



सत्यमेव जयते

GOVERNMENT OF RAJASTHAN

APPROPRIATION
ACCOUNTS
1977-78



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1977-78 presents the accounts of sums expended in the year ended 31st March 1978 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		Expendi-
	Revenue Rs.	Capital Rs.	Revenue Rs.
1. Legislature			
Voted	61,87,000	..	50,35,742
Charged	1,35,000	..	1,25,099
2. Governor, etc.			
Voted	68,000	..	58,452
Charged	15,42,000	..	14,22,090
3. Council of Ministers			
Voted	27,77,000	..	19,12,965
4. Secretariat			
Voted	2,81,03,000	..	2,65,65,827
Charged	2,000	..	39
5. General Administration			
Voted	2,00,80,000	1,07,000	1,99,64,959
Charged	1,000	..	508
Public Service Commission Charged	20,56,000	..	20,61,789
6. Administration of Justice			
Voted	2,60,92,000	..	2,40,61,094
Charged	37,58,000	..	36,40,350
7. Elections			
Voted	3,41,36,000	..	3,40,86,898
Charged	3,000	..	2,406
8. Revenue			
Voted	16,72,06,000	1,39,65,000	15,39,11,866
Charged	1,58,000	..	1,36,067

ACCOUNTS 1977-78

ture		Saving		Excess	
Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	
..	11,51,258	..	..	..
..	9,901	..	..	..
..	9,548	..	..	..
..	1,19,910	..	..	..
..	8,64,035	..	..	..
..	15,37,173	..	..	..
..	1,961	..	..	..
..	1,15,041	1,07,000	..	..
..	492	..	..	..
..	..	..	5,789	..	
..	20,30,906	..	..	..
..	1,17,650	..	..	..
..	49,102	..	..	..
..	594	..	..	..
62,03,019	1,32,94,134	77,61,981	..	..
..	21,938	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation		Expen-
	Revenue Rs.	Capital Rs.	Revenue Rs.
9. Forest			
Voted	10,25,65,000	3,20,000	9,81,39,700
Charged	1,000	..	633
10. Stamps			
Voted	45,27,000	..	46,68,004
11. Immovable Property Tax			
Voted	26,13,000	..	21,72,202
12. Excise			
Voted	3,92,02,000	..	3,38,80,066
Charged	3,000	..	2,409
13. Sales Tax			
Voted	2,81,55,000	..	2,43,12,184
Charged	5,000	..	2,664
14. Treasuries, Pensions, etc.			
Voted	15,13,36,000	39,43,51,000	15,03,44,965
Charged	61,56,05,000	2,06,36,31,000	57,69,32,083
15. Vehicles Tax			
Voted	65,05,000	..	54,07,659
Charged	1,000	..	..
16. Police			
Voted	27,23,98,000	50,02,000	27,65,38,532
Charged	4,000	..	..
17. Jail			
Voted	2,07,87,000	..	2,11,74,622
Charged	4,000	..	3,883
18. Information and Publicity			
Voted	59,50,000	..	56,14,183
Charged	1,000	..	..

ACCOUNTS 1977-78—(Contd.)

Expenditure		Savings		Excess	
Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
1,73,833	44,25,300	1,46,167	..	..	..
..	367	..	..	..	..
..	..	..	1,41,004	..	..
..	4,40,798	..	..	..	..
..	53,21,934	..	..	..	..
..	591	..	..	..	..
..	38,42,816	..	..	..	..
..	2,336	..	..	..	..
39,69,00,248	9,91,035	..	..	25,49,248	..
2,06,72,28,997	3,86,72,917	..	..	35,97,997	..
..	10,97,341	..	..	..	..
..	1,000	..	..	..	..
50,00,000	..	2,000	41,40,532	..	..
..	4,000	..	..	..	..
..	..	..	3,87,622	..	..
..	117	..	..	..	..
..	3,35,817	..	..	..	..
..	1,000	..	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation		Expen-
	Revenue Rs.	Capital Rs.	Revenue Rs.
19. Public Works			
Voted	8,99,40,000	2,12,28,000	13,39,11,403
Charged	1,18,000	..	1,02,930
20. Housing			
Voted	80,73,000	1,72,10,000	86,50,262
Charged	1,000	36,000	..
21. Roads and Bridges			
Voted	17,86,40,000	7,67,89,000	18,31,78,695
Charged	5,000	1,000	..
22. Official Buildings			
Voted	6,87,000	8,59,26,000	5,98,149
Charged	..	1,75,000	..
23. Labour and Employment			
Voted	1,93,08,000	..	1,89,81,280
24. Education			
Voted	1,02,13,22,000	24,02,000	1,00,57,46,321
Charged	39,000	..	35,622
25. Art and Culture			
Voted	65,82,000	..	65,57,588
Charged	1,000	..	..
26. Medical			
Voted	36,89,83,000	60,000	36,81,94,633
Charged	32,000	..	23,914
27. Public Health			
Voted	15,55,05,000	10,90,24,000	14,64,30,826
Charged	11,000	..	7,611
28. Family Welfare			
Voted	5,81,56,000	..	3,69,49,633
Charged	1,000	..	..
29. Urban Development			
Voted	3,64,61,000	1,01,000	3,41,81,751
30. Food			
Voted	98,75,000	44,68,000	90,10,254
Charged	5,000	1,000	3,800

ACCOUNTS 1977-78—(Contd.)

Expenditure		Savings		Excess	
Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
1,71,30,068	..	40,97,932	4,39,71,403	..	..
..	15,070	..	..	..	..
1,71,86,151	..	23,849	5,77,262	..	..
35,402	1,000	598	..	..	..
7,60,53,335	..	7,35,665	45,38,695	..	..
..	5,000	1,000	..	..	..
8,64,15,064	88,851	..	..	4,89,064	..
1,74,000	..	1,000	..	..	..
..	3,26,720	..	..	..	..
18,02,458	1,55,75,679	5,99,542	..	..	..
..	3,378	..	..	..	..
..	24,412	..	..	..	..
..	1,000	..	..	..	..
..	7,88,367	60,000	..	..	..
..	8,086	..	..	..	..
10,28,08,454	90,74,174	62,15,546	..	..	..
..	3,389	..	..	..	..
..	2,12,06,367	..	..	..	..
..	1,000	..	..	..	..
1,00,000	22,79,249	1,000	..	..	..
33,44,334	8,64,746	11,23,666	..	..	..
..	1,200	1,000	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation		Expen-
	Revenue Rs.	Capital Rs.	Revenue Rs.
31. Relief and Rehabilitation			
Voted	2,86,98,000	50,48,000	2,81,23,456
Charged	1,000	2,000	..
32. Social Welfare			
Voted	7,37,32,000	2,00,000	6,88,26,915
Charged	6,000	..	5,597
33. Famine Relief			
Voted	16,23,10,000	5,000	12,84,64,660
Charged	10,000	..	4,138
34. Economics and Statistics			
Voted	75,31,000	..	70,09,478
35. Co-operation			
Voted	2,99,05,000	5,86,42,000	2,51,87,609
Charged	3,000	..	..
36. Agriculture			
Voted	7,86,43,000	6,70,72,000	6,90,85,264
Charged	6,000	..	5,631
37. Minor Irrigation			
Voted	26,22,56,000	3,65,12,000	24,91,37,228
Charged	5,000	..	..
38. Animal Husbandry			
Voted	7,97,87,000	3,12,000	7,69,80,252
Charged	2,000	..	..
39. Dairy			
Voted	1,56,38,000	2,63,07,000	1,19,72,402
40. Community Development			
Voted	11,19,66,000	..	11,15,13,655
Charged	1,000	..	..
41. Industries			
Voted	2,65,03,000	98,63,000	2,22,42,648
Charged	1,000	..	..
42. Village and Small Industries			
Voted	76,22,000	94,60,000	1,78,85,381
43. Mines			
Voted	10,82,84,000	49,02,000	9,66,96,960
Charged	15,000	..	14,582

ACCOUNTS 1977-78-(Contd.)

ture	Saving		Excess	
	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
	46,94,017 1,765	5,74,544 1,000	3,53,983 235	....
	2,00,000 ..	49,05,085 403	....	....
	275 ..	3,38,45,340 5,862	4,725..	....
	..	5,21,522	..	..
	4,48,64,500 ..	47,17,391 3,000	1,37,77,500..	....
	6,72,95,386 ..	95,57,736 369	.. ..	2,23,386 ..
	2,39,21,863 ..	1,31,18,772 5,000	1,25,90,137..	....
	1,20,488 ..	28,06,748 2,000	1,91,512..	....
	1,49,98,060	36,65,598	1,13,08,940	..
	.. ..	4,52,345 1,000	....	....
	97,59,695 ..	42,60,352 1,000	1,03,305..	....
	1,15,04,299	..	..	1,02,63,381
	47,92,992 ..	1,15,87,040 418	1,09,008..	....

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation		Exp	
	Revenue Rs.	Capital Rs.	Revenue Rs.	
44. Enterprises				
Voted	1,14,09,000	54,32,000	1,07,18,8	
45. Irrigation				
Voted	38,90,86,000	88,85,54,000	39,24,06,8	
Charged	29,000	13,000	27,5	
46. Tourism				
Voted	49,32,000	..	48,59,1	
47. Town Planning				
Voted	70,80,000	60,57,000	63,16,8	
48. Tribal				
Voted	4,74,49,000	2,27,35,000	4,28,96,9	
TOTAL	Voted	4,32,50,50,000	1,87,20,54,000	4,21,05,65,3
	Charged	62,35,71,000	2,06,38,59,000	58,45,61,4
GRAND TOTAL	4,94,86,21,000	3,93,59,13,000	4,79,51,26,7	

ACCOUNTS 1977-78—(Concl'd.)

Expenditure	Saving		Excess	
	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
	45,42,484	6,90,157	8,89,516	..
	81,39,91,118	..	7,45,62,882	33,20,808
	..	1,414	13,000	..
	..	72,816	..	..
	73,55,617	7,63,104	..	..
	1,90,75,462	45,52,047	36,59,538	..
	1,74,02,33,220	18,18,25,400	13,84,25,394	6,73,40,707
	2,06,74,40,164	3,90,15,358	16,833	5,789
	3,80,76,73,384	22,08,40,758	13,84,42,227	6,73,46,496
				1,02,02,611

The excess over the following twelve grants requires regularisation:—

Serial Number	Number and name of the grant	Excess	
		Revenue Rs.	Capital Rs.
1.	10-Stamps	1,41,004	..
2.	14-Treasuries, Pensions, etc.	..	25,49,24
3.	16-Police	41,40,532	..
4.	17-Jail	3,87,622	..
5.	19-Public Works	4,39,71,403	..
6.	20-Housing	5,77,262	..
7.	21-Roads and Bridges	45,38,695	..
8.	22-Official Buildings	..	4,89,06
9.	36-Agriculture	..	2,23,38
10.	42-Village and Small Industries	1,02,63,381	20,44,29
11.	45-Irrigation	33,20,808	..
12.	47-Town Planning	..	12,98,617

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

Serial Number	Number and name of appropriation	Excess	
		Revenue Rs.	Capital Rs.
1.	Public Service Commission	5,789	..
2.	14-Treasuries, Pensions, etc.	..	35,97,997

The expenditure shown above does not include an amount of Rs. 2,54,80,747 met by advances from the Contingency Fund which were not subsequently 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.
278. Art and Culture	10,97,000
288. Social Security and Welfare	8,01,215
312. Fisheries	3,73,000
320. Industries	31,67,532
477. Capital Outlay on Education, Art and Culture	40,00,000
505. Capital Outlay on Agriculture	20,82,000
530. Investments in Industrial Financial Institutions	20,00,000
684. Loans for Urban Development	44,00,000
712. Loans for Fisheries	60,000
720. Loans for Industrial Research and Development	40,00,000
721. Loans for Village and Small Industries	20,00,000
726. Loans for Consumer Industries	15,00,000
TOTAL	2,54,80,747

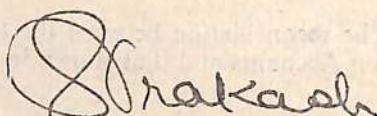
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts. In Grant no. 45 (Major heads 332-Multipurpose 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	Capital	Total
	Rs. 1	Rs. 2	Rs. 3
Total expenditure according to Appropriation Accounts	4,21,05,65,307	1,74,02,33,220	5,95,07,98,527
<i>Deduct</i> —Total of recoveries shown in Appendix at pages 144—145	18,86,51,017	22,26,88,948	41,13,39,965
Net total expenditure as shown in the Finance Accounts	4,02,19,14,290	1,51,75,44,272	5,53,94,58,562

	Charged		
	Revenue	Capital	Total
	Rs. 4	Rs. 5	Rs. 6
Total expenditure according to Appropriation Accounts	58,45,61,431	2,06,74,40,164	2,65,20,01,595
<i>Deduct</i> —Total of recoveries shown in Appendix at pages 144—145	1,419	..	1,419
Net total expenditure as shown in the Finance Accounts	58,45,60,012	2,06,74,40,164	2,65,20,00,176

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 1977-78.



(GIAN PRAKASH)

New Delhi,

Comptroller and Auditor General of India

The 5th June, 1979

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	61,87,000	61,87,000	50,35,742	—11,51,258
Supplementary	..			
Amount surrendered during the year (March 1978)				10,22,000
Charged				
Original	1,35,000	1,35,000	1,25,099	—9,901
Supplementary	..			
Amount surrendered during the year (March 1978)				9,000

Note/comment

Saving occurred mainly under खा(क) Legislative Assembly (i) Legislature 1. Salaries (voted) (provision: Rs. 13.00 lakhs; expenditure: Rs. 11.67 lakhs) and 2. Travel Expenses (voted) (provision: Rs. 24.40 lakhs; expenditure: Rs. 16.49 lakhs) due to dissolution of Fifth Vidhan Sabha on 30th April 1977 (reconstituted on 22nd June 1977).

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	68,000	68,000	58,452	—9,548
Supplementary	..			
Amount surrendered during the year (March 1978)				10,000

GRANT No. 2—(Concl'd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged</i>				
<i>Original</i>	13,82,000	15,42,000	14,22,090	-1,19,910
<i>Supplementary</i>	1,60,000			
<i>Amount surrendered during the year (March 1978)</i>				22,389

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

Major head 213. Council of Ministers

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Revenue</i>				
<i>Original</i>	27,77,000	27,77,000	19,12,965	-8,64,035
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (March 1978)</i>				8,79,625

Note/comment

Saving occurred mainly under the head (iv) Other Expenditure (iv) Maintenance and running of Vehicles (provision :Rs. 12.00 lakhs; expenditure : Rs. 7.27 lakhs) due reportedly to less expenditure on use of vehicles after the change in council of ministers.

GRANT No. 4. SECRETARIAT

Major heads 252. Secretariat-General Services, 265. Other Administrative Services, 276. Secretariat-Social and Community Services and 296. Secretariat-Economic Services

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Revenue</i>				
<i>Voted</i>				
<i>Original</i>	2,76,77,000	2,81,03,000	2,65,65,827	-15,37,173
<i>Supplementary</i>	4,26,000			
<i>Amount surrendered during the year (March 1978)</i>				15,88,650

GRANT No. 4—(Contd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Charged				
Original	2,000	2,000	39	—1,961
Supplementary	..			
Amount surrendered during the year (March 1978)				1,961

Notes and comments

1. In view of the ultimate saving of Rs. 15.37 lakhs in the grant (voted) the additional funds of Rs. 4.26 lakhs obtained through supplementary grant on the 14th March 1978 could have been restricted to token provision wherever required for 'new service' items.

2. Saving over the original provision (voted) occurred mainly under:—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2. Secretariat—General Services				
(क) Secretariat				
(ii) Department of Personnel				
5. Office Expenses				
O	17.02	13.10	13.32	+0.22
R	—3.92			

The anticipated saving was due to less expenditure on office contingencies than anticipated.

फ) (i) Cabinet and General Administration Department				
I. Through the agency of Department of Personnel				
1. Salaries				
O	14.34	11.70	11.78	+0.08
R	—2.64			

The anticipated saving was due to abolition of certain posts.

फ) (vi) Revenue Department				
1. Salaries				
O	13.01	10.53	10.53	..
R	—2.48			
Saving was due reportedly to excess funds originally allotted for payment of				

GRANT No. 4—(Concl'd.)

arrears under Revised New Pay Scales, 1976.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+ —
296. Secretariat-Economic Services				
(ख) Secretariat				
(iv) State Planning Machinery				
O	15.88	11.88	11.77	—0.11
R	—4.00			

Saving over the original provision was due mainly to less expenditure on office contingencies than anticipated (Rs. 1.83 lakhs) and some posts remaining vacant (Rs. 1.75 lakhs).

(ख) (v) Agriculture-cum-Co-operative Department

6. Other Charges
Research Studies and Survey Work

O	3.30
R	—3.30			

The entire provision remained unutilised due reportedly to non-starting of Research Study and Survey Work during the year as a result of non-availability of suitable technical hands.

GRANT No. 5. GENERAL ADMINISTRATION

Major heads Revenue- 229. Land Revenue, 253. District Administration, 265. Other Administrative Services, 268. Miscellaneous General Services, 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 or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue				
Voted Original	1,72,07,000	2,00,80,000	1,99,64,959	—1,15,041
Supplementary	28,73,000			

GRANT No. 5—(Concl'd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Amount surrendered during the year (March 1978)				3,633
Charged				
Original	1,000	1,000	508	—492
Supplementary	..			
Amount surrendered during the year				..
Capital				
Voted				
Original	1,07,000	1,07,000	..	—1,07,000
Supplementary	..			
Amount surrendered during the year (March 1978)				99,000

PUBLIC SERVICE COMMISSION (ALL CHARGED)

Major head 251. Public Service Commission

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Original	18,45,000	20,56,000	20,61,789	+5,789
Supplementary	2,11,000			
Amount surrendered during the year (March 1978)				60
Note/comment				

The expenditure exceeded the appropriation by Rs. 5,789 which requires regularisation. The excess was reported to be due to payments being made to experts and incurring of essential expenditure on 31st March 1978 in connection with Rajasthan Administrative Service (Emergency) Examination.

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	2,60,92,000	2,60,92,000	2,40,61,094	—20,30,906
Supplementary	..			
Amount surrendered during the year (March 1978)				7,42,000

GRANT No. 6—(Contd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged</i>				
<i>Original</i>	37,58,000	37,58,000	36,40,350	—1,17,650
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (March 1978)</i>				98,088

Notes and comments

1. Against the saving of Rs. 20.31 lakhs in the grant (voted) only Rs. 7.42 lakhs were surrendered in March 1978.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(ख) Civil and Sessions Courts			
(iii) Munsif's-cum-Judicial Magistrates Courts			
1. Salaries			
O	1,19.50	1,15.56	1,10.84
R	—3.94		—4.72

Saving was attributed to some posts of munsiffs and related ministerial staff remaining vacant.

(ख) (i) District and Additional District Judges Courts

1. Salaries			
O	75.84	75.76	72.61
R	—0.08		—3.15

The final saving of Rs. 3.15 lakhs was attributed to some posts remaining vacant

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

1. Salaries			
O	21.12	19.91	18.70
R	—1.21		—1.21

Saving was attributed to some posts of Chief Judicial Magistrates and their staff remaining vacant.

GRANT No. 6—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(घ) Legal Adviser's and Counsels			
(i) Through the agency of Law Department			
6. Legal Advice, Fees and Aid to Poors			
O	5.00	0.30	0.20 —0.10
R	—4.70		

The anticipated saving of Rs. 4.70 lakhs was due to receipt of less number of claims than anticipated.

GRANT No. 7. ELECTIONS

Major heads 215. Elections and 314. Community Development

Revenue	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted			
Original	2,72,29,000	3,41,36,000	3,40,86,898 —49,102
Supplementary	69,07,000		
Amount surrendered during the year			..
Charged			
Original	1,000	3,000	2,406 —594
Supplementary	2,000		
Amount surrendered during the year (March 1978)			594

GRANT No. 8. REVENUE

Major heads Revenue —229. Land Revenue, 252. Secretariat-General Services, 253. District Administration, 259. Public Works, 265. Other Administrative Services, 268. Miscellaneous General Services, 288. Social Security and Welfare, 295. Other Social and Community Services, 304. Other General Economic Services, 305. Agriculture, 308. Area Development, 310. Animal Husbandry, 313. Forest and 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

GRANT No. 8—(Contd.)

