







GOVERNMENT OF SIKKIM

**APPROPRIATION
ACCOUNTS**

1986-87



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1986-87 presents the accounts of sums expended during the year ended 31st March 1987, 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>	1,25,000	..
Voted	30,10,000	..
Appropriation Governor		
<i>Charged</i>	17,25,000	..
2. Council of Ministers		
Voted	37,40,000	..
3. Administration of Justice		
<i>Charged</i>	22,00,000	..
Voted	27,00,000	..
4. Election		
Voted	8,26,000	..
5. Income Tax and Sales Tax		
Voted	10,91,000	..

(vii)

ACCOUNTS FOR 1986-87 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.
1,35,461	10,461	..
29,91,247	..	18,753	..	..	..
18,11,208	86,208	..
36,36,489	..	1,03,511	..	..	..
20,57,028	..	1,42,972	..	..	..
24,81,735	..	2,18,265	..	..	..
8,08,380	..	17,620	..	..	..
10,26,912	..	64,088	..	..	..

(viii)

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	36,00,000	..
7. Stamps and Registration Voted	50,000	..
8. Excise (Abkari) Voted	13,25,000	..
9. Taxes and Vehicles Voted	3,42,000	..
10. Other Taxes and duties on Commodities & Services		
Voted	5,45,000	..
Interest payments <i>Charged</i>	3,43,27,000	..
Public Service Commission <i>Charged</i>	7,38,000	..
11. Secretariat—General Services		
Voted	1,54,97,000	..

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
35,55,617	..	44,383	..	..	..
1,195	..	48,805	..	..	..
13,73,799	48,799	..
3,15,503	..	26,497	..	..	..
5,27,476	..	17,524	..	..	..
3,03,62,554	..	39,64,446	..	..	..
6,97,388	..	40,612	..	..	..
1,55,87,335	90,335	..

(x)

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
12. District Administration Voted	40,15,000	..
13. Treasury and Accounts Administration Voted	37,35,000	..
14. Police Voted	4,54,56,000	..
15. Jails Voted	9,90,000	..
16. Stationery and Printing Voted	35,40,000	..
17. Public Works (Building) <i>Charged</i>	<i>1,35,000</i>	..
Voted	7,29,36,000	7,09,43,000
18. Fire Protection and Control Voted	16,65,000	..
19. Other Administrative Services Voted	48,55,000	..
20. Pension and other Retirement benefits Voted	50,80,000	..

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
37,06,113	..	3,08,887	..	..	..
35,41,291	..	1,93,709	..	..	..
4,48,06,409	..	6,49,591	..	..	..
11,13,049	1,23,049	..
34,98,628	..	41,372	..	..	..
11,65,354	10,30,354	..
2,20,52,762	5,70,90,137	5,08,83,238	1,38,52,863	..	..
16,51,610	..	13,390	..	..	..
42,99,823	..	5,55,177	..	..	..
32,11,167	..	18,68,833	..	..	..

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	15,80,000	..
31. Social Security and Welfare Voted	1,78,47,000	..
32. Relief on Account of Natural Calamity Voted	3,04,73,000	..
33. Other Social and Community Services Voted	20,64,000	..
34. Planning and Statistics Voted	37,80,000	..
35. Co-operation Voted	54,10,000	6,00,000
36. Agriculture Voted	4,22,46,000	43,68,000
37. Irrigation and flood Control Voted	3,34,97,000	..

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
15,45,118	..	34,882	..	..	..
1,69,29,660	..	9,17,340	..	..	..
2,99,75,189	..	4,97,811	..	..	..
19,77,533	..	86,467	..	..	..
36,24,011	..	1,55,989	..	..	..
50 39,390	4,00,000	3,70,610	2,00,000	..	..
4,19,39,364	39,55,574	3,06,636	4,12,426	..	..
2,77,30,6 96		57,66,304		..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
1	2	3
38. Soil and Water Conservation Voted	2,93,40,000	..
39. Food Voted	71,98,000	10,00,000
40. Animal Husbandry Voted	1,99,82,000	22,50,000
41. Dairy Development Voted	16,45,000	2,00,000
42. Fisheries Voted	18,80,000	16,00,000
43. Forest Voted	3,39,26,000	..
44. Community Development Voted	8,69,47,000	..
45. Industries Voted	1,06,98,000	1,17,75,000
46. Village and Small Industries Voted	49,85,000	..
47. Mines and Geology Voted	30,75,000	13,00,000

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
2,88,98,274	..	4,41,726	..	..	..
69,78,697	10,00,000	2,19,303	..	..	..
2,02,74,974	23,61,197	..	..	2,92,974	1,11,197
16,81,821	..	..	2,00,000	36,821	..
18,27,375	12,62,226	52,625	3,37,774	..	..
3,26,69,051	..	12,56,949	..	..	..
8,57,33,393	..	12,13,607	..	..	..
1,05,78,575	1,16,00,293	1,19,425	1,74,707	..	..
46,29,212	..	3,55,788	..	..	..
30,19,244	12,64,285	55,756	35,715	..	..

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	5,76,19,000	8,51,00,000
49. Roads and Bridges		
Voted	7,60,55,000	15,01,65,000
50. Roads and Water		
Transport Services		
Voted	6,06,10,000	1,34,00,000
51. Tourism		
Voted	1,07,63,000	..
Public Debt		
Charged	..	1,31,97,000
52. Loans to Government		
Servants		
Voted	..	44,25,000
Total Voted	92,61,63,000	36,32,26,000
Charged	3,92,50,000	1,31,97,000
Grand Total	96,54,13,000	37,64,23,000

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	
5,14,85,336	8,33,06,856	61,33,664	17,93,144	..	..
7,08,16,826	13,45,84,479	52,38,174	1,55,80,521	..	..
6,12,21,528	1,22,15,087	..	11,84,913	6,11,528	..
1,04,88,009	..	2,74,991	..	..	..
..	1,32,18,617	..	..	..	21,617
..	49,74,999	..	..	..	5,49,999
83,90,78,784	32,90,42,381	8,85,37,080	3,48,44,815	14,52,864	6,61,196
3,62,28,993	1,32,18,617	41,48,030	..	11,27,023	21,617
87,53,07,777	34,22,60,998	9,26,85,110	3,48,44,815	25,79,887	6,82,813

SUMMARY OF APPROPRIATION
ACCOUNTS—*Contd.*

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

REVENUE SECTION

Voted

8. Excise (Abkari)
11. Secretariat—General Services
15. Jails
26. Scientific Services and Technology
40. Animal Husbandry
41. Dairy Development
50. Roads and Water Transport Services

Charged

1. State Legislature Appropriation Governor
17. Public Works (Building)

CAPITAL SECTION

Voted

40. Animal Husbandry
52. Loans to Government Servants

Charged

51. 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.

**SUMMARY OF APPROPRIATION
ACCOUNTS—Contd.**

The expenditure shown in the Summary of Appropriation Accounts does not include a sum of Rs. 14,176 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 1986-87 and that shown in the Finance Accounts for the year is given below :—

	<i>Revenue</i> <i>Rs.</i>	<i>Capital</i> <i>Rs.</i>	<i>Total</i> <i>Rs.</i>
Total expenditure according to Appropriation Accounts			
Voted	83,90,78,784	32,90,42,381	1,16,81,21,165
<i>Charged</i>	<i>3,62,28,993</i>	<i>1,32,18,617</i>	<i>4,94,47,610</i>
Deduct—Total Recoveries as shown in Appendix—II			
Voted	6,26,65,831	..	6,26,65,831
<i>Charged</i>	..	..	..
Net expenditure as shown in the Finance Accounts			
Voted	77,64,12,953	32,90,42,381	1,10,54,55,334
<i>Charged</i>	<i>3,62,28,993</i>	<i>1,32,18,617</i>	<i>4,94,47,610</i>

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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 1986-87.

