



GOVERNMENT OF RAJASTHAN

**APPROPRIATION
ACCOUNTS
1975-76**



GOVERNMENT OF RAJASTHAN

APPROPRIATION ACCOUNTS
1975-76

TABLE OF CONTENTS

| | <i>Page</i> |
|--|-------------|
| Introductory | 1 |
| Summary of Appropriation Accounts | 2—16 |
| Appropriation Accounts: | |
| 1. Legislature | 17 |
| 2. Governor, etc. | 17 |
| 3. Council of Ministers | 18 |
| 4. Secretariat | 18—19 |
| 5. General Administration | 20 |
| Public Service Commission | 20 |
| 6. Administration of Justice | 21—22 |
| 7. Election | 23 |
| 8. Revenue | 23—27 |
| 9. Forest | 27—28 |
| 10. Stamps | 28 |
| 11. Taxes on Immovable Property | 28—29 |
| 12. Excise | 29 |
| 13. Sales Tax | 30 |
| 14. Treasuries, Pensions, etc. | 30—35 |
| 15. Taxes on Vehicles | 36 |
| 16. Police | 36—42 |
| 17. Jails | 42—43 |
| 18. Information and Publicity | 43 |
| 19. Public Works | 44—51 |
| 20. Housing | 52—53 |
| 21. Roads and Bridges | 54—59 |
| 22. Functional Buildings | 59—66 |
| 23. Labour and Employment | 66 |
| 24. Education | 66—74 |
| 25. Art and Culture | 74 |
| 26. Medical | 75—76 |
| 27. Public Health | 76—82 |
| 28. Family Planning | 82—83 |
| 29. Urban Development | 83—84 |
| 30. Food | 85—88 |
| 31. Relief and Rehabilitation | 88—89 |

| | <i>Page</i> |
|----------------------------------|-------------|
| 32. Social Welfare | 90—93 |
| 33. Famine Relief | 94—96 |
| 34. Economics and Statistics | 97—98 |
| 35. Co-operation | 98—100 |
| 36. Agriculture | 101—104 |
| 37. Minor Irrigation | 104—112 |
| 38. Animal Husbandry | 112—117 |
| 39. Dairy | 117—119 |
| 40. Community Development | 119—122 |
| 41. Industries | 123 |
| 42. Village and Small Industries | 124 |
| 43. Mines | 124—128 |
| 44. State Enterprises | 129—131 |
| 45. Irrigation | 132—150 |
| 46. Tourism | 151 |
| 47. Town Planning | 151—152 |

| | |
|---|---------|
| Appendix—Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure | 154—155 |
|---|---------|

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1975-76 presents the accounts of sums expended in the year ended 31st March 1976 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

| Number and name of grant or appropriation | Amount of grant/ appropriation | | Expen- |
|---|-----------------------------------|----------------|----------------|
| | Revenue Rs. | Capital Rs. | Revenue Rs. |
| 1. Legislature | | | |
| Voted | 51,21,000 | .. | 50,47,237 |
| Charged | 2,24,000 | .. | 1,76,383 |
| 2. Governor, etc. | | | |
| Voted | 66,000 | .. | 48,922 |
| Charged | 12,64,000 | .. | 12,04,932 |
| 3. Council of Ministers | | | |
| Voted | 25,64,000 | .. | 25,47,490 |
| 4. Secretariat | | | |
| Voted | 2,03,02,000 | .. | 1,91,39,763 |
| Charged | 2,000 | .. | 1,036 |
| 5. General Administration | | | |
| Voted | 1,24,31,000 | 1,31,000 | 1,24,00,434 |
| <i>Public Service Commission</i> | | | |
| Charged | 13,26,000 | .. | 13,00,198 |
| 6. Administration of Justice | | | |
| Voted | 2,24,16,000 | .. | 1,83,49,292 |
| Charged | 26,27,000 | .. | 26,23,049 |
| 7. Election | | | |
| Voted | 87,90,000 | .. | 54,71,281 |
| Charged | 1,000 | .. | 161 |

ACCOUNTS 1975-76

| Expenditure | | Savings | | Excess | |
|-------------|-----------|---------|---------|---------|---------|
| Capital | Revenue | Capital | Revenue | Capital | Revenue |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| | 73,763 | | | | |
| | 47,617 | | | | |
| | 17,078 | | | | |
| | 59,068 | | | | |
| | 16,510 | | | | |
| | 11,62,237 | | | | |
| | 964 | | | | |
| 1,25,000 | 30,566 | 6,000 | | | |
| | 25,802 | | | | |
| | 40,66,708 | | | | |
| | 3,951 | | | | |
| | 33,18,719 | | | | |
| | 839 | | | | |

SUMMARY OF APPROPRIATION

| Number and name of grant or appropriation | Amount of grant/ appropriation | | Expen- |
|---|-----------------------------------|----------------|--------------|
| | Revenue | Capital | Revenue |
| | Rs. | Rs. | Rs. |
| 8. Revenue | | | |
| Voted | 17,13,07,000 | 58,05,000 | 16,82,86,514 |
| Charged | 17,000 | .. | 11,524 |
| 9. Forest | | | |
| Voted | 6,55,59,000 | 2,75,000 | 6,42,02,245 |
| Charged | 7,000 | .. | 6,818 |
| 10. Stamps | | | |
| Voted | 25,42,000 | .. | 24,64,616 |
| 11. Taxes on Immovable Property | | | |
| Voted | 23,16,000 | .. | 17,90,398 |
| 12. Excise | | | |
| Voted | 3,19,16,000 | .. | 3,17,74,999 |
| Charged | 27,000 | .. | 25,966 |
| 13. Sales Tax | | | |
| Voted | 1,90,48,000 | .. | 1,88,95,004 |
| Charged | 5,000 | .. | 187 |
| 14. Treasuries, pensions, etc. | | | |
| Voted | 11,66,46,000 | 20,38,75,000 | 10,60,45,667 |
| Charged | 51,09,84,000 | 2,09,05,16,000 | 51,04,35,449 |
| 15. Taxes on Vehicles | | | |
| Voted | 43,77,000 | .. | 43,92,720 |
| Charged | 1,000 | .. | .. |
| 16. Police | | | |
| Voted | 22,91,06,000 | 50,02,000 | 22,53,33,449 |
| Charged | 34,000 | .. | 32,564 |

ACCOUNTS 1975-76-(Contd.)

| Expenditure | Saving | | Excess | |
|----------------|-------------|-----------|---------|--------------|
| | Revenue | Capital | Revenue | Capital |
| Rs. | Rs. | Rs. | Rs. | Rs. |
| 30,38,157 | 30,20,486 | 27,66,843 | .. | .. |
| .. | 5,476 | .. | .. | .. |
| 1,80,110 | 13,56,755 | 94,890 | .. | .. |
| .. | 182 | .. | .. | .. |
| .. | 77,384 | .. | .. | .. |
| .. | 5,25,602 | .. | .. | .. |
| .. | 1,41,001 | .. | .. | .. |
| .. | 1,034 | .. | .. | .. |
| .. | 1,52,996 | .. | .. | .. |
| .. | 4,813 | .. | .. | .. |
| 20,13,03,408 | 1,06,00,333 | 25,71,592 | .. | .. |
| 2,34,24,50,426 | 5,48,551 | .. | .. | 25,19,34,426 |
| .. | .. | .. | 15,720 | .. |
| .. | 1,000 | .. | .. | .. |
| 72,50,000 | 37,72,551 | .. | .. | 22,48,000 |
| .. | 1,436 | .. | .. | .. |

SUMMARY OF APPROPRIATION

| Number and name of grant or appropriation | Amount of grant/ appropriation | | Expen- |
|---|-----------------------------------|--------------|--------------|
| | Revenue | Capital | Revenue |
| | Rs. | Rs. | Rs. |
| 17. Jails | | | |
| Voted | 1,92,26,000 | .. | 1,83,06,528 |
| Charged | 4,000 | .. | 3,354 |
| 18. Information and Publicity | | | |
| Voted | 55,41,000 | .. | 56,27,851 |
| 19. Public Works | | | |
| Voted | 6,83,37,000 | 35,41,000 | 13,09,71,593 |
| Charged | 38,000 | 29,000 | 31,827 |
| 20. Housing | | | |
| Voted | 53,64,000 | 64,07,000 | 56,61,982 |
| Charged | 1,000 | .. | .. |
| 21. Roads and Bridges | | | |
| Voted | 9,92,12,000 | 21,85,46,000 | 10,04,23,966 |
| Charged | 2,000 | .. | 5,779 |
| 22. Functional Buildings | | | |
| Voted | 5,39,000 | 5,47,54,000 | 5,55,374 |
| Charged | .. | 17,000 | .. |
| 23. Labour and Employment | | | |
| Voted | 1,41,20,000 | .. | 1,34,43,552 |
| 24. Education | | | |
| Voted | 78,83,85,000 | 20,04,000 | 78,95,22,834 |
| Charged | 57,000 | .. | 12,833 |
| 25. Art and Culture | | | |
| Voted | 58,85,000 | .. | 58,29,648 |
| Charged | 1,000 | .. | .. |
| 26. Medical | | | |
| Voted | 25,49,92,000 | 1,50,000 | 25,36,48,312 |
| Charged | 10,000 | .. | 63,563 |

ACCOUNTS 1975-76—(Contd.)

| Expenditure | | Savings | | Excess | |
|--------------|-----------|-----------|---------|-------------|----------|
| Capital | Revenue | Capital | Revenue | Capital | Revenue |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| .. | 9,19,472 | .. | .. | .. | .. |
| .. | 646 | .. | .. | .. | .. |
| .. | .. | .. | .. | 86,851 | .. |
| 35,89,814 | .. | .. | .. | 6,26,34,593 | 48,814 |
| 28,048 | 6,173 | 952 | .. | .. | .. |
| 64,48,125 | .. | .. | .. | 2,97,982 | 41,125 |
| .. | 1,000 | .. | .. | .. | .. |
| 21,70,69,073 | .. | 14,76,927 | .. | 12,11,966 | .. |
| .. | .. | .. | .. | 8,779 | .. |
| 5,49,21,448 | .. | .. | .. | 16,374 | 1,67,448 |
| .. | .. | 17,000 | .. | .. | .. |
| .. | 6,76,448 | .. | .. | .. | .. |
| 15,59,951 | .. | 4,44,049 | .. | 11,37,834 | .. |
| .. | 44,167 | .. | .. | .. | .. |
| .. | 55,352 | .. | .. | .. | .. |
| .. | 1,000 | .. | .. | .. | .. |
| .. | 13,43,688 | 1,50,000 | .. | .. | .. |
| .. | .. | .. | .. | 53,563 | .. |

SUMMARY OF APPROPRIATION

| Number and name of grant or appropriation | Amount of grant/ appropriation | | Expen- |
|---|-----------------------------------|----------------|----------------|
| | Revenue Rs. | Capital Rs. | Revenue Rs. |
| 27. Public Health | | | |
| Voted | 9,60,58,000 | 6,90,07,000 | 11,35,68,485 |
| Charged | 9,000 | .. | 1,537 |
| 28. Family Planning | | | |
| Voted | 3,44,18,000 | .. | 3,31,04,804 |
| Charged | 1,000 | .. | 373 |
| 29. Urban Development | | | |
| Voted | 79,92,000 | 1,000 | 87,65,450 |
| 30. Food | | | |
| Voted | 78,03,000 | 1,05,65,000 | 78,49,483 |
| Charged | 26,000 | 1,000 | 25,250 |
| 31. Relief and Rehabilitation | | | |
| Voted | 3,66,38,000 | 7,80,000 | 3,62,62,379 |
| Charged | 1,000 | .. | 516 |
| 32. Social Welfare | | | |
| Voted | 5,91,85,000 | 4,00,000 | 5,38,60,142 |
| 33. Famine Relief | | | |
| Voted | 20,39,36,000 | 1,50,000 | 20,45,98,664 |
| Charged | 30,000 | .. | 20,387 |
| 34. Economics and Statistics | | | |
| Voted | 71,31,000 | .. | 57,04,134 |
| 35. Co-operation | | | |
| Voted | 2,67,80,000 | 4,44,95,000 | 1,98,86,147 |
| Charged | 3,000 | .. | .. |
| 36. Agriculture | | | |
| Voted | 6,17,16,000 | 8,34,12,000 | 6,04,73,629 |
| Charged | 21,000 | 1,000 | 20,575 |

ACCOUNTS 1975-76—(Contd.)

| Savings | | | Excess | |
|----------------|----------------|----------------|----------------|----------------|
| Capital Rs. | Revenue Rs. | Capital Rs. | Revenue Rs. | Capital Rs. |
| 7,00,25,374 | .. | .. | 1,75,10,485 | 10,18,374 |
| .. | 7,463 | .. | .. | .. |
| .. | 13,13,196 | .. | .. | .. |
| .. | 627 | .. | .. | .. |
| .. | .. | 1,000 | 7,73,450 | .. |
| 93,02,840 | .. | 12,62,160 | 46,483 | .. |
| .. | 750 | 1,000 | .. | .. |
| 11,23,069 | 3,75,621 | .. | .. | 3,43,069 |
| .. | 484 | .. | .. | .. |
| 2,000 | 53,24,858 | 3,98,000 | .. | .. |
| 129 | .. | 1,49,871 | 6,62,664 | .. |
| .. | 9,613 | .. | .. | .. |
| .. | 14,26,866 | .. | .. | .. |
| 4,37,60,521 | 68,93,853 | 7,34,479 | .. | .. |
| .. | 3,000 | .. | .. | .. |
| 6,99,49,525 | 12,42,371 | 1,34,62,475 | .. | .. |
| 931 | 425 | 69 | .. | .. |

SUMMARY OF APPROPRIATION

| Number and name of grant or appropriation | Amount of grant/ appropriation | | Expen- |
|---|-----------------------------------|----------------|----------------|
| | Revenue Rs. | Capital Rs. | Revenue Rs. |
| 37. Minor Irrigation | | | |
| Voted | 14,26,17,000 | 4,49,38,000 | 11,85,03,068 |
| Charged | 12,000 | .. | 11,099 |
| 38. Animal Husbandry | | | |
| Voted | 6,13,28,000 | 53,20,000 | 6,13,30,099 |
| Charged | 2,000 | .. | .. |
| 39. Dairy | | | |
| Voted | 1,87,81,000 | 1,79,58,000 | 1,90,79,298 |
| 40. Community Development | | | |
| Voted | 6,01,22,000 | 23,000 | 6,09,41,263 |
| Charged | 1,000 | .. | .. |
| 41. Industries | | | |
| Voted | 1,28,86,000 | 2,02,27,000 | 1,21,37,623 |
| Charged | 14,000 | .. | 13,202 |
| 42. Village and Small Industries | | | |
| Voted | 41,98,000 | 53,86,000 | 40,34,941 |
| 43. Mines | | | |
| Voted | 6,40,27,000 | 1,48,98,000 | 5,93,15,188 |
| Charged | 42,000 | .. | 31,764 |
| 44. State Enterprises | | | |
| Voted | 1,97,84,000 | 25,67,000 | 1,60,00,853 |
| 45. Irrigation | | | |
| Voted | 26,02,23,000 | 61,18,49,000 | 27,45,14,061 |
| Charged | 2,000 | 64,000 | .. |
| 46. Tourism | | | |
| Voted | 20,74,000 | .. | 20,91,308 |

ACCOUNTS 1975-76—(Contd.)

| Savings | | | Excess | | |
|--------------|-------------|-------------|-------------|---------|--|
| Capital | Revenue | Capital | Revenue | Capital | |
| Rs. | Rs. | Rs. | Rs. | Rs. | |
| 3,97,97,917 | 2,41,13,932 | 51,40,083 | .. | .. | |
| .. | 901 | .. | .. | .. | |
| 7,36,771 | .. | 45,83,229 | 2,099 | .. | |
| .. | 2,000 | .. | .. | .. | |
| 1,61,88,020 | .. | 17,69,980 | 2,98,298 | .. | |
| 22,378 | .. | 622 | 8,19,263 | .. | |
| .. | 1,000 | .. | .. | .. | |
| 2,02,25,000 | 7,48,377 | 2,000 | .. | .. | |
| .. | 798 | .. | .. | .. | |
| 53,23,750 | 1,63,059 | 62,250 | .. | .. | |
| 1,45,29,639 | 47,11,812 | 3,68,361 | .. | .. | |
| .. | 10,236 | .. | .. | .. | |
| 20,58,922 | 37,83,147 | 5,08,078 | .. | .. | |
| 58,45,89,600 | .. | 2,72,59,400 | 1,42,91,061 | .. | |
| 62,676 | 2,000 | 1,324 | .. | .. | |
| .. | .. | .. | 17,308 | .. | |

SUMMARY OF APPROPRIATION

| Number and name of grant or appropriation | Amount of grant/ appropriation | | Expen- |
|---|-----------------------------------|----------------|----------------|
| | Revenue Rs. | Capital Rs. | |
| 47. Town Planning Voted | 70,72,000 | 2,00,00,000 | 59,62,813 |
| Voted | 3,17,08,77,000 | 1,45,24,66,000 | 3,18,81,65,503 |
| TOTAL | | | |
| Charged | 51,67,96,000 | 2,09,06,28,000 | 51,60,60,326 |
| GRAND TOTAL | 3,68,76,73,000 | 3,54,30,94,000 | 3,70,42,25,829 |

ACCOUNTS 1975-76— (Concl'd.)

| Expenditure | | Saving | | Excess | |
|----------------|----------------|----------------|----------------|----------------|----------------|
| Capital Rs. | Revenue Rs. | Capital Rs. | Revenue Rs. | Capital Rs. | Revenue Rs. |
| 1,99,26,429 | 11,09,187 | 73,571 | .. | .. | .. |
| 1,39,30,46,970 | 8,25,33,928 | 6,32,85,860 | 9,98,22,431 | 38,66,830 | |
| 2,34,25,42,081 | 7,93,016 | 20,345 | 57,342 | 25,19,34,426 | |
| 3,73,55,89,051 | 8,33,26,944 | 6,33,06,205 | 9,98,79,773 | 25,58,01,256 | |

The excess over the following three charged appropriations also remain:

| Sl. No. | Number and name of appropriation | Revenue Rs. | Capital Rs. |
|---------|----------------------------------|----------------|----------------|
| 1. | 14-Treasuries, Postoffice, etc. | 2,779 | 25,19,34,426 |
| 2. | 21-Roads and Bridges | 52,228 | |
| 3. | 26-Medical | | |

The expenditure on above does not include an amount of Rs. 1,42,21,081 met by advance from the Contingency Fund which were not subjected to audit.

The excess over the following eighteen grants requires regularisation:—

| S.No. | Number and name of the grant | Excess | |
|-------|------------------------------|----------------|----------------|
| | | Revenue Rs. | Capital Rs. |
| 1. | 15-Taxes on Vehicles | 15,720 | .. |
| 2. | 16-Police | .. | 22,48,000 |
| 3. | 18-Information and Publicity | 86,851 | .. |
| 4. | 19-Public Works | 6,26,34,593 | 48,814 |
| 5. | 20-Housing | 2,97,982 | 41,120 |
| 6. | 21-Roads and Bridges | 12,11,966 | .. |
| 7. | 22-Functional Buildings | 16,374 | 1,67,440 |
| 8. | 24-Education | 11,37,834 | .. |
| 9. | 27-Public Health | 1,75,10,485 | 10,18,370 |
| 10. | 29-Urban Development | 7,73,450 | .. |
| 11. | 30-Food | 46,483 | .. |
| 12. | 31-Relief and Rehabilitation | .. | 3,43,060 |
| 13. | 33-Famine Relief | 6,62,664 | .. |
| 14. | 38-Animal Husbandry | 2,099 | .. |
| 15. | 39-Dairy | 2,98,298 | .. |
| 16. | 40-Community Development | 8,19,263 | .. |
| 17. | 45-Irrigation | 1,42,91,061 | .. |
| 18. | 46-Tourism | 17,308 | .. |

The excess over the following three charged appropriations also requires regularisation :—

| S.No. | Number and name of appropriation | Excess | |
|-------|----------------------------------|----------------|----------------|
| | | Revenue Rs. | Capital Rs. |
| 1. | 14-Treasuries, Pensions, etc. | .. | 25,19,34,400 |
| 2. | 21-Roads and Bridges | 3,779 | .. |
| 3. | 26-Medical | 53,563 | .. |

The expenditure shown above does not include an amount of Rs. 1,44,49,700 met by advances from the Contingency Fund which were not subsequent

reimbursed to the Fund during the year by taking a vote of the Legislature. The details of this expenditure are as follows:—

| Major head | Amount Rs. |
|---|--------------------|
| 284-Urban Development | 8,61,000 |
| 308-Area Development | 31,05,000 |
| 311-Dairy Development | 15,00,000 |
| 337-Roads and Bridges | 13,19,200 |
| 459-Capital Outlay on Public Works | 40,00,000 |
| 488-Capital Outlay on Social Security and Welfare | 21,75,000 |
| 505-Capital Outlay on Agriculture | 6,00,000 |
| 695-Loans for Social and Community Services | 8,89,500 |
| TOTAL | 1,44,49,700 |

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 grant number 45 (Major heads 332-Multipurpose River Projects, 333-Irrigation, Navigation, Drainage and Flood Control Projects, 532-Capital Outlay on Multipurpose River Projects and 533-Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects) net budget provision was made under the head 'Suspense'. The expenditure shown against it is also net, i.e. after taking into account the actual recoveries.

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

| | Voted | | |
|--|---------------------|---------------------|-------------------|
| | Revenue Rs. 1 | Capital Rs. 2 | Total Rs. 3 |
| Total expenditure according to Appropriation Accounts | 3,18,81,65,503 | 1,39,30,46,970 | 4,58,12,12,473 |
| Deduct—Total of recoveries shown in Appendix | 22,66,28,365 | 22,30,00,378 | 44,96,28,743 |
| Net total expenditure as shown in the Finance Accounts | 2,96,15,37,138 | 1,17,00,46,592 | 4,13,15,83,730 |

| | Revenue | Charged Capital | Total |
|--|--------------|--------------------|----------------|
| | Rs. | Rs. | Rs. |
| | 4 | 5 | 6 |
| Total expenditure according to Appropriation Accounts | 51,60,60,326 | 2,34,25,42,081 | 2,85,86,02,407 |
| Deduct—Total of recoveries shown in Appendix | .. | .. | .. |
| Net total expenditure as shown in the Finance Accounts | 51,60,60,326 | 2,34,25,42,081 | 2,85,86,02,407 |

The details of 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 1975-76.



(A. BAKSI)

Comptroller and Auditor General of India

New Delhi :
The

7 JUL 1977

GRANT No. 1. LEGISLATURE

Major head 211. Parliament/ State/Union Territory Legislatures

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|---------------------------------------|-----------|--|------------------------------|-----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 44,03,000 | 51,21,000 | 50,47,237 | — 73,763 |
| Supplementary | 7,18,000 | | | |
| Amount surrendered during the year | | | | |
| Charged | | | | |
| Original | 1,12,000 | 2,24,000 | 1,76,383 | — 47,617 |
| Supplementary | 1,12,000 | | | |
| Amount surrendered during the year | | | | |

GRANT No. 2. GOVERNOR, ETC.

Major heads 212. President, Vice-President/Governor/ Administrator of Union Territories and 268. Miscellaneous General Services

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|-----------|--|------------------------------|-----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 66,000 | 66,000 | 48,922 | — 17,078 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 17,108 |
| Charged | | | | |
| Original | 10,62,000 | 12,64,000 | 12,04,932 | — 59,068 |
| Supplementary | 2,02,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 25,415 |

GRANT No. 3. COUNCIL OF MINISTERS (ALL VOTED)

Major head 213. Council of Ministers

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-----------|--------------------|------------------------------|----------------------------|
| Revenue : | | | | |
| Original | 17,32,000 | 25,64,000 | 25,47,490 | —16,510 |
| Supplementary | 8,32,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 7,600 |

GRANT No. 4. SECRETARIAT

Major heads 252. Secretariat—General Services,
276. Secretariat—Social and Community Services and
296. Secretariat—Economic Services

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-------------|--|------------------------------|----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 1,72,66,000 | 2,03,02,000 | 1,91,39,763 | —11,62,237 |
| Supplementary | 30,36,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 8,32,000 |
| Charged | | | | |
| Original | 2,000 | 2,000 | 1,036 | —964 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 960 |

Notes and comments

Revenue

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

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| 252. Secretariat—General Services | | | |
| (¶) (i) II (3) Shri Mahaveer Centenary celebrations | | | |
| O | 1.50 | 3.50 | .. —3.50 |
| S | 2.00 | | |

Reasons for the saving have not been communicated (March 1977).

