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APPN. ACCOUNTS

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C. P. Shandani

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APPROPRIATION
ACCOUNTS
1970-71



सत्यमेव जयते

GOVERNMENT OF RAJASTHAN

APPROPRIATION ACCOUNTS
1970-71

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1970-71 presents the accounts of sums expended in the year ended 31st March 1971 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	3,85,72,000	3,86,29,039	..	57,039
<i>Charged</i>	<i>23,000</i>	<i>35,064</i>	<i>..</i>	<i>12,064</i>
II. State Excise Duties				
Voted	1,76,43,000	1,27,84,130	48,58,870	..
<i>Charged</i>	<i>13,000</i>	<i>11,630</i>	<i>1,370</i>	<i>..</i>
III. Taxes on Vehicles				
Voted	17,53,000	17,11,408	41,592	..
<i>Charged</i>	<i>2,000</i>	<i>1,047</i>	<i>953</i>	<i>..</i>
IV. Sales Tax				
Voted	92,04,000	92,37,292	..	33,292
<i>Charged</i>	<i>5,000</i>	<i>..</i>	<i>5,000</i>	<i>...</i>
V. Other Taxes and Duties				
Voted	20,59,000	21,44,450	..	85,450
VI. Stamps				
Voted	7,17,000	6,45,920	71,080	..
VII. Registration Fees				
Voted	3,74,000	3,70,233	3,767	..
Interest on Debt and other Obligations				
<i>Charged</i>	<i>33,06,84,000</i>	<i>32,89,20,546</i>	<i>17,63,454</i>	<i>..</i>

Number and name of grant or appropriation	Total grant or approp- riation	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>	3,44,06,000	3,44,05,809	191	..
VIII. Parliament, State; Union Territory Legislature				
Voted	78,60,000	77,49,503	1,10,497	..
<i>Charged</i>	1,08,000	73,813	34,187	..
IX. General Administration				
Voted	4,80,85,000	4,82,77,544	..	1,92,544
<i>Charged</i>	16,93,000	16,21,005	71,995	..
X. Administration of Justice				
Voted	1,02,23,000	1,00,70,780	1,52,220	..
<i>Charged</i>	17,94,000	18,08,601	..	14,601
XI. Jails				
Voted	72,71,000	78,83,442	..	6,12,442
<i>Charged</i>	3,000	1,446	1,554	..
XII. Police				
Voted	11,04,25,000	10,96,66,501	7,58,499	..
<i>Charged</i>	13,000	13,081	..	81

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.
XIII. Miscellaneous Departments				
Voted	1,81,94,000	1,82,07,717	..	13,71
<i>Charged</i>	23,000	23,041	..	41
XIV. Scientific Departments				
Voted	70,05,000	70,22,376	..	17,37
<i>Charged</i>	10,000	4,532	5,468	..
XV. Education				
Voted	41,54,34,000	41,58,50,969	..	4,16,96
<i>Charged</i>	11,000	6,705	4,295	..
XVI. Medical				
Voted	10,39,39,000	10,43,35,521	..	3,96,52
<i>Charged</i>	14,000	20,610	..	6,61
XVII. Public Health				
Voted	11,36,01,000	12,06,52,514	..	70,51,51
<i>Charged</i>	1,000	..	1,000	..
XVIII. Agriculture				
Voted	6,69,89,000	6,67,41,386	2,47,614	..
<i>Charged</i>	13,000	4,580	8,420	..
XIX. Animal Husbandry				
Voted	3,45,89,000	3,48,13,967	..	2,24,96
<i>Charged</i>	1,000	40	960	..

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.
XX. Co-operation				
Voted	1,69,92,000	1,50,25,322	19,66,678	..
Charged	1,000	..	1,000	..
XXI. Industries				
Voted	71,32,000	70,41,731	90,269	..
Charged	7,000	8,609	..	1,609
XXII. Community Development Projects, National Extension Service and Local Development Works				
Voted	3,55,22,000	3,54,59,296	62,704	..
XXIII. Labour and Employment				
Voted	72,69,000	67,79,795	4,89,205	..
XXIV. Miscellaneous Social and Developmental Organisations				
Voted	2,99,01,000	2,94,29,580	4,71,420	..
XXV. Multipurpose River Schemes				
Voted	4,42,13,000	4,51,14,849	..	9,01,849

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.
XXVI. Irrigation, Navigation, Embankment and Drainage Works				
Voted	8,30,77,000	8,59,20,643	..	28,43,643
XXVII. Public Works				
Voted	11,50,89,000	11,76,95,421	..	26,06,421
Charged	4,000	2,211	1,789	..
XXVIII. Famine Relief				
Voted	41,39,99,000	43,33,87,311	..	1,93,88,311
Charged	1,000	326	674	..
XXIX. Pensions and other Retirement Benefits and Commutation of Pensions				
Voted	3,75,27,000	3,70,44,087	4,82,913	..
Charged	1,15,000	1,16,363	..	1,363
XXX. Territorial and Political Pensions				
Voted	1,000	..	1,000	..
XXXI. Privy Purses and Allowances of Indian Rulers				
Voted	12,44,000	8,86,923	3,57,077	..

Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXXII. Stationery and Printing				
Voted	1,04,15,000	99,58,393	4,56,607	..
Charged	2,000	131	1,869	..
XXXIII. Forest				
Voted	2,71,80,000	2,64,25,931	7,54,069	..
Charged	2,38,000	2,42,061	...	4,061
XXXIV. Miscellaneous				
Voted	2,94,05,000	2,64,16,684	29,88,316	..
Charged	3,000	..	3,000	..
XXXV. Other Miscellaneous Compensations and Assignments				
Voted	1,22,56,000	1,15,08,240	7,47,760	..
XXXVI. Payment of Compensation to Land Holders etc. on the abolition of the Zamindari System				
Voted	85,00,000	51,48,043	33,51,957	..
XXXVII. Capital Outlay on Improvement of Public Health				
Voted	2,34,35,000	2,42,52,921	...	8,17,921

Number and name of grant or appropriation	Total grant or appropriation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXXVIII. Capital Outlay on Schemes of Agricultural Improvement and Research				
Voted	21,85,000	17,16,491	4,68,509	..
XXXIX. Capital Outlay on Industrial and Economic Development				
Voted	4,26,91,000	4,21,78,045	5,12,955	..
XL. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)				
Voted	37,40,39,000	30,11,78,916	7,28,60,084	..
Charged	29,000	28,789	211	..
XLI. Capital Outlay on Public Works				
Voted	5,28,75,000	5,37,33,749	-	8,58,749
Charged	56,000	49,762	6,238	..
XLII. Capital Outlay on Other Works				
Voted	2,000	-	2,000	..

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.
XLIII. Payments of Commuted Value of Pensions				
Voted	17,00,000	16,50,878	49,122	..
XLIV. Capital Outlay on Schemes of Government Trading				
Voted	14,74,73,000	9,10,36,651	5,64,36,349	..
Charged	53,000	91,651	..	38,651
Public Debt				
Charged	2,85,89,22,000	2,45,79,85,987	40,09,36,013	..
XLV. Loans and Advances by the State/ Union Territory Governments				
Voted	29,78,54,000	26,25,62,682	3,52,91,318	..
TOTAL | Voted	2,83,59,13,000	2,68,83,47,274	18,40,84,451	3,65,18,725
| Charged	3,22,82,48,000	2,82,54,77,440	40,28,49,641	79,081
GRAND TOTAL	6,06,41,61,000	5,51,38,24,714	58,69,34,092	3,65,97,806

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

S. No. Number and name of the *grant*

4.	IX.	General Administration
5.	XI.	Jails
6.	XIII.	Miscellaneous Departments
7.	XIV.	Scientific Departments
8.	XV.	Education
9.	XVI.	Medical
10.	XVII.	Public Health
11.	XIX.	Animal Husbandry
12.	XXV.	Multipurpose River Schemes
13.	XXVI.	Irrigation, Navigation, Embankment and Drainage Works
14.	XXVII.	Public Works
15.	XXVIII.	Famine Relief
16.	XXXVII.	Capital Outlay on Improvement of Public Health
17.	XLI.	Capital Outlay on Public Works

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

S. No. Number and name of appropriation

1.	I.	Land Revenue
2.	X.	Administration of Justice
3.	XII.	Police
4.	XIII.	Miscellaneous Departments
5.	XVI.	Medical
6.	XXI.	Industries
7.	XXIX.	Pensions and other Retirement Benefits and Commutation of Pensions
8.	XXXIII.	Forest
9.	XLIV.	Capital Outlay on Schemes of Government Trading

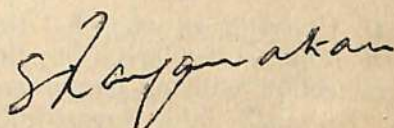
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts. (In case of certain grants, however, net budget provision was made. In these cases, the expenditure shown also is net, *i.e.* after taking into account the actual recoveries.)

The reconciliation between the total expenditure according to Appropriation Accounts and that shown in Finance Accounts is given below :—

	Voted Rs.	Charged Rs.
Total expenditure according to Appropriation Accounts	2,68,83,47,274	2,82,54,77,440
Deduct—Total recoveries	31,62,26,690	..
Net total expenditure as shown in the Finance Accounts	2,37,21,20,584	2,82,54,77,440

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 Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Rajasthan for the year 1970-71.



(S. RANGANATHAN)

Comptroller and Auditor General of India.

New Delhi :

The

5 FEB 1972

GRANT No. 1. LAND REVENUE

Major head 9. Land Revenue

		Total grant or appropriation Rs.	Actual expenditure Rs.	Exces Savin Rs.
Voted				
Original	3,79,12,000	3,85,72,000	3,86,29,039	+57,039
Supplementary	6,60,000			
Amount surrendered during the year (March 1971)				93,94
Charged				
Original	2,000	23,000	35,064	+12,064
Supplementary	21,000			
Amount surrendered during the year (March 1971)				1,28

Notes and comments

(i) Expenditure exceeded the charged appropriation by Rs. 12,064 which requires regularisation; the excess occurred under *Ex. Expenditure* in connection with *ex-Zamindari Estates* (i) Headquarters staff (provision: Rs. 0.22 lakh; expenditure: Rs. 0.35 lakh) and was due to payments made during March 1971 against decrees awarded by civil courts in favour of certain jagirdars.

(ii) Expenditure exceeded the voted grant also by Rs. 57,039; the excess requires regularisation.

(iii) The excess in the voted grant occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving
८१.2(i) District charges other than training schools			
I. Through the agency of Revenue Department			
O	2,97.68	3,02.78	+3.0
S	3.04		
R	2.06		

The original provision was augmented on 31st March 1971 by

Group-head

Total grant

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

supplementary grant and re-appropriation mainly for payment of arrear of pay in new pay scales and *ad-hoc* relief from 1st January 1971; nevertheless, expenditure of Rs. 3.09 lakhs remained un-covered mainly due to more payment of *ad-hoc* relief to the staff than anticipated.

(iv) The excess was partly off-set by savings under other group-heads. An important case of saving is given below:—

अ.2. (iv) Land Records
Improvement Scheme

(i) Non-plan expenditure

O	23.80	24.63	22.01	- 2.62
R	0.83			

Saving was due to finalisation of less number of pay fixation cases in new pay scales.

GRANT No. II. STATE EXCISE DUTIES

Major head 10. State Excise Duties

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	1,76,42,000	1,76,43,000	1,27,84,130	—48,58,870
Supplementary	1,000			
Amount surrendered during the year (March 1971)				48,05,150
Charged				
Original	1,000	13,000	11,630	—1,370
Supplementary	12,000			
Amount surrendered during the year (March 1971)				837

Notes and comments

(i) Saving occurred mainly under :—

Group-head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
११. Distilleries				
Cost of liquor purchased from outside				
O	1,25.00	71.50	70.50	—1.00
R	—53.50			

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Saving of Rs. 53.50 lakhs (surrendered: Rs. 48.05 lakhs/reappropriated: Rs. 5.45 lakhs on 31st March 1971) was due to reduction in purchase rate of liquor from 1st July 1970 owing to availability of raw materials at lower rates. The final saving of Rs. 1.00 lakh was due to non-receipt of bills from the Ganganagar Sugar Mills Limited duly completed in time.

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

११. District Executive Establishment

(ii) Other Establishment

O	32.75	35.80	36.22	+0.42
S	0.01			
R	3.04			

The original provision was augmented by re-appropriation, on 31st March 1971, to meet mainly additional expenditure on pay and allowances due to grant of advance increment and *ad-hoc* relief to the employees from 1st April 1970 and 1st January 1971 respectively.

GRANT No. III. TAXES ON VEHICLES

Major Head 11. Taxes on Vehicles

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted				
Original	13,92,000	17,53,000	17,11,408	- 41,592
Supplementary	3,61,000			
Amount surrendered during the year (March 1971)				8,345
Charged				
Original	1,000	2,000	1,047	- 953
Supplementary	1,000			
Amount surrendered during the year (March 1971)				953

GRANT No. IV. SALES TAX

Major head 12. Sales Tax

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	87,92,000	92,04,000	92,37,292	+33,292
Supplementary	4,12,000			
Amount surrendered during the year (March 1971)				22,300
Charged				
Original	5,000	5,000	..	—5,000
Supplementary	..			
Amount surrendered during the year (March 1971)				5,000

Notes and comments

(i) The expenditure exceeded the voted grant by Rs.33,292 which requires regularisation.

(ii) The excess occurred mainly under group-head 'A-2. District Executive Establishment (ii) Other Establishment' (provision: Rs. 73.15 lakhs; expenditure: Rs. 73.62 lakhs) and was due to more expenditure incurred on tours by the field officers for recovery of arrears of sales tax and payment of advance increment to the staff from 1st April 1970.

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	19,16,000	20,59,000	21,44,450	+ 85,450
Supplementary	1,43,000			

Amount surrendered during the year ..

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 85,450; the excess requires regularisation.

(ii) The excess occurred mainly under the following two group-heads owing to payment of advance increments under New Pay Scales (Rules) 1969 to such staff who had rendered 12 years of service on or before 31st March 1970.

Group-head		Total grant	Actual expenditure	Excess +
(In lakhs of rupees)				
क१. Collection Charges				
2. Taxes on goods and passengers				
O	10.03	11.20	11.69	+0.49
S	1.01			
R	0.16			
ख१. Charges under the Electricity Acts				
2. Electricity Duty				
O	1.90	2.17	2.34	+0.17
S	0.27			

GRANT No. VI. STAMPS (ALL VOTED)

Major head 14. Stamps

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	6,22,000	7,17,000	—71,080
Supplementary	95,000		

Amount surrendered during the
year

GRANT No. VII. REGISTRATION FEES (ALL VOTED)

Major head 15. Registration Fees

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	3,74,000	3,70,233	—3,767
Supplementary	..		

