



**GOVERNMENT
OF
RAJASTHAN**

**APPROPRIATION
ACCOUNTS
1972-73**



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Rajasthan for the year 1972-73 presents the accounts of sums expended in the year ended 31st March 1973 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	4,74,51,000	4,70,98,611	3,52,389	..
Charged	6,000	3,183	2,817	..
II. State Excise Duties				
Voted	1,93,50,000	1,89,11,385	4,38,615	..
Charged	67,000	66,268	732	..
III. Taxes on Vehicles				
Voted	24,26,000	23,89,155	36,844	..
Charged	8,000	7,197	803	..
IV. Sales Tax				
Voted	1,12,33,000	1,12,38,554	..	5,554
Charged	32,000	31,010	990	..
V. Other Taxes and Duties				
Voted	27,32,000	28,30,095	..	98,095
VI. Stamps				
Voted	8,41,000	8,52,504	..	11,504
VII. Registration Fees				
Voted	5,27,000	5,35,605	..	8,605

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>	41,89,88,000	35,03,86,493	6,86,01,507	..
Appropriation for Reduction or Avoidance of Debt				
<i>Charged</i>	3,53,53,000	3,53,52,250	750	..
VIII. Parliament, State/Union Territory Legislature				
Voted	1,07,71,000	1,06,77,730	93,270	..
<i>Charged</i>	1,54,000	1,48,637	5,363	..
IX. General Administration				
Voted	5,44,28,000	5,40,70,297	3,57,703	..
<i>Charged</i>	19,52,000	18,16,724	1,35,276	..
X. Administration of Justice				
Voted	1,18,01,000	1,14,59,488	3,41,512	..
<i>Charged</i>	19,83,000	19,70,382	12,618	..
XI. Jails				
Voted	94,82,000	94,50,441	31,559	..
<i>Charged</i>	1,000	..	1,000	..

Number and name of grant or approp- riation	Total grant or approp- riation	Actual expenditure	Expenditure compared with total grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
	Rs.	Rs.	Rs.	Rs.
XII. Police				
Voted	14,97,42,000	14,82,67,327	14,74,673	..
Charged	16,000	15,006	994	..
XIII. Miscellaneous Departments				
Voted	1,95,46,000	1,93,06,613	2,39,387	..
Charged	67,000	14,587	52,413	..
XIV. Scientific Departments				
Voted	92,53,000	82,83,072	9,69,928	..
Charged	18,000	27,047	..	9,047
V. Education				
Voted	54,16,07,000	53,06,29,544	1,09,77,456	..
Charged	84,000	73,521	10,479	..
XVI. Medical				
Voted	13,30,19,000	13,08,75,031	21,43,969	..
Charged	2,000	2,239	..	239
XVII. Public Health				
Voted	17,09,05,000	16,20,00,686	89,04,314	..
Charged	31,000	28,427	2,573	..
XVIII. Family Planning				
Voted	2,76,88,000	2,89,42,458	..	12,54,458
Charged	1,000	..	1,000	..

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	9,03,30,000	7,91,55,262	1,11,74,738	..
<i>Charged</i>	<i>43,000</i>	..	<i>43,000</i>	..
XX. Animal Husbandry				
Voted	3,98,91,000	3,96,15,646	2,75,354	..
<i>Charged</i>	<i>5,000</i>	<i>3,254</i>	<i>1,746</i>	..
XXI. Co-operation				
Voted	2,06,62,000	1,61,91,332	44,70,668	..
<i>Charged</i>	<i>2,000</i>	<i>1,006</i>	<i>994</i>	..
XXII. Industries				
Voted	1,56,67,000	1,63,43,347	..	6,76,347
<i>Charged</i>	<i>8,000</i>	<i>7,006</i>	<i>994</i>	..
XXIII. Community Development Projects, Na- tional Extension Service and Local Develop- ment Works				
Voted	6,92,81,000	6,91,12,720	1,68,280	..
<i>Charged</i>	<i>26,000</i>	<i>25,611</i>	<i>389</i>	..
XXIV. Labour and Employment				
Voted	1,05,08,000	90,42,373	14,65,627	..

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	4,52,01,000	4,45,01,357	6,99,643	..
XXVI. Multipurpose River Schemes				
Voted	5,64,37,000	6,13,26,180	..	48,89,180
Charged	1,000	..	1,000	..
XXVII. Irrigation, Navigation, Embankment and Drainage Works				
Voted	13,00,77,000	12,23,58,093	77,18,907	..
Charged	4,000	2,964	1,036	..
XXVIII. Public Works				
Voted	13,16,56,000	11,00,06,727	2,16,49,273	..
Charged	26,000	..	26,000	..
XXIX. Famine Relief				
Voted	21,10,97,000	20,08,21,532	1,02,75,468	..
Charged	14,000	13,897	103	..
XXX. Pensions and other Retirement Benefits and Commutation of Pensions				
Voted	5,10,66,000	5,15,15,375	..	4,49,375
Charged	84,000	62,044	21,956	..

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. Territorial and Political Pensions				
Voted	5,30,000	5,70,738	..	40,738
XXXII. Privy Purses and Allowances of Indian Rulers				
Voted	9,65,000	8,14,388	1,50,612	..
XXXIII. Stationery and Printing				
Voted	1,22,64,000	1,24,44,561	..	1,80,561
<i>Charged</i>	<i>3,000</i>	<i>1,787</i>	<i>1,213</i>	<i>..</i>
XXXIV. Forest				
Voted	2,90,45,000	2,80,47,416	9,97,584	..
<i>Charged</i>	<i>2,48,000</i>	<i>2,48,089</i>	<i>..</i>	<i>89</i>
XXXV. Miscellaneous				
Voted	6,51,57,000	5,43,46,725	1,08,10,275	..
<i>Charged</i>	<i>8,000</i>	<i>15,624</i>	<i>..</i>	<i>7,624</i>

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.
XXXVI. Other Mis- cellaneous Compensations and Assign- ments				
Voted	77,44,000	72,50,856	4,93,144	..
XXXVII. Payment of Compensation to Land Holders etc. on the abolition of the Zamindari System				
Voted	55,00,000	33,19,841	21,80,159	..
XXXVIII. Capital Outlay on Improvement of Public Health				
Voted	1,35,69,000	1,51,48,301	..	15,79,301
XXXIX. Capital Outlay on Schemes of Agricultural Improvement and Research				
Voted	52,53,000	31,06,696	21,46,304	..

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.
XL. Capital Outlay on Industrial and Economic Development				
Voted	3,10,34,000	3,01,87,796	8,46,204	..
XLI. Capital Outlay on Multi- purpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Com- mercial and Non-Commercial)				
Voted	47,05,22,000	53,23,51,034	..	6,18,29,034
Charged	1,50,000	1,90,793	..	40,793
XLII. Capital Outlay on Public Works				
Voted	6,80,14,000	5,28,33,257	1,51,80,743	..
Charged	1,13,000	92,884	20,116	..
XLIII. Capital Outlay on Other Works				
Voted	2,000	465	1,535	..

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.
XLIV. Payments of Commuted Value of Pensions				
Voted	30,00,000	29,96,139	3,861	..
XLV. Capital Outlay on Schemes of Government Trading				
Voted	10,10,88,000	9,14,49,018	96,38,982	..
<i>Charged</i>	<i>28,000</i>	<i>26,426</i>	<i>1,574</i>	..
Public Debt				
<i>Charged</i>	<i>3,04,05,47,000</i>	<i>1,93,23,78,298</i>	<i>1,10,81,68,702</i>	..
XLVI. Loans and Advances by the State/ Union Ter- ritory Governments				
Voted	22,60,54,000	25,12,16,212	..	2,51,62,212
<i>Voted</i>	<i>3,13,44,16,000</i>	<i>3,10,38,91,984</i>	<i>12,67,08,980</i>	<i>9,61,84,964</i>
<i>Charged</i>	<i>3,50,00,73,000</i>	<i>2,32,30,12,551</i>	<i>1,17,71,18,138</i>	<i>57,792</i>
TOTAL				
GRAND TOTAL	6,63,44,89,000	5,42,69,04,638	1,30,38,27,118	9,62,42,756

The excesses over the following thirteen voted grants require regularisation:—

S.No.	Number and name of the grant	
1.	IV.	Sales Tax
2.	V.	Other Taxes and Duties
3.	VI.	Stamps
4.	VII.	Registration Fees
5.	XVIII.	Family Planning
6.	XXII.	Industries
7.	XXVI.	Multipurpose River Schemes
8.	XXX.	Pensions and other Retirement Benefits and Commutation of Pensions
9.	XXXI.	Territorial and Political Pensions
10.	XXXIII.	Stationery and Printing
11.	XXXVIII.	Capital Outlay on Improvement of Public Health
12.	XLI.	Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)
13.	XLVI.	Loans and Advances by the State/Union Territory Governments

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

S.No.	Number and name of appropriation	
1.	XIV.	Scientific Departments
2.	XVI.	Medical
3.	XXXIV.	Forest
4.	XXXV.	Miscellaneous
5.	XLI.	Capital Outlay on Multipurpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)

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	3,10,38,91,984	2,32,30,12,654
Deduct—TOTAL recoveries	39,30,82,151	..
Net total expenditure as shown in Finance Accounts	2,71,08,09,833	2,32,30,12,654

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 1972-73.



New Delhi:
The

15 JUL 1974

(A. BAKSI)
Comptroller and Auditor General of India.

GRANT No. I. LAND REVENUE

Major head 9. Land Revenue

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted				
Original	4,61,58,000	4,74,51,000	4,70,98,611	—3,52,389
Supplementary	12,93,000			
Amount surrendered during the year (March 1973)				1,17,570
Charged				
Original	6,000	6,000	3,183	—2,817
Supplementary	..			
Amount surrendered during the year (March 1973)				—2,800

Notes and comments

In view of the ultimate saving of Rs. 3.52 lakhs, the supplementary grant of Rs. 12.93 lakhs proved excessive.

GRANT No. II. STATE EXCISE DUTIES

Major head 10. State Excise Duties

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted				
Original	1,67,13,000	1,93,50,000	1,89,11,385	—4,38,615
Supplementary	26,37,000			
Amount surrendered during the year (March 1973)				4,20,000
Charged				
Original	1,000	67,000	66,268	—732
Supplementary	66,000			
Amount surrendered during the year (March 1973)				326

Notes and comments

1. In view of the eventual saving of Rs. 4.39 lakhs, supplementary grant of Rs. 26.37 lakhs obtained on 29th March 1973 proved excessive.

2. An important case of saving in the voted grant is given below:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Saving—
District Executive Establishment			
(i) Preventive Force			
O	20.30	15.30	—0.09
R	—4.91		

Saving was attributed mainly to non-supply of jeeps.

GRANT No. III. TAXES ON VEHICLES

Major head 11. Taxes on Vehicles

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted			
Original	24,02,000		
Supplementary	24,000	23,89,156	—36,844
Amount surrendered during the year (March 1973)			40,000
Charged			
Original	1,000		
Supplementary	7,000	7,197	—803
Amount surrendered during the year (March 1973)			803

GRANT No. IV: SALES TAX

Major head 12. Sales Tax

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	1,06,15,000	1,12,33,000	12,38,554	+5,554
Supplementary	6,18,000			
Amount surrendered during the year (March 1973)				1,83,000
Charged				
Original	5,000	32,000	31,010	—990
Supplementary	27,000			
Amount surrendered during the year (March 1973)				990

Notes and comments

Expenditure exceeded the voted grant by Rs. 5,554; the excess requires regularisation.

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

Major head 13. Other Taxes and Duties

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	27,32,000	27,32,000	28,30,095	+98,095
Supplementary	..			
Amount surrendered during the year (March 1973)						1,01,000

Notes and comments

1. Expenditure exceeded the voted grant by Rs. 98,095; the excess requires regularisation.

2. Excess occurred mainly under group head “**ख. 2. Electricity Duty**” (provision: Rs. 2.60 lakhs; expenditure: Rs. 3.70 lakhs). The excess was due to *pro-rata* transfer of more amount (from the head “12-Sales Tax”) than anticipated.

GRANT No. VI. STAMPS (ALL VOTED)

Major head 14. Stamps

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	8,12,000	8,41,000	8,52,504	+11,504
Supplementary	29,000			
Amount surrendered during the year				

Notes and comments

The expenditure exceeded the grant by Rs. 11,504; the excess requires regularisation. The excess occurred under “**ख. Non-Judicial 2. Charges for the sale of stamps**” due to payment of more commission to stamp vendors as a result of sale of more stamps than anticipated.

GRANT No. VII. REGISTRATION FEES (ALL VOTED)

Major head 15. Registration Fees

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	4,97,000	5,27,000	5,35,605	+ 8,605
Supplementary	30,000			
Amount surrendered during the year				

Notes and comments

1. The expenditure exceeded the grant by Rs. 8,605; the excess requires regularisation.

2. The excess occurred mainly under group-head “**ख. Superintendence**” (provision : Rs. 0.62 lakh; expenditure : Rs. 0.67 lakh) and “**ख. District charges**” (provision : Rs. 4.65 lakhs; expenditure : Rs. 4.68 lakhs). The excess was mainly due to adjustment of unexpected debits in respect of stationery articles and posting of officials drawing higher salary.

INTEREST ON DEBT AND OTHER OBLIGATIONS (ALL CHARGED)

Major head 16. Interest on Debt and Other Obligations

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	41,89,88,000		
Supplementary	..		
	41,89,88,000	35,03,86,493	—6,86,01,507
Amount surrendered during the year (March 1973)			4,46,46,823

Notes and comments

1. Saving occurred mainly under the following group-heads :—

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

- (i) क. 1 (i) Debt raised in India
-
- III. Floating loans
-
- Interest on other
-
- Floating Loans

O	5,40.00		
R	—4,89.43	50.57	50.57

Saving was mainly due to the less amount of overdraft from the Reserve Bank of India resulting in payment of less interest than anticipated.

- (ii) ख. 1 (viii) Miscellaneous

O	14,08.22		
R	64.96	14,73.18	12,63.30 —2,09.88

Saving was due to non-payment of interest on Ways and Means Advances relating to the year 1971-72 for want of orders from Government of India regarding recovery (Rs. 1,70.00 lakhs) and non-payment of interest on other loans payable during 1972-73 for want of resources (Rs. 39.88 lakhs).

Group-head

Total Actual Excess +
appropriation expenditure Saving—

(In lakhs of rupees)

2. In the following cases entire provision remained unutilised :—

- (i) का. 3(i)(III) Interest on Deposit
of Rajasthan State
Road Transport
Corporation

O	3.50	}	1.81	..	-1.81
R	-1.69				

Saving anticipated was surrendered on 31st March 1973 as per actual requirements on the basis of deposit balances. The saving of Rs. 1.81 lakhs was due to non-finalisation of claim of interest of the corporation.

- (ii) का. 3(ii)I. Interest on Deposits
of World Food Pro-
gramme Project

O	2.56	}	...	...	...
R	-2.56				

Entire provision remained unutilised due to non-finalisation of claims.

3. Substantial savings occurred under the following group-heads also :—

- (i) का. 1(i) Beas Project

O	4,49.40	}	3,93.94	3,95.37	+1.43
R	-55.46				

The anticipated saving of Rs. 55.46 lakhs was due to non-payment of interest to Haryana State on reallocated loans. The excess of Rs. 1.43 lakhs was due to unanticipated adjustment of interest.

- (ii) का. 1(vi) Grow More Food
Schemes

O	34.27	}	28.67	25.47	-3.20
R	-5.60				

Out of the total saving of Rs. 8.80 lakhs anticipated saving of Rs. 5.60 lakhs was due to receipt of less short term loans than anticipated.

Group-head

Total Actual Excess +
appropriation expenditure Saving—

(In lakhs of rupees)

4. The savings mentioned above were partly counterbalanced by provision of additional funds through re-appropriation mainly under the following group-heads :—

(i) का. 1(i)I(1) XI. 5½% Rajasthan
State Development
Loan, 1984

O	24.50	53.00	51.38	—1.62
R	28.50			

Additional funds were provided through re-appropriation on 31st March 1973 to meet actual requirements. The saving was due to non-drawal of due interest by the holders of securities.

