakhs were credited to the account during the year. The balance at the credit of the fund on 31st March 1970 was Rs. 0.11 lakh.

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.

(iv) An account of the transactions of the above funds and the deposit account is given in statement no. 16 of Finance Accounts 1969-70.



## GRANT No. XXI. INDUSTRIES

## Major head 35. Industries

Voted	Total grant or appropriation		Actual expenditure	Excess+ Saving-
	Rs.		Rs.	Rs.
Original	54,53,000			
Supplementary	..		54,53,000	53,96,099
				—56,901
Amount surrendered during the year (February 1970) Rs. 14,000 and March 1970 Rs. 45,330)				59,330

## Charged

Original	1,000			
Supplementary	2,000		3,000	20,957
				+17,957
Amount surrendered during the year (March 1970)				68

## Notes and comments

(i) Expenditure exceeded the charged appropriation by Rs. 17,957; the excess requires to be regularised.

(ii) In the voted grant the saving occurred mainly under:—

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

(1n lakhs of rupees)

क.1.-Direction and Superintendence

(ii) Plan expenditure

O	1.49			
R	—1.16		0.33	0.32
				—0.0

The anticipated saving of Rs. 1.16 lakhs (78 per cent of the original provision) was mainly due to:—

(a) Non-filling up of posts.



(b) Non-finalisation of rules for payment of assistance to exporters, participation in foreign exhibitions and export training etc.

(c) Non-undertaking of survey and demarcation of plots in saline areas.

(ii) *Deposit Account of Depreciation Reserve of Government Undertakings—Sodium Sulphate Works.*—The deposit account (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 1969-70 Rs. 2,358 were transferred to the deposit account but no expenditure on renewals and replacements was incurred from the deposit account.

The balance at the credit of the account on 1st April 1969 and 31st March 1970 was Rs. 25,882 and Rs. 28,240 respectively.

An account of the transactions of the deposit account during the year is given in statement no. 16 of Finance Accounts 1969-70.

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

Major head 37—Community Development Projects, National Extension Service and Local Development Works.

	Total grant	Actual	Excess +
	Rs.	expenditure	Saving—
		Rs.	Rs.
Original	3,09,68,000		
	3,13,85,000	2,63,71,410	—50,13,590
Supplementary	4,17,000		

Amount surrendered during the year



## Notes and comments

The saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Saving—
(In lakhs of rupees)			
1. <b>ग्र. Community Development Projects</b>			
2. <b>Project/Block Headquarters Plan expenditure</b>			
(ii) <b>Grants-in-aid to Panchayat Samitis</b>			
O 58.14	58.60	54.14	—4.46
S 0.51			
R —0.05			
2. <b>ग्र. National Extension Service Non-plan expenditure</b>			
1. <b>Recurring expenditure on personnel retained on National Extension Service pattern</b>			
(i) <b>Grants-in-aid to Panchayat Samitis Project/Block Headquarters</b>			
O 2,26.54	2,30.00	1,84.38	—45.62
S 3.46			

The savings in the above cases were due to non-entertainment of sanctions for payment of grants issued late.

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

## Major head 38. Labour and Employment

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	73,03,000	73,03,000	63,03,828	—9,99,172
Supplementary	...			
Amount surrendered during the year (March 1970)				7,83,670



*Notes and comments*

Substantial saving occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<b>ग्र. 2. Technical Training Centres</b>			
(i) Non-plan expenditure			
O 39.83	34.66	32.63	—2.03
R —5.17			

The total saving of Rs. 7.20 lakhs was due to admission of fewer trainees due to slump in the industrial market (Rs. 3.81 lakhs) and vacancies owing to ban on fresh appointments (Rs. 3.39 lakhs).

**GRANT No. XXIV. MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS**

Major head 39. Miscellaneous Social and Developmental Organisations

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Voted</b>			
Original 2,48,71,000	3,01,63,000	3,01,04,684	—58,316
Supplementary 52,92,000			
Amount surrendered during the year			..

<b>Charged</b>			
Original ..	1,000	66	—934
Supplementary 1,000			

**Amount surrendered during the year (March 1970)** 934

*Notes and comments*

(i) Substantial saving occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<b>ग्र. Statistics</b>			
1. Non-plan expenditure			
O 20.10	16.54	16.28	—0.26
R —3.56			

Out of the total saving of Rs. 3.82 lakhs, the anticipated saving of Rs. 3.56 lakhs was due to non-installation of tabulation equipment and economy measures. Reasons for the final saving of Rs. 0.26 lakh are awaited.



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

Fr. 1. (iii) Scheme for the Welfare of other Backward Classes  
I. Non-plan expenditure

(i) Through the Agency of the Education Department

O	2.87			
R	—2.06	0.81	0.86	+0.05

The net saving of Rs. 2.01 lakhs (70 per cent of the original provision) was due to less demand for scholarships from the Director of Primary and Secondary Education.

Fr. 1. (viii) Centrally Sponsored Schemes

I. Plan expenditure

(ii) Through the Agency of the Social Welfare Department

O	19.10			
R	—9.05	10.05	10.40	+0.35

The net saving of Rs. 8.70 lakhs (46 per cent of the original provision) was mainly due to lesser assistance sanctioned by the Government of India for payment of scholarships to scheduled tribe and scheduled caste students.

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

(ii) Plan expenditure

O	25.80			
R	4.07	29.87	25.40	—4.47

Additional provision made by re-appropriation on 31st March 1970 proved wholly unnecessary. The final saving of Rs. 4.47 lakhs was mainly due to non-entertainment in audit of belated sanctions (issued on 31st March 1970) for payment of grants to panchayat samitis.



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

(ii) A portion of the savings in the above cases was reappropriated and utilised mainly under:—

37. 1. (ii) Expenditure for the Welfare Scheme for Scheduled Tribes

I. Non-plan expenditure

(ii) Through the Agency of the Social Welfare Department

O	35.80			
S	1.42	38.57	40.32	+1.75
R	1.35			

The original provision of Rs. 35.80 lakhs was augmented by supplementary grant (Rs. 1.42 lakhs)/re-appropriation (Rs. 1.35 lakhs) on 11th March 1970 and 31st March 1970 for payment of more scholarships to the scheduled tribe students. Reasons for the final excess of Rs. 1.75 lakhs are awaited.

38. 1. (iv) Schemes for the Welfare of Scheduled Castes

I. Non-plan expenditure

O	37.35	43.61	46.13	+2.52
R	6.26			

Additional funds were provided by re-appropriation on 31st March 1970 for payment of more scholarships to scheduled caste students. Reasons for the final excess of Rs. 2.52 lakhs are awaited.

39. 1. (iv) Schemes for the Welfare of Scheduled Castes

II. Plan expenditure

O	4.24			
S	51.50	60.62	60.89	+0.27
R	4.88			

Additional funds of Rs. 56.38 lakhs were provided by supplementary grant and re-appropriation for payment of subsidies to (i) municipalities under *Bhangi Kashtra Mukti Yojna* (Rs. 54.88 lakhs) and (ii) scheduled caste people for construction of houses (Rs. 1.50 lakhs).

40. 1. Public gardens including maintenance of hydrants

O	24.62	26.31	26.12	—0.19
R	1.69			

Rs. 1.69 lakhs were provided by re-appropriation on 31st March 1970 mainly due to payment of arrears of pay fixation in new pay scales and improvements in various gardens.



## GRANT No. XXV. MULTIPURPOSE RIVER SCHEMES (ALL VOTES)

## Major head 42. Multipurpose River Schemes

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Original	3,84,52,000		
Supplementary	..	3,89,24,032	+4,72,032
Amount surrendered during the year			...

*Notes and comments*

(i) Expenditure exceeded the grant by Rs. 4,72,032; the excess requires regularisation.

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

Group-head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
क्र. 1. (i) I. Expenditure other than that through the Bhakra Management Board			
(i) Extensions and Improvements			
O	4.00	5.35	+1.35
The excess was due to more expenditure on providing and raising the service banks along the channels for their efficient running.			
क्र. 1. (i) I. (ii) Maintenance and Repairs			
O	18.00		
R	1.24	23.14	+3.90
Rs. 1.24 lakhs were provided by re-appropriation on 31st March 1970 mainly for payment of arrears as a result of pay fixation of work charged staff in new pay scales. The final excess of Rs. 3.90 lakhs was due to more expenditure on maintenance of channels owing to severe dust storms.			

