



GOVERNMENT OF SIKKIM

**APPROPRIATION
ACCOUNTS**

1985-86

08-08-01

СТИПЕНДИЯ

ПОСЛАНИЕ

ПОСЛАНИЕ

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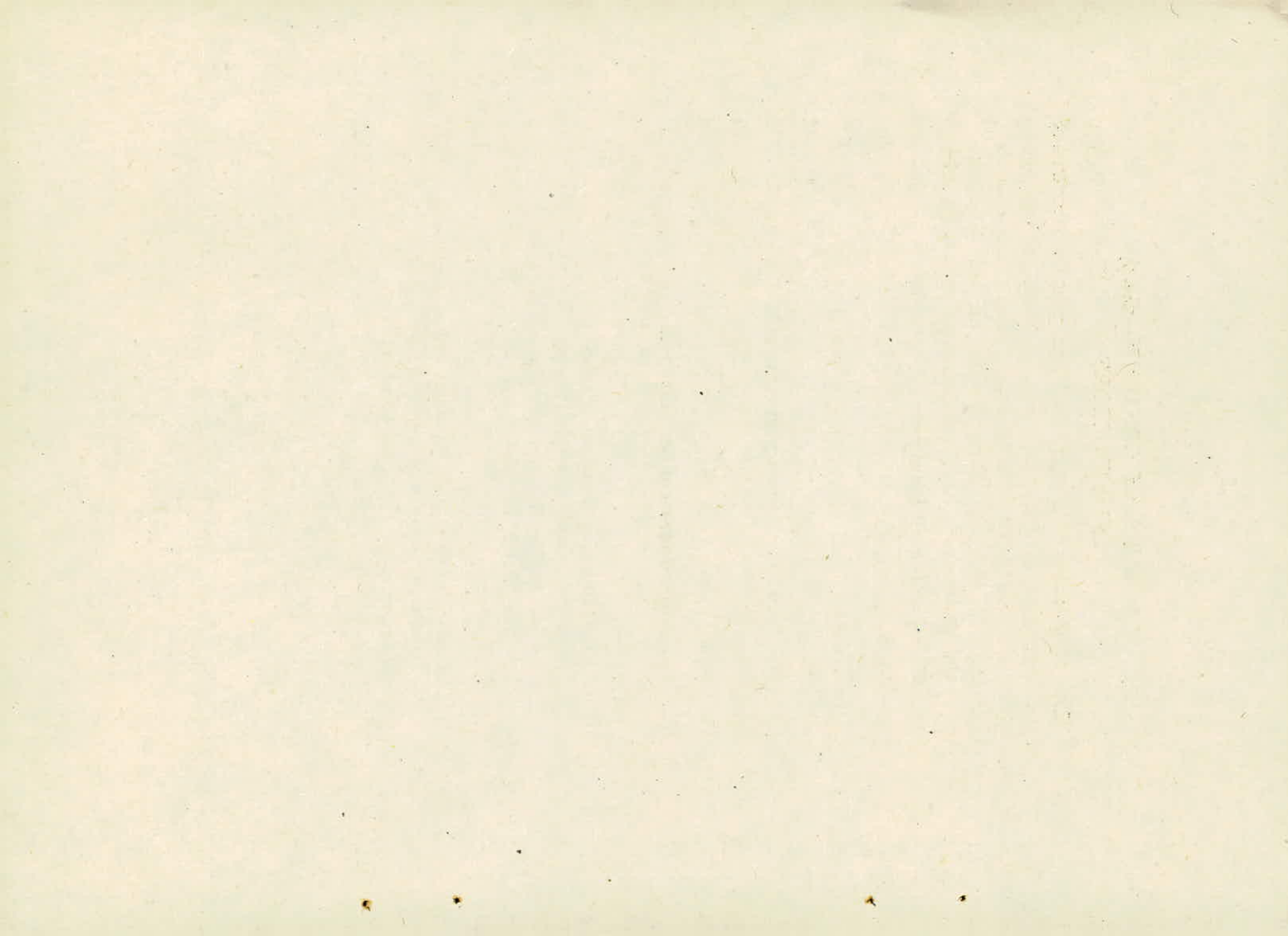
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1985-86 presents the accounts of sums expended during the year ended 31st March 1986, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

- 'O' stands for original grant or appropriation;
- 'S' stands for supplementary grant or appropriation;
- 'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

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SUMMARY OF APPROPRIATION
COMPARED WITH TOTAL

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
1. State Legislature		
<i>Charged</i>	65,000	..
Voted	24,85,000	..
Appropriation Governor		
<i>Charged</i>	16,79,000	..
2. Council of Ministers		
Voted	36,00,000	..
3. Administration of Justice		
<i>Charged</i>	16,75,000	..
Voted	28,65,000	..
4. Election		
Voted	12,30,000	..
5. Income Tax and Sales Tax		
Voted	9,30,000	..

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ACCOUNTS FOR 1985-86 EXPENDITURE
GRANT/APPROPRIATION

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57,737	..	7,263	..	..	..
23,81,685	..	1,03,315	..	..	..
14,63,660	..	2,15,340	..	..	..
35,82,433	..	17,567	..	..	..
14,19,550	..	2,55,450	..	..	..
25,73,872	..	2,91,128	..	..	..
11,94,465	..	35,535	..	..	..
8,21,275	..	1,08,725	..	..	..

SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
6. Land Revenue		
Voted	33,75,000	..
7. Stamps and Registration		
Voted	50,000	..
8. Excise (Abkari)		
Voted	11,11,000	..
9. Taxes and Vehicles		
Voted	3,75,000	..
10. Other Taxes and duties on Commodities & Services		
Voted	4,50,000	..
Interest payments		
Charged	3,47,12,000	..
Public Service Commission		
Charged	5,36,000	..
11. Secretariat General Services		
Voted	1,13,49,000	..

ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
30,61,510	..	3,13,490	..	..	..
..	..	50,000	..	..	..
11,01,315	..	9,685	..	..	..
3,65,666	..	9,334	..	..	..
4,35,363	..	14,637	..	..	..
5,05,72,283	1,58,60,283	..
4,81,818	..	54,182	..	..	..
1,14,18,126	69,126	..

SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
21. Aid Materials and Equipment Voted	5,000	..
22. Miscellaneous General Services Voted	9,00,000	..
23. Secretariat—Social and Community Services Voted	6,81,000	..
24. Education Voted	11,21,92,000	..
25. Art and Culture Voted	39,90,000	..
26. Scientific Services and Technology Voted	17,62,000	..
27. Medical and Public Health Voted	4,60,72,000	1,94,00,000
28. Urban Development Voted	45,60,000	..
29. Information and Publicity Voted	28,20,000	..

ACCOUNTS—*Contd.*

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
..	..	5,000	..	..	..
39,181	..	8,60,819	..	..	..
5,68,223	..	1,12,777	..	..	..
11 24,92,239	3,00,239	..
34,59,962	..	5,30,038	..	..	..
9,93,056	..	7,68,944	..	..	..
4,35,56,756	2,01,42,734	25,15,244	..	..	7,4
40,29,280	..	5,30,720	..	..	..
25,82,758	..	2,37,242	..	..	..

SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
30. Labour and Employment Voted	13,20,000	..
31. Social Security and Welfare Voted	1,56,07,000	..
32. Relief on Account of Natural Calamity Voted	2,90,50,000	..
33. Other Social and Community Services Voted	17,74,000	..
34. Planning and Statistics Voted	33,07,000	..
35. Co-operation Voted	50,45,000	11,05,000
36. Agriculture and Allied Services Voted	3,97,88,000	42,80,000
Irrigation and flood Control Voted	2,35,65,000	..

ACCOUNTS—*Contd.*

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
11,77,300	..	1,42,700	..	..	..
1,66,73,004	..	..	..	10,66,004	..
2,87,31,610	..	3,18,390	..	..	..
17,66,183	..	7,817	..	..	..
28,40,826	..	4,66,174	..	..	..
48,50,614	11,04,675	1,94,386	325	..	..
3,69,73,962	43,33,440	28,14,038	..	..	53,440
2,23,42,541	..	12,22,459	..	..	..

SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
38. Soil and Water Conservation Voted	2,83,80,000	..
39. Food Voted	67,85,000	10,00,000
40. Animal Husbandry Voted	1,77,50,000	14,00,000
41. Dairy Development Voted	16,80,000	10,52,000
42. Fisheries Voted	16,70,000	14,25,000
43. Forest Voted	2,99,27,000	..
44. Community Development Voted	7,54,05,000	..
45. Industries Voted	82,87,000	60 65,000
46. Village and Small Industries Voted	44,30,000	..
47. Mines and Geology Voted	19,15,000	19,00,000

ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
2,63,73,699	..	20,06,301	..	..	..
63,24,539	10,00,000	4,60,461	..	..	..
1,58,69,053	16,33,277	18,80,947	..	..	2,33,277
16,63,583	10,52,000	16,417	..	..	..
16,83,866	5,63,669	..	8,61,331	13,866	..
3,07,42,335	..	..	..	8,15,335	..
7,40,79,721	..	13,25,279	..	..	..
78,95,924	54,99,902	3,91,076	5,65,098
38,63,475	..	5,66,525
17,29,905	16,49,734	1,85,095	2,50,266

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SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
48. Power Voted	5,67,40,000	7,06,35,000
49. Roads and Bridges Voted	6,74,80,000	13,44,05,000
50. Roads and Water Transport Services Voted	5,28,31,000	1,18,00,000
51. Tourism Voted	45,60,000	..
Public Debt Charged	..	1,05,76,000
52. Loans to Government Servants Voted	..	45,95,000
Total Voted	80,92,42,000	31,18,16,000
Charged	3,88,37,000	1,05,76,000
Grand Total	84,80,79,000	32,23,92,000

ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
5,99,22,530	5,15,98,070	..	1,90,36,930	31,82,530	..
7,43,16,936	11,62,35,285	..	1,81,69,715	68,36,936	..
5,42,54,314	1,00,61,226	..	17,38,774	14,23,314	..
42,66,371	..	2,93,629	..	..	..
..	92,59,467	..	13,16,533	..	..
..	37,35,291	..	8,59,709	..	..
77,12,85,866	25,47,15,412	5,24,63,128	5,81,30,039	1,45,06,994	10,29,451
5,41,34,002	92,59,467	5,63,281	13,16,533	1,58,60,283	..
82,54,19,868	26,39,74,879	5,30,26,409	5,94,46,572	3,03,67,277	10,29,451

SUMMARY OF APPROPRIATION
ACCOUNTS—Contd.