T. N. Chaturvedi

New Delhi,

(T. N. CHATURVEDI)

The.....

Comptroller and Auditor General of India

5 JAN 1989

GRANT No. 1—STATE LEGISLATURE

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD:				
211—PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES				
Voted	Rs.			
Original	27,05,000			
Supplementary	3,05,000	30,10,000	29,91,247	(—)18,753
Amount surrendered during the year				Nil
Charged	Rs			
Original	1,10,000			
Supplementary	15,000	1,25,000	1,35,461	(+) 10,461
Amount surrendered during the year				Nil
Comment				
Revenue				
Charged				

The expenditure exceeded the grant by Rs. 10,461; the excess requires regularisation.

APPROPRIATION—GOVERNOR

		<i>Total grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Rs.</i>
REVENUE				
MAJOR HEAD:				
212—PRESIDENT, VICE PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES				
<i>Charged</i>	Rs.			
<i>Original</i>	17,02,000			
<i>Supplementary</i>	23,000	17,25,000	18,11,208	+ 86,208
<i>Amount surrendered during the year</i>				Nil
<i>Comment</i>				
<i>Revenue Charged</i>				

The expenditure exceeded the grant by Rs. 86,208; the excess requires regularisation: .

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

		Total grant	Actual expenditure	Saving (—) Rs.
		Rs.	Rs.	Rs.
REVENUE				
MAJOR HEAD :				
213—COUNCIL OF MINISTERS				
	Rs.			
Original	24,85,000			
Supplementary	12,55,000	37,40,000	36,36,489	(—)1,03,511
Amount surrendered during the year				Nil

GRANT No. 3—ADMINISTRATION OF JUSTICE

		Total grant	Actual expenditure	Saving (—)
	Rs.	Rs.	Rs.	
REVENUE				
MAJOR HEAD:				
214—ADMINISTRATION OF JUSTICE				
Voted				
	Rs.			
Original	26,65,000			
Supplementary	35,000	27,00,000	24,81,735	(—) 2,18,265
Amount surrendered during the year (March 1987)				4,121
Charged				
Original	19,20,000			
Supplementary	2,80,000	22,00,000	20,57,028	(—) 1,42,972
NOTES AND COMMENTS				
Voted				
(i) Out of ultimate saving of Rs. 2.18 lakhs, saving of Rs. 0.04 lakh only, could be 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>		
214—ADMINISTRATION OF JUSTICE				
III—Civil Court Gyalzing				
O	2.45	2.45	2.26	(—)0.19
IV – Civil Court Namchi				
O	2.35	2.35	2.06	(—)0.29

GRANT No. 3—Contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
		<i>(In lakhs of rupees)</i>		
214—ADMINISTRATION OF JUSTICE				
V—Legal Adviser and Counsels				
O	8.40			
R	—0.04	8.36	8.13	(—)0.23
VI—Other Expenditure				
O	1.50	1.50	0.09	(—)1.41

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

Charged

(iii) No part of savings under the charged appropriation (Rs. 1.43 lakhs) could be anticipated and surrendered.

(iv) Saving occurred mainly under :—

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

(2)—Other Expenditure
Lump provision for revision
of pay scales and other
benefites.

O	1.80	1.80	..	(—)1.80
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Reasons for non-utilisation of the entire provision have not been intimated (March 1988).

GRANT No. 3—Concl'd.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
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(I) High Court Establishment

O	17.40	20.20	20.57 (+)0.37
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Reason for excess in the above case has not been intimated (March 1988).

GRANT No. 4—ELECTION (ALL VOTED)

		<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD:				
215--ELECTION				
	Rs.			
Original	7,50,000			
Supplementary	76,000	8,26,000	8,08,380	(—)17,620
Amount surrendered during the year				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				
240—SALES TAX				
	Rs.			
Original	9,25,000			
Supplementary	1,66,000	10,91,000	10,26,912	(—) 64,088
Amount surrendered during the year (March 1987)				30,200

GRANT No. 6—LAND REVENUE (*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 :				
229—LAND REVENUE				
	Rs.			
Original	36,00,000			
Supplementary	..	36,00,000	35,55,617	(—) 44,383
Amount surrendered during the year (March 1987)				2,93,000
COMMENTS				

Rupees 2.93 lakhs was surrendered against the final saving of Rs. 0.44 lakh which was un-realistic.

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

		<i>Final grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	Rs.	Rs.	Rs.	
REVENUE				
MAJOR HEAD :				
230—STAMPS AND REGISTRATION				
	Rs.			
Original	50,000			
Supplementary	Nil	50,000	1,195	(—) 48,805
Amount surrendered during the year (March 1987)				48,800

NOTES AND COMMENTS

REVENUE

(i) Rs. 0.49 lakh out of final grant of Rs. 0.50 lakh was surrendered on the last day of the financial year.

(ii) Saving of Rs. 0.49 lakh was stated to be due to non-receipt of bills from Press.

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

		<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD :				
239—STATE EXCISE				
	Rs.			
Original	10,60,000			
Supplementary	2,65,000	13,25,000	13,73,799	(+) 48,799
Amount surrendered during the year (March 1987)				26,693

NOTES AND COMMENTS

REVENUE

(i) The expenditure exceeded the grant by Rs. 48,799; the excess requires regularisation.

(ii) Excess over provision occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
			<i>(In lakhs of rupees)</i>
239—STATE EXCISE (ABKARI)			
1. Direction and Administration Commissioner Excise			
O	9.75		
S	2.65		
R	0.58	12.98	13.74 + 0.76

The reason for excess in the above cases not intimated (March 1988).

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	Rs.	Rs.	Rs.	
REVENUE				
MAJOR HEAD :				
241—TAXES ON VEHICLES				
	Rs.			
Original	3,24,000			
Supplementary	18,000	3,42,000	3,15,503	(—) 26,497
Amount surrendered during the year (March 1987)				2,000

NOTES AND COMMENTS

REVENUE

(i) Against the available saving of Rs. 0.26 lakh, only Rs. 0.02 lakh in the grant was surrendered on the last day of the financial year.

(ii) Saving 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)

241—TAXES ON VEHICLES

1. Regional Transport

Office at Gangtok

O 1.49

S 0.10

R 0.23

1.82

1.63

(—) 0.19

GRANT No. 9—Concl'd.

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

241—TAXES ON VEHICLES—

Saving was due to non-receipt of bills for motor parts and curtailment of Tours.

2. Regional Transport

Office at Jorethang

O	1.50		
S	0.08	1.58	1.52 (—) 0.06

Reason for saving has not been intimated (March 1988).

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

	<i>Final grant/ appropriation</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	5,45,000		
Supplementary	..	5,45,000	5,27,476 (—)17,524
Amount surrendered during the year (March 1987)			23,000

COMMENT

Against a saving of Rs. 0.18 lakh in the grant, an amount of Rs. 0.23 lakh was surrendered on the last day of the financial year. This proved un-realistic.

