

34

H.A.D. Section

GOVERNMENT OF RAJASTHAN

FINANCE ACCOUNTS

✓ 1951-52

AND

THE AUDIT REPORT
1952.



JAIPUR :

PRINTED AT THE GOVERNMENT PRESS,
1953.

ERRATA

Finance Accounts, Government of Rajasthan for 1951-52 and the Audit Report thereon.

Page No. 1	Reference to Para, line, etc., 2	For 3	Read 4
(ii)	Appendix	120-125	120-124
21.	Para 10, line 5	6.87.10	6,87.10
23.	Second line of the page	3 percent	3½ per cent
	Line 13	repyment	repayment
	Line 24	1953 54	1953-54.
	Para 12, line 10	thr u h	through
	.. ..	Sta e	State
27.	Line 18	Para (iv)	Para 12 (iv)
	Line 19	Accunts	Accounts
	Line 19	1950 51	1950-51
	Line 20	in imate	intimate
29.	1st Note, third line	per-integration	pre-integration
30.	Para 15, fourth Sub-para, line 3	foll wing Sta- tements	following sta- tement
	Para 15, fifth Sub-para, line 2	Delete the words : “estimated to cost rupees one lakh or more”	
34.	Last line of the page	27-30	27-29
36.	Major head XXII—Col. 1	convict	Convict
39.	XLIII—Transfers from Famine Relief Fund.		
	Col. 1	Relief	Relief
	J—Misc. Col. 3	Misellaneous	Miscellaneous
58.	22—Interest on Debt, etc., 1st line Col. 1	et .	etc.
	Line 10, Col. 1	—5 000	—50,000
	Line 11, Col. 1	90,000	—90,000
67.	56—Stationery & Printing—I— Stationery	Stationary	Stationery
68.	57—Misc. Loss by Exchange on local transactions	t an actions	transactions
	63—Extraordinary Charges, Line 2	contr l	control

1	2	3	4
121.	Item 20, Col. 4	2,34,530	—2,34,530
	Item 20, Col. 6	(b)	(a)
	Item 22, Col. 3	1,0,438	1,08,438
	Item 22, Col. 4	23,62	23,662
124.	Item 6, Col. 1	Election	Erection
	Item 8, Col. 6	101,2,000	10,12,000
	Item 9, Col. 1	Die el	Diesel
	Item 12, Col. 6	()	(b)
	Total Col. 6	18,46,50	18,46,350
	Total 81-A—Col. 5	10,35,98	10,35,098
	Total 81-A—Col. 6	27,2,59	27,21,599
	Notes below the page—		
	(a)	e timate	estimate
	(b)	Revi ed	Revised
125.	Capital outlay on—		
	Civil Works	18,19,7,76	18,19,71,76
	Industrial Development	18,9,75,76	18,19,75,76
	Irrigation	18,9,	18,19
	Certificate of the Comptroller & Auditor General	1	
	Commitments	1251	124
	Contingency Fund	8,18,19,3,77,79	8,18,19,33,77,79
126.	Important variation from Budget estimates	Read “ Important variations from Budget Estimates ”	

FINANCE ACCOUNTS GOVERNMENT OF RAJASTHAN, 1951-52.

TABLE OF CONTENTS

Reference to
Para *Page*

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA	..	1
A—GENERAL FINANCE ACCOUNTS.		

I—REPORT.

Introductory	1—3	2-3
Summary of the transactions for 1951-52	4	4-9
Important variations from Budget Estimates	5	10-16
Revenue position of Government-General Remarks	6	17
Capital Outlay outside the Revenue Account—		
Progressive Capital Outlay	7	18-19
Financial results of Irrigation Works	8	20
Expenditure on important Capital Projects under construction	9	21
Commitments	10	21
Net Position—General Statement	11—12	22-23
Guarantees given by the Government of Rajasthan in respect of loans raised by Local Bodies, etc.	13	24-25
Balance	14	26-29
Summary of general Financial Position	15	30

II—ACCOUNTS.

No. 1—Percentage distribution of Revenue and Expenditure		31-32
No. 2—General Abstract of receipts and disbursements ..		33-34
No. 3—Summary of revenue and expenditure by major heads		35-41
No. 4—Statement showing the distribution between charged and authorised expenditure		42-43
No. 5—Detailed account of revenue by minor heads ..		44-53
No. 6—Detailed account of expenditure by minor heads ..		54-72
No. 7—Statement of capital expenditure outside the revenue account during and to end of the year ..		73-77

TABLE OF CONTENTS.—*Concl'd.*

B—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.

I—REPORT.

	Para	Page
Introductory	1-2	78
Review of balances—		
General statement of balances	3-4	79-80
Sections A to M etc.—Government Account ..	5	80
Section N—Public Debt	6-8	80-82
Section R—Loans and Advances by State Governments	9-11	82-85
Contingency Fund	12	85
Section O—Unfunded Debt	13-21	85-87
Section P—Deposits and Advances	22-89	87-105
Section S—Remittances	90-97	105-107
Section V—Cash Balance	98	107

II—ACCOUNTS.

No. 1—Summary of receipts and disbursements by major heads	108-110
No. 2—Statement showing the capital and other expenditure (outside the revenue account) to end of the year 1951-52 and the principal sources from which funds were provided for that expenditure	111-112
No. 3—Statement of debt and other interest-bearing obligations showing the additions to and discharges of debt, etc., during the year and the amount of debt, etc., at the commencement and close of the year	113
No. 4—Statement showing the application in the year of the sums appropriated from the Consolidated Fund of Rajasthan or received from other sources, on account of the several funds	114-117
No. 5—Statement of loans and advances showing the amounts advanced and repaid, interest received during the year and balances of such loans and advances at the commencement and close of the year	118-119
Appendix—Statement showing the details of commitments at the end of the year	120-12
Index	125-12

**Finance Accounts of the Government of Rajasthan
for the Year 1951-52 and the Report of the
Comptroller and Auditor General of India.**

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of Rajasthan for the year 1951-52 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of Rajasthan for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Rajasthan as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 151(2) of the Constitution of India, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to His Highness the Rajpramukh to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1951-52 which as Comptroller and Auditor General I am required to audit, have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Rajasthan for the year 1951-52.

New Delhi,

A. K. CHANDA,

The } Comptroller and Auditor General of India.

1st No. 954

A—GENERAL FINANCE ACCOUNTS.

1. REPORT.

INTRODUCTORY.

Main Divisions of Accounts—

1. The Government accounts are kept in the following three parts :—

Part I—Consolidated Fund of the State of Rajasthan.

Part II—Contingency Fund of the State of Rajasthan.

Part III—Public Account of the State of Rajasthan.

In part I of the Account, there are three main divisions, namely :—

(1) Revenue ;

(2) Capital ; and

(3) Debt (Comprising Public Debt and Loans and Advances).

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions by payment of the Capitalised Value. It also includes receipts of a Capital nature intended to be applied as a set-off to Capital expenditure. The third division comprises loans raised by Government—loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means advances) as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government” together with repayments of the former and recoveries of the latter.

In Part II of the Account are recorded the transactions connected with the Contingency Fund set up by the Government of Rajasthan under Article 267(2) of the Constitution of India.

In Part III of the Account, there are two main divisions, namely :—

(1) Debt (other than those included in Part I) and Deposits ; and

(2) Remittances.

The first division comprises receipts and payments, other than those falling under Debt-heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

2. *Sections and Heads of Accounts.*—Within each of the divisions mentioned above, the transactions are grouped into Sections which are further subdivided into Major heads of Account. The Sections are distinguished by letter of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance heads, though these are also arranged in Sections.

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads, and Detailed heads. Under each of these heads, the expenditure is shown distributed between charged and authorised. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the State while the rest is deposited with certain Banks (see paragraph 14 (i) on page 27) carrying on Government business in the State. Apart from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserve are invested in short-term securities of the Government of India. As it is a difficult and complicated process to split up the balances into 'Consolidated Fund' and 'Public Account', it has been decided for the present to have as hitherto one single balance for all the three parts, viz., Consolidated Fund, Contingency Fund and Public Account in so far as 1951-52 Accounts are concerned.

Throughout this part of the report the amounts shown represent thousands of Rupees unless the contrary is specifically indicated).

SUMMARY OF THE TRANSACTIONS FOR 1951-52.

4. A Summary of the detailed transactions during the year under report as compared with the budget for the year is given in the sub-joined statement :—

Receipts.	Budget Estimates, 1951-52	3	4	5	6	Actuals, 1951-52		9	10
						Disbursements. Estimates, 1951-52	Budget		
			More (+) Less (-)				Out of Conso- lidated Fund.	Out of Conting- ency Fund.	Variations between columns 6 & 7 More (+) Less (-)
1	2	3	4	5	6	7	8	9	10

PART I.—CONSOLIDATED FUND

(I) Revenue.

DIRECT DEMANDS ON THE REVENUE—

Principal Heads of Revenue—

Union Duties Taxes on Income other than Cor- poration Tax Land Revenue State Excise Duties Stamps Forest Registration Receipts under Motor Vehicles Acts	62,00	..	-62,00	Union Excise Duties Taxes on Income other than Cor- poration Tax Land Revenue State Excise Duties Stamps Forest Registration Charges on ac- count of Motor Vehicles Acts	..	..	..	..	..
Union Excise Duties Taxes on Income other than Cor- poration Tax Land Revenue State Excise Duties Stamps Forest Registration Receipts under Motor Vehicles Acts	62,00	..	-62,00	Union Excise Duties Taxes on Income other than Cor- poration Tax Land Revenue State Excise Duties Stamps Forest Registration Charges on ac- count of Motor Vehicles Acts	..	..	..	..	..
	42,00	12,53	-29,47		..	..	..	..	..
	4,09,72	3,15,32	-94,40		92,00	89,40	..	89,40	-2,60
	2,98,40	2,98,86	+46		37,25	21,90	..	21,90	-15,35
	42,00	47,33	+5,33		1,75	93	..	93	-82
	40,93	39,62	-1,31		28,50	29,86	..	29,86	+1,36
	2,60	3,66	+1,06		1,70	1,08	..	1,08	-62
	23,50	24,76	+1,26		..	..	..	..	..

Other Taxes and Duties ..	4,21,42	4,20,45	-97	Other Taxes and Duties ..	68,02	60,11	..	60,11	-7,91
TOTAL-Principal Heads ..	13,42,57	11,62,53	-1,80,04	TOTAL-Direct Demands on the Revenue ..	2,29,22	2,03,28	..	2,03,28	-25,94
Irrigation-Net Receipts ..	15,63	18,51	+2,88	Irrigation ..	65,00	46,46	..	46,46	-18,54
Debt Services ..	69,50	46,55	-22,95	Debt Services ..	25,00	20,29	..	20,29	-4,71
Civil Administra- tion ..	1,16,05	1,38,68	+22,63	Civil Adminis- tration ..	9,75,93	9,63,80	..	9,63,80	-12,13
Civil Works and Miscellaneous Public Improve- ments ..	6,16	8,78	+2,62	Civil Works and Miscellaneous Public Improve- ments ..	1,14,00	88,22	..	88,22	-25,78
Electricity Schemes- Net Receipts ..	..	-30,72	-30,72	Electricity Schemes ..	..	90	..	90	+90
Miscellaneous ..	7,15	1,31,72	+1,24,57	Miscellaneous ..	1,61,02	1,97,80	..	1,97,80	+36,78
Contributions and Miscella- neous Adjust- ments between Central and State Govern- ments ..	..	5,01	+5,01	Contributions and Miscella- neous Adjust- ments between Central and State Govern- ments ..	..	..	..	..	..
Extraordinary Items ..	48,11	74,14	+26,03	Extraordinary Items ..	50,00	48,32	..	48,32	-1,68

SUMMARY OF THE TRANSACTIONS FOR 1951-52—Contd.

Receipts.	1	Budget Estimates, 1951-52.	2	3	4	Disbursements.	5	6	Actuals, 1951-52.			Variations between columns 6 & 7
									Out of Consoli- dated Fund.	Out of Conting- ency Fund.	Total.	
					More (+) Less (-)							More (+) Less (-)
									7	8	9	10
						Capital Expen- diture within the Revenue Account. (De- tails by Major Heads are given in Ac- count No. 3)						
TOTAL-REVENUE		16,05,17	15,55,20	-49,97		TOTAL-Expendi- ture on Rev- enue Account		16,20,17	15,74,76	..	15,74,76	-45,41
DEFICIT	..	15,00	19,56	+4,56				..	5,69	..	5,69	+5,69
2—Capital.												
						Capital Expen- diture outside the Revenue Account—						
						Irrigation ..		76,15	60,93	..	60,93	-15,22
						Improvement of Public Health		8,30	4,98	..	4,98	-3,32

Civil Works ..	60,00	35,48	..	..	35,48	-24,52
Electricity Schemes ..	38,28	41,90	..	..	41,90	+3,62
State Schemes of Government ..	..	4,13,87	..	..	4,13,87	+4,1,87
Trading ..	..	..	..	..	..	..
Appropriation to the Contingency Fund ..	50,00	50,00	..	..	50,00	..
TOTAL Capital	2,32,73	6,07,16	..	..	6,07,16	+3,74,43
3—Debt.						
<i>Public Debt—</i>						
Floating Debt ..	91,00	10,43,00	+9,52,00	..	7,94,95	+7,94,95
Loans from the Central Government.	94,00	1,03,05	+9,05	11,25	..	-11,25
TOTAL—Public Debt ..	1,85,00	11,46,05	+9,61,05	..	7,94,95	+7,83,70
<i>Loans and Advances by State Governments—</i>						
Recoveries of Loans and Advances ..	26,75	28,59	+1,84	1,10,00	1,03,66	-6,34
TOTAL-Debt ..	2,11,75	11,74,64	+9,62,89	1,21,25	8,98,61	+7,77,36
TOTAL-Consolidated Fund ..	18,16,92	27,29,84	+9,12,92	19,74,15	30,80,53	+11,06,38

SUMMARY OF THE TRANSACTIONS FOR 1951-52 —Concl'd.

Receipts.	Budget		Disbursements.		Budget		More (+) Less (-)
	Estimates, 1951-52.	Actuals, 1951-52.	Estimates, 1951-52.	Actuals, 1951-52.	Estimates, 1951-52.	Actuals, 1951-52.	Estimates, 1951-52.
1	2	3	4	5	6	7	8
PART II—CONTINGENCY FUND							
Contingency Fund	50,00	50,00	..	Contingency Fund	..	..	..
TOTAL—Contingency Fund	50,00	50,00	..	TOTAL—Contingency Fund	..	..	..
PART III—PUBLIC ACCOUNT							
<i>Unfunded Debt—</i>							
Savings Bank Deposits	..	44	+44	Savings Bank Deposits	..	9,50	+9,50
State Provident Funds	18,00	20,14	+2,14	State Provident Funds	7,25	6,87	-38
Other Accounts	3,00	2,55	-45	Other Accounts	1,00	37	-63
TOTAL ..	21,00	23,13	+2,13	TOTAL ..	8,25	16,74	+8,49
<i>Deposits and Advances</i>							
Famine Relief Fund ..	20,00	22,93	+2,93	Famine Relief Fund ..	5,00	46,28	+41,28
Post War Reconstruction and Development Fund ..	..	58	+58	Post War Reconstruction and Development Fund ..	..	..	..
Depreciation Reserve Fund ..	3,06	8	-2,98	Depreciation Reserve Fund ..	..	..	..
Electricity ..	..	..	..	Electricity ..	..	..	..
Renewals and Replacements ..	4,57	..	-4,57	Renewals and Replacements ..	..	..	..
Fund Electricity ..	..	..	..	Fund Electricity ..	..	..	..

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

5. The main reasons for the large and important variations between the Budget Estimates and actuals as shown in the foregoing statement are briefly given below:—

PART I.—CONSOLIDATED FUND.

Receipts.

REVENUE.

Union Excise Duties. .. — 62,00.

Decrease due to the share actually received (32,00) instead of (62,00) out of the Match Excise Pool for the years 1948-49 and 1949-50 having been credited to the head "XLVI—Miscellaneous" as the head "Union Excise Duties", is not an authorised head in the State section of accounts.

Taxes on Income other than Corporation Tax. .. —29,47.

Partly due to non-collection of Taxes on Agricultural Income owing to delay in the enactment of the necessary legislation, and partly to the share assigned to the State out of the proceeds of Income Tax being smaller than anticipated.

Land Revenue. .. —94,40.

Mainly smaller revenue under Ordinary Revenue on account of suspensions and remissions necessitated by draught conditions, and less receipts on account of Compensation for Salt and Recoveries from Jagirdars.

Stamps. .. + 5,33.

Larger receipts mainly under the head "Court Fees realised in Stamps" and "Sale of Judicial Stamps".

Forest. .. —1,31.

Smaller receipts owing to the grant of free grazing as a measure of relief to people in areas affected by scarcity conditions.

Registration. .. + 1,06.

Larger receipts mainly under "Fees for registering documents".

Receipts under Motor Vehicles Acts. .. + 1,26.

Larger receipts owing to increase in the number of vehicles.

Irrigation. .. + 2,88.

Increase due to smaller working expenses owing to retarded progress of works and unfilled vacancies.

Debt Services.

Interest .. — 22,95.

The decrease is due to :—

- (i) Smaller receipts of interest on loans to displaced persons and from investments in securities, and
- (ii) non-receipt of the anticipated refund of Income Tax deducted from interest on State Government securities in 1950-51.

Civil Administration.

Important variations occurred under :—

Education. .. + 7,84.

Due to increased receipts under "Fees from Government Arts and Professional Colleges" and under "Contributions";

Agriculture. .. + 8,44.

Due to the transfer from the deposit section of expenditure incurred on approved schemes of procurement and increased production.

Miscellaneous Departments .. + 3,80.

Increased receipts under "State Garages" and "Miscellaneous".

Civil Works, etc.

Civil Works. .. + 2,62.

Mainly due to un-anticipated receipt from the Central Road Fund, and increased receipts on account of "Rents" and "Other Miscellaneous Receipts".

Electricity Schemes. .. — 30,72.

Smaller receipts due mainly to non-installation of additional units as anticipated originally.

Miscellaneous.

The increase is mainly made up as under:—

Stationery and Printing .. + 6,93.

Due mainly to increased receipts under "Other Press Receipts".

Miscellaneous. .. + 1,17,49.

Due to the recovery of excess expenditure in connection with the Civil List payments incurred in 1950-51 (56,58), receipts on account of 'Share of Match Excise Duty' originally provided under the head "Union Excise Duties" (32,00) and increased receipts under "Miscellaneous", "Bus Services" and "Sale of Land".

Grants-in-aid from Central Government. .. +5,00.

Due to the receipt of unanticipated Grant-in-aid from Central Government for welfare schemes in scheduled areas.

Extraordinary Items.

Extraordinary Receipts. .. +26,03.

The increase mainly represents an un-anticipated receipt (25,00) from the Government of India against expenditure incurred on the relief of displaced persons.

Public Debt.

Floating Debt. .. +9,52,00.

Due to larger ways and means advances taken during the year.

Loans from the Central Government. .. +9,05.

Post-Budget Loans for the Bhakra Nangal Project works off-set by non-receipt of some loans as originally anticipated.

Loans and Advances by State Governments.

Recoveries of Loans and Advances. .. +1,84.

Larger recoveries from Land-holders, etc. and cultivators off-set by smaller recoveries from displaced persons.

Disbursements.

Land Revenue. .. -2,60.

Mainly due to unfilled vacancies, economy and non-utilisation of provision for some survey operations.

State Excise Duties. .. -15,35.

Liquor and other excisable articles not purchased to the extent anticipated owing to less consumption.

Forest. .. +1,36.

Increase due to unanticipated expenditure on the collection of grass under Government agency for supply to people in scarcity areas.

Other Taxes and Duties .. -7,91.

Mainly due to unfilled vacancies, non-purchase of new vehicles and equipments and other economy measures.

Irrigation. .. -18,54.

Mainly due to slow progress on certain works.

Debt Services.

Interest on Debt and Other Obligations. .. —4,71.

Mainly non-payment to the Government of India of interest on loans to displaced persons for want of settlement of the amounts actually payable partly set off by increased expenditure on interest on increased borrowings for ways and means requirements.

Civil Administration.

Important variations occurred under:—

General Administration. .. +29,20.

Mainly increased expenditure on elections.

Administration of Justice. .. —1,29.

Due to unfilled vacancies and economy in expenditure.

Jails. .. —6,10.

Mainly non-availability of raw materials and less expenditure on diet, etc. owing to decrease in the number of prisoners.

Police. .. —29,54.

Due partly to unfilled vacancies and economy and partly to the non-receipt of anticipated subvention from the Government of India for expenditure on **Armed Constabulary.**

Education. .. +2,78.

Mainly post-budget creation of some posts and the opening of an Engineering College.

Medical. .. —12,56.

Mainly unfilled vacancies.

Public Health. .. +3,92.

Increase mainly under "Works" (Water Works) due to accelerated progress of works and increase in maintenance charges.

Agriculture. .. +1,15.

Mainly increased expenditure on Agricultural farms and propaganda.

Rural Development and Social Services .. +3,67.

Increased expenditure on welfare schemes relating to Backward classes.

Industries and Supplies. .. —4,90.

Mainly unfilled vacancies and economy.

Miscellaneous Departments. .. +3,48.

Mainly non-materialisation of the cuts to the extent anticipated.

*Civil Works and Miscellaneous Public Improvements.***Civil Works. .. —25,78.**

Smaller expenditure under repairs, establishment and suspense.

Miscellaneous.

The excess mainly occurred under :—

Stationery and Printing. .. +16,23.

Smaller recoveries from other departments owing to the inability of Government Presses to undertake printing works of other departments and to smaller supply of stationery.

Miscellaneous. .. +20,58.

Non-reimbursement by the Government of India of the share of the Relief and Rehabilitation expenditure pending the adjustment of previous 'On account' payment.

*Extraordinary Items.***Extraordinary charges. .. —1,68.**

Due to loss on grain supply scheme being smaller than anticipated.

*Capital Expenditure within the Revenue Account.***Construction of Irrigation, Navigation, Embankment and Drainage Works. .. +5,56.**

Post-budget decision to finance some capital works from Revenue.

*Capital.***Irrigation. .. —15,22.**

Slow progress and post-budget decision to finance some works out of Revenue.

Improvement of Public Health. .. —3,32

Non-execution of certain works due to technical and other reasons.

Civil Works. .. —24,52.

Due to slow progress of works.

Electricity Schemes .. +3,62.

Accelerated progress on certain works relating to Thermo-Electric Schemes.

State schemes of Government Trading. +4,13,87.

Mainly larger expenditure on imported food grains.

Public Debt.

Floating Debt. .. +7,94,95.

Omission to make provision for repayments of ways and means advances.

Loans from the Central Government. .. —11,25.

No payment made as the question of the equated instalments payable was not settled during the year.

Loans and Advances by State Governments

Loans and Advances .. —6,34.

Smaller advances to displaced persons partly off-set by increased loans to cultivators due to famine conditions.

PART III—PUBLIC ACCOUNT.

Receipts.

State Provident Funds. .. +2,14.

Larger receipts mainly under Contributory Provident Fund.

Famine Relief Fund. .. +2,93.

Mainly omission to provide for interest accruing on investments from the fund.

Depreciation Reserve Fund-Electricity. .. —2,98.

Post-budget decision not to make any contribution as the Department had been running at a loss.

Renewals and Replacements Fund-Electricity. .. —4,57.

Provision was made erroneously under this unauthorised head instead of under "Depreciation Reserve Fund-Electricity" and remained unutilised for the the reasons given under that head.

Deposits of Local Funds. .. —13,51.

Mainly smaller receipts under other Funds.

Civil Deposits .. +43,41

Mainly larger credits under 'Personal Deposits', 'Public Works Deposits' and 'Civil Supplies Deposits' set-off partly by decrease under 'Revenue Deposits'.