The excess over the following grants and charged appropriations requires regularisation :—

REVENUE SECTION

Voted

11. Secretariat—General Services
16. Stationery and Printing
20. Pension and other Retirement benefits
24. Education
31. Social Security and Welfare
42. Fisheries
43. Forest
48. Power
49. Roads and Bridges
50. Roads and Water Transport Services

Charged

10. Interest Payments

CAPITAL SECTION

Voted

27. Medical and Public Health
36. Agriculture
40. Animal Husbandry

As the grants and Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the Accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

**SUMMARY OF APPROPRIATION
ACCOUNTS—Contd.**

The expenditure shown in the Summary of Appropriation Accounts does not include a sum of Rs. 11,84,523 met out of the advances obtained from the Contingency Fund which was not recouped to the Fund till the close of the year. The details of such expenditure are given in Appendix I.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1985-86 and that shown in the Finance Accounts for the year is given below :—

	<i>Revenue</i> Rs.	<i>Capital</i> Rs.	<i>Total</i> Rs.
Total expenditure according to Appropriation Accounts			
Voted	77,12,85,866	25,47,15,412	1,02,60,01,278
<i>Charged</i>	5,41,34,002	92,59,467	6,33,93,469
Deduct—Total Recoveries as shown in Appendix—II			
Voted	4,96,19,353	..	4,96,19,353
<i>Charged</i>	..	..	..
Net expenditure as shown in the Finance Accounts			
Voted	72,16,66,513	25,47,15,412	97,63,81,925
<i>Charged</i>	5,41,34,002	92,59,467	6,33,93,469

SUMMARY OF APPROPRIATION
ACCOUNTS—*Concl.*

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the Accounts of the Government of Sikkim for the year 1985-86.

T. N. Chaturvedi

New Delhi,

(T. N. CHATURVEDI)

The.....

Comptroller and Auditor General of India

GRANT No. 1—STATE LEGISLATURE

		<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD:				
211—PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES				
<i>Voted</i>				
	<i>Rs.</i>			
Original	24,85,000			
Supplementary ..	24,85,000	23,81,685		—1,03,315
Amount surrendered during the year (March 1986)				
				79,000
<i>Charged</i>				
	<i>Rs.</i>			
Original	65,000			
Supplementary ..	65,000	57,737		—7,263
Amount surrendered during the year (March 1986)				
				7,000

APPROPRIATION—GOVERNOR

	<i>Total grant/ appropriation</i>		<i>Actual Saving (—) expenditure</i>	
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD:				
212—PRESIDENT, VICE PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES				
<i>Charged</i>	<i>Rs.</i>			
<i>Original</i>	14,11,000			
<i>Supplementary</i>	2,68,000	16,79,000	14,63,660	—2,15,340
<i>Amount surrendered during the year</i>				Nil

GRANT No. 2—COUNCIL OF MINISTERS
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD :			
213—COUNCIL OF MINISTERS			
	Rs.		
Original	22,00,000		
Supplementary	14,00,000	36,00,000	35,82,433
Amount surrendered during the year			—17,567
			Nil

GRANT No. 3—ADMINISTRATION OF JUSTICE

	Total grant| appropriation		Actual expenditure	Saving (—)
	Rs.	Rs.	Rs.	
REVENUE				
MAJOR HEAD:				
214—ADMINISTRATION OF JUSTICE				
Voted	Rs.			
Original	28,65,000			
Supplementary	..	28,65,000	25,73,872	—2,91,128
Amount surrendered during the year (March 1986)				22,839
Charged				
Original	13,95,000			
Supplementary	2,80,000	16,75,000	14,19,550	—2,55,450
Amount surrendered during the year				Nil
NOTES AND COMMENTS				
Voted				
(i) Out of ultimate saving of Rs. 2.91 lakhs, saving of Rs. 0.23 lakh only, could be anticipated and surrendered.				
(ii) Saving occurred mainly under :—				
Head	Total grant	expenditure	Saving (—)	
				(In lakhs of rupees)
VI—Other Expenditure				
Lump provision for revision of pay scales etc.	6.50	..		—6.50

GRANT No. 3—*Concl'd.*

Reasons for non-utilisation of the entire provision have not been intimated (June 1987).

(iii) The above saving was partly offset by excess mainly under :

<i>Head</i>	<i>Total Actual Saving (—)</i>		
	<i>grant expenditure</i>		
	<i>(In lakhs of rupees)</i>		
Legal Adviser and Counsels—			
Advocate General's office			
O	8.15		
R	—0.23	7.92	10.61
			+2.69
Civil and Sessions Court			
		9.05	10.44
			+1.39

Reasons for excess in the above cases have not been intimated (June 1987).

Charged

- (iv) No part savings under the charged appropriation (Rs. 2.55 lakhs) could be anticipated and surrendered.
- (v) Reasons for non-utilisation of 91 per cent (Rs. 2.55 lakhs) of the Supplementary Appropriation (Rs. 2.80 lakhs) obtained in March 1986 for payment of interim relief to the staff and for replacement of two vehicles, under "I—High Court" have not been intimated (June 1987).

GRANT No. 4—ELECTION (ALL VOTED)

	<i>Final grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD:			
215—ELECTION			
	Rs.		
Original	7,12,000		
Supplementary	5,18,000	12,30,000	11,94,465
Amount surrendered during the year			—35,535
			Nil

**GRANT No. 5—INCOME TAX AND SALES TAX
(ALL VOTED)**

	<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
220—COLLECTION OF			
TAXES ON INCOME			
AND EXPENDITURE AND			
240—SALES TAX			
	Rs.		
Original	9,30,000		
Supplementary ..	9,30,000	8,21,275	—1,08,725
Amount surrendered during the year (March 1986)			79,258

GRANT No. 6—LAND REVENUE (*ALL VOTED*)

		<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
229—LAND REVENUE				
	Rs.			
Original	33,75,000			
Supplementary	..	33,75,000	30,61,510	—3,13,49)
Amount surrendered during the year (March 1986)				3,52,760

NOTES AND COMMENTS

Surrender of anticipated savings under the grant, during the year was Rs. 3.53 lakhs; ultimate saving however worked out to Rs. 3.13 lakhs.

Surrender of the entire provision of Rs. 3.53 lakhs under "II—Other Expenditure—lump provision for revision of pay scales and other benefits", on the last day of the financial year, due to non-implementation of revision of pay scales, resulted in saving under the grant.

The expenditure against the grant does not include Rs. 80,430 met out of an advance from the Contingency Fund in March 1986, but not recouped to the Fund till the close of the year.

GRANT No. 7—STAMPS AND REGISTRATION
(ALL VOTED)

	<i>Final grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD :			
230—STAMPS AND REGISTRATION			
	Rs.		
Original	50,000		
Supplementary	..	50,000	..
Amount surrendered during the year (March 1986)			—50,000
			50,000

NOTE/COMMENT

The entire provision was surrendered on the last day of the financial year, reasons for which have not been intimated (June 1987).

GRANT No. 8—EXCISE (ABKARI) (*ALL VOTED*)

	<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
239---STATE EXCISE			
	Rs.		
Original	11,11,000		
Supplementary	.. 11,11,000	11,01,315	—9,685
Amount surrendered during the year (March 1986)			1,000

GRANT No. 9—TAXES ON VEHICLES (*ALL VOTED*)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD :				
241—TAXES ON VEHICLES				
	Rs.			
Original	2,89,000			
Supplementary	86,000	3,75,000	3,65,666	—9,334
Amount surrendered during the year (March 1986)				2,998

GRANT No. 10—OTHER TAXES AND DUTIES ON
COMMODITIES AND SERVICES
(ALL VOTED)

	<i>Final grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD :			
245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
	Rs.		
Original	4,50,000		
Supplementary	4,50,000	4,35,363	—14,637
Amount surrendered during the year			Nil

GRANT No. 10—INTEREST PAYMENTS
(ALL CHARGED)

	<i>Total grant appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD:			
249—INTEREST PAYMENTS			
	Rs.		
Original	3,47,11,000		
Supplementary	1,000	3,47,12,000	5,05,72,283 +1,58,60,283
 Amount surrendered during the year (March 1986)			
			1,42,99,415

NOTES AND COMMENTS

- (i) Expenditure exceeded the Appropriation by Rs. 1,58,60 283; the excess requires regularisation.
- (ii) In view of excess, surrender of Rs. 1,42.99 lakhs made on the last day of the financial year, proved unrealistic.
- (iii) Token supplementary appropriation of Rs. 0.01 lakh obtained in March 1986 was stated to be for meeting interest payment to National Co-operative Development Corporation.

GRANT No. 10—Contd.

(iv) Excess occurred mainly under :

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess(+)</i>
	<i>(In lakhs of rupees)</i>		
249—INTEREST PAYMENTS			
A—Interest on internal Debt			
Interest on loans from Rural Electrification Corporation (fresh)	35.00	37.47	+2.47
Interest to loan from National Co-operative Development corporation	0.01	4.79	+4.78
B—Interest on Small saving, Provident Fund, etc.			
Interest on General Provident Fund	20.00	31.94	+11.94
Interest payment to Bank			
O 1,37.00			
R —1,25.44	11.56	2,85.65	+2,74.09
C—Interest on loans and Advances, from the Central Government			
Interest on fresh loans for State Plan Schemes			
O 20.50			
R —0.03	20.47	27.72	+7.25

GRANT No. 10—Contd.

<i>Head</i>	<i>Total grant appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
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(In lakhs of rupees)

Interest on fresh loans
against small savings
Collection

O	5.70	5.70	14.62	+8.92
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The reasons for the anticipated savings of Rs. 1,25.47 lakhs and actual excess of Rs. 3,09.45 lakhs in the above cases were not intimated (June 1987).

(v) The above excess was partly offset by saving mainly under:

<i>Head</i>	<i>Total grant appropriation</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
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(In lakhs of rupees)

C—Interest on loans and
Advances by the Central
Government
Consolidated Loans

O	1,15.00			
R	—17.31	97.69	92.69	—5.00

Interest on fresh loans for
Centrally sponsored schemes

O	6.00			
R	—0.15	5.85	3.05	—2.80

GRANT No. 10—*Concl'd.*

<i>Head</i>	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			

A—Interest on Internal Debts

Interest on loans
from the General

Insurance Corporation

O . 3.20

R —0.01

3.19

2.24

—0.95

The reasons for the anticipated savings of Rs. 17.47 lakhs and the actual savings of Rs. 8.75 lakhs in the above cases have not been intimated (June 1987).

GRANT No. 10—PUBLIC SERVICE COMMISSION
(ALL CHARGED)

	<i>Final grant/ appropriation</i>	<i>Actual expenditure</i>		<i>Saving (—)</i>
	Rs.	Rs.		Rs.
REVENUE				
MAJOR HEAD :				
251—PUBLIC SERVICE COMMISSION				
<i>Charged</i>	Rs.			
Original	4,50,000			
Supplementary	86,000	5,36,000	4,81,818	—54,182
Amount surrendered during the year				Nil

NOTES AND COMMENTS

- (i) Supplementary provision obtained in March 1986 proved excessive.
- (ii) No part of the saving of Rs. 0.54 lakh could be anticipated and surrendered during the year.

GRANT No. 11—SECRETARIAT GENERAL SERVICES
(ALL VOTED)

	<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD :			
252—SECRETARIAT			
GENERAL SERVICES			
Rs.			
Original	1,07,19,000		
Supplementary	6,30,000	1,13,49,000	1,14,18,126
			+69,126
Amount surrendered during the year (March 1986)			1,94,159

The expenditure under the grant does not include Rs. 10,60,730 met out of an advance from the Contingency Fund in November, December 1985, January, February and March 1986, but not recouped to the Fund till the close of the year.

