



GOVERNMENT OF SIKKIM

**APPROPRIATION
ACCOUNTS
1987-88**

1890
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1987-88 presents the accounts of sums expended during the year ended 31st March 1988, 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*.

1875

1876

1877

1878

1879

1880

1881

1882

SUMMARY OF APPROPRIATION ACCOUNTS FOR 1987-88 EXPENDITURE
COMPARED WITH TOTAL GRANT/APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. State Legislature								
Charged	1,45,000	..	1,38,530	..	6,470	..	..	..
Voted	33,35,000	..	34,27,627	..	..	..	92,627	..
Appropriation Governor								
Charged	21,07,000	..	21,34,082	..	..	..	27,082	..
2. Council of Ministers								
Voted	47,20,000	..	41,36,662	..	5,83,338	..	..	..
3. Administration of Justice								
Charged	25,10,000	..	25,08,946	..	1,054	..	..	..
Voted	30,30,000	..	26,54,467	..	3,75,533	..	..	..
4. Election								
Voted	11,50,000	..	10,49,984	..	1,00,016	..	..	..
5. Income Tax and Sales Tax								
Voted	14,85,000	..	14,68,812	..	16,188	..	..	..
6. Land Revenue								
Voted	41,25,000	..	40,44,180	..	80,820	..	..	..
7. Stamps and Registration								
Voted	50,000	..	19,570	..	30,430	..	..	..
8. Excise (Abkari)								
Voted	17,90,000	..	17,58,465	..	31,535	..	..	..
9. Taxes on Vehicles								
Voted	3,65,000	..	3,34,803	..	30,197	..	..	..
10. Other Taxes and duties on Commodities & Services								
Voted	6,27,000	..	5,68,157	..	58,843	..	..	..
Interest payments								
Charged	4,00,20,000	..	3,97,80,950	..	2,39,050	..	..	..
Public Service Commission								
Charged	9,35,000	..	8,83,373	..	51,627	..	..	..

(ii)

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Amount of grant/ appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11. Secretariat—General Services								
Voted	1,74,40,000	..	1,74,44,439	..	..	..	4,439	..
12. District Administration								
Voted	46,05,000	..	44,33,782	..	1,71,218	..	..	..
13. Treasury and Accounts Administration								
Voted	38,70,000	..	43,29,469	..	..	..	4,59,469	..
14. Police								
Voted	5,15,47,000	..	5,03,05,267	..	12,41,733	..	..	..
15. Jails								
Voted	9,80,000	..	9,58,271	..	21,729	..	..	..
16. Stationery and Printing								
Voted	68,80,000	..	61,66,679	..	7,13,321	..	..	..
17. Public Works (Building)								
Charged	1,35,000	..	1,00,330	..	34,670	..	..	..
Voted	8,75,04,000	7,36,26,000	8,39,34,499	6,65,72,179	35,69,501	70,53,821	..	..
18. Other Administrative Services								
Voted	75,86,000	..	70,56,288	..	5,29,712	..	..	..
19. Pension and other Retirement benefits								
Voted	91,80,000	..	55,65,646	..	36,14,354	..	..	..
20. Miscellaneous General Services								
Voted	18,00,000	..	17,06,577	..	93,423	..	..	..
21. Education								
Voted	16,18,65,000	..	15,42,58,992	..	76,06,008	..	..	..
22. Art and Culture								
Voted	74,00,000	..	71,73,779	..	2,26,221	..	..	..
23. Medical and Public Health								
Voted	5,03,45,000	..	5,10,95,554	..	..	..	7,50,554	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Amount of grant/ appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24. Water Supply and Sanitation Voted	7,77,72,000	1,52,00,000	7,72,69,666	1,34,71,313	5,02,334	17,28,687	..	..
25. Urban Development Voted	50,10,000	7,00,000	46,25,428	3,10,203	3,84,572	3,89,797	..	..
26. Information and Publicity Voted	43,78,000	..	38,37,326	..	5,40,674	..	..	..
27. Social Security and Welfare Voted	1,73,31,000	..	1,54,35,964	..	18,95,036	..	..	..
28. Labour and Labour Welfare Voted	21,30,000	..	20,26,045	..	1,03,955	..	..	..
29. Nutrition Voted	49,95,000	..	40,83,246	..	9,11,754	..	..	..
30. Relief on Account of Natural Calamities Voted	3,44,62,000	..	3,56,15,767	..	..	..	11,53,767	..
31. Secretariat-Social Services Voted	8,41,000	..	7,86,228	..	54,772	..	..	..
32. Other Social Services (Ecclesiastical) Voted	20,55,000	..	20,87,145	..	..	..	32,145	..
33. Agriculture Voted	3,71,40,000	36,00,000	3,62,62,643	30,27,296	8,77,357	5,72,704	..	..
34. Soil and Water Conservation Voted	3,28,55,000	..	3,25,49,944	..	3,05,056	..	..	..
35. Animal Husbandry Voted	1,87,87,000	35,50,000	1,86,77,912	33,24,868	1,09,088	2,25,132	..	..
36. Dairy Development Voted	21,80,000	13,64,000	21,32,950	9,02,230	47,050	4,61,770	..	..
37. Fisheries Voted	20,35,000	15,00,000	20,33,193	14,46,178	1,807	53,822	..	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Amount of grant/ appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38. Forestry and Wild Life Voted	3,85,76,000	..	3,97,96,546	..	..	..	12,20,546	..
39. Food Storage and warehousing Voted	27,15,000	24,00,000	28,39,034	24,00,267	..	..	1,24,034	267
40. Other Agriculture Programme Voted	1,10,50,000	2,00,000	1,09,91,657	2,01,429	58,343	..	..	1,429
41. Co-operation Voted	58,50,000	3,00,000	55,60,404	3,00,000	2,89,596	..	..	..
42. Rural Development Voted	2,45,54,000	..	2,06,59,845	..	38,94,155	..	..	..
43. Irrigation and flood Control Voted	3,23,10,000	..	2,81,22,691	..	41,87,309	..	..	..
44. Power Voted	6,63,70,000	9,94,00,000	6,04,25,215	9,94,27,720	59,44,785	..	..	27,720
45. Industries Voted	1,33,42,000	2,70,00,000	1,30,78,723	2,65,00,000	2,63,277	5,00,000	..	..
46. Mines and Geology Voted	26,25,000	15,00,000	20,73,796	12,58,903	5,51,204	2,41,097	..	..
47. Roads and Bridges Voted	8,38,57,000	15,80,23,000	8,45,51,822	14,54,79,045	..	1,25,43,955	6,94,822	..
48. Roads Transport Services Voted	8,19,65,000	1,52,00,000	8,19,51,179	1,54,68,079	13,821	..	..	2,68,079
49. Other Scientific Research Voted	16,00,000	..	13,95,593	..	2,04,407	..	..	..
50. Secretariat Economic Services Voted	47,85,000	..	42,34,901	..	5,50,099	..	..	..
51. Tourism Voted	2,33,40,000	..	2,26,66,873	..	6,73,127	..	..	..

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

Number and name of grant or appropriation	Amount of grant/ appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52. Aid Material and Equipment Voted	5,000	..	Nil	..	5,000	..	..	..
Public Debt Charged	..	1,76,24,000	..	1,85,75,024	..	..	..	9,51,024
53. Loans to Government Servants Voted	Nil	32,10,000	..	29,66,005	..	2,43,995	..	..
Total Charged	4,58,52,000	1,76,24,000	4,55,46,211	1,85,75,024	3,32,871	..	27,082	9,51,024
Voted	1,06,65,94,000	40,67,73,000	1,02,96,63,705	38,30,55,715	4,14,62,698	2,40,14,780	45,32,403	2,97,495
Grand Total	1,11,24,46,000	42,43,97,000	1,07,52,09,916	40,16,30,739	4,17,95,569	2,40,14,780	45,59,485	12,48,519

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excess over the following grant and charged appropriation requires regularisation :—

REVENUE SECTION*Voted*

1. State Legislature
11. Secretariat—General Services
13. Treasury and Accounts Administration
23. Medi al and Public Health
30. Relief on account of Natural Calamities
32. Other Social Services (Ecclesiastical)
38. Forestry and Wild Life
39. Food Storage and Warehousing
47. Roads and Bridges

Charged

1. Governor

CAPITAL SECTION

39. Food Storage and Warehousing
40. Other Agricultural Programme
44. Power
48. Road Transport Services

Charged

52. Public Debt

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.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1987-88 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	1,02,96,63,705	38,30,55,715	1,41,27,19,420
<i>Charged</i>	4,55,46,211	1,85,75,024	6,41,21,235

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

	<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Total Rs.</i>
Deduct—Total Recoveries as shown in Appendix—II			
Voted	9,05,04,494	..	9,05,04,494
<i>Charged</i>	..	..	..
Net expenditure as shown in the Finance Accounts			
Voted	93,91,59,211	38,30,55,715	1,32,22,14,926
<i>Charged</i>	4,55,46,211	1,85,75,024	6,41,21,235

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SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

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 1987-88.



(C. G. SOMIAH)

Comptroller and Auditor General of India

New Delhi.

The 4 SEP 1990

GRANT No. 1—STATE LEGISLATURE

		<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Saving (—) Excess (+)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD:				
2011—PARLIAMENT/STATE/UNION				
TERRITORY LEGISLATURES				
Voted	Rs.			
Original	31,75,000			
Supplementary	1,60,000	33,35,000	34,27,627	(+)92,627
Amount surrendered during the year				Nil
Charged	Rs			
Original	1,45,000			
Supplementary	Nil	1,45,000	1,38,530	(—) 6,470
Amount surrendered during the year				Nil
<i>Comment</i>				
<i>Revenue</i>				
<i>Voted</i>				

The expenditure exceeded the grant by Rs. 92,627; the excess requires regularisation.

APPROPRIATION—GOVERNOR

		<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD				
2012—PRESIDENT, VICE PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES				
<i>Charged</i>	<i>Rs.</i>			
<i>Original</i>	17,77,000			
<i>Supplementary</i>	3,30,000	21,07,000	21,34,082	(+) 27,082
<i>Amount surrendered during the year (March, 1988)</i>				24,000
NOTE/COMMENT				

- (i) The expenditure exceeded the grant by Rs. 27,082; the excess requires regularisations.
- (ii) In view of the excess, surrender of Rs. 24,000 made on the last day of the financial year, proved injudicious.

