



GOVERNMENT OF SIKKIM

**APPROPRIATION
ACCOUNTS
1988-89**

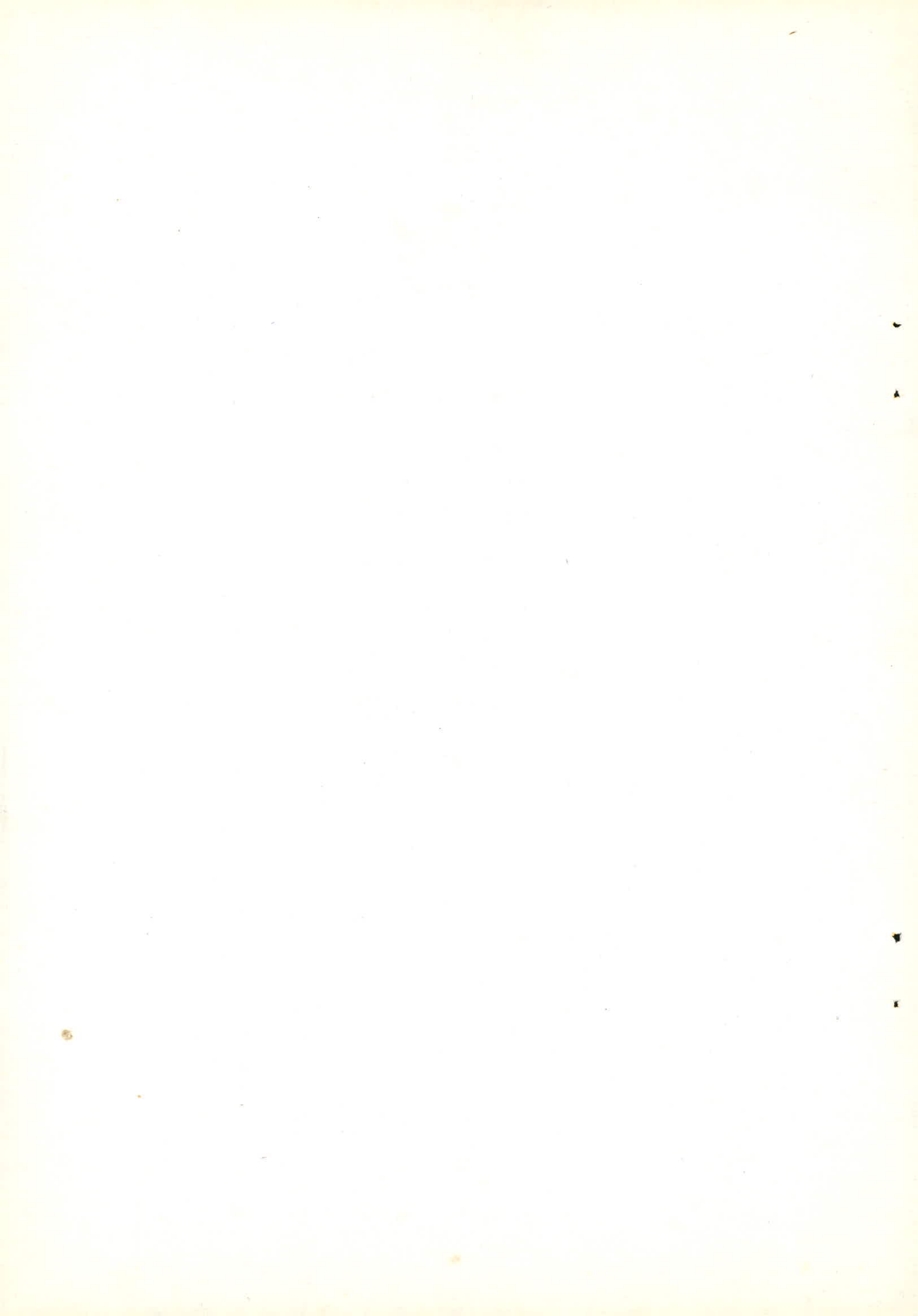


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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1988-89 presents the accounts of sums expended during the year ended 31st March 1989, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