क्र. 1. (i) I. (iii) Establishment  
1. Through the agency of Public Works Department  
(i) Special Establishment

O	6.02	8.38	+1.88
R	0.48		

The excess of Rs. 2.36 lakhs was mainly due to payment of arrears of



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
pay under new pay scales.			
क्र. 2. (iii) Left Canal			
I. Maintenance and Repairs			
O	10.00	10.00	13.11 +3.11

Reasons for the excess are awaited.

खा. Interest			
II. Chambal Project			
O	1,04.00	1,05.48	1,07.71 +2.23
R	1.48		

Additional funds of Rs. 1.48 lakhs were obtained by re-appropriation on 31st March 1970 as per actual requirements; even then the expenditure exceeded the provision by Rs. 2.23 lakhs and was explained by the department as due to more expenditure on works.

(iii) Excess was partly off-set by savings mainly under the following:—

क्र. 1. (i) I.vi Add-Expenditure on common works executed by other Governments and Agencies				
(i) Through the Punjab Government				
O	10.75	10.75	4.55	—6.20

The final saving of Rs. 6.20 lakhs was due to less receipt of debits for share of common works than anticipated.

(iv) *Suspense transactions.*—The nature of transactions appearing under "Suspense" has been explained in note (vi) below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

Break-up of the "Suspense" transactions in this grant in 1969-70 is given below together with the opening and closing balances under the different suspense heads:—

Suspense head	Opening balance	Debits during the year (In lakhs of rupees)	Credits during the year	Net actuals	Closing balance
Purchases	—0.48	..	..	..	—0.48
Stock	3.77	1.59	2.35	—0.76	3.01
Miscellaneous Public Works Advances	1.58	0.27	0.78	—0.51	1.07
<b>TOTAL</b>	<b>4.87</b>	<b>1.86</b>	<b>3.13</b>	<b>—1.27</b>	<b>3.60</b>



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

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

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	6,08,46,000	6,76,88,000	7,04,73,499	+27,85,499
Supplementary	68,42,000			

Amount surrendered during the year ..

*Notes and comments*

(i) The voted grant closed with excess for the seventh year in succession; the excess of Rs. 27,85,499 requires to be regularised. The supplementary grant of Rs. 68.42 lakhs obtained on 11th March 1970 proved inadequate.

(ii) The excess occurred mainly under "41. Irrigation Works 1. Works (iv) Suspense" (expenditure: Rs. 34.34 lakhs; original provision: Rs. 3.00 lakhs). Reasons for the excess of Rs. 31.34 lakhs are awaited.

(iii) Another important case where substantial expenditure remained uncovered is given below:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
41. 1. (iii) Establishment			
I. Special Establishment			
O	11.05	11.05	13.33
			+2.28

Reasons for final excess in the above case and its remaining uncovered are awaited.

(iv) The excess was partly off-set by savings under other group-heads, the important of which are:—

41. 1. (v) I Grants-in-aid to Panchayat Samitis  
Minor Irrigation Works  
(ii) Plan expenditure

O	4.00	10.00	4.00	—6.00
R	6.00			

Additional funds of Rs. 6.00 lakhs provided by re-appropriation on 28th



Sup-head	Total grant	Actual expenditure	Excess+ Saving—
----------	-------------	--------------------	-----------------

(In lakhs of rupees)

March 1970 remained unutilised due to non-entertainment of sanction for payment of grants issued late.

1. *Add-Prorata* charges transferred from Grant No. XXVI—Charges on Irrigation (Combined) Establishment and Tools and Plant Establishment

O	16.05		11.13	5.79	—5.34
R	—4.92				

The total saving of Rs. 10.26 lakhs (60 per cent of the original provision) was due to decrease in share of debit transferred from major head '44-Irrigation (Combined) Establishment and Tools and Plant' in proportion to works outlay.

(v) *Review of establishment and tools and plant charges of the Irrigation Department.*—The expenditure on establishment and tools and plant of the Irrigation Department is initially booked against the provision made in this grant (Grant No. XXVI). From the gross expenditure percentage recoveries on account of work done for other Governments, local bodies, etc., are deducted and the balance is distributed among the appropriation heads of account in proportion to the works outlay recorded thereunder.

The following table shows the establishment and tools and plant charges for 1967-68 to 1969-70 and their percentage to the works outlay for those 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
	(Rupees in lakhs)			(Rupees in lakhs)	
1. 42. Multipurpose River Schemes					
1967-68	42.52	15.40	36.1	0.11	0.3
1968-69	53.33	21.52	40.4	0.31	0.6
1969-70	67.76	27.65	40.8	0.22	0.3



Head of account and year	Works outlay on which distribution is based	Establishment charges	Percentage of establishment charges to works outlay	Tools and plant charges	Percentage of tools and plant charges to works outlay
	(Rupees in lakhs)				(Rupees in lakhs)
2. 43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)					
1967-68	24.87	2.80	11.3	0.31	1.2
1968-69	35.62	5.44	15.3	0.38	1.1
1969-70	52.87	7.44	14.0	0.28	0.5
3. 44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)					
1967-68	45.37	12.27	27.0	0.41	0.9
1968-69	55.52	7.85	14.1	0.94	1.7
1969-70	56.06	5.79	10.3	0.56	1.0
4. 98. Capital Outlay on Multipurpose River Schemes					
1967-68	6,75.64	66.97	9.9	9.40	1.4
1968-69	7,42.64	64.65	8.7	7.78	1.0
1969-70	6,21.74	66.63	10.7	3.97	0.6
5. 99. Capital Outlay on Irrigation, Navigation Embankment and Drainage Works (Commercial)					
1967-68	4,88.85	1,73.79	35.6	13.89	2.8
1968-69	5,29.07	1,19.81	22.6	22.27	4.2
1969-70	8,27.52	1,33.04	16.0	27.41	3.3
6. 100. Capital Outlay on Irrigation, Navigation Embankment and Drainage Works (Non-Commercial)					
1967-68	1,92.60	30.50	15.8	3.81	2.0
1968-69	2,16.02	33.65	15.6	4.22	2.0
1969-70	2,04.57	29.01	14.2	2.32	1.1



(vi) The minor head "Suspense" is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transaction can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The suspense head has five sub-divisions of which four are generally operated upon in Rajasthan at present, viz. (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances and (4) Workshop Suspense.

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

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

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

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

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

Break-up of "Suspense" transactions in this Grant in 1969-70 is given below together with the opening and closing balance under the different suspense heads:—

Suspense head	Opening balance	Debits during the year (In lakhs of rupees)	Credits during the year	Net actuals	Closing balance
Purchases	—2.03	0.64	8.01	—7.37	—9.40
Stock	41.89	1,75.17	1,42.21	32.96	74.85
Miscellaneous Public Works Advances	22.23	40.69	31.15	9.54	31.77
Workshop Suspense	0.38	0.27	0.20	0.07	0.45
<b>TOTAL</b>	<b>62.47</b>	<b>2,16.77</b>	<b>1,81.57</b>	<b>35.20</b>	<b>97.67</b>



## GRANT No. XXVII. PUBLIC WORKS

## Major heads 50. Public Works

52. Capital Outlay  
on Public Works

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted			
Original	12,11,51,000		
Supplementary	1,000	12,11,52,000	13,49,64,828
Amount surrendered during the year			+1,38,12,828

## Charged

Original	7,000			
Supplementary	2,000	9,000	3,583	—5,417
Amount surrendered during the year				..

## Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 1,38,12,828; the excess requires to be regularised.

(ii) Excess occurred mainly under:—

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

(In lakhs of rupees)

## A. Suspense

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

O	79.00			
R	75.18	1,54.18	2,77.28	+1,23.10

The excess was mainly due to less clearance of items from the sub-head 'Miscellaneous Public Works Advances' than anticipated.



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

2. Through the Chief Engineer,  
B. & R. (Projects)

O	—19.00	24.00	30.38	+6.38
R	43.00			

The excess was mainly due to less clearance of items from the sub-heads 'Stock-Purchases' and 'Miscellaneous Public Works Advances' than anticipated.

3. ~~SI~~ Transfer of Grants for  
road development to the  
Deposits head "Subven-  
tions from Central Road  
Fund"

O	20.00	20.00	30.00	+10.00
---	-------	-------	-------	--------

Excess was due to receipt (on 31st March 1970) of larger allocation from Government of India than anticipated.