(ii) का. 1(i)V. Interest on other Loans

O	74.91	82.54	82.52	—0.02
R	7.63			

Additional funds of Rs. 7.63 lakhs were provided through re-appropriation on 31st March 1973 to rectify an erroneous debit of Rs. 6.25 lakhs relating to National Co-operative Development Corporation to Central section of accounts during the previous year and on account of revised terms of payment to the Corporation (Rs. 1.40 lakhs).

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED)

Major head 17. Appropriation for Reduction or Avoidance of Debt

		Total appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	3,53,42,000	3,53,53,000	3,53,52,250	—750
Supplementary	11,000			

Amount surrendered during the
year (March 1973)

750

Note

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

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

Major head 18. Parliament, State/Union Territory Legislature

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted				
Original	89,20,000	1,07,71,000	1,06,77,730	—93,270
Supplementary	18,51,000			
Amount surrendered during the year (March 1973)				1,66,100
Charged				
Original	1,06,000	1,54,000	1,48,637	—5,363
Supplementary	48,000			
Amount surrendered during the year (March 1973)				3,500

GRANT No. IX. GENERAL ADMINISTRATION

Major head 19. General Administration

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted				
Original	5,13,77,000	5,44,28,000	5,40,70,297	—3,57,703
Supplementary	30,51,000			
Amount surrendered during the year (March 1973)				1,81,225
Charged				
Original	17,96,000	19,52,000	18,16,724	—1,35,276
Supplementary	1,56,000			
Amount surrendered during the year (March 1973)				68,810

GRANT No. X. ADMINISTRATION OF JUSTICE

Major head 21. Administration of Justice

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	1,18,01,000	1,18,01,000	1,14,59,488	—3,41,512
Supplementary	...			
Amount surrendered during the year (March 1973)				1,71,899

Charged

Original	19,72,000	19,83,000	19,70,382	—12,618
Supplementary	11,000			

Amount surrendered during the year (March 1973)	5,465
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Notes and comments

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

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

A.2. Civil Judges Courts

O	9.10	6.81	6.74	—0.07
R	—2.29			

Out of the total saving of Rs. 2.36 lakhs, the anticipated saving of Rs. 2.29 lakhs was due to abolition of Additional Civil Judges Courts and as some posts remained vacant.

GRANT No. XI. JAILS

Major head 22. Jails

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	80,29,000	94,82,000	94,50,441	—31,559
Supplementary	14,53,000			
Amount surrendered during the year (March 1973)				1,41,000
Charged				
Original	1,000	1,000		—1,000
Supplementary	..			
Amount surrendered during the year (March 1973)				1,000

GRANT No. XII. POLICE

Major head 23. Police

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	13,37,11,000	14,97,42,000	14,82,67,327	—14,74,673
Supplementary	1,60,31,000			
Amount surrendered during the year (March 1973)				12,90,430
Charged				
Original	4,000	16,000	15,006	—994
Supplementary	12,000			
Amount surrendered during the year (March 1973)				862

GRANT No. XIII. MISCELLANEOUS DEPARTMENTS

Major head 26. Miscellaneous Departments

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	1,61,84,000	1,95,46,000	1,93,06,613	—2,39,387
Supplementary	33,62,000			
Amount surrendered during the year				..
Charged				
Original	2,000	67,000	14,587	—52,413
Supplementary	65,000			
Amount surrendered during the year (March 1973)				48,830

GRANT No. XIV. SCIENTIFIC DEPARTMENTS

Major head 27. Scientific Departments

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	92,53,000	92,53,000	82,83,072	—9,69,928
Supplementary	..			
Amount surrendered during the year (March 1973)				9,28,225
Charged				
Original	10,000	18,000	27,047	+9,047
Supplementary	8,000			
Amount surrendered during the year				..
Notes and comments				

1. Expenditure exceeded the charged appropriation by Rs. 9,047; the excess requires regularisation.

2. The excess occurred under "का. 1. Direction and Superintendence (i) Non-Plan expenditure" (provision : Rs. 0.18 lakh; expenditure: Rs. 0.27 lakh). The excess was due to payment of more decretal charges than anticipated.

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

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

(In lakhs of rupees)

(i) का. 1. Direction and Superintendence

(ii) Plan expenditure

O	7.09	1	5.03	4.91	—0.12
R	—2.06	1			

Out of the total saving of Rs. 2.18 lakhs, anticipated saving of Rs. 2.06 lakhs was due to posts kept vacant and non-utilisation of lump sum provision.

(ii) का. 6. Phosphate Mining Beneficiation

Plan expenditure

O	13.70	1	10.03	9.85	—0.18
R	—3.67	1			

Out of the total saving of Rs. 3.85 lakhs, anticipated saving of Rs. 3.67 lakhs was due to posts remaining vacant and less expenditure under other charges.

GRANT No. XV. EDUCATION

Major head 28. Education

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted			
Original	48,35,00,000	54,16,07,000	53,06,29,544 — 1,09,77,456
Supplementary	5,81,07,000		

Amount surrendered during the year (March 1973) 97,80,000

Charged

Original	10,000	84,000	73,521	— 10,479
Supplementary	74,000			

Amount surrendered during the year (March 1973) 2,000

Notes and comments

1. Substantial savings occurred under:—

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

(i) ग. 3. (i) Grants-in-aid to Panchayat Samitis

IV. Centrally Sponsored Schemes

O	94.37	32.15	32.20	+0.05
R	—62.22			

Saving of Rs. 62.17 lakhs was due to non-transfer of funds to the personal deposit accounts of the panchayat samitis.

Group-head

Total grant

Actual
expenditureExcess +
Saving —

(In lakhs of rupees)

(ii) 1. (ii) Girls Schools

II. (iii) Secondary Schools

O	40.41	|	25.66	27.64	+1.98
R	—14.75				

The anticipated saving of Rs. 14.75 lakhs was due to transfer of posts to boys institutions. The excess of Rs. 1.98 lakhs was due to more expenditure on medical charges, travelling allowance, house rent allowance and additional *ad-hoc* relief than anticipated.

(iii) 3 (iii) Other Grants-in-aid

Non-Plan expenditure

O	4.37	|	0.45	0.56	+0.11
R	—3.92				

The net saving of Rs. 3.81 lakhs was due to taking over of schools run by municipalities.

(iv) 3. Scholarships

(ii) Plan expenditure

II. Centrally Sponsored Schemes

i. Through Director,
College Education

O	14.50	|	9.66	9.66
R	—4.84			

The anticipated saving of Rs. 4.84 lakhs was due to reduction in the number of scholarships by Government of India.

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

(v) 4. (iii) Grant-in-aid to
Rajasthan Hindi
Granth Academy

I. Centrally Sponsored
Schemes

O	17.83	4.00	4.00	—
R	—13.83			

The anticipated saving of Rs. 13.83 lakhs was due to non-implementation of the scheme in full and last year's unspent balance with the Academy

(vi) 5(v) Nationalisation Board
of Text Books

O	36.08	91.43	91.07	—0.36
S	58.18			
R	—2.83			

Of the total saving (Rs. 3.19 lakhs), the anticipated saving of Rs. 2.83 lakhs was due to imposition of penalties on printers for technical defects and mistakes in printing as well as deductions for damaged papers.

(vii) 6(i) Bhasha Vibhag

O	4.16	1.62	1.52	—0.10
R	—2.54			

The anticipated saving of Rs. 2.54 lakhs was due to posts kept vacant and non-supply of typewriters, etc.

2. In the following group-heads entire provision remained unutilised as corresponding provision was made under plan expenditure as per

Group-head

Total grant

Actual
expenditureExcess+
Saving—

(In lakhs of rupees)

allocation for Centrally sponsored schemes:—

(i) ग. 1(i) Boys Schools

II. Centrally Sponsored
Schemes

Non-Plan expenditure

O 43.50

R —43.50

(ii) ग. 1(ii) Girls Schools

II. Centrally Sponsored
Schemes

Non-Plan expenditure

O 9.68

R —9.68

(iii) ग. 3(i) Grants-in-aid to Panchayat
SamitisII. Centrally Sponsored
Schemes

Non-Plan expenditure

O 31.22

R —31.22

(iv) ग. 3(ii) Grants-in-aid to Zila
ParishadsII. Centrally Sponsored
Schemes

Non-Plan expenditure

O 2.31

R —2.31

3. Savings were partly counterbalanced by excesses under other

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

group-heads, mainly under:—

(i) का. 1. (i) Boys Schools

II. Plan expenditure

(iii) Secondary Schools

O	1,81.09	2,04.47	2,16.90	+12.43
R	23.38			

In view of the excess of Rs. 12.43 lakhs, additional funds of Rs. 23.38 lakhs obtained through re-appropriation on 31st March 1973 for payment of medical charges, travelling allowance, house rent allowance and *ad-hoc* relief proved inadequate.

(ii) का. 2. Direct Grants to non-Government Secondary Schools

(i) Other than Sanskrit Schools

I. Non-Plan expenditure

O	1,33.00	1,38.14	1,52.42	+14.28
R	5.14			

In view of the excess of Rs. 14.28 lakhs, additional funds of Rs. 5.14 lakhs obtained through re-appropriation on 31st March 1973 for payment of grants on percentage basis and for payment of *ad-hoc* relief, etc. proved inadequate. The final excess of Rs. 14.28 lakhs was due to release of grants-in-aid to aided institutions on the basis of estimated expenditure, the requirements of which could not be assessed properly.

(iii) का. 3. Grants to non-Government Arts Colleges

(ii) Plan expenditure

O	3.11	7.43	7.42	—0.01
R	4.32			

The original provision was augmented by re-appropriation on 31st March 1973 mainly for payment of grant on approved rates and for payment of *ad-hoc* relief, etc.

Group-head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(iv) ञा. 2. Direct Grants to non-Government Special Schools				
(i) Non-Plan expenditure				
O	14.72	17.98	18.06	+0.08
R	3.26			

Additional funds of Rs. 3.26 lakhs were obtained through re-appropriation on 31st March 1973 for payment of arrears of pay fixation and additional *ad-hoc* relief, etc.

(v) ञा. 2. Direct Grants to non-Government Primary Schools				
(ii) Plan expenditure				
O	3.15	6.30	6.46	+0.16
R	3.15			

The original provision was augmented by re-appropriation on 31st March 1973 for meeting expenditure based on actuals and payment of *ad-hoc* grant to Primary Schools.

(vi) ञा. 2. Inspection				
(ii) Plan expenditure				
O	7.86	10.91	9.31	—1.60
R	3.05			

In view of eventual saving of Rs. 1.60 lakhs, augmentation of original provision by Rs. 3.05 lakhs through re-appropriation on 31st March 1973 for payment of State share of Centrally sponsored schemes, creation of new posts, more expenditure on additional *ad-hoc* relief, travelling allowance and medical charges was excessive. The saving of Rs. 1.60 lakhs was due to posts remaining vacant and non-utilisation of non-recurring grant.

4. *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 major head "28-Education" and subsequently transferred to the deposit account. Adjustment of expenditure incurred during the previous years under major head "28-Education" (Rs. 0.12 lakh) was made during 1972-73 leaving nil balance in the fund on 31st March 1973.

An account of the transactions of the Deposit Account is given in statement no. 16 of Finance Accounts 1972-73.

GRANT No. XVI. MEDICAL

Major head 29. Medical

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted			
Original	13,01,80,000	13,30,19,000	13,08,75,031 —21,43,969
Supplementary	28,39,000		
Amount surrendered during the year (March 1973)			6,13,448

Charged

Original	1,000	2,000	2,239	+239
Supplementary	1,000			

Amount surrendered during the
year

Notes and comments

The charged expenditure exceeded the appropriation by Rs. 239 which requires regularisation; the excess occurred under "क. Medical Establishment-1. Superintendence (i) Head quarters"; which was due to payment of decretal charges.

GRANT No. XVII. PUBLIC HEALTH

Major head 30. Public Health

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted				
Original	15,21,17,000	17,09,05,000	16,20,00,686	—89,04,314
Supplementary	1,87,88,000			

Amount surrendered during the year (March 1973) 13,04,500

Charged

Original	1,000	31,000	28,427	—2,573
Supplementary	30,000			

Amount surrendered during the year

Notes and comments

1. Substantial savings occurred under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(i) ₹ 1 (ii) IV. Suspense			
O	1,04.65	1,16.32	51.83
R	11.67		

Expenditure was even less than 50 per cent of the original provision; additional funds obtained by re-appropriation on 31st March 1973 were, therefore, unnecessary. The saving of Rs. 64.49 lakhs was due to less clearance under the sub-head "stock purchases" than anticipated.

(ii) ₹ 1. National Malaria Eradication Programme

(i) Non-Plan expenditure

O	15.32	4.16	4.17	+0.01
R	—11.16			

Saving of Rs. 11.15 lakhs was due to revision of pattern of Central

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
assistance.			
(iii) ₹. 1. (ii) Executive			
O	1,31.41	1,08.95	1,08.10
R	—22.46		
			—0.85

The anticipated saving of Rs. 22.46 lakhs was due to non-finalisation of pay fixation cases of work-charged staff, etc.

(iv) ₹. 1. (ii) (4) Losses

O	20.11	25.77	19.05
R	5.66		
			—6.72

In view of saving of Rs. 6.72 lakhs, augmentation of funds by re-appropriation (Rs. 5.66 lakhs) on 31st March 1973 was unnecessary. The saving of Rs. 6.72 lakhs occurred as due to initial booking of expenditure under the deposit head, the actual requirements of losses on account of running of Rural Water Supply Schemes on behalf of panchayats could not be assessed properly.

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

O	45.00	20.00	17.19
R	—25.00		
			—2.81

Of the total saving of Rs. 27.81 lakhs, the anticipated saving of Rs. 25.00 lakhs was due to revised Plan allocations. The final saving was mainly due to non-availability of coal required for burning of bricks.

(vi) ₹. 1 (v) Special Investigation
Division

Plan expenditure

Centrally Sponsored
Schemes

O	4.76	4.76	—4.76
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Saving was mainly due to wrong booking of expenditure under the head, ₹. 1 (v) Special Investigation Division (Plan expenditure), instead of this group-head.

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

2. Savings were partly off set by excess under other group-heads important of which are as under:—

(i) ₹1. 1 (ii) II. Works

(1) Maintenance charges

O	1,45.00			
S	12.88	1,66.50	1,74.01	+7.51
R	8.62			

Additional funds of Rs. 21.50 lakhs were provided by supplementary grant (Rs. 12.88 lakhs) and re-appropriation (Rs. 8.62 lakhs) in March 1973 for meeting additional expenditure on maintenance of water works and payment of salary to work-charged staff due to non-fixation in regular cadre. The excess of Rs. 7.51 lakhs was mainly due to (i) payment of arrears on enhanced rates for collection of water bills to various bankers, (ii) debit of wages of some work-charged staff expected to be fixed in the regular cadre and (iii) unanticipated repairs to distribution system.

(ii) ₹1. 1 (ii) III. Tools and Plant

O	6.93	7.72	9.13	+1.41
R	0.79			

Additional provision of Rs. 0.79 lakh obtained through re-appropriation to meet the increased demands of Tools and Plant proved inadequate.

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

The following table shows total establishment charges from 1970-71 to 1972-73 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
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(In lakhs of rupees)

30. Public Health

1970-71	2,72.29	58.35(a)	21
1971-72	4,40.15	1,10.90(a)	25
1972-73	6,02.41	1,53.15(a)	25

94. Capital Outlay on Improvement of Public Health

1970-71	1,04.85	22.44(b)	21
1971-72	1,33.43	26.61	20
1972-73	1,18.05	23.55	20

(b) *Depreciation Reserve Fund-Water Works.*—Expenditure under the voted grant includes Rs. 76.48 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 1972-73 out of the fund on renewals and replacements.

The balance at the credit of the fund on 31st March 1973 was Rs. 5,21.23 lakhs. An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1972-73.

(c) *Suspense transactions.*—The nature of the transactions appearing under 'Suspense' has been explained in note 4 below the Appropriation Accounts of Grant No. XXVII. Irrigation, Navigation, Embankment and Drainage Works.

(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."