(¶) (ii) (6) Purchase of Typewriters etc. for other Departments

| | | | | |
|---|-------|------|------|----|
| O | 10.00 | 9.85 | 9.85 | .. |
| S | 4.00 | | | |
| R | —4.15 | | | |

Saving was due to less requirement of typewriters than anticipated.

296. Secretariat—Economic Services

(¶) (iii) (6) Other Charges

| | | | | |
|---|-------|------|------|-------|
| O | 4.24 | 0.88 | 0.87 | —0.01 |
| R | —3.36 | | | |

Saving was due to less expenditure than anticipated.

GRANT No. 5 GENERAL ADMINISTRATION (ALL VOTED)

Major heads Revenue: 229. Land Revenue, 253. District Administration, 265. Other Administrative Services, 268. Miscellaneous General Services, 277. Education, 280. Medical, 288. Social Security and Welfare, 295. Other Social and Community Services and 314. Community Development

Capital: 500. Investments in General Financial and Trading Institutions, 688. Loans for Social Security and Welfare and 700. Loans to General Financial and Trading Institutions

| | | Total grant | Actual expenditure | Excess + Saving— |
|---|-----------|-------------|--------------------|------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted | | | | |
| Original | 98,04,000 | 1,24,31,000 | 1,24,00,434 | —30,566 |
| Supplementary | 26,27,000 | | | |
| Amount surrendered during the year | | | | |
| Capital : | | | | |
| Original | | 1,31,000 | 1,25,000 | —6,000 |
| Supplementary | 1,25,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 5,000 |

PUBLIC SERVICE COMMISSION (ALL CHARGED)

Major head 251. Public Service Commission

| | | Total appropriation | Actual expenditure | Excess + Saving— |
|---|--------|---------------------|--------------------|------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Original | | 13,26,000 | 13,00,198 | —25,802 |
| Supplementary | 50,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 26,380 |

GRANT No. 6. ADMINISTRATION OF JUSTICE

Major head 214. Administration of Justice

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-------------|--|------------------------------|----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 2,24,15,000 | 2,24,16,000 | 1,83,49,292 | —40,66,708 |
| Supplementary | 1,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 35,79,000 |
| Charged | | | | |
| Original | 26,01,000 | 26,27,000 | 26,23,049 | —3,951 |
| Supplementary | 26,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 1,700 |

Notes and comments

Revenue

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

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| (ख) (iii) Munsifs-cum-Judicial Magistrates Courts | | | |
| 1. Salaries | | | |
| O | 1,09.79 | 83.00 | 82.12 |
| S | 0.01 | | |
| R | —26.80 | | |

Saving was due to forty posts of Munsifs remaining vacant as recruitment

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

could not be finalised.

(ख) (ii) Civil and Additional
Civil Judges-cum-Chief
Judicial Magistrates Courts

1. Salaries

| | | | | |
|---|-------|-------|-------|----|
| O | 18.50 | 15.20 | 15.37 | +0 |
| R | —3.30 | | | |

Saving was due to abolition of six courts.

(च) (i) Through the agency
of Law Department

6. Legal Advisor's Fees
and aid to poor

| | | | | |
|---|-------|------|----|----|
| O | 5.00 | 0.50 | .. | —0 |
| R | —4.50 | | | |

Saving was due to non-finalisation of rules regulating legal aid to the poor

(च) (i) Through the agency
of Law Department

1. Salaries

| | | | | |
|---|------|------|------|-----|
| O | 6.40 | 6.40 | 3.85 | —2. |
|---|------|------|------|-----|

Saving was due to non-drawal of pay and allowances of the staff in time (Rs.1.54 lakhs) and some posts remaining vacant (Rs.1.01 lakhs).

GRANT No. 7. ELECTION

Major heads 215. Elections and 314. Community Development

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-----------|--|------------------------------|----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 87,90,000 | 87,90,000 | 54,71,281 | —33,18,719 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 33,68,550 |

| | | | | |
|--|-------|-------|-----|------|
| Charged | | | | |
| Original | 1,000 | 1,000 | 161 | —839 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | |

Notes and comments

Saving in the grant occurred mainly under '215-Elections (अ) Charges for Conduct of Elections to Parliament' owing to postponement of Lok-Sabha General Elections.

GRANT No. 8. REVENUE

Major heads Revenue: 229. Land Revenue, 252. Secretariat—General Services, 253. District Administration, 268. Miscellaneous General Services, 288. Social Security and Welfare, 295. Other Social and Community Services, 304. Other General Economic Services, 308. Area Development, 333. Irrigation, Navigation, Drainage and Flood Control Projects and 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Capital: 504. Capital Outlay on other General Economic Services,
506. Capital Outlay on Minor Irrigation, Soil Conservation
and Area Development and 688. Loans for Social Security
and Welfare

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess+ Saving— Rs. |
|---------------|--------------|--|------------------------------|---------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 13,80,57,000 | 17,13,07,000 | 16,82,86,514 | —30,20,48 |
| Supplementary | 3,32,50,000 | | | |

Amount surrendered during
the year (March 1976)

12,28,89

Charged

| | | | | |
|---------------|--------|--------|--------|-------|
| Original | 17,000 | 17,000 | 11,524 | —5,47 |
| Supplementary | .. | | | |

Amount surrendered during
the year (March 1976)

6,60

Capital:

| | | | | |
|---------------|-----------|-----------|-----------|-----------|
| Voted | | | | |
| Original | 58,05,000 | 58,05,000 | 30,38,157 | —27,66,84 |
| Supplementary | .. | | | |

Amount surrendered during
the year (March 1976)

25,94,00

Notes and comments

Revenue

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

| Head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| 333. Irrigation, Navigation, Drainage and Flood Control Projects | | | |
| ख(घ) IV. Compensation and Reha- bilitation of the Oustees of Galiakot Town above FRL 419 | | | |
| (i) Works Expenditure | | | |
| S 66.67 | 66.67 | 52.26 | —14.41 |

The funds were provided through supplementary grant on 27th March 1976 for establishing the oustees of Galiakot. Saving of Rs. 14.41 lakhs was due to non-receipt of final decision of the Government on the recommendations of High Power Committee on payment of compensation to oustees of Galiakot.

ख(घ) VI, Galiakot Protection Works

(ii) Works Expenditure

| | | | |
|------------------------------|-------|-------|--------|
| S 99.66 | 99.66 | 86.41 | —13.25 |
|------------------------------|-------|-------|--------|

The funds were provided through supplementary grant on 27th March 1976 to undertake the protection works for Galiakot. Saving of Rs. 13.25 lakhs was due to slow progress of Ring Bund.
Capital

2. Saving occurred mainly under :—

504. Capital Outlay on Other
General Economic Services

(ख)(ii) Payment through
Compensation Bonds

| | | | |
|-------------------------------|------|------|-------|
| O 20.00 | 7.00 | 6.55 | —0.45 |
| R —13.00 | | | |

Saving was due to finalisation of less number of claims for compensation

| Head | Total grant | Actual expenditure | Excess + Saving— |
|-------------------|-------------|----------------------|------------------|
| than anticipated. | | (In lakhs of rupees) | |
| (क) Land Ceilings | | | |
| O | 3.00 | | |
| R | —2.91 | 0.09 | 0.02 —0.07 |

Saving was due to non-finalisation of the expected number of cases of land ceiling.

(ख) (i) Cash payments

| | | | | |
|---|-------|-------|-------|-------|
| O | 20.00 | 18.00 | 16.79 | —1.21 |
| R | —2.00 | | | |

Saving was due mainly to lesser number of claims presented than anticipated.

506 Capital Outlay on Minor
Irrigation, Soil Conservation
and Area Development

(ख) Area Development
Programme

I (iii) Investment in Mandi
Development Corporation

| | | | | |
|---|--------|--|--|--|
| O | 10.00 | | | |
| R | —10.00 | | | |

(ख) IV (ii) Investment in Mandi
Development Corporation

| | | | | |
|---|-------|--|--|--|
| O | 5.00 | | | |
| R | —5.00 | | | |

The entire provision in the above two heads remained unutilised due to

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

non-formation of the Corporation.

3. The saving in note 2 above was utilised mainly under :—

506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development

(ख) Area Development Programme

V. Development of Bhakra Area through the agency of Chief Engineer, P.H.E.D.

| | | | | |
|---|------|------|------|-------|
| R | 7.00 | 7.00 | 7.01 | +0.01 |
|---|------|------|------|-------|

The funds were provided by re-appropriation on 31st March 1976 for water connections to *mandi* at Hanumangarh.

GRANT No. 9. FOREST

Major heads Revenue: 295. Other Social and Community Services,
307. Soil and Water Conservation,
308. Area Development and
313. Forest

Capital: 706. Loans for Minor Irrigation, Soil Conservation and Area Development

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

Voted

| | | | | |
|---------------|-------------|-------------|-------------|------------|
| Original | 5,89,62,000 | 6,55,59,000 | 6,42,02,245 | —13,56,755 |
| Supplementary | 65,97,000 | | | |

Amount surrendered during the year (March 1976)

12,70,600

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess+ Saving— Rs. |
|--|-------|--|------------------------------|---------------------------|
| <i>Charged</i> | | | | |
| <i>Original</i> | 1,000 | 7,000 | 6,818 | —182 |
| <i>Supplementary</i> | 6,000 | | | |
| <i>Amount surrendered during the year (March 1976)</i> | | | | 182 |

Capital :

| | | | | |
|--|----------|----------|----------|---------|
| <i>Original</i> | 2,75,000 | 2,75,000 | 1,80,110 | —94,890 |
| <i>Supplementary</i> | .. | | | |
| <i>Amount surrendered during the year (March 1976)</i> | | | | 94,000 |

GRANT No. 10. STAMPS (ALL VOTED)

Major head 230. Stamps and Registration

| | | Total grant Rs. | Actual expenditure Rs. | Excess+ Saving— Rs. |
|--|-----------|--------------------|------------------------------|---------------------------|
| <i>Revenue :</i> | | | | |
| <i>Original</i> | 15,94,000 | 25,42,000 | 24,64,616 | —77,384 |
| <i>Supplementary</i> | 9,48,000 | | | |
| <i>Amount surrendered during the year (March 1976)</i> | | | | 1,000 |

GRANT No. 11. TAXES ON IMMOVABLE PROPERTY (ALL VOTED)

Major head 235. Collection of other Taxes on Property and Capital transactions

| | | Total grant Rs. | Actual expenditure Rs. | Excess+ Saving— Rs. |
|----------------------|-----------|--------------------|------------------------------|---------------------------|
| <i>Revenue :</i> | | | | |
| <i>Original</i> | 23,16,000 | 23,16,000 | 17,90,398 | —5,25,602 |
| <i>Supplementary</i> | .. | | | |

| | Total grant Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--------------------|------------------------------|----------------------------|
| Amount surrendered during the year (March 1976) | | | 5,21,000 |

Notes and comments

Saving in the grant occurred mainly under (क) 1(ii) District Staff 1. Salaries (provision : Rs. 16.00 lakhs; expenditure : Rs. 12.77 lakhs) and was due to posts remaining vacant.

GRANT No. 12. EXCISE

Major heads 239. State Excise and 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--|------------------------------|----------------------------|
| Revenue : | | | |
| Voted | | | |
| Original | 3,12,80,000 | 3,19,16,000 | 3,17,74,999 |
| Supplementary | 6,36,000 | | |
| Amount surrendered during the year (March 1976) | | | 78,530 |
| Charged | | | |
| Original | 1,000 | 27,000 | 25,966 |
| Supplementary | 26,000 | | |
| Amount surrendered during the year (March 1976) | | | 108 |

GRANT No. 13. SALES TAX

Major heads 240. Sales Tax and 245. Other Taxes and Duties on commodities and services

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess Saving Rs. |
|---------------|-------------------------------------|---------------------------|----------------------|
| Revenue : | | | |
| Voted | | | |
| Original | 1,84,32,000 | | |
| Supplementary | 6,16,000 | | |
| | 1,90,48,000 | 1,88,95,004 | —1,52 |

Amount surrendered during the year (March 1976)

Charged

| | | | |
|---------------|-------|-----|----|
| Original | 5,000 | | |
| Supplementary | 5,000 | 187 | —4 |

Amount surrendered during the year (March 1976)

GRANT No. 14. TREASURIES, PENSIONS, ETC.

- Major heads Revenue:
- 247. Other Fiscal Services,
 - 249. Interest Payments,
 - 254. Treasury and Accounts Administration,
 - 265. Other Administrative Services,
 - 266. Pensions and other Retirement Benefits,
 - 267. Aid Materials and Equipments,
 - 268. Miscellaneous General Services and
 - 288. Social Security and Welfare
- Capital:
- 500. Investments in General Financial and Trade Institutions,
 - 603. Internal Debt of the State Government,
 - 604. Loans and Advances from the Central Government,
 - 734. Loans for Power Projects and
 - 766. Loans to Government Servants, etc.

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|-----------|--|------------------------------|----------------------------|
| Revenue : | | | |
| Voted | | | |

| | | | | |
|--|--------------|--------------|--------------|--------------|
| Original | 10,04,63,000 | 11,66,46,000 | 10,60,45,667 | -1,06,00,333 |
| Supplementary | 1,61,83,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 18,22,774 |

| | | | | |
|--|--------------|--------------|--------------|-----------|
| Charged | | | | |
| Original | 50,98,42,000 | 51,09,84,000 | 51,04,35,449 | -5,48,551 |
| Supplementary | 11,42,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 3,000 |

| | | | | |
|--|--------------|--------------|--------------|------------|
| Capital : | | | | |
| Voted | | | | |
| Original | 20,35,00,000 | 20,38,75,000 | 20,13,03,408 | -25,71,592 |
| Supplementary | 3,75,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 17,82,200 |

| | | | | |
|--|----------------|----------------|----------------|---------------|
| Charged | | | | |
| Original | 1,42,75,21,000 | 2,09,05,16,000 | 2,34,24,50,426 | +25,19,34,426 |
| Supplementary | 66,29,95,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 1,00,000 |

*Notes and comments***Revenue**

1. In view of the ultimate saving of Rs. 1,06.00 lakhs the additional funds of Rs. 1,61.83 lakhs obtained through supplementary grants on 22nd January 1976/27th March 1976 proved excessive and could have been restricted to token amounts where necessary.

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

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

266. Pensions and other Retirement Benefits

(क) Superannuation and Retirement Allowances

(ii) Pensions to Other Employees

| | | | | |
|---|---------|---------|---------|-------|
| O | 4,14.18 | 4,07.18 | 3,74.31 | —32.8 |
| R | —7.00 | | | |

Saving was due to less payments than anticipated owing to non-drawal by pensioners of pensions finalised during March 1976.

(ख) Commuted value of Pensions

| | | | | |
|---|-------|-------|-------|----|
| O | 30.00 | 36.00 | 32.49 | —3 |
| S | 6.00 | | | |

Saving was due to non-drawal of pensions by the pensioners from treasuries.

| Head | Total grant | Actual expenditure | Excess + Saving- |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 267. Aid Materials and Equipments | | | |
| (a) Schemes for Control of Diseases | | | |
| (ii) National Small-Pox Eradication Programme | | | |
| O | 3.80 | 3.80 | -3.80 |

The entire provision remained unutilised owing to supply of vaccine free of cost by the Government of India instead of on payment as provided for in the budget estimates.

| | | | |
|---|-------|------|-------|
| (b) (iii) National Trachoma Control Programme | | | |
| O | 5.20 | 2.16 | 2.02 |
| R | -3.04 | | |
| | | | -0.14 |

Saving was due to less receipt of supplies of medicines from the Government of India.

268. Miscellaneous General Services

(a) State Lotteries

(iii) Prizes for Winners

| | | | | |
|---|-------|-------|-------|-------|
| O | 45.00 | 50.90 | 50.86 | -0.04 |
| S | 15.00 | | | |
| R | -9.10 | | | |

The saving was due mainly to non-drawal of prizes by the winners.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| 288. Social Security and Welfare | | | |
| अ१. Relief and Rehabilitation of Displaced Persons | | | |
| (अ) IV. Contribution to Central Government from Levies for the Relief of Refugees | | | |
| (i) Surcharge on Stamps Duties | | | |
| O 22.89 | 22.89 | .. | —22.89 |
| (ii) Surcharge on Entertainment Tax | | | |
| O 31.65 | 31.65 | .. | —31.65 |
| (iii) Surcharge on Tax for Goods and Passengers carried by Road or Inland Water Ways | | | |
| O 16.04 | 16.04 | .. | —16.04 |

In the above cases, the reasons for non-utilisation of the entire provision have not been communicated (March 1977).

3. Saving in note 2 above was partly counterbalanced by excess mainly under :—

**266. Pensions and Other
Retirement Benefits**

(क) Gratuities

**(ii) Gratuities to Other
Employees**

| | | | | |
|---|---------|---------|---------|--------|
| O | 1,30.00 | 1,55.00 | 1,67.57 | +12.57 |
| S | 25.00 | | | |

The original provision was augmented by supplementary grant

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

(Rs. 25.00 lakhs) on 27th March 1976 for payment of more pensions; even then the excess of Rs. 12.57 lakhs remained uncovered. The excess was due to finalisation of more cases than anticipated.

267. Aid Materials and Equipments

(क) (i) Malaria Eradication

Programme

| | | | | |
|---|-------|---------|---------|-------|
| O | 65.52 | 1,53.04 | 1,60.87 | +7.83 |
| S | 84.73 | | | |
| R | 2.79 | | | |

The original provision was augmented by supplementary grant (Rs. 84.73 lakhs)/re-appropriation (Rs. 2.79 lakhs) in March 1976 for adjustment of cost of material received; even then the excess of Rs. 7.83 lakhs remained uncovered. The final excess of Rs. 7.83 lakhs was due to booking of expenditure pertaining to customs duty and incidental charges on foreign aid material under this head instead of under major-head '282-Public Health, Sanitation and Water Supply'.

Capital

4. The expenditure exceeded the charged appropriation by Rs. 25,19,34,426 which requires regularisation.

5. In view of ultimate excess of Rs. 25,19,34 lakhs the additional funds of Rs. 66,29.95 lakhs provided by supplementary appropriation on 27th March 1976 proved inadequate.

6. Excess occurred mainly under :—

603. Internal Debt of the State

Government

(च) Ways and Means Advances from the Reserve Bank of India

| | | | | |
|---|------------|------------|------------|-----------|
| O | 1,10,00.00 | 1,65,14.56 | 1,90,66.97 | +25,52.41 |
| S | 54,42.41 | | | |
| R | 72.15 | | | |

Excess was due mainly to more repayment of ways and means advances taken from the Reserve Bank of India.

GRANT No. 15. TAXES ON VEHICLES

Major head 241. Taxes on Vehicles

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess Saving- Rs. |
|--|-----------|--|------------------------------|--------------------------|
| Revenue: | | | | |
| Voted | | | | |
| Original | 42,67,000 | 42,77,000 | 43,92,720 | +15,720 |
| Supplementary | 1,10,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 54,800 |
| Charged | | | | |
| Original | 1,000 | 1,000 | .. | -1,000 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 1,000 |

Notes and comments

1. The expenditure exceeded the grant (voted) by Rs. 15,720 which requires regularisation.
2. Excess occurred mainly under the head "(क) (i) Regional Transport Authority-7. Motor Vehicles," due mainly to adjustment of motor garage bills of larger amounts than anticipated.

GRANT No. 16. POLICE

Major heads Revenue: 214. Administration of Justice, 253. District Administration, 255. Police, 265. Other Administrative Services, 268. Miscellaneous General Services, 288. Social Security and Welfare and 295. Other Social and Community Services

Capital: 538. Capital Outlay on Road and Water Transport Services,
688. Loans for Social Security and Welfare and 738. Loans
for Road and Water Transport services

| | | Total grant or appropriation | Actual expenditure | Excess+ Saving— |
|--|--------------|---------------------------------|-----------------------|--------------------|
| | | Rs. | Rs. | Rs. |
| Revenue: | | | | |
| Voted | | | | |
| Original | 20,38,05,000 | 22,91,06,000 | 22,53,33,449 | —37,72,551 |
| Supplementary | 2,53,01,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 69,95,156 |
| <i>Charged</i> | | | | |
| Original | 5,000 | 34,000 | 32,564 | —1,436 |
| Supplementary | 29,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 1,436 |
| Capital: | | | | |
| Voted | | | | |
| Original | 20,02,000 | 50,02,000 | 72,50,000 | +22,48,000 |
| Supplementary | 30,00,000 | | | |
| Amount surrendered during the year | | | | .. |
| <i>Notes and comments</i> | | | | |
| Revenue | | | | |

1. Against the total saving of Rs. 37.73 lakhs, Rs. 69.95 lakhs were surrendered on 31st March 1976.

2. Saving occurred mainly under :-

| Head | Total grant | Actual expenditure | Excess-Saving- |
|------|-------------|--------------------|----------------|
|------|-------------|--------------------|----------------|

(In lakhs of rupees)

255. Police

(ग)(i)IV. Modernisation of Police
(Centrally Sponsored Scheme)

| | | | | |
|---|-------|------|------|-----|
| O | 0.01 | 4.34 | 3.97 | -0. |
| S | 6.99 | | | |
| R | -2.66 | | | |

Saving was due to non-supply of material by firms.

(ख) Special Police

(i) Constabulary

6. Motor Vehicles

| | | | | |
|---|-------|-------|-------|-------|
| O | 15.00 | 19.00 | 19.18 | +0.18 |
| S | 7.35 | | | |
| R | -3.35 | | | |

Saving was due mainly to non-receipt of vehicles ordered through the Director General of Supplies and Disposals.

(ङ) (i) General Police

14. Other Charges

| | | | | |
|---|-------|------|------|-------|
| O | 0.54 | 9.14 | 8.29 | -0.85 |
| S | 15.00 | | | |
| R | -6.40 | | | |

In view of the saving of Rs. 7.25 lakhs, the supplementary grant of Rs. 15.00 lakhs obtained on 31st March 1976 as per actual requirements proved excessive. The saving was due mainly to non-receipt of debits for

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

the services rendered in past years by Central Reserve Police and Provincial Armed Constabulary.

(इ) (ix) Reorganisation and
Augmentation of Police

| | | | | | |
|---|--------|--|----|----|----|
| O | 45.00 | | .. | .. | .. |
| R | —45.00 | | | | |

The entire provision remained unutilised due partly to economy measures and partly to exhibition of expenditure on reorganisation under concerned heads of different branches.

265. Other Administrative
Services

(घ) Home Guards

(ii) Border

1. Salaries

| | | | | | |
|---|-------|--|-------|-------|----|
| O | 27.83 | | 21.24 | 21.24 | .. |
| R | —6.59 | | | | |

Saving was due to posts remaining vacant.

288. Social Security and Welfare

का. (क) (iii) Police Enforcement Staff
through the agency of
Inspector General of Police

1. Salaries

| | | | | | |
|---|-------|--|-------|-------|-------|
| O | 22.66 | | 14.00 | 13.39 | —0.61 |
| R | —8.66 | | | | |

Saving was due mainly to reduction in establishment of food check posts and flying squads.