GRANT No. 10—INTEREST PAYMENTS
(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:			
249—INTEREST PAYMENTS			
(Charged)			
Original	3,43,27,000		
Supplementary ..	3,43,27,000	3,03,62,554	—39,64,446
Amount surrendered during the year (March 1987)			50,24,000
COMMENT			

Against a saving of Rs. 39.64 lakhs in the appropriation, an amount of Rs. 50.24 lakhs was surrendered on the last day of the financial year. This proved unrealistic.

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

<i>Head</i>	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>

REVENUE**MAJOR HEAD :**

**251—PUBLIC SERVICE
COMMISSION**

<i>Charged</i>	<i>Rs.</i>			
Original	5,30,000			
Supplementary	2,08,000	7,38,000	6,97,388	—40,612
Amount surrendered during the year (March 1987)				Nil

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD :			
252—SECRETARIAT			
GENERAL SERVICES			
	Rs.		
Original	1,22,47,000		
Supplementary	32,50,000	1,54,97,000	1,55,87,335
			+90,335
Amount surrendered during the year (March 1987)			3,08,110

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the provision by Rs. 90,335; the excess requires regularisation.
- (ii) In view of the excess, the amount surrendered could have been restricted accordingly.

The expenditure in the grant does not include Rs. 14,176 met out of an advance from the Contingency Fund but not recouped to the Fund till the close of the year.

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	40,15,000		
Supplementary	40,15,000	37,06,113	(—)3,08,887
Amount surren- dered during the year			Nil

NOTES AND COMMENTS

(i) No part of saving of Rs. 3.09 lakhs in the grant could be anticipated. The total savings remained unsurrendered.

GRANT No. 12—Contd.

(ii) Savings occurred mainly under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			
253—DISTRICT ADMINISTRATION			
II— Other Establishment—			
(a) Establishment of the Administrative net work at sub-division level. (Special problems)			
(1) Pakyong Sub-Division			
O	2.50	2.50	2.00 (—) 0.50
(2) Chungthang Sub-Division			
O	2.50		
R	—0.35	2.15	0.24 (—) 1.91
(3) Soreng Sub-Division			
O	2.50		
R	—0.80	1.70	1.15 (—) 0.55
(4) Ravangla Sub-Division			
O	2.50		
R	—0.23	2.27	1.67 (—) 0.60

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

GRANT No. 12—*Concl'd.*

(iv) 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>
<i>(In lakhs of rupees)</i>			
253—DISTRICT			
ADMINISTRATION			
(1) District Establishment			
(2) North District			
O	5.95		
R	0.02	5.97	6.55 (+) 0.58
(3) South District			
O	6.70	6.70	7.10 (+) 0.40
(4) West District			
O	6.80		
R	0.30	7.10	7.11 (+) 0.01

Reasons for excess in the above cases have not been furnished (March 1988).

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
254—TREASURY AND ACCOUNTS ADMINISTRATION			
	Rs.		
Original	36,90,000		
Supplementary	45,000	37,35,000	35,41,291
Amount surrendered during the year (March 1987)			—1,93,709
			3,56,200

COMMENT

Against a saving of Rs. 1.94 lakhs in the grant, an amount of Rs. 3.56 lakhs was surrendered on the last day of the financial year. This proved un-realistic.

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	4,25,46,000		
Supplementary	29,10,000	4,54,56,000	4,48,06,409 —6,49,591
Amount surrendered during the year (March 1987)			7,64,000
COMMENT			

Against a saving of Rs. 6.50 lakhs in the grant, an amount of Rs. 7.64 lakhs was surrendered on the last day of the financial year. This proved un-realistic.

GRANT No. 15—JAILS (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Rs.
REVENUE			
MAJOR HEAD:			
256—JAILS			
	Rs.		
Original	7,90,000		
Supplementary	2,00,000	9,90,000	(+) 1,23,049
Amount surrendered during the year			Nil

NOTES AND COMMENTS

- (i) Expenditure exceeded the provision by Rs. 1,23,049; the excess requires regularisation.
- (ii) Supplementary grant of Rs. 2.00 lakhs, obtained in March 1987 for office expenses and other charges, proved inadequate in view of the excess.
- (iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess (+)
		(In lakhs of rupees)	
I Jails			
O	7.45		
S	2.00	9.45	(+) 1.68

Excess was attributed to more expenditure on staff salary, payment of revised dearness allowances and pay arrears and payment of leave encashment to the staff.

GRANT No. 15—Concl'd.

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

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

II—Other Expenditure

O	0.45	0.45	.. (—) 0.45
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Reasons for saving have not been intimated (March 1988).

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

	<i>Final grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving(-) Rs.</i>
REVENUE			
MAJOR HEAD :			
258—STATIONERY AND			
PRINTING			
	Rs.		
Original	24,30,000		
Supplementary	11,10,000	35,40,000	34,98,628
Amount surrendered during the year (March 1987)			—41,372 25,000

GRANT No. 17—PUBLIC WORKS (ALL VOTED)

	Total grant/ appropriation	Actual expenditure	Saving (—) Excess (+)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS :			
259—PUBLIC WORKS AND			
283—HOUSING			
<i>Charged</i>	Rs.		
<i>Original</i>	1,35,000		
<i>Supplemen- tary</i>	.. 1,35,000	11,65,354	(+) 10,30,354
<i>Amount surrendered during the year</i>			Nil
Voted	Rs.		
Original	6,74,11,000		
Supple- mentary	55,25,000	7,29,36,000	2,20,52,762 (—)5,08,83,238
<i>Amount surrendered during the year (March 1987)</i>			5,38,000
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.

	Total		Saving (-) Excess (+)
	grant/	Actual expenditure	
Appropriation	Rs.	Rs.	Rs.
483—CAPITAL OUTLAY ON HOUSING,			
488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE,			
509—CAPITAL OUTLAY ON FOOD,			
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES AND			
544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES			
	Rs.		
Original	6,99,43,000		
Supplemen-			
tary	10,00,000	7,09,43,000	5,70,90,137 (-)1,38,52,863
Amount surrendered during the year (March 1987)			1,02,18,000

GRANT No. 17—Contd.

NOTES AND COMMENTS

REVENUE

Charged

1. The excess of Rs. 10,30,354 over the appropriation requires regularisation.
2. Significant excess occurred mainly under :—

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

259—PUBLIC WORKS

A—PUBLIC WORKS

IV—Maintenance and

Repairs— 0.75 10.81 (+) 10.06

V—Furnishings of the
Official residence of
the Governor

0.60 0.84 (+)0.24

Reasons for excess in the above two cases have not been furnished (March 1988).

Revenue

Voted

3. In view of saving of Rs. 5,08.83 lakhs in the grant, the supplementary provision of Rs. 55.25 lakhs obtained in March 1987, proved unrealistic.
4. Anticipated saving of Rs. 5.38 lakhs in grant was surrendered on the last day of the Financial year; the ultimate saving was Rs. 508.83 lakhs.
5. Saving in provision occurred mainly under :

GRANT No. 17—Contd.