Break-up of the "Suspense" transactions accounted for in this grant in 1972-73 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	—40.00	..	..	..	—40.00
Stock	93.99	7,53.00	8,54.00	—1,01.00	—7.01
Miscellaneous Public Works Advances	59.21	52.00	58.00	—6.00	53.21
Workshop Suspense	7.60	24.00	22.00	2.00	9.60
TOTAL	1,20.80	8,29.00	9,34.00	—1,05.00	15.80

GRANT No. XVIII. FAMILY PLANNING

Major head 30-A. Family Planning

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted			
Original	2,76,87,000	2,76,88,000	2,89,42,458 +12,54,458
Supplementary	1,000		
Amount surrendered during the year			..
Charged			
Original	..	1,000	.. —1,000
Supplementary	1,000		

Amount surrendered during the year (March 1973)

Notes and comments

1. Expenditure exceeded the voted grant by Rs. 12,54,458; the excess requires regularisation.

2. The excess occurred mainly under :—

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

(i) छा. Compensation

Centrally Sponsored Scheme

O	30.00	55.00	61.81	+6.81
R	25.00			

Excess was mainly due to organisation of mass sterilisation camps upto the lag end of the year and for payment of *ad-hoc* relief.

(ii) गा. Rural Family Welfare Planning Centres

Centrally Sponsored Scheme

O	1,03.30	1,12.01	1,13.77	+1.76
S	0.01			
R	(Token) 8.70			

Additional funds were obtained through supplementary grant (Rs. 0.01 lakh) and re-appropriation (Rs. 8.70 lakhs) (i) for conversion of certain temporary posts into permanent ones, (ii) to organise mass sterilisation camps and (iii) payment of *ad-hoc* relief. The final excess of Rs. 1.76 lakhs was mainly due to payment of non-practicing allowance and special pay to doctors posted in rural areas.

3. In the following cases the reduction of provision by re-appropriation on 31st March 1973 proved excessive:—

(i) धा. Urban Family Welfare Planning Centres Centrally Sponsored Scheme

O	21.00	19.00	20.07	+1.07
R	—2.00			

Excess was mainly due to opening of sixty two new urban family

Group-head

Total grant

Actual
expenditureExcess +
Saving—

(In lakhs of rupees)

planning centres sanctioned in March 1973.

(ii) **आ. Other Services and Supplies**

Centrally Sponsored Scheme

O	19.60	|	14.63	15.95	+1.32
R	—4.97	|			

Excess was mainly due to adjustment of the cost of three vehicles for the post partum centres at Jaipur, Udaipur and Jodhpur.

GRANT No. XIX. AGRICULTURE

Major head 31. Agriculture

Total grant or
appropriation

Actual
expenditure

Excess +
Saving—

Rs.

Rs.

Rs.

Voted

Original	9,03,29,000	|	9,03,30,000	7,91,55,262	—1,11,74,738
Supplementary	1,000	|			

Amount surrendered during the
year (March 1973)

94,85,246

Charged

Original	6,000	|	43,000	..	—43,000
Supplementary	37,000	|			

Amount surrendered during the
year (March 1973)

37,380

Notes and comments

1. Saving under voted grant occurred mainly under :—

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

(i) ः. Agricultural Experiments and Research

3. Centrally Sponsored Schemes

(xxv) Intensive Cotton District Programme

O	43.63	12.54	11.51	—1.03
R	—31.09			

Of the total saving of Rs. 32.12 lakhs (73.62 per cent of provision) anticipated saving of Rs. 31.09 lakhs was mainly due to late receipt of sanction which was for a lesser amount. The saving of Rs. 1.03 lakhs was due to late appointment of staff and less execution of work.

(ii) ः. 1(i) Through the agency of Director of Agriculture, Rajasthan

I. Non-Plan expenditure

O	28.45	26.29	25.55	—0.74
R	—2.16			

Out of the total saving of Rs. 2.90 lakhs, anticipated saving of Rs. 2.16 lakhs was due to economy measures and some posts kept vacant. The final saving of Rs. 0.74 lakh was mainly due to posts remaining vacant.

(iii) ः. 3 (xviii) Integrated Dry Land Agricultural Development

O	32.64	12.53	10.15	—2.38
R	—20.11			

Out of the total saving of Rs. 22.49 lakhs anticipated saving of Rs. 20.11 lakhs (reappropriated : Rs. 14.74 lakhs; surrendered: Rs. 5.37 lakhs) was mainly due to (i) late receipt of sanction to Kumbalgarh Project,

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

(ii) failure of rains and (iii) less purchase of implements. The saving was due to less expenditure on subsidy as a result of non-release of loan by Government.

- (iv) ः. 3 (xxix) Regional Soil and Water Management Pilot Project Chambal Project Commanded Area with U.N.D.P. assistance

O	8.06	4.77	3.40	—1.37
R	—3.29			

Saving of Rs. 4.66 lakhs was mainly due to (i) less expenditure on demonstration and land development, (ii) less expenditure on United Nations Development Programme experts and (iii) some posts kept vacant.

- (v) ः. 3. Survey and Investigation of Ground Water
(i) Plan expenditure

O	19.59	15.30	16.07	+0.77
R	—4.29			

Saving of Rs. 3.52 lakhs was due to non-construction of exploratory well.

- (vi) ः. 1. Grant-in-aid to Panchayat Samitis

- (ii) Plan expenditure

O	15.31	11.48	11.30	—0.18
R	—3.83			

Anticipated saving of Rs. 3.83 lakhs was due to less amount provided for maintenance of wells.

- (vii) ः. 4(iii) Land Reclamation

- Plan expenditure

O	7.60	0.70	0.71	+0.01
R	—6.90			

Anticipated saving of Rs. 6.90 lakhs was due to non-execution of works.

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

(In lakhs of rupees)

(viii) ३१. 4(iv) Scheme for Soil Survey
in Rajasthan Canal
Area

World Food Programme

Non-Plan expenditure

O	10.51	|	9.61	8.39	—1.22
R	—0.90	|			

Saving was mainly due to non-purchase of equipments and late appointment of staff.

(ix) ३१. 4(vii) District set up
Organisation

I. Non-Plan expenditure

O	12.16	|	10.65	10.12	—0.53
R	—1.51	|			

Anticipated saving of Rs. 1.51 lakhs was due to re-organisation of scheme. Final saving was due to some posts remaining vacant.

(x) ३१. 10 (ii) World Food Programme

Non-Plan expenditure

O	6.53	|	3.92	4.03	+0.11
R	—2.61	|			

Saving of Rs. 2.50 lakhs was mainly due to non-purchase of vehicles and posts kept vacant due to ban on recruitment.

(xi) ३१. 14. Establishment for Super-
vision of Schemes-Financed by Institutions

1. Minor Irrigation-Schemes

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Plan expenditure			
O 49.15	19.42	20.13	+0.71
R —29.73			

Saving of Rs. 29.73 lakhs was mainly due to (i) less number of schemes sanctioned, (ii) late receipt of sanction and (iii) late posting of staff.

2. An important case where excess occurred is given below :—

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

(i) Non-Plan expenditure

I. Normal

O 74.43	75.02	80.26	+5.24
R 0.59			

Additional funds of Rs. 0.59 lakh obtained through re-appropriation on 31st March 1973 due to increase in block grant for payment of *ad-hoc* relief proved inadequate. Reasons for the final excess of Rs. 5.24 lakhs have not been communicated so far (May 1974).

3. A portion of the saving in the above cases was reappropriated to other group-heads on 31st March 1973, important cases are given below:—

(i) ३.३(xix) Demonstration of Rape Mustard

O 2.37	11.37	10.82	—0.55
R 9.00			

Additional funds were provided by re-appropriation on 31st March 1973 for expanding activities of the scheme as per sanction received from Government of India.

(ii) २१. 5. Through Rajasthan Ground Water Board

O 2.00	11.00	10.20	—0.80
R 9.00			

Additional funds of Rs. 9.00 lakhs were obtained by re-appropriation

Group-head

Total grant

Actual
expenditureExces+
Saving—

(In lakhs of rupees)

on 31st March 1973 for implementation of new scheme for cluster tube wells in drought affected areas.

(iii) अ. 4 (i) Soil Conservation

II. Plan expenditure

O	2.84	|	5.86	4.46	—1.40
R	3.02	|			

Provision was augmented by re-appropriation on 31st March 1973 for meeting the additional expenditure on crash programme. The saving was due to non-utilisation of the full provision kept for pasture development.

4. In the following cases, expenditure remained substantially uncovered; reasons for withdrawal of funds by surrender/re-appropriation/ incurring the expenditure without budget provision have not been communicated so far (May 1974).

(i) अ. 3. (xxi) Aerial Spraying of
Urea

O	5.12	|	..	0.01	+0.01
R	—5.12	|			

(ii) अ. 4 (ix) Land Levelling Scheme
Non-Plan expenditure
World Food Programme

O	3.00	|	..	0.02	+0.02
R	—3.00	|			

5. In the following cases entire provision remained unutilised due to non-implementation of schemes, reasons for which have not been communicated so far (May 1974).

(i) अ. 15. Agriculture Production Agro
Service Centre

(Centrally Sponsored Scheme)

O	10.00	|	..	..
R	—10.00	|			

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

(ii) ऋ. 16. Minor Irrigation

A.R.C Scheme

(Centrally Sponsored Schemes)

O	20.00	|	..	..	..
R	—20.00	|			

6. In the following case, entire provision remained unutilised, reasons for which have not been communicated so far (May 1974):—

ऋ. 4(viii) Subsidy for Soil Conservation Works

Plan expenditure

O	4.20	|	4.09	..	—4.09
R	—0.11	|			

7. *Expenditure from grants received from outside bodies.*—There was no expenditure from the grants indicated below during the year 1972-73:—

Name of the Deposit Account	Purpose of the grant	Expenditure during 1972-73	Balance at the Credit of the Deposit Account on 31st March 1973
(In lakhs of rupees)			
1. Deposit Account of grants made by the Indian Council of Agricultural Research	Furtherance of Agricultural Schemes	..	23.09
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 1972-73.

8. *Deposit Account of Depreciation Reserve of Government Commercial Undertakings-Rajasthan Ground Water Board.*—Expenditure under the voted grant includes Rs. 26.13 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. 0.24 lakh was incurred out of the deposit account on renewals and replacements during the year.

The balance at the credit of the fund at the end of the year was Rs.1,43.68 lakhs.

An account of the transactions of the fund during the year is given in statement no.16 of Finance Accounts 1972-73.

9. *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 1973 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 1972-73.

10. *Agricultural Improvement Fund.*—The fund is intended to meet expenditure on maintenance of tube-wells and is credited with contribu-

tions 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

No expenditure was incurred out of the fund; however Rs. 1.56 lakhs was credited to the fund during the year. The balance at the credit of the fund on 31st March 1973 was Rs. 6.00 lakhs.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1972-73.

GRANT No. XX. ANIMAL HUSBANDRY

Major head 33. Animal Husbandry

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted				
Original	3,98,91,000	|		
Supplementary	..	|	3,98,91,000	3,96,15,646
				—2,75,354
Amount surrendered during the year (March 1973)				6,89,800
Charged				
Original	1,000	|		
Supplementary	4,000	|	5,000	3,254
				—1,746
Amount surrendered during the year				

GRANT No. XXI. CO-OPERATION

Major head 34. Co-operation

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted				
Original	2,06,62,000	2,06,62,000	1,61,91,332	—44,70,668
Supplementary	..			
Amount surrendered during the year (March 1973)				44,32,095
Charge1				
Original	1,000	2,000	1,006	—994
Supplementary	1,000			
Amount surrendered during the year (March 1973)				990

Notes and comments

1. Saving under voted grant occurred mainly under:—

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

- (i) 2. Subsidies and Other funds

- (ii) Plan expenditure

II. Outside Plan Ceiling

- i. Subsidy to State Co-operative Bank for agriculture Credit Stabilisation Fund

O	30.00	7.50	7.50	..
R	—22.50			

Anticipated saving of Rs. 22.50 lakhs (75 per cent of the origin

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

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

(ii) खा. Superintendence

2. Plan expenditure

O	9.64	|	4.24	4.09	— 0.15
R	—5.40	|			

Saving of Rs. 5.40 lakhs (56 per cent of the provision) was due to abolition of offices concerning minor irrigation schemes.

(iii) ग. 2. Subsidies and Other funds

(i) Non-Plan expenditure

I. Subsidy to State Co-operative Union for training of Subordinate Personnel

O	7.08	|	4.50	4.50	..
R	—2.58	|			

Saving of Rs. 2.58 lakhs was mainly due to economy measures.

(iv) ग. 2. Subsidies and Other funds

(ii) Plan expenditure

I. Within Plan Ceiling

V. Managerial Subsidy for Service Co-operatives

O	14.02	|	8.02	8.02	..
R	—6.00	|			

Saving of Rs. 6.00 lakhs was attributed to diversion of funds to other schemes.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(v) ग. 2. Subsidies and other funds			
(ii) Plan expenditure			
I. Within Plan ceiling			
iii. Lump sum subsidy for rehabilitation of Central Co-operative Bank			
O	8.00	5.00	5.00 ..
R	—3.00		

The saving of Rs. 3.00 lakhs was due to less amount sanctioned under the Scheme.

2. *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.

No 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 1973 was Rs. 5.91 lakhs.

3. *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. 9.15 lakhs met from the deposit account of grants received from the Corporation, Rs. 10.65 lakhs were credited to the account during the year. The balance at the credit of the fund on 31st March 1973 was Rs. 6.76 lakhs.

4. An account of the transactions of the above fund and the deposit account is given in statement no. 16 of the Finance Accounts 1972-73.

GRANT No. XXII. INDUSTRIES

Major head 35. Industries

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Voted				
Original	88,70,000	1,56,67,000	1,63,43,347	+ 6,76,347
Supplementary	67,97,000			
Amount surrendered during the year				..
Charged				
Original	1,000	8,000	7,006	—994
Supplementary	7,000			
Amount surrendered during the year (March 1973)				990

Notes and comments

1. Expenditure exceeded the voted grant by Rs. 6,76,347; the excess requires regularisation.

2. Excess occurred mainly under:—

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

घा. Grants-in-aid
Contributions etc.

7. Subsidy to Rajasthan
Industrial and Mineral
Development Corporation

(ii) Plan expenditure

S	10.00	12.86	19.69	+6.83
R	2.86			

Additional provision of Rs. 12.86 lakhs was obtained through supplementary grant (Rs. 10.00 lakhs)/re-appropriation (Rs. 2.86 lakhs) in

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

March 1973 mainly for conversion of loan provisions into subsidy for 1972-73 (Rs. 10.00 lakhs) and for giving more subsidy (Rs. 2.86 lakhs); reasons for excess have not been communicated so far (May 1974).

3. The excess was partly counterbalanced by saving under:—

घा. Grants-in-aid Contributions etc.

9. Subsidy to Industrial
Unit in Selected Back-
ward Districts in Rajasthan
Centrally Sponsored Scheme

S	3.00			
R	—2.45	0.55	0.67	+0.12

Saving of Rs. 2.45 lakhs was mainly due to payment of less subsidy.

4. *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 revenue, 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 1972-73 Rs. 1,46,681 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 1973 was Rs. 3,30,208.

An account of the transactions of the deposit account during the year is given in statement no. 16 of Finance Accounts 1972-73.

GRANT No. XXIII. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Voted				
Original	6,67,31,000	6,92,81,000	6,91,12,720	—1,68,280
Supplementary	25,50,000			
Amount surrendered during the year (March 1973)				18,300
Charged				
Original	..	26,000	25,611	—389
Supplementary	26,000			
Amount surrendered during the year (March 1973)				389

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

Major head 38. Labour and Employment

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original	1,05,07,000	1,05,08,000	90,42,373	—14,65,627
Supplementary	1,000			
Amount surrendered during the year (March 1973)				14,72,028

Notes and comments

1. Saving occurred mainly under :—

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

(In lakhs of rupees)

(i) वा. 2. Technical Training Centres

(i) Non-Plan expenditure

O	43.71	38.85	39.18	+0.33
R	—4.86			

Saving of Rs. 4.53 lakhs was mainly due to economy cut (Rs. 3.26 lakhs), (ii) some posts kept vacant (Rs. 1.01 lakhs) and (iii) less expenditure on contingencies (Rs. 0.59 lakh).