Amount surrendered during the
year (March 1971)

19,400

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	31,31,84,000	33,06,84,000	32,89,20,546	—17,63,454
Supplementary	1,75,00,000			
Amount surrendered during the year (February 1971 : Rs.4,56,921 and March 1971 : Rs. 5,96,176)				10,53,097

Notes and comments

(i) Substantial saving occurred under the following group-heads due to receipt of less loans from the Central Government than anticipated :—

Group-head		Total appropriation	Actual expenditure	Excess + Saving — (In lakhs of rupees)
खा.1. Interest paid to the Central Government				
(iii) Rajasthan Canal Project				
O	3,43.56	3,00.13	3,00.13	..
R	—43.43			
खा.1. (vi) Grow More Food Schemes				
O	90.82	70.57	70.57	..
R	—20.25			

(ii) Other cases of important savings are :—

का.1. (i) I. Interest on Permanent Loans				
xii. 5½% Rajasthan State Development Loan, 1982				
O	22.00	19.00	16.98	—2.02
R	—3.00			

Saving of Rs. 5.02 lakhs was due to floating of loan of less amount than anticipated (Rs. 3.00 lakhs) and non-drawal of interest by some lenders (Rs. 2.02 lakhs).

का.1. (i) II. Discount on loans

O	4.00	0.26	0.26	..
R	—3.74			

Anticipated saving of Rs. 3.74 lakhs (93 per cent of the original provision) was due to issue of loan at par.

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

In 1968-69 and 1969-70 savings under this group-head were 39 per cent and 70 per cent respectively.

क्र. 2.(ii) Special Deposit Accounts

Interest on State Government
Insurance Fund

O	95.50 |			
R	—18.50 |	77.00	77.11	+0.11

The anticipated saving of Rs. 18.50 lakhs (surrendered: Rs.4.57 lakhs on 4th February 1971 and reappropriated : Rs.13.93 lakhs on 31st March 1971) was due to less payment of interest on State Government Insurance Fund, reasons for which are awaited.

क्र. 1. Interest paid to the Central Government

(v) Relief and Rehabilitation

O	9.07 |			
R	—4.07 |	5.00	3.63	—1.37

Saving of Rs. 5.44 lakhs (60 per cent of the original provision) was due to receipt of less loans from the Central Government than anticipated (Rs. 4.07 lakhs) and less payment of interest owing to less recovery from the loanes (Rs.1.37 lakhs).

In 1969-70 saving under this group-head was 62 per cent of the provision for similar reasons.

(iii) In the following case funds reduced by re-appropriation on 31st March 1971. proved wholly excessive :—

क्र. I (i) I. xiii. Interest on Rajasthan Jagir

Resumption, Compensation and
Rehabilitation Bonds

O	30.00 |			
R	—2.00 |	28.00	30.91	+2.91

The original provision was reduced by re-appropriation on 31st March 1971 due to less drawal of interest by the Jagirdars on Jagir bonds but the expenditure exceeded the final grant by Rs. 2.91 lakhs due to unanticipated heavy drawal of due instalments of bonds by Jagirdars in February-March 1971.

(iv) A large portion of the savings in the cases mentioned above was reappropriated to meet additional expenditure under some other group-heads, mainly “क्र. 3(i). II. Interest on Deposits of State Electricity Board” (Rs. 21.81 lakhs), “क्र. 1. Interest paid to the Central Government (i) Beas Project” (Rs. 37.66 lakhs) and “क्र. 1. (viii)-Miscellaneous” (Rs. 23.85 lakhs).

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.
<i>Original</i>	3,44,04,000		
<i>Supplementary</i>	2,000	3,44,06,000	3,44,05,809
<i>Amount surrendered during the year (December 1970)</i>			—19
			19

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.
<i>Voted</i>			
<i>Original</i>	47,69,000		
<i>Supplementary</i>	30,91,000	78,60,000	77,49,503
<i>Amount surrendered during the year (March 1971)</i>			—1,10,49
<i>Charged</i>			59,000
<i>Original</i>	78,000		
<i>Supplementary</i>	30,000	1,08,000	73,813
<i>Amount surrendered during the year (March 1971)</i>			—34,187
			24,000

GRANT No. IX. GENERAL ADMINISTRATION

Major head 19. General Administration

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	4,31,00,000	4,80,85,000	4,82,77,544	+1,92,544
Supplementary	49,85,000			
Amount surrendered during the year (March 1971)				1,01,752
Charged				
Original	13,35,000	16,93,000	16,21,005	—71,995
Supplementary	3,58,000			
Amount surrendered during the year (March 1971)				44,770

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 1,92,544 which requires regularisation.

(ii) The excess occurred mainly under :—

Group-head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
वर्ग १. District Administration				
1. General Establishments				
(i) District Establishment				
O	81.79	91.59	93.30	+1.71
S	9.80			
वर्ग २. Sub-Divisional Establishments				
(i) Tehsil Offices				
O	1,72.02	1,77.71	1,78.61	+0.90
S	5.69			

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

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

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	1,02,23,000	1,02,23,000	1,00,70,780	—1,52,22
Supplementary	...			

Amount surrendered during the
year (March 1971)

2,02,37

Charged

Original	17,84,000	17,94,000	18,08,601	+14,60
Supplementary	10,000			

Amount surrendered during the
year

Notes and comments

(i) Expenditure exceeded the charged appropriation by Rs. 14,60 which requires regularisation; the excess occurred under "H.C. High Court (provision : Rs. 17.93 lakhs; expenditure: Rs. 18.09 lakhs) mainly due to payment of *ad-hoc* relief to the staff and officers of the High Court from 1st January 1971 and payment of arrears of pay and allowances to an employee for his suspension period.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Saving —
वृ. 2. Civil Judges Courts			
O	11.82	8.89	—0.4
R	—2.93		

Anticipated saving of Rs. 2.93 lakhs was due to reorganisation of Civil Judges Courts and posts of Civil Judges and ministerial staff remain vacant.

GRANT No. XI. JAILS

Major head 22. Jails

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted				
Original	65,14,000	72,71,000	78,83,442	+6,12,442
Supplementary	7,57,000			
Amount surrendered during the year				
Charged				..
Original	1,000	3,000	1,446	—1,554
Supplementary	2,000			
Amount surrendered during the year (March 1971)				
				1,554
Notes and comments				

(i) Expenditure exceeded the voted grant by Rs.6,12,442 which requires regularisation; the supplementary grant of Rs. 7.57 lakhs obtained on 31st March 1971 proved inadequate.

(ii) The excess occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
का. 2. Central Jails			
O	16.19	18.04	18.94
S	2.00		
R	—0.15		+0.90

The excess was mainly due to payment of advance increments under New Pay Scales (Rules) 1969 to such staff who had rendered 12 years of service on or before 31st March 1970.

का. 3. District Jails			
O	18.38	22.26	25.52
S	3.88		+3.26
का. 4. Lock-ups			
O	23.93	24.76	25.52
S	0.83		+0.76

The excess under the above two group-heads was mainly due to

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess-
payment of arrears of pay in new pay scales and advance increments under New Pay Scales (Rules) 1969 to such staff who had rendered 12 years of service on or before 31st March 1970 and more expenditure on movement of prisoners owing to agitation of <i>Kisans</i> and Government Servants.			

अ. Jail Manufactures

2. District Jails

O	1.88	2.00	3.56	+1.
S	0.12			

The excess was owing to purchase of more raw material due to increase in the number of prisoners.

GRANT No. XII. POLICE

Major head 23. Police

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess- Saving Rs.
Voted				
Original	10,80,98,000	11,04,25,000	10,96,66,501	—7,58,4
Supplementary	23,27,000			

Amount surrendered during the year (March 1971)

5,06,7

Charged

Original	4,000	13,000	13,081	+
Supplementary	9,000			

Amount surrendered during the year

Notes and comments

(i) The charged expenditure exceeded the appropriation by Rs. 8 the excess requires regularisation.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
Home Guards			
1. Urban			
O	14.75	6.52	7.59
R	—8.23		
			+1.07

In view of the ultimate excess of Rs. 1.07 lakhs, the reduction of provision by re-appropriation (Rs. 3.16 lakhs) and surrender (Rs. 5.07 lakhs) 31st March 1971 proved excessive. The anticipated saving of Rs. 8.23 lakhs was due to (i) non-receipt of arms and ammunitions from the Government of India (Rs. 3.31 lakhs), (ii) non-purchase of stores due to discontinuance of the policy of keeping the reserve stock (Rs. 1.45 lakhs), (iii) less expenditure on basic training and refresher course owing to poor response from the public (Rs. 1.16 lakhs), (iv) non-receipt of stores from ordnance factory and firms (Rs. 1.14 lakhs), (v) non-filling up of the posts of Deputy Commandant, Junior Staff Officer, Sub-Inspectors and Head Constables etc. due to non-availability of suitable personnel (Rs. 0.92 lakh), and (vi) non-supply of jeep by a firm till close of the financial year (Rs. 0.25 lakh).

2. Border			
O	26.00	18.83	18.62
R	—7.17		
			—0.21

Out of the total saving of Rs. 7.38 lakhs, anticipated saving of Rs. 7.17 lakhs was due to (i) non-supply of ten vehicles by a firm (Rs. 3.00 lakhs), (ii) non-filling up of the posts of Battalion Commander, Company Commander, Platoon Commander etc. (Rs. 2.10 lakhs), (iii) non-receipt of arms and ammunitions from Government of India (Rs. 1.41 lakhs), and (iv) non-receipt of stores from ordnance factory and firms (Rs. 0.66 lakh).

(iii) The savings under the above group-heads were partly counterbalanced by excesses under other group-heads; important of which are given below:—

1. District Police			
O	7,22.50	7,26.01	7,26.15
R	3.51		
			+0.14

The additional provision of Rs. 3.51 lakhs by re-appropriation

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

was for payment of *ad-hoc* relief and advance increment to the staff from 1st January 1971 and 1st April 1970 respectively.

अ. 3(i) Wireless

O	19.70	21.92	22.61	+0.6
R	2.22			

Original provision was augmented by Rs. 2.22 lakhs through re-appropriation mainly for meeting expenditure on *ad-hoc* relief granted to the staff from 1st January 1971 and advance increment sanctioned from 1st April 1970 (Rs. 1.08 lakhs) and modernisation of wireless branch of police department (Rs. 0.91 lakh).

GRANT No. XIII. MISCELLANEOUS DEPARTMENTS

Major head 26. Miscellaneous Departments

	Total grant or appropriation	Actual expenditure	Excess- Saving-	
	Rs.	Rs.	Rs.	
Voted				
Original	1,54,55,000 |	1,81,94,000	1,82,07,717	+13,71
Supplementary	27,39,000 |			
Amount surrendered during the year (March 1971)				2,75,71
Charged				
Original	3,000 |	23,000	23,041	+
Supplementary	20,000 |			
Amount surrendered during the year				
Notes and comments				

(i) Expenditure exceeded the voted grant by Rs. 13,717 and charge appropriation by Rs. 41; the excesses require regularisation.

(ii) The excess of Rs. 13,717 in the voted grant was the net result of excesses of Rs. 6.73 lakhs under nine group-heads partly off-set by savings of Rs. 6.59 lakhs under seven other group-heads. Cases of substantial variations are mentioned in notes (iii) and (iv) below.

(iii) Excess occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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इ.१. 2. Maintenance of Dak Bungalows and Circuit Houses

(i) Circuit Houses

O	6.60				
S	3.45	|	10.38	11.95	+1.57
R	0.33	|			

The excess was due to increase in expenditure on catering, telephone, light and water charges.

इ.१. 4. Expenditure in connection with the pooling of vehicles

O	23.45	|			
S	3.70	|	25.73	29.36	+3.63
R	—1.42	|			

In view of the final excess of Rs. 3.63 lakhs, the reduction of provision by re-appropriation on 31st March 1971 did not prove justified. The excess of Rs. 3.63 lakhs was mainly due to more expenditure on petrol, oil and lubricants due to extensive touring in famine affected areas.

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

चा. 2. State Garages and Automobiles Department

O	46.21	|			
S	12.91	|	58.43	56.92	—1.51
R	—0.69	|			

Out of total saving of Rs. 2.20 lakhs, anticipated saving of Rs. 0.69 lakh was due to non-supply of batteries by certain firms till the close of the financial year. The final saving of Rs. 1.51 lakhs was mainly due to non-encashment of bills for supplies in 1970-71 (Rs. 0.78 lakh) and non-receipt of debits for material purchased through the Director General, Supplies and Disposals, New Delhi (Rs. 0.60 lakh).

GRANT No. XIV. SCIENTIFIC DEPARTMENTS

Major head 27. Scientific Departments

		Total grant or appropriation	Actual expenditure	Exces Savin
		Rs.	Rs.	Rs.
Voted				
Original	69,64,000	70,05,000	70,22,376	+17,3
Supplementary	41,000			
Amount surrendered during the year (March 1971)				86,1
Charged				
Original	10,000	10,000	4,532	—5,4
Supplementary	..			
Amount surrendered during the year (March 1971)				5,4

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 17,376; the excess requires regularisation.

(ii) The excess occurred mainly under group-head "कॉल.-Mines Department 1. Direction and Superintendence (i) Non-plan expenditure (provision: Rs. 35.14 lakhs; expenditure: Rs. 35.94 lakhs); reasons for the excess are awaited.

The excess was partly counterbalanced by savings under other group heads.

GRANT No. XV. EDUCATION

Major head 28. Education

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	38,57,36,000	41,54,34,000	41,58,50,969	+4,16,969
Supplementary	2,96,98,000			
Amount surrendered during the year (March 1971)				13,20,100
Charged				
Original	10,000	11,000	6,705	—4,295
Supplementary	1,000			
Amount surrendered during the year (March 1971)				576

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 4,16,969 which requires regularisation.

(ii) The excess under the voted grant occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
क्र. 2(i). Arts Colleges (men) II-Plan expenditure			
O	18.96	34.15	31.41
R	15.19		
			—2.74

The net excess of Rs. 12.45 lakhs was due to additional expenditure on introduction of additional subjects in various colleges.

क्र. 1.1.(i). Boys Schools
I-Non-plan expenditure

O	11,10.21	11,88.89	12,20.74	+31.85
S	61.60			
R	17.08			

In view of the eventual excess of Rs. 31.85 lakhs augmentation of funds

Group-head

Total grant

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

on 31st March 1971 by supplementary grant (Rs. 61.60 lakhs) and re-appropriation (Rs. 17.08 lakhs) for payment of arrears of pay in new pay scales and *ad-hoc* relief to the staff from 1st January 1971 proved inadequate. The final excess (Rs. 31.85 lakhs) was due to payment of arrears of pay in new pay scales.

आ. 1. (i) Boys Schools

II- Plan expenditure

ii-Secondary Schools

O	52.62 |			
S	12.26 |	77.38	78.13	+0.77
R	12.48 |			

The additional provision (Rs. 24.74 lakhs) was obtained through supplementary grant (Rs.12.26 lakhs) and re-appropriation (Rs. 12.48 lakhs) for meeting expenditure on upgrading of certain schools and introduction of additional subjects.

आ. 2. Direct grants to non-Government Secondary Schools

(ii) Sanskrit Schools

I. Non-plan expenditure

O	7.30 |			
R	3.05 |	10.35	10.37	+0.02

The total excess of Rs. 3.07 lakhs was mainly due to release of more grants than anticipated.

आ. 2. (i) Other than Sanskrit Schools

II-ii Secondary Schools

O	1.50 |			
S	1.50 |	11.48	11.42	-0.06
R	8.48 |			

Additional funds of Rs. 9.98 lakhs were provided by supplementary grant/re-appropriation on 31st March 1971 for payment of grant to new non-Government institutions.