Capital—459. Capital Outlay on Public Works, 504. Capital Outlay on Other General Economic Services, 506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development, 688. Loans for Social Security and Welfare and 705. Loans for Agriculture

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue				
Voted				
Original	16,72,04,000 |	16,72,06,000	15,39,11,866	—1,32,94,134
Supplementary	2,000 |			
Amount surrendered during the year (March 1978)				77,43,433
Charged				
Original	13,000 |	1,58,000	1,36,067	—21,933
Supplementary	1,45,000 |			
Amount surrendered during the year (March 1978)				7,318
Capital				
Original	86,05,000 |	1,39,65,000	62,03,019	—77,61,981
Supplementary	53,60,000 |			
Amount surrendered during the year (March 1978)				61,81,363
<i>Notes and comments</i>				
Revenue				

1. Against the total saving of Rs. 1,32.94 lakhs, only Rs. 77.43 lakhs were surrendered on 31st March 1978.

GRANT No. 8—(Contd.)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving —
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229. Land Revenue

(ख) (ii) District Charges

1. Salaries

O	7,22.07	6,38.80	6,25.41	—13.39
R	—83.27			

The anticipated saving of Rs. 83.27 lakhs was due mainly to some posts remaining vacant. Reasons for the final saving of Rs. 13.39 lakhs have not been communicated (March 1979).

(ख) (iv) V. Through the agency of Settlement Department

O	25.00	5.59	5.60	+0.01
R	—19.41			

The anticipated saving was due mainly to late implementation of Land Records Improvement Scheme.

(क) Survey and Settlement Operations

2. Wages

O	23.70	10.00	9.88	—0.12
R	—13.70			

Saving was due mainly to some posts remaining vacant and non-engagement of contingency paid staff owing to strike of Patwaries.

(ख) (iv) Land Records Improvement Scheme

I. Through the agency of Revenue Board

1. Salaries

O	55.57	47.54	45.37	—2.17
R	—8.03			

The anticipated saving of Rs. 8.03 lakhs was due mainly to some posts remaining vacant and transfer of land updating work relating to classification of agricultural land to Settlement Department. Reasons for the final saving of Rs. 2.17 lakhs have not been communicated (March 1979).

GRANT No. 8—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(घ) (1) Head Quarters Staff			
6. Payments to Reserve Bank of India for services rendered in connection with Jagir Resumption Bonds			
O	10.00	3.60	2.24
R	—6.40		
			—1.36

Saving was due to less number of claims received by the Reserve Bank of India in connection with Jagir Resumption Bonds than anticipated.

313. Forest

(ङ) Plantation Schemes

IV. Through the agency of
Chairman, Board of Revenue

O	7.60	1.30	1.39
R	—6.30		
			+0.09

Anticipated saving was due mainly to less expenditure on plantation schemes than estimated.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
229. Land Revenue			
(ब) Land Records			
(ii) District Charges			
3. Travel Expenses			
O	23.13	29.00	30.86
R	5.87		
			+1.86

Excess was due to payment of more claims of travelling allowance than anticipated owing to campaign for revenue collection.

GRANT No. 8—(Contd.)

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
3. District Administration				
(i) Collectorate				
4. Office Expenses				
O	10.35	18.64	18.51	—0.13
R	8.29			

Anticipated excess was attributed mainly to more expenditure on petrol, oil and lubricants owing to campaign for revenue collection.

Capital

1. In view of the ultimate saving of Rs. 77.62 lakhs in the grant (voted), the supplementary grant of Rs. 53.60 lakhs obtained on 28th March 1978 could have been restricted to token provision wherever required for 'new service' items.

2. Saving over the original plus supplementary provision occurred mainly under:—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
4. Capital Outlay on Other General Economic Services				
(ii) Payment through Compensation Bonds				
O	20.00	..	—4.97	—4.97
R	—20.00			

Saving was attributed to cancellation of time expired bonds.

(i) Cash payments

O	20.00	12.00	8.41	—3.59
R	—8.00			

Saving was attributed to non-drawal of payments by Jagirdars and non-alisation of cases of heirship of deceased Jagirdars.

GRANT No. 8—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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705. Loans for Agriculture

(च) Other Agricultural Loans

(१) Loans to Assignees of Land on
imposition of Land ceiling
(Centrally Sponsored Scheme)

S	53.60	14.99	8.61	—6.38
R	—38.61			

Saving was due mainly to less demand for loans than anticipated.

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	9,24,49,000	10,25,65,000	9,81,39,700	—44,25,300
Supplementary	1,01,16,000			
Amount surrendered during the year (March 1978)				33,18,400
Charged				
Original	1,000	1,000	633	—367
Supplementary	..			
Amount surrendered during the year (March 1978)				360
Capital				
Original	3,20,000	3,20,000	1,73,833	—1,46,167
Supplementary	..			
Amount surrendered during the year (March 1978)				1,60,000

GRANT No. 9--(Contd.)

Notes and comments

Revenue

1. In view of the ultimate saving of Rs. 44.25 lakhs, the additional funds of Rs. 1,01.16 lakhs obtained through supplementary grant on 28th March 1978 proved excessive and could have been restricted to token amounts wherever necessary for 'new service' items.

2. Of the saving of Rs. 44.25 lakhs, Rs. 11.07 lakhs remained unsundered.

3. Saving over the original plus supplementary provision, if any, occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
307. Soil and Water Conservation			
(π) (xix) II-Through the agency of Forest Department			
O	10.00		
R	—10.00	..	..

The entire provision remained unutilised due to non-implementation of Soil Conservation Scheme financed by the Agriculture Refinance Corporation.

308. Area Development

(क) (1) v(i) Afforestation

6. Minor Works

O	0.05			
S	17.60	11.96	10.82	—1.14
R	—5.69			

Saving was due to execution of less number of works than anticipated.

313. Forest

(ख) (viii) Reforestation of Degraded Forests

O	7.70			
S	43.93	43.49	43.50	+0.01
R	—8.14			

Anticipated saving was due mainly to slow progress of works.

GRANT No. 9—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(५) (ii) I-Through the agency of Forest Department			
6. Maintenance			
O	7.45	0.25	0.23
R	-7.20		

Saving was due to less expenditure on maintenance than anticipated.

(५) (v) Mixed Plantation on Waste lands

2. Centrally Sponsored Schemes

S	15.00	10.32	10.29	-0.03
R	-4.68			

Saving was due to slow progress of works.

(५)(ii) 9. Fencing Charges

O	25.00	16.35	16.34	-0.01
R	-8.65			

Saving was due to less expenditure on fencing consequent on less production of firewood and charcoal.

(५)(ii) 8. Working Expenses

O	65.00	41.82	41.70	-0.12
R	-23.18			

Saving was due to less working expenses owing to less production under Tendu Leaves Scheme.

(५)(iii) 9. Transportation

O	30.00	25.31	25.34	+0.03
R	-4.69			

Saving was due to less expenditure on transportation owing to less production of firewood and charcoal.

GRANT No. 9—(Concl'd.)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —	
307. Soil and Water Conservation				
(ग) (xvii) 6. Minor Works				
O	13.21	38.94	39.25	+0.31
S	15.23			
R	10.50			

The additional funds of Rs. 10.50 lakhs were provided by re-appropriation on 31st March 1978 due to accelerated progress of works.

313. Forest**(श) I. Maintenance of Sanctuaries****10. Maintenance**

O	1.22	19.10	18.75	—0.35
R	17.88			

The additional funds of Rs. 17.88 lakhs were provided by re-appropriation on 31st March 1978 due to more expenditure on maintenance than anticipated.

**(श) III. Development of Ghana
Birds Sanctuary**

O	1.09	12.69	10.85	—1.84
R	11.60			

The additional funds of Rs. 11.60 lakhs were provided by re-appropriation on 31st March 1978 as per allocation received from the Government of India (Rs. 9.53 lakhs) and more tour expenses, light and water charges and maintenance cost (Rs. 2.07 lakhs).

(च) (ii) 10. Working Expenses

O	43.00	50.00	50.02	+0.02
R	7.00			

The additional funds of Rs. 7.00 lakhs were provided by re-appropriation on 31st March 1978 to meet additional working expenses for achieving production targets.

GRANT No. 10. STAMPS (ALL VOTED)

Major head 230. Stamps and Registration

		Total grant	Actual expenditure	Excess + Saving —
Revenue		Rs.	Rs.	Rs.
Original	34 ,01,000	45,27,000	46,68,004	+1,41,004
Supplementary	11,26,000			
Amount surrendered during the year (March 1978)				36,000

Notes and comments

1. The expenditure exceeded the grant by Rs. 1,41,004 which requires regularisation.

2. Excess (partly off set by saving under other heads) occurred mainly under:—

Head		Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
गा(ग) Expenses on sale of Stamps				
O	10.00	13.50	15.33	+1.83
R	3.50			

Excess was attributed to payment of more commission to vendors due to larger sale of stamps than envisaged.

GRANT No. 11. IMMOVABLE PROPERTY TAX (ALL VOTED)

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Original	26,13,000	26,13,000	21,72,202	— 4,40,798
Supplementary	..			
Amount surrendered during the year (March 1978)				4,42,000

Note /comment

Substantial saving occurred mainly under '(क) Taxes on Immovable Property other than Agricultural Land-I (ii) District staff 1. Salaries' (provision: Rs. 18.15 lakhs, expenditure: Rs. 15.34 lakhs) due to some posts remaining vacant.

GRANT No. 12 . EXCISE

Major heads 239. State Excise, 259. Public Works 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	3,71,15,000	3,92,02,000	3,38,80,066	—53,21,934
Supplementary	20,87,000			
Amount surrendered during the year (March 1978)				52,02,880
Charged				
Original	1,000	3,000	2,409	—591
Supplementary	2,000			
Amount surrendered during the year (March 1978)				590

Notes and comments

1. In view of the ultimate saving of Rs. 53.22 lakhs the augmentation of funds by Rs. 20.87 lakhs through supplementary grant on the 28th March 1978 could have been restricted to token provision wherever required for 'new service' items.

2. The saving over the original plus supplementary provision (voted) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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239 . State Excise

(ख) Purchase of Liquor and Spirits

O	2,30.00	1,99.95	1,99.97	+0.02
S	15.00			
R	—45.05			

The anticipated saving was due to emphasis laid by the Government on introduction of prohibition.

GRANT No. 12—(Concl'd.)

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(क)	(ii) Preventive Force			
	1. Salaries			
	O	25.11	22.24	22.24
	R	—2.87		..
Saving over the provision was attributed to some posts remaining vacant.				

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	2,81,34,000	2,81,55,000	2,43,12,184 —38,42,816
	Supplementary	21,000		
Amount surrendered during the year (March 1978)				34,97,000
Charged				
	Original	5,000	5,000	2,664 —2,336
	Supplementary	..		
Amount surrendered during the year (March 1978)				2,000

Note/comment

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
240—Sales Tax				
(क)	Collection Charges			
(ii)	Other District Executive Establishment			
	1. Salaries			
	O	1,54.37	1,33.98	1,30.84 —3.14
	R	—20.39		

Out of the total saving of Rs. 23.53 lakhs, the anticipated saving of Rs. 20.39 lakhs was due to some posts remaining vacant and non-sanction of new posts of

GRANT No. 13—(Concl'd.)

Assistant Commercial Taxation Officers. The final saving of Rs. 3.14 lakhs was attributed to non-payment of arrears arising out of fixation of pay of certain staff as per the Revised New Pay Scales, 1976 and some posts remaining vacant.

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

(ख) (ii) 2. Travel Expenses

O	10.04	7.30	7.12	—0.18
R	—2.74			

Saving was due to less expenditure on tours than anticipated as a result of some posts remaining vacant.

(ख) (ii) 4. Office Expenses

O	9.51	7.00	6.75	—0.25
R	—2.51			

Saving was due to non-sanction of new posts of Assistant Commercial Taxation Officers in some districts.

245. Other Taxes and Duties on Commodities and Services

(क) Collection Charges—
Entertainment Tax

pro-rata charges of combined establishment transferred from major head "240-Sales Tax"

O	10.79	8.67	8.86	+0.19
R	—2.12			

The anticipated saving was due to less transfer of *pro-rata* charges on the basis of total collection under Entertainment Tax.

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, 268. Miscellaneous General Services and 288. Social Security and Welfare

Capital— 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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	15,06,67,000	15,13,36,000	15,03,44,965	—9,91,035
Supplementary	6,69,000			
Amount surrendered during the year (March 1978)				26,41,453
Charged				
Original	61,56,05,000	61,56,05,000	57,69,32,083	—3,86,72,917
Supplementary	..			
Amount surrendered during the year (March 1978)				3,72,78,306
Capital				
Voted				
Original	39,04,05,000	39,43,51,000	39,69,00,248	+25,49,248
Supplementary	39,46,000			
Amount surrendered during the year (March 1978)				4,500
Charged				
Original	1,94,73,06,000	2,06,36,31,000	2,06,72,28,997	+35,97,997
Supplementary	11,63,25,000			
Amount surrendered during the year (March 1978)				50,71,000

GRANT No. 14—(Contd.)

Notes and comments

Revenue

1. In view of the saving of Rs. 9.91 lakhs in the grant (voted), the supplementary grant of Rs. 6.69 lakhs obtained on 28th March 1978 could have been restricted to token provision wherever required for 'new service' items.

2. Rupees 26.41 lakhs were surrendered in March 1978 against the available saving of Rs. 9.91 lakhs.

3. Saving in the charged appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
249. Interest Payments			
का(क) I. Interest on Current Loans			
(vi) 5½% Rajasthan State Development Loan, 1982			
O	38.00	38.00	31.67 —6.33

Saving was attributed to non-drawal of interest due by some of the holders of securities.

(xiii) 6% Rajasthan State Development Loan, 1987

O	84.00	68.70	65.14 —3.56
R	—15.30		

Out of the total saving of Rs. 18.86 lakhs, the anticipated saving of Rs. 15.30 lakhs was due to less accrual of interest owing to amount of loan raised during the year being less than anticipated. The final saving of Rs. 3.56 lakhs was due to non-drawal of interest due by some of the holders of securities.

का(ख) Discount on Loans

O	28.00	11.45	11.45 ..
R	—16.55		

The anticipated saving of Rs. 16.55 lakhs was due to reduction of discount^{allowed} from one per cent to ½ per cent as also less amount of loan raised during the year.

का(ग) I-Interest on Other Floating Loans

(i) Ways and Means Advances from Reserve Bank of India

O	50.00	40.58	40.47 —0.11
R	—9.42		

The anticipated saving of Rs. 9.42 lakhs was due mainly to less amount of overdraft from the Reserve Bank of India and consequential payment of less interest than anticipated. Rupees 35.81 lakhs out of Rs. 50.00 lakhs remained unutilised under this head during 1976-77 also.

GRANT No. 14—(Contd.)

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving —
का(ग) III. Interest on Rajasthan Jagir Resumption, Compensation and Rehabilitation Bonds				
O	50.00	11.00	9.63	—1.37
R	—39.00			

Out of the total saving of Rs. 40.37 lakhs, the anticipated saving of Rs. 39.00 lakhs was due mainly to less drawals by bond holders than anticipated. Rupees 25.78 lakhs out of Rs. 50.00 lakhs remained unutilised under this head during 1976-77 also.

गा (क) II. Interest on Contributory
Provident Funds

- (iii) Through the agency of Local Fund
Audit Department-Interest on Con-
tributory Provident Fund of
Class IV Employees of Panchayat
Samitis and Zila Parishad

O	70.00
R	—70.00			

The entire provision remained unutilised due to non-adjustment in accounts of interest as the balances in the Fund accounts remained unreconciled.

गा (ग) Interest on Insurance and
Pension Funds

- (iii) Interest on Deposits of Dearness
Allowance

O	54.00	2.00	..	—2.00
R	—52.00			

Entire provision remained unutilised as no interest was payable in 1977-78 due to refund of deposit of dearness allowance in 1976-77.

जा(क) Interest on Deposits

- (ii) Interest on Deposits of State
Electricity Board

O	1,10.12	0.03	0.03	..
R	—1,10.09			

The anticipated saving was due mainly to adjustment of deposits of Rajasthan State Electricity Board in repayment of outstanding loans.

GRANT No. 14—(Contd.)

Capital

1. The expenditure exceeded the grant (voted) by Rs. 25,49,248 which requires regularisation.

2. In view of the ultimate excess of Rs. 25.49 lakhs, the supplementary grant of Rs. 39.46 lakhs obtained on 28th March 1978 proved inadequate.

3. The excess over the original plus supplementary provision (voted) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
734. Loans for Power Projects			
(ख) I(i)2. Inter-State Transmission Lines			
(Centrally Sponsored)			
O	1.00		
		55.50	59.15
R	54.50		+3.65

The excess was reported to be due to grant of loan to Rajasthan State Electricity Board on release of Central assistance on 31st March 1978. Excess of Rs. 1,04.00 lakhs occurred on this account in 1976-77 also.

766. Loans to Government Servants, etc.

(घ) Festival Advances

O	30.00		
S	39.46	70.00	93.89
R	0.54		+23.89

The final excess of Rs. 23.89 lakhs was due mainly to payment of more advances to Government servants than anticipated.

4. The expenditure exceeded the charged appropriation by Rs. 35,97,997 which requires regularisation.

5. In view of the ultimate excess as above, the surrender of Rs.50.71 lakhs on 31st March 1978 was unrealistic.

6. Excess over the original plus supplementary provision occurred mainly under :—

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

603. Internal Debt of the State Government

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

O	1,50,00.00		
S	6,85.55	1,57,48.39	1,58,60.13
R	62.84		+1,11.74

The excess was attributed by Government to unforeseen and uncertain character of transactions which depend upon overall budgetary position of the State Government.

GRANT No. 14—(Concl'd.)

7. Excess in note 6 above was partly counterbalanced by saving mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving —
603. Internal Debt of the State Government			
(अ) (v) 4½% Rajasthan State Development Loan, 1972			
O	8.00	1.32	0.43
R	—6.68		—0.89

Saving was due mainly to non-drawal of amount by most of the holders of securities.

(इ) Compensation and Other Bonds
(i) Rajasthan Jagir Resumption, Compensation and Rehabilitation Bonds

O	1,00.00	22.00	17.91	—4.09
R	—78.00			

Saving was due mainly to less drawals by bond holders than anticipated.

604. Loans and Advances from the Central Government

ग(घ) Animal Husbandry

O	5.16	0.43	0.43	..
R	—4.73			

Saving was due to repayment being less than anticipated due to loan received from the Government of India during 1976-77 being less than anticipated.

GRANT No. 15. VEHICLES TAX

Major head 241. Taxes on Vehicles

Revenue Voted Original	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.		
65,05,000	65,05,000	54,07,659	—10,97,341
Supplementary Amount surrendered during the year (March 1978)	..		10,09,009

GRANT No. 15—(Concl'd.)

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

Amount surrendered during
the year (March 1978)

1,000

Note/comment

Saving over the original provision (voted) occurred mainly under :—

Head

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

(ख) Collection Charges

(i) Regional Transport Authority

1. Salaries

O	27.07	22.10	22.40	+0.30
R	—4.97			

(ग) Inspection of Motor Vehicles

1. Salaries

O	10.27	7.80	7.48	—0.32
R	—2.47			

The anticipated saving in both the above cases was due mainly to some posts kept vacant as a result of economy measures adopted by Government.

GRANT No. 16. POLICE

Major heads Revenue—214. Administration of Justice, 253. District Administration, 255. Police, 259. Public Works, 265. Other Administrative Services, 268. Miscellaneous General Services, 288. Social Security and Welfare and 295. Other Social and Community Services

GRANT No. 16—(Contd.)