(ii) वा. 2 (ii) III. Stipend to Un-employed Engineering Graduates and Diploma Holders Scheme

(i) Through the agency of Director of Man power

O	9.90	7.92	7.61	—0.31
R	—1.98			

Of the total saving of Rs. 2.29 lakhs, saving of Rs. 1.98 lakhs was due to absorption of un-employed engineers on famine relief works. The final saving of Rs. 0.31 lakh was due to non-payment of stipend to some engineers for February 1973 for want of certain information.

(iii) (ii) Through the agency of Director of Technical Education

O	4.90	1.32	1.38	+0.06
R	—3.58			

Saving of Rs. 3.52 lakhs was due to less number of stipend holders

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
enrolled under the scheme.			
(iv) डा Grants-in-aid, Contribution etc.			
(i) Grants-in-aid for Industrial Housing Scheme			
Plan expenditure			
O	2.00		
R	—2.00	..	..

The entire provision remained unutilised due to post budget decision to transfer the expenditure to the major head "103-Capital Outlay on Public Works" (Grant No. XLII).

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	3,86,97,000	4,52,01,000	4,45,01,357	—6,99,643
Supplementary	65,04,000			

Amount surrendered during the year (March 1973)

8,55,527

Notes and comments

1. Saving occurred mainly under :—

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

(i) खा. Statistics

1. Non-Plan expenditure

(i) Direction and Superintendence

O	14.60	10.99	11.01	+0.02
R	—3.61			

Saving of Rs. 3.59 lakhs was mainly due to economy measures.

(ii) डा. (iv) Scheme for the welfare of scheduled castes

III. Centrally Sponsored Scheme

O	6.00	3.00	3.00	..
R	—3.00			

Anticipated saving of Rs. 3.00 lakhs was due to less requirements as per trend of actuals.

(iii) डा. (viii) Centrally Sponsored Scheme

II. Through the agency of the Social Welfare Department

O	17.65	20.58	10.76	—9.82
S	5.20			
R	—2.27			

In view of saving of Rs. 9.82 lakhs, augmentation of funds by Rs. 5.20 lakhs through supplementary grant on 29th March 1973 to defray additional expenditure for payment of post-Matric scholarships to Scheduled Tribe/Scheduled Caste students was un-necessary. The final saving of Rs. 9.82 lakhs was mainly due to wrong booking of expenditure relating to scholarships under the group-heads डा. 1 (ii) I (ii) Through the agency of the Social Welfare Department; डा. (iv) Scheme for the Welfare of Scheduled Castes—I-Non-Plan expenditure and inclusion by the Education Department of expenditure under डा. (iv) II. Plan expenditure instead of this head.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(iv) ॐ. (x) Crash Programme of Nutrition for children in Tribal Areas and Urban slum Areas Centrally Sponsored Scheme-Outside Plan Ceiling			
O	22.69		
S	3.40	23.74	23.09
R	—2.35		—0.65

Anticipated saving of Rs. 2.35 lakhs was due to less expenses on food. The final saving of Rs. 0.65 lakh was mainly due to non-receipt of supplies from certain firms in time.

(v) ॐ. (xi) Development of Rajasthan Canal Area

II. Centrally Sponsored Schemes

O	3.00	0.97	0.97	..
R	—2.03			

Anticipated saving of Rs. 2.03 lakhs was due to less requirements as per trend of actuals.

(vi) ॐ. 1(ii) Welfare of Scheduled Tribes, Castes and Other Backward Classes

O	18.33	16.96	16.21	— 0.75
R	—1.37			

Anticipated saving of Rs. 1.37 lakhs was due to less demand from voluntary agencies. Reasons for the final saving of Rs. 0.75 lakh have not been communicated so far (May 1974).

(vii) ॐ. 1(iii) Grants-in-aid to Panchayat Samitis

O	6.00	3.25	3.95	+0.70
R	—2.75			

The anticipated saving of Rs. 2.75 lakhs was due to economy measures. The final excess of Rs. 0.70 lakh was mainly due to double transfer of an amount to personal deposit account of a panchayat samiti by the Treasury Officer, Jodhpur (Rs. 0.25 lakh) and wrong debit to expenditure instead of receipt head by several Treasury Officers (Rs. 0.38 lakh).

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

(viii) अ. 2. Plan expenditure

(ii) Welfare of Scheduled Tribes, Castes and Other Backward Classes

O	12.80	8.01	7.67	—0.34
R	—4.79			

Anticipated saving of Rs. 4.79 lakhs was due to less demand from voluntary agencies.

(ix) अ. 3. Centrally Sponsored Scheme

S	3.00	3.00	0.56	—2.44
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Reasons for the non-utilisation of the funds (Rs. 2.44 lakhs) obtained through supplementary grant on 29th March 1973 for establishing milk collection centres have not been communicated so far (May 1974).

2. Savings under the above group-heads were partly counter-balanced by excesses under other group-heads mainly under :—

अ. 2. Plan expenditure

O	13.70	11.40	37.10	+25.70
R	—2.30			

In view of the final excess of Rs. 25.70 lakhs, reduction of provision by re-appropriation in March 1973 was unnecessary. Reasons for the final excess (Rs. 25.70 lakhs) have not been communicated so far (May 1974).

3. In the following cases, in view of the eventual excesses, funds provided by supplementary grant on 29th March 1973 and re-appropriation on 31st March 1973 proved inadequate :—

(i) अ. (iv) Scheme for the Welfare of Scheduled Castes

I. Non-Plan expenditure

O	35.85	43.18	49.31	+6.13
S	5.32			
R	2.01			

Reasons for the final excess of Rs. 6.13 lakhs have not been communicated so far (May 1974).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(ii) ६१. (iv) II. Plan expenditure			
O	23.86		
S	3.00	28.36	30.97
R	1.50		+2.61

The final excess of Rs. 2.61 lakhs was due to inclusion by the Education Department under this head of expenditure relating to the scholarships payable from the centrally sponsored scheme (Plan expenditure).

4. Entire provision remained unutilised in the following cases :—

(i) ६१. Grants-in-aid, Contribution, etc.

1. Non-Plan expenditure

(vi) Subsidy to Milk Producers' Unions under Operational Flood for Dairy Development

S	9.00	9.00	..	—9.00
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Reasons for the non-utilisation of funds obtained on 20th March 1973 through supplementary grant for payment of subsidy to Milk Producers' Unions have not been communicated so far (May 1974).

(ii) ६१.2. Plan expenditure

(v) Subsidy to District Co-operative Milk Producers' Unions for establishing Dairy Projects

R	2.01	2.01	..	—2.01
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Provisions obtained through re-appropriation on 30th March 1973 for diverting the funds to the head Grants-in-aid, Contributions, etc. remained unutilised; reasons for which have not been communicated so far (May 1974).

Group-head

Total grant

Actual
expenditureExcess +
Saving—

(In lakhs of rupees)

(iii) ¶. 1. Non-Plan expenditure

(i) Operational Flood for
Dairy Development

O	1.50 |			
S	6.00 |	8.41	..	—8.41
R	0.91 |			

Additional funds of Rs. 6.91 lakhs were obtained through supplementary grant (Rs. 6.00 lakhs) on 29th March 1973 and re-appropriation (Rs. 0.91 lakh) on 31st March 1973 for purchase of road tankers and land. Reasons for non-utilisation of the entire provision have not been communicated so far (May 1974).

(iv) ¶. 1 (ii) Other Expenditure

O	0.53 |			
		1.00	..	—1.00
S	0.47 |			

Additional funds of Rs. 0.47 lakh were obtained through supplementary grant on 29th March 1973 for payment of grant-in-aid to Udaipur University to make good a part of accumulated losses under Pilot Milk Supply Scheme. Reasons for non-utilisation of the entire provision have not been communicated so far (May 1974).

GRANT No. XXVI. MULTIPURPOSE RIVER SCHEMES

Major head 42. Multipurpose River Schemes

		Total grant or appropriation	Actual expenditure	Excess + Saving—
Voted				
Original	5,14,17,000 |			
		5,64,37,000	6,13,26,180	+48,89,180
Supplementary	50,20,000 |			
Amount surrendered during the year (March 1973)				22,700
Charged				
Original	1,000 |			
		1,000	..	—1,000
Supplementary	.. |			
Amount surrendered during the year				..

Notes and comments

1. Expenditure exceeded the voted grant by Rs. 48,89,180; the excess requires regularisation.

2. The excess occurred mainly under the following group-heads due to adjustment of arrears of interest charges at the enhanced rate for the years 1970-71 and 1971-72:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(i) खा. Interest			
I. Bhakra Nangal Project			
O	1,64.76 |		
S	14.85 |	1,84.33	2,19.15
R	4.72 |		+34.82
(ii) II Chambal Project			
O	1,32.18 |	1,53.84	1,79.63
S	21.66 |		+22.79
3. Excesses under the above heads were partly counter balanced by savings under other group-heads mainly under:—			
(i) क. 1 (i) I. vi. Add-Expenditure on common works executed by other Governments and Agencies			
(i) Through the Punjab Government			
O	8.81	8.81	6.80
			—2.01

Saving was mainly due to non-adjustment of debits due to higher rates claimed by the Punjab Government on account of share of common works.

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

(ii)	(ii) Through Haryana Government				
O		5.73	5.73	2.24	—3.49

Saving was mainly due to non-adjustment of debits due to higher rates claimed by the Haryana Government on account of share of common works.

(iii)	क्र. 2 (ii) Right Canal				
	i. Main Canal and Branches				
	I. Maintenance and Repairs				
O		37.35	30.85	26.33	—4.52
R		—6.50			

Anticipated saving of Rs. 6.50 lakhs re-appropriated on 31st March 1973 was due to less expenditure on maintenance of canals. The final saving of Rs. 4.52 lakhs was mainly due to non-execution of work of 'Shifting of spoils' due to objections raised by Madhya Pradesh Government.

4. *Suspense transactions.*—The nature of transactions appearing under "Suspense" has been explained in note 4 below the Appropriation Accounts of Grant No. XXVII. Irrigation, Navigation, Embankment and Drainage Works.

Break-up of the "Suspense" transactions in this grant in 1972-73 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	0.37	0.06	0.04	0.02	0.39
Stock	3.91	7.11	8.37	—1.26	2.65
Miscellaneous Public Works Advances	0.83	2.40	1.32	1.08	1.91
TOTAL	5.11	9.57	9.73	—0.16	4.95

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	Rs.	Actual expenditure	Rs.	Excess + Saving—	Rs.
Voted							
Original	11,19,78,000	|	13,00,77,000	12,23,58,093		—77,18,907	
Supplementary	1,80,99,000						
Amount surrendered during the year (March 1973)							2,41,053
Charged							
Original	1,000	|	4,000	2,964		—1,036	
Supplementary	3,000						
Amount surrendered during the year (March 1973)							899

Notes and comments

1. Savings occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(i) 2(i)(IV) Kadana Reservoir			
1. Through the agency of Irrigation Department			
1. Works			
O	1,71.26	58.62	22.73
R	—1,12.64		
			—35.89

Of the total saving of Rs. 1,48.53 lakhs, anticipated saving of Rs. 1,12.64 lakhs was re-appropriated on 31st March 1973 as per actual requirements. Reasons for the final saving of Rs. 35.89 lakhs have not been communicated so far (May 1974).

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

(ii) का. 2(ii) Interest

XI. Gurgaon Canal

R	6.55	6.55	...	—6.55
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Entire provision obtained on 31st March 1973 through re-appropriation for payment of arrears of interest at the enhanced rate for the years 1970-71 and 1971-72 remained unutilised, reasons for which have not been communicated so far (May 1974).

(iii) खा. 1. Works

(iv) Suspense (Net)

O	10.00	2.92	—17.10	—20.02
R	—7.08			

Of the total saving of Rs. 27.10 lakhs, anticipated saving of Rs. 7.08 lakhs re-appropriated on 31st March 1973 was due to abolition of posts as a result of economy cut. The final saving of Rs. 20.02 lakhs was mainly due to more than anticipated clearance of outstanding items under the manufacture accounts, 'Miscellaneous Public Works Advances' and credits under stock due to supply of material to works.

(iv) खा. 2. (i) IV. Kadana Reservoir

I. Through the agency of
Irrigation Department

ii. Establishment

O	6.03	7.39	1.31	—6.08
R	1.36			

In view of the ultimate saving of Rs. 6.08 lakhs, additional funds of Rs. 1.36 lakhs obtained through re-appropriation on 20th January 1973 due to continuance of Kadana Rehabilitation Division proved unnecessary. Reasons for the final saving of Rs. 6.08 lakhs have not been communicated so far (May 19 74).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(v) ग. Establishment Deduct—Provision for Pro-rata Charges adjustable as under—			
43. Irrigation, Navigation, Embankment and Drain- age Works (Commercial)			
O —3.15	—3.15	—7.31	—4.16
(vi) 44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)			
O —33.75	—33.75	—42.77	—9.02

Saving under the above group-heads were mainly due to transfer of more *pro-rata* charges on account of more expenditure on establishment than anticipated.

2. In the following group-heads, expenditure was substantially in excess of the original provision:—

(i) का. 3. Add-- <i>Pro-rata</i> Charges transferred from Demand No. XXVII "Charges on Irrigation (Combined) Establishment and Tools and Plant"				
O	3.35	3.35	8.10	+4.75

Excess was due to increase in share of debit transferred from major head “44-Irrigation (Combined) Establishment and Tools and Plant” in proportion to works outlay.

(ii) खा. 3. Add-Pro rata Charges transferred from Grant No. XXVII "Charges on Irrigation (Combined) Establishment and Tools and Plant"				
O	37.20	37.20	43.92	+6.72

Excess was due to transfer of more *Pro-rata* expenditure on establish-
ment due to increase in *ad-hoc* relief etc.

3. *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 1970-71 to 1972-73 and their percentage to the works outlay for those years:—

Head of account and year	Works outlay on which dis- tribution is based	Estab- lishment charges	Percent- age of establish- ment char- ges to works outlay	Tools and plant charges	Percent- age of tools and pla- nt charges to works outlay
	(Rupees in lakhs)			(Rupees in lakhs)	
1. 42. Multipurpose River Schemes					
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
1972-73	98.22	46.68	7.5	1.49	1.5
2. 43. Irrigation, Navigation, Embankment and Drainage .. Works (Comm- ercial)					
1970-71	82.64	12.15	14.7	0.60	0.7
1971-72	80.47	13.52	16.8	0.88	1.1
1972-73	67.87	68.72	1,01.3	0.87	1.3
3. 44. Irrigation, Navigation, Embankment and Drainage Works(Non-Com- mercial)					
1970-71	89.42	6.58	7.4	0.94	1.1
1971-72	86.73	12.52	14.4	1.28	1.5
1972-73	1,21.63	95.29	78.3	5.87	4.8

Head of account and year	Works outlay on which dis- tribution is based	Estab- lishment charges	Per cen- tage of establish- ment char- ges to works outlay	Tools and plant charges	Percent- age of tools and pla- nt charges to works outlay
	(Rupees in lakhs)			(Rupees in lakhs)	
4.98. Capital Outlay on Multipurpose River Schemes					
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
1972-73	21,79.12	2,15.21	9.9	7.52	0.3
5.99. Capital Outlay on Irri- gation, Navigation, Em- bankment and Drainage Works (Commercial)					
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
1972-73	11,68.46	2,36.17	21.0	36.30	3.1
6.100. Capital outlay on Irri- gation, Navigation, Em- bankment and Drainage Works (Non-Commercial)					
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
1972-73	1,37.68	22.65	16.5	2.59	1.9

4. 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 1972-73 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	—7.52	7.28	6.46	0.82	—6.70
Stock	92.97	54.49	68.45	—13.96	79.01
Miscellaneous Public Works Advances	65.76	7.55	11.52	—3.97	61.79
Workshop Suspense	1.12	0.87	1.32	—0.45	0.57
TOTAL	1,52.33	70.19	87.75	—17.56	1,34.77

GRANT No. XXVIII. PUBLIC WORKS

Major Heads 50. Public Works

52. Capital Outlay on Public Works

Voted			Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
	Original				
	Original	13,16,56,000	|		
	Supplementary	..	| 13,16,56,000	11,00,06,727	—2,16,49,273
Amount surrendered during the year (March 1973)					1,81,65,180

Charged

Original	4,000	|			
Supplementary	22,000	|	26,000	..	—26,000
Amount surrendered during the year (March 1973)					1,625
Notes and comments					

1. Substantial savings in the voted grant occurred mainly under:—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(i) ला. 2. Roads in Border Area (Plan expenditure)			

(Centrally Sponsored Schemes)

O	1,28.00	|			
R	—98.00	|	30.00	29.43	—0.57

Anticipated saving of Rs. 98.00 lakhs was surrendered on 31st March 1973 due to late receipt of sanction for Ganganagar Malout Road.