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

	<i>Final grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD :			
2013—COUNCIL OF MINISTERS			
	Rs.		
Original	29,70,000		
Supplementary	17,50,000	47,20,000	(—) 5,83,338
Amount surrendered during the year			Nil

NOTES/COMMENTS

- (i) No part of savings of Rs. 5.83 lakhs was surrendered during the year.
- (ii) In view of the savings, supplementary grant of Rs. 17.50 lakhs obtained in March, 88 proved excessive.
- (iii) Savings occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
2013—COUNCIL OF MINISTERS			
800—Other Expenditure			
O	10.50		
S	11.50	22.00	(—)9.42
Saving in the above case was stated to be due to non replacement of the Mercedes Benz car of the Chief Minister estimated to cost Rs. 10.00 lakhs.			
The saving in the above case was partly counterbalanced by excess under :—			
104—Entertainment and Hospitality Expenses			
O	5.00		
S	2.00	7.00	(+)3.00
108—Tour Expenses			
O	4.50		
S	0.50	5.00	(+)0.44

The reasons for excess in the above two cases were stated to be due to (i) Frequent visit of V. I. P.s (2) Frequent official tours of council of Ministers to New Delhi and other places within and outside Sikkim.

GRANT No. 3—ADMINISTRATION OF JUSTICE

		<i>Final Grant/ Appropriation</i>	<i>Actual expenditure</i>	<i>Saving (—) Excess (+)</i>	
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	
REVENUE					
MAJOR HEAD					
2014—ADMINISTRATION OF JUSTICE					
<i>Charged</i>	<i>Rs.</i>				
<i>Original</i>	22,60,000				
<i>Supplementary</i>	2,50,000	25,10,000	25,08,946	(—)	1,054
Amount surrendered during the year Voted					Nil
<i>Original</i>	30,30,000				
<i>Supplementary</i>	Nil	30,30,000	26,54,467	(—)	3,75,533
Amount surrendered during the year (March, 1988)					21,000
NOTES/COMMENTS					
REVENUE (Voted)					

(i) Against the final saving of Rs. 3.76 lakhs, only Rs. 0.21 lakh was surrendered on the last day of the financial year.

(ii) Savings occurred mainly under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2014—ADMINISTRATION OF JUSTICE				
105—CIVIL & SESSION COURTS				
1. Civil & Session Courts, Gangtok.				
O	15.35	15.35	11.62	(—)3.73

Reasons for saving have not been intimated (September 1988).

GRANT No. 4—ELECTION

		<i>Total Grant/ appropri- tion Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD				
2015—Elections				
	<i>Rs.</i>			
Original	9,75,000			
Supplementary	1,75,000	11,50,000	10,49,984	(—)1,00,016
Amount surrendered during the year (March 1988)				Nil

NOTES AND COMMENTS

- (i) No part of the saving of Rs. 1.00 lakh was surrendered during the year.
- (ii) In view of the saving, supplementary grant of Rs. 1.75 lakhs obtained in March '88 proved excessive.
- (iii) Savings occurred mainly under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2015—ELECTIONS				
102—Electoral Officer				
O	7.65			
S	0.75	8.40	7.42	(—) 0.98

Reasons for saving have not been intimated (September 1988).

GRANT No. 5—INCOME TAX AND SALES TAX

		<i>Total Grant/ appropria- tion Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD				
2020—COLLECTION OF TAXES ON INCOME				
AND EXPENDITURE				
2040—SALES TAX				
	Rs.			
Original	10,05,000			
Supplementary	4,80,000	14,85,000	14,68,812	(—) 16,188
Amount surrendered during the year (March 1988)				32,000

GRANT No. 6—LAND REVENUE

		<i>Total grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD				
2029—LAND REVENUE	Rs.			
Original	37,00,000			
Supplementary	4,25,000	41,25,000	40,44,180	(—) 80,820
Amount surrendered during the year (March 1988)				2,20,000

NOTES & COMMENTS

REVENUE

Rs. 2.20 lakhs were surrendered on the last day of the financial year. The ultimate savings, however, amounted to Rs. 0.81 lakh only.

GRANT No. 7 — STAMPS AND REGISTRATION

			<i>Final grant/ appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving (—) Excess (+)</i> Rs.
REVENUE					
MAJOR HEAD					
2030—Stamps and Registration					
Original		Rs.			
Supplementary		50,000	50,000	19,570	(—) 30,430
Amount surrendered during the year (March 1988)		Nil			30,000

NOTES/COMMENTS

- (i) The saving was due to less requirement of non Judicial stamps than anticipated.

GRANT No. 8—EXCISE (Abkari)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD :				
2039—STATE EXCISE	Rs.			
Original	15,40,000			
Supplementary	2,50,000	17,90,000	17,58,465	(—)31,535
Amount surrendered during the year				Nil

GRANT No. 9—TAXES ON VEHICLES

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2041—Taxes on Vehicles	Rs.			
Original	3,25,000			
Supplementary	40,000	3,65,000	3,34,803	(—) 30,197
Amount surrendered during the year (March 1988)				33,189

GRANT No. 10—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES

		<i>Total grant/ Appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2045—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	Rs.			
Original	4,87,000			
Supplementary	1,40,000	6,27,000	5,68,157	(—) 58,843
Amount surrendered during the year (March 1988)				58,000

NOTES & COMMENTS

- (i) In view of saving of Rs. 0.59 lakh, supplementary grants obtained in March '88 proved excessive.
(ii) Savings occurred under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2045—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
101—COLLECTION CHARGES ENTERTAINMENT TAX				
O 0.62				
R (—) 0.06		0.56	0.45	(—) 0.11
200—COLLECTION CHARGES OTHER TAXES & DUTIES				
O 4.25				
S 1.40				
R (—) 0.52		5.13	5.24	(+) 0.11

Reasons for savings in the above two cases have not been intimated (September 1988).

GRANT No 10—INTEREST PAYMENTS
(ALL CHARGED)

	<i>Total grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE :			
MAJOR HEAD :			
2049—INTEREST PAYMENT (CHARGED)			
Rs.			
Original 4,00,20,000			
Supplementary Nil			
Amount surrendered during the year (March 1988)	4,00,20,000	3,97,80,950	(—) 2,39,050 4,86,000

NOTES/COMMENTS

Against a saving of Rs. 2.39 lakhs in the appropriation, an amount of Rs. 4.86 lakhs was surrendered on the last day of the financial year.

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

		<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD :				
2051—PUBLIC SERVICE				
COMMISSION (CHARGED)				
	<i>Rs.</i>			
Original	8,40,000			
Supplementary	95,000	9,35,000	8,83,373	(—) 51,627
Amount surrendered during the year (March 1988)				81,468

NOTES AND COMMENTS

Against the saving of Rs. 0.52 lakh, Rs. 0.81 lakh was surrendered on the last day of the financial year which proved unrealistic.

GRANT No. 11—SECRETARIAT—GENERAL SERVICES

		<i>Total grant/ Appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2052—SECRETARIAT—				
GENERAL SERVICES				
	Rs.			
Original	1,28,95 000			
Supplementary	45,45,000	1,74,40,000	1,74,44,439	(+) 4,439
Amount surrendered during the year (March '88)				2,85,670

NOTES/COMMENTS

- (i) The expenditure exceeded the provision by Rs. 4,439; the excess requires regularisation.
- (ii) In view of the excess of Rs. 0.04 lakh, surrender of Rs. 2.86 lakhs in March 1988 was unrealistic.

GRANT No. 12—DISTRICT ADMINISTRATION

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2053—DISTRICT ADMINISTRATION			
Rs.			
Original	40,35,000		
Supplementary	5,70,000		
Amount surrendered during the year (March '88)	46,05,000	44,33,782	(—) 1,71,218
			57,000

NOTES AND COMMENTS

(i) Against the saving of Rs. 1.71 lakhs in the grant, an amount of Rs. 0.57 lakh was surrendered on the last day of the financial year.

(ii) In view of the final saving of Rs. 1.71 lakhs in the grant, supplementary grant of Rs. 5.70 lakhs obtained in March 1988 proved excessive.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2053—DISTRICT ADMINISTRATION			
094—OTHER ESTABLISHMENT			
3—SORENG SUB-DIVISION			
O 2.50			
R (—) 0.45	2.05	0.69	(—) 1.36

Anticipated saving of Rs. 0.45 lakh was attributed to less expenditure on providing accommodation to officers of District Collector based on Soreng Sub-division. Reasons for the final saving of Rs. 1.36 lakhs have not been intimated (May 1989).

GRANT No. 13—TREASURY AND ACCOUNTS
ADMINISTRATION

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2054—TREASURY AND ACCOUNTS ADMINISTRATION			
Rs.			
Original 35,50,000			
Supplementary 3,20,000	38,70,000	43,29,469	(+) 4,59,469
Amount surrendered during the year (March 1988)			Nil

NOTES AND COMMENTS

- (i) The expenditure exceeded the provision by Rs. 4,59,469; the excess requires regularisation.
(ii) The excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess(+)</i>
2054—TREASURY AND ACCOUNTS ADMINISTRATION			
096—PAY AND ACCOUNTS OFFICES			
O 31.35			
S 3.20			
R 1.90	36.45	41.25	(+) 4.80

- (i) The excess in the above case was due to payment of arrear of pay on revision of pay scale.
(ii) The excess in the above case was offset by savings under :—

<i>Head</i>	<i>Total grant Appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2054—Treasury & Accounts Administration			
003 Training Accounts Training Centre at Gangtok			
O 2.00			
R (—)0.61	1.39	1.13	(—) 0.26
095—DIRECTORATE OF ACCOUNTS AND TREASURIES			
1--INTERNAL AUDIT			
O 2.15			
R (—) 1.29	0.86	0.91	(+) 0.05

2054—Treasury & Accounts
Administration

003 Training
Accounts Training Centre at Gangtok

O 2.00			
R (—)0.61	1.39	1.13	(—) 0.26

095—DIRECTORATE OF
ACCOUNTS AND
TREASURIES

1--INTERNAL AUDIT

O 2.15			
R (—) 1.29	0.86	0.91	(+) 0.05

Reasons for savings in the above cases have not been intimated (September 1988).

GRANT No. 14—POLICE (ALL VOTED)

		Total grant/ Appropriation Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE				
MAJOR HEAD :				
2055—POLICE				
	Rs.			
Original	4,82,92,000			
Supplementary	32,55,000	5,15,47,000	5,03,05,267	(—)12,41,733
Amount surrendered during the year (March '88)				12,31,000

NOTES AND COMMENTS

(i) In view of the savings, supplementary grant amounting to Rs. 32.55 lakhs obtained in March 1988, could have been restricted accordingly.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
2055—POLICE			
107—STATE HEADQUARTERS			
POLICE			
2—RESERVE LINES AND POLICE BAND			
O 80.05			
R (—) 9.71	70.34	71.05	(+) 0.71

Anticipated savings of Rs. 9.71 lakhs in the above case were stated to be due to (a) delay in recruitment of Police Constables, (b) non-performance of tour and (c) non-sanction of Cash rewards. The ultimate excess of Rs. 0.71 lakh was due to non-adjustment of Festival Advance from salary and ad-hoc payment by the Chief pay and Accounts Office.