NOTES AND COMMENTS

- (i) The expenditure exceeded the grant by Rs. 69,126; the excess requires regularisation.
- (ii) In view of the excess, surrender of Rs. 1.94 lakhs made on the last day of the financial year proved unrealistic.

GRANT No. 12—DISTRICT ADMINISTRATION
(ALL VOTED)

	<i>Final grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD:			
253—DISTRICT ADMINISTRATION			
	Rs.		
Original	23,50,000		
Supplementary	11,20,000	34,70,000	28,10,493 —6,59,507
Amount surrendered during the year (March 1986)			45,135

NOTES AND COMMENTS

- (i) Out of final saving (Rs. 6.60 lakhs), saving of Rs. 0.45 lakh only could be anticipated and surrendered.
- (ii) In view of the final saving of Rs. 6.60 lakhs (59 per cent of the supplementary grant) supplementary grant obtained in March 1986 (Rs. 11.20 lakhs) could have been restricted to a token amount.

GRANT No. 12—Contd.

(iii) Significant savings occurred mainly under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
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(In lakhs of rupees)

253—DISTRICT ADMINISTRATION

II (a) Other Establishment—

Establishment of Administration
net work at sub-division level.

(I) Pakyong Sub-Division

S	2.88		
R	—0.24	2.64	—2.64

(II) Chungthang Sub-Division

S	2.25		
R	—0.02	2.23	—2.23

(III) Sokeng Sub-Division

S	2.25	2.25	—2.25
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Reasons for savings in all the above cases have not been
intimated (June 1987).

(IV) Ravangla Sub-Division

S	2.62		
R	—0.11	2.51	—2.51

GRANT No. 12—*Concl'd.*

Reasons for saving have not been furnished (June 1987).

3. Savings mentioned above were partly counterbalanced by excess over the original provision mainly under.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
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(In lakhs of rupees)

253—DISTRICT
ADMINISTRATION

(1) District Establishment

(3) South District

O	4.72			
R	0.91	5.63	7.91	+2.28

(4) West District

O	5.00			
S	1.20			
R	1.00	7.20	7.94	+0.74

Reasons for excess in the above cases have not been furnished (June 1987).

GRANT No. 13—TREASURY AND ACCOUNTS
ADMINISTRATION (ALL VOTED)

	<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
254—TREASURY			
AND ACCOUNTS			
ADMINISTRATION			
	Rs.		
Original	32,77,000		
Supplementary ..	32,77,000	28,37,200	—4,39,800
Amount surrendered during the year (March 1986)			4,90,400

NOTES AND COMMENTS

1. Anticipated savings of Rs. 4.90 lakhs in the grant was surrendered in March 1986, the ultimate savings however worked out to Rs. 4.40 lakhs.
2. Saving in provision occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
254—TREASURY AND ACCOUNTS ADMINISTRATION			
III Training			
O 3.50			
R —0.62	2.88	1.41	—1.47

GRANT No. 13—*Coneld.*

Reasons for saving have not been intimated (June 1987).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>

(In lakhs of rupees)

Internal
Audit

O 2.15

R -2.15

Saving was attributed to non-functioning of Internal Audit.

Other Expenditure

O 4.30

R -4.30

Reasons for saving have not been intimated (June 1987).

3. The above saving was partly offset by excess under :—

Pay and
Accounts
Office

O 22.82

R 2.16 24.98 26.96 +1.98

Reasons for the excess have not been intimated (June 1987).

GRANT No. 14—POLICE (*ALL VOTED*)

	<i>Final grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD:			
255—POLICE			
	Rs.		
Original	4,11,31,000		
Supplementary	4,11,31,000	3,52,13,750	—59,17,250
Amount surrendered during the year (March 1986)			56,85,000

NOTES AND COMMENTS

- (i) Saving of Rs. 56.85 lakhs only, out of the ultimate saving of Rs. 59.17 lakhs was anticipated and surrendered.
- (ii) Saving of Rs. 55.00 lakhs mainly occurred under "Other Expenditure lump provision for revision of pay scales etc;" due to non-payment of arrears subsequent to pay fixation.

GRANT No. 15—JAILS (ALL VOTED)

	<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD:			
256—JAILS			
	Rs.		
Original	7,15,000		
Supplementary	47,000	7,62,000	7,45,124
Amount surrendered during the year			---16,876
			Nil

GRANT No. 16— STATIONERY AND PRINTING
(ALL VOTED)

		<i>Final grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	Rs.	Rs.	Rs.	Rs.
REVENUE				
MAJOR HEAD :				
258—STATIONERY AND				
PRINTING				
	Rs.			
Original	22,15,000			
Supplementary	54,000	22,69,000	23,85,537	+1,16,537
Amount surrendered during the year				Nil

NOTES AND COMMENTS

- (i) Expenditure exceeded the provision by Rs. 1,16,537, the excess requires regularisation.
- (ii) Supplementary grant of Rs. 0.54 lakh, obtained in March 1986 mainly for payment of interim relief to the staff, proved inadequate in view of the excess.
- (iii) Excess occurred under:—

I—Government Press

O	20.00			
S	0.54			
R	2.15	22.69	23.85	+1.16

Excess was attributed to more expenditure on staff salary and for payment of arrears of claims.

- (iv) The above excess was partially offset by saving under.

II—Other Expenditure

Lump provision for revision of pay scale

O	2.15			
R	—2.15	..	..	..

Saving was stated to be due to non-revision of pay scales.

GRANT No. 17—PUBLIC WORKS (ALL VOTED)

			Total grant/ appropriation	Actual expenditure	Saving (—)
			Rs.	Rs.	Rs.
REVENUE					
MAJOR HEADS :					
259—PUBLIC WORKS AND					
283—HOUSING					
<i>Charged</i>	<i>Rs.</i>				
<i>Original</i>	1,35,000				
<i>Supplemen- tary</i>	35,000	1,70,000	1,38,954		—31,046
<i>Amount surrendered during the year</i>					Nil
Voted					
Original	6,06,59,000				
Supple- mentary	84,81,000	6,91,40,000	4,32,03,595		—2,59,36,405
<i>Amount surrendered during the year (March 1986)</i>					50,85,000
CAPITAL					
MAJOR HEADS:					
459—CAPITAL OUTLAY ON PUBLIC WORKS,					
477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE,					
480—CAPITAL OUTLAY ON MEDICAL,					

GRANT No. 17—Contd.

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (---)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
483—CAPITAL OUTLAY ON HOUSING,			
488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE,			
509—CAPITAL OUTLAY ON FOOD,			
521—CAPITAL OUTLAY ON VILLAGS AND SMALL INDUSTRIES AND			
544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES			
			<i>Rs.</i>
Original	4,89,48,000		
Supplemen- tary	38,06,000	5,27,54,000	3,61,06,109
			—1,66,47,891
Amount surrendered during the year (March 1986)			1,44,73,000

The expenditure in the capital portion of the grant does not include Rs. 5,467 met out of an advance from the Contingency Fund in October 1985, but not recouped to the Fund till the close of the year.

GRANT No. 17—Contd.

NOTES AND COMMENTS

REVENUE

Voted

- (1) Out of ultimate saving of Rs. 2,59.36 lakhs, saving of Rs. 50.85 lakhs only (about 20 per cent) could be anticipated and surrendered leaving bulk of the saving unsurrendered.
- (ii) In view of the huge saving under the grant, the supplementary grant obtained in March 1986 proved unnecessary especially as the expenditure did not come up even to the original provisions.
- (iii) The supplementary grant, stated to be required for meeting increased wages, purchase of more stores materials for furnishing of Ministers' residences and plan expenditure, could have been restricted to token amounts, where necessary.
- (iv) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—) Excess (+)</i>
<i>(In lakhs of rupees)</i>			
<i>Jail</i>			
<i>District Administration</i>			
O 10.52			
R —10.52	..	0.51	+0.51
<i>Maintenance and repair of rest houses</i>			
dak bungalows	4.00	1.59	—2.41

Reasons for saving not intimated (June 1987).

GRANT No. 17—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual Expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			
VII—Suspense—			
Stock			
O 4,50.00			
S 60.00			
R —36.73	4,73.27	2,74.18	—1,99.09

Saving was attributed to imposition of restriction on expenditure.

VIII—Other expenditure

Lump provisions for revision of pay scales

O 4.95			
R —4.90	0.05	..	—0.05

Saving was stated to be due to non-finalisation of pay fixation cases.

CAPITAL

- (i) Ultimate saving (Rs. 1,66.48 lakhs) was more than the amount surrendered (Rs. 1,44.73 lakhs) by Rs. 21.75 lakhs.
- (ii) In view of the saving the Supplementary grant (Rs. 38.06 lakhs) obtained in March 1986, proved unnecessary and could have been restricted to token amount, where necessary.

GRANT No. 17—Contd.

(iii) Saving occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			
459—CAPITAL OUTLAY ON PUBLIC WORKS—			
I—Construction—			
Administration of Justice Building			
O 1.30			
R 0.50	1.80	..	—1.80
District Administration Building			
O 10.00			
S 2.00			
R —10.00	2.00	..	—2.00
Police—Buildings			
O 10.64			
S 4.00			
R —10.64	4.00	3.89	—0.11
Training—Buildings			
O 6.00			
R —6.00	..	..	..
Industry—Buildings	7.00	3.27	—3.73

GRANT No. 17—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—) Excess (+)</i>
<i>(In lakhs of rupees)</i>			
Power—Building			
O 30.00			
R —8.00	22.00	20.17	—1.83
477—CAPITAL OUTLAY ON EDUCATION CON- STRUCTION SECONDARY EDUCATION BUILDINGS			
O 73.00			
R —47.00	26.00	23.83	—2.17
University and other Higher education Building			
O 21.00			
R —11.50	9.50	8.30	—1.20
480—CAPITAL OUTLAY ON MEDICAL—			
A—Allopathy—Construction Medical Relief Building			
O 72.00			
R —32.36	39.64	42.96	+3.32

GRANT No. 17—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Savin Exc</i>
<i>(In lakhs of rupees)</i>			
483—CAPITAL OUTLAY ON HOUSING CONSTRUCTION— Police Housing Building			
O	35.90		
S	28.00		
R	—35.90	28.00	
Public Works Department Buildings			
O	51.00		
R	—8.15		
Health—Buildings			
O	4.84		
S	2.20		
R	—4.84	2.20	
II—Other Investment	10.00		
488—CAPITAL OUTLAY ON SOCIAL SECURITY CONSTRUCTION— Welfare of Scheduled Castes, Scheduled Tribes etc. Buildings			
O	1.00		
S	0.61	1.61	0.40
			—1.21

GRANT No. 17—*Contd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
Social Security and Welfare Programmes Buildings—	11.50	1.99	—9.51
544—CAPITAL OUTLAY ON TRANSPORT AND COMMUNICATIONS—			
Buildings			
O 17.00			
S 0.50			
R —6.99	10.51	6.68	—3.83

Reasons for anticipated saving in the above cases have not been intimated. Final saving however in all the cases were attributed to (i) non-finalisation of the sites of construction and (ii) non-receipt of construction materials.