- (ii) ला. 3. Railway Safety Works

O	50.00	|			
R	—25.00	|	25.00	17.41	—7.59

Out of the total saving of Rs. 32.59 lakhs, anticipated saving of

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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Rs. 25.00 lakhs was due to delay on commencing the work on "approaches" because of delay in taking up the main bridges by Railways and non-receipt of debits therefor. The final saving of Rs. 7.59 lakhs was due to slow progress of the Railway overhead bridge at Sawai Madhopur due to delay in finalisation of alignment of approaches and non-receipt of debit from Railways

(iii) **च।** Suspense

1. Through the Chief Engineer (B&R)

O	1,31.00	1,31.00	98.10	—32.90
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Saving was mainly due to non-adjustment of store accounts during the year.

(iv) **इ।** Add—Amount transferred from "103-Capital Outlay on Public Works Outside the Revenue Account"

(i) Plan expenditure

(Centrally Sponsored Schemes)

O	2,83.92 |	2,26.95	2,26.95	..
R	—56.97 |			

Anticipated saving of Rs. 56.97 lakhs was surrendered on 31st March 1973 due to reduced Plan allocation.

(v) **क।** 1. Works financed from Central Road Fund

O	21.25 |	17.40	13.47	—3.93
R	—3.85 |			

Out of total saving of Rs. 7.78 lakhs, anticipated saving of Rs. 3.85 lakhs was due to late finalisation of new works (Rs. 3.00 lakhs) and slow progress of works (Rs. 0.85 lakh). The final saving of Rs. 3.93 lakhs was due to late start of work.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving--
(vi) डा. Transfer of Grants for Road Development to the Deposit head "Subventions from Central Road Fund"			
O 15.00 |	12.00	12.00	
R -3.00 |			

Anticipated saving was surrendered/reappropriated on 31st March 1973 due to *contra* transfers of grant (Rs. 2.02 lakhs) and non-receipt of expected subvention from Government of India (Rs. 0.98 lakh).

(vii) जा. 1(v) II. Survey of National Highway and E. & I.S.I. Roads

O 2.88 |	0.02	0.21	+0.19
R -2.86 |			

(viii) बा. 1.I. Mandies in Bhakra Area

(i) Plan expenditure

2. Through the Chief Engineer, Public Health Engineering Department

O 12.06 |	6.50	6.51	+0.01
R -5.56 |			

Saving occurred in the above two cases due to abolition of survey divisions.

2. In the following group-heads, expenditure exceeded the provision:—

(i) जा. 2. Communications

(i) Maintenance of other roads

O 3,26.00 |	3,30.00	3,32.52	+2.52
R 4.00 |			

Additional provision (Rs. 4.00 lakhs) was obtained by re-appropriation for payment of arrears due to fixation of work-charged staff and increase

Group-head

Total grant

Actual
expenditureExcess+
Saving—

(in lakhs of rupees)

in dearness allowance. The final excess of Rs. 2.52 lakhs was mainly due to cumulative effect of petty excesses on various works.

(ii) जा. 1. (iv) Executive

O	1,33.86	|	1,34.00	1,41.32	+7.32
R	0.14	|			

Provision was augmented by Rs. 0.14 lakh on 31st March 1973; even so the expenditure exceeded the final grant by Rs. 7.32 lakhs mainly due to more expenditure on tours undertaken by the staff in connection with famine works and payment of arrears as a result of fixation.

(iii) सा. Tools and Plant

1. Through the Chief Engineer (B & R)

O	52.00	|	55.00	56.10	+1.10
R	3.00	|			

Additional funds (Rs. 3.00 lakhs) obtained by re-appropriation on 31st March 1973 for payment of increased dearness allowance and increase in rate of material/repairs proved inadequate in view of the excess of Rs. 1.10 lakhs which was mainly due to increase in the cost of spare parts, lubricants and maintenance charges.

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

The fund which is a non-interest bearing reserve is fed by annual contribution from 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 1972-73. No expenditure on development of *mandis* was also incurred. The balance at the credit of the fund on 31st March 1973 was Rs. 3.40 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1972-73.

4. *Subventions from Central Road Fund*.—The additional revenue realised from the increase in excise and import duties on motor spirit is credited to a fund constituted by 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. 7.00 lakhs was received during the year; Rs. 5.03 lakhs were spent during the year on approved schemes.

The balance at the credit of the fund on 31st March 1973 was Rs. 11.68 lakhs.

An account of the transactions of the fund during 1972-73 appears in statement no. 16 of Finance Accounts 1972-73.

5. *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 1970-71 to 1972-73 and their percentage to the works outlay for those years under the different Major heads:—

Head of Account and year	Works outlay	Establi- shment charges	Percen- tage of establi- ment 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					
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
1972-73	72.93	1,90.32	1,49.8	37.25	51.1

Head of Account and year	Works outlay	Establi- shment charges	Percen- tage of establi- ment charges to works outlay	Tools and plant charges	Percentage of tools and plant charges to works outlay
	(Rupees in lakhs)			(Rupees in lakhs)	
52. Capital Outlay on Public Works (Financed from Revenues)					
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
1972-73	18.45	4.12	22.3(a)	0.49	2.7
103. Capital Outlay on Public Works (Outside the Revenue Account)					
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
1972-73	4,57.60	44.93	9.8	15.84	3.4
109. Capital Outlay on Other Works					
1970-71	..	..	11.9	(d)	4.2
1971-72	(b)	(c)	12.00	(d)	4.2
1972-73	(b)	(c)			

6. *Suspense transactions*.—The nature of "Suspense" transactions has been explained in note 4 below the Appropriation Accounts of Grant No. XXVII-Irrigation, Navigation, Embankment and Drainage Works.

Break-up of "Suspense" transactions in this grant in 1972-73 is given

-
- (a) Includes, besides *pro-rata* charges, expenditure on special staff.
 (b) Rupees 882 and Rs. 400 only respectively.
 (c) Rupees 105 and Rs. 48 only respectively.
 (d) Rupees 37 and Rs. 17 only respectively.

below together with the opening and closing balances under the different suspense heads:—

Suspense head	Opening balance	Debits during the year (In lakhs of rupees)	Credits during the year	Net actuals	Closing balance
Purchases	—11.81	..	..	..	—11.81
Stock	—1,02.19(a)	5,65.34	6,12.40	—47.06	—1,49.25(a)
Miscellaneous Public Works Advances	1,17.85	1,14.22	1,08.42	5.80	1,23.65
Workshop Suspense	—0.19(a)	..	..	..	—0.19(a)
TOTAL	3.66	6,79.56	7,20.82	—41.26	—37.60

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

GRANT No. XXIX. FAMINE RELIEF

Major head 64. Famine Relief

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted			
Original	10,40,38,000		
Supplementary	10,70,59,000	21,10,97,000	20,08,21,532
			—1,02,75,468
Amount surrendered during the year (March 1973)			77,24,000
Charged			
Original	..		
Supplementary	14,000	14,000	13,897
			—103
Amount surrendered during the year (March 1973)			

Notes and comments

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

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

(i) का. 1. Salaries and Establishment
Items on which Central assistance
is not received

O	10.60	47.06	24.00	—23.06
S	21.13			
R	15.33			

In view of the eventual saving of Rs. 23.06 lakhs, additional funds obtained by supplementary grant on 29th March 1973 for meeting expenditure on (i) salaries due to increase in staff on relief works, migration depots, (ii) additional requirements of petrol, oil, etc., (iii) repair of vehicles, (iv) purchase of vehicles, etc. and re-appropriation on 31st March 1973 proved largely excessive. Reasons for the final saving of Rs. 23.06 lakhs have not been communicated so far (May 1974).

(ii) का. 2. (ii) Flood Relief

S	2,50.00	2,18.00	2,15.60	—2.40
R	—32.00			

Funds were obtained through supplementary grant on 29th March 1973 for flood relief in Sawai Madhopur, Bharatpur, Alwar and Jaipur and for spill over of 1971-72. The provision was reduced by Rs. 32.00 lakhs through re-appropriation on 31st March 1973 due to less requirements. Reasons for the final saving of Rs. 2.40 lakhs have not been communicated so far (May 1974).

(iii) का. 2(i) Famine Relief

III. Plan expenditure

S	1,00.00	50.00	50.00	..
R	—50.00			

The reduction of provision by re-appropriation on 31st March 1973 was based on actual requirements.

2. In the following cases the entire provision remained un-utilised due to transfer of funds from the Central Scheme for Rural Works Programme in Chronically drought affected areas (Non-Plan expenditure)

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
to the Central Scheme for Drought Prone Areas Programme (Plan expenditure) as a result of change of classification:—			
क्र. 5(iii) Central Scheme for Rural Works Programme in Chronically drought affected areas			
Non-Plan expenditure			
(i)I. Through the agency of the Agriculture Department			
O	12.71		
R	—12.71	..	..
(ii)II. Through the agency of the Irrigation Department			
O	2,30.76		
R	—2,30.76	..	..
(iii)III. Through the agency of the Public Works Department			
O	2,73.00		
R	—2,73.00	..	..
(iv)IV. Through the agency of the Forest Department			
O	1,23.90		
R	—1,23.90	..	..
(v)V. Through the agency of the Public Health Engineering Department			
O	1,84.00		
R	—1,84.00	..	..

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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3. The savings were partly counter balanced by excess under other group-heads, important cases of which are given below:—

(i) का. 5(ii) Flood Relief

O	1.20	21.00	21.08	+0.08
R	19.80			

In view of the ultimate excess funds obtained through re-appropriation on 31st March 1973 proved inadequate. Reasons for the final excess of Rs. 0.08 lakh have not been communicated so far (May 1974).

(ii) का. 5(iii) क. Central Scheme for
Drought Prone Areas Programme
Plan expenditure

ii. Through the agency of the
Irrigation Department

R	2,00.76	2,00.76	2,13.53	+12.77
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Funds were obtained by re-appropriation on 31st March 1973 due to change of classification and as per actual requirements. Reasons for the final excess of Rs. 12.77 lakhs have not been communicated so far (May 1974).

(iii) का. 5(iii) क. Central Scheme for
Drought Prone Areas Programme
Plan expenditure

IV. Through the agency of the
Forest Department

R	98.34	98.34	95.02	—3.32
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Funds were obtained by re-appropriation on 31st March 1973 due to change of classification and as per actual requirements.

(iv) का. 2(i) Famine Relief
II. Items eligible for assistance
from Central Government

O	76.00	7,51.58	7,47.96	—3.62
S	5,84.00			
R	91.58			

Additional funds of Rs. 6,75.58 lakhs (supplementary grant

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Rs. 5,84.00 lakhs/re-appropriation Rs. 91.58 lakhs) were obtained for execution of relief works.			
(v) का. 4(ii) Flood Relief			
O	0.10	19.00	17.73
R	18.90		
			—1.27

Funds were obtained through re-appropriation on 31st March 1973 to cover the expenditure on flood relief works.

(vi) का. 5(iii) क. Central Scheme for Drought Prone Areas Programme

Plan expenditure

V. Through the agency of the Public Health Engineering Department

R	92.00	92.00	90.36	—1.64
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Funds were obtained by re-appropriation on 31st March 1973 due to change of classification and as per actual requirements.

(vii) का. 4(i) Famine Relief

I. Items eligible for assistance from Central Government

O	2.00	30.29	30.34	+0.05
R	28.29			

Provision was augmented through re-appropriation on 31st March 1973 for execution of relief works.

4. *Famine Relief Fund Account.*—In 1972-73 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 States 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 1972-73.

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	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Voted</i>				
Original	4,27,96,000	5,10,66,000	5,15,15,375	+4,49,375
Supplementary	82,70,000			
Amount surrendered during the year				—
<i>Charged</i>				
Original	84,000	84,000	62,044	—21,956
Supplementary	..			
Amount surrendered during the year (March 1973)				15,400

Notes and comments

1. Expenditure exceeded the voted grant by Rs. 4,49,375; the excess requires regularisation.

2. The excess occurred mainly under:—

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

2. Gratuities to other employees

O	90.00	1,00.00	1,05.29	+5.29
S	10.00			

(ii) घा. Family Pensions

O	30.00	40.00	42.19	+2.19
S	10.00			

In view of the final excesses, augmentation of funds in both the above cases through supplementary grant on 29th March 1973 as per trend of actuals proved inadequate; the excesses were due to finalisation of more pension cases at the end of the year than anticipated.

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

जा. Pensions under Social Security Scheme

I. Through the agency of Social Welfare Department

O	31.00	38.70	36.97	—1.73
S	9.00			
R	—1.30			

In view of the total saving of Rs. 3.03 lakhs out of which Rs. 1.30 lakhs were reappropriated as per trend of actuals, augmentation of funds by Rs. 9.00 lakhs through supplementary grant on 29th March 1973 owing to popularity of the scheme proved excessive; the final saving of Rs. 1.73 lakhs was due to non-completion of scrutiny of pension cases under the scheme before the close of the financial year.

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

Major head 66. Territorial and Political Pensions

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	5,00,000	5,30,000	5,70,738	+40,738
Supplementary	30,000			
Amount surrendered during the year				..
<i>Notes and comments</i>				

1. Expenditure exceeded the grant by Rs. 40,738; the excess requires regularisation.

2. Excess occurred under:—

Group-head		Total grant (In lakhs of rupees)	Actual expenditure	Excess +
का. Pensions to freedom fighters, their dependents, etc.				
O	5.00	5.30	5.71	+0.41
S	0.30			

Funds were augmented by Rs. 0.30 lakh through supplementary grant for defraying additional expenditure on pensions to freedom-fighters, their dependents, etc. The final excess was due to finalisation of more pension cases at the fag end of the year than anticipated.

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

Major head 67. Privy Purses and Allowances of Indian Rulers

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	8,79,000	9,65,000	8,14,388	—1,50,612
Supplementary	86,000			
Amount surrendered during the year (March 1973)				1,68,200

Notes and comments

Saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
क्र. Privy Purses and Allowances of Rulers of Integrated States and Allowances of their Relatives and Servants			
Integrated States			
O	8.79		
S	0.86		
R	—1.68		
	7.97	8.14	+0.17

Anticipated saving of Rs. 1.68 lakhs was due to non-utilisation of funds by the Collector, Udaipur.

GRANT No. XXXIII. STATIONERY AND PRINTING

Major head 68. Stationery and Printing

Voted	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Original	1,15,53,000		
Supplementary	7,11,000		
	1,22,64,000	1,24,44,561	+1,80,561

Amount surrendered during the year

Charged

Original	2,000		
Supplementary	1,000		
	3,000	1,787	—1,213

Amount surrendered during the year (March 1973)

500

Notes and comments

1. The expenditure exceeded the voted grant by Rs. 1,80,561; the excess requires regularisation.

2. The excess occurred mainly under group-head "क्र. 2-Purchase of Stationery Stores (Rs. 3.02 lakhs)". In view of the ultimate excess, the additional funds obtained by supplementary grant (Rs. 4.50 lakhs) on 29th March 1973 to meet additional expenditure on stationery articles due to increase in demand by the State Electricity Board and the State Government Departments and by re-appropriation (Rs. 0.76 lakh) on 31st March 1973 due to more demand of paper proved inadequate. The final excess of Rs. 2.26 lakhs was due to more purchase of paper through Director General of Supplies and Disposals.

GRANT No. XXXIV. FOREST

Major head 70. Forest

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Voted				
Original	2,87,99,000	2,90,45,000	2,80,47,416	—9,97,534
Supplementary	2,46,000			
Amount surrendered during the year (March 1973)				9,32,200
Charged				
Original	1,000	2,48,000	2,48,089	+89
Supplementary	2,47,000			
Amount surrendered during the year				..