GRANT No. 15—JAILS

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEAD :				
2056—JAILS				
	Rs.			
Original	9,55,000			
Supplementary	25,000	9,80,000	9,58,271	(—) 21,729
Amount surrendered during the year				Nil

GRANT No. 16—STATIONERY AND PRINTING

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2058—STATIONERY AND PRINTING			
Rs.			
Original 63,10,000			
Supplementary 5,70,000	68,80,000	61,66,679	(—) 7,13,321
Amount surrendered during the year (March '88)			5,08,000

NOTES AND COMMENTS

- (i) Against the final saving of Rs. 7.13 lakhs in the provision, only Rs. 5.08 lakhs were surrendered on the last day of the financial year.
- (ii) In view of saving, the supplementary provision of Rs. 5.70 lakhs obtained in March 1988 proved unnecessary as the expenditure did not come up even to the original provision.
- (iii) Saving in provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2058—Stationery and printing			
103. Government Presses			
(I) Sikkim			
Government Presses Gangtok			
O 63.10			
S 5.70			
R (—) 5.08	63.72	61.67	(—) 2.05

Reasons for final saving of Rs. 2.05 lakhs have not been intimated (Sept, '88). However, anticipated saving of Rs. 5.08 lakhs occurred due to cancellation of proposed tours for the inspection/purchase of Machinery from different States.

GRANT No. 17—PUBLIC WORKS (BUILDING)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEADS				
2059—PUBLIC WORKS				
2216—HOUSING				
<i>Charged</i>	Rs.			
Original	1,35,000	1,35,000	1,00,330	(—) 34,670
Supplementary	Nil			Nil
Amount surrendered during the year Voted				
Original	6,93,10,000			
Supplementary	1,81,94,000	8,75,04,000	8,39,34,499	(—) 35,69,501
Amount surrendered during the year (March, 1988)				33,22,000
CAPITAL				
MAJOR HEADS				
4059—CAPITAL OUTLAY ON PUBLIC WORKS,				
4202—CAPITAL OUTLAY ON EDUCATION SPORTS, ART AND CULTURE,				
4210—CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH,				
4216—CAPITAL OUTLAY ON HOUSING,				
4225—CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES,				
4235—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE,				
4851—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
4408—CAPITAL OUTLAY ON FOOD STORAGE AND WARE HOUSING AND				
5452—CAPITAL OUTLAY ON TOURISM				
Original	6,63,25,000			
Supplementary	73,01,000	7,36,26,000	6,65,12,179	(—)70,53,821
Amount surrendered during the year (March 1988)				66,87,000

GRANT No. 17—PUBLIC WORKS (BUILDING)—Contd.

NOTES AND COMMENTS

REVENUE (Charged)

(i) No part of the savings of Rs. 0.35 lakh was surrendered during the year.

Voted

(ii) In view of overall saving of Rs. 35.70 lakhs in the grant, supplementary provision of Rs. 181.94 lakhs obtained in March '88 proved excessive.

(iii) Against saving of Rs. 35.70 lakhs in the grant, Rs. 33.22 lakhs was surrendered on the last day of the financial year.

(iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
2059—PUBLIC WORKS			
799—SUSPENSE			
O 5,00.00			
R(—) 24.44	4,75.56	4,74.74	(—) 0.82

Anticipated saving of Rs. 24.44 lakhs, was surrendered on the last day of the financial year due to imposition of restriction on expenditure. Reasons for final saving of Rs. 0.82 lakh have not been intimated (June 1989).

CAPITAL

(v) Out of the saving of Rs. 70.54 lakhs, only Rs. 66.87 lakhs, was surrendered on the last day of the financial year.

(vi) In view of the overall saving of Rs. 70.54 lakhs, in the grant, supplementary provision of Rs. 73.01 lakhs obtained during February, 1988 proved excessive.

(vii) Savings occurred mainly under :—

	Final grant	Actual (In lakhs of rupees)	Saving (—)
4059—CAPITAL OUTLAY ON PUBLIC WORKS.			
80—GENERAL			
051—CONSTRUCTION			
(2) Administration of Justice			
O 1.16	1.16	Nil	(—) 1.16
(3) District Administration			
O 19.24			
R (—) 12.24	7.00	6.59	(—) 0.41
(4) Police			
O 5.66			
R (—) 1.96	3.70	2.71	(—) 0.99
(6) Public Works Department			
O 153.00			
S 8.00			
R (—) 33.63	127.37	120.62	(—) 6.75

GRANT No. 17—PUBLIC WORKS (BUILDING)—Contd.

		<i>Final grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
4202—CAPITAL OUTLAY ON EDUCATION SPORTS, ART AND CULTURE				
01—OFFICE BUILDING				
201—ELEMENTARY EDUCATION				
O	75.00			
R(—)	36.50	38.50	24.25	(—) 14.25
The reasons for anticipated savings of Rs. 36.50 lakhs was mainly due to delayed execution of work by the Executive Departments like P.W.D. and Rural Development Department. Reasons for savings in all other cases mentioned above have not been intimated (September '88).				
03—Sports Youth Services, Sports Stadium				
O	25.00			
R (—)	10.00	15.00	10.34	(—) 4.66
04—Art and Culture				
O	5.00			
R (—)	1.02	3.98	1.91	(—) 2.07
4210—CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
02—Rural Health Services				
O	50.00	50.00	39.42	(—) 10.58
Reasons for saving in the above cases have not been intimated (September '88).				
4216—CAPITAL OUTLAY ON HOUSING				
700 —OTHER HOUSING				
(1) —HEALTH				
O	14.63			
R(—)	10.15	4.48	4.74	(+) 0.26
Saving of Rs. 3.17 lakhs (out of Rs. 10.15 lakhs) was surrendered on the last day of the financial year due to non execution of works for construction of Doctor's quarters. Reasons for anticipated saving for the balance amount of Rs. 6.98 lakhs and for the ultimated excess of Rs. 0.26 lakh have not been intimated (June 1989).				
(viii) The savings indicated in note (vii) above were partly counterbalanced by excess under :—				
<i>Head</i>		<i>Final grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
4202—CAPITAL OUTLAY ON EDUCATION SPORTS, ART AND CULTURE				
202 —SECONDARY EDUCATION				
O	85.00			
R(—)	2.00	83.00	101.04	(+) 18.04
203 —University and Higher Education				
O	15.00			
R	13.50	28.50	34.07	(+) 5.57

GRANT No. 17—PUBLIC WORKS (BUILDING)—*Concl'd.*

<i>Head</i>	<i>Final grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
4210—CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01—URBAN HEALTH SERVICES			
110—HOSPITALS AND DISPENSARIES			
(1)—BUILDINGS			
O 17.00	17.00	19.89	(+) 2.89
4216—CAPITAL OUTLAY ON HOUSING			
01—GOVERNMENT RESIDENTIAL BUILDING			
106—GENERAL POOL ACCOMMODATION			
O 60.00			
R 32.13	92.13	91.99	(—) 0.14
4851—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
102—SMALL SCALE INDUSTRIES			
O 1.00	1.00	5.19	(+) 4.19
5452—CAPITAL OUTLAY ON TOURISM			
01—TOURIST ACCOMMODATION			
500—OTHER EXPENDITURE			
(3)—CONSTRUCTION OF YOUTH HOSTEL AT NAMCHI (100%CSS SPILLOVER)			
O Nil	Nil	0.71	(+) 0.71
(6)—Rangpho Restaurant (100%CSS)			
O 0.01			
R 9.99	10.00	11.43	(+) 1.43

Reasons for excesses in the above cases have not been intimated (June 1989).

GRANT No. 18—OTHER ADMINISTRATIVE SERVICES (ALL VOTED)

	<i>Total grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2070 :—OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	65,40,000		
Supplementary	10,46,000	75,86,000	70,56,288
Amount surrendered during the year (March 1988)			(—)5,29,712
			3,40,000
NOTES/COMMENTS			
(i) Final saving in the grant was Rs. 5.30 lakhs; but only Rs. 3.40 lakhs was surrendered at the fag end of the year.			
(ii) In view of the saving, the supplementary grant of Rs. 10.46 lakhs obtained in March 1988 proved largely excessive.			
(iii) Saving occurred mainly under :—			
<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
2070—OTHER ADMINISTRATIVE SERVICES			
108 —FIRE PROTECTION AND CONTROL			
1 DIRECTION AND ADMINISTRATION			
O 20.75			
S 0.90			
R(—) 2.91	18.74	18.63	(—) 0.11
Anticipated saving of Rs. 2.91 lakhs in the provision was surrendered on the last day of the financial year due to (a) non-utilisation of funds for opening of new fire station at Gyalshing, (b) Non purchasing of furniture, portable fire pumps and breathing apparatus (c) non-sanctioning of cash rewards to Police personnel. Reasons for final saving of Rs. 0.11 lakh have not been intimated (June 1989).			
800—OTHER EXPENDITURE			
1 —PREPARATION OF IDENTITY CARD.			
O 1.50	1.50	Nil	(—) 1.50
The final saving of Rs. 1.50 lakhs in the provision was attributed to cancellation of the proposal to print 'Identity Cards' during the financial year.			

GRANT No. 19—PENSION AND OTHER RETIREMENT BENEFITS

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD				
2071—PENSION AND OTHER RETIREMENT BENEFITS				
	Rs.			
Original	55,80,000			
Supplementary	36,00,000	91,80,000	55,65,646	(—) 36,14,354
Amount surrendered during the year				Nil

NOTES & COMMENTS

- (i) No part of the saving of Rs. 36.14 lakhs could be anticipated and surrendered during the year.
- (ii) In view of the final saving of Rs. 36.14 lakhs, supplementary grant obtained in March 1988 proved unnecessary.
- (iii) Savings occurred mainly under :—

		<i>Final grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2071—PENSION AND OTHER RETIREMENT BENEFITS				
B, CDA PATNA AND				
OTHER AGENCIES				
O	25.00			
S	13.00			
R (—)	2.80	35.20	(—) 11.07	(—) 46.27

The final Saving of Rs. 46.27 lakhs occurred due to the fact that the provision was wrongly made under this head by the State Government.

The saving was partly counter balanced by excess under :

		<i>Final grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2071—PENSION AND OTHER				
RETIREMENT BENEFITS				
01 Civil				
A State Government				
O	30.00			
S	23.00	56.60	66.03	(+) 9.43
R	3.60			

Reasons for excess were not intimated (July 1989).

GRANT No. 20—MISCELLANEOUS GENERAL SERVICES

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2075—MISCELLANEOUS GENERAL SERVICES	Rs.			
Original	18,00,000			
Supplementary	Nil	18,00,000	17,06,577	(—) 93,423
Amount surrendered during the year (March '88)				5,000

COMMENT

(i) Against the available saving of Rs. 0.93 lakh only Rs. 0.05 lakh was surrendered on the last day of the financial year.

