



GOVERNMENT
OF
RAJASTHAN

APPROPRIATION
ACCOUNTS
1971-72



सत्यमेव जयते

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1971-72 presents the accounts of sums expended in the year ended 31st March 1972 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of grant or appro- priation	Total grant or appro- priation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted / appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
I. Land Revenue				
Voted	4,23,91,000	4,22,56,559	1,34,441	..
Charged	12,000	1,697	10,303	..
II. State Excise Duties				
Voted	1,60,59,000	1,37,83,865	22,75,135	..
Charged	39,000	36,170	2,830	..
III. Taxes on Vehicles				
Voted	19,85,000	19,04,012	80,988	..
Charged	1,000	..	1,000	..
IV. Sales Tax				
Voted	1,02,62,000	1,01,06,064	1,55,936	..
Charged	5,000	2,663	2,337	..
V. Other Taxes and Duties				
Voted	24,42,000	23,59,332	82,668	..
VI. Stamps				
Voted	8,73,000	8,69,069	3,931	..
VII. Registration Fees				
Voted	4,53,000	4,65,332	..	12,332

Number and name of grant or appro- priation	Total grant or appro- priation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted / appropriated	More than granted / appropriated
	Rs.	Rs.	Rs.	Rs.
Interest on Debt and other Obligations				
<i>Charged</i>	37,57,68,000	36,23,77,856	1,33,90,144	..
Appropriation for Reduction or Avoidance of Debt				
<i>Charged</i>	3,48,23,000	3,48,22,641	359	..
VIII. Parliament, State/Union Territory Legis- lature				
Voted	1,32,66,000	1,43,43,010	..	10,77,010
<i>Charged</i>	1,06,000	1,07,551	..	1,551
IX. General Administration				
Voted	5,24,84,000	5,17,40,703	7,43,297	..
<i>Charged</i>	16,53,000	16,14,177	38,823	..
X. Administration of Justice				
Voted	1,10,31,000	1,12,82,526	..	2,51,526
<i>Charged</i>	19,38,000	19,29,251	8,749	..
XI. Jails				
Voted	76,21,000	81,64,075	..	5,43,075
<i>Charged</i>	1,000	723	277	..

Number and name of grant or appro- priation	Total grant or appro- priation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XII. Police				
Voted	13,61,69,000	13,54,51,634	7,17,366	..
Charged	4,000	177	3,823	..
XIII. Miscellaneous Departments				
Voted	1,76,45,000	1,73,89,722	2,55,278	..
Charged	94,000	87,255	6,745	..
XIV. Scientific Departments				
Voted	83,86,000	77,95,608	5,90,392	..
Charged	15,000	11,663	3,337	..
XV. Education				
Voted	44,67,68,000	44,93,58,085	..	25,90,085
Charged	10,000	7,805	2,195	..
XVI. Medical				
Voted	12,15,91,000	11,98,59,124	17,31,876	..
Charged	20,000	19,343	657	..
XVII. Public Health				
Voted	12,09,59,000	12,29,04,778	..	19,45,778
Charged	1,000	15,999	..	14,999
XVIII. Family Planning				
Voted	2,69,52,000	2,33,21,197	36,30,803	..

Number and name of grant or appro- priation	Total grant or appro- priation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XIX. Agriculture				
Voted	7,47,33,000	7,08,30,516	39,02,484	..
<i>Charged</i>	<i>6,000</i>	<i>1,386</i>	<i>4,614</i>	..
XX. Animal Husbandry				
Voted	3,72,06,000	3,55,11,054	16,94,946	..
<i>Charged</i>	<i>29,000</i>	<i>26,941</i>	<i>2,059</i>	..
XXI. Co-operation				
Voted	1,87,62,000	1,67,41,561	20,20,439	..
<i>Charged</i>	<i>6,000</i>	<i>5,532</i>	<i>468</i>	..
XXII. Industries				
Voted	90,96,000	91,51,283	..	55,283
<i>Charged</i>	<i>25,000</i>	<i>24,578</i>	<i>422</i>	..
XXIII. Community Development Projects, Na- tional Extension Service and Local Develop- ment Works				
Voted	4,31,95,000	4,45,20,656	..	13,25,656
XXIV. Labour and Employment				
Voted	91,72,000	80,05,783	11,66,217	..

Number and name of grant or appro- priation	Total grant or appro- priation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXV. Miscellaneous Social and Developmental Organisations				
Voted	3,54,28,000	3,55,30,659	..	1,02,659
XXVI. Multipurpose River Schemes				
Voted	5,04,86,000	4,45,37,942	59,48,058	..
Charged	1,000	..	1,000	..
XXVII. Irrigation, Navigation, Embankment and Drainage Works				
Voted	10,81,18,000	9,09,76,668	1,71,41,332	..
Charged	5,000	..	5,000	..
XXVIII. Public Works				
Voted	14,26,32,000	12,54,98,971	1,71,33,029	..
Charged	8,000	7,729	271	..
XXIX. Famine Relief				
Voted	8,48,25,000	7,28,78,881	1,19,46,119	..
Charged	38,000	37,250	750	..
XXX. Pensions and other Retirement Benefits and Commutation of Pensions				
Voted	4,33,82,000	4,46,29,286	..	12,47,286
Charged	1,38,000	1,11,195	26,805	..

Number and name of grant or appro- priation	Total grant or appro- priation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXXI. Privy Purses and Allowances of Indian Rulers				
Voted	9,34,000	5,37,148	3,96,852	...
XXXII. Stationery and Printing				
Voted	1,12,15,000	1,13,80,881	...	1,65,881
Charged	2,000	...	2,000	...
XXXIII. Forest				
Voted	3,94,30,000	2,71,06,988	1,23,23,012	...
Charged	1,51,000	1,53,649	...	2,649
XXXIV. Miscellaneous				
Voted	4,66,36,000	4,00,01,777	66,34,223	...
Charged	51,000	40,192	10,808	...
XXXV. Other Miscel- laneous Compens- ations and Assignments				
Voted	82,36,000	75,49,491	6,86,509	...
XXXVI. Payment of Compensation to Land Holders etc. on the abo- lition of the Zamindari System				
Voted	75,00,000	41,01,589	33,98,411	...

Number and name of grant or appro- priation	Total grant or appro- priation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XXXVII. Capital Out- lay on Improve- ment of Public Health				
Voted	1,51,19,000	1,62,56,785	..	11,37,785
XXXVIII. Capital Outlay on Schemes of Agricultural Improvement and Research				
Voted	31,62,000	24,63,515	6,98,485	..
XXXIX. Capital Outlay on Industrial and Economic Development				
Voted	5,01,56,000	4,92,01,408	9,54,592	..
XL. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irri- gation, Naviga- tion, Embankment and Drainage Works (Com- mercial and Non-Commer- cial)				
Voted	33,76,21,000	34,21,61,693	...	45,40,693
Charged	7,000	923	6,077	..

Number and name of grant or appro- priation	Total grant or appro- priation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XLI. Capital Outlay on Public Works				
Voted	7,82,96,000	6,87,01,546	95,94,454	...
<i>Charged</i>	28,000	27,470	530	...
XLII. Capital Outlay on Other Works				
Voted	2,000	1,024	976	...
XLIII. Payments of Commutated Value of Pensions				
Voted	20,00,000	20,44,732	..	44,732
<i>Charged</i>	42,000	41,724	276	..
XLIV. Capital Outlay on Schemes of Government Trading				
Voted	8,16,26,000	8,77,88,080	...	61,62,080
<i>Charged</i>	74,000	67,660	6,340	..
Public Debt				
<i>Charged</i>	2,75,84,12,000	2,71,89,52,201	3,94,59,799	...
XLV. Loans and Advances by the State/Union Territory Governments				
Voted	20,93,66,000	20,10,20,500	83,45,500	...
TOTAL				
Voted	2,58,56,71,000	2,49,24,85,112	11,43,87,749	2,12,01,861
<i>Charged</i>	3,17,35,13,000	3,12,05,33,401	5,29,98,798	19,199
GRAND TOTAL	5,75,91,84,000	5,61,30,18,513	16,73,86,547	2,12,21,060

The excesses over the following voted grants require regularisation:—

S. No.	Number and name of the grant
1.	VII. Registration Fees
2.	VIII. Parliament, State/Union Territory Legislature
3.	X. Administration of Justice
4.	XI. Jails
5.	XV. Education
6.	XVII. Public Health
7.	XXII. Industries
8.	XXIII. Community Development Projects, National Extension Service and Local Development Works
9.	XXV. Miscellaneous Social and Developmental Organisations
10.	XXX. Pensions and other Retirement Benefits and Commutation of Pensions
11.	XXXII. Stationery and Printing
12.	XXXVII. Capital Outlay on Improvement of Public Health
13.	XL. Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)
14.	XLIII. Payments of Commuted Value of Pensions
15.	XLIV. Capital Outlay on Schemes of Government Trading

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

S. No.	Number and name of appropriation
1.	VIII. Parliament, State/Union Territory Legislature
2.	XVII. Public Health
3.	XXXIII. Forest

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include

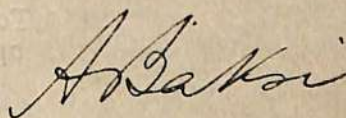
recoveries which are adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts. (In case of certain grants, however, net budget provision was made. In these cases, the expenditure shown also is net, i. e. after taking into account the actual recoveries.)

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

	Voted Rs.	Charged Rs.
Total expenditure according to Appropriation Accounts	2,49,24,85,112	3,12,05,33,401
<i>Deduct</i> —Total recoveries	33,94,98,331	41,724
Net total expenditure as shown in Finance Accounts	2,15,29,86,781	3,12,04,91,677

The details of the recoveries referred to above are given in Appendix.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Rajasthan for the year 1971-72.



(A. BAKSI)

New Delhi:

The 21 JUL 1972

Comptroller and Auditor General of India.

GRANT No. I. LAND REVENUE

Major head 9. Land Revenue

		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Voted				
Original	4,17,21,000 |	4,23,91,000	4,22,56,559	-1,34,441
Supplementary	6,70,000 |			
Amount surrendered during the year (March 1972)				5,77,100
Charged				
Original	11,000 |	12,000	1,697	- 10,303
Supplementary	1,000 |			
Amount surrendered during the year (March 1972)				9,803

GRANT No. II. STATE EXCISE DUTIES

Major head 10. State Excise Duties

		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Voted				
Original	1,60,58,000 |	1,60,59,000	1,37,83,865	-22,75,135
Supplementary	[1,000 |			
Amount surrendered during the year (March 1972)				21,86,120
Charged				
Original	1,000 |	39,000	36,170	-2,830
Supplementary	38,000 |			
Amount surrendered during the year				

Notes and comments

Saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
III. Distilleries			
Cost of liquor purchased from outside			
O 1,00.00 |	75.88	75.88	..
R — 24.12 |			

Saving was due to reduction in purchase rate of liquor.

GRANT No. III. TAXES ON VEHICLES

Major head 11. Taxes on Vehicles

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	19,59,000 |	19,85,000	19,04,012	—80,988
Supplementary	26,000 |			
Amount surrendered during the year (March 1972)				89,382
Charged				
Original	1,000 |	1,000	..	—1,000
Supplementary	.. |			
Amount surrendered during the year (March 1972)				1,000

GRANT No. IV. SALES TAX

Major head 12. Sales Tax

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted				
Original	98,11,000	1,02,62,000	1,01,06,064	—1,55,936
Supplementary	4,51,000			
Amount surrendered during the year (March 1972)				67,000
Charged				
Original	5,000	5,000	2,663	—2,337
Supplementary	..			
Amount surrendered during the year (March 1972)				2,337

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

Major head 13. Other Taxes and Duties

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	21,97,000	24,42,000	23,59,332	— 82,668
Supplementary	2,45,000			
Amount surrendered during the year (March 1972)				7,200

GRANT No. VI. STAMPS (ALL VOTED)

Major head 14. Stamps

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Original	6,91,000	8,73,000	8,69,069	- 3,931
Supplementary	1,82,000			

Amount surrendered during the
year

GRANT No. VII. REGISTRATION FEES (ALL VOTED)

Major head 15. Registration Fees

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	4,53,000	4,53,000	4,65,332	+12,332
Supplementary	—			

Amount surrendered during the year ..

Notes and comments

(i) Expenditure exceeded the grant by Rs. 12,332; the excess requires regularisation.

(ii) The excess occurred mainly under group-heads "A-Superintendence" (provision: Rs. 0.45 lakh; expenditure: Rs. 0.48 lakh) and "A-District charges" (provision: Rs. 4.08 lakhs; expenditure: Rs. 4.17 lakhs). The excess was mainly due to posting of officials drawing higher salary and payment of arrears of pay in the new pay scales.

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

Major head 16. Interest on Debt and Other Obligations

		Total appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	35,86,70,000	37,57,68,000	36,23,77,856	—1,33,90,144
Supplementary	1,70,98,000			

Amount surrendered during the year (March 1972)

1,03,32,414

Notes and comments

(i) In view of eventual saving of Rs. 1,33.90 lakhs, supplementary appropriation of Rs. 1,70.98 lakhs obtained on 29th March 1972 proved excessive.

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

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
का.1. Interest paid to the Central Government (vii) Famine Relief			
O	5,26.00		
R	—93.13	4,32.87	4,32.86 —0.01

Saving was due to receipt of less loans from Government of India than anticipated.

का.1. (viii) Miscellaneous			
O	13,30.12		
R	—1,09.19	12,20.93	12,20.93 ..

Saving was due to (i) non-payment of interest (Rs. 1,00.82 lakhs) to Punjab Government on reallocated loans on Beas Project for the period from the date of sanction to the date of allocation of the loans; and (ii) receipt of less loans from Government of India than anticipated (Rs. 8.37 lakhs).

(iii) Other cases of important savings are:—

का.1. (i) I (1) Interest on Current loans			
viii. 5½ % Rajasthan. State Development Loan, 1980			
O	32.00	32.00	28.25 —3.75

Saving was due to less drawal of interest by the holders of securities than anticipated.

का.1. (i) I (1) xii. Interest on Ra- jasthan Jagir Compensation and Rehabili- tation Bonds			
O	30.00	30.00	26.58 —3.42

Saving was due to less drawal of interest by the Jagirdars on Jagir

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

Bonds in February and March 1972 than anticipated.

का.1. (i) II. Discount on Loans

(ii) 5½% Rajasthan State
Development Loan, 1983

O	4.00	|			
R	—4.00	|			

Entire provision remained unutilised due to floatation of loan at par.

का. 1 (i) v. Interest on Other Loans

O	72.98	|	70.61	64.36	—6.25
R	—2.37	|			

Out of the total saving of Rs. 8.62 lakhs, anticipated saving of Rs. 2.37 lakhs was due to less payment of interest owing to late receipt of loan than anticipated. Final saving of Rs. 6.25 lakhs was due to incorrect initial adjustment of interest on loans from National Co-operative Development Corporation in the Central section of accounts in March 1972 by the Treasury Officer. Rectification was not possible in 1971-72 accounts.

का. 3. (i) II. Interest on Deposits of
State Electricity
Board

O	68.66	|	57.94	58.07	+0.13
R	—10.72	|			

का.3. (ii) Miscellaneous
I. Interest on Deposits of
World Food Programme
Project

O	5.00	|	2.20	2.20	
R	—2.80	|			

Saving anticipated in the above two group-heads was reappropriated as per actual requirements on the basis of deposit balances.

Group-head

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

(iv) In the following cases, additional funds provided by re-appropriation on 31st March 1972 proved largely unnecessary:—

का.1. (i) I (1) Interest on Current
Loans

i. 4% Rajasthan State
Development Loan,
1971

O	7.68	|	15.00	8.45	—6.55
R	7.32				

Saving of Rs. 6.55 lakhs was due to less drawal of interest by holders of securities than anticipated.

आ.1. Interest paid to the Central
Government

(v) Relief and Rehabilitation

O	7.00	|	10.64	5.40	—5.24
R	3.64				

Saving of Rs. 5.24 lakhs was due to less payment of interest owing to less recovery from borrowers.

(v) A portion of the savings in the cases mentioned above was re-appropriated to meet additional expenditure under some group-heads, mainly "का. 1 (i). III. Floating loans-Interest on Other Floating loans" (Rs. 49.03 lakhs) and "आ. 1. Interest paid to the Central Government (i) Beas Project" (Rs. 64.32 lakhs).

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT
(ALL CHARGED)

Major head 17. Appropriation for Reduction or Avoidance of Debt

Total Actual Excess+
appropriation expenditure Saving—

Original	3,48,23,000	Rs.	Rs.	Rs.
Supplementary	..	3,48,23,000	3,48,22,641	—359
Amount surrendered during the year (March 1972)				
Note				358

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

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

Major head 18. Parliament, State/Union Territory Legislature

Voted	Total grant or appropriation		Actual expenditure	Excess + Saving -
	Rs.		Rs.	Rs.
Original	1,19,58,000	1,32,66,000	1,43,43,010	+10,77,010
Supplementary	13,08,000			

Amount surrendered during the year

..