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	27,07,25,000	27,23,98,000	27,65,38,532	+41,40,532
Supplementary	16,73,000			
Amount surrendered during the year				..
Charged				
Original	4,000	4,000	..	—4,000
Supplementary	..			
Amount surrendered during the year (March 1978)				4,000
Capital				
Voted				
Original	50,02,000	50,02,000	50,00,000	—2,000
Supplementary	..			
Amount surrendered during the year				..

Notes and comments

Revenue

1. The expenditure exceeded the grant (voted) by Rs. 41,40,532 which requires regularisation.

2. In view of ultimate excess of Rs. 41.41 lakhs, the supplementary grant of Rs. 16.73 lakhs obtained on 28th March 1978 proved inadequate.

GRANT No. 16—(Contd.)

3. Excess over the original plus supplementary provision (voted) occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
255. Police			
(₹) District Police			
(i) General Police			
1. Salaries			
O	13,34.95	13,23.45	13,70.16
R	—11.50		
			+46.71

In view of the ultimate excess of Rs. 46.71 lakhs, reduction of provision by Rs. 11.50 lakhs through re-appropriation on 31st March 1978 due to some posts remaining vacant was unjustified. The final excess of Rs. 46.71 lakhs was attributed to under assessment of the requirements of funds on the part of subordinate district offices.

(₹) (i) 10. Machinery and Equipment/
Tools and Plant

O	73.40	80.40	96.35
R	7.00		
			+15.95

The augmentation of provision by Rs. 7.00 lakhs through re-appropriation on 31st March 1978 was due to purchase of vehicles and more repair work as a result of Assembly elections. The final excess of Rs. 15.95 lakhs was attributed to adjustment of bills of the Director General of Supplies and Disposals for earlier years.

(₹) (i) 3. Travel Expenses

O	1,10.00	1,30.00	1,43.68
R	20.00		
			+13.68

Excess was attributed mainly to more tours undertaken for maintenance of law and order because of Assembly elections.

(₹) (iv) Modernisation of Police
(Wireless)
(Centrally Sponsored Scheme)

O	0.01	21.01	20.90
	(Token)		
R	21.00		—0.11

Provision of funds by re-appropriation was mainly for purchase of wireless sets and other equipment under the scheme for modernisation of police.

GRANT No. 16—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(₹) (ii) Modernisation of Police (General Police) (Centrally Sponsored Scheme)			
O	0.01		
(Token)			
R	11.27	11.28	12.98
			+1.70

Excess was due mainly to purchase of material and equipment under the scheme for modernisation of police.

(₹) Criminal Investigation
and Vigilance

(i) Criminal Branch

II. Modernisation of Police
(Centrally Sponsored Scheme)

O	0.01		
S	16.73	28.28	28.39
R	11.54		+0.11

The original provision was augmented by supplementary grant (Rs. 16.73 lakhs)/ re-appropriation (Rs. 11.54 lakhs) in March 1978 for purchase of computer and other material and equipment under the scheme for modernisation of police.

(₹) District Police
(i) General Police
11. Motor Vehicles

O	73.00		
		80.00	81.63
R	7.00		+1.63

Additional funds were provided through re-appropriation on 31st March 1978 due mainly to increase in the number of vehicles.

(₹) Special Police
(i) Constabulary8. Machinery and Equipment/
Tools and Plant

O	16.00		
		24.40	23.60
R	8.40		—0.80

Additional funds were provided through re-appropriation on 31st March 1978 for clearance of past liabilities.

GRANT No. 16—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(घ) (i) 2. Travel Expenses			
O	20.00	25.00	27.76
R	5.00		
			+2.76

▲ Excess was due mainly to more expenditure on maintenance of law and order during elections to State Legislature, Panchayat elections and visits of dignitaries.

265. Other Administrative Services**(घ) Home Guards**
(i) Urban**2. Wages**

O	8.32	13.35	13.92
R	5.03		
			+0.57

Additional funds were provided through re-appropriation on 31st March 1978 due mainly to elections to State Legislature.

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

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

255. Police**(घ) Special Police**
(i) Constabulary**1. Salaries**

O	3,79.00	3,61.00	3,26.55
R	—18.00		
			—34.45

The anticipated saving of Rs. 18.00 lakhs was due to some posts remaining vacant. The final saving of Rs. 34.45 lakhs was attributed to non-adjustment of expenditure relating to 10th R.A.C. Battalion posted at Manipur.

(घ) (i) 9. Other Charges

O	12.24	2.52	2.04
R	—9.72		
			—0.48

Saving was due mainly to payment of ration allowance granted in lieu of free ration by charge to the head '1. Salaries' instead of under this head.

GRANT No. 16—(Contd.)

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving— (In lakhs of rupees)
288. Social Security and Welfare				
का	Civil Supplies			
(क)	Direction and Administration			
II. Through the agency of Inspector General of Police				
(i) Police Enforcement Staff				
1. Salaries				
	O	13.22	5.22	5.49
	R	—8.00		
				+0.27

The anticipated saving was due to abolition of Police Enforcement Force with effect from 1st January 1978.

5. Significant saving also occurred under the heads detailed below due mainly to some posts remaining vacant:—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving— (In lakhs of rupees)
214. Administration of Justice				
(घ) Legal Advisers and Counsels				
(11) Through the agency of Home Department				
(1) Prosecution Staff				
1. Salaries				
	O	52.25	31.25	29.45
	R	—21.00		
				—1.80

255. Police**(क) Direction and Administration****(i) Superintendence****1. Salaries**

O	28.38	21.00	21.71	+0.71
R	—7.38			

GRANT No. 16—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(ॐ) District Police			
(iii) Wireless			
1. Salaries			
O	53.21	48.00	46.23
R	—5.21		—1.77

GRANT No. 17 : JAIL

Major heads 256. Jails and 259. Public Works

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue			
Voted			
Original	1,93,50,000	2,07,87,000	2,11,74,622
Supplementary	14,37,000		+3,87,622
Amount surrendered during the year (March 1978)			23,841
Charged			
Original	1,000	4,000	3,883
Supplementary	3,000		—117

Amount surrendered during
the year (March 1978)

117

Notes and comments

1. The expenditure exceeded the grant (voted) by Rs. 3,87,622 which requires regularisation.

2. In view of the ultimate excess of Rs. 3.88 lakhs, the supplementary grant of Rs. 14.37 lakhs obtained on 28th March 1978 proved inadequate.

GRANT No. 17—(Concl'd.)

3. Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
256. Jails			
(ख) Jails			
(i) Central Jails			
1. Salaries			
O	29.54	35.06	41.01
R	5.52		
			+5.95

The excess was attributed to increase of staff on upgradation of two district Jails as Central Jails and payment of (i) arrears on fixation of pay of certain staff in Revised New Pay Scales, 1976, (ii) mess allowance to wardens at rates enhanced from 1st October 1977 and (iii) house rent allowance sanctioned from 1st March 1977.

(ख) (i)9. Dietary Charges and Clothing

O	25.00	28.00	30.70
R	3.00		
			+2.70

The excess was attributed mainly to change in the scale of ration for jail inmate and purchase of utensils and clothing as a result of upgradation of two district jails as Central Jails.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(ख) (ii) District Jails			
1. Salaries			
O	29.39	24.39	21.00
R	—5.00		
			—3.39

The saving was attributed to upgradation of district jails at Bikaner and Ajmer as Central Jails and consequential account of expenditure under “(ख) (i) Central Jails” instead of under this head, some posts kept vacant and non-payment of arrears of pay owing to non-fixation of pay of certain staff in the Revised New Pay Scales, 1976.

GRANT No. 18. INFORMATION AND PUBLICITY

Major head 285. Information and Publicity

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	59,50,000	59,50,000	56,14,183	—3,35,817
Supplementary	..			
Amount surrendered during the year (March 1978)				3,91,000
Charged				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (March 1978)				1,000

GRANT No. 19. PUBLIC WORKS

Major heads Revenue—259. Public Works, 295. Other Social and Community Services and 313. Forest

Capital—459. Capital Outlay on Public Works

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	8,98,90,000	8,99,40,000	13,39,11,403	+4,39,71,403
Supplementary	50,000			
Amount surrendered during the year (March 1978)				44,91,350
Charged				
Original	37,000	1,18,000	1,02,930	—15,070
Supplementary	81,000			
Amount surrendered during the year (March 1978)				1,000

GRANT No. 19—(Contd.)

		Total grant or appropriation	Actual expenditure	Excess + Saving—
Capital		Rs.	Rs.	Rs.
Original	2,11,87,000	2,12,28,000	1,71,30,068	—40,97,932
Supplementary	41,000			

Amount surrendered during
the year (March 1978)

39,59,600

Notes and comments

Revenue

1. The expenditure exceeded the grant (voted) by Rs.4,39,71,403 which requires regularisation. The excess in this grant occurred for the fourth year in succession. During 1975-76 and 1976-77 the excesses of Rs.6,26.35 lakhs and Rs.2,98.04 lakhs were 92 and 33 per cent respectively of the total provision.

2. In view of the ultimate excess of Rs. 4,39.71 lakhs, the surrender of Rs.44.91 lakhs on 31st March 1978 was unrealistic.

3. Excess over the original provision occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
259. Public Works			
(ज) Suspense			
O	2,45.00	70.00	5,71.88
R	—1,75.00		
			+5,01.8

In view of the ultimate excess of Rs. 5,01.88 lakhs, reduction of provision by Rs. 1,75.00 lakhs through re-appropriation on 31st March 1978 proved unnecessary. The final excess of Rs. 5,01.88 lakhs was attributed to purchase of more stock materials.

(घ) (ii) Repairs and Carriage charges
(4) Wages

O	46.60	78.00	78.50	+0.50
R	31.40			

The additional funds of Rs. 31.40 lakhs were provided by re-appropriation on 31st March 1978 due mainly to fixation of pay of certain staff as per the Revised New Pay Scales, 1976 and payment of dearness allowance at increased rates.

GRANT No. 19—(Contd.)

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(४) (ii) Repairs and carriage charges			
(7) Material			
O	20.00	38.00	38.36
R	18.00		
			+0.36

The additional funds of Rs. 18.00 lakhs were provided by re-appropriation on 31st March 1978 mainly to meet increased prices of material.

(क) (iii) Execution				
1. Salaries				
O	1,96.58	2,20.00	2,13.43	—6.57
R	23.42			

The additional funds of Rs. 23.42 lakhs were provided by re-appropriation on 31st March 1978 due mainly to fixation of pay of certain staff as per the Revised New Pay Scales, 1976, payment of dearness allowance at increased rates and creation of new divisions. The final saving of Rs. 6.57 lakhs was due to some posts remaining vacant and non-finalisation of fixation cases of pay of certain staff in Revised New Pay Scales, 1976.

(ख) Maintenance and Repairs				
5. Material				
O	1,11.55	1,23.80	1,25.56	+1.76
R	12.25			

The additional funds of Rs. 12.25 lakhs were provided by re-appropriation on 31st March 1978 due to purchase of more material than anticipated.

(घ) Maintenance and Repairs				
2. Wages				
O	17.00	29.86	29.83	—0.03
R	12.86			

The additional funds of Rs. 12.86 lakhs were provided by re-appropriation on 31st March 1978 due to payment of wages to the labourers at higher rates.

(ङ) (ii) Repairs and carriage charges				
(9) Other Items				
O	2.00	10.00	10.07	+0.07
R	8.00			

The additional funds of Rs. 8.00 lakhs were provided by re-appropriation on 31st March 1978 due mainly to increase in the number of petty works undertaken.

GRANT No. 19—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
295. Other Social and Community Services			
(क) I. Agency-Public Works Department — Public Gardens			
2. Wages			
O	27.00	34.65	34.20
R	7.65		—0.45

The additional funds of Rs. 7.65 lakhs were provided by re-appropriation on 31st March 1978 due mainly to fixation of pay of certain staff as per the Revised New Pay Scales, 1976 and payment of dearness allowance.

4. *Establishment and Tools and Plant Charges of the 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 1975-76, 1976-77 and 1977-78 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					
1975-76	3,22.89	63.24	19.6	—31.39	..
1976-77	1,88.17	48.41	25.73	8.55	4.54
1977-78	2,26.04	60.95	26.96	8.09	3.58
283. Housing					
1975-76	84.03	16.55	19.7	..	..
1976-77	65.01	4.86	7.48	0.22	0.34
1977-78	70.10	4.89	6.98	4.81	6.86
337. Roads and Bridges					
1975-76	7,72.17	76.82	9.9	16.26	2.1
1976-77	15,13.47	1,13.30	7.48	42.96	2.84
1977-78	15,98.08	1,07.26	6.71	1,05.48	6.60

GRANT No. 19—(Contd.)

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

(Rupees in lakhs)

459. Capital Outlay on Public Works

1975-76	31.34	3.58	11.4	1.26	4.0
1976-77	1,61.10	8.15	5.06	2.12	1.32
1977-78	1,20.84	12.28	10.16	3.12	2.58

483. Capital Outlay on Housing

1975-76	55.52	6.69	12.1	2.27	4.1
1976-77	87.11	8.96	10.29	2.27	2.61
1977-78	1,59.44	12.73	7.98	3.20	2.01

537. Capital Outlay on Roads and Bridges

1975-76	20,41.65	45.26	2.2	16.00	0.7
1976-77	3,08.38	14.46	4.69	3.62	1.17
1977-78	7,80.30	52.80	6.77	13.21	1.69

5. 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*.—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.

(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. 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.

GRANT No. 19—(Contd.)

(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 1977-78 is given below together with the opening and closing balances under the different suspense heads:—

Suspense head	Opening balance	Debits during the year	Credits during the year (In lakhs of rupees)	Net actuals	Closing balance
Purchases	—10.90	..	..	..	—10.90
Stock	—1,03.03	15,31.06	17,57.40	—2,26.34	—3,29.37(a)
Miscellaneous Works Advances	2,00.75	1,44.64	1,58.44	—13.80	1,86.95
Workshop Suspense	—0.19	..	..	..	—0.19(b)
TOTAL	86.63	16,75.70	19,15.84	—2,40.14	—1,53.51

Capital

1. Saving over the original plus supplementary provisions, if any, occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(i) Construction			
(ii) Other Administrative Services— General Administrative Buildings			
I-Through the agency of Chief Engineer, P.W.D. (B & R)			
O	1,22.96	65.53	66.08
R	—57.43		
			+0.55

Anticipated saving was due reportedly to administrative sanction for new works being accorded late.

- (a) Minus balance represents outstanding payments for stores purchased.
 (b) Minus balance is under investigation.

GRANT No. 19—(Concl'd.)

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(ख) (iv) Jails				
O	22.32	11.67	10.30	—1.37
R	—10.65			

Anticipated saving was due mainly to shortage of cement and non-finalisation of site for construction of Jail building at various places.

(ख) (iii) Administration of Justice

O	18.18	7.38	7.25	—0.13
S	0.41			
R	—11.21			

Anticipated saving was due mainly to administrative and financial sanctions being accorded late.

(ख) (v) Police Administrative Buildings

O	23.68	17.72	17.73	+0.01
R	—5.96			

Anticipated saving was due mainly to delay in sanctioning new works and slow progress of works.

(ख) (xv) State Excise

O	6.92	1.42	1.59	+0.17
R	—5.50			

Anticipated saving was due reportedly to delay in sanctioning new works.

2. The above saving was partly counterbalanced by excess mainly under:—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(ख) (xiv) Industries				
R	45.00	45.00	45.19	+0.19

Funds were provided by re-appropriation on 31st March 1978 due mainly to undertaking the work of construction of Udyog Bhawan at Jaipur as a deposit work.

GRANT No. 20. HOUSING

Major heads Revenue—265. Other Administrative Services and 283. Housing

Capital—483. Capital Outlay on Housing

Revenue		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	74,97,000	80,73,000	86,50,262	+5,77,262
Supplementary	5,76,000			
Amount surrendered during the year (March 1978)				76,075
Charged				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (March 1978)				1,000
Capital				
Voted				
Original	1,23,68,000	1,72,10,000	1,71,86,151	—23,849
Supplementary	48,42,000			
Amount surrendered during the year				..
Charged				
Original	35,000	36,000	35,402	—598
Supplementary	1,000			
Amount surrendered during the year (March 1978)				600

Notes and comments

Revenue

1. The expenditure exceeded the grant by Rs. 5,77,262 which requires regularisation.

2. In view of the ultimate excess of Rs. 5.77 lakhs, the supplementary grant of Rs. 5.76 lakhs obtained on 28th March 1978 proved inadequate.

GRANT No. 20—(Contd.)

3. Excess over the original plus supplementary provision, if any, occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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283. Housing

ख(च) (ii) Maintenance and Repairs

2. Ordinary Repairs

O	37.37	52.20	52.86	+0.66
S	0.48			
R	14.35			

Excess was attributed mainly to more expenditure on ordinary repair works than anticipated.

Add-Pro-rata charges shown under major head '259-Public Works'

Tools and Plant

O	0.99	1.21	4.81	+3.60
R	0.22			

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

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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283. Housing

ख(च) (ii) Maintenance and Repairs

1. Special Repairs

O	18.00	8.97	9.08	+0.11
R	—9.03			

The anticipated saving of Rs. 9.03 lakhs was due mainly to less expenditure on special repair works of residential buildings than anticipated.

GRANT No. 20—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<i>Add-Pro-rata charges shown under major head '259-Public Works'</i>			
Establishment			
O	7.46	1.92	4.89
R	—5.54		
			+2.97

Reduction of provision by Rs. 5.54 lakhs on 31st March 1978 was stated to be due to adjustment of less *pro-rata* charges because of less expenditure on works. The final excess of Rs. 2.97 lakhs was due to adjustment of *pro-rata* charges in proportion to works outlay.

GRANT No. 21. ROADS AND BRIDGES

Major heads Revenue—337. Roads and Bridges

Capital—537. Capital Outlay on Roads and Bridges

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	14,52,32,000	17,86,40,000	18,31,78,695	+45,38,695
Supplementary	3,34,08,000			
Amount surrendered during the year (March 1978)				1,000
Charged				
Original	5,000	5,000	..	—5,000
Supplementary	..			
Amount surrendered during the year (March 1978)				5,000
Capital				
Original	6,41,94,000	7,67,89,000	7,60,53,335	—7,35,665
Supplementary	1,25,95,000			
Amount surrendered during the year (March 1978)				10,50,000

GRANT No.21—(Contd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Charged Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (March 1978)				1,000

Notes and comments

Revenue

1. The expenditure exceeded the grant (voted) by Rs. 45,38,695 which requires regularisation.

2. Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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337. Roads and Bridges

(च) Machinery and Equipment
Add-Pro-rata charges shown under
major head '259-Public Works'

(ii) Machinery and Equipment

O	20.91	31.85	1,05.48	+73.63
R	10.94			

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

Transfer of grant for road Development
to the Deposit head '848.Subventions
from Central Road Fund'

O	8.00	15.53	22.70	+7.17
R	7.53			

Excess was due to receipt of more subvention from the Government of India than estimated.

GRANT No. 21—(Concl'd.)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(क) Direction and Administration			
<i>Add-Pro-rata charges shown under head "259-Public Works"</i>			
O	1,56.03		
R	—15.73	1,40.30	1,07.26 —33.04

Saving was due to less *pro-rata* charges adjusted owing to less expenditure on works.

4. *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 the States 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. 22.70 lakhs was received during the year; Rs. 20.97 lakhs were spent during the year on approved schemes.

The balance at the credit of the fund on 31st March 1978 was Rs. 8.90 lakhs.

An account of the transactions of the fund during 1977-78 appears in Statement no. 16 of Finance Accounts 1977-78.

GRANT No. 22. OFFICIAL BUILDINGS

Major heads Revenue-229. Land Revenue and 265. Other Administrative Services

Capital-477. Capital Outlay on Education, Art and Culture, 480. Capital Outlay on Medical, 481. Capital Outlay on Family Welfare, 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, 512. Capital Outlay on Fisheries, 521. Capital Outlay on

GRANT No. 22—(Contd.)