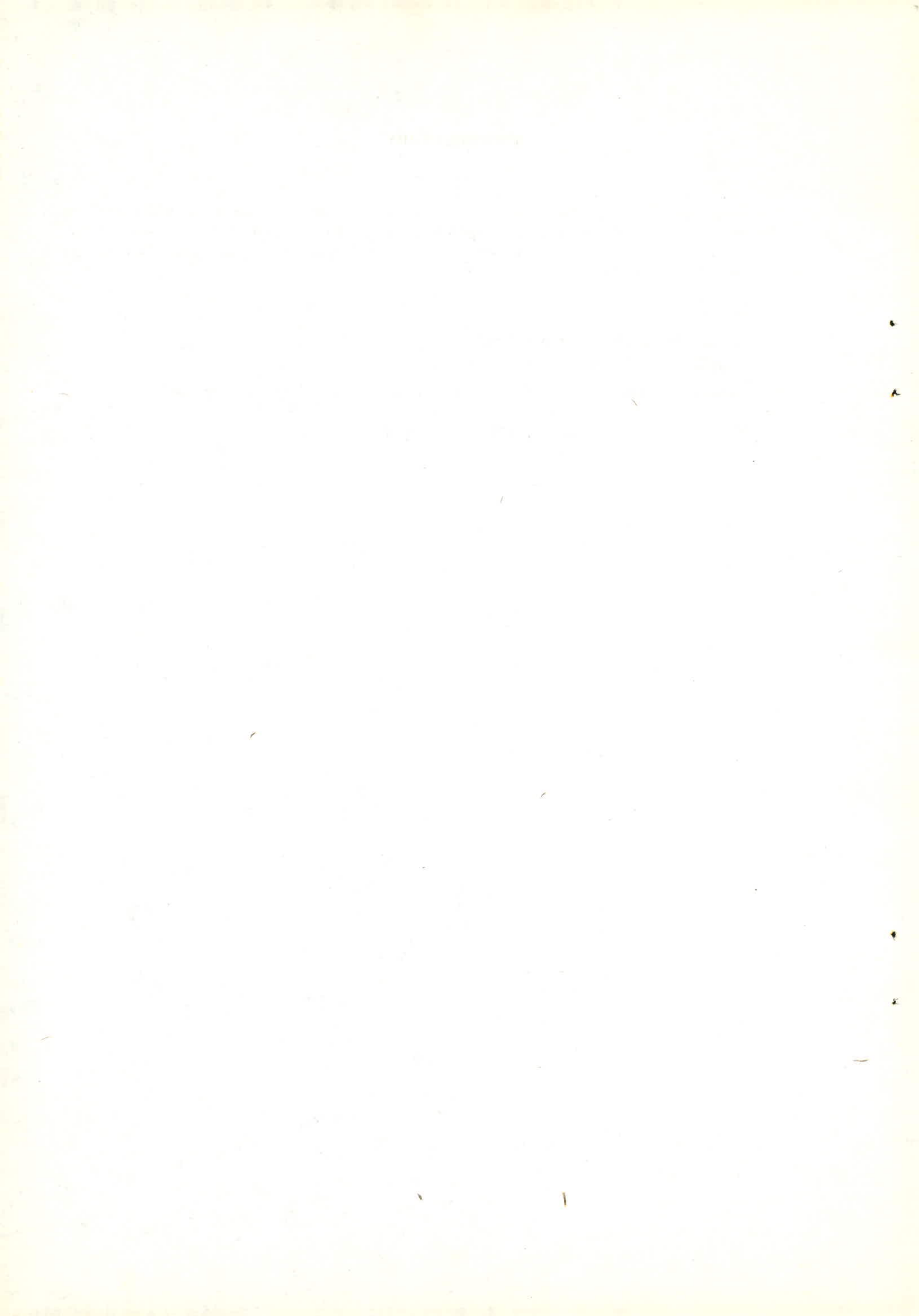
In these Accounts—

'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*



**SUMMARY OF APPROPRIATION ACCOUNTS FOR 1988-89 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	1,15,000	..	98,125	..	16,875	..	..	..
Voted	41,10,000	..	41,94,058	..	..	..	84,058	..
Appropriation Governor								
Charged	25,11,000	..	24,77,923	..	33,077	..	..	..
2. Council of Ministers								
Voted	81,20,000	..	81,14,202	..	5,798	..	..	..
3. Administration of Justice								
Charged	29,90,000	..	29,21,349	..	68,651	..	..	..
Voted	32,35,000	..	33,73,701	..	..	..	1,38,701	..
4. Election								
Voted	14,90,000	..	14,15,902	..	74,098	..	..	..
5. Income Tax and Sales Tax								
Voted	14,50,000	..	13,93,349	..	56,651	..	..	..
6. Land Revenue								
Voted	44,50,000	..	46,63,292	..	..	..	2,13,292	..
7. Stamps and Registration								
Voted	50,000	..	12,500	..	37,500	..	..	..
8. Excise (Abkari)								
Voted	21,25,000	..	20,13,141	..	1,11,859	..	..	..
9. Taxes on Vehicles								
Voted	5,18,000	..	4,71,240	..	46,760	..	..	..
10. Other Taxes and Duties on Commodities & Services								
Voted	8,98,000	..	6,59,673	..	2,38,327	..	..	..
Interest payments								
Charged	5,44,04,000	..	5,52,81,641	..	..	..	8,77,641	..
Public Service Commission								
Charged	10,90,000	..	10,32,541	..	57,459	..	..	..

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	1,67,46,000	..	1,67,95,610	..	..	..	49,610	..
12. District Administration								
Voted	53,90,000	..	54,73,318	..	..	..	83,318	..
13. Treasury and Accounts Administration								
Voted	54,83,000	..	51,53,853	..	3,29,147	..	..	..
14. Police								
Voted	6,66,81,000	..	6,72,45,326	..	..	..	5,64,326	..
15. Jails								
Voted	11,44,000	..	10,33,571	..	1,10,429	..	..	..
16. Stationery and Printing								
Voted	59,00,000	..	56,61,642	..	2,38,358	..	..	..
17. Public Works (Building)								
Charged	2,08,000	..	1,76,635	..	31,365	..	..	..
Voted	9,02,70,000	7,31,47,000	6,87,10,690	5,83,73,669	2,15,59,310	1,47,73,331	..	..
18. Other Administrative Services								
Voted	1,03,35,000	..	94,07,425	..	9,27,575	..	..	..
19. Pension and other Retirement benefits								
Charged	20,000	..	..	..	20,000	..	..	..
Voted	90,80,000	..	95,08,818	..	..	..	4,28,818	..
20. Miscellaneous General Services								
Voted	18,75,000	..	3,24,961	..	15,50,039	..	..	..
21. Education								
Voted	20,99,14,000	..	20,32,57,015	..	66,56,985	..	..	..
22. Art and Culture								
Voted	70,85,000	..	68,55,932	..	2,29,068	..	..	..
23. Medical and Public Health								
Voted	6,40,21,000	..	6,45,73,988	..	..	..	5,52,988	..

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	2,51,60,000	7,66,00,000	2,29,16,454	7,97,67,070	22,43,546	..	..	31,67,070
25. Urban Development Voted	72,10,000	23,00,000	62,97,461	22,67,396	9,12,539	32,604	..	..
26. Information and Publicity Voted	47,93,000	..	45,36,752	..	2,56,248	..	..	..
27. Social Security and Welfare Voted	1,85,17,000	..	1,60,17,948	..	24,99,052	..	..	..
28. Labour and Labour Welfare Voted	24,00,000	..	17,22,702	..	6,77,298	..	..	..
29. Nutrition Voted	51,15,000	..	51,30,726	..	..	..	15,726	..
30. Relief on Account of Natural Calamities Voted	6,77,15,000	..	6,30,88,795	..	46,26,205	..	..	..
31. Secretariat—Social Services Voted	10,62,000	..	7,81,131	..	2,80,869	..	..	..
32. Other Social Services (Ecclesiastical) Voted	36,30,000	..	36,14,134	..	15,866	..	..	..
33. Agriculture Voted	4,65,87,000	33,00,000	4,49,66,840	33,87,534	16,20,160	..	..	87,534
34. Soil and Water Conservation Voted	3,42,05,000	..	3,27,04,727	..	15,00,273	..	..	..
35. Animal Husbandry Voted	2,23,86,000	40,00,000	2,13,53,169	39,41,479	10,32,831	58,521	..	..
36. Dairy Development Voted	23,50,000	2,00,000	22,45,745	96,305	1,04,255	1,03,695	..	..
37. Fisheries Voted	27,95,000	14,80,000	26,47,850	14,54,576	1,47,150	25,424	..	..