(iii) Substantial saving occurred under:—

1. ~~SI~~ 3. Roads in border areas

Plan expenditure

O	4,88.00	2,99.80	3,00.14	+0.34
R	—1,88.20			

The anticipated saving (Rs. 1,88.20 lakhs) reappropriated on 31st March 1970 was mainly due to restriction imposed on works by the Government of India in March 1970.

2. ~~SI~~ 4. Railway Safety Works

O	0.01	2.00	...	—2.00
R	1.99			

Augmentation of provision by Rs. 1.99 lakhs through re-appropriation on 31st March 1970 for carrying out Railway Safety Works was wrong as the entire provision remained unutilised. The saving was due to non-finalisation of designs and estimates for the roads over—bridges at Jaipur and Sawai-Madhopur.



Group-head	Total grant	Actual expenditure	Excess + Saving
		(In lakhs of rupees)	
3. अ. 2. Establishment Through the Chief Engineer, B & R (Projects)			
(iii) Executive			
O	29.09		
R	—4.34	24.75	24.77 +0.02

The anticipated saving (Rs. 4.34 lakhs) was mainly due to vacancies and reduction in staff owing to the re-organisation of the Department from January 1970.

अ. III. Land Acquisition and development in Chambal Area

(i) Non-plan expenditure

R	4.00	4.00	...	—4.00
---	------	------	-----	-------

Funds provided through re-appropriation on 31st March 1970 for development work in *mandis* remained unutilised due to non-issue of administrative approval and financial sanction.

(iv) *Mandi development fund*.—The Mandi development fund was established in 1965-66 for 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 an amount equal to 50 per cent of the estimated sale proceeds of land in the *mandis*.

No contribution was made to the fund during 1969-70. No expenditure on development of *mandis* was also incurred. The balance at the credit of the fund on 31st March 1970 was Rs. 3.40 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1969-70.

(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 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 establishment and tools and plant charges for 1967-68 to 1969-70 and their percentage to the works outlay for those years



under the different major heads:—

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
	(Rupees in lakhs)			(Rupees in lakhs)	
50. Public Works					
1967-68	2,80.57	41.88	14.9	20.72	7.4
1968-69	3,59.01	57.40	16.0	28.94	8.0
1969-70	3,87.25	80.30	23.2	25.62	6.6
52. Capital Outlay on Public Works (Financed from Revenues)					
1967-68	9.49	3.77	39.8(a)	0.41	4.3
1968-69	8.58	3.25	37.8(a)	0.37	4.3
1969-70	15.46	4.20	27.1(a)	0.66	4.3
103. Capital Outlay on Public Works (Outside the Revenue Account)					
1967-68	3,19.67	30.72	9.6	13.60	4.3
1968-69	2,88.57	27.73	9.6	12.28	4.3
1969-70	3,04.29	28.90	9.5	12.80	4.2
109. Capital Outlay on Other Works					
1967-68	0.04	(c)	9.6	(d)	4.3
1968-69	0.03	(c)	9.6	(d)	4.3
1969-70	(b)	(c)	9.6	(d)	4.3

(vi) *Subventions from Central Road Fund.*—The additional revenue realised from the increase in excise and import duties on motor spirit is credited to a fund constituted by the Central Government. From that fund, subventions are made to State for expenditure on schemes of road development approved

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

(b) Rs. 481.

(c) Rs. 337, Rs. 275 and Rs. 46 only respectively.

(d) Rs. 149, Rs. 122 and Rs. 20 only respectively.



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. 30.00 lakhs was received during the year; Rs. 28.09 lakhs were spent during the year on approved schemes.

The balance at the credit of the fund on 31st March 1970 was Rs. 12.85 lakhs.

An account of the transactions of the fund during 1969-70 appears in statement no. 16 of Finance Accounts 1969-70.

(vii) *Suspense transactions.*—The nature of "Suspense" transactions has been explained in note (vi) below the Appropriation Accounts of Grant No. XXVL—Irrigation, Navigation, Embankment and Drainage Works.

Break-up of "Suspense" transactions in this grant in 1969-70 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 (In lakhs of rupees)	Net actuals	Closing balance
Purchases	—40.70	21.22	..	21.22	—19.48
Stock	—1,11.59	6,84.63	6,76.71	7.92	—1,03.67
Miscellaneous Public Works Advances	56.35	2,81.87	2,27.63	54.24	1,10.59
Workshop Suspense	—0.19	..	..	..	—0.19
<b>TOTAL</b>	<b>—96.13</b>	<b>9,87.72</b>	<b>9,04.34</b>	<b>83.38</b>	<b>—12.75</b>

#### GRANT No. XXVIII. FAMINE RELIEF (ALL VOTED)

##### Major head 64. Famine Relief

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	19,93,00,000	64,00,35,994	+1,07,35,994
Supplementary	43,00,00,000		

Amount surrendered during the year



*Notes and comments*

(i) Expenditure exceeded the provision by Rs. 1,07,35,994 which requires regularisation.

(ii) Excesses occurred mainly under the following group-heads; supplementary grant of Rs. 43 crores obtained on 11th March 1970 for meeting the additional expenditure proved inadequate.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
¶1.2. Relief Works			
(i) Famine Relief			
I. Items eligible for assistance from Central Government			
O	15,61.00		
		50,47.00	50,84.04
S	34,86.00		+37.04

The excess was due to more expenditure on wages to famine labour owing to continued drought conditions in the State.

¶1.2.(ii) Flood Relief			
O	1.00		
		2,35.00	2,57.62
S	2,34.00		+22.62

The excess was due to more expenditure on flood relief works than anticipated.

¶1.5. Miscellaneous

(i) Famine Relief

O	2,55.00		
		5,45.00	6,07.85
S	2,90.00		+62.85

The excess was due to more expenditure on boring of wells and purchase of fodder for cattle.

(iii) The excesses were partly counterbalanced by savings under other group-heads; an important case of saving is given below:—

¶1.2. (i) Famine Relief

I. Item on which central assistance is not received

O	2.00		
		50.00	34.94
S	48.00		—15.06

In view of the eventual saving of Rs. 15.06 lakhs, supplementary grant of Rs. 48.00 lakhs obtained on 11th March 1970 proved excessive. The final



saving of Rs. 15.06 lakhs was due to non supply of machines in time by the suppliers.

(iv) *Famine Relief Fund Account.*—In 1969-70, Rs. 93.00 lakhs were transferred to the fund by debit to this Grant. The balances in the funds earmarked for famine relief works in some of the covenanting princely States were taken together to form the opening balance of this 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 relief activities is initially booked in this Grant and subsequently transferred to the fund before closing 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 appears in statement no. 16 of Finance Accounts 1969-70.

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

### Major Heads 65. Pensions and Other Retirement Benefits

#### 72. Commutation of Pensions

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted				
Original	2,83,82,000	2,96,13,000	2,99,90,182	+3,77,182
Supplementary	12,31,000			
Amount surrendered during the year (March 1970)				7,62,400
Charged				
Original	70,000	1,15,000	1,07,540	—7,460
Supplementary	45,000			
Amount surrendered during the year (March 1970)				187
Notes and comments				

(i) The expenditure exceeded the grant by Rs. 3,77,182; the excess requires regularisation.



(ii) The excess occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
¶I. Superannuation and Retired Allowances			
O 1,35.00	1,42.00	1,56.05	+14.05
R 7.00			

The excess was mainly due to finalisation of more pension cases of class IV Government Servants owing to reduction in their superannuation age from 60 years to 58 years from 1st December 1969.

(iii) The excess was partly off-set by saving under other group-heads; a case of substantial saving is given below:—

¶I. Gratuities			
O 80.00	65.00	62.75	—2.25
R —15.00			

The total saving of Rs. 17.25 lakhs (of which Rs. 15 lakhs were reappropriated (Rs. 7.41 lakhs)/surrendered (Rs. 7.59 lakhs) in March 1970) was due to less receipt of pension cases than anticipated.

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

##### Major head 66. Territorial and Political Pensions

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original 1,000	1,000	—	—1,000
Supplementary ..			
Amount surrendered during the year (February 1970)			1,000

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

##### Major head 67. Privy Purses and Allowances of Indian Rulers

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original 11,50,000	11,50,000	9,98,196	—1,51,804
Supplementary ..			
Amount surrendered during the year (March 1970)			2,00,000



## GRANT NO. XXXII. STATIONERY AND PRINTING

## Major head 68. Stationery and Printing

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	99,13,000	99,13,000	1,08,58,930	+9,45,930
Supplementary	..			
Amount surrendered during the year (March 1970)				5,31,165
Charged				
Original	2,000	2,000	..	—2,000
Supplementary	..			
Amount surrendered during the year (March 1970)				1,668

*Notes and comments*

(i) The voted grant closed with an excess of Rs. 9 45 930 which requires regularisation; in view of the final excess, the surrender of Rs. 5.31 lakhs on 31st March 1970 proved wrong.