Village and Small Industries, 528. Capital Outlay on Mining and Metallurgical Industries, 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects and 544. Capital Outlay on other Transport and Communication Services

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue				
Voted				
Original	6,23,000	6,87,000	5,98,149	—88,851
Supplementary	64,000			
Amount surrendered during the year (March 1978)				2,600
Capital				
Voted				
Original	7,91,56,000	8,59,26,000	8,64,15,064	+4,89,064
Supplementary	67,70,000			
Amount surrendered during the year (March 1978)				6,10,000
Charged				
Original	1,000	1,75,000	1,74,000	—1,000
Supplementary	1,74,000			
Amount surrendered during the year (March 1978)				988

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 on 31st March 1978 for construction of college buildings at Alwar and Kota through Rajasthan Housing Board. The advance remained unrecouped to the Fund at the close of the year.

Notes and comments

Capital

1. The expenditure exceeded the grant (voted) by Rs. 4,89,064 which requires regularisation.
2. In view of the ultimate excess, Rs. 6.10 lakhs surrendered on 31st March 1978 were not available for surrender.

GRANT No. 22—(Contd.)

3. Excess over the original plus supplementary, if any, occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
481. Capital Outlay on Family Welfare			
(क) (i) Buildings			
O	1.85		
S	2.58		
R	7.44	11.87	11.41
			—0.46

Augmentation of provision by Rs. 7.44 lakhs by re-appropriation on 31st March 1978 was to cover the expenditure on new works sanctioned during the year.

**506. Capital Outlay on Minor Irrigation,
Soil Conservation and Area Deve-
lopment**

(ख) (1)I(ii) Roads				
3. Other Roads				
S	15.00			
R	45.65	60.65	60.90	+0.25

Augmentation of provision by Rs. 45.65 lakhs by re-appropriation on 31st March 1978 was based on revised Plan allocation.

(ग) (2)I(i) Roads				
R	13.00	13.00	13.17	+0.17

Rupees 13.00 lakhs were provided by re-appropriation on 31st March 1978 to cover the expenditure on urgent road works.

(घ) (2)I(ii) Roads under World Bank Project				
O	1,08.18			
S	48.18			
R	14.58	1,70.94	1,72.48	+1.54

Excess was due reportedly to revision of Plan allocation.

**521. Capital Outlay on Village and Small
Industries**

(ङ) (i) (1) Approach Roads				
O	1.23			
R	9.11	10.34	10.65	+0.31

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

GRANT No. 22—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
528. Capital Outlay on Mining and Metallurgical Industries			
(ख) (ii) Approach Roads			
R	13.94	13.94	14.57 +0.63

Funds were provided by re-appropriation on 31st March 1978 due to accelerated progress of works.

4. Excess in note 3 above was partly off set by saving over the provision mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
(ख) (1)I(i) Buildings			
7. Public Health			
O	71.36	51.58	53.69 +2.11
R	—19.78		

The anticipated saving of Rs. 19.78 lakhs was reappropriated (Rs. 13.68 lakhs)/ surrendered (Rs. 6.10 lakhs) on 31st March 1978 due to slow progress of works. The final excess of Rs. 2.11 lakhs was due to procurement of cement on improvement of its availability in latter part of the year.

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

(ख) (1)I(ii) Roads

2. Under World Bank Project

O	2,30.91	1,87.45	1,90.73	+3.28
R	—43.46			

The reduction of provision by Rs. 43.46 lakhs through re-appropriation on 31st March 1978 was due to reduction in Plan allocation. The final excess of Rs. 3.28 lakhs was due to accelerated progress of works.

GRANT No. 22—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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528. Capital Outlay on Mining and Metallurgical Industries

(क) (iii) Approach Roads			
O	69.50	30.12	30.11
R	—39.38		
			—0.01

Saving was due to delay in sanctioning the new works.

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

Major heads 280. Medical, 287. Labour and Employment and 288. Social Security and Welfare

	Total grant	Actual expenditure	Excess + Saving —
Revenue	Rs.	Rs.	Rs.
Original	1,86,68,000	1,93,08,000	1,89,81,280
Supplementary	6,40,000		
Amount surrendered during the year (March 1978)			—3,26,720
			5,06,000

Note/comment

Rupees 5.06 lakhs were surrendered on 31st March 1978 against the saving of Rs. 3.27 lakhs.

GRANT No. 24. EDUCATION

Major heads Revenue—259. Public Works, 265. Other Administrative Services, 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	Actual expenditure	Excess + Saving —
Revenue	Rs.	Rs.	Rs.
Voted			
Original	1,01,66,86,000	1,02,13,22,000	1,00,57,46,321
Supplementary	46,36,000		
Amount surrendered during the year (March 1978)			—1,55,75,679
			1,11,79,000

GRANT No. 24—(Contd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged</i>				
Original	27,000	39,000	35,622	—3,378
Supplementary	12,000			
Amount surrendered during the year (March 1978)				1,000
Capital				
Voted				
Original	24,02,000	24,02,000	18,02,458	—5,99,542
Supplementary	..			
Amount surrendered during the year (March 1978)				5,52,000

Notes and comments

Revenue

1. In view of the ultimate saving of Rs. 1,55.76 lakhs in the grant (voted) the supplementary grant of Rs. 46.36 lakhs obtained on 28th March 1978 proved unnecessary and could have been restricted to token provision wherever required for 'new service' items.
2. Of the saving of Rs 1,55.76 lakhs, Rs. 43.97 lakhs remained unsurrendered.
3. Saving over the original plus supplementary provision, if any, occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
277. Education			
आ (ग)(i) Boys Schools			
1. Salaries			
O	19,81.84	18,14.47	18,27.32 +12.85
S	3.88		
R	—1,71.25		

The anticipated saving was due mainly to some posts kept vacant as a result of economy measures adopted by Government. The final excess of Rs. 12.85 lakhs was attributed to payment of dearness allowance at increased rates and of arrears on fixation of pay of certain staff in Revised New Pay Scales, 1976.

GRANT No. 24—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
डा (ग)(ii) Arts Colleges (Men)			
1. Salaries			
O	4,27.50	3,82.52	3,31.94
R	—44.98		
			—50.58

The total saving of Rs. 95.56 lakhs was due mainly to non-implementation of pay scales of University Grants Commission.

खा (ग)(ii) Girls Schools

1. Salaries			
O	2,88.05	2,59.24	2,60.34
S	0.85		
R	—29.66		
			+1.10

The anticipated saving was due to some posts remaining vacant.

का (क)(v) Primary Schools for Regular Boys

1. Salaries			
O	7,14.67	6,82.82	6,89.74
R	—31.85		
			+6.92

The anticipated saving of Rs. 31.85 lakhs was due to some posts remaining vacant. The final excess of Rs. 6.92 lakhs was attributed to payment of dearness allowance at increased rates and of arrears on fixation of pay of certain staff in Revised New Pay Scales, 1976.

का (ग)(iii) Primary Schools for Boys

1. Grants-in-aid/Contributions/Subsidies			
O	61.58	46.96	45.26
R	—14.62		
			—1.70

The total saving of Rs. 16.32 lakhs was due mainly to non-payment of arrears arising out of fixation of pay of certain staff of non-Government institutions in Revised New Pay Scales, 1976.

का (ग) (v) Special Schools

1. Grants-in-aid/Contributions/Subsidies			
O	37.30	28.90	21.50
R	—8.40		
			—7.40

The total saving of Rs. 15.80 lakhs was due mainly to non-payment of arrears arising out of fixation of pay of certain staff of non-Government institutions in Revised New Pay Scales, 1976.

GRANT No. 24—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
का (ग) (i) Upper Primary Schools for Regular Boys			
1. Grants-in-aid/Contributions/ Subsidies			
O	62.66	47.25	46.94
R	—15.41		
			—0.31

The total saving of Rs. 15.72 lakhs was due to non-finalisation of fixation cases of pay of certain staff of non-Government institutions in Revised New Pay Scales, 1976.

का (ग) (iv) Primary Schools for Girls

1. Grants-in-aid/Contributions/ Subsidies			
O	24.56	14.01	14.02
R	—10.55		
			+0.01

The anticipated saving was due to non-payment of arrears of fixation of pay of certain staff of non-Government institutions in Revised New Pay Scales, 1976.

खा (ग) (i) Boys Schools

6. Machinery and Equipment/ Tools and Plant			
O	18.81	30.01	26.57
S	18.20		
R	—7.00		
			—3.44

The total saving of Rs. 10.44 lakhs was due mainly to less purchases because of economy measures adopted by Government.

ङा. (ग) (iii) Arts Colleges (Women)

1. Salaries

O	47.40	42.95	39.53
R	—4.45		
			—3.42

The total saving of Rs. 7.87 lakhs was due mainly to non-implementation of pay scales of University Grants Commission.

GRANT No. 24—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —	
का (ग) (ii) Upper Primary Schools for Regular Girls				
1. Grants-in-aid/Contributions/ Subsidies				
O	28.59	21.72	21.37	—0.35
R	—6.87			

The total saving of Rs. 7.22 lakhs was due to non-payment of arrears arising out of fixation of pay of certain staff of non-Government institutions in Revised New Pay Scales, 1976.

4. The above saving was partly counterbalanced by excess over the original plus supplementary, if any, mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—	
का(घ)(i) Assistance to Panchayat Samitis for Primary Schools				
1. Grants-in-aid/Contributions/ Subsidies				
O	18,71.12	19,77.14	19,68.72	—8.42
R	1,06.02			

Additional funds were provided by re-appropriation on 31st March 1978 due to payment of dearness allowance at increased rates and of arrears arising out of fixation of pay of certain staff of non-Government institutions in Revised New Pay Scales, 1976.

झा(ख)(i) Grant to University of Rajasthan

1. Through Education Department

O	2,02.43	2,56.93	2,56.93	..
S	0.85			
R	53.65			

Additional funds were provided by re-appropriation on 31st March 1978 for payment of more grant to the University of Rajasthan.

का(क)(i) Upper Primary Schools for Regular Boys

1. Salaries

O	22,35.75	22,72.10	22,93.76	+21.66
S	2.41			
R	33.94			

Excess was attributed to payment of dearness allowance at increased rates and of arrears arising out of fixation of pay of certain staff in Revised New Pay Scales, 1976.

GRANT No. 24—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
का(क)(iv) Upper Primary Schools for Regular Girls			
1. Salaries			
O	2,92.09		
S	0.17	3,01.60	3,08.23
R	9.34		+6.63

Excess was attributed to payment of dearness allowance at increased rates and of arrears arising out of fixation of pay of certain staff in Revised New Pay Scales, 1976.

डा(ख)(ii) Grant to Jodhpur University

O	1,89.62	2,03.28	2,03.28	..
R	13.66			

Additional funds were provided by re-appropriation on 31st March 1978 for payment of more grant to the Jodhpur University than anticipated.

खा(क)(ii) Expenditure on N.D.S.

Instructors				
1. Salaries				
O	26.68	38.00	38.80	+0.80
R	11.32			

Additional funds were provided by re-appropriation on 31st March 1978 for payment of dearness allowance at increased rates and of arrears arising out of fixation of pay of certain staff in Revised New Pay Scales, 1976.

खा(ग)(i) Boys Schools

2. Travel Expenses				
O	21.14	30.09	30.29	+0.20
R	8.95			

Excess was due to more expenditure on tours undertaken than anticipated.

डा(घ)(ii) Grants to Rajasthan Hindi Granth

Academy for Production of Literature in Indian Languages (Centrally Sponsored Scheme)

O	0.01	6.00	6.00	..
	(Token)			
R	5.99			

Rupees 5.99 lakhs were provided by re-appropriation on 31st March 1978 on receipt of allocation of funds by the Government of India.

GRANT No. 24—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
डा(च)(ii) Centrally Sponsored Schemes- National Scholarships-Merit Scholarships to the Children of Primary and Secondary Education Teachers			

O	0.01	|	5.50	5.50	—
R	(Token) 5.49				

Rupees 5.49 lakhs were provided by re-appropriation on 31st March 1978 on receipt of allocation of funds by the Government of India.

Capital

Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
677. Loans for Education, Art and Culture			
(क)(i) National Loan Scholarship (Centrally Sponsored Scheme)			

O	24.00	|	18.50	18.02	—0.48
R	—5.50				

Saving was due reportedly to less assistance received from the Government of India.

GRANT No.25. ART AND CULTURE

Major heads 259. Public Works and 278. Art and Culture

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	65,39,000	|	65,82,000	65,57,588
Supplementary	43,000			
				—24,412

Amount surrendered during
the year (March 1978)

1,000

GRANT No. 25—(Concl'd.)

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

Amount surrendered during the year (March 1978) 1,000

In the revenue section of the grant the expenditure does not include Rs. 10,97,000 met out of an advance from the Contingency Fund sanctioned on 31st March 1978 for payment of grant to Secretary, Ravindra Manch Society, Jaipur for construction of open air theatre at Jaipur. The advance remained unrecouped to the Fund at the close of the year.

GRANT No. 26. MEDICAL

Major heads Revenue—259. Public Works, 267. Aid Materials and Equipments, 280. Medical, 282. Public Health, Sanitation and Water Supply, 287. Labour and Employment, and 308. Area Development

Capital—695. Loans for Other Social Community Services

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	36,89,79,000	36,89,83,000	36,81,94,633	—7,88,367
Supplementary	4,000			
Amount surrendered during the year (March 1978)				1,05,81,000
<i>Charged</i>				
<i>Original</i>	4,000	32,000	23,914	—8,086
<i>Supplementary</i>	28,000			
Amount surrendered during the year (March 1978)				8,286
Capital				
Original	60,000	60,000	..	—60,000
Supplementary	..			
Amount surrendered during the year (March 1978)				60,000
Note/comment				

Rupees 1,05.81 lakhs were surrendered in March 1978 where as the saving available was Rs. 7.88 lakhs only.

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	14,36,48,000	15,55,05,000	14,64,30,826	—90,74,174
Supplementary	1,18,57,000			

Amount surrendered during
the year*Charged*

Original	1,000	11,000	7,611	—3,389
Supplementary	10,000			

Amount surrendered during
the year

Capital

Voted				
Original	10,90,23,000	10,90,24,000	10,28,08,454	—62,15,546
Supplementary	1,000			

Amount surrendered during
the year (March 1978)

46,68,300

Notes and comments

Revenue

1. Saving over the original plus supplementary provision, if any, occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
खा (घ) Suspense			
O	—50.00		
S	40.00	—32.00	—1,37.90
R	—22.00		—1,05.90

Saving was due to more credits on account of issues of accumulated stock of earlier years to works.

GRANT No. 27—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
खा (क) Direction and Administration			
(iv) Work Shop			
10. Suspense	—5.22	—5.22

Saving was due to credits on account of issues of accumulated stock of earlier years to works.

2. Saving in note 1 above was partly counterbalanced by excess mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
खा (क) Direction and Administration			
(vii) Accelerated Rural Water Supply Scheme			

R	21.00	21.00	20.91	—0.09
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Funds were provided by re-appropriation on 31st March 1978 for expenditure on establishment as per allocation of funds by the Government of India for Rural Water Supply Schemes.

खा(च) Rural Piped Water Supply Schemes

1. Wages

O	97.00	1,21.21	1,20.16	—1.05
S	3.00			
R	21.21			

Additional funds were provided by re-appropriation on 31st March 1978 due mainly to commissioning of new water supply schemes and payment of arrears arising out of fixation of pay of certain staff in Revised New Pay Scales, 1976.

खा (ङ) (xi) Other Urban Water Supply

13. Minor Works

O	4.70	5.09	11.08	+5.99
R	0.39			

The final excess of Rs. 5.99 lakhs was due mainly to repairs of damages caused by floods.

GRANT No. 27—(Contd.)

3(a) *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 the total establishment charges from 1975-76 to 1977-78 and their percentages 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
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(In lakhs of rupees)

282. Public Health, Sanitation and Water Supply

1975-76	9,37.04	1,71.91	18.34
1976-77	10,87.17	1,73.68	15.98
1977-78	13,41.86	1,92.72	14.36

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

1975-76	6,10.39	19.68	3.22
1976-77	7,66.72	13.20	1.72
1977-78	9,59.79	23.58	2.46

(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.80.04 lakhs was transferred to this fund by debit to this grant; no expenditure was incurred during the year 1977-78 out of the fund on renewals and replacements. The balance at the credit of the fund on 31st March 1978 was Rs.11,81.43 lakhs.

(c) *Suspense transactions.*—The nature of the transactions appearing under "Suspense" has been explained in note 5 below the Appropriation Accounts of Grant No.19-Public Works.

GRANT No. 27—(Contd.)

The break-up of the "Suspense" transactions accounted for in this grant in 1977-78 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	—99.71	10.19	0.79	9.40	—90.31
Stock	1,41.13	10,33.22	12,04.86	—1,71.64	—30.51(a)
Miscellaneous Works Advances	82.27	1,05.43	81.09	24.34	1,06.61
Workshop Suspense	7.83	..	...	..	7.83
TOTAL	1,31.52	11,48.84	12,86.74	—1,37.90	—6.38

Capital

1. Saving over the provision occurred mainly under:—

Head		Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)	
482. Capital Outlay on Public Health, Sanitation and Water Supply				
(a) (xxviii) Other Water Supply Schemes				
O	6,85.46	3,87.91	4,17.34	+29.43
R	—2,97.55			
(a) (xvii) Other Urban Water Supply Schemes				
1. Major Works				
O	1,30.61	87.09	85.04	—2.05
R	—43.52			

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

GRANT No. 27—(Contd.)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(ग) (xiii) Regional Water Supply Scheme Lakhuwali Sahwa and Taranagar, Rajgarh, Nohar (Distt. Churu and Ganganagar)			

1. Major Works

O	50.00	20.00	20.00	..
R	—30.00			

The saving under the above heads was attributed to post-budget decision to meet the expenditure on these schemes from the assistance received from the Government of India.

2. The saving in note 1 above was partly counterbalanced by excess mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(ग) (xxvii) Accelerated Rural Water Supply Schemes— (Centrally Sponsored Schemes)			

S	0.01	2,50.00	2,28.02	—21.98
R	2,49.99			

Funds of Rs. 2,49.99 lakhs were provided by re-appropriation on 31st March 1978 as per allocation of funds by the Government of India.

(ख) (vi) Reorganisation of Jaipur Water Supply Scheme

1. Major Works

O	8.40	34.40	34.40	..
R	26.00			

(घ) (ii) 1. Hand Pump Programme
Through the agency of Ground
Water Department

O	5.01	17.90	17.85	—0.05
R	12.89			

GRANT No. 27—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(7) (xxix) Tools and Plant			
O	5.00	16.10	15.12 —0.98
R	11.10		

Additional funds under the above heads were provided by re-appropriation on 31st March 1978 for meeting increased requirements of works because of the emphasis on provision for drinking water facilities.

GRANT No. 28. FAMILY WELFARE

Major head 281. Family Welfare

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue Voted			
Original	5,81,55,000	5,81,56,000	3,69,49,633 -2,12,06,367
Supplementary	1,000		
Amount surrendered during the year (March 1978)			2,09,41,000
Charged Original	..	1,000	.. -1,000
Supplementary	1,000		
Amount surrendered during the year (March 1978)			534

Note/comment

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(8) II. Centrally Sponsored Scheme			
(i) I. U. D.			
(ii) Vasectomy			
(iii) Tubectomy			
O	2,00.00	14.99	13.39 —1.60
R	—1,85.01		

Saving was reportedly due to less receipt of assistance from the Government of India for family planning measures.

GRANT No. 28—(Concl'd.)		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
Head				
(स) (i) Extension of Sterilisation facilities in Rural and Semi Rural areas-Centrally Sponsored Scheme				
O	11.67	3.00	2.99	—0.01
R	—8.67			

The anticipated saving of Rs. 8.67 lakhs was due to some posts remaining vacant.

(ब) (ii) Training of A.N.Ms. Dais and L.H.Vs.

6. Grants-in-aid/Contributions/Subsidies

O	11.00	4.66	4.66	..
R	—6.34			

Anticipated saving was due reportedly to non-release of third and final instalment of grant to the Indian Red Cross Society owing to non-receipt of sanction from the Government of India.

(च) (i) P.O.L. and fund for Major repairs for Vehicles

O	12.97	8.50	6.97	—1.53
R	—4.47			

Out of the total saving of Rs. 6.00 lakhs, the anticipated saving of Rs. 4.47 lakhs was due to reduction in Plan allocation. The final saving of Rs. 1.53 lakhs was attributed to non-receipt of bills from firms for repairs and for supply of petrol, oil and lubricants.