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

3. Saving in note 2 above was partly counterbalanced by excess mainly under :-

214. Administration of Justice

(क) (ii) I. Prosecution Staff

1. Salaries

| | | | | |
|---|-------|-------|-------|------|
| O | 17.50 | 17.34 | 21.16 | +3.8 |
| R | -0.16 | | | |

Excess was due mainly to payment of arrears to staff on account of fixation of pay, additional dearness allowance, encashment of leave and creation of some new posts.

255. Police

(ग) (ii) Anti-Corruption Department

7. Motor Vehicles

| | | | | |
|---|------|------|------|----|
| O | 0.65 | 3.18 | 3.18 | .. |
| R | 2.53 | | | |

Funds were augmented by Rs. 2.53 lakhs through re-appropriation on 31st March 1976 for purchase of vehicles.

(घ) (i) General Police

3. Travel Expenses

| | | | | |
|---|-------|-------|---------|------|
| O | 75.40 | 92.40 | 1,01.96 | +9.5 |
| S | 14.60 | | | |
| R | 2.40 | | | |

Excess was due to more expenditure on maintenance of law and order during Emergency and visits of dignitaries.

| Head | | Total grant | Actual expenditure (In lakhs of rupees) | Excess+ Saving— |
|------------------------|-------|-------------|---|--------------------|
| (क) (i) General Police | | | | |
| 5. Office Expenses | | | | |
| O | 16.07 | 26.07 | 26.39 | +0.32 |
| S | 4.00 | | | |
| R | 6.00 | | | |

The additional funds of Rs. 6.00 lakhs were provided by re-appropriation on 31st March 1976 due mainly to increase in telephone and postage charges.

| | | | | |
|------------------------|------|-------|-------|-------|
| (ख) (i) General Police | | | | |
| 9. Minor Works | | | | |
| O | 3.00 | 12.75 | 12.78 | +0.03 |
| S | 2.75 | | | |
| R | 7.00 | | | |

The additional funds of Rs. 7.00 lakhs were provided by re-appropriation on 31st March 1976 mainly for repairs to Police Stations.

| | | | | |
|--|---------|-------|-------|-----|
| (क) (iv) Modernisation of Police (Centrally Sponsored Scheme) (Wireless) | | | | |
| O | 0.01 | 20.09 | 20.09 | ... |
| | (Token) | | | |
| S | 17.99 | | | |
| R | 2.09 | | | |

Additional funds were obtained through supplementary grant (Rs. 17.99 lakhs) and re-appropriation (Rs. 2.09 lakhs) in March 1976 for modernisation of police force (Wireless).

265. Other Administrative Services

(ख) (i) State Garages and Automobiles
Department

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|---------------------------|-------------|--|---------------------|
| 8. Materials and Supplies | | | |
| O 8.00 | 10.00 | 10.24 | +0.24 |
| R 2.00 | | | |

Excess was due mainly to general increase in prices.

Capital

4. The expenditure exceeded the grant by Rs. 22,48,000 which require regularisation.

5. In view of the ultimate excess the additional funds of Rs. 30.00 lakh provided by supplementary grant on 27th March 1976 proved inadequate.

6. Excess occurred under:-

738. Loans for Road and Water Transport Services

का. (i) Loans to Rajasthan State Road Transport Corporation

| | | | | |
|---|------|------|-------|--------|
| O | 0.01 | 0.01 | 22.50 | +22.49 |
|---|------|------|-------|--------|

Excess was due to release of loan on 31st March 1976 to the Rajasthan State Road Transport Corporation for strengthening urban transport service in Jaipur for which provision could not be made owing to receipt of corresponding loan from the Government of India after presentation of supplementary demands.

CRANT No. 17. JAILS

Major head 256. Jails

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving Rs. |
|--|--|------------------------------|---------------------------|
| Revenue : | | | |
| Voted | | | |
| Original 1,22,15,000 | 1,92,26,000 | 1,83,06,528 | -9,19,472 |
| Supplementary 70,11,000 | | | |
| Amount surrendered during the year (March 1976) | | | 6,93,270 |

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-------|--|------------------------------|----------------------------|
| <i>Charged</i> | | | | |
| <i>Original</i> | 1,000 | | | |
| <i>Supplementary</i> | 3,000 | 4,000 | 3,354 | -646 |
| <i>Amount surrendered during the year (March 1976)</i> | | | | 1,109 |
| <i>Notes and comments</i> | | | | |

Saving in the voted grant occurred mainly under:-

| Head | | Total grant | Actual expenditure | Excess + Saving— |
|---------------------------------|-------|-------------|-----------------------|---------------------|
| | | | | |
| | | | (In lakhs of rupees) | |
| (a) (i) Central Jails | | | | |
| 8. Dietary Charges and clothing | | | | |
| O | 14.50 | | | |
| S | 29.00 | 43.50 | 37.03 | -6.47 |

Saving occurred due to delay in sanctioning additional funds and non-payment of some bills for supplies received in March 1976.

GRANT No. 18. INFORMATION AND PUBLICITY (ALL VOTED)

Major head 285. Information and Publicity

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|---------------|-----------|--------------------|------------------------------|----------------------------|
| Revenue : | | | | |
| Original | 48,89,000 | | | |
| | | 55,41,000 | 56,27,851 | +86,851 |
| Supplementary | 6,52,000 | | | |

Amount surrendered during
the year (March 1976) 3,000

Notes and comments

The expenditure exceeded the grant by Rs. 86,851 which requires regularisation. Excess occurred mainly under "(a) Field Publicity" due mainly to strengthening of publicity wing during Emergency.

GRANT No. 19. PUBLIC WORKS

Major heads Revenue : 259. Public Works and 295. Other Social and Community Services

Capital : 459. Capital Outlay on Public Works

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess+ Saving— Rs. |
|--|-------------|--|------------------------------|---------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 6,19,52,000 | 6,83,37,000 | 13,09,71,593 | +6,26,34,593 |
| Supplementary | 63,85,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 5,00,200 |
| Charged | | | | |
| Original | 3,000 | 38,000 | 31,827 | —6,173 |
| Supplementary | 35,000 | | | |
| Amount surrendered during the year | | | | .. |
| Capital : | | | | |
| Voted | | | | |
| Original | 21,71,000 | 35,41,000 | 35,89,814 | +48,814 |
| Supplementary | 13,70,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 58,000 |
| Charged | | | | |
| Original | .. | 29,000 | 28,048 | —952 |
| Supplementary | 29,000 | | | |
| Amount surrendered during the year | | | | .. |

In the capital section of the grant the expenditure does not include Rs. 40,00,000 met out of an advance from the Contingency Fund sanctioned in March 1976. The advance remained un-recouped to the Fund till the close of the year.

Notes and comments

Revenue

1. The expenditure exceeded the grant (voted) by Rs. 6,26,34,593 (92 per cent of total provision) which requires regularisation. The excess in this grant has occurred for the second year in succession. During 1974-75 the excess of Rs. 4,14.01 lakhs was 66 per cent of total provision.

2. In view of ultimate excess the supplementary grant of Rs. 63.85 lakhs obtained on 27th March 1976 proved inadequate and the surrender of provision to the extent of Rs. 5.00 lakhs in March 1976 was injudicious.

3. The excess occurred mainly under :—

| Head | Total grant | Actual expenditure | Excess+ Saving— |
|------|-------------|--------------------|--------------------|
|------|-------------|--------------------|--------------------|

(In lakhs of rupees)

259. Public Works

(ज) Suspense

| | | | | |
|---|---------|---------|---------|----------|
| O | 1,81.00 | 1,99.10 | 8,14.42 | +6,15.32 |
| S | 19.00 | | | |
| R | -0.90 | | | |

Excess was due mainly to purchase of more stock materials than anticipated for advance plan and flood restoration works and non-receipt of credits under "Miscellaneous Works Advances" pertaining to famine works.

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

During 1974-75 also there was excess of Rs. 4,04.86 lakhs against the total provision of Rs. 1,74.56 lakhs under this head.

(च) Public Works

Workshop

2. Wages

| | | | | | |
|---|-------|--|-------|-------|-------|
| O | 5.75 | | 47.90 | 48.53 | +0.63 |
| S | 2.75 | | | | |
| R | 39.40 | | | | |

Additional funds were obtained through re-appropriation on 31st March 1976 due to post-budget decision to charge the payment of wages and additional dearness allowance of daily wages staff to this head instead of the head (च) 1. Salaries.

‘(च) Public Works’

Workshop

5. Material

| | | | | | |
|---|-------|--|-------|-------|-------|
| O | 16.00 | | 18.51 | 24.80 | +6.29 |
| R | 2.51 | | | | |

Funds were obtained through re-appropriation on 31st March 1976 for more purchases of workshop material. The final excess was due to unavoidable immediate repairs to machines for timely completion of flood restoration works.

(क) (i) Direction

1. Salaries

| | | | | | |
|---|-------|--|-------|-------|-------|
| O | 13.80 | | 14.45 | 16.03 | +1.58 |
| R | 0.65 | | | | |

Excess was due to encashment of privilege leave by the employees.

| Head | Total grant | Actual expenditure | Excess+ Saving— |
|------|-------------|--------------------|--------------------|
|------|-------------|--------------------|--------------------|

(In lakhs of rupees)

(क) (iii) Execution

4. Office Expenses

| | | | | |
|---|------|------|------|-------|
| O | 6.78 | 8.32 | 8.98 | +0.66 |
| S | 0.04 | | | |
| R | 1.50 | | | |

Excess was attributed to more expenditure on light and water consumption.

4. The excess in note 3 above was partly off set by saving mainly under :—

(च) Public Works

Workshop

1. Salaries

| | | |
|---|-------|--------|
| O | 11.00 | —11.00 |
| R | | |

The entire amount remained unutilised due to post-budget decision to charge the expenditure under head '(च) 2. Wages.'

(च) Public Works

Workshop

6. Power

| | | | | |
|---|-------|------|------|-------|
| O | 4.50 | 0.25 | 0.26 | +0.01 |
| R | —4.25 | | | |

Saving was due to less requirement of power.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess-Saving |
|------|-------------|--|---------------|
|------|-------------|--|---------------|

(ख) Machinery and Equipment

(i) New Supplies

| | | | |
|---|-------|------|-------|
| O | 10.00 | | |
| R | -3.00 | 7.00 | -7.00 |

Entire provision remained unutilised due to non-purchase of machinery and equipment from this head.

(घ) (ii) Repairs and Carriage Charges

1. Motor Vehicles

| | | | |
|---|--------|------|------------|
| O | 26.00 | | |
| R | -23.50 | 2.50 | 6.62 +4.12 |

The anticipated saving was due to post-budget decision to charge the expenditure on wages, etc. of staff employed on departmental vehicles under the head '(क) Public Works—Workshop —2. Wages' instead of under the head. The final excess was due mainly to constant tours undertaken by the departmental officers to watch the progress of flood restoration works.

Capital

5. The expenditure exceeded the grant (voted) by Rs. 48,814 which requires regularisation.

6. Excess occurred mainly under :—

459. Capital Outlay on Public Works

(क) Direction and Administration

Add-Percentage Charges transferred from Major head "259-Public Works"

| | | | |
|---|------|------|------------|
| O | 1.93 | | |
| S | 0.52 | 3.56 | 3.58 +0.02 |
| R | 1.11 | | |

The additional provision by re-appropriation was made owing to trans

of more percentage charges in proportion to works outlay.

7. *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. 19). 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 1973-74, 1974-75 and 1975-76 and their percentage to the works outlay for those years under the different major heads :—

| Head of Account and year | Works outlay on which distribution is based | Establishment charges | Percentage of establishment charges to works outlay | Tools and plant charges | Percentage of tools and plant charges to works outlay |
|--------------------------|---|-----------------------|---|-------------------------|---|
|--------------------------|---|-----------------------|---|-------------------------|---|

(Rupees in lakhs)

(Rupees in lakhs)

259. Public Works

| | | | | | |
|---------|---------|---------|--------|-----------|--------|
| 1973-74 | 39.95 | 1,02.57 | 2,56.9 | 64.11 | 1,56.6 |
| 1974-75 | 98.81 | 65.06 | 65.8 | 1.15 | 1.2 |
| 1975-76 | 3,22.89 | 63.24 | 19.6 | —31.39(a) | — |

283. Housing

| | | | | | |
|---------|-------|-------|------|---|---|
| 1974-75 | 38.78 | 14.16 | 36.5 | — | — |
| 1975-76 | 84.03 | 16.55 | 19.7 | — | — |

(a) Minus figure is under investigation.

| Head of Account and year | Works outlay on which distribution is based | Establishment charges | Percentage of establishment charges to works outlay | Tools and plant charges | Percentage of tools and plant charges to works outlay |
|--------------------------|---|-----------------------|---|-------------------------|---|
| | (Rupees in lakhs) | | (Rupees in lakhs) | | |

337. Roads and Bridges

| | | | | | |
|---------|---------|-------|------|-------|------|
| 1974-75 | 5,67.53 | 70.74 | 12.5 | 75.44 | 13.3 |
|---------|---------|-------|------|-------|------|

| | | | | | |
|---------|---------|-------|-----|-------|-----|
| 1975-76 | 7,72.17 | 76.82 | 9.9 | 16.26 | 2.1 |
|---------|---------|-------|-----|-------|-----|

459. Capital Outlay on Public Works

| | | | | | |
|---------|---------|-------|-----|-------|-----|
| 1973-74 | 5,23.50 | 51.33 | 9.8 | 17.06 | 3.5 |
|---------|---------|-------|-----|-------|-----|

| | | | | | |
|---------|-------|------|------|------|-----|
| 1974-75 | 32.71 | 3.88 | 11.9 | 1.40 | 4.3 |
|---------|-------|------|------|------|-----|

| | | | | | |
|---------|-------|------|------|------|-----|
| 1975-76 | 31.34 | 3.58 | 11.4 | 1.26 | 4.0 |
|---------|-------|------|------|------|-----|

483. Capital Outlay on Housing

| | | | | | |
|---------|-------|------|------|------|-----|
| 1974-75 | 53.54 | 8.23 | 15.2 | 2.52 | 4.7 |
|---------|-------|------|------|------|-----|

| | | | | | |
|---------|-------|------|------|------|-----|
| 1975-76 | 55.52 | 6.69 | 12.1 | 2.27 | 4.1 |
|---------|-------|------|------|------|-----|

537. Capital Outlay on Roads and Bridges

| | | | | | |
|---------|---------|-------|------|-------|-----|
| 1974-75 | 6,27.05 | 74.31 | 11.9 | 25.05 | 4.0 |
|---------|---------|-------|------|-------|-----|

| | | | | | |
|---------|----------|-------|-----|-------|-----|
| 1975-76 | 20,41.65 | 45.26 | 2.2 | 16.00 | 0.7 |
|---------|----------|-------|-----|-------|-----|

8. *Suspense transactions.*—The nature of 'Suspense' transactions has been explained in note 10 below the Appropriation Accounts of Grant No. '45-Irrigation' but out of four sub-divisions referred to in that note, the sub-divisions 'Purchases' and 'Stock' so far as these relate to this grant embrace

transactions as explained below:—

Purchases :

This sub-division comprises certain old balances representing the value of the stores received but not paid for or adjusted, before the introduction of the new detailed head "Purchases" under the sub-division "Stock". The balances are reduced by the payments/adjustments made during the year.

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. Under this head, a detailed head "Purchases" is also operated to record the credits for the value of the materials received, but not paid for within the month. The sub-division "Stock" will, therefore show a balance indicating the book value of the materials held in stock plus un-adjusted charges connected with manufacture, if any, less value of the materials received but not paid for or adjusted.

The break-up of "Suspense" transactions in this grant in 1975-76 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 | —11.51 | 0.61 | .. | 0.61 | —10.90 |
| Stock | —1,92.25 | 20,05.77 | 18,89.26 | 1,16.51 | —75.74 (a) |
| Miscellaneous Works Advances | 2,22.13 | 2,35.71 | 2,16.15 | 19.56 | 2,41.69 |
| Workshop Suspense | —0.19 | .. | .. | .. | —0.19 (b) |
| TOTAL | —18.18 | 22,42.09 | 21,05.41 | 1,36.68 | 1,54.86 |

(a) Minus balance represents outstanding payments for stores purchased.

(b) The minus balance is under investigation.

GRANT No. 20. HOUSING

Major heads Revenue: 283. Housing

Capital : 483 Capital Outlay on Housing

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess Saving Rs. |
|--|-----------|--|------------------------------|-------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 49,93,000 | 53,64,000 | 56,61,982 | +2,97,982 |
| Supplementary | 3,71,000 | | | |
| Amount surrendered during the year | | | | |
| Charged | | | | |
| Original | 1,000 | 1,000 | .. | -1,000 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 1,000 |
| Capital : | | | | |
| Original | 53,65,000 | 64,07,000 | 64,48,125 | +41,125 |
| Supplementary | 10,42,000 | | | |
| Amount surrendered during the year | | | | |
| Notes and comments | | | | |
| Revenue | | | | |

1. The expenditure exceeded the grant (voted) by Rs. 2,97,982 which requires regularisation.

2. Excess occurred mainly under:—

| Head | Total grant | Actual expenditure | Excess + Saving — |
|------|-------------|--------------------|----------------------|
|------|-------------|--------------------|----------------------|

(In lakhs of rupees)

283. Housing

(क) Direction and Administration

Add—Pro-rata charges shown
under Major head '259-Public
works'

Establishment

| | | | | |
|---|------|------|------|-------|
| O | 4.53 | 4.53 | 8.30 | +3.77 |
|---|------|------|------|-------|

Excess was due to transfer of pro-rata charges in proportion to works outlay.

Capital :

3. The expenditure exceeded the grant by Rs. 41,125; the excess requires regularisation.

4. Excess occurred mainly under:—

483. Capital Outlay on Housing

(ग) Industrial Housing Scheme

(ii) Construction

| | | | | |
|---|------|------|------|--------|
| O | 3.72 | 5.20 | 5.33 | + 0.13 |
| R | 1.48 | | | |

The additional funds were obtained through re-appropriation on 31st March 1976 due mainly to receipt of revised administrative sanction for works. The final excess was due to more expenditure on works than anticipated.

GRANT No. 21. ROADS AND BRIDGES

Major heads: Revenue : 337. Roads and Bridges

Capital: 537. Capital Outly on Roads and Bridges

| | | Total grant or appropriation | Actual expenditure | Excess + Saving - |
|---------------|-------------|---------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted | | | | |
| Original | 8,39,75,000 | 9,92,12,000 | 10,04,23,966 | + 12,11,96 |
| Supplementary | 1,52,37,000 | | | |

Amount surrendered during
the year

Charged

| | | | | |
|---------------|-------|-------|-------|------|
| Original | 2,000 | 2,000 | 5,779 | +3,7 |
| Supplementary | .. | | | |

Amount surrendered during
the year

Capital:

| | | | | |
|---------------|--------------|--------------|--------------|-----------|
| Voted | | | | |
| Original | 3,47,97,000 | 21,85,46,000 | 21,70,69,073 | -14,76.92 |
| Supplementary | 18,37,49,000 | | | |

Amount surrendered during
the year (March 1976)

26,95,0

In the revenue section of the grant the expenditure does not include Rs 13,19,200 met out of an advance from the Contingency Fund sanctioned in March 1976. The advance remained unrecouped to the Fund till the close of the year

Notes and comments

Revenue

1. The expenditure exceeded the grant (voted) by Rs.12,11,966 which requires regularisation.

2. Excess occurred mainly under:—

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|-------------------------------|-------------|--|----------------------|
| 337. Roads and Bridges | | | |
| (अ) III-Rural Roads | | | |
| (i) Maintenance and Repairs | | | |
| O | 1,13.70 | | |
| S | 12.00 | 2,02.20 | 2,19.01 |
| R | 76.50 | | +16.81 |

Additional funds were provided through re-appropriation on 31st March 1976 due to post-budget decision to charge expenditure on works financed from the Central Road Fund to revenue instead of to capital account as originally provided in the Budget Estimates. The final excess of Rs. 16.81 lakhs was due mainly to cumulative effect of petty excess expenditure on various works.

Transfer of grants for Road

Development to the Deposit head

848-Subventions from Central

Road Fund

.. 15.77 +15.77

Excess was due to failure to make provision consequent upon post-budget decision to provide for transfer in revenue section instead of capital section.

(अ) (iii) Add-Pro-rata charges
shown under head

"259-Public Works"

(i) Establishment

O 10.20 10.20 22.27 +12.07

The excess was due to transfer of pro-rata charges in proportion to works outlay.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess-Saving- |
|------|-------------|--|----------------|
|------|-------------|--|----------------|

(३)(v) Roads of Central Road Fund

(i) Ordinary Allocation

| | | | | |
|---|-------|-------|-------|----|
| R | 10.00 | 10.00 | 13.37 | +3 |
|---|-------|-------|-------|----|

The excess was due to the reclassification of state roads on the basis of norms for maintenance.

(४) Strategic and Border Roads

| | | | | |
|---|---------|---------|---------|----|
| S | 1,13.11 | 1,13.11 | 1,19.68 | +6 |
|---|---------|---------|---------|----|

The excess was due to failure to make provision in respect of expenditure incurred during last quarter of the year on roads constructed by the Border Roads Organisation.

3. The excess was partly off set by saving mainly under :—

(ग) (i) Maintenance and Repairs

| | | | | |
|---|---------|---------|---------|-----|
| O | 3,69.50 | 2,70.00 | 2,93.56 | +23 |
| R | —99.50 | | | |

The net saving of Rs. 75.94 lakhs was due to recategorisation of roads for maintenance purposes.

(च) Add-Pro-rata charges shown under head "259-Public Works"

2. Machinery and Equipment

| | | | | |
|---|-------|-------|----|----|
| O | 24.87 | 30.39 | .. | —3 |
| S | 5.55 | | | |
| R | —0.03 | | | |

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|--|-------------|--|----------------------|
| (ख) III-Add-Pro-rata charges shown under head "259-Public Works" | | | |
| 2. Machinery and Equipment/Tools and Plant | | | |
| O 3.60 | 3.60 | .. | —3.60 |

The entire provision under these two heads remained unutilised due to non-distribution (pro-rata) of expenditure initially charged to major head '259-Public Works.'

4. The expenditure also exceeded the charged appropriation by Rs. 3,779 which requires regularisation. The excess was due to payment of unanticipated decretal charges.

Capital

5. In view of the ultimate saving of Rs. 14.77 lakhs the surrender of Rs. 26.95 lakhs on 31st March 1976 proved excessive.

6. Saving occurred mainly under:—

537. Capital Outlay on Roads and Bridges

(₹)(i) District Roads

| | | | | |
|---|---------|-------|-------|-------|
| O | 1,08.21 | 30.25 | 32.16 | +1.91 |
| R | —77.96 | | | |

Saving of Rs. 77.96 lakhs was due to revision in Plan ceiling.

(₹)(ii) Rural Roads

| | | | | |
|---|--------|-------|-------|-------|
| O | 83.50 | 68.30 | 68.28 | —0.02 |
| R | —15.20 | | | |

Saving was due to revision in Plan ceiling.

(₹)(iv) Roads of Central Road Fund

1. Ordinary Allocation Construction

| | | | | |
|---|--------|--|--|--|
| O | 18.00 | | | |
| R | —18.00 | | | |

The entire amount remained unutilised due to reclassification of works from Capital to Revenue.

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

Transfer of Grants for Road Development to the deposit Head "848-Subventions from Central Road Fund"

| | | | | | |
|---|--------|--|----|----|----|
| O | 20.88 | | .. | .. | .. |
| R | —20.88 | | | | |

The entire amount was surrendered on 31st March 1976 owing to the decision to make provision in revenue section.

7. Saving was partly counterbalanced by excess mainly under:—

(ग) Strategic and Border Roads
(Centrally Sponsored Scheme)

| | | | | | |
|---|-------|--|-------|-------|--------|
| S | 46.29 | | 59.32 | 72.37 | +13.05 |
| R | 13.03 | | | | |

In view of the final excess of Rs. 13.05 lakhs, augmentation of funds through re-appropriation by Rs. 13.03 lakhs on 31st March 1976 for payment of pending land acquisition awards proved inadequate. The final excess was reportedly due to expenditure incurred during last quarter of the year on roads constructed by Border Roads Organisation for which provision could not be made.