Transfers from Famine Relief Fund .. +15,65

Post-budget decision to finance loans to cultivators in famine areas from the Famine Relief Fund.

Other Accounts .. +87,66

Unanticipated receipt of some grants from the Government of India.

Advances not bearing interest .. +3,40,51

Mainly omission to provide for transactions under the head 'Account with Part 'B' States.'

Suspense .. +22,94

More transactions under the heads 'Cash Balance Investment Account' and 'Civil Departmental Balances'.

Remittances .. +11,95,45

Increased transactions mainly under 'Civil Supply Department Remittances'.

Disbursements.

Unfunded Debt.

Savings Bank Deposits .. +9,50

Omission to provide for repayments out of Bikaner State Savings Bank Fund Account.

Famine Relief Fund .. + 41,28

Larger expenditure necessitated by scarcity conditions due to failure of rains.

Deposits of Local Funds .. —11,90

Decrease occurred under "Other Funds" partly set-off by increase under "Municipal Funds".

Civil Deposits .. +33,46

Increased withdrawals from personal deposits and omission to provide for Civil Supply Department deposits.

Other Accounts .. +1,51

Mainly omission to provide for some deposit re-payments.

Advances not bearing interest .. +2,23,74

More transactions under the head 'Account with Part 'B' States'.

Suspense .. —6,37

Less transactions under "Suspense Account" and "Departmental and other similar Accounts".

Remittances .. +11,75,36

See explanation under "Receipts".

REVENUE POSITION OF GOVERNMENT

General Remarks

6. The Budget for the year provided for revenue receipts amounting to 16,05,17 and the expenditure on revenue account to 16,20,17 with a prospective revenue deficit of 15,00. Actually, however, the revenue realised and expenditure on revenue account were 15,55,20 and 15,74,76 respectively, resulting in an actual revenue deficit of 19,56. The revenue receipts included an unanticipated credit of 56,58 on account of Civil List payments charged to the State in excess during 1950-51. But for this the revenue receipts would have stood at 14,98,62 and the deficit risen to 76,14.

The increase of 4,56 over the estimated deficit was the result of a fall of revenue by 49,97 and decrease in expenditure totalling 45,41.

The fall of revenue was the net effect of decreases aggregating 2,41,82 under certain heads partly counter-balanced by an increase of 1,91,85 under others. The bulk of the decrease occurred under Land Revenue (94,40) due chiefly to suspension and remission of revenue necessitated by draught conditions; Taxes on Income other than Corporation Tax (29,47) due mainly to non-realisation of Agricultural Income-Tax for want of legislation; Electricity Schemes (30,72) due to less receipts owing to non-installation of additional sets and Debt Services (22,95) due to non-realisation of certain interest receipts.

The increase in revenue occurred mainly under Miscellaneous (1,24,57) due partly to recovery of excess payment made in 1950-51 on account of Civil List payments and partly to the adjustment of the State share of Match Excise duty for 1948-49 and 1949-50 received from the Government of India and under Civil Administration (22,63) due to realisation of more receipts than anticipated under various heads.

On the expenditure side the short fall occurred chiefly under:—

State Excise Duties (15,35) owing to non-purchase of opium; Other Taxes and Duties (7,91) due to non-purchase of new vehicles and unfilled vacancies; Irrigation (18,54) and Civil Works (25,78) due to slow progress of works; Police (29,54) and Medical (12,56) owing to unfilled vacancies; while appreciable excesses occurred under—General Administration (29,20) due to increased expenditure on elections; Stationery and Printing (16,23) owing to smaller recoveries from other departments due to smaller printing work done for and stationery supplied to them and Miscellaneous (20,58) owing mainly to non-adjustment of the share of relief and rehabilitation expenditure due from the Government of India pending the clearance of the previous 'on account' advance.

No new tax was levied during the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive capital outlay to end of the year

7. The following table shows the progressive account of the capital expenditure outside the revenue account of the Government of Rajasthan upto the end of 1951-52.

Nature of expenditure.	Expenditure		Total.
	upto 1950-51*	during 1951-52	
1	2	3	4
1. 68—Construction of Irrigation, Navigation, Embankment and Drainage Works	4,98,51	60,93	5,59,44
2. 70—Capital Outlay on Improvement of Public Health	4,17	4,98	9,15
3. 72—Capital Outlay on Industrial Development	1,74,80	..	1,74,80
4. 81—Capital account of Civil Works outside the Revenue Account ..	55,86	35,48	91,34
5. 81A—Capital Outlay on Electricity Schemes	44,85	41,90	86,75
6. 82B—Capital Outlay on Road Transport Schemes	4,67	..	4,67
7. 85A—Capital Outlay on State Schemes of Government Trading ..	(—)1,55,16	4,13,87	2,58,71
8. 85B—Appropriation to the Contingency Fund .. ..	..	50,00	50,00
TOTAL ..	6,27,70	6,07,16	12,34,86

*The expenditure incurred prior to 1950-51 is not available yet except in case of items Nos. 1 and 3. The figures in column No. 2 of the statement,

therefore, represent (except in case of Nos. 1 and 3) merely the expenditure for the year 1950-51. These figures, too, are yet provisional and are liable to change when the accounts for the pre-integration period are finalised.

NOTE:—The difference in the figures shown under column 2 above and those shown in column 4 (Total) in the Finance Accounts for 1950-51 is due in the case of serial Nos. 1 and 3 to the adjustment of the pre-integration balances made after the completion of the Finance Accounts for 1950-51 and in case of Serial Nos. 6 and 7 to *proforma* adjustment in 1951-52 of the expenditure initially booked under some wrong heads.

Item 1.—Represents expenditure on Jawai River, Kotah Barrage, Bhakra Nangal and other irrigation projects.

Item 2.—The outlay on Rural and Urban Water Supply Schemes is exhibited under this head.

Item 3.—The bulk of the expenditure represents investments made by the various former covenanting units in private industrial concerns.

Item 4.—The expenditure represents the outlay on construction and improvement of roads and buildings.

Item 5.—Expenditure of a capital nature incurred on Bhupal and Kotah power projects and some other Thermo-Electric Schemes has been exhibited under this head.

Item 6.—Expenditure incurred by the State for the purchase of buses, chassis and other equipments in connection with the proposed scheme of nationalisation of road transport (since abandoned) has been accounted for under this head.

Item 7.—Represents expenditure incurred by the State for the purchase of sugar and food grains.

Item 8.—The initial allocation made by Government out of the Consolidated Fund of the State for the establishment of a Contingency Fund has been exhibited under this head.

FINANCIAL RESULTS OF IRRIGATION WORKS

8. The financial results of Irrigation Works are elucidated in the form of Capital and Revenue Accounts of all projects as below :—

Name of Projects.	Direct Capital Outlay.		Revenue receipts during 1951-52.				Direct working expenses during 1951-52.	Net revenue excluding interest.		Net profit or loss after making interest.	
	During 1951-52.	To end of 1951-52.	Direct revenue (public works receipts.)	Portion of land revenue due to irrigation.	Total revenue receipts.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).		Rate per cent on capital outlay to end of year.	Interest on capital.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—Irrigation works—											

NOTE 1.—Figures shown in column 3 are yet provisional and are liable to change when the pre-integration accounts are finalised.

NOTE 2.—Interest was available.

for the pre-integration period were not

Works in the Irrigation Department are classified as Productive or Unproductive according as the net revenue, i.e., the balance of revenue, after meeting working expenses from each work on the expiry of ten years from the date of closing the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The productivity test involves some *pro forma* adjustments which do not appear in the Government accounts. If a work classed as Productive fails to yield the prescribed return for three successive years, it is transferred to the Unproductive class and *vice versa*.

The Rajasthan Government had not classified the various Projects in the State as Productive or Unproductive in 1951-52.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

9. (1) *Jawai River Project*.—The Project which was originally intended as an Irrigation-Cum-Hydro Electric Scheme, now consists of (i) a main dam across the River Jawai (ii) two smaller dams, one on either side of the main dam, (iii) a main channel 14 miles long and distributaries thereto. The Project was originally sanctioned in November, 1945 at a cost of Rs. 1.78 crores. After an outlay of Rs. 38.5 lakhs had been incurred upto March, 1949, a revised estimate was sanctioned for Rs. 2.26 crores due to increase in the cost of material. The expenditure to end of 31st March, 1952 amounted to Rs. 148.53 lakhs.

(2) *Chambal Hydro-Electric Project*.—Indore-Cum-Mewar-Cum-Kotah Scheme. The Project involves the construction of three dams as detailed below across the Chambal River near Kotah :—

(a) Construction of a dam and a Power Station near Rawatbhata village.

(b) Construction of a dam and a Power Station about 10 miles above Kotah City.

(c) Construction of a barrage and canals near Garh Palace, Kotah about 2 miles above Kotah City.

No project estimates have so far been sanctioned. Excepting construction of a few buildings and approach road, the Project work has so far been in an exploratory stage. The expenditure to end of 31st March, 1952 amounted to Rs. 32.12 lakhs.

(3) *Bhakra Nangal Project*.—This is a Multi-purpose River Project, the main units of which are Bhakra Dam and Canal Project and the Nangal Hydro Electric Scheme. There are three partner State Governments in the Project, namely Punjab, PEPSU and Rajasthan. The over-all control over policy and direction vests in the Bhakra Control Board. The construction of the Bhakra Dam was started in 1945-46 and that of the Nangal Scheme in 1946-47. The first estimate framed in 1946 for the Nangal Project only amounted to Rs. 17.44 crores. The second estimate including Bhakra Project was framed in 1950 and amounted to Rs. 133 crores. The third estimate framed in the year 1951 amounts to Rs. 156 crores. Each State is required to contribute to the Capital cost of the Project for Irrigation and Electricity. Rajasthan Government's share of the estimated cost is Rs. 28 crores. The Project estimate is yet to be approved by the Bhakra Control Board after its scrutiny by the Finance Ministry of the Government of India. The expenditure incurred by the Rajasthan Government to end of March, 1952 amounted to Rs. 22.17 lakhs.

COMMITMENTS.

10. The appendix at the end of this compilation contains a statement showing the extent to which the Government of Rajasthan stood committed at the end of 1951-52 in respect of sanctioned schemes, the cost of which was debitable outside the revenue account. It would appear from the statement that Government stood committed to the extent of Rs. 6.87.10 lakhs in respect of such schemes.

DEBT POSITION—GENERAL STATEMENT.

11. The following statement shows the debt position of the Rajasthan Government at the beginning and close of the year under review :—

Nature of Debt. 1	Amount of Debt.		Difference. (+) or (—) 4
	On 1st April, 1951. 2	On 31st March, 1952. 3	
(i) Floating Debt	6,62,46	9,10,51	+2,48,05
(ii) Loans from the Central Government	2,94,05	3,97,10	+1,03,05
(iii) Unfunded Debt (a)	1,46,55	1,52,94	+6,39
GROSS TOTAL DEBT ..	11,03,06	14,60,55	+3,57,49
Deduct—Outstanding loans and Advances made by Government. (a) ..	—5,06,05	—5,81,12	—75,07
NET DEBT ..	5,97,01	8,79,43	+2,82,42

(a) The differences from the closing balances shown in the last year's statement are due to some adjustments made in the pre-integration balances after the preparation of the Finance Accounts for 1950-51.

NOTE.—The figures shown in the column '1st April, 1951' are still provisional and may alter when the analysis and reconciliation of balances as on 31st March, 1950 is completed.

It will be seen from the above statement that the net debt liability of the State at the close of the year, increased by 2,82,42. This was the result of further additions of 2,48,05 under "Floating Debt", 1,03,05 under 'Loans from the Central Government' and of 6,39 under 'Unfunded Debt' off-set by an increase of 75,07 in the assets of the state through the State Loan Account.

A brief description of each item is given below :—

(i) *Floating Debt*.—Excluding a sum of Rs. 5,58,22 representing the accumulated debt taken over by the State from the various integrating units the balance represents the amount borrowed by the State Government to meet its ways and means requirements.

The entire debt at the close of the year was due to the Imperial Bank of India. The loan to the extent of 6,10,51 was obtained against the securities pledged with the Imperial Bank and the balance was secured against three Usance Bills executed by Government for a total amount of 3,00,00.

It carried interest upto 8,49 lakhs at the rate of 3 per cent per annum upto the 14th November, 1951 and at 3 percent per annum thereafter with an addition of $\frac{1}{2}$ per cent for borrowings in excess of Rs. 8,49 lakhs.

(ii) *Loans from the Central Government.*—These comprise loans granted by the Central Government upto the end of March, 1952 for disbursement to displaced persons for rehabilitation purposes (3,75,60), for Bhakra Nangal Project (20,00) and for Grow more food Schemes (1,50):

These loans carry interest at varying rates between 3 and $3\frac{1}{2}$ per cent per annum and are re-payable in equated instalments of principal and interest in the prescribed number of years, as mentioned in para 8 on page 81.

A total sum of 57,42 (both principal and interest) fell due for repayment to the Central Government upto to the end of March, 1952 in respect of loans for rehabilitation purposes, but no repayment was made as the orders of the Government of India on the representation of the State Government for revision in the terms of repayment consequent on the shorter recoveries from the displaced persons were received only in January, 1953. These orders contemplate repayment by the State Government of the amount actually recovered plus 50 per cent of the difference between the equated instalment and actual recoveries where such recoveries fall short of the amount repayable by the State. The sums of Rs. 3,82,034 and Rs. 1,69,980 on account of principal and interest respectively for the year 1949-50 have only been repaid during 1953-54. No amount was repayable during the year in respect of the other loans.

A detailed description of the above loans will be found in paragraph 8 of Part B of this Report.

(iii) *Unfunded Debt.*—This includes the accumulated balance of various Provident and other Funds deposited with Government by its employees and carries interest.

(iv) *Loans and Advances by State Governments.*—The balance under this head consists of outstanding balances of loans made to local bodies, landholders, cultivators, displaced persons and Government servants. Detailed account of the amounts advanced, recovered and the balances pertaining to each category will be found in Statement No. 5 in Part B of this report.

12. *Debt service.*—The total amount paid by Government during the year out of current revenues on account of interest charges on its debt and other obligations was as shown below :—

(1) Interest on loans paid to Imperial Bank of India and other Banks conducting Government business	25,61
(2) Interest on Provident Fund, etc., balances.	5,06
TOTAL	30,67
Deduct —Interest accrued to the State through the State Loan Account	—81
Net Charge	29,86

This works out to 1.92 per cent of the revenues of the State for the year.

GUARANTEES GIVEN BY THE GOVERNMENT OF RAJASTHAN IN RESPECT OF LOANS RAISED BY LOCAL BODIES ETC.

13. The statement given below indicates the guarantees given by the Government of Rajasthan as they stood on 31st March, 1952. These are in the nature of unsecured contingent liabilities of the State Government.

Name of the public or other body for which the guarantee has been given.	Statutory authority, if any, for the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1952.	REMARKS.
1	2	3	4	5	6
1. Co-operative Societies.	Guarantees given by the former Jaipur State extended by the Rajasthan Government from time to time (F.D. No. F. 12 (30) WM- 50 dated the 8.12.1952).	1. Guarantee to the Bank of Jaipur Ltd. for the advancement of loans to the Co-operative Societies through the Registrar, Co-operative Societies terminable on 31st March, 1952 or on the establishment of the Apex Co-operative Bank whichever is earlier	9,00,000	4,54,809	The guarantee has been given on the recommendation of the Registrar, Co-operative Societies on the condition that all possible safeguards to cover the loans are provided in the Co-operative Societies Act, Rules and bye-laws and whenever the Apex Bank starts functioning the outstandings, if any, against the societies will be taken over by the Bank. The guarantee has been given on the following conditions :— (i) that 50% of the profits accruing to the Federation in respect of its business with other than
2. Central Co-operative Industrial Marketing Federation, Jaipur.		2. Guarantee to the Bank of Jaipur Ltd. for giving the Federation Cash Credit facilities for procurement of cloth and yarn for distribution in rural and urban areas against	10,00,000	3,02,279	

GUARANTEES GIVEN BY THE GOVERNMENT OF RAJASTHAN IN RESPECT OF LOANS RAISED BY LOCAL BODIES ETC.

Name of the public or other body for which the guarantee has been given.	Statutory authority, if any, for the guarantee.	From and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March, 1952.	REMARKS
1	2	3	4	5	6
		hypothecation of goods to the extent of Rs. 10 lakhs at 4½% interest on the recommendation of the Registrar, Co-operative Societies for a period of one year from 1st April, 1951.			Co-operative Institutions and remaining after appropriation of the statutory 25% to Reserve will be paid to Government.
					(ii) that the above provision regarding distribution of profits shall also apply to the profits of the Federation relating to the business transacted during the period from 1st July, 1950 to 31st March, 1951.
					(iii) that in the event of any loss, the capital and the reserve built up by the Federation will be utilised to meet such loss and the Government will be required to pay only the balance.

BALANCE.

14. The following statement shows the actual "Ways and Means" position of the State month by month during the year under review :—

Month.	Opening cash balance		Receipts	Disbursements.	Closing cash balance	
	In Treasuries	In Banks			In Treasuries	In Banks
1	2	3	4	5	6	7
April, 1951	..	49,48 1,18,46	6,00,00	5,27,52	49,45	1,90,97
May	..	49,45 1,90,97	4,42,45	4,91,85	49,74	1,41,28
June	..	49,74 1,41,28	5,56,29	5,46,87	55,69	1,44,75
July	..	55,69 1,44,75	5,87,57	5,80,32	53,44	1,54,25
August	..	53,44 1,54,25	4,89,60	5,06,65	45,89	1,44,75
September	..	45,89 1,44,75	4,26,67	5,09,04	34,92	73,35
October	..	34,92 73,35	4,77,10	4,60,00	27,33	98,04
November	..	27,33 98,04	5,18,80	4,50,18	25,10	1,68,89
December	..	25,10 1,68,89	11,78,48	11,15,89	31,14	2,25,44
January, 1952	..	31,14 2,25,44	5,20,00	5,80,68	26,57	1,69,33
February	..	26,57 1,69,33	5,89,09	6,23,44	26,94	1,34,61
March	..	26,94 1,34,61	19,45,34	20,17,41	23,85	65,63

NOTE.—The balances in the Banks shown in columns 3 and 7 represent those appearing in the Government Accounts.

(i) *Cash Balance*.—Under the arrangements in force, the monthly transactions of the Rajasthan Government are, at certain places, carried on by the Imperial Bank of India, the Bank of Jaipur Ltd., The Bank of Rajasthan Ltd., The Rajasthan Co-operative Bank Ltd., Kotah, The Bank of Bikaner Ltd. and The Punjab National Bank Ltd., through their local branches. Excepting the Imperial Bank of India which is compensated in the form of remuneration to staff, accommodation, etc., for conducting Government banking business, the other banks charge or are being charged, interest for the money drawn or credited in excess of the agreed limits as the case may be. The moneys drawn in excess from the banks are made good by Government by drawing upon their Bank account with the Imperial Bank of India in the form of ways and means advances. The balance in the banks as shown in the statement above represents the sum total of Government money lying with the above mentioned banks as per accounts records.

During the year under review Government obtained a total sum of 2,48,05 from the Imperial Bank of India (See para 11) to meet their ways and means requirements.

It was mentioned in the last sub-para of para (iv) at page 31 of the Finance Accounts of the Government of Rajasthan for 1950-51 that the Government were asked to intimate whether the cash balances on the dates of integration were checked by the administrative authorities and agreed with the book balances.

The State Government have since intimated that they had no information of such a check and verification having been carried out.

(ii) *Investments*.—In addition to cash balances referred to in the previous paragraph, Government have some investments in the form of securities, fixed deposits, Postal certificates, etc. With the exception of certain securities earmarked for specific purposes these investments are treated as temporary investments of the general cash balance of the Government and are accounted for under the Suspense head "*Cash Balance Investment Account*". The total investments held by Government at the beginning and at the end of the year under report are given below:—

	As on 1st April, 1951*	As on 31st March, 1952.
Earmarked Investments	73,12	73,12
Cash Balance Investment Account	15,87,43	15,21,11
TOTAL	16,60,55	15,94,23

*The difference between the figures shown in the column as on 1st April, 1951 and those shown in the last year's report as on 31st March, 1951 is due to some changes in the pre-integration balance made subsequently.

Excluding, however, the share of the Government of India amounting to 1,83,83 due to them under the Federal Financial Settlement the actual investment belonging to the State Government would stand as under:—

		As on 1st April, 1951.	As on 31st March, 1952.
Earmarked Investments	..	73,12	73,12
Cash Balance Investment Account	..	14,03,60	13,37,28
TOTAL	..	14,76,72	14,10,40

The interest realised during the year on the Cash Balance Investment Account including the amount due for transfer to the Government of India was 46,70.

(iii) *Total Balance.*—The total balance of the Government of Rajasthan comprising cash and investments including the amount due for transfer to the Government of India at the beginning and at the end of the year was as follows:—

		As on 1st April, 1951.	As on 31st March, 1952.
Cash	.. .. .	1,67,94	89,48
Investments	.. .. .	*16,60,55	15,94,23
TOTAL	..	18,28,49	16,83,71

This would, however, be reduced as shown below if the Government of India's share be excluded from it.

		As on 1st April, 1951.	As on 31st March, 1952.
Cash	.. .. .	1,67,94	89,48
Investments	.. .. .	14,76,72	14,10,40
TOTAL	..	16,44,66	14,99,88

The decrease of 1,44,78 in the balance during the year is explained below:—

		Increase.	Decrease.
1. Revenue deficit	.. .. .	..	19 56
2. Excess of receipts over disbursements under Deposits and Advances	..	1,95,75	..
3. Increase in Unfunded Debt	.. .. .	6,39	..
4. Excess of receipts over disbursements under other Debt heads	.. .. .	2,96,12	..
5. Capital expenditure outside the Revenue Account	.. .. .	..	6,07,16

6. Contingency Fund	50,00	..
7. Investments .. .. .	..	66,32
TOTAL ..	5,48,26	6,93,04
NET DECREASE ..	1,44,78	

*The difference between the figures shown in the columns on 1st April, 1951 and those shown in the last year's report as on 31st March, 1951 is due to some changes in the per-integration balance made subsequently.

(iv) *Earmarked Balances.*—Government have not so far declared which of the various funds appearing in the Government accounts and exhibited in Section "P- Deposits and Advances" in Part 'B' of this report are to be treated as earmarked funds. In the absence of any such declaration the funds classified at present under the head "Reserve Funds" have been assumed to be earmarked funds.

The statement below gives the details of these funds along with the balance at the beginning and at the end of the year under review.

Name of the account.	Balance on 1st April, 1951.			Balance on 31st March, 1952.		
	Cash.	Invest- ment.	Total.	Cash.	Invest- ment.	Total.
Famine Relief Fund ..	42,32	73,12	1,15,44	18,97	73,12	92,09
State Road Funds ..	7,63	..	7,63	7,63	..	7,63
Depreciation Reserve Fund— Electricity ..	35	..	35	43	..	43
Government Presses ..	..	..	..	50	..	50
Post-war Reconstruction and Development Fund ..	..	..	..	58	..	58
TOTAL ..	50,30	73,12	1,23,42	28,11	73,12	1,01,23

Note:—The difference between the figures shown as closing balances in the Finance Accounts for 1950-51 and those shown above as opening balance for the year under report is due to changes in the pre-integration balances made subsequently.

The nature of the balances in the above mentioned accounts has been explained in paragraphs 24 to 30 of the Report in Part B. With regard to the certificate for the correctness of balances a reference is invited to paragraph 2 *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION

15. The revenue position of the State has been reviewed in detail in paragraph 6. It will be noticed that the total revenue receipts and expenditure on revenue account during the year were 15,55,20 and 15,74,76 respectively, resulting in a deficit of 19,56 against the anticipated deficit of 15,00. The receipts for the year included an unanticipated credit of 56,58, on account of Civil list payments charged in excess to the State in 1950-51 and but for it the deficit would have been 76,14.