GRANT No. 29. URBAN DEVELOPMENT (ALL VOTED)

Major heads Revenue-284. Urban Development
Capital-684. Loans for Urban Development

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Original	3,64,61,000	3,64,61,000	3,41,81,751	—22,79,249
Supplementary	..			

Amount surrendered during
the year (March 1978)

20,14,000

GRANT No. 29—(Contd.)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Capital				
Original	1,01,000	1,01,000	1,00,000	—1,000
Supplementary	..			
Amount surrendered during the year (March 1978)				1,000

In the capital section of the grant, the expenditure does not include Rs. 44,00,000 met out of an advance from the Contingency Fund sanctioned on 30th March 1978 for payment to Urban Improvement Trust, Alwar for implementation of Integrated Development Scheme of National Capital Region. The advance remained unrecouped to the Fund at the close of the year.

Notes and comments

Revenue

1. Saving over the original provision occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
284. Urban Development			
का(ख)(ii) Grant to Urban Improvement Trusts			
O	26.66	..	..
R	—26.66		

The entire provision remained unutilised because no grants were payable to the Trusts on the basis of receipts on account of recovery of charges for conversion of agricultural land into *abadi* land.

का(ङ)(i) Grants-in-aid to Municipalities
for compost plants (Centrally
Sponsored Scheme)

O	18.25	13.56	10.91	—2.65
R	—4.69			

Out of the total saving of Rs. 7.34 lakhs, the anticipated saving of Rs. 4.69 lakhs was attributed to less receipt of Central assistance. The final saving of Rs. 2.65 lakhs was due to non-drawal of grant by Jaipur Municipality.

GRANT No. 29—(Concl'd.)

2. The saving was partly utilised to augment provision mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
का(ख) (iii) Grant to Municipalities			
O	60.01		
R	20.71	80.72	80.72 ..

The additional funds of Rs. 20.71 lakhs were provided through re-appropriation on 31st March 1978 for special grants to municipalities for repairs of drains and roads damaged by heavy rains.

GRANT No. 30. FOOD

Major heads Revenue—288. Social Security and Welfare
Capital—509. Capital Outlay on Food

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue			
Voted			
Original	98,75,000		
Supplementary	..	98,75,000	90,10,254 —8,64,746
Amount surrendered during the year (March 1978)			7,99,390
Charged			
Original	5,000		
Supplementary	..	5,000	3,800 —1,200
Amount surrendered during the year (March 1978)			533
Capital			
Voted			
Original	15,16,000		
Supplementary	29,52,000	44,68,000	33,44,334 —11,23,666
Amount surrendered during the year (March 1978)			11,04,322

GRANT No. 30—(Concl'd.)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged</i>			
<i>Original</i>	1,000	1,000	..
<i>Supplementary</i>	..		
<i>Amount surrendered during the year (March 1978)</i>			1,000

Note/comment

Revenue

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(क) I—Through the agency of Food Commissioner			
(ii) District Staff			
1. Salaries			
O	77.99	69.73	69.19
R	—8.26		

Saving was due mainly to some posts remaining vacant.

Capital

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(क) III (ii) Distribution			
1. Transportation Charges			
O	1.00	13.25	13.00
S	(Token) 20.50		
R	—8.25		

Saving was due reportedly to non-transportation of coarse grain for distribution owing to non-availability of stock in godowns of Food Corporation of India.

GRANT No. 31. RELIEF AND REHABILITATION

Major heads Revenue-288. Social Security and Welfare
Capital—488. Capital Outlay on Social Security and Welfare
and 688. Loans for Social Security and Welfare

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue				
Voted				
Original	1,25,48,000	2,86,98,000	2,81,23,456	—5,74,544
Supplementary	1,61,50,000			
Amount surrendered during the year (March 1978)				4,57,000
Charged				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (March 1978)				1,000
Capital				
Voted				
Original	32,13,000	50,48,000	46,94,017	—3,53,983
Supplementary	18,35,000			
Amount surrendered during the year (March 1978)				3,50,000
Charged				
Original	2,000	2,000	1,765	—235
Supplementary	..			
Amount surrendered during the year (March 1978)				235

GRANT No. 31—(Concl'd.)

Note/comment

Capital

Saving over the original plus supplementary provision occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
688. Loans for Social Security and Welfare			
(π)(ii) Loans to Displaced Persons from Pakistan			
O 27.66	27.39	27.35	—0.04
S 2.77			
R —3.04			

Saving was due to less disbursement of loans to displaced persons than anticipated.

GRANT No. 32. SOCIAL WELFARE

Major heads Revenue—259. Public Works, 288. Social Security and Welfare and 308. Area Development

Capital—498. Capital Outlay on Co-operation

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue			
Voted			
Original 7,06,91,000	7,37,32,000	6,88,26,915	—49,05,085
Supplementary 30,41,000			
Amount surrendered during the year (March 1978)			29,00,740
Charged			
Original 1,000	6,000	5,597	—403
Supplementary 5,000			
Amount surrendered during the year			..
Capital			
Original 2,00,000	2,00,000	2,00,000	..
Supplementary ..			
Amount surrendered during the year			..

GRANT No. 32—(Contd.)

In the revenue section of the grant, the expenditure does not include Rs. 91,215 met out of an advance from the Contingency Fund sanctioned on 31st March 1978 for payment of grant to Jeevan Nirman Kendra, Bharatpur for Women's Training Centre/Women's Rehabilitation Institution. The advance remained unrecouped to the Fund at the close of the year.

Notes and comments

Revenue

1. In view of the ultimate saving of Rs. 49.05 lakhs in the grant (voted), the supplementary grant of Rs. 30.41 lakhs obtained on 28th March 1978 proved unnecessary and could have been restricted to token provision wherever required for 'new service' schemes.

2. Of the saving of Rs. 49.05 lakhs, Rs. 20.04 lakhs remained unrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
288. Social Security and Welfare			
ग(ख)II (viii) Maintenance of Hostels			
6. Feeding, Clothing, etc.			
O	39.45	25.16	25.60
R	—14.29		
			+0.44

The anticipated saving was due to the number of hostellers being less than those for which provision was made.

ग(ख) VII (iii) Aid to Voluntary Agencies
Grants-in-aid/Contributions/Subsidies

O	30.64	18.18	18.20	+0.02
R	—12.46			

The anticipated saving was due mainly to the number of hostellers in hostels run by voluntary agencies being less than anticipated.

ग(ग) III (vi) 2. Through the agency of
Director, College Education
(Centrally Sponsored Scheme)

S	12.68	13.06	5.99	—7.07
R	0.38			

Reasons for the final saving of Rs. 7.07 lakhs have not been communicated (March 1979).

GRANT No. 32—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
ग(ग) III (ix) Maintenance of Hostels			
6. Feeding, Clothing, etc.			
O	34.02	21.63	21.14
R	—12.39		
			—0.49

Saving was due to the number of hostellers being less than those for which provision was made.

घ(घ) (vii)(I) Through the agency of
Social Welfare Department

O	80.03	38.48	40.36
R	—41.55		
			+1.88

घ(घ)(vii)(II) Grants-in-aid to Panchayat
Samitis

O	32.57	17.57	17.74
R	—15.00		
			+0.17

The anticipated saving in both the above heads was due mainly to running of less number of nutrition centres than anticipated.

4. The saving in note 3 was partly counterbalanced by excess mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
ग(ख) II(ii) Through the agency of Director, Primary and Secondary Education			
O	52.03	59.54	59.54
R	7.51		
			..

The augmentation of funds by re-appropriation on 31st March 1978 was due to more expenditure on scholarships owing to increase in the number of students.

ग(ख) II (v) Through the agency of Social
Welfare Department

O	6.19	6.19	11.15	+4.96
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Reasons for the excess have not been communicated (March 1979).

GRANT No. 32—(Contd.)

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
ग(ख)II(vii) Construction of Girls Hostel Building (Centrally Sponsored Scheme)			
O	0.01		
	(Token)		
R	4.35	4.36	4.36 ..

Rupees 4.35 lakhs were provided by re-appropriation on 31st March 1978 as per allocation received from the Government of India.

ग(ग)VIII(i) For Payments of Interest on the Loans given to Cultivators
Grants-in-aid/Contributions/Subsidies

O	2.70			
R	0.46	3.16	5.83	+2.67

Reasons for the final excess of Rs. 2.67 lakhs have not been communicated (March 1979).

घ(घ)(viii) Assistance to Voluntary agencies Working for the Welfare of Children
Grants-in-aid/Contributions/Subsidies
(Centrally Sponsored Scheme)

O	4.35			
R	16.38	20.73	19.63	—1.10

Rupees 16.38 lakhs were provided by re-appropriation on 31st March 1978 as per allocation received from the Government of India.

ग(ग)III(xiii) Grants-in-aid to Panchayat Samitis

(I) Primary Schools

O	1.00			
R	3.87	4.87	4.84	—0.03

Additional funds were provided through re-appropriation on 31st March 1978 due to more payment of grants to panchayat samitis than anticipated.

GRANT No. 32—(Concl'd.)

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

बि (घ) (x) Integrated Child Development Programme

(Centrally Sponsored Scheme)

O	0.74	3.92	3.97	+0.05
R	3.18			

Rupees 3.18 lakhs were provided by re-appropriation on 31st March 1978 as per allocation received from the Government of India.

GRANT No. 33. FAMINE RELIEF

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

Capital—695. Loans for Other Social and Community Services

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted Original	16,23,10,000	16,23,10,000	12,84,64,660	—3,38,45,340
Supplementary	..			
Amount surrendered during the year (March 1978)				3,18,30,000
Charged Original	10,000	10,000	4,138	—5,862
Supplementary	..			
Amount surrendered during the year (March 1978)				5,000
Capital				
Original	5,000	5,000	275	—4,725
Supplementary	..			
Amount surrendered during the year (March 1978)				5,000

GRANT No. 33—(Contd.)

Notes and comments

Revenue

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

Head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
289. Relief on account of Natural Calamities			

ग (क) II-Repairs of Roads Damaged by Floods

(i) Through the agency of the Public Works Department

2. Materials and Supplies

O	2,10.00		5.07	+5.07
R	—2,10.00			

The anticipated saving of Rs. 2,10.00 lakhs was due to post-budget decision to account for the expenditure under major head '337. Roads and Bridges' (Grant No. 21). Reasons for the final excess of Rs. 5.07 lakhs have not been communicated (March 1979).

ग (ख) II(i) Through the agency of the Irrigation Department

1. Wages

O	1,50.54	58.47	37.90	—20.57
R	—92.07			

Out of the total saving of Rs. 1,12.64 lakhs, the anticipated saving of Rs. 92.07 lakhs was due to non-execution of repairs to irrigation works damaged by floods owing reportedly to non-availability of cement. Reasons for the final saving of Rs. 20.57 lakhs have not been communicated (March 1979).

ग (ख) II(i) 2. Materials and Supplies

O	1,23.76	80.22	31.59	—48.63
R	—43.54			

Out of the total saving of Rs. 92.17 lakhs, the anticipated saving of Rs. 43.54 lakhs was due to non-execution of repairs to irrigation works damaged by floods owing reportedly to non-availability of cement. Reasons for the final saving of Rs. 48.63 lakhs have not been communicated (March 1979).

GRANT No. 33—(Contd.)

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

ग (क) II(i) 1. Wages

O	90.00	|	..	..	..
R	—90.00	|			

Saving over the original provision was due to post-budget decision to charge expenditure to Plan provision under major head '337.Roads and Bridges' (Grant No.21).

ग (ख) II(i) 3. Machinery and Equipment/
Tools and Plant

O	13.13	|	11.08	..	—11.08
R	— 2.05	|			

Reasons for non-utilisation of the entire provision have not been communicated (March 1979).

2. Saving in note 1 above was partly counterbalanced by excess over the provision mainly under:—

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

289. Relief on account of Natural Calamities

ग (ख) II(i) 4. Other Items

O	2.57	|	0.71	66.32	+65.61
R	—1.86	|			

Reasons for the final excess have not been communicated (March 1979).

खा(क) (ii) Flood Relief

O	0.06	|	39.74	39.46	—0.28
R	39.68	|			

Additional funds were provided through re-appropriation on 31st March 1978 to cover the increased expenditure on flood relief works.

GRANT No. 33—(Concl'd.)

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
का(ग) (iii) Other Relief			
O	0.01		
	(Token)		
R	21.25	21.26	23.47 +2.21

The additional funds of Rs. 21.25 lakhs provided through re-appropriation on 31st March 1978 were for carrying out repairs and restoration of flood damaged works. Reasons for the final excess of Rs. 2.21 lakhs have not been communicated (March 1979).

खा(ख) (ii) Flood Relief			
O	0.06		
R	9.64	9.70	9.45 —0.25

The additional funds of Rs. 9.64 lakhs were provided through re-appropriation on 31st March 1978 to make food and clothing arrangements for flood affected people.

3. *Famine Relief Fund*.—In 1977-78 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 the years 1964-65 to 1973-74 owing to inadequate balance at the credit of the fund, part of the expenditure could only be met out of the fund. The expenditure of Rs. 2,65.69 lakhs incurred during 1977-78 was met out of the fund. A balance of Rs.18,73.22 lakhs was at the credit of the fund on 31st March 1978.

An account of the transactions of the fund appears in Statement no.16 of Finance Accounts 1977-78.

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

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue			
Original	75,31,000	75,31,000	70,09,478 —5,21,522
Supplementary	..		
Amount surrendered during the year (March 1978)			4,54,940

GRANT No. 34—(Concl'd.)

Note/comment

Revenue

Saving over the original provision occurred mainly under:—

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

304. Other General Economic Services

(7) (i) Direction and Administration

1. Salaries				
O	28.00	25.36	25.15	—0.21
R	—2.64			

Saving was due to some posts remaining vacant.

GRANT No. 35. CO-OPERATION

Major heads Revenue—298. Co-operation and 305. Agriculture

Capital—498. Capital Outlay on Co-operation and 698.
Loans for Co-operation

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

Revenue

Voted				
Original	2,99,04,000	2,99,05,000	2,51,87,609	—47,17,391
Supplementary	1,000			

Amount surrendered during
the year (March 1978)

46,84,505

Charged				
Original	3,000	3,000	..	—3,000
Supplementary	..			

Amount surrendered during
the year (March 1978)

3,000

Capital				
Original	2,17,25,000	5,86,42,000	4,48,64,500	—1,37,77,500
Supplementary	3,69,17,000			

Amount surrendered during
the year (March 1978)

1,37,77,500

GRANT No. 35—(Contd.)

Notes and comments

Revenue

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
298. Co-operation			
(क) Direction and Administration			
(ii) Superintendence			
1. Salaries			
O	69.12	56.37	56.22
R	—12.75		
			—0.15

The anticipated saving was due to some posts remaining vacant.

(ख) Credit Co-operatives**(i) Staff deputed to Central Co-operative Banks for recovery work****1. Subsidies**

O	24.25	17.75	17.75	..
R	—6.50			

The anticipated saving was due to release of less subsidy on account of some posts remaining vacant in Central Co-operative Banks.

(xii) Rehabilitation of Central Co-operative Banks**1. Subsidies**

(Centrally Sponsored Scheme)

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.

GRANT No. 35—(Contd.)

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

305. Agriculture

(ख) Land Reforms
(Centrally Sponsored Scheme)

(I) Grant-in-aid to new assignees of Land on Imposition of Ceiling of Agricultural holdings for Development and cultivation

II. Through the Agency of Co-operative Department

O	16.41	..	..	..
R	—16.41			

The entire provision was surrendered on 31st March 1978 as per post-budget decision to account for the expenditure against provision under Grant No. 8.

Capital

1. In view of the ultimate saving of Rs. 1,37.78 lakhs the supplementary grant of Rs. 3,69.17 lakhs obtained on 28th March 1978 proved excessive.

2. Saving over the original plus supplementary provision, if any, occurred mainly under:—

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

498. Capital Outlay on Co-operation

(क) Credit Co-operatives

I. Purchase of shares from Co-operative Societies—Through Registrar Co-operative Societies

O	94.17			
S	3,25.33	1,99.84	1,99.84	..
R	—2,19.66			

The anticipated saving was due to less investment in the share Capital of Co-operative Societies because of receipt of less assistance from the Reserve Bank of India.

GRANT No. 35—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(ग) Consumers' Co-operatives			
(iii) Investment in State Federation for consumer Co-operative Stores (Centrally Sponsored Scheme)			
S	10.00		
R	—10.00	..	..

The entire provision remained unutilised due to non-receipt of assistance from the Government of India.

(घ) Processing Co-operatives

(ii) Investment in Processing Co-operative Societies (Centrally Sponsored Scheme)			
O	10.00		
R	—6.67	3.33	3.33

Saving was due to less investment in the share capital of co-operative societies.

698. Loans for Co-operation

(घ) Co-operative Sugar Mills

(i) Loans to Shri Keshorai-Patan Sahkari Sugar Mills			
O	10.00		
R	—10.00	..	..

The entire provision remained unutilised due to post-budget decision of contributing towards share capital of societies instead of granting loans.

3. Saving in note 2 above was partly utilised for providing/augmenting funds under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
498. Capital Outlay on Co-operation			
(घ) Co-operative Sugar Mills			
(i) Investment in Keshorai-Patan Sahkari Sugar Mills			
R	20.00	20.00	20.00

GRANT No. 35—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(ii) Investment in Keshorai-Patan Sahkari Sugar Mills (Centrally Sponsored Scheme)			
R	60.00	60.00	60.00 ..
(श) Consumers' Co-operatives			
(i) Investment in State Federation for Consumer Co-operative Stores			
R	23.50	23.50	23.50 ..

698. Loans for Co-operation

(क) Credit Co-operatives

(i) Loans to Apex/Central Co-operative Banks for meeting their overdues

O	5.00	17.46	17.46	..
R	12.46			

In the above heads funds were provided/augmented by re-appropriation on 31st March 1978 as per Plan allocation by the Government of India.

GRANT No. 36. AGRICULTURE

Major heads Revenue—259. Public Works and 305. Agriculture

Capital— 505. Capital Outlay on Agriculture, 698. Loans for Co-operation and 705. Loans for Agriculture

Revenue	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted			
Original	7,23,55,000	7,86,43,000	6,90,85,264 —95,57,736
Supplementary	62,88,000		
Amount surrendered during the year (March 1978)			54,20,000
Charged			
Original	1,000	6,000	5,631 —369
Supplementary	5,000		

GRANT No. 36—(Contd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Amount surrendered during the year</i>				..
Capital				
Original	2,58,16,000	6,70,72,000	6,72,95,386	+2,23,386
Supplementary	4,12,56,000			
Amount surrendered during the year (March 1978)				11,48,000

In the capital section of the grant the expenditure does not include Rs.20.82,000 met out of an advance from the Contingency Fund sanctioned on 29th March 1978 for investment in Rajasthan State Agro Industries Corporation. The advance remained unrecouped to the Fund at the close of the year.

Notes and comments

Revenue

1. In view of the ultimate saving of Rs. 95.58 lakhs in the grant (voted), the supplementary grant of Rs. 62.88 lakhs obtained on 28th March 1978 could have been restricted to token provision wherever required for 'new service' items.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
305. Agriculture			
(३)(ii) Agricultural Education in Universities			

1. Grants-in-aid/Contributions/Subsidies

O	1,27.56	1,27.56	79.67	—47.89
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Reasons for the final saving of Rs. 47.89 lakhs have not been communicated (March 1979).

(३)(ii) Agricultural Research in University
of Udaipur

1. Grants-in-aid/Contributions/Subsidies

O	63.36	63.36	41.81	—21.55
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Reasons for the final saving of Rs. 21.55 lakhs have not been communicated (March 1979).

GRANT No. 36—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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(ख)(iv) Pulses Demonstration

5. Grants-in-aid/Contributions/Subsidies

O	23.60		16.54	5.38	—11.16
R	—7.06	|			

Entire saving of Rs. 18.22 lakhs was attributed to less sanction of grants than anticipated.