(घ) (vi) Minimum need Programme

| | | | | |
|---|-------|-------|-------|-------|
| R | 89.60 | 89.60 | 90.62 | +1.02 |
|---|-------|-------|-------|-------|

Funds were provided by re-appropriation on 31st March 1976 due to revision in Plan ceiling.

8. *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 Government of India. From that fund, subventions are made to State for expenditure on schemes of road development approved by the Government of India; the amount received as subventions is credited as grants received from the Government of India and an equivalent amount is transferred to 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 Central Road Fund."

The subvention of Rs. 15.77 lakhs was received during the year; Rs. 13.37 lakhs were spent during the year on approved schemes.

The balance at the credit of the fund on 31st March 1976 was Rs. 2.40 lakhs.

An account of the transactions of the fund during 1975-76 appears in Statement no. 16 of Finance Accounts 1975-76.

GRANT No. 22. FUNCTIONAL BUILDINGS

Major heads Revenue: 229. Land Revenue, 240. Sales Tax and 265. Other Administrative Services

Capital: 477. Capital Outlay on Education, Art and Culture, 480. Capital Outlay on Medical, 481. Capital Outlay on Family Planning, 484. Capital Outlay on Urban Development, 485. Capital Outlay on Information and Publicity, 488. Capital Outlay on Social Security and Welfare, 495. Capital Outlay on Other Social and Community Services, 505. Capital Outlay on Agriculture, 506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development, 510. Capital Outlay on Animal Husbandry, 511. Capital Outlay on Dairy Development, 521. Capital Outlay on Village and Small Industries, 528. Capital Outlay on Mining and Metallurgical Industries and 544. Capital Outlay on Other Transport and Communication Services

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving - Rs. |
|---------------|----------|--|------------------------------|-----------------------------|
| Revenue: | | | | |
| Voted | | | | |
| Original | 5,39,000 | 5,39,000 | 5,55,374 | +16,374 |
| Supplementary | .. | | | |

Amount surrendered during
the year

Capital:

| | | | | |
|---------------|-------------|-------------|-------------|------------|
| Voted | | | | |
| Original | 3,93,49,000 | 5,47,54,000 | 5,49,21,448 | + 1,67,448 |
| Supplementary | 1,54,05,000 | | | |

Amount surrendered during
the year

Charged

| | | | | |
|---------------|--------|--------|----|---------|
| Original | 1,000 | 17,000 | .. | -17,000 |
| Supplementary | 16,000 | | | |

Amount surrendered during
the year

Notes and comments

Revenue

1. The expenditure exceeded the grant by Rs. 16,374 which require regularisation.

2. The excess occurred mainly under the head '265. Other Administrative Services (श) (vi) Dak Bungalows and Rest Houses etc.' (provision : Rs.4.82 lakh expenditure : Rs. 5.20 lakhs) and was due mainly to more expenditure on light and water charges.

Capital

3. The expenditure exceeded the grant (voted) by Rs. 1,67,448 which requires regularisation.

4. Excess occurred mainly under:—

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|--|-------------|--|----------------------|
| 477. Capital Outlay on Education, Art and Culture | | | |
| (अ) Secondary Education | | | |
| (i) Buildings | | | |
| O 2.13 | 1.55 | 8.08 | +6.53 |
| R —0.58 | | | |

Excess was due to accelerated progress of works and adjustments of previous year's expenditure.

| | | | |
|--------------------------|------|------|-------|
| (अ) (i) Buildings | | | |
| O 2.48 | 6.34 | 7.10 | +0.76 |
| R 3.86 | | | |

Funds were augmented by Rs. 3.86 lakhs through re-appropriation on 31st March 1976 for buildings of State archives and for construction of International Cycle track.

85. Capital Outlay on Information and Publicity

(क) Information and Publicity

| | | | |
|------------------|------|------|-------|
| (i) Buildings | | | |
| O 0.96 | 2.55 | 3.62 | +1.07 |
| R 1.59 | | | |

Augmentation of provision by Rs. 1.59 lakhs through re-appropriation on 31st March 1976 was for accelerated progress of works. Reasons for the final excess of Rs. 1.07 lakhs have not been communicated (March 1977).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess-Saving |
|------|-------------|--|---------------|
|------|-------------|--|---------------|

488. Capital Outlay on Social Security and Welfare

वा (क) (i) Buildings

| | | | | |
|---|------|------|------|------|
| O | 0.01 | 7.02 | 9.16 | +2.1 |
| S | 6.88 | | | |
| R | 0.13 | | | |

Excess was due to incurring of unavoidable expenditure for implementation of the scheme of 'Indira Market' in excess of budget allotment.

495. Capital Outlay on Other Social and Community Services

(क) 1. Buildings

| | | | | |
|---|------|------|------|-------|
| O | 0.01 | 2.10 | 2.02 | -0.08 |
| R | 2.09 | | | |

Augmentation of provision by Rs. 2.09 lakhs by re-appropriation 31st March 1976 was for accelerated progress of works.

506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development

(ख) 1(ii). Roads

3. Works

| | | | | |
|---|-------|-------|-------|--------|
| R | 85.00 | 85.00 | 68.21 | -16.79 |
|---|-------|-------|-------|--------|

Funds were provided by re-appropriation on 31st March 1976 to exhibit expenditure on works and suspense distinctly. Final saving was due less expenditure on works than anticipated.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess+ Saving— |
|--------------------|-------------|--|--------------------|
| r) 1. II(ii) Roads | | | |
| 3. Works | | | |
| R | 71.55 | 71.55 | 77.73 |
| | | | +6.18 |

Funds were provided by re-appropriation on 31st March 1976 to exhibit expenditure on works and suspense distinctly. Excess of Rs. 6.18 lakhs was due to accelerated progress of works.

| | | | | |
|---------------------|------|------|------|-------|
| 1(i) Buildings | | | | |
| 9. Area Development | | | | |
| S | 7.10 | 9.14 | 9.36 | +0.22 |
| R | 2.04 | | | |

Funds were augmented by Rs. 2.04 lakhs through re-appropriation on 31st March 1976 for payment of cost of land for office and additions/alterations in bungalows of the Area Development Commissioner, Bikaner.

| | | | | |
|-----------------------------|-------|-------|-------|-------|
| 1(iv) Development of Mandis | | | | |
| S | 15.52 | 20.00 | 20.84 | +0.84 |
| R | 4.48 | | | |

Funds were provided by supplementary grant and re-appropriation to exhibit the expenditure on construction and development of *mandis* distinctly.

| | | | | |
|-------------------|------|------|------|-------|
| 1(ii) 4. Suspense | | | | |
| R | 7.34 | 7.34 | 7.78 | +0.44 |

Funds were provided by re-appropriation on 31st March 1976 to exhibit expenditure on works and suspense distinctly.

| | Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving - |
|---------------------------|------|-------------|--|----------------------|
| (ख) 1. III(ii)4. Suspense | | | | |
| | R | 11.00 | 10.83 | -0.17 |

Funds were provided by re-appropriation on 31st March 1976 to exhibit expenditure on works and suspense distinctly.

521. Capital Outlay on Village and Small Industries

(ग) (i) (1) Approach Roads

| | | | | |
|---|------|------|------|-------|
| R | 4.75 | 4.75 | 4.71 | -0.04 |
|---|------|------|------|-------|

Funds were provided by re-appropriation on 31st March 1976 due to accelerated progress of works.

528. Capital Outlay on Mining and Metallurgical Industries

(क) (iii) Approach Roads

| | | | | |
|---|-------|-------|-------|-------|
| O | 6.25 | 16.98 | 16.29 | -0.69 |
| R | 10.73 | | | |

The additional funds were provided by re-appropriation due to accelerated progress of works.

544. Capital Outlay on Other Transport and Communication Services

(क) Tourism

(i) Buildings

| | | | | |
|---|-------|-------|-------|-------|
| O | 24.34 | 23.07 | 27.57 | +4.50 |
| R | -1.27 | | | |

The final excess was due mainly to transfer of expenditure pertaining

| Head | Total grant | Actual expenditure | Excess + Saving - |
|------|-------------|--------------------|----------------------|
|------|-------------|--------------------|----------------------|

(In lakhs of rupees)

Development of Mount Abu, to this head under Government orders at the end of the year and wrong booking of expenditure pertaining to roads by National Highway Division, Udaipur.

5. Excesses in note 4 were partly counterbalanced by savings mainly under:—

488. Capital Outlay on Social Security and Welfare

डा(क)(i) Buildings

| | | | | |
|---|-------|------|------|-------|
| O | 3.82 | 4.50 | 4.56 | +0.06 |
| S | 4.54 | | | |
| R | —3.86 | | | |

The anticipated saving was due mainly to late sanction by the Government of construction of houses and shops for displaced persons.

506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development

(ख)I(i) Buildings

2. Animal Husbandry

| | | | | |
|---|-------|------|------|-------|
| O | 9.78 | 3.66 | 3.65 | —0.01 |
| R | —6.12 | | | |

Saving was due mainly to late sanction by the Government of construction of departmental buildings under Rajasthan Canal area development programme.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving - |
|--|-------------|--|----------------------|
| 528. Capital Outlay on Mining and Metallurgical Industries | | | |
| (ख)(ii) Approach Roads | | | |
| O 29.96 | 15.40 | 15.44 | +0.04 |
| R -14.56 | | | |

The anticipated saving was due to reduction in Plan ceiling.

GRANT No. 23. LABOUR AND EMPLOYMENT (ALL VOTED)

Major heads. 280. Medical and 287. Labour and Employment

| | Total grant Rs. | Actual expenditure Rs. | Excess + Saving - Rs. |
|---|--------------------|---------------------------|-----------------------------|
| Revenue : | | | |
| Original 1,26,77,000 | 1,41,20,000 | 1,34,43,552 | -6,76,448 |
| Supplementary 14,43,000 | | | |
| Amount surrendered during the year (March 1976) | | | 6,66,640 |

GRANT No. 24. EDUCATION

Major heads Revenue : 277. Education, 287. Labour and Employment, 288. Social Security and Welfare and 308. Area Development

Capital : 677. Loans for Education, Art and Culture

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving - Rs. |
|---------------------------|-------------------------------------|---------------------------|-----------------------------|
| Revenue : | | | |
| Voted | | | |
| Original 73,84,13,000 | 78,83,85,000 | 78,95,22,834 | +11,37,834 |
| Supplementary 4,99,72,000 | | | |

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving - Rs. |
|--|--------|--|------------------------------|-----------------------------|
| Amount surrendered during the year (March 1976) | | | | 1,12,000 |
| Charged | | | | |
| Original | 16,000 | 57,000 | 12,833 | -44,167 |
| Supplementary | 41,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 6,296 |

Capital :

| | | | | |
|--|-----------|-----------|-----------|-----------|
| Voted | | | | |
| Original | 20,04,000 | 20,04,000 | 15,59,951 | -4,44,049 |
| Supplementary | | | | |
| Amount surrendered during the year (March 1976) | | | | 4,44,000 |

Notes and comments

Revenue

1. The expenditure exceeded the grant (voted) by Rs.11,37,834 which requires regularisation.

2. Excess in the grant occurred mainly under :—

| Head | Total grant | Actual expenditure | Excess + Saving - |
|------|-------------|-----------------------|----------------------|
| | | | (In lakhs of rupees) |

277. Education

का(क)I (i) Regular Boys Schools

1. Salaries

| | | | | |
|---|----------|----------|----------|-------|
| O | 16,06.40 | 16,59.00 | 16,64.97 | +5.97 |
| S | 40.00 | | | |
| R | 12.60 | | | |

The additional funds were obtained by re-appropriation on 31st March

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

1976 due mainly to upgradation of schools and payment of additional dearness allowance. The final excess was due mainly to unanticipated payment of arrears of pay and allowances to the staff.

का (ब) Assistance to Non-Government Secondary Schools

1. Grants-in-aid/Contributions/ Subsidies

| | | | | |
|---|---------|---------|---------|------|
| O | 1,38.00 | 1,64.76 | 1,68.76 | +4.0 |
| S | 16.71 | | | |
| R | 10.05 | | | |

The additional funds were obtained through supplementary grant (Rs.16.71 lakhs) and re-appropriation (Rs. 10.05 lakhs) in March 1976 for payment of additional dearness allowance and its arrears and sanction of grants-in-aid on adhoc basis to the institutions. The final excess was due mainly to payment of arrears of additional dearness allowance to the staff of non-Government institutions and payment of balance of the previous year's grants to some institutions on restoration of the reduction made in previous year.

का (ब) III. Non-Government Primary Schools

(i) Boys Schools

1. Grants-in-aid/Contributions/ Subsidies

| | | | | |
|---|-------|-------|-------|-------|
| O | 33.16 | 33.85 | 39.37 | +5.52 |
| R | 0.69 | | | |

The excess was due to payment of arrears of additional dearness allowance to the staff of non-Government institutions and payment of balance of the previous year's grants to some institutions on restoration of the reduction made in previous year.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving - |
|-------------------------|-------------|--|----------------------|
| का (ग) (i) Boys Schools | | | |
| 9. Other Charges | | | |
| O 1.60 | 2.26 | 7.44 | +5.18 |
| R 0.66 | | | |

The excess was stated to be due mainly to debiting of expenditure on machinery and equipment, tools and plant, material and supplies, laboratory and library to this head instead of to the appropriate heads by drawing and disbursing officers owing to drawal of funds through same contingent bill.

का (ग) (iii) Arts Colleges (Men)

| | | | |
|--------------------|------|-------|-------|
| 4. Office Expenses | | | |
| O 9.11 | 9.11 | 13.86 | +4.75 |

The excess was due to intermingling of expenditure under this head with expenditure against other heads by drawal of funds on the same contingent bill by drawing and disbursing officers.

का (ग) Government Secondary Schools

(i) Boys Schools

| | | | |
|--------------------|-------|-------|-------|
| 4. Office Expenses | | | |
| O 10.36 | 13.70 | 14.80 | +1.10 |
| R 3.34 | | | |

The additional funds were provided by re-appropriation on 31st March 1976 due mainly for upgradation of schools (Rs. 1.78 lakhs) and more expenditure on office expenses than anticipated (Rs. 1.56 lakhs). The excess was stated to be due mainly to debiting of expenditure under certain other heads under this head by drawing and disbursing officers owing to drawal of funds through same contingent bill.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess-Saving |
|------|-------------|--|---------------|
|------|-------------|--|---------------|

खा (घ) Scholarships

2. Other Institutions

| | | | | |
|---|------|------|-------|-----|
| O | 8.65 | 9.23 | 11.63 | +2. |
| R | 0.58 | | | |

The excess was due mainly to wrong classification by the department expenditure relating to scholarships under Centrally Sponsored Scheme under the head.

3. The excess in the above heads was partly off set by savings mainly under:—

277. Education

का(क) I(i) Regular Boys Schools

5. Rents, Rates and Taxes/
Royalty

| | | | | |
|---|-------|------|------|----|
| O | 10.83 | 3.45 | 2.93 | —0 |
| R | —7.38 | | | |

Saving was due to less payment of rent of buildings than anticipated.

4. Office Expenses

| | | | | |
|---|-------|------|------|----|
| O | 17.33 | 8.66 | 9.63 | +0 |
| R | —8.67 | | | |

The anticipated saving was due mainly to economy measures.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess+ Saving— |
|--|-------------|--|--------------------|
| क(ग) I(ii) Assistance to Panchayat Samitis for providing mid-day meals, free clothing and books to financially weak students | | | |
| 1. Grants-in-aid/Contributions/Subsidies | | | |
| O | 17.23 | 27.04 | 22.89 |
| S | 12.50 | | |
| R | —2.69 | | |
| | | | —4.15 |

Out of the total saving of Rs. 6.84 lakhs, the anticipated saving of Rs. 2.69 lakhs was due to payment of less grants owing to less expenditure incurred on transportation of free supply of milk powder. The final saving of Rs. 4.15 lakhs was due to booking of expenditure under the head 'का (ग) I(i)' instead of under this head.

| | | | |
|--|-------|-------|-------|
| ग(ख) III(ii) Girls Schools | | | |
| 1. Grants-in-aid/Contributions/Subsidies | | | |
| O | 15.70 | 11.03 | 9.15 |
| R | —4.67 | | |
| | | | —1.88 |

Saving was due mainly to less payment of grants to aided institutions owing to non-payment of additional dearness allowance by these institutions to their staff.

| | | | |
|--|-------|-------|-------|
| ग(ख) II(i) Regular Girls Schools | | | |
| 1. Grants-in-aid/Contributions/Subsidies | | | |
| O | 22.14 | 18.58 | 19.27 |
| S | 2.27 | | |
| R | —5.83 | | |
| | | | +0.69 |

The anticipated saving of Rs. 5.83 lakhs was due to non-finalisation of

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess Saving |
|------|-------------|--|---------------|
|------|-------------|--|---------------|

applications of the institutions for assistance towards additional dearness allowance.

खा(ग)(i) Boys Schools

11. Laboratory

| | | | | |
|---|-------|------|------|-----|
| O | 6.72 | 4.82 | 3.12 | -1. |
| R | -1.90 | | | |

Out of the total saving of Rs. 3.60 lakhs, the anticipated saving of Rs. 1.9 lakhs was due mainly to economy measures (Rs. 1.38 lakhs) and as per trend of actual requirements (Rs 0.52 lakh). The final saving was stated to be due to incurring of expenditure from 'office expenses' and 'other charges'.

जा(ग) (i) Aid to Voluntary Organisations for running Hostels in Border Areas

1. Grants-in-aid/Contributions/Subsidies

| | | | | |
|---|-------|------|------|-----|
| O | 5.10 | 2.42 | 2.43 | +0. |
| R | -2.68 | | | |

Saving was due to less release of grants than anticipated, reasons for which have not been communicated (March 1977).

**खा(च) Scholarships
(Centrally Sponsored Scheme)**

| | | | | |
|---|-----------------|------|--|-----|
| O | 0.01 (Token) | 2.65 | | -2. |
| S | 2.78 | | | |
| R | -0.14 | | | |

The final saving was stated to be due to incurring of expenditure from the 'खा (च) 2. Other Institutions.'

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving -- |
|---------------------------------------|-------------|--|-----------------------|
| का (क) III(i) Regular Boys Schools | | | |
| 6. Rents, Rates and Taxes/ Royalty | | | |
| O | 4.82 | 4.10 | 2.25 |
| R | -0.72 | | |
| | | | -1.85 |

Saving was due to receipt of sanctions for payment of rent at the end of the year as a consequence of which prescribed formalities could not be finalised in time by some institutions.

का (क) III(i) Regular Boys Schools

4. Medical Charges

| | | | |
|---|-------|------|-------|
| O | 8.52 | 6.95 | 6.32 |
| R | -1.57 | | |
| | | | -0.63 |

Saving was due to less expenditure on reimbursement of medical charges than anticipated.

308. Area Development

(क) IV(i) Normal Expenditure

| | | | |
|---|-------|------|-------|
| O | 4.68 | 3.26 | 2.13 |
| R | -1.42 | | |
| | | | -1.13 |

Saving was due to some posts being kept vacant.

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

Capital

4. Saving occurred mainly under:—

677. Loans for Education, Art and Culture

(क) (i) National Loan Scholarships

(Centrally Sponsored Scheme)

| | | | | |
|---|-------|-------|-------|----|
| O | 20.00 | 15.60 | 15.60 | .. |
| R | —4.40 | | | |

Saving was due to allocation of less funds by the Government of India.

GRANT No. 25. ART AND CULTURE

Major head 278. Art and Culture

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

Revenue :

| | | | | |
|---------------|-----------|-----------|-----------|---------|
| Voted | | | | |
| Original | 55,36,000 | 58,85,000 | 58,29,648 | —55,352 |
| Supplementary | 3,49,000 | | | |

Amount surrendered during
the year (March 1976)

13,000

| | | | | |
|---------------|-------|-------|----|--------|
| Charged | | | | |
| Original | 1,000 | 1,000 | .. | —1,000 |
| Supplementary | .. | | | |

Amount surrendered during
the year (March 1976)

1,000

GRANT No. 26. MEDICAL

Major heads Revenue: 280. Medical, 282. Public Health, Sanitation and Water Supply, 287. Labour and Employment and 308. Area Development

Capital: 695. Loans for Other Social and Community Services

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|--------------|--|------------------------------|-----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 20,63,36,000 | 25,49,92,000 | 25,36,48,312 | —13,43,688 |
| Supplementary | 4,86,56,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 9,69,750 |
| Charged | | | | |
| Original | 3,000 | 10,000 | 63,563 | +53,563 |
| Supplementary | 7,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 1,701 |
| Capital : | | | | |
| Original | 1,50,000 | 1,50,000 | .. | —1,50,000 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 1,50,000 |

*Notes and comments***Revenue**

1. The expenditure exceeded the charged appropriation by Rs. 53,563 which requires regularisation.

2. Excess occurred under the head "280. Medical का (क) (i) Head Quarters Establishment 8. Decretal charges (Charged)" and was due to payment of unanticipated decretal charges.

GRANT No. 27. PUBLIC HEALTH

Major heads Revenue: 282. Public Health, Sanitation and Water Supply

Capital : 482. Capital Outlay on Public Health, Sanitation and Water Supply and 682. Loans for Public Health, Sanitation and Water Supply

| Revenue : | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|---|-------------|-------------------------------------|---------------------------|-----------------------------|
| <i>Voted</i> | | | | |
| Original | 8,96,32,000 | 9,60,58,000 | 11,35,68,485 | +1,75,10,485 |
| Supplementary | 64,26,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 99,000 |
| <i>Charged</i> | | | | |
| Original | 1,000 | 9,000 | 1,537 | —7,463 |
| Supplementary | 8,000 | | | |
| Amount surrendered during the year | | | | |
| Capital: | | | | |
| <i>Voted</i> | | | | |
| Original | 6,41,93,000 | 6,90,07,000 | 7,00,25,374 | +10,18,374 |
| Supplementary | 48,14,000 | | | |
| Amount surrendered during the year | | | | |

Notes and comments

Revenue

1. The expenditure exceeded the voted grant by Rs. 1,75,10,485 which requires regularisation. The excess in this grant has occurred for the second year in succession. During 1974-75 there was an excess of Rs. 2,27.60 lakhs.

2. In view of the ultimate excess of Rs. 1,75.10 lakhs the additional funds provided by supplementary grant on 27th March 1976 proved inadequate.

3. Excess occurred mainly under :—

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|---|-------------|--|----------------------|
| 282. Public Health, Sanitation and Water Supply | | | |
| आ (अ) Suspense | | | |
| O 1.50 | —1,36.42 | —15.05 | +1,21.37 |
| S —1,37.92 | | | |

Minus supplementary grant was obtained as more credits were expected on account of issue of stock to works but due mainly to non-transfer of material to various Water Supply Schemes owing to inadequate transport facilities and non-disposal of unutilised old stock, expected credits did not appear which resulted in final excess of Rs. 1,21.37 lakhs.

अ (ख) (xi) Other Urban Water Supply Schemes

9. Maintenance

| | | | |
|---------|---------|---------|---------|
| O 64.00 | 1,13.57 | 1,24.00 | + 10.43 |
| S 35.15 | | | |
| R 14.42 | | | |

In view of the final excess of Rs. 10.43 lakhs, funds obtained through re-

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving - |
|------|-------------|--|----------------------|
|------|-------------|--|----------------------|

appropriation on 31st March 1976 as per trend of actual requirements prove inadequate. The final excess was due mainly to increase in working hours of old pumping stations and renewal and repairs of machinery and equipment for proper upkeep of Water Supply Schemes.