(ii) The excess of Rs. 9.46 lakhs was the net result of excesses of Rs. 13.42 lakhs under three group-heads counterbalanced by savings of Rs. 3.96 lakhs under four other group-heads.

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

Group-head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
का-2. Purchase of Stationery Stores				
O	50.00	47.43	62.54	+15.11
R	—2.57			

The actual expenditure (Rs. 62.54 lakhs) exceeded the original budget provision (Rs. 50.00 lakhs) by Rs. 12.54 lakhs; Rs. 2.57 lakhs reappropriated (Rs. 1.09 lakhs)/ surrendered (Rs. 1.48 lakhs) on 31st March 1970 due to non-receipt of stationery articles from the suppliers were not available for surrender and increased the uncovered expenditure to Rs. 15.11 lakhs. The final excess of Rs. 15.11 lakhs was due to more expenditure on purchase of paper.



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

(iv) An important case of saving is given below :—

37-1. (ii) Presses			
O	43.56	40.05	40.09
R	—3.51		+0.04

The net saving of Rs. 3.47 lakhs was mainly due to partial utilisation of the provision for payment of arrears to staff for fixation in new pay scales.

#### GRANT No. XXXIII. FOREST

	Major head 70. Forest	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	1,60,35,000	1,60,85,000	1,55,37,447	—5,47,553
Supplementary	50,000			
Amount surrendered during the year (March 1970)				4,88,900
Charged				
Original	1,000	37,000	38,257	+1,257
Supplementary	36,000			

Amount surrendered during the year

#### Notes and comments

(i) The charged expenditure exceeded the appropriation by Rs. 1,257, this requires regularisation.

(ii) Substantial saving in the voted grant occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
37-2. XIII-Soil Conservation in River Valley Projects (Chambal Project)			
II. Plan expenditure			
O	13.90	8.13	7.87
R	—5.77		—0.26

Out of the total saving of Rs. 6.03 lakhs (43 per cent of the original provision), anticipated saving of Rs. 5.77 lakhs was due to reduction of Plan ceiling



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
by the Government of India. The final saving of Rs. 0.26 lakh was due to late creation of certain posts (Rs. 0.19 lakh) and non-availability of sufficient accomodation for paddock work in catchment area of Gandhi-sagar Dam (Rs. 0.07 lakh).			

¶ 2. XVIII. Grazing and Pasture Improvement

(ii) Plan expenditure				
O	4.77	3.02	2.07	—0.95
R	—1.75			

Out of the total saving of Rs. 2.70 lakhs, anticipated saving of Rs. 1.75 lakhs was due to late start of the scheme in Bikaner division owing to late posting of staff. Reasons for the final saving of Rs. 0.95 lakh are awaited.

GRANT No. XXXIV. MISCELLANEOUS

Major head 71. Miscellaneous		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	2,26,33,000	2,81,55,000	2,31,87,608	—49,67,392
Supplementary	55,22,000			
Amount surrendered during the year (March 1970)				18,69,652
Charged				
Original	3,000	3,000	693	—2,307
Supplementary	..			
Amount surrendered during the year (March 1970)				2,297

Notes and comments

(i) Cases of more important savings are given below:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
¶ 1. State Lotteries			
O	42.45	71.02	— 20.29
S	30.32		
R	—1.75		

In view of the total saving of Rs. 22.04 lakhs, supplementary grant of



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

Rs. 30.32 lakhs obtained on 11th March 1970 for meeting additional expenditure on printing of tickets and payment of commission to the agents proved excessive. Rs. 1.75 lakhs were surrendered on 30th March 1970 due to less payment of commission charges to the agents owing to less sale of tickets. The final saving of Rs. 20.29 lakhs was mainly due to non-payment of commission to agents owing to non-finalisation of their accounts.

ज. 5. Grants-in-aid to Zila  
Parishads  
(ii) Free Fund  
Plan expenditure

R	5.95	5.95	..	—5.95
---	------	------	----	-------

Funds provided by re-appropriation on 31st March 1970 remained unutilised due to non-entertainment of sanctions for payment of grants to zila parishads issued late.

ज. 6. Grants-in-aid to Panchayat  
Samitis  
(i) III Free Fund  
Plan expenditure

O	7.00			
R	—6.00	1.00	..	—1.00

Out of the entire saving of Rs. 7.00 lakhs, the anticipated saving of Rs. 6.00 lakhs was due to non-sanction of grants owing to non-evaluation of work done by the panchayat samitis under the small saving scheme Rs.1.00 lakh remained unutilised due to non-entertainment of sanctions for grants to the samitis.

ज. 11. Contribution towards  
establishment of a special  
fund for the re-construct-  
tion and rehabilitation of  
ex-servicemen

O	4.45			
R	—4.45	..	..	..

Saving was due to post budget decision for discontinuance of contribution to the fund.

(ii) Other cases of savings are given below:—

प्र. 1. Publicity Department  
(ii) Plan expenditure

O	2.97			
R	—1.23	1.74	1.74	..

Saving was due to non-establishment of information centres at Delhi, Calcutta and Bombay owing to late receipt of sanction.



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
च१. Irrecoverable Loans and Advances written off			
O	3.00		
R	—2.40	0.60	0.43 —0.17

Out of the total saving of Rs. 2.57 lakhs, anticipated saving of Rs. 2.40 lakhs surrendered on 31st March 1970 was due to less demands by the Departments.

च१. 5. Grants-in-aid to Zila Parishads

(i) Non-plan expenditure			
O	7.15		
R	0.29	7.44	5.70 —1.74

The saving of Rs. 1.74 lakhs was due to non-entertainment of sanctions for payment of grants to Zila parishads issued late.

च१. 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	11.48		
R	—3.21	8.27	8.01 —0.26

The anticipated saving of Rs. 3.21 lakhs formed 28 per cent of the original provision. The provision under this head is made at one tenth of the expenditure incurred on grants to municipalities for construction of roads during 10 years including the current year, which was Rs. 81.00 lakhs. Apparently, the Department had not assessed the requirements accurately.

In 1968-69, saving under this group-head was 25 per cent of the original provision due to similar reasons.

(iii) A portion of the above savings was utilised in meeting additional expenditure under other group-heads; an important case is given below:—

आ. 3. Expenditure on Panchayat elections

O	1.53		
S	5.47	11.48	11.47 —0.01
R	4.48		

Original provision of Rs. 1.53 lakhs was augmented by supplementary



grant (Rs. 5.47 lakhs) on 11th March 1970 and re-appropriation (Rs. 4.48 lakhs) on 31st March 1970 for meeting additional expenditure on the preliminary arrangements of panchayat elections.

(iv) *Special fund for ex-servicemen.*—The rules governing the transactions in this fund have not been made by Government. Neither any expenditure has been incurred towards payment of contribution to the fund nor was any expenditure incurred out of the fund during the year. The balance at the credit of the fund on 31st March 1970 was Rs. 13.34 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1969-70.

### GRANT No. XXXV. OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS

#### Major head 76. Other Miscellaneous Compensations and Assignments

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	79,14,000	86,29,000	36,21,456	—50,07,544
Supplementary	7,15,000			
Amount surrendered during the year (March 1970)				6,54,260

#### Charged

Original	...	1,43,000	1,42,594	—406
Supplementary	1,43,000			
Amount surrendered during the year (March 1970)				400

#### Notes and comments

Substantial saving occurred mainly under:—

Group head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
1. (i) Grants-in-aid to Panchayat Samitis in lieu of share in Land Revenue			
0	42.18	42.18	—42.18

The saving was due to non-entertainment of sanction for payment of grants.  
in-aid issued late.



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving --
1. (ii). 1. Payment of Annuity in perpetuity in respect of religious and educational institutions			
O 25.00	23.89	22.98	-0.91
S 5.00			
R -6.11			

In view of total saving of Rs. 7.02 lakhs, supplementary grant of Rs. 5.00 lakhs obtained on 11th March 1970 proved wholly unnecessary. Saving was due to non-drawal of claims by some annuity-holders.