Notes and comments

1. Expenditure exceeded the charged appropriation by Rs. 89; the excess requires regularisation. Excess occurred under group-head "क्र. 1. Subordinate and Expert Staff" was due to payment of decretal charges.

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

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

(i) खा. 2 (i) xxv. Ravine Reclamation

Plan expenditure
Centrally Sponsored Scheme

O	17.60	14.29	14.23	—0.06
R	—3.31			

Out of the total saving of Rs. 3.37 lakhs, anticipated saving of Rs. 3.31 lakhs was due to allocation of less funds by Government of India.

(ii) खा. 2(i) xxvi. Desert Development Programme

Plan Expenditure
Centrally Sponsored Scheme

O	25.26	21.60	23.95	+2.35
R	—3.66			

In view of the final excess of Rs. 2.35 lakhs, the surrender of funds (Rs. 3.66 lakhs) on 31st March 1973 proved excessive. Reasons for the final excess of Rs. 2.35 lakhs have not been communicated so far (May 1974).

GRANT No. XXXV. MISCELLANEOUS

Major head 71. Miscellaneous

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted			
Original	4,18,97,000	6,51,57,000	5,43,46,725
Supplementary	2,32,60,000		
Amount surrendered during the year (March 1973)			10,16,759
Charged			
Original	3,000	8,000	15,624
Supplementary	5,000		
Amount surrendered during the year (March 1973)			3,176

Notes and comments

1. The expenditure exceeded the charged appropriation by Rs. 7,624; the excess requires regularisation.

2. The excess in the charged appropriation occurred under : —

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

ढा. 2. (xvii) Other Items
Charged

O	0.01	..	0.11	+0.11
R	—0.01			

Excess was due to payment of decretal charges without provision of funds.

3. In the voted grant entire provision remained unutilised under the following :—

(i)जा. 15.I. Surcharge on Stamp
Duties

O	5.00			
R	12.55	17.55	..	—17.55

Additional funds of Rs. 12.55 lakhs were obtained through re-appropriation on 31st March 1973 for making more payments to Government of India on account of receipts of surcharge on stamp duties. The saving was due to non-transfer of surcharge on stamp duties to Government of India due to belated receipt of information from the department.

(ii)जा. 15. II. Surcharge on
Entertainment Tax

O	30.00	17.00	..	—17.00
R	—13.00			

Rupees 13.00 lakhs were reappropriated on 31st March 1973 due to less receipts of surcharge on account of entertainment tax, goods and passenger tax. The saving was due to non-transfer of surcharge on entertainment tax to Government of India due to belated receipt of information from the department.

(iii)जा. 15. III. Surcharge on tax for
goods and passenger carried
by Road or in Land Water
Ways

O	90.00	36.37	..	—36.37
R	—53.63			

Saving was due to non-transfer of surcharge to Government of India.

Group-head	Total grant	Actual expenditure	Excess Saving	+ —
		(In lakhs of rupees)		
4. An important case of saving is given below :—				
६। 2. (xv) Civil Administration in the enemy area occupied by Indian Armed Forces				
O	10.00	27.15	3.73	—23.42
R	17.15			

The expenditure did not come up even to the original provision. Additional funds of Rs. 17.15 lakhs obtained through re-appropriation on 31st March 1973 for meeting expenditure on Police Staff and Rajasthan Armed Constabulary Battalians, therefore, proved unnecessary. Reasons for saving of Rs. 23.42 lakhs have not been communicated so far (May 1974).

5. Savings were counterbalanced by excesses under other group-heads, important of which are given below:—

(i) ऋ. State Lotteries

O	64.36	78.84	78.97	+0.13
R	14.48			

Excess of Rs. 14.61 lakhs was mainly due to bumper draw of lotteries.

(ii) ऋ. 2. (ix) Relief to Service-men
Permanently disabled or
dependents of those killed in
action

O	0.40	7.16	7.23	+0.07
R	6.76			

Additional provision of Rs. 6.76 lakhs was obtained through re-appropriation on 31st March 1973 because more sanctions were released than anticipated.

(iii) ऋ. 2. (xii) Scheme of Agricultural
Census

II. Plan expenditure
Centrally Sponsored Scheme

O	5.00	8.42	8.42	..
R	3.42			

The original provision was augmented by Rs. 3.42 lakhs as per sanction received from the Government of India.

6. *Special fund for ex-service men.*—Rules governing the transactions in this fund have since made by the Government. The entire amount of the fund (Rs. 13.40 lakhs) inclusive of the receipts (Rs. 0.06 lakh) during the year 1972-73 was distributed during the year itself.

An account of the transactions of the fund during the year is given in statement no. 16 of Finance Accounts 1972-73.

GRANT No. XXXVI. 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	77,44,000	77,44,000	72,50,856	—4,93,144
Supplementary	..			

Amount surrendered during the
year (March 1973)

3,42,858

Notes and comments

Saving occurred mainly under :—

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

का. 1. (ii) 1. Payment of annuity
in perpetuity in respect
of religious and educa-
tional institutions

O	23.00	20.25	19.61	—0.64
R	—2.75			

Saving of Rs. 3.39 lakhs was due to non-drawal of claims by a number of holders of petty annuity.

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

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

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Original	55,00,000	55,00,000	33,19,841	—21,80,159
Supplementary	..			
Amount surrendered during the year (March 1973)						27,00,000

Notes and comments

Saving of Rs. 21.80 lakhs (40 per cent of the provision) occurred mainly under :—

Group-head		Total grant	Actual expenditure	Excess +
				(In lakhs of rupees)
(i) का. 1. Payment of Compensation by Contingent bills				
O	20.00	6.00	6.09	+0.09
R	—14.00			

Saving of Rs. 14.00 lakhs was mainly due to less drawal of claims by Jagirdars.

(ii) का. 2. Payment through bonds

O	35.00	22.00	27.00	+5.11
R	—13.00			

Anticipated saving was attributed to finalisation of less number of compensation claims than anticipated and because of two posts of Deputy Collector (Jagir) remaining vacant. The final excess of Rs. 5.11 lakhs was attributed to issue of more bonds by the Reserve Bank of India.

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

Major head 94. Capital Outlay on Improvement of Public Health

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	1,16,19,000	1,35,69,000	1,51,48,301	+15,79,301
Supplementary	19,50,000			
Amount surrendered during the year (March 1973)				8,000

Notes and comments

1. Expenditure exceeded the grant by Rs. 15,79,301; the excess requires regularisation.

2. In view of the ultimate excess, Rs. 0.08 lakh surrendered on 31st March 1973 was not available for surrender.

3. Excess occurred mainly under :—

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(i) का. Government Works			
1. Water Supply Schemes			
(i) Expenditure on Original Schemes			
I. Plan expenditure			
O 61.40	59.80	70.76	+10.96
R —1.60			

Excess was mainly due to unexpected receipt of supplies of materials before the close of the financial year.

(ii) डा. Add-Pro-rata expenditure
on Establishment trans-
ferred from "30-Public
Health"

(i) Plan expenditure

O 8.90	11.00	17.76	+6.76
R 2.10			

Additional provision of Rs. 2.10 was obtained through re-appropriation on 31st March 1973 for transfer of more *Pro-rata* expenditure from Major head "30-Public Health" (Grant No. XVII). Excess of Rs. 6.76 lakhs was due to increase in share of expenditure on establishment charges transferred from the "30. Public Health" in proportion to works outlay.

4. Excess was partly off set by saving under other group-heads.

GRANT No. XXXIX. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENTS AND RESEARCH (ALL VOTED)

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Original	17,50,000 |	52,53,000	31,06,696	—21,46,304
Supplementary	35,03,000 |			

Amount surrendered during the year (March 1973)

20,58,000

Notes and comments

1. Saving occurred mainly under :—

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

(i) का. Boring Operations

1. Works executed through the Rajasthan Ground Water Board

(iii) Purchase of Machinery etc.

Non-Plan Expenditure

S	23.93 |	9.35	9.17	—0.18
R	—14.58 |			

Of the total saving of Rs. 14.76 lakhs (61 per cent of original provision) anticipated saving of Rs. 14.58 lakhs was mainly due to non-supply of trucks and rigs.

(ii) का. 1 (i) Construction of State Tube Wells

Plan Expenditure

O	9.37 |	7.00	7.06	+0.06
R	—2.37 |			

Anticipated saving of Rs. 2.37 lakhs was due to non-construction of field channels.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(iii) का. 1 (ii) Ground Water Survey and Investigation Scheme			
S 11.10	1.60	1.46	—0.14
R —9.50			

Out of total saving of Rs. 9.64 lakhs (87 per cent of original provision), anticipated saving of Rs. 9.50 lakhs was due to non-supply of machines.

2. Savings was partly off set by excess under other group-heads mainly under:—

का. 1 (iii) Purchase of Machinery Plan expenditure			
O 8.13	14.00	13.37	—0.63
R 5.87			

Additional provision of Rs. 5.87 lakhs was obtained through re-appropriation for purchase of rigs; reasons for the final saving of Rs. 0.63 lakh have not been communicated so far (May 1974).

GRANT No. XL. 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 3,10,28,000	3,10,34,000	3,01,87,796	—8,46,204
Supplementary 6,000			

Amount surrendered during the year

..

Notes and comments

1. Substantial saving occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(i) ग. Investments in Co-operative Societies			
2. Purchase of Shares			
(ii) Through the Agency of Co-operative Department			
1. Co-operative Societies located in other areas			
O	1,00.00		
R	—33.12	66.88	66.88

Anticipated saving of Rs. 33.12 lakhs was mainly due to less expenditure on share Capital contribution in Co-operative Societies.

(ii) ग.3. Purchase of Debentures			
(i) Debentures floated by Rajasthan State Co-operative Land Development Bank Ltd., Jaipur			
Plan expenditure (Ordinary Debentures)			
O	43.00		
R	—7.00	36.00	35.82 —0.18

Anticipated saving of Rs. 7.00 lakhs was due to less investment in debentures.

(iii) ग.3(ii) Debentures floated by Rajasthan State Co-operative Land Development Bank Ltd., Jaipur			
Plan expenditure			
(Special Scheme of A.R.C. Debentures)			
O	40.00		
R	—26.64	13.36	13.36 ..

Anticipated saving of Rs. 26.64 lakhs (67 per cent of original provision) was due to less investment in debentures.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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2. In the following cases the entire provision remained unutilised due to non-approval of the schemes by Government of India :—

(i) ग. Investment in Co-operative Societies

4. Apex Marketing Societies for housing for Scheduled Castes/Scheduled Tribes

(ii) Centrally Sponsored Scheme

O	10.00	..	..	..
R	—10.00	..	..	..

(ii) ग. 6. Margin Money Requirement of Co-operatives for distribution of Chemical Fertilizers Centrally Sponsored Scheme

O	7.62	..	..	..
R	—7.62	..	..	..

(iii) घ. Other Miscellaneous undertakings

3. Modernisation of Mills

(i) Edward Mills, Beawar

II. Centrally Sponsored Scheme

O	8.00	..	..	..
R	—8.00	..	..	..

3. The savings were counterbalanced by excesses under other group-heads given below :—

(i) का. Investment in Government Commercial and Industrial Undertakings

4. Rajasthan Road Transport Corporation

O	5.00	37.89	40.17	+2.28
R	32.89			

Excess was due to investment of more funds in the share capital of

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

Rajasthan Road Transport Corporation on account of nationalisation of more bus routes than anticipated.

(ii) का.2. Rajasthan Industrial and Mineral Development Corporation

Plan expenditure

O	37.00	54.00	43.33	—10.67
R	17.00			

In view of saving of Rs. 10.67 lakhs augmentation of funds by re-appropriation (Rs. 17.00 lakhs) on 31st March 1973, for investing more funds in the share capital of Rajasthan Industrial and Mineral Development Corporation proved excessive. Reasons for less investment in the share Capital (Rs. 10.67 lakhs) have not been communicated so far (May 1974).

(iii) का.3. Rajasthan Small Industries Corporation

(Plan expenditure)

O	1.50	3.91	3.91	..
R	2.41			

Original provision was augmented by re-appropriation (Rs. 2.41 lakhs) for investing more funds in the share capital of Rajasthan Small Industries Corporation.

(iv) का. Other Miscellaneous Undertakings

3. Modernisation of Mills

(i) Edward Mills, Beawar

I Plan expenditure

R	2.00	2.00	2.00	..
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Provision of Rs. 2.00 lakhs was obtained through re-appropriation for renovation/modernisation of mills.

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

Major head 98. Capital Outlay on Multipurpose River Schemes,

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

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted			
Original	24,61,49,000 |	47,05,22,000	53,23,51,034 +6,18,29,034
Supplementary	22,43,73,000 |		

Amount surrendered during the year (March 1973) 8,78,000

Charged

Original	.. |	1,50,000	1,90,793	+40,793
Supplementary	1,50,000 |			

Amount surrendered during the year (March 1973) 557

Notes and comments

1. Expenditure exceeded the voted grant by Rs. 6,18,29,034 and charged appropriation by Rs. 40,793; the excesses require regularisation.

2. The excess in the charged appropriation occurred under:—

Group-head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving —
100-Capital Outlay etc.			

(i) का. 1(i) Gambheri River Project

1. Works	1.47	1.47	1.72	+0.25
S				

Excess was due to payment of more decretal charges than anticipated.

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

(ii) का. 2. Minor Irrigation Works

(ii) Establishment	..	0.18	+0.18
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Excess was due to payment of decretal charges in satisfaction of decree passed by the court.

3. Excess in the voted grant occurred mainly under :—

98. Capital utlay etc.

- (i) का.1(ii) Expenditure through the
Bhakra Management Board
(iv) Suspense(Net)

O	—2.51	—2.51	0.51	+3.02
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Excess of Rs. 3.02 lakhs was due to receipt of less credits than anticipated under 'Stock' and 'Miscellaneous Public Works Advances'.

(ii) का.2.1. Bhakra Right Bank
Power Project

- (i) Electricity Branch
(Electrical Works)
I. Works

O	2.62	|		
R	—0.49	|	2.13	5.20 +3.07

Reasons for the excess have not been communicated so far(May 1974).

- (iii) का.1(i)I. Productive
i. Unit No.1-Kota Barrage
(ii) Establishment

2. Through the agency of
Finance Department

O	0.06	0.06	4.20	+4.14
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Reasons for the excess have not been communicated so far(May 1974).

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

(iv) अ. 1(ii) I. Unit No.3—Rana
Pratap Sagar Dam
Dam and Appurtenant Works

4. Suspense (Net)				
O	—5.80			
		—6.13	4.10	+10.23
R	—0.33			

Excess was due to (i) clearance of certain credits lying under the sub-head 'Stock' since 1961 (Rs. 2.32 lakhs), (ii) adjustment of temporary imprests by debit to 'Miscellaneous Public Works Advances' instead of works for want of sanctioned estimates (Rs. 2.26 lakhs), (iii) adjustment of recovery from a contractor misclassified previously (Rs. 2.05 lakhs) and (iv) non-clearance of 'Miscellaneous Public Works Advances' to the extent anticipated (Rs. 3.60 lakhs).

(v) अ. 2. Unit No.4-Jawahar
Sagar Power Dam

(i) Dam and Appurtenant Works

1. Works

O	61.94			
S	58.98	1,25.94	1,30.29	+4.35
R	5.02			

Additional provision of Rs. 64.00 lakhs was obtained through supplementary grants (Rs. 58.98 lakhs)/re-appropriation (Rs. 5.02 lakhs) in March 1973; nevertheless, the expenditure exceeded the provision by Rs. 4.35 lakhs; reasons for which have not been communicated so far (May 1974).

(vi) अ. 2(i) 4. Suspense (Net)

O	—51.39			
S	—10.99	—59.87	—55.42	+4.45
R	2.51			

Excess was due to non-clearance of 'Miscellaneous Public Works Advances' to the extent anticipated owing to non-receipt of payment for supplies made to Rajasthan State Electricity Board.

(vii) अ. 2(ii) Production

4. Suspense (Net)

O	—1.65			
S	—7.35	4.25	8.84	+4.59
R	13.25			

Additional funds of Rs. 13.25 lakhs were provided by re-appropriation on 31st March 1973 for adjustment of old bills and payment of cash

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

settlement bills pertaining to workshop etc. The final excess of Rs. 4.59 lakhs was due to requirements of more material for works than anticipated.