Charged

Original	1,06,000	1,06,000	1,07,551	+1,551
Supplementary	..			

Amount surrendered during the year (March 1972)

2,000

Notes and comments

(i) Expenditure exceeded the charged appropriation by Rs. 1,551 which requires regularisation. Excess occurred mainly under group-head "51-1. Legislative Assembly" (provision: Rs. 1.05 lakhs; expenditure: Rs. 1.08 lakhs) due to adjustment of Motor garage bills pertaining to the year 1970-71.

(ii) Expenditure in the voted grant exceeded the budget provision by Rs. 10,77,010; which also requires regularisation.

(iii) Excess in voted grant occurred mainly under:—

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

(In lakhs of rupees)

ख. 1. Other Election Charges
(ii) Expenditure on Election to the House of People and State Legislative Assembly

O	62.10	70.39	80.42	+10.03
S	8.28			
R	0.01			

The excess was mainly due to payment of travelling allowance claims of the staff detailed for general election work in the year 1971-72 itself.

ख. 1(i) Preparation and printing of Electoral Rolls

O	25.70	33.40	34.24	+0.84
S	4.80			
R	2.90			

Original provision was augmented by supplementary grant (Rs.4.80 lakhs on 29th March 1972) and re-appropriation (Rs.2.90 lakhs on 31st March 1972) to meet more expenditure on preparation and printing of electoral rolls due to revision of printing rates and rates for payment of remuneration to enumerators and part-time supervisors; the excess of Rs. 0.84 lakh was due to finalisation of more claims of private presses for printing of electoral rolls and remuneration to enumerators.

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

क. 1. Legislative Assembly

O	20.61	18.06	17.83	- 0.23
R	-2.55			

Saving of Rs. 2.78 lakhs was mainly due to less requirements for free travelling facility (Rs. 1.20 lakhs) and daily allowance (Rs. 1.14 lakhs) to members of Legislative Assembly.

GRANT No. IX. GENERAL ADMINISTRATION

Major head 19. General Administration

		Total grant or appropriation	Actual expenditure	Excess + Saving—
Voted		Rs.	Rs.	Rs.
Original	4,91,47,000	5,24,84,000	5,17,40,703	— 7,43,297
Supplementary	33,37,000			
Amount surrendered during the year (March 1972)				4,32,290
<i>Charged</i>				
Original	15,82,000	16,53,000	16,14,177	— 38,823
Supplementary	71,000			
Amount surrendered during the year (March 1972)				23,000

Notes and comments

Saving in the voted grant occurred mainly under:—

Group-head		Total grant	Actual expenditure (In lakhs of rupees)	Saving —
क्र. 8. Ministers				
O	34.66 |	29.78	29.52	— 0.26
R	— 4.88 |			

Saving of Rs. 5.14 lakhs was mainly due to reduction in number of ministers from July 1971.

GRANT No. X. ADMINISTRATION OF JUSTICE

Major head 21. Administration of Justice

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted				
Original	1,10,31,000	1,10,31,000	1,12,82,526	+2,51,526
Supplementary	..			
Amount surrendered during the year				..
Charged				
Original	19,03,000	19,38,000	19,29,251	- 8,749
Supplementary	35,000			
Amount surrendered during the year (March 1972)				2,000
Notes and comments				

(i) Expenditure exceeded the voted grant by Rs. 2,51,526 which requires regularisation.

(ii) The excess occurred mainly under:—

Group-head		Total grant			Actual expenditure (In lakhs of rupees)	Excess +
ख.	Law Officers					
	O	10.57	11.32	12.39	+1.07	
	R	0.75				
Original provision of Rs.10.57 lakhs was augmented by re-appropriation fees; the expenditure still exceeded the provision by Rs. 1.07 lakhs mainly due to extension sanctioned from time to time to the advocates engaged for ceiling cases.						

घ. 1. District and Additional District Judges Courts

O	42.16	42.58	43.14	+0.56
R	0.42			

Out of the total excess of Rs. 0.98 lakh, the excess of Rs. 0.42 lakh was due to payment of arrears on account of fixation of pay of judges in the selection grade. Excess of Rs. 0.56 lakh was mainly due to purchase of type-writers and payment of arrears of pay in new pay scales and house rent allowance (from September 1971) to staff serving at Alwar and Bhilwara towns.

Group-head	Total grant	Actual expenditure	Excess +
	(In lakhs of rupees)		
घा. Civil and Sessions Courts			
3. Munsif Courts			
O	47.25 |		
R	- 0.15 |	47.10	48.55
			+1.45

Excess was mainly due to creation of additional courts of munsif magistrates for clearance of arrears.

GRANT No. XI JAILS

Major head 22. Jails

	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted			
Original	73,71,000 |		
Supplementary	2,50,000 |	76,21,000	81,64,075
			+5,43,075

Amount surrendered during the year

Charged

Original	1,000 |		
Supplementary	.. |	1,000	723
			- 277

Amount surrendered during the year (March 1972)

Notes and comments

277

(i) Expenditure exceeded the voted grant by Rs. 5,43,075 which requires regularisation.

(ii) The excess occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
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का. 2. Central Jails

O	18.92			
S	2.50	23.10	24.56	+1.46
R	1.68			

The additional provision of Rs. 4.18 lakhs was obtained through supplementary grant (Rs. 2.50 lakhs) /re-appropriation (Rs. 1.68 lakhs) on 29th and 31st March 1972 for meeting expenditure on transfer of posts from District Jails and Lock-ups to Central Jails and up-gradation of Udaipur District Jail into Central Jail. The final excess of Rs. 1.46 lakhs was mainly due to (i) more expenditure on diet and clothing owing to increase in the number of prisoners (Rs. 0.64 lakh), (ii) payment of arrears of pay owing to fixation in new pay scales and interim relief (Rs. 0.41 lakh) and (iii) payment of pending bills of clothing and vegetables pertaining to 1970-71 (Rs. 0.34 lakh).

खा. Jail Manufactures

1. Central Jails

O	1.88 |			
R	0.46 |	2.34	4.30	+1.96

Additional funds of Rs. 0.46 lakh were obtained by re-appropriation on 31st March 1972 for up-gradation of Udaipur District Jail into Central Jail. The final excess of Rs. 1.96 lakhs was due to purchase of more raw material.

खा. 2. District Jails

O	1.76	1.76	3.22	+1.46
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The final excess of Rs. 1.46 lakhs was due to purchase of more raw material.

GRANT No. XII. POLICE

Major head 23. Police

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	11,73,29,000	13,61,69,000	13,54,51,634	— 7,17,366
Supplementary	1,88,40,000			
Amount surrendered during the year (March 1972)				29,91,200
Charged				
Original	4,000	4,000	177	— 3,823
Supplementary	..			
Amount surrendered during the year (March 1972)				3,823

GRANT No. XIII. MISCELLANEOUS DEPARTMENTS

Major head 26. Miscellaneous Departments

		— Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	1,63,18,000	1,76,45,000	1,73,89,722	— 2,55,278
Supplementary	13,27,000			
Amount surrendered during the year (March 1972)				3,86,360
Charged				
Original	2,000	94,000	87,255	— 6,745
Supplementary	92,000			
Amount surrendered during the year (March 1972)				26

GRANT No. XIV. SCIENTIFIC DEPARTMENTS

Major head 27. Scientific Departments

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	83,86,000	83,86,000	77,95,608	— 5,90,392
Supplementary	..			
Amount surrendered during the year (March 1972)				7,41,389
Charged				
Original	10,000	15,000	11,663	— 3,337
Supplementary	5,000			
Amount surrendered during the year (March 1972)				3,336

Notes and comments

(i) Saving occurred mainly under:—

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

(In lakhs of rupees)

फा.7. Phosphate Mining Benefi-
ciation

Plan expenditure

O	11.77	9.02	9.10	+0.08
R	— 2.75			

Rupees 2.75 lakhs were surrendered in March 1972 mainly due to posts kept vacant.

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

(ii) Under the following group-head anticipated saving of Rs. 0.74 lakh (surrender: Rs. 0.30 lakh) due to posts kept vacant did not prove to be justified in view of the final excess of Rs. 1.19 lakhs which was mainly due to drawal of pay and allowances by the technical officers at outstations without intimating details to the divisions/sub-divisions and drawal of arrears of pay and allowances by a mining engineer on finalisation of the case against him.

का. 1. Direction and Superintendence

(i) Non-Plan expenditure

O	38.05	|	37.31	38.50	+1.19
R	-0.74				

GRANT No. XV. EDUCATION

Major head 28. Education

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted			
Original	43,24,17,000	|	44,67,68,000
Supplementary	1,43,51,000		
Amount surrendered during the year (March 1972)			2,72,300
Charged			
Original	10,000	|	10,000
Supplementary	..		
Amount surrendered during the year			..

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 25,90,085 which requires regularisation

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving-
क्र.3. Grants to non-Government Arts Colleges			
(ii) Plan expenditure			
O	2.26		
R	8.14	10.40	10.41 +0.01

The excess of Rs. 8.15 lakhs was due to *ad-hoc* payment of additional recurring and non-recurring grants to non-Government Arts Colleges.

ख. 1. (i) Boys Schools

I. Non-Plan expenditure

O	12,25.73		
S	25.00	12,83.77	13,22.52 +38.75
R	33.04		

Funds were augmented by supplementary grant (Rs. 25.00 lakhs) and re-appropriation (Rs. 33.04 lakhs) on 29th March 1972 and 31st March 1972 respectively mainly for payment of arrear of pay in the new pay scales and additional *ad-hoc* relief sanctioned to the staff from February 1972. The final excess of Rs. 38.75 lakhs was due to payment of (i) additional *ad-hoc* relief sanctioned to staff from February 1972 (Rs. 19.20 lakhs), (ii) arrears of pay fixation in new pay scales (Rs. 8.55 lakhs), (iii) travelling allowance to teachers deputed for census work (Rs. 5.00 lakhs), (iv) more medical charges than anticipated (Rs. 5.00 lakhs) and (v) house rent allowance newly sanctioned in Bhilwara and Alwar towns (Rs. 1.00 lakh).

ख. 1. (i) Boys Schools

II. Plan expenditure

(ii) Secondary Schools

O	1,36.12		
S	12.85	1,48.97	1,56.17 +7.20

Original provision (Rs. 1,36.12 lakhs) was augmented by supplementary grant (Rs. 12.85 lakhs) on 29th March 1972 for additional expenditure on raising of 50 instead of 35 Higher Primary Schools to Secondary Schools; even then the expenditure exceeded by Rs. 7.20 lakhs mainly due to payment of more pay and allowances owing to posting of teachers drawing higher salary in the newly raised secondary schools.

ग. 2. Direct Grants to non-Government Primary Schools

(ii) Plan expenditure

O	1.30		
R	9.55	10.85	10.84 -0.01

The excess was mainly due to payment of grants to the

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

non-Government institutions taken over on grant-in-aid list.

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

का. 1. Grants to Universities

(ii) Plan expenditure

O	21.52	|	25.03	25.03	..
R	3.51	|			

The excess was due to payment of more grants to the University of Rajasthan for construction of Law College building and meeting additional expenditure due to increase of seats in Zoology department.

का. 3. Grants to non-Government Arts Colleges

(i) Non-Plan expenditure

O	49.00	|	51.50	52.32	+ 0.82
R	2.50	|			

Excess was mainly due to payment of more grants to non-Government Arts Colleges.

गा. 1. (i) Boys Schools

III. Plan expenditure

O	19.37	|	22.87	22.90	+ 0.03
R	3.50	|			

Excess was mainly due to more expenditure on primary schools taken over from municipalities and purchase of equipments.

गा. 3. (ii) Grants-in-aid to Zila Parishads

I. Non-Plan expenditure

O	4.00	|	7.00	7.56	+ 0.56
R	3.00	|			

Excess of Rs. 3.56 lakhs was due to payment of more grants to zila parishads owing to the post budget decision for meeting transportation

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

charges of the commodities (CARE programme) by zila parishads instead of by the panchayat samitis.

प.३. (ii) III. Plan expenditure

S	0.26 |	2.40	2.40	..
R	2.14 |			

Excess of Rs. 2.14 lakhs was due to payment of grants to zila parishads to meet 50 per cent expenditure (by Government) on completion of school buildings.

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

क.२. (i) Arts Colleges (Men)

II. Plan expenditure

O	49.79 |	48.37	43.23	— 5.14
R	— 1.42 |			

Saving was mainly due to non-supply of science equipment, furniture etc. by the firms before the close of the financial year 1971-72 and late appointment of teaching staff.

ख.३. Grants-in-aid, Contributions, etc.

(i) Non-Plan expenditure

O	28.85 |	14.46	14.96	+0.50
R	— 14.39 |			

Anticipated saving of Rs. 14.39 lakhs was due to payment of less grants to the Regional Engineering College owing to sharing of 50 per cent recurring expenditure by Government of India (Rs. 12.39 lakhs) and (Rs. 2.00 lakhs) of grants to the Birla Engineering College.

ख.२. (ii) Flying College

Non-Plan expenditure

O	2.00 |	..	..	..
R	— 2.00 |			

Entire provision remained unutilised due to non-starting of Flying college.

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

चा. 3. Scholarships

(i) Non-Plan expenditure

II. Through Director, College Education

O	12.00	10.00	9.90	- 0.10
R	- 2.00			

Saving was mainly due to non-renewal of scholarships owing to less demand.

चा. 3. (ii) II. Centrally Sponsored

Schemes—Through Director, College Education

O	13.25	9.33	9.33	..
R	- 3.92			

Anticipated saving of Rs. 3.92 lakhs was surrendered (Rs. 2.47 lakhs) / reappropriated (Rs. 1.45 lakhs) on 31st March 1972 on the basis of number of scholarships fixed by Government of India.

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

(iii) Centrally Sponsored Scheme

O	27.10	10.60	10.60	..
R	- 16.50			

Saving was due to less payment of grants to Rajasthan Hindi Granth Academy owing to part implementation of the scheme of publication of original and translated books as the writers could not submit the complete manuscripts of original books to the academy and the translation rights of most of the foreign books could not be obtained by the Commission for Scientific and Technical Terminology.

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

O	35.98			
S	28.30	57.95	57.93	- 0.02
R	- 6.33			

Saving was mainly due to non-payment of cost of paper owing to non-submission of railway receipts by the paper supplier.

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

(v) In the following cases, augmentation of additional funds/reduction of provision by re-appropriation proved excessive/unjustified :—

II.1. (i) Boys schools

II. Centrally Sponsored Schemes

Non-Plan expenditure

S	1.28 |	11.71	6.42	— 5.29
R	10.43 |			

Provision under the Centrally sponsored schemes of educated unemployed teachers augmented by Rs. 10.43 lakhs through re-appropriation remained substantially unutilised due to posts kept vacant.

II.2. Direct Grants to non-Government Primary Schools

(i) Non-Plan expenditure

O	31.50 |			
S	0.30 |	30.50	33.04	+2.54
R	— 1.30 |			

The final excess was due to payment of more grants to primary schools owing to Government decision to treat the salary of class IV staff appointed before 1st April 1963 as an approved item of expenditure for aid.

(vi) *Expenditure from grants received from outside bodies.*— The expenditure under the voted grant includes expenditure on schemes sanctioned by the University Grants Commission. The grants are credited to the deposit head "Deposit account of the Grants received from University Grants Commission". The expenditure on the schemes financed by the Commission is initially recorded under the major head "28-Education" and subsequently transferred to the deposit account. During the year, Rs. 0.12 lakh were received from the University Grants Commission for establishment of Book Bank and were credited to the deposit head; adjustment of expenditure incurred during the previous years under the major head "28-Education" (Rs. 11.85 lakhs) was done during 1971-72, leaving Rs. 0.12 lakh on 31st March 1972.

An account of the transactions of the Deposit Account is given in statement no. 16 of Finance Accounts 1971-72.

GRANT No. XVI. MEDICAL

Major head 29. Medical

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	12,00,45,000	12,15,91,000	11,98,59,124	—17,31,876
Supplementary	15,46,000			
Amount surrendered during the year (March 1972)				12,17,765
Charged				
Original	1,000	20,000	19,343	—657
Supplementary	19,000			
Amount surrendered during the year (March 1972)				657

GRANT No. XVII. PUBLIC HEALTH

Major head 30. Public Health

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	11,75,47,000	12,09,59,000	12,29,04,778	+19,45,773
Supplementary	34,12,000			
Amount surrendered during the year (March 1972)				3,59,500

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Charged</i>			
Original	1,000	1,000	15,999
Supplementary	..		+14,999
Amount surrendered during the year (March 1972)			1,000

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 19,45,778 and charged appropriation by Rs. 14,999; the excesses require regularisation.