Head		Total grant	Actual expenditure	Saving (—)
(In lakhs of rupees)				
259—PUBLIC WORKS				
A—PUBLIC WORKS				
I—Direction and Administration				
(1) Chief Engineer (Buildings)				
Establishment				
O	38.85			
R	1.40	40.25	21.99	(—) 18.26
(2) Establishment				
(Local Self Govt.)				
O	4.00			
R	—1.94	2.06	1.98	(—) 0.08
VII Suspense				
I Stock				
O	5,00.00	5,00.00	18.40	(—) 4,81.60
283—HOUSING				
B - Housing Schemes				
C - Govt. Residential Building				
II—Maintenance and repairs				
O	43.35			
R	6.50	49.85	48.87	(—) 0.98

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

GRANT No. 17—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
			<i>(In lakhs of rupees)</i>
488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
II—Social Security and Welfare Programmes			
O 8.00	8.00	1.28	(—) 6.72
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES—			
O 5.00			
R (—) 2.04	2.96	1.72	—1.24
509—CAPITAL OUTLAY ON FOOD			
I Procurement and Supply			
O 3.30			
R (—)1.15	2.15	1.49	(—)0.66

GRANT No. 17—*Concl.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			
544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES			
I—Tourism			
I—Building			
O 31.35			
R (—) 2.50	28.85	18.68	(—) 10.17

Reasons for savings in the above cases have not been furnished (March 1988).

**GRANT No. 18—FIRE PROTECTION AND
CONTROL (ALL VOTED)**

		<i>Total grant expenditure</i>	<i>Actual</i>	<i>Saving (—)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD :				
260—FIRE PROTECTION AND CONTROL				
	Rs.			
Original	15,45,000			
Supplementary	1,20,000	16,65,000	16,51,610	(—) 13,390
Amount surrendered during the year (March 1987)				30,000

COMMENTS

Against a saving of Rs. 0.13 lakh in the grant, an amount of Rs. 0.30 lakh was surrendered on the last day of the financial year. This proved unrealistic.

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
265—OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	43,55,000		
Supplementary	5,00,000	48,55,000	(—) 5,55,177
Amount surrendered during the year (March 1987)			2,04,000

NOTES AND COMMENTS

(i) Saving of Rs. 2.04 lakhs only was anticipated and surrendered on the last day of the financial year; ultimate saving within the grant worked out to Rs. 5.55 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	3.15	(—) 0.85

GRANT No. 19—Concl'd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			
(V) (2) State Guest House Gangtok			
O 0.70			
S 1.90	2.60	1.67	(—) 0.93
VI. Training			
O 1.20	1.20	0.96	(—) 0.24
(VII) Other Expenditure			
O 2.00			
S 1.50			
R (—) 2.00	1.50	..	(—) 1.50

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

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
266—PENSION AND OTHER			
RETIREMENT BENEFITS			
Rs.			
Original	50,80,000		
Supplementary ..	50,80,000	32,11,167	(—) 18,68,833
Amount surrendered during the year. (March 1987)			46,000

Saving of Rs. 18.68 lakhs is attributed to the fact that the entire expenditure pertaining to CDA Patna and other agencies have been booked initially under the 858 Suspense PAO Suspense items adjustable by concerned PAO at the first instance in items of Art 5.1(ii) of the Account code for Accountant General, instead of the final head 266-Pension and other retirement benefits as is being booked by State Government directly contrary to codal provision. When the reimbursement is made by CDA Patna through Finance Department, the adjusting head (858 Suspense) will be cleared. The matter is under correspondence.

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>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

NOTE

Reasons for savings have not been intimated (March 1988).

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 18,50,000			
Supplementary ..	18,50,000	15,58,112	—2,91,888
Amount surrendered during the year (March 1987)			2,48,100

NOTES AND COMMENTS

- (i) Saving of Rs. 2.48 lakhs was surrendered at the close of the financial year; ultimate saving however worked out to Rs. 2.92 lakhs.
- (ii) Savings 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>		

268—MISCELLANEOUS
GENERAL SERVICES

I. Other expenditure

O	18.50		
R	—2.48	16.02	15.58
			— 0.44

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

GRANT No. 23—SECRETARIAT—SOCIAL AND
COMMUNITY SERVICES (*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 :			
276—SECRETARIAT— SOCIAL AND COMMUNITY SERVICES			
	Rs.		
Original	6,87,000		
Supplementary	60,000	7,47,000	6,65,891
Amount surrendered during the year			—81,109
			Nil

NOTES AND COMMENTS

REVENUE

- (i) Supplementary provision obtained in March 1987 proved unnecessary.
- (ii) No part of the saving of Rs. 0.81 lakh could be anticipated and surrendered during the year.

GRANT No. 24—EDUCATION (*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 :			
277—EDUCATION			
<i>Rs.</i>			
Original	12,74,70,000		
Supple- mentary	86,88,000	13,61,58,000	12,90,93,208 — 70,64,792
Amount surrendered during the year (March 1987)			Nil

NOTES AND COMMENTS

REVENUE

- (i) No part of the saving of Rs. 70.65 lakhs was surrendered during the year.
- (ii) In view of the saving, supplementary provision of Rs. 86.88 lakhs obtained in March 1987 proved excessive.
- (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>		
277—EDUCATION			
I—Government Primary Schools—			
1. Pre-primary Schools			
O	48.45		
R	—12.65	35.80	30.78 —5.02

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>		
277—EDUCATION			
2. Primary Schools			
O	2,45.00		
S	11.00		
R	36.24	2.92.24	— 5.26
3. Teachers' Training—			
State Institute of Education			
O	17.20		
R	— 3.25	13.95	8.74 — 5.21
II			
(2) Government Higher Secondary and High Schools			
O	319.50		
S	50.00		
R	11.00	380.50	356.04 — 24.46
5. Appointment of Hindi Teachers in Non-Hindi Speaking States (50: 50% CSS)			
O	20.00	20.00	5.01 — 14.99
C. Special Education—			
1. Adult Education			
O	40.00		
R	—14.00	26.00	19.40 — 6.60

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>			
General			
I - Scholarship			
O 40.50			
R -9.50	31.00	27.41	- 3.59
III—Other Expenditure—			
O 40.00			
R -11.50	28.50	24.88	- 3.62

Reasons for saving in all the above cases have not been intimated (March 1988).

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	68,70,000			
Supplemen- tary	2,05,000	70,75 000	67,61,921	(—)3,13,079
Amount surrendered during the year (March 1987)				6,74,000

NOTES AND COMMENTS

1. In view of saving of Rs. 3.13 lakhs in the grant, the supplementary provision of Rs. 2.05 lakhs obtained in March 1987, proved unnecessary.
2. Against a saving of Rs. 3.13 lakhs in the grant, an amount of Rs. 6.74 lakhs was surrendered on the last day of the financial year. This proved un-realistic.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Rs.
REVENUE			
MAJOR HEAD :			
279—SCIENTIFIC SERVICES AND RESEARCH			
Rs.			
Original	15,00,000		
Supplementary ..	15,00,000	17,49,358	+ 2,49,358
Amount surrendered during the year (March 1987)			1,02,000

NOTES AND COMMENTS

- (i) The expenditure exceeded the grant by Rs. 2,49,358, the excess requires regularisation.
- (ii) In view of the excess, surrender of Rs. 1.02 lakhs made on the last day of the financial year proved injudicious.
- (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>		
279—SCIENTIFIC SERVICES AND RESEARCH			
II— Assistance for Other Scientific Research			
O ..		2.48	+2.48

Reasons for the excess have not been intimated (March 1988).

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

	Total grant Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE			
MAJOR HEADS :			
280—MEDICAL,			
281—FAMILY WELFARE AND			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
	Rs.		
Original	4,92,49,000		
Supplementary	42,41,000	5,34,90,000	5,21,47,434 (—) 13,42,566
Amount surrendered during the year (March 1987)			1,44,000
CAPITAL			
MAJOR HEAD :			
482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
Original	1,47,00,000	1,47,00,000	1,39,80,773 (—) 7,19,227
Amount surrendered during the year (March 1987)			7,00,000
COMMENT			
REVENUE			

Against a saving of Rs. 13.43 lakhs in the grants, an amount of Rs. 1.44 lakhs only surrendered on the last day of the financial year. This proved unrealistic.