(vi) The above savings were partly counterbalanced by excess under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
477—CAPITAL OUTLAY ON EDUCATION—			
I—Primary Education—			
Buildings			
O 38.00			
R 28.50	66.50	65.03	—1.47

GRANT No. 18—*Concl'd.*

(iii) The above saving was partly counterbalanced by excess under :

<i>Head</i>	<i>Final</i>	<i>Actual</i>	<i>Saving (—)</i>
	<i>grant</i>	<i>expenditure</i>	<i>(—)</i>
	<i>(In lakhs of rupees)</i>		

260.—FIRE

PROTECTION AND
CONTROLI. Direction and
Administration

O	11.50			
R	1.44	12.94	12.42	—0.52

Anticipated excess was stated to be due to payment of dearness allowances at enhanced rates. Final saving was attributed to deferment of establishment of new fire stations at Namchi and Gyalshing with consequent non-payment of rent of the hired buildings.

GRANT No. 19—OTHER ADMINISTRATIVE
SERVICES (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE			
MAJOR HEAD :			
265—OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	44,95,000		
Supplementary ..	44,95,000	38,65,656	—6,29,344
Amount surrendered during the year (March 1986)			2,05,000

NOTES AND COMMENTS

- (i) Saving of Rs. 2.05 lakhs only was anticipated and surrendered on the last day of the financial year; ultimate saving within the grant worked out to Rs. 6.29 lakhs.
- (ii) Saving in Provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
265—OTHER ADMINISTRATIVE SERVICES			
(IV) Vital Statistic			
O 4.00	4.00	2.71	—1.29
(VIII) Other Expenditure			
O 4.25	4.25	..	—4.25

Reasons for savings in the above cases have not been furnished (June 1987).

GRANT No. 20—PENSION AND OTHER RETIREMENT
BENEFITS (*ALL VOTED*)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD :				
266—PENSION AND OTHER RETIREMENT BENEFITS				
	Rs.			
Original	43,00,000			
Supplementary	10,00,000	53,00,000	59 83,107	+6,83,107
Amount surrendered during the year. (March 1986)				26,000

NOTES AND COMMENTS

1. The excess of Rs. 6,83,107 over the grant requires regularisation.
2. In view of the excess the supplementary provision of Rs. 10.00 lakhs obtained in March 1986 proved inadequate.
3. Significant excess occurred mainly under :

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	<i>Head</i>			
		<i>(In lakhs of rupees)</i>		
266 — PENSION AND OTHER RETIREMENT BENEFITS				
I. B. Pension and retirement benefits (C. D. A. Patna and other Agencies)				
O	20.00			
R	—4.93	15.07	37.52	+22.45

Reasons for excess have not been furnished (June 1987).

GRANT No. 20—*Concl.*

4. Excess mentioned above was partly counterbalanced by savings in the original provision under :

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
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(In lakhs of rupees)

266—PENSION AND OTHER
RETIREMENT BENEFITS

I. A. Pension and other
retirement benefits
(State Government)

O	22.00		
S	10.00		
R	4.93	36.93	21.87
			—15.06

Reasons for savings have not been furnished (June 1987).

**GRANT No. 21—AID MATERIALS AND
EQUIPMENTS**

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
267—AID MATERIALS AND EQUIPMENTS			
Voted	Rs.		
Original	5,000		
Supplementary	.. 5,000	Nil	—5,000
Amount surrendered during the year			Nil

GRANT No. 22—MISCELLANEOUS GENERAL SERVICES
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
268—MISCELLANEOUS GENERAL SERVICES			
	Rs.		
Original	9,00,000		
Supplementary ..	9,00,000	39,181	—8,60,819
Amount surrendered during the year (March 1986)			7,75,500

NOTES AND COMMENTS

Savings occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

268—MISCELLANEOUS
GENERAL SERVICES

1. Other expenditure

O	9.00		
R	—7.75	1.25	0.40
			— 0.85

Saving was stated to be due to less requirement of the service postage stamps, than anticipated during the year.

GRANT No. 23—SECRETARIAT—SOCIAL AND
COMMUNITY SERVICES (*ALL VOTED*)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
276—SECRETARIAT— SOCIAL AND COMMUNITY SERVICES			
	Rs.		
Original	6,81,000		
Supplementary ..	6,81,000	5,68,223	—1,12,777
Amount surrendered during the year (March 1986)			74,000

NOTES AND COMMENTS

REVENUE

- (i) Rs. 0.74 lakh were surrendered on the last day of the financial year; the saving ultimately was Rs. 1.13 lakhs.
- (ii) Saving in the provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
III — Other Expenditure			
O	1.00		
R	—0.88	0.12	—0.12

Saving of Rs. 1.00 lakh was due mainly to non-fixation of pay in revised scale.

GRANT No. 24—EDUCATION (ALL VOTED)

	<i>Final grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD :			
277—EDUCATION			
	<i>Rs.</i>		
Original	10,91,92,000		
Supple- mentary	30,00,000	11,21,92,000	11,24,92,239 +3,00,239
Amount surrendered during the year (March 1986)			77,50,000

NOTES AND COMMENTS

- (i) The expenditure exceeded the grant by Rs. 3,00,239; the excess requires regularisation.
- (ii) The supplementary provision of Rs. 30 lakhs obtained in March 1986, for purchase of additional equipments for the newly upgraded schools and for Text Books, proved inadequate, in view of the excess of Rs. 3.00 lakhs.
- (iii) In view of the final excess under the grant, surrender of Rs. 77.50 lakhs on the last day of the financial year proved injudicious.

GRANT No. 24—Contd.

(iv) Excess occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Expenditure</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>Saving (-)</i>	<i>Saving (-)</i>
	<i>(In lakhs of rupees)</i>		

277—EDUCATION

I—Government Primary

Schools—

Primary Schools

O 1,98.00

R 29.33

2,27.33

2,56.51

+29.18

Excess was stated to be due to payment of interim relief and arrears of dearness allowances to the teaching and non-teaching staff.

B—Secondary Education—

Direction and Administration

O 51.00

R 13.06

64.06

62.00

—2.06

Excess was stated to be due to increase in establishment expenditure.

Government Junior High Schools

O 1,72.00

R 13.98

1,85.98

2,25.72

+39.74

GRANT No. 24—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>
Government Higher Secondary and High Schools			
O 2,48.00			
S 10.00			
R 22.75	2,80.75	3,04.21	+23.46
III—Assistance to Non-Government Secondary Schools—			
T. N. Academy, Gangtok			
O 30.00			
R 10.00	40.00	40.05	+0.05
P. N. Girls' Higher Secondary School			
	..	3.00	+3.00
Sports and Games			
O 17.00			
R 3.10	20.10	18.59	-1.51
IV—Text Books— Establishment			
	..	14.78	+14.78
Reasons for excess in the above six cases have not been intimated (June 1987).			
F—General			
I—Scholarship			
State Government Scholarship			
O 21.00			
R 8.30	29.30	28.77	-0.53

GRANT No. 24—Contd.

Excess was attributed to increase in the quantum of scholarship grant.

(v) The above excess was partly counterbalanced by saving mainly under:—

	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
A—Primary Education—			
I—Government Primary Schools—			
Pre-primary Schools			
O	27.00		
R	—6.35	20.65	23.72
			+3.07
Reasons for saving have not been intimated (June 1987).			
Free supply of text books			
O	35.00		
S	10.00		
R	—3.00	42.00	26.03
			—15.97
Saving was stated to be due to non-receipt of text books.			
Other Expenditure			
O	8.00		
R	—2.05	5.95	3.90
			—2.05
Special Education—			
Adult Education			
O	30.00		
R	—15.50	14.50	20.83
			+6.33

GRANT No. 24—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
Other Educational Programme			
O 30.32			
R —20.10	10.22	7.59	—2.63
University and other			
Higher Education—			
Government Degree College, Gangtok			
O 20.00			
R —0.27	19.73	18.12	—1.61
Teachers' Training—			
Teachers' Training Institute			
O 12.40			
R —6.97	5.43	6.40	+ 0.97
State Institute of Education			
O 16.00			
R —7.01	8.99	8.41	—0.58
Special Teachers' Training Programme			
O 6.00			
R —5.55	0.45	0.41	—0.04
Appointment of Hindi teachers (50:50 CSS)			
O 3.20			
R —1.60	1.60	..	—1.60

GRANT No. 24—*Concl'd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
Text Books—			
Purchase and publication of text books			
O 10.00			
S 10.00			
R -3.00	17.00	15.22	-1.78
Sikkim Law College			
O 6.00			
R -2.20	3.80	4.21	+0.41
F —General			
I —Scholarship			
National Scholarship Scheme.			
O 5.50			
R -2.50	3.00	2.26	-0.74
Reasons for saving in all the above cases have not been intimated (June 1987).			
Other Expenditure—			
Lump provision for revision of pay scales			
O 1,00.00			
R -1,00.00			

Anticipated saving was stated to be due to non-finalisation of pay fixation in the revised scales.

GRANT No. 25—ART AND CULTURE (*ALL VOTED*)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD :			
278—ART AND CULTURE			
	<i>Rs.</i>		
Original	34,90,000		
Supplementary	5,00,000	39,90 000	34,59,962 —5,30,038
Amount surrendered during the year (March 1986)			3,05,000

NOTES AND COMMENTS

- (i) Saving of Rs. 3.05 lakhs only was anticipated and surrendered during the year; ultimate saving under the grant however was Rs. 5.30 lakhs.
- (ii) The supplementary provision obtained in March 1986 for expenditure on the States contribution to Eastern Zonal Cultural Centre at Santinikatan proved unnessesary and could have been restricted to a token grant if necessary.

GRANT No. 25—*Concl'd.*

(iii) Savings occurred mainly under:—

<i>Head</i>	<i>Total Expenditure</i>		<i>Saving (—)</i>
	<i>grant</i>	<i>(In lakhs of rupees)</i>	
Direction and Administration			
O 4.35			
R —0.09	4.26	3.50	—0.76
Inter State exchange of cultural troupe (75:25 CSS)			
O 1.00			
R —0.55	0.45	0.45	..
Archeology			
O 13.40			
R —3.89	9.51	9.26	—0.25
Other Expenditure			
Lump provision for revision of pay scales etc.	1.30	0.07	—1.23

Reasons for saving in the above cases have not been intimated (June 1987).

(iv) The above saving was partly offset by excess under :—

Cultural Activities			
O 7.15			
S 5.00			
R 2.51	14.66	13.88	— 0.78

Excess was attributed to organisation of folk dance festival and participation at the Republic Day parade, New Delhi.

GRANT No. 26—SCIENTIFIC SERVICES AND
TECHNOLOGY (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
279—SCIENTIFIC SERVICES AND RESEARCH			
	Rs.		
Original	17,62,000		
Supplementary	17,62,000	9,93,056	—7,68,944
Amount surrendered during the year (March 1986)			73,801

NOTES AND COMMENTS

- (i) Out of total saving of Rs. 7.69 lakhs, saving of Rs. 0.74 lakh only was anticipated and surrendered during the year.
- (ii) Saving occurred mainly under :

<i>Head</i>	<i>Total grant</i>	<i>Expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
279—SCIENTIFIC SERVICES AND RESEARCH			
I— Other Scientific Services			
O	10.00		
R	—0.74	9.26	2.07
			—7.19

Reasons for total saving of Rs. 7.93 lakhs have not been furnished (June 1987).