(iii) Cases of important savings are given below:—

आ. 3. Scholarships

(i) Non-plan expenditure

II Through Director, College Education

O	15.00 |			
R	-4.00 |	11.00	10.15	-0.85

Saving of Rs. 4.85 lakhs was mainly due to less demand for scholarships.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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चा. 3. Scholarships
(iii) Centrally Sponsored Schemes

I-Through Director, College
Education

O	11.25 |		
R	—2.75 |	8.50	8.51 +0.01

The net saving of Rs. 2.74 lakhs was due to less demand for scholarships.

चा. 4. Grants-in-aid, Contributions,
etc.

(iii) Centrally Sponsored Scheme

O	20.00 |		
R	—20.00 |	..	..

The entire provision of Rs. 20.00 lakhs was reappropriated /surrendered on 31st March 1971 due to non-payment of grant to Rajasthan Vigyan Rachna Sansthan owing to non-implementation of the scheme as the paper for printing of books was not available mainly due to mid-term parliamentary elections and census operations.

चा. 5. (iv) Nationalisation Board
of Text Books

Voted			
O	40.77 |	13.00	12.09 —0.91
R	—27.77 |		

Out of the total saving of Rs. 28.68 lakhs, the anticipated saving of Rs. 27.77 lakhs was due to non-supply of paper by the suppliers (Rs.27.21 lakhs) and non-payment of printing charges owing to non-receipt of technical report from the Government Press (Rs. 0.56 lakh). The final saving of Rs. 0.91 lakh was mainly due to non payment of bills of printers owing to certain disputes (0.60 lakh) and non-receipt of debit for paper purchased through the Director General, Supplies and Disposals, New Delhi (Rs. 0.23 lakh).

चा.6. Expenditure on Develop-
ment of Hindi and State
Languages

(i) Bhasha Vibhag

O	5.42 |		
R	—3.04 |	2.38	2.33 —0.05

Saving of Rs. 3.09 lakhs was due to non-supply of typewriters and books by the suppliers till close of the year (Rs.2.38 lakhs), less payment of allowances due to non-running of type-writing and shorthand classes in districts (Rs. 0.40 lakh) and vacancies (Rs. 0.31 lakh).

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(iv) A case of unnecessary re-appropriation of funds is given below:—			
अ.2. (i) Other than Sanskrit Schools			
I- Non-plan expenditure			
O	1,16.73 |		
S	20.57 |	1,40.82	1,37.22
R	3.52 |		—3.60

The actual expenditure fell short of the provision (original plus supplementary) by Rs. 0.08 lakh. Additional funds of Rs. 3.52 lakhs obtained through re-appropriation on 31st March 1971 proved wholly unnecessary. The final saving of Rs. 3.60 lakhs was mainly due to non-payment of grants to certain institutions of Jaipur district owing to late receipt of applications from the countersigning authority.

(v) *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 1971 was Rs. 11.85 lakhs.

An account of the transactions of the Deposit Account is given in statement no. 16 of Finance Accounts 1970-71.

GRANT No. XVI. MEDICAL

Major head 29. Medical

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	10,03,56,000	10,39,39,000	10,43,35,521	+3,96,521
Supplementary	35,83,000			
Amount surrendered during the year (March 1971)				3,92,528
Charged				
Original	1,000	14,000	20,610	+6,610
Supplementary	13,000			
Amount surrendered during the year				..

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 3,96,521 and charged appropriation by Rs. 6,610; the excesses require regularisation.

(ii) The excess under charged appropriation occurred under:—

Group-head	Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
क्र.1. Superintendence			
(i) Head Quarters			
Charged			
O	0.01	0.14	+0.06
S	0.13		

The excess of Rs. 0.06 lakh was due to payment of decretal charges sanctioned on 22nd March 1971.

क्र.2. Dispensaries and Leave and
Emergency Reserve Staff

(i) Non-plan expenditure

Charged			
O	..	0.01	+0.01

The reasons for incurring decretal expenditure in December 1970 without obtaining funds are awaited.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii) Substantial excess in the voted grant occurred mainly under: —			
ख.5. Other Hospitals and Dispensaries			
(i) Non-plan expenditure			
O	2,95.82		
S	20.00	3,18.82	3,23.15
R	3.00		+4.3

The additional provision of Rs. 23.00 lakhs was obtained through supplementary grant (Rs. 20.00 lakhs)/re-appropriation (Rs. 3.00 lakhs) on 31st March 1971; nevertheless, the expenditure exceeded the provision by Rs. 4.33 lakhs owing to payment of arrears of pay of the staff in new pay scales and payment of *ad-hoc* relief to the staff sanctioned from 1st January 1971.

ख.1. General Hospitals

(i) Non-plan expenditure

O	1,75.12	1,79.12	1,80.86	+1.74
R	4.00			

Rs. 4.00 lakhs were provided by re-appropriation on 31st March 1971 mainly for payment of arrears of pay in new pay scales. The final excess of Rs. 1.74 lakhs was due to payment of *ad-hoc* relief to the staff sanctioned from 1st January 1971.

ख.3. T.B. Hospitals, Sanatoriums and Clinics

(i) Non-plan expenditure

O	45.93	48.70	49.17	+0.47
R	2.77			

The total excess of Rs. 3.24 lakhs was due to payment of arrears of pay in new pay scales and payment of *ad-hoc* relief to the staff sanctioned from 1st January 1971.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
चा.2. Dispensaries and Leave and Emergency Reserve Staff			
(i) Non-plan expenditure			
O 29.67 |	31.44	31.62	+0.18
R 1.77 |			

The total excess of Rs. 1.95 lakhs was mainly due to additional expenditure incurred on drugs and medicines.

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

चा.2. Dispensaries and Leave and Emergency Reserve Staff			
(ii) Plan expenditure			
O 11.04 |	3.22	3.33	+0.11
R —7.82 |			

The anticipated saving of Rs. 7.82 lakhs was due to (i) reduction in the Plan ceiling owing to non-implementation of the scheme of opening 113 bedded hospital, Jaipur and a dispensary at Kota (Rs. 6.95 lakhs) and (ii) non-incurring of expenditure on beds/hospitals run by the State Government on behalf of the Employees State Insurance Corporation due to the latter not agreeing to re-imburse expenditure in excess of the yardstick approved by it.

चा.3. Medical College, Udaipur

(ii) Plan expenditure			
II. Chitranjan Dass Mobile Hospital (Centrally Sponsored Scheme)			
S 3.10 |	0.99	0.99	..
R —2.11 |			

Anticipated saving of Rs. 2.11 lakhs was due to non-purchase of tentage, jeep, truck, furniture and surgical instruments etc. owing to late issue of sanction (on 26th February 1971) for opening of 50 bedded mobile hospital.

चा.6. (iii) Grants-in-aid to Voluntary Organisations

O 1.87 |			
R —1.87 |			

Entire provision remained unutilised due to discontinuance of

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
grant-in-aid for nursing training courses arranged by the voluntary organisations.			

9. Medical Institutions of Indian Medicines
 (i) Ayurvedic Dispensaries
 II. Plan expenditure

O	4.90	3.23	3.21	—
R	— 1.67			

The total saving of Rs. 1.69 lakhs was mainly due to reduction in Plan ceiling.

GRANT No. XVII. PUBLIC HEALTH

Major head 30. Public Health

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
Voted				
Original	11,11,80,000	11,36,01,000	12,06,52,514	+70,51,100
Supplementary	24,21,000			
Amount surrendered during the year (March 1971)				16,68,100
Charged				
Original	1,000	1,000	000	—
Supplementary	—			
Amount surrendered during the year (March 1971)				—
Notes and comments				

(i) Expenditure exceeded the voted grant by Rs. 70,51,514; the excess requires regularisation.

(ii) In view of the ultimate excess of Rs. 70.52 lakhs in the voted grant, Rs. 16,68,100 surrendered in March 1971 were not available for surrendering the supplementary grant of Rs. 24.21 lakhs obtained on 31st March 1971, which was also proved inadequate.

(iii) In the following group-head expenditure was substantially in excess of the original provision:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
३१.१. (ii) IV Suspense			
O	99.13 |		
	1,05.98	1,89.64	+83.66
R	6.85 |		

Original provision was augmented by re-appropriation on 31st March 1971 to cope with the needs of the increasing works; the expenditure, however, exceeded the total provision by Rs. 83.66 lakhs due to clearance of more items under the sub-head 'Purchases' than anticipated.

(iv) Other cases of excesses are given below:—

(a) ३१.१. 1. Grants-in-aid to Panchayat Samitis

(ii) Through the agency of Development Commissioner-Wells
Plan expenditure

O	30.00 |		
	37.00	36.70	—0.30
R	7.00 |		

The net excess of Rs. 6.70 lakhs over original provision was due to payment of more grants to panchayat samitis owing to increase in Plan ceiling.

(b) ३१.३. National Small-pox Eradication Programme

(ii) Plan expenditure (Centrally Sponsored Scheme)

O	8.94 |		
	15.80	15.80	
R	6.86 |		

The excess of Rs. 6.86 lakhs over original provision was due to expenditure on additional staff (Rs. 5.86 lakhs) and vaccine (Rs. 1.00 lakh).

(c) ३१.१.(ii) II Works

O	2,89.32 |		
	3,08.38	3,12.07	+3.69
S	19.06 |		

In view of the excess of Rs. 3.69 lakhs, additional funds of Rs. 19.06 lakhs obtained through supplementary grant on 31st March 1971 to meet

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

additional expenditure on maintenance of water works proved inadequate. Reasons for the excess are awaited.

(d) ३१.1. (ii) III. Tools and Plant

O	4.00 |	7.50	8.27	+0.7
R	3.50 |			

The total excess of Rs. 4.27 lakhs was mainly due to more expenditure on tools and plant necessitated to meet the needs of additional works.

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

३१.1. National Malaria Eradication Programme

(ii) Plan expenditure (Centrally Sponsored Scheme)

O	1,33.32 |	1,04.52	1,04.35	—0.17
R	—28.80 |			

Out of the total saving of Rs. 28.97 lakhs, anticipated saving of Rs. 28.80 lakhs was due to less supply of material and equipment by Government of India, reasons for which are awaited.

३१.3. National Small-pox Eradication Programme

(i) Non-plan expenditure

O	14.08 |	10.08	10.09	+0.01
R	—4.00 |			

The net saving of Rs. 3.99 lakhs was mainly due to vacancies and non-drawal of arrears of pay of staff due on fixation of their pay in new pay scales.

३१.1. (iii) Rural Water Supply Schemes
Plan expenditure

III. Construction and repairs of Diggies in Rajasthan Canal Area

O	30.00 |	23.00	21.28	—1.72
R	—7.00 |			

The saving of Rs. 8.72 lakhs was due to less expenditure on construction

of 47 new diggies in Rajasthan Canal Area on account of late issue of administrative sanction (on 27th March 1971).

(vi) (a) *Review of establishment charges of 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 of the works outlay recorded under each.

The following table shows total establishment charges from 1968-69 to 1970-71 and their percentage to the works outlay for those years:—

Head of account and year	Works out- lay on which distribution is based	Establish- ment char- ges	Percentage of establish- ment char- ges to works out- lay
	(In lakhs of rupees)		
30. Public Health			
1968-69	1,62.72	47.16(a)	29
1969-70	2,19.15	53.97(a)	25
1970-71	2,72.29	58.35(a)	21
94. Capital Outlay on Improve- ment of Public Health			
1968-69	68.98	19.98	29
1969-70	95.19	24.02	25
1970-71	1,04.85	22.44(b)	21

(b) *Depreciation Reserve Fund-Water Works.*—Expenditure under the voted grant includes Rs. 74.60 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.

(a) Includes expenditure on technical staff for maintenance of water works.
(b) Includes Rs. 4,40.259 booked direct under "94. Capital Outlay on Improvement of Public Health".

The expenditure on renewals and replacements is also initially recorded under this Grant and subsequently transferred to the fund; no expenditure was incurred in 1970-71 out of the fund on renewals and replacements.

The balance at the credit of the fund on 31st March 1971 was Rs.3,61.26 lakhs. An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1970-71.

(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 1970-71 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	—43.24	2.01	..	2.01	—41.23
Stock	25.62	4,89.91	4,16.52	73.39	99.01
Miscellaneous Public Works Advances	51.16	68.73	70.53	—1.80	49.36
Workshop Suspense	7.60	19.79	21.04	—1.25	6.35
TOTAL	41.14	5,80.44	5,08.09	72.35	1,13.49

GRANT No. XVIII. AGRICULTURE

Major head 31. Agriculture

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	6,01,98,000	6,69,89,000	6,67,41,386	—2,47,614
Supplementary	67,91,000			
Amount surrendered during the year (March 1971)				8,91,065
Charged				
Original	5,000	13,000	4,580	—8,420
Supplementary	8,000			
Amount surrendered during the year (March 1971)				4,244

Notes and comments

(i) Substantial saving occurred under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
ज. Boring Operations			
1. Rajasthan Ground Water Board			
O	1,76.90	1,77.50	+1.07
S	28.34		
R	—27.74		

The net saving of Rs. 26.67 lakhs was due to non-operation of rotary rigs owing to insufficient work-load for the machines.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(ii) Other cases of important savings are:—			
३७.4. Centrally Sponsored Schemes			
Plan expenditure			
(xxi) Integrated Dry land Agricultural Development			
S	6.40 |		
R	0.46 |	6.86	1.27

Funds provided by supplementary grant and re-appropriation on 31st March 1971 for implementation of the scheme remained substantially utilised as provision for loans payable under the scheme was wrong made under this grant but the expenditure was booked under Grant No. XLV- Loans and Advances by the State/Union Territory Government.

३७. 15. Establishment for Supervision of A.R.C. Schemes

I. Minor Irrigation Schemes
Plan expenditure

O	17.20 |			
R	—10.43 |	6.77	7.21	+0.44

The net saving of Rs. 9.99 lakhs was due to late establishment of office under the Agriculture Refinance Corporation Schemes owing to late issue of sanction.

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

जा.5. Hydrogeological Reconnaissance
Plan expenditure

O	2.80 |			
R	2.65 |	5.45	5.58	+0.13

Original provision was augmented by re-appropriation on 31st March 1971 for taking up more survey work under the scheme.

३७.1. Grants-in-aid to Panchayat Samitis
(ii) Plan expenditure

O	5.78 |			
S	1.47 |	17.74	18.89	+1.15
R	10.49 |			

Additional funds of Rs. 13.35 lakhs were provided by supplementary grant (Rs. 1.47 lakhs) and re-appropriation (Rs. 11.88 lakhs) on 31st March 1971.

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
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At March 1971 for payment of grants to panchayat samitis for payment of arrears of pay and allowances to 65 village workers (Rs. 9.00 lakhs) and for implementation of Applied Nutrition Scheme (Rs. 4.35 lakhs). Rs. 1.39 lakhs were reappropriated to other group-heads due to revision of pattern of assistance for soil conservation works. The reasons for the final excess of Rs. 1.15 lakhs are awaited.

4. 4(v). Scheme for
Soil Survey in Rajasthan Canal Area
Plan expenditure

O	12.50	17.43	17.32	—0.11
R	4.93			

Additional funds of Rs. 4.93 lakhs obtained by re-appropriation on 31st March 1971 were utilised for meeting expenditure on aerial photography.