खा (इ) (viii) Water Supply Scheme,
Jodhpur

6. Maintenance

| | | | | |
|---|-------|-------|-------|------|
| O | 27.10 | 45.95 | 53.20 | +7.5 |
| S | 18.85 | | | |

The excess was due mainly to repairs of distribution line and renewal of machinery for proper upkeep of Water Supply Scheme and increase in the rate of electricity charges.

खा (क) (iv) Workshop

8. Suspense

| | | | | |
|---|-------|-------|------|------|
| S | -2.00 | -2.00 | 3.34 | +5.3 |
|---|-------|-------|------|------|

Supplementary provision of minus Rs. 2.00 lakhs was obtained on account of likely credit transactions. The debit of Rs. 3.34 lakhs represents services rendered by the workshop during March 1976 which was not cleared by cash settlement as anticipated.

खा (ङ) (vi) Water Supply Scheme,
Bikaner

7. Maintenance

| | | | | |
|---|-------|-------|-------|------|
| O | 16.04 | 21.70 | 25.42 | +3.7 |
| S | 5.66 | | | |

Excess was owing to more working of pumps for augmenting water supply

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

Capital

4. The expenditure exceeded the grant by Rs. 10,18,374; the excess requires regularisation.

5. The excess occurred mainly under:—

2. Capital Outlay on Public Health, Sanitation and Water Supply

(a) (vi) Re-organisation of Jaipur Water Supply Scheme

1. Major Works

| | | | | |
|---|-------|------|-------|-------|
| O | 8.60 | 8.40 | 12.99 | +4.59 |
| R | —0.20 | | | |

Excess was due mainly to incurring of expenditure by District Division, Jaipur and Ground Water Department in excess of authorised allotment; reasons for which have not been communicated (March 1977).

2. Add-pro-rata Charges Transferred from "282-Public Health, Sanitation and Water Supply"

(i) Establishment

| | | | | |
|---|-------|-------|-------|-------|
| O | 12.70 | 12.90 | 16.83 | +3.93 |
| R | 0.20 | | | |

Excess was due to transfer of more percentage charges in proportion to Works outlay.

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

(ग) (xix) Regional Water
Supply Scheme, Sanawra
Dudhia (District Jaisalmer)

1. Major works

| | | | | |
|---|------|------|-------|-------|
| R | 9.25 | 9.25 | 12.41 | +3.16 |
|---|------|------|-------|-------|

Rupees 9.25 lakhs were provided through re-appropriation on 31st March 1976 due to accelerated progress of works. The final excess was due mainly to incurring of expenditure by District Division, Jaisalmer in excess of authorised allotment; reasons for which have not been communicated (March 1977)

6. The excess in note 5 was partly off set by saving mainly under :—

482. Capital Outlay on Public
Health, Sanitation and
Water Supply

(ख) (vii) Reorganisation of
Jodhpur Water Supply
Scheme

1. Major works

| | | | | |
|---|-------|------|------|------|
| O | 4.30 | | | |
| | | 4.20 | 0.68 | —3.5 |
| R | —0.10 | | | |

Saving was attributed to wrong deduction of percentage charges from this head by Jodhpur Division.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| 682. Loans for Public Health, Sanitation and Water Supply | | | |
| (*) (ii) Loans to Municipalities | | | |
| Guaranteed Loans from Life Insurance Corporation of India | | | |
| O 35.00 | 76.90 | 70.19 | —6.71 |
| S 43.09 | | | |
| R —1.19 | | | |

Saving was due to less payment than anticipated of loans to various municipalities for meeting liability of repayment of loans and payment of interest thereon in respect of loans received from the Life Insurance Corporation of India for financing water supply schemes.

7(a) Review of establishment charges of Water Supply Schemes.—

The expenditure on common establishment for water supply schemes is initially booked against the provision made under this Grant (Grant No. 27). 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 "282. Public Health, Sanitation and Water Supply" and "482. Capital Outlay on Public Health, Sanitation and Water Supply" in proportion to the works outlay recorded under each.

The following table shows total establishment charges from 1973-74 to 1975-76 and their percentage to the works outlay for those years :—

| Head of account and year | Works outlay on which distribution is based | Establishment charges | Percentage of establishment charges to works outlay |
|--|---|-----------------------|---|
| (In lakhs of rupees) | | | |
| 282. Public Health, Sanitation and Water Supply | | | |
| 1973-74 | 1,87.81 | 2,42.33 | 129 |
| 1974-75 | 7,35.40 | 1,46.43 | 19.91 |
| 1975-76 | 9,37.04 | 1,71.91 | 18.34 |
| 482. Capital Outlay on Public Health, Sanitation and Water Supply | | | |
| 1973-74 | 6,98.66 | 85.11 | 12 |
| 1974-75 | 6,12.15 | 10.47 | 1.71 |
| 1975-76 | 6,10.39 | 19.68 | 3.22 |

(b) *Depreciation Reserve Fund-Water Works.*—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.

A sum of Rs. 78.70 lakhs was transferred to this fund, by debit to this grant; no expenditure was incurred during the year 1975-76 out of the fund on renewals and replacements. The balance at the credit of the fund on 31st March 1976 was Rs. 8,67.32 lakhs.

(c) *Suspense transactions.*—The nature of the transactions appearing under "Suspense" has been explained in note 10 below the Appropriation Accounts of Grant No. 45. Irrigation.

The break-up of the "Suspense" transactions accounted for in this grant in 1975-76 is given below together with the opening and closing balances under the different suspense heads :—

| Suspense head | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|---------------------|-----------------|------------------------|-------------------------|---------------|-----------------|
| | | | (In lakhs of rupees) | | |
| Purchases | —1,02.18 | 14.74 | 12.27 | 2.47 | —99.71 |
| Stock | 2,38.66 | 13,48.78 | 13,61.52 | —12.74 | 2,25.92 |
| Miscellaneous Works | | | | | |
| Advances | 81.31 | 91.95 | 96.73 | —4.78 | 76.53 |
| Workshop Suspense | 7.83 | .. | .. | .. | 7.83 |
| TOTAL | 2,25.62 | 14,55.47 | 14,70.52 | —15.05 | 2,10.57 |

GRANT No. 28. FAMILY PLANNING

Major head 281. Family Planning

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess+ Saving— Rs. |
|---------------|-------------|--|------------------------------|---------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 1,06,89,000 | | | |
| Supplementary | 2,37,29,000 | 3,44,18,000 | 3,31,04,804 | —13,13,196 |

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

Amount surrendered during
the year (March 1976) 21,16,500

Charged

Original

Supplementary

| | | | |
|-------|-------|-----|------|
| .. | 1,000 | 373 | -627 |
| 1,000 | | | |

Amount surrendered during
the year (March 1976) 628

Notes and comments

The surrender of Rs. 21.16 lakhs was in excess of the final saving of Rs. 13.13 lakhs in the voted grant.

GRANT No. 29. URBAN DEVELOPMENT (ALL VOTED)

Major heads Revenue: 284. Urban Development

Capital : 684. Loans for Urban Development

| Total grant | Actual expenditure | Excess + Saving — |
|-------------|-----------------------|----------------------|
| Rs. | Rs. | Rs. |

Revenue :

| | | | | |
|---------------|-----------|-----------|-----------|-----------|
| Original | 49,58,000 | 79,92,000 | 87,65,450 | +7,73,450 |
| Supplementary | 30,34,000 | | | |

Amount surrendered during
the year ..

Capital :

| | | | | |
|---------------|-------|-------|----|--------|
| Original | 1,000 | 1,000 | .. | -1,000 |
| Supplementary | .. | | | |

Amount surrendered during
the year (March 1976) 1,000

In the revenue section of the grant, the expenditure does not include Rs. 8,61,000 met out of an advance from the Contingency Fund sanctioned in March 1976. The advance remained unrecouped to the Fund till the close of the year.

Notes and comments

Revenue

1. The expenditure exceeded the grant by Rs. 7,43,450 which requires regularisation.

2. In view of the ultimate excess of Rs. 7.73 lakhs, the additional funds of Rs. 30.34 lakhs provided by supplementary grant on 27th March 1976 proved inadequate.

3. Excess occurred mainly under:—

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

284. Urban Development

का (ख) Assistance to Municipalities, Corporations, etc.

(ii) Grant to U.I.T.

| | | | | |
|---|-------|--|------|-------|
| O | 0.01 | | | |
| R | -0.01 | | 1.00 | +1.00 |

Excess was due to grant of subsidy to various Urban Improvement Trusts for which no provision existed.

का (ख) (iii) Grant to Municipalities

| | | | | |
|---|-------|-------|-------|-------|
| S | 25.00 | 25.00 | 31.65 | +6.65 |
|---|-------|-------|-------|-------|

The excess was due to grant of more subsidy to Municipalities for repairs of roads and drains than anticipated.

GRANT No. 30. FOOD

Major heads Revenue : 288. Social Security and Welfare

Capital : 509. Capital Outlay on Food

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|---------------|-----------|--|------------------------------|----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 73,34,000 | 78,03,000 | 78,49,483 | +46,483 |
| Supplementary | 4,69,000 | | | |

Amount surrendered during
the year

| | | | | |
|---------------|--------|--------|--------|------|
| Charged | | | | |
| Original | 1,000 | 26,000 | 25,250 | -750 |
| Supplementary | 25,000 | | | |

Amount surrendered during
the year (March 1976)

714

Capital :

| | | | | |
|---------------|-------------|-------------|-----------|------------|
| Voted | | | | |
| Original | 1,05,65,000 | 1,05,65,000 | 93,02,840 | -12,62,160 |
| Supplementary | .. | | | |

Amount surrendered during
the year (March 1976)

12,86,926

| | | | | |
|---------------|-------|-------|----|--------|
| Charged | | | | |
| Original | 1,000 | 1,000 | .. | -1,000 |
| Supplementary | .. | | | |

Amount surrendered during
the year (March 1976)

1,000

Notes and comments

Revenue

1. The expenditure exceeded the voted grant by Rs. 46,483 which requires regularisation.

2. Excess occurred mainly under the head '288. Social Security and Welfare का (क) II(ii) District Staff 1. Salaries' (provision : Rs. 60.50 lakhs ; expenditure: Rs. 61.07 lakhs) and was due mainly to payment of arrears to staff on account of fixation of pay, additional dearness allowance and encashment of leave.

Capital

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

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess Saving |
|------|-------------|--|---------------|
|------|-------------|--|---------------|

509. Capital Outlay on Food

(क) Procurement and Supply

(III) Purchase of Coarse Grain by the State Government

(ii) Distribution

1. Transportation Charges

| | | | | |
|---|--------|-------|-------|---|
| O | 36.49 | 21.28 | 21.35 | + |
| R | -15.21 | | | |

Saving was due to less expenditure on transportation owing to less demand

(क) (I) (ii) Procurement

1. Purchases

| | | | | |
|---|-------|------|------|-------|
| O | 10.00 | 0.80 | 0.76 | -0.04 |
| R | -9.20 | | | |

Saving was due to non-receipt of old outstanding bills from Food Corporation of India and Rajasthan State Warehousing Corporation.

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

क) (I)(iii) Distribution

2. Payment of Octroi Duty

| | | | | |
|---|-------|------|------|-------|
| O | 9.25 | 0.09 | 0.10 | +0.01 |
| R | -9.16 | | | |

Saving was due to non-receipt of old outstanding bills from Food Corporation of India and Rajasthan State Warehousing Corporation.

क) (I)(iii) Distribution

1. Transportation Charges

| | | | | |
|---|-------|-------|-------|-------|
| O | 25.00 | 20.46 | 20.55 | +0.09 |
| R | -4.54 | | | |

Saving was due to less expenditure on transportation owing to less demand.

ख) (III)(i) Procurement

1. Purchases

| | | | | |
|---|-------|------|------|-------|
| O | 10.00 | 7.94 | 7.91 | -0.03 |
| R | -2.06 | | | |

Saving was due to non-receipt of bills from Food Corporation of India and Rajasthan State Warehousing Corporation (Rs.1.46 lakhs) and less expenditure on purchases owing to less demand (Rs. 0.60 lakh).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess-Saving |
|------|-------------|--|---------------|
|------|-------------|--|---------------|

4. Savings in the above heads were partly counterbalanced by excess mainly under :—

(क) (I) (iv) Other Items

3. Loss on Food Grains

| | | | |
|---|-------|-------|-------|
| O | 0.01 | | |
| R | 15.75 | 15.76 | 15.76 |

The additional funds were provided by re-appropriation on 31st March 1976 for meeting loss sustained by Rajasthan State Ware housing Corporation on wheat procured during 1974.

(क) (I) (ii) Procurement

3. Expenditure on Purchases

| | | | |
|---|-------|-------|-------------|
| O | 0.01 | | |
| R | 12.80 | 12.81 | 12.79 —0.02 |

The additional funds were provided by re-appropriation on 31st March 1976 for printing of demand slips, *Khatoni* forms and for more expenditure on petrol, oil, lubricants for vehicles used in levy operations.

GRANT No. 31. RELIEF AND REHABILITATION

Major heads Revenue : 288. Social Security and Welfare

Capital : 688. Loans for Social Security and Welfare

| Revenue : | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving Rs. |
|--|-------------------------------------|---------------------------|------------------------|
| Voted | | | |
| Original | 26,66,000 | | |
| Supplementary | 3,39,72,000 | | |
| | 3,66,38,000 | 3,62,62,379 | —3,75,6 |
| A mount surrendered during the year (March 1976) | | | 3,74,9 |

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|----------------------|-------|--|------------------------------|----------------------------|
| <i>Charged</i> | | | | |
| <i>Original</i> | .. | | | |
| <i>Supplementary</i> | 1,000 | 1,000 | 516 | —484 |

*Amount surrendered during
the year (March 1976)*

483

Capital :

| | | | | |
|---------------|----------|----------|-----------|-----------|
| Original | 6,28,000 | 7,80,000 | 11,23,069 | +3,43,069 |
| Supplementary | 1,52,000 | | | |

Amount surrendered during
the year

..

Notes and comments

Capital

1. The expenditure exceeded the grant by Rs. 3,43,069 which requires regularisation.

2. The excess occurred mainly under :—

| Head | | Total grant | Actual expenditure | Excess + Saving— |
|---|------|-------------|-----------------------|---------------------|
| | | | (In lakhs of rupees) | |
| 688. Loans for Social Security and Welfare | | | | |
| (π)(ii) Loans to Displaced Persons from Pakistan | | | | |
| O | 4.00 | | | |
| S | 1.52 | 7.73 | 11.16 | +3.43 |
| R | 2.21 | | | |

Excess was due to more disbursement of loans to displaced persons.

GRANT No. 32. SOCIAL WELFARE (ALL VOTED)

Major heads Revenue: 288. Social Security and Welfare, 298. Co-operation and 308. Area Development

Capital: 498. Capital Outlay on Co-operation and 688. Loans for Social Security and Welfare

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-------------|--------------------|------------------------------|----------------------------|
| Revenue : | | | | |
| Original | 3,29,59,000 | 5,91,85,000 | 5,38,60,142 | —53,24,858 |
| Supplementary | 2,62,26,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 37,03,920 |
| Capital : | | | | |
| Original | 4,00,000 | 4,00,000 | 2,000 | —3,98,000 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 1,55,000 |

In the capital section of the grant the expenditure does not include Rs. 21,75,000 met out of an advance from the Contingency Fund sanctioned in March 1976. The advance remained unrecouped to the Fund till the close of the year.

Notes and comments

Revenue

1. The saving occurred mainly under :—

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|---|-------------|---|---------------------|
| 288. Social Security and Welfare | | | |
| घा (घ) (vii) Crash Programme of Nutrition for Children in Tribal areas and Urban slum areas | | | |
| (i) Through the agency of Social Welfare Department | | | |
| O | 5.61 | 25.84 | 22.64 |
| S | 33.99 | | |
| R | —13.76 | | |

The anticipated saving was due to running of centres for shorter period

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

in tribal areas and urban slum areas (Rs. 9.26 lakhs) and reduction in Plan ceiling (Rs. 4.50 lakhs). The final saving of Rs. 3.20 lakhs was due mainly to non-starting of centres at Sri Ganganagar owing to non-completion of formalities for purchase of food articles, non-clearance of past liabilities and running of centres for shorter period as the programme was started late.

गा (ख) III. Housing

(iii) Subsidy for Purchase of Housing Shares

| | | |
|---|-------|--|
| O | 6.90 | |
| R | —6.90 | |

The entire provision remained unutilised due to absence of demand from Rajasthan State Co-operative Housing Finance Society, Jaipur for contribution towards share capital as no housing societies were formed during the year.

गा (ख) III. Housing

(i) Reimbursement of Interest for Housing Loans

| | | | |
|---|-------|-------|-------|
| O | 8.00 | | |
| S | 11.50 | 13.20 | 13.20 |
| R | —6.30 | | |

Saving was due to less demand from Rajasthan State Co-operative Housing Finance Society, Jaipur for reimbursement of interest on loans to members of Housing Co-operative Societies of scheduled castes/scheduled tribes.

गा (ख) II. Education

(v) Grant of Scholarships through the agency of Social Welfare Department

| | | | |
|---|-------|------|-------|
| O | 14.07 | | |
| | | 9.33 | 9.35 |
| R | —4.74 | | +0.02 |

Saving was due to payment of scholarships to less number of students than anticipated.

| Head | | Total grant | Actual expenditure | Excess + Saving— |
|---|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | |
| घा (घ) (viii) (15) Grant-in-aid to Rajasthan Vidyapeeth, Udaipur | | | | |
| S | 4.70 | 1.26 | 1.27 | +0.01 |
| R | —3.44 | | | |

Saving was due to non-release of grant for construction of building under Destitute Scheme owing to non-compliance with the conditions for release of assistance.

गा (ग) IX. Other Welfare Schemes

(iv) Housing Grants

| | | | | |
|---|-------|----|----|----|
| O | 2.00 | .. | .. | .. |
| R | —2.00 | | | |

Entire provision was surrendered due to non-implementation of the scheme for payment of grants to persons belonging to scheduled castes/scheduled tribes and denotified tribes for construction and repairs of houses.

गा (ग) VIII. Agriculture

(ii) Assistance for Agriculture Inputs

| | | | | |
|---|-------|----|----|----|
| O | 1.75 | .. | .. | .. |
| R | —1.75 | | | |

Entire provision was surrendered on 31st March 1976 due to non-implementation of scheme.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| गा (ख) V.Employment | | | |
| (i) Stipends to unemployed Graduates and Post-Graduates Scholarships and Stipends | | | |
| O | 9.69 | 8.22 | 8.17 |
| R | —1.47 | | |
| | | | —0.05 |

Saving was based on trend of actuals (Rs. 1.23 lakhs) and less number of unemployed graduates (Rs. 0.24 lakh).

| | | | |
|--|-------|------|------|
| घा (ख) Education and Welfare of Handicapped | | | |
| (vii) Aid to voluntary Agencies working in the field on Physically and Mentally handicapped | | | |
| O | 2.90 | 1.68 | 1.68 |
| R | —1.22 | | |

Saving was due to less demand from voluntary agencies working for physically and mentally handicapped persons.

Capital

2. The saving occurred under :—

498. Capital Outlay on Co-operation

(ख) Housing Co-operatives Investment in Rajasthan State Co-operative Housing Society for Scheduled Castes/ Scheduled Tribes

| | | | |
|---|-------|------|------|
| O | 4.00 | 0.02 | 0.02 |
| R | —3.98 | | |

Saving was due to less investment in Rajasthan State Co-operative Housing Finance Society, Jaipur for construction of houses for scheduled castes/scheduled tribes.

GRANT No. 33. FAMINE RELIEF

Major heads Revenue: 282. Public Health, Sanitation and Water Supply,
 289. Relief on account of Natural Calamities and
 309. Food

Capital : 695. Loans for Other Social and Community Services

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--|------------------------------|----------------------------|
| Revenue : | | | |
| Voted | | | |
| Original | 20,38,45,000 | 20,45,98,664 | +6,62,664 |
| Supplementary | 91,000 | | |
| Amount surrendered during the year (March 1976) | | | 27,86,000 |
| Charged | | | |
| Original | 5,000 | 20,387 | —9,613 |
| Supplementary | 25,000 | | |
| Amount surrendered during the year (March 1976) | | | 3,000 |
| Capital : | | | |
| Original | 1,50,000 | 129 | —1,49,871 |
| Supplementary | .. | | |
| Amount surrendered during the year (March 1976) | | | 1,49,000 |

In the capital section of the grant the expenditure does not include Rs. 8,89,500 met out of an advance from the Contingency Fund sanctioned in

March 1976. The advance remained unrecouped to the Fund till the close of the year.

Notes and comments

Revenue

1. The expenditure exceeded the voted grant by Rs. 6,62,664 which requires regularisation.

2. In view of the ultimate excess, Rs. 27.86 lakhs surrendered on 31st March 1976 were not available for surrender.

3. Excess occurred mainly under :—

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

289. Relief on account of Natural Calamities

ग(क) II. Roads under Other Relief Programme

(i) Through the agency of the
Public Works Department

| | | | | |
|---|---------|---------|---------|--------|
| O | 2,81.52 | 2,81.52 | 3,15.90 | +34.38 |
|---|---------|---------|---------|--------|

Excess was due to adjustment of expenditure pertaining to previous years by Public Works Department.

4. Excess was partly off set by saving mainly under :—

289. Relief on account of Natural Calamities

ख(ख.) Supply of Fodder

1. Materials and Supplies

| | | | | |
|---|-------|-------|-------|--------|
| O | 25.00 | 25.00 | 14.06 | —10.94 |
|---|-------|-------|-------|--------|

Saving was due mainly to non-payment of outstanding bills of the Go-seva sangh in respect of centres run by the sangh and the expenditure under this head being of unforeseen and uncertain character.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess-Saving |
|--|-------------|--|---------------|
| गा(ग) II Works executed under Other Programme | | | |
| (ii) Through the agency of the Agriculture Department | | | |
| O 51.09 | 39.50 | 41.66 | +2.16 |
| R -11.59 | | | |

Saving was based on actual requirements.

खा(क) Cash Doles

(i) Cash doles

| | | | |
|---------|-------|-------|-------|
| O 40.00 | 40.00 | 33.89 | -6.11 |
|---------|-------|-------|-------|

The saving was due to sale to Urban Improvement Trust, Ajmer of material purchased for re-settlement of flood affected persons in Ajmer.

5. *Famine Relief Fund Account.*—In 1975-76 Rs. 10,19.00 lakhs were transferred to the fund by debit to this grant. The balances in the funds earmarked for famine relief works in some of the covenanting princely States were taken together to form the opening balance of this fund on 1st April 1950 to which have been added the contributions made out of State's revenues during subsequent years, as also interest realised from investments out of the balances in the fund.

The expenditure incurred on relief activities is initially booked in this grant and subsequently transferred to the fund before closing the accounts of the year. Upto 1963-64 expenditure on famine relief had been met fully out of the fund but during subsequent years, owing to inadequate balance at the credit of the fund, part of the expenditure could only be met out of the fund. The expenditure incurred during the year 1975-76 was met out of the fund. A balance of Rs. 3,08.93 lakhs was at the credit of the fund on 31st March 1976.

An account of the transactions of the fund appears in Statement no. 16 of Finance Accounts 1975-76.

GRANT No. 34. ECONOMICS AND STATISTICS (ALL VOTED)

Major heads 265. Other Administrative Services, 287. Labour and Employment,
304. Other General Economic Services, 305. Agriculture and
321. Village and Small Industries

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|---------------|-----------|--------------------|------------------------------|----------------------------|
| Revenue : | | | | |
| Original | 70,31,000 | 71,31,000 | 57,04,134 | -14,26,866 |
| Supplementary | 1,00,000 | | | |

Amount surrendered during the year (March 1976) 12,40,400

Notes and comments

Revenue

Saving occurred mainly under :—

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

287. Labour and Employment

ख. (ग) III. Stipend to Unemployed
Engineering Graduates and
Diploma Holders Scheme

Through the agency of
Director of Manpower

5. Stipends

| | | | | |
|---|--------|------|------|-------|
| O | 18.00 | 4.75 | 4.81 | +0.06 |
| R | -13.25 | | | |

Saving was due to absorption of stipendiaries in regular employment

and non-enrolment of fresh stipendiaries in the Pool Scheme owing to administrative reasons.