GRANT No. 27—MEDICAL AND PUBLIC HEALTH
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
280—MEDICAL			
281—FAMILY WELFARE AND			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
Voted			
	Rs.		
O	4,24,06,000		
S	36,66,000	4,60,72,000	4,35,56,756 —25,15,244
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEAD :			
482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
Voted			
O	1,94,00,000	1,94,00,000	2,01,42,734 +7,42,734
Amount surrendered during the year			Nil
NOTES AND COMMENTS			
REVENUE			
(i) No part of the saving of Rs. 25.15 lakhs was surrendered during the year.			
(ii) In view of the saving, supplementary provision of Rs. 36.66 lakhs obtained in March 1986 proved excessive.			

GRANT No. 27—Contd.

(iii) Saving occurred mainly under:—

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
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(In lakhs of rupees)

280—MEDICAL—

I. Direction and administration

(3) Central Health Stores

Organisation

O	65.55		
S	25.36		
R	0.69	91.60	81.51

Saving were stated to be due to non-presentation of claims by the suppliers.

II. Medical Relief—

(3) Mangan Hospital

O	9.45		
R	—1.15	8.30	7.76

Saving was attributed to non-occupation of posts of specialists and other personnel.

Primary health centre—

(a) West District

O	11.05		
R	1.35	12.40	9.09

Saving was stated to be due to non-creation of posts of medical personnel.

GRANT No. 27—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
II. 12—Indigenous Systems of Medicines			
O 2.50			
R —0.50	2.00	1.00	—1.00
Savings was stated to be due to poor response for purchase of Tibetan medicines.			
IV. Other Health Schemes community Health Centre			
O 2.29			
R —2.29	..	..	..
V. Other Expenditure— Lump provisions for revision of pay scales and other benefits			
O 24.00			
R —24.00	..	..	..
281—FAMILY WELFARE			
B—Family Welfare			
1—Direction and Administration			
O 5.04	5.04	3.97	—1.07
VI. Other services & supplies			
O 9.92	9.92	8.24	—1.68

GRANT No. 27—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
VII. Mass Education			
O 3.92	3.92	1.01	—2.91
IX. Health Guide			
O 3.20	3.20	1.56	—1.64
282—PUBLIC HEALTH SANITATION & WATER SUPPLY			
A. (1) National Malaria Eradication Programme			
O 30.00			
S 5.00			
R 5.75	40.75	25.62	—15.13
(3) National Tuberculosis Control Programme			
O 2.00	2.00	0.25	—1.75
4—Training and Employment of Multipurpose workers			
O 1.85			
R —1.65	0.20	Nil	—0.20
B—(1) Direction and Administration			
O 10.00			
R 0.90	10.90	7.06	—3.84

GRANT No. 27—Contd.

Reasons for saving in the above cases have not been intimated (June 1987).

(iv) The above saving was partly counterbalanced by excess under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
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(In lakhs of rupees)

280—MEDICAL—

(ii)—Medical Relief—

(7) Centralised purchase of dietary materials

O	11.00			
R	—3.02	7.98	18.19	+10.21

Anticipated saving of Rs. 3.02 lakhs was attributed to non-receipt of bills in time for supplies received. Final excess of Rs. 10.21 lakhs was stated to be due to the supply of diets to increased number of indoor patients.

(C) Other Districts

O	11.99			
R	2.57	14.56	18.38	+3.82

(10) Primary Health Sub-Centre

(a) South District

O	4.28			
R	1.40	5.68	5.80	+0.12

281—FAMILY WELFARE—

B—Family Welfare

V. Transport (CSS)		1.52	7.72	+6.20
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GRANT No. 27—Concl'd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
282—PUBLIC HEALTH ETC.			
A—Public Health and Sanitation—			
II. National Leprosy Control programme (100%CSS)	7.92	10.90	+2.98

Reasons for excess in all the above cases have not been furnished (June 1987).

CAPITAL

- (i) Expenditure exceeded the provisions by Rs. 7,42,734; the excess requires regularisation.
- (ii) Excess of Rs. 7.43 lakhs occurred mainly under:

482—CAPITAL OUTLAY ON
PUBLIC HEALTH, ETC.

(2) Urban water Supply Scheme

O	1,60.00			
R	6.40	1,66.40	1,76.35	+9.95

Reasons for excess have not been furnished (June 1987).

- (iii) Excess mentioned above was partly counterbalanced by saving under.

482—CAPITAL OUTLAY ON
PUBLIC HEALTH ETC.

(1) Sewerage Scheme

O	34.00			
R	—6.40	27.60	25.08	—2.52

Reasons for savings have not been furnished (June 1987).

GRANT No. 28—URBAN DEVELOPMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD:			
284—URBAN DEVELOPMENT			
	Rs.		
Original	36,10,000		
Supplementary	9,50,000	45,60,000	40,29,280
			—5,30,720
Amount surrendered during the year			Nil

NOTES AND COMMENTS

- (i) No part of the saving could be anticipated and surrendered during the year.
- (ii) In view of final saving of Rs. 5.31 lakhs supplementary grants obtained in March 1986 (Rs. 9.50 lakhs) proved excessive.
- (iii) Significant saving occurred mainly under:

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
284—URBAN DEVELOPMENT			
A—General			
III—Direction and Administration			
Gangtok Town Cell			
S	3.50	3.50	Nil
			—3.50

Saving was due to non payment of salaries and dearness allowance to the staff of Gangtok Municipal Corporation in the revised scale and also due to non-purchase of technical equipment, etc.

GRANT No. 29—INFORMATION AND PUBLICITY
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD:			
285—INFORMATION AND PUBLCITY			
	Rs.		
Original	28,20,000		
Supplementary ..	28,20,000	25,82,758	—2,37,242
Amount surrendered during the year			Nil

COMMENT

REVENUE

- (i) No part of the saving of Rs. 2.37 lakhs in the grant could be anticipated and remained unsurrendered.

The saving of Rs. 2.37 lakhs consists mainly of non-utilisation of the entire provision of Rs. 2.20 lakhs under VIII-Other Expenditure Lump provision for revision of pay scales and other benefits. The reasons for the non-utilisation were not intimated (June 1987).

GRANT No. 30—LABOUR AND EMPLOYMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
287—LABOUR AND EMPLOYMENT			
Rs.			
Original	13,20,000		
Supplementary ..	13 20,000	11,77,300	—1,42,700
Amount surrendered during the year (March 1986)			3,000

NOTES AND COMMENTS

(i) Savings occurred mainly under the following heads :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
			<i>(In lakhs of rupees)</i>

287—LABOUR AND EMPLOYMENT

II. Employment and Training

O	9.20		
R	—0.03	9.17	7.46
			—1.71

III. Other Expenditure

O	1.00	1.00	..
			—1.00

Reasons for saving in the above two cases have not been furnished (June 1987).

(ii) Saving mentioned above was partly counterbalanced by excess under :

287—LABOUR AND EMPLOYMENT

1. Labour

O	3.00	3.00	4.31
			+1.31

Reasons for the excess have not been intimated (June 1987).

GRANT No. 31—SOCIAL SECURITY AND WELFARE
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Rs.
REVENUE			
MAJOR HEAD :			
288—SOCIAL SECURITY AND WELFARE			
Rs.			
Original	1,18,95,000		
Supplementary	37,12,000	1,56,07,000	+10,66,004
Amount surrendered during the year (March 1986)			2,77,046
NOTES AND COMMENTS			
1. The excess expenditure of Rs. 10,66,004 over the grant requires regularisation.			
2. In view of the excess, the supplementary provision of Rs. 37.12 lakhs obtained in March 1986 proved inadequate and surrender of Rs. 2.77 lakhs on the last day of the financial year proved injudicious.			
3. Significant excess occurred mainly under :			
<u>Head</u>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	<i>(In lakhs of rupees)</i>		
288—SOCIAL SECURITY AND WELFARE			
II. Welfare of Scheduled Caste			
2. Scheme under State Plan			
O	10.50		
R	-0.28	10.22	+ 2.63

GRANT No. 31—Contd.

Reasons for the excess have not been intimated (June 1987).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Exceeds (+)</i>
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(In lakhs of rupees)

III. Welfare of Scheduled Tribes

O	47.50		
S	8.52		
R	—0.80	55.22	65.64
			+10.42

Excess was stated to be mainly due to providing more benefits to Scheduled Tribes under the above scheme.

(V) Other Expenditure

O	3.30		
R	—1.27	2.03	25.44
			+23.41

C III Family and Child Welfare

O	23.40		
R	—0.06	23.34	30.89
			+7.55

Reasons for excess in the above two cases have not been furnished (June 1987).

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

B. Welfare of Scheduled Castes and Scheduled Tribes

GRANT No. 31—*Concl.*

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
		<i>(In lakhs of rupees)</i>		
(IV) Tribal Area programme				
S	25.00	25.00	Nil	— 25.00
C. Social Welfare				
1. Direction and Administration				
O	4.50	4.50	2.80	—1.70

Reasons for saving in the above cases have not been furnished (June 1987).

**GRANT No. 32—RELIEF ON ACCOUNT OF
NATURAL CALAMITIES (ALL VOTED)**

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
	Rs.		
Original	1,57,85,000		
Supplementary	1,32,65,000	2,90,50,000	2,87,31,610 —3,18,390
Amount surrendered during the year (March 1986)			7,29,791

COMMENT**REVENUE**

Against a saving of Rs. 3.18 lakhs in the grant; Rs. 7.30 lakhs were surrendered on the last day of the financial year.

GRANT No. 33—OTHER SOCIAL AND COMMUNITY
SERVICES (*ALL VOTED*)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
295—OTHER SOCIAL AND COMMUNITY SERVICES			
	Rs.		
Original	14,94,000		
Supplementary	2,80,000	17,74,000	17,66,183
			—7,817
Amount surrendered during the year			Nil

GRANT No. 34—PLANNING AND STATISTICS
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE			
MAJOR HEADS :			
296—SECRETARIAT—			
ECONOMIC SERVICES			
AND			
304—OTHER GENERAL ECONOMIC			
SERVICES			
	Rs.		
Original	33,07,000		
Supplementary ..	33,07,000	28,40,826	—4,66,174
Amount surrendered during the year (March 1986)			52,942

NOTES AND COMMENTS :—

- (i) Substantial part of the saving in the grant remained unsurrendered.
- (ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			

304—OTHER GENERAL
ECONOMIC SERVICES—

Timely reporting of
crop Statistics (50 : 50%CSS)

O	1.00	1.00	..	—1.00
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GRANT No. 35—Contd.

(ii) Saving in provision occurred mainly under:—

<i>Head</i>	<i>Total grand</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			
298—CO-OPERATION			
VII—Consumer Co-operations Miscellaneous subsidy			
O 9.00			
R —2.31	6.69	6.68	—0.01
Anticipated saving of Rs.2.31 lakhs was attributed to non-organisation of various types of Co-operative societies.			
X— Other expenditure lump provision for revision of pay scales and other benefits			
O 3.00			
R —1.65	1.35	0.74	—0.61

The total saving of Rs. 2.26 lakhs in the provision was attributed to non-fixation of revised scales of District Officials and non-gazetted officials of the Department.