7. Ayacuts Development
(i) Non-plan expenditure

O	0.01	10.43	11.41	+0.98
R	10.42			

Original provision of Rs. 0.01 lakh was augmented by Rs. 10.42 lakhs through re-appropriation for the adjustment of the cost of Caterpillar tractors purchased through the Director General, Supplies and Disposals.

(iv) *Expenditure from grants received from outside bodies.*—Expenditure in the voted grant includes Rs. 0.31 lakh met from the deposit accounts of grants received from different bodies as indicated below (the balances in the deposit accounts on 31st March 1971 have also been given):—

Name of the Deposit Account	Purpose of the grant	Expenditure during 1970-71	Balance at the credit of the Deposit Account on 31st March 1971 (In lakhs of rupees)
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Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of Agricultural schemes	0.20	10.37
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Deposit Account of grants made by the Indian Central Cotton Committee	Development of cotton growing	0.11	0.02
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Deposit Account of grants made by the Indian Central Oilseeds Committee	Development of oil seeds growing	..	0.06
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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 1970-71.

(v) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings-Rajasthan Ground Water Board.*—The expenditure under the voted grant includes Rs. 22.27 lakhs transferred to this deposit account.

The deposit account (intended to provide for meeting the cost of renewal 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. 2.47 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. 97.48 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1970-71.

(vi) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings- Agriculture Workshop.*—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.

Neither any amount was credited to the account during the year nor any expenditure was incurred out of the account on renewals and replacements during the year. The balance at the credit of the deposit account on 31st March 1971 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 1970-71.

(vii) *Agriculture Improvement Fund.*—The fund is intended to meet expenditure on maintenance of tube-wells and is credited with contributions

from revenues; the contributions are debited to the Major head 31-Agriculture 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 maintenance of tube-wells. The balance at the credit of the fund on 31st March 1971 was Rs. 6.00 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1970-71.

GRANT No. XIX. ANIMAL HUSBANDRY

Major head 33. Animal Husbandry

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	3,20,43,000	3,45,89,000	3,48,13,967	+2,24,967
Supplementary	25,46,000			
Amount surrendered during the year				..
Charged				
Original	..	1,000	40	—960
Supplementary	1,000			
Amount surrendered during the year (March 1971)				960
Notes and comments				

(i) Expenditure exceeded the voted grant by Rs. 2,24,967; the excess requires regularisation.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
₹1. 10. Intensive Cattle Development Scheme Plan expenditure (Centrally Sponsored Scheme)			
O 19.90	21.04	24.01	+2.97
R 1.14			

Original provision of Rs. 19.90 lakhs was further augmented by re-appropriation (Rs. 1.14 lakhs) on 31st March 1971 for digging of more wells, even then the expenditure exceeded the provision by Rs. 2.97 lakhs; reasons therefor are awaited.

(iii) Other cases of excess are given below:—

₹.II-4. Livestock Field Investigation Station

(i) Non-plan expenditure

O 1.30	1.25	2.43	+1.18
R -0.05			

₹1. 6. Poultry Development Schemes

(ii) Plan expenditure

O 0.47	0.42	1.90	+1.48
S -0.05			

Reasons for the final excess under above group-heads are awaited.

(iv) The excess was partly off-set by savings under other group-heads; an important case of saving is given below:—

₹1. 12. Key Village Scheme

(ii) Plan expenditure

O 7.21	4.30	4.21	-0.09
R -2.91			

Anticipated saving of Rs. 2.91 lakhs was due to (i) non-supply of vehicles by the manufacturers (Rs. 2.25 lakhs) and (ii) late appointment of staff and less expenditure on construction of bull sheds owing to late issue of sanction by Government (Rs. 0.66 lakh).

GRANT No. XX. CO-OPERATION

Major head 34. Co-operation

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	1,67,51,000			
Supplementary	2,41,000	1,69,92,000	1,50,25,322	—19,66,678
Amount surrendered during the year (March 1971)				18,04,366

Charged

Original	1,000			
Supplementary	..	1,000	..	—1,000
Amount surrendered during the year				..
Notes and comments				

(i) In view of the eventual saving of Rs. 19.67 lakhs in the voted grant, supplementary grant of Rs. 2.41 lakhs obtained on 31st March 1971 proved unnecessary.

(ii) Saving occurred mainly under:—

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

II. 2. Subsidies and other funds

(ii) Plan expenditure

II. Outside Plan Ceiling

i. Subsidy to State Co-operative Banks for Agriculture Credit Stabilisation Fund

O	22.50	9.00	9.00	
R	—13.50			

The saving of Rs. 13.50 lakhs (60 per cent of the original provision)

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

was due to less allotment of funds by the Government of India for the purpose than anticipated.

ब. Superintendence

2. Plan expenditure

O	6.06	3.46	3.04	—0.4
R	—2.60			

Of the total saving of Rs. 3.02 lakhs (49 per cent of the original provision) the saving of Rs. 2.60 lakhs was due to non-supply of jeeps by a supplier; the remaining saving of Rs. 0.42 lakh was due to late receipt of sanction for creation of five new offices.

ग. 2. (i) 3. Subsidy to Co-operative Institutes for education of non-officials

O	2.00	1.08	1.08
R	—0.92		

The saving of Rs. 0.92 lakh was due to discontinuance of the scheme on account of economy cut imposed by the Government on 19th December 1970.

(iii) *State Co-operative Development Fund.*—The fund which was intended to meet expenditure on development of co-operative movement and was credited with contribution from revenues *per contra* debit to the major head "34-Co-operation" against provision made in the budget was closed during the year; the accumulated balance of Rs.6.75 lakhs was transferred to the receipt head XXVIII-Co-operation under Government sanction. There is nil balance at the credit of the fund on 31st March 1971.

(iv) *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 1971 was Rs. 5.91 lakhs.

(v) *Deposit account of grants made by the National Co-operative Development Corporation.*—Grants received from the National Co-operative Development 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.

The expenditure under the Grant includes Rs. 7.68 lakhs met from the deposit account of grants received from the Corporation; Rs. 14.23 lakhs were credited to the account during the year. The balance at the credit of the fund on 31st March 1971 was Rs. 6.66 lakhs.

(vi) An account of the transactions of the above funds and the deposit account is given in statement no. 16 of Finance Accounts 1970-71.

GRANT No. XXI. INDUSTRIES

Major head 35. Industries

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted				
Original	59,82,000	71,32,000	70,41,731	—90,269
Supplementary	11,50,000			
Amount surrendered during the year (March 1971)				68,399

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged</i>				
Original	1,000	7,000	8,609	+1,609
Supplementary	6,000			

Amount surrendered during the year

Notes and comments

(i) Expenditure exceeded the charged appropriation by Rs. 1,609 which requires regularisation; the excess was under "क-1. Direction and Superintendence (i) Non-plan expenditure (provision: Rs. 0.07 lakh; expenditure: Rs. 0.09 lakh) and was due to payment made in January 1971 towards a decree awarded in December 1970; the department did not take appropriate steps to obtain funds to cover the excess.

(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 1970-71 Rs. 1,412 were transferred to the deposit account but no expenditure was incurred from the deposit account on renewals and replacements. The balance at the credit of the deposit account on 31st March 1971 was Rs. 29,652.

An account of the transactions of the deposit account during the year is given in statement no. 16 of Finance Accounts 1970-71.

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	3,04,86,000	3,55,22,000	3,54,59,296
Supplementary	50,36,000		
			—62,704

Amount surrendered during the
year (March 1971)

77,659

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

Major head 38. Labour and Employment

	Total grant	Actual	Excess +
	Rs.	expenditure	Saving—
		Rs.	Rs.
Original	72,68,000	72,69,000	67,79,795
Supplementary	1,000		
			—4,89,205

Amount surrendered during the year
(February 1971: Rs. 3,03,000; March
1971: Rs. 1,21,600)

4,24,600

Notes and comments

Substantial saving occurred mainly under:—

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

2. Technical Training Centres
(i) Non-plan expenditure

O	38.00	34.97	34.68
R	—3.03		
			—0.29

Saving of Rs. 3.32 lakhs was mainly due to vacant posts of teaching
staff owing to less number of trainees on roll.

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

Major head 39. Miscellaneous Social and Developmental Organisation

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	2,95,61,000	2,99,01,000	2,94,29,580	—4,71,42
Supplementary	3,40,000			

Amount surrendered during the
year (March 1971)

3,04,77

Notes and comments

(i) Saving occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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अ. Social and Moral Hygiene and after care services

I. Social Welfare Department

(ii) Plan expenditure

O	7.70	4.41	4.60	+0.19
R	—3.29			

The net saving of Rs. 3.10 lakhs was mainly due to less expenditure owing to non-enforcement of Anti Begging Act during the year and (ii) non-establishment of Diagnostic Study Cell. Reasons for non-enforcement of the Act and non-establishment of the Study Cell are awaited.

आ. I. (iv) Scheme for the Welfare of Scheduled Castes
II. Plan expenditure

O	40.22	36.75	37.72	+0.97
R	—3.47			

The net saving of Rs. 2.50 lakhs was mainly due to post budget decision to disburse the subsidy for Housing Scheme through panchayat samitis.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Dairy Development and Milk Supply Schemes			
2. Plan expenditure			
O	7.00	4.30	—0.19
R	—2.70		

Out of the total saving of Rs. 2.89 lakhs, anticipated saving of Rs. 2.70 lakhs was due to (i) non-purchase of dairy equipment for Jodhpur Milk Supply Scheme owing to non-finalisation of tenders for want of expert opinion (Rs. 1.70 lakhs) and (ii) less expenditure on Udaipur Milk Supply Scheme than anticipated (Rs. 1.00 lakh). Reasons for the final saving of Rs. 0.19 lakh are awaited.

(ii) The savings were partly counterbalanced by excesses under other group-heads mainly under:—

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

(ii) Plan expenditure

O	3.13	8.38	6.27	—2.11
R	5.25			

The excess occurred mainly due to payment of grants for rehabilitation (settlement on Land) of Schedule tribes/castes. In view of eventual saving of Rs. 2.11 lakhs, augmentation of original provision by Rs. 5.25 lakhs through re-appropriation on 31st March 1971 for disbursement of subsidies under Housing Scheme proved excessive.

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

Major head 42. Multipurpose River Schemes

		Total grant Rs.	Actual expenditure Rs.	Excess Saving— Rs.
Original	4,24,73,000	4,42,13,000	4,51,14,849	+9,01,849
Supplementary	17,40,000			
Amount surrendered during the year (March 1971)				61,000

Notes and comments

(i) Expenditure exceeded the grant by Rs. 9,01,849; the excess requires regularisation.

(ii) The excess occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
क. 1. (i) I. Expenditure other than that through the Bhakra Manage- ment Board			
I. Extensions and Improvements			
O	4.00	5.45	+1.45

The excess was mainly due to discharge of previous year's liabilities provision for which had not been made.

क. 1. (i) I. ii. Maintenance and Repairs.

O	21.00	32.40	37.02	+4.62
S	11.40			

Augmentation of funds by Rs. 11.40 lakhs through supplementary grant on 27th November 1970 for removal of sand and special repairs to damages caused by dust storms proved inadequate. The final excess was due to more expenditure on work charged staff owing to revision of rates of wages and on removal of sand deposits owing to severe dust storms.

क. 2. (ii) ii. Distributaries

I. Maintenance and Repairs

O	10.75	10.75	18.49	+7.74
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The excess was due to execution of certain urgent works of bed and weed clearance.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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क.2(iii) Left Canal

I. Maintenance and Repairs

O	10.50	10.50	12.44	+1.94
S	0.50			
R	-0.50			

Additional funds of Rs.0.50 lakh were obtained through supplementary grant on 31st March 1971 for raising and remodelling of banks and clearance of weeds. On 31st March 1971 provision was, however, reduced by similar amount, through re-appropriation which did not prove justified in view of ultimate excess. The final excess was due to execution of certain repairs and maintenance works of urgent nature and payment of pending bills of contractors.

ख. Interest

II. Chambal Project

O	1,06.48	1,06.55	1,09.16	+2.61
R	0.07			

Additional funds of Rs. 0.07 lakh obtained by re-appropriation on 31st March 1971 as per actual requirements proved inadequate; reasons for the final excess of Rs. 2.61 lakhs are awaited.

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

- ग.1(i) I.vi. Add-Expenditure on common works executed by other Governments and Agencies
(ii) Through Haryana Government

O	4.85	5.79	1.34	-4.45
S	0.22			
R	0.72			

Expenditure was even less than 30 per cent of the original provision; additional funds obtained by supplementary grant and re-appropriation on 31st March 1971 were, therefore, unnecessary. The final saving of Rs. 4.45 lakhs was due to non-receipt of debits for common works from Haryana Government.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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क१.2. (ii). i.I. Maintenance and Repairs

O	43.54			
S	0.46	45.74	39.07	—6.67
R	1.74			

In view of the eventual saving of Rs. 6.67 lakhs, augmentation of funds by supplementary grant (Rs. 0.46 lakh)/re-appropriation (Rs. 1.74 lakhs) on 31st March 1971 was unnecessary. The final saving of Rs. 6.67 lakhs was mainly due to slow progress of work of bed and site clearance due to shortage of machines.

(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 1970-71 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	—0.48	..	..	..	—0.48
Stock	3.01	8.92	8.79	0.13	3.14
Miscellaneous Public Works Advances	1.07	1.66	1.34	0.32	1.39
TOTAL	3.60	10.58	10.13	0.45	4.05

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	Actual	Excess +
	Rs.	expenditure	Saving —
		Rs.	Rs.
Original	7,18,56,000		
Supplementary	1,12,21,000		
	8,30,77,000	8,59,20,643	+28,43,643

Amount surrendered during the year

Notes and comments

(i) The voted grant closed with excess for the eighth year in succession; the excess of Rs. 28,43,643 is required to be regularised.

(ii) The excess occurred mainly under "Irrigation Works 1. Works (iv) Suspense (Net)" (provision: Rs. 10.00 lakhs; expenditure: Rs. 22.02 lakhs) and was mainly due to purchase of more material for famine relief works in progress.

(iii) Other important cases where substantial expenditure remained uncovered are given below:—

Group-head	Total grant	Actual	Excess +
		expenditure	Saving —
		(In lakhs of rupees)	
1.1(i) 1. ii. 2 Other expenditure incurred in Rajasthan			
O	14.00		
S	14.90	28.90	32.99
			+4.09

The excess of Rs. 4.09 lakhs was due to more expenditure on removal of sand and special repairs to the channels owing to damages caused by dust storms.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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का. 1(i) II-i. Maintenance and Repairs

O	14.84	20.85	26.95	+6.10
S	6.01			

Additional funds of Rs. 6.01 lakhs obtained by supplementary grant on 31st March 1971 for clearance of sand choked in channel proved inadequate. Reasons for the final excess of Rs. 6.10 lakhs are awaited.

का. 2.(ii) Interest

I. Jawai River Project

O	12.65	12.65	15.77	+3.12
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The excess was mainly due to omission to provide adequate funds to cover the interest charges.

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

O	2.70	2.70	6.73	+4.03
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The excess was due to increase in share of debit transferred from major head "44-Irrigation (combined) Establishment and Tools and Plant" in proportion to works outlay.