(ख)(iii) Control of White Grub

O	8.00	|	1.78	..	—1.78
R	—6.22	|			

Reasons for the entire provision remaining unutilised have not been communicated (March 1979).

(ग)(vii) Seed Certification Scheme

O	3.30	|	..	..	..
R	—3.30	|			

Reasons for the entire provision remaining unutilised have not been communicated (March 1979).

 (ङ) (iv) Demonstration of Fertilizers
 5. Advertising, Sales and Publicity Expenses

O	5.73	|	4.66	0.95	—3.71
R	—1.07	|			

Reasons for the entire saving of Rs. 4.78 lakhs have not been communicated (March 1979).

 (च) (ii) District Organisation
 8. Grants-in-aid/Contributions/
 Subsidies

O	8.00	|	2.39	2.68	+0.29
R	—5.61	|			

The anticipated saving was attributed to less sanction of grants than anticipated.

GRANT No. 36—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(ज)(xiv) Extension of Oil Seed in new Irrigated Areas			
O 8.14	3.90	1.85	—2.05
R —4.24			

Reasons for the entire saving of Rs. 6.29 lakhs have not been communicated (March 1979).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(ढ) (iii) Agriculture Education in Colleges and Schools			
1. Grants-in-aid/Contributions/Subsidies			
O 9.00	9.00	68.11	+59.11

Reasons for the final excess of Rs. 59.11 lakhs have not been communicated (March 1979).

(ढ) Agriculture Research
(i) Through the agency of Agriculture Department

.. 10.40 +10.40

Reasons for incurring expenditure without provision of funds have not been communicated (March 1979).

Capital

1. The expenditure exceeded the grant by Rs. 2,23,386 which requires regularisation.

2. Excess over the provision occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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505. Capital Outlay on Agriculture

(क) Seeds

(iv) Investment in State Seed Corporation

S 5.00	25.00	25.00	..
R 20.00			

The additional funds of Rs. 20.00 lakhs were provided by re-appropriation on 31st March 1978 due to more investment in State Seed Corporation.

GRANT No. 36—(Concl'd.)

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(१) Plant Protection			
O	20.00	2.00	1.43
R	—18.00		—0.57

Anticipated saving of Rs. 18.00 lakhs was due to non-payment of bills of firms.

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 1978 remained at Rs. 6.00 lakhs as at the end of previous year.

GRANT No. 37. MINOR IRRIGATION

Major heads Revenue- 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 and 706. Loans for Minor Irrigation, Soil Conservation and Area Development

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue			
Voted			
Original	24,00,55,000	26,22,56,000	24,91,37,228
Supplementary	2,22,01,000		
Amount surrendered during the year (March 1978)			85,29,000
Charged			
Original	5,000	5,000	..
Supplementary	..		—5,000

GRANT No. 37—(Contd.)

<i>Amount surrendered during the year (March 1978)</i>	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital			5,000
Voted			
Original	3,65,12,000		
Supplementary	..	3,65,12,000	2,39,21,863 -1,25,90,137
Amount surrendered during the year (March 1978)			1,54,92,000
<i>Notes and comments</i>			

Revenue

1. In view of the ultimate saving of Rs. 1,31.19 lakhs the supplementary grant of Rs. 2,22.01 lakhs obtained on 28th March 1978 proved excessive.

2. Saving over the provision occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
306. Minor Irrigation			
(ख) Construction and Deepening of Wells and Tanks			
(ii) Execution			
10. Motor Vehicles			
O	41.30		
R	—10.30	31.00	28.36 —2.64
11. Maintenance			
O	53.25		
R	—12.25	41.00	38.84 —2.16
12. Materials and Supplies			
O	68.00		
R	—28.00	40.00	35.04 —4.96

The anticipated saving in the above cases was attributed to less works undertaken than anticipated because of heavy rains. The final saving was due to non-receipt of debits for supplies made by the Director General of Supplies and Disposals.

GRANT No. 37—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(ख) Construction and Deepening of Wells and Tanks			
(ii) Execution			
1. Salaries			
O 89.31	82.00	81.45	—0.55
R —7.31			

Saving was due to posts remaining vacant.

307. Soil and Water Conservation

(ग) Soil Conservation Schemes

(xix) Soil Conservation under A.R.C.
Scheme

I. Through the agency of Agriculture Department

O 10.50	..	4.31	+4.31
R —10.50			

In view of the ultimate excess of Rs. 4.31 lakhs re-appropriation of the entire provision on 31st March 1978 was excessive. Reasons for the re-appropriation and for the final excess of Rs. 4.31 lakhs have not been communicated (March 1979).

308. Area Development

(क) Ayacut Development

(i) Development of Rajasthan Canal Area

Add-Pro-rata charges transferred from head '533-Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects'

O 55.00	40.00	36.00	—4.00
R —15.00			

The total saving of Rs. 19.00 lakhs was due mainly to adjustment of less pro-rata charges in proportion to works outlay.

(क)(i) Ayacut Development

I. Through the agency of Area Development Commissioner

(iii) Agricultural Research

1. Salaries			
O 13.69	..	..	..
R —13.69			

GRANT No. 37—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
11. Machinery and Equipment/ Tools and Plant			
O	8.00	..	..
R	—8.00	..	..

The entire provision under the above heads remained unutilised due to post-budget decision to account for the expenditure under the head '(i) Direction and Administration' where additional funds were provided by re-appropriation.

(क) (3) Development of Bhakra Area

1. Through the agency of Area Development Commissioner

(ii) On Farm Development

O	14.00	7.88	8.06	+0.18
R	—6.12			

The anticipated saving was attributed to less requirements on the scheme than anticipated.

(क) Ayacut Development

(2) Development of Chambal Area

1. Through the agency of Area Development Commissioner

(iv) On Farm Development

8. Machinery and Equipment/
Tools and Plant

O	—2.00	—5.70	—9.90	—4.20
R	—3.70			

More recoveries were attributed mainly to adjustment of credits on account of major repairs and depreciation charged to works.

9. Suspense

O	2.00	2.00	—17.55	—19.55
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Saving of provision (Rs. 2.00 lakhs) and recoveries (Rs. 17.55 lakhs) were attributed mainly to adjustment of more credits than anticipated.

GRANT No. 37—(Contd.)

3. The savings in note 2 above were partly utilised to augment provision mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
308. Area Development			
(क) (4) Development of Command Area			
1. Through the agency of C.A. & W.U. Department (Centrally Sponsored Scheme)			
(i) Grants-in-aid to Rajasthan Land Development Corporation for On Farm Development			
O	0.01		
	(Token)		
R	8.99	9.00	9.00 ..
(ग) Development of Desert Areas			
(vi) Desert Development Programme, Sikar			
III-Works Execution			
1. Grants-in-aid to District Development Agency			
S	17.54	74.07	75.74 +1.67
R	56.53		
(ग) (xiii) Desert Development Programme, Barmer			
II-Works Execution			
1. Grants-in-aid to District Development Agency			
S	0.64	9.05	9.05 ..
R	8.41		
(ग) (xv) Desert Development Programme, Bikaner			
II-Works Execution			
1. Grants-in-aid to District Development Agency			
S	46.40	55.30	55.30 ..
R	8.90		

In the above four cases additional funds were provided by re-appropriation on 31st March 1978 as per allocation of funds by the Government of India.

GRANT No. 37—(Contd.)

Capital

1. Saving over the original provision occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
498.Capital Outlay on Co-operation			
(क) Credit Co-operatives			
II. Purchase of Debentures floated by Rajasthan State Co-operative Land Development Bank Ltd., Jaipur			
(ii) Special Schemes of A.R.C. Debentures			
O	58.00	47.00	50.00
R	—11.00		
			+3.00

Saving was attributed to less investment in special debentures as investments in ordinary debentures were increased.

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

(ख) Area Development Programme

(4) Desert Development Programme

O	1,40.00
R	—1,40.00			

The entire provision remained unutilised as financial sanction for implementation of the programme was issued in March 1978.

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

(ग) Area Development Programme—

III-Loans for Desert Development Programme

O	1,00.00
R	—1,00.00			

The entire provision remained unutilised as financial sanction for implementation of the programme was issued in March 1978.

GRANT No. 37—(Contd.)

2. The saving in note 1 above was partly counterbalanced by excess mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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498. Capital Outlay on Co-operation**(क) Credit Co-operatives****II. Purchase of Debentures floated by Rajasthan State Co-operative Land Development Bank Ltd., Jaipur****(i) Ordinary Debentures**

O	28.50	38.04	39.54	+1.50
R	9.54			

Excess was due to more investment in ordinary debentures.

506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development**(ख) Development of Rajasthan Canal Area Centrally Sponsored Scheme****II. Through the agency of C.A.D. & W.U. Department-I. Investment in Rajasthan Land Development Corporation**

R	65.00	65.00	90.00	+25.00
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Funds were provided through re-appropriation on 31st March 1978 as per allocation of funds by the Government of India. The final excess of Rs. 25.00 lakhs was due reportedly to the decision of Government to increase Government contribution in the share capital of the Rajasthan Land Development Corporation, Jaipur.

706. Loans for Minor Irrigation, Soil Conservation and Area Development**(ग) Area Development Programme****II-Loans to Government Companies****(ii) Rajasthan Land Development Corporation****Centrally Sponsored Scheme**

O	0.01	25.00	25.00	..
R	24.99			

Rupees 24.99 lakhs were provided by re-appropriation on 31st March 1978 as per allocation of funds by the Government of India.

GRANT No. 37—(Concl'd.)

3. *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 revenues 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 1977-78. No expenditure on development of *mandis* was also incurred. The balance at the credit of the fund on 31st March 1978 remained Rs. 3.40 lakhs as at the end of 1976-77.

4. *Deposit Account of Depreciation Reserve of Government Commercial Undertakings-Rajasthan Ground Water Board*.—The expenditure under the grant includes Rs. 16 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. No expenditure 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 1978 was Rs.2,91.58 lakhs.

GRANT No. 38. ANIMAL HUSBANDRY

Major heads Revenue— 259. Public Works, 298. Co-operation, 308. Area Development, 310. Animal Husbandry, 312. Fisheries, 313. Forest, 320. Industries and 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Capital—506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development, 510. Capital Outlay on Animal Husbandry, 512. Capital Outlay on Fisheries, 710. Loans for Animal Husbandry and 712. Loans for Fisheries

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Voted				
Original	7,82,62,000	7,97,87,000	7,69,80,252	—28,06,748
Supplementary	15,25,000			

GRANT No. 38—(Contd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Amount surrendered during the year (March 1978)				33,85,000
Charged				
Original	2,000	2,000		—2,000
Supplementary	..			
Amount surrendered during the year (March 1978)				2,000
Capital				
Voted				
Original	2,52,000	3,12,000	1,20,488	—1,91,512
Supplementary	60,000			
Amount surrendered during the year (March 1978)				2,000

1. In the revenue section of the grant the expenditure does not include Rs.3,73,000 met out of an advance from the Contingency Fund sanctioned on 31st March 1978 for expenditure on Pilot Project for Fisheries development at Ajmer. The advance remained unrecouped to the Fund at the close of the year.

2. In the capital section of the grant the expenditure does not include Rs. 60,000 met out of an advance from the Contingency Fund sanctioned on 31st March 1978 for payment of loans to fishermen. The advance remained unrecouped to the fund at the close of the year.

Notes and comments

Revenue

1. In view of the ultimate saving of Rs. 28.07 lakhs in the grant (voted), the supplementary grant of Rs. 15.25 lakhs obtained on 28th March 1978 could have been restricted to token provision wherever required for 'new service' items.

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

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

310. Animal Husbandry

(च) (xiv) Intensive Live Stock Production Centres

I. Through Animal Husbandry
Department

O	7.67	3.60	3.20	—0.40
R	—4.07			

Saving was due mainly to some posts remaining vacant.

GRANT No. 38—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(१) (ii) I. Through Animal Husbandry Department			
1. Poultry Development (Centrally Sponsored Scheme)			
O 17.20	6.25	6.58	+0.33
R —10.95			

The anticipated saving of Rs. 10.95 lakhs was due reportedly to less assistance received from the Government of India.

(१) (ii) IV. Through the agency of Director, Sheep and Wool Department

1. Sheep Development Programme

(Centrally Sponsored Scheme)

O 98.50	70.20	73.85	+3.65
R —28.30			

The anticipated saving was due reportedly to less assistance received from the Government of India. The final excess of Rs. 3.65 lakhs was attributed to grant of more assistance to District Development Agencies for purchase of more livestock necessitated under 'Antodaya Scheme.'

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
310. Animal Husbandry			

(१) (iii) Other Training Schemes

II. Grants-in-aid to University of Udaipur

O 34.81	46.21	46.21	..
R 11.40			

The additional funds were provided through re-appropriation on 31st March 1978 due reportedly to payment of additional grant to the University of Udaipur.

GRANT No. 39. DAIRY (ALL VOTED)

Major heads Revenue-298. Co-operation, 310. Animal Husbandry and 311. Dairy Development

Capital -498. Capital Outlay on Co-operation, 511. Capital Outlay on Dairy Development, 698. Loans for Co-operation and 711. Loans for Dairy Development

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue				
Original	1,20,43,000	1,56,38,000	1,19,72,402	—36,65,598
Supplementary	35,95,000			
Amount surrendered during the year (March 1978)				31,71,800
Capital				
Original	2,63,07,000	2,63,07,000	1,49,98,060	—1,13,08,940
Supplementary	..			
Amount surrendered during the year (March 1978)				1,13,25,000

Notes and comments

Revenue

1. In view of the ultimate saving of Rs. 36.66 lakhs in the grant, the supplementary grant of Rs. 35.95 lakhs obtained on 28th March 1978 could have been restricted to token provision wherever required for 'new service' items.

2. Saving over the original plus supplementary provision, if any, occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
298. Co-operation			
(क) Dairy Co-operatives			
(iv) Dairy Co-operative Societies Through the Agency of Director, Dairy Development			
1. Subsidies			
(Centrally Sponsored Scheme)			
O	3.00	6.89	3.35
S	21.14		
R	—17.25		

The anticipated saving was attributed to receipt of less assistance from the Government of India. Reasons for final saving of Rs. 3.54 lakhs have not been communicated (March 1979).

GRANT No. 39—(Concl'd.)

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

310. Animal Husbandry**(ग) Other Live-Stock Development****IV. Grants-in-aid/Contributions/Subsidies-through Rajasthan State Dairy Development Corporation****1. Subsidies for Rearing cross Breed Heifers (Centrally Sponsored Scheme)**

O	22.00	7.50	6.46	-1.04
R	-14.50			

Saving was attributed to receipt of less assistance from the Government of India.

Capital

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

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

498. Capital Outlay on Co-operation**(च) Dairy Co-operatives****(ii) Investment in Dairy Co-operatives (Centrally Sponsored Scheme)**

O	99.50
R	-99.50			

The entire provision remained unutilised due reportedly to non-receipt of grant from the Indian Dairy Corporation for investment in dairy co-operatives.

698. Loans for Co-operation**(च) Dairy Co-operatives****(i) Loans to Dugdh Utpadak Sahkari Sanghs (Centrally Sponsored Scheme)**

O	41.82	28.07	28.23	+0.16
R	-13.75			

The anticipated saving was attributed to receipt of less assistance from the Government of India.

GRANT No. 40. COMMUNITY DEVELOPMENT

Major heads 283. Housing, 288. Social Security and Welfare, 306. Minor Irrigation, 314. Community Development and 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue				
Voted				
Original	6,18,75,000	11,19,66,000	11,15,13,655	—4,52,345
Supplementary	5,00,91,000			
Amount surrendered during the year (March 1978)				1,98,200
Charged				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (March 1978)				736

GRANT No. 41. INDUSTRIES

Major heads Revenue—298. Co-operation, 304. Other General Economic Services, 308. Area Development and 320. Industries

Capital—498. Capital Outlay on Co-operation, 520. Capital Outlay on Industrial Research and Development, 698. Loans for Co-operation, 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	1,95,12,000	2,65,03,000	2,22,42,648	—42,60,352
Supplementary	69,91,000			
Amount surrendered during the year (March 1978)				41,41,256
Charged				
Original	1,000	1,000	..	—1,000
Supplementary	..			

GRANT No. 41—(Contd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Amount surrendered during the year (March 1978)</i>				1,000
Capital				
Voted				
Original	91,03,000	98,63,000	97,59,695	—1,03,305
Supplementary	7,60,000			
<i>Amount surrendered during the year (March 1978)</i>				1,06,613

1. In the revenue section of the grant the expenditure does not include Rs. 31,67,532 met out of advances from the Contingency Fund sanctioned on 29th March 1978 for payment of grants to the Rajasthan Small Industries Corporation for running its trade centre (Rs. 1,02,000), the Rajasthan Financial Corporation (Rs. 15,65,532) and the Indian Industrial Development Bank (Rs. 15,00,000) for disbursement of grants to industrial units. The advances remained unrecouped to the Fund at the close of the year.

2. In the capital section of the grant the expenditure does not include Rs. 60,00,000 met out of advances from the Contingency Fund sanctioned on 31st March 1978 for investment in the Rajasthan Financial Corporation (Rs. 20,00,000) and for payment of loan to the Rajasthan Industrial and Mineral Development Corporation for strengthening the financial position of Aravali Svachalit Vahan Ltd. (Rs. 40,00,000). The advances remained unrecouped to the Fund at the close of the year.

*Notes and comments**Revenue*

1. In view of the saving of Rs. 42.60 lakhs in the grant, the supplementary grant of Rs. 69.91 lakhs obtained on 28th March 1978 proved excessive.

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

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

320. Industries**का (ख) Industrial Productivity**

(xv) Subsidies to Educated unem-
ployed for Establishing new
Industries

O	50.00			
R	—50.00			

Entire saving was due to non-payment of subsidy towards margin money required to be invested by prospective entrepreneurs for obtaining loan assistance from banks and other financial institutions reportedly owing to delayed issue of guide lines.

GRANT No. 41—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(xiii) Grants-in-aid/Contributions/Subsidies to Industrial units			
O 16.50	4.45	4.51	+0.06
R —12.05			

Anticipated saving was due to receipt of less claims from industrial units, than anticipated.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(viii) Grants-in-aid/Contributions/Subsidies to Industrial units in selected Backward Districts in Rajasthan (Centrally Sponsored Schemes)			
O 10.66	94.96	94.81	—0.15
S 64.54			
R 19.76			

Additional funds were provided through re-appropriation on 31st March 1978 owing to receipt of more applications than anticipated for grant of subsidies for establishment of new industrial units during the year.

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 for Village and Small Industries

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue			
Original 59,94,000	76,22,000	1,78,85,381	+1,02,63,381
Supplementary 16,28,000			
Amount surrendered during the year (March 1978)			30,314
Capital			
Original 24,62,000	94,60,000	1,15,04,299	+20,44,299
Supplementary 69,98,000			
Amount surrendered during the year (March 1978)			2,000

GRANT No. 42—(Contd.)

In the capital section of the grant the expenditure does not include Rs. 20,00,000 met out of an advance from the Contingency Fund sanctioned on 31st March 1978 for payment to Rajasthan Small Industries Corporation for disbursement of margin money loan for promotion of small Industries. The advance remained unrecouped to the Fund at the close of the year.

Notes and comments
Revenue

1. The expenditure exceeded the grant by Rs. 1,02,63,381 which requires regularisation.

2. Excess over the original plus supplementary provision occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
321. Village and Small Industries			
(ग) Handloom Industries			
III. Assistance for intensive development projects (Centrally Sponsored Scheme)			
S	7.49	7.49	12.73 + 5.24

The final excess of Rs. 5.24 lakhs was attributed to payment of more subsidy to handloom industries under Centrally Sponsored Scheme of Assistance for Intensive Development.

321. Village and Small Industries
(घ) Khadi Industries

(i) Subsidy to Khadi and Village Industries

1. Grants-in-aid/Contributions/Subsidies

O	30.56	31.45	43.45	+12.00
S	0.56			
R	0.33			

The final excess of Rs. 12.00 lakhs was attributed to more payment of subsidy to khadi and village industries.