GRANT No. 35—*Concl.*

(iii) Savings in above cases was partly counterbalanced by excess in provision mainly under :

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
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(In lakhs of rupees)

298—CO-OPERATION

I—Direction and Administration

O 22.00

R 0.56 22.56 23.90 +1.34

The excess was attributed to certain inevitable payments.

VI --Ware Housing and

Marketing
Co-operatives.

O 8.00

R 1.20 9.20 9.79 +0.59

The excess was attributed to marketing of larger quantity of oranges than targetted and for increased establishment costs of SIMFED which is to be re-imbursed by the Government initially for a few years.

GRANT No. 36—AGRICULTURE AND ALLIED
SERVICES (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS:			
305—AGRICULTURE AND			
308—AREA DEVELOPMENT			
	Rs.		
Original	3,95,78,000		
Supplementary	2,10,000	3,97,88,000	3,69,73,962
Amount surrendered during the year (March 1986)			-28,14,038
			36,96,000
CAPITAL			
MAJOR HEAD :			
505—CAPITAL OUTLAY ON			
AGRICULTURE			
	Rs.		
Original	42,80,000		
Supplementary ..	42,80,000	43,33,440	+53 440
Amount surrendered during the year (March 1986)			20,000
NOTES AND COMMENTS :			
REVENUE			

- (i) Saving of Rs. 36.96 lakhs was anticipated and surrendered on the last day of the financial year; the ultimate saving however was Rs. 28.14 lakhs.

GRANT No. 36—Contd.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In lakhs of rupees)

305—AGRICULTURE

VI (2) Integrated Rural Development Programme

O 40.00

R -26.47

13.53

13.53

..

Anticipated saving of Rs. 26.47 lakhs was surrendered on the last day of the Financial year. Reasons for the saving have not been intimated (June 1987).

II—Multiplication and Distribution of Seeds :—

(7) Other Expenditure

O 7.70

R -1.00

6.70

4.73

-1.97

(5) Development of oil seed (100%CSS)

O 2.50

R -0.57

1.93

1.93

..

(6) Intensive Pulse Development (50:50 CSS)

O 5.00

R -1.10

3.90

3.91

+0.01

GRANT No. 36—Contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
		<i>(In lakhs of rupees)</i>		
(XI) High yielding Varieties Programme				
O	25.30			
R	—1.67	23.63	22.93	—0.70
(XV) Agricultural Economic and Statistics				
O	3.55			
S	0.84	4.39	2.19	—2.20
(XVI) Other Expenditure				
O	32.80			
R	—14.00	18.80	17.15	—1.65
Reasons for saving in the above cases have not been intimated (June 1987).				
(iii) The saving mentioned in note (ii) above was offset by excess as under:—				
II—Multiplication and distribution of seeds:				
Seed production Scheme				
O	7.50			
R	4.06	11.56	11.36	—0.20

GRANT No. 36—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—) Excess (+)</i>
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(In lakhs of rupees)

III—Agricultural Farm and
Regional Centre
Establishment

O	53.00		
R	3.95	56.95	63.87
			+6.92

I—Direction and Administration—
Directorate of Agriculture

O	15.30		
R	1.51	16.81	17.28
			+0.47

XII—Agricultural Marketing
and quality control

O	6.50	6.50	8.27
			+1.77

Reasons for excess in all the above cases have not been intimated (June 1987).

CAPITAL

- (iv) Expenditure exceeded the grant by Rs. 53,440; the excess requires regularisation.
- (v) In view of the excess, the surrender of Rs. 0.20 lakh made on the last day of the financial year proved unrealistic.

GRANT No. 36—Contd.

(vi) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—) Excess (+)</i>
<i>(In lakhs of rupees)</i>			

505—CAPITAL OUTLAY
ON AGRICULTURE

A—Capital Outlay on
Agriculture

(i) Agricultural Farms

O	11.00			
R	5.00	16.00	17.23	+1.23

Reasons for above excess have not been intimated (June 1987).

(vii) The excess mentioned in note (vi) was partly offset by saving under :—

505—CAPITAL OUTLAY
ON AGRICULTURE

(9) Commercial Crops

O	3.00			
R	—3.00	..	..	..

(5) Plant Protection

O	2.00			
R	—2.00	..	..	..

GRANT No. 36—*Concl.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
(6) Seed Production Scheme			
O 7.00			
R —0.80	6.20	6.18	—0.02

Reasons for saving in the above cases have not been intimated (June 1987).

GRANT No. 37—IRRIGATION AND FLOOD
CONTROL (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
306—MINOR IRRIGATION AND			
333—IRRIGATION, NAVIGATIONS, DRAINAGE AND FLOOD CONTROL			
Rs.			
Original	2,35,65,000		
Supplementary ..	2,35,65,000	2,23,42,541	---12,22,459
Amount surrendered during the year (March 1986)			7,70,000

The Department anticipated a saving of Rs. 7.70 lakhs and surrendered the amount on the last day of the financial year. In spite of this however, the final saving amounted to Rs. 12.22 lakhs.

Reasons for saving which occurred mainly under the head '306—Minor Irrigation—Stock—Suspense' have not been intimated (June 1987).

GRANT No. 38—SOIL AND WATER CONSERVATION
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
307—SOIL AND WATER CONSERVATION			
	Rs.		
Original	2,62,80,000		
Supplementary	21,00,000	2,83,80,000	2,63,73,699
			—20,06,301
Amount surrendered during the year (March 1986)			
			83,984

NOTES AND COMMENTS :

- (i) Out of the final saving of Rs. 20.06 lakhs in this grant, saving of Rs. 0.84 lakhs only was anticipated and surrendered.
- (ii) Saving occurred mainly under :

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

307—SOIL AND
WATER CONSERVATION—

III. Soil conservation
schemes

O	2,30.00		
S	21.00		
R	—7.83	2,43.17	2,25.43
			—17.74

Saving was attributed to non-approval of some schemes.

GRANT No. 38—*Concl'd.*

<i>Head</i>	<i>Total</i>	<i>Actual</i>		
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>	
			<i>(In lakhs of rupees)</i>	

IV. Other Expenditure—
Lump provision for
revision of pay scale

O 2.80

R —2.80

..

Anticipated saving was stated to be due to non-implementation of revision of pay scale.

(iii) The above saving was partly offset by excess under :

<i>Head</i>	<i>Total</i>	<i>Actual</i>		
	<i>grant</i>	<i>expenditure</i>	<i>Saving(—)</i>	
			<i>(In lakhs of rupees)</i>	

I. Direction and
Administration
Directorate of land use
and environment

O 26.00

R 9.31

35.31 32.17 —3.14

Excess was anticipated due to filling up of vacant post and for meeting "inevitable payments". Reasons for final saving have not been intimated (June 1987).

GRANT No. 39—FOOD (ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving(—) Rs.</i>
REVENUE				
MAJOR HEAD :				
309—FOOD				
	Rs.			
Original	67,85,000			
Supplementary	..	67,85,000	63,24,539	—4,60,461
Amount surrendered during the year (March 1986)				
				1,76,000
CAPITAL				
MAJOR HEAD :				
509—CAPITAL OUTLAY ON FOOD				
	Rs.			
Original	..			
Supplementary	10,00,000	10,00,000	10,00,000	Nil
Amount surrendered during the year				
				Nil
NOTE AND COMMENT				
REVENUE				

Surrender of anticipated saving of Rs. 1.76 lakhs was made on the last day of the financial year, the saving ultimately however worked out to Rs. 4.60 lakhs.

GRANT No. 40—ANIMAL HUSBANDRY
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD :				
310—ANIMAL HUSBANDRY				
	Rs.			
O	1,77,50,000			
S	..	1,77,50,000	1,58,69,053	—18,80,947

Amount surrendered
during the year
(March 1986) 7,50,000

CAPITAL				
MAJOR HEAD :				
510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
	Rs.			
O	14,00,000			
S	..	14,00,000	16,33,277	+2,33,277

Amount surrendered
during the year Nil

NOTES AND COMMENTS

REVENUE

- (i) Out of the ultimate saving of Rs. 18.81 lakhs, saving of Rs. 7.50 lakhs (39 per cent) only was anticipated and surrendered.

GRANT No. 40—*Contd.*

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In lakhs of rupees)

310—ANIMAL HUSBANDRY—

Veterinary Education and Training

O	5.65		
R	-0.70	4.95	4.60
			-0.35

Cattle Development—

Intensive cattle development

O	19.30		
R	-0.75	18.55	14.14
			-4.41

Sheep and wool development—

Goat breeding

O	5.00		
R	-0.27	4.73	2.83
			-1.90

Piggery Development—

Piggery development at Tadong

O	1.74		
R	-1.36	0.38	0.58
			+0.20

Intensive piggery development

O	10.26		
R	-3.58	6.68	5.99
			-0.69

GRANT No. 40—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
Fodder and Feed			
Development—			
Pasture development			
O 8.95			
R 1.11	10.06	7.12	-2.94
Reasons for saving in all the above cases have not been intimated (June 1987).			
Subsidy on chaffcutter			
O 3.80			
R -2.70	1.10	1.09	-0.01
The saving was attributed to poor response to the programme of providing farmers with chaffcutters.			
Subsidies on feeds			
O 7.20			
R -3.04	4.16	4.18	+0.02
Reasons for saving have not been intimated (June 1987).			
Other Expenditure			
O 26.80			
R -6.20	20.60	20.05	-0.55
The funds provided for implementation of revision of pay scales had to be surrendered as the work of pay fixation could not be finalised.			

GRANT No. 40—*Concl'd.*

(iii) The above saving was partly offset by excess under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
		<i>(In lakhs of rupees)</i>		
Veterinary Services and Animal Health—				
Veterinary Hospital				
O	15.45			
R	2.05	17.50	17.66	+0.16
Cattle Development—				
Herd Improvement Programme				
O	5.85			
R	3.10	8.95	8.58	—0.37
Poultry Development—				
Intensive Poultry Development				
O	12.01			
R	6.60	18.61	16.01	—2.60
Veterinary Research—				
Animal Science Research Scheme Sponsored by I.C.A.R.		13.00	14.23	+1.23

CAPITAL

- (i) The expenditure exceeded the grant by Rs. 2,33,277; the excess requires regularisation.
- (ii) The excess occurred under "Veterinary services and Animal Health Land and Building" (Provision Rs. 14 lakhs and expenditure Rs. 16.33 lakhs), reasons for which have not been intimated (June 1987).
- (iii) The reasons for excess in the above cases have not been intimated (June 1987).

GRANT No. 41—DAIRY DEVELOPMENT
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
311—DAIRY DEVELOPMENT				
	Rs.			
Original	16,80,000			
Supplementary ..		16,80,000	16,63,583	—16,417
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEAD :				
511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT				
	Rs.			
Original	3,00,000			
Supplementary	7,52,000	10,52,000	10,52,000	Nil
Amount surrendered during the year				Nil

GRANT No. 43—*Contd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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(In lakhs of rupees)

Divisional Forest (West)
Officer

O	8.85			
R	—0.40	8.45	10.45	+2.00
Divisional Forest Officer (South)		9.25	10.28	+1.03

The excess in the above two cases was stated to be for payment of arrears of personal claims to the staff.