4. In the following cases, in view of the ultimate excesses the reduction of provision by re-appropriations to other group-heads on 31st March 1973 proved injudicious:—

(i) ग. 1(i) Irrigation Branch
(Civil Works)

I. Works

O	1,60.67	25.00	5,02.49	+4,77.49
R	—1,35.67			

Reasons for the excess have not been communicated so far (May 1974).

(ii) II. Establishment

O	28.77	2.00	48.40	+46.40
R	—26.77			

Reasons for the excess have not been communicated so far (May 1974).

99. Capital Outlay etc.

(iii) का. 1(1)(i) Expenditure in Rajasthan
Expenditure other than on
Bikaner Lunkaransar Lift
Schemes

1. Works

O	3,87.75	6,69.05	6,85.22	+16.17
S	2,86.94			
R	—5.64			

The excess was due to non-reimbursement of expenditure on Rehabilitation Division by Beas Project authorities and on land levelling Division by the Agriculture Department.

(iv) 2. Establishment

iii. Chief Engineer, Rajasthan
Canal Project

O	79.50	1,18.72	1,31.11	+12.39
S	38.93			
R	0.29			

The excess was mainly due to (i) non-reimbursement of expenditure

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

on Rehabilitation division by Beas Project authorities and on land levelling Division by Agricultural Department (Rs. 3.37 lakhs), (ii) adjustment of Pensionary Charges for the year 1970-71 and 1971-72 (Rs. 6.75 lakhs) and payment of arrears on account of *ad-hoc* relief (Rs. 2.27 lakhs).

(v) का.1 (1)(ii) Expenditure on
Bikaner Lunkaransar Lift
Schemes

1. Works

O	1,81.51				
R	2.44		1,83.95	1,92.87	+8.92

Additional funds were provided through re-appropriation on 31st March 1973 due to increase of Plan ceiling and receipts of Central assistance. The excess of Rs. 8.92 lakhs was mainly due to clearance of unexpected blown sand from channels.

(vi) का.2(1)6. Mahi Project

(i) Unit No.1 Dam

1. Works

O	27.65				
R	—3.00		24.65	1,60.93	+1,36.28

Rupees 3.00 lakhs were surrendered on 31st March 1973 due to reduction of Plan ceiling; reasons for excess of Rs. 1,36.28 lakhs have not been communicated so far (May 1974).

(vii) 2. Establishment

O	5.60	5.60	19.82	+14.22
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Reasons for the excess have not been communicated so far (May 1974).

(viii) 3. Tools and Plant

O	2.00	2.00	4.63	+2.63
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Reasons for the excess have not been communicated so far (May 1974).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(ix) 4. Suspense (Net)			
O	3.00	34.14	+31.14

Reasons for the excess have not been communicated so far (May 1974).

(x) का.2(1)8. *Add-Pro-rata* Charges transferred from head '44'

O	3.70	7.09	+3.39
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The final excess was due to more expenditure on works.

5. In the following cases, substantial expenditure remained wholly uncovered; reasons for which have not been communicated so far (May 1974):--

98. Capital Outlay etc.

(i) का.1(i) Irrigation Branch
(Civil Works)

Tools and Plant	..	2.18	+ 2.18
Suspense (Net)	..	—5.92	—5.92

(ii) का.1(ii) Electrical Branch
(Electrical Works)

Suspense (Net)	..	38.35	+38.35
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(iii) का.2(i) Irrigation Branch
(Civil Works)

Suspense (Net)	..	11,99.55	+11,99.55
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(iv) का.2(ii) Electricity Branch
(Electrical Works)

Suspense (Net)	..	18.95	+18.95
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(v) का.3. Beas Transmission Project

Suspense (Net)	..	60.78	+60.78
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Group-head	Total grant	Actual expenditure	Excess + Saving —
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(In lakhs of rupees)

6. Excess was partly counterbalanced by savings under other group-heads, the more important of which are given below:—

(i) 1(ii) Electrical Branch
(Electrical Works)
I. Works

O	15.29				
S	6,19.01		6,83.00	6.06	—6,76.94
R	48.70				

Additional funds were provided by supplementary grant (Rs. 6,19.01 lakhs) on 29th March 1973 due to Central allocations and re-appropriation (Rs. 48.70 lakhs) on 31st March 1973 due to increase of Plan ceiling and receipts of Central assistance proved largely excessive. Reasons for the final saving of Rs. 6,76.94 lakhs have not been communicated so far (May 1974).

(ii) 2(i) Irrigation Branch
(Civil Works)
I. Works

O	9,00.67				
S	5,21.73		14,22.40	13,80.63	—41.77

Reasons for the saving have not been communicated so far (May 1974).

(iii) II. Establishment

1. Through Beas construction Board

O	93.32				
S	5,41.68		6,35.00	1,08.23	—5,26.77

In view of the eventual saving, augmentation of original provision by Rs. 5,41.68 lakhs through supplementary grant on 29th March 1973 due to Central allocations did not prove justified. Reasons for the final saving of Rs. 5,26.77 lakhs have not been communicated so far (May 1974).

(iv) 1. Beas Transmission Project
I. Works

O	2.50		76.00	4.28	71.72
S	73.50				

In view of the eventual saving of Rs. 71.72 lakhs, the additional funds

Group-head

Total grant

Actual
expenditureExcess +
Saving —

(In lakhs of rupees)

of Rs. 73.50 lakhs obtained through supplementary grant on 29th March 1973 due to Central allocation proved largely excessive. Reasons for the final saving have not been communicated so far (May 1974).

99. Capital Outlay etc.

- (v) का. 1(i)(ii) Expenditure on
Bikaner Lunkaransar
Lift Schemes

4. Suspense (Net)

O	16.10	|			
S	0.65	|	30.99	12.14	—18.85
R	14.24	|			

The saving of Rs. 18.85 lakhs was due to issue of material from old stock to the work, the progress of which was more than anticipated.

7. Entire provision remained unutilised under the following :—

- 98-Capital Outlay etc.
म. 2(ii) Electricity Branch
(Electrical Works)
I Works

S	3.25	3.25	..	—3.25
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Provision was obtained by supplementary grant on 29th March 1973 due to Central allocations. The reasons for the final saving of Rs. 3.25 lakhs have not been communicated so far (May 1974).

8. *Suspense transactions.*—The nature of transactions recorded under the minor head "Suspense" has been explained in note 4 below the Appropriation Accounts of Grant No. XXVII. Irrigation, Navigation, Embankment and Drainage Works.

Break-up of "Suspense" transactions in the grant during 1972-73 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	—1,88.93	5,65.82	7,81.87	—2,16.05	—4,04.98
Stock	6.12	20,81.13	20,60.64	20.49	26.61

Suspense head	Opening balance	Debits during the year	Credits during the year (In lakhs of rupees)	Net actuals	Closing balance
Miscellaneous Public Works Advances	5,57.34	30,37.13	15,72.83	14,64.30	20,21.64
Workshop Suspense	4.60	9.28	8.16	1.12	5.72
TOTAL	3,79.13	56,93.36	44,23.50	12,69.86	16,48.99

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

Purchases	70.13				70.13*
Stock	2,69.02	9,36.14	9,89.99	—53.85	2,15.17
Miscellaneous Public Works Advances	2,06.88	1,92.93	1,16.63	76.30	2,83.18
Workshop Suspense	5.74	8.68	12.35	—3.67	2.07
TOTAL	5,51.77	11,37.75	11,18.97	18.78	5,70.55

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

Purchases	0.05	7.70	2.63	5.07	5.12*
Stock	45.76	82.41	78.38	4.03	40.79
Miscellaneous Public Works Advances	4.79	49.70	28.90	20.80	25.59
Workshop Suspense	1.09	1.53	0.32	1.21	2.30
TOTAL	51.69	1,41.34	1,10.23	31.11	82.80

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

Purchases	1.60				1.60*
Stock	1.62	6.77	9.05	—2.28	—0.66
Miscellaneous Public Works Advances	7.70	0.51	0.18	0.33	8.03
TOTAL	10.92	7.28	9.23	-1.95	8.97

* The debit balance is under investigation.

GRANT No. XLII. 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	6,80,13,000	6,80,14,000	5,28,33,257	—1,51,80,743
Supplementary	1,000			
Amount surrendered during the year (March 1973)				1,24,86,000

Charged

Original	1,000	1,13,000	92,884	—20,116
Supplementary	1,12,000			
Amount surrendered during the year (March 1973)				831

Notes and comments

1. (a) In the following group-heads, the provision remained substantially unutilised. The anticipated savings were surrendered/reappropriated in March 1973, surrender was mainly due to late issue of administrative sanctions for new works and non-finalisation of tenders for works provided for in the budget:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(i) कृ.11. Animal Husbandry			
(i) Plan expenditure			
O	9.62	5.00	6.83
R	—4.62		
The final excess of Rs. 1.83 lakhs was mainly due to accelerated progress of works in Tonk and Jodhpur divisions.			
(ii) खा.11. Centrally Sponsored and Other Schemes			
(i) Roads in Rajasthan Canal Area			
O	90.50	40.00	40.57
R	—50.50		

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(iii)(ii) Construction and Development of Roads of Economic and Inter State Importance			
O 54.40	5.00	4.68	—0.32
R —49.40			

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

(i) का.1. Land Revenue

O 5.70	1.65	1.25	—0.40
R —4.05			

Anticipated saving (Rs. 4.05 lakhs) was due to economy cut imposed by the Government. The final saving of Rs. 0.40 lakh was mainly due to construction of less number of Patwarghars.

(ii) का.2. General Administration

(i) Plan expenditure

O 14.88	10.60	9.13	—1.47
R —4.28			

Anticipated saving (Rs. 4.28 lakhs) was due to late issue of sanction for works. The final saving of Rs. 1.47 lakhs was due to slow progress of works in five divisions.

(iii) का.8. Medical

(iii) Centrally Sponsored and Other Schemes

O 57.93	50.00	42.86	—7.14
R —7.93			

Anticipated saving of Rs. 7.93 lakhs was mainly due to restrictions imposed by the Medical Department. The final saving of Rs. 7.14 lakhs was mainly due to slow progress of works in three divisions.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(iv) का. 11. Animal Husbandry Non-Plan expenditure			
O 4.57	1.25	0.57	—0.68
R —3.32			

The saving was due to restrictions imposed by the Planning Commission on non-Plan Building works (Rs. 3.32 lakhs) and slow progress of works in three divisions (Rs. 0.68 lakh).

(v) का. 12. Industries				
(ii) Centrally Sponsored and Other Schemes				
R 3.00	3.00	0.71	—2.29	

In view of the eventual saving of Rs. 2.29 lakhs, the funds obtained by re-appropriation on 31st March 1973 was largely excessive. The saving was due to slow progress of works in two divisions.

(vi) का. 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 41.76	47.87	37.42	—10.45
R 6.11			

In view of the eventual saving of Rs. 10.45 lakhs, additional funds (Rs. 6.11 lakhs) obtained by re-appropriation on 31st March 1973 was unnecessary. The final saving of Rs. 10.45 lakhs was mainly due to less expenditure on works.

(vii) का. 2. Tools and Plant

(i) Plan expenditure

O 18.49	16.89	13.19	—3.70
R —1.60			

Anticipated saving of Rs. 1.60 lakhs was attributed to actual

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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calculations on works. The final saving of Rs. 3.70 lakhs was mainly due to less expenditure on works.

(viii) का. 3. Administration of Justice

O	10.59	6.90	6.78	—0.12
R	—3.69			

(ix) का. 6. Scientific Departments

(ii) Non-Plan expenditure

O	10.00			
R	—10.00			

(x) का. 7. Education

(i) Non-Plan expenditure

O	2.40	0.50	0.32	—0.1
R	—1.90			

The anticipated saving in the above cases, reappropriated to other group-heads on 31st March 1973 was mainly due to restriction imposed by Planning Commission on non-Plan Building works.

2. In the cases mentioned below, reduction of provision by surrender/re-appropriation of funds proved excessive.

(i) का. 9. Co-operation
Plan expenditure

O	2.63	0.25	0.50	+0.25
R	—2.38			

Anticipated saving of Rs. 2.38 lakhs was attributed to change in Plan allocation.

(ii) का. 15. (i) Social Welfare

Plan expenditure

O	4.22	1.40	1.86	+0.46
R	—2.82			

The anticipated saving of Rs. 2.82 lakhs was attributed to late issue

Group-head

Total grant

Actual
expenditureExcess +
Saving—

(In lakhs of rupees)

of sanction. The final excess of Rs. 0.46 lakh was due to accelerated progress of works in two divisions.

(iii) का. 15(v) Other Departments

(ii) Non-Plan expenditure

O	3.10	|			
S	0.01	|	1.00	1.01	+0.01
R	-2.11	|			

Anticipated saving of Rs. 2.11 lakhs was mainly due to non-decision of site and design for state monument.

(iv) खा. Original Works Communications.

Plan expenditure

(iii) Other Works—

For creation of larger
employment opportunities

O	88.35	|	77.25	77.87	+0.62
R	-11.10	|			

Anticipated saving of Rs. 11.10 lakhs was due to the ceiling fixed by Government of India.

3. The savings were counterbalanced by excesses under other group-heads given below:—

(i) का. 5. Police

(ii) Residential Buildings

O	23.00	|	28.00	28.39	+0.39
R	5.00	|			

Augmentation of funds by re-appropriation on 31st March 1973 was mainly due to fresh sanction issued against loan received from Government of India.

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

(ii) का. 7. Education

(ii) Plan expenditure

O	21.40	|	24.90	25.30	+0.40
R	3.50				

Additional fund of Rs. 3.50 lakhs was provided by re-appropriation on 31st March 1973 mainly due to fresh sanction issued during the year.

(iii) का. 8. Medical

(ii) Plan expenditure

O	41.20	|	51.38	47.39	—3.99
R	10.18				

In view of saving of Rs. 3.99 lakhs additional funds of Rs. 10.18 lakhs provided through re-appropriation on 31st March 1973 proved excessive. The final saving of Rs. 3.99 lakhs was mainly due to non-availability of cement.

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

Major head 109. Capital Outlay on Other Works

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	2,000	2,000	465	—1,535
Supplementary	..			

Amount surrendered during the year (March 1973)

1,525

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

Major head 120. Payments of Commuted Value of Pensions

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	18,00,000	30,00,000	29,96,139	—3,861
Supplementary	12,00,000			
Amount surrendered during the year				..

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

Major Head 124. Capital Outlay on Schemes of Government Trading

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted				
Original	8,95,68,000	10,10,88,000	9,14,49,018	—96,38,982
Supplementary	1,15,20,000			
Amount surrendered during the year (March 1973)				17,52,589
Charged				
Original	10,000	28,000	26,426	—1,574
Supplementary	18,000			
Amount surrendered during the year (March 1973)				354

Notes and comments

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(i) डा. Scheme for departmental working of Jhamar Kotra Rock-Phosphate			
O	2,78.93	1,13.24	1,12.75
R	1,65.69		—0.49

Of the total saving of Rs. 1,66.18 lakhs, anticipated saving of Rs. 1,65.69 (re-appropriation Rs. 1,48.17 lakhs/surrender Rs. 17.52 lakhs) was due to some posts kept vacant (Rs. 2.20 lakhs); less production of rock phosphate (Rs. 1,04.02 lakhs); non-purchase of machines (Rs. 58.00 lakhs) and non-employment of work charged staff (Rs. 1.47 lakhs).

- (ii) गा.2. Purchase of Fertilizers

O	50.00			
S	1,15.00	1,68.00	93.58	—74.42
R	3.00			

In view of the ultimate saving, additional fund of Rs. 1,15.00 lakhs obtained through supplementary grant on 29th March 1973 for purchase of more fertilizers proved largely excessive. The final saving (Rs. 74.42 lakhs) was due to non-receipt of debit raised by the Pay and Accounts Officer, New Delhi.