The table in paragraph 7 gives a progressive account of the capital expenditure outside the revenue account which aggregated 12,34,86 at the end of the year. The bulk of this expenditure has been incurred by the State on Irrigation, Buildings and Electricity Schemes, Industrial Development and State Schemes of Government Trading.

The Cash Balances of the State which stood at 1,67,94 at the beginning of the year went down to 89,48 at the end of the year. The net debt liability of the State at the end of the year stood at 8,79,43 against 5,97,01 in the previous year, registering an increase of 2,82,42 during the year. This was on account of 'Ways and Means' Advances from the Imperial Bank of India and of the loan granted to it by the Central Government for disbursement to displaced persons.

The net liability of the State as on 31st March, 1952, taking into account all the assets and liabilities of the Government was 3,91,46, as indicated in the following Statements:—

<i>Assets</i>		<i>Liabilities,</i>	
Loans and Advances by the State Government ..	5,81,12	Public Debt ..	13,07,61
		Contingency Fund ..	50,00
		Unfunded Debt ..	1,52,94
		Deposits and Advances ..	12,79,13
		Remittances ..	1,33,39
<i>Balance—</i>			
Investments... ..	15,94,23		
Cash	89,48		
Total ..	22,64,83	Total ..	26,56,29
Net liability ..	3,91,46		

The Government also stood committed to the extent of 6,87,10 in respect of works of Capital nature estimated to cost rupees one lakh or more. Government have also given guarantees for the amounts borrowed by some co-operative Institutions in the State.

As against these liabilities the Government possess investments (other than the investments pertaining to earmarked funds) amounting to 15,21,11 in various forms of Government securities and cash balances in treasuries and Banks totalling 89,48. In addition, the State possess remunerative material assets such as Irrigation, Electricity, etc. Projects on which large sums of money have been spent as also land, buildings, communications, forests, etc., the exact value of which cannot be properly estimated.

A—GENERAL FINANCE ACCOUNTS.

Part II—Accounts.

No. 1—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE, 1951-52.

1	Amounts in thousands of rupees. 2	Percentage of total revenue. 3	Percentage of total expenditure. 4
REVENUE—			
Principal Heads of Revenue—			
Taxes on Income other than Corporation Tax	12,53	.81	.80
Land Revenue	3,15,32	20.27	20.02
State Excise Duties	2,98,86	19.22	18.98
Stamps	47,33	3.04	3.00
Forest	39,62	2.55	2.52
Registration	3,66	.24	.23
Receipts under Motor Vehicles Acts	24,76	1.59	1.57
Other Taxes and Duties	4,20,45	27.03	26.70
TOTAL Principal Heads	11,62,53	74.75	73.82
Irrigation-Net Receipts	18,51	1.19	1.17
Debt Services	46,55	2.99	2.96
Civil Administration	1,38,68	8.92	8.81
Civil Works and Miscellaneous Public Improvements	8,78	.56	.56
Electricity-Net Receipts	—30,72	—1.97	—1.95
Miscellaneous	1,31,72	8.47	8.36
Contributions and Miscellaneous Adjustments between Central and State Governments	501	.32	.32
Extraordinary Items	74,14	4.77	4.71
GRAND TOTAL—Revenue	15,55,20	100.00	98.76

No. 1—PERCENTAGE DISTRIBUTION OF REVENUE AND EXPENDITURE
1951-52. (Concl'd.)

1	Amounts in thousand of rupees.	Percentage of total revenue.	Percentage of total expenditure.
2	3	4	
EXPENDITURE—			
Direct Demands on the Revenue—			
Land Revenue	89,40	5.75	5.68
State Excise Duties	21,90	1.41	1.39
Stamps	93	.06	.06
Forest	29,86	1.92	1.89
Registration	1,08	.07	.07
Other Taxes and Duties	60,11	3.87	3.82
TOTAL—Direct Demands on the Revenue	2,03,28	13.08	12.91
Irrigation etc.	46,46	2.98	2.95
Debt Services	20,29	1.30	1.29
Civil Administration	9,63,80	61.97	61.20
Civil works	88,22	5.67	5.60
Electricity Schemes	90	.06	.06
Miscellaneous	1,97,80	12.72	12.56
Extraordinary Items	48,32	3.11	3.07
Capital Expenditure within the Revenue Account	5,69	.37	.36
GRAND TOTAL—Expenditure on Revenue Account	15,74,76	101.26	100.00

No. 2 GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1951-52.	Disbursements.	Actuals for 1951-52
1	2	3	4
Part I—Consolidated Fund.			
	Rs.		Rs.
Ordinary revenue receipts ..	.. 14,81,05,491	Revenue expenditure ..	.. 15,69,06,424
Extraordinary receipts ..	.. 74,13,992	Capital expenditure within the Revenue Account ..	.. 5,69,156
(A) TOTAL—Revenue Receipts ..	.. 15,55,19,483	(A) TOTAL—Expenditure on Revenue Account ..	.. 15,74,75,580
Part II—Contingency Fund			
Public Debt incurred ..	.. 11,46,05,000	Capital Expenditure outside the Revenue Account ..	.. 6,07,16,810
Loans and Advances by State Governments ..	.. 28,59,007	Public Debt discharged ..	.. 7,94,94,572
TOTAL—Consolidated Fund ..	.. 27,29,83,490	Loans and Advances by State Governments ..	.. 1,03,66,082
		TOTAL—Consolidated Fund ..	.. 30,80,53,044
Contingency Fund ..	.. 50,00,000	Contingency Fund ..	.. ..
TOTAL—Contingency Fund ..	.. 50,00,000	TOTAL—Contingency Fund ..	.. ..

No. 2 GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipt.	Actuals for 1951-52.	Disbursements.	Actuals for 1951-52.
1	2	3	4
Part III—Public Account.			
Unfunded Debt incurred ..	..	Unfunded Debt discharged ..	..
Deposits and Advances ..	..	Deposits and Advances ..	..
Remittances ..	..	Remittances ..	..
TOTAL—Public Account ..	42,67,32,547	TOTAL—Public Account ..	40,45,09,503
TOTAL—Parts I, II and III ..	70,47,16,037	TOTAL—Parts I, II and III ..	71,25,62,547
B (Opening) Cash Balance ..	1,67,94,307	B (Closing) Cash Balance ..	89,47,797
GRAND TOTAL ..	72,15,10,344	GRAND TOTAL ..	72,15,10,344
A—Revenue Deficit during the year ..	..	..	19,56,097
B—Decrease of Cash Balance during the year ..	..	..	78,46,510

See also para 14 of the Report on pages 27-30 dealing with balance.

No. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.—Contd.

ACTUALS FOR 1951-52.									
Heads of Revenue.	Actuals for 1951-52.	CHARGED.		AUTHORISED			Grand Total.		
		Out of Consolidated Fund.	Out of Contingency Fund.	Total.	Out of Consolidated Fund.	Out of Contingency Fund.			
1	2	3	4	5	6	7	8	9	10
C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.									
C. Irrigation, Navigation, Embankment and Drainage Works.									
Rs.									
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept:—									
Gross Receipts:—									
Direct Receipts	21,58,793								
Deduct—Working expenses	—11,84,950								
Net Receipts	9,73,843								
XVIII. Irrigation, Navigation, Embankment and Drainage works for which no capital Accounts are kept—									
18. Other Revenue Expenditure financed from ordinary Revenues									
A. Irrigation works—									
Direct Receipts.	8,76,917								
TOTAL ..	18,50,760								
TOTAL ..	18,50,760	50,000	..	50,000	45,96,144	..	45,96,144	46,46,144	

E. Debt Services.

XX. Interest ..	46,55,573	22. Interest on Debt and Other Obligations ..	20,28,792	..	20,28,792	..	..	20,28,792
TOTAL ..	46,55,573	Total	20,28,792	..	20,28,792	..	..	20,28,792

F. Civil Administration.

F. Civil Administration.

XXI. Administration of Justice ..	5,17,428	25. General Administration ..	15,22,617	..	15,22,617	1,59,07,348	..	1,59,07,348	1,74,29,965
XXII. Jails and convict Settlements ..	2,67,476	27. Administration of Justice. ..	4,97,210	..	4,97,210	26,73,861	..	26,73,861	31,71,071
XXIII. Police ..	2,49,113	28. Jails and Convict Settlements ..	..	..	..	21,90,188	..	21,90,188	21,90,188
XXIV. Police ..	2,49,113	29. Police ..	..	..	..	2,40,45,587	..	2,40,45,587	2,40,45,587
XXV. Education ..	12,84,153	36. Scientific Departments ..	..	..	..	10,81,509	..	10,81,509	10,81,509
XXVI. Medical ..	3,51,903	37. Education ..	..	..	..	2,29,78,328	..	2,29,78,328	2,29,78,328
XXVII. Public Health ..	12,23,237	38. Medical ..	..	..	..	1,02,43,710	..	1,02,43,710	1,02,43,710
XXVIII. Agriculture ..	10,53,525	39. Public Health ..	..	..	..	41,92,497	..	41,92,497	41,92,497
XXIX. A. Rural Development ..	40,204	40. Agriculture ..	..	..	..	21,15,397	..	21,15,397	21,15,397
XXX. Veterinary ..	3,15,286	41. Veterinary ..	..	..	..	11,16,946	..	11,16,946	11,16,946
XXXI. Co-operation ..	15,288	42. Co-operation ..	..	..	..	11,09,893	..	11,09,893	11,09,893
			..	..	..	5,47,276	..	5,47,276	5,47,276

No. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.—Contd.

ACTUALS FOR 1951-52.									
Heads of Revenue.	Actuals for 1951-52.	CHARGED.			AUTHORISED			Grand Total.	
		Out of Consol. dated Fund.	Out of Contin. gency Fund.	Total.	Out of Consol. dated Fund.	Out of Contin. gency Fund.	Total.		
1	2	4	5	6	7	8	9	10	
F.—Civil Administration—(Contd.)									
XXXII. Industries and Supplies	Rs. 21,70,285	Rs. ..	Rs. ..	Rs. ..	Rs. 13,10,136	Rs. ..	Rs. 13,10,136	Rs. 13,10,136	
43.—Industries and Supplies									
XXXVI. Miscellaneous Departments	Rs. 63,79,785	Rs. ..	Rs. ..	Rs. ..	Rs. 48,47,875	Rs. ..	Rs. 48,47,875	Rs. 48,47,875	
47.—Miscellaneous Departments									
TOTAL ..	1,38,67,683	20,19,827	..	20,19,827	9,43,60,551	..	9,43,60,551	9,63,80,378	
G.—Civil Works and Miscellaneous Public Improvements									
H. Civil works and Miscellaneous Public Improvements—									
XXXIX. Civil works	Rs. 8,77,618	Rs. ..	Rs. ..	Rs. ..	Rs. 88,22,322	Rs. ..	Rs. 88,22,322	Rs. 88,22,322	
50.—Civil works									
TOTAL ..	8,77,618	..	..	..	88,22,322	..	88,22,322	88,22,322	
I.—Electricity Schemes									
XLI. Receipts from Electricity Schemes—									
II.—Thermo-Electric Schemes—									
1.—Electricity Schemes.									
52.—Interest on Capital Outlay on Electricity Schemes		90,000	..	90,000	..	..	..	..	90,000

Gross Receipts	..	68,95,327 52—A. Other Revenue ex-
Deduct—working	..	pense connected with Electricity
Expenses	—	Schemes ..
Net Receipts	—	30,72,459
TOTAL	—	30,72,459
		TOTAL .. 90,000 .. 90,000
		90,000

Y.—Miscellaneous.—

XLIII. Transfers from Famine Re. of Fund		54.—Famine	..	..	20,00,000	..	20,00,000	20,00,000
54—A. Territorial and Political Pensions, 49,89,075		..	49,89,075	..	..	..	..	49,89,075
XLIV. Receipts in aid of Superannuation ..		64,741	55.—Superannuation Allowances and Pensions	..	..	34,58,626	..	34,58,626
XLV. Stationery and Printing ..		9,18,071	56.—Stationery and Printing.	..	..	22,73,345	..	22,73,345
XLVI. Miscellaneous ..		1,21,89,014	57.—Miscellaneous	..	..	70,58,426	..	70,58,426
TOTAL ..		1,31,71,826	TOTAL ..	..	49,89,075	1,47,90,397	..	1,47,90,397

E. — Contributions, and Miscellaneous Adjustments between Central and State Governments —

KLIX.—Grants-in-aid from Central Government.	5,00,000	61.—Grants-in-aid to State Governments.
---	----------	--

L. Contributions and Miscellaneous Adjustments between Central and State Governments.

61.—Grants in-aid to State Governments.

No. 3—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.—*Concd.*

ACTUALS FOR 1951-52.									
Heads of Revenue.	Actuals for 1951-52.	CHARGED.			AUTHORISED.			Grand Total.	
		Out of Consoli. Fund.	Out of Contingency Fund.	Total.	Out of Consoli. Fund.	Out of Contingency Fund.	Total.		
1	2	3	4	5	6	7	8	9	10
L.—Contributions, etc.—(Concd.)									
L.—Miscellaneous Adjustments between Central and State Governments.	Rs. 1,230	62.—Miscellaneous Adjustments between Central and State Governments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL	.. 5,01,220	TOTAL	..	..	..	..	..	..	..
M.—Extraordinary Items—									
M.—Extraordinary Receipts	74,13,992	M.—Extraordinary Items—							
TOTAL	.. 74,13,992	63.—Extraordinary Charges.	..	..	..	48,31,390	..	48,31,390	48,31,390
		TOTAL	..	..	..	48,31,390	..	48,31,390	48,31,390
Capital Expenditure within the Revenue Account.—									
		C.C.—19.—Construction of Irrigation, Navigation, Embankment and Drainage works.	..	..	..	5,56,038	..	5,56,038	5,56,038
		JJ.—55-A.—Commutation of Pensions financed from ordinary revenues.	..	..	..	13,118	..	13,118	13,118
		TOTAL	..	..	..	5,69,156	..	5,69,156	5,69,156

FINANCE ACCOUNTS, GOVERNMENT OF RAJASTHAN

41

Total Revenue	15,55,19,483	Total Expenditure on Revenue Account ..	91,77,694	-	91,77,694	14,82,97,886	..	14,82,97,886	15,74,75,580
Total Revenue	..	..	..	..	..	..	..	..	15,55,19,483
Deficit(-)	..	..	..	..	..	..	..	..	19,56,097
Capital Expenditure Outside the Revenue Account.—									
CC.-68—Construction of Irrigation, Navigation, Embankment and Drainage works ..	..	..	..	..	..	60,92,926	..	60,92,926	60,92,926
FF.-70—Capital Outlay on Improvement of Public Health ..	..	..	..	..	..	4,97,518	..	4,97,518	4,97,518
HH.-81—Capital Account of Civil Works outside the Revenue Account ..	..	..	..	..	..	35,48,513	..	35,48,513	35,48,513
II.-81A.—Capital Outlay on Electricity Schemes ..	..	..	..	..	..	41,90,439	..	41,90,439	41,90,439
JJ.-85A.—Capital Outlay on State Schemes of Government Trading	9,00,000	..	..	..	..	9,00,000	4,04,87,414	..	4,04,87,414
JJ.-85B.—Appropriation to the Contingency Fund ..	..	..	..	..	..	50,00,000	..	50,00,000	50,00,000
Total	9,00,000	..	..	..	..	9,00,000	5,98,16,810	..	5,98,16,810
Total Expenditure ..	1,00,77,694	..	..	..	..	1,00,77,694	20,81,14,696	..	20,81,14,696
Total Revenue	15,55,19,483								

THE DEPARTMENTAL ACCOUNTS OF THE GOVERNMENT OF RAJASTHAN FOR THE YEAR 1955-56

No. 4—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND AUTHORISED EXPENDITURE.

Particulars.	Charged.		Authorised.		Total.	Grand Total.
	Out of Consolidated Fund.	Out of Contingency Fund.	Out of Consolidated Fund.	Out of Contingency Fund.		
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) ..	91,77,694	..	91,77,694	15,94,50,622	..	15,94,50,622
Expenditure outside the Revenue Account ..	9,00,000	..	9,00,000	5,98,16,810	..	5,98,16,810
Disbursements under Public Debt and Loans and Advances (b) ..	7,94,94,572	..	7,94,94,572	1,03,66,082	..	1,03,66,082
TOTAL ..	8,95,72,266	..	8,95,72,266	22,96,33,514	..	22,96,33,514
						31,92,05,780
(a) and (b) The figures have been arrived at as follows :—						
(a) Total Expenditure as in Account No. 3	..	..	..	..	..	14,82,97,886
Add—Working Expenses of Irrigation ..	..	..	..	..	..	11,84,950
Add—Working Expenses of Electricity Schemes ..	..	..	..	..	..	99,67,786
TOTAL ..						91,77,694
						15,94,50,622

Charged.

Authorised.

91,77,694

14,82,97,886

..

11,84,950

..

99,67,786

..

91,77,694

15,94,50,622

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1951-52
	Rs.
A.—Principal Heads of Revenue.	
IV—Taxes on Income other than Corporation Tax.	
Share of net proceeds assigned to States	12,53,000
TOTAL ..	12,53,000
VII—Land Revenue :—	
Ordinary revenue	2,46,29,066
Sale of Government estates	1,16,884
Sale proceeds of waste-lands and redemption of land tax	59,007
Recoveries on account of survey and settlement charges	1,27,964
Rents, etc., of fisheries	33,292
Rates and cesses on lands	2,17,076
Recoveries of overpayments	29,238
Collection of payments for services rendered	3,05,836
Miscellaneous	60,87,682
<i>Deduct—Refunds</i>	<i>—73,642</i>
TOTAL ..	3,15,32,403
VIII—State Excise Duties :—	
Country spirits	1,82,31,423
Country fermented liquor	4,14,780
Malt liquors	1,681
Wines and spirits (foreign liquors, other than beer, medicated wines, and commercial spirits)	1,94,933
Receipts from Commercial Spirits, including denatured spirits and medicated wines	3,812
Opium	93,35,380
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	19,016
Hemp and other drugs	7,66,147
Receipts from Distilleries	2,43,192
Sale of alcohol for use as motor fuel	919
Fines, confiscations and miscellaneous	6,63,091
Recoveries of overpayments	18,139
Collection of payments for services rendered	214
<i>Deduct—Refunds</i>	<i>—7,521</i>
TOTAL ..	2,98,85,206

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.—*Contd.*

Heads

Actuals for
1951-52.

Rs.

IX—Stamps :—

A.—NON-JUDICIAL—

Sale of stamps	18,52,811
Duty on impressing documents	2,392
Fines and penalties	24,900
Miscellaneous	26,585
<i>Deduct—Refunds</i>	<i>—13,731</i>
TOTAL—'A' Non-Judicial	18,92,957

B.—JUDICIAL—

(i) Court fees—

Court fees realised in stamps	17,01,440
TOTAL	17,01,440

(ii) Other Receipts—

Sale of stamps	10,79,293
Fines and penalties	11,164
Miscellaneous	67,820
<i>Deduct—Refunds</i>	<i>—19,376</i>

TOTAL—Other Receipts 11,38,901

TOTAL—'B' Judicial 28,40,341

GRAND TOTAL 47,33,298

X—Forest.

Timber and other produce removed from the forests by Government agency	5,21,117
Timber and other produce removed from the forests by consumers or purchasers	31,06,749
Drift and waif wood and confiscated forest produce	1,681
Revenue from forests not managed by Government	55,312
Miscellaneous	3,46,865
<i>Deduct—Refunds</i>	<i>—69,756</i>
TOTAL	39,61,968

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR
HEADS.—*Contd.*

Heads	Actuals for 1951-52.
	Rs.
XI—Registration.	
Fees for registering documents	2,92,001
Fees for copies of registered documents	20,224
Miscellaneous	54,355
<i>Deduct—Refunds</i>	—271
TOTAL ..	3,66,309
XII—Receipts under Motor Vehicles Acts.	
Receipts under the State Motor Vehicles Taxation Act ..	24,75,276
Other receipts	555
<i>Deduct—Refunds</i>	—34
TOTAL ..	24,75,797
XIII—Other Taxes and Duties :—	
A—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—	
Entertainment Tax	97,338
Luxury Tax	5,867
<i>Deduct—Refunds</i>	—5,250
TOTAL ..	97,955
D—OTHER ITEMS—	
Inter-State Transit Duties	4,19,47,334
TOTAL ..	4,20,45,289
C—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept :—	
A—IRRIGATION WORKS—	
(i) Productive Works—	
Gross Receipts.	
Direct Receipts—	
Water rates	20,90,940
Water supply of Towns	230
Sales of Water	14,530

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR
HEADS.—*Contd.*

Heads	Actuals for 1951-52.
XVII—Irrigation, Navigation, etc.—<i>Concl'd.</i>	
	Rs.
Other canal produce	38,623
Rents	171
Recoveries of expenditure	135
Miscellaneous	14,159
TOTAL—Gross Receipts ..	21,58,793
<i>Deduct—Working Expenses —</i>	
Extensions and Improvements	2,28,904
Maintenance and Repairs	7,73,264
Establishment	1,73,367
Tools and Plant	9,415
TOTAL—Working Expenses ..	—11,84,950
NET RECEIPTS—A (i) Productive Works ..	9,73,843
TOTAL—A—Irrigation Works ..	9,73,843

**XVIII—Irrigation, Navigation, Embankment and Drainage works
for which no capital accounts are kept :—**

A—IRRIGATION WORKS—

Direct Receipts—

Water rates	4,68,974
Owner's rates	25,293
Water-Supply of Towns	4,654
Sales of Water	2,69,034
Plantations	15,955
Other canal produce	23,704
Water-power	1,555
Rents	199
Fines	1,774
Recoveries of expenditure	9,230
Miscellaneous	57,035
<i>Deduct—Refunds</i>	<i>—490</i>
TOTAL—A—Irrigation Works ..	8,76,917
GRAND TOTAL	8,76,917

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.—*Contd.*

Heads

Actuals for
1951-52.

Rs.

E—DEBT SERVICES.

XX—Interest :—

Interest on loans and advances by State Governments	80,961
Interest realised on investments of Cash Balances ..	46,70,457
Miscellaneous	75,330
Deduct—Refunds	—1,71,175
TOTAL ..	46,55,573

F—CIVIL ADMINISTRATION.

XXI—Administration of Justice :—

Sale-proceeds of unclaimed and escheated property ..	43,824
Court-fees realised in cash	10,185
General fees, fines and forfeitures	2,11,307
Miscellaneous fees and fines	2,45,438
Miscellaneous	31,426
Recoveries of overpayments	7,000
Collection of payments for services rendered	256
Deduct—Refunds	—32,008
TOTAL ..	5,17,428

XXII—Jails and Convict Settlements—

Jails	33,768
Jail manufactures	2,28,686
Recoveries of overpayments	4,990
Collection of payments for services rendered	32
TOTAL ..	2,67,476

XXIII—Police :—

Contribution for Railway Police	10,625
Cash receipts under the Arms Act	11,658
Fees, fines and forfeitures	73,629
Recoveries of overpayments	53,409
Collection of payments for services rendered	214
Miscellaneous	1,00,709
Deduct—Refunds	—1,131
TOTAL ..	2,49,113

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.—Contd.

Heads

Actuals for
1951-52.

Rs.