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	50,40,000		
Supplementary ..	50,40,000	44,29,745	(—) 6,10,255
Amount surrendered during the year (March 1987)			5,85,000
CAPITAL			
MAJOR HEAD			
484—CAPITAL OUTLAY ON URBAN DEVELOPMENT			
	Rs.		
Original	14,00,000		
Supplementary ..	14,00,000	10,46,475	(—) 3,53,525
Amount surrendered during the year (March 1987)			3,50,000
NOTES AND COMMENTS			

- (i) Rs. 5.85 lakhs was surrendered on the last day of the financial year. The ultimate savings however amounted to Rs. 6.10 lakhs.

GRANT No. 28—Contd.

(ii) Saving in provision 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)

284—URBAN DEVELOPMENT

I—Direction and

Administration

Gangtok Town Cell

O 11.60

R — 1.34 10.26 9.80 — 0.46

Reasons for total saving of Rs. 1.80 lakhs have not been intimated (March 1988).

IV. Other expenditure.

O 31.20

R — 4.11 27.09 27.34 (+) 0.25

Anticipated saving of Rs. 4.11 lakhs was stated to be due to non-finalisation of scheme and non-availability of land for construction of Sweepers' quarters.

CAPITAL

(iii) Rs. 3.50 lakhs was surrendered on the last day of the financial year. The ultimate savings however amounted to Rs. 3.54 lakhs.

GRANT No. 28—*Concl'd.*

(iv) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
484—CAPITAL OUTLAY ON URBAN DEVELOPMENT			
I. Integrated Development of Towns (50 : 50 CSS)			
O	14.00		
R	— 3.50	10.50	10.46 — 0.04

Anticipated saving of Rs. 3.50 lakhs was stated to be due to restriction of expenditure within the state share as the Central share was not received within the financial year.

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD:			
285—INFORMATION AND PUBLICITY			
	Rs.		
Original	36,80,000		
Supplementary ..	36,80,000	34,23,299	(—) 2,56,701
Amount surrendered during the year (March 1987)			4,20,000

NOTES AND COMMENTS

- (i) Anticipated savings of Rs. 4.20 lakhs in the grant were surrendered in March 1987, the ultimate savings however worked out to Rs. 2.57 lakhs.
- (ii) Saving in provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (-)</i>
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285—INFORMATION AND PUBLICITY

IV. Publication

O	14.15		
R	— 2.48	11.67	10.48
			— 1.19

Reasons for total saving of Rs. 3.67 lakhs have not been intimated (March 1988).

VII PHOTO SERVICES

O	2.99		
R	— 0.44	2.55	2.44
			— 0.11

Anticipated saving of Rs. 0.44 lakh was due to non-filling of the post of Chief Photographer.

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	15,80,000		
Supplementary	.. 15,80,000	15,45,118	— 34,882
Amount surrendered during the year (March 1987)			
			46,000
COMMENT			

Against a saving of Rs. 0.35 lakh in the grant, an amount of Rs. 0.46 lakh was surrendered on the last day of the financial year. This proved un-realistic.

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

	Total grant Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE			
MAJOR HEAD :			
288—SOCIAL SECURITY AND WELFARE			
	Rs.		
Original	1,50,93,000		
Supplementary	27,54,000	1,78,47,000	1,69,29,660 (—)
			9,17,340
Amount surrendered during the year (March 1987)			8,42,161

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

	Total grant Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE			
MAJOR HEAD :			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
	Rs.		
Original	2,30,38,000		
Supplementary	74,35,000	3,04,73,000	2,99,75,189 —4,97,811
Amount surrendered during the year (March 1987)			4,22,000

GRANT No. 33—OTHER SOCIAL AND COMMUNITY
SERVICES (*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 :			
295—OTHER SOCIAL AND COMMUNITY SERVICES			
	Rs.		
Original	19,14,000		
Supplementary	1,50,000	20,64,000	19,77,533 — 86,467
Amount surrendered during the year (March 1987)			58,000

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
296—SECRETARIAT ECONOMIC SERVICES and			
304—OTHER GENERAL ECONOMIC SERVICES			
Rs.			
Original	37,80,000		
Supplementary ..	37,80,000	36,24,011	(—) 1,55,989
Amount surrendered during the year (March 1987)			1,56,970

GRANT No. 35—CO-OPERATION (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE				
MAJOR HEAD :				
298—CO-OPERATION				
	Rs.			
Original	54,10,000			
Supplementary	..	54,10,000	50,39,390	—3,70,610
Amount surrendered during the year (March 1987)				
				5,96,000
CAPITAL				
MAJOR HEAD :				
498—CAPITAL OUTLAY ON CO-OPERATION				
	Rs.			
Original	6,00,000			
Supplementary	..	6,00,000	4,00,000	— 2,00,000
Amount surrendered during the year (March 1987)				
				2,00,000
NOTES AND COMMENTS				
REVENUE				

(i) Anticipated savings of Rs. 5.96 lakhs in the grant were surrendered in March 1987, the ultimate saving however worked out to Rs. 3.71 lakhs.

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

	Total grant Rs.	Actual expenditure Rs.	Saving (—) Rs.
REVENUE			
MAJOR HEADS :			
—MINOR IRRIGATION AND			
—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
	Rs.		
Original	3,31,95,000		
Supplementary	3,02,000	3,34,97,000	2,77,30,696 — 57,66,304
Amount surrendered during the year (March 1987)			56,98,000

GRANT No. 35—Concl.

(ii) Saving in provision occurred mainly under :—

Head	Total grant	Actual expenditure	Saving (—) Excess (+)
	(In lakhs of rupees)		
298—CO-OPERATION			
I—Direction and Administration			
(1) Office of the Registrar of Co-operative Societies			
O	29.60		
R (—)	7.00	22.60	23.26 +0.66

Anticipated saving of Rs.7.00 lakhs was due to non-recruitment of staff in the field offices and abandonment of the proposal for procurement of two new jeeps.

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

	Total grant	Actual expenditure	Saving,(—)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD:			
305—AGRICULTURE AND			
308—AREA DEVELOPMENT			
	Rs.		
Original	4,17,15,000		
Supplementary	5,31,000	4,22,46,000	4,19,39,364 —3,06,636
Amount surrendered during the year (March 1987)			12,45,000
CAPITAL			
MAJOR HEAD :			
505—CAPITAL OUTLAY ON AGRICULTURE			
	Rs.		
Original	40,00,000		
Supplementary	3,68,000	43,68,000	39,55,574 — 4,12,426
Amount surrendered during the year (March 1987)			5,00,000

NOTES AND COMMENTS :

(i) Revenue of Rs. 12.45 lakhs were surrendered on the last day of the financial year; the ultimate savings worked out to Rs. 3.07 lakhs.

GRANT No. 36—Concl'd

(ii) Supplementary provision of Rs. 5.31 lakhs in March '87 proved excessive.