GRANT No. 21—EDUCATION

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE			
MAJOR HEAD			
2202—General Education and 2204—Sports and Youth Welfare			
Rs.			
Original 14,29,90,000			
Supplementary 1,88,75,000	16,18,65,000	15,42,58,992	(—) 76,06,008
Amount surrendered during the year (March, 1988)			19,80,000

NOTES AND COMMENTS

(i) Anticipated savings of Rs. 19.80 lakhs in the grant were surrendered in March '88, the ultimate savings, however, worked out to Rs. 76.06 lakhs.

(ii) In view of the savings, the supplementary grant obtained in March '88 proved to be excessive.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (-)</i>
2202—GENERAL EDUCATION			
01—Elementary Education			
052—Equipments			
O 15.00			
R (—) 3.00	12.00	8.84	(—) 3.16
2202—GENERAL EDUCATION			
02—Secondary Education			
110—Assistance to Non-Government Secondary Schools			
O 77.00			
R 2.75	79.75	68.18	(—) 11.57
2202—GENERAL EDUCATION			
03. UNIVERSITY & HIGHER EDUCATION			
103. GOVERNMENT COLLEGES & INSTITUTES			
(1) GOVERNMENT DEGREE COLLEGE, GANGTOK			
O 31.00			
R (—) 0.51	30.49	24.22	(—) 6.27
04. ADULT EDUCATION			
103. RURAL FUNCTIONAL LITERACY PROGRAMME (REL P) (100%CSS)			
O 10.00	10.00	5.49	(—) 4.51

GRANT No. 2I—EDUCATION—Concl'd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess(+) Saving(-)</i>
2204—SPORTS & YOUTH WELFARE			
102. YOUTH WELFARE PROGRAMME FOR STUDENTS			
O 14.75			
R (-) 6.89	7.86	6.78	(-) 1.08
104—SPORTS & GAMES			
O 34.00			
R (-) 11.47	22.53	21.27	(-) 1.26
Reasons for savings in the above cases have not been intimated (September 1988).			
2202—GENERAL EDUCATION			
104—TEACHERS & OTHER SERVICES			
I—Pre-Primary Schools			
O 60.60			
R (-) 22.55	38.05	38.81	(+) 0.76
Anticipated saving of Rs. 22.55 lakhs was ascribed due mainly to (a) non-filling of vacant posts for teachers. Reasons for final excess of Rs. 0.76 lakh have not been intimated.			
105—TEACHERS TRAINING			
(3)—SPECIAL TEACHERS TRAINING PROGRAMME			
O 8.00			
R (-) 7.00	1.00	1.01	(+) 0.01

Anticipated saving of Rs. 7.00 lakhs in the provision was stated to be due to non-implementation of Special Teacher's Training Programme.

GRANT No. 22—ART AND CULTURE

	<i>Final grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE			
MAJOR HEAD :			
2205—ART AND CULTURE			
Rs.			
Original 71,50,000			
Supplementary 2,50,000	74,00,000	71,73,779	(—) 2,26,221
Amount surrendered during the year (March 1988)			2,47,000

NOTES/COMMENTS

(i) In view of saving of Rs. 2.26 lakhs in the grant, the supplementary provision of Rs. 2.50 lakhs obtained in March '88, proved largely excessive.

GRANT No. 23—MEDICAL AND PUBLIC HEALTH

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD				
2210—MEDICAL AND PUBLIC HEALTH AND				
2211—FAMILY WELFARE (100% CSS)				
	Rs.			
Original	4,36,96,000			
Supplementary	66,49,000	5,03,45,000	5,10,95,554	(+) 7,50,554
Amount surrendered during the year (March, 1988)				8,97,000

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the provision by Rs. 7,50,554; the excess requires regularisation.
- (ii) In view of the excess, surrender of Rs. 8.97 lakhs made on the last day of the financial year proved injudicious.
- (iii) Significant excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2210—MEDICAL AND PUBLIC HEALTH			
01—URBAN HEALTH SERVICES ALLOPATHY			
110—HOSPITALS & DISPENSARIES			
(1) MEDICAL RELIEF			
2. Central Referral Hospital, Gangtok (STNM)			
O 58.90			
S 14.25	73.15	76.51	(+) 3.36

Excess occurred due to payment of pending salary, T. A. bills, etc.

2210—MEDICAL AND PUBLIC HEALTH

01. URBAN HEALTH SERVICES—ALLOPATHY

110. HOSPITALS AND DISPENSARIES

(1) MEDICAL RELIEF

5. Namchi Hospital

O 12.65

S 5.45

18.10

20.47

(+) 2.37

The final excess of Rs. 2.37 lakhs was attributed to certain inevitable payments.

GRANT No. 23—MEDICAL AND PUBLIC HEALTH—Contd.

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
2210—MEDICAL AND PUBLIC HEALTH			
03. RURAL HEALTH SERVICES—ALLOPATHY			
101. Health Sub-centres			
(a)—South Districts.			
O 6.70			
S 1.15	7.85	10.34	(+ 2.49)
2210—MEDICAL AND PUBLIC HEALTH			
03. Rural Health Services—Allopathy			
101. Health Sub-Centres			
(b) West District			
O 7.25			
S 1.90	9.15	10.60	(+ 1.45)
2210—MEDICAL AND PUBLIC HEALTH			
03. Rural Health Services—Allopathy			
103. Primary Health Centres.			
(b)—West District.			
O 10.60			
S 1.60	12.20	14.31	(+ 2.11)
2210—MEDICAL AND PUBLIC HEALTH			
03.—Rural Health Services—Allopathy			
103—Primary Health Centres			
(c)—Other Districts.			
O 17.20			
S 2.00	19.20	21.74	(+ 2.54)
2210—MEDICAL & PUBLIC HEALTH			
06. Public Health			
101. Prevention & Control of Diseases.			
(2) National Leprosy Programme (100% CSS)			
O 5.00			
S 1.00	6.00	9.17	(+ 3.17)
2211—Family Welfare			
(100% CSS)			
003—TRAINING			
O 9.70			
R (—) 2.00	7.70	17.35	(+ 9.65)
101—RURAL FAMILY WELFARE			
SERVICE			
O 23.50	23.50	28.20	(+ 4.70)

GRANT No. 23—MEDICAL AND PUBLIC HEALTH—Concl'd.

Reasons for excess in the above cases have not been intimated (Sept. '88).

(iv) Excess in the above cases were partly counterbalanced by savings under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving (—)
2210—MEDICAL AND PUBLIC HEALTH			
103—PRIMARY HEALTH CENTRES			
(d) Upgradation of Standards of Administration recommended by 8th Finance Commission			
O 2.37			
S 0.25	2.62	1.48	(—) 1.14
Savings in the above case was due to fact that Doctors could not be appointed at the rate of 3 in each Public Health Centre.			
104—COMMUNITY HEALTH CENTRES			
O 12.00			
R(—) 0.33	11.67	9.47	(—) 2.20
06—PUBLIC HEALTH			
101—PREVENTION CONTROL OF DISEASE			
(3) National Tuberculosis Programme (50:50%CSS)			
O 6.00	6.00	2.59	(—) 3.41
2211—Family Welfare			
001—DIRECTION AND ADMINISTRATION			
O 10.05	10.05	8.27	(—) 1.78
200—OTHER SERVICE AND SUPPLIES			
O 23.27			
R(—) 3.17	20.10	10.25	(—) 9.86

Reasons for savings in the above cases have not been intimated (Sept. '88).

GRANT No. 24—WATER SUPPLY AND SANITATION

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving(—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2215—WATER SUPPLY AND SANITATION				
	Rs.			
Original	6,50,85,000			
Supplementary	1,26,87,000	7,77,72,000	7,72,69,666	(—)5,02,334
Amount surrendered during the year (March '88)				6,71,000
CAPITAL				
MAJOR HEAD :				
4215—CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
Original	1,52,00,000			
Supplementary	Nil	1,52,00,000	1,34,71,313	(—)17,28,687
Amount surrendered during the year (March '88)				15,27,000

NOTES AND COMMENTS

REVENUE :

- (i) Rs. 6.71 lakhs was surrendered on the last day of the financial year, the ultimate saving amounted to Rs. 5.02 lakhs.

CAPITAL

- (i) Against a saving of Rs. 17.29 lakhs in the grant, an amount of Rs. 15.27 lakhs was surrendered on the last day of the financial year.
- (ii) Saving occurred mainly :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving(—)</i>
4215—CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01—Water Supply			
101—Urban water Supply			
2. Namchi Water Supply Schemes			
O 60.00			
R (—) 15.00	45.00	42.73	(—) 2.27

The anticipated saving was attributed to Non-implementation of Namchi Water Supply Scheme.

Reasons for final saving of Rs. 2.27 lakhs have not been intimated (June 1989).

GRANT No. 25—URBAN DEVELOPMENT

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving(—) Rs.
REVENUE				
MAJOR HEAD :				
2217—URBAN DEVELOPMENT				
	Rs.			
Original	47,10,000			
Supplementary	3,00,000	50,10,000	46,25,428	(—)3,84,572
Amount surrendered during the year (March '88)				3,37,000
CAPITAL				
4217—CAPITAL OUTLAY ON URBAN DEVELOPMENT				
	Rs.			
Original	7,00,000			
Supplementary	Nil	7,00,000	3,10,203	(—)3,89,797
Amount surrendered during the year (March '88)				3,84,000

NOTES AND COMMENTS

REVENUE

- (i) In view of final saving of Rs. 3.85 lakhs the supplementary grant of Rs. 3.00 lakhs, obtained in Feb. 1988 proved unnecessary as the expenditure did not come up even to the original budget provision.
- (ii) Savings occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving(—)
2217—URBAN DEVELOPMENT			
01—State Capital Development			
001—Direction & Administration			
O	10.60		
S	1.00		
R	(—) 0.40	11.20	9.52
			(—) 1.68

Anticipated saving of Rs. 0.40 lakh was due to non-fixation of pay in revised pay scale. Reasons for final saving have not been intimated (September '88).

CAPITAL

- (i) Savings occurred mainly under :—

4217—CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03—Integrated Development of Small and Medium Town			
051. Construction			
1—Integrated Development of Town			
O	7.00		
R	(—) 3.84	3.16	3.10
			(—) 0.06

Reasons for saving of Rs. 3.90 lakhs have not been intimated (September '88).