2. A portion of the savings was reappropriated to other group-heads to meet excesses, more important cases are shown below :—

- (i) का.1. Procurement, Distribution and Price Control

O	56.32	92.83	94.26	+1.43
R	36.51			

Additional funds of Rs. 36.51 lakhs were obtained through re-appropriation on 31st March 1973 for finalising (i) old claims of Food Corporation of India and payment of sales-tax (Rs. 14.15 lakhs); (ii) payment of transportation charges (Rs. 14.00 lakhs) and of old bills of warehouses etc. (Rs. 3.00 lakhs); (iii) additional provision for pay of officers (Rs. 1.12 lakhs); (iv) additional expenditure under travelling allowance because of increase in rates of daily allowance (Rs. 1.00 lakhs); (v) payment of house rent allowance newly granted to Government servants residing in seven districts (Rs. 0.67 lakh); (vi) additional expenditure on medical reimbursement and other allowances (Rs. 0.70 lakh) and (vii) payment of *ad-hoc*.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+ —
relief sanctioned after submission of budget estimates (Rs. 1.87 lakhs). The final excess of Rs. 1.43 lakhs was due to incurring of more expenditure in transporting the foodgrains to the interior parts of the state as a result of imposition of control on wheat and sugar.				

(ii) ग. 1. Purchase of Seeds

O	50.00	90.00	37.04	—2.96
R	40.00			

Additional funds of Rs. 40.00 lakhs were obtained by re-appropriation on 31st March 1973 for purchase and distribution of more seeds. The final saving (Rs. 2.96 lakhs) was due to less expenditure on transportation than anticipated.

(iii) ग. 3. Scheme for Purchase and distribution of insecticides and plant protection equipments

O	24.00	32.00	34.87	+2.87
R	8.00			

In view of ultimate excess of Rs. 2.87 lakhs, additional funds (Rs. 8.00 lakhs) obtained by re-appropriation on 31st March 1973 for purchase of insecticides proved inadequate.

(iv) छ. State Woollen Mills, Bikaner

O	56.94	66.62	64.50	—2.12
R	9.68			

Additional funds of Rs. 9.68 lakhs were obtained by re-appropriation on 31st March 1973 due to increased activities of the mills in production of sales. The final saving of Rs. 2.12 lakhs was mainly due to non- receipt of imported spares.

PUBLIC DEBT (ALL CHARGED)

Major head O. Public Debt

	Total appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+ —
Original	3,04,05,47,000	1,93,23,78,298	—1,10,81,68,702	
Supplementary	..			

Amount surrendered during the
year (March 1973)

1,05,06,51,000

Notes and comments

1. Saving occurred mainly under :—

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

का. Debt raised in India

3. Loans from the Central Government

(i) Loans

O	1,36,52.45 |	52,01.06	46,42.10	—5,58.96
R	—84,51.39 |			

Total saving of Rs. 90,10.35 lakhs (66 per cent of original provision) was mainly due to (i) less receipt of expected Ways and Means Advance and non-repayment of Rs. 84.00 lakhs of an adjusted Ways and Means Advance of Rs. 4,00.33 lakhs and (ii) non-adjustment of Rs. 1.26 crores out of the monthly regular repayments in March 1973.

2. Saving under the following group-heads occurred mainly due to non-drawal of amount by certain subscribers to the loans:—

(i) का. 1. Permanent Debt

(i) Loans bearing Interest

I. 4½% Rajasthan State Development Loan, 1972

O	4,49.20 |	4,29.15	4,29.99	+0.84
R	—20.05 |			

(ii) II. Rajasthan Jagir Resumption Compensation and Rehabilitation Bonds

O	1,80.00 |	1,75.00	1,68.01	—6.99
R	—5.00 |			

(iii) (ii) Other Loans
Loans not bearing interest
Expired loans

III. 4¼% Rajasthan State Development Loan, 1970

O	4.30 |	1.83	1.49	—0.34
R	—2.47 |			

(iv) 2. Floating Debt

O	1,60,29.00 |	1,40,00.00	1,39,90.36	—9.64
R	—20,29.00 |			

In the above case, anticipated saving of Rs. 20,29.00 lakhs was due to gross volume of transaction with Reserve Bank of India remaining less than

anticipated. The final saving of Rs. 9.64 lakhs was attributed by Government to unforeseen and uncertain character of transaction which depend upon overall budgetary position of the State Government.

3. Savings were partly off set by excess under other group-heads.

GRANT No. XLVI. 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	17,49,05,000	22,60,54,000	25,12,16,212
Supplementary	5,11,49,000		
Amount surrendered during the year (March 1973)			+2,51,62,212
			1,60,01,706

Notes and comments

1. Expenditure exceeded the grant by Rs. 2,51,62,212; the excess requires regularisation.

2. In view of the ultimate excess, Rs. 1,60.02 lakhs surrendered on 31st March 1973 were not available for surrender; supplementary grant of Rs. 5,11.49 lakhs obtained on 29th March 1973 proved inadequate.

3. Excesses occurred mainly under :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(i) का. 8 (i) Loans to State Electricity Board			
I. Plan expenditure			
O	9,54.47	-9,05.47	14,01.94
R	-49.00		
			+4,96.47

In view of the ultimate excess of Rs. 4,96.47 lakhs, the reduction of provision (Rs. 49.00 lakhs) by re-appropriation on 31st March 1973 due to re-allocation in Plan ceiling was not justified. The excess of Rs. 4,96.47 lakhs was attributed mainly to incurring of more expenditure on Beas Project without provision.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(ii) का. 1(ii) Other items			
O	0.01	2.67	2.67 ..
R	2.66		

The original provision was augmented by re-appropriation on 31st March 1973 for grant of loans to municipalities to facilitate disbursement of salaries to the members of staff.

(iii) का. 4(vii) Loans for Establishment of Cold Storage

R	2.34	2.34	2.34 ..
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Provision of Rs. 2.34 lakhs was made by re-appropriation on 31st March 1973 on the basis of assistance received from the National Co-operative Development Corporation.

(iv) का. 7. Advances to Cultivators
(i) Famine Advances

O	1.00			
S	20.92	1,00.00	94.75	—5.25
R	78.08			

The original provision was augmented through supplementary grant (Rs. 20.92 lakhs)/re-appropriation (Rs. 78.08 lakhs) for meeting the likely expenditure on flood/famine affected areas. The reasons for final saving of Rs. 5.25 lakhs have not been communicated so far (May 1974).

4. The excess was partly off set by savings mainly under the following group-heads:—

(i) का. 1(i) Loans in connection with the Development Schemes

1. Non-Plan expenditure

O	34.55	27.44	25.11	—2.33
R	—7.11			

Anticipated saving of Rs. 7.11 lakhs was due to change in the terms of repayment of loans to Life Insurance Corporation. Reasons for the final saving of Rs. 2.33 lakhs have not been communicated so far (May 1974).

Group-head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(ii) क. 2(i) i. Short term loans			
Non-Plan expenditure			
O 83.00			
R —81.06	1.94	0.47	—1.47

Out of total saving of Rs. 82.53 lakhs (99 per cent of original provision), anticipated saving of Rs. 81.06 lakhs was due to (i) non-transfer of funds to panchayat samitis (Rs. 48.30 lakhs) and (ii) less adjustment of the cost of seeds, fertilisers etc. by panchayat samitis (Rs. 32.76 lakhs). The final saving of Rs. 1.47 lakhs was due to less adjustment of transportation charges than anticipated.

(iii) क. 3(i) Land Acquisition and Development Schemes
(Plan expenditure)

O 22.00			
R —6.00	16.00	16.00	..

Anticipated saving of Rs. 6.00 lakhs was due to reduction in Plan ceiling.

(iv) क. 4. III (i) Loans to Rajasthan State Co-operative Bank Ltd.
(Centrally Sponsored Scheme)

O 10.00			
R —7.50	2.50	2.50	..

Anticipated saving of Rs. 7.50 lakhs was due to less assistance received from Government of India.

(v) क. 6. Loans and Advances to Displaced persons

O 8.75			
R —7.78	0.97	0.22	—0.75

Saving of Rs. 7.78 lakhs was due to (i) non-payment of housing and business loans to Burma repatriates (Rs. 4.75 lakhs) and (ii) non-adjustment of the cost of houses and shops initially debitable to the head "109-Capital Outlay on Other Works" (Rs. 3.03 lakhs).

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(vi) का. 8(i) Loans to State Electricity Board			

II. Centrally Sponsored Scheme

O	1,14.85 |			
S	2,67.49 |	3,43.44	2,78.94	—64.50
R	—38.90 |			

In view of the total saving of Rs. 1,03.40 lakhs, additional funds of Rs. 2,67.49 lakhs obtained through supplementary grant on 31st March 1973 proved excessive. Anticipated saving of Rs. 38.90 lakhs was due to less receipt of assistance from Government of India for Inter-State transmission lines. The final saving of Rs. 64.50 lakhs was due to non-entertainment in audit of belated sanction (issued on 31st March 1973) for payment of loan to Rajasthan State Electricity Board.

(vii) का. 9(viii) Loans for Low Income Group Housing Scheme

Plan expenditure

O	51.00 |			
		34.00	34.67	+0.67
R	—17.00 |			

Anticipated saving of Rs. 17.00 lakhs was due to reduction in Plan ceiling.

(viii) का. 9(xviii) Loans for Integrated Dry Land Agricultural Development Scheme

(Centrally Sponsored)

O	43.96 |			
		14.65	9.84	—4.81
R	—29.31 |			

Anticipated saving of Rs. 29.31 lakhs was due to less demand and late sanction of the Kumbalgarh Project. The final saving of Rs. 4.81 lakhs was mainly due to non-receipt of Government sanction for grant of loan to Osian Project.

5. The entire provision was surrendered/re-appropriated on 31st March

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
1973 under the following group-heads :—			
(i) का. 2. (iv) Famine Advances			
S	20.85	|	..
R	—20.85	|	..
Saving was due to non-transfer of funds to panchayat samitis.			
(ii) का. 4. (vi) Loans to Co-operative Societies for purchase of Threshers			
S	6.12	|	..
R	—6.12	|	..
Saving was due to late sanction of the amount.			
(iii) का. 8 (iii) Loans to State Industrial and Mineral Development Corporation Ltd.			
I. Plan expenditure			
O	10.00	|	..
R	—10.00	|	..
Saving was due to conversion of loan into grant.			
(iv) का. 9. (xiv) Animal Husbandry (Centrally Sponsored)			
S	3.00	|	..
R	—3.00	|	..
Saving was due to non-implementation of the scheme.			
(v) का. 9 (xvii) Taccavi Advances to Unemployed Swarankars			
O	3.00	|	..
R	—3.00	|	..
Saving was due to not advancing of further loans to Swarankars in view of poor recovery.			
(vi) का. 9 (xxii) Loans to University of Jodhpur			
S	2.50	|	..
R	—2.50	|	..
Reasons for saving of Rs. 2.50 lakhs have not been communicated so far (May 1974).			

APPENDIX

(Referred to in sub-para 5 below the summary of Appropriation Accounts by Grants and Appropriation at page 12)

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	21,64,000	22,86,675	+1,22,675
VIII. Parliament, State/Union Territory Legislature	16,35,000	30,40,323	+14,05,323
IX. General Administration	3,09,000	1,68,912	—1,40,088
XII. Police	87,12,000	1,14,25,772	+27,13,772
XIII. Miscellaneous Departments	65,34,000	70,58,004	+5,24,004
XV. Education	2,22,000	73,984	—1,48,016
XVII. Public Health	1,08,12,000	1,82,46,828	+74,34,828
XIX. Agriculture	8,00,000	24,071	—7,75,929
XX. Animal Husbandry	3,00,000	..	—3,00,000
XXV. Miscellaneous Social and Developmental Organisa- tions	2,54,000	..	—2,54,000
XXVI. Multipurpose River Schemes	36,75,000	26,82,246	—9,92,754
XXVII. Irrigation, Navigation, Embankment and Drainage Works(Commercial and Non-Commercial)	2,12,39,000	55,71,559	—1,56,67,441
XXVIII. Public Works	2,63,71,000	2,37,61,983	—26,09,017

Number and name of grant or appropriation	Budget estimates	Actuals	Actuals compared with Budget estimates More(+) Less(—)
	Rs.	Rs.	Rs.
XXIX. Famine Relief	1,08,00,000	1,08,00,000	..
XXX. Pensions and other Retirement Benefits and Commutation of Pensions	4,000	..	—4,000
XXXIII. Stationery and Printing	14,00,000	12,70,875	—1,29,125
XXXV. Miscellaneous	14,37,000	3,54,667	—10,82,333
XXXIX. Capital Outlay on Schemes of Agricultural Improvement and Research	..	23,74,597	+23,74,597
XL. Capital Outlay on Industrial and Economic Development	..	2,48,514	+2,48,514
XLI. Capital Outlay on Multi-Purpose River Schemes and Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial and Non-Commercial)	5,91,77,000	16,72,27,612	+10,80,50,612
XLII. Capital Outlay on Public Works	2,96,65,000	2,72,81,697	—23,83,303
XLIII. Capital Outlay on Other Works	4,00,000	..	—4,00,000
XLIV. Payments of Commuted Value of Pensions	18,00,000	29,96,139	+11,96,139
XLV. Capital Outlay on Schemes of Government Trading	11,76,45,000	10,61,87,693	—1,14,57,307
TOTAL	30,53,55,000	39,30,82,151	+8,77,27,151

ERRATA

Appropriation Accounts 1972-73 of the Government of Rajasthan

Page	Reference	For	Read
8	Grant No. XXXIX column 4	21,46,30	21,46,304
9	Grant No. XLI	Capita Outlay	Capital Outlay
13	Grant No. I-Charged Amount surrendered during the year	—2,800	2,800
14	Group-head 'ख' (i) Preventive Force column 1	15.30	15.39
15	Grant No. IV—Voted column 2	12,38,554	1,12,38,554
21	Grant No. X Notes and comments line 1	Delete '1'	
25	Group-head (i) ग -3 (i) Grants-in-aid to Panchayat Samitis IV. Centrally Sponsored Schemes	O	S
27	Line 2 below headings	(In lakhs of rupees)	(In lakhs of rupees)
30	Explanation below Group-head (vi) च. 2. Inspection (ii) Plan expenditure-line 3	State	state
31	Grant No. XVI Medical Notes and comments line 3	Establisbment	Establishment
42	Explanation below group-head द. 2. Grant-in-aid to University of Udaipur line 2	Match	March
43	Headings column 4	Exces	Excess
47	Explanation below group-head (i) ग. 2 line 1	origin	original
54	Line 1 below headings	en oll d	enrolled
54	Explanation below group-head (iv) डा (i) line 2	major head	Major head
58	Explanation below group-head (ii) डा. 2 (v) line 1	Provisions	Provision
62	Explanation below group-head (i) च. 2 (i) (iv) 1. line 4	comwnnicated	communicated
66	Item 6 major head 100	Capital outlay	Capital Outlay
69	Line 1 below headings Line 6	on Railways	in Railways.

1	2	3	4
83	Grant No. XXXIV. Voted column 3	—9,97,534	—9,97,584
85	Headings below Notes and comments	Excees	Excess
85	Group-head (iii) जा. 15. III.	in Land	inland
86	Explanation below group-head टा. 2 (xv) line 4	Battalians	Battalions
87	6. Special fund for ex-service men line 2	since made	since been made
88	Group-head (ii) का. 2. column 2	27.00	27.11
89	Explanation below group-head (ii) डा. (i) line 1	Rs. 2.10 was	Rs. 2.10 lakhs was
90	Grant No. XXXIX Nomenclature of major head line 2 line 3	IMPROVEMENTS	IMPROVEMENT
91	Note 2 line 1	Savings	Saving
96	Note 3 Nomenclature of major head 98	Capital utlay	Capital Outlay
97	Explanation below group-head (v) खा. 2 (i) line 2	grants	grant
101	Group-head (iv) गा. 1 column 3	71.72	—71.72
103	Table (iii) 99 figures against stock column 6	40.79	49.79
104	Explanation below group-head (i) का. 11 (i) line 2	woks	works
105	Explanation below group-head (ii) का. 2 (i) line 1	sacntion	sanction
107	Figures against group-head (x) का. 7 (i) column 3	—0.1	—0.18
111	Group-head (i) डा. figures against R	1,65.69	—1,65.69
	Explanation below this group-head line 2	Rs. 1,65.69	Rs. 1,65.69 lakhs
	Explanation below group- head (i) का. 1 line 7	(Rs. 1.00 lakhs)	(Rs. 1.00 lakh)
112	Explanation below group-head (iv) छा. line 3	of	and



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