CAPITAL

(i) In view of the saving of Rs. 4.12 lakh supplementary provision of Rs. 3.68 lakhs proved un-re-

(ii) Savings occurred mainly under:—

Head	Total grant	Act. expen	
	(In lakhs of)		
505—CAPITAL OUTLAY ON AGRICULTURE			
AA—Capital Outlay on Agriculture			
(3) Horticulture			
O	3.00		
R	1.00	2.00	1.7
(12) Other programmes (HYV)			
O	1.00		
R (—)	1.00		

(ii) Saving of Rs. 5.00 lakhs was anticipated at the end of the financial year; the actual saving was Rs. 4.12 lakhs only.

GRANT No. 38—SOIL AND WATER CONSERVATION
(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 :			
307—SOIL AND WATER CONSERVATION			
Rs.			
Original	2,87,40,000		
Supplementary	6,00,000	2,93,40,000	2,88,98,274 —4,41,726
Amount surrendered during the year (March 1987)			9,30,000

COMMENTS :

Against a saving of Rs. 4.42 lakhs in this grant, an amount of Rs. 9.30 lakhs was surrendered on the last day of the financial year. This proved un-realistic.

GRANT No. 39—FOOD (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving(—)</i>
	Rs.	Rs.	Rs.	Rs.
REVENUE				
MAJOR HEAD :				
309—FOOD				
	Rs.			
Original	71,40,000			
Supplementary	58,000	71,98,000	69,78,697	—2,19,303
Amount surrendered during the year (March 1987)				
				2,25,000
CAPITAL				
MAJOR HEAD :				
509—CAPITAL OUTLAY ON FOOD				
	Rs.			
Original	10,00,000			
Supplementary	..	10,00,000	10,00,000	Nil

GRANT No. 40—ANIMAL HUSBANDRY
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD :			
310—ANIMAL HUSBANDRY			
Rs.			
Original	1,98,46,000		
Supplementary	1,36,000	1,99,82,000	2,02,74,974
			+2,92,974
Amount surrendered during the year (March 1987)			2,05,000
CAPITAL			
MAJOR HEAD :			
510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
Rs.			
Original	22,50,000		
Supplementary	..	22,50,000	23,61,197
			+1,11,197
Amount surrendered during the year (March 1987).			Nil
REVENUE			
NOTES AND COMMENTS			

(i) The excess expenditure of Rs. 2,92,974 over the grant requires regularisation.

(ii) In view of the excess, the supplementary provision of Rs. 1.36 lakhs obtained in March, 87 proved inadequate and surrender of Rs. 2.05 lakhs on the last day of the financial year proved injudicious.

GRANT No. 40—*Concl'd.*

(iii) Significant excess occurred mainly under :—

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

310—ANIMAL HUSBANDRY

Veterinary Services and
Animal Health

(i) Veterinary Hospital

O 16.20

R —2.34

13.86

15.86

+2.00

(2) Veterinary Dispensaries

O 10.00

R 0.22

10.22

11.62

+1.40

Reasons for excesses in the above two cases not intimated (March 1988).

(iv) Excess in the above two cases was partly counterbalanced by savings under.

II Veterinary Education and
Training—(1) Farmer Training and
Extension Programme

O 5.82

R 0.35

6.17

5.63

—0.54

Reasons for savings not intimated (March 1988).

CAPITAL

(i) The excess expenditure of Rs. 1.11 lakhs over the grant requires regularisation.

GRANT No. 41—DAIRY DEVELOPMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD :			
311—DAIRY DEVELOPMENT			
	Rs.		
Original	15,20,000		
Supplementary	1,25,000	16,45,000	16,81,821
Amount surrendered during the year (March 1987)			+36,821
			Nil
CAPITAL			
MAJOR HEAD :			
511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT			
	Rs.		
Original	2,00,000		
Supplementary	..	2,00,000	Nil
Amount surrendered during the year (March 1987)			—2,00,000
			2,00,000
COMMENTS			
REVENUE			

The expenditure exceeded the grant by Rs. 36,821; the excess requires regularisation.

GRANT No. 42—FISHERIES (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	Rs.	Rs.	Rs.	
REVENUE				
MAJOR HEAD :				
312—FISHERIES				
	Rs.			
Original	16,20,000			
Supplementary	2,60,000	18,80,000	18,27,375	—52,625
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEAD :				
512—CAPITAL OUTLAY ON FISHERIES				
Original	16,00,000			
Supplementary	..	16,00,000	12,62,226	—3,37,774
Amount surrendered during the year (March 1987)				1,25,000
NOTES AND COMMENTS :				
CAPITAL				
(i) Out of total saving of Rs. 3.38 lakhs, saving of Rs. 1.25 lakhs only was anticipated and surrendered during the year.				

GRANT No. 42—*Concl'd.*

(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>		
512—CAPITAL OUTLAY ON FISHERIES			
AA. Capital Outlay on Fisheries			
2—Setting of Carps and Catsfish			
O 7.00	7.00	4.58	—2.42

Reason for saving in the above case not intimated
(March 1988).

GRANT No. 43—FOREST (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD :			
313—FOREST			
	Rs.		
Original	3,32,61,000		
Supplementary	6,65,000	3,39,26,000	3,26,69,051 —12,56,949
Amount surrendered during the year (March 1987)			8,50,000

NOTES AND COMMENTS

REVENUE

(i) An amount of Rs. 8.50 lakhs only was surrendered on the last day of the financial year. The ultimate savings however worked out to Rs. 12.57 lakhs.

(ii) Supplementary provision of Rs. 6.65 lakhs, obtained in March 1987 proved unnecessary as the actual expenditure did not come up even to the original provision.

(iii) Saving 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)

313—FOREST—

VI. Farm forestry

O	95.95		
R	—12.84	83.11	77.24 —5.87

GRANT No. 43—*Contd.*

Anticipated saving of Rs. 12.84 lakhs was attributed to non-implementation of Social Forestry Scheme. Reasons for the final saving have not been intimated (March 1988).

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

VIII. Communications
and Buildings

O	10.70				
R	5.73				
S	1.95	18.38	13.23	—5.15	

X. PRESERVATION OF WILD LIFE—

1. Direction and Administration

CHIEF WILD LIFE WARDEN

ESTABLISHMENT

O	13.90				
R	—0.25				
S	1.00	14.65	13.74	—0.91	

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

(5) Khangchandzonga

National Park

(50: 50%CSS)

O	4.00				
R	— 2.00	2.00	..	—2.00	

Anticipated saving of Rs. 2.00 lakhs was attributed to transfer of fund to other schemes as the Government of India had

GRANT No. 43—*Concl'd.*

been agreed to on 100% financial pattern for non-recurring works from 1986-87. Reasons for the final saving have not been intimated (March 1988).

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

<i>Head</i>	<i>Total Actual grant expenditure Excess (+) (In lakhs of rupees)</i>		
313—FOREST			
1. Direction and Administration			
(1) Chief Conservator of Forest			
O	55.65		
S	3.00		
R	16.53	75.18	79.29 +4.11
(2) Divisional Forest			
Officer (West)			
O	9.45	9.45	12.77 +3.32
(3) Divisional Forest			
Officer (South)			
O	9.35	9.35	10.39 +1.04

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

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	6,17,30,000		
Supplementary	2,52,17,000	8,69,47,000	8,57,33,393 —12,13,607
Amount surrendered during the year (March 1987)			14,82,000

NOTES AND COMMENTS

Rs. 14.82 lakhs were surrendered on the last day of the financial year. The ultimate savings amounted to Rs. 12.14 lakhs. The anticipated savings occurred mainly under the following heads :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—) Excess (+)</i>
	<i>(In lakhs of rupees)</i>		
314—COMMUNITY DEVELOPMENT			
A. General			
II. Training.			
O	1.50		
R	(—)1.27	0.23	0.24 +0.01
IV Other Expenditure			
O	2.00		
R	—2.00	..	..