GRANT No. 26—INFORMATION AND PUBLICITY

	<i>Final grant/ Appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving (—) Excess (+)</i> Rs.
REVENUE			
MAJOR HEAD :			
2220—INFORMATION AND PUBLICITY			
Rs.			
Original 42,13,000			
Supplementary 1,65,000	43,78,000	38,37,326	(—) 5,40,674
Amount surrendered during the year (March, 1988)			6,51,000

NOTES/COMMENTS

- (i) In view of the saving supplementary provision of Rs. 1.65 lakhs obtained in March '88 proved unnecessary.
- (ii) Against the saving of Rs. 5.41 lakhs, the surrender of Rs. 6.51 lakhs was injudicious.
- (iii) Savings occurred mainly under :—

<i>Head</i>	<i>Final grant/ Appropriation</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Saving (—)</i>
2220—INFORMATION AND PUBLICITY			
102—Information Centre			
O 10.57			
S 0.55			
R (—) 1.37	9.75	9.50	(—) 0.25
109—Photo Services			
O 6.61			
R (—) 3.14	3.47	3.41	(—) 0.06

Reasons for savings in the above cases have not been intimated (September '88).

GRANT No. 27—SOCIAL SECURITY AND WELFARE

		Total grant/Appropriation Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE				
MAJOR HEADS :				
'2225': WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BECKWARD CLASSES AND				
'2235'—SOCIAL SECURITY AND WELFARE				
	Rs.			
Original	1,70,55,000			
Supplementary	2,76,000	1,73,31,000	1,54,35,964	(—) 18,95,036
Amount surrendered during the year (March '88)				19,71,000

NOTES/COMMENTS

- (i) The expenditure did not come up even to the Original Provision; the supplementary provision of Rs. 2.76 lakhs obtained in March '88 proved unnecessary.
- (ii) Savings in the provision occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving (—)
2225—WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
01—Welfare of Scheduled Caste			
277—EDUCATION (STATE PLAN)			
O 9.00			
R (—) 0.61	8.39	7.62	(—) 0.77

Anticipated saving in the above case was attributed to economy measures. The reason for final saving has not been intimated (July 1989).

02—Welfare of Scheduled Tribe

103—SPECIAL CENTRAL ASSISTANCE
FOR TRIBAL SUB-PLAN

O 56.00			
R (—) 10.00	46.00	44.97	(—) 1.03

Anticipated saving was due to non-release of funds by Central Govt. Reasons for final saving have not been intimated (September '88).

GRANT No. 27—SOCIAL SECURITY AND WELFARE—Concl'd.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Saving(—)
2235—SOCIAL SECURITY AND WELFARE				
101—WELFARE OF HANDICAPPED				
O	3.60			
R	0.13	3.73	2.43	(—) 1.30
103—WOMEN'S WELFARE				
O	1.75			
R	(—) 0.22	1.53	0.20	(—) 1.33

Reasons for saving in the above cases have not been intimated (September '88).

60—OTHER SOCIAL SECURITY AND
WELFARE PROGRAMME

200—OTHER SCHEMES

(3) Family Pension to Widows of
Ex-servicemen

O	0.40	0.40	Nil	(—) 0.40
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The reasons for saving in the above case was attributed to non-receipt of application for family pensions.

GRANT No. 28—LABOUR LAND LABOUR WELFARE (ALL VOTED)

	<i>Total grant/ Appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD :			
2230—LABOUR & EMPLOYMENT			
	Rs.		
Original	20,30,000		
Supplementary	1,00,000	20,26,045	(—) 1,03,955
Amount surrendered during the year (March, 1988)	21,30,000		92,000

NOTES/COMMENTS

- (i) Supplementary provision obtained in March 1988, proved unnecessary.

GRANT No. 29—NUTRITION (ALL VOTED)

		<i>Final grant/ Appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2236—NUTRITION				
	Rs.			
Original	49,55,000			
Supplementary	40,000	49,95,000	40,83,246	(—) 9,11,754
Amount surrendered during the year (March, 1988)				11,30,000

NOTES/COMMENTS

- (i) Anticipated saving of Rs. 11.30 lakhs in the grant was surrendered in March 1988, the ultimate saving, however, worked out to Rs. 9.12 lakhs.
- (ii) In view of the saving supplementary grant of Rs. 0.40 lakhs obtained in February '88 proved unnecessary.
- (iii) Savings occurred mainly under:—

<i>Head</i>		<i>Final grant or Appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2236—NUTRITION				
02—Distribution of Nutritious Food and Beverages				
O	45.00			
R (—)	11.30	33.70	36.35	(+) 2.65

Reasons for saving in the above case have not been intimated (September '88).

GRANT No. 30—RELIEF ON ACCOUNT OF NATURAL CALAMITIES

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2245—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
	Rs.		
Original	27,98,000		
Supplementary	3,16,64,000	3,56,15,767	(+ 11,53,767
Amount surrendered during the year (March '88)			78,000

NOTES AND COMMENTS

- (i) Expenditure exceeded the provision by Rs. 11,53,767; the excess requires regularisation.
- (ii) Supplementary grant of Rs. 316.64 lakhs obtained in March, 88 proved inadequate in view of the excess. The amount surrendered in March, 88 proved unrealistic.
- (iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2245—RELIEF ON ACCOUNT OF NATURAL CALAMITIES.			
80—GENERAL			
800—OTHER EXPENDITURE			
S 296.25	296.25	308.17	(+ 11.92

Reasons for excess have not been intimated (September 1988).

GRANT No. 31—SECRETARIAT SOCIAL SERVICES

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2251—SECRETARIAT SOCIAL SERVICES				
	Rs.			
Original	7,40,000			
Supplementary	1,01,000	8,41,000	7,86,228	(—) 54,772
Amount surrendered during the year (March '88).				Nil

NOTES/COMMENTS

- (i) No part of saving of Rs. 0.55 lakh under the grant could be anticipated and surrendered.
- (ii) In view of the saving of Rs. 0.55 lakh, supplementary provision of Rs. 1.01 lakhs obtained in March '88 proved excessive.

GRANT No. 32—OTHER SOCIAL SERVICES (ECCLESIASTICAL)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2252—OTHER SOCIAL SERVICES			
Rs.			
Original 19,55,000			
Supplementary 1,00,000	20,55,000	20,87,145	(+) 32,145
Amount surrendered during the year (March '88)			18,000

NOTES/COMMENTS

The expenditure exceeded the grant by Rs. 32,145; the excess requires regularisation.

GRANT No. 33—AGRICULTURE

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD :			801
2401—CROP HUSBANDRY			7
Rs.			
Original	3,51,11,000		
Supplementary	20,29,000	3,62,62,643	(-) 8,77,357
Amount surrendered during the year (March '88)	3,71,40,000		1,65,000
CAPITAL			
MAJOR HEAD :			
4401—CAPITAL OUTLAY ON CROP HUSBANDRY			
Rs.			
Original	36,00,000	30,27,296	(-) 5,72,704
Supplementary	Nil		
Amount surrendered during the year (March 1988)			Nil

NOTES AND COMMENTS

REVENUE

(i) Against a saving of Rs. 8.77 lakhs in the grant, an amount of Rs. 1.65 lakhs only was surrendered at the close of the financial year. The supplementary grant of Rs. 20.29 lakhs obtained in March 1988 also proved excessive.

(ii) Saving in the provision occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
2401—CROP HUSBANDRY			
001—DIRECTION AND ADMINISTRATION			
(7)—Other Expenditure			
O 8.00			
R (-) 1.51	6.49	5.82	(-) 0.67

Anticipated saving of Rs. 1.51 lakhs was stated to be due to non-availability of seeds in time. Reasons for final saving of Rs. 0.67 lakh have not been intimated (June 1989).

105—MANURES AND FERTILISERS

O 60.81			
S 0.66			
R (-) 0.68	60.79	56.53	(-) 4.26

The total saving of Rs. 4.94 lakhs was attributed to (a) non-receipt of bills from the suppliers and (b) non-receipt of carriage bills from district.

GRANT No. 33—AGRICULTURE—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
108—COMMERCIAL CROPS			
7—Intensive Pulses			
Development (50:50 CSS)			
O 4.00			
R (-) 3.18	0.82	0.36	(-) 0.46
Anticipated saving of Rs. 3.18 lakhs was stated to be due to (a) non-availability of Crotonia seeds for Coffee shed, (b) non-finalisation of site for cardamum curing house and (c) non-sanctioning of the scheme by the government of India. The reasons for final saving of Rs. 0.46 lakh have not been intimated (Sept '88).			
800—OTHER EXPENDITURE			
O 25.50			
R (-) 5.35	20.15	20.59	(+) 0.44
The reasons for saving were attributed to non-receipt of bills of Pesticides and seed in time.			
(iii) Savings in the above cases were partly counterbalanced by excess under:—			
2401—CROP HUSBANDRY			
104—AGRICULTURE FARM			
1.—Regional Farm			
(1)—Establishment			
O 67.94			
S 9.51			
R 7.87	85.32	82.96	(-) 2.36
Anticipated excess of Rs. 7.87 lakhs was stated to be mainly due to revision of pay and allowances.			
108—COMMERCIAL CROPS			
6—Development of Oilseeds (50:50 %C.S.S.)			
O 4.00			
R 2.76	6.76	6.70	(-) 0.06
The reason for anticipated excess of Rs. 2.76 lakhs was stated to be due to more requirement of Fund under the Development of Oil seeds crops.			
CAPITAL			
(i) The entire saving of Rs. 5.73 lakhs in the grant remained unsurrendered.			
(ii) Saving occurred mainly under:—			
4401—CAPITAL OUTLAY ON CROP			
HUSBANDRY			
103—Seed Production			
O 4.00	4.00	1.98	(-) 2.02
Reason for saving has not been intimated (July 1989).			
4401—CAPITAL OUTLAY ON			
CROP HUSBANDRY			
119—HORTICULTURE AND			
VEGETABLE CROPS			
O 4.00			
R (-) 4.00	Nil	Nil	N
Withdrawal of provision of Rs. 4.00 lakhs by reappropriation was attributed to non-finalisation of the site for construction works under the scheme.			

GRANT No. 34—SOIL AND WATER CONSERVATION

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD:				
2402—Soil and Water Conservation				
	Rs.			
Original	3,06,80,000			
Supplementary	21,75,000	3,28,55,000	3,25,49,944	(—) 3,05,056
Amount surrendered during the year (March 1988)				5,75,000

NOTES & COMMENTS.

- (i) Against saving of Rs. 3.05 lakhs in the grant; 5.75 lakhs were surrendered on the last day of the financial year; this proved unrealistic.
- (ii) In view of the savings, supplementary grant of Rs. 21.75 lakhs obtained in March, '88, proved excessive.