(ii) In view of the ultimate excess of Rs. 19.46 lakhs in the voted grant, Rs. 3,59,500 surrendered in March 1972 were not available for surrender.

(iii) The excess in charged appropriation occurred under :—

Group-head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
अ. 1. (ii) IV. Suspense			
O	..	0.16	+0.16

Reasons for incurring expenditure in March 1972 without budget provision are awaited.

(iv) Excess in the voted grant occurred mainly under:—

अ. 1. (ii). II. Works

O	3,19.16			
S	24.12	3,61.93	3,75.53	+13.60
R	18.65			

Additional provision of Rs. 42.77 lakhs obtained through supplementary grant (Rs. 24.12 lakhs)/re-appropriation (Rs. 18.65 lakhs)

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

in March 1972 mainly to meet increase in maintenance expenditure of water supply schemes; even then the expenditure exceeded the provision by Rs. 13.60 lakhs, reasons for excess are awaited.

झ. 1. (ii). IV. Suspense

O	1,00.24	|	1,11.90	1,16.74	+4.84
R	11.66	|			

Out of the total excess of Rs. 16.50 lakhs, excess of Rs. 11.66 lakhs was due to adjustment of bills. Reasons for the final excess are awaited.

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

ख. 1. Grants-in-aid to Panchayat Samitis

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

O	50.00	|	55.00	55.00	..
R	5.00	|			

Excess of Rs. 5.00 lakhs was due to transfer of more funds to panchayat samitis for expenditure on wells than anticipated.

ग. 3. National Small-pox Eradication Programme

(ii) Plan expenditure (Centrally Sponsored Scheme)

O	18.16	|	20.50	20.52	+0.02
R	2.34	|			

Excess of Rs. 2.36 lakhs was due to sanction of new staff.

झ. 1. (ii). I. Establishment

O	67.65	|	66.00	70.19	+4.19
R	-1.65	|			

Surrender of Rs. 1.65 lakhs on 30th March 1972 due to non-filling up of posts kept vacant did not prove to be justified in view of the final excess of Rs. 4.19 lakhs, reasons for which are awaited.

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

झ. 1. (ii). III. Tools and Plant

O	5.00	6.32	7.47	+1.15
R	1.32			

The original provision was augmented by re-appropriation on 31st March 1972 to meet additional demand for tools and plant. Reasons for the final excess are awaited.

झ. 1. (ii). V. Losses on account of running of Rural Water Supply Schemes on behalf of Panchayats

S	10.00	10.00	12.33	+2.33
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Reasons for the excess are awaited.

(vi) Excess under the above group-heads was partly counter-balanced by savings under other group-heads; important cases are mentioned below:—

ग. 1. National Malaria Eradication Programme

(ii) Plan expenditure (Centrally Sponsored Scheme)

O	1,90.99	1,55.86	1,56.28	+0.42
R	—35.13			

The net saving of Rs. 34.71 lakhs was mainly due to less supply of equipment and material etc. by Government of India.

झ. 1. (iii). III. Construction and repairs of Diggies in Rajasthan Canal Area

O	30.00	25.00	19.77	—5.23
R	—5.00			

Saving of Rs. 10.23 lakhs was due to slow progress of works on account of disturbed condition on the border and non-availability of coal for burning bricks.

(vii) (a) *Review of establishment charges of Water Supply Scheme.*—Expenditure on common establishment for water supply schemes is initially booked against the provision made under this Grant (Grant No. XVII). From the gross expenditure percentage recoveries on account of work done for other Governments, local bodies, etc. are deducted and the balance is distributed among the heads of account “30-Public Health” and “94-Capital Outlay on Improvement of Public Health” in proportion to the works outlay recorded under each.

The following table shows total establishment charges from 1969-70 to 1971-72 and their percentage to the works outlay for those years:—

Head of account and year	Works outlay on which distribution is based	Establishment charges	Percentage of establishment charges to works outlay
(In lakhs of rupees)			
30. Public Health			
1969-70	2,19.15	53.97(a)	25
1970-71	2,72.29	58.35(a)	21
1971-72	4,40.15	1,10.90(a)	25
94. Capital Outlay on Improvement of Public Health			
1969-70	95.19	24.02	25
1970-71	1,04.85	22.44(b)	21
1971-72	1,33.43	26.61	20

(b) *Depreciation Reserve Fund—Water Works.*—Expenditure under the voted grant includes Rs. 62.94 lakhs transferred to this fund which is intended to provide a reserve to meet the cost of renewals and replacements of plant and machinery for which a certain sum is earmarked every year for transfer to the fund against provision under this Grant.

The expenditure on renewals and replacements is also initially recorded under this Grant and subsequently transferred to the fund; no expenditure was incurred in 1971-72 out of the fund on renewals and replacements.

The balance at the credit of the fund on 31st March 1972 was Rs. 4,43.49 lakhs. An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1971-72.

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

(b) Includes Rs. 4,40,259 booked direct under “94. Capital Outlay on Improvement of Public Health”.

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

Break-up of the "Suspense" transactions accounted for in this grant in 1971-72 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	—41.23	1.23	..	1.23	—40.00
Stock	99.01	5,08.84	5,13.86	—5.02	93.99
Miscellaneous Public Works					
Advances	49.36	65.62	55.77	9.85	59.21
Workshop Suspense	6.35	18.47	17.22	1.25	7.60
TOTAL	1,13.49	5,94.16	5,86.85	7.31	1,20.80

GRANT No. XVIII. FAMILY PLANNING (ALL VOTED)

Major head 30-A. Family Planning

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	2,69,51,000		
Supplementary	1,000		
Amount surrendered during the year (March 1972)		2,33,21,197	— 36,30,803
			37,20,000

Notes and comments

(i) Substantial savings occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
अ. Compensation			
Centrally Sponsored Scheme			
O	35.00	12.00	12.05
R	— 23.00		+ 0.05

The saving of Rs. 22.95 lakhs was due to less payment of awards owing to non-achievement of targets for vasectomy and tubectomy etc. due to emergency.

Group-head		Total grant	Actual expenditure	Excess+ Saving-
		(In lakhs of rupees)		
जा. Transport				
Centrally Sponsored Scheme				
O	37.60	24.00	24.03	+0.03
R	-13.60			

The net saving of Rs. 13.57 lakhs was mainly due to non-availability of land for Health Transport Organisation.

शा. Other Services and Supplies				
Centrally Sponsored Scheme				
O	27.80	18.05	20.31	+2.26
R	- 9.75			

Surrender of Rs. 9.75 lakhs on 31st March 1972 due to non-issue of sanction for opening of new centres proved excessive in view of the eventual excess of Rs. 2.26 lakhs due to payment/adjustment of bills for equipment and contraceptives.

(ii) Other important cases of savings are given below:-

खा.2. District Family Planning Bureaus				
O	41.55	38.00	38.09	+0.09
R	-3.55			

The net saving of Rs. 3.46 lakhs was mainly due to abolition of one mobile I. U. C. D. team in each district.

जा. Mass Education				
Centrally Sponsored Scheme				
O	15.00	8.00	8.36	+0.36
R	-7.00			

The net saving of Rs. 6.64 lakhs was due to receipt of less matching grant from Government of India.

पा. Training and Research				
Centrally Sponsored Scheme				
O	8.25	5.80	5.38	-0.42
R	-2.45			

Saving was mainly due to late admission of trainees at Auxiliary Nurses and Midwives Training Centres owing to late issue of sanction for continuance of these centres.

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

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

ग. Rural Family Welfare Planning Centres Centrally Sponsored Scheme			
O	75.00	97.40	97.21
R	22.40		
			- 0.19

Additional provision of Rs. 22.40 lakhs obtained by re-appropriation was utilised mainly for payment of additional *ad-hoc* relief to the staff from February 1972 and filling up of the posts of doctors and lady health visitors kept vacant.

GRANT No. XIX. AGRICULTURE

Major head 31. Agriculture

	Total grant or appropriation	Actual expenditure	Excess + Saving-
Voted	Rs.	Rs.	Rs.
Original	7,47,32,000	7,47,33,000	7,08,30,516
Supplementary	1,000		
Amount surrendered during the year (March 1972)			- 39,02,484
			52,41,600
<i>Charged</i>			
Original	6,000	6,000	1,386
Supplementary	..		
Amount surrendered during the year (March 1972)			- 4,614
			3,956

Notes and comments

(i) The saving anticipated in the voted grant was surrendered only on 31st March 1972; even so the amount surrendered (Rs. 52.42 lakhs)

was in excess by Rs. 13.40 lakhs of the amount available for surrender (Rs. 39.02 lakhs).

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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३।. Agricultural Experiments and Research

4. Centrally Sponsored Schemes

(xxiii) Lumpsum provision for Scheme for Rural Works Programme in Chronically drought affected areas

O	25.00	|	..	..	..
R	—25.00	|			

The entire provision was surrendered on 31st March 1972 due to post budget decision to book the expenditure on Rural Works Programme under major head "64-Famine Relief" (Grant No. XXIX).

५।. Boring Operations

1. Rajasthan Ground Water

Board					
O	2,31.48	|			
S	0.01	|	2,12.61	2,08.42	—4.19
R	—18.88	|			

Anticipated saving of Rs. 18.88 lakhs was surrendered on 31st March 1972 due to non-receipt of import licence for opening letter of credit with Bank for import of drilling bits. Reasons for the final saving of Rs. 4.19 lakhs are awaited.

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

३।. 4. Centrally Sponsored Schemes

(xix) Integrated Dry Land Agricultural Development

O	13.93	|	5.59	6.38	+0.79
R	—8.34	|			

Anticipated saving of Rs. 8.34 lakhs was reappropriated on 31st March 1972 due to late sanction of the new scheme.

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

31. 4. Soil Conservation Schemes

(ix) Land Levelling Scheme

Plan expenditure

O	12.75			
R	—6.95	5.80	5.84	+0.04

Saving was due to late receipt of sanction for the scheme.

31. 12. High Yielding Varieties Programme

(ii) Plan expenditure

O	8.17			
R	—4.13	4.04	2.83	—1.21

Out of the total saving of Rs. 5.34 lakhs anticipated saving of Rs. 4.13 lakhs was reappropriated to other group-heads as per actual requirements. Reasons for the final saving of Rs. 1.21 lakhs are awaited.

31. 15. Establishment for Supervision of Schemes Financed by Institutions

1. Minor Irrigation Schemes

Plan expenditure

O	19.88			
R	—7.18	12.70	12.53	—0.17

Saving was mainly due to late receipt of sanction for new Project.

(iv) A portion of the saving in the above cases was reappropriated to other group-heads on 22nd September 1971 and 31st March 1972; important cases are mentioned below:—

31. 4. Centrally Sponsored Schemes

(xx) Demonstration of Rape Mustard

O	0.85			
R	3.61	4.46	3.52	—0.94

Additional funds of Rs. 3.61 lakhs were provided by re-appropriation for expanding activities of the scheme as per sanction of Government of India.

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

३.१४. (xxiv) Regional Water Management Pilot Project for Soil and Water Management in Rajasthan Canal Area.

R	4.14	4.14	3.93	—0.21
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Funds provided by re-appropriation were utilised on newly introduced Centrally sponsored scheme during the year.

३.१४. (xxvii) Intensive Cotton District Programme

R	5.97	5.97	5.63	—0.34
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Funds were utilised on meeting the expenditure on new Centrally sponsored scheme introduced during the year.

३.१. १. Grants-in-aid to Panchayat Samitis

(ii) Plan expenditure

O	7.13	11.55	11.34	—0.21
R	4.42			

Additional funds of Rs. 4.42 lakhs provided through re-appropriation on 22nd September 1971 (Rs. 2.10 lakhs) and 31st March 1972 (Rs. 2.32 lakhs) due to payment of grants to panchayat samitis for (i) Intensive Agriculture Areas (Rs. 2.10 lakhs), (ii) creation of 40 posts of Agriculture Extension Officers under Small Farmer Development Programme (Rs. 1.40 lakhs) and (iii) Applied nutrition scheme in 20 new blocks (Rs. 0.92 lakh).

(v) Cases of excesses are given below:—

३.१. ३. Grants-in-aid to Other Colleges and Schools
(i) Non-Plan expenditure

O	2.00	2.00	4.55	+2.55
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Reasons for the excess are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)			
अ. 7. Ayacuts Development			
Non-Plan expenditure			
O		14.99	+14.99

Incurring of expenditure without budget provision was brought to the notice of the department in January 1972; even then funds were not obtained to cover the expenditure on adjustment of the cost of caterpillars, Honomag tractors, its parts, freight and other charges received from the Director General, Supplies and Disposals, New Delhi.

अ. 13. Drainage Scheme in Chambal Areas in U.N.S.F. Programme				
Plan expenditure				
O	5.70			
R	2.30	8.00	10.46	+2.46

Additional funds of Rs. 2.30 lakhs were provided through re-appropriation for meeting expenditure due to extension of the scheme but the expenditure exceeded by Rs. 2.46 lakhs, reasons for which are awaited.

(vi) *Expenditure from grants received from outside bodies.*—There was no expenditure from the grants indicated below during the year 1971-72:—

Name of the Deposit Account	Purpose of the grant	Expenditure during 1971-72	Balance at the credit of the Deposit Account on 31st March 1972
(In lakhs of rupees)			
1. Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of Agricultural schemes	..	15.32
2. Deposit Account of grants made by the Indian Central Cotton Committee	Development of cotton growing	..	0.02
3. Deposit Account of grants made by the Indian Central Oil-Seeds Committee	Development of oil seeds growing	..	0.06

Grants received from these bodies are credited to the relevant deposit head; the actual expenditure on the schemes for which the grants are received is initially recorded against provision made under this Grant

(Grant No. XIX-Agriculture). Subsequently, the share of expenditure to be met from grants is transferred to the deposit head before the close of accounts for the year.

An account of transactions of each of these deposit accounts is given in statement no. 16 of Finance Accounts 1971-72.

(vii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings-Rajasthan Ground Water Board.*-Expenditure under the voted grant includes Rs. 20.00 lakhs transferred to this deposit account.

The deposit account (intended to provide for meeting the cost of renewals and replacements of plant and machinery) is fed by contributions from revenues by debit to "31-Agriculture" against provision made in the budget. Actual expenditure out of the deposit account is also debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the deposit account before the close of the accounts for the year. Expenditure of Rs. 5.18 lakhs was incurred out of deposit account on renewals and replacements during the year.

The balance at the credit of the fund at the end of the year was Rs. 1.17.55 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1971-72.

(viii) *Deposit Account of Depreciation Reserve of Government Commercial Undertakings—Agriculture Workshop.*—The deposit account is intended to provide a reserve sufficient to meet the cost of renewals and replacements of plant and machinery for which a certain sum is earmarked every year for transfer to the fund against the provision made under this Grant.

The expenditure on renewals and replacements is also debited in the first instance under this Grant. Subsequently, the expenditure is transferred to the deposit account at the close of the year.

Neither any amount was credited to the account nor any expenditure was incurred out of the account on renewals and replacements during the year. The balance at the credit of the deposit account on 31st March 1972 was Rs. 3.63 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1971-72.

(ix) *Agriculture Improvement Fund.*—The fund is intended to meet expenditure on maintenance of tube-wells and is credited with contribution from revenues; the contributions are debited to the major head "31-Agriculture" against provision made in the budget. The expenditure to be met out of the fund is provided for and debited in the first instance under this grant. Subsequently, it is transferred to the fund before the close of the accounts of the year.

Expenditure of Rs. 1.56 lakhs was incurred out of the fund on maintenance of tube-wells. The balance at the credit of the fund on 31st March 1972 was Rs. 4.44 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1971-72.

GRANT No. XX. ANIMAL HUSBANDRY

Major head 33. Animal Husbandry

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	3,61,76,000	3,72,06,000	3,55,11,054	—16,94,946
Supplementary	10,30,000			
Amount surrendered during the year (March 1972)				13,69,267
Charged				
Original		29,000	26,941	—2,059
Supplementary	29,000			
Amount surrendered during the year (March 1972)				998

Notes and comments

(i) In view of the eventual saving of Rs. 16.95 lakhs in voted grant, supplementary grant of Rs. 10.30 lakhs obtained on 29th March 1972 proved unnecessary.

(ii) Out of the total saving of Rs. 16.95 lakhs in voted grant, only Rs. 13.69 lakhs were surrendered and that too on 31st March 1972.