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	4,66,29,000	..	4,57,00,641	..	9,28,359	..	..	..
39. Other Agricultural Programme Voted	1,47,50,000	5,00,000	1,19,23,444	2,48,357	28,26,556	2,51,643	..	..
40. Food Storage and Warehousing Voted	36,55,000	42,00,000	36,84,896	37,48,948	..	4,51,052	29,896	..
41. Co-operation Voted	62,80,000	29,89,000	59,84,371	29,88,932	2,95,629	68	..	..
42. Rural Development Voted	2,55,04,000	..	2,15,89,912	..	39,14,088	..	..	..
43. Irrigation and flood Control Voted	2,89,57,000	..	2,59,44,762	..	30,12,238	..	..	..
44. Power Voted	8,29,80,000	13,49,00,000	6,78,64,490	13,24,48,999	1,51,15,510	24,51,001	..	..
45. Industries Voted	1,51,85,000	2,95,50,000	1,47,69,003	2,83,87,128	4,15,997	11,62,872	..	..
46. Mines and Geology Voted	21,25,000	13,00,000	20,96,010	7,82,797	28,990	5,17,203	..	..
47. Roads and Bridges Voted	10,11,80,000	16,92,13,000	9,30,83,525	14,48,30,662	80,96,475	2,43,82,338	..	..
48. Road Transport Services Voted	9,20,85,000	1,44,00,000	8,92,33,777	1,57,23,432	28,51,223	..	..	13,23,432
49. Other Scientific Research Voted	20,14,000	..	20,95,637	..	..	..	81,637	..
50. Secretariat Economic Services Voted	53,90,000	..	48,47,959	..	5,42,041	..	..	..
51. Tourism Voted	2,82,25,000	..	2,69,51,509	..	12,73,491	..	..	..

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	..	..	..	5,000	..	..	..
Public Debt Charged	..	2,40,69,000	..	2,52,51,038	..	..	..	11,82,038
53. Loans to Government Servants Voted	..	41,10,000	..	27,84,891	..	13,25,109	..	..
TOTAL :								
Charged	6,13,38,000	2,40,69,000	6,79,88,214	2,52,51,038	2,27,427	..	8,77,641	11,82,038
Voted	1,21,92,59,000	52,21,89,000	1,13,41,07,577	48,12,32,175	8,73,93,793	4,55,34,861	22,42,370	45,78,036
Grand Total	1,28,05,97,000	54,62,58,000	1,19,60,95,791	50,64,83,213	8,76,21,220	4,55,34,861	31,20,011	57,60,074

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

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

REVENUE SECTION

Voted

1. State Legislature
3. Administration of Justice
6. Land Revenue
10. Interest Payment
11. Secretariat General Services
12. District Administration
14. Police
19. Pension and Other Retirement Benefit
23. Medical and Public Health
29. Nutrition
40. Food Storage and Warehousing
49. Other Scientific Research

Charged

10. Interest Payment

CAPITAL SECTION

VOTED

24. Water Supply and Sanitation
33. Agriculture
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 1988-89 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	1,13,41,07,577	48,12,32,175	1,61,53,39,752
<i>Charged</i>	6,19,88,214	2,52,51,038	8,72,39,252

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	6,44,50,101	..	6,44,50,101
<i>Charged</i>	..	..	..
Net expenditure as shown in the Finance Accounts			
Voted	1,06,96,57,476	48,12,32,175	1,55,08,89,651
<i>Charged</i>	6,19,88,214	2,52,51,038	8,72,39,252

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 1988-89.



(C. G. SOMIAH)

Comptroller and Auditor General of India

New Delhi.

The

27 FEB 1991

GRANT No. 1—STATE LEGISLATURE

		<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD:				
2011—PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
Voted	Rs.			
Original	38,10,000			
Supplementary	3,00,000	41,10,000	41,94,058	(+) 84,058
Amount surrendered during the year				Nil
Charged	Rs			
Original	1,15,000			
Supplementary	Nil	1,15,000	98,125	(—) 16,875
Amount surrendered during the year				Nil
COMMENT				
REVENUE				
Voted				

The expenditure exceeded the grant by Rs. 84,058, the excess requires regularisation.

APPROPRIATION—GOVERNOR

		<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD				
2012—PRESIDENT, VICE				
PRESIDENT/GOVERNOR,				
ADMINISTRATOR OF				
UNION TERRITORIES				
<i>Charged</i>	<i>Rs.</i>			
<i>Original</i>	24,05,000			
<i>Supplementary</i>	1,06,000	25,11,000	24,77,923	(—) 33,077
<i>Amount surrendered during the year (March, 1989)</i>				2,000

GRANT No. 2—COUNCIL OF MINISTERS

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2013—COUNCIL OF MINISTERS				
	Rs.			
Voted				
Original	59,05,000			
Supplementary	22,15,000	81,20,000	81,14,202	(—) 5,798
Amount surrendered during the year				Nil

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>
REVENUE					
MAJOR HEAD					
2014—ADMINISTRATION OF JUSTICE					
Voted	<i>Rs.</i>				
Original	32,35,000				
Supplementary	Nil	32,35,000	33,73,701	(+)	1,38,701
Amount surrendered during the year (March, 1989)					62,000
Charged					
Original	29,90,000				
Supplementary	Nil	29,90,000	29,21,349	(—)	68,651
Amount surrendered during the year					Nil
COMMENT					
REVENUE					
Voted					

The expenditure exceeded the grant by Rs. 1,38,701, the excess requires regularisation.

GRANT No. 4—ELECTIONS

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD				
2015—ELECTIONS				
	<i>Rs.</i>			
Voted				
Original	12,40,000			
Supplementary	2,50,000	14,90,000	14,15,902	(—) 74,098
Amount surrendered during the year				Nil

GRANT No. 5—INCOME TAX AND SALES TAX

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD				
2020—COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
2040—SALES TAX				
Rs.				
Voted				
Original	14,10,000			
Supplementary	40,000	14,50,000	13,93,349	(—) 56,651
Amount surrendered during the year (March 1989)				60,000

GRANT No. 6—LAND REVENUE

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD				
2029—LAND REVENUE				
	Rs.			
Voted				
Original	44,50,000			
Supplementary	Nil	44,50,000	46,63,292	(+) 2,13,292
Amount surrendered during the year (March '89)				
				1,28,000

NOTES & COMMENTS

REVENUE

- (i) The expenditure exceeded the grant by Rs. 2,13,292, the excess requires regularisation. In view of the excess the amount of Rs. 1.28 lakhs surrendered on the last day of the financial year proved injudicious.
- (ii) Excess occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2029—LAND REVENUE			
102—Survey and Settlement Operations.			
(1)—Strengthening of Administration for Land Reforms			
O 39.25			
R (—) 1.28	37.97	45.78	(+) 7.81

Reasons for final excess of Rs. 7.81 lakhs have not been intimated (Sept. '89).