GRANT No. 35—ANIMAL HUSBANDRY

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	Rs.	Rs.	Rs.	Rs.
REVENUE				
MAJOR HEAD :				
2403—ANIMAL HUSBANDRY				
	Rs.			
Original	1,69,08,000			
Supplementary	18,79,000	1,87,87,000	1,86,77,912	(—) 1,09,088
Amount surrendered during the year (March '88)				5,38,000
CAPITAL				
MAJOR HEAD :				
4403—CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
	Rs.			
Original	35,50,000			
Supplementary	Nil	35,50,000	33,24,868	(—) 2,25,132
Amount surrendered during the year				Nil
NOTES AND COMMENTS				
REVENUE				

Against the saving of Rs. 1.09 lakhs in the grant; Rs. 5.38 lakhs was surrendered on the last day of the financial year; this proved unrealistic.

CAPITAL

- (i) No part of the saving of Rs. 2.25 lakhs was surrendered during the year.
- (ii) Reasons for saving of Rs. 2.25 lakhs which occurred under Veterinary Services and Animal Health have not been intimated (September '88).

GRANT No. 36—DAIRY DEVELOPMENT

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2404—DAIRY DEVELOPMENT				
	Rs.			
Original	21,50,000			
Supplementary	30,000	21,80,000	21,32,950	(—) 47,050
Amount surrendered during the year (March 1988)				1,28,000
CAPITAL				
MAJOR HEAD:				
4404—CAPITAL OUTLAY ON DAIRY DEVELOPMENT				
	Rs.			
Original	1,00,000			
Supplementary	12,64,000	13,64,000	9,02,230	(—) 4,61,770
Amount surrendered during the year (March 1988)				4,37,000

NOTES AND COMMENTS

REVENUE

- (i) Against saving of Rs. 0.47 lakh in the grant; Rs. 1.28 lakhs were surrendered on the last day of the financial year; this proved unrealistic.
- (ii) In view of the saving of Rs. 0.47 lakh, supplementary provision of Rs. 0.30 lakh obtained in March, 1988 proved unnecessary.

CAPITAL

- (i) Saving mainly occurred under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
4404—CAPITAL OUTLAY ON DAIRY DEVELOPMENT				
102—Cattle cum Dairy Development Project.				
(1) Dairy Dev. Programme Milk Production & Marketing				
O	1.00			
S	12.64			
R(—)	4.37	9.27	9.02	(—) 0.25

Anticipated saving of Rs. 4.37 lakhs was due to non-execution of Milk Production Programme.

GRANT No. 37—FISHERIES

		<i>Final grant/ Appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD :				
2405—FISHERIES				
	<i>Rs.</i>			
Original	18,50,000			
Supplementary	1,85,000	20,35,000	20,33,193	(—) 1,807
Amount surrendered during the year (March, 1988)				55,000
CAPITAL				
MAJOR HEAD				
4405—CAPITAL OUTLAY ON FISHERIES				
	<i>Rs.</i>			
Original	15,00,000			
Supplementary	Nil	15,00,000	14,46,178	(—) 53,822
Amount surrendered during the year (March, 1988)				67,000
NOTES/COMMENTS				
REVENUE				

(i) Against the saving of Rs. 0.02 lakh, surrender of Rs. 0.55 lakh proved unrealistic.

GRANT No. 38—FORESTRY AND WILD LIFE

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving(—) Rs.
REVENUE				
MAJOR HEAD :				
2406—FORESTRY AND WILD LIFE				
	Rs.			
Original	3,54,45,000			
Supplementary	31,31,000	3,85,76,000	3,97,96,546	(+) 12,20,546
Amount surrendered during the year				Nil

NOTES AND COMMENTS

(i) The expenditure exceeded the grant by Rs. 12,20,546; the excess requires regularisation.

(ii) Significant excess occurred mainly under :—

Head		Final grant	Actual expenditure (In lakhs of rupees)	Excess (+)
2406—FORESTRY AND WILD LIFE				
01—Forestry				
001—Direction and Administration				
(1) Chief Conservator of Forest				
O	30.00			
S	12.20			
R(—)	0.65	41.55	46.48	(+) 4.93
(5) Divisional Forest Officer (East)				
O	17.45			
S	2.15	19.60	22.03	(+) 2.43
(6) Utilisation Circle				
O	12.20			
S	1.40			
R	1.14	14.74	16.45	(+) 1.71
105—Forest Produce				
(5) Cardamom				
O	5.00			
R	1.80	6.80	7.25	(+) 0.45
800—Other Expenditure				
(2) Extension Forestry				
1. Nurseries				
O	15.00			
R	0.69	15.69	16.46	(+) 0.77

Reasons for excess in the above cases have not been intimated (September 1988).

GRANT No. 39—FOOD STORAGE AND WARE HOUSING

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD :			
2408—FOOD STORAGE AND WARE HOUSING			
	Rs.		
Original	21,10,000		
Supplementary	6,05,000	28,39,034	(+) 1,24,034
Amount surrendered during the year (March '88)			Nil

CAPITAL SECTION

MAJOR HEAD :

4408—CAPITAL OUTLAY ON
FOOD STORAGE AND WARE HOUSING

	Rs.		
Original	24,00,000	24,00,267	(+) 267
Amount surrendered during the year (March '88)			Nil

NOTES/COMMENTS

REVENUE

- (i) The expenditure exceeded the provision by Rs. 1,24,034; the excess requires regularisation.
(ii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2408—FOOD STORAGE AND WARE HOUSING			
01—FOOD			
001—DIRECTION AND ADMINISTRATION			
O	17.60		
S	6.05	24.98	(+) 1.33

The reasons for excess in the above case have not been intimated (Sept. '88).

CAPITAL

The expenditure exceeded the provision by Rs. 267; it requires regularisation.

GRANT No. 40—OTHER AGRICULTURAL PROGRAMMES

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEADS :				
2407—PLANTATION,				
2415—AGRICULTURAL RESEARCH AND EDUCATION AND				
2435—OTHER AGRICULTURAL PROGRAMME				
	Rs.			
Original	1,08,50,000			
Supplementary	2,00,000	1,10,50,000	1,09,91,657	(—) 58,343
Amount surrendered during the year (March 1988)				58,000
CAPITAL				
MAJOR HEAD				
4435—CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMME				
	Rs.			
Original	2,00,000			
Supplementary	Nil	2,00,000	2,01,429	(+) 1,429
Amount surrendered during the year (March 1988)				Nil

NOTES AND COMMENTS

CAPITAL

The expenditure exceeded the provision by Rs. 1,429; the excess requires regularisation.

GRANT No. 41—CO-OPERATION

		Total grant/ Appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE				
MAJOR HEAD :				
2425—CO-OPERATION	Rs.			
Original	58,50,000			
Supplementary	..	58,50,000	55,60,404	(—) 2,89,596
Amount surrendered during the year (March '88)				2,48,000
CAPITAL				
MAJOR HEAD :				
4425 : CAPITAL OUTLAY ON CO-OPERATION	Rs.			
Original	3,00,000			
Supplementary	..	3,00,000	3,00,000	Nil
Amount surrendered during the year (March '88)				Nil
NOTES/COMMENTS				
REVENUE				
(i) The saving occurred mainly under :—				
	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
2425—CO-OPERATION				
108—ASSISTANCE TO OTHER CO-OPERATIVES				
O	22.50			
R(—)	1.50	21.00	20.77	(—) 0.23
The anticipated saving in the above case was due to postponement of construction of Ware House and Marketing Co-operative.				

GRANT No. 42—RURAL DEVELOPMENT

	Total grant Rs.	Actual expenditure Rs..	Excess (+) Saving (-) Rs..
REVENUE			
MAJOR HEADS :			
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT,			
2505—RURAL EMPLOYMENT AND			
2515—OTHER RURAL PROGRAMME Rs.			
Original 2,36,54,000			
Supplementary 9,00,000	2,45,54,000	2,05,59,845	(-) 38,94,155
Amount surrendered during the year (March '88)			34,82,000

NOTES AND COMMENTS

- (i) In view of the overall saving of Rs. 38.94 lakhs in the grant, the supplementary provision of Rs. 9.00 lakhs obtained in March '88 proved unnecessary.
- (ii) Against a saving of Rs. 38.94 lakhs in the grant, an amount of Rs. 34.82 lakhs was surrendered on the last day of the financial year.
- (iii) Significant saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Saving (-)
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
01—INTEGRATED RURAL DEVELOPMENT PROGRAMME			
003—TRAINING			
(1) TRAINING CENTRE FOR RURAL DEVELOPMENT (100% CSS)			
O 30.00			
R (-) 19.47	10.53	10.53	..

Provision of Rs. 19.47 lakhs was surrendered on the last day of the financial year due to non-finalisation of the award of the work to Contractor due to certain disputes.

101—SUBSIDY TO RURAL

DEVELOPMENT AGENCY

- (1) Sikkim Rural Development
Agency (50 : 50% C. S. S)

O 74.00			
R (-) 25.81	48.19	47.78	(-) 0.41

Anticipated saving of Rs. 25.81 lakhs occurred due to less release of assistance for I.R.D.P. by the Central Government.

GRANT No. 42—RURAL DEVELOPMENT—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—) Excess (+)</i>
		<i>(In lakhs of rupees)</i>	
04—INTEGRATED RURAL ENERGY PLANNING PROGRAMMES			
101—DEVELOPMENT OF DESIGN AND APPROACH FOR AREA BOUND BLOCK LEVEL I. R. E. PROJECT			
1.—INTEGRATED RURAL ENERGY PLANNING CELL (50 : 50% C.S.S.)			
O 2.08			
R (—) 1.11	0.97	1.05	(+) 0.08
The anticipated saving in the above case was due to non-filling up of post.			
105—PROGRAMME IMPLEMENTATION			
O 13.96			
R (—) 2.80	11.16	10.87	(—) 0.29
Anticipated saving of Rs. 2.80 lakhs was due to failure on the part of the suppliers to supply goods and due to frequent disturbances in the neighbouring State following GNLF Strike. Reasons for the final saving of Rs. 0.29 lakh have not been intimated (September '88).			
2515—OTHER RURAL DEVELOPMENT PROGRAMME			
101—ASSISTANCE TO PANCHAYATI RAJ INSTITUTE			
800—OTHER EXPENDITURE			
O 1.00			
S 9.00	10.00	6.44	(—) 3.56
The final saving of Rs. 3.56 lakhs was stated to be due to candidates in 248 seats having been elected unopposed.			
2505—RURAL EMPLOYMENT			
60—OTHER PROGRAMME			
1—RURAL LANDLESS EMPLOYMENT GURANTEE PROGRAMME (100% CSS)			
O 40.00			
R (—) 9.60	30.40	30.40	Nil
Provision of Rs. 9.60 lakhs was surrendered on the last day of the financial year due to late receipt of funds from Government of India.			