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

Major head 92. Payment of Compensation to Land Holders etc. on the abolition of the Zamindari System

	Total grant	Actual expenditure	Excess + Saving --
	Rs.	Rs.	Rs.
Original 1,00,00,000	1,00,00,000	78,02,491	-21,97,509
Supplementary ..			

Amount surrendered during the year (March 1970)

28,00,000

*Notes and comments*

The saving occurred under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving --
1. Compensation			
2. Payment through Bonds			
O 80.00	46.00	51.26	+5.26
R -34.00			

Saving of Rs. 34.00 lakhs (42 per cent of the original provision) envisaged due to finalisation of less number of compensation claims by revenue authorities was surrendered (Rs. 28.00 lakhs) / reappropriated (Rs. 6.00 lakhs) only on 31st March 1970; the actual expenditure exceeded the final grant by Rs. 5.26 lakhs which was due to receipt of more Jagir bonds than anticipated during March 1970 from the Reserve Bank of India.



# GRANT No. XXXVII. CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH

Major head 94-Capital Outlay on Improvement of Public Health

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	1,54,65,000	1,54,65,000	1,25,86,524	—28,78,476
Supplementary	—			

Amount surrendered during the year (March 1970) ... 42,23,430

Charged

Original	..	—	378	+378
Supplementary	..			

Amount surrendered during the year

Notes and comments

(i) Rs. 378 spent in January 1970 without budget provision require regularisation; the amount represented payment in satisfaction of the decree for rent of private building awarded in August 1969 and was booked under 'Kr. 1-Water Supply Schemes (i) Expenditure on Original Schemes I-Plan expenditure.'

(ii) The saving anticipated in the voted grant was surrendered only on 31st March 1970; even so the amount surrendered (Rs. 42.23 lakhs) was in excess by Rs. 13.45 lakhs of the amount that actually became available for surrender (Rs. 28.78 lakhs).

(iii) Savings occurred mainly under:—

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

Kr. 1-Water Supply Schemes

(i) Expenditure on Original Schemes

II-Non-plan expenditure

O	60.00	3.25	0.20	—3.05
R	—56.75			

The anticipated saving of Rs. 56.75 lakhs was due to non-execution of the second phase of Ajmer water supply scheme owing to non-finalisation of the



## Group-head

Total grant

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

scheme for the construction of the Banas river dam by the Irrigation Department. Reasons for the balance saving of Rs. 3.05 lakhs are awaited.

¶1. Add—Prorata expenditure on Establishment transferred from "30-Public Health"

(i) Plan expenditure

O	15.00				
R	—8.00		7.00	20.56	+13.56

In view of the final excess, reduction of Rs. 8.00 lakhs by surrender made on 31st March 1970 proved unjustified. Reasons for the final excess of Rs. 13.56 lakhs are awaited.

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

Major head 95. Capital Outlay on Schemes of Agricultural Improvement and Research

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	11,90,000			
Supplementary	26,21,000		38,11,000	40,90,505
				+2,79,505

Amount surrendered during the year

Notes and comments

(i) The expenditure exceeded the grant by Rs. 2,79,505 which requires regularisation.

(ii) The excess occurred mainly under:—

Group-head

Total grant

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

¶1. Boring Operations

1. Works executed through the Rajasthan Ground Water Board

(iii) Purchase of Machinery etc.

O	3.00				
S	13.00				
R	1.60		17.60	19.71	+2.11

The excess was due to adjustment in 1969-70 accounts of the cost of one



Rotary Rig procured in 1968-69.

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

Major head 96. Capital Outlay on Industrial and Economic Development

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	1,35,37,000	2,09,34,000	2,09,31,617	—2,383
Supplementary	73,97,000			

Amount surrendered during the year

# GRANT No. XL. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHE- MES AND CAPITAL OUTLAY ON IRRIGATION, NAVI- GATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL AND NON-COMMERCIAL)

Major heads 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.
Voted				
Original	24,49,33,000	37,39,34,000	36,32,64,877	—1,06,69,123
Supplementary	12,90,01,000			

Amount surrendered during the year



Charged		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess-+ Saving— Rs.
Original	..	23,000	18,473	—4,527
Supplementary	23,000			
Amount surrendered during the year (March 1970)				2,899

*Notes and comments*

(i) The entire saving of Rs. 1,06.69 lakhs under the voted grant remained unsundered.

(ii) The saving in the voted section was the net result of savings under a few group-heads partly off-set by excesses under others. Cases of substantial variations are mentioned in notes (iii) to (ix) below.

(iii) Entire provision remained unutilised under the following :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
98. Capital Outlay etc.			
११. Satpura Power Project			
2. Add-Expenditure on common works executed by other Governments and Agencies			
O	20.00	20.00	..
			-20.00

Reasons for non-utilisation of the provision are awaited.

११. Beas Project				
2. Beas Dam (Unit-2)				
(ii) Electricity Branch (Electrical Works)				
O	1,22.56	2,39.70	..	-2,39.70
R	1,17.14			

In view of the entire saving of Rs. 2,39.70 lakhs, augmentation of funds by re-appropriation on 31st March 1970 for meeting anticipated expenditure due to increase in the State Plan allocation for the Beas Project proved unnecessary. Reasons for the saving are awaited.

११. 3. Centrally Sponsored and other schemes				
S	6,34.42	6,34.42	..	-6,34.42

Provision made by supplementary grant for adjustment of proportionate



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

expenditure incurred during past years on Beas Project remained unutilised reasons for which are awaited.

(iv) In the following cases, original provision was not utilised substantially; reasons for the savings are awaited.

98. Capital Outlay etc.				
क्र. Bhakra Nangal Project				
2. Nangal Hydel Electricity Schemes				
Bhakra Left Bank Power Project				
(i) Electricity Branch				
(Electrical Works)				
Plan expenditure				
I. Works				
O	57.65	57.65	0.60	—57.05
II. Establishment				
O	4.50	4.50	0.01	—4.49
IV. Suspense				
O	6.59	6.59	0.17	—6.42

99. Capital Outlay etc.				
क्र. Irrigation works				
2. Unproductive				
(i) Major and Medium				
Irrigation Projects				
12. Mahi Project				
(i) Unit No. 1-Dam				
1. Works				
O	18.21	18.21	15.24	—2.97

(v) Other important cases of savings are given below :—

98. Capital Outlay etc.				
क्र. Bhakra Nangal Project				
(ii) Expenditure through the				
Bhakra Management Board				
I. Works				
O	1.11			
S	8.19	5.14	1.01	
R	—4.16			—4.13

Original provision was augmented by obtaining supplementary grant of Rs. 8.19 lakhs on 11th March 1970 to accommodate anticipated expenditure



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
on common works incurred by Bhakra Management Board. Rs. 4.16 lakhs were, however, reappropriated on 31st March 1970 from this group-head as per actual requirement, even then Rs. 4.13 lakhs remained unutilised. Reasons for the final saving are awaited.			
अ. Chambal Project			
1. Irrigation and Hydel Schemes			
(i) Irrigation Branch			
I. Productive			
ii. Unit No.2- Canals in Rajasthan			
(2) Right Main Canals			
4. Suspense			
O	1.07		
S	0.39		
R	—2.36	—0.90	—7.58
			—6.68

Rs. 2.36 lakhs were reappropriated from the group-head due to non-adjustment of the value of stock. The reasons for non-adjustment and for the final saving of Rs. 6.68 lakhs are awaited.

अ. 1.(ii) I. Unit No. 3—				
Rana Pratap Sagar Dam				
Plan expenditure				
Dam and Appurtenant Works				
1. Works				
O	75.00			
R	—7.40	67.60	57.87	—9.73

Saving of Rs. 7.40 lakhs was due to late finalisation of tenders of the Bhim Sargarh bridge. The reasons for the final saving of Rs. 9.73 lakhs are awaited.

अ. 1. (ii) II. Production				
1. Works				
O	72.00			
R	46.00	1,18.00	1,12.13	—5.87

Reasons for the final saving of Rs. 5.87 lakhs are awaited.

#### 99. Capital Outlay etc.

का. 1.(2) Rajasthan Canal Project				
Plan expenditure				
(i) Expenditure in Rajasthan				
4. Suspense				
O	73.17			
R	—43.01	30.16	—0.78	—30.94

Rs. 43.01 lakhs were reappropriated from the group-head on the



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

basis of anticipated requirements and clearance of stock purchase items. The reasons for the final saving of Rs. 30.94 lakhs are awaited.