Survey of forest resources—

Working plan schemes

O	5.60			
R	1.59	7.19	7.24	+0.05

Reasons for excess have not been intimated (June 1987).

Plantation schemes

O	18.38			
R	4.20	22.58	21.62	—0.96

Excess was stated to be due to more expenditure on plantation of fast growing species.

Farm forestry

O	70.25			
S	0.25			
R	—0.70	69.80	82.27	+12.47

Excess was attributed to more expenditure on maintenance of gardens at V.I.P.'s residences, beautification by plantation at S.T.N.M. Hospital, Gangtok and extension of sericulture nursery at Namthang.

GRANT No. 44—COMMUNITY DEVELOPMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
314—COMMUNITY DEVELOPMENT			
	Rs.		
Original	6,38,05,000		
Supplementary	1,16,00,000	7,54,05,000	7,40,79,721 —13,25,279
Amount surrendered during the year (March 1986)			13,78,000

GRANT No. 45—INDUSTRIES (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
320—INDUSTRIES AND			
321—VILLAGE AND SMALL INDUSTRIES			
	Rs.		
Original	80,13,000		
Supplementary	2,74,000	82,87,000	78,95,924
			—3,91,076
Amount surrendered during the year (March 1986)			3,71,000
CAPITAL			
MAJOR HEADS :			
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES,			
526—CAPITAL OUTLAY ON CONSUMER INDUSTRIES AND			
530—INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS			
Original	58,00,000		
Supplementary	2,65,000	60,65,000	54,99,902
			—5,65,098
Amount surrendered during the year (March 1986)			60,000

GRANT No. 45—Contd.

NOTES AND COMMENTS

REVENUE

(i) Supplementary grant of Rs. 2.74 lakhs obtained in March 1986 for meeting increased cost of establishment and maintenance and clearance of liabilities to Industrial estates, proved unnecessary in view of the ultimate saving of Rs. 3.91 lakhs.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

320—INDUSTRIES

2. Other Industries—

(1) Phytochemical Industries

O	1.00			
R	—0.83	0.17	0.16	—0.01

Non-finalisation of the project report of proposed Phytochemical Corporation was stated to be the reasons for saving.

B—Plantations —

1. Tea

O	32.00			
S	1.74	33.74	32.00	—1.74

Reasons for the saving have not been intimated (June 1987).

321—VILLAGE AND SMALL INDUSTRIES

Small Scale Industries

O	4.60			
R	—0.84	3.76	3.73	—0.03

GRANT No. 45—Contd.

Saving was stated to be due to imposition of restriction on expenditure on non-priority works.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	<i>(In lakhs of rupees)</i>		

Training of rural artisans
(25: 75% CSS)

O	1.33		
R	0.29	1.62	0.33
			—1.29

Reasons for saving have not been intimated (June 1987).

Other Expenditure

O	1.50		
R	—1.50	..	..

Surrender of substantial portion of lump provision provided for revision of pay scales due to non-implementation was stated to be the reasons for anticipated saving.

(iii) The above saving was partly counterbalanced by excess under.

321—VILLAGE AND SMALL
INDUSTRIES—

B. Village and Small Industries

I —Direction and Administration

1. Directorate of Small
Scale Industries

O	8.60		
R	0.66	9.26	12.21
			+2.95

GRANT No. 45—*Contd.*

Excess was stated to be due to filling up of vacant posts and other committed expenditure.

CAPITAL

- (i) Saving of Rs. 0.60 lakh only out of final saving of Rs. 5.65 lakhs was anticipated and surrendered during the year.
- (ii) The Supplementary provision obtained in March 1986 proved to be unnecessary in view of the fact that the expenditure did not come up even to the original provision.
- (iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total Expenditure</i>		<i>Saving (—)</i>
	<i>grant</i>		
	<i>(In lakhs of rupees)</i>		

521—CAPITAL OUTLAY ON
VILLAGE AND SMALL
INDUSTRIES

Industrial Estate

O	20.00			
S	2.65	22.65	17.60	—5.05

Reasons for saving have not been intimated (June 1987).

530—INVESTMENT ON INDUSTRIAL

Financial Institutions—

Investment in Public
undertaking—

Investment in Sikkim

Time Corporation	21.00	18.00	—3.00
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Reasons for saving have not been intimated (June 1987).

GRANT No. 45—*Concl.*

(iv) The above saving was partly offset by excess under:—

<i>Head</i>	<i>Total Expenditure</i>	<i>Excess (+)</i>
	<i>grant</i>	
	<i>(In lakhs of rupees)</i>	

526—CAPITAL OUTLAY ON
CONSUMER INDUSTRIES

Other Industries—

Fruit processing and
vegetable preservation
Factory at Rothanck

O	17.00			
R	—0.60	16.40	19.40	+3.00

Reasons for excess have not been intimated (June 1987).

GRANT No. 46—VILLAGE AND SMALL INDUSTRIES
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
321—VILLAGE AND SMALL INDUSTRIES			
Rs.			
Original	43,70,000		
Supplementary	60,000	44,30,000	38,63,475
			—5,66,525
Amount surrendered during the year (March 1986)			87,000

The expenditure under the grant does not include Rs. 37,896 met out of an advance from the Contingency Fund, but not recouped to the Fund till the close of the year.

NOTES AND COMMENTS

1. Anticipated saving of Rs. 0.87 lakh in the grant was surrendered in March 1986, the ultimate saving was Rs. 5.67 lakhs.

GRANT No. 46—Concl'd.

2. Saving in the provision occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
321—VILLAGE & SMALL INDUSTRIES			
II Production and Marketing			
(1) Management			
O 13.21			
R -0.22	12.99	11.76	-1.23
III Other Expenditure			
O 2.70			
R -0.90	1.80	Nil	-1.80

Reasons for the savings in the above cases have not been intimated (June 1987).

GRANT No. 47—MINES AND GEOLOGY
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
328—MINES AND MINERALS			
	Rs.		
Original	16,85,000		
Supplementary	2,30,000	19,15,000	17,29,905
Amount surrendered during the year			—1,85,095
			Nil
CAPITAL			
MAJOR HEADS :			
528—CAPITAL OUTLAY ON MINING AND METALLURGICAL INDUSTRIES AND			
728—LOANS FOR MINING AND METALLURGICAL INDUSTRIES			
	Rs.		
Original	19,00,000		
Supplementary	.. 19,00,000	16,49,734	—2,50,266
Amount surrendered during the year (March 1986)			2,40,000
NOTES AND COMMENTS			
REVENUE			

(i) No part of the ultimate saving (Rs. 1.85 lakhs) was surrendered.

GRANT No. 47—Contd.

(ii) Saving occurred mainly under :

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

328—MINES AND MINERALS

Regulation and Development
of Mines—

Mineral Exploration

O	3.00			
R	—1.99	1.01	0.83	—0.18

Anticipated saving was stated to be due to non-finalisation of purchase of diamond cut machines.

III—Other Mineral exploration

Lime and other mineral

O	1.00			
R	—1.00	..	..	..

IV—Other expenditure

O	0.85			
R	—0.15	0.70	..	—0.70

Saving was stated to be due to non-finalisation of pay-fixation in the revised scales.

GRANT No. 47—Concl'd.

(iii) The above saving was partly offset by excess under :

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>

Direction and
Administration

O	12.00		
S	2.30		
R	3.14	17.44	16.47
			-0.97

Reasons for excess have not been intimated (June 1987).

CAPITAL

(iv) Saving occurred mainly under :

528—CAPITAL OUTLAY ON
MINES METALLURGICAL,
INDUSTRIES—

Other Mining and
Metallurgical Industries

O	6.00		
R	-2.50	3.50	3.60
			+0.10

Anticipated saving was attributed to imposition of restriction on expenditure.

GRANT No. 48—POWER (ALL VOTED)

	<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
334—POWER PROJECTS			
	Rs.		
Original	3,40,65,000		
Supplementary	2,26,75,000	5,67,40,000	5,99,22,530, +31,82,530
Amount surrendered during the year (March 1986)			14,85,000
CAPITAL			
MAJOR HEAD :			
534—CAPITAL OUTLAY ON POWER PROJECTS			
	Rs.		
Original	6,94,00,000		
Supplementary	12,35,000	7,06,35,000	5,15,98,070 —1,90,36,930
Amount surrendered during the year (March 1986)			83,95,000

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the grant by Rs. 31,82,530; the excess requires regularisation.

GRANT No. 48 *Contd.*

- (ii) Supplementary provisions obtained for payment of excise duties, increased maintenance cost and purchase of stock proved inadequate in view of the excess.
- (iii) In view of the excess, surrender of Rs. 14.85 lakhs proved injudicious.
- (iv) Excess occurred mainly under :—

<i>Head</i>	<i>Final grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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(In lakhs of rupees)

334—POWER PROJECTS

A—Hydro Electric Scheme

I—Direction and Administration

(1) Headquarters establishment

O	76.55		
S	27.80		
R	9.25	1,13.60	1,06.90 —6.70

Anticipated excess was attributed to expenditure on committed liabilities. Reasons for final saving have not been intimated (June 1987).

(4) North District

O	2.70		
S	0.30		
R	—0.20	2.80	4.30 +1.50

(5) Rothak Micro Hydel Scheme

O	7.60		
S	1.40	9.00	10.49 +1.49

GRANT No. 48—Contd.

Head		Final grant	Actual expenditure	Excess (+)
(In lakhs of rupees)				
B—Diesel Scheme—				
Diesel Power Station. Gangtok				
O	5.00			
S	4.00	9.00	10.03	+ 1.03
C—Transmission and Distribution Scheme				
Distribution line Gangtok				
O	10.00			
S	4.00	14.00	17.05	+ 3.05
Suspense Stock				
O	1,20.00			
S	1,80.00	3,00.00	3,41.09	+ 41.09
Distribution line North Sikkim				
O	3.50			
S	0.50	4.00	11.14	+ 7.14

Reasons for excess in all the above cases have not been intimated (June 1987).

V. The above excess was partly offset by saving under :

- (10) Preparation of States report on the catchment areas of the major river valley hydro electric projects

O 8.00

R —2.50

5.50

5.50

Saving was attributed to non-completion of the State report.

GRANT No. 48—Contd.

<i>Head</i>	<i>Final</i>	<i>Actual</i>		
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>	
	<i>(In lakhs of rupees)</i>			

D—Other Expenditure

New and renewable sources
of energy

O	15.00			
R	—7.75	7.25	5.25	—2.00

Due to technical and other difficulties the project could not start resulting into saving.

Integrated rural energy

O	5.00			
R	—4.60	0.40	..	—0.40

Reasons for saving have not been intimated (June 1987).

Lump provision for revision
of pay scales

O	8.65			
R	—8.65	..	..	..

Saving was stated to be due to non-implementation of revision of pay structure.

CAPITAL

- (i) The supplementary provision obtained in March 1986, for meeting immediate expenditure of the on going schemes proved unnecessary in view of the fact that the expenditure did not come up even to the original provision.
- (ii) Out of ultimate saving of Rs. 1,90.37 lakhs, saving of Rs. 83.95 lakhs only could be anticipated and surrendered.