XXVI—Education :—**A—UNIVERSITY—**

Fees, Government Arts Colleges	2,88,705
Fees, Government Professional Colleges	1,47,567

B—SECONDARY—

Fees, Government Secondary Schools	2,38,288
--	----------

C—PRIMARY—

Fees, Government Primary Schools	35,796
--	--------

D—SPECIAL—

Fees and other receipts, Government Special Schools	21,360
---	--------

E—GENERAL—

Contribution	3,50,000
Income from endowments	150
Recoveries of overpayments	33,195
Collection of payments for services rendered	528
Miscellaneous	1,76,230
Deduct—Refunds	—7,666

TOTAL ..	12,84,153
----------	-----------

XXVII—Medical :—

Medical School and College fees	1,29,476
Hospital receipts	1,18,545
Mental Hospital receipts	9,332
Sale of medicines	1,774
Contributions	8,400
Income from endowments	273
Recoveries of overpayments	21,856
Collection of payments for services rendered	21,372
Miscellaneous	50,085
Deduct—Refunds	—9,210

TOTAL ..	3,51,903
----------	----------

XXVIII—Public Health :—

Sale-proceeds of sera and vaccines, etc.	2,665
Contributions	108
Recoveries of overpayments	473
Miscellaneous	12,19,991

TOTAL ..	12,23,237
----------	-----------

No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR
HEADS.—*Contd.*

Actuals for
1951-52.

Heads

Rs.

XXIX—Agriculture :—

Agricultural receipts	10,16,939
Recoveries of overpayments	36,456
Collection of payments for services rendered	130
TOTAL	10,53,525

XXIXA—Rural Development.

Rural Development receipts	39,218
Recoveries of overpayments	986
TOTAL	40,204

XXX—Veterinary.

Other receipts	3,15,286
TOTAL	3,15,286

XXXI—Co-operation :—

Audit fees	40
Miscellaneous receipts	15,248
TOTAL	15,288

XXXII—Industries and Supplies :—

Industries	18,09,207
Salt	8,815
Other Miscellaneous receipts	3,41,829
Recoveries of Overpayments	14,015
Collection of payments for services rendered	2,419
Deduct—Refunds	—6,000
TOTAL	21,70,285

**No. 5—DETAILED ACCOUNT OF REVENUE BY MINOR
HEADS.—Contd.**

Heads	Actuals for 1951-52.
	Rs.
XXXVI—Miscellaneous Departments :—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions ..	2,724
<i>Miscellaneous—</i>	
Examination fees	90,990
Fees for the inspection of steam boilers	10,517
Miscellaneous	63,08,990
<i>Deduct—Refunds</i>	—33,436
TOTAL ..	63,79,785

H—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.

XXXIX—Civil Works :—

Rents	4,31,291
Ferry Receipts	9,502
Tolls on Roads	21,096
Receipts from Workshops	342
Recoveries of expenditure	18,208
Transfer from Central Road Fund	97,031
Miscellaneous	3,00,437
<i>Deduct—Refunds</i>	—289
TOTAL ..	8,77,618

I—ELECTRICITY SCHEMES.

XLI—Receipts from Electricity Schemes :—

II—THERMO-ELECTRIC SCHEMES—

Gross Receipts—

Sale of power	61,23,480
Miscellaneous Revenue	7,71,858
<i>Deduct—Refunds</i>	—11
TOTAL—Gross Receipts ..	68,95,327

Deduct—Working Expenses—

Maintenance proper	71,21,620
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 8,250	
Less amount to be spent from the Depreciation Reserve Fund.	4,950
Net amount transferred to the Depreciation Reserve Fund	3,300

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR
HEADS.—*Contd.*

Heads.	Actuals for 1951-52.
XLI—Receipts from Electricity Schemes—<i>Concl'd.</i>	
	Rs.
Renewals and Replacements from the Depreciation Reserve Fund	4,950
Establishment	26,96,053
Tools and Plant	26,437
Suspense	1,15,426
TOTAL—Working Expenses	—99,67,786
NET RECEIPTS	—30,72,459

J—MISCELLANEOUS.**XLIV—Receipts in aid of Superannuation :—**

Contributions for pensions and gratuities	41,852
Miscellaneous	22,889
TOTAL	64,741

XLV—Stationery and Printing :—

Stationery receipts	1,12,551
Sale of plain paper used with stamps	19,350
Sale of gazettes and other Government publications	75,895
Other press receipts	6,03,241
Miscellaneous	1,07,034
TOTAL	9,18,071

XLVI—Miscellaneous :—

Unclaimed deposits	641
Sale of old stores and materials	30,158
Sale of land and houses, etc.	5,24,755
Fees for Government audit	2,310
Receipts in connection with Elections	8,397
Other fees, fines and forfeitures	1,00,500
Receipts from Bus Services	7,19,753
Recoveries of overpayments	1,88,815
Collection of payments for services rendered	26,978
Miscellaneous	74,72,910
Arrears of share of Match Excise Duty Pool	32,00,000
Deduct—Refunds	—86,203
TOTAL	1,21,89,014

No. 5.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.—*Concl'd.*

Heads.

Actuals for
1951-52.

Rs.

L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS.

XLIX—Grants-in-aid from Central Government

Grants-in-aid under Article 275 of the Constitution ..	5,00,000
TOTAL ..	5,00,000

L—Miscellaneous Adjustments between Central and State Governments	1,220
TOTAL ..	1,220

M—EXTRAORDINARY ITEMS.

LI—Extraordinary Receipts :—

Sale of land	5,18,107
Sale of other Government Assets	93,006
Subscriptions from the Central Government for Departmental Schemes	6,61,542
Other items	61,47,540
<i>Deduct—Refunds</i>	<i>—6,203</i>
TOTAL ..	74,13,992

GRAND TOTAL 15,55,19,483

No.6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

ACTUALS FOR 1951-52.

Heads	CHARGED				AUTHORISED				Grand Total.
	Out of Contin- gency Fund.	Out of Consoli- dated Fund.	Out of Consoli- dated Fund.	Total.	Out of Contin- gency Fund.	Out of Consoli- dated Fund.	Out of Consoli- dated Fund.	Total.	
	2	3	4	5	6	7	8	9	
<i>A.—Direct Demands on the Revenue.</i>									
7. Land Revenue—									
Charges of administration	2,41,030	2,41,030	..	2,41,030	2,41,030
Management of Government estates	39,789	39,789	..	39,789	39,789
Survey, Settlement and Record Operations	29,97,756	29,97,756	..	29,97,756	29,97,756
Land Records	56,42,271	56,42,271	..	56,42,271	56,42,271
Assignments and Compensation	19,517	19,517	..	19,517	19,517
TOTAL	89,40,363	89,40,363	..	89,40,363	89,40,363
8. State Excise Duties.—									
Distilleries	21,90,211	21,90,211	..	21,90,211	21,90,211
TOTAL	21,90,211	21,90,211	..	21,90,211	21,90,211

9.—Stamps.—

A—Non-Judicial—

Superintendence .. .. .	..	..	..	7,275	7,275	7,275
Charges for the sale of stamps .. .. .	..	..	..	42,963	42,963	42,963
Cost of Stamps supplied from State Stamp Stores .. .. .	..	..	..	1,328	1,328	1,328

B—Judicial—

Superintendence .. .. .	..	..	..	11,209	11,209	11,209
Charges for the Sale of stamps .. .. .	..	..	..	26,317	26,317	26,317
Cost of Stamps supplied from State Stamp Stores .. .. .	..	..	..	3,955	3,955	3,955
TOTAL .. .. .	..	..	..	93,047	93,047	93,047

10.—Forest.—

General Direction .. .. .	..	..	..	97,067	97,067	97,067
Conservancy and Works .. .. .	..	..	..	7,41,505	7,41,505	7,41,505
Establishment .. .. .	..	..	..	21,46,932	21,46,932	21,46,932
TOTAL .. .. .	..	..	..	29,85,504	29,85,504	29,85,504

11.—Registration.—

Superintendence .. .. .	..	..	..	51,685	51,685	51,685
District charges .. .. .	..	..	..	56,131	56,131	56,131
TOTAL .. .. .	..	..	..	1,07,816	1,07,816	1,07,816

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—Contd.

ACTUALS FOR 1951-52.

Heads.	CHARGED			AUTHORISED			Grand Total.
	Out of Contin. Fund. 2	Out of Consoli- dated Fund 3	Total. 4	Out of Contin. gency Fund. 5	Out of Consoli- dated Fund 6	Total. 7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13.—Other Taxes and Duties.—							
Inter-State Transit Duties .. ..	..	..	..	..	60,10,985	60,10,985	60,10,985
TOTAL .. ..	..	..	..	..	60,10,985	60,10,985	60,10,985
<i>C—Revenue Account of Irrigation, Navigation, Embankment and Drainage, Works—</i>							
17.—Interest on Works for which Capital Accounts are kept.—							
Irrigation Works .. ..	..	50,000	50,000	..	..	..	50,000
TOTAL .. ..	..	50,000	50,000	..	..	..	50,000
18.—Other Revenue expenditure financed from ordinary Revenues.—							
<i>A—Irrigation Works—</i>							
(1) Works for which no Capital Accounts are kept—							
Works .. ..	..	..	..	..	11,08,451	11,08,451	11,08,451
Extensions and Improvements ..	..	..	..	..	9,62,169	9,62,169	9,62,169

Maintenance and Repairs ..	..	..	..	14,01,972	14,01,972	14,01,972	14,01,972
Establishment ..	..	..	..	10,18,071	10,18,071	10,18,071	10,18,071
Tools and Plant ..	..	..	..	86,595	86,595	86,595	86,595
Suspense ..	..	..	..	—48,722	—48,722	—48,722	—48,722
TOTAL 1—..	..	..	..	45,28,536	45,28,536	45,28,536	45,28,536
(2) Miscellaneous Expenditure—							
Establishment ..	..	..	..	67,608	67,608	67,608	67,608
TOTAL 2—..	..	..	..	67,608	67,608	67,608	67,608
Grand TOTAL ..	..	..	..	45,96,144	45,96,144	45,96,144	45,96,144
F.—Debt Services.							
22. Interest on Debt and Other Obligations.—							
A—Interest on Ordinary Debt—							
(i) Rupee Debt—							
4—Other Items—							
Miscellaneous ..	..	..	1,593	1,593	1,593	..	1,593
B—Interest on Unfunded Debt—							
(4)—Savings Deposits—							
Interest on State Savings Bank Deposits	80,551	80,551	..	..	..	..	80,551
(5)—State Provident Funds—							
Interest on General Provident Fund ..	..	19,093	19,093	..	..	..	19,093
Interest on Contributory Provident Funds ..	..	3,61,335	3,61,335	..	..	..	3,61,335

<i>B—Parliament and the State Legislature—</i>						
Legislative Assembly .. .. .	..	..	..	..	6,398	6,398
<i>C—Elections—</i>						
Other Election Charges .. .. .	..	..	..	..	28,22,747	28,22,747
<i>D—Secretariat and Headquarters Establishments—</i>						
Civil Secretariats .. .. .	..	..	..	..	26,21,388	26,21,388
Public Service Commission .. .. .	..	..	..	..	..	1,44,808
Board of Revenue, Financial Commissioner and establishments .. .. .	..	..	1,44,808	1,44,808	..	..
<i>E—Commissioners—</i>						
Commissioners .. .. .	..	..	..	..	1,91,004	1,91,004
<i>F—District Administration—</i>						
General Establishments .. .. .	..	..	..	..	7,07,126	7,07,126
Sub-Divisional Establishments .. .. .	..	..	..	..	59,31,706	59,31,706
Other Establishments .. .. .	..	..	..	..	30,52,890	30,52,890
<i>H—Miscellaneous</i>						
Miscellaneous .. .. .	..	..	..	..	2,25,860	2,25,860
.. .. .	..	..	..	..	38,195	38,195
TOTAL .. .. .	..	15,22,617	15,22,617	..	1,59,07,348	1,74,29,965
27. Administration of Justice.						
High Courts .. .. .	..	..	4,97,210	4,97,210	..	4,97,210
Law Officers .. .. .	..	..	..	..	2,19,951	2,19,951
Civil and Sessions Courts .. .. .	..	..	..	..	24,37,462	24,37,462
Courts of Small Causes .. .. .	..	..	..	..	7,552	7,552
Criminal Courts .. .. .	..	..	..	..	8,896	8,896
TOTAL .. .. .	..	..	4,97,210	4,97,210	26,73,861	31,71,071

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—Contd.

ACTUALS FOR 1951-52.

Heads.	CHARGED		AUTHORISED				Grand Total.	
	Out of Contin- gency Fund.	Out of Consoli- dated Fund.	Total.	Out of Contin- gency Fund.	Out of Consoli- dated Fund.	Total.		
	2	3	4	5	6	7	8	
28 Jails and Convict Settlements.								
Jails	21,64,169	21,64,169	21,64,169	Rs.
Jail manufactures	25,999	25,999	25,999	Rs.
Charges on account of persons confined or detained in Jails outside the State	20	20	20	Rs.
TOTAL	21,90,188	21,90,188	21,90,188	
29. Police.								
Superintendence	6,92,693	6,92,693	6,92,693	
District Executive Force	1,62,30,352	1,62,30,352	1,62,30,352	
Police Training Schools	1,25,086	1,25,086	1,25,086	
Village Police	2,16,280	2,16,280	2,16,280	
Special Police	62,93,256	62,93,256	62,93,256	
Railway Police	1,43,157	1,43,157	1,43,157	
Criminal Investigation Department	3,44,763	3,44,763	3,44,763	
TOTAL	2,40,45,587	2,40,45,587	2,40,45,587	

36. Scientific Departments.

Mines Department ..	..	..	..	9,31,094	9,31,094	9,31,094
Archaeological Department ..	..	..	..	91,953	91,953	91,953
Museums ..	..	..	..	58,462	58,462	58,462
TOTAL	..	..	..	10,81,509	10,81,509	10,81,509

37. Education.

A—University—

Grants to Universities ..	..	..	..	3,02,000	3,02,000	3,02,000
Government Arts Colleges ..	..	..	..	19,55,559	19,55,559	19,55,559
Grants to non-Government Arts Colleges ..	..	..	..	3,423	3,423	3,423
Government Professional Colleges ..	..	..	..	4,10,739	4,10,739	4,10,739
Grants to non-Government Professional Colleges ..	..	..	..	25,266	25,266	25,266

B—Secondary—

Government Secondary schools ..	..	..	..	44,03,672	44,03,672	44,03,672
Direct grants to non-Government Secondary Schools ..	..	..	..	6,92,908	6,92,908	6,92,908
Grants to local bodies for secondary Education ..	..	..	..	1,19,602	1,19,602	1,19,602

C—Primary—

Government Primary Schools ..	..	..	..	1,07,97,443	1,07,97,443	1,07,97,443
Direct grants to non-Government Primary Schools ..	..	..	..	5,81,897	5,81,897	5,81,897
Grants to local bodies for primary education ..	..	..	..	1,07,216	1,07,216	1,07,216

D—Special

Government special schools	8,71,926	8,71,926	8,71,926
-------------------------------	----	----	----	----------	----------	----------

Expenses in connection with epidemic diseases
 Bacteriological Laboratories
 Works

TOTAL 41,92,497 41,92,497 41,92,497

40. Agriculture.

Direction	1,39,358	1,39,358	1,39,358	1,39,358
Superintendence	1,78,106	1,78,106	1,78,106	1,78,106
Subordinate and Expert Staff	3,04,237	3,04,237	3,04,237	3,04,237
Experimental Farms	2,53,723	2,53,723	2,53,723	2,53,723
Agricultural Demonstration and Propaganda including public exhibitions and fairs	1,69,961	1,69,961	1,69,961	1,69,961
Agricultural Experiments and Research	1,49,191	1,49,191	1,49,191	1,49,191
Agricultural Education	37,265	37,265	37,265	37,265
Botanical and other Public Gardens	2,26,574	2,26,574	2,26,574	2,26,574
Special Rural Uplift Schemes	2,249	2,249	2,249	2,249
Grants-in-aid, Contribution, etc.	28,984	28,984	28,984	28,984
Other charges	6,25,749	6,25,749	6,25,749	6,25,749
TOTAL	21,15,397	21,15,397	21,15,397	21,15,397

40A. Rural Development.

Direction and Organisation	11,16,946	11,16,946	11,16,946	11,16,946
TOTAL	11,16,946	11,16,946	11,16,946	11,16,946

47. Miscellaneous Departments.

Labour and Emigration—

Inspector of Factories	..	..	..	20,328	20,328	20,328
Labour ..	..	..	..	1,31,316	1,31,316	1,31,316

Statistics—

Census ..	..	..	..	72,367	72,367	72,367
State Statistics ..	..	..	..	41,641	41,641	41,641

Miscellaneous—

Miscellaneous	45,82,223	45,82,223	45,82,223
TOTAL	..	..	..	48,47,875	48,47,875	48,47,875

*H—Civil Works and Miscellaneous Public**Improvements—*

50. Civil Works.

Original Works-Buildings	..	..	..	5,66,700	5,66,700	5,66,700
Original Works-Communication	..	..	..	5,45,029	5,45,029	5,45,029
Original Works-Miscellaneous	..	..	..	87,473	87,473	87,473
Repairs ..	..	..	..	68,60,057	68,60,057	68,60,057
Establishment	..	..	..	10,02,032	10,02,032	10,02,032
Tools and Plant	..	..	..	3,04,229	3,04,229	3,04,229
Suspense ..	..	..	..	—5,43,198	—5,43,198	—5,43,198
TOTAL	..	..	..	88,22,322	88,22,322	88,22,322

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—Contd.

ACTUALS FOR 1951-52.									
Heads.	CHARGED			AUTHORISED			Grand Total.		
	Out of Contin- gency Fund.	Out of Consoli- dated Fund.	Total.	Out of Contin- gency Fund.	Out of Consoli- dated Fund.	Total.			
	2	3	4	5	6	7			
I									
I—Electricity Schemes—									
52. Interest on Capital Outlay on Electricity Schemes.									
Hydro—Electric Schemes	..	90,000	90,000	..	..	..	..	90,000	90,000
TOTAL	..	90,000	90,000	..	..	..	..	90,000	90,000
J—Miscellaneous.									
54. Famine.									
A—Famine Relief—									
Salaries and Establishment.	1,90,817	1,90,817	1,90,817	1,90,817	1,90,817
Relief Works.	27,14,324	27,14,324	27,14,324	27,14,324	27,14,324
Relief to people employed otherwise than on relief works	6,045	6,045	6,045	6,045	6,045
Gratuitous Relief	48,900	48,900	48,900	48,900	48,900
Miscellaneous	1,03,016	1,03,016	1,03,016	1,03,016	1,03,016
Deduct—Amount transferred from Famine Relief Fund	30,63,102	30,63,102	30,63,102	30,63,102	30,63,102
B—Transfers to Famine Relief Fund	20,00,000	20,00,000	20,00,000	20,00,000	20,00,000
TOTAL	20,00,000	20,00,000	20,00,000	20,00,000	20,00,000

54. A Territorial and Political Pensions.

Territorial and Political Pensions—
 Privy Purses and Allowances of Ex-Rulers
 of Integrated States and Allowances of
 their relatives and servants—
 Integrated States

..	49,89,075	49,89,075	..	..	49,89,075
TOTAL ..	..	49,89,075	49,89,075	..	49,89,075

55. Superannuation Allowances and Pensions.

Superannuation and Retired Allowances ..
 Compassionate Allowances
 Gratitudes
 Contribution for pensions and gratuities ..
 Donations to Provident Funds
 Deduct—Actual amount of pensions reco-
 vared from other Governments ..

..	..	29,47,140	29,47,140	29,47,140	29,47,140
..	..	..	52,254	52,254	52,254
..	..	..	1,42,778	1,42,778	1,42,778
..	..	..	71,385	71,385	71,385
..	..	..	4,75,069	4,75,069	4,75,069
..	..	..	-2,30,000	-2,30,000	-2,30,000
TOTAL ..	..	..	34,58,626	34,58,626	34,58,626

56. Stationery and Printing.**I—Stationery—**

Stationery Offices and Stores
 Purchase of Stationery Stores
 Deduct—Value of Stationery supplied to
 other Governments and paying depart-
 ments

..	..	..	..	1,11,511	1,11,511
..	..	..	..	11,66,686	11,66,686

II—Printing—

Government Presses
 Printing at private presses
 Deduct—Cost of Printing work done for
 other Governments and paying depart-
 ments

..	..	..	..	-3,39,242	-3,39,242
..	..	..	..	13,34,610	13,34,610
..	..	..	..	445	445
..	..	..	..	-665	-665

TOTAL ..	..	..	..	22,73,345	22,73,345
					22,73,345

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—Contd.

ACTUALS FOR 1951-52.

Heads.	CHARGED		AUTHORISED				Grand Total.	
	Out of Contingency Fund	Out of Consolidated Fund.	Total.	Out of Contingency Fund.	Out of Consolidated Fund.	Total.		
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57. Miscellaneous.								
Cost of books and periodicals	67	67	67	67
Publicity Board	1,55,733	1,55,733	1,55,733	1,55,733
Petty Establishments	4,23,090	4,23,090	4,23,090	4,23,090
Contributions	17,23,132	17,23,132	17,23,132	17,23,132
Miscellaneous Compensations	28,240	28,240	28,240	28,240
Charges in connection with village Panchayats Act
Expenditure on Bus Services	3,03,272	3,03,272	3,03,272	3,03,272
Miscellaneous and unforeseen charges	3,92,756	3,92,756	3,92,756	3,92,756
Loss by exchange on local bank actions	40,31,119	40,31,119	40,31,119	40,31,119
	1,017	1,017	1,017	1,017
TOTAL	70,58,426	70,58,426	70,58,426	70,58,426
M—Extraordinary Items.								
63. Extraordinary Charges.								
Expenditure on Civil Supplies and Price control order	23,31,390	23,31,390	23,31,390	23,31,390
Grain Supply Schemes	25,00,000	25,00,000	25,00,000	25,00,000
TOTAL	48,31,390	48,31,390	48,31,390	48,31,390

No. 6.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—Contd.

ACTUALS FOR 1951-52.