का. 1(ii) Maintenance and Repairs

O	72.75	72.75	80.97	+8.22
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The excess was mainly due to:—

(i) undertaking additional and emergency work of lift irrigation in Udaipur Division,

(ii) repairs of various canals and dams,

(iii) payment of interim relief to work charged employees and

(iv) payment of wages at higher rates to skilled work charged employees.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2. III. Scheme for Rural Works Programme in chronically drought affected areas (Centrally Sponsored Schemes)			

O	27.10	27.10	32.85	+5.75
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The excess was due to more expenditure incurred by a division on completion of incomplete famine relief works.

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

1. 1 (iii) III. Special Establishment for Deposit Works-Tiddi Dam

S	6.00	6.00	—1.02	—7.02
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Funds were provided by supplementary grant on 31st March 1971 for newly sanctioned Establishment. Reasons for minus expenditure and the final saving are awaited.

2(i) IV. I. Through the agency of Irrigation Department

O	0.23	14.75	9.68	—5.07
S	14.52			

Additional funds of Rs. 14.52 lakhs provided by supplementary grant on 31st March 1971 for creation of three new divisions proved excessive. The saving of Rs. 5.07 lakhs was due to non-execution of work pertaining to Kadana was done by the Kadana Reservoir S & I division from January 1971.

(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 appropriate heads of account in proportion to the works outlay recorded there under.

The following table shows the establishment and tools and plant

charges for 1968-69 to 1970-71 and their percentage to the works outlay for those years :—

Head of account and year	Works outlay on which distribution is based	Establish- ment charges	Perce- ntage of establi- shment charges to works outlay	Tools and plant charges	Perce- tage of tools plant charg- e to wo- rk outlay
	(Rupees in lakhs)			(Rupees in lakhs)	
1. 42. Multipurpose River schemes					
1968-69	53.33	21.52	40.4	0.31	0
1969-70	67.76	27.65	40.8	0.22	0
1970-71	1,20.45	27.90	23.2	0.86	0
2. 43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)					
1968-69	35.62	5.44	15.3	0.38	1
1969-70	52.87	7.44	14.0	0.28	0
1970-71	82.64	12.15	14.7	0.60	0
3. 44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)					
1968-69	55.52	7.85	14.1	0.94	1
1969-70	56.06	5.79	10.3	0.56	1
1970-71	89.42	6.58	7.4	0.94	1
4. 98. Capital Outlay on Multi- purpose River Schemes					
1968-69	7,42.64	54.65	8.7	7.78	1
1969-70	6,21.74	66.63	10.7	3.97	0
1970-71	6,49.58	62.20	11.3	4.40	0
5. 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)					
1968-69	5,29.07	1,19.81	22.6	22.27	4
1969-70	8,27.52	1,33.04	16.0	27.41	3
1970-71	7,25.00	1,52.33	21.0	42.05	5
6. 100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)					
1968-69	2,16.02	33.65	15.6	4.22	2
1969-70	2,04.57	29.01	14.2	2.32	1
1970-71	1,92.86	27.67	14.3	2.64	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 1970-71 is given below together with the opening and closing balance under the different suspense heads :—

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
		(In lakhs of rupees)			
Purchases	—9.40	50.96	50.19	0.77	—8.63
Stock	74.85	1,48.22	1,43.10	5.12	79.97
Miscellaneous Public Works Advances	31.77	62.90	39.09	23.81	55.58
Workshop Suspense	0.45	0.42	0.01	0.41	0.86
TOTAL	97.67	2,62.50	2,32.39	30.11	1,27.78

GRANT No. XXVII. PUBLIC WORKS

Major heads 50. Public Works

52. Capital Outlay on Public works

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving- Rs.
Voted				
Original	11,49,53,000	11,50,89,000	11,76,95,421	+26,06,4
Supplementary	1,36,000			
Amount surrendered during the year (March 1971)				28,32,7

Charged				
Original	4,000	4,000	2,211	-1,78
Supplementary	..			
Amount surrendered during the year				

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 26,06,421; the excess requires regularisation.

(ii) 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 substantial variations are mentioned in notes (iii) to (v) below:—

(iii) The excess occurred mainly under “*न. Suspense 1. Through the Chief Engineer (B&R)*” (provision: Rs.1,11.00 lakhs; expenditure: Rs.1,49.36 lakhs). The excess was due to purchase of more stores than anticipated.

(iv) Other important cases where substantial expenditure remained uncovered are given below:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving-
1. <i>ग. Repairs</i>			
1. Buildings			
(ii) Other expenditure			
O	62.00	62.00	68.08
			+6.08

The final excess of Rs. 6.08 lakhs was due to accelerated progress of works.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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ग. 2. Communications

(i) Maintenance of other roads

O	2,34.00	2,67.00	2,90.46	+23.46
R	33.00			

The original provision was augmented by re-appropriation on 31st March 1971 to meet additional expenditure due to increase in wages of work charged staff and rate of material; nevertheless, an excess of Rs.23.46 lakhs remained uncovered due to accelerated progress of works.

3.श. Tools and Plant

1. Through the Chief Engineer (B&R)

O	33.00	35.50	44.11	+8.61
R	2.50			

In view of the ultimate excess of Rs. 8.61 lakhs, additional funds of Rs. 2.50 lakhs obtained by re-appropriation on 31st March 1971 mainly for creation of new circles and divisions proved inadequate. Reasons for the final excess and its remaining uncovered are awaited.

4. का. Original Works

Buildings

1. General Administration

O	7.20	9.50	10.35	+0.85
R	2.30			

The excess was mainly due to accelerated progress of works.

5. सा. (i) Central Schemes for Rural Works Programme in chronically drought affected areas Construction of Roads (Centrally Sponsored Schemes)

R	6.00	6.00	17.04	+11.04
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Funds were provided by re-appropriation on 31st March 1971 for

Group-head

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

carrying out new works in drought areas. The final excess of Rs. 11.0 lakhs was due to accelerated progress of rural works.

(v) Cases of important savings are given below:—

(a) डा. 2. Roads in Border Areas

Plan expenditure (Centrally
Sponsored and Other Schemes)

O	3,00.00	1,70.00	1,74.00	+4.00
R	—1,30.00			

The net saving of Rs. 1,26.00 lakhs was due to restrictions imposed on new works by the Government of India.

(b) चा. Suspense

2. Through the Chief
Engineer (Project)

O	13.00	10.00	—23.24	—33.24
R	—3.00			

Out of the total saving of Rs. 36.24 lakhs, anticipated saving of Rs. 3.00 lakhs was due to receipt of more credits. The final saving of Rs. 33.24 lakhs was due to more clearance of items under sub-heads 'Stock Purchases' and 'Miscellaneous Public Works Advances' than anticipated.

(c) जा. Establishment

2. Through the Chief
Engineer (B&R)

(iv) Executive

O	79.39	90.62	88.50	—2.12
S	0.63			
R	10.60			

Rs. 10.60 lakhs were provided by re-appropriation on 31st March 1971 mainly to raise new circles and works divisions. The saving of Rs. 2.12 lakhs was due to late posting of officers and staff.

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

O	20.00	24.00	20.00	—4.00
R	4.00			

The saving of Rs. 4.00 lakhs was due to non-receipt of expected

subvention from Government of India.

(vi) *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 contribution 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 1970-71. No expenditure on development of *mandis* was also incurred. The balance at the credit of the fund on 31st March 1971 was Rs. 3.40 lakhs.

An account of the transactions of the fund is given in statement no.16 of Finance Accounts 1970-71.

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

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

Subventions of Rs. 20.00 lakhs was received during the year; Rs.28.45 lakhs were spent during the year on approved schemes.

The balance at the credit of the fund on 31st March 1971 was Rs. 4.40 lakhs.

An account of the transactions of the fund during 1970-71 appears in statement no. 16 of Finance Accounts 1970-71.

(viii) *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 1968-69 to 1970-71 and their percentage to the works outlay for those

years under the different Major heads:—

Head of Account and year	Works outlay	Establish- ment charges	Percent- age of estab- lishment 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					
1968-69	3,59.01	57.40	16.0	28.94	8.0
1969-70	3,87.25	80.30	20.7	25.62	6.6
1970-71	2,12.67	69.98	32.9	25.76	12.1
52. Capital Outlay on Public Works (Financed from Revenues)					
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
1970-71	44.64	6.13	13.7 (a)	1.51	3.4
103. Capital Outlay on Public Works (Outside the Revenue Account)					
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
1970-71	4,33.65	41.26	9.5	18.27	4.2
109. Capital Outlay on Other Works					
1968-69	0.03	(c)	9.6	(d)	4.3
1969-70	(b)	(c)	9.6	(d)	4.3
1970-71	..	..	..	..	..

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

(b) Rs. 481.

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

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

(ix) *Suspense transactions.*—The nature of “Suspense” transactions 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 in 1970-71 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	—19.48	7.39	..	7.39	—12.09
Stock	—1,03.67	6,61.88	6,87.03	—25.15	—1,28.82 (a)
Miscellaneous Public Works Advances	1,10.59	1,64.44	1,79.08	—14.64	95.95
Workshop Suspense	—0.19	..	..	..	—0.19 (a)
TOTAL	—12.75	8,33.71	8,66.11	—32.40	—45.15

(a) The *minus* balances are under investigation.

GRANT No. XXVIII. FAMINE RELIEF

Major head 64. Famine Relief

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	22,08,00,000	41,39,99,000	43,33,87,311	+1,93,88,311
Supplementary	19,31,99,000			
Amount surrendered during the year ..				
Charged				
Original	..	1,000	326	—674
Supplementary	1,000			
Amount surrendered during the year (March 1971) 714				

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 1,93,88,311; the excess requires regularisation.

(ii) Substantial excess occurred under:—

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

क	(i) Famine Relief			
	II. Items eligible for assistance from Central Government			
	O	13,20.00		
	S	16,08.45	29,69.75	31,80.26
	R	41.30		+2,10.51

The expenditure exceeded the original provision by Rs. 18,60.26 lakhs.

Group-head

Total grant

Actual expenditure

Excess+
Saving—

(In lakhs of rupees)

16,49.75 lakhs were provided on 31st March 1971 by supplementary grant and re-appropriation for famine relief measures on account of continued drought conditions in the State; nevertheless, expenditure of 2,10.51 lakhs remained uncovered due to incurring of expenditure by Irrigation Department over and above the sanctioned budget allotment.

2. (ii) Flood Relief

O	12.87	+12.87
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Incurring of expenditure without budget provision was brought to the notice of the department in November 1970; even then funds were not retained to cover the expenditure on flood relief works incurred through agency of Irrigation and Public Works department.

(iii) Excess under the group-heads mentioned above was partly counterbalanced by savings under:—

1. Salaries and Establishment

Items on which Central assistance
is not received

O	35.00 |			
S	59.99 |	84.99	80.44	—4.55
R	—10.00 |			

The total saving of Rs. 14.55 lakhs was due to (i) non-payment of running expenses of panchayat samiti jeeps utilised for famine relief operations (Rs. 5.00 lakhs) and travelling expenses to the staff of panchayat samitis engaged for disbursement of wages to labourers owing to non-furnishing of details by the samitis (Rs. 4.55 lakhs) and (ii) transfer of Public Works and Irrigation divisions borne on famine relief length to Rural Works Programme from January 1971 (Rs. 5.00 lakhs).

5. Miscellaneous

(i) Famine Relief

O	2,93.00 |			
S	1,38.55 |	4,31.55	4,09.79	—21.76

Saving of Rs. 21.76 lakhs was mainly due to non-submission of contractors' final bills for fodder (Rs. 9.81 lakhs) and less expenditure on water supply arrangements due to less demand of water in scarcity districts (Rs. 7.91 lakhs).

Group-head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
41. 5(ii) Flood Relief			
O	5.00 |		
		0.40	0.12
R	-4.60 |		-0.02

Funds provided for compensation to flood and hail storm sufferers remained substantially unutilised due to no floods or hail storms during the year.

(iv) *Famine Relief Fund Account.*—In 1970-71, Rs. 1,23.00 lakhs were transferred to the fund by debit to this Grant. The balances in the fund 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 the Grant and subsequently transferred to the fund before closing the account 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 1970-71.

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	3,00,14,000	3,75,27,000	3,70,44,087	—4,82,913
Supplementary	75,13,000			
Amount surrendered during the Year (March 1971)				2,75,000

Charged				
Original	1,09,000	1,15,000	1,16,363	+1,363
Supplementary	6,000			
Amount surrendered during the Year				

Notes and comments

(i) The charged expenditure exceeded the appropriation by Rs. 1,363 which needs regularisation; the excess occurred under "Gr. Superannuation and Retired Allowances".

(ii) A case of important saving in the voted grant is given below:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Donations to Provident Funds			
Through the agency of the Accountant General			
O	10.00	8.00	6.34
R	—2.00		
			—1.66

The total saving of Rs. 3.66 lakhs was due to finalisation of less number final payment cases of contributory provident fund than anticipated.

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

Major head 66. Territorial and Political Pensions

		Total grant	Actual expenditure	Excess Saving
		Rs.	Rs.	Rs.
Original	1,000 |			
Supplementary	.. |	1,000	..	-1,000
Amount surrendered during the year (February 1971)				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	Actual expenditure	Excess Saving
		Rs.	Rs.	Rs.
Original	12,44,000 |			
Supplementary	.. |	12,44,000	8,86,923	-3,57,077
Amount surrendered during the year (March 1971)				3,57,077

Notes and comments

The saving occurred under the group-head "Privy Purses and Allowances of Rulers of Integrated States and Allowances of their Relatives and Servants" and was mainly due to non-drawal of arrears of allowances of deceased recipients by the Collector, Jodhpur.

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	1,00,19,000	1,04,15,000	99,58,393	—4,56,607
Supplementary	3,96,000			
Amount surrendered during the year (March 1971)				6,80,500
Charged				
Original	2,000	2,000	1,131	—1,869
Supplementary				
Amount Surrendered during the year (March 1971)				1,869
Notes and comments				

- (i) Substantial saving in the voted grant occurred mainly under:—
- | Group-head | Total grant | Actual
expenditure | Excess +
Saving — |
|------------|----------------------|-----------------------|----------------------|
| | (In lakhs of rupees) | | |

का.2. Purchase of Stationery Stores

O	50.00			
S	1.00	47.94	50.04	+2.10
R	—3.06			

The anticipated saving of Rs. 3.06 lakhs was due to non-receipt of stationery articles from suppliers before close of the year. Reduction of provision by surrender on 31st March 1971 proved excessive in view of the final excess of Rs. 2.10 lakhs reasons for which are awaited.

खा.1. Government Presses

(ii) Presses

O	44.73			
S	2.74	44.25	43.93	—0.32
R	—3.22			

Out of the total saving of Rs. 3.54 lakhs, the anticipated saving of Rs. 3.22 lakhs was due to less expenditure on electricity and water charges than anticipated during printing of ballot papers of Lok Sabha Mid-term election 1971, non-carrying out the repairs to mono-machines due to non-arrangement of foreign-exchange and import licence for purchase of spare parts; non-receipt of four sets of Hindi Matrices from the supplier before the close of the year and non-payment of the cost of four sets of English Matrices to the supplier due to non-removal of defects of the machines. Reasons for the final saving of Rs. 0.32 lakh are awaited.