GRANT No. 44—*Concl.*

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

B Community Development Programme

V. Buildings

O 18.00

S 0.97

R (—)8.60 10.37 11.18 (+) 0.81

C Rural Works Programme

VIII Machinery & Equipment

O 1.00

R (—) 0.90 0.10 0.04 (—)0.06

The reasons for saving in the above cases not intimated.

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	98,86,000			
Supplementary	8,12,000	1,06,98,000	1,05,78,575	—1,19,425
Amount surrendered during the year (March 1987)				5,91,000
CAPITAL				
MAJOR HEADS :				
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES,				
526—CAPITAL OUTLAY ON CONSUMER INDUSTRIES,				
530—INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS AND				
726—LOANS FOR CONSUMERS INDUSTREIS				
	Rs.			
Original	72,75,000			
ntsupplemeary	45,00,000	1,17,75,000	1,16,00,293	(—) 1,74,707

GRANT No. 45—*Concl'd.*

<i>Head</i>	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
Amount surrendered during the year (March 1987)			1,92,000

NOTES AND COMMENTS

REVENUE

- (1) Against a saving of Rs. 1.19 lakhs in the grant, an amount of Rs. 5.91 lakhs was surrendered on the last day of the financial year. This proved un-realistic.

CAPITAL

Against a saving of Rs. 1.75 lakhs in the grant, an amount of Rs. 1.92 lakhs was surrendered on the last day of the financial year. This proved un-realistic.

GRANT No. 46—VILLAGE AND SMALL INDUSTRIES

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
321—VILLAGE AND SMALL INDUSTRIES			
	Rs.		
Original	48,55,000		
Supplementary	1,30,000	49,85,000	46,29,212
Amount surrendered during the year (March 1987)			—3,55,788
			4,71,000
NOTES AND COMMENTS			

REVENUE

(i) Saving of Rs. 4.71 lakhs was anticipated and surrendered on the last day of the financial year, the ultimate saving however, was Rs. 3.56 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>		
321—VILLAGE & SMALL INDUSTRIES			
II Production and Marketing			
(2) Field Level Organisation			
O	6.55		
R	—1.14	5.41	5.27
			—0.14

GRANT No. 46—*Concl'd.*

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

III Other Expenditure

O 1.35

R -1.35

..

..

..

Reasons for the savings in the above cases not intimated
(March 1988).

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	24,75,000		
Supplementary	6,00,000	30,75,000	30,19,244 (—) 55,756
Amount surrendered during the year (March 1987)			1,40,000
CAPITAL			
MAJOR HEADS :			
528—CAPITAL OUTLAY ON MINING AND METALLURGICAL INDUSTRIES AND			
728—LOANS FOR MINING AND METALLURGICAL INDUSTRIES			
	Rs.		
Original	13,00,000		
Supplementary	.. 13,00,000	12,64,285	(—)35,715
Amount surrendered during the year (March 1987)			50,000

GRANT No. 47—*Concl.*

NOTES AND COMMENTS**REVENUE**

- (1) Against a saving of Rs. 0.56 lakh in the grant an amount of Rs. 1.40 lakhs was surrendered on the last day of the financial year. This proved un-realistic.

CAPITAL

- (2) Against a saving of Rs. 0.36 lakh in the grant, an amount of Rs. 0.50 lakh was surrendered on the last day of the financial year. This proved un-realistic.

GRANT No. 48—POWER (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
334—POWER			
	Rs.		
Original	5,34,85,000		
Supplementary	41,34,000	5,76,19,000	5,14,85,336 — 61,33,664
Amount surrendered during the year (March 1987)			74,05,000
CAPITAL			
MAJOR HEAD :			
534—CAPITAL OUTLAY ON POWER PROJECTS			
	Rs.		
Original	7,63,00,000		
Supplementary	88,00,000	8,51,00,000	8,33,06,856 — 17,93,144
Amount surrendered during the year (March 1987)			18,00,000
COMMENT			
REVENUE			
(i)	Rs. 74.05 lakhs were surrendered on the last day of the financial year. The ultimate savings however amounted to Rs. 61.34 lakhs.		

GRANT No. 48—Contd.

- (ii) In view of the saving, the supplementary provision of Rs. 41.34 lakhs obtained in March 1987 proved unnecessary. Anticipated savings in provision occurred mainly under:—

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

334—POWER

C. Transmission and Distribution Schemes

VII. Suspense Stock

O	250.00			
R	—59.58	190.42	192.18	+ 1.76

The anticipated saving of Rs. 59.58 lakhs was due to the fact that expenditure was restricted to the availability of resources.

III. Rongnichu Hydro Electric Scheme (Jali Power House)

O	11.00			
S	2.50	13.50	13.07	— 0.43

B. VI Rimbi Micro Hydrel Scheme

O	9.00			
S	3.00	12.00	8.49	— 3.51

GRANT No. 48—Contd.

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

C. Transmission and Distribution Schemes.

II. Distribution line Singtam
and Rongpho

O	7.00		
S	2.00	9.00	7.37
			— 1.63

Savings in the above cases were attributed to

- (i) non-completion of necessary formalities in certain bills, and
- (ii) non receipt of bills in time.

Savings in the above cases were partly counterbalanced by excess under.

B—Diesel Scheme—

1. Diesel Power

Station Gangtok

O	9.00		
S	2.00	11.00	12.35
			+ 1.35

Excess was due to maintenance expenditure especially on procurement of High speed Diesel oil for Power House (March 1988).

C. VI Distribution line
under East Division

O	4.00		
S	1.50	5.50	5.99
			+ 0.49

The excess was due to payment of old pending bills and also due to increase of maintenance expenditure (March 1988).

GRANT No. 48—*Concl'd.*

CAPITAL

- (i) Rs. 18.00 lakhs were surrendered on the last day of the financial year. The ultimate savings however amounted to Rs. 17.93 lakhs.
- (ii) In view of the savings the supplementary grant obtained in March 1987 proved excessive.

The anticipated savings of Rs. 18.00 lakhs ~~were~~ transferred to Revenue section to step up the provision for meeting the enhanced expenditure under salaries owing to revision of pay, fresh appointment etc.

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
337—ROADS AND BRIDGES			
Rs.			
Original	7,10,15,000		
Supplementary	50,40,000	7,60,55,000	7,08,16,826
			—52,38,174
Amount surrendered			
during the year			
(March 1987)			18,97,000
CAPITAL			
MAJOR HEAD :			
537—CAPITAL OUTLAY ON			
ROADS AND BRIDGES			
Original	14,84,79,000		
Supplementary	16,86,000	15,01,65,000	13,45,84,479
			—1,55,80,521
Amount surrendered			
during the year			Nil

NOTES AND COMMENTS

REVENUE

(i) Saving of Rs. 18.97 lakhs was surrendered at the close of the financial year, ultimate saving however worked out to Rs. 52.38 lakhs.

(ii) Supplementary provision obtained in March 1987 proved unnecessary.

GRANT No. 49—Contd.