क्र. 1.(2). (ii) Expenditure in the Punjab on Rajasthan Feeder debitible to Rajasthan

1. Works				
O	24.34			
R	-3.69		20.65	16.57
				-4.08

Saving of Rs. 3.69 lakhs was due to non-utilisation of the provision made for settlement of displaced persons; reasons for their non-settlement and for the final saving of Rs. 4.08 lakhs are awaited.

(vi) In the following cases, savings envisaged did not materialise to the extent anticipated and there were final uncovered excesses; reasons therefor are awaited.

98. Capital Outlay etc.

क्र. 1. (ii) II. Production  
4. Suspense

O	-0.29			
R	-31.55		-31.84	-21.28
				+10.56

क्र. 1.(ii) III. Transmission

1. Works

O	2,35.87			
R	-80.87		1,55.00	1,62.96
				+7.96

क्र. 2. Unit No. 5 Jawahar Sagar

Power Dam

Plan expenditure

(i) Dam and Appurtenant Works

1. Works

O	3,08.00			
R	-89.95		2,18.05	2,20.90
				+2.85

क्र. 2.(ii) Production

1. Works

O	1,71.05			
R	-1,35.05		36.00	42.45
				+6.45



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
100. Capital Outlay etc.			
वा. 1. Flood Control Works			
I. Plan Expenditure			
iii. Other Works			
O	81.66		
R	—48.66	33.00	37.34
			+4.34

(vii) In the following cases, additional funds provided by re-appropriation on 31st March, 1970 proved wholly unnecessary/excessive. The reasons for the final saving are awaited :—

98. Capital Outlay etc.				
वा. 1.(i) Electrical Branch (Electrical Works)				
O	1,60.44			
R	64.56	2,25.00	15.47	— 2,09.53

99. Capital Outlay etc.				
क. 1.(2)(i) Expenditure in Rajasthan				
3. Tools and Plant				
O	9.70			
R	15.74	25.44	20.06	— 5.38

(viii) In the following group-heads, expenditure was substantially in excess of the original provision; reasons for the final excesses and their remaining uncovered are awaited :—

98. Capital Outlay etc.				
का 1.(ii) Expenditure through the Bhakra Management Board				
IV. Suspense				
O	—2.65			
S	1.83	—0.12	3.36	
R	0.70			+3.48

वा. 2. Beas Dam (Unit-2)				
(i) Irrigation Branch (Civil Works)				
Plan expenditure				
O	3,99.00			
S	4,19.15	7,80.30	34,96.62	
R	—37.85			+7,16.32



Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
99. Capital Outlay etc.			
का.2.(1) Major and Medium Irrigation Projects Plan Expenditure			
1. Jawai River Project			
O 8.85	19.61	38.46	+18.85
R 10.76			
का 2.(1) 9. Gurgaon Canal			
(i) Works-in-Rajasthan			
1. Works			
O 19.53	19.53	59.38	+39.85
का.2.(1) 10. Jetpura Project			
O 7.22	7.22	11.81	+4.59
100. Capital Outlay etc.			
आ.1. (i) I. ii. Ghaggar Flood Works			
1. Works			
O 23.95	26.39	31.31	+4.92
R 2.44			
(ix) In the following cases, substantial expenditure remained wholly uncovered; reasons have not been furnished :—			
98. Capital Outlay etc.			
का.3. Nangal Hydel Electricity Schemes Bhakra Right Bank Power Project			
(i) Electricity Branch			
O ..	..	53.15	+53.15
घा.1. Beas Satlaj Link (Unit-1) Irrigation Branch			
O ..	..	2,11.81	+2,11.81
घा.2. (ii) v. Add-Advance to the Beas Construction Board			
O ..	..	7.53	+7.53
99. Capital Outlay etc.			
का.2. (i). 5. Jakham Project			
(iv) Suspense			
O ..	..	6.57	+1.57



( ) *Suspense transactions.*—The nature of transactions recorded under the minor head "Suspense" has been explained in note (vi) below the Appropriation Accounts of Grant No. XXVI. Irrigation, Navigation, Embankment and Drainage Works.

Break-up of "Suspense" transactions in this grant during 1969-70 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	—3,81.11	1,09.78	5.67	1,04.11	—2,77.00
Stock	4,54.90	3,43.88	4,47.42	—1,03.54	3,51.36
Miscellaneous Public Works Advances	3,99.15	1,09.66	2,07.01	—97.35	3,01.80
Workshop Suspense	10.05	9.62	10.70	—1.08	8.97
<b>TOTAL</b>	<b>4,82.99</b>	<b>5,72.94</b>	<b>6,70.80</b>	<b>—97.86</b>	<b>3,85.13</b>

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

Purchases	80.16	18.84	16.13	2.71	82.87*
Stock	1,44.53	7,74.37	7,61.24	13.13	1,57.66
Miscellaneous Public Works Advances	1,17.63	1,07.32	1,24.09	—16.77	1,00.86
Workshop Suspense	2.21	12.09	8.62	3.47	5.68
<b>TOTAL</b>	<b>3,44.53</b>	<b>9,12.62</b>	<b>9,10.08</b>	<b>2.54</b>	<b>3,47.07</b>

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

Purchases	—0.21	..	..	..	—0.21
Stock	20.86	37.15	26.29	10.86	31.72
Miscellaneous Public Works Advances	0.42	10.05	1.22	8.83	9.25
Workshop Suspense	0.11	—0.01	..	—0.01	0.10
<b>TOTAL</b>	<b>21.18</b>	<b>47.19</b>	<b>27.51</b>	<b>19.68</b>	<b>40.86</b>

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

Purchases	1.60	..	..	..	1.60*
Stock	0.98	9.05	14.85	—5.80	—4.82
Miscellaneous Public Works Advances	2.24	7.52	2.76	4.76	7.00
<b>TOTAL</b>	<b>4.82</b>	<b>16.57</b>	<b>17.61</b>	<b>—1.04</b>	<b>3.78</b>

\*The debit balance is under investigation.



## GRANT No. XLI. CAPITAL OUTLAY ON PUBLIC WORKS

## Major head 103. Capital Outlay on Public Works

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Voted</b>				
Original	3,86,44,000	3,86,45,000	3,53,29,111	—33,15,889
Supplementary	1,000			
Amount surrendered during the year (March 1970)				20,29,109
<b>Charged</b>				
Original	1,000	6,000	5,236	—765
Supplementary	5,000			
Amount surrendered during the year (March 1970)				625

The expenditure shown above does not include Rs. 1.45 lakhs spent out of an advance from the Contingency Fund sanctioned on 31st March 1970; the amount remained unrecouped to the fund till the close of the year.

*Notes and comments*

(i) Substantial savings occurred mainly under the following group-heads; savings were anticipated due to restrictions on new works, late issue of sanctions and slow progress of works and surrendered/reappropriated to some other group-heads in March 1970 for meeting additional expenditure thereon.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3 General Administration			
(ii) Non-plan expenditure			
O	16.00	20.00	—4.77
S	0.01		
R	3.99		

Additional funds of Rs. 10.30 lakhs were provided by supplementary grant (Rs. 0.01 lakh) on 11th March 1970 and re-appropriation (Rs. 10.29 lakhs) on 31st March 1970 to meet expenditure on additions and alterations to the Secretariat building and renovation of the Rajasthan Assembly Hall. Also Rs. 6.30 lakhs



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

were surrendered on 31st March 1970 due to slow progress of works, even then Rs. 4.77 lakhs remained unsurrendered mainly due to ban on issue of cheques after 20th March 1970.

क्र. 5. Jails

O	3.05	0.60	0.66	+0.06
R	-2.45			

क्र. 9. Medical  
Plan expenditure

O	88.33	57.50	47.42	-10.08
R	-30.83			

The total saving of Rs. 40.91 lakhs was 46 per cent of the original provision. The final saving of Rs. 10.08 lakhs was due to slow progress of works and ban on issue of cheques after 20th March 1970.

क्र. 10. Agriculture  
Plan expenditure

O	22.76	20.25	19.20	-1.05
R	-2.51			

The final saving of Rs. 1.05 lakhs was due to slow progress of works.