The excess in the above case was partly off set by saving under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2029—LAND REVENUE			
800—Other Expenditure			
Lump provision for revision of pay scales and other benefits			
O 5.25	5.25	0.85	(—) 4.40

Reasons for saving have not been intimated (Sept. '89)

GRANT No. 9—TAXES ON VEHICLES

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD :				
2041—TAXES ON VEHICLES				
	Rs.			
Voted				
Original	4,90,000			
Supplementary	28,000	5,18,000	4,71,240	(—) 46,760
Amount surrendered during the year (March 1989)				31,000

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

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2045—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
	Rs.			
Voted				
Original	8,98,000			
Supplementary	Nil	8,98,000	6,59,673	(—) 2,38,327
Amount surrendered during the year (March 1989)				2,29,000

NOTES & COMMENTS

- (i) Anticipated Saving of Rs. 2.29 lakhs in the grant was surrendered in March '89, the ultimate savings, however, worked out to Rs. 2.38 lakhs.
- (ii) Savings occurred mainly 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			
200—COLLECTION CHARGES			
Other Taxes and Duties			
O 6.75			
R (—) 0.74	6.01	5.54	(—) 0.47

Anticipated saving of Rs. 0.74 lakh was attributed to less payment on Medical reimbursement claims. Reasons for final saving of Rs. 0.47 lakh have not been intimated (Sept '89).

GRANT No 10—INTEREST PAYMENTS

		<i>Total Appropriation</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+)</i>
	Rs.	Rs.	Rs.	
2049—INTEREST PAYMENTS				
<i>Charged</i>				
	Rs.			
<i>Original</i>	5,15,24,000			
<i>Supplementary</i>	28,80,000	5,44,04,000	5,52,81,641	(+ 8,77,641
<i>Amount surrendered during the year (March '89)</i>				12,98,329

NOTES AND COMMENTS

- (i) The expenditure exceeded the grant by Rs. 8,77,641; the excess requires regularisation.
- (ii) In view of the excess, surrender of Rs. 12.98 lakhs made on the last day of the financial year, proved unrealistic.
- (iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+)</i>
2049—INTEREST PAYMENTS			
03 <i>Interest on Small Savings Provident Funds etc.</i>			
104 <i>Interest on State Provident Funds</i>			
(1) <i>Interest on General Provident Funds</i>			
O 75.00	75.00	96.76	(+ 21.76

Reasons for excess in the above case has not been intimated (September '89).

GRANT No. 10—INTEREST PAYMENT—*Concl'd.*

Excess in the above case was partly counterbalanced by Savings under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2049—INTEREST PAYMENTS			
01 <i>Interest on Internal Debt</i>			
2. Interest on Fresh Loan			
O 6.45			
R (—) 1.17	5.28	5.28	Nil
Reasons for anticipated Savings of Rs. 1.17 lakhs was stated to be due to over estimation in the original budget provision.			
3. Interest on Loans from R.E.C. (Fresh)			
O 102.00			
S 28.80			
R (—) 2.40	128.40	128.40	Nil
Reasons for anticipated Saving of Rs. 2.40 lakhs was stated to be due to less payment than that of original budget provision on the basis of claims made by the corporation.			
6. Interest payment to Bank			
O 20.00			
R (—) 10.50	9.50	9.50	Nil

Reasons for anticipated saving of Rs. 10.50 lakhs was stated to be due to over estimation made in the budget on account of interest on bank overdraft.

GRANT No. 10—PUBLIC SERVICE COMMISSION

	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2051—PUBLIC SERVICE COMMISSION			
Rs.			
<i>Charged</i>			
<i>Original</i> 10,90,000			
<i>Supplementary</i> Nil	10,90,000	10,32,541	(—) 57,459
<i>Amount surrendered during the year (March '89)</i>			84,000

NOTES AND COMMENTS

Against a saving of Rs. 0.57 lakh, Rs. 0.84 lakh was surrendered on the last day of the Financial Year which proved unrealistic.

GRANT No. 11—SECRETARIAT—GENERAL SERVICES

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD : '2052'			
SECRETARIAT GENERAL SERVICES			
	Rs.		
Voted			
Original	1,57,08,000		
Supplementary	10,38,000		
	1,67,46,000		
Amount surrendered during the year (March '89)		1,67,95,610	(+) 49,610
			3,71,528

NOTES AND COMMENTS

- (i) The expenditure exceeded the provision by Rs. 49,610; the excess require regularisation.
- (ii) In view of the excess of Rs. 0.50 lakh, surrender of Rs. 3.72 lakhs in March 1989 was unrealistic.

GRANT No. 12—DISTRICT ADMINISTRATION

		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Rs.
REVENUE				
MAJOR HEAD : 2053				
DISTRICT ADMINISTRATION				
	Rs.			
Voted				
Original	53,90 000			
Supplementary	Nil	53,90,000	54,73,318	(+) 83,318
Amount surrendered during the year (March '89)				72,000

NOTES & COMMENTS

- (i) The expenditure exceeded the grant by Rs. 83,318; the excess requires regularisation.
- (ii) In view of the excess of Rs. 0.83 lakh, surrender of Rs. 0.72 lakh, in March 1989 proved unrealistic.

GRANT No. 13—TREASURY AND ACCOUNTS ADMINISTRATION

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2054—TREASURY AND ACCOUNTS ADMINISTRATION			
Rs.			
Voted			
Original	52,33,000		
Supplementary	2,50,000	54,83,000	(—) 3,29,147
Amount surrendered during the year (March 1989)			3,23,345

NOTES AND COMMENTS

In view of the final saving of Rs. 3.29 lakhs in the grant, supplementary grant of Rs. 2.50 lakhs obtained in February 1989 proved unnecessary.

GRANT No. 14—POLICE

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE			
MAJOR HEAD :			
2055—POLICE			
	Rs.		
Voted			
Original	6,00,92,000		
Supplementary	65,89,000	6,66,81,000	6,72,45,326
Amount surrendered during the year (March '89)			(+)5,64,326 7,14,000

NOTES AND COMMENTS

(i) The excess expenditure of Rs. 5,64,326 over the grant require regularisation. Excess occurred despite obtaining a supplementary grant of Rs. 65.89 lakhs in March, '89 which obviously proved inadequate.

(ii) In view of the excess the surrender of Rs. 7.14 lakhs was wholly unjustified

(iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2055—POLICE			
108—STATE HEADQUARTERS			
POLICE			
(1)TRAFFIC POLICE			
O	5.75		
R	(—)1.50	7.25	8.48
			(+) 1.23
(2)—RESERVE LINES AND POLICE BOARD			
O	90.60		
R	8.50	99.10	99.31
			(+) 0.21
109—DISTRICT POLICE			
(1) SOUTH DISTRICT			
O	28.65		
S	0.50		
R	9.00	38.15	38.80
			(+) 0.65

GRANT No. 14—Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
2055—POLICE—Concl'd.			
109—DISTRICT POLICE—Concl'd.			
(2) North District			
O 14.60			
S 0.25			
R 2.95	17.80	18.64	(+) 0.84
(3) East District			
O 50.45			
R 9.30	59.75	59.96	(+) 0.21
(4) West District			
O 25.90			
S 0.30			
R 8.85	35.05	35.40	(+) 0.35

Anticipated Excess in the above cases were attributed to (i) for payment of arrears to I.P.S. Officers and Non-Gazetted establishment (ii) Frequent tours of officials (iii) Purchase of vehicle etc. Reasons for final Excess in the above cases have not been intimated.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
114 Wireless & Computers			
(1) Police Wireless Branch			
O 35.20			
S 24.00			
R 0.72	59.92	65.39	(+) 5.47

Reasons for Excess in the above case have not been intimated (September, 1989).