Heads.	CHARGED			AUTHORISED			Grand Total.
	Out of Contin- gency Fund.	Out of Consoli- dated Fund.	Total.	Out of Contin- gency Fund.	Out of Consoli- dated Fund.	Total.	
	2	3	4	5	6	7	
1							8
68.—Construction of Irrigation, etc.—(Concld.)							
(2) Unproductive—							
Works	6,38,369	6,38,369	6,38,369
Establishment	3,290	3,290	3,290
Tools and Plant..	4,969	4,969	4,969
Suspense	42,091	42,091	42,091
Deduct—Receipts and Recoveries on capital account	—935	—935	—935
TOTAL (2)	5,93,664	5,93,664	5,93,664
GRAND TOTAL	60,92,926	60,92,926	60,92,926
PF—Civil Administration—Capital Accounts outside the Revenue Account. ..							
70. Capital Outlay on Improvement of Public Health.							
Udaipur Water Works	44,328	44,328	44,328
Pratapgarh Water Works	50,075	50,075	50,075
Kishengarh Water Works	7,336	7,336	7,336
Jaipur Service Department	1,94,064	1,94,064	1,94,064
Other Schemes	2,01,715	2,01,715	2,01,715
TOTAL	4,97,518	4,97,518	4,97,518

HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—

31. Capital Account of Civil works outside the Revenue Account.

Original Works (Buildings) ..	20,54,537	20,54,537	20,54,537	20,54,537
Original Works (Communications) ..	13,63,565	13,63,565	13,63,565	13,63,565
Original Works (Miscellaneous) ..	1,30,411	1,30,411	1,30,411	1,30,411
TOTAL ..	35,48,513	35,48,513	35,48,513	35,48,513

II.—Capital Account of Electricity Schemes outside the Revenue Account—

31 A. Capital outlay on Electricity Schemes.

1. Hydro Electric Schemes				
Works ..	2,46,743	2,46,743	2,46,743	2,46,743
Establishment ..	86,034	86,034	86,034	86,034
To Is and plant ..	43,139	43,139	43,139	43,139
Suspense ..	1,35,991	1,35,991	1,35,991	1,35,991
Deduct—Receipts and Recoveries on Capital Account ..	16,135	16,135	16,135	16,135
TOTAL ..	2,23,790	2,23,790	2,23,790	2,23,790

2. Thermo-Electric Schemes—

Works ..	39,64,415	39,64,415	39,64,415	39,64,415
Tools and Plant ..	1,348	1,348	1,348	1,348
Suspense ..	5,847	5,847	5,847	5,847
Deduct—Receipts and recoveries on capital account ..	4,961	4,961	4,961	4,961

TOTAL (2) ..	39,66,649	39,66,649	39,66,649	39,66,649
GRAND TOTAL ..	41,90,439	41,90,439	41,90,439	41,90,439

No. 6—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*Contd.*

Heads	ACTUALS FOR 1951-52.							
	CHARGED		AUTHORISED				Grand Total.	
	1	2	3	4	5	6	7	8
	Rs.	Out of Contingency Fund.	Out of Consol. dated Fund.	Total.	Out of Contingency Fund.	Out of Consol. dated Fund.	Total.	Rs.
83. Payments of commuted value of Pensions.								
Payments of commuted value of pensions—								
(a) Payments in India	13,118	13,118	13,118
Deduct—Amount financed from ordinary Revenues	—13,118	—13,118	—13,118
Net expenditure outside the Revenue Account
85A. Capital outlay on State Schemes of Government Trading
Grain Supply Schemes	9,00,000	9,00,000	..	4,04,87,414	4,04,87,414	4,13,87,414
TOTAL	9,00,000	9,00,000	..	4,04,87,414	4,04,87,414	4,13,87,414
85B. Appropriation to the Contingency Fund	50,00,000	50,00,000	50,00,000
TOTAL	50,00,000	50,00,000	50,00,000
GRAND TOTAL	1,00,77,694	1,00,77,694	..	20,81,14,696	20,81,14,696	21,81,92,390

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.			Total	Expenditure to end of the year
	1	2	3	4	5
		Out of Consolidated Fund	Out of Contingency Fund		
		Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works.—					
A—Irrigation Works—					
Jawai Project	25,24,309	..	25,24,309	1,48,52,473
Bhakra Nugal Project	8,52,062	..	8,52,062	22,17,381
Gang Canal	—76,573	..	—76,573	3,22,35,898
Kotah Barrage and Irrigation Project	2,74,194	..	2,74,194	3,63,732†
Kajer Tank Tehsil Sarera	79,481	..	79,481	79,481
Lilod Tank Tehsil Bhupal Sagar	29,064	..	29,064	29,064
Ganji Tank, Tehsil Dungarpur	23,398	..	23,398	23,398
Dilwara Tank Tehsil Ghatol at Jalia	822	..	822	822
Makhanpura Tank Tehsil Ghatol	2,890	..	2,890	2,890
Chinch Tank Tehsil Bagidora	175	..	175	175
Gavota Tank Tehsil Mandalgarh	29,313	..	29,313	29,313
Construction of Bund at Jhimli	25,449	..	25,449	25,449
" " Kala Kho	9,428	..	9,428	9,428
" " Nagtalai	80,612	..	80,612	80,612
" " Manchari	1,291	..	1,291	1,291
" " Bhagwatgarh	93,138	..	93,138	93,138
" " Mui	1,16,243	..	1,16,243	1,16,243
" " Dakia Project	44,176	..	44,176	44,176
" " Bindoli	10,075	..	10,075	10,075

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.			Expenditure to end of the year
	Out of Consolidated Fund	Out of Contingency Fund	Total	
1	2	3	4	5
(8)—Construction of Irrigation etc conclud—				
Chawand Tank Tehsil Sarera	Rs. 1,800	Rs. ..	Rs. 1,800	1,800
Special Repairs Nath Tank Tehsil Hindoli	4,069	..	4,069	4,069
Making foundation level and other repairs for strengthening the Tank at Thartal Kheri	4,614	..	4,614	4,614
Other Works	25,18,934	..	25,18,934	63,00,136
Total—Irrigation works	66,48,964	..	66,48,964	5,65,25,658
<i>Deduct—Amount met out of Revenue</i>	<i>—5,56,038</i>	<i>..</i>	<i>—5,56,038</i>	<i>—5,56,038</i>
<i>Deduct—Amount financed from Famine Relief Fund</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>—26,013</i>
TOTAL	—5,56,038 (a)	..	—5,56,038	—5,82,051 (a)
Net amount outside the Revenue Account	60,92,926	..	60,92,926	5,59,43,607†
70—Capital Outlay on Improvement of Public Health—				
Udaipur Water Works	44,328	..	44,328	89,518
Pratapgarh Water Works	50,075	..	50,075	55,284
Kishangarh Water Works	7,336	..	7,336	27,797

No. 7.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING
AND TO END OF THE YEAR.—*Concld.*

Nature of Expenditure.	Expenditure during the year		Expenditure during the year		Expenditure to end of the year
	1	2	3	4	5
		Out of Consolidated Fund	Out of Contingency Fund	Total	
		Rs.	Rs.	Rs.	Rs.
72.—Capital Outlay on Industrial Development <i>concld.</i> —					
25. Newspapers Ltd., Allahabad	10,000
26. Shivaji Publications Ltd.	5,000
27. Hind Farm and Dairy Works Ltd.	5,000
28. Air India International Ltd., Bombay	1,00,000
29. Ambica Air Lines Ltd., Bombay	3,00,000
30. Segal Air Transport Ltd., New Delhi	20,000
31. Futwah Islampur Light Railway	9,500
32. The Central Provinces Railways Ltd.	7,600
33. The Chaparmukh Silghat Railway	9,500
34. Mymensingh Bhairab Bazar Railway Co., Ltd.	11,400
TOTAL	1,74,79,950†

81.—Capital Account of Civil Works outside the Revenue Account

Capital Account of civil works outside the Revenue Account ..	35,48,513	..	35,48,513	91,34,745*
---	-----------	----	-----------	------------

81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account

I. Hydro-Electric Schemes—

Bhupal Power Project	2,15,935	..	2,15,935	24,93,292*
Kotah Power Project	7,855	..	7,855	

B.—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.**1.—REPORT.****INTRODUCTORY.**

Disbursements under Debt, Deposits and Remittance heads, although involving temporary appropriation of Government funds, are not ordinarily regarded as expenditure within the meaning of Articles 203 and 204 of the Constitution of India and, except in the case of repayment of Public Debt and Loans and Advances by Government, are not included in the Appropriation Act passed under Article 204 quoted above. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. The pre-integration balances included in the State Accounts being still provisional, the balances reviewed in this part of the Report are tentative and susceptible of changes after those balances are finalised. Except in a few cases, these balances represent, as in the previous year, merely the balances as worked out from the Accounts Office figures. It has not been possible to have these balances verified and agreed in all cases with the subsidiary records (commonly known as Broadsheets) required to be maintained for the purpose in accordance with the prescribed rules nor have they all been accepted as correct by the responsible officers concerned. This has been due partly to the correct and full details of the pre-integration balances being not yet available under some heads and partly to numerous discrepancies resulting from wrong classification of transactions by the treasury and the departmental accounts officers during the period 1950-51 and 1951-52. The completion of the subsidiary registers and the reconciliation of balances as worked out in these registers with the accounts balances are in progress.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Rajasthan on the 31st March, 1952:—

(All figures are in unit of Rupees)

Debit Balances.	Section of the General Account.	Name of Account.	Page	Credit Balances.
1	2	3	4	5
Rs.				Rs.
3,91,46,455	A to M and part Section P	Government ..	80	
		Consolidated Fund—		
	N	Public Debt	80-82	13,07,61,178
5,81,12,237	R	Loans and Advances by State Governments ..	82-85	
		Contingency Fund	85	50,00,000
		Public Account—		
	O	Unfunded Debt	85-87	1,52,94,010
	P	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance ..	87	12,77,164
		(ii) Deposits not bearing interest—		
		Gross balance ..	87-98	11,74,59,141
73,12,400		Investments. ..	87-89	
1,07,78,072		(iii) Advances not bearing interest. ..	98-102	
15,21,10,497		(iv) Suspense—		
		Investments ..	104	
		Other items (net) ..	102-105	1,99,55,349
	S	Remittances		
1,33,39,384		1. Remittances within India (net)	105-107	
89,47,797	V	(Closing) Cash Balance ..	107	
28,97,46,842		Total ..		28,97,46,842

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of Rajasthan, as it is not possible to take into account all the various physical assets of the State such as land, buildings, communications, etc. for which complete statistics are

not available and the exact value of which is difficult to estimate. This statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The above balances are reviewed in detail in the following paragraphs :—

SECTIONS A to M AND PART SECTION P—GOVERNMENT ACCOUNT.

Dr Rs. 3,91,46,455

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter-balancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table:—

Dr. Rs.	Details.	Cr. Rs.
	A—Opening Balance	*2,19,61,672
	B—Revenue Receipts for the year 1951-52 ..	15,55,19,483
15,74,75,580	C—Expenditure on Revenue Account for the year 1951-52	
6,07,16,810	D—Capital Expenditure outside the Revenue Account for the year 1951-52.	
	E—Transfer from Famine Relief Fund for financing loans to Cultivators	15,64,780
	F—Closing Balance, Dr.	3,91,46,455
21,81,92,390		21,81,92,390

*The difference between the closing balance shown in 1950-51 Accounts and the opening balance shown above is due to the adjustment in the pre-April, 1950 figures made after the preparation of the Finance Accounts for 1950-51.

SECTION N—PUBLIC DEBT Cr. Rs. 13,07,61,178

6. The term "Public Debt" as used in this report is confined to regular loans raised from the Public or Banks or taken from the Central Government and does not cover other obligations (whether bearing interest or not) such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Rajasthan on the 31st March, 1952, and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

Public Debt is ordinarily divided into three categories, namely:—

(a) *Permanent Debt* covering loans raised in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months.

(b) *Floating Debt* covering borrowings of a purely temporary character repayable within twelve months such as Treasury Bills or Ways and Means Advances.

(c) *Loans from the Central Government*.—These include loans granted by the Central Government to the State Governments under Section 163 (2) of the Government of India Act, 1935 (now defunct) or under Article 293 (2) of the Constitution.

The details of the credit balance under "Public Debt" are as follows :—

(i) <i>Floating Debt</i>	Rs. 9,10,51,178
(ii) <i>Loans from the Central Government</i>	Rs. 3,97,10,000
TOTAL	Rs. 13,07,61,178

FLOATING DEBT	Cr. Rs. 9,10,51,178
Treasury Bills	Cr. Rs. 3,00,00,000
Other Floating Loans	Cr. Rs. 6,10,51,178

7. The transactions under this major head represent advances taken by Government from the Imperial Bank of India and their repayments. The balance represents the sum owing to the Bank at the close of the year. The loan is covered partly by the securities lodged by the Rajasthan Government with the Bank, and partly by Usance Bills. It carried interest upto Rs. 8,49 lakhs at the rate of 3 per cent per annum upto 14th November, 1951, and at 3 per cent per annum thereafter with an addition of $\frac{1}{2}$ per cent for borrowings in excess of Rs. 8,49 lakhs.

Loans from the Central Government	Cr. Rs. 3,97,10,000
--	----------------------------

8. The balance is made up as under:—

(1) Loans for disbursements to displaced persons for rehabilitation purposes	Cr. Rs. 3,75,60,000
(2) Loans for Bhakra Nangal Project	20,00,000
(3) Loans for grow more food schemes	1,50,000
Loans for disbursements to displaced persons	Cr. Rs. 3,75,60,000

The details of these loans as also the conditions of their repayment are given below:—

Serial No.	Purpose of loans.	Amount.	Rate of interest.	Period of repayment.
1.	Housing loans	25,00,000	3 %	20 years.
2.	-do-	34,64,000	3 $\frac{1}{2}$ %	20 years.
3.	-do-	20,00,000	3 $\frac{1}{2}$ %	20 years.
4.	Rural loans	2,55,000	3 %	3 years.
5.	-do-	1,74,50,000	3 %	10 years.
6.	-do-	25,00,000	3 $\frac{1}{2}$ %	10 years.
7.	-do-	10,00,000	3 $\frac{1}{2}$ %	10 years.
8.	-do-	12,55,000	3 $\frac{1}{2}$ %	10 years.
9.	Urban Loans	29,00,000	3 %	5 years.
10.	-do-	23,36,000	3 %	6 years.
11.	-do-	19,00,000	3 $\frac{1}{2}$ %	6 years.

A sum of Rs. 57,41,766 (both principal and interest) was due for repayment to the Central Government upto end of March, 1952. The State Government made a provision of Rs. 18,96,000 in the Budget Estimates for the year for the purpose. The Government of India have since decided that the repayment of the loans should be related to the recoveries actually effected from the displaced persons by the State Government. No repayment of the instalments of principal and interest due for the year 1951-52 has so far been made.

Loans for Bhakra Nangal Project Cr. Rs. 20,00,000

A loan of Rs. 20,00,000 was granted during the year by the Central Government for capital expenditure in connection with the Bhakra Nangal Project. It bears interest at the rate of $3\frac{3}{4}$ per cent per annum and is repayable at the end of 15 years unless any arrangement for its earlier repayment is agreed upon by the two Governments in the meanwhile.

Loans for Grow more food schemes Cr. Rs. 1,50,000

This loan was granted to the State Government in March, 1952 for installation of pumping sets on wells in Rajasthan. It bears interest at the rate of $3\frac{1}{4}$ per cent and is repayable in 5 equated instalments commencing from the 2nd year after it was drawn.

SECTION—R—LOANS AND ADVANCES BY STATE

GOVERNMENTS. Dr. Rs. 5,81,12,237

9. This section of the accounts deals with transactions in connection with loans and advances granted by the State Governments to local bodies, cultivators, etc.

The classification of balances under this head is given below:—

(1) Loans to Municipalities, Port Funds, etc.—				Dr. Rs.
(a) Loans to Municipalities .. .. .	..	..	..	11,27,619
(b) Loans to District and other Local Fund Committees .. .. .	..	..	..	96,536
(c) Loans to Landholders and other Notabilities .. .. .	..	..	..	1,42,20,324
(d) Advances to Cultivators .. .. .	..	..	..	75,24,624
(e) Miscellaneous Loans and Advances .. .. .	..	..	..	3,36,22,892
Total				5,65,91,995
(2) Loans to Government Servants—				
(a) House building advances .. .. .	..	..	..	11,33,577
(b) Advances for purchase of motor conveyances .. .. .	..	..	..	4,36,964
(c) Advances for purchase of other conveyances .. .. .	..	..	..
(d) Other advances .. .. .	..	..	..	—50,299
Total				15,20,242
Grand Total				5,81,12,237
Loans to Municipalities, Port Funds, etc.				Dr. Rs. 5,65,91,995

10. The ledger balance of individual loans falling under heads (a) to (c) and of certain loans under (e) referred to in para 9 (1) of which the detailed accounts are kept in the Accounts Office, are agreed with the outstandings due from individual debtors as worked

out from the subsidiary loan registers maintained for the purpose. The fulfilment of the conditions of these loans is also watched in the Accounts Office. In respect of the loans falling under the head (d) and of loans to displaced persons for rehabilitation included under the head (e) the detailed accounts are kept by district or other administrative authorities who are also responsible for effecting recoveries of both principal and interest. The ledger balances under these heads are required to be reconciled with the aggregate of balances worked out in the Broad sheets maintained in the Accounts Office and the latter are verified with the Administrative balances certified by district and other responsible officers.

	Dr. Rs.
Loans to Municipalities	11,27,619
Loans to District and other Local Fund Committees ..	96,536
Loans to Landholders and other Notabilities	1,42,20,324

Bulk of the loans are pre-integration loans. The details of the conditions attached to them are not generally available. In cases where the information is available the conditions are found to be fulfilled only in a few cases. The cases of defaults were reported to Government who have postponed recoveries in some cases while final orders are awaited in the case of others. The detailed account of each category of loans are being maintained and the balance worked out agreed with the ledger balances. The discrepancies relating to the first two heads have since been cleared while the discrepancy of Rs. 68,408 for 1950-51 and of Rs. 51,999 for 1951-52, in respect of the third in course of settlement.

"Acknowledgments of balances have been received in 10 cases relating to 1950-51 and 12 cases relating to 1951-52 for item (i) 2 cases each relating to 1950-51 and 1951-52 for item (ii) and 11 cases each relating to 1950-51 and 1951-52 for item (iii). Acceptances are, however, still awaited for the years 1950-51 and 1951-52 in respect of 10 and 20 cases for item (i) and 2 and 3 cases for item (ii) and 206 and 227 cases for item (iii) respectively.

Advances to Cultivators Dr. Rs. 75,24,624

This balance consists of:—

	Dr. Rs.
(1) Loans under the "Land Improvement Loans Act" and "Agriculturist Loans Act"	73,82,912
(2) Special Loans for Mechanised Cultivation ..	1,41,712
<i>Loans under the Land Improvement Loans Act and Agriculturist Loans Act</i>	Dr. Rs. 73,82,912

These loans are primarily intended for affording financial assistance to cultivators especially in times of distress and also for improving land.

The balances as per Broad sheet and the ledger disclose a difference of Rs. 21,865 which is under settlement. Balance certificates are under issue.

Special Loans for Mechanised Cultivation Dr. Rs. 1,41,712

The balance under this head represents the loans granted during 1951-52. Steps are being taken to trace the previous transactions and to transfer them to this head after which the required balance certificates will be issued.

Miscellaneous Loans and Advances Dr. Rs. 3,36,22,892

This is made up as under :—

	Dr. Rs.
Loans to Displaced Persons	2,61,27,725
Other Miscellaneous Loans	74,95,167
<i>Loans to Displaced Persons</i>	Dr. Rs. 2,61,27,725

This represents the balance of the loans granted to displaced persons for rehabilitation. The difference of Rs. 46,457 between the Broad Sheet and the ledger balance which has set right the accounts for 1952-53. The acceptances of the balances have been received in two cases while for the remaining 6 cases the matter is under correspondence.

Other Miscellaneous Loans Dr. Rs. 74,95,167

The balance under this head comprises mainly of loans to private individuals or bodies for studies, industrial and other enterprises. The difference between the Broad Sheets and the ledger figures are under reconciliation. The balances have been accepted in two cases for each of the years 1950-51 and 1951-52 while acceptances are awaited in 120 and 125 cases for the two years respectively.

Loans to Government servants	Dr. Rs.	15,20,242
(a) House building advances	11,33,577	
(b) Advances for purchase of motor conveyances	}	4,36,964
(c) Advances for purchase of other conveyances		
(d) Other advances		—50,299
	Total ..	15,20,242

11. The heads (a), (b) and (c) record temporary loans to Government servants for house building, purchase of motor and other conveyances. Head (d) records advances of pay granted to Government servants of the old Jaipur State for purposes other than those referred to above, against the security of privilege leave, etc. The grant of such advances has since been discontinued from July, 1950.

The transactions pertaining to heads (b) and (c) for the year 1950-51 and 1951-52 were booked collectively under one head. Efforts are being made to separate the balances for the two heads as quickly as possible.

The minus balance under head (d) is due to the erroneous adjustment under this head of certain recoveries relating to other heads which are being investigated.

Detailed accounts in the above cases have to be kept in the Accounts Office in respect of individual advances for watching the recovery of the advances made.

The working out of balances and their communication to the parties concerned are expected to be taken up soon after the completion of Broad sheets which work is in progress and receiving close attention.

Contingency Fund **Cr. Rs. 50,00,000**

12. With a view to provide for the establishment and maintenance of a Contingency Fund for Rajasthan under Article 267(2) of the Constitution of India, the Contingency Fund of Rajasthan Act, 1951 was passed by His Highness the Rajpramukh on 27th July, 1951 and a sum of Rs. 50,00,000 was credited to the Fund out of the Consolidated Fund. The Contingency Fund is of the nature of an imprest for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature.

The fund is held on behalf of the Rajpramukh by the Secretary to the Government of Rajasthan, Finance Department. No amount was advanced from the fund during the year.

SECTION 0.—UNFUNDED DEBT **Cr. Rs. 1,52,94,010**

13. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The principal classes of these obligations are:—

	Cr. Rs.
Savings Bank Deposits	11,19,228
State Provident Funds	1,27,37,062
Other Accounts	14,37,720
Total ..	1,52,94,010

The additions to and discharges of the obligations during the year are set forth in statement No. 3 of this part of the Report.

Savings Bank Deposits **Cr. Rs. 11,19,228**

14. The above balance represents the amount lying at the end of the year in the Bikaner State Savings Bank Fund which was started in 1923. It has not been found possible to verify the accuracy of the balance as the Bank of Bikaner which is maintaining the account of the fund on behalf of Government has not furnished the figures of balance as per its registers. The matter has been reported to Government.

State Provident Funds **Cr. Rs. 1,27,37,062**

15. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases, where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The

accumulated deposits are paid to the depositors on the termination of their services with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table:—

	Cr. Rs.
General Provident Fund	5,41,100
Contributory Provident Fund	1,21,64,938
Other Miscellaneous Provident Funds	31,024
<i>General Provident Fund Cr. Rs.</i>	<i>5,41,100</i>

16. Subscribers to this fund include permanent Government servants, holding pensionable posts other than those who have been required or permitted to subscribe to a Contributory Provident Fund. Government servants in temporary superior service are also permitted to join this Fund on certain conditions.

The Broad sheets showing the balances of individual subscribers under this head for the years 1949-50 (including pre-merger period) and 1951-52 have almost been completed and agreed with the ledger balances while those for 1950-51 are expected to be taken up and completed shortly whereafter the statements of balances will be issued to the subscribers for acceptance.

<i>Contributory Provident Fund Cr. Rs.</i>	<i>1,21,64,938</i>
--	--------------------

17. The fund has been created for the benefit of those Government servants who are not allowed the benefit of pension. Unlike the General Provident Fund, which is built up entirely out of members' subscriptions plus the interest accruing thereon, this fund includes also contributions from Government in lieu of pensions.

The Broad sheets showing the balances of individual subscribers under this head for the years 1949-50 (including pre-merger period) and 1951-52 have almost been completed and agreed with the ledger balances while those for 1950-51 are expected to be taken up and completed shortly where after the statements of balances will be issued to the subscribers for acceptance.

<i>Other Miscellaneous Provident Funds Cr. Rs.</i>	<i>31,024</i>
--	---------------

18. The balance under this head represents the deposits relating to the Ummaid Co-operative Credit Society, Jodhpur during the year 1950-51. The amount has since been credited to its correct head "P-Deposits and Advances-Civil Deposits Personal Deposits" in the accounts for the year 1952-53.

<i>Other Accounts Cr. Rs.</i>	<i>14,37,720</i>
---------------------------------------	------------------

19. The details are as under :—

State Government Insurance Fund	Cr. Rs. 14,24,143
Other Accounts	Cr. Rs. 13,577
<i>State Government Insurance Fund</i>	<i>Cr. Rs. 14,24,143</i>

20. This head records the transactions relating to the Jaipur State Government Servants' Life Insurance Fund. This fund was established in the Jaipur State for the benefit of its employees and is still in force. The balance under the head has been agreed with that in the ledger and has been accepted by the Departmental officers.

Other Accounts *Cr. Rs.* 13,577

21. The balance represents the net result of several credit and debit transactions wrongly classified in accounts. The nature of the transactions is under investigation and the mistakes are expected to be set right in the accounts for 1952-53 and 1953-54.

SECTION P—DEPOSITS AND ADVANCES.

22. This section is divided into the following four main parts, namely :—

	Dr. Rs.	Cr. Rs.
(i) Deposits bearing interest .. .. .	..	12,77,164
(ii) Deposits not bearing interest	73,12,400	11,74,59,141
(iii) Advances not bearing interest	1,07,78,072	..
(iv) Suspense	15,44,09,843	2,22,54,695
Total	17,25,00,315	14,09,91,000

Deposits bearing interest **Cr. Rs.** 12,77,164

23. This head records deposits of Trust and miscellaneous funds. The balance represents the aggregate amount of the pre-integration deposits brought forward from the accounts of the various covenanting units of the Rajasthan State. The allocation of these Deposits into Reserve funds and other deposit accounts is under correspondence with the State Government.