क्र. 11. Animal Husbandry  
Plan expenditure

O	23.06	14.19	14.35	+0.16
R	-8.87			

क्र. 12. Industries  
Plan expenditure

O	9.00	5.00	5.43	+0.43
R	-4.00			

क्र. 15. Miscellaneous Departments

(iv) Employees' State Insurance  
Scheme

O	17.10	15.00	13.71	-1.29
R	-2.10			

The final saving of Rs. 1.29 lakhs was due to slow progress of works.

क्र. Grants-in-aid

O	10.00	7.71	7.36	-0.35
R	-2.29			

Reasons for the final saving of Rs. 0.35 lakh are awaited.



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

(In lakhs of rupees)

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

## 1. Establishment

## (i) Plan expenditure

O	29.48	25.00	24.39	-0.61
R	-4.48			

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

## अ. Original Works

## Communications

## (i) Plan expenditure

O	88.64	93.00	98.50	+5.50
R	4.36			

The excess of Rs. 9.86 lakhs was due to accelerated progress of works.

GRANT No. XLII. CAPITAL OUT LAY ON OTHER WORKS  
(ALL VOTED)

Major head 109. Capital Outlay on Other works

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	3,000	3,000	548
Supplementary	...		-2,452

Amount surrendered during the year (March 1970)

2,400

## GRANT No. XLIII. PAYMENTS OF COMMUTED VALUE OF PENSIONS

Major head 120. Payments of Commuted value of Pensions

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted			
Original	12,00,000	17,40,000	16,34,281
Supplementary	5,40,000		-1,05,719
Amount surrendered during the year			



		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged</i>				
Original	...			
Supplementary	31,000	31,000	30,813	—187
Amount surrendered during the year (March 1970)				187

### GRANT No. XLIV-CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING

Major head 124-Capital Outlay on Schemes of Government Trading

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Voted</i>				
Original	23,06,66,000			
Supplementary	10,01,000	23,16,67,000	20,54,35,331	—2,62,31,669
Amount surrendered during the year (March 1970)				2,64,72,005
<i>Charged</i>				
Original	10,000			
Supplementary	2,000	12,000	7,465	—4,535
Amount surrendered during the year (March 1970)				3,650

#### Notes and comments

(i) Substantial savings occurred under:—

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

#### 1. 2. Purchase of coarse grains by the State Government

O	3,20.00			
R	—3,61.80	3.20	3.09	—0.11

The total saving of Rs. 3,16.91 lakhs (98 per cent of the original provision) was mainly due to non-purchase of coarse grains due to bad crops.



S. No.	Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
2. क१. 3.	Purchase of Indigenous Wheat and rice by the State Government for buffer stock			
O	38.00	1.54	0.34	-1.20
R	-36.46			

Saving was due to non-purchase of indigenous wheat by State Government as per the revised policy.

3. ग१. 4. Scheme for purchase and distribution of insecticides and plant protection equipments

O	45.00	1.00	1.21	+0.21
R	-44.00			

The anticipated saving of Rs. 44.00 lakhs (98 per cent of the original provision) was due to less purchase of pesticides owing to drought conditions in the State.

4. घ१. Jaipur Milk Supply Scheme

O	34.45	26.14	23.67	-2.47
R	-8.31			

Out of the total saving of Rs. 10.78 lakhs anticipated saving of Rs. 8.31 lakhs was due to non-availability of quality milk in adequate quantity; reasons for the final saving of Rs. 2.47 lakhs are awaited.

5. ङ१. Wool Trading Scheme

O	69.70	54.98	55.60	+0.62
R	-14.72			

The anticipated saving of Rs. 14.72 lakhs was due to less purchase of wool.

6. च१. State Wollen Mills,  
Bikaner

O	74.50	33.86	33.68	-0.18
R	-40.64			

The anticipated saving of Rs. 40.64 lakhs was due to non-running of mills to the full capacity owing to difficulties in marketing the produce.



S. No.	Group-head	Total grant	Actual expenditure	Excess + Saving —
--------	------------	-------------	--------------------	----------------------

(In lakhs of rupees)

## 7. शा. 1. Malaria Eradication Programme

O	30.00	25.19	26.20	+1.01
R	—4.81			

The anticipated saving of Rs. 4.81 lakhs was due to receipt of less material and equipments from the Government of India.

## 8. वा. Scheme for control of diseases

## 1. National T.B. Control Programme

O	6.00	3.00	4.14	+1.14
R	—3.00			

The anticipated saving of Rs. 3.00 lakhs (50 per cent of the original provision) was due to receipt of less drugs from the Government of India.

## 9. सा. World Food Programme Scheme (Rajasthan Canal)

O	15.40	12.63	12.20	—0.43
R	—2.77			

The total saving of Rs. 3.20 lakhs was due to :—

(i) non-receipt of bills for loading and clearance charges from the Food Corporation of India (Rs. 2.30 lakhs);

(ii) less expenditure on transportation of food commodities supplied by the Food Corporation of India from local depot instead of Bombay depot (Rs. 0.42 lakh);

(iii) vacancies owing to ban on fresh appointments (Rs. 0.28 lakh);

(iv) non-construction of garages by the Rajasthan Canal Project (Rs. 0.20 lakh).

## 10. एल. G.C. Iron Sheets

O	9.25	2.75	2.75	...
R	—6.50			

Saving of Rs. 6.50 lakhs (70 per cent of the original provision) was due to non-acceptance by the department of bills received from the Government of India (Defence Department) owing to difference between the rates charged in the bills and agreed to by them initially.



No.	Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
11.	ॐ. Scheme for departmental working of Forest Coupes			
O	50.00	19.31	19.82	+0.51
R	—30.69			

The anticipated saving of Rs. 30.69 lakhs (61 per cent of the original provision) was due to late starting of departmental operations (Rs. 29.97 lakhs) and vacancies (Rs. 0.72 lakh).

12. ॐ. World Food Programme  
(Colonisation)

O	55.00	...	...	...
R	—55.00			

The saving of entire provision of Rs. 55.00 lakhs was due to non-finalisation of the programme by the Government of India.

(iii) A portion of the savings in the above cases was reappropriated and utilised mainly under:—

॥.1. Purchase of seeds

O	85.00	3,04.50	3,04.51	+0.01
R	2,19.50			

The original provision of Rs. 85.00 lakhs was augmented by re-appropriation on 31st March 1970 for purchase of more Kharif seeds for distribution in famine affected areas.

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

O	23.86	67.00	67.71	+0.71
R	43.14			

The original provision was augmented by re-appropriation on 31st March 1970 for purchase of imported tractors and manufacture of Persian wheels.

ॐ. Scheme for departmental working of rock phosphate at Jhamarkotra

S	10.01	43.40	43.50	+0.10
R	33.39			

Supplementary provision obtained on 26th August 1969 (Rs. 10.00 lakhs) and 11th March 1970 (Rs. 0.01 lakh) was augmented by re-appropriation on 31st March 1970 for defraying expenditure on departmental working of rock phosphate at Jhamarkotra.



## PUBLIC DEBT (ALL CHARGED)

## Major head O. Public Debt

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	78,67,91,000	2,60,30,46,000	2,44,28,42,379
Supplementary	1,81,62,55,000		
Amount surrendered during the year (March 1970)			15,10,76,080
Notes and comments			

(i) In view of eventual saving, supplementary appropriation obtained on 11th March 1970 proved excessive.

(ii) The saving occurred mainly under:—

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

का. Debt raised in India  
 I-Permanent Debt  
 (i) Loans bearing interest  
 II-Rajasthan Jagir Resumption  
 Compensation and Rehabilitation Bonds

O	2,25.00	2,00.00	1,99.18	—0.82
R	—25.00			

The total saving of Rs. 25.82 lakhs was due to lesser drawings by the ex-Jagirdars.

## का. 2. Floating Debt

O	50,00.00	1,98,00.00	1,97,09.77	—90.23
S	1,62,93.76			
R	—14,93.76			

The anticipated saving of Rs. 14,93.76 lakhs was due to non-receipt of Central assistance to clear overdraft. The final saving of Rs. 90.23 lakhs was explained by Government as due to unforeseen and uncertain character of transactions which depend on overall budgetary position of the State Government.



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

Major head Q. Loans and Advances by the State/Union Territory Governments

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	21,72,49,000		
Supplementary	17,76,55,000		
	39,49,04,000	33,26,74,090	—6,22,29,910
Amount surrendered during the year (March 1970)			2,33,94,625

## Notes and comments

(i) In view of the final saving of Rs. 6,22.30 lakhs, supplementary grant of Rs. 17,76.55 lakhs obtained in August 1969/March 1970 proved excessive.