GRANT No. 35. CO-OPERATION

Major heads Revenue : 298. Co-operation

Capital : 498. Capital Outlay on Co-operation and
698. Loans to Co-operative Societies

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|-------------|---------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted | | | | |
| Original | 2,49,70,000 | 2,67,80,000 | 1,98,86,147 | —68,93,853 |
| Supplementary | 18,10,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 69,14,900 |
| Charged | | | | |
| Original | 1,000 | 3,000 | .. | —3,000 |
| Supplementary | 2,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 3,000 |
| Capital : | | | | |
| Original | 1,55,63,000 | 4,44,95,000 | 4,37,60,521 | —7,34,479 |
| Supplementary | 2,89,32,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 7,34,000 |

Notes and comments

Revenue

1. In view of the ultimate saving of Rs. 68.94 lakhs in the grant (voted), the supplementary grant of Rs. 18.10 lakhs obtained on 27th March 1976 proved wholly unnecessary and could have been restricted to a token provision wherever required.

2. Saving occurred mainly under :—

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------|-------------|--------------------|------------------|
|------|-------------|--------------------|------------------|

(In lakhs of rupees)

298. Co-operation

(३) Credit Co-operatives

(ix) Establishment of Agricultural Credit Stabilisation Fund in the State Co-operative Bank

1. Subsidies

| | | | | | |
|---|--------|--|------|------|----|
| O | 56.25 | | 4.50 | 4.50 | .. |
| R | —51.75 | | | | |

(स) Consumer Co-operatives

(ii) Consumers Stores

1. Subsidies

(Centrally Sponsored Scheme)

| | | | | | |
|---|--------|--|------|------|----|
| O | 2.00 | | 0.23 | 0.23 | .. |
| S | 9.54 | | | | |
| R | —11.31 | | | | |

Saving in the above heads was due to less assistance received from the

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|---|-------------|--|---------------------|
| Government of India: | | | |
| (3) Credit Co-operatives | | | |
| (x) Rehabilitation of Central Co-operative Bank | | | |
| 1. Subsidies | | | |
| O | 5.00 | .. | .. |
| R | —5.00 | .. | .. |

The entire provision remained unutilised due to payment of subsidy to the State Co-operative Bank by the Government of India directly.

(3) Credit Co-operatives

(vi) Rehabilitation of Central Co-operative Bank

| | | | |
|--------------|-------|------|------|
| 1. Subsidies | | | |
| O | 5.00 | 1.99 | 1.99 |
| R | —3.01 | | .. |

Saving was due to less receipt of matching share from the Government of India.

(3) Warehousing and Marketing Co-operatives

(iii) Construction of Godowns in Rural Area

| | | | |
|--------------|-------|------|------|
| 1. Subsidies | | | |
| O | | | |
| R | 9.38 | 6.11 | 6.11 |
| | —3.27 | | .. |

Saving was due to change in the method of giving subsidy.

GRANT No. 36. AGRICULTURE

Major heads Revenue: 287. Labour and Employment and 305. Agriculture

Capital: 505. Capital Outlay on Agriculture, 698. Loans to Co-operative Societies and 705. Loans for Agriculture

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|-------------|--|------------------------------|-----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 4,38,06,000 | 6,17,16,000 | 6,04,73,629 | —12,42,371 |
| Supplementary | 1,79,10,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 11,92,550 |
| Charged | | | | |
| Original | 1,000 | 21,000 | 20,575 | —425 |
| Supplementary | 20,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 425 |
| Capital : | | | | |
| Voted | | | | |
| Original | 34,58,000 | 8,34,12,000 | 6,99,49,525 | —1,34,62,475 |
| Supplementary | 7,99,54,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 1,09,69,000 |
| Charged | | | | |
| Original | 1,000 | 1,000 | 931 | —69 |
| Supplementary | 1,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 69 |

In the capital section of the grant the expenditure does not include Rs. 6,00,000 met out of an advance from the Contingency Fund sanctioned in March 1976. The advance remained unrecouped to the Fund till the close of the year.

Notes and comments

Capital

1. In view of the saving of Rs. 1,34.62 lakhs in the grant (voted), the supplementary grant of Rs. 7,99.54 lakhs obtained on 27th March 1976 proved excessive.

2. Saving occurred mainly under :—

| Head | Total grant | Actual expenditure | Excess Saving |
|------|-------------|--------------------|---------------|
|------|-------------|--------------------|---------------|

(In lakhs of rupees)

505. Capital Outlay on Agriculture

(क) (i) Purchases

| | | | | |
|---|-------|-------|-------|-------|
| O | 1.00 | 21.80 | 22.54 | +0.74 |
| S | 30.00 | | | |
| R | —9.20 | | | |

Saving was due to non-utilisation of the funds owing to non-availability of cotton seed and oil seeds at the time of sowing.

(ख) Manures and Fertilizers

| | | | | |
|---|-------|-------|------|-------|
| O | 1.00 | 10.00 | 9.99 | —0.01 |
| S | 17.00 | | | |
| R | —8.00 | | | |

Saving was due to non-receipt of expected debits from the Pay and Accounts Officer, New Delhi.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|----------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| (π) Plant Protection | | | |
| O 1.00 | 18.00 | 17.84 | —0.16 |
| S 25.00 | | | |
| R —8.00 | | | |

Saving was due to less requirements as per trend of actuals.

05. Loans for Agriculture

2) II(i) Taccavi Advances through the agency of Revenue Department and Others

| | | | |
|-----------|---------|---------|--------|
| O 0.01 | 3,71.39 | 3,83.48 | +12.09 |
| (Token) | | | |
| S 4,43.99 | | | |
| R —72.61 | | | |

The net saving of Rs. 60.52 lakhs was due to utilisation of the funds by the collectors as per actual requirements.

3) I. Loans to Panchayati Raj Institutions

| | | | |
|-----------|---------|---------|--------|
| O 0.01 | 1,57.71 | 1,20.50 | —37.21 |
| S 1,69.57 | | | |
| R —11.87 | | | |

Saving was due to non-utilisation of allotment of loan by some panchayat mitis.

3. *Deposit account of Depreciation Reserve of Government Commercial undertakings-Agriculture Workshop.*—Nature and significance of the funds as been explained in note 7(b) under Grant No. 27.

Neither any amount was credited to the account 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 1976 was Rs. 3.63 lakhs.

4. *Agricultural 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 "305-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 of the year.

Neither any expenditure was incurred out of the fund nor was any amount credited to the fund during the year. The balance at the credit of the fund on 31st March 1976 was Rs. 6.00 lakhs.

GRANT No. 37. MINOR IRRIGATION

Major heads Revenue : 283. Housing, 305. Agriculture, 306. Minor Irrigation, 307. Soil and Water Conservation and 308. Area Development

Capital : 498. Capital Outlay on Co-operation, 506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development, 706. Loans for Minor Irrigation, Soil Conservation and Area Development and 734. Loans for Power Projects

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|--------------|--|------------------------------|-----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 14,10,34,000 | 14,26,17,000 | 11,85,03,068 | —2,41,13,932 |
| Supplementary | 15,83,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 2,16,11,480 |
| Charged | | | | |
| Original | 5,000 | 12,000 | 11,099 | —901 |
| Supplementary | 7,000 | | | |

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--|------------------------------|----------------------------|
| <i>Amount surrendered during the year (March 1976)</i> | | | 900 |

Capital :

Voted

| | | | | |
|---------------|-------------|-------------|-------------|------------|
| Original | 2,22,26,000 | 4,49,38,000 | 3,97,97,917 | —51,40,083 |
| Supplementary | 2,27,12,000 | | | |

| | | | | |
|--|--|--|--|----------|
| <i>Amount surrendered during the year (March 1976)</i> | | | | 2,23,000 |
|--|--|--|--|----------|

In the revenue section of the grant the expenditure does not include Rs. 31,05,000 met out of an advance from the Contingency Fund sanctioned in March 1976. The advance remained unrecouped to the Fund till the close of the year.

Notes and comments

Revenue

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

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

306. Minor Irrigation

- (ब) (i) Establishment for Supervision of
Schemes Financed by Institutions

1. Salaries

| | | | | |
|---|-------|-------|-------|-------|
| O | 25.62 | 27.39 | 22.53 | —4.86 |
| R | 1.77 | | | |

Saving was due to late joining by the staff posted under the scheme.

| Head | Total grant | Actual expenditure | Excess + Saving -- |
|------|----------------------|--------------------|--------------------|
| | (In lakhs of rupees) | | |

308. Area Development

(ख) IX(vi) Power Programme

| | | | |
|---|----------|--|--|
| O | 1,20.00 | | |
| R | -1,20.00 | | |

(ख) VII(v) Power Programme

| | | | |
|---|--------|--|--|
| O | 60.50 | | |
| R | -60.50 | | |

(ख) X (v) Power Programme

Grants-in-aid/Contributions/
Subsidies

| | | | |
|---|--------|--|--|
| O | 48.00 | | |
| R | -48.00 | | |

Savings in the above heads was due mainly to accountal of expenditure on Drought Prone Areas Programme and Area Development Schemes under '305. Agriculture'.

(क) XX Survey of Drought Prone

Area Programme—

Area of Nagaur, Churu, Bikaner for
Lift Irrigation—Through the agency
of Director of Agriculture

| | | | |
|---|--------|--|--|
| S | 15.00 | | |
| R | -15.00 | | |

.. 12.00 +12.00

The uncovered expenditure of Rs. 12.00 lakhs was due to non-transfer of expenditure to the major head '305. Agriculture' to which the provision was transferred as per post-budget decision.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------|-------------|--------------------|------------------|
|------|-------------|--------------------|------------------|

(In lakhs of rupees)

(ख) I. 6. Grants-in-aid/Contributions/
Subsidies

| | | | | |
|---|-------|------|------|-------|
| O | 8.88 | 7.98 | 0.10 | —7.88 |
| R | —0.90 | | | |

The final saving of Rs. 7.88 lakhs was reportedly due to wrong booking of expenditure under the head '(ख) I.4. Office Expenses.'

(क) XI(iv)11 Lump sum provision for
staff etc. for Bench Mark and
Agro Economic Surveys

| | | |
|---|-------|---|
| O | 6.51 | — |
| R | —6.51 | |

The entire provision remained unutilised due to reduction in Plan ceiling.

(क) XI(vi) Agricultural Extension

9. Minor Works

| | | | | |
|---|-------|------|------|-------|
| O | 3.00 | 2.00 | 0.85 | —1.15 |
| R | —1.00 | | | |

The anticipated saving of Rs. 1.00 lakh was surrendered on 31st March 1976 as per actual requirements. The final saving of Rs. 1.15 lakhs was due mainly to non-finalisation of details of buildings and non-adjustment of stock accounts.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving - |
|------|-------------|--|----------------------|
|------|-------------|--|----------------------|

2. In the following cases the anticipated savings were surrendered on 31st March 1976 as per actual requirements:—

308. Area Development

(क) XI(vi) Agricultural Extension

1. Salaries

| | | | | |
|---|-------|-------|-------|-------|
| O | 21.45 | 14.76 | 14.67 | —0.09 |
| R | —6.69 | | | |

(क) XI(iv) Direction and Administration

1. Salaries

| | | | | |
|---|-------|-------|-------|-------|
| O | 20.28 | 14.88 | 14.73 | —0.15 |
| R | —5.40 | | | |

(क) XI(v) On Farm Development

2. Wages

| | | | | |
|---|-------|------|------|-------|
| O | 5.38 | 0.02 | 0.01 | —0.01 |
| R | —5.36 | | | |

(क) I(ii) On Farm Development

5. Office Expenses

| | | | | |
|---|-------|------|------|-------|
| O | 14.21 | 9.70 | 8.03 | —1.67 |
| R | —4.51 | | | |

(क) I(v) Agricultural Extension

1. Salaries

| | | | | |
|---|-------|-------|-------|-------|
| O | 17.95 | 13.59 | 13.22 | —0.37 |
| R | —4.36 | | | |

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| (क) XI(v) On Farm Development | | | |
| 1. Salaries | | | |
| O 19.16 | 15.00 | 15.31 | +0.31 |
| R —4.16 | | | |
| (क) XI(v) On Farm Development | | | |
| 5. Office Expenses | | | |
| O 6.47 | 3.00 | 3.45 | +0.45 |
| R —3.47 | | | |
| (क) 1 (i) Direction and Administration | | | |
| 1. Salaries | | | |
| O 15.92 | 12.96 | 13.36 | +0.40 |
| R —2.96 | | | |
| (क) I(i) Direction and Administration | | | |
| 5. Office Expenses | | | |
| O 6.52 | 4.06 | 4.25 | +0.19 |
| R —2.46 | | | |
| (क) XI(vii) Agricultural Research | | | |
| O 9.06 | 6.35 | 6.45 | +0.10 |
| R —2.71 | | | |

| Head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| 3. Savings in the above heads were partly counterbalanced by excesses mainly under:— | | | |
| 305. Agriculture | | | |
| (घ) (ख)III. Irrigation works | | | |
| 1. Grants-in-aid/Contributions/ Subsidies | | | |
| R | 49.95 | 49.95 | 56.55 +6.60 |

The final excess of Rs. 6.60 lakhs was due to non-transfer to Irrigation department of expenditure on establishment as per post-budget decision.

306. Minor Irrigation

| | | | |
|--|-------|------|-------|
| (घ) (i) Establishment for Supervision of Schemes Financed by Institutions | | | |
| 7. Other Charges | | | |
| O | 0.50 | | |
| R | -0.50 | 3.10 | +3.10 |

Excess was due to incurring of expenditure on purchase of jeeps under this head instead of under head '(घ)(i)8. Motor Vehicles.'

308. Area Development

(ख)I. Integrated Dry Land Agricultural Development-Through the agency of Agriculture Department

4. Office Expenses

| | | | |
|---|------|------|--------------|
| O | 0.46 | 0.46 | 23.05 +22.59 |
|---|------|------|--------------|

The excess was due mainly to non-transfer of expenditure to the major head '305. Agriculture' to which the provision was transferred as per post-budget decision (Rs. 15.00 lakhs) and wrong booking of expenditure pertaining to head (ख) 1.6. Grants-in-aid/Contributions/Subsidies (Rs.7.88 lakhs).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|--|-------------|--|----------------------|
| Capital | | | |
| 4. Saving occurred mainly under :— | | | |
| 498. Capital Outlay on Co-operation | | | |
| (क) II-Purchase of Debentures Floated by Rajasthan State Co-operative Land Development Bank Ltd., Jaipur | | | |
| (ii) Special A.R.C. Debentures | | | |
| O | 52.00 | 52.00 | 13.83 —38.17 |

Saving was due to non-issue of debentures by the Bank.

(क) II(iv) Investment in Primary Land Development Bank for repatriable Capital Contribution

Transfer to Famine Relief Fund

| | | | |
|---|-------|-------|--------|
| O | 10.25 | 10.25 | —10.25 |
|---|-------|-------|--------|

Reasons for non-utilisation of the entire provision have not been communicated (March 1977).

5. *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 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 1975-76. No expenditure on development of *mandis* was also incurred. The balance at the credit of the fund on 31st March 1976 was Rs. 3.40 lakhs.

6. *Deposit Account of Depreciation Reserve of Government Commercial Undertakings-Rajasthan Ground Water Board*.—The expenditure under the

grant includes Rs. 18.00 lakhs transferred to this deposit account. The deposit account (intended to provide for meeting the cost of renewals and replacements of plant and machinery) is fed by contributions from revenues by debit to "306- Minor Irrigation" against provision made in the budget. Actual expenditure out of the deposit account is also debited in the first instance to the above major head under this Grant. Subsequently, the expenditure is transferred to the deposit account before the close of the accounts for the year. The expenditure Rs. 1.60 lakhs was incurred out of the deposit account on renewals and replacements during the year.

The balance at the credit of the fund on 31st March 1976 was Rs. 2,19.35 lakhs.

GRANT No. 38. ANIMAL HUSBANDRY

Major heads Revenue: 308. Area Development, 310. Animal Husbandry, 312. Fisheries and 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Capital: 498. Capital Outlay on Co-operation, 512. Capital Outlay on Fisheries, 526. Capital Outlay on Consumer Industries, 710. Loans for Animal Husbandry and 712. Loans for Fisheries

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|-------------|--|------------------------------|-----------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 5,80,63,000 | 6,13,28,000 | 6,13,30,099 | +2,099 |
| Supplementary | 32,65,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 14,52,500 |
| Charged | | | | |
| Original | 2,000 | 2,000 | .. | —2,000 |
| Supplementary | — | | | |

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--|------------------------------|----------------------------|
| <i>Amount surrendered during the year (March 1976)</i> | | | 2,000 |
| Capital: | | | |
| Voted | | | |
| Original | 50,71,000 | | |
| | | 53,20,000 | 7,36,771 |
| Supplementary | 2,49,000 | | —45,83,229 |
| <i>Amount surrendered during the year (March 1976)</i> | | | 45,87,000 |

Notes and comments

Revenue

1. The expenditure exceeded the grant (voted) by Rs.2,099 which requires regularisation.

2. In view of the ultimate excess, Rs. 14.52 lakhs surrendered on 31st March 1976 were not available for surrender.

3. Excess occurred mainly under:—

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|------------------------------------|-------------|---|----------------------|
| 310. Animal Husbandry | | | |
| (a) (v) Hospitals and Dispensaries | | | |
| 1. Salaries | | | |
| O | 1,00.87 | | |
| | | 1,06.06 | 1,13.29 |
| R | 5.19 | | +7.23 |

The additional funds were obtained through re-appropriation on 31st March 1976 mainly for payment of additional dearness allowance and encash-

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------|-------------|--------------------|------------------|
|------|-------------|--------------------|------------------|

(In lakhs of rupees)

ment of leave; even then the expenditure exceeded the provision by Rs. 7.23 lakhs due to actual expenditure on payment of additional dearness allowance and encashment of leave being more than anticipated.

(घ) (i) Poultry Farms

7. Feeding Charges

| | | | | |
|---|------|-------|-------|-------|
| O | 7.00 | 12.84 | 12.83 | —0.01 |
| R | 5.84 | | | |

The additional funds were obtained through re-appropriation on 31st March 1976 to clear past liabilities.

(ज) (ii) Sheep Breeding Farms
(Centrally Sponsored Scheme)

9. Minor Works

| | | | | |
|---|------|------|-------|-------|
| O | 2.00 | 9.25 | 11.00 | +1.75 |
| S | 1.94 | | | |
| R | 5.31 | | | |

The additional funds of Rs. 5.31 lakhs were obtained through re-appropriation on 31st March 1976 due mainly to allocation of more funds by the Government of India for Sheep Breeding Farm, Fatehpur. The excess was due to incurring of expenditure on Fatehpur farm in excess of the authorised allotment.

(क) (i) Animal Husbandry

1. Salaries

| | | | | |
|---|-------|-------|-------|-------|
| O | 19.17 | 20.24 | 22.10 | +1.86 |
| R | 1.07 | | | |

In view of the ultimate excess, the additional funds obtained through re-appropriation on 31st March 1976 mainly for payment of additional dearness

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

allowance and encashment of leave proved inadequate. The final excess was due to actual expenditure on payment of additional dearness allowance and encashment of leave being more than anticipated.

(३) Wool Trading Scheme

(iv) Distribution

| | | | | |
|---|------|------|------|-------|
| O | 0.38 | 2.69 | 2.57 | —0.12 |
| R | 2.31 | | | |

The additional funds were obtained through re-appropriation on 31st March 1976 owing to purchase of a vehicle.

312. Fisheries

(घ) Other Expenditure
Grants-in-aid

| | | | | |
|---|------|------|------|-------|
| S | 3.05 | 3.05 | 6.10 | +3.05 |
|---|------|------|------|-------|

The excess was due to double payment of grants.

4. The excess was partly off set by saving mainly under:—

310. Animal Husbandry

(च) (i) Cattle Breeding Farms

10-Heifer Rearing

| | | | | |
|---|-------|--|--|--|
| O | 2.00 | | | |
| R | —2.00 | | | |

The entire provision remained unutilised due to transfer of Scheme to the "Dairy Development Corporation."

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

(ज) (ii) - Sheep Breeding Farms
(Centrally Sponsored Scheme)

5. Purchase of Exotic Live Stock

| | | | |
|---|-------|------|------|
| O | 6.40 | | |
| R | -2.65 | 3.75 | 3.75 |

Saving was due mainly to allocation of less funds by the Government of India.

(ज) (v) Artificial Insemination Centre

1. Salaries

| | | | |
|---|-------|------|------|
| O | 8.81 | | |
| R | -2.24 | 6.57 | 6.53 |

The anticipated saving of Rs. 2.24 lakhs was due mainly to some posts kept vacant.

(ज) (ii) Procurement

1. Purchase of Wool

| | | | |
|---|--------|-------|-------|
| O | 35.00 | | |
| R | -20.44 | 14.56 | 14.61 |

The anticipated saving was due to economy measures (Rs. 8.16 lakhs) and less purchase of wool owing to previous year's unused stock (Rs. 12.28 lakhs).

(ज) Poultry Feed Mixture

(i) Procurement

| | | | |
|---|-------|------|------|
| O | 10.00 | | |
| R | -4.40 | 5.60 | 5.45 |

Saving was due mainly to economy measures.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------|-------------|--------------------|------------------|
|------|-------------|--------------------|------------------|

(In lakhs of rupees)

Capital

5. Saving occurred mainly under :—

526. Capital Outlay on Consumer Industries

(3) Other Industries

(i) Bacon Factory, Alwar

| | | | | |
|---|--------|------|------|-------|
| O | 50.00 | 4.14 | 4.08 | —0.06 |
| R | —45.86 | | | |

The anticipated saving was due to less demand for products manufactured by the factory in the market than anticipated.

GRANT No. 39. DAIRY (ALL VOTED)

Major heads Revenue : 298. Co-operation and 311. Dairy Development

Capital: 498. Capital Outlay on Co-operation, 698. Loans to Co-operative Societies and 711. Loans for Dairy Development

| Total grant | Actual expenditure | Excess + Saving — |
|-------------|--------------------|-------------------|
| Rs. | Rs. | Rs. |

Revenue :

| | | | | |
|---------------|-------------|-------------|-------------|-----------|
| Original | 1,76,20,000 | 1,87,81,000 | 1,90,79,298 | +2,98,298 |
| Supplementary | 11,61,000 | | | |

Amount surrendered during the year (March 1976)

1,53,395

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-------------|--------------------|------------------------------|----------------------------|
| Capital: | | | | |
| Original | 1,71,00,000 | 1,79,58,000 | 1,61,88,020 | —17,69,980 |
| Supplementary | 8,58,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 17,69,980 |

In the revenue section of the grant the expenditure does not include Rs. 15,00,000 met out of an advance from the Contingency Fund sanctioned in March 1976. The advance remained unrecouped to the Fund till the close of the year.

Notes and comments

Revenue

1. The expenditure exceeded the grant by Rs. 2,98,298 which requires regularisation.

2. In view of the ultimate excess, Rs. 1.53 lakhs surrendered on 31st March 1976 were not available for surrender.

3. The excess occurred mainly under the head '311. Dairy Development (ग) Education and Training (i) Training and Institution 8. Grants-in-aid/Contributions and Subsidies (R.S.D.D.C.)' due to payment of grant sanctioned by the Government on 31st March 1976 to Rajasthan State Dairy Development Corporation for implementing Centrally Sponsored Scheme on development of Exotic Cattle Breeding Farm at Bassi owing to receipt of sanction from Government of India on 30th March 1976.

Capital

4. Saving occurred mainly under:—

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|---|-------------|---|----------------------|
| 698. Loans to Co-operative Societies (क) Dairy Co-operatives | | | |

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--|-------------|--|---------------------|
| (i) Loans to Dugdh Utpadak Sahkari Sangh (Centrally Sponsored Scheme) | | | |
| O 1,14.00 | 73.58 | 73.58 | — |
| R —40.42 | | | |

Saving was due to less receipt of loan from financial institutions than anticipated.