Deposits not bearing interest.

	Dr. Rs.	Cr. Rs.
Gross .. .. .	..	1,74,59,141
Investments	73,12,400	..

24. This part consists of two main divisions, namely :—

	Dr. Rs.	Cr. Rs.
(i) Reserve Funds—		
Gross Balance .. .. .	..	1,01,23,326
Investments	73,12,400	..
(ii) Other Deposit Accounts .. .. .	..	10,73,35,815
Total	73,12,400	11,74,5,141

Reserve Funds—

Gross Balance .. .. .	..	1,01,23,326
Investments	73,12,400	..

25. These are funds created out of revenue for specific purposes and are held in the Government balances on behalf of various Departments. The details are as follows:—

Famine Relief Fund—				Dr. Rs.	Cr. Rs.
Gross Balance	..	..	..	..	92,09,400
Investments	..	..	..	73,12,400	..
State Road Funds	..	..	..	..	7,63,054
Post-war Reconstruction and Development Fund	..	..	..	..	57,622
Depreciation Reserve Fund :—					
Electricity	..	..	..	..	43,250
Government Presses	..	..	..	..	50,000
Total				73,12,400	1,01,23,326
Famine Relief Fund :—					
Gross Balance	..	..	..	Cr. Rs. 92,09,400	
Investments	..	..	..	Dr. Rs. 73,12,400	
Net Credit				..	Rs. 18,97,000

26. Famine Relief Fund has not so far been formally constituted in the State under any specific Act or executive order. The balance in the funds earmarked for famine relief works in some of the covenanting units were taken together to form the opening balance of the Famine Relief Fund on the 1st April, 1950, to which have been added the contributions made out of State Revenues of Rs. 20 lakhs each during the years 1950-51 and 1951-52 as also interest realised from investment of the Fund money. The expenditure incurred on Famine Relief during these years was met out of the fund. In addition a sum of Rs. 15,64,780 was transferred from the fund during the year under review to general balance of the State for financing loans to cultivators.

The account of the fund will be found in item No. (1) of the statement No. 4 on page 114. The gross balance at the credit of the Fund consists of Rs. 18,97,000 in cash and Rs. 73,12,400 invested in various securities as indicated below:—

3% Conversion Loan, 1946	..	..	..	..	52,200
3% Conversion Loan, 1953-55	..	..	..	..	14,63,000
3% Conversion Loan, 1957	..	..	..	..	16,000
3% Conversion Loan, 1966-68	..	..	..	..	50,00,000
3% Conversion Loan, 1970-75	..	..	..	..	7,76,200
12 Years' National Savings Certificates	..	..	..	..	5,000
Total Rs.				..	73,12,400

The Fund is administered by the State Finance Department. The market value of the above securities has not so far been intimated by the State Government.

State Road Funds Cr. Rs. 7,63,054

27. The above figure is made up of two items i.e.,

				Cr. Rs.
Punch Pahar Gangdhar Road Fund	..	..	..	7,60,452
Sunel Road Fund	..	..	..	2,602
			TOTAL	<u>7,63,054</u>

These funds were created in the former Jhalawar State for development of roads. No contributions have been made by the Rajasthan Government to these funds after the merger. Accounts of these funds are given in items (III) and (IV) in statement No. 4 on page 115.

Post-War Reconstruction and Development Fund .. Cr. Rs. 57,622

28. The credit under this head is the result of erroneous adjustment and has been set right in the accounts for 1952-53. The account of the Fund is given in item No. (V) of Statement No. 4 on page 115.

Depreciation Reserve Fund—Electricity Cr. Rs. 43,250

29. The deposit represents the sums charged as depreciation allowances on the basis of the life of the assets of the Electricity undertakings. The amount at credit of the Fund is available for renewals and replacements necessitated by ordinary wear and tear or extraordinary and unforeseen circumstances. The account of the Fund is given in item (VI) of statement No. 4 on page 115.

Depreciation Reserve Fund—Government Presses .. Cr. Rs. 50,000

30. A depreciation Reserve Fund for Government Presses has been created by the State Government with effect from the year under review. This Fund is credited with depreciation calculated on the depreciated value of plant and machinery in use in the Government Presses as also with the residual book value of plant and machinery disposed of during the year. The amount at credit of the Fund is available for meeting the cost of renewals and replacements necessitated by ordinary wear and tear. The account of this Fund is given in item (VII) of Statement No. 4 on page 116.

Other Deposit Accounts

Cr. Rs. 10,73,35,815

31. This division is sub-divided as follows :—

	Cr. Rs.
Deposits of Local Funds	29,79,508
Departmental and Judicial Deposits :—	
Civil Deposits	5,54,73,327
Other Deposits	3,94,06,581
Other Accounts	94,76,399
TOTAL ..	10,73,35,815

Deposits of Local Funds

Cr. Rs. 29,79,508

32. The details are as below :—

District Funds	3,21,328
Municipal Funds	6,54,998
Other Funds	20,03,182
TOTAL ..	29,79,508

These are mostly cash balances in the current accounts of local funds and other local authorities which are permitted to use the Government treasuries as their banks. Each fund has an administrator, either a public officer or a committee. The verification of the balances consists firstly, in reconciling the figures as between the Broad sheets maintained in the Accounts Office and the ledger and secondly in ascertaining how far the administrator accepts the balance standing at his credit in the Government books. The Broad sheets for the year 1950-51 have been closed while those for 1951-52 are under completion. The balance certificates for 1950-51 have since been issued but acknowledgments are awaited. The issue of certificates for 1951-52 will be taken up after the Broad sheets are closed and the balances reconciled with the ledger balances.

Civil Deposits.

Cr. Rs. 5,54,73,327

33. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of the members of the public and include also certain other funds administered by Government. The following are the details :—

	Cr. Rs.	Dr. Rs.
Revenue Deposits	20,56,015	..
Civil Courts' Deposits	5,14,060	..
Criminal Courts' Deposits	3,59,450	..
Personal Deposits	1,06,30,966	..
Civil Supplies Department Deposits ..	1,41,91,489	..

	Cr. Rs.	Dr. Rs.
Deposits of fees received by Government servants for work done for private bodies	1,939	..
Public Works Deposits	97,80,860	..
Forest Deposits	1,79,183	..
Deposits for work done for public bodies, or private individuals	94,448	..
Rehabilitation Department Deposits	6,21,494	..
Municipal taxes on Government residential buildings	2,817	..
Excess Profit Tax Deposits .. .. .	..	1,87,667
Pre-April, 1950 Deposits	1,68,04,463	..
Deposits in connection with Elections	16,800	..
Rajasthan State Services Post-War Reconstruction Fund .. .. .	..	3,00,000
Deposits on account of Police Funds	1,79,335	..
Co-operative Credit Society Deposits	74,589	..
Trust Interest Funds	4,914	..
Custodian of Evacuee Property Deposits	6,67,635	..
Other Deposits .. .. .	..	2,39,011
Assam Relief Fund	4,743	..
Ummaid Co-operative Credit Society Deposit.	14,805	..
TOTAL Rs. ..	5,62,00,005	7,26,678
NET CR. Rs.		5,54,73,327

There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against the relevant receipt. The second is the ledger plan, that is, a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). For every ledger account there is an "Administrator", the person authorised to pay money into or draw money from the treasury. Deposits kept in the latter plan are termed "Personal Deposits".

The method of verification of the balance on the first plan is as follows :—

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof-sheet which provides columns for recording the re-payment of deposits credited in the same year, and in each of the preceding three years. At the end of the year balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years, are ordinarily credited

to the Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposit concerned and finally reconciled with the plus and minus memoranda received from the treasuries or, where necessary, with the accounts received from the Civil and Criminal Courts.

The verification of the ledger form of deposit account (Personal Deposits) consists mainly in agreeing the balance with that claimed by the administrator.

<i>Revenue Deposits</i>	<i>Cr. Rs.</i> 20,56,015
-------------------------	--------------------------

34. These are mainly deposits made in Revenue Courts or in connection with the revenue administration. They also include earnest money deposits made by intending tenderers for contracts etc. in the Civil Departments as also some deposits relating to other heads.

For want of complete and correct particulars due from some of the treasuries the compilation of proof-sheets and the reconciliation of balances with the ledger balance could not be finalised. The work is receiving special and urgent attention.

<i>Civil Courts' Deposits.</i>	<i>Cr. Rs.</i> 5,14,060
<i>Criminal Courts' Deposits.</i>	<i>Cr. Rs.</i> 3,59,450

35. The remarks under the head "Revenue Deposits" apply here also.

<i>Personal Deposits.</i>	<i>Cr. Rs.</i> 1,06,30,966
---------------------------	----------------------------

36. These include several un-authorised accounts continued from the pre-merger period, the closure of which is receiving special attention. The agreement of the balances of the various ledger accounts as arrived at in the Broad sheets with those shown in the treasury plus and minus memoranda, and the issue of balance certificates for acceptance by the administrators are in progress.

<i>Civil Supplies Department Deposits.</i>	<i>Cr. Rs.</i> 1,41,91,489
--	----------------------------

37. The balance represents the total amount held in deposit by the officers of the Civil Supplies Department. The ledger balance has been agreed with that of the Broadsheet. The balance has also been accepted by the departmental officer as correct.

<i>Deposits of fees received by Government servants for work done for private bodies.</i>	<i>Cr. Rs.</i> 1,939
---	----------------------

38. The correctness of the balance under the head is under investigation.

<i>Public Works Deposits.</i>	<i>Cr. Rs.</i> 97,80,860
-------------------------------	--------------------------

39. The cash security deposits of subordinates and contractors, deposits for work to be done for private persons and public bodies, sums due to contractors on closed accounts and unclassified items of miscellaneous receipts awaiting clearance are adjusted under this head. The Broadsheet balance is Rs. 88 28 473. The differences of Rs. 9 49 762 pertaining to the preintegration period and of Rs. 2 625 for 1951-52 are under settlement.

Forest Deposits. *Cr. Rs.* 1,79,183

40. The balance under the head represents the amount held in deposit by Forest Officers. The ledger balance under the head has yet to be agreed with the relevant Broad sheets as the same has not been completed for want of full particulars awaited from the departmental officers.

Deposits for work done for Public bodies or private individuals. *Cr. Rs.* 94,448

41. Sums received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies are accounted for under this head. The balance under the head is the result of erroneous adjustment of items relating to other heads. Necessary particulars are being collected with a view to transfer the amount to the correct heads.

Rehabilitation Department Deposits. *Cr. Rs.* 6,21,494

42. The Broadsheet balance is Rs. 6,64,623. The difference of Rs. 43,129 which consists of Rs. 34,181 for the year 1950-51 and Rs. 8,948 for 1951-52 has been adjusted in the accounts for 1952-53 and 1953-54.

Excess Profit Tax Deposits. *Dr. Rs.* 1,87,667

43. The debit balance under this head is the result of erroneous adjustment of items credits for which are lying under Personal Deposits. Necessary adjustment is being made in the accounts for 1953-54.

Pre-April '50 Deposits. *Cr. Rs.* 1,68,04,463

44. The balance under the head represents revenue deposits made in the various erstwhile covenanting units before their integration. The details of these deposits have yet to be finally worked out and the aggregate balance in the Broad sheets to be reconciled with the ledger balance.

Deposits in connection with Elections. *Cr. Rs.* 16,800

45. The amount represents deposits made by candidates for State Legislature. The bulk of this amount has been refunded in 1952-53.

Rajasthan State Services Post-War Reconstruction Fund. *Dr. Rs.* 3,00,000
Other Deposits. *Dr. Rs.* 2,39,011

46. The debit balance under these un-authorised heads are due to the erroneous adjustment of the amounts credits for which are lying under other heads. Necessary re-adjustment has been made in the accounts for 1952-53.

Deposits on account of Police Funds. *Cr. Rs.* 1,79,335

47. The amount represents the balance of deposits taken over from certain covenanting Units at the time of integration. The correctness of the balance is under examination.

Cr. Rs.

<i>Co-operative Credit Society Deposits</i>	..	..	..	74,589
<i>Trust Interest Funds</i>	..	..	..	4,914
<i>Custodian of Evacuee Property Deposits</i>	..	..	..	6,67,635
<i>Unmailed Co-operative Credit Society Deposit</i>	..	..	..	14,805
<i>Municipal taxes on Government residential buildings</i>	..	..	..	2,817

48. The balances under the heads are due to the erroneous adjustment of items relating to other heads. Necessary readjustments have been made in the accounts for 1952-53 in respect of the last two items, and in the accounts for 1953-54 in respect of the first two items. The balance under the remaining items is in course of examination and settlement.

Assam Relief Fund. Cr. Rs. 4,743

49. The amount represents the contributions received in H. H. the Rajpramukh's Assam Relief Fund maintained outside the Government accounts but erroneously credited into the treasuries under the above head. The entire balance has been refunded to the administrative authority concerned during the year 1953-54.

Other Deposits Cr. Rs. 3,94,06,581

50. The details are as under :—

Cr. Rs.

<i>Shri Pratap Singh Memorial Fund</i>	..	..	..	2,835
<i>Trust and Miscellaneous Funds</i>	..	..	..	3,94,03,746
TOTAL	..	..	..	<u>3,94,06,581</u>

Shri Pratap Singh Memorial Fund Cr. Rs. 2,835

51. The amount represents unspent balance of collections made in the old Jodhpur Unit after the Fund created for establishing a Memorial to late Sir Pratap Singh had been closed. The Fund has since been closed and the amount credited to Government Account.

Trust and Miscellaneous Funds Cr. Rs. 3,94,03,746

52. These comprise a number of funds created in the erstwhile units for specific objects and their balances continue without any change. The details are given below :—

	Cr. Rs.	Dr. Rs.
1. His Late Highness Memorial Fund ..	1,76,198	..
2. Bhakra Dam Fund	30,63,666	..
3. Sadul Water Supply Rural Reconstruction Fund	32,87,357	..

	Cr. Rs.	Dr. Rs.
4. Gold Tuladan Fund	2,813	..
5. Museum Fund	25,000	..
6. Her Highness Bagheliji Trust Fund	46,044	..
7. Special Reserve Fund	3,47,709	..
8. Reserve Fund—Development Fund (as per Bikaner Account) .. .. .	..	3,129
9. General Relief Fund	5,60,462	..
10. Army Benevolent Fund	2,00,273	..
11. Compassionate Fund.. .. .	13,460	..
12. Development Fund	15,89,996	..
13. Drainage Fund	1,00,000	..
14. Water Supply Fund	1,99,000	..
15. Marriage of Baiji Lal Fund (Senior)	5,00,000	..
16. Marriage of Baiji Lal Fund (Junior)	5,00,000	..
17. Repairs to Buildings Fund	50,000	..
18. Ceremonial Purposes Fund	11,556	..
19. Panchayat Fund	1,00,000	..
20. Bengal Relief Fund	6,628	..
21. Mechanical Unit Depreciation Reserve Fund	1,21,044	..
22. Mechanical Unit Depreciation Earth-moving Reserve Fund	18,104	..
23. Jodhpur State Forces Amenities Fund .. .. .	..	2,000
24. Demobilised Forces Benevolent Fund	1,62,500	..
25. Public Amenities Fund	79,962	..
26. Hanuwant Benevolent Fund	9,59,131	..
27. H.H. Children Benefit Fund	20,00,000	..
28. Abu River Bridge Fund	3,00,000	..
29. Donation given by Shri K.L. Bhandari for betterment of Ayurvedic Institution	30,000	..
30. Donation given by Shri Duduwala for uplift of Criminal Tribes	24,969	..
31. Donation given by Textile Mills, Bhilwara for Public works	9,987	..
32. Development Fund, Jhalawar	1,000	..
33. Bheel Mina Sahaita Fund	53,267	..
34. Fund for uplift of Bheels	1,490	..
35. Chambal Hydro Electric Fund, Kotah	2,02,58,420	..
36. Harijan Colony Fund	28,772	..
37. Harijan Uplift Fund	2,74,456	..
38. Flow Water Irrigation Fund	3,46,789	..
39. Water Works Fund	3,63,126	..
40. Katha Fund, Shahpura	485	..
41. Rifaya-Am-Fund, Tonk	12,582	..
42. Khanirat Fund, Tonk	88	..
43. Civil List Reserve Fund, Bundi	8,732	..
44. Bal Raksha Fund	7,072	..
45. Motor Transport Fund	1,00,000	..
46. Dharmada Fund	926	..
47. Post War Reconstruction Scheme, Alwar	1,43,166	..
48. Post War Reconstruction Scheme, Udaipur	33,984	..

	Cr. Rs.	Dr. Rs.
49. Post War Reconstruction Scheme, Bundi	20,000	..
50. Post War Reconstruction Scheme, Jodhpur	5,08,187	..
51. Post War Reconstruction Scheme, Jaipur	5,49,500	..
52. Jaipur Silver Jubilee Fund	8,15,595	..
53. Golden Jubilee Subscription Fund, Bikaner	86,837	..
54. Bundi Reconstruction Fund	13,08,298	..
55. Kabutra Fund, Girwa	9	..
56. Kabutra Fund, Sarada	8	..
57. Chand Kharanja Fund, Kanwas ..	193	..
58. Sagar Fund, Mandalgarh	34	..
TOTAL ..	3,94,08,875	5,129
NET CR. Rs. ..	3,94,03,746	

The debit balances against Serial Nos. 8 and 23 above are due to the adjustment under these heads of some expenditure correctly adjustable under service heads. The readjustment of this expenditure under the correct heads is under correspondence with Government.

The question as to the further continuance of the above funds and of their correct allocation is under the consideration of Government. The balances of these funds have been communicated to Government.

Other Accounts **Cr. Rs. 94,76,399**

53. The details are :—

	Cr. Rs.	Dr. Rs.
Subventions from Central Road Fund ..	18,55,726	..
Deposit Account of contributions to Bangur Memorial Engineering College, Jodhpur	4,50,000	..
Deposit Account of District Sailors', Sol- diers' and Airmen's Board	735	..
Deposit Account of grants from the Central Government for the Food Production Drive Scheme	45,75,766	..

	Cr. Rs.	Dr. Rs.
Deposit Account of grants for Economic Development and Improvement of Rural Areas	26,00,000	..
Silver Jubilee Fund .. .. .	..	5,500
Clerical Benevolent Fund .. .. .	..	328
TOTAL ..	94,82,227	5,828
NET Cr. . .	94,76,399	

Subventions from Central Road Fund Cr. Rs. 18,55,726

54. This head records subventions made from the Central Road Development Fund to the State Government for expenditure on schemes of road development approved by the Central Government with the advice of the Standing Committee on Roads, and is debited with expenditure met from these grants. The balance under this head represents the unspent amount out of the allotments from the Central Road Fund to the end of 1951-52. The correctness of the balance has still to be certified by the administrative authorities. An account of the Fund is given in item No. VIII of Statement No. 4 on page 116.

Deposit Account of contributions to Bangur Memorial Engineering College, Jodhpur Cr. Rs. 4,50,000

55. The amount under this head represents the balance of the contributions received from Seth Magniram Bangur in connection with the establishment of a Civil Engineering College at Jodhpur. The balance in the ledger has been verified with that in the Broad sheet. The acknowledgment for the correctness of the balance is yet awaited. The detailed account of this Fund has been exhibited in item No. IX of statement No. 4 on page 116.

Deposit Account of District Sailors', Soldiers' and Airmen's Board Cr. Rs. 735

56. Grants made to State Governments by the Indian Sailors', Soldiers' and Airmen's Board are credited to this head in the first instance. The actual expenditure incurred is debited to a distinct detailed head under the expenditure head "57—Miscellaneous—Miscellaneous and Unforeseen Charges". Necessary transfer of an equal amount is made at the end of the year to the corresponding revenue head "XLVI-Miscellaneous—Miscellaneous" per contra debit to this head.

The balance represents the unspent amount of the grant at the end of the year 1951-52. The balance has been agreed with that in the Broad Sheet. Acceptance of the balance is still awaited. A detailed account of this Fund will be found in item No. X of Statement No. 4 on page 116.

Deposit Account of grants from the Central Government for the Food Production Drive Schemes. Bonus for accelerating production of food grains Cr. Rs. 45,75,766

57. The amount of food procurement bonus paid by the Government of India to the State Government is initially credited to the above head. The expenditure

on schemes financed from this bonus is recorded under the appropriate service heads, and an equal amount transferred from the above deposit head to the corresponding receipt head at the end of the year.

This amount represents the balance of the grant lying unspent with the Rajasthan Government at the end of 1951-52. Acceptance of the balance is still awaited. A detailed account of this fund will be found in item No. XI of statement No. 4 on page 117.

Deposit Account of grants for Economic Development and

Improvement of Rural Areas Cr. Rs. 26,00,000

58. This head records the transactions connected with the grants made by the Central Government to State Governments for economic development and improvement of rural areas. The grants are utilised on schemes of rural development falling under certain categories approved by the Central Government. The ledger balance agrees with that in the Broad sheet. Certificate regarding correctness of balances is yet awaited. A detailed account of this fund will be found in item No. XII of statement No. 4 on page 117.

Silver Jubilee Fund Dr. Rs. 5,500

Clerical Benevolent Fund Dr. Rs. 328

59. The balances represent the amounts credits for which are lying under other heads. Steps are being taken to examine the position in detail and to transfer the credit balances to these heads. The accounts of these Funds will be found in items Nos. XIII and XIV of Statement No. 4 on page 117.

Advances not bearing interest Dr. Rs. 1,07,78,072

60. The following classes of transactions are included under this group :—

	Dr. Rs.	Cr. Rs.
Advances Repayable	2,16,95,935	..
Permanent Advances	4,50,908	..
Account with Part 'B' States .. .. .	..	1,11,23,160
Account with the Government of Pakistan .. .. .	..	2,45,611
TOTAL ..	2,21,46,843	1,13,68,771
NET DR. Rs.	1,07,78,072	..

Advances Repayable **Dr. Rs. 2,16,95,935**

61. The balance consists of the following :—

	Dr. Rs.
Civil Advances	1,91,99,764
Special Advances	2,65,184
Forest Advances	66,038
Revenue Advances	21,64,949
TOTAL	2,16,95,935

Civil Advances *Dr. Rs. 1,91,99,764*

62. The details are as under :—

	Dr. Rs.	Cr. Rs.
Objection Book Advances .. .. .	..	46,989
Departmental Advances	1,93,10,351	..
Advances for Service Stamps .. .. .	..	9,416
Tacavi Works Advances .. .. .	..	54,182
TOTAL	1,93,10,351	1,10,587
NET DR. Rs.	1,91,99,764	

Objection Book Advances *Cr. Rs. 46,989*

63. The ledger balance under this head has been verified with the Broad sheets maintained in the Accounts Office and with the aggregate of the items recorded as outstanding in the objection books. The differences are under settlement.

Departmental Advances *Dr. Rs. 1,93,10,351*

64. The major portion of the balances under this head represents pre-integration advances made to the various departments under the arrangements then prevailing to enable them to meet emergent expenditure. These were adjustable on rendition of the proper accounts of the sums advanced and are being gradually cleared on receipt of accounts or necessary particulars. Certificates acknowledging the correctness of the balances are still awaited.

Advances for Service Stamps *Cr. Rs. 9,416*

65. The balance is the result of erroneous adjustment of recoveries, debits for which are included under the head "Departmental Advances." Necessary re-adjustment has been made in the accounts for 1952-53.

Tacavi Works Advances *Cr. Rs. 54,182*

66. The balance under the head is due to the erroneous adjustments of transactions pertaining to Section 'R—Loans and Advances by State Governments. These are expected to be set right when full details of the transactions become available.