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

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
104—Special Police			
(1) Armed Police			
O 1,07.00			
S 16.75			
R (—) 2.03	1,21.72	1,21.68	(—) 0.04

Reasons for anticipated saving of Rs. 2.03 lakhs was attribute due mainly to non-purchasing of stationeries and misc. articles. Reasons for final savings has not been intimated (Sept. 1989).

800—Other Expenditure			
1. Expenditure on maintenance of security staff.			
O 3.50			
R (—) 2.37	1.13	1.10	(—) 0.03

Reasons for anticipated saving of Rs. 2.37 lakhs was attributed to (i) non-receipt of house rent bills from owners and (ii) non-receipt of telephone bills. Reason for final savings has not been intimated (Sept. '89).

GRANT No. 15—JAILS

		Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE				
MAJOR HEAD : 2056				
JAILS				
Voted	Rs.			
Original	11,44,000			
Supplementary	Nil	11,44,000	10,33,571	(—) 1,10,429
Amount surrendered during the year				Nil

NOTES & COMMENTS

No part of the final savings of Rs. 1.10 lakhs was surrendered and reason explained.

GRANT No. 16—STATIONERY AND PRINTING

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2058—STATIONERY AND PRINTING			
Voted Rs.			
Original 59,00,000			
Supplementary Nil	59,00,000	56,61,642	(—) 2,38,358
Amount surrendered during the year (March '89)			2,36,000

GRANT No. 17—PUBLIC WORKS (BUILDING)

		<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEADS				
2059—PUBLIC WORKS				
2216—HOUSING				
Voted				
Original	8,82,40,000			
Supplementary	20,30,000	9,02,70,000	6,87,10,690	(—) 2,15,59,310
Amount surrendered during the year (March, 1989)				2,19,75,000
<i>Charged</i> <i>Rs.</i>				
Original	2,08,000			
Supplementary	Nil	2,08,000	1,76,635	(—)31,365
Amount surrendered during the year				Nil
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				
4408—CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING				
4851—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
5055—CAPITAL OUTLAY ON ROAD TRANSPORT				
5452—CAPITAL OUTLAY ON TOURISM				
Original	6,89,50,000			
Supplementary	41,97,000	7,31,47,000	5,83,73,669	(—)1,47,73,331
Amount surrendered during the year (March 1989)				1,21,22,000

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

NOTES AND COMMENTS

REVENUE

Charged

(i) Saving occurred mainly under :

Head	Total Appropriation	Actual expenditure (In lakhs of rupees)	Saving (—)
2059—PUBLIC WORKS			
102 Maintenance and Repairs			
O 1.68			
R(—) 0.30	1.38	1.07	(—) 0.31

Reason for saving has not been intimated (September 1989).

Voted

(ii) In view of the final saving of Rs. 2,15.59 lakhs in the voted grant, the supplementary grant of Rs. 20.30 lakhs obtained in February, 1989 proved wholly unnecessary as the expenditure did not come up even to the original provision.

(iii) Saving of Rs. 2,19.75 lakhs was anticipated and surrendered on the last day of the financial year, the ultimate saving was Rs. 2,15.59 lakhs only.

(iv) Saving occurred mainly under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—) Excess (+)
2059 PUBLIC WORKS			
003 Training			
Tarining of Engineering Personnel			
O 0.10			
R (—) 0.10	Nil	Nil	Nil

The entire provision was surrendered on the last day of the financial year due to non-implementation of the programme.

004 Planning and Research.

O 1.00			
R (—) 1.00	Nil	Nil	Nil

Withdrawal of the entire provision in December, 1988 through reappropriation was attributed to non-procurement of survey materials.

051 Construction

O 11.00			
R (—) 10.00	1.00	0.95	(—) 0.05

Anticipated saving of Rs. 10.00 lakhs was surrendered on the last day of the financial year due to non-finalisation of site for construction before the end of the year. Reason for final saving of Rs. 0.05 lakh has not been intimated (September, 1989).

799 Suspense

O 5,00.00			
R (—) 2,02.56	2,97.44	3,01.44	(+) 4.00

Anticipated saving of Rs. 2,02.56 lakhs was surrendered on the last day of the financial year owing to non-procurement of materials under Suspense head within the financial year. Reason for eventual excess of Rs. 4.00 lakhs has not been intimated (March 1989).

GRANT No. 17—Contd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (—) Excess (+)</i>
		<i>(In lakhs of rupees)</i>	
2216 HOUSING			
01 Government Residential Buildings			
106 General Pool Accommodation			
O 64.10			
S 7.30			
R (—) 2.06	69.34	68.98	(—) 0.36

Anticipated saving of Rs. 2.06 lakhs was surrendered on the last day of the financial year due to imposition of 4% cut by the Government on Non-Plan expenditure (Rs. 2.00 lakhs) and non-submission of rent bill in respect of "Lease charges" by the owner of the building.

Reason for final saving of Rs. 0.36 lakh has not been intimated (September, 1989).

03 Rural Housing			
1. Distribution of G.C.I. Sheets to the Rural Poor			
O 1,50.00			
R (—) 2.64	1,47.36	1,47.38	(+) 0.02

Anticipated saving of Rs. 2.64 lakhs was surrendered on the last day of the financial year due to non-submission of carriage bill by the S. N. T., till the end of the financial year.

CAPITAL

- (i) Saving of Rs. 1 21.22 lakhs was anticipated and surrendered in March, 1989, the ultimate saving was Rs. 1,47.73 lakhs.
- (ii) In view of the final saving of Rs. 1,47.73 lakhs in the grant, the supplementary grant of Rs. 41.97 lakhs was obtained in August 1988 (Rs. 10.77 lakhs) and February 1989 (Rs. 31.20 lakhs) 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>	
4059—CAPITAL OUTLAY ON PUBLIC WORKS			
80 General			
051 Construction			
O 2,06.00			
R (—) 46.35	1,59.65	1,56.93	(—) 2.72

Anticipated saving of Rs. 46.35 lakhs was surrendered on the last day of the financial year due to (i) non-completion of certain work under the scheme of natural calamities and (ii) imposition of restriction on expenditure by the Government. Reasons for final saving of Rs. 2.72 lakhs have not been intimated (September 1989).