5. Saving in note 4 was partly off set by excess mainly under:—

498. Capital Outlay on Co-operation
(₹) Dairy Co-operatives

| | | | |
|---------------------------------------|-------|-------|---|
| (i) Investment in Dairy Co-operatives | | | |
| O 57.00 | 80.20 | 80.20 | — |
| R 23.20 | | | |

Excess was due to more investment in share capital than anticipated.

GRANT No. 40. COMMUNITY DEVELOPMENT

Major heads Revenue: 282. Public Health, Sanitation and Water Supply, 283. Housing, 288. Social Security and Welfare, 314. Community Development and 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Capital: 514. Capital Outlay on Community Development

| Revenue ; | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|----------------------|--|------------------------------|-----------------------------|
| Voted | | | |
| Original 6,01,22,000 | 6,01,22,000 | 6,09,41,263 | +8,19,263 |
| Supplementary .. | | | |

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving - Rs. |
|--|--------|--|------------------------------|-----------------------------|
| Amount surrendered during the year (March 1976) | | | | 17,006 |
| Charged | | | | |
| Original | 1,000 | 1,000 | .. | -1,000 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 1,000 |
| Capital : | | | | |
| Original | .. | 23,000 | 22,378 | -622 |
| Supplementary | 23,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 622 |

Notes and comments

Revenue

1. The expenditure exceeded the grant (voted) by Rs. 8,19,263 which requires regularisation.

2. The excess occurred mainly under :—

| Head | Total grant | Actual expenditure | Excess + Saving - |
|----------------------|-------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |

283. Housing

(a) Rural House sites

(iii) House sites

| | | | | |
|---|------|------|------|-------|
| O | 3.50 | 7.77 | 7.21 | -0.56 |
| R | 4.27 | | | |

The additional funds were obtained through re-appropriation on 31st March 1976 for implementation of 20 points economic programme.

| Head | Total grant | Actual expenditure | Excess + Saving — |
|------|-------------|--------------------|----------------------|
|------|-------------|--------------------|----------------------|

(In lakhs of rupees)

314. Community Development

का(ग) (II) Assistance to Panchayats

(iv) Free Fund

| | | | | |
|---|-------|-------|-------|-------|
| O | 4.00 | 39.27 | 39.25 | —0.02 |
| R | 35.27 | | | |

Additional funds were obtained by re-appropriation on 31st March 1976 for payment of levy bonus to panchayat samitis.

गा(क) (ii) Pilot Project for Intensive Rural Employment

| | | | | |
|---|-------|-------|-------|-------|
| O | 10.12 | 19.63 | 19.86 | +0.23 |
| R | 9.51 | | | |

खा(ख) (II) (ii) Assistance to Panchayati Raj Institutions

(Centrally Sponsored Scheme)

| | | | | |
|---|---------|------|------|---|
| O | 0.01 | 3.60 | 3.60 | — |
| | (Token) | | | |
| R | 3.59 | | | |

In the above two cases funds were reappropriated on 31st March 1976 as per allocation of funds by the Government of India.

जा(ख) (II) (i) Assistance to Panchayati Raj Institutions

| | | | | |
|---|------|------|------|---|
| O | 4.60 | 7.26 | 7.26 | — |
| R | 2.66 | | | |

Additional funds of Rs. 2.66 lakhs were obtained by re-appropriation on

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------|-------------|--------------------|------------------|
|------|-------------|--------------------|------------------|

(In lakhs of rupees)

31st March 1976 due to increase in expenditure on adoption of Central pattern of assistance under nutrition programme.

गा (क) (i) Crash Programme for
Rural employment
(Centrally Sponsored Scheme)

| | | | | |
|---|------|------|------|-------|
| R | 2.00 | 2.00 | 1.81 | —0.19 |
|---|------|------|------|-------|

Funds were provided through re-appropriation on 31st March 1976 for payment of past-liabilities.

3. The excesses in the above heads were partly off set by savings mainly under :—

314. Community Development

का(ग)(II)(i) Assistance to Project/
Block Head Quarters

| | | | | |
|---|---------|---------|---------|--------|
| O | 3,56.50 | 3,02.00 | 3,13.31 | +11.31 |
| R | —54.50 | | | |

The anticipated saving of Rs. 54.50 lakhs was due to adjustment of unspent balances with the panchayat samitis. The final excess of Rs. 11.31 lakhs was due to transfer of more funds than sanctioned to the personal deposit accounts of certain panchayat samitis by some treasury officers.

खा (ख) (iv) Mid-day Meal

| | | | | |
|---|-------|----|----|----|
| O | 4.80 | .. | .. | .. |
| R | —4.80 | | | |

The entire provision remained unutilised due to non-implementation of the scheme for mid-day meal.

GRANT No. 41. INDUSTRIES

Major heads Revenue: 287. Labour and Employment, 304. Other General Economic Services, 308. Area Development and 320. Industries

Capital: 520. Capital Outlay on Industrial Research and Development, 526. Capital Outlay on Consumer Industries, 530. Investment in Industrial Financial Institutions, 720. Loans for Industrial Research and Development and 730. Loans to Industrial Financial Institutions

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|-------------|---------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Revenue : | | | | |
| Voted | | | | |
| Original | 56,78,000 | 1,28,86,000 | 1,21,37,623 | —7,48,377 |
| Supplementary | 72,08,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 7,81,767 |
| Charged | | | | |
| Original | 1,000 | 14,000 | 13,202 | —798 |
| Supplementary | 12,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 698 |
| Capital: | | | | |
| Voted | | | | |
| Original | 51,02,000 | 2,02,27,000 | 2,02,25,000 | —2,000 |
| Supplementary | 1,51,25,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 2,000 |

GRANT No. 42. VILLAGE AND SMALL INDUSTRIES (ALL VOTED)

Major heads Revenue : 321. Village and Small Industries

Capital : 521. Capital Outlay on Village and Small Industries
and 721. Loans to Village and Small Industries

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving -- Rs. |
|--|-----------|--------------------|------------------------------|------------------------------|
| Revenue : | | | | |
| Original | 35,85,000 | 41,98,000 | 40,34,941 | —1,63,059 |
| Supplementary | 6,13,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 90,246 |
| Capital : | | | | |
| Original | 6,72,000 | 53,86,000 | 53,23,750 | —62,250 |
| Supplementary | 47,14,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 62,250 |

GRANT No. 43. MINES

Major heads Revenue : 258. Stationery and Printing, 268. Miscellaneous
General Services and 328. Mines and MineralsCapital : 465. Capital Outlay on Stationery and Printing
and Other Administrative Services, 528. Capital
Outlay on Mining and Metallurgical Industries and
728. Loans for Mining and Metallurgical Industries

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving -- Rs. |
|---------------|-------------|--|------------------------------|------------------------------|
| Revenue : | | | | |
| Voted | | | | |
| Original | 6,40,26,000 | 6,40,27,000 | 5,93,15,188 | —47,11,812 |
| Supplementary | 1,000 | | | |

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--------|--|------------------------------|----------------------------|
| Amount surrendered during the year (March 1976) | | | | 55,67,450 |
| Charged | | | | |
| Original | 12,000 | 42,000 | 31,764 | —10,236 |
| Supplementary | 30,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 10,000 |

| | | | | |
|---------------|-------------|-------------|-------------|-----------|
| Capital : | | | | |
| Original | 1,48,98,000 | 1,48,98,000 | 1,45,29,639 | —3,68,361 |
| Supplementary | .. | | | |

| | | | | |
|--|--|--|--|----------|
| Amount surrendered during the year (March 1976) | | | | 3,64,000 |
|--|--|--|--|----------|

Notes and comments

Revenue

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

| Head | Total grant | Actual expenditure | Excess + Saving — |
|------|-------------|-----------------------|----------------------|
|------|-------------|-----------------------|----------------------|

(In lakhs of rupees)

28. Mines and Minerals

ला(घ)(ii) Procurement and Processing

7-10. Mining, Crushing, Grinding and Transportation

| | | | | |
|---|----------|---------|---------|-------|
| O | 3,29.63 | 2,14.67 | 2,14.60 | —0.07 |
| R | —1,14.96 | | | |

Saving was due to less production of rock phosphate than estimated.

| Head | | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving - |
|-----------------------------------|--------|-------------|--|----------------------|
| ख(घ) (iv) Distribution | | | | |
| 5. Rents, Rates and Taxes/Royalty | | | | |
| O | 49.50 | 37.75 | 37.75 | |
| R | -11.75 | | | |

Saving was due to less sale of rock phosphate.

2. Savings were partly counterbalanced by excesses mainly under:—

258. Stationery and Printing

(ख)(ii) Purchase of Stationery Stores

1. Paper

| | | | | |
|---|-------|-------|-------|-------|
| O | 38.00 | 68.00 | 73.78 | +5.78 |
| R | 30.00 | | | |

The provision was augmented by re-appropriation on 31st March 1976 due to increase in the price of paper; even then the expenditure exceeded the final grant by Rs. 5.78 lakhs due mainly to more purchase of paper than anticipated.

(ग) Government Presses

1. Salaries

| | | | | |
|---|-------|-------|-------|-------|
| O | 52.62 | 61.52 | 61.92 | +0.40 |
| R | 8.90 | | | |

The additional funds of Rs. 8.90 lakhs were obtained through re-appropriation on 31st March 1976 due to fixation of pay of technical staff in the revised pay scales.

(ख)(ii) Purchase of Stationery Stores

2. Other Stores

| | | | | |
|---|-------|-------|-------|-------|
| O | 24.00 | 21.95 | 32.33 | +0.38 |
| R | 7.95 | | | |

The provision was augmented by re-appropriation on 31st March 1976

| Head | Total grant | Actual expenditure | Excess + Saving — |
|------|-------------|--------------------|----------------------|
|------|-------------|--------------------|----------------------|

(In lakhs of rupees)

due to more purchase of stores owing to more demand.

(ग) Government Presses

6. Machinery and Equipment/
Tools and Plant

| | | | | |
|---|------|------|------|-------|
| O | 0.30 | 7.16 | 7.14 | -0.02 |
| R | 6.86 | | | |

The provision was augmented by re-appropriation on 31st March 1976 for purchase of three H.M.T. printing machines.

(घ) Purchase and Supply of
Stationery Stores

(i) Stationery Offices and Stores

| | | | | |
|---|------|------|------|-------|
| O | 3.70 | 5.95 | 7.26 | +1.31 |
| R | 2.25 | | | |

The excess was due mainly to bulk purchase of paper, revision of freight charges and payment of arrears on account of pay revision of staff.

8. Mines and Minerals

(क) (ii) Charges for the Departmental
Collection of Royalty

1. Salaries

| | | | | |
|---|------|-------|-------|-------|
| O | 9.07 | 12.06 | 12.36 | +0.30 |
| R | 2.99 | | | |

The additional funds were obtained through re-appropriation on 31st

| Head | Total grant | Actual expenditure | Excess + Saving - |
|------|-------------|--------------------|-------------------|
|------|-------------|--------------------|-------------------|

(In lakhs of rupees)

March 1976 for payment of additional dearness allowance and for accommodating more cases of encashment of leave.

खा(घ) (iv) Distribution

7. Advertising, Sales and
Publicity Expenses

| | | | | |
|---|------|------|------|----|
| R | 2.50 | 2.50 | 2.50 | .. |
|---|------|------|------|----|

The funds were provided through re-appropriation on 31st March 1976 for payment of commission on sales to Rajasthan State Mines and Minerals Ltd., Jaipur.

खा(घ)(ii) Procurement and Processing

5. Rents, Rates and Taxes/Royalty

| | | | | |
|---|-------|-------|-------|----|
| O | 14.88 | 17.23 | 17.23 | .. |
| R | 2.35 | | | |

The additional funds were provided through re-appropriation on 31st March 1976 due to increase in the rates of royalty.

खा(क)(ii) Charges for the Departmental
Collection of Royalty

7. Machinery and Equipment/
Tools and Plant

| | | | | |
|---|------|------|------|-------|
| R | 4.83 | 4.83 | 4.81 | -0.02 |
|---|------|------|------|-------|

The funds were provided through re-appropriation on 31st March 1976 due to purchase of weigh-bridges.

GRANT No. 44. STATE ENTERPRISES (ALL VOTED)

Major heads Revenue : 320. industries and 328. Mines and Minerals

Capital : 523. Capital Outlay on Petroleum, Chemicals and Fertilizers Industries, 526. Capital Outlay on Consumer Industries and 726. Loans for Consumer Industries

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|-------------|--------------------|------------------------------|----------------------------|
| Revenue : | | | | |
| Original | 1,97,84,000 | 1,97,84,000 | 1,60,00,853 | —37,83,147 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 38,41,000 |
| Capital : | | | | |
| Original | 15,67,000 | 25,67,000 | 20,58,922 | —5,08,078 |
| Supplementary | 10,00,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 5,05,000 |

Notes and comments

Revenue:

1. Saving occurred mainly under :—

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|------------------------------------|-------------|---|---------------------|
| 320. Industries | | | |
| (a) (ii) Operation and Maintenance | | | |
| 5. Material and Supplies | | | |
| O | 60.00 | 10.03 | 10.02 |
| R | —49.97 | | |

Saving was due to less purchase of raw material owing to post-budget

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

decision of the Government to lease out the State Woollen Mills, Bikaner to a private party.

खा(ग)(iv) Other Expenditure

3. Rents, Rates and Taxes/Royalty

| | | | | |
|---|-------|------|------|-------|
| O | 10.00 | 3.58 | 3.57 | —0.01 |
| R | —6.42 | | | |

The anticipated saving was due to less payment of excise duty owing to less sale of yarn.

खा(ख)(ii) Operation and Maintenance

7. Other Charges

| | | | | |
|---|-------|------|------|----|
| O | 5.00 | 2.31 | 2.31 | .. |
| R | —2.69 | | | |

The saving was due to less expenditure on transportation of Crude to Sulphide Factory owing to less availability of Crude.

खा(ग)(ii) Operation and Maintenance

6. Maintenance

| | | | | |
|---|-------|------|------|-------|
| O | 7.00 | 4.47 | 4.49 | +0.02 |
| R | —2.53 | | | |

The anticipated saving was due to less purchase of material owing to post-budget decision of the Government to lease out the State Woollen Mills, Bikaner to a private party.

2. Savings were partly counterbalanced by excesses mainly under :—

खा(क)(ii) Operation and Maintenance

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving - |
|------------------------------------|-------------|--|----------------------|
| 1. Purchase and Excavation of Salt | | | |
| O 10.00 | 21.41 | 21.39 | -0.02 |
| R 11.41 | | | |

The funds were augmented by Rs. 11.41 lakhs through re-appropriation on 31st March 1976 for purchase of more salt than anticipated.

ख(ब) (ii) Operation and Maintenance

| | | | |
|----------|-------|-------|-------|
| 5. Power | | | |
| O 41.00 | 50.04 | 50.18 | +0.14 |
| R 9.04 | | | |

The funds were augmented by Rs. 9.04 lakhs due mainly to increase in prices of furnace oil, coal and coke.

ख(ब) (iv) Other Expenditure

| | | | |
|-------------|-------|-------|----|
| 1. Interest | | | |
| O 10.70 | 15.68 | 15.68 | .. |
| R 4.98 | | | |

Rupees 4.98 lakhs were provided by re-appropriation on 31st March 1976 for adjustment of more interest than anticipated on Capital employed in State Woollen Mills, Bikaner.

Capital

3. Saving occurred mainly under :—

523. Capital Outlay on Petroleum,
Chemicals and Fertilizers Industries

(क) (i) 1. Machinery and Equipment/

Tools and Plant

| | | | |
|---------|------|------|-------|
| O 9.00 | 3.12 | 3.09 | -0.03 |
| R -5.88 | | | |

The reduction of provision by Rs. 5.88 lakhs was due to revision of plant ceiling.

GRANT No. 45. IRRIGATION

Major heads Revenue: 309. Food, 332. Multipurpose River Projects and
333. Irrigation, Navigation, Drainage and Flood Control
Projects

Capital: 498. Capital Outlay on Co-operation,
532. Capital Outlay on Multipurpose River Projects and
533. Capital Outlay on Irrigation, Navigation, Drainage
and Flood Control Projects

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--------------|--|------------------------------|----------------------------|
| Revenue: | | | | |
| Voted | | | | |
| Original | 19,04,31,000 | 26,02,23,000 | 27,45,14,061 | +1,42,91,061 |
| Supplementary | 6,97,92,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 69,200 |
| Charged | | | | |
| Original | 2,000 | 2,000 | .. | —2,000 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 2,000 |
| Capital: | | | | |
| Voted | | | | |
| Original | 55,03,49,000 | 61,18,49,000 | 58,45,89,600 | —2,72,59,400 |
| Supplementary | 6,15,00,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 2,15,57,659 |

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving— Rs. |
|--|--------|--|------------------------------|----------------------------|
| Charged | | | | |
| Original | | 64,000 | 62,676 | —1,324 |
| Supplementary | 64,000 | | | |
| Amount surrendered during the year (March 1976) | | | | 799 |
| Notes and comments | | | | |
| Revenue | | | | |

1. The expenditure exceeded the grant (voted) by Rs. 1,42,91,061 which requires regularisation. The excess in this grant has occurred for the second year in succession. During 1974-75 the excess of Rs. 4,41.06 lakhs was 21 per cent of total provision.

2. In view of ultimate excess the supplementary grant of Rs. 6,97.92 lakhs obtained on 27th March 1976 proved inadequate.

3. Excess occurred mainly under:—

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|---|-------------|---|----------------------|
| 332. Multipurpose River Projects | | | |
| खा (ग) 1.I (ii) Revenue Staff | | | |
| O | 3.96 | 6.26 | +2.34 |
| S | 2.30 | | |

The reasons for the excess have not been communicated (March 1977).

खा(ब) Other Expenditure

1. Interest on Capital Account

| | | | | |
|---|---------|---------|---------|--------|
| O | 1,33.00 | 1,26.00 | 2,25.20 | +99.20 |
| R | —7.00 | | | |

Excess was due to charging of interest on capital accounts at 9 per cent as

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

prescribed by the Government in November 1974 instead of at 6 per cent adopted for estimation of provision by the department.

333. Irrigation, Navigation, Drainage and Flood Control Projects

का (घ) (ii) Works Expenditure

1. Maintenance

| | | | | |
|---|-------|-------|-------|--------|
| O | 55.00 | 63.41 | 90.07 | +26.66 |
| S | 8.00 | | | |
| R | 0.41 | | | |

Excess was attributed to the expenditure on works incurred by the Chief Engineer, Irrigation (Works) Punjab without provision.

| | | | |
|-----------------|----|------|-------|
| का (द) Suspense | .. | 9.01 | +9.01 |
|-----------------|----|------|-------|

Excess was attributed to booking of expenditure on purchase of material for works under 'Suspense' without provision and non-transfer of material to the respective works for want of budget provision.

खा (घ) Kadana Reservoir

Through the agency of Revenue Department

Add—Percentage Charges adjustable as under

(i) Direction and Administration

Voted

| | | | | |
|---|-------|-------|-------|--------|
| O | 26.71 | 26.71 | 37.07 | +10.36 |
|---|-------|-------|-------|--------|

Excess was due to adjustment of more *pro-rata* charges than provided owing to uncovered expenditure on works.

Capital

4. In view of the final saving of Rs. 2,72.59 lakhs, the supplementary grant of Rs. 6,15.00 lakhs obtained on 27th March 1976 proved excessive.

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

5. Substantial saving occurred mainly under the following heads:—

498. Capital Outlay on Co-operation

(ख)(iii) Investments in Kotputli Rural
Electrification Co-operative
Society
(Centrally Sponsored Scheme)

| | | | | |
|---|-------|-------|-------|--------|
| S | 35.00 | 35.00 | 10.00 | —25.00 |
|---|-------|-------|-------|--------|

Saving was due to less receipt of assistance from Rural Electrification Corporation of India Ltd., New Delhi.

532. Capital Outlay on Multipurpose River Projects

का (ब) II (ii) 1. Major Works

| | | | | |
|---|--------|-------|-------|--------|
| O | 37.30 | 26.14 | 16.05 | —10.09 |
| R | —11.16 | | | |

Out of the total saving of Rs. 21.25 lakhs, the anticipated saving of Rs. 11.16 lakhs was due to reduction in Plan ceiling. The final saving of Rs. 10.09 lakhs was due to less expenditure on account of non-finalisation of tenders received at higher rates for works.

ग (ब) II (i) Share of
Expenditure in Common
Works Chargeable to
Rajasthan State

| | | | | |
|---|---------|---------|---------|--------|
| O | 1,26.07 | 1,35.01 | 1,11.53 | —23.48 |
| R | 8.94 | | | |

Reasons for the final saving have not been communicated (March 1977).

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving - |
|---|-------------|--|----------------------|
| 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects | | | |

का(क)II(क)(i) 5. Office Expenses

| | | | | |
|---|-------|------|-------|--------|
| O | 10.24 | 8.79 | -2.87 | -11.66 |
| R | -1.45 | | | |

Anticipated saving of Rs. 1.45 lakhs was based on actual requirements. The final saving was attributed mainly to wrong booking of expenditure under other heads.

का(क)II(क)(ii) Buildings

| | | | | |
|---|--------|-------|-------|-------|
| O | 39.84 | 18.27 | 12.47 | -5.80 |
| R | -21.57 | | | |

Out of the total saving of Rs. 27.37 lakhs, the anticipated saving of Rs. 21.57 lakhs was due to modification of construction programme. The final saving of Rs. 5.80 lakhs was due to non-utilisation of material on works.

का(क)II(क)(ix) 1. Special

Tools and Plant

| | | | | |
|---|---------|---------|-------|----------|
| O | 60.00 | 1,62.10 | 38.28 | -1,23.82 |
| R | 1,02.10 | | | |

The augmentation of funds by re-appropriation on 31st March 1976 was due to modification of construction programme and resultant expected more expenditure. The final saving was attributed mainly to wrong booking of credits under this head instead of under similar head under stage II and receipt of credits on account of depreciation charges of machinery.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|--------------------------------|-------------|--|---------------------|
| का (क) II (क) (ix) 2. Ordinary | | | |
| Tools and Plant | | | |
| O 26.98 | 17.13 | 22.98 | +5.85 |
| R —9.85 | | | |

In view of the ultimate excess of Rs. 5.85 lakhs, the reduction of provision by Rs. 9.85 lakhs through re-appropriation on 31st March 1976 as per actual requirements proved excessive. The final excess of Rs. 5.85 lakhs was due to adjustment of cost of two T.M.B. Trucks and purchase of certain items of equipments of immediate need.

का (क) II (क) (iv) Canals

| | | | |
|-----------|---------|---------|--------|
| S 1,88.35 | 1,08.64 | 1,24.52 | +15.88 |
| R —79.71 | | | |

The reduction of provision by Rs. 79.71 lakhs through re-appropriation on 31st March 1976 was due to modification of construction programme. The final excess was due mainly to utilisation of more materials on works relating to Canals than anticipated.

का (क) II (क) 1. Add— Percentage Charges transferred from Major head '308'

| | | | |
|---------|-------|-------|--------|
| O 61.22 | 65.40 | 48.82 | —16.58 |
| R 4.18 | | | |

In view of the saving of Rs. 16.58 lakhs, the augmentation of funds by re-appropriation on 31st March 1976 for adjustment of *pro-rata* charges proved unnecessary. Reasons for the final saving have not been communicated (March 1977).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|---------------------------|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| का (क) III(i) 1. Salaries | | | |
| O | 45.99 | 31.77 | 6.61 |
| R | —14.22 | | |
| | | | —25.16 |

Out of the total saving of Rs. 39.38 lakhs, the anticipated saving of Rs.14.22 lakhs was due mainly to posts remaining vacant and reduction in project allowance paid to staff. The final saving of Rs. 25.16 lakhs was due mainly to non-transfer of expenditure initially booked under stage I.