GRANT No. XXXIII. FOREST

Major head 70. Forest

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted				
Original	1,93,62,000	2,71,80,000	2,64,25,931	-7,54,
Supplementary	78,18,000			
Amount surrendered during the year (March 1971)				3,56,
Charged				
Original	1,000	2,38,000	2,42,061	+4,0
Supplementary	2,37,000			
Amount surrendered during the year				..
Notes and comments				

(i) Expenditure exceeded the charged appropriation by Rs.4,0 which requires regularisation. Excess occurred under "न. Establishmen
1. Subordinate and Expert Staff" due to payment of decretal charge
'O' Rs. 0.01 lakh; 'S' Rs. 2.37 lakhs and expenditure : Rs. 2.42 lakhs

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

Group-head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
अ.2.XIII. Soil Conservation in River Valley Projects			
II. Dantiwara Project			
Plan expenditure			
Centrally Sponsored Scheme			
O	8.56	6.35	6.02
R	-2.21		
			-0.3

Out of the total saving of Rs. 2.54 lakhs, anticipated saving of Rs. 2 lakhs was mainly due to reduction of Plan ceiling by the Government of India. Reasons for the final saving of Rs. 0.33 lakh are awaited.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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ख.2. XVIII. Grazing and Pasture Improvement

(2) Plan expenditure

O	11.99	9.75	9.88	+0.13
R	-2.24 |			

The net saving of Rs. 2.11 lakhs was due to non-materialisation of the deal for purchase of barbed wires.

ख.2. XXVI. Desert Development Programme

Plan expenditure

Centrally Sponsored Scheme

S	34.80 |	31.90	32.05	+0.15
R	-2.90 |			

The net saving of Rs. 2.75 lakhs was mainly due to late start of the programme.

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

ख. 2. XXVII. Scheme for Rural Works Programme in chronically drought affected areas

Plan expenditure

Centrally Sponsored Scheme

S	20.41 |	25.03	24.12	-0.91
R	4.62 |			

Funds provided by supplementary grant were further augmented by re-appropriation on 31st March 1971 (Rs. 5.09 lakhs) for meeting additional expenditure on increased Plan ceiling. Rs. 0.47 lakh were, however, surrendered on the same day due to non-creation of four new divisional offices.

GRANT No. XXXIV. MISCELLANEOUS

Major head 71. Miscellaneous

Voted		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Original	2,91,04,000	2,94,05,000	2,64,16,684	-29,88,316
Supplementary	3,01,000			

Amount surrendered during the
year (February 1971:Rs. 59,444
and March 1971:Rs. 28,24,289)

28,83,733

Charged

Original	3,000	3,000	..	-3,000
Supplementary	..			

Amount surrendered during the
year (March 1971)

1,00,000

Notes and comments

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

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

पा.3. Expenditure on Panchayat
Elections

O	30.37	2.85	2.82	-0.55
R	-27.52			

The total saving of Rs. 27.55 lakhs (90 per cent of the original provision) was mainly due to postponement of third Panchayat General Election.

ख. State Lotteries

O	86.85	63.91	65.72	+1.94
R	-22.94			

The net saving of Rs. 21.13 lakhs was due to change in the process of payment of commission to agents.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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(ii) Other cases of savings are given below:—

चा. Irrecoverable Temporary Loans and Advances written off

O	3.00	0.63	0.43	—0.20
R	—2.37			

Out of the total saving of Rs. 2.57 lakhs, anticipated saving of Rs.2.37 lakhs was due to less demands by the departments.

डा. 4. Expenditure on displaced persons from East Pakistan relating to Deoli Camp

R	26.97	26.97	24.34	—2.63
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In view of the eventual saving of Rs. 2.63 lakhs, funds provided by re-appropriation for running of Deoli Camp proved excessive. Reasons for the final saving of Rs. 2.63 lakhs are awaited.

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

(ii) Free Fund Plan expenditure

O	8.00	3.44	3.44	—
R	—4.56			

Saving was mainly due to reduction in Plan ceiling.

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

घा. 1. Publicity Department
(i) Non-plan expenditure

O	25.53	30.35	29.80	—0.55
S	0.01			
R	4.81			

Additional funds of Rs. 4.82 lakhs were provided by supplementary grant and re-appropriation on 31st March 1971 mainly for meeting expenditure on increased number of advertisements in news-papers.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
31. 1. Expenditure on displaced persons and minorities			
(i) Headquarters staff			
O	1.02		
R	2.26	3.28	3.90
			+0.62

Out of total excess of Rs. 2.88 lakhs, Rs. 2.26 lakhs were utilised in providing civil amenities in Adarshnagar Colony, Jaipur.

31. 5. Grants-in-aid to Zila Parishads				
(i) Free fund				
Plan expenditure				
R	3.56	3.56	3.95	+0.39

Funds provided by re-appropriation were utilised for payments of grants to whom payments could not be made in 1969-70 due to non-entertainment of sanctions issued late.

31. 6. Grants-in-aid to Panchayat Samitis				
(i). III. For expenditure relating to Panchayat Group Secretaries				

R	21.97	21.97	21.97	
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Funds provided by re-appropriation in February 1971 and March 1971 were utilised for expenditure on Panchayat Group Secretaries.

(iv) *Special fund for ex-service men.*—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 1971 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 1970-71.

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

Major head 76. Other Miscellaneous Compensations
and Assignments

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	80,16,000	1,22,56,000	1,15,08,240	—7,47,760
Supplementary	42,40,000			
Amount surrendered during the year (March 1971)				3,07,293

Notes and comments

Substantial saving occurred mainly under:—

Group-head		Total grant	Actual expenditure	Saving—
				(In lakhs of rupees)
आ. 1.(ii)1. Payment of Annuity in perpetuity in respect of religious and educational institutions				
O	25.00	22.42	19.95	—2.47
R	—2.58			

The total saving of Rs. 5.05 lakhs was due to non-drawal of claims by
certain 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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	8,50,0000	85,00,000	51,48,043	—33,51,95
Supplementary	..			

Amount surrendered during the
year (March 1971)

26,00,00

Notes and comments

(i) The saving of Rs. 33.52 lakhs was 39 per cent of the provision Rs. 26.00 lakhs; which remained unutilised due to less payment of compensation owing to finalisation of less number of compensation claims by the revenue authorities, were surrendered only on 19th March 1971; even so Rs. 7.52 lakhs remained unutilised.

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

Group-head		Total grant	Actual expenditure (In lakhs of rupees)	Saving—
का. 1. Payment of Compensation by contingent bills				
O	30.00	21.00	16.93	—4
R	—9.00			

The final saving of Rs. 4.07 lakhs was due to non-payment of compensation under 'Nehru Award' for want of Government's decision and finalisation of less number of compensation claims by the revenue authorities.

का. 2. Payment through bonds

O	55.00	38.00	34.55	—3
R	—17.00			

The saving of Rs. 3.45 lakhs was due to non-release of bonds for compensation as the jagirdars had filed appeals in the Board of Revenue against the judgement of the Presiding Officers.

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

Major head 94. Capital Outlay on Improvement of Public Health

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	1,19,69,000	2,34,35,000	2,42,52,921	+8,17,921
Supplementary	1,14,66,000			

Amount surrendered during the
year (March 1971)

1,12,673

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 8,17,921; the excess requires regularisation.

(ii) In view of the ultimate excess, Rs. 1.13 lakhs surrendered on 31st March 1971 were not available for surrender.

(iii) The excess occurred mainly under:—

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

का. 1. Water Supply Schemes

(i) Expenditure on Original
Schemes
I-Plan expenditure

O	67.00	69.80	73.38	+3.58
R	2.80			

The additional funds of Rs. 2.80 lakhs obtained through re-appropriation on 14th February 1971 (Rs. 0.30 lakh) and 31st March 1971 (Rs. 2.50 lakhs) proved inadequate. The final excess of Rs. 3.58 lakhs was mainly due to adjustment of past liabilities.

डा. Add-Pro-rata expenditure on
Establishment transferred
from 30-Public Health
(i) Plan expenditure

O	8.00	7.00	16.58	+9.58
R	—1.00			

The expenditure (Rs. 16.58 lakhs) exceeded the original budget provision (Rs. 8.00 lakhs) by Rs. 8.58 lakhs; Rs 1.00 lakh reappropriated on

Group-head

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

31st March 1971 due to less transfer of *Pro-rata* expenditure from the major head "30-Public Health" (Grant No. XVII) were not available for re-appropriation and increased the uncovered expenditure to Rs. 9.58 lakhs. The excess was due to omission to provide adequate funds to cover the share of expenditure on establishment charges transferred to this head from the major head "30-Public Health" (Grant No. XVII) in proportion to works outlay.

(iv) A case of substantial saving is given below:-

३१. Add-*Pro-rata* expenditure on
Establishment transferred
from 30-Public Health

(i) Non-plan expenditure

O	5.00	5.00	1.46	—3.54
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The saving of Rs. 3.54 lakhs (71 per cent of the original provision) was due to decrease in share of debit transferred from the major head "30-Public Health" (Grant No. XVII) in proportion to works outlay.

GRANT No. 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	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Original	21,85,000	21,85,000	17,16,491	—4,68,509
Supplementary	..			

Amount surrendered during the
year (March 1971)

3,88,000

Notes and comments

(i) The saving occurred under:—

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

का. Boring Operations

1. Works executed through the Rajasthan Ground Water Board

(ii) Ground Water Survey and Investigation Scheme

O	3.30	0.87	0.68	—0.19
R	—2.43			

Out of the total saving of Rs. 2.62 lakhs (79 per cent of the original provision), anticipated saving of Rs. 2.43 lakhs was due to non-receipt of imported material. The final saving of Rs.0.19 lakh was due to non-receipt of debit for the material received in November 1970 through the Director General, Supplies and Disposal, New Delhi.

का.1.(iii) Purchase of Machinery etc.

O	9.60	4.75	3.88	—0.87
R	—4.85			

Out of the total saving of Rs. 5.72 lakhs (60 per cent of the original provision), anticipated saving of Rs. 4.85 lakhs was due to non-receipt of imported casing pipes. The final saving of Rs. 0.87 lakh was due to non-supply of material by a firm till close of the year.

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

का.1.(i) Construction of State Tube-wells

O	8.95	12.35	12.61	+0.26
R	3.40			

The additional provision of Rs. 3.40 lakhs was obtained through re-appropriation on 31st March 1971 due to commissioning of eleven new tube-wells. The final excess of Rs. 0.26 lakh was due to more expenditure on deepening of three tube-wells than anticipated.

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	2,18,85,000	4,26,91,000	4,21,78,045	—5,12,9
Supplementary	2,08,06,000			
Amount surrendered during the year (March 1971)				9,71,8

Notes and comments

(i) Substantial saving occurred mainly under:—

Group-head		Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
क७. 3. Rajasthan Industrial and Mineral Development Corporation Plan expenditure				
O	50.00	45.00	45.00	..
R	—5.00			

Anticipated saving of Rs. 5.00 lakhs was due to less investment made in the Corporation owing to transfer of leather tannery at Tonk from it to the State Enterprises department.

क७-6. Housing Board
Plan expenditure

O	3.00
R	—3.00			

The entire provision remained unutilised owing to post budget decision about non-subscription of the share capital in the Rajasthan Housing Board.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
गा. 5. Margin Money requirement of Co-operatives for distribution of Chemical Fertilisers			
O	10.00		
R	—10.00	..	..

The entire provision remained unutilised due to change in the policy for distribution of chemical fertilisers.

गा. 6. Apex Marketing Societies for Housing Plan expenditure			
O	10.00		
R	—5.00	5.00	5.00

Anticipated saving of Rs. 5.00 lakhs was due to less expenditure on share capital contribution in the marketing societies owing to reduction in Plan ceiling.

घा. 2. Establishment of Woollen Mills at Bikaner Through the agency of State Enterprises Department			
(i) Purchase of Machinery etc.			
O	3.80		
R	—3.75	0.05	0.03

Anticipated saving of Rs. 3.75 lakhs was due to non-purchase of Card and felt-machine on account of non-availability of import licence.

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

घा-1. (ii) Through the agency of Chief Engineer, Irrigation			
Construction of Dam at Flou-rite Project, Mando-ki-Pal			
O	..	4.05	+4.05

Excess was due to incurring of expenditure on various works in

Group-head

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

anticipation of provision of funds; no funds, however, were provided reasons for which are awaited.

(iv) In the following case, saving envisaged did not materialise to the extent anticipated and resulted in final uncovered excess; reasons therefor are awaited.

ग. 4. (i) Debentures floated by Rajasthan State Co-operative Land Development Bank Limited, Jaipur

O	57.80	|			
R	-5.66	|	52.14	54.37	+2.23

(v) A portion of the savings mentioned in note (ii) and (iv) above was reappropriated and utilised mainly under:—

ग. 3. Rajasthan Co-operative Spinning Mills, Gulabpura

O	5.50	|			
R	8.30	|	13.80	13.80	..

The original provision (Rs. 5.50 lakhs) was augmented by re-appropriation for additional share capital contribution in the Rajasthan Cooperative Spinning Mills, Gulabpura.

घ. 1. Mineral Development

Through the agency of
Director of Mines and
Geology

(i) Purchase of Machinery etc.

O	16.03	|			
S	4.13	|	26.86	26.53	-0.33
R	6.70	|			

Additional funds of Rs. 10.83 lakhs obtained by supplementary grant and re-appropriation on 31st March 1971 were utilised for purchase of equipment for Phosphate Mining Beneficiation Scheme at Jhamar Kotra.

GRANT No. XL. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES AND CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, 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	28,86,81,000	|		
Supplementary	8,53,58,000	|	37,40,39,000	30,11,78,916 -7,28,60,084
Amount surrendered during the year (March 1971)				39,49,000

Charged

Original	—	|	29,000	28,789 —211
Supplementary	29,000	|		

Amount surrendered during the
year ..

Notes and comments

(i) Out of the final saving of Rs. 7,28.60 lakhs, Rs. 39.49 lakhs only were surrendered and that too on 31st March 1971.

(ii) In view of the eventual saving of Rs. 7,28.60 lakhs, supplementary grant obtained on 31st March 1971 proved largely excessive.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
98. Capital Outlay etc.			
३१. Beas Project			
6. Centrally Sponsored and other Schemes			
S	7,54.07	|	
R	35.30	|	7,89.37 .. —7,89.37

Provision was obtained by supplementary grant and re-appropriation

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

for adjustment of proportionate expenditure incurred during 1966-67 on Beas Project. Provision remained unutilised owing to non-receipt of debits from the Punjab Government.

99. Capital Outlay etc.

क्रा. 1(2) (ii) Expenditure in Rajasthan on Bikaner Loonkaransar Lift Scheme

1. Works

S	98.79				
R	54.05		1,52.84	..	—1,52.84

2. Establishment

R	13.68		13.68	..	—13.68
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3. Tools and Plant

R	5.06		5.06	..	—5.06
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4. Suspense(Net)

R	3.00		3.00	..	—3.00
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Entire provision obtained through supplementary grant/re-appropriation on 31st March 1971 under these group-heads remained unutilised due to booking of expenditure under group-head "क्रा. 1.(2) Rajasthan Canal Project Plan expenditure (i) Expenditure in Rajasthan" owing to non-furnishing of the break-up of expenditure by the department.

(iv) In the following cases, the original provision was not utilised substantially:—

98. Capital Outlay etc.

क्रा. 1. (i) I. ii. Unit No.2
Canals in Rajasthan

(2) Right Main Canals

1. Works

O	18.20		18.20	11.93	—6.27
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Reasons for the final saving of Rs. 6.27 lakhs are awaited.