(iii) Saving occurred mainly under:—

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

ज. II. Development of Rajasthan

Canal Area

Animal Husbandry

(ii) Plan expenditure

O	9.19	..	..	..
R	—9.19			

The entire provision was surrendered on 31st March 1972 due to transfer of the scheme to Non-Plan expenditure (World Food Programme).

इ. 10. Intensive Cattle Development Scheme

(Centrally Sponsored Scheme)

O	17.90	14.50	14.25	—0.25
R	—3.40			

Saving was mainly due to non-utilisation of provisions for loans payable to cattle breeders under the scheme (Rs. 2.00 lakhs) and non-starting of ten new stockman centres (Rs. 1.40 lakhs) owing to late receipt of sanctions.

GRANT No. XXI. CO-OPERATION

Major head 34. Co-operation

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	1,87,62,000	1,87,62,000	1,67,41,561	—20,20,439
Supplementary	..			
Amount surrendered during the year (March 1972)				18,48,535
Charged				
Original	1,000	6,000	5,532	—468
Supplementary	5,000			
Amount surrendered during the year (March 1972)				468

Notes and comments

(i) Saving occurred mainly under:—

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

Gr. 2. Subsidies and other funds

- (ii) Plan expenditure
- II. Outside Plan Ceiling
- i. Subsidy to State Co-operative Banks for Agriculture Credit Stabilisation Fund

O	30.00	9.50	9.50	..
R	—20.50			

The saving of Rs. 20.50 lakhs (68 per cent of the original provision) was due to allotment of less funds by Government of India for the purpose than anticipated.

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

In 1970-71 also 60 per cent of the provision remained unutilised under this group-head for a similar reason.

ग. 2. (i). 1. Subsidy to State Co-operative Unions for training of Subordinate Personnel

O	7.10	|	4.77	4.77	..
R	—2.33	|			

The saving was due to number of trainees being less than anticipated.

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

ग. 2. Subsidies and other funds

(ii) Plan expenditure

I. Within Plan Ceiling

X. Subsidy to State Industrial Co-operative Bank Ltd. Jaipur for creation of Bad Debt Reserve Fund

R	5.00	5.00	5.00	..
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Funds obtained by reappropriation on 31st March 1972 were utilised for payment of subsidy to State Industrial Co-operative Bank Ltd. Jaipur, based on Plan allocations.

ग. 2. (ii) I. vi. Subsidy for Rural Godowns

O	2.18	|	4.27	4.27	..
R	2.09	|			

The original provision was augmented through reappropriation on 31st March 1972 for payment of more subsidies as per Plan allocations.

(iii) *State Agricultural Credit Relief and Guarantee Fund.*—The fund is intended to provide for expenditure on grants given to co-operative credit institutions for bad debts, for recoupment of losses sustained by

institutions on loans granted in economically backward areas, etc. and is credited with contributions from revenues. Contributions are debited to the major head '34-Co-operation' against provision made in the budget. The expenditure to be met out of the fund is provided for and debited in the first instance under this Grant. Subsequently, it is transferred to the fund before the close of the accounts of the year.

Neither any amount was credited to the fund during the year nor was any expenditure incurred out of the fund. The balance at the credit of the fund on 31st March 1972 was Rs. 5.91 lakhs.

(iv) *Deposit account of grants made by the National Co-operative Development Corporation.*—Grants received from the National Co-operative Development Corporation are credited to this deposit head; the actual expenditure on the schemes for which the grants are received is initially recorded against provision made under this Grant (Grant No. XXI—Co-operation). Subsequently, the share of expenditure to be met from the grants made by the Corporation is transferred to the deposit head before the close of the accounts for the year.

The expenditure under the Grant includes Rs. 10.63 lakhs met from the deposit account of grants received from the Corporation; Rs. 9.23 lakhs were credited to the account during the year. The balance at the credit of the fund on 31st March 1972 was Rs. 5.26 lakhs.

(v) An account of the transactions of the above fund and the deposit account is given in statement no. 16 of Finance Accounts 1971-72.

GRANT No. XXII. INDUSTRIES

Major head 35. Industries

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	77,81,000	90,96,000	91,51,283	+55,283
Supplementary	13,15,000			
Amount surrendered during the year (March 1972)				93
Charged				
Original	1,000	25,000	24,578	—422
Supplementary	24,000			
Amount surrendered during the year (March 1972)				420
Notes and comments				

(i) Expenditure exceeded the voted grant by Rs. 55,283 which requires regularisation.

(ii) Excess of Rs. 55,283 in the voted grant was the net result of excesses of Rs. 10.40 lakhs under thirteen group-heads partly off-set by savings of Rs. 9.85 lakhs under twenty four group-heads.

(iii) Excess occurred mainly under:—

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

का.1. Direction and
Superintendence
(i) Non-Plan expenditure

O	13.79	|	14.42	15.08	+0.66
R	0.63				

The total excess of Rs. 1.29 lakhs was mainly due to payment of arrears of pay in new pay scales and additional *ad-hoc* relief sanctioned to the staff from February 1972.

वा.4. Subsidy to Khadi and
Village Industries
(ii) Plan expenditure

O	0.83	|	7.23	7.23	..
R	6.40				

Excess of Rs. 6.40 lakhs over the original provision (Rs. 0.83 lakh) was due to re-imburement of rebate on sale of khadi on the eve of Gandhi and Nehru Jayanti.

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

का.3. Industrial Development
(i) Sodium Sulphate Section
Non-Plan expenditure

O	33.74	|	28.70	28.70	..
R	-5.04				

Anticipated saving of Rs. 5.04 lakhs was mainly due to posts kept vacant, less purchase of coal and gunny bags etc. on account of late commissioning of new plant.

(iii) *Deposit Account of Depreciation Reserve of Government Undertakings—Sodium Sulphate Works.*—The deposit account (intended to provide for meeting the cost of renewals and replacements of plant and machinery etc.) has been created out of contributions from revenues, which are debited to major head '35-Industries' against provision made in the budget. The actual expenditure out of the deposit account is also debited in the first instance under this grant. Subsequently, the expenditure is transferred to the deposit account before the close of the accounts of the year.

During 1971-72 Rs. 1,53,875 were transferred to the deposit account but no expenditure was incurred on renewals and replacements. The balance at the credit of the deposit account on 31st March 1972 was Rs. 1,83,527.

An account of the transactions of the deposit account during the year is given in statement no. 16 of Finance Accounts 1971-72.

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

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	3,26,22,000	4,31,95,000	4,45,20,656	+13,25,656
Supplementary	1,05,73,000			
Amount surrendered during the year (March 1972)				69,450

Notes and comments

(i) The expenditure exceeded the voted grant by Rs. 13,25,656 which requires regularisation.

(ii) The excess occurred mainly under group-head "A. I. Other Schemes—Centrally Sponsored Scheme—(ii) Non-Plan expenditure-I. Crash Scheme for Rural Employment" (provision: Rs. 1,00.00 lakhs; expenditure: Rs. 1,14.64 lakhs) and was due to inadequate assessment of the funds required as some Collectors incurred expenditure without obtaining administrative, technical and financial sanctions.

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

Major head 38. Labour and Employment

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	91,72,000	91,72,000	80,05,783	— 11,66,217
Supplementary	..			
Amount surrendered during the year (March 1972)				9,84,456

Notes and comments

(i) Saving occurred mainly under:—

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

वा. 2. Technical Training Centres

(i) Non-Plan expenditure

O	41.24	37.08	37.16	+0.08
R	—4.16			

Anticipated saving of Rs. 4.16 lakhs was due to non-filling up of the posts of instructors (Rs. 2.69 lakhs) and number of trainees being less owing to some trades not being attractive (Rs. 1.47 lakhs).

वा. 2. (ii) Plan expenditure

I. Crafts Training Scheme

O	4.72	0.05	..	— 0.05
R	—4.67			

The entire saving (Rs. 4.72 lakhs) was mainly due to non-purchase of tools and equipment for newly created trades introduced in October 1971 due to non-receipt of adequate numbers of tenders (Rs. 3.81 lakhs) and non-appointment of nine instructors in the middle of session due to late receipt of administrative sanction in October 1971 (Rs. 0.86 lakh).

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

वा.2. (ii). III. Stipend to unemployed Engineering graduates and Diploma Holders Scheme

(ii) Through the agency of Director of Technical Education

O	4.91 |		1.50	1.52	+0.02
R	- 3.41 |				

The net saving of Rs. 3.39 lakhs was mainly due to joining of the scheme by less number of engineering graduates and diploma holders.

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

वा.2. (ii). III. (i) Through the agency of Director of Man Power

O	0.09 |		3.72	3.06	-0.66
R	3.63 |				

The original provision was augmented through re-appropriation on 31st March 1972 by Rs. 3.63 lakhs for implementation of new scheme for payment of stipends to unemployed engineering graduates and diploma holders.

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

Major head 39. Miscellaneous Social and Developmental Organisations

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

Original	3,48,78,000 |		3,54,28,000	3,55,30,659	+1,02,659
Supplementary	5,50,000 |				

Amount surrendered during the year (March 1972)

..

Notes and comments

(i) Expenditure exceeded the grant by Rs. 1,02,659; the excess requires regularisation.

(ii) In view of eventual excess of Rs. 1.03 lakhs supplementary grant obtained on 29th March 1972 proved inadequate.

(iii) The excess of Rs. 1.03 lakhs was the net result of excesses under some group-heads partly set-off by savings under others.

(iv) The excess occurred mainly under :—

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

₹.1(iv). Schemes for the Welfare
of Scheduled Castes
I. Non-Plan expenditure

O	42.10	|	43.76	44.29	+0.53
R	1.66				

Excess was mainly due to more demand under scholarships and maintenance of hostels.

₹.1(iv).II. Plan expenditure

O	26.55	|	₹32.28	34.14	+1.86
R	5.73				

Additional funds of Rs. 5.73 lakhs were obtained by re-appropriation on 31st March 1972 for providing funds to municipalities under "*Bhangi Kashita Mukti Yojna*". Reasons for the final excess of Rs. 1.86 lakhs are awaited.

₹.2(iii). Centrally Sponsored Schemes
II. Crash Programme of
Nutrition for children in tribal
areas and urban slum areas

O	0.50	|	14.76	14.72	—0.04
R	14.26				

The net excess of Rs. 14.22 lakhs was due to payment of grants to panchayat samitis for meeting transportation charges etc. of food supplied from CARE.

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

आ.1. Public gardens including maintenance of hydrants

O	25.09		28.42	28.03	—0.39
R	3.33	|			

Net excess of Rs. 2.94 lakhs was mainly due to categorisation of workcharged employees of public gardens as semi-permanent.

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

आ. Statistics

1. Non-Plan expenditure

(i) Direction and Superintendence

O	15.11	|	12.21	11.90	—0.31
R	—2.90	|			

Saving was mainly due to posts kept vacant owing to a ban on fresh appointments (Rs. 2.40 lakhs) and non-utilisation of the provision for printing of births and deaths forms owing to non-supply of paper by Government Press (Rs. 0.50 lakh).

आ.1. Social Welfare Department

(ii) Plan expenditure

O	9.42	|	6.61	6.61	..
R	—2.81	|			

Saving of Rs. 2.81 lakhs was due to less demand under schemes of prosthetic aid to physically and mentally handicapped persons, social defence and less number of inmates in orphanages.

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

(In lakhs of rupees)

झ.1. Social Welfare Department

(iii) Scheme for the Welfare of other Backward classes

I. Non-Plan expenditure

O	2.88	|	0.74	0.74	..
R	-2.14	|			

Saving was mainly due to discontinuance of post-matric scholarships to the students of other backward classes.

झ.1.(x) Crash Programme of Nutrition for children in Tribal Areas and Urban Slum Areas (C.S. Scheme)

Plan expenditure

O	19.45	|	14.27	14.27	..
R	-5.18	|			

Saving of Rs.5.18 lakhs was due to post budget decision to incur transportation charges etc. on food supplied from CARE through panchayat samitis.

झ.1.(xii). Acquisition of Land for free house sites for Scheduled Castes and Scheduled Tribes

O	10.00	|			
R	-10.00	|	..	..	..

Saving was due to non-implementation of the scheme.

जा. Dairy Development and Milk Supply Schemes

2. Plan expenditure

O	20.35	|	17.15	17.59	+0.44
R	-3.20	|			

The anticipated saving of Rs. 3.20 lakhs was due to non-settlement of bills of the suppliers of equipment for Jodhpur dairy owing to shortcomings and objections in bills.

GRANT No. XXVI. MULTIPURPOSE RIVER SCHEMES

Major head 42. Multipurpose River Schemes

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	4,43,40,000	5,04,86,000	4,45,37,942	—59,48,058
Supplementary	61,46,000			
Amount surrendered during the year (March 1972)				..
Charged				
Original	..	1,000	..	—1,000
Supplementary	1,000			

Amount surrendered during the
year ..

Notes and comments

(i) In view of the eventual saving of Rs. 59.48 lakhs in the voted grant, supplementary grant of Rs. 61.46 lakhs obtained on 29th March 1972 proved excessive.

(ii) The whole saving of Rs. 59.48 lakhs remained unsurrendered.

(iii) Saving occurred mainly under:—

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

क१.१. (i) I. vi. Add—Expenditure
on Common Works
executed by other
Governments and
Agencies

(i) Through the Punjab
Government

O	10.75	10.75	4.01	—6.74
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The saving was due to receipt of less debits for share of common works than anticipated.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
का.२. (ii) Right Canal			
i. Main Canal and Branches			
I. Maintenance and Repairs			
O	44.50	43.00	35.41
R	—1.50		
			—7.59

Out of the total saving of Rs. 9.09 lakhs, anticipated saving of Rs. 1.50 lakhs reappropriated on 31st March 1972 was due to less expenditure on maintenance of canals; reasons for final saving of Rs. 7.59 lakhs are awaited.

का.२. (ii). i. II. Establishment

O	9.83	9.82	4.49
R	—0.01		
			—5.33

Reasons for the saving are awaited.

का.२. (iii) Left Canal

II. Establishment

O	5.15	5.73	2.65
R	0.58		
			—3.08

Reasons for the saving are awaited.

(iv) In the following cases augmentation of funds through supplementary grant on 29th March 1972 due to enhancement in the rate of interest from 5 per cent to 6 per cent per annum proved excessive; reasons for the final savings are awaited.

ख.१. Interest

I. Bhakra Nangal Project

O	1,35.92	1,63.56	1,36.23
S	27.64		
			—27.33

II. Chambal Project

O	1,07.68	1,30.80	1,10.00
S	23.12		
			—20.80

III. Rana Pratap Sagar Dam

O	35.33	43.05	36.38
S	7.72		
			—6.67

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

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

क्र.1(i) I. vi. Add—Expenditure on Common Works executed by other Governments and Agencies				
(ii) Through Haryana Government				
O	6.09	6.09	12.83	+6.74

The excess was due to receipt of more debits for share of common works than anticipated.

क्र.2. (ii). ii. Distributories

I. Maintenance and Repairs

O	11.00	11.00	16.07	+5.07
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Reasons for the excess are awaited.

क्र. 2. (iii) Left Canal

I. Maintenance and Repairs

O	11.50	11.50	17.14	+5.64
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Reasons for the excess are awaited.

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

Break-up of the "Suspense" transactions in this grant in 1971-72 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	--0.48	0.85	..	0.85	0.37*
Stock	3.14	14.28	13.51	0.77	3.91
Miscellaneous Public Works Advances	1.39	0.29	0.85	--0.56	0.83
TOTAL	4.05	15.42	14.36	1.06	5.11

*The debit balance is under investigation.

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

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

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	10,81,18,000	10,81,18,000	9,09,76,668	—1,71,41,332
Supplementary	..			
Amount surrendered during the year (March 1972)				1,79,44,000

Charged

Original	..	5,000	..	—5,000
Supplementary	5,000			
Amount surrendered during the year				..

Notes and comments

(i) Substantial savings occurred mainly under:—

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

ख. 2. (ii) III. Scheme for Rural Works Programme in Chronically drought affected areas (Centrally Sponsored Schemes)

O	2,00.00
R	—2,00.00			

The entire provision was surrendered (Rs. 1,79.44 lakhs)/reappropriated (Rs. 20.56 lakhs) in March 1972 owing to post budget decision to

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

classify the expenditure on Rural Works Programme under the major head "64-Famine Relief" (Grant No. XXIX).

दा.2.(i). IV. Kadana Reservoir

I. Through the agency of
Irrigation Department

1. Works

O	14.00	|	0.79	0.64	—0.15
R	—13.21				

Saving was mainly due to less expenditure on Soil Conservation Works.

दा.2. (i). IV. Kadana Reservoir

II. Through the agency of
Revenue Department

ii. Resettlement Directorate

2. Land Acquisition Officer

O	6.09	|	1.12	—0.16	—1.28
R	—4.97				

Out of the total saving of Rs. 6.25 lakhs anticipated saving of Rs. 4.97 lakhs was due to non-payment of compensation to oustees, reasons for the final saving of Rs. 1.28 lakhs are awaited.