GRANT No. 42—RURAL DEVELOPMENT—*Concl.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
2505—RURAL EMPLOYMENT			
01—NATIONAL PROGRAMME			
701—NATIONAL RURAL EMPLOYMENT PROGRAMME (50:50% C.S.S.)			
O 38.00			
R 25.81	63.81	63.81	Nil

Reason for anticipated excess of Rs. 25.81 lakhs in the above case has not been intimated (June 1989).

GRANT No. 43—IRRIGATION AND FLOOD CONTROL

	<i>Final grant/ Appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS :			
2702—MINOR IRRIGATION AND			
2711—FLOOD CONTROL			
Rs.			
Original 3,23,10,000			
Supplementary Nil	3,23,10,000	2,81,22,691	(-) 41,87,309
Amount surrendered during the year (March 1988)			41,86,000

NOTES & COMMENTS

(i) Savings occurred mainly under :—

<i>Head</i>	<i>Final grant/ Appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (-) Excess (+)</i>
2702—MINOR IRRIGATION			
02—GROUND WATER			
O 5.50			
R (-) 2.80	2.70	2.54	(-) 0.16
80—General			
001—Direction & Administration			
O 33.10			
R (-) 9.18	23.92	23.88	(-) 0.04
052—Machinery & Equipment			
O 0.50			
R (-) 0.49	0.01	Nil	(-) 0.01
799—Suspense			
O 70.00			
R (-) 16.84	53.16	53.15	(-) 0.01
800—Other Expenditure			
O 181.50			
R (-) 10.63	170.87	171.06	(+) 0.19
2711—Flood Control			
01—Flood Control			
103—Civil Works			
O 32.50			
R (-) 1.92	30.58	30.58	Nil

Reasons for savings in the above cases have not been intimated (September '88).

GRANT No. 44—POWER

		Total grant/ Appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE				
MAJOR HEADS :				
2801—POWER AND				
2810—NON CONVENTIONAL SOURCES OF ENERGY.				
	Rs.			
Original	5,86,20,000			
Supplementary	77,50,000	6,63,70,000	6,04,25,215	(—) 59,44,785
Amount surrendered during the year (March, 1988)				58,69,000

CAPITAL

MAJOR HEAD

4801—CAPITAL OUTLAY ON
POWER PROJECTS

	Rs.			
Original	8,94,00,000			
Supplementary	1,00,00,000	9,94,00,000	9,94,27,720	(+) 27,720
Amount surrendered during the year (March, 1988)				Nil

NOTES & COMMENTS

REVENUE

(i) In view of the savings of Rs. 59.45 lakhs, the supplementary provisions of Rs. 77.50 lakhs obtained in March '88 proved excessive.

(ii) Savings occurred mainly under :—

Head	Final grant or Appropriation	Actual expenditure (In lakhs of rupees)	Saving (—)
2801—POWER			
799—Suspense			
1. Stock			
O 3,00.00			
R (—) 62.95	237.05	235.77	(—) 1.28

Saving was due to non-receipt of stores bills from suppliers.

2810—NON-CONVENTIONAL
SOURCES OF ENERGY

60—Others

800—Other Expenditure

1. New & Renewable Sources
of Energy

1. Direction & Administration

O 25.00

R (—) 8.52

16.48

16.17

(—) 0.31

Reasons for saving have not been intimated (September '88).

GRANT No. 44—POWER—*Concl'd.*

(iii) Saving in the above cases was partly offset by excess mainly under :—

<i>Head</i>	<i>Final grant or Appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
2801—POWER			
01. Hydel Generation			
001. Direction & Administration.			
2. South District			
O 9.95			
S 3.00			
R (—) 2.59	15.54	16.22	(+) 0.68
Reasons for excess in the above case have not been intimated (September '88).			
3. West District			
O 8.80			
S 2.00			
R 3.63	14.43	15.81	(+) 1.38
Excess in the above case was attributed to payment of Dearness Allowance and Ad-hoc bonus and arrears of pay on revision.			
4. North District			
O 6.55			
S 0.50			
R 1.65	8.70	8.52	(—) 0.18

Reasons for excess in the above case have not been intimated (September '88).

CAPITAL

The expenditure exceeded the provision by Rs. 27,720; the excess requires regularisation.

GRANT No. 45—INDUSTRIES

	<i>Total grant</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Excess (+) Saving (-)</i> Rs.
REVENUE			
MAJOR HEADS :			
2851—VILLAGE & SMALL SCALE INDUSTRIES AND			
2852—INDUSTRIES			
Rs.			
Original	1,26,42,000		
Supplementary	7,00,000	1,33,42,000	1,30,78,723
			(-) 2,63,277
Amount surrendered during the year (March 1988)			91,500
CAPITAL SECTION			
MAJOR HEADS :			
4851—CAPITAL OUTLAY ON VILLAGE AND SMALL SCALE INDUSTRIES,			
4860—CAPITAL OUTLAY ON CONSUMER INDUSTRIES AND			
4885—CAPITAL OUTLAY ON INDUSTRIES & MINERALS			
LOAN SECTION			
6860—LOANS FOR CONSUMER INDUSTRIES			
Rs.			
Original	1,87,00,000		
Supplementary	83,00,000	2,70,00,000	2,65,00,000
			(-) 5,00,000
Amount surrendered during the year (March 1988)			5,00,000

NOTES AND COMMENTS

REVENUE

- (i) The grant closed with a saving of Rs. 2.63 lakhs out of which Rs. 0.92 lakh only was surrendered at the end of the financial year.
- (ii) In view of the saving of Rs. 2.63 lakhs in the grant, supplementary provision of Rs. 7.00 lakhs obtained in March, 1988 proved excessive.

GRANT No. 45—INDUSTRIES—*Concl'd.*

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
2851—VILLAGE & SMALL SCALE INDUSTRIES			
(II) Other Programme			
(6) Cottage Industries Development			
O 5.50			
R (—) 4.25	1.25	1.60	(+) 0.35
7—Man Power			
O 1.00			
R (—) 1.00	..	..	..

Reasons for saving in the above two cases have not been intimated (Sept. 1988).

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

2851—VILLAGE & SMALL SCALE INDUSTRIES
105—Khadi & Village Industries

(i) Grants-in-aid to Sikkim Khadi & Village Industries Board.

O 27.50			
S 1.20			
R 2.70	31.40	31.40	Nil

Reasons for anticipated excess of Rs. 2.70 lakhs have not been intimated (June 1988).

GRANT No. 46—MINES AND GEOLOGY

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2853—NON-FERROUS MINING & METALLURGICAL INDUSTRIES				
	Rs.			
Original	25,50,000			
Supplementary	75,000	26,25,000	20,73,796	(—) 5,51,204
Amount surrendered during the year (March '88)				
				5,93,000
CAPITAL				
MAJOR HEADS :				
4853—CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES AND				
6853—LOANS FOR NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
	Rs.			
Original	15,00,000			
Supplementary	Nil	15,00,000	12,58,903	(—) 2,41,097
Amount surrendered during the year (March '88)				
				17,000

NOTES AND COMMENTS

REVENUE

- (i) In view of the savings in the grant, supplementary provision of Rs. 0.75 lakh obtained in March '88 proved unnecessary.
- (ii) Savings occurred mainly under :—

<i>Head</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
2853—NON-FERROUS MINING & METALLURGICAL INDUSTRIES			
02. Regulation & Development of Mines			
102. Minerals exploration			
O 12.00			
R (—) 6.21	5.79	6.42	(+) 0.63

The anticipated saving of Rs. 6.21 lakhs was partly stated to be due to non-implementations of the proposed projects.

Reasons for final excess have not been intimated (Sept. 88).

CAPITAL

- (i) Against the saving of Rs. 2.41 lakhs, only Rs. 0.17 lakh in the grant was surrendered on the last day of the financial year.

GRANT No. 46—MINES AND GEOLOGY—Concl'd.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
4853—CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
01—Mineral exploration and Development			
004—Research and Development			
1. Construction of Laboratory Facilities.			
O 3.00			
R (—) 0.17	2.83	0.59	(—) 2.24

Reasons for saving in the above case have not been intimated (Sept. '88).

GRANT No. 47—ROADS AND BRIDGES

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEAD :				
3054—ROADS AND BRIDGES				
	Rs.			
Original	7,74,57,000			
Supplementary	64,00,000	8,38,57,000	8,45,51,822	(+) 6,94,822
Amount surrendered during the year (March 1988)				47,22,000
CAPITAL :				
MAJOR HEAD:				
5054—CAPITAL OUTLAY ON ROADS AND BRIDGES				
	Rs.			
Original	15,40,23,000			
Supplementary	40,00,000	15,80,23,000	14,54,79,045	(-) 1,25,43,955
Amount surrendered during the year (March 1988)				15,00,000

REVENUE

NOTES AND COMMENTS

- (i) The expenditure exceeded the grant by Rs. 6,94,822; the excess requires regularisation.
- (ii) In view of the excess, surrender of Rs. 47.22 lakhs on the last day of the financial year proved injudicious.
- (iii) Significant excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
3054—ROADS AND BRIDGES			
02—STRATEGIC AND BORDER ROADS (100%CSS)			
337—Roadworks			
2. Maintenance			
O 65.47	65.47	120.27	(+) 54.80

The reason for excess has not been intimated (Sept. '88).

3054—ROADS AND BRIDGES

80—GENERAL

004—RESEARCH & DEVELOPMENT

O 4.50			
R 14.43	18.93	19.33	(+) 0.40

The excess was attributed to urgent investigation works carried out for construction of bridges.

GRANT No. 47—ROADS AND BRIDGES—*Concl'd.*

(iv) The excess in the above cases were partly offset by saving as under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (—)</i>
3054—ROADS & BRIDGES			
80—GENERAL			
001—DIRECTION AND ADMINISTRATION			
(1) Chief Engineer Establishment			
O 1,09.10			
S 9.00			
R (—) 33.09	85.01	84.95	(—) 0.06

The total saving of Rs. 33.15 lakhs in the provision was stated to be mainly due to imposition of restriction on expenditure as a measure of economy.

799—SUSPENSE

2—Stock (Rural Development)

O 50.00			
R (—) 28.56	21.44	21.60	(+) 0.16

Anticipated saving of Rs. 28.56 lakhs was attributed to non-supply of cement and other materials by State Trading Corporation of Sikkim due to frequent Bandhs and G. N. L. F. strike in the National Highway. Reasons for final excess of Rs. 0.16 lakh have not been intimated (June 1989).

CAPITAL

(i) In view of overall savings of Rs. 125.44 lakhs in the grant, the supplementary provision of Rs. 40.00 lakhs obtained in March '88 proved unnecessary.

(ii) Against saving of Rs. 125.44 lakhs in the grant, an amount of Rs. 15.00 lakhs only was surrendered on the last day of the financial year.