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

1. (ii) Electrical Branch
(Electrical Works)

I. Works

O	29.25	29.25	—0.37	—29.62
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Reasons for the final saving of Rs. 29.62 lakhs are awaited.

99. Capital Outlay etc.

का. 2. (1) 1. Jawai River Project
Sei Diversion
(iv) Suspense (Net)

O	1.00	1.00	—4.11	—5.11
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The saving was due to more credits than anticipated under 'Stock' at the end of the year.

का. 2. (1) 12. Mahi Project

(i) Unit No. 1. Dam

4. Suspense (Net)

O	2.00	2.00	—0.10	—2.10
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The saving was due to non-receipt of debits for the stock issued to the works.

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

98. Capital Outlay etc.

का. 2. 1. Bhakra Right Bank
Power Project

(i) Electricity Branch
(Electrical Works)

IV. Suspense (Net)

O	1.87	4.57	—2.36	—6.93
R	2.70			

Reasons for the minus expenditure and the final saving of Rs. 6.93 lakhs

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
are awaited.			
का.1.(ii) III. Transmission			
2. Establishment			
O	18.32		
R	—8.96	9.36	10.89 +1.53

The net saving of Rs. 7.43 lakhs was due to transfer of transmission works and power station to Rajasthan State Electricity Board with effect from 1st January 1971.

99. Capital Outlay etc.

का. 2. (1)5. Jakham Project

(i) Works

O	31.25		
R	1.20	32.45	28.53 —3.92

The saving was due to less works carried out on account of technical difficulties.

(vi) In the following cases, savings envisaged did not materialise to the extent anticipated and there were final uncovered excesses:—

98. Capital Outlay etc.

का. 2. 1. Bhakra Right Bank power Project

(i) Electricity Branch (Electrical Works)

I. Works

O	11.11		
R	—2.20	8.91	16.32 +7.41

The saving (Rs. 2.20 lakhs) anticipated on trend of actuals was reappropriated on 31st March 1971 but the actual expenditure exceeded the final grant by Rs. 7.41 lakhs, reasons for which are awaited.

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

का.1. (ii) Hydro Electric Schemes
Unit No. 3. Rana Pratap
Sagar Dam

II. Production

2. Establishment

O	3.30	2.89	5.05	+2.16
R	—0.41			

Rs. 0.41 lakh were surrendered on 31st March 1971 owing to transfer of power station, Rana Pratap Sagar, Rawat Bhata, to Rajasthan State Electricity Board from 1st January 1971. The actual expenditure, however, exceeded the final grant by Rs. 2.16 lakhs, reasons for which are awaited.

99. Capital Outlay etc.

का.1. (2) (i) Expenditure in Rajasthan

2. Establishment

(iii) Chief Engineer, Rajasthan
Canal Project

O	87.21	86.79	97.73	+10.94
R	—0.42			

Saving of Rs. 0.42 lakh anticipated owing to vacancies was reappropriated on 31st March 1971. The group-head, however, closed with an uncovered expenditure of Rs. 10.94 lakhs mainly due to booking of the expenditure pertaining to the group-head "का.1(2)(ii) Expenditure in Rajasthan on Bikaner Loonkaransar Lift Scheme 2. Establishment" under this group-head owing to non-furnishing of the break-up of expenditure by the department.

का. 1. (2) (i) 4. Suspense(Net)

O	9.96	—40.95	80.43	+1,21.38
R	—50.91			

Saving of Rs. 50.91 lakhs anticipated owing to more clearance of items under 'Stock' was reappropriated on 31st March 1971. The actual expenditure, however, exceeded the final grant by Rs. 1,21.38 lakhs mainly due to non-issue of material procured for lining the Canal; reasons for non-issue of material to works are awaited.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving-
100. Capital Outlay etc.			
क१. 1. Irrigation Works of Permanent Improvement in Scarcity Areas			
(ii) Bhim Sagar Project			
I. Works			
O	9.00		
R	-5.50	3.50	7.03
			+3.53

Saving of Rs. 5.50 lakhs anticipated due to reduction in Plan ceiling was reappropriated on 31st March 1971 but the actual expenditure exceeded the final grant by Rs. 3.53 lakhs due to works done by the newly created division.

(vii) In the following group-heads, expenditure was substantially in excess of the original provision:—

98. Capital Outlay etc.

ख१.1.(i) I.ii. Unit No. 2.
Canals in Rajasthan

(1) Left Canals
4. Suspense (Net)

O	-0.20	-0.20	2.03	+2.23
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Reasons for the final excess of Rs. 2.23 lakhs are awaited.

ख१. 1. (ii) Hydro Electric Schemes

I. Unit No. 3. Rana Pratap Sagar
Dam

Dam and Appurtenant Works

4. Suspense (Net)

O	-3.50			
R	0.50	-3.00	1.59	+4.59

Reasons for the final excess of Rs. 4.59 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
खा.2. Unit No. 4. Jawahar Sagar Power Dam			
(ii) Production			
4. Suspense (Net)			
O	—1.50	2.35	5.16
R	3.85		
			+2.81

Reasons for the final excess of Rs. 2.81 lakhs are awaited.

घा. Beas Project

1. Beas Satlaj Link (Unit-1)

(i) Irrigation Branch
(Civil Works)

1. Works

O	1,68.00	1,68.00	2,07.14	+39.14
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Reasons for the final excess of Rs. 39.14 lakhs are awaited.

99. Capital Outlay etc.

का. 1(2) Rajasthan Canal Project

(i) Expenditure in Rajasthan

1. Works

O	4,42.99	4,46.41	5,27.21	+80.80
R	3.42			

The final excess of Rs. 80.80 lakhs was mainly due to booking of the expenditure pertaining to group-head "का.1(2)(ii) Expenditure in Rajasthan on Bikaner Loonkaransar Lift Scheme I. Works" under this group-head owing to non-furnishing of the break-up of expenditure by the Department.

का. 2(1)-1. Jawai River Project
Sei Diversion

(i) Works

O	29.15	29.15	34.80	+5.65
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The excess was due to adjustment of 'Stock accounts' by the division

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
at the end of the year.			

का.2(1)5. Jakhm Project

(iv) Suspense (Net)

O	1.00	1.00	5.05	+4.05
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The excess was mainly due to non-adjustment of the cost of cement and pipes etc. owing to execution of less works.

का.2(1)6. Barach at Badgaon

(iv) Suspense (Net)

O	—1.00	—1.00	2.98	+3.98
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The excess was mainly due to non-adjustment of Stock account owing to carrying out less minor irrigation works.

का.2(1)12. Mahi Project

(i) Unit No. 1 Dam

1. Works

O	13.20	13.20	15.73	+2.53
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The excess was due to (i) undertaking of concreting of foundation of spillway during the year (Rs. 1.88 lakhs) and (ii) more expenditure on survey work (Rs. 0.65 lakh).

100. Capital Outlay etc.

का.2. Minor Irrigation Works

(iii) *Add-Pro-rata* charges transferred from "44"

O	10.00	10.00	15.70	+5.70
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The excess was due to more expenditure on establishment.

का.3. Works of Extensions and Improvements

O	17.00	17.00	22.33	+5.33
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The excess was due to undertaking of more works on extensions and

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
improvements.			
वा. 1. Navigation, Embankment and Drainage Works			
1. Flood Control Works			
(i) Ghaggar Flood Works			
IV. Suspense (Net)			
O	2.00	2.00	5.42 +3.42

The excess was due to purchase of more cement for carrying out unanticipated flood works.

वा. 1. (ii) Other Works			
Works			
O	9.80	9.80	11.89 +2.09

The excess was due to more expenditure on flood works to protect villages and bunds in Jawai, Alwar and Jaipur divisions.

(viii) In the following cases, substantial expenditure remained wholly uncovered; reasons for incurring expenditure without provision have not been furnished:—

98. Capital Outlay etc.

वा. 1(ii) Electrical Branch			
(Electrical Works)			
IV. Suspense (Net)			
O	—	—	19.16 +19.16

वा. 2. Beas Dam (Unit-2)

(i) Irrigation Branch
III. Tools and Plant

O	2.59 +2.59
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IV. Suspense (Net)

O	72.99 +72.99
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Group-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
100. Capital Outlay etc.			
ब. Navigation, Embankment and Drainage Works			
1. Flood Control Works Kama Pahari Drain Works			
O		5.64	+5.64

(ix) *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 1970-71 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	—2,77.00	15.23	0.71	14.52	—2,62.48
Stock	3,51.36	3,14.79	4,44.59	—1,29.80	2,21.56
Miscellaneous Public Works					
Advances	3,01.80	57.78	60.09	—2.31	2,99.49
Workshop Suspense	8.97	8.23	7.52	0.71	9.68
TOTAL	3,85.13	3,96.03	5,12.91	—1,16.88*	2,68.25

*The figures booked in the accounts are Rs. 61.04 lakhs; the sub-headwise details of Rs. 55.84 lakhs pertaining to Bhakra Management Board and Beas Construction Board have not been furnished by the department.

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
(ii) 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) 1-Productive					
Purchases	82.87	1.69	14.16	—12.47	70.40*
Stock	1,57.66	8,75.65	8,35.82	39.83	1,97.49
Miscellaneous Public Works Advances	1,00.86	1,81.68	1,26.59	55.09	1,55.95
Workshop Suspense	5.68	12.42	12.88	—0.46	5.22
TOTAL	3,47.07	10,71.44	9,89.45	81.99	4,29.06

(iii) 99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) 2-Unproductive					
Purchases	—0.21	..	..	..	—0.21
Stock	31.72	75.12	68.63	6.49	38.21
Miscellaneous Public Works Advances	9.25	17.04	18.15	—1.11	8.14
Workshop Suspense	0.10	0.91	0.98	—0.07	0.03
TOTAL	40.86	93.07	87.76	5.31	46.17

(iv) 100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)					
Purchases	1.60	..	..	..	1.60*
Stock	—4.82	14.51	13.32	1.19	—3.63
Miscellaneous Public Works Advances	7.00	8.23	4.00	4.23	11.23
TOTAL	3.78	22.74	17.32	5.42	9.20

* 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	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	5,27,29,000	5,28,75,000	5,37,33,749	+8,58,749
Supplementary	1,46,000			
Amount surrendered during the year (March 1971)				11,87,160
Charged				
Original	1,000	56,000	49,762	—6,238
Supplementary	55,000			
Amount surrendered during the year (March 1971)				623
Notes and comments				

(i) Expenditure exceeded the voted grant by Rs. 8,58,749; the excess requires regularisation.

(ii) The excess occurred mainly under:—

Group-head

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

II. Centrally Sponsored and Other
Schemes

(i) Roads in Rajasthan Canal area

O	31.22	40.80	44.55	+3.75
R	9.58			

Original provision was augmented by re-appropriation on 31st March 1971 to meet additional expenditure due to increased central assistance. However, the expenditure exceeded the total provision by Rs. 3.75 lakhs due to accelerated progress of work on Anupgarh-Chhatargarh road.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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7. Grants-in-aid

1. Grants-in-aid to Municipalities

(i) Non-plan expenditure

O	10.00	14.50	15.64	+1.14
S	1.45			
R	3.05			

The expenditure exceeded the original provision by Rs. 5.64 lakhs; additional funds of Rs. 4.50 lakhs were provided by supplementary grant (Rs. 1.45 lakhs) on 31st March 1971 for payment of special grants-in-aid to six municipalities in the year 1969-70 and re-appropriation (Rs. 3.05 lakhs) on 31st March 1971 due to raising the ceiling of grants to certain municipal councils from Rs. 0.30 lakh to Rs. 1.00 lakh. Reasons for the final excess of Rs. 1.14 lakhs are awaited.

(iii) In the cases mentioned below savings envisaged did not materialise to the extent anticipated and there were final uncovered excesses :—

का. Original Works Buildings

7. Scientific Departments

Plan expenditure

O	28.26	27.26	39.11	+11.85
R	—1.00			

The excess was mainly due to accelerated progress on road works for Phosphate Mining Beneficiation Scheme at Jhamar Kotra.

का.15. Miscellaneous Departments

(iii) Tourism

Plan expenditure

O	15.90	13.65	16.76	+3.11
R	—2.25			

The excess was mainly due to accelerated progress of works on

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

development of gardens, a park and tourist bungalows.

वा.Original Works
Communications

Plan expenditure

I. State Plan

O	1,33.80	|	1,23.00	1,28.94	+5.94
R	—10.80				

The excess was due to accelerated progress of works on certain roads.

बा. 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	37.05	|	33.20	36.87	+3.67
R	—3.85				

The excess was due to excess in works expenditure under various sectors.

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

क।8. Education

Plan expenditure

(i) State Plan

O	36.69	|	22.50	20.82	—1.68
R	—14.19				

Out of the total saving of Rs. 15.87 lakhs, anticipated saving o

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

Rs. 14.19 lakhs was due to late issue of sanction for new works.

क्र.9. Medical

Plan expenditure

(ii) Centrally Sponsored and Other Schemes

O	38.58	|	36.25	31.86	—4.39
R	—2.33				

Out of the total saving of Rs. 6.72 lakhs, anticipated saving of Rs. 2.33 lakhs was due to non-finalisation of sites for rural family planning centres by Government. The final saving (Rs. 4.39 lakhs) was due to slow progress of works in certain divisions.

क्र.12. Industries

Plan expenditure

O	7.03	|	5.00	2.77	—2.23
R	—2.03				

Out of the total saving of Rs. 4.26 lakhs, anticipated saving of Rs. 2.03 lakhs was due to non-taking up the work of water supply scheme at Phalodi Salt Works. The final saving of Rs. 2.23 lakhs was mainly due to slow progress of work on water supply scheme for industrial area, Bikaner (Rs. 1.50 lakhs) and construction of link road in salt area of Phalodi (Rs. 0.64 lakh).

ख. II(ii) Construction and Development of Roads of Economic and Inter State Importance

O	12.49	|	1.63	1.73	+0.10
R	—10.86				

Net saving of Rs. 10.76 lakhs was due to non-finalisation of new works under Government of India Programme till January 1971.

Group-head

Total grant

Actual
expenditureExcess +
Saving —

(In lakhs of rupees)

जा. Grants-in-aid
I. Grants-in-aid to
Municipalities

(ii) Plan expenditure

O	26.00	|	33.00	28.51	—4.49
R	7.00				

In view of the ultimate saving of Rs. 4.49 lakhs, additional funds provided by re-appropriation on 31st March 1971 proved excessive. Reasons for the final saving of Rs 4.49 lakhs are awaited.

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

Major head 109. Capital Outlay on Other Works

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	2,000	|	2,000	—2,000
Supplementary	—			

Amount surrendered during the
year (March 1971)

2,000

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

Major head 120. Payments of Commuted Value of Pensions

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	17,00,000	|	17,00,000	—49,122
Supplementary	—			

Amount surrendered during the
year

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

Major head 124. Capital Outlay on Schemes of Government Trading

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

Voted

Original	14,74,32,000	14,74,73,000	9,10,36,651	-5,64,36,349
Supplementary	41,000			

Amount surrendered during the year (March 1971)

5,39,43,326

Charged

Original	10,000	53,000	91,651	+38,651
Supplementary	43,000			

Amount surrendered during the year

Notes and comments

(i) The expenditure exceeded the charged appropriation by Rs. 38,651 which requires regularisation.