GRANT No. 17—Contd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—) Excess (+)
4202—CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
01 <i>General Education</i>			
201 Elementary Education			
O 67.50			
R(—) 1.65	65.85	64.80	(—) 1.05
202 Secondary Education			
O 85.00			
R (—) 7.00	78.00	78.99	(+) 0.88
Reasons for anticipated savings in the above two cases was stated to be due to surrender made as per the instructions from the Government. Reasons for final savings of Rs. 1.05 and ultimate excess of Rs. 0.99 lakh in the above case have not been intimated (Sept. '89).			
203 University and Higher Education			
O 15.00			
R (—) 14.35	0.65	2.36	(+) 1.71
Anticipated saving of Rs. 14.35 lakhs was surrendered on the last day of the financial year due to imposition of restriction on expenditure by the Government. Reasons for final excess of Rs. 1.71 lakhs has not been intimated (September, 1989).			
03 <i>Sports and Youth Services</i>			
<i>Sports Stadia</i>			
O 15.00			
S 19.72			
R(—) 13.00	21.72	19.79	(—) 1.93
Reasons for savings (both anticipated and final) have not been intimated (September, 1989).			
04 <i>Art and Culture</i>			
O 9.50			
R (—) 0.83	8.67	3.67	(—) 5.00
Anticipated saving of Rs. 0.83 lakh was surrendered on the last day of the financial year due to imposition of restriction by the Government. Reason for final saving of Rs. 5.00 lakhs has not been intimated (September, 1989.)			
4210—CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
02 <i>Rural Health Services</i>			
<i>Buildings</i>			
O 50.00	50.00	38.06	(—) 11.94
4216—CAPITAL OUTLAY ON HOUSING			
01 <i>Government Residential Buildings</i>			
(1) Construction			
106—General Pool Accommodation Public Works Department			
O 73.00			
R (—) 26.50	46.50	46.42	(—) 0.08

GRANT No. 17—Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
	Rs.	Rs.	Rs.
4216— CAPITAL OUTLAY ON HOUSING— <i>Concl'd.</i>			
01 <i>Govt. Residential Buildings—Concl'd.</i>			
107 —Police Housing			
O 53.00			
R (—) 5.00	48.00	48.79	(+) 0.79
Reason for anticipated saving and final excess in the above case has not been intimated (Sept. '89).			
4225 CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES.			
02 <i>Welfare of Scheduled Tribes</i>			
O 3.00			
S 4.17			
R 1.27	8.44	3.15	(—) 5.29
4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
02 <i>Social Welfare</i>			
O 3.00			
S 5.47			
R (—) 5.47	3.00	7.82	(+) 4.82
The anticipated saving was surrendered as the Juvenile Justice Act has not yet been extended to this State. Reasons for ultimate excess of Rs. 4.82 lakhs has not been intimated (Sept. '89).			
5055—CAPITAL OUTLAY ON ROAD TRANSPORT SIKKIM NATIONALISED TRANSPORT.			
050—Land and Building			
O 26.00	26.00	15.82	(—) 10.18
Reason for savings in the above cases have not been intimated (September 1989).			
5452 CAPITAL OUTLAY ON TOURISM			
01 <i>Tourist Infrastructure</i>			
102—Tourist Accommodation			
O 10.00	10.00	6.35	(—) 3.65
800—Other Expenditures			
O 23.00			
S 12.60			
R (—) 2.90	32.70	25.58	(—) 7.12
Reasons for anticipated saving of Rs. 2.90 lakhs was attributed to non-finalisation of suitable site for trekkers hut at high altitude. However, reasons for ultimate savings in the above two cases have not been intimated (September 89).			

GRANT No. 18—OTHER ADMINISTRATIVE SERVICES

		Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE				
MAJOR HEAD :				
2070—OTHER ADMINISTRATIVE SERVICES				
	Rs.			
Voted				
Original	1,03,35,000			
Supplementary	Nil	1,03,35,000	94,07,425	(—) 9,27,575
Amount surrendered during the year (March '89)				6,80,000

NOTES AND COMMENTS

- (i) Against final saving of Rs. 9.27 lakhs in the grant only Rs. 6.80 lakhs were surrendered on the last day of the financial year.
- (ii) Saving occurred mainly under :—

Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Savings (—)
2070—OTHER ADMINISTRATIVE SERVICES				
107 Home Guards (100% C. S. S.)				
O 6.00				
R (—) 3.83		2.17	2.08	(—) 0.09
Reason for anticipated savings of Rs. 3.83 lakhs was attributed to non-appointment of Home Guards.				
800 Other expenditure.				
1. Preparation of Identity cards.				
O 1.50		1.50	0.20	(—) 1.30
Reason for final savings of Rs. 1.30 lakhs has not been intimated (Sept '89).				
2. Lump Provision for revision of pay scales and other benefits.				
O 5.40				
R (—) 3.40		2.00	Nil	(—) 2.00
Reason for anticipated saving occurred due to re-appropriation of fund from Lump provision to meet expenditure under salary heads.				

GRANT No. 19—PENSION AND OTHER RETIREMENT BENEFIT

		<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE				
MAJOR HEAD				
2071—PENSION AND OTHER RETIREMENT BENEFITS				
	Rs.			
Voted				
Original	46,80,000			
Supplementary	44,00,000	90,80,000	95,08,818	(+)4,28,818
Amount surrendered during the year				
<i>Charged</i>				
Original	20,000			Nil
Supplementary	Nil	20,000	Nil	(-) 20,000
<i>Amount surrendered during the year</i>				
				Nil

- (i) The expenditure exceeded the voted grant by Rs. 4,28,818 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>
2071 Pension and Other Retirement Benefit			
102 Commuted Value of Pension			
O 2.00			
S 12.00	14.00	17.66	(+) 3.66
105 Family Pension			
O 11.00			
S 6.00	17.00	37.85	(+) 20.85

Reason for excess in the above cases have not been intimated (Sept. '89)

GRANT No. 19—Concl'd.

(iii) Excess in the above cases were partly offset by savings mainly under.