Special Advances *Dr. Rs.* 2,65,184

67 Under this head are recorded advances made to the departmental officers and others under the special orders of Government in each case. Rs. 1,29,771 represent advances made to the departmental officers in connection with the schemes for extracting Sodium Sulphate and Wool Shearing etc. in the old Jodhpur Unit during pre-integration period. The balance is mainly the result of erroneous adjustment of amounts relating to other heads. The differences are under settlement.

Forest Advances *Dr. Rs.* 66,038

68 The outstanding amount represents balance of advances made to the subordinate disbursing officers. The difference between the ledger and the Broad sheet balances, which mainly relate to the pre-integration period is being examined and is expected to be set right shortly.

Revenue Advances *Dr. Rs.* 21,64,949

69 The advances are mainly held by the Settlement Department officers for revenue survey work in the Jagir areas which are ultimately recoverable from the proprietors of such areas. The correctness of the balance under this head is under examination.

Permanent Advances *Dr. Rs.* 4,50,908

70 These advances are held by the officers of the Government to enable them to incur contingent expenditure on the day today administration and are recouped by drawing bills at convenient intervals. The difference of Rs. 42,893 for 1949-50, Rs. 9,828 for 1950-51 and Rs. 19,157 for 1951-52 between the Broad-sheet and the ledger figures is under reconciliation. The acceptance of the balance is under correspondence.

Account with Part 'B' States *Cr. Rs.* 1,11,23,16

71 Under this head are recorded transactions in respect of payments made by the Central and other State Governments on behalf of the Rajasthan Government and *vice versa*. The details are as follows :—

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
Account Current with Central Revenues ..	74,59,910	..
-do- D.A.G. P and T, Nagpur ..	..	5,07,345
-do- Madhya Pradesh ..	..	1,379
-do- Punjab ..	..	15,632
-do- Bombay ..	..	3,388
-do- Uttar Pradesh ..	41,652	..
-do- PEPSU ..	1,020	..
-do- West Bengal ..	..	14,558
-do- Mysore ..	..	434

	Cr. Rs.	Dr. Rs.
Account Current with Jammu and Kashmir		967
-do- Madras		5,132
-do- Assam	5	..
-do- Bihar	380	..
-do- Madhya Bharat		1,058
-do- Hyderabad		3,658
-do- Orissa		44
-do- Bhopal	450	..
-do- Central Railway		46,815
-do- Jaipur State Railway, (Western Railway)		5,877
-do- Bikaner State Railway (Northern Railway)	10,75,913	..
-do- Western Railway		5,62,289
-do- Jodhpur Railway	37,26,936	..
-do- B.B. & C.I. (Western Railway)		14,530
TOTAL	1,23,06,266	11,83,106
NET CR. RS.	1,11,23,160	..

Account Current with Central Revenues Cr. Rs. 74,59,910

72. The balance is the net result of debit and credit transactions relating to pre-integration and post-integration periods. The correctness of the balance is yet under examination.

Account Current with D.A.G., P and T Nagpur Dr. Rs. 5,07,345

73. The amount represents the net amount drawn by the Government of India post offices from the Jodhpur Treasury before integration.

Out of this amount a sum of Rs. 3,96,895 was refunded by the Posts and Telegraphs Department to the State Government in 1950-51 which was accounted for under a wrong head. Necessary rectification has been made in the accounts for 1952-53 and the actual balance under this head is, therefore, Rs 1,10,450.

	Cr. Rs.	Dr. Rs.
Account with Madhya Pradesh		1,379
-do- Punjab		15,632
-do- Bombay		3,388
-do- Uttar Pradesh	41,652	..

		Cr. Rs.	Dr. Rs.
<i>Account with</i>	<i>Pepsu</i>	1,020	..
-do-	<i>West Bengal</i> .. .. .	..	14,558
-do-	<i>Mysore</i> .. .. .	..	434
-do-	<i>Jammu and Kashmir</i> .. .. .	..	967
-do-	<i>Madras</i> .. .. .	..	5,132
-do-	<i>Assam</i>	5	..
-do-	<i>Bihar</i>	380	..
-do-	<i>Madhya Bharat</i> .. .. .	..	1,058
-do-	<i>Hyderabad</i> .. .. .	..	3,658
-do-	<i>Orissa</i> .. .. .	..	44
-do-	<i>Bhopal</i>	450	..

74. The balances under some of the above heads have already been settled in 1952-53 while the remaining ones are likely to be settled in 1953-54.

<i>Account with Central Railway</i>	<i>Dr. Rs.</i>	46,815
---	----------------	--------

75. The balance under this head mainly represents the net earnings relating to the pre-integration period recoverable from Ex-Dholpur State Railway, the corresponding credits for which have been accounted for under some other heads of account. Steps are being taken to locate these credits with a view to adjust them under this head.

	Cr. Rs.	Dr. Rs.
<i>Account with Jaipur State Railway</i> .. .. .	..	5,877
-do- <i>Bikaner State Railway</i>	10,75,913	..
-do- <i>Western Railway</i> .. .. .	..	5,62,289
-do- <i>Jodhpur State Railway</i>	37,26,936	..
-do- <i>B.B. & C.I. Railway</i> .. .. .	..	14,530

76. The above balances have been settled in 1952-53.

<i>Account with the Government of Pakistan</i>	<i>Cr. Rs.</i>	2,45,611
--	----------------	----------

77. The balance under the head is the result of misclassification. Necessary particulars are being collected for its adjustment under the correct head.

<i>Suspense</i>	<i>Dr. Rs.</i>	15,44,09,843
	<i>Cr. Rs.</i>	2,22,54,695

78. The classes of transactions included under this head are the following :—

	Dr. Rs.	Cr. Rs.
Suspense Accounts	15,21,10,497	1,93,18,661
Cheques and Bills .. .. .	..	22,98,638
Departmental and similar Accounts	22,99,346	6,37,396
TOTAL	15,44,09,843	2,22,54,695

<i>Suspense Accounts</i>	Dr. Rs. 1,2,10,497
	Cr. Rs. 1,93,18,661

79. The details are :—

	Dr. Rs.	Cr. Rs.
Suspense Account		1,93,02,148
Cash Balance Investment Account ..	15,21,10,497	
Recoveries of service payments ..		16,513
TOTAL ..	15,21,10,497	1,93,18,661

<i>Suspense Account</i>	Cr. Rs. 1,93,02,148
---------------------------------	---------------------

80. Receipts and disbursements which cannot be booked immediately under a final head of account are credited or debited to this account pending adjustment under proper heads. It is not operated upon without special orders in each case.

The details are given below:—

	Dr. Rs.	Cr. Rs.
Suspense Civil		19,51,626
Bullion and uncurrent coins suspense ..	3,31,593	
Unclassified suspense	6,60,157	
Sirohi Partition Suspense	40,696	
Federal Financial Integration settlement Account		1,83,82,968
TOTAL ..	10,32,446	2,03,34,594
NET CR. Rs. ..	1,93,02,148	

<i>Suspense Civil</i>	Cr. Rs. 19,51,626
-------------------------------	-------------------

81. The balance under this head represents transactions originating from treasury or departmental accounts, which due to incomplete particulars or insufficient information could not be allocated to proper heads of accounts. It also includes balance of unadjusted advances made to the various treasury officers in Rajasthan for disbursing petty civil pensions in cash.

Steps are being taken to prepare the necessary Broad sheets and to settle the differences in the ledger figures, if any.

<i>Bullions and uncurrent coins suspense</i>	Dr. Rs. 3,31,593
--	------------------

82. The balance under this head represents the value of sovereign and other uncurrent coins found in the treasuries of the various covenanting units at the time of integration. The coins have since been auctioned and the outstanding amount will be cleared in due course.

Unclassified suspense *Dr. Rs.* 6,60,157

83. The balance under this head is the net result of various receipt and payment transactions of the pre-integration period placed under suspense to square the two sides of these accounts pending further examination. Necessary particulars are in course of collection.

Sirohi Partition Suspense *Dr. Rs.* 40,696

84. The amount under the head represents cash and other balance at the time of integration pertaining to the portion of the late Sirohi State transferred to the control of the Bombay Government pending settlement of the share pertaining to each Government.

Federal Financial Integration Settlement Account .. *Cr. Rs.* 1,83,82,968

85. The amount represents portion of Government securities equivalent to the net assets taken over by the Central Government due for transfer to that Government under the Federal Financial Integration arrangement. The head is likely to be cleared in 1952-53.

Cash Balance Investment Account *Dr. Rs.* 15,21,10,497

86. This head records transactions connected with the investment of cash balances of Government in Government securities.

The amount represents the face value of the investments made by the various covenanting units before integration in various forms of Government securities. The market value of these securities has not yet (June, 1953) been communicated by the State Government. The reconciliation of the account balance with physical balance is under correspondence with Government.

Recoveries of service payments *Cr. Rs.* 16,513

87. Recoveries of payments made in course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance relating to 1950-51 and 1951-52 is in course of adjustment.

Cheques and Bills—Pre-audit cheques *Cr. Rs.* 22,98,638

88. The balance represents the value of pre-audit cheques issued during the period 1st October, 1949 to 30th June, 1950, including those issued by the military wing of the State Government upto 31st March 1950, when the system of pre-audit cheques was in force in the State but which on payment were adjusted under other heads of account. Steps are being taken to collect the necessary particulars from the departmental and other officers to expedite clearance of the outstanding balance.

Departmental and similar accounts	Dr. Rs.	22,99,346
	Cr. Rs.	6,37,396

89. The balance relates to the head Civil Departmental Balances and is composed of the following items :—

	Dr. Rs.	Cr. Rs.
Public Works Department cash balance		6,14,409
Civil Supplies Department cash balance	19,95,373	
Rehabilitation Department cash balance	3,03,973	
Forest Department cash balance		22,987
TOTAL	22,99,346	6,37,396

Cash balances in the hands of the disbursing officers of the above mentioned departments are accounted for under these heads. They do not form part of the general cash balance of Government.

The difference between the ledger balance and the sum total of the closing cash balances of District Supply Officers as shown in their monthly accounts for March, 1952 is under scrutiny.

The credit balances under the heads Public Works Department and Forest Department Cash Balances are due to the non-adjustment so far of the debit balances of these departments relating to the pre-integration period. Steps are being taken to finalise and adjust them as quickly as possible.

SECTION 8—REMITTANCES

1. Remittances within India Dr. Rs. 1,33,39,384

90. This amount relates to the head Cash Remittances and adjustments between officers rendering account to the same Accountant General or Comptroller. The transactions included under this head are of two different kinds. One relates to remittances of actual cash between treasuries and departments rendering accounts to the same Accounts Officer. Each separate remittance is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts office, which are watched through separate registers maintained for the purpose.

The following are the details :—

	Dr. Rs.	Cr. Rs.
Cash Remittances, etc.—		
Cash Remittances between treasuries		43,53,853
Forest Remittances	3,05,843	
Public Works Remittances	42,43,051	
Transfers between Public Works Officers	50,37,041	
Miscellaneous Remittances	81,07,302	
TOTAL	1,76,93,237	43,53,853
NET DR. Rs.	1,33,39,384	

Cash Remittances between treasuries	Cr. Rs.	43,53,853
--	----------------	------------------

91. This head records remittance transactions between different banks carrying on Government business and between such banks and Government treasuries and *vice versa*.

The balance under the head represents unadjusted credits at the end of March, 1952 for which corresponding debits were misclassified or misposted in accounts under other heads. The settlement of discrepancies is in progress. It has not been found possible to verify the ledger balance as the relevant Broad-sheets are under completion.

Forest Remittances	Dr. Rs.	
Public Works Department Remittances		3,05,843
Transfers between Public Works Officers		42,43,051
		50,37,041

92. The balances under these heads will be verified and differences noticed in consequence located and set right as soon as the relevant Broad-sheets have been completed. The work is in progress.

Miscellaneous Remittances	Dr. Rs.	81,07,302
--	----------------	------------------

93. This is made up of the following :—

	Cr. Rs.	Dr. Rs.
Railway Remittances		5,44,960
Civil Supplies Remittances		15,88,616
Military Remittances	2,55,605	
Posts and Telegraphs Remittances	2,61,589	
Famine Remittances		1,78,020
Rehabilitation Remittances		63,15,433
Miscellaneous Remittances	2,533	
TOTAL	5,19,727	86,27,029

NET DR. Rs. **81,07,302**

Railway Remittances	Dr. Rs.	5,44,9600
Military Remittances	Cr. Rs.	2,55,605
Famine Remittances	Dr. Rs.	1,78,020

94. The balances under these heads are expected to be cleared on receipt of particulars asked for from the Departmental authorities.

Civil Supplies Remittances	Dr. Rs.	15,88,616
Rehabilitation Remittances	Dr. Rs.	63,15,433

95. The differences between the ledger and the Broad sheet balance are in course of settlement.

Posts and Telegraphs Remittances Cr. Rs. 2,61,589

96. This head has been operated upon to accommodate deposits made by the Posts and Telegraphs Department at some state treasuries, the repayments of which were obtained at treasuries other than those where deposits were made. The balance represents outstanding credits lying unadjusted pending location of corresponding debits.

Miscellaneous Remittances Cr. Rs. 2,533

97. The balance under the head is the result of erroneous adjustment of transactions relating to other heads. The entire amount has been readjusted to the corrected heads in the accounts for 1953-54.

SECTION V—CASH BALANCE Dr. Rs. 89,47,797

98. The following are the details of the closing cash balance:—

				Rs.
Cash in Treasuries	..	..	..	23,84,806
Deposits with Banks	..	..	..	65,62,991
TOTAL ..				89,47,797

The treasury balance as per cash balance reports for March, 1952 received from the treasuries aggregated Rs. 23,85,302. Similarly the balances intimated by the banks amounted to Rs. 66,34,435. The differences are under settlement.

**B—DEBT, DEPOSITS, REMITTANCES AND CONTINGENCY FUND.
PART—II ACCOUNTS.**

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 1951-52.	Heads of Disbursements.	Actuals for 1951-52.
1	2	3	4
PART I—CONSOLIDATED FUND.			
Total Revenue as per Account No. 3 of	Rs.	Total Expenditure as per Account No. 3 of	Rs.
Part A	15,55,19,483	Part A	21,81,92,390
	<u>15,55,19,483</u>		<u>21,81,92,390</u>
N-Public Debt incurred —		N-Public Debt discharged —	
Permanent Debt .. .. .	..	Permanent Debt .. .. .	..
Floating Debt	10,43,00,000	Floating Debt	7,94,94,572
Loans from the Central Government ..	1,03,05,000	Loans from the Central Government ..	..
Total Public Debt incurred	<u>11,46,05,000</u>	Total Public Debt discharged	<u>7,94,94,572</u>
R-Loans and Advances by State Governments —		R-Loans and Advances by State Governments —	
Loans to Municipalities, Port Funds, etc.	24,70,000	Loans to Municipalities, Port Funds, etc.	97,75,373
Loans to Government Servants	3,89,007	Loans to Government servants	5,90,709
Total Loans and Advances by State Governments	<u>28,59,007</u>	Total Loans and Advances by State Governments	<u>1,03,66,082</u>
Total Consolidated Fund	<u>27,29,83,490</u>	Total Consolidated Fund	<u>30,80,53,044</u>

PART II—CONTINGENCY FUND.

Contingency Fund	50,00,000	Contingency Fund	..	..
Total Contingency Fund	50,00,000	Total Contingency Fund	..	..

PART III—PUBLIC ACCOUNT.

O—Unfunded Debt incurred—		O—Unfunded Debt discharged—	
State Provident Funds	20,13,431	State Provident Funds	6,86,758
Other Accounts	2,55,359	Other Accounts	37,314
State Savings Bank Deposits	43,842	State Savings Bank Deposits	9,49,399
TOTAL	23,12,632	TOTAL	16,73,471
P—DEPOSITS AND ADVANCES—		P—DEPOSITS AND ADVANCES—	
Deposits not bearing interest—		Deposits not bearing interest—	
Famine Relief Fund	22,93,589	Famine Relief Fund	46,27,882
Post War Reconstruction and Development Fund	57,622		
Depreciation Reserve Fund Electricity	8,250		
Depreciation Reserve Fund Government Presses	50,000		
Deposits of Local Funds	29,48,853	Deposits of Local Funds	31,09,607
Civil Deposits	2,53,41,366	Civil Deposits	2,33,46,038
Transfers from Famine Relief Fund	15,64,780		
Other Accounts	97,65,766	Other Accounts	2,51,575
Advances not bearing interest—		Advances not bearing interest—	
Advances Repayable	67,45,581	Advances Repayable	41,24,366
Permanent Advances	1,18,654	Permanent Advances	89,240
Accounts with Part 'B' States	3,08,86,794	Accounts with Part 'B' States	3,28,88,468
Suspense—		Suspense—	
Suspense Accounts	70,91,592	Suspense Accounts	2,04,065
Cheques and Bills	8,715	Cheques and Bills	33
Departmental and Similar Accounts	29,93,677	Departmental and Similar Accounts	16,58,642
TOTAL—P Deposits, Etc.	8,98,75,239	TOTAL—P Deposits, Etc.	7,02,99,916

No. 1—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—(Concl'd).

1		2		3		4	
Heads of Receipts.		Actuals for 1951-52.		Heads of Disbursements.		Actuals for 1951-52.	
Rs.		Rs.		Rs.		Rs.	
S—Remittances—		S—Remittances—		S—Remittances—		S—Remittances—	
Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.		Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.		Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.		Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller.	
..	
33,45,44,676		33,45,44,676		33,45,44,676		33,45,44,676	
TOTAL—S—REMITTANCES		TOTAL—S—REMITTANCES		TOTAL—S—REMITTANCES		TOTAL—S—REMITTANCES	
33,45,44,676		33,45,44,676		33,45,44,676		33,45,44,676	
TOTAL—PUBLIC ACCOUNTS		TOTAL—PUBLIC ACCOUNTS		TOTAL—PUBLIC ACCOUNTS		TOTAL—PUBLIC ACCOUNTS	
42,67,32,547		42,67,32,547		42,67,32,547		42,67,32,547	
TOTAL—PARTS I, II, and III		TOTAL—PARTS I, II, and III		TOTAL—PARTS I, II, and III		TOTAL—PARTS I, II, and III	
70,47,16,037		70,47,16,037		70,47,16,037		70,47,16,037	
V—(Opening) Cash Balance—		V—(Closing) Cash Balance—		V—(Closing) Cash Balance—		V—(Closing) Cash Balance—	
Cash in Treasuries		Cash in Treasuries		Cash in Treasuries		Cash in Treasuries	
..	
49,47,907		49,47,907		49,47,907		49,47,907	
Deposits with Banks		Deposits with Banks		Deposits with Banks		Deposits with Banks	
..	
1,18,46,400		1,18,46,400		1,18,46,400		1,18,46,400	
TOTAL		TOTAL		TOTAL		TOTAL	
1,67,94,307		1,67,94,307		1,67,94,307		1,67,94,307	
GRAND TOTAL		GRAND TOTAL		GRAND TOTAL		GRAND TOTAL	
72,15,10,344		72,15,10,344		72,15,10,344		72,15,10,344	

LEVEL III—BUDGET ACCOUNTS

LEVEL I—BUDGET ACCOUNTS

LEVEL II—BUDGET ACCOUNTS

LEVEL I—BUDGET ACCOUNTS

LEVEL II—BUDGET ACCOUNTS

LEVEL III—BUDGET ACCOUNTS

No. 2—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1951-52 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	On 31st March, 1951.	On 31st March, 1952.	Increase + Decrease — in the year ended 31st March, 1952
	2	3	4
	Rs.	Rs.	Rs.
Capital and other Expenditure.			
Commercial Departments:—			
Irrigation	4,98,76,694	5,65,25,658	+66,48,964
Electricity Schemes	44,85,304	86,75,743	+41,90,439
Other Commercial Departments and undertakings	4,17,085	9,14,603	+4,97,518
TOTAL—Commercial Departments	5,47,79,083	6,61,16,004	+1,13,36,921
Other Departments—			
State Schemes of Governments Trading	—1,55,16,462	2,58,70,952	+4,13,87,414
Other Accounts	2,35,33,305	3,20,81,818	+85,48,513
TOTAL—Other Departments	80,16,843	5,79,52,770	+4,99,35,927
TOTAL—Capital Expenditure	6,27,95,926	12,40,68,774	+6,12,72,848
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	4,92,86,622	5,65,91,995	+73,05,373
Loans to Government servants	13,18,540	15,20,242	+2,01,702
TOTAL—Loans and Advances	5,06,05,162	5,81,12,237	+75,07,075
TOTAL—Capital and other Expenditure	11,34,01,088	18,21,81,011	+6,87,79,923
Deduct—Contribution from Revenue and Contingency Fund for Capital Expenditure debitable to Revenue	26,013	5,82,051	+5,56,038
Net capital and other expenditure (outside the Revenue Account)	11,33,75,075	18,16,98,960	+6,82,23,885
Principal sources of Funds.—			

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of debt.	Amount on 1st April, 1951.		Additions during the year.		Discharges during the year.		Amount on 31st March, 1952.	
1	2	Rs.	3	Rs.	4	Rs.	5	Rs.
I—Public Debt:—								
(a) Permanent debt
(b) Floating debt
Treasury Bills—								
Other Floating Loans—								
Loans from the Imperial Bank of India, Jaipur	..	6,62,45,750	..	7,43,00,000	7,94,94,572	..	6,10,51,178	3,00,00,000
(c) Loans from the Central Government	..	2,94,05,000	..	1,03,05,000	..	..	3,97,10,000	..
TOTAL—Public Debt	..	9,56,50,750	..	11,46,05,000	7,94,94,572	..	13,07,61,178	..
II—Unfunded Debt:—								
<i>Special Loans—</i>								
Savings Bank Deposits
State Savings Bank Deposits	..	20,24,785	..	43,842	9,49,399	..	11,19,228	..
<i>State Provident Funds—</i>								
General Provident Fund	..	2,63,704	..	3,04,142	26,746	..	5,41,100	..
Contributory Provident Fund	..	1,11,15,661	..	17,09,289	6,60,012	..	1,21,64,938	..
<i>Other Miscellaneous Provident Fund—</i>								
Unmailed Co-operative Credit Society, Jodhpur	..	31,024	..	..	..	..	31,024	..
<i>Other Accounts—</i>								
State Government Insurance Fund	..	12,06,098	..	2,55,359	37,314	..	14,24,143	..
Other Accounts	..	13,577	..	..	..	..	13,577	..
TOTAL—Unfunded Debt	..	1,46,54,849	..	23,12,632	16,73,471	..	1,52,94,010	..
TOTAL—Debt and other Interest-bearing Obligations	..	11,03,05,599	..	11,69,17,632	8,11,68,043	..	14,60,55,188	..

The figures in column 2 differ from those shown as closing balance in the Finance Accounts for 1950-51 due to corrections since made in the opening balances as a result of changes in the pre-integration accounts.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR, OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF RAJASTHAN OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I—FAMINE RELIEF FUND

	Rs.		Rs.		
Balance on 1st April, 1951	..	* 1,15,43,693	@ Transfers to the Revenue Account	..	30,63,102
Transfers from the Revenue Account	..	20,00,000	Transfers to General Balances for financing	..	15,64,780
Interest receipts	..	2,85,060	Loans to Cultivators, etc.	..	92,09,400†
Recoveries of Famine Relief Expenditure	..	1,143	Balance on 31st March, 1952	..	
Other Receipts	..	7,386			
TOTAL	..	1,38,37,282	TOTAL	..	1,38,37,282
@*Cash	..	42,31,293	†Cash	..	18,97,000
Securities held by the fund (Purchase price)	..	73,12,400	Securities held by the fund (Purchase price)	..	73,12,400
TOTAL	..	1,15,43,693	TOTAL		92,09,400

II—FAMINE RELIEF FUND

INVESTMENT ACCOUNT.