(ङ) Other Expenditure

(i) Expenditure on re-imbursement of losses under the Price Preference Scheme

O	4.00	4.00	90.19	+ 86.19
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The final excess of Rs. 86.19 lakhs was attributed to more reimbursement

GRANT No. 42—(Concl'd.)

of losses to small scale industrial units under price preference scheme.

Capital

1. The expenditure exceeded the grant by Rs. 20,44,299 which requires regularisation.

2. Excess over the original plus supplementary provision occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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521. Capital Outlay on Village and Small Industries

(घ) Handloom Industries

(ii) Investment in Rajasthan Rajya Bunkar Sangh

O	5.00	5.00	15.00	+10.00
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The excess of Rs. 10.00 lakhs was attributed to more investment in Rajasthan Rajya Bunkar Sangh.

721. Loans for Village and Small Industries

(ख) Handloom Industries

(iii) Loans to Rajasthan Handloom Project for Margin Money (Centrally Sponsored Scheme)

O	0.01	15.00	25.47	+10.47
S	14.99			

The final excess of Rs. 10.47 lakhs was attributed to payment of more loans to Rajasthan Handloom Board for margin money.

GRANT No. 43. MINES

Major heads Revenue—258. Stationery and Printing, 268. Miscellaneous General Services and 328. Mines and Minerals

Capital—465. Capital Outlay on Other Administrative Services, 528. Capital Outlay on Mining and Metallurgical Industries and 728. Loans for Mining and Metallurgical Industries

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue				
	Voted			
	Original	10,82,84,000	10,82,84,000	9,66,96,960
	Supplementary	..		—1,15,87,040
Amount surrendered during the year (March 1978)				1,10,48,100
	Charged			
	Original	12,000	15,000	14,582
	Supplementary	3,000		—418
Amount surrendered during the year				..
Capital				
	Original	43,47,000	49,02,000	47,92,992
	Supplementary	5,55,000		—1,09,008
Amount surrendered during the year (March 1978)				65,000

Note/comment

Revenue

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
258. Stationery and Printing			
(₹) (ii) Purchase of Stationery Stores			
1. Paper			
O	70.00	58.00	57.01
R	—12.00		—0.99

Saving was due reportedly to less receipt of debits from the Pay and Accounts Officer, Supply, New Delhi than anticipated for supply of paper through Director General of Supplies and Disposals.

GRANT No. 43—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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328. Mines and Minerals

खा (घ) (ii) Procurement and Processing

5. Grinding

O	5,76.00	4,91.00	4,90.85	—0.15
R	—85.00			

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

खा (ङ) Jahmar Kotra Rock Phosphate
Beneficiation Scheme

O	50.00	35.00	35.00	..
R	—15.00			

Anticipated saving was due to less expenditure than anticipated on testing a plant.

GRANT No. 44. ENTERPRISES (ALL VOTED)

Major heads Revenue—320. Industries

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	1,14,09,000	1,14,09,000	1,07,18,843	—6,90,157
Supplementary	..			
Amount surrendered during the year (March 1978)				7,15,000
Capital				
Original	29,32,000	54,32,000	45,42,484	—8,89,516
Supplementary	25,00,000			
Amount surrendered during the year (March 1978)				6,03,000

GRANT No. 44—(Contd.)

In the capital section of the grant the expenditure does not include Rs. 15,00,000 met out of an advance from the Contingency Fund sanctioned on 31st March 1978 for payment to Rajasthan State Tanneries Ltd., Tonk for meeting the requirements of its working capital. The advance remained unrecouped to the Fund at the close of the year.

Notes and comments

Revenue

1. Saving in the grant over the original provision occurred mainly under :—

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

320. Industries

खा(ख) (ii) Operation and Maintenance

5. Power

O	30.00	|	11.16	11.15	—0.01
R	—18.84				

Saving was attributed to disruption in functioning of the Sodium Sulphate Plant owing to insufficient stock of coal.

खा(ख)(ii) 1. Salaries

O	11.08	|	8.18	8.18	..
R	—2.90				

The anticipated saving was due to some posts remaining vacant.

2. Saving was partly counterbalanced by excess over the original provision mainly under :—

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

का(ख) (ii) Operation and Maintenance

1. Purchase and Excavation of Salt

O	19.20	|	36.11	36.11	..
R	16.91				

Additional funds were provided through re-appropriation on 31st March 1978 owing to production of more salt than anticipated.

GRANT No. 44—(Concl'd.)

Capital

3. Saving in the grant occurred mainly under :—

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

523. Capital Outlay on Petroleum, Chemicals and Fertilizers Industries

(क) (i) Expansion of Sodium Sulphate Plant

1. Machinery and Equipment/
Tools and Plant

O	10.00	..	..	..
R	—10.00			

Entire provision remained unutilised as decision on purchase of boilers was not finalised by the Government.

GRANT No. 45. IRRIGATION

Major heads Revenue—309. Food, 313. Forest, 332. Multipurpose River Projects and 333. Irrigation, Navigation, Drainage and Flood Control Projects

Capital—498. Capital Outlay on Co-operation, 512. Capital Outlay on Fisheries, 532. Capital Outlay on Multipurpose River Projects and 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue				
Voted				
Original	35,57,92,000	38,90,86,000	39,24,06,808	+33,20,808
Supplementary	3,32,94,000			
Amount surrendered during the year (March 1978)				17,13,000
Charged				
Original	1,000	29,000	27,586	—1,414
Supplementary	28,000			
Amount surrendered during the year (March 1978)				639

GRANT No. 45—(Contd.)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital				
Voted				
Original	83,99,67,000	88,85,54,000	81,39,91,118	-7,45,62,882
Supplementary	4,85,87,000			
Amount surrendered during the year (March 1978)				6,52,31,000
Charged				
Original	..	13,000	..	-13,000
Supplementary	13,000			
Amount surrendered during the year (March 1978)				440
Notes and comments				

Revenue

1. The expenditure exceeded the grant (voted) by Rs. 33,20,808 which requires regularisation.

2. Excess over the original plus supplementary provision, if any, occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
332. Multipurpose River Projects			
खा(ख) Right Main Canal			
(i) Main Canal and Branches			
6. Maintenance			
O	37.00	38.00	41.39
R	1.00		
			+3.39

Excess was attributed to payment of dearness allowance at increased rates and of arrears on fixation of pay of work charged staff in the Revised New Pay Scales, 1976.

333. Irrigation, Navigation, Drainage and Flood Control Projects

खा(ग) (iii) Compensation and Rehabilitation of Other Oustees above F.R.L. 419				
O	1.00	2.00	33.89	+31.89
(Token)				
S	1.00			

Excess was due to release of funds by Gujrat Government towards the end of the year.

GRANT No. 45—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
का(द) Other Irrigation Works			
2. Maintenance			
O	2,69.44	2,91.81	2,90.39
R	22.37		—1.42

The excess over the original provision was due reportedly to more works undertaken for the safety of various dams and canals for better utilisation of irrigation potential.

खा(ग) (i) Reservoir upto F.R.L.419				
8. Suspense (Net)				
O	0.50	0.15	4.12	+3.97
R	—0.35			

Excess was due to non-adjustment of stock account for material issued to works.

का(क) (iii) Execution				
1. Salaries				
O	95.25	1,02.84	1,03.47	+0.63
R	7.59			

Excess was due mainly to post-budget creation of three new divisions/sub-divisions.

का(ङ) (i) Execution				
9. Maintenance				
O	25.20	30.20	31.22	+1.02
R	5.00			

Excess was attributed to repair of canal system which was damaged by rains.

3. The excess in note 2 above was partly off set by saving mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
का(छ) Jawai Canals			
9. Interest on Capital			
O	79.50	61.00	60.02
R	—18.50		—0.98

Saving was due to less interest charges on the basis of capital outlay on works.

GRANT No. 45—(Contd.)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
खा(ग) (i) Reservoir upto F.R.L.419			
6. Minor Works			
O	43.14	55.35	45.10
S	11.83		
R	0.38		
			—10.25

The saving of Rs. 10.25 lakhs was due to less disbursement of grants owing to late Government sanction for cash payment to affected parties.

खा(घ) Add-Pro-rata charges transferred from head '333' Irrigation Projects (Commercial)

1. Direction and Administration

Voted

O	38.00	24.50	17.05	—7.45
R	—13.50			

Saving was due to adjustment of less *pro-rata* charges owing to less expenditure on works.

4. The following table shows the establishment and tools and plant charges for 1975-76 to 1977-78 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 the works outlay	Tools and plant charges	Percentage of tools and plant charges to works outlay
1	2	3	4	5	6
(Rupees in lakhs)			(Rupees in lakhs)		

1. 332. Multipurpose River Projects

1975-76	1,24.72	77.73	62.32	0.28	0.22
1976-77	1,55.42	86.54	55.68	0.78	0.50
1977-78	6,50.58	1,46.14	22.46	0.50	..

2. 333. Irrigation, Navigation, Drainage and Flood Control Projects

1975-76	6,85.75	2,42.63	35.38	10.56	1.54
1976-77	8,50.75	2,52.05	29.63	6.36	0.75
1977-78	7,31.94	3,19.10	43.60	8.08	0.11

GRANT No. 45—(Contd.)

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
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1	2	3	4	5	6
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(Rupees in lakhs)

(Rupees in lakhs)

3. 532. Capital Outlay on Multipurpose River Projects

1975-76	21,76.65	48.35	2.22	32.40	1.49
1976-77	25,39.56	71.64	2.82	84.42	3.32
1977-78	14,16.65	88.12	6.22	90.95	6.42

4. 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects

1975-76	23,61.18	3,94.06	16.69	4,73.01	20.03
1976-77	40,24.15	5,09.33	12.66	25.07	0.62
1977-78	32,08.06	7,52.65	23.46	4,17.64	13.02

5. *Suspense transactions.*—The nature of 'Suspense' transactions has been explained in note 5 (Revenue Section) below Appropriation Accounts of Grant No. '19-Public Works' 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:

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.

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.

The break-up of 'Suspense' transactions in the revenue section of the grant in 1977-78 is given below together with the opening and closing balances under

GRANT No. 45—(Contd.)

the different sub-heads of suspense:—

Major head and sub-heads of 'Suspense'	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
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(In lakhs of rupees)

(i) 332. Multipurpose River Projects

Purchases	—0.34	0.36	0.69	—0.33	—0.67
Stock	4.60	4.64	7.31	—2.67	1.93
Miscellaneous Works Advances	3.79	6.13	5.67	0.46	4.25
TOTAL	8.05	11.13	13.67	—2.54	5.51

(ii) 333. Irrigation, Navigation, Drainage and Flood Control Projects

Purchases	—34.62	..	..	..	—34.62
Stock	85.00	3,22.26	2,95.82	26.44	1,11.44
Miscellaneous Works Advances	89.93	40.47	32.78	7.69	97.62
Workshop	..	..	..	..	..
Suspense	0.77	..	..	..	0.77
TOTAL	1,41.08	3,62.73	3,28.60	34.13	1,75.21

Capital

1. In view of ultimate saving of Rs. 7.45.63 lakhs, the supplementary grant of Rs. 4,85.87 lakhs obtained on 28th March 1978 could have been restricted to token provision wherever required for 'new service' items.

2. Saving over the original plus supplementary provision, if any, occurred mainly under:—

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

532. Capital Outlay on Multipurpose River Projects

ख(क)I(i) Execution

6. Works

O	20.00	9.50	8.90	—0.60
R	—10.50			

The anticipated saving of Rs. 10.50 lakhs was due to less number of works undertaken than anticipated.

GRANT No. 45—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
खा(क)II (i)2. Works			
O	16.00	0.03	+0.03
R	—16.00		

The entire saving of Rs. 16.00 lakhs was attributed to post-budget decision to execute the work through Chief Engineer, Irrigation instead of Area Development Commissioner, Kota. The expenditure was to be accounted for under '532. Capital Outlay on Multipurpose River Projects खा. Chambal Project (क) Kota Barrage-1. Through the agency of C.E. Irrigation.'

खा(ख)II (ii) Distributaries

2. Works			
O	53.99	40.37	35.96
R	—13.62		—4.41

Saving was due to less works undertaken than anticipated (Rs. 13.62 lakhs) and non-supply of gates and parts etc. by the supplier (Rs. 4.41 lakhs).

खा(ख)II (iii) Drainage
7. Suspense (Net)

O	23.92	23.22	—6.53	—29.75
R	—0.70			

Saving was due to credits on account of issues to works of accumulated stock of earlier years.

खा(घ)(i) Dams and Appurtenant Works

2. Works				
O	13.62	8.62	9.20	+0.58
R	-5.00			

The net saving of Rs. 4.42 lakhs was due to less works undertaken than anticipated.

गा(ख)(ii) 1. Share of Expenditure in
Common Works chargeable to
Rajasthan State

O	1,49.59	1,30.02	1,30.08	+0.06
R	—19.57			

The anticipated saving of Rs. 19.57 lakhs was due to reduction in work charged establishment and delay in receipt of equipments from suppliers.

GRANT No. 45—(Contd.)

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects				
का(क) Rajasthan Canal Project Stage II.I (iv) Canals				
O	8,15.75	5,05.04	5,00.25	—4.79
R	—3,10.71			

The anticipated saving of Rs. 3,10.71 lakhs was due to non-execution of work on 'L' section of Right Main Canal (Rajasthan Canal Project) in absence of its approval.

गा(ख)(i) Works expenditure

1. Bharatpur Flood works

O	48.00	33.90	29.29	—4.61
S	2,49.83			
R	—2,63.93			

In view of the anticipated saving of Rs. 2,63.93 lakhs, the supplementary grant of Rs. 2,49.83 lakhs obtained on 28th March 1978 proved unnecessary. The entire saving was attributed to less works undertaken in flood affected areas than anticipated.

का(क) Stage II.I (vi) Distributaries

O	3,00.00	1,18.71	1,20.73	+2.02
R	—1,81.29			

The anticipated saving of Rs. 1,81.29 lakhs was due to non-execution of work on 'L' section of Right Main Canal (Rajasthan Canal Project) in absence of its approval.

का(घ) (ii) Unit No. 2. Canals

5. Works expenditure

O	4,73.78	3,29.58	3,24.89	—4.69
R	—1,44.20			

Saving was due to (i) non-execution of work relating to electrical portion of Mahi Project (Rs. 82.80 lakhs) and (ii) slow progress of works (Rs. 66.09 lakhs).

GRANT No. 45—(Contd.)

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

का(घ) Jakham Project

(ii) Works expenditure

O	2,08.80	98.46	92.33	—6.13
R	—1,10.34			

Saving was due mainly to non-availability of cement.

का(क) (iv) Buildings

O	20.40	9.95	0.81	—9.14
R	—10.45			

The anticipated saving of Rs. 10.45 lakhs was due to modification in construction programme resulting in less expenditure. The final saving of Rs. 9.14 lakhs was attributed mainly to non-accountal of certain expenditure under this head by the department inadvertently.

का(क) (xiii) Bikaner Loonkaransar Lift Scheme

11. Water Courses

O	1,76.50	1,12.11	1,12.74	+0.63
R	—64.39			

The anticipated saving was due to non-adjustment of debits for material received from stores. Reasons for non-adjustment have not been communicated (March 1979).

का(घ) Gopalpura

(ii) Works

O	49.79	42.73	43.12	+0.39
R	—7.06			

The anticipated saving was attributed to late finalisation of tenders for works.

का(घ) Panchana Project

(i) Works

O	28.50	4.70	3.53	—1.17
R	—23.80			

The anticipated saving was attributed to non-finalisation of design and consequent non-issue of technical sanction to estimates.

का(घ) Jhadol Project

(i) Works

O	56.99	49.88	48.08	—1.80
R	—7.11			

The anticipated saving was attributed mainly to non-issue of technical sanction to certain works transferred from one division to another during the year.

GRANT No. 45—(Contd.)

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
का(ड) Wagon Diversion Scheme			
(i) Works			
O 71.00	41.25	43.30	+2.05
R —29.75			

The anticipated saving was attributed to non-execution of works relating to spillway owing to non-finalisation of design of spillway and objections raised by some cultivators in regard to compensation fixed for their land affected by the works.

का(ढ) Lasodia Project

(i) Works

O 58.00	45.28	45.98	+0.70
R —12.72			

The anticipated saving was attributed to non-execution of works due to non-completion of certain essential works on river portion upto March 1978.

खा(ख) Minor Irrigation Works

(ii) Works

O 1,87.20	3,51.68	3,19.41	—32.27
S 1,91.07			
R —26.59			

The anticipated saving was attributed to non-execution of some new works as a result of non-finalisation of estimates and technical sanction. The final saving of Rs. 32.27 lakhs was attributed to suspension of works owing to non-availability of cement.

गा(ख) (i) Works expenditure

2. Other Flood Works of Nagaur, Kota and Udaipur

O 19.00	5.00	5.10	+0.10
R —14.00			

The anticipated saving was reportedly due to non-availability of requisite quantity of cement and non-finalisation of estimates of some works transferred from one division to another during the year.

GRANT No. 45—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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गग (ख) (i) Works Expenditure

Add-Pro-rata charges transferred
from major head '333'

O	3.00	7.10	8.52	+1.42
S	20.17			
R	—16.07			

The anticipated saving was due to adjustment of less *pro-rata* charges in proportion to works outlay.

3. In the following heads, augmentation/provision of funds by re-appropriation proved unnecessary/excessive:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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532. Capital Outlay on Multipurpose River Projects

खा(ख) II (i) Main Canal

3. Suspense (Net)

O	—0.57	4.56	—1.66	—6.22
R	5.13			

The final saving of Rs. 6.22 lakhs was attributed mainly to adjustment of issues in anticipation of adjustment of debits.

533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects

का(क) Stage I
(xii) Suspense (Net)

O	—51.00	22.25	3.17	—19.08
R	73.25			

The provision of funds by re-appropriation on 31st March 1978 was due to modification of construction programme and resultant expected expenditure therefor. The final saving of Rs.19.08 lakhs was attributed to non-adjustment of cash settlement suspense account bills (Rs. 16.61 lakhs) and non-accountal of expenditure on survey circle and Chattargarh Mechanical circle under this head by the department inadvertently (Rs. 2.47 lakhs).

GRANT No. 45—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
का (घ) (ii) Unit No.2. Canals			
6. Machinery and Equipment			
O	21.00	61.46	46.52
R	40.46		
			—14.94

The provision was augmented by re-appropriation on 31st March 1978 due to purchase of machinery and equipment. The final saving of Rs.14.94 lakhs was attributed to non-adjustment of some debits for cost of machinery purchased.

खा (ख) Minor Irrigation Works

Add-Pro-rata charges transferred from major head '333'

O	15.00	39.45	24.89	—14.56
S	18.21			
R	6.24			

The provision was augmented through supplementary grant on 28th March 1978 and by re-appropriation on 31st March 1978 due to adjustment of more *pro-rata* charges. The final saving of Rs.14.56 lakhs was attributed to adjustment of less *pro-rata* charges owing to less expenditure on works.

का (ग) Meja Irrigation Project-Meja Feeder

(ii) Works

O	67.45	1,23.09	1,16.11	— 6.98
R	55.64			

The augmentation of funds by re-appropriation on 31st March 1978 was due to more expenditure on works in progress. The final saving of Rs. 6.98 lakhs was attributed to non-adjustment of debits for material supplied from stock.

का (क) (xiii) Bikaner Loonkaransar Lift Scheme

14. Suspense (Net)

O	—22.87	31.36	24.84	—6.52
R	54.23			

The provision of funds by re-appropriation on 31st March 1978 was for the purchase of cement. The final saving of Rs.6.52 lakhs was attributed to clearance of items under 'Miscellaneous Works Advances' and adjustment of issues from stock made in previous years.

GRANT No. 45—(Contd.)

4. The saving in note 2 above was partly counterbalanced by excess mainly under :—

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

532. Capital Outlay on Multipurpose River Projects

खा (ख) II (i) Main Canal

1. Works

O	35.15			
		55.50	60.27	+4.77
R	20.35			

The additional funds of Rs. 20.35 lakhs were provided by re-appropriation on 31st March 1978 due to accelerated progress of works. The final excess of Rs. 4.77 lakhs was attributed to purchase of more materials for undertaking some work of urgent nature.