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2071—PENSION AND OTHER RETIREMENT BENEFITS			
01 Civil			
A. State Govt.			
101. Superannuation & retirement allowances.			
O 22.00			
S 20.00	42.00	33.58	(—) 8.42
104—Gratuities.			
O 11.00			
S 6.00	17.00	11.88	(—) 5.12
Reasons for savings in the above cases have not been intimated (Sept. '89)			
B—CDA Patna & Other Agencies			
101—Superannuation and Retirement Allowances			
Nil	Nil	(—) 6.53	(—) 6.53
Reason for Saving in the above case has not been intimated (Sept. '89)			

GRANT No. 20—MISCELLANEOUS GENERAL SERVICES

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD				
'2075'—MISCELLANEOUS				
GENERAL SERVICES				
	Rs.			
Voted				
Original	18,00,000			
Supplementary	75,000	18,75,000	3,24,961	(—) 15,50,039
Amount surrendered during the year (March '89)				14,72,370

NOTES & COMMENTS

- (i) The expenditure did not come even to the original budget provision (only 18% of the provision). The supplementary grant obtained proved to be wholly unnecessary.
- (ii) Anticipated Saving of Rs. 14.72 lakhs in the grant was surrendered in March, 1989 the ultimate saving, however, worked out Rs. 15.50 lakhs.
- (iii) Saving occurred under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
'2075'—MISCELLANEOUS			
GENERAL SERVICES			
800—Other Expenditure			
O 18.00			
S 0.75			
R (—) 14.72	4.03	3.25	(—) 0.78

Reasons for anticipated saving were due to (a) non-payment of Bank Commission (Rs. 13.32 lakhs) as per decision of the Govt. (b) non-receipt of printing bills (Rs. 0.40 lakh) from the Press (c) less demand of service postage stamps by the various Govt. department. (d) non-execution of Printing of revenue stamps of various denomination by the Nasik Press (Rs. 1.00 lakh). Reasons for final saving of Rs. 0.78 lakh have not been intimated (September '89).

GRANT No. 21—EDUCATION

	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving(—)</i> Rs.
REVENUE			
MAJOR HEAD '2202'			
GENERAL EDUCATION			
2204—Sports and Youth Services			
Rs.			
Voted			
Original 20,51,91,000			
Supplementary 47,23,000	20,99,14,000	20,32,57,015	(—) 66,56,985
Amount surrendered during the year (March, 89)			66,70,000

NOTES AND COMMENTS

(i) Surrender of anticipated saving of Rs. 66.70 lakhs was made on the last day of the financial year; the ultimate saving, however, was Rs. 66.57 lakhs.

(ii) In view of the savings, the supplementary grant of Rs. 47.23 lakhs obtained in August, 1988 (Rs. 42.25 lakhs) and February, 1989 (Rs. 4.98 lakhs) proved wholly unnecessary.

GRANT No. 22—ART AND CULTURE

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving(—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2205—ART AND CULTURE			
Rs.			
Voted			
Original 70,85,000			
Supplementary Nil	70,85,000	68,55,932	(—) 2,29,068
Amount surrendered during the year (March 1989)			1,69,000

NOTES AND COMMENTS

- (i) The eventual saving in the grant was Rs. 2.29 lakhs, however, Rs. 1.69 lakhs only was surrendered in March '89.

GRANT No. 23—MEDICAL AND PUBLIC HEALTH

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE				
MAJOR HEAD				
2210—MEDICAL AND PUBLIC HEALTH				
2211—FAMILY WELFARE				
	Rs.			
Voted				
Original	5,61,92,000			
Supplementary	78,29,000	6,40,21,000	6,45,73,988	(+) 5,52,988
Amount surrendered during the year (March, 1989)				
				16,84,000

NOTES AND COMMENTS

- (i) The expenditure exceeded the grant by Rs. 5,52,988; the excess requires regularisation.
- (ii) In view of the final excess, surrender of Rs. 16.84 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 (In lakhs of rupees)</i>	<i>Excess (+)</i>
2210—MEDICAL AND PUBLIC HEALTH				
01 Urban Health Services Allopathy				
001 DIRECTION AND ADMINISTRATION				
O	18.90			
R	2.25	21.15	22.96	(+) 1.81
Anticipated excess was attributed to payment of monthly coupon for petrol. Reason for final excess of Rs. 1.81 lakhs has not been intimated (Sept. '89).				
110 Hospitals and Dispensaries				
II. Central Referral Hospital, Gangtok (STNM)				
O	71.20			
R	12.10	83.30	86.04	(+) 2.74
Anticipated excess was attributed to (i) for payment of Muster roll bills, (ii) for payment of advance T.A. & D.A. to Doctors (iii) House rent bills, Telephone bills, Electricity bills etc. Reason for final excess of Rs. 2.74 lakhs have not been intimated (September '89.)				
III GYALZING HOSPITAL				
O	17.50			
R	2.50	20.00	20.37	(+) 0.37

Anticipated excess of Rs. 2.50 lakhs in the above case was stated to be due to payment of salaries. Reasons for final excess of Rs. 0.37 lakh have not been intimated (Sept. '89).

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

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
2210—MEDICAL AND PUBLIC HEALTH—Contd.			
IV MANGAN HOSPITAL			
O 12.90			
R 2.25	15.15	16.78	(+) 1.63
Anticipated excess was attributed to for payment of monthly coupons of petrol and T.A. bills. Reason for final excess of Rs. 1.63 lakhs has not been intimated (Sept. '89.)			
V NAMCHI HOSPITAL			
O 21.90			
R 0.70	22.60	27.45	(+) 4.85
Reasons for anticipated excess was attributed to payment of salaries.			
VI SINGTAM HOSPITAL			
O 16.85			
R 3.00	19.85	20.45	(+) 0.60
03. Rural Health Services—Allopathy			
101. Health Sub-centres			
(a) South Districts			
O 8.60			
R 2.70	11.30	15.54	(+) 4.24
(b) West District			
O 9.00			
R 1.30	10.30	13.99	(+) 3.69
(c) Other Districts			
O 18.00			
R 1.50	19.50	26.29	(+) 6.79
Reasons for anticipated excess in all the above cases were attributed to payment of salaries. However, reasons for final excess have not been intimated (Sept. '89).			
103 Primary Health Centres			
(c) Other District.			
O 19.80			
R 4.00	23.80	23.46	(—) 0.34
06. Public Health			
101. Prevention & Control of Diseases.			
(1) National Malaria Eradication Programme (50:50% CSS)			
O 36.00	36.00	38.26	(+) 2.26

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

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
2210—MEDICAL & PUBLIC HEALTH— <i>Contd.</i>			
800 OTHER EXPENDITURE			
O 55.25			
S 5.00	25.47	26.88	(+) 1.41
R (—) 34.78			
(d) Upgradation of Administration by Eighth Finance Commission			
O 4.05			
R (—) 3.00	1.05	0.81	(—) 0.24
101 PREVENTION AND CONTROL OF DISEASES			
(2) National Leprosy Control Programme (100% CSS)			
O 18.00	18.00	13.12	(—) 4.88
(3) National T. B. Control Programme (50:50 %C.S.S.)			
O 7.10	7.10	3.85	(—) 3.25
(4) Prevention and Control of Blindness (100% C.S.S.)			
O 2.33	2.33	0.51	(—) 1.82
2211—FAMILY WELFARE			
101 RURAL FAMILY WELFARE SERVICES			
O 11.56	11.56	32.58	(+) 21.02
104. TRANSPORT			
O 4.10	4.10	8.52	(+) 4.42
Reasons of final excess in the above cases have not been intimated.			
(iv) Excess in the above cases were partly offset by savings under :—			
001 DIRECTION AND ADMINISTRATION			
O 17.80	17.80	8.76	(—) 9.04
003. TRAINING			
O 25.54	25.54	21.12	(—) 4.42
200 OTHER SERVICES AND SUPPLIES			
O 23.06	23.06	13.96	(—) 9.10

Reasons for saving in the above cases have not been intimated (Sept. ' 89).