(iii) Saving in provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Saving (—)</i>
5054—CAPITAL OUTLAY ON ROADS AND BRIDGES			
02—STRATEGIC AND BORDER ROADS AND BRIDGES (100 %CSS)			
337—ROAD WORKS			
1. Construction			
O 729.13	729.13	617.28	(—) 111.85

Reasons for savings have not been intimated (September '88).

GRANT No. 48—ROAD TRANSPORT SERVICES

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
3055—ROAD TRANSPORT				
	Rs.			
Original	6,39,00,000			
Supplementary	1,80,65,000	8,19,65,000	8,19,51,179	(—) 13,821
Amount surrendered during the year				Nil
CAPITAL:				
MAJOR HEAD				
5055—CAPITAL OUTLAY ON ROAD TRANSPORT				
	Rs.			
Original	1,52,00,000			
Supplementary	Nil	1,52,00,000	1,54,68,079	(+) 2,68,079
Amount surrendered during the year				Nil

NOTES/COMMENTS

CAPITAL

- (i) The expenditure exceeded the grant by Rs. 2,68,079; the excess requires regularisation.
(ii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
5055—SIKKIM NATIONALISED TRANSPORT			
1. SIKKIM NATIONALISED TRANSPORT			
102. Acquisition of fleet			
O	95.00		
R	16.36	110.77	(—) 0.59

The reason for anticipated excess of Rs. 16.36 lakhs has not been intimated (September '88).

- (iii) Above excess was partly offset by saving in provision under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
5055—SIKKIM NATIONALISED TRANSPORT			
103—WORKSHOP FACILITIES			
O	57.00		
R (—)	16.36	43.91	(+) 3.27

Saving of Rs. 16.36 lakhs in the provision was anticipated due to non-taking up some of the construction of Workshop during the financial year. Reasons for the final excess of Rs. 3.27 lakhs have not been intimated (June 1989).

GRANT No. 49—OTHER SCIENTIFIC RESEARCH

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
3425—OTHER SCIENTIFIC RESEARCH AND			
3435—ECOLOGY AND ENVIRONMENT			
Rs.			
Original	16,00,000		
Supplementary	Nil		
	16,00,000	13,95,593	(—) 2,04,407
Amount surrendered during the year			Nil

NOTES AND COMMENTS

- (i) No part of the savings of Rs. 2.04 lakhs could be anticipated and surrendered.
(ii) Savings occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
3425—OTHER SCIENTIFIC RESEARCH			
60—Others			
004—Research and Development			
O 7.00	7.00	4.93	(—) 2.07

Reasons for saving have not been intimated (Sept. 1988).

GRANT No. 50—SECRETARIAT ECONOMIC SERVICES

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving(—) Rs.</i>
REVENUE			
MAJOR HEADS :			
3451—SECRETARIAT ECONOMIC SERVICES,			
3454—CENSUS SURVEYS AND STATISTICS AND			
3475—OTHER GENERAL ECONOMIC SERVICES			
	Rs.		
Original	47,85,000		
Supplementary	47,85,000	42,34,901	(—) 5,50,099
Amount surrendered during the year (March 1988)			5,65,000

NOTES AND COMMENTS :

(i) Saving of Rs. 5.65 lakhs was anticipated and surrendered on the last day of the financial year; the ultimate saving was Rs.5.50 lakhs only.

(ii) Savings occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
3451—SECRETARIAT ECONOMIC SERVICES			
092—Other Offices			
(i) District offices Scheme under Decentralisation			
O	10.00		
R (—)	2.19	7.99	(+) 0.18
	7.81		
Anticipated saving of Rs. 2.19 lakhs was due to non-receipt of proposals from the district.			
102. District Planning Machinery			
O	3.00		
R (—)	0.94	1.98	(—) 0.08
	2.06		
Anticipated saving of Rs 0.94 lakh was due to non-filling up of posts under the above scheme.			
3454—CENSUS SURVEYS AND STATISTICS			
02 Surveys & Statistics			
(4) National Sample Survey Programme (50:50% CSS)			
O	7.00		
R (—)	1.17	5.92	(+) 0.09
	5.83		

Reasons for saving have not been intimated (Sept. 1988).

GRANT No. 51—TOURISM

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
3452—TOURISM				
	Rs.			
Original	2,22,00,000			
Supplementary	11,40,000	2,33,40,000	2,26,66,873	(—) 6,73,127
Amount surrendered during the year (March 1988)				7,60,000

NOTES AND COMMENTS

REVENUE

- (i) Saving of Rs. 7.60 lakhs was surrendered at the close of the financial year, ultimate saving, however, worked out to Rs. 6.73 lakhs.
- (ii) Supplementary provision of Rs. 11.40 lakhs obtained in March 1988, proved excessive.
- (iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
3452—TOURISM			
104—Tourist Centre			
O 5.00			
R (—) 1.80	3.20	3.02	(—) 0.18
800—Other expenditure			
O 8.00			
S 11.40			
R (—) 4.88	14.52	12.61	(—) 1.91

Reasons for saving in the above cases have not been intimated (Sept. '88).

GRANT No. 52—AID MATERIALS AND EQUIPMENTS

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE				
MAJOR HEAD :				
3606—AID MATERIALS AND EQUIPMENTS				
	Rs.			
Original	5,000			
Supplementary	..	5,000	..	(—) 5,000
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEADS : (Charged)				
6003—INTERNAL DEBT OF THE STATE GOVT.				
6004—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
	Rs.			
Original	1,76,24,000			
Supplementary	..	1,76 24 000	1,85,75,024	(+) 9,51,024
Amount surrendered during the year (March '88)				2,49,000

NOTES AND COMMENTS

CAPITAL

- (i) The expenditure exceeded the appropriation by Rs. 9,51,024; the excess requires regularisation.
(ii) The excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
6003—INTERNAL DEBT OF THE STATE GOVT. (Charged)			
109 – Loans from other Institution			
2. Loans from R.E.C. (Repayment)			
R	10.03	10.03	10.02 (—) 0.01
Anticipated excess of Rs. 10.03 lakhs over the provision was stated to be due to non-availability of re-pay- ment schedule from the Rural Electrical Corporation.			

GRANT No. 53—LOANS TO GOVERNMENT SERVANTS

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
CAPITAL				
7610—LOANS TO GOVERNMENT SERVANTS, ETC.				
	Rs.			
Original	28,10,000			
Supplementary	4,00,000	32,10,000	29,66,005	(-) 2,43,995
Amount surrendered during the year (March '88)				3,75,000

NOTES AND COMMENTS

- (i) Against the final savings of Rs. 2.44 lakhs under the grants Rs. 3.75 lakhs were anticipated as saving and surrendered in March '88 which is unrealistic.
- (ii) Anticipated saving in the provision occurred under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Saving (-) Exceeds (+)</i>
7610—LOANS TO GOVT. SERVANTS, ETC.				
201—House Building Advances				
(2) House Building Advances to A.I.S. Officer				
O	12.00			
R (-)	2.75	9.25	9.49	(+) 0.24

Anticipated saving of Rs. 2.75 lakhs was attributed to less number of applications for house building advance received from A.I.S. Officers.

**202—Advances for purchase of
Motor Vehicles**

O	1.00			
R (-)	1.00	Nil	0.01	(+) 0.01

Saving of Rs. 1.00 lakh in the provision was anticipated due to non-receipt of applications for purchase of motor vehicles advances from the Specialists of Health Department.

- (iii) Expenditure was incurred in the following Head without Budget provision :—

**7610—LOANS TO GOVERNMENT
SERVANTS, ETC.**

200—Other Advances

1. Festival Advance				
O	Nil	Nil	1.10	(+) 1.10

Reason for incurring expenditure of Rs. 1.10 lakhs towards festival advance from Loan head instead of Salary head has not been intimated (July 1988).

APPENDIX—I

Expenditure met out of advances from the Contingency Fund during 1987-88 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
Nil	Nil	Nil	Nil	The amount sanctioned in connection with Contingency Fund for 1987-88 has been fully recouped.

APPENDIX—II

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

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	48,00,000	..	(—)	48,00,000
2.	17—Public Works (Buildings)	5,00,00,000	5,47,00,197	(+)	47,00,197
3.	19—Pension and Other Retirement Benefits	25,00,000	..	(—)	25,00,000
4.	21—Education	15,00,000	..	(—)	15,00,000
5.	25—Urban Development	Nil	10,658	(+)	10,658
6.	43—Irrigation and Flood Control	70,00,000	59,03,626	(—)	10,96,374
7.	44—Power	3,00,00,000	2,39,19,671	(—)	60,80,329
8.	47—Roads and Bridges	50,00,000	59,70,342	(+)	9,70,342
9.	52—Aid Materials and Equipments	5,000	..	(—)	5,000
Total		10,08,05,000	9,05,04,494	(—)	1,03,00,506

ERRATA OF APPROPRIATION ACCOUNTS FOR THE YEAR 1987-88

<i>Sl. No.</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
1.	Page (iii), 1st Col., 11th line from top	Welfar	Welfare
2.	Page (vi), 7th line, item No. 23	Medial	Medical
3.	Page (vii), Heading	APPROPRATION	APPROPRIATION
4.	Page 5, In Col. 3, top	appropriition	appropriation
5.	Page 16, 16th line from bottom	(i)	deleted
6.	Page 16, 15th line from bottom	(ii)	read as (iii)
7.	Page 20, 3rd Col., 1st line from bottom	6,65,12,179	6,65,72,179
8.	Page 21, 3rd Col., 6th line from bottom	Actual	Actual expenditure
9.	Page 27 1st Col., 13th line from bottom	Secondry	Secondary
10.	Page 28, 13th line from top	TECHERS	TEACHERS
11.	Page 30, 1st Col., 8th line from top	Surrendred	Surrendered
12.	Page 31, 1st Col., 2nd line from top	HELATH	HEALTH
13.	Page 32, 13th line from top	cach	each
14.	Page 32, 7th line from top	recomended	recommended
15.	Page 32, 11th line from bottom	PREVENTION CONTROL OF DESEASE	PREVENTION AND CONTROL OF DESEASES
16.	Page 32, 3rd Col., 2nd line from bottom	10.25	10.24
17.	Page 36, 1st Col. 5th line from top	BECKWARD	BACKWARD
18.	Page 38, Heading	LAND	AND
19.	Page 39, 1st Col., 5th line from top	Supplementry	Supplementary
20.	Page 49, 12th line from bottom under 'Notes and Comments'	Merch	March
21.	Page 54, 3rd Col., 1st line	Acual	Actual
22.	Page 54, 15th line from bottom	PANCHAYTI	PANCHAYATI
23.	Page 58, 1st Col., 9th line from top	R(—) 2.59	R 2.59
24.	Page 59, 9th line from bottom	Supplimentary	Supplementary
25.	Page 60, Last line	anticipnted	anticipated
26.	Page 64, 11th line from top	mesaure	measure