दा.2. (ii) II. Survey and Investiga-
tion Division for Major and
Medium Projects (Centrally
Sponsored Schemes)
(2) Establishment

O	14.69	|	12.40	12.06	—0.34
R	—2.29				

Anticipated saving of Rs. 2.29 lakhs was reappropriated on 31st March 1972 as per actual requirements.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
अ.2. (ii) II. (3) Tools and Plant			
O	8.25	5.60	4.35
R	— 2.65		
			— 1.25

Out of the total saving of Rs. 3.90 lakhs anticipated saving of Rs. 2.65 lakhs was reappropriated on 31st March 1972 as per actual requirements. The final saving of Rs. 1.25 lakhs was due to less expenditure incurred on vehicles and less purchase of tools and plant articles.

(ii) In the following cases augmentation of original provision by re-appropriation on 31st March 1972 proved largely unnecessary in view of final saving:—

क.1. (ii) Interest

I. Gang Canal

O	16.11	19.33	16.11
R	3.22		
			— 3.22

Additional funds of Rs. 3.22 lakhs provided by re-appropriation on 31st March 1972 for meeting increased interest charges due to enhancement of the rate of interest from 5 per cent to 6 per cent per annum remained unutilised; reasons are awaited.

अ.2. (i) III. Narbada Cell

O	1.29	7.59	3.33
R	6.30		
			— 4.26

In view of the ultimate saving of Rs. 4.26 lakhs, additional funds of Rs. 6.30 lakhs provided by re-appropriation on 31st March 1972 due to creation of new posts and payment of fees to Government Advocates proved excessive. The final saving of Rs. 4.26 lakhs was due to non-payment of legal fees to advocates.

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

क.1. (i) I. Gang Canal

ii. Maintenance and Repairs

1. Contribution payable to the Punjab Government

O	3.00	15.00	15.11
R	12.00		
			+0.11

Excess was mainly due to adjustment of past liabilities.

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

का. 1. (i) I. ii. 2. Other expenditure
incurred in Rajasthan

O	15.00	18.00	21.05	+3.05
R	3.00			

Original provision was augmented by Rs. 3.00 lakhs through re-appropriation on 31st March 1972 for meeting expenditure on past liabilities of sand clearance works; even then the final expenditure exceeded by Rs. 3.05 lakhs due to payment of past liabilities of special repairs due to damages by sand storms and adjustment of arrears of Canal Telegraph Office.

का. 1. (ii) Interest

II. Rajasthan Canal Project

O	4,02.26	4,15.71	4,16.74	+1.03
R	13.45			

Excess was due to more expenditure on works.

का. 2. (i) I. Jawai Canals
(i) Extensions and
Improvements

O	1.00	1.00	3.02	+2.02
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The excess was due to payment of pending final bills.

का. 2. Unproductive Works

(ii) Interest

I. Jawai River Project

O	12.65	15.18	17.73	+2.55
R	2.53			

Augmentation of original provision by Rs. 2.53 lakhs through re-appropriation on 31st March 1972 for meeting increased interest charges due to enhancement of the rate of interest from 5 per cent to 6 per cent proved inadequate. The final excess of Rs. 2.55 lakhs was due to more expenditure on works.

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

का.3. Add-Pro-rata charges transferred from Demand No. XXVII. Charges on Irrigation (Combined) Establishment and Tools and Plant

O	3.30	3.30	8.71	+5.41
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The excess was due to more expenditure on works and revision of rates of percentage charges from 1971-72.

ख.1. Works

(iv) Suspense (Net)

O	10.00	10.00	23.64	+13.64
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The excess was due to (i) non-sanction of some new works and inadequate allotment on other works resulting in materials procured not being debited to works, (ii) less clearance under stock manufacture accounts than anticipated and (iii) non-clearance of debits initially accounted for under 'Miscellaneous Public Works Advances'.

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

The following table shows the establishment and tools and plant charges for 1969-70 to 1971-72 and their percentage to the works outlay for those years:—

Head of account and year	Works outlay on which distribution is based	Establishment charges	Percentage of establishment charges to works outlay	Tools and plant charges	Percentage of tools and plant charges to works outlay
(Rupees in lakhs)			(Rupees in lakhs)		
1. 42. Multipurpose River Schemes					
1969-70	67.76	27.65	40.8	0.22	0.3
1970-71	1,20.45	27.90	23.2	0.86	0.7
1971-72	1,11.85	19.28	17.2	0.37	0.3

Head of account and year	Works outlay on which distribu- tion is based	Establish- ment charges	Percent- age of establi- shment charges to works outlay	Tools and plant charges	Percent- age of tools and plant charges to works outlay
	(Rupees in lakhs)			(Rupees in lakhs)	
2. 43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)					
1969-70	52.87	7.44	14.0	0.28	0.5
1970-71	82.64	12.15	14.7	0.60	0.7
1971-72	80.47	13.52	16.8	0.88	1.1
3. 44. Irrigation, Navigation, Embankment and Drainage works (Non- Commercial)					
1969-70	56.06	5.79	10.3	0.56	1.0
1970-71	89.42	6.58	7.4	0.94	1.1
1971-72	86.73	12.52	14.4	1.28	1.5
4. 98. Capital Outlay on Multipurpose River Schemes					
1969-70	6,21.74	66.63	10.7	3.97	0.6
1970-71	6,49.58	62.20	11.3	4.40	0.8
1971-72	4,55.58	54.98	12.1	5.74	1.3
5. 99. Capital Outlay on Irri- gation, Navigation, Embankment and Drainage Works (Com- mercial)					
1969-70	8,27.52	1,33.04	16.0	27.41	3.3
1970-71	7,25.00	1,52.33	21.0	42.05	5.8
1971-72	8,71.92	1,88.12	21.6	43.52	5.0
6. 100. Capital Outlay on Irri- gation, Navigation, Embankment and Drainage Works (Non-Commercial)					
1969-70	2,04.57	29.01	14.2	2.32	1.1
1970-71	1,92.86	27.67	14.3	2.64	1.4
1971-72	1,89.06	30.62	16.2	4.27	2.3

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

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

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

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

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

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

Break-up of "Suspense" transactions in this grant in 1971-72 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	—8.63	13.93	12.82	1.11	—7.52
Stock	79.97	80.48	67.48	13.00	92.97
Miscellaneous Public Works Advances	55.58	23.96	13.78	10.18	65.76
Workshop Suspense	0.86	0.53	0.27	0.26	1.12
TOTAL	1,27.78	1,18.90	94.35	24.55	1,52.33

GRANT No. XXVIII. PUBLIC WORKS

Major heads 50. Public Works

52. Capital Outlay on Public Works

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	14,26,32,000	14,26,32,000	12,54,98,971	—1,71,33,029
Supplementary	228			
Amount surrendered during the year (March 1972)				2,58,85,176
Charged				
Original	4,000	8,000	7,729	—271
Supplementary	4,000			
Amount surrendered during the year (March 1972)				500
Notes and comments				

(i) In view of the ultimate saving of Rs. 1,71.33 lakhs under the voted grant the surrender of Rs. 2,58.85 lakhs on 31st March 1972 was excessive.

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

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

चा. Suspense

2. Through the Chief Engineer (Project)

O	31.50				
R	—31.50				

Non-utilisation of entire provision was due to merger of project in the regular P. W. D. (B & R).

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

(In lakhs of rupees)

स. (i) Central Schemes for Rural Works Programme in Chronically drought affected areas
Construction of Roads
(Centrally Sponsored Scheme)

O	2,50.00	|	..	..	..
R	—2,50.00	|			

The entire provision of Rs. 2,50.00 lakhs was reappropriated (Rs. 1,23.12 lakhs)/surrendered (Rs. 1,26.88 lakhs) in March 1972 due to post budget decision to transfer the works expenditure of Rural Works Programme to the major head "64. Famine Relief" (Grant No. XXIX).

स. Add—Amount transferred from "103-Capital Outlay on Public Works Outside the Revenue Account"

(i) Plan expenditure

O	3,07.02	|	2,30.14	2,30.14	..
R	—76.88	|			

The anticipated saving of Rs. 76.88 lakhs was surrendered on 24th March 1972 due to reduced Plan allocation.

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

स. 1. Works financed from Central Road Fund

O	24.10	|	18.25	15.20	—3.05
R	—5.85	|			

Out of the total saving of Rs. 8.90 lakhs anticipated saving of Rs. 5.85 lakhs was due to less allotment of funds by Government of India: reasons for the final saving of Rs. 3.05 lakhs are awaited.

स. 3. Railway Safety Works

O	10.00	|	1.00	0.76	—0.24
R	—9.00	|			

Saving of Rs. 9.24 lakhs was mainly due to non-finalisation of designs and estimates for road over-bridges at Jaipur, Sawai Madhopur, Bhilwara and Jodhpur.

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

अ. (ii) Write-back of grant-in-aid paid to Municipalities for construction of Roads

O	10.01	7.46	7.46	..
R	—2.55			

The saving of Rs. 2.55 lakhs was due to less expenditure than anticipated.

ब. 1.1 Mandies in Bhakra Area

(i) Plan expenditure

1. Through the Chief Engineer (B & R)

O	6.19	4.19	3.62	—0.57
R	—2.00			

The saving of Rs. 2.57 lakhs was mainly due to reduction in Plan ceiling.

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

ब. 2. Roads in Border areas

(Plan expenditure)

(Centrally Sponsored and Other Schemes)

O	90.00	1,22.00	1,32.27	+10.27
R	32.00			

Original provision of Rs. 90.00 lakhs was augmented by Rs. 32.00 lakhs through re-appropriation on 31st March 1972 for meeting expenditure on sanctioned works due to accelerated progress of works (Rs. 20.00 lakhs) and new works (Rs. 12.00 lakhs) sanctioned by Government during the year; even then the expenditure exceeded by Rs. 10.27 lakhs due to completion of works and adjustment of their accounts in four divisions.

ग. 1. (ii) Other expenditure

O	67.00	72.00	73.58	+1.58
R	5.00			

In view of the ultimate excess of Rs. 1.58 lakhs, additional funds of Rs. 5.00 lakhs obtained by re-appropriation on 31st March 1972 due to

Group-head

Total grant

Actual
expenditureExcess+
Saving -

(In lakhs of rupees)

rise in rate of labour and material proved inadequate. The final excess of Rs. 1.58 lakhs was due to cumulative effect of petty excesses on various works.

चा. Suspense

1. Through the Chief Engineer(B&R)

O	1,08.00	|	1,12.50	1,81.15	+68.65
R	4.50				

Original provision was augmented by Rs.4.50 lakhs on 31st March 1972. Expenditure still exceeded the final grant by Rs. 68.65 lakhs due to purchase of more stores for National Highways and Drought Prone Areas Programme.

जा. 1.(iv)Executive

O	1,01.60	|	1,06.83	1,12.47	+ 5.64
R	5.23				

Additional funds of Rs. 5.23 lakhs obtained by re-appropriation on 31st March 1972 mainly for meeting expenditure on creation of additional staff as a result of re-organisation of the department and payment of additional *ad-hoc* relief sanctioned to the staff from February 1972 proved inadequate in view of the eventual excess of Rs. 5.64 lakhs which was mainly due to creation of four works divisions and eight works sub-divisions from December 1971.

जा. Tools and Plant

1.Through the Chief Engineer
(B & R)

O	37.00	|	43.00	48.74	+5.74
R	6.00				

Original provision of Rs.37.00 lakhs augmented by Rs. 6.00 lakhs through re-appropriation on 31st March 1972 mainly for meeting increased cost of material and payment of additional *ad-hoc* relief sanctioned to the staff from February 1972 proved inadequate. The final excess of Rs.5.74 lakhs was mainly due to increase in the cost of petrol, lubricants and spare parts.

(v) *Mandi development fund.*— The Mandi development fund was established in 1965-66 for ensuring speedy development of *mandis* commanded or benefited by the Chambal irrigation project.

The fund which is a non-interest bearing reserve is fed by annual contribution from revenue (grant No. XXVIII) 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 1971-72. No expenditure on development of *mandis* was also incurred. The balance at the credit of the fund on 31st March 1972 was Rs. 3.40 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

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

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

Subvention of Rs. 15.80 lakhs was received during the year; Rs. 10.49 lakhs were spent during the year on approved schemes.

The balance at the credit of the fund on 31st March 1972 was Rs. 9.71 lakhs.

An account of the transactions of the fund during 1971-72 appears in statement no. 16 of Finance Accounts 1971-72.

(vii) *Review of Establishment and Tools and Plant charges of Public Works Department.*— The expenditure on establishment and tools and plant of the Public Works Department is initially booked against provision made in this grant (grant No. XXVIII). 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 1969-70 to 1971-72 and their percentage to the works outlay for those years under the different Major heads :—

Head of Account and year	Works outlay	Establish- ment cha- rges	Percent- age of estab- lishment charges to works outlay	Tools and plant charges	Percentage of tools and plant charges to works outlay
	(Rupees in lakhs)			(Rupees in lakhs)	
50. Public Works					
1969-70	3,87.25	80.30	20.7	25.62	6.6
1970-71	2,12.67	69.98	32.9	25.76	12.1
1971-72	1,63.75	70.50	43.0	25.83	15.8
52. Capital Outlay on Public Works (Financed from Revenues)					
1969-70	15.46	4.20	27.1(a)	0.66	4.3
1970-71	44.64	6.13	13.7(a)	1.51	3.4
1971-72	14.70	2.85	19.4(a)	0.27	1.8
103. Capital Outlay on Public Works (Outside the Revenue Account)					
1969-70	3,04.29	28.90	9.5	12.80	4.2
1970-71	4,33.65	41.26	9.5	18.27	4.2
1971-72	5,42.49	64.03	11.8	22.58	4.2
109. Capital Outlay on Other Works					
1969-70	(b)	(c)	9.6	(d)	4.3
1970-71	..	..	..	..	..
1971-72	(b)	(c)	11.9	(d)	4.2

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

(b) Rupees 481 and Rs. 882 only respectively.

(c) Rupees 46 and Rs. 105 only respectively.

(d) Rupees 20 and Rs. 37 only respectively.

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

Break-up of "Suspense" transactions in this grant in 1971-72 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	— 12.09	0.28	...	0.28	— 11.81
Stock	— 1,28.82	6,28.34	6,01.71	26.63	— 1,02.19(a)
Miscellaneous Public Works Advances	95.95	57.05	35.15	21.90	1,17.85
Workshop Suspense	— 0.19	...	...	..	— 0.19(a)
TOTAL	— 45.15	6,85.67	6,36.86	48.81	3.66

GRANT No. XXIX. FAMINE RELIEF
Major head 64.Famine Relief

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted				
Original	2,19,31,000	8,48,25,000	7,28,78,881	—1,19,46,119
Supplementary	6,28,94,000			
Amount surrendered during the year (March 1972)				1,10,87,000
Charged				
Original	...	38,000	37,250	—750
Supplementary	38,000			
Amount surrendered during the year (March 1972)				720
Notes and comments				

(i) In view of eventual saving of Rs. 1,19.46 lakhs supplementary grant obtained on 29th March 1972 proved excessive.

(a) The minus balances are under investigation.

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

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

क्र.2.(i). Famine Relief

II. Items eligible for assistance from Central Government

O	68.00	|			
S	75.31	|	1,03.31	98.23	—5.08
R	—40.00	|			

Saving of Rs. 45.08 lakhs was due to non-clearance of past liabilities of the P.W.D. and Irrigation department (Rs.40.00 lakhs) and turning up of less number of labourers on relief works (Rs. 5 08 lakhs).

क्र.2.(ii). Flood Relief

S	1,40.75	|			
		|	96.30	73.70	—22.60
R	—44.45	|			

The total saving of Rs. 67.05 lakhs was due to non-undertaking of the famine relief works owing to late receipt of the recommendations of the Central Study Team (Rs.44.45 lakhs) and non-utilisation of funds by the Irrigation department (Rs.22.60 lakhs).

क्र.5.(ii). Flood Relief

O	1.30	|			
S	18.91	|	11.50	11.59	+0.09
R	—8.71	|			

The net saving of Rs. 8.62 lakhs was due to less expenditure on flood relief owing to late receipt of recommendation of the Central Study Team.

क्र.5.(iii). Central Scheme for Rural

Works Programme in Chronically drought affected areas

(Non-Plan expenditure)

IV. Through the agency of the Forest Department

S	64.57	|			
		|	63.76	60.98	—2.78
R	—0.81	|			

Out of the total saving of Rs. 3.59 lakhs anticipated saving of Rs. 0.81 lakh was due to non-availability of jeeps. The final saving of Rs. 2.78 lakhs was due to non-purchase of trucks, tractors and sprinklers owing to late receipt of sanction (Rs. 2.18 lakhs) and non-commencement of certain works under the programme owing to non-availability of land (Rs. 0.60 lakh).