GRANT No. 48—Concl'd.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Final grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
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(In lakhs of rupees)

534—CAPITAL OUTLAY ON
POWER PROJECT

Transmission and
Distribution Schemes

O	5,10.00		
R	—93.15	4,16.85	3,11.05
			—1,05.80

Reasons for non-utilisation of substantial provision of funds have not been intimated (June 1987).

(iv) The above saving was partly offset by excess under :

Hydro Electric Schemes

O	1,84.00		
S	12.35		
R	9.20	2,05.55	2,04.93
			—0.62

Reasons for anticipated excess and final saving have not been intimated (June 1987).

GRANT No. 49—ROADS AND BRIDGES
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD :			
337—ROADS AND BRIDGES			
	Rs.		
Original	6,50,55,000		
Supplementary	24,25,000	6,74,80,000	7,43,16,936
			+68,36,936
Amount surrendered during the year (March 1986)			9,40,000

CAPITAL

MAJOR HEAD :

537—CAPITAL OUTLAY ON
ROADS AND BRIDGES

Original	13,44,05,000		
Supplementary ..	13,44,05,000	11,62,35,285	-1,81,69,715
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the grant by Rs 68,36,936; the excess requires regularisation.
- (ii) In view of the excess surrender of Rs. 9.40 lakhs was injudicious.

GRANT No. 49—Contd.

(iii) The supplementary grant of Rs. 24.25 lakhs obtained for meeting maintenance cost due to revision of wages proved inadequate in view of the excess.

(iv) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	<i>(In lakhs of rupees)</i>		
337—ROADS AND BRIDGES			
Rural Roads			
O	65.50		
R	3.00	68.50	70.06
			+1.56
Machinery and Equipments			
O	40.00		
S	3.00	43.00	49.99
			+6.99
Strategic and Border Roads (CSS)			
		67.05	69.82
			+2.77
Suspense (Stock)			
		50.00	1,23.12
			+73.12

Reasons for excess in the above cases have not been intimated (June 1987).

GRANT No. 49—Contd.

(v) The above excess was partly counterbalanced by saving under :

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In lakhs of rupees)

337—ROADS AND BRIDGES

I—Direction and Administration

Chief Engineer (R+B)

Establishment

O 79.00

R —8.40

70.60

72.95

+2.35

Planning and Research

O 2.00

R —1.00

1.00

0.24

—0.76

Other expenditure

9.50

..

—9.50

Reasons for saving in the above cases have not been intimated (June 1987).

CAPITAL

(i) No part of the saving of Rs. 1,81.70 lakhs could be anticipated during the year and the entire saving remained unsurrendered.

(ii) Saving occurred mainly under :

537—CAPITAL OUTLAY ON
ROADS AND BRIDGESAA—Capital Outlay on
Roads and Bridges—
Strategic and Border
Roads (100%CSS)

7,37.05

5,44.90

— 1,92.15

GRANT No. 49—Concl'd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In lakhs of rupees)

Roads of inter-State importance (50 : 50% CSS)

O 10.00

R -1.89 8.11 8.07 -0.04

Reasons for saving are awaited (June 1987).

(iii) The above saving was partly offset by excess under :—

District and other Roads—
Construction

O 5,47.00

R 3.08 5,50.08 5,60.53 +10.45

Reasons for excess have not been furnished (June 1987).

GRANT No. 50—ROADS AND WATER TRANSPORT
SERVICES (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
338—ROADS AND WATER TRANSPORT SERVICES			
	Rs.		
Original	4,85,70,000		
Supplementary	42,61,000	5,28,31,000	5,42,54,314 +14,23,314
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEAD :			
538—CAPITAL OUTLAY ON ROADS AND WATER TRANSPORT SERVICES			
	Rs.		
Original	1,18,00,000		
Supplementary ..	1,18,00,000	1,00,61,226	—17,38,774
Amount surrendered during the year (March 1986)			9,00,000

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the grant by Rs. 14,23,314; the excess requires regularisation.
- (ii) In view of the excess, the supplementary grant obtained in March 1986, proved inadequate.

GRANT No. 50—Contd.

(iii) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
<i>(In lakhs of rupees)</i>			
338—ROAD AND WATER TRANSPORT—			
A—Road Transport			
I—Government Transport Services			
(ii) Operation			
O	2,56.13		
S	33.50		
R	8.91	2,98.54	3,04.58 +6.04
Excess was stated to be due to hiring of more number of trucks for lifting essential construction materials.			
(iii) Repairs and maintenance			
O	98.43		
S	7.00		
R	-0.43	1,05.00	1,12.82 +7.82
II—Other Expenditure			
O	78.20		
S	1.80		
R	14.81	94.81	95.26 +0.45

Reasons for excess in the above two cases have not been intimated (June 1987).

GRANT No. 50—*Concl'd.*

(iv) The above excess were partly offset by saving under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			

II—Other Expenditure—

Lump provision for revision
of pay scales

O 22.60

R —22.60

Reasons for saving have not been intimated (June 1987).

CAPITAL

(i) Out of ultimate saving (Rs. 17.39 lakhs), saving of Rs. 9.00 lakhs only was anticipated and surrendered.

(ii) Saving occurred mainly under :—

538—CAPITAL OUTLAY ON
ROAD AND WATER
TRANSPORT—

1—Road Transport

I—Acquisition of fleet	88.00	79.44	—8.56
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2. Workshop facilities

O 30.00

R —9.00

21.00	21.18	+0.18
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Reasons for final saving in the former and anticipated saving in the latter case have not been intimated (June 1987).

GRANT No. 51—TOURISM (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD:			
339—TOURISM			
	Rs.		
Original	42,60,000		
Supplementary	3,00,000	45,60,000	42,66,371
Amount surrendered during the year (March 1986)			—2,93,629
			3,08,143

NOTES AND COMMENTS

- (i) In view of the saving of Rs. 2.94 lakhs, the supplementary grant of Rs. 3.00 lakhs obtained in March 1986, proved largely excessive.
- (ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Expenditure</i>	<i>Saving (—) Excess (+)</i>
	<i>(In lakhs of rupees)</i>		
339—TOURISM			
VI—Other Expenditure			
(4) Equipments for trekking (100 %CCS)			
O	7.60		
S	3.00		
R —	2.62	7.98	8.46
			+0.48

Reasons for anticipated saving and final excess have not been intimated (June 1987).

GRANT No. 51—*Concl.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
V—Tourist Centre			
O 3.00			
R -2.97	0.03	0.13	+0.10
Anticipated saving was attributed to non-availability of appropriate site for development of tourist centres.			
IV—Tourist Accommodation			
(2) Maintenance and running expenses of tourist Lodges run departmentally			
O 2.85			
R -1.43	1.42	1.51	+0.09
Reasons for anticipated saving have not been intimated (June 1987).			
(iii) The above saving was partly offset by excess under:—			
II—Tourist Information and Publicity			
O 14.70			
R 0.59	15.29	16.16	+0.87
IV—Tourist Accommodation			
I—Development of Tourist Accommodation			
O 4.60			
R 2.60	7.20	6.14	-1.06

Reasons for excess in the above two cases have not been intimated (June 1987).

GRANT No. 51—PUBLIC DEBT (ALL CHARGES)

	Total	Actual	Excess (+)
	appropriation	expenditure	Saving (-)
	Rs.	Rs.	Rs.

CAPITAL

MAJOR HEADS :

603—INTERNAL DEBT OF THE
STATE GOVERNMENT AND

604—LOANS AND ADVANCES FROM
THE CENTRAL GOVERNMENT

	Rs.			
Original	1,05,76,000			
Supplementary	..	1,05,70,000	92,59,467	-13,16,533
Amount surrendered during the year (March 1986)				28,300

NOTES AND COMMENTS

CAPITAL

- (i) The department anticipated and surrendered an amount of Rs. 0.28 lakh during the year. The actual savings at the end of the year however amounted to Rs. 13.17 lakhs. No reasons for this were furnished (June 1987).

GRANT No. 51—*Concl'd.*

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In lakhs of rupees)

604—LOANS AND ADVANCES

FROM THE CENTRAL
GOVERNMENTII—Fresh loans for
States Plan Scheme—
(Repayments)2—Consolidated
Loans

O	67.00	67.00	45.80	-21.20
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1. Fresh Block loans

O	30.00	30.00	25.37	-4.60
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Reasons for saving in both the cases have not been intimated (June 1987).

(iii) The saving mentioned in note (ii) was partly offset by excess under :—

II—Loans from other
Institutions—
Loans from G.I.C.
(Repayment)

	2.00	6.74	+4.74
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III—Loans for Centrally
sponsored Scheme
(Repayment)

O	4.00			
R	-0.25	3.75	11.25	+7.50

Reasons for excess in the above two cases have not been intimated (June 1987).

GRANT No. 52—LOANS TO GOVERNMENT
SERVANTS (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
CAPITAL			
MAJOR HEAD:			
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
	Rs.		
Original	43,70,000		
Supplementary	2,25,000	45,95,000	37,35,291
			—8,59,709
Amount surrendered during the year			Nil

NOTES AND COMMENTS

- (i) No part of the ultimate saving (Rs. 8.60 lakhs) was anticipated and surrendered.
- (ii) In view of the final savings of Rs. 8.60 lakhs, Supplementary grants obtained in March 1986 proved unnecessary.
- (iii) Saving occurred mainly under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

766—LOANS TO GOVERNMENT
SERVANTS ETC.

1 Festival Advance

O	18.85	18.85	9.98	—8.87
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Saving was attributed to less drawal of Festival advance by the State Government Servants than anticipated.

APPENDIX—I

Expenditure met out of advances from the Contingency Fund during 1985-86 which was not
recouped to the Fund till the close of the year

Major Head of Account	Amount of expenditure	Date of sanction of advance	Date of recoupment of advance	Remarks
	Rs.			
252—Secretarial General service	4,17,948	*	Nil	*Sanction orders not received
	8,712			
	48,009			
	17,595			
	25,473			
	5,42,993			
229—Land Revenue	80,430			
321—Village and Small Industries	37,896	1-10-85	..	
544—Capital Outlay on other Transport and Communication Services	5,467	17-10-85	..	
Total	11,84,523			

APPENDIX—II

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure

Referred to in the Summary of Appropriation Accounts at page vi—xxii Revenue—All Voted

Serial Number	Number and name of grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (—)
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	14—Police	35,00,000	32,02,396	— 2,97,604
2.	17—Public Works (Building)	5,10,00,000	1,92,61,447	— 3,17,38,553
3.	20—Pension and Other— Retirement Benefits	20,00,000	..	— 20,00,000
4.	21—Aid Materials and Equipments	5,000	..	— 5,000
5.	37—Irrigation and Flood Control	60,00,000	33,44,116	— 26,55,884
6.	48—Power	3,00,00,000	2,00,87,601	— 99,12,399
7.	49—Roads and Bridges	50,00,000	37,23,793	— 12,76,207
Total		9,75,05,000	4,96,19,353	— 4,78,85,647

Reasons for shortfall in recoveries in the above cases have not been intimated (June 1987).