	Rs.		Rs.
Value of securities held by the fund on 1st April, 1951	73,12,400@	Securities sold during the year .. ..	..
Purchase of securities during the year .. ..	..	Value of securities held by the fund on 31st March, 1952	73,12,400
TOTAL ..	73,12,400	TOTAL ..	73,12,400

III—PUNCH PAHAR GANGADHAR ROAD FUND, JHALAWAR.

	Rs.		Rs.
Balance on 1st April, 1951	..	Amount of expenditure during the year	..
Amount contributed during the year	..	Balance on 31st March, 1952	7,60,452
TOTAL ..	7,60,452	TOTAL ..	7,60,452

IV—SUNEL ROAD FUND—JHALAWAR

	Rs.		Rs.
Balance on 1st April, 1951	..	Amount of expenditure during the year	..
Amount contributed during the year	..	Balance on 31st March, 1952	2,602
TOTAL ..	2,602	TOTAL ..	2,602

V—POST-WAR RECONSTRUCTION AND DEVELOPMENT FUND.

	Rs.		Rs.
Balance on 1st April, 1951	..	Amount expended during the year	..
Amount appropriated from Revenue	..	Balance on 31st March, 1952	57,622
TOTAL ..	57,622	TOTAL ..	57,622

VI—DEPRECIATION RESERVE FUND-ELECTRICITY.

	Rs.		Rs.
Balance on 1st April, 1951	..	Amount transferred during the year	..
Amount contributed during the year	..	Balance on 31st March, 1952	43,250
TOTAL ..	43,250	TOTAL ..	43,250

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR, OF THE SUMS APPROPRIATED FROM THE CONSOLIDATED FUND OF RAJASTHAN OR RECEIVED FROM OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.—*Concl'd.*

VII—DEPRECIATION RESERVE FUND-GOVERNMENT PRESSES.

	Rs.		Rs.
Balance on 1st April, 1951	..	Amount expended during the year	..
Amount appropriated during the year	..	Balance on 31st March, 1952	..
	50,000		50,000
TOTAL ..	50,000	TOTAL ..	50,000

VIII—SUBVENTIONS FROM CENTRAL ROAD FUND.

	Rs.		Rs.
Balance on 1st April, 1951	..	Amount expended during the year	..
Amount contributed during the year	..	Balance on 31st March, 1952	..
	38,527 @		95,747
	19,90,000		18,55,726
TOTAL ..	19,51,473	TOTAL ..	19,51,473

IX—DEPOSIT ACCOUNT OF CONTRIBUTIONS TO BANGUR MEMORIAL ENGINEERING COLLEGE, JODHPUR.

	Rs.		Rs.
Balance on 1st April, 1951	..	Amount of transfers during the year	..
Amount contributed during the year	..	Balance on 31st March, 1952	..
	6,00,000		1,50,000
	6,00,000		4,50,000
TOTAL ..	6,00,000	TOTAL ..	6,00,000

X—DEPOSIT ACCOUNT OF DISTRICT SAILOR'S, SOLDIER'S AND ARMEN'S BOARD.

	Rs.		Rs.
Balance on 1st April, 1951	..	Amount expended during the year	..
Amount contributed during the year	..	Balance on 31st March, 1952	..
	735 @		735
	735		735
TOTAL ..	735	TOTAL ..	735

XI—DEPOSIT ACCOUNT OF THE GRANTS FROM THE CENTRAL GOVERNMENT FOR THE FOOD PRODUCTION DRIVE SCHEME.

	Rs.	Rs.
Balance on 1st April, 1951
Amount contributed during the year
Amount expended during the year
Balance on 31st March, 1952	..	45,75,766
TOTAL	..	45,75,766

XII—DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.

	Rs.	Rs.
Balance on 1st April, 1951
Amount contributed during the year
Amount expended during the year
Balance on 31st March, 1952	..	26,00,000
TOTAL	..	26,00,000

XIII—SILVER JUBILEE FUND.

	Rs.	Rs.
Balance on 1st April, 1951	..	5,500
Amount received during the year
Amount spent during the year
Balance on 31st March, 1952	..	—5,500
TOTAL

XIV—CLERICAL BENEVOLENT FUND.

	Rs.	Rs.
Balance on 1st April, 1951
Amount received during the year
Amount spent during the year
Balance on 31st March, 1952	..	—328
TOTAL

@The difference between the figures in the column as on 1st April, 1951 and those shown in the last year's report as on 31st March, 1951, is due to some changes in the pre-integration balances made subsequently.

†Minus balances are the result of erroneous adjustment of credits under other heads which are being set right in 1953-54.

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Accounts.	Balance on 1st April, 1951.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March, 1952.	Interest received and Credited to Revenue.
1	2	3	4	5	6	7
LOANS TO MUNICIPALITIES, PORTS FUNDS, ETC.,—						
Loans to Municipalities ..	8,92,451	3,41,697	12,34,148	1,06,529	11,27,619	..
Loans to District and other Local Fund Committees	96,524	28	96,552	16	96,536	..
Loans to landholders and other Notabilities ..	1,49,58,211	53,847	1,50,12,058	7,91,734	1,42,20,324	16,707
Advances to Cultivators ..	47,33,719	39,74,107	87,07,826	11,83,202	75,24,624	59,220
TOTAL ..	2,06,80,905	43,69,679	2,50,50,584	20,81,481	2,29,69,103	75,927
MISCELLANEOUS LOANS AND ADVANCES—						
Loans to displaced persons ..	2,16,20,784	46,59,198	2,62,79,982	1,52,257	2,61,27,725	218
Other Miscellaneous Loans ..	69,84,933	7,46,496	77,31,429	2,36,262	74,95,167	..
TOTAL ..	2,86,05,717	54,05,694	3,40,11,411	3,88,519	3,36,22,892	218

LOANS TO GOVERNMENT SERVANTS.—

House building advances ..	11,31,066	1,99,285	13,30,351	1,96,774	11,33,577	295
Advances for purchase of motor conveyances ..	1,94,703	2,11,029	5,80,467	57,842	4,36,964	2,751
Advances for purchase of other conveyances ..		1,74,735		85,661		1,770
Other advances ..	-7,229	5,660	-1,569	48,730	-50,299	
TOTAL ..	13,18,540	5,90,709	19,09,249	3,89,007	15,20,242	4,816
GRAND TOTAL ..	5,06,05,162	1,03,66,082	6,09,71,244	28,59,007	5,81,12,237	80,961

The figures in column 2 differ from those shown as closing balance in the Finance Accounts for 1950-51 due to corrections since made in the opening balances as a result of changes in the pre-integration accounts.

APPENDIX.
STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 10 OF
PART A OF THE REPORT.

Major head of account and name of work	Amount of Expenditure sanctioned to end of the year 1950-51.			Expenditure during the year		Further liabilities as per estimate		Total expenditure estimated (columns 3 to 5)	
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage works—									
1. Jawai Project	3,23,31,900	1,21,50,000	22,66,371	1,78,15,226	3,23,31,900			
2. Bhakra Nangal Project	3,31,86,000	3,80,133	5,64,383	3,22,41,479	3,31,86,000			
3. Kota Barrage and Irrigation Project (Chambal Project)	(a)	6,83,769	2,3,151	(a)				
4. Pestoration of Kalwara Tank	2,60,000	895	32,503	2,26,602	2,60,000			(a)
5. Restoration of Jharol Tank	1,03,650	..	15,196	88,454	1,03,650			
6. Saidpur Scheme	1,45,600	67,071	72,028	6,501	1,45,600			
7. Remodelling Babria Bund	1,03,100	30,711	70,689	1,700	1,03,100			
8. Khanwa Scheme	3,98,300	1,13,244	2,84,926	130	3,98,300			
9. Morel Irrigation Project	20,10,000	7,34,198	4,94,631	7,81,171	20,10,000			(b)
10. Constructing a Tank at Jaitpura	12,50,539	12,09,696	76,269	..	..	
11. Kalisil Project	16,28,000	162	1,47,915	14,79,923	16,28,000			
12. Lift Irrigation in Rajasthan	76,275	..	4,30,762	..	..			(b)
13. Construction of Bund Bhandari	2,57,692	1,42,014	69,262	46,416	2,57,692			
14. Construction of Bund Rahwas	2,25,000	2,55,321	74,189	..	..			(b)
15. Construction of Bund at Nidar	4,68,000	17,041	1,06,690	3,44,269	4,68,000			
16. Sirsadevi Pickup Weir	2,39,596	29,322	91,923	1,18,351	2,39,596			
17. Deepening of 200 wells in Alwar and fitting them with Pumping sets	5,76,142	..	5,47,731	28,408	5,76,142			
18. Gang Canal	(a)	3,71,324	45,064	(a)	..			
19. Parvati Irrigation Project	81,92,838	2,124	14,295	81,76,419	81,92,838			

20. Water Supply-cum-Irrigation Scheme (Chander Veer Sagar.)	(a)	2,36,896	2,34,530	(a)	(b)
21. Construction of Diversion Bund and supply Cut from Maheshwa	3,02,574	3,18,977	13,315	..	(b)
22. "Reconditioning Bund Jundh Jagrampur	1,29,988	1,0,438	3,642	..	(b)
23. Works costing below Rs. One lakh	78,074	26,878	51,196	78,074	
TOTAL	8,19,63,268	1,69,51,336	54,37,317	6,14,06,545	7,99,78,892
70 Capital outlay on Improvement of Public Health					
1 Works	3,0,042	1,92,647	4,97,518	..	(b)
81—Capital Account of Civil Works Outside the Revenue Account :—					
1. Construction of Medical College 1st Year Scheme	13,50,613	12,38,376	2,062	1,10,175	13,50,613
2. Construction of Medical College II Year Scheme	8,43,449	7,25,941	73,990	43,518	8,43,449
3. Construction of Medical College III Year Scheme	5,33,877	3,82,343	61,292	90,242	5,33,877
4. Construction of 200 Clerks quarters at Gandhi Nagar	11,39,400	10,56,720	41,396	41,284	11,39,400
5. Construction of Girls Hostel at Medical College	4,90,675	2,73,512	91,487	1,25,676	4,90,675
6. Construction of 3 bungalows behind Secretariat building	1,27,201	1,04,897	1,495	20,809	1,27,201
7. Additional Office accommodation at Bhagwan Dass Barracks	4,84,286	4,02,988	14,275	67,023	4,84,286
8. Construction of 35 cells for dangerous dacoits of Rajasthan at Central, Jail Jaipur	2,34,981	97,017	89,425	48,539	2,34,981
9. Construction of 5 "A" class 10 "B" Class 26 "C" class quarters at Gandhi Nagar	11,58,741	5,86,994	2,19,356	3,52,391	11,58,741
10. Construction of Jaipur Bank Building	2,05,942	1,33,195	67,443	5,304	2,05,942
11. Construction of Doctors bungalow and Staff quarters at the Mental Hospital	2,80,441	7,39,887	10,621	..	(b)
12. M.B. College Science Block Udaipur	1,50,000	21,706	35,738	92,556	1,50,000
13. College Hostel, Udaipur	1,61,190	48,720	68,550	43,920	1,61,190
14. Construction of District Office Building at Sawai Madhopur	5,12,834	3,90,827	9,308	1,12,699	5,12,834

APPENDIX—(Contd.)
STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 10 OF
PART A OF THE REPORT —

Major head of account and name of work.	1	Amount of Expenditure sanctioned to end of year 1950-51.			Expenditure during the year	Further liabilities as per estimates	Total expenditure estimated (columns 3 to 5)
		2	3	4			
15. Construction of Sub-Jail at Phulera	2,11,296	..	49,879	1,61,417	2,11,296	
16. Construction of Barracks for Military at Jhunjhunu now transferred to Rajasthan Police Department	
17. Construction of School Building at Dungargarh	2,51,030	1,71,020	37,759	42,251	2,51,030	
18. Construction of Hostel at Sriganaganagar	2,08,350	5,597	63,048	1,39,705	2,08,350	
19. Construction of Inter College, Ganganagar	1,40,855	12,362	5,927	1,22,566	1,40,855	
20. Construction of Government High School (Additional accommodation) at Gangapur	1,27,893	7,195	58,150	62,548	1,27,893	
21. Additions and alterations to main Building Sadulgarh Club, Bikaner.	1,04,120	6,643	93,295	4,182	1,04,120	
22. Construction of New School at Kotah	1,41,318	10,262	30,606	1,00,450	1,41,318	
23. Construction of two wings at Male hostel Medical College, Jaipur	3,60,000	3,62,496	12,479	..	(b)	
24. Constructing a dispensary at Momasar	2,14,000	..	1,65,235	48,765	2,14,000	
25. Extension to the Government Press Building, Jaipur	1,30,000	18,750	67,841	43,409	1,30,000	
26. Government Printing Press, Udaipur	1,25,702	47,862	..	77,840	1,25,702	
27. Dungarpur Ratanpur Road	2,43,049	5,415	..	2,37,634	2,43,049	
28. Dungarpur Sagwara Road	2,96,575	34,935	40,509	2,21,131	2,96,575	
29. Construction of Fateh Sagar Circuit Road	3,03,674	8,298	30,289	2,65,087	3,03,674	
30. Construction of Arh. Tarred Road	1,25,093	55,468	34,918	34,707	1,25,093	
31. Bhilwara Town Road	2,54,888	1,21,367	1,586	1,31,935	2,54,888	
32. Sahnwara Mandal Road	1,24,000	6,279	6,864	1,10,857	1,24,000	
33. Kushalgarh Udaigarh Road	4,60,000	1,64,727	1,01,763	1,93,510	4,60,000	
34. Metalling Mehlan Jobner Road	2,66,000	48,776	86,361	1,30,863	2,66,000	
	..	1,74,872	87,014	122	87,736	1,74,872	

35. Metalling Gangapur Lalsot Road	3,02,090	2,50,914	19,233	31,943	3,02,090
36. Metalling Jaipur Chomu Road	3,41,000	12,189	84,986	2,43,825	3,41,000
37. Jaipur including Sikar, Jhunjhunu (Sheikhawati) Roads	1,43,000	1,26,103	12,463	4,434	1,43,000
38. Construction of Pacca Road Ganganganagar to Padampur	5,65,579	89,147	71,151	4,05,281	5,65,579
39. Construction of Road from Sadulgarh Junction to Sadulgarh Town	1,24,983	12,389	47,643	64,951	1,24,983
40. Metalling Alwar Bahrar Road in 27 miles	6,59,110	5,12,104	1,60,613	..	(b)
41. Construction metalled Road joining Barodameo to Lachmangarh	4,39,862	50,095	273	3,89,494	4,39,862
42. Metalling 6 miles of Talarpur Bansur Road	1,46,383	18,637	56,102	71,644	1,46,383
43. Construction Alinia river Bridge, Burrah Road	1,60,000	61,903	1,490	96,607	1,60,000
44. Metalling Panchpahar Dug, Gangedhur Road	8,54,040	86,738	12,819	7,54,483	8,54,040
45. Metalling unmetalled portion of Bhoura Road	4,14,000	53,439	20,688	3,39,873	4,14,000
46. Metalling Gangapur Hindaun Road	2,45,395	..	..	2,45,395	2,45,395
47. Constructing of road to Industrial Area and Bridge over Latia Nala at Sawai Madhopur	1,13,775	..	..	1,13,775	1,13,775
48. Metalling Udaipur Chittor Road	1,00,000	61,743	14,607	23,650	1,00,000
49. Metalling Bapawar Sangod Road	1,12,749	..	..	1,12,749	1,12,749
50. Works costing below Rs. One lakh.	6,08,717	2,72,500	13,73,376	..	(b)
TOTAL.	1,72,67,028	89,85,490	35,48,513	62,63,833	1,53,58,760

81. A—Capital Account of Electricity Schemes					
A—Hydro-Electric schemes—Chambal Power Project.					
1. Widening and recoating of Kota-Barabas Road.	1,62,800	61,813	27,992	72,995	1,62,800
2. Constructing a metalled Ghat from Barabas to Kolipura.	3,60,000	2,74,380	1,14,823	..	(b)
3. Constructing a metalled Road from Rawat Bhat to K. Jipura.	2,10,700	21,450	811	1,88,439	2,10,700
4. Works costing below Rs. One lakh.	5,01,749	2,24,715	1,03,117	1,73,917	5,01,749
TOTAL.	12,35,249	5,82,358	2,46,743	4,36,351	8,75,249

APPENDIX—Contd.
STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 10 OF
PART A OF THE REPORT.

Major head of account and name of work.	Amount of Expenditure sanctioned to end of the year 1950-51.		Expenditure during the year		Further liabilities as per estimate		Total expenditure estimated (columns 3 to 5)	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—Thermo Electric Schemes.								
1. Erecting the new 45,000 L.D.S. Boiler at Jodhpur	1,30,000	..	30,860	99,140	1,30,000	(b)		
2. Extension of distribution at Jaipur.	2,99,250	3,81,330	1,78,776	..	(b)			
3. Purchase of meters at Jaipur Power House.	1,26,30	1,81,531	1,21,330	..	(b)			
4. Carrying on the work of new Turbine Engine in P.H. Jaipur 3,000 K.W. New Plant.	4,57,000	6,09,180	6,931	..	(b)			
5. Purchase of Turbine Set from U.S.A. at Jaipur.	2,16,000	12,84,606	7,11,691	..	(b)			
6. Election of Westing House Turbine at existing P.H. Jaipur	1,33,000	1,32,606	1,22,180	..	(b)			
7. New Turbine No. 5 for P.H. Bikaner.	3,35,000	..	1,88,668	1,47,332	3,35,000			
8. New Boiler for P.H. Bikaner.	10,12,000	1,94,178	7,00,000	1,17,822	10,12,000			
9. Installation of Diesel Engine.	2,50,000	..	17,777	2,32,223	2,50,000			
10. Converting Electric line 22 K.W. net work into 66 K.W.	1,19,350	..	1,15,120	4,230	1,19,350	(a)		
11. Changing Existing D.C. mains to A.C. at Alwar.	13,65,391	1,00,874	49,779	..	(a)			
12. Works costing below Rs. One lakh.	..	5,64,467	17,21,303	..	(c)			
TOTAL.	44,43,621	34,47,772	39,64,415	5,99,747	18,46,50			
TOTAL SI A.	56,78,870	40,31,130	42,11,158	10,35,98	27,25,9			
TOTAL COMMITMENTS.	10,52,11,28	3,01,60,603	1,36,94,506	6,87,10,476	9,80,59,251			

(a) Sanction to estimate awaited.

(b) Revised estimate awaited.

INDEX

	PAGES.
Account with Part B States	100-102
Account with the Government of Pakistan	102
Administration of Justice-Receipts and Charges	37, 18, 59
Advances not bearing interest-Balance of	79, 87, 98-102
Agriculture-Receipts and Charges	37, 50, 63
Balances and Reserves	3
Capital and other expenditure (Outside the Revenue Account) of the Government of Rajasthan and the sources from which they have been met	111, 112
Capital out lay on—	18, 19, 7, 76
Civil Works	18, 19, 77
Contingency Fund	18, 19, 71, 76, 77
Electricity Schemes	18, 9, 75, 76
Industrial Development	18, 9, 69, 70, 73, 74
Irrigation	18, 19, 70, 71, 74, 75
Public Health	18, 19, 72, 77
State Schemes of Government Trading	18, 9, 4, 73, 77
Capital outlay outside the Revenue Account	9, 4, 79, 107, 110
Cash Balances	28, 104
Cash Balance Investment Account	
Certificate of the Comptroller and Auditor General	9, 90-94, 109
Civil Deposits-Receipts, Payments and Balances	38, 51, 65
Civil Works-Receipts and Charges	18, 19, 71, 76
Civil Works-Outside the Revenue Account	98, 117
Clerical Benevolent fund	9, 34, 79, 107, 110
Closing Cash Balance	21, 120-1251
Commitments	8, 18, 19, 3, 77, 79
Contingency Fund	85, 109, 112
Contributory Provident Fund	86, 113
Co-operation-Receipts and Charges	37, 50, 64
Debt—	22, 23
Debt Position-General Statement	37, 48, 57, 58
Debt Services	85, 86, 109, 113
State Provident Funds	113
Debt and other interest bearing obligations	

INDEX—*Contd.*

	PAGES.
Deposits and Advances	8,9,34,79,87-105,109
Deposit Account of Grants for the Economic Development and Improvement of Rural Areas	98,117
Deposit Account of Grants from Central Government for the Food Production Drive Scheme	97,98,117
Deposit Account of Contributions to Bangur Memorial Engineering College, Jodhpur	97,116
Deposit Account of District Sailors', Soldiers' and Airmen's Board	97,116
Deposits of Local Funds	9,90,109
Depreciation Reserve Fund-Government Presses	9,89,116
Depreciation Reserve Fund-Electricity	9,89,115
District Funds	90
Education-Receipts and Charges	3,49,61,62
Electricity Schemes-Receipts and Charges	5,38,39,51,52,66
Excise Duties-State-Receipts and Charges	4,35,44,54
Expenditure-Distribution between charged and authorised	42,43
Extraordinary items-Receipts and Charges	5,40,53,68
Famine Relief—	
Famine Relief Charges	39,66
Fund-Deposit Account	88-89
Accounts of	8,109,114
Federal Financial Integration Settlement Account	104
Floating Debt	7,81,82,108,112,113
Forest-Receipts and Charges	4,35,45,55
General Statement of Balances	79
General Administration-Charges	37,58,59
General Provident Fund	86,113
Government Account	79,80
Guarantees given by the State Government	24-25
Industries and Supplies-Receipts and Charges	38,50,64
Interest-Receipt and Charges	37,48,57,58
Interest on Debt and other Obligations	57-58
Important Variations from Budget Estimates	10-16
Irrigation—	
Capital Expenditure	6,41,69,70
Direct Receipts	46,47
Summary of Capital Expenditure on	18,19,41
Working expenses and maintenance of	36,47
Jails and Convict Settlements-Receipts and Charges	37,48,60

INDEX—*Contd.*

PAGES.

Land Revenue-Receipts and Charges	4,35,44,54
Loans and Advances by State Governments ..	7,79,82-85,108,118,119
Loans from the Central Government	7,81,82,108,115
Medical-Receipts and Charges	37,48,62
Miscellaneous-Receipts and Charges	39,52,68
Miscellaneous Departments-Receipts and Charges ..	38,51,65
Motor Vehicles Acts-Receipts under	4,35,46
Municipal Funds	90
Other Deposits	90
Other Funds	90
Other Taxes and Duties-Receipts and Charges ..	4,35,46,56
Other Accounts	86,87,109,113
Payments of commuted value of Pensions	40,69,72,77
Percentage Distribution of Revenue and Expenditure ..	31,32
Police-Receipts and Charges	37,48,60
Post War Reconstruction and Development fund ..	8,89,109,115
Progressive Capital Outlay to end of the year ..	18,19
Public Debt	7,79,80 82,103,113
Public Health-Receipts and Charges	37,49,62,63
Registration-Receipts and Charges	4,35,46,55
Remittances within India	79,105-107,112
Revenue Expenditure	6,33,41
Revenue Receipts	6,33,41
Revenue Deficit	6,34,41
Revenue Position of Government	17
Review of Balances	79-107
Scientific Departments-Charges	37,61
Stamps-Receipts and Charges	4,35,45,55
State Provident Funds	8,85,86,109,113
Stationery and Printing-Receipts and Charges ..	39,52,67
State Road Funds	89,115
Subventions from Central Road Fund	97,116
Summary of Receipts and Disbursements by Major Heads ..	35-41
Summary of General Financial Position	30
Superannuation Allowances and Pensions-Charges ..	39,67
Silver Jubilee Fund	98,117
Taxes on Income other than Corporation Tax-Receipts and Charges	4,35,44

INDEX—*Concl.*

	PAGES
Transfer from Famine Relief Fund for financing loans to Cultivators	9,80,109
Trust and Miscellaneous Fund	94-97
Unfunded Debt	8,79,85,87,109-113
Veterinary Receipts and Charges	37,50,64