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

(iii) In the following cases, reduction of provision by surrender/re-appropriation proved excessive in view of the final excesses:—

का.5.(i).Famine Relief

O	25.00	|	16.00	20.85	+4.85
R	-9.00	|			

Rupees 9.00 lakhs were surrendered on 31st March 1972 due to non-starting of relief operations in famine stricken districts owing to late declaration of scarcity. Final excess of Rs. 4.85 lakhs was due to more expenditure on water supply arrangements.

का.5.(iii). Central Scheme for Rural Works Programme in Chronically drought affected areas (Non-Plan expenditure)

II. Through the agency of the Irrigation Department

S	1,20.00	|	1,10.00	1,24.92	+14.92
R	-10.00	|			

Provision obtained by supplementary grant on 29th March 1972 was reduced on 31st March 1972 (surrendered Rs. 5.20 lakhs/reappropriated Rs. 4.80 lakhs) as per actual requirements due to late start of new works but the expenditure exceeded the provision by Rs.14.92 lakhs due to accelerated progress of some works during March 1972.

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

का.5.(iii).III. Through the agency of the Public Works Department

S	2,03.00	|	2,08.00	2,10.50	+2.50
R	5.00	|			

Supplementary provision of Rs. 2,03.00 lakhs was further augmented by re-appropriation on 31st March 1972 due to accelerated progress of various works under the Rural Works Programme in chronically drought affected areas; even then the expenditure exceeded by Rs. 2.50 lakhs, reasons for which are awaited.

(v) *Famine Relief Fund Account.*— In 1971-72, Rs. 1,08.00 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 revenues during subsequent years as also interest realised from investments out of the balances in the fund.

Expenditure incurred on relief activities is initially booked in this grant and subsequently transferred to the fund before closing the accounts of the year. Upto 1963-64 expenditure on famine relief had been met fully out of the fund, but during subsequent years, owing to inadequate balance at credit of the fund, part of the expenditure could only be met out of the fund.

An account of the transactions of the fund appears in statement no. 16 of Finance Accounts 1971-72.

GRANT No. XXX. PENSIONS AND OTHER RETIREMENT BENEFITS AND COMMUTATION OF PENSIONS

Major heads 65, Pensions and other Retirement Benefits

72. Commutation of Pensions

		Total grant or appropriation	Rs.	Actual expenditure	Rs.	Excess+ Saving—	Rs.
Voted							
	Original	4,18,02,000					
	Supplementary	15,80,000		4,33,82,000	4,46,29,286	+12,47,286	
	Amount surrendered during the year (March 1972)						47,000
Charged							
	Original	96,000					
	Supplementary	42,000		1,38,000	1,11,195	— 26,805	
	Amount surrendered during the year (March 1972)						17,000

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 12,47,286 which requires regularisation.

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
क. Superannuation and Retired Allowances			
2. Pensions to other employees			
O 2,30.00	2,30.00	2,38.01	+8.01
ग. Gratuities			
2. Gratuities to other employees			
O 80.00	88.00	89.47	+1.47
S 8.00			

Excess of Rs. 9.48 lakhs in the above two cases was mainly due to finalisation of more pension cases at the end of the year than anticipated.

घ. Pensions under Social Security Scheme

1. Through the agency of Social Welfare Department			
O 26.90	30.00	33.17	+3.17
R 3.10			

Original provision was augmented through re-appropriation by Rs. 3.10 lakhs due to popularity of the scheme in rural areas even then the expenditure exceeded by Rs. 3.17 lakhs due to entertainment of more applications under the scheme by the collectors.

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

ज. Donations to Provident Fund

1. Through the agency of Accountant General			
O 8.00	6.00	5.91	— 0.09
R — 2.00			

Saving was mainly due to exercise of option for pension by a large number of subscribers.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
अ. Donations to Provident Fund			
2. Through the agency of Director of Insurance			
O	24.45		
R	-2.28		
	22.17	23.19	+1.02

Anticipated saving of Rs. 2.28 lakhs was reappropriated on 31st March 1972 due to less receipt of contributions from employees of the Irrigation department due to merger of several divisions of Rana Pratap Sagar Dam into Rajasthan State Electricity Board. The group-head, however, closed with uncovered expenditure of Rs. 1.02 lakhs due to payment of Government's share on more provident fund contributions received from the employees as nearly half of them were retained in Irrigation department (Jawahar Sagar Dam) instead of transferring them to Rajasthan State Electricity Board.

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

Major head 67. Privy Purses and Allowances of Indian Rulers

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	9,34,000		
Supplementary	..		
Amount surrendered during the year (March 1972)			4,47,600

Notes and comments

Saving occurred under:—

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

क. Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and Servants Integrated States

O	9.34		
R	-4.48		
	4.86	5.37	+0.51

Net saving of Rs. 3.97 lakhs was due to abolition of privy purses from January 1972.

GRANT No. XXXII: STATIONERY AND PRINTING

Major head 68. Stationery and Printing

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	1,06,31,000	|		
Supplementary	5,84,000	|	1,12,15,000	1,13,80,881 +1,65,881
Amount surrendered during the year (March 1972)				

Charged :

Original	2,000	|		
Supplementary	..		2,000	—2,000

Amount surrendered during the year (March 1972)				1,400
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Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 1,65,881; the excess requires regularisation.

(ii) The excess was the net result of excesses under certain group-heads partly counterbalanced by savings under certain other group-heads.

(iii) Excess occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
ख.1. (ii) Presses			
O	47.70	|	
S	2.84	|	
R	1.23	|	51.77
			52.56 +0.79

Excess of Rs. 2.02 lakhs was mainly due to more expenditure on purchase of material for printing of ballot papers for general elections according to the new pattern introduced by the Election Commission.

GRANT No. XXXIII. FOREST

Major head 70. Forest

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	3,94,30,000	|		
Supplementary	..	| 3,94,30,000	2,71,06,988	—1,23,23,012
Amount surrendered during the year (March 1972)				1,22,55,130

Charged

Original	1,000	|		
Supplementary	1,50,000	| 1,51,000	1,53,649	+2,649

Amount surrendered during the
year (March 1972)

1,277

Notes and comments

(i) Excess of Rs. 2,649 over charged appropriation requires regularisation. It occurred under "Gr. 1 Subordinate and Expert Staff" (O: Rs. 0.01 lakh; S: Rs. 1.50 lakhs; R: Rs. — 0.01 lakh and expenditure: Rs. 1.54 lakhs) and was due to payment of decretal charges in March 1972 by the Divisional Forest Officer, Bharatpur.

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

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

ख.2. XXVI. Desert Development Programme
Plan expenditure
Centrally Sponsored Scheme

O	|34.80 |	30.30	|31.45	|+1.15
R	— 4.50 |			

The anticipated saving of Rs. 4.50 lakhs surrendered on 31st March 1972 was mainly due to slow progress of field work owing to Indo-Pakistan war and general elections.

ख.2. XXVII. Scheme for Rural Works Programme in Chronically drought affected areas
Centrally Sponsored Scheme

O	1,24.95 |	..	..	..
R	— 1,24.95 |			

The entire provision was reappropriated (Rs. 10.01 lakhs)/surrendered (Rs. 1,14.94 lakhs) mainly due to post budget decision to transfer the expenditure of Rural Works Programme to the major head "64. Famine Relief" (Grant No. XXIX).

(iii) A portion of the savings was reappropriated to other group-heads to meet excesses, important of which are given below:—

ख.2. XIII. Soil Conservation in River Valley Projects
I. Chambal Project
(2) Plan expenditure
Centrally Sponsored Scheme

O	|12.46 |	15.35	|15.64	|+0.29
R	2.89 |			

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
ख.2. XIII. II. Dantiwara Project			
Plan expenditure			
Centrally Sponsored Scheme			
O	6.35	9.19	9.12
R	2.84		
			— 0.07
ख.2. XIII. III. Kadana Project			
Plan expenditure			
Centrally Sponsored Scheme			
O	4.00	8.25	8.60
R	4.25		
			+ 0.35

In the above group-heads original provision was further augmented by re-appropriation on 31st March 1972 for meeting additional expenditure due to increased Plan ceiling.

GRANT No. XXXIV. MISCELLANEOUS

Major head 71. Miscellaneous

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted			
Original	2,89,70,000	4,66,36,000	4,00,01,777
Supplementary	1,76,66,000		
			— 66,34,223
Amount surrendered during the year (March 1972)			21,60,183
Charged			
Original	3,000	51,000	40,192
Supplementary	48,000		
			— 10,808
Amount surrendered during the year (March 1972)			355
Notes and comments			

(i) Out of the saving of Rs. 66.34 lakhs, Rs. 21.60 lakhs were only surrendered and that too in March 1972.

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

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

जा. 1. Publicity Department

(ii) Plan expenditure

O	10.97	|	7.54	6.28	—1.26
R	—3.43	|			

Out of total saving of Rs. 4.69 lakhs, anticipated saving of Rs. 3.43 lakhs was due to non-materialisation of purchases of vehicles, generating sets and microphones. Reasons for the final saving of Rs. 1.26 lakhs are awaited.

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

1. Municipalities

(i) Normal Grant-in-aid to Municipalities

O	17.00	|	22.00	17.00	—5.00
S	5.00	|			

Additional funds of Rs. 5.00 lakhs provided by supplementary grant on 29th March 1972 remained wholly unutilised, reasons for which are awaited.

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

(ii) Free Fund

Plan expenditure

O	8.00	|	3.46	3.46	..
R	—4.54	|			

Saving was mainly due to reduction in Plan ceiling.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
जा. 12. Slum clearance Plan expenditure			
O	4.00	|	.. ..
R	—4.00	|	.. ..

The entire provision was surrendered on 31st March 1972 due to non-release of grant to the Urban Improvement Trust, Udaipur, owing to slow progress of work.

जा. 16. Contributions to Central Government from levies for the relief of refugees				
S	33.03	33.03	..	—33.03

Entire supplementary provision obtained on 29th March 1972 for transfer of receipts collected through surcharge to Central Government remained unutilised, reasons for which are awaited.

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

झ. 4. Expenditure on displaced persons from East Pakistan relating to Deoli Camp				
O	23.80	|	21.20	20.05
R	—2.60	|		—1.15

Out of the total saving of Rs. 3.75 lakhs anticipated saving of Rs. 2.60 lakhs reappropriated (Rs. 1.54 lakhs)/surrendered (Rs. 1.06 lakhs) was based on sanctions received from Government of India. The final saving of Rs. 1.15 lakhs was mainly due to slow progress in survey work of ravine lands.

(iv) *Special fund for ex-service men.*— Rules governing the transactions in this fund have not been made by Government. Neither any expenditure was incurred towards payment of contribution to the fund nor was any expenditure incurred out of the fund during the year. The balance at the credit of the fund on 31st March 1972 was Rs. 13.34 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1971-72.

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

Major head 76. Other Miscellaneous Compensations and Assignments

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	79,94,000	82,36,000	75,49,491	—6,86,509
Supplementary	2,42,000			
Amount surrendered during the year (March 1972)				2,12,400

Notes and comments

Saving occurred mainly under:—

Group-head		Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
ख. (ii). 1. Payment of Annuity in perpetuity in respect of religious and educational institutions				
O	25.00	20.50	19.32	— 1.18
R	—4.50			

The total saving of Rs. 5.68 lakhs was mainly due to non-drawal of claims by certain annuity holders.

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

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	75,00,000	75,00,000	₹41,01,589	—33,98,411
Supplementary	..			
Amount surrendered during the year (March 1972)				31,00,000

Notes and comments

Saving of Rs. 33.98 lakhs (45 per cent of the provision) pertained to the following two group heads:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
क्र. 1. Payment of Compensation by contingent bills			
O	25.00		
R	—16.00	9.00	8.32
क्र. 2. Payment through bonds			
O	50.00		
R	—15.00	35.00	32.70

Saving was attributed to finalisation of less number of compensation claims than anticipated on account of:—

- (i) the staff having been detailed on duties relating to Assembly elections and other revenue work;
- (ii) one post of a Deputy Collector (Jagir) remaining vacant; and
- (iii) strike of State Government employees in February 1972.

During 1970-71, there was saving of Rs. 33.52 lakhs under the grant (39 per cent of provision).

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

Major head 94. Capital Outlay on Improvement of Public Health

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	1,51,19,000		
Supplementary	..	1,51,19,000	1,62,56,785

Amount surrendered during the year (March 1972)

5,77,380

Notes and comments

(i) Expenditure exceeded the grant by Rs.11,37,785; the excess requires regularisation.

(ii) In view of the ultimate excess, Rs. 5.77 lakhs surrendered in March 1972 were not available for surrender.

(iii) Substantial excess occurred under:—

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

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

(i) Plan expenditure

O	8.00		9.00	21.97	+12.97
R	1.00				

Additional provision of Rs. 1.00 lakh was obtained through re-appropriation on 30th March 1972 due to transfer of more *Pro-rata* expenditure from the major head "30-Public Health" (Grant No. XVII). The final excess of Rs. 12.97 lakhs was due to increase in share of expenditure on establishment charges transferred to this head in proportion to works outlay.

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

का. 1. Water Supply Schemes

(i) Expenditure on Original Schemes

II. Non-Plan expenditure

O	3.18		2.77	5.05	+2.28
R	-0.41				

The excess was due to increased activity initiated to cope with the increasing demand of early completion of water supply schemes.

का. 3. Improvement of Mains

O	9.00		11.00	11.25	+0.25
R	2.00				

The total excess of Rs. 2.25 lakhs was mainly due to more expenditure on replacement of pipe line to improve the water supply conditions.

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

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

का. 4. Supply of Water Meters

O	9.00	|	6.00	5.04	— 0.96
R	— 3.00				

Out of the total saving of Rs. 3.96 lakhs, anticipated saving of Rs. 3.00 lakhs was due to non-supply of water meters by the firm owing to shortage of raw material. Final saving of Rs. 0.96 lakh was due to non-completion of supply of water meters by the firm before close of the year 1971-72.

का. 6. Public Stand Posts in Scheduled Castes/ Scheduled Tribes areas
(Plan expenditure)

O	15.00	|	13.64	12.56	— 1.08
R	— 1.36				

Out of the total saving of Rs. 2.44 lakhs, Rs. 1.36 lakhs were surrendered without assigning any reason. Reasons for the final saving of Rs. 1.08 lakhs are awaited.

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

O	5.00	|	3.50	1.10	— 2.40
R	— 1.50				

Out of total saving of Rs. 3.90 lakhs, anticipated saving of Rs. 1.50 lakhs was due to transfer of less *Pro-rata* expenditure from the major head "30-Public Health" (Grant No. XVII). Final saving of Rs. 2.40 lakhs was due to decrease in share of expenditure on establishment charges transferred from the major head "30-Public Health" in proportion to works outlay.

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

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	16,84,000	31,62,000	24,63,515
Supplementary	14,78,000		
Amount surrendered during the year (March 1972)			6,42,000

Notes and comments

(i) In view of the eventual saving of Rs. 6.98 lakhs supplementary grant of Rs. 14.78 lakhs obtained on 29th March 1972 proved excessive.

(ii) The saving occurred mainly under :—

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

का . Boring Operation
Plan expenditure

1. Works executed through the Rajasthan Ground Water Board

(iii) Purchase of Machinery etc.

O	4.35	5.00	4.54	—0.46
S	6.88			
R	—6.23			

Out of the total saving of Rs. 6.69 lakhs, the anticipated saving of Rs. 6.23 lakhs surrendered (Rs. 6.12 lakhs)/reappropriated (Rs. 0.11 lakh) on 31st March 1972 was due to non-materialisation of order placed on Director General, Supplies and Disposal rate contracts and other firms for supply of machines. The final saving of Rs. 0.46 lakh was due to non-payment to a firm owing to non-replacement of defective turbine pumps supplied in July 1971.

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

Major head 96. Capital Outlay on Industrial and Economic Development

		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Original	2,19,85,000	5,01,56,000	4,92,01,408	— 9,54,592
Supplementary	2,81,71,000			
Amount surrendered during the year (March 1972)				8,34,225

Notes and comments

(i) Substantial saving occurred under :—

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

क. Other Miscellaneous Undertakings

Plan expenditure

1. Mineral Development through the agency of the Director of Mines and Geology

(i) Purchase of Machinery etc.