(iii) Saving 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)

337—ROADS AND BRIDGES

I. Direction and Administration

(i) Chief Engineer (Roads and Bridges) Establishment

O	100.10		
R	—21.47	78.63	73.26
			—5.37

III District and other Roads

(1) District Roads

O	370.00		
S	30.00	4.00.00	3,93.61
			—6.39

III. (2) Rural Roads
(Rural Development)

O	66.35		
S	14.90		
R	5.15	86.40	85.10
			—1.30

V. Strategic and Border Roads (100%CSS)

O	67.05		
R	—1.35	65.70	51.30
			—14.40

GRANT No. 49—*Concl'd.*

VI. Suspense

O	50.00			
R	—1.60	48.40	40.25	—8.15

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

CAPITAL

- (i) No part of the ultimate savings (155.81 lakhs) was surrendered.
- (ii) In view of the saving the supplementary grant (Rs. 16.86 lakhs) obtained in March 1987 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>		

537—CAPITAL OUTLAY ON
ROADS AND BRIDGES

AA—Capital Outlay on
Roads and Bridges—

II. Strategic and Border
Roads

O	737.05			
R	—7.92	729.13	574.03	—155.10

IV. Roads and Inter State
Importance (50:50%CSS)
Spill over of sixth
Five year Plan

O	42.74			
R	—31.98	10.76	8.95	—1.81

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

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD :			
338—ROADS AND WATER			
TRANSPORT SERVICES			
Rs.			
Original	5,56,10,000		
Supplementary	50,00,000	6,06,10,000	6,12,21,528 + 6,11,528
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEAD :			
538—CAPITAL OUTLAY ON			
ROADS AND WATER			
TRANSPORT SERVICES			
Rs.			
Original	1,34,00,000		
Supplementary	—	1,34,00,000	1,22,15,087 —11,84,913
Amount surrendered during the year (March 1987)			8,25,000
NOTES AND COMMENTS			
REVENUE			
(1) The excess of Rs. 6,11,528 over the grant requires regularisation.			
(2) In view of the excess, the supplementary provision of Rs. 50.00 lakhs obtained in March 1987, proved inadequate.			

GRANT No. 50—*Concl'd.*

(3) Significant 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—ROADS AND WATER TRANSPORT—

A—Road Transport

I—Government Transport Services

(2) Operation

O	3,08.70		
S	15.00		
R	10.15	3,33.85	3,41.18 +7.33

The reason for excess in the above case has not been intimated (March 1988).

4. The excess in above case was partly counter balanced by saving under :—

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

A Road Transport

I Government Transport Services

Working expenses

Sikkim Nationalised Transport

(1) Management

O	33.40		
R	5.87	39.27	37.96 —1.31

The reason for saving in the above case has not been intimated (March 1988).

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	1,02,68,000		
Supplementary	4,95,000	1,07,63,000	1,04,88,009 —2,74,991
Amount surrendered during the year (March 1987)			2,50,000

GRANT No. 51—PUBLIC DEBT (ALL CHARGED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
CAPITAL			
MAJOR HEADS :			
603—INTERNAL DEBT OF THE STATE GOVERNMENT AND			
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
	<i>Rs.</i>		
Original	1,26,57,000		
Supplementary	5,40,000	1,31,97,000	1,32,18,617 +21,617
Amount surrendered during the year (March 1987)			11,78,000

Excess occurred due to adjustment of Rs. 12,00,000 in respect of Central Loans consolidated and rescheduled as per the recommendation of the Eighth Finance Commission.

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	
CAPITAL				
MAJOR HEAD:				
766—LOANS TO GOVERNMENT				
SERVANTS, ETC.				
	<i>Rs.</i>			
Original	39,95,000			
Supplemen- tary	4,30,000	44,25,000	49,74,999	+5,49,999
Amount surren- dered during the year				Nil

NOTES AND COMMENTS

CAPITA

- (i) The expenditure exceeded the grant by Rs 5,49,999; the excess requires regularisation.
- (ii) In view of the excess the supplementary grant of Rs. 4.30 lakhs obtained in March 1987, proved inadequate.
- (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>		

766—LOANS TO GOVERNMENT
SERVANTS ETC.

1 Festival Advance

O	18.85	18.85	25.16	+6.31
---	-------	-------	-------	-------

Reasons for excess of Rs. 6.31 lakhs has not been inti-
mated (March 1988).

GRANT No. 52—*Concl'd.*

(iv) Excess in the above case was partly counterbalanced by savings under the head :—

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

766—LOANS TO GOVERNMENT
SERVANT ETC.

II. House Building Advance

O	20.00		
S	4.30	24.30	23.56
			—0.74

Reasons for saving in the above case not intimated
(March 1988).

APPENDIX—I

Expenditure met out of advances from the Contingency Fund during 1986-87 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	6151 5350 2675	}	* Nil	*Sanction orders not received
Total	14176			

APPENDIX—II

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

Referred 5 in the Summary of Appropriation Accounts at page XXI 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	46,02,077	+ 11,02,077
2.	17—Public Works (Buildings)	5,05,00,000	1,97,68,670	— 3,07,31,330
3.	20—Pension and Other Retirement Benefits	20,00,000	..	— 20,00,000
4.	21—Aid Materials and Equipments	5,000	..	— 5,000
5.	24—Education	6,00,000	..	— 6 00,000
6.	28—Urban Development	4,00,000	7,14,087	+ 3,14,087
7.	37—Irrigation and Flood Control	85,00,000	40,98,920	— 44,01,080
8.	48—Power	2,50,00,000	2,71,35,455	+ 21,35,455
9.	49—Roads and Bridges	50,00,000	63,46,622	+ 13,46,622
	Total	9,55,05,000	6,26,65,831	— 3,28,39,169







Appropriation Accounts for 1986-87 of Government of Karnataka

<i>Sl. No.</i>	<i>Page No. & Line</i>	<i>For</i>	<i>Read</i>
14.	58 3rd line from bottom	were	was
15.	59 2nd line from bottom	Delete the words 'actual as well as'	
16.	64 (a) 13th line from bottom	Savings	anticipated savings
17.	-do- Note (1) below capital	Rs. 1.11 lakhs	Rs. 1,11,197
18.	64 (a) Below note (i) of Capital section and above 510-capital outlay etc. Insert—	Add following words:— (ii) Excess occurred mainly under:—	
19.	80 3rd line from top	Anticipated	Deleted, Add (iii) before savings
20.	82 4th line from bottom	was	were
21.	85 1st line	was	were
22.	85(a) 4th line from top	and	of
23.	87 2nd line from bottom	has has	has

ERRATA

Appropriation Accounts for 1986-87 of Government of Sikkim.

<i>Sl. No.</i>	<i>Page No. & Line</i>	<i>For</i>	<i>Read</i>
1.	(XV) Last line	57,66,304 under column 5	“ 57,66,304 ” under column 6
2.	(XVII) 7th line from bottom	63,821	36,821
3.	1 Last line	regularisation	regularisation
4.	2 Last line ,, 8th line from bottom	regularisations Nil	regularisation 30,000
5.	17 4th & 5th line from bottom	the amount surrendered could have been restricted accordingly	The amount of Rs. 3.08 lakhs surrendered in March 1987 proved unrealistic.
6.	20 7th line from bottom	Soth	South
7.	28 5th line from bottom	Unrealistic	Unnecessary
8.	42 Heading 4th column		Below excess (+) Saving (—)
9.	43 2nd line from bottom	arrears	arrears of
10.	50 18th line from bottom	was	were
11.	56 3rd line from bottom	was	were
12.	58 Below notes & comments	———	REVENUE
13.	58 3rd line from bottom	Revenue	An amount