खा (ग) II. Through the agency of Area Development Commissioner, Chambal

4. Works

O	41.00			
		46.00	45.40	—0.60
R	5.00			

The additional funds of Rs. 5.00 lakhs were provided by re-appropriation on 31st March 1978 due to accelerated progress of works.

गा (ख) (i) Irrigation Branch

2. Extension-Dehra Power Plant (Civil Works)

R	14.18	14.18	14.18	..
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Funds were provided by re-appropriation on 31st March 1978 to meet expenditure on Dehra Power Plant separately.

गा (ग) (i) Irrigation Branch

2. Extension of Pong Power Plant (Civil Works)

R	59.67	59.67	59.69	+0.02
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Funds were provided by re-appropriation on 31st March 1978 to meet expenditure on Pong Power Plant separately.

GRANT No. 45—(Contd.)

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
गा (ग) (ii) Electricity Branch				
1. Share of expenditure in common works chargeable to Rajasthan State				
O	3,62.70	3,97.80	3,97.94	+0.14
R	35.10			

The additional funds of Rs. 35.10 lakhs were provided by re-appropriation on 31st March 1978 as per Plan allocation.

गा(घ) Beas Transmission Project
(Expenditure through Beas
Construction Board)

1. Share of expenditure in common works chargeable to Rajasthan State				
O	2,14.20	2,47.52	2,47.94	+0.42
R	33.32			

The additional funds of Rs. 33.32 lakhs were provided by re-appropriation on 31st March 1978 as per Plan allocation.

533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects

का(क) Stage II. I. Through Chief Engineer
Rajasthan Canal Project
(ix) Suspense (Net)

O	26.92	3,54.00	3,16.34	—37.66
R	3,27.08			

The additional funds of Rs. 3,27.08 lakhs were provided by re-appropriation on 31st March 1978 due mainly to purchase of cement to meet the requirement of works. The final saving of Rs. 37.66 lakhs was attributed to more credit transactions for material issued to works /supplied to other divisions.

का(क) Stage II. I. Through Chief Engineer
Rajasthan Canal Project
(viii) Machinery and Equipment/
Tools and Plant

O	10.00	1,19.96	1,21.90	+1.94
R	1,09.96			

The additional funds of Rs. 1,09.96 lakhs were provided by re-appropriation on 31st March 1978 due to purchase of more tractors and jeeps for carrying out more works.

GRANT No. 45—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—	
का(ध) Unit No. 1. Dam 9. Suspense (Net)				
O	6.32	2,05.26	2,40.01	+ 34.75
R	1,98.94			

The excess was attributed to adjustment of debits for past liabilities.

का(क)(vii) Branches

O	10.00	24.00	24.51	+0.51
R	14.00			

The additional funds of Rs. 14.00 lakhs were provided by re-appropriation on 31st March 1978 due to more works on canals and distributaries.

का(क)(xiii) Bikaner Loonkaransar
Lift Scheme

8. Distributaries

O	16.00	34.26	35.84	+1.58
R	18.26			

The additional funds of Rs. 18.26 lakhs were provided by re-appropriation on 31st March 1978 due to more works on canals and distributaries.

का(क)(xv) Through Chief Engineer, Com-
mand Area Development,
Rajasthan Canal Project

(v) Branches

R	2,81.02	2,81.02	3,04.82	+23.80
---	---------	---------	---------	--------

Funds were provided through re-appropriation on account of change of classification of expenditure from stage II of Rajasthan Canal Project to stage I. Reasons for the final excess of Rs. 23.80 lakhs have not been communicated (March 1979).

का(क) Stage II. I (i) Execution

1. Salaries

O	1,00.00	1,33.81	1,33.31	—0.50
R	33.81			

The additional funds of Rs. 33.81 lakhs were provided by re-appropriation on 31st March 1978 because of transfer of one division from Stage I to Stage II.

GRANT No. 45—(Contd.)

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
का (क) Stage II. I (i) Execution			
7. Pensions and Gratuities			
O	5.00	5.00	10.63 +5.63

The final excess of Rs. 5.63 lakhs was attributed to increase in the amount of contributions as a result of increases in pay of staff on revision of scales of pay from 1st September 1976.

का(ख) Jawai River Project			
Sei-Diversion Scheme			
(ii) Major Works	..	35.35	+35.35

The excess was attributed to expenditure on completion of essential left over works of the completed Sei-Diversion Scheme-Jawai Project.

5. In the following heads reduction of provision by re-appropriation on 31st March 1978 proved unnecessary/excessive:—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
532. Capital Outlay on Multipurpose River Projects			
गा(ग)(i) Irrigation Branch			
1. Share of Expenditure in Common works chargeable to Rajasthan State			
O	4,68.00		
R	—1,00.62	3,67.38	3,81.88 +14.50

The anticipated saving of Rs. 1,00.62 lakhs was reportedly due to speedy reduction in work charged establishment and non-receipt of materials and equipment from suppliers. Reasons for the final excess of Rs. 14.50 lakhs have not been communicated (March 1979).

खा(ख) II(iii) Drainage			
5. Major Works			
O	1,46.06		
R	—8.49	1,37.57	1,46.53 +8.96

The anticipated saving of Rs. 8.49 lakhs was reportedly due to less expenditure on some scattered works. The final excess of Rs. 8.96 lakhs was attributed mainly to more work done through the use of heavy machinery.

GRANT No. 45.- (Contd.)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of Rupees)			
गा(ख)(i) Irrigation Branch			
1. Share of expenditure in Common works chargeable to Rajasthan State			
O	5,70.00	4,98.02	5,06.14
R	—71.98		
			+8.12

The anticipated saving of Rs. 71.98 lakhs was reportedly due to speedy reduction in work charged establishment and non-receipt of materials and equipment from suppliers. Reasons for the final excess of Rs. 8.12 lakhs have not been communicated (March 1979).

533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects

का(घ)(i) Unit No. 1. Dam

6. Major Works |
7. Minor Works |

O	11,29.68	9,74.52	10,16.94	+42.42
R	—1,55.16			

The anticipated saving of Rs. 1,55.16 lakhs was reportedly due to non-execution of some anticipated works owing to non-finalisation of plan of construction. The final excess of Rs. 42.42 lakhs was attributed to accelerated progress of works.

का(घ)(ii) Unit No. 2. Canals

7. Suspense(Net)

O	3.52	—38.47	—16.78	+21.69
R	—41.99			

The provision of recoveries amounting to Rs. 41.99 lakhs by re-appropriation was reportedly on account of likelihood of more credit transactions. The final excess of Rs. 21.69 lakhs was attributed to non-adjustment of certain debits under head 'Machinery and Equipment' by *per contra* credits under this head.

का(क)II.I(v) Branches

O	70.00	36.54	55.72	+19.18
R	—33.46			

The anticipated saving of Rs. 33.46 lakhs was reportedly due to non-execution of work on 'L' Section of Right Main Canal (Rajasthan Canal Project) in absence of its approval. The final excess of Rs. 19.18 lakhs was attributed mainly to booking of expenditure on Dattor Division by the department under this head instead of under 'Canals'.

GRANT No. 45—(Concl'd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
का(क) Stage I (viii) Distributaries			
O	2,34.80	2,17.00	2,32.95
R	—17.80		+15.95

The anticipated saving of Rs. 17.80 lakhs was reportedly due to modification of construction programme. The final excess of Rs. 15.95 lakhs was attributed to adjustment of certain debits for material supplied from stock in previous years, increase in cost of material and restoration of banks damaged by sand storms (Rs. 11.69 lakhs) and booking of some expenditure by the department under this head instead of under Stage II (Rs. 4.26 lakhs).

का(क) (iii) Execution

1. Salaries

O	40.00	31.65	36.75	+5.10
R	—8.35			

The anticipated saving of Rs. 8.35 lakhs was reportedly due to transfer of one division to stage II. The final excess of Rs. 5.10 lakhs was attributed mainly to booking of some expenditure on divisions of survey circle and Chattargarh Mechanical circle by the department under this head instead of under stage II.

6. *Suspense*.—The break-up of 'Suspense' transactions in the capital section of the grant in 1977-78 is given below together with the opening and closing balances under the different sub-heads of suspense:—

Major head and sub-heads of suspense	opening balance	Debits during the year	Credits during the year (In lakhs of rupees)	Net actuals	Closing balance
(i) 532. Capital Outlay on Multipurpose River Projects					
Purchases	—2,35.18	0.20	1.60	—1.40	—2,36.58
Stock	93.49	2,68.12	2,65.07	3.05	96.54
Miscellaneous					
Works Advances	19,59.27	1,49.68	1,51.47	—1.79	19,57.48
Workshop					
Suspense	8.43	11.04	21.35	—10.31	—1.88
TOTAL	18,26.01	4,29.04	4,39.49	—10.45(a)	18,15.56(a)
(ii) 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects					
Purchases	—69.23	2,23.58	2,32.29	—8.71	—77.94
Stock	11,95.81	27,84.77	22,60.64	5,24.13	17,19.94
Miscellaneous					
Works Advances	8,78.61	5,43.39	3,16.40	2,26.99	11,05.60
Workshop					
Suspense	11.61	1,99.06	1,59.22	39.84	51.45
TOTAL	20,16.80	37,50.80	29,68.55	7,82.25(b)	27,99.05(b)

(a) The figure appearing in accounts is Rs. —14.62 lakhs. The difference is under reconciliation.

(b) The figure appearing in accounts is Rs. 5,91.03 lakhs. The difference is under reconciliation.

GRANT No. 46. TOURISM (ALL VOTED)

Major head 339. Tourism

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Original	46,78,000	49,32,000	48,59,184	—72,816
Supplementary	2,54,000			
Amount surrendered during the year (March 1978)				1,13,500

GRANT No. 47. TOWN PLANNING (ALL VOTED)

Major heads Revenue-283. Housing and 284. Urban Development

Capital-683. Loans for Housing and 684. Loans
for Urban Development

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue				
Original	70,80,000	70,80,000	63,16,896	—7,63,104
Supplementary	..			
Amount surrendered during the year (March 1978)				7,65,000
Capital				
Original	59,25,000	60,57,000	73,55,617	+12,98,617
Supplementary	1,32,000			
Amount surrendered during the year (March 1978)				32,000

GRANT No. 47-(Concl'd.)

Notes and comments

Revenue

Saving over the original provision occurred mainly under:—

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

(In lakhs of rupees)

284. Urban Development

(क) General

(ग) Town and Regional Planning

(i) Town and Country Planning Organisation
1. Salaries

O	31.11	22.86	22.65	—0.21
R	—8.25			

Saving was due mainly to posts remaining vacant.

Capital

1. The expenditure exceeded the grant by Rs. 12,98,617 which requires regularisation.

2. Excess occurred mainly under:—

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

(In lakhs of rupees)

683. Loans for housing

(घ) Low Income Group Housing Scheme

O	27.00	27.66	35.06	+7.40
S	0.66			

(ङ) Middle Income Group Housing Scheme

O	8.75	8.91	15.07	+6.16
S	0.16			

The final excess in the above cases was attributed mainly to payment of more loans under Low/Middle Income Group Housing Scheme.

GRANT No. 48. TRIBAL (ALL VOTED)

Major heads Revenue-229. Land Revenue, 252. Secretariat—General Services, 265. Other Administrative Services, 277. Education, 280. Medical, 281. Family Welfare, 282. Public Health, Sanitation and Water Supply, 283. Housing, 285. Information and Publicity, 287. Labour and Employment, 288. Social Security and Welfare, 298. Co-operation, 305. Agriculture, 306. Minor Irrigation, 307. Soil and Water Conservation, 310. Animal Husbandry, 311. Dairy Development, 312. Fisheries, 313. Forest, 320. Industries, 321. Village and Small Industries, 328. Mines and Minerals and 333. Irrigation, Navigation, Drainage and Flood Control Projects

Capital—477. Capital Outlay on Education, Art and Culture, 480. Capital Outlay on Medical, 482. Capital Outlay on Public Health, Sanitation and Water Supply, 483. Capital Outlay on Housing, 488. Capital Outlay on Social Security and Welfare, 495. Capital Outlay on Other Social Community Services, 498. Capital Outlay on Co-operation, 506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development, 510. Capital Outlay on Animal Husbandry, 512. Capital Outlay on Fisheries, 521. Capital Outlay on Village and Small Industries, 528. Capital Outlay on Mining and Metallurgical Industries, 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects, 537. Capital Outlay on Roads and Bridges, 683. Loans for Housing, 688. Loans for Social Security and Welfare, 698. Loans for Co-operation, 706. Loans for Minor Irrigation, Soil Conservation and Area Development and 721. Loans for Village and Small Industries

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue			
Original	4,26,11,000	4,74,49,000	—45,52,047
Supplementary	48,38,000		
Amount surrendered during the year (March 1978)			31,47,850

GRANT No. 48—(Contd.)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Capital				
Original	1,94,71,000	2,27,35,000	1,90,75,462	—36,59,538
Supplementary	32,64,000			
Amount surrendered during the year (March 1978)				25,38,700

In the revenue section of the grant the expenditure does not include Rs. 7,10,000 met out of an advance from the Contingency Fund sanctioned on 31st March 1978 for contingent financial requirements for development of marketing facilities in tribal areas. The advance remained unrecovered to the Fund at the close of the year.

Notes and comments

Revenue

1. In view of the ultimate saving of Rs. 45.52 lakhs in the grant, the supplementary grant of Rs. 48.38 lakhs obtained on 28th March 1978 proved excessive.

2. Saving over the original plus supplementary provision, if any, occurred mainly under:—

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

229. Land Revenue

(3) Tribal Areas Sub-Plan

(Centrally Sponsored Scheme)

(ii) Through the agency of
Settlement Department

1. Salaries

O	10.81	2.28	2.25	—0.03
R	—8.53			

Saving was due mainly to some posts remaining vacant.

GRANT No. 48—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
298. Co-operation			
(ठ) Tribal Areas Sub-Plan			
(vii) Tribal Area Development			
Co-operative Corporation			
1. Subsidies			
O 50.00	4.78	10.00	+5.22
R —45.22			

The anticipated saving of Rs. 45.22 lakhs was due mainly to payment of less subsidy. Reasons for the final excess of Rs. 5.22 lakhs have not been communicated (March 1979).

305. Agriculture

(अ) Tribal Areas Sub-Plan

IV. District Organisation

S 5.28	5.15	..	—5.15
R —0.13			

V. Field Organisation

S 4.60	4.60	..	—4.60
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Saving in the above two cases was attributed by the department to accountal of expenditure under other heads inadvertently.

306. Minor Irrigation

(ब) Tribal Areas Sub-Plan

(viii) Through the agency of Chief Engineer, Irrigation Department

1. Works

O 10.04	..	..	..
R —10.04			

Reasons for reduction of provision by re-appropriation on 31st March 1978 have not been communicated (March 1979).

GRANT No. 48—(Contd.)

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

312. Fisheries**(घ) Tribal Areas Sub-Plan****(iv) Centrally Sponsored Scheme**

O	15.00	4.35	4.26	—0.09
R	—10.65			

Reasons for reduction of provision by re-appropriation on 31st March 1978 have not been communicated (March 1979).

321. Village and Small Industries**(च) Tribal Areas Sub-Plan****(ii) Centrally Sponsored Scheme**

O	6.00
R	—6.00			

The entire provision remained unutilised due to non-implementation of the scheme.

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

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

277. Education**का. Primary****(ख) Tribal Areas Sub-Plan****(iii) Upper Primary Schools
for Boys**

O	41.99	42.32	47.74	+5.42
S	0.26			
R	0.07			

Reasons for the final excess of Rs. 5.42 lakhs have not been communicated (March 1979).

GRANT No.48—(Contd.)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
305. Agriculture				
(¶) Tribal Areas Sub-Plan				
Centrally Sponsored Scheme				
(v) Through the agency of Agriculture Department				
I. Revitalisation Agriculture Extension Project				
1. Salaries				
O	5.70	5.70	13.24	+7.54

The final excess of Rs. 7.54 lakhs was attributed to receipt of Government sanction towards the close of the year.

306. Minor Irrigation

(¶) Tribal Areas Sub-Plan

(iii) Through the agency of Ground Water Department

O	9.66	21.80	21.38	—0.42
R	12.14			

Reasons for providing additional funds of Rs. 12.14 lakhs by re-appropriation have not been communicated (March 1979).

313. Forest

(¶) Tribal Areas Sub-Plan

6. Reforestation of Degraded Forests

Centrally Sponsored Scheme

R	10.38	10.38	10.37	—0.01
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Reasons for providing funds by re-appropriation have not been communicated (March 1979).

Capital

1. In view of the ultimate saving of Rs. 36.60 lakhs, the supplementary grant of Rs. 32.64 lakhs obtained on 28th March 1978 could have been restricted to token provision wherever required for 'new service' items.

GRANT No. 48—(Concl'd.)

2. Saving over the original provision occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
498. Capital Outlay on Co-operation			
(अ) Tribal Areas Sub-Plan			
I. Purchase of Shares from Co-operative Societies			
O	25.83	8.51	8.51 ..
R	—17.32		

Reasons for reduction of provision by Rs. 17.32 lakhs through re-appropriation have not been communicated (March 1979).

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

(अ) Tribal Areas Sub-Plan

(i) Soil Conservation
(Centrally Sponsored Scheme)

O	7.87	..	.. ..
R	—7.87		

721. Loans for Village and Small Industries

(अ) Tribal Areas Sub-Plan

(ii) Loans to Village and Small Industries in Tribal Area

(Centrally Sponsored Scheme)

O	20.00	..	.. ..
R	—20.00		

In the above two cases the entire provision remained unutilised due to non-distribution of loans, reasons for which have not been intimated (March 1979).

APPENDIX

APPEN-
(Referred to in the Summary
Grant-wise details of estimates and actuals

Number and name of grant		Budget estimates	
1		Revenue 2 Rs.	Capital 3 Rs.
4.	Secretariat	10,00,000	..
8.	Revenue	63,000	..
14.	Treasuries, Pensions, etc. Voted	66,49,000	..
	<i>Charged</i>	..	..
15.	Vehicles Tax	32,97,000	..
16.	Police	30,00,000	..
19.	Public Works	5,07,04,000	..
21.	Roads and Bridges	8,00,000	..
26.	Medical	1,90,27,000	..
30.	Food	..	9,58,000
31.	Relief and Rehabilitation	..	18,02,000
33.	Famine Relief	6,03,20,000	..
35.	Co-operation	..	..
36.	Agriculture	..	52,81,000
37.	Minor Irrigation	..	7,50,000
39.	Dairy	..	..
41.	Industries	..	..
43.	Mines	..	..
44.	Enterprises	..	..
45.	Irrigation	52,07,000	20,22,97,000
	TOTAL	15,00,67,000	21,10,88,000
	<i>Voted</i>	..	..
	<i>Charged</i>	..	..

DIX

of Appropriation Accounts at page 13)
of recoveries adjusted in the accounts in reduction of expenditure

Actuals**Actuals compared with Budget Estimates**

Revenue 4 Rs.	Capital 5 Rs.	More + Less —	More + Less—
		Revenue 6 Rs.	Capital 7 Rs.
18,14,411	..	+8,14,411	..
1,00,560	..	+37,560	..
60,88,555	..	—5,60,445	..
1,419	..	+1,419	..
31,50,383	..	—1,46,617	..
19,00,570	8,282	—10,99,430	+8,282
11,95,86,410	53,93,312	+6,88,82,410	+53,93,312
20,96,704	..	+12,96,704	..
2,64,94,626	..	+74,67,626	..
..	80,61,999	..	+71,03,999
50,000	5,48,837	+50,000	—12,53,363
2,65,68,798	..	—3,37,51,202	..
..	3,07,203	..	+3,07,203
..	76,52,963	..	+23,71,963
..	68,29,492	..	+60,79,492
..	28,31,000	..	+28,31,000
..	700	..	+700
..	57,052	..	+57,052
..	10,000	..	+10,000
8,00,000	19,09,88,308	—44,07,000	—1,13,08,692
18,86,51,017 1,419	22,26,88,948 ..	+3,85,84,017 1,419	+1,16,00,948 ..



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