O	55.73	27.51	26.31	-1.20
R	-28.22			

Out of the total saving of Rs. 29.42 lakhs (52 per cent of the original provision), anticipated saving of Rs. 28.22 lakhs was mainly due to (i) reduction in Plan ceiling (Rs. 13.91 lakhs); (ii) non-supply of drilling equipment, wire line equipment and material for tungsten project, two weigh bridges, truck, car and jeep by the firms before close of the year (Rs. 5.22 lakhs) and (iii) non-receipt of drilling machines with accessories, tungsten carbide bits and diamond bits from suppliers owing to their inability to procure raw material for manufacture of these items due to change in Government's policy of import licence (Rs. 3.53 lakhs). The final saving of Rs. 1.20 lakhs was due to non-payment of the cost of

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

water tankers, generating sets, reaming shells and diamond bits etc. to the suppliers owing to their non-supply of articles before close of the financial year 1971-72.

(ii) Other important cases of saving are given below:—

ग. 5. Purchase of Debentures

(ii) Debentures floated by Agriculture Re-finance Corporation
Plan expenditure

O	20.40	|	7.02	8.39	+1.37
R	—13.38	|			

The net saving of Rs. 12.01 lakhs was due to less floatation of debentures owing to late receipt of sanction from the Agriculture Re-finance Corporation for new schemes.

घ. 4. Establishment of Leather Tanning Factory

O	20.00	|	..	..	..
R	—20.00	|			

The entire provision was reappropriated to another group-head for investment in the Rajasthan State Tanneries Ltd. owing to post budget decision not to establish a leather tanning factory.

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

का. 2. Rajasthan Industrial and Mineral Development Corporation
Plan expenditure

O	25.67	|	50.67	50.67	..
R	25.00	|			

Original provision of Rs. 25.67 lakhs was augmented through re-appropriation (Rs. 25.00 lakhs) for equity participation in the joint sector projects by the Rajasthan Industrial and Mineral Development Corporation.

का. 5. Rajasthan State Tanneries Ltd.

Plan expenditure

R	20.00	20.00	20.00	..
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Funds provided by re-appropriation on 31st March 1972 were utilised for investment in the Rajasthan State Tanneries Ltd.

GRANT No. XL. CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES AND CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL AND NON-COMMERCIAL)

Major heads 98. Capital Outlay on Multipurpose River Schemes,

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

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

Total grant or
appropriation Actual
expenditure Excess +
Saving -

Rs.

Rs.

Rs.

Voted

Original	29,84,32,000	|	33,76,21,000	34,21,61,693	+45,40,693
Supplementary	3,91,89,000				

Amount surrendered during the
year (March 1972)

42,81,000

Charged

Original	..	|	7,000	923	- 6,077
Supplementary	7,000				

Amount surrendered during the
year

..

Notes and comments

(i) Expenditure exceeded voted grant by Rs. 45,40,693. The excess requires regularisation. In view of the ultimate excess over the grant, the surrender of Rs. 42,81,000 on 31st March 1972 also proved unjustified.

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

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

98. Capital Outlay etc.

का. 1(ii) Expenditure through the Bhakra Management Board

IV. Suspense (Net)

O	-2.61	-2.61	3.65	+6.26
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Reasons for the excess are awaited.

का. 2.1. Bhakra Right Bank Power Project

(i) Electricity Branch
(Electrical Works)

I. Works

O	5.68	5.68	1,44.89	+1,39.21
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The excess was mainly due to transfer of expenditure incurred on Bhakra Nangal Project in the post Right Power Plant Stage from Irrigation side to Power side pertaining to the period from 1946-47 to 1961-62.

ख. 1(i) 1. Productive

ii. Unit No. 2. Canals in Rajasthan

(1) Left Canals

4. Suspense (Net)

O	-0.20	-0.20	5.01	+5.21
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Reasons for the final excess are awaited.

ख. 1(i)I. ii. (2) Right Main Canals

1. Works

O	7.75	7.61	11.35	+3.74
R	-0.14			

Reasons for final excess are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
ख. 1(i) I. ii (2) 4. Suspense (Net)			
O	2.00	5.06	+3.06

Reasons for final excess are awaited.

ख. 1 (ii) I. Unit No. 3-Rana Pratap Sagar Dam Dam and Appurtenant Works			
4. Suspense (Net)			
O	-3.40	4.02	+7.42

Reasons for final excess of Rs. 7.42 lakhs are awaited.

ख. 2. Unit No. 4 Jawahar Sagar Power Dam			
(ii) Production			
4. Suspense (Net)			
O	-4.51		
R	-8.92	-13.43	+5.97

Rupees 8.92 lakhs were reappropriated on 31st March 1972 due to anticipated clearance of items under sub-head "Miscellaneous Public Works Advances" but final clearance was less resulting in final excess of Rs. 5.97 lakhs; reasons for less clearance are awaited.

99. Capital Outlay etc.

का. 1. (2) (i) Expenditure in Rajasthan Expenditure other than on Bikaner Lunkaransar Lift Schemes			
2. Establishment			
iii. Chief Engineer, Rajasthan Canal Project			
O	66.37		
R	32.48	98.85	+6.78

Additional funds of Rs. 32.48 lakhs were provided through re-appropriation on 31st March 1972 due to overall increase in original grant of

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

Rajasthan Canal Project, even then the expenditure exceeded by Rs. 6.78 lakhs mainly due to payment of additional *ad-hoc* relief sanctioned to the staff from February 1972 and creation of two Sub-Rectangulation Divisions.

का. 2. (1) 2. Meja Irrigation Project

2. Meja Feeder

(i) Works

O	23.50 |	25.45	33.03	+ 7.58
R	1.95 |			

Additional funds provided through re-appropriation on 31st March 1972 due to work being in full swing proved inadequate. The final excess was due to good progress of works.

का. 2 (1) 6. Jakham Project

(i) Works

O	25.58 |	29.33	33.54	+4.21
R	3.75 |			

Additional funds provided by re-appropriation on 31st March 1972 for clearance of pending liabilities proved inadequate. The final excess of Rs. 4.21 lakhs was due to good progress of works.

का. 2 (i) 14. Mahi Project

(i) Unit No. 1. Dam

1. Works

O	15.45 |	24.85	56.43	+31.58
R	9.40 |			

Original provision was augmented by re-appropriation on 31st March 1972 to meet additional expenditure on works recoverable from Gujarat Government. However, the expenditure exceeded the total provision by Rs. 31.58 lakhs reasons for which are awaited.

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

क्र. 2.(i) 14. Mahi Project

(i) Unit No.1. Dam

2. Establishment

O	5.60				
R	-1.30	|	4.30	10.30	+6.00

The actual expenditure (Rs. 10.30 lakhs) exceeded the original budget provision (Rs. 5.60 lakhs) by Rs. 4.70 lakhs; Rs. 1.30 lakhs were reappropriated on 31st March 1972 due to less expenditure incurred by Gujarat Government; reasons for final excess of Rs. 6.00 lakhs are awaited.

क्र. 2. (i) 16. *Add-Pro-rata* charges
transferred from head '44'

O	8.10	|			
R	0.90	|	9.00	12.08	+3.08

The final excess was due to more expenditure on works.

(iii) Reduction in provision made through re-appropriation on 31st March 1972 proved excessive in view of final uncovered excess under the following :—

99. Capital Outlay etc.

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

Expenditure other than on
Bikaner Lunkaransar Lift
Schemes

1. Works

O	2,60.21	|			
S	2,60.31	|	4,45.48	4,70.04	+24.56
R	-75.04	|			

Rupees 75.04 lakhs were reappropriated due to slow progress of works owing to conflict with Pakistan, general shortage of wagons and transport vehicles and strike by State employees. Excess of Rs. 24.56 lakhs was explained as due to accelerated progress of works at the end of March 1972.

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

(iv) In the following cases, substantial expenditure remained wholly uncovered; reasons for which are awaited.

98. Capital Outlay etc.

घा. 1. Beas Satlaj Link (Unit-1)

(i) Irrigation Branch Suspense (Net)	..	41.27	+41.27
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घा. 2. Beas Dam (Unit-2)

(i) Irrigation Branch
(Civil Works)

III. Tools and Plant	..	6.92	+6.92
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घा. 2. (ii) IV. Suspense (Net)

..	..	18.75	+18.75
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घा. 2. (ii) Electricity Branch
(Electrical Works)

IV. Suspense (Net)	..	40.95	+40.95
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घा. 3. Beas Transmission Project

Suspense (Net)	..	37.15	+37.15
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(v) Excess was partly counterbalanced by savings under other group-heads, the more important of which are given below :—

98. Capital Outlay etc.

का. 2.1. Bhakra Right Bank Power
Project

(ii) Irrigation Branch

I. Works

O	0.07	0.07	-1,35.95	-1,36.02
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The saving was mainly due to transfer of expenditure booked on Irrigation side to Electricity Branch pertaining to the period from 1946-47 to 1961-62.

Group-head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)			
का. 2.2. Bhakra Left Bank Power Project			
Plan expenditure			
(i) Electricity Branch (Electrical Works)			
IV. Suspense (Net)			
O	8.10	8.10	0.84
			-7.26

Original provision was not utilised substantially, reasons for the saving are awaited.

ख. 2(i) Dam and Appurtenant Works
1. Works

O	1,56.25			
S	1,00.00	2,00.41	1,87.28	
R	-55.84			-13.13

In view of the total saving of Rs. 68.97 lakhs, supplementary grant of Rs. 1,00.00 lakhs obtained on 29th March 1972 due to more expenditure on works proved excessive. The anticipated saving of Rs. 55.84 lakhs was due to less drawal of Power House equipment from Central Stores. The reasons for final saving of Rs. 13.13 lakhs are awaited.

ख. 2. (i) 4. Suspense (Net)

O	-1,30.30			
R	58.67	- 71.63	- 89.75	- 18.12

Reasons for final saving are awaited.

ग. Satpura Power Project
Advances to other Governments and agencies for Common Works

O	13.00	13.00	..	- 13.00
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Entire provision remained unutilised due to credit balance of Rajasthan available with the Madhya Pradesh Electricity Board on Satpura Capital Account.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
घा. 1(ii) Electrical Branch (Electrical Works)			
I. Works			
O	21.67	21.67	1.62 —20.05
Reasons for the saving are awaited.			
घा.3. Beas Transmission Project (Plan expenditure)			
I. Works			
O	40.00	40.00	1.01 — 38.99
Reasons for the saving are awaited.			
का.1. (3) World Food Programme Scheme (Rajasthan Canal) Non-Plan expenditure			
O	22.75	22.75	16.29 —6.46

The saving was mainly due to non-receipt of bills of Custom duty from Food Corporation of India up to the close of financial year 71-72.

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

Break-up of "Suspense" transactions in this grant during 1971-72 is given below together with the opening and closing balances under the different "Suspense" heads.

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
(i) 98. Capital Outlay on Multipurpose River Schemes					
Purchases	—2,33.65\$	5,93.04	5,48.32	44.72	—1,88.93
Stock	41.65\$	20,38.56	20,74.09	—35.53	6.12
Miscellaneous Public Works Advances	5,06.62\$	14,49.62	13,98.90	50.72	5,57.34
Workshop Suspense	9.47\$	17.85	22.72	—4.87	4.60
TOTAL	3,24.09\$	40,99.07	40,44.03	55.04	3,79.13

\$ Opening balance differs from the figures of closing balance of 1970-71 due to inclusion of figures of Bhakra Management Board and Beas Construction Board (Rs. 55.84 lakhs).

Suspense head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
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(In lakhs of rupees)

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

Purchases	70.40	..	0.27	-0.27	70.13†
Stock	1,97.49	8,23.73	7,52.20	71.53	2,69.02
Miscellaneous Public Works Advances	1,55.95	1,51.00	1,00.07	50.93	2,06.88
Workshop Suspense	5.22	11.76	11.24	0.52	5.74
TOTAL	4,29.06	9,86.49	8,63.78	1,22.71	5,51.77

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

Purchases	-0.21	10.36	10.10	0.26	0.05†
Stock	38.21	82.94	75.39	7.55	45.76
Miscellaneous Public Works Advances	8.14	11.71	15.06	-3.35	4.79
Workshop Suspense	0.03	1.46	0.40	1.06	1.09
TOTAL	46.17	1,06.47	1,00.95	5.52	51.69

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

Purchases	1.60	..	..	..	1.60†
Stock	-0.08**	3.42	1.72	1.70	1.62
Miscellaneous Public Works Advances	7.68**	0.17	0.15	0.02	7.70
TOTAL	9.20	3.59	1.87	1.72	10.92

† The debit balance is under investigation.

** Opening balance differs from the closing balance of 1970-71 due to transfer of Rs. 3.55 lakhs from the sub-head 'Miscellaneous Public Works Advances' to the sub-head 'Stock.'

GRANT No. XLI. CAPITAL OUTLAY ON PUBLIC WORKS

Major head 103. Capital Outlay on Public Works

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted				
Original	7,82,95,000	7,82,95,000	6,87,01,546	- 95,94,454
Supplementary	1,000			
Amount surrendered during the year (March 1972)				1,34,39,802
Charged				
Original	1,000	28,000	27,470	- 530
Supplementary	27,000			
Amount surrendered during the year (March 1972)				400
Notes and comments				

(i) The saving anticipated in the voted grant was surrendered only on 29th and 31st March 1972; even so the amount surrendered (Rs.1,34.40 lakhs) was in excess by Rs. 38.46 lakhs of the amount actually available for surrender (Rs.95.94 lakhs).

(ii) Saving occurred mainly under :-

(a) In the following group-heads, the provision remained substantially unutilised. The anticipated savings were surrendered/ reappropriated in March 1972; surrender was mainly due to late issue of administrative sanctions for the new works provided for in the budget estimates:-

Group-head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
का. 4. Jails			
O	5.81	2.20	2.39
R	-3.61		+0.19
का. 5. Police			
(i) Administrative Buildings			
O	2.99	0.70	1.18
R	- 2.29		+0.48
का. 7. Education			
Plan expenditure			
(i) State Plan			
O	33.50	24.75	25.94
R	- 8.75		+1.19

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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का.8. Medical

(ii) Centrally Sponsored and other Schemes

O	79.07	35.00	34.48	-0.52
R	-44.07			

(b) Other cases of saving are given below :—

का.8. Medical

Plan expenditure

(i) State Plan

O	88.33	60.00	62.94	+2.94
R	-28.33			

Anticipated saving of Rs. 28.33 lakhs (reappropriated on 31st March 1972) was due to late finalisation of plans of the buildings by the administrative department. The final excess of Rs. 2.94 lakhs was due to accelerated progress of works in four divisions.

का.11. Industries

(ii) Centrally Sponsored and other Schemes

O	4.99	..	..	..
R	-4.99			

का.12. Civil Works

(i) Industrial Housing Scheme
Plan expenditure

O	2.78	..	..	..
R	-2.78			

Entire provision (Rs. 7.77 lakhs) in the above two group-heads was surrendered on 29th March 1972 due to non-receipt of sanctions for new works provided for in the budget estimates.

(iii) In the cases mentioned below, reduction of provision by surrender of funds proved unjustified/excessive in view of eventual excesses :—

का.14. Miscellaneous Departments

(iii) Tourism

Plan expenditure

O	18.38	15.80	18.73	+2.93
R	-2.58			

The final excess of Rs. 2.93 lakhs was due to accelerated progress

Group-head

Total grant

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

of works in Jodhpur, Sirohi and Udaipur divisions.

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

1. Establishment

(i) Plan expenditure

O	60.73 |	38.10	56.56	+18.46
R	- 22.63 |			

The final excess of Rs. 18.46 lakhs was mainly due to excess in works expenditure.

ब. Original Works
Communications
Plan expenditure
I-State Plan

O	2,49.20 |	2,02.00	2,06.87	+4.87
R	- 47.20 |			

Anticipated saving of Rs. 47.20 lakhs was due to reduction in Plan ceiling. The final excess of Rs. 4.87 lakhs was due to cumulative effect of petty excesses in various divisions.

(iv) A portion of the above savings was reappropriated to meet excesses under other group-heads; important of which are given below:—

क. 5. Police

(ii) Residential Buildings

O	10.82 |	22.90	23.84	+0.94
R	12.08 |			

Augmentation of funds by re-appropriation was for meeting expenditure on Police Housing Scheme as per loan assistance received from Government of India.

का. 6. Scientific Departments
Plan expenditure

O	11.26 |	30.00	35.11	+5.11
R	18.74 |			

Original provision was further augmented by Rs.18.74 lakhs through re-appropriation on 31st March 1972 as per revised Plan allocation, even then the expenditure exceeded by Rs.5.11 lakhs due to accelerated progress of works in Udaipur and Bhilwara divisions.

क. 3. Administration of Justice

O	1.01 |	7.75	6.91	-0.84
R	6.74 |			

Augmentation of original provision by Rs. 6.74 lakhs through re-appropriation was to meet expenditure on judicial court building, Jaipur.