का (क) III(iii) Distributories

| | | | | |
|---|---------|-------|-------|--------|
| O | 1,00.00 | 54.20 | 31.94 | —22.26 |
| R | —45.80 | | | |

Out of the total saving of Rs. 68.06 lakhs, the anticipated saving of Rs. 45.80 lakhs was due to modification of construction programme. The final saving of Rs. 22.26 lakhs was due to slackening of progress of work owing to non-supply of water because of closure of main canal and non-adjustment of debits for material received from stores.

का (क) IV(i) 1. Salaries

| | | | | |
|---|-------|-------|------|--------|
| O | 13.35 | 14.84 | 4.41 | —10.43 |
| R | 1.49 | | | |

The saving was due to non-formation of one sub-division for want of its sanction, non-transfer of work charged staff with five years service to regular cadre as required and non-payment of three instalments of additional dearness allowance to the employees of Punjab Government.

| Head | | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|----------------------------|-------|-------------|--|----------------------|
| का(ब)(i) Works Expenditure | | | | |
| 1. Major Works | | | | |
| 2. Minor Works | | | | |
| O | 25.22 | 19.77 | 16.96 | —2.81 |
| R | —5.45 | | | |

Out of the total saving of Rs. 8.26 lakhs, the anticipated saving of Rs. 5.45 lakhs was due to less expenditure on works than estimated. The final saving of Rs. 2.81 lakhs was due to non-adjustment of percentage charges leviable by Public Works (B & R) Department.

| | | | | |
|---|------|------|------|-------|
| का(ज)(i) Add—Pro-rata Charges transferred from Major head '333' | | | | |
| O | 6.00 | 6.00 | 3.65 | —2.35 |

Saving was due to adjustment of *pro-rata* charges in proportion to works outlay.

6. In the following heads augmentation of funds by re-appropriation proved unnecessary/excessive:—

532. Capital Outlay on Multipurpose
River Projects

का(ग)3(vi) 1. Ordinary
Tools and Plant

| | | | | |
|---|-------|-------|-------|--------|
| O | 14.29 | 39.59 | 14.17 | —25.42 |
| R | 25.30 | | | |

The final saving was due to non-transfer from suspense of debits relating to purchase of machinery for want of final bills and verification thereof.

| Head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving— |
|---|-------------|--|---------------------|
| 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects | | | |
| का(क)II(क) (i) 1. Salaries | | | |
| R | 26.65 | 26.65 | —26.65 |

The final saving was due to non-transfer of expenditure booked initially under stage I.

का (क)II(क) (viii) 2. Ordinary Tools and Plant

| | | | | |
|---|------|-------|------|-------|
| S | 6.77 | 10.22 | 7.15 | —3.07 |
| R | 3.45 | | | |

The augmentation of funds by re-appropriation on 31st March 1976 was due to more expenditure on works owing to modification of construction programme. The final saving was due mainly to less use of the departmental vehicles in Dattor circle owing to late starting of works.

का(क)II(क)(ix) Suspense (Net)

| | | | | |
|---|---------|---------|---------|----------|
| S | 1,47.57 | 2,77.49 | 1,69.10 | —1,08.39 |
| R | 1,29.92 | | | |

The augmentation of funds by re-appropriation on 31st March 1976 was due to modification of construction programme and resultant expected more expenditure. The final saving was due mainly to non-transfer of expenditure initially booked under stage I.

का (क) III(vi) Water Courses

| | | | | |
|---|-------|-------|-------|--------|
| O | 50.00 | 72.40 | 48.11 | —24.29 |
| R | 22.40 | | | |

The augmentation of funds by re-appropriation on 31st March 1976 was

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

due to modification of construction programme and resultant expected more expenditure. The final saving was due to non-adjustment of debits for material received from stores.

का(ग)(ii) 1. Major Works

| | | | | |
|---|-------|---------|---------|--------|
| O | 97.36 | 1,16.23 | 1,00.01 | —16.22 |
| R | 18.87 | | | |

The augmentation of funds by Rs. 18.87 lakhs by re-appropriation on 31st March 1976 was due to more expenditure on works in progress. The final saving was due to non-transfer of debits to works for stores from 'Suspense' owing to late allotment of extra funds for works.

का(स)I(iii) Machinery
and Equipment

| | | | | |
|---|---------|---------|---------|--------|
| O | —18.88 | 3,24.50 | 2,52.31 | —72.19 |
| S | 1,30.00 | | | |
| R | 2,13.38 | | | |

The augmentation of funds by re-appropriation on 31st March 1976 was due to purchase of earth moving machinery and other equipment as per allocation received from Gujarat Government. The final saving was due to non-receipt till end of the year of machinery ordered during the year.

7. The saving in the above heads was partly counterbalanced by excess mainly under:—

532. Capital Outlay on Multipurpose
River Projects

का(ग)(1)II(iv) Suspense (Net)

| | | | | |
|---|------|------|------|-------|
| R | 5.00 | 5.00 | 8.20 | +3.20 |
|---|------|------|------|-------|

Excess was due mainly to clearance of past liabilities.

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------|-------------|--------------------|------------------|
|------|-------------|--------------------|------------------|

(In lakhs of rupees)

आ(ग)(3)I(vii) Suspense (Net)

| | | | | |
|---|------|------|-------|--------|
| O | 3.40 | 7.80 | 37.73 | +29.93 |
| R | 4.40 | | | |

Excess was due to non-transfer of expenditure to the head 'Ordinary Tools and Plant' for want of final bills and verification thereof and non-adjustment of debits for stock issued to work.

आ(च) 1. Add-pro-rata Charges transferred from Major head '333'

| | | | | |
|---|------|------|------|-------|
| O | 0.60 | 1.00 | 6.31 | +5.31 |
| R | 0.40 | | | |

Excess was due to adjustment of more *pro-rata* charges owing to more expenditure on works.

533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects**का(क)II(क)(i) Stage I****3. Travel Expenses**

| | | | | |
|---|-------|------|-------|-------|
| O | 11.01 | 7.99 | 13.27 | +5.28 |
| R | -3.02 | | | |

In view of the excess of Rs. 5.28 lakhs, the reduction of provision by Rs. 3.02 lakhs on 31st March 1976 as per actual requirements proved unjustified. Excess was due mainly to non-transfer of expenditure relating to stage II booked initially under stage 1.

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

का(क)II(क)(vii) Water Courses ... 9.27 +9.27

Excess was attributed to booking of expenditure pertaining to 'Distributories' under this head by the department.

का(क)II(क)(viii) Other Charges ... 4.18 +4.18

Excess was due to wrong booking of expenditure pertaining to other heads under this head by the department.

का(क)II(क)(x) Suspense (Net)

| | | | | |
|---|----------|--------|-------|----------|
| O | 47.48 | | | |
| | | —78.66 | 73.33 | +1,51.99 |
| R | —1,26.14 | | | |

The reduction of provision by Rs. 1,26.14 lakhs by re-appropriation on 31st March 1976 was based on actual requirements. The final excess was attributed mainly to wrong booking of debits pertaining to stage II under this head and non-utilisation of material on works.

का(क)II(क)(viii) Stage II

1. Special Tools and Plant

| | | | | |
|---|-------|------|-------|--------|
| S | 1.50 | | | |
| | | 0.40 | 99.42 | +99.02 |
| R | —1.10 | | | |

Excess was due mainly to wrong booking of credits under stage I instead of this head.

का(क)II(ख)1(iii) Canals

| | | | | |
|---|------|------|------|-------|
| R | 3.77 | 3.77 | 8.48 | +4.71 |
|---|------|------|------|-------|

The funds were provided by re-appropriation on 31st March 1976 for expenditure on maintenance of canals. Reasons for the final excess of Rs. 4.71 lakhs have not been communicated (March 1977).

| Head | Total grant | Actual expenditure | Excess \uparrow Saving— |
|----------------------|-------------|--------------------|------------------------------|
| (In lakhs of rupees) | | | |

| | | | |
|-----------------------------|-----|------|-------|
| का(क)II(ब) 1. Water Courses | ... | 5.57 | +5.57 |
|-----------------------------|-----|------|-------|

Reasons for incurring expenditure in absence of any provision have not been communicated (March 1977).

का(क)III(व) Roads and Buildings

| | | | | |
|---|------|------|------|-------|
| O | 2.75 | 3.80 | 6.86 | +3.06 |
| R | 1.05 | | | |

Excess was due to adjustment of debits raised through manufacturing accounts for the year 1974-75 for services rendered by workshop.

का(क)III(ix) Suspense (Net)

| | | | | |
|---|-------|-------|-------|--------|
| O | 10.00 | 21.19 | 57.21 | +36.02 |
| R | 11.19 | | | |

The additional funds were obtained by re-appropriation on 31st March 1976 due to modification in construction programme and resultant expected more expenditure. The final excess of Rs. 36.02 lakhs was due mainly to non-adjustment of stock accounts and non-utilisation of material on works.

का(क)IV(i) 2. Travel Expenses

| | | | | |
|---|-------|------|------|-------|
| O | 0.79 | 0.76 | 4.15 | +3.39 |
| R | -0.03 | | | |

Reasons for the final excess have not been communicated (March 1977).

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| का(ग)(iii) Machinery and Equipment | | | |
| O 3.45 | 7.00 | 12.01 | +5.01 |
| R 3.55 | | | |

In view of the ultimate excess of Rs. 5.01 lakhs, the additional funds of Rs. 3.55 lakhs obtained by re-appropriation on 31st March 1976 proved inadequate. The final excess of Rs. 5.01 lakhs was due to adjustment of unexpected cash settlement bills at the end of the year and purchase of trucks.

का(ग)(iv) Suspense (Net)

| | | | | |
|---|------|------|-------|--------|
| O | 4.50 | 4.50 | 16.50 | +12.00 |
|---|------|------|-------|--------|

Excess was due to non-transfer of debits for stores to works owing to late allotment of extra funds for works.

का(स)I(ii)

1. Major Works

| | | | |
|-----------|---------|---------|--------|
| O 3,67.40 | 4,33.14 | 4,92.51 | +59.37 |
| R 65.74 | | | |

In view of the ultimate excess of Rs. 59.37 lakhs, the additional funds obtained by re-appropriation on 31st March 1976 due to increase in Plan ceiling proved inadequate. The final excess of Rs. 59.37 lakhs was due to clearance of outstanding liabilities.

का(क)(iv) Suspense (Net)

| | | | |
|---------|------|------|-------|
| O -2.15 | 1.59 | 5.68 | +4.09 |
| R 3.74 | | | |

In view of the ultimate excess of Rs. 4.09 lakhs, the additional funds of Rs. 3.74 lakhs obtained by re-appropriation on 31st March 1976 as per actual

| Head | Total grant | Actual expenditure | Excess + Saving— |
|------|-------------|--------------------|------------------|
|------|-------------|--------------------|------------------|

(In lakhs of rupees)

requirements proved inadequate. The final excess of Rs. 4.09 lakhs was due to unexpected debits to 'Stock' owing to unanticipated receipt of building material at the fag end of the year.

8. A case of unnecessary reduction of provision by re-appropriation is given below :—

533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects

का(क)II(क) (i) 1. Salaries

| | | | | |
|---|---------|---------|---------|--------|
| O | 1,78.91 | 1,07.75 | 1,83.14 | +75.39 |
| R | —71.16 | | | |

The final excess was due mainly to non-transfer of expenditure relating to stage II booked initially under stage I.

9. The following table shows the establishment and tools and plant charges for 1973-74 to 1975-76 and their percentage to the works outlay for those years:—

| Head of account and year | Works outlay on which charges distribution is based | Establishment charges | Percentage of establishment charges to the works outlay | Tools and Plant charges | Percentage of Tools and Plant charges to works outlay |
|--------------------------|---|-----------------------|---|-------------------------|---|
| | (Rupees in lakhs) | | | (Rupees in lakhs) | |

1. 332. Multipurpose River Projects

| | | | | | |
|---------|---------|-------|-------|------|------|
| 1973-74 | 1,05.66 | 49.84 | 47.2 | 0.94 | 1.5 |
| 1974-75 | 1,20.03 | 73.27 | 61.04 | 3.54 | 2.95 |
| 1975-76 | 1,24.72 | 77.73 | 62.32 | 0.28 | 0.22 |

| Head of account and year | Works outlay on which distribution is based | Establishment charges | Percentage of establishment charges to the works outlay | Tools and Plant charges | Percentage of Tools and Plant charges to works outlay |
|--------------------------|---|-----------------------|---|-------------------------|---|
|--------------------------|---|-----------------------|---|-------------------------|---|

(Rupees in lakhs)

(Rupees in lakhs)

2. 333. Irrigation, Navigation, Drainage and Flood Control Projects

| | | | | | |
|---------|---------|---------|-------|-------|------|
| 1973-74 | 1,80.96 | 1,74.84 | 96.62 | 8.81 | 4.87 |
| 1974-75 | 2,87.84 | 2,09.04 | 72.62 | 5.56 | 1.93 |
| 1975-76 | 6,85.75 | 2,42.63 | 35.38 | 10.56 | 1.54 |

3. 532. Capital Outlay on Multipurpose River Projects

| | | | | | |
|---------|----------|---------|------|-------|------|
| 1973-74 | 23,26.14 | 2,14.54 | 9.2 | 7.85 | 0.3 |
| 1974-75 | 18,62.35 | 41.14 | 2.21 | 14.79 | 0.79 |
| 1975-76 | 21,76.65 | 48.35 | 2.22 | 32.40 | 1.49 |

4. 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects

| | | | | | |
|---------|----------|---------|-------|---------|-------|
| 1973-74 | 11,83.61 | 2,70.46 | 22.85 | 54.80 | 4.63 |
| 1974-75 | 15,35.46 | 3,66.77 | 23.89 | 2,22.56 | 14.49 |
| 1975-76 | 23,61.18 | 3,94.06 | 16.69 | 4,73.01 | 20.03 |

10. 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 four sub-divisions viz. (1) Purchases, (2) Stock, (3) Miscellaneous Works Advances and (4) Workshop Suspense.

The nature of transactions under each of the 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 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.

The break-up of 'Suspense' transactions in this grant in 1975-76 is given below together with the opening and closing balances under the different

s ub-heads of suspense—

| Suspense-head | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|---|--------------------|------------------------------|-------------------------------|----------------|--------------------|
| (In lakhs of rupees) | | | | | |
| (i) 332. Multipurpose River Projects | | | | | |
| Purchases | —0.41 | 1.12 | 1.10 | 0.02 | —0.39 |
| Stock | 4.25 | 7.12 | 6.16 | 0.96 | 5.21 |
| Miscellaneous Works Advances | 3.81 | 0.88 | 1.29 | —0.41 | 3.40 |
| TOTAL | 7.65 | 9.12 | 8.55 | 0.57 | 8.22 |

**(ii) 333. Irrigation, Navigation,
Drainage and Flood
Control Projects**

| | | | | | |
|---------------------------------|----------------|----------------|----------------|--------------|----------------|
| Purchases | —22.91 | 17.21 | 21.92 | —4.71 | —27.62 |
| Stock | 85.50 | 2,11.43 | 1,83.78 | 27.65 | 1,13.15 |
| Miscellaneous Works Advances | 68.18 | 44.55 | 56.02 | —11.47 | 56.71 |
| Workshop Suspense | 0.77 | .. | .. | .. | 0.77 |
| TOTAL | 1,31.54 | 2,73.19 | 2,61.72 | 11.47 | 1,43.01 |

**(iii) 532. Capital Outlay on
Multipurpose River
Projects**

| | | | | | |
|-----------|----------|-------|---------|--------|---------|
| Purchases | —2,37.62 | 8.56 | 14.59 | —6.03 | 2,43.65 |
| Stock | 93.30 | 94.60 | 1,13.13 | —18.53 | 74.77 |

| Suspense-head | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|---------------------------------|--------------------|------------------------------|-------------------------------|----------------|--------------------|
| (In lakhs of rupees) | | | | | |
| Miscellaneous Works Advances | 19,74.65 | 1,01.54 | 1,07.36 | —5.82 | 19,68.83 |
| Workshop Suspense | 8.45 | ... | ... | ... | 8.45 |
| TOTAL | 18,38.76 | 2,04.70 | 2,35.08 | —30.38 | 18,08.38 |

(iv) 533. **Capital Outlay on
Irrigation, Navigation,
Drainage and Flood
Control Projects**

| | | | | | |
|---------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| Purchases | —12.49 | 1.48 | 1.49 | —0.01 | —12.50 |
| Stock | 5,25.66 | 32,08.66 | 28,85.73 | 3,22.93 | 8,48.59 |
| Miscellaneous Works Advances | 10,18.59 | 8,42.80 | 10,31.29 | —1,88.49 | 8,30.10 |
| Workshop Suspense | 8.10 | 36.04 | 33.57 | 2.47 | 10.57 |
| TOTAL | 15,39.86 | 40,88.98 | 39,52.08 | 1,36.90 | 16,76.76 |

GRANT No. 46. TOURISM (ALL VOTED)

Major head 339. Tourism

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|---------------|-----------|--------------------|------------------------------|-----------------------------|
| Revenue: | | | | |
| Original | 19,22,000 | 20,74,000 | 20,91,308 | +17,308 |
| Supplementary | 1,52,000 | | | |

Amount surrendered during
the year

Notes and comments

1. The expenditure exceeded the grant by Rs. 17,308 which requires regularisation.

2. Excess occurred mainly under the head '(iv) Tourist Accommodation (ii) Departmental Canteen' due to incurring of expenditure as per approval of the Planning department received after the prescribed date for submission of approval to the Finance department for supplementary grant.

GRANT No. 47. TOWN PLANNING (ALL VOTED)

Major heads Revenue: 265. Other Administrative Services, 283. Housing and 284. Urban Development

Capital: 483. Capital Outlay on Housing, 683. Loans for Housing and 684. Loans for Urban Development

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|-----------|--------------------|------------------------------|-----------------------------|
| Revenue: | | | | |
| Original | 70,72,000 | 70,72,000 | 59,62,813 | —11,09,187 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1976) | | | | 11,29,756 |

| | Total grant | Actual expenditure | Excess + Saving — |
|---------------|-------------|--------------------|-------------------|
| | Rs. | Rs. | Rs. |
| Capital : | | | |
| Original | 47,50,000 | | |
| Supplementary | 1,52,50,000 | | |
| | 2,00,00,000 | 1,99,26,429 | —73,571 |

Amount surrendered during the year (March 1976)

51,260

Notes and comments

Revenue

Saving occurred mainly under:—

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

265. Other Administrative Services

(स) Other Expenditure

(v) Land Directorate

O 10.00

R 10.00

The entire provision was surrendered on 31st March 1976 due to non-formation of Land Directorate.

In 1974-75 also the entire provision of Rs. 26.00 lakhs remained unutilised under this head for similar reason.

APPENDIX

| | | |
|-------|---------------------------|---------------|
| 1 | Secretary | 10,000.00 |
| 2 | Revenue | 10,000.00 |
| 3 | General Fund | 1,000,000.00 |
| 4 | Interest on Bonds | 100,000.00 |
| 5 | Public Works | 200,000.00 |
| 6 | Grants and Subsidies | 1,000,000.00 |
| 7 | Capital Expenditures | 1,000,000.00 |
| 8 | Food | 1,000,000.00 |
| 9 | Family Relief | 1,000,000.00 |
| 10 | Construction | 1,000,000.00 |
| 11 | Education | 1,000,000.00 |
| 12 | For Protection | 1,000,000.00 |
| 13 | Animal Industry | 1,000,000.00 |
| 14 | Fire and Small Industries | 1,000,000.00 |
| 15 | Wages | 1,000,000.00 |
| 16 | Interest | 1,000,000.00 |
| Total | | 10,000,000.00 |

APPEN-

(Referred to in the summary of
Grant-wise details of estimates (voted) and actuals

| Number and name of grant | Budget estimates | |
|----------------------------------|------------------|--------------|
| 1 | Revenue | Capital |
| | 2 | 3 |
| | Rs. | Rs. |
| 4. Secretariat | 10,00,000 | .. |
| 8. Revenue | 1,09,000 | .. |
| 14. Treasuries, Pensions, etc. | 1,28,72,000 | .. |
| 15. Taxes on Vehicles | 22,47,000 | .. |
| 16. Police | 20,30,000 | .. |
| 19. Public Works | 3,61,92,000 | .. |
| 21. Roads and Bridges | .. | 20,88,000 |
| 22. Functional Buildings | .. | 4,00,000 |
| 30. Food | .. | 1,44,23,000 |
| 33. Famine Relief | 10,19,00,000 | .. |
| 35. Co-operation | .. | .. |
| 36. Agriculture | .. | 43,00,000 |
| 37. Minor Irrigation | .. | 35,25,000 |
| 38. Animal Husbandry | .. | 50,00,000 |
| 42. Village and Small Industries | .. | .. |
| 43. Mines | .. | .. |
| 45. Irrigation | .. | 20,62,27,000 |
| TOTAL | 15,63,50,000 | 23,59,63,000 |

DIX

Appropriation Accounts at Page 15-16)

of recoveries adjusted in the accounts in reduction of expenditure

| Actuals | | Actuals compared with Budget | |
|--------------|--------------|------------------------------|-----------------|
| | | More + Less— | More + Less— |
| Revenue | Capital | Revenue | Capital |
| 4 | 5 | 6 | 7 |
| Rs. | Rs. | Rs. | Rs. |
| 8,76,401 | .. | —1,23,599 | .. |
| 1,06,552 | .. | —2,448 | .. |
| 2,16,01,961 | .. | +87,29,961 | .. |
| 25,96,372 | .. | +3,49,372 | .. |
| 22,83,630 | .. | +2,53,630 | .. |
| 9,03,95,681 | 9,11,712 | +5,42,03,681 | +9,11,712 |
| 13,36,645 | .. | +13,36,645 | —20,88,000 |
| — | 5,52,000 | .. | +1,52,000 |
| .. | 75,69,399 | .. | —68,53,601 |
| 10,25,84,749 | — | +6,84,749 | .. |
| .. | 1,11,700 | .. | +1,11,700 |
| .. | 1,47,07,025 | .. | +1,04,07,025 |
| 48,46,374 | 12,58,714 | +48,46,374 | —22,66,286 |
| .. | 2,94,631 | .. | —47,05,369 |
| .. | 1,700 | .. | +1,700 |
| .. | 7,59,229 | .. | +7,59,229 |
| .. | 19,68,34,268 | .. | —93,92,732 |
| 22,66,28,365 | 22,30,00,378 | +7,02,78,365 | —1,29,62,622 |

ERRATA

Appropriation Accounts 1975-76 of Government of Rajasthan

| Page | Reference | For | Read |
|------|--|-------------------------|--------------------------|
| 31 | bottom line | (March 1976). | (March 1976). |
| 32 | bottom line | treasuries | treasuries |
| 34 | 288. Social Security and Welfare | (ख) IV Contribution to | (ख) (IV) Contribution to |
| 38 | 255. Police (ग) (i) IV | Modernisation of Police | Modernisation of Police |
| 42 | Headings Col. 4 | Exceeds | Excess |
| 51 | 15th line | fore | fore, |
| 51 | line above footnote 1st column | —18.18 | 18.18 |
| 56 | 7th line | state | State |
| 58 | 4th line from the bottom | need | Need |
| 69 | खा(ग) Government Secondary Schools—2nd line of the explanation | due mainly | mainly |
| 84 | Notes and comments 1 | Rs. 7,43,450 | Rs. 7,73,450 |
| 140 | Sixth line from bottom | non-transfer | non-transfer |
| 149 | Closing balance against Purchases below M. H. '532' | 2,43.65 | —2,43.65 |
| 150 | 7th line opening balance | 8.4 | 8.43 |



COMPTROLLER AND AUDITOR GENERAL OF INDIA
1977

Printed by the Superintendent, Government Central Press, Jaipur