(ii) Out of the saving of Rs. 6,22.30 lakhs Rs. 2,33.95 lakhs were surrendered only in March 1970.

(iii) Saving of Rs. 5,80.63 lakhs occurred under:—

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

## 1. ₹1.7. Advances to Cultivators

### (i) Famine Advances

O	1,00.00			
S	4,00.00	3,00.00	2,75.11	—24.89
R	—2,00.00			

In view of the total saving of Rs. 2,24.89 lakhs, additional funds obtained on 11th March 1970 proved excessive; the anticipated saving (Rs. 2,00.00 lakhs) was due to grant of loans to cultivators by the nationalised banks instead of by Government. The final saving of Rs. 24.89 lakhs was mainly due to non-assessment of amount of loan to be disbursed to the cultivators for purchase of seeds, fodder, bullocks, camels, etc.

## 2. ₹1.8 (i) Loans to State Electricity Board

### I. Plan expenditure

O	15,00.00			
S	8,54.48	23,65.50	20,09.76	—3,55.74
R	11.02			

In view of the saving of Rs. 3,55.74 lakhs, supplementary grant obtained in March 1970 and re-appropriation proved excessive. The final saving was mainly due



Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
to non-receipt of sanction of the Government of India for adjustment of expenditure pertaining to Beas Project (Rs. 3,04.87 lakhs) and Bhakra Right Bank Power Project (Rs. 50.01 lakhs).			

(iv) Under the following group-heads provision remained wholly or substantially unutilised.

1. का. 2(i) ii. Long term loans  
Plan expenditure  
ग. Construction of wells

O	17.00	2.00	..	—2.00
R	—15.00			

Anticipated saving (Rs. 15.00 lakhs) was due to sanction of lesser loans than anticipated owing to drought conditions. The final saving of Rs. 2.00 lakhs was due to non-issue of sanction by the Government for transfer of funds to panchayat samitis.

2. का. 4(i) I. Loans to Rajasthan  
Rajya Sahakari Kraya-  
Vikraya Sangh Ltd.

O	2,00.00	1,70.19	1,70.19	..
R	—29.81			

The anticipated saving of Rs. 29.81 lakhs, which was reappropriated (Rs. 17.00 lakhs) surrendered (Rs. 12.81 lakhs) on 31st March 1970 was due to release of less quantity of fertilisers to the Sangh.

3. का. 6. Loans and Advances to  
Displaced Persons

O	14.34	0.80	0.68	—0.12
R	—13.54			

Saving was mainly due to non-adjustment of cost of houses and shops constructed for displaced persons, due to non-reconciliation of the expenditure by Public Works Department which is initially debited under "109 Capital Outlay on other Works".

4. का. 9(i) Loans to Students for  
Prosecution of Studies

O	4.50	2.00	1.93	—0.07
R	—2.50			

Saving was attributed to post budget decision for discontinuing of grant for fresh study loans.



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

(In lakhs of rupees)

5.क. 9. (vi) Loans to Small Scale Cottage Industries  
II Through the Director, Social Welfare

O	4.09	...	—	—
R	—4.09			

Non-utilisation of the entire provision was attributed to (i) payment of loans through the Industries Department instead of through the Social Welfare Department (Rs. 2.20 lakhs) and (ii) grant of subsidy in place of loan to scheduled caste persons for construction of houses (Rs. 1.89 lakhs).

6.क. 9. (ix) Loans for Low Income Group Housing Scheme

I State Plan

O	40.50	33.50	33.41	—0.09
R	—7.00			

The anticipated saving of Rs. 7.00 lakhs was due to less receipt of funds from the Life Insurance Corporation of India.

7.क. 9 (iv) Animal Husbandry Plan expenditure  
Through the Agency of Director, Animal Husbandry

O	12.50	0.86	1.34	+0.48
R	—11.64			

The anticipated saving of Rs. 11.64 lakhs was due to less receipt of assistance from Government of India for intensive cattle development scheme.

8.क. 9 (xviii) Taccavi Advances to Unemployed Swarankars

O	10.00	4.85	4.67	—0.18
R	—5.15			

The anticipated saving of Rs. 5.15 lakhs was due to less receipt of assistance from Government of India.

(v) A portion of the savings in the above cases was reappropriated and



Group-head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)			
utilised mainly under:—			
(a) क.2 (i) i. Short term loans			
O	1.70.00		
S	2,38.00	4,34.00	4,32.79
R	26.00		—1.21

The original provision was augmented through supplementary grant (Rs. 2,38.00 lakhs) and re-appropriation (Rs. 26.00 lakhs) for grant of more loans to the Panchayat Samitis for purchase of seeds, fertilisers, etc.

(b) क.9(xiii)क. Loans to Go-Seva  
Sangh-Through the  
Agency of Relief  
Commissioner

R	10.00	10.00	10.00	..
---	-------	-------	-------	----

Provision was utilised for payment of loans to the Go-Seva Sangh for purchase of grass, etc.



## APPENDIX



## APPEN

(Referred to in sub-paragraph 6 below the Summary of Appropriation)

Grant-wise details of estimates and actuals in respect of recoveries

No. and name of the grant or appropriation	Budget estimates
	Rs.
IV Sales Tax	14,43,000
VIII Parliament, State/Union Territory Legislature	7,47,000
IX General Administration	3,31,000
XII Police	3,04,000
XIII Miscellaneous Departments	56,87,000
XVII Public Health	74,50,000
XVIII Agriculture	2,00,000
XX Co-operation	14,34,000
XXIV Miscellaneous Social Developmental Organisations	78,000
XXV Multipurpose River Schemes	8,01,000
XXVI Irrigation, Navigation, Embankment and Drainage Works	27,44,000
XXVII Public Works	2,00,19,000
XXVIII Famine Relief	93,00,000
XXIX Pensions and Other Retirement Benefits and Commutation of Pensions	6,000
XXXII Stationery and Printing	11,00,000
XXXIV Miscellaneous	5,08,000
XXXIX Capital Outlay on Industrial & Economic Development	..
XL Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)	10,62,22,000
XLI Capital Outlay on Public Works	1,17,79,000
XLII Capital Outlay on Other Works	10,00,000
XLIII Payments of Commuted Value of Pensions Voted	12,00,000
<i>Charged</i>	..
XLIV Capital Outlay on Schemes of Government Trading	23,90,47,000
Total Voted	41,14,00,000
<i>Charged</i>	..



**DIX**

Accounts by Grants and Appropriations on page 10.)

adjusted in the accounts in reduction of expenditure

Revised estimates	Actuals	Actuals compared with	
		Budget estimates More+ Less—	Revised estimates More+ Less—
Rs.	Rs.	Rs.	Rs.
15,87,000	15,66,245	+1,23,245	—20 755
11,75,000	15,54,895	+8,07,895	+3,79,895
2,84,000	2,34,735	—96,265	—49 265
2,83,000	2,88,194	—15,806	+5,194
59,88,000	60,42,710	+3,55,710	+54 710
92,03,000	98,94,973	+24,44,973	+6,91,973
2,00,000	2,99,532	+99,532	+99,532
15,94,000	9,48,114	—4,85,886	—6,45,886
68,000	..	—78,000	—68,000
8,59,000	48,48,651	+40,47,651	+39,89,651
38,65,000	39,11,076	+11,67,076	+46,076
3,33,50,000	3,23,77,518	+1,23 58 518	—9,72,482
1,08,00,000	93,00,000	..	—15,00,000
15,000	4,633	—1,367	—10,367
10,00,000	7,44,151	—3,55,849	—2,55,849
4,08,000	1,14,496	—3,93,504	—2,93,504
..	1,19,263	+1,19,263	+1,19,263
11,02,21,000	12,04,32,193	+1,42,10,193	+1,02,11,193
1,60,26,000	1,59,88,767	+42,09,767	—37,233
2,64,000	2,13,883	—7,86,117	—50,117
17,40,000	16,34,281	+4,34,281	—1,05,719
..	30,813	+30,813	+30,813
22,00,65,000	22,63,28,873	—1,27,18,127	+62,63,873
41,89,95,000	43,68,47,183	+2,54,47,183	+1,78,52,183
...	30,813	+30,813	+30,813





COMPTROLLER AND AUDITOR GENERAL OF INDIA  
1970

K12 K12

K12 K12

Printed by the Superintendent, Government Central Press, Jaipur  
1970