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

Major head 109. Capital Outlay on Other Works

		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Original	2,000	2,000	1,024	- 976
Supplementary	..			
Amount surrendered during the year				..

GRANT No. XLIII. PAYMENTS OF COMMUTED VALUE OF PENSIONS

Major head 120. Payments of Commuted Value of Pensions

		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Voted				
Original	18,00,000	20,00,000	20,44,732	+44,732
Supplementary	2,00,000			
Amount surrendered during the year				..
Charged				
Original	..	42,000	41,724	- 276
Supplementary	42,000			
Amount surrendered during the year				..

Notes and comments

The expenditure exceeded the voted grant by Rs. 44,732; the excess requires regularisation. The excess occurred under "अ. Commuted Value of Pensions—Payments in India" and was mainly due to finalisation of more commutation cases than anticipated towards the close of the year.

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

Major head 124. Capital Outlay on Schemes of Government Trading

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	7,85,26,000	8,16,26,000	8,77,88,080	+61,62,080
Supplementary	31,00,000			
Amount surrendered during the year (March 1972)				2,44,241
Charged				
Original	10,000	74,000	67,660	— 6,340
Supplementary	64,000			
Amount surrendered during the year (March 1972)				6,000

Notes and comments

(i) Expenditure exceeded the voted grant by Rs. 61,62,080; the excess requires regularisation.

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

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

1. Procurement, Distribution and Price Control

O	98.80	1,97.51	1,97.35	— 0.16
S	28.85			
R	69.86			

Original provision (Rs. 98.80 lakhs) was augmented by Rs. 98.71 lakhs through supplementary grant (Rs. 28.85 lakhs)/re-appropriation (Rs. 69.86 lakhs) in March 1972 for defraying expenditure on purchase of *bajra* from the cultivators who were not getting reasonable rates owing to bumper crop of *bajra*.

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

ग. 2. Purchase of Fertilizers

O	60.00	70.00	1,11.69	+41.69
R	10.00			

Additional funds of Rs. 10.00 lakhs were obtained by re-appropriation on 31st March 1972 for purchase of more fertilizers. Final excess of Rs. 41.69 lakhs was due to adjustment of the cost of fertilizers supplied in the year 1970-71 owing to late receipt of debits.

घ. 1. Malaria Eradication Programme

O	74.83	74.83	97.02	+22.19
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The excess was due to supply of more D.D.T., material and equipment etc. by Government of India than anticipated.

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

ग. 5. Agriculture Seed Farms

O	22.12	23.35	25.22	+1.87
R	1.23			

Additional provision of Rs. 1.23 lakhs was obtained through re-appropriation on 31st March 1972 due to transfer of the Karanpur and Raisinghnagar Farms from the panchayat samitis to the Agriculture Department on 30th November 1971 and 17th December 1971 respectively. The final excess of Rs. 1.87 lakhs was mainly due to payment of additional *ad-hoc* relief sanctioned to staff from February 1972 and more expenditure on seed farms owing to adoption of more areas of land for cultivation.

घ. 1. Jaipur Milk Supply Scheme

(i) Non-Plan expenditure

O	48.01	55.11	55.65	+0.54
R	7.10			

Excess was mainly due to procurement of more milk and purchase of milk powder.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
अ. Scheme for departmental working of forest coupes			
O 50.19	57.85	58.59	+0.74
R 7.66			

The excess was mainly due to adjustment of royalty of forest coupes pertaining to 1968-69 and 1969-70.

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

आ. 1. Purchase of stock			
O 24.17	21.19	21.05	—0.14
R —2.98			

Saving was mainly due to less purchase of salt and discontinuance of salt despatch work through the departmental despatch contractor.

इ. Wool Trading Scheme			
(i) Non-Plan expenditure			
O 73.46	60.46	60.02	—0.44
R —13.00			

Saving was due to less purchase of wool mainly due to non-availability of quality wool in market.

अ. State Woollen Mills, Bikaner			
O 63.35	44.40	44.10	—0.30
R —18.95			

Saving was mainly due to less purchase of raw wool owing to less sales.

अ. Scheme for departmental working of Jhamar Kotra Rock-Phosphate			
O 1,77.99	1,09.37	1,08.38	—0.99
R —68.62			

Out of total saving of Rs. 69.61 lakhs anticipated saving of Rs. 68.62 lakhs was due to less excavation of rock phosphate by Messrs Bikaner Gypsums Ltd. for want of adequate machinery, equipment and due to increased over burden ratio and mainly owing to limited resources for despatching of mineral on account of non-construction of roads and non-availability of electricity and adequate number of wagons. The final saving of Rs. 0.99 lakh was due to late submission of bills by the contractors for transportation and grinding (Rs. 0.74 lakh) and for explosives (Rs. 0.25 lakh).

PUBLIC DEBT (ALL CHARGED)

Major head O. Public Debt

		Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving- Rs.
Original	1,43,86,05,000	2,75,84,12,000	2,71,89,52,201	-3,94,59,799
Supplementary	1,31,98,07,000			

Amount surrendered during the
year (March 1972)

4,00,00,000

Notes and comments]

(i) Saving occurred mainly under:—

Group-head		Total appropriation (In lakhs of rupees)	Actual expenditure	Excess+ Saving-
क्र. Debt raised in India				
1. Permanent Debt				
(ii) Loans not bearing Interest				
Expired Loans				
III. 4½% Rajasthan State Development Loan, 1970				
O	4.50	2.50	2.02	- 0.48
R	- 2.00			

Saving of Rs. 2.48 lakhs was due to non-drawal of amount by certain subscribers to the loan.

क्र. 3. Loans from the Central Government

(i) Loans
Non-Plan expenditure

O	37,70.89	1,08,48.47	1,08,00.10	- 48.37
S	74,77.58			
R	- 4,00.00			

Out of total saving of Rs. 4,48.37 lakhs, anticipated saving of Rs. 4,00.00 lakhs (surrendered on 31st March 1972) was due to repayment

Group-head	Total appropriation	Actual expenditure	Excess+ Saving— (In lakhs of rupees)
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of loan taken for clearance of overdraft (Rs. 76.50 crores) to the extent of Rs. 72.50 crores only as per sanctions issued by Government of India. The final saving of Rs. 48.37 lakhs was mainly due to less repayment of loan to Government of India owing to less recovery of loans from displaced persons.

(ii) Important cases of excesses are given below:—

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

O	1,50.00	1,50.00	1,75.00	+25.00
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The excess of Rs. 25.00 lakhs was due to heavier drawings during January 1972 by ex-jagirdars than anticipated.

का. 2. Floating Debt

O	1,00,00.00	1,57,18.00	1,57,48.90	+ 30.90
S	57,18.00			

The final excess of Rs. 30.90 lakhs was due to unforeseen and uncertain character of transactions which depend upon overall budgetary position of the Government.

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

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	18,26,44,000	20,93,66,000	20,10,20,500
Supplementary	2,67,22,000		
Amount surrendered during the year (March 1972)			—83,45,500
			21,70,730

Notes and comments

(i) Out of the final saving of Rs. 83.46 lakhs, only Rs. 21.71 lakhs were surrendered and that too in March 1972.

(ii) Substantial saving occurred mainly under:—

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

क्र. 8.(i) Loans to State Electricity Board

I. Plan expenditure

O	11,60.00	10,55.00	10,31.32	—23.68
R	—1,05.00			

The anticipated saving of Rs. 1,05.00 lakhs was reappropriated to other group-heads due to reduction in Plan ceiling. The final saving of Rs. 23.68 lakhs was due to non-transfer of funds for Satpura Thermal Project as no payment was to be made to the Madhya Pradesh Electricity Board (Rs. 13.00 lakhs) and transfer of less funds in respect of Bhakra Nangal Project than anticipated (Rs. 10.68 lakhs).

क्र. 2 (i) i. Short term loans

Non-Plan expenditure

O	1,10.00	80.00	58.63	—21.37
R	—30.00			

The anticipated saving of Rs. 30.00 lakhs was due to less requirement of funds by panchayat samitis for purchase of seeds and non-utilisation of funds provided for the adjustment of cost of fertilisers and seeds to be supplied to panchayat samitis by the department. The final saving of Rs. 21.37 lakhs was due to non-transfer of funds to the personal deposit account of panchayat samitis due to non-execution of loan bonds and non-production of pre-payment receipts by them.

क्र. 4 (i) II. Loans to Rajasthan
Rajya Sahakari Kraya
Vikraya Sangh Ltd.

O	20.00	..	..	..
R	—20.00			

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

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

क्र. 9. (xvi) Taccavi Advances to
Unemployed Swarankars

O	10.00	5.00	..	— 5.00
R	— 5.00			

The saving of the entire provision was attributed to non-receipt of assistance from Government of India.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
का. 4. (ii) II. (i) Loans for Construction of Godowns			
O	4.02	0.90	0.90 ..
R	- 3.12		

Anticipated saving of Rs. 3.12 lakhs was due to non-sanction of proposals for grant of loans for construction of godowns by Government.

का. 4. (ii) III. iii. Loans to Rajasthan State Co-operative Bank Ltd.

O	10.00	6.50	6.50 ..
R	- 3.50		

The anticipated saving of Rs. 3.50 lakhs was due to less receipt of assistance from Government of India.

का. 6. Loans and Advances to Displaced Persons

O	4.75	0.06	0.13 +0.07
R	- 4.69		

Saving was due to non-adjustment of cost of houses and shops constructed for displaced persons due to non-reconciliation of expenditure by the Collector, Jaipur which is initially debited under "109 Capital Outlay on Other Works" (Rs. 3.99 lakhs) and less demand by Burma repatriates for business loans (Rs. 0.70 lakh).

का. 9. (ii) National Loan Scholarship

(Centrally Sponsored)

O	25.00	20.70	20.70 ..
R	- 4.30		

Reduction in provision by Rs. 4.30 lakhs was due to restricting the provision to the actual amount in accordance with the number of awards received from Government of India.

का. 9 (xvii) Loans for Integrated Dry Land Agricultural Development Scheme (Centrally Sponsored)

O	14.10	9.12	9.95 +0.83
R	- 4.98		

Net saving of Rs. 4.15 lakhs was due to less demand of loans by cultivators under the scheme.

Group-head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)			
(iv) In the following cases, anticipated saving reappropriated rendered in March 1972 was due to revision in Plan ceiling:—			
क. 9. (ix) Loans for Low Income Group Housing Scheme Plan expenditure			
O 51.00	32.00	31.69	- 0.31
R - 19.00			
का. 3. (i) Land Acquisition and Development Scheme Plan expenditure			
O 17.00	13.00	12.50	- 0.50
R - 4.00			
का. 8. (iii) Loans to State Industrial and Mineral Development Corporation Ltd. I. Plan expenditure			
O 15.00	10.00	10.00	..
R - 5.00			
का. 9. (xi) Slum Clearance Plan expenditure			
O 4.00	0.97	0.97	..
R - 3.03			
(v) A portion of the savings in the above cases was reappropriated on 31st March 1972 and utilised mainly under:—			
का. 8 (i) Loans to State Electricity Board II. Centrally Sponsored			
S 2,32.55	3,16.00	3,15.63	- 0.37
R 83.45			

Funds were provided by supplementary grant re-appropriation in March 1972 for loans to cover (i) expenditure on Badarpur-Jaipur transmission line (Rs. 1,80.00 lakhs) and (ii) adjustment of expenditure pertaining to Bhakra Nangal Project (Rs. 1,36.00 lakhs).

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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का.4. (ii) I. Loans to Shri Keshorai
Patan Sahkari Mills Ltd.
I. Non-Plan expenditure

ad O	0.01	31.00	31.00	..
R	30.99			

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

का.8. (ii) Loans to Messrs Ganga-
nagar Sugar Mills Ltd.

S	0.01	24.00	24.00	..
R	23.99			

The funds reappropriated were utilised for grant of more loans to Messrs Ganganagar Sugar Mills Ltd. as working funds.

का.8. (vi) Loans to State Housing Board
Plan expenditure

R	8.00	8.00	8.00	..
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Funds were provided by re-appropriation for grant of loans to State Housing Board.

का.9. (x) Loans for Middle Income
Group Housing Scheme
Plan expenditure

O	5.00	12.00	11.91	-0.09
R	7.00			

The original provision was augmented through re-appropriation to grant more loans under the scheme due to revision of Plan ceiling.

का.1. (ii) Other items

O	0.01	2.10	2.10	..
R	2.09			

Additional funds obtained by re-appropriation were utilised for grant of loans to certain municipal boards to facilitate disbursement of salary to their staff.

का.4. (ii) III.ii-I. Loans for Estab-
lishment of Cold
Storage

R	2.34	2.34	2.34	..
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का.4. (ii) III. ii-II. Loans for Estab-
lishment of Cattle
Feed Plant

R	5.18	5.18	5.18	..
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Rupees 7.52 lakhs provided under the above two group-heads by re-appro-

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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priation were utilised for payment of loan to Rajasthan Rajya Sahkari Kraya Vikraya Sangh, Ltd. based on the assistance received from National Co-operative Development Corporation.

का. 7. (iii) Soil Conservation

1. Through the Agency of Agriculture Department
Plan expenditure

O	2.50	4.90	4.79	- 0.11
R	2.40			

The original provision was augmented by re-appropriation to get the soil conservation works done departmentally due to non-advancement of loan for the purpose by commercial banks.

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

I. Through the agency of Secretary, Industries

O	1.00	4.70	4.70	..
S	*			
R	3.70			

The original provision was augmented through supplementary grant/re-appropriation for payment of more loans to Industrialists.

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

S	**	5.00	5.00	..
R	5.00			

Funds obtained by supplementary grant/re-appropriation in March 1972 were utilised for payment to Rajasthan Bank against Government guarantee.

का. 9. (xiii) Loans through the agency of Director, Social Welfare

Loans for the Welfare of Scheduled Castes and Tribes
Plan expenditure

O	2.85	5.93	5.05	- 0.88
R	3.08			

The original provision was augmented by Rs. 3.08 lakhs through re-appropriation on the basis of revision of Plan ceiling.

* Rs. 300/- only.

**Rs. 200/- only.

APPENDIX

(Referred to in sub-para 5 below the summary of Appropriation Accounts by Grants and Appropriation at page 11)

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

Number and name of grant or appropriation		Budget estimates	Actuals	Actuals compared with Budget estimates More (+) Less (—)
		Rs.	Rs.	Rs.
IV.	Sales Tax	16,74,000	18,41,176	+1,67,176
VIII.	Parliament, State/Union Territory Legislature	42,07,000	93,77,855	+51,70,855
IX.	General Administration	2,81,000	1,64,555	—1,16,445
XII.	Police	3,84,000	76,92,091	+73,08,091
XIII.	Miscellaneous Departments	64,64,000	70,05,922	+5,41,922
XVII.	Public Health	1,10,92,000	1,37,82,725	+26,90,725
XIX.	Agriculture	5,00,000	6,73,957	+1,73,957
XX.	Animal Husbandry	50,000	..	—50,000
XXI.	Co-operation	13,94,000	10,63,445	—3,30,555
XXV.	Miscellaneous Social and Developmental Organisations	43,000	..	—43,000
XXVI.	Multipurpose River Schemes	43,06,000	42,03,074	—1,02,926
XXVII.	Irrigation, Navigation, Embankment and Drainage Works	81,52,000	55,82,799	—25,69,201
XXVIII.	Public Works	2,52,30,000	2,61,31,158	+9,01,158
XXIX.	Famine Relief	1,08,00,000	1,08,00,000	..

Number and name of grant or appropriation		Budget estimates	Actuals	Actuals compared with Budget estimates More (+) Less(—)
		Rs.	Rs.	Rs.
XXX.	Pensions and other Retirement Benefits and Commutation of Pensions	8,000	..	— 8,000
XXXII.	Stationery and Printing	13,00,000	15,00,424	+2,00,424
XXXIV.	Miscellaneous	8,81,000	4,13,392	— 4,67,608
XXXIX.	Capital Outlay on In- dustrial and Economic Development	..	1,15,558	+1,15,558
XL.	Capital Outlay on Mul- tipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)	9,13,12,000	11,16,34,965	+ 2,03,22,965
XLI.	Capital Outlay on Public Works	3,23,03,000	2,49,59,946	— 73,43,054
XLII.	Capital Outlay on Other Works	4,00,000	..	— 4,00,000
	Capital Outlay on Road and Water Transport Schemes	..	1,84,85,842	+1,84,85,842
XLIII.	Payments of Commuted Value of Pensions Voted	18,00,000	20,44,732	+2,44,732
	<i>Charged</i>	..	41,724	+41,724
XLIV.	Capital Outlay on Schemes of Government Trading	10,82,36,000	9,20,24,715	—1,62,11,285
Total		31,08,17,000	33,94,98,331	+2,86,81,331
			41,724	+41,724

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