(ii) The excess under charged section occurred under :—

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

क.1. Procurement, Distribution and Price Control

O	0.10	0.53	0.92	+0.39
S	0.43			

Additional funds obtained on 31st March 1971 by supplementary grant for meeting decretal charges proved inadequate. The excess of Rs. 0.39 lakh was due to payments of decretal charges made in March 1971.

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

(iii) Saving of Rs 4,79.18 lakhs occurred under :—

का.1. Procurement, Distribution and Price Control

O	8,71.94	|			
S	0.41	|	3,98.19	3,93.17	—5.02
R	—4,74.16	|			

The saving (Rs.4,79.18 lakhs) was due to less purchase of imported wheat due to good rains and bumper crops throughout the State.

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

गा.1. Purchase of Seeds

O	80.00	|			
		|	55.00	58.73	+3.73
R	—25.00	|			

Anticipated saving of Rs. 25.00 lakhs was due to non-procurement of hybrid seeds from the growers as the produce was not certified to be fully processed by the National Seeds Corporation. The final excess of Rs. 3.73 lakhs was due to more purchase of hybrid *bajra* seed.

गा.2. Purchase of fertilizers

O	20.00	|			
		|	55.79	31.53	—24.26
R	35.79	|			

Additional funds of Rs. 35.79 lakhs provided by re-appropriation on 31st March 1971 for meeting the cost of fertilizers remained largely unutilised (Rs. 24.26 lakhs) due to receipt of less fertilizers from the Government of India.

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

O	15.00	|			
		|	4.03	4.98	+0.95
R	—10.97	|			

Anticipated saving of Rs. 10.97 lakhs was due to non-purchase of pesticides owing to the stock purchased in previous years lying unutilised due to drought conditions in the State.

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

डा. Wool Trading scheme

1. Non-plan expenditure

O	81.95	64.04	65.85	+1.81
R	-17.91			

The anticipated saving of Rs. 17.91 lakhs was mainly due to less purchase of wool.

डा. State Woollen Mills, Bikaner

O	64.20	60.65	60.52	-0.13
R	-3.55			

Out of the total saving of Rs. 3.68 lakhs, anticipated saving of Rs. 3.55 lakhs was due to (i) non-payment of full cost of raw wool on account of non-receipt of yield reports (Rs. 1.56 lakhs), (ii) less payment of excise duty and sales tax owing to poor sales (Rs. 1.41 lakhs) and (iii) some posts remaining vacant (Rs. 0.58 lakh).

सा. 1. Malaria Eradication Programme

O	68.00	38.79	38.59	-0.20
R	-29.21			

The anticipated saving of Rs. 29.21 lakhs was due to less supply of insecticides and equipment, etc. from Government of India.

सा. World Food Programme
(Rajasthan Canal)

O	15.02	15.02	11.44	-3.58
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The saving of Rs. 3.58 lakhs was mainly due to non-adjustment of port expenses on consignment of gifts owing to non-submission of handling/clearance bills by the Food Corporation of India, Bombay, till the close of the year.

दा. G. C. Iron sheets

O	12.68	..	-	..
R	-12.68			

The saving of entire provision of Rs. 12.68 lakhs was due to non-acceptance by the department of bills received from Government of India

Group-head

Total grant

Actual
expenditureExcess+
Saving—

(In lakhs of rupees)

(Ministry of Defence) owing to difference between the rates charged in the bills and agreed to by it initially.

In the year 1969-70, saving of Rs. 6.50 lakhs was under this group-head due to similar reasons.

51. Scheme for departmental
working of Forest Coupes

O	43.24	|	39.24	38.87	—0.37
R	—4.00				

Out of the total saving of Rs. 4.37 lakhs, the anticipated saving of Rs. 4.00 lakhs was due to late appointment of staff and less operational expenditure owing to less area covered under coupes.

52. Scheme for departmental
working of Jhamar Kotra
Rock-Phosphate

O	98.50	|	93.00	92.99	—0.01
R	—5.50				

Saving of Rs. 5.51 lakhs was mainly due to less working expenses in view of less production and vacant posts.

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

53.5. Scheme for purchase and
distribution of Raw materials,
Agricultural Implements
and Spare parts

R	9.06	9.06	9.15	+0.09
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Provision was utilised for meeting the expenditure on the Scheme till its transfer to the Agro Industries Corporation on 8th July 1970 which could not be transferred earlier due to labour disputes.

54.1. Jaipur Milk Supply Scheme

(i) Non-plan expenditure

O	37.21	|	44.26	44.24	—0.02
R	7.05				

The original provision was augmented by re-appropriation on 31st

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

March 1971 for meeting expenditure on (i) purchase of additional milk (Rs. 3.87 lakhs), (ii) depreciation on plant machinery (Rs. 2.40 lakhs), (iii) leave salary and pension contributions of staff on deputation (Rs. 0.51 lakh) and (iv) expenditure on advertisement etc. (Rs. 0.27 lakh).

(vi) An important case of excess is given below :—

प्रा. Scheme for Control of diseases

(i) National T.B. Control Programme

O	4.00	2.79	5.56	+2.77
R	-1.21			

The excess was due to late receipt of sanction from Government of India (31st March 1971) for adjustment of the cost of material received for the programme.

PUBLIC DEBT (ALL CHARGED)

Major head O. Public Debt

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	1,48,47,72,000	2,85,89,22,000	2,45,79,85,987	-40,09,36,013
Supplementary	1,37,41,50,000			
Amount surrendered during the year (March 1971)				54,18,25,298

Notes and comments

(i) In view of eventual saving of Rs. 40.09 crores, supplementary appropriation obtained on 31st March 1971 proved excessive.

(ii) Substantial saving occurred mainly under:—

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

का. Debt raised in India

2. Floating Debt

O	1,00,00.00	1,41,60.00	1,55,34.39	+13,74.39
S	95,43.00			
R	-53,83.00			

The anticipated saving of Rs. 53,83.00 lakhs was due to gross transac-

Group-head

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

tions with the Reserve Bank of India remaining less owing to non-clearance of overdraft in full. In view of the final excess, reduction of provision by surrender on 31st March 1971 proved excessive. The final excess of Rs. 13,74.39 lakhs was explained (by Government) as due to unforeseen and uncertain character of transactions which depend upon overall budgetary position of the State Government.

क.1(ii) Loans not bearing Interest**Expired Loans****11.4% Rajasthan State Development Loan, 1969**

O	9.25	|	6.42	3.99	—2.43
R	—2.83				

Total saving of Rs. 5.26 lakhs was due to non-drawal of amount by certain subscribers to the loan.

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

क.1(i) II. Rajasthan Jagir Resumption, Compensation and Rehabilitation Bonds

O	1,50.00	1,50.00	1,80.14	+30.14
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The excess of Rs. 30.14 lakhs was due to heavier drawings by *ex-jagirdars* than anticipated during the months of February and March 1971.

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	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Original	21,80,98,000	|	29,78,54,000	26,25,62,682—3,52,91,318
Supplementary	7,97,56,000			

Amount surrendered during the year (March 1971)

Notes and comments

18,09,311

(i) In view of the final saving of Rs. 3,52.91 lakhs, supplementary grant of Rs. 7,97.56 lakhs obtained in November 1970 (Rs. 16.50 lakhs)/ March 1971 (Rs. 7,81.06 lakhs) proved excessive.

(ii) Out of the final saving of Rs. 3,52.91 lakhs, only Rs. 18.09 lakhs were surrendered and that too in March 1971.

(iii) Saving of Rs. 3,04.87 lakhs occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
क.8.(i) Loans to State Electricity Board			
II. Centrally Sponsored			
S	2,05.17		
R	1,09.70	3,14.87	10.00 —3,04.87

Funds were provided by supplementary grant/re-appropriation in March 1971 for loans to cover adjustment of expenditure pertaining to Beas Project; of which Rs. 3,04.87 lakhs could not be utilised due to non-receipt of debits from the Punjab Government.

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

क.8. (i) Loans to State Electricity Board
I. Plan expenditure

O	13,07.25			
R	—1,51.13	11,56.12	11,53.30	—2.82

The saving of Rs. 1,51.13 lakhs was due to reduction in Plan ceiling. The final saving of Rs. 2.82 lakhs was mainly due to non-entertainment in audit of belated sanction (issued on 31st March 1971) for grant of loan to the Rajasthan State Electricity Board for financing electrification of harijan basties.

क.2.(i) i. Short term loans

Non-plan expenditure

O	1,77.00			
S	4.89			
R	—51.01	1,30.88	1,14.27	—16.61

In view of total saving of Rs. 67.62 lakhs, supplementary grant of Rs. 4.89 lakhs obtained on 31st March 1971 proved unnecessary. The saving of Rs. 51.01 lakhs was due to less requirement of funds by panchayat samitis for purchase of seeds and non-utilisation of funds provided for the adjustment of cost of fertilizers and seeds to be supplied to panchayat samitis by the department. The hybrid seeds could not be supplied as the

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

produce was not certified to be fully processed by the National Seeds Corporation. The final saving of Rs. 16.61 lakhs was mainly due to non-transfer of funds to the personal deposit account of panchayat samitis by Treasury Officers.

का.4.(i) II. Loans to Rajasthan Rajya Sahkari Kraya Vikraya Sangh Ltd.

O	20.00			
R	—20.00			

Non-utilisation of the entire provision was attributed to non-receipt of intimations from the Pay and Accounts Officers in time for adjustment of the cost of fertilisers supplied to the Sangh.

का.4(ii) II.ii.Loan to Rajasthan State Co-operative Bank Ltd.

O	7.50			
R	—4.50	3.00	3.00	...

The anticipated saving of Rs. 4.50 lakhs was due to less receipt of funds from Government of India.

का.9.(xvii) Taccavi Advances to unemployed Swarankars

O	10.00			
R	—7.79	2.21	2.22	+0.01

The anticipated saving of Rs. 7.79 lakhs (78 per cent of the original provision) was due to less receipt of assistance from Government of India.

का.9.(xviii) Rural Housing (Centrally Sponsored)

O	5.00			
R	—5.00			

The saving of entire provision was due to non-implementation of the scheme; reasons of which are awaited.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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का.6. Loans and Advances to displaced persons

O	13.64	10.29	10.26	—0.03
R	—3.35			

The anticipated saving of Rs. 3.35 lakhs was due to non-payment of agriculture loans to migrants and less payments of loans to Burma repatriates; reasons for the non-payments/less payments of loans are awaited.

(v) Savings under the above group-heads were partly counterbalanced by excesses under other group-heads; important of which are given below:—

का.9.(xix) Loans to contractors of Strategic Roads

O	0.10	0.10	3.44	+3.34
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The excess was due to supply of some vehicles to the contractors (cost of which is treated as loan) during January/February 1971 for speedy execution of border roads.

का.9. (xx) Loans for Integrated Dry Land Agriculture Development Scheme (Centrally Sponsored)

O	4.87	+4.87
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The uncovered expenditure was due to omission to provide funds to cover the expenditure on loans under the scheme; the provision for loans was made under major-head '31-Agriculture.'

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

का.1.(i) Loans in connection with Development Schemes
I. Non-plan expenditure

O	0.01	12.46	12.63	+0.17
R	12.45			

The original provision was augmented by re-appropriation on 31st March 1971 for grant of loans to municipalities to enable them to repay

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

the amount of principal and interest to the Life Insurance Corporation on account of loans taken by them for their water supply schemes.

क.1.(ii) Other items

S	0.50	14.46	13.73	-0.73
R	13.96			

Funds obtained by supplementary grant on 20th November 1970 were further augmented by re-appropriation (Rs.13.96 lakhs) on 31st March 1971 for grant of loans to certain municipal boards for disbursement of salary to the members of staff.

क.4(ii)क. Loans to Shri Keshorai Patan Sahkari Mills Ltd.

I. Non-plan expenditure

S	3.50	51.50	51.50	
R	48.00			

The funds reappropriated were utilised for grant of more loans to Shri Keshorai Patan Sahkari Mills Ltd.

क.4 (ii)II(i)-क. Loans to Indian Farmers fertilisers Co-operatives

R	6.25	6.25	6.25	
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Provision was utilised for payment of loans to Rajasthan Kraya Vikraya Sangh for purchase of shares of Indian Farmers Co-operatives.

क.9. (iv) Loans to Industries and Industrialists

I. Through the agency of Secretary, Industries

O	1.00	25.74	25.74	
R	24.74			

The original provision was augmented through re-appropriation on 31st March 1971 for payment of more loans to Industrialists.

क.9.(iv)III. Loans to M/s Oriental Power Cables Ltd., Kota

R	5.00	5.00	5.00	
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Funds obtained by re-appropriation on 31st March 1971 were utilised for payment of loan to Messrs Oriental Power Cables Ltd., Kota.

APPENDIX

(Referred to in sub-para 6 below the summary of Appropriation Accounts by Grants and Appropriations at page 11)

Grant-wise details of estimates and actuals in respect of recoveries adjusted in the Accounts in reduction of expenditure.

Number and name of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More (+) Less (—)
	Rs.	Rs.	Rs.
IV. Sales Tax	15,29,000	17,34,181	+2,05,181
VIII. Parliament, State/Union Territory Legislature	12,90,000	9,10,750	—3,79,250
IX. General Administration	2,51,000	3,12,868	+61,868
XII. Police	2,93,000	3,43,138	+50,138
XIII. Miscellaneous Departments	60,30,000	64,62,548	+4,32,548
XVII. Public Health	82,83,000	1,46,06,259	+63,23,259
XVIII. Agriculture	2,00,000	2,46,763	+46,763
XX. Co-operation	13,45,000	7,68,118	—5,76,882
XXIV. Miscellaneous Social and Developmental Organisations	40,000	..	—40,000
XXV. Multipurpose River Schemes	38,39,000	2,07,210	—36,31,790
XXVI. Irrigation, Navigation, Embankment and Drainage Works	36,63,000	49,68,716	+13,05,716
XXVII. Public Works	2,21,45,000	2,68,39,605	+46,94,605
XXVIII. Famine Relief	1,08,00,000	1,23,00,000	+15,00,000

Number and name of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More (+) Less(—) Rs.
	Rs.	Rs.	
XXIX. Pensions and other Retirement Benefits and Commutation of Pensions	15,000	2,432	—12,568
XXXII. Stationery and Printing	10,00,000	13,46,174	+3,46,174
XXXIV. Miscellaneous	6,08,000	2,06,336	—4,61,664
XXXVII. Capital Outlay on Improvement of Public Health	..	5,050	+5,050
XXXVIII. Capital Outlay on Schemes of Agricultural Improvement and Research	..	59,74,600	+59,74,600
XXXIX. Capital Outlay on Industrial and Economic Development	..	13,07,815	+13,07,815
XL. Capital Outlay on Multi-purpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)	9,69,27,000	10,22,07,133	+52,80,133
XLI. Capital Outlay on Public Works	1,99,46,000	2,39,41,588	+39,95,588
XLII. Capital Outlay on Other Works	3,00,000	..	—3,00,000
XLIII. Payments of Commuted Value of Pensions	17,00,000	16,50,878	—49,122
XLIV. Capital Outlay on Schemes of Government Trading	16,64,73,000	10,98,84,528	—5,65,88,472
Total	34,67,37,000	31,62,26,690	—3,05,10,310



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