GRANT No. 24—WATER SUPPLY AND SANITATION

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2215—WATER SUPPLY AND SANITATION				
	Rs.			
Voted				
Original	2,51,60,000			
Supplementary	Nil	2,51,60,000	2,29,16,454	(—)22,43,546
Amount surrendered during the year (March, 1989)				24,37,000
CAPITAL				
MAJOR HEAD :				
4215—CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
	Rs.			
Original	7,12,00,000			
Supplementary	54,00,000	7,66,00,000	7,97,67,070	(+)31,67,070
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE :

- (i) Saving of Rs. 24.37 lakhs was anticipated and surrendered on the last day of the Financial Year; the ultimate saving was Rs. 22.44 lakhs.
- (ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving(—) Excess (+)</i>
2215—WATER SUPPLY AND SANITATION			
02 Sewerage and Sanitation			
105—Sanitation Services			
O 55.00			
R (—) 19.11	35.89	37.03	(+) 1.14

Anticipated saving of Rs. 19.11 lakhs was surrendered on the last day of the financial year due to less release of funds by the Government of India in the Centrally Sponsored Scheme. Reason for final excess of Rs. 1.14 lakhs has not been intimated. (September 1989)

CAPITAL

- (i) Expenditure exceeded the grant by Rs. 31.67,070; the excess requires regularisation.
- (ii) In view of excess, the supplementary provision of Rs. 54.00 lakhs obtained in February, 1989, proved inadequate.

GRANT No. 24—*Concl.*

(iii) Excess occurred mainly under:—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
4215—Capital Outlay on Water Supply and Sanitation			
01 <i>Water Supply</i>			
102 Rural Water Supply			
O 5,77.00			
S 15.00	5,92.00	6,23.15	(+) 31.15

Reasons for final excess of Rs. 31.15 lakhs have not been intimated (September 1989).

GRANT No. 25—URBAN DEVELOPMENT

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving(—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2217—URBAN DEVELOPMENT			
	Rs.		
Voted			
Original	72,10,000		
Supplementary	Nil	72,10,000	62,97,461
Amount surrendered during the year (March '89)			(—)9,12,539
			7,87,000
CAPITAL			
4217—CAPITAL OUTLAY ON URBAN DEVELOPMENT			
	Rs.		
Original	23,00,000		
Supplementary	Nil	23,00,000	22,67,396
Amount surrendered during the year			(—)32,604
			Nil

REVENUE

NOTES AND COMMENTS:—

- (i) Against the final saving of Rs. 9.13 lakhs in the grant, only Rs. 7.87 lakhs were surrendered on the last day of the financial year.
- (ii) Savings occurred mainly under :—

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2217—URBAN DEVELOPMENT			
01 State Capital Development			
051 Construction			
O	24.00		
R (—)	2.07	21.93	21.30
			(—) 0.63
Anticipated saving of Rs. 2.07 lakhs was attributed to mainly non receipt of bills.			
800 Other Expenditure			
O	3.15		
R (—)	3.15	Nil	Nil
			Nil
Reasons for anticipated savings of Rs. 3.15 lakhs have not been intimated (September '89).			
05 Other Urban Development Schemes			
051 Construction			
O	9.00		
R (—)	3.00	6.00	5.75
			(—) 0.25
Anticipated saving of Rs. 3.00 lakhs was attributed to change in design of Supermarket.			

GRANT No. 26—INFORMATION AND PUBLICITY

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2220—INFORMATION AND PUBLICITY			
Rs.			
Voted			
Original 47,93,000			
Supplementary Nil	47,93,000	45,36,752	(—) 2,56,248
Amount surrendered during the year (March, 1989)			3,47,000

NOTES & COMMENTS

Saving of Rs. 3.47 lakhs was surrendered at the close of the financial year, ultimate saving, however, worked out to Rs. 2.56 lakhs.

GRANT No. 27—SOCIAL SECURITY AND WELFARE

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD			
2225 — WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
2235 — SOCIAL SECURITY AND WELFARE			
	Rs.		
Voted			
Original	1,79,05,000		
Supplementary	6,12,000	1,85,17,000	1,60,17,948 (—) 24,99,052
Amount surrendered during the year (March, 1989)			14,13,000

NOTES AND COMMENTS

REVENUE

- (i) In view of the final saving of Rs. 24.99 lakhs, the supplementary grant of Rs. 6.12 lakhs obtained in February, 1989, proved to be wholly unnecessary as the expenditure did not come up even to the original budget provision.
- (ii) Surrender of surplus funds to the extent of Rs. 14.13 lakhs was made on the last day of the financial year, even then Rs. 10.86 lakhs being 43 per cent of the total saving (Rs. 24.99 lakhs) remained unsurrendered.
- (iii) Savings 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>
2225—WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
01 <i>Welfare of Scheduled Castes</i>			
793 SPECIAL CENTRAL ASSISTANCE FOR SCHEDULED CASTES COMPONENT PLAN (CENTRAL PLAN SCHEME)			
O 5.50	5.50	4.19	(—) 1.31
Saving of Rs. 1.31 lakhs was stated to be due to late receipt of provision at the fag end of the financial year.			
02 <i>Welfare of Scheduled Tribes</i>			
277 EDUCATION (STATE PLAN)			
O 11.70			
R (—) 1.29	10.41	10.40	(—) 0.01
Rs. 1.29 lakhs were withdrawn by reappropriation in December, 1988 due to non-finalisation of Stipend and Scholarship under the above scheme.			

GRANT No. 27—SOCIAL SECURITY AND WELFARE—*Contd.*

Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving(—)
2225—WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER TRIBES BACKWARD CLASSES.— <i>Concl'd.</i>				
02 <i>Welfare of Scheduled Tribes—Concl'd.</i>				
800 OTHER EXPENDITURE				
(1)—Tribal Area Programme				
O Nil				
S 2.76	2.76	Nil	(—) 2.76	
Reasons for saving have not been intimated (September '89).				
80 <i>General</i>				
800 OTHER EXPENDITURE				
O 3.00				
R 0.50	3.50	1.54	(—) 1.96	
Ultimate saving of Rs. 1.96 lakhs was stated to be due to non-implementation of the scheme "Post matric Scholarship for Scheduled Castes and Scheduled Tribes Students (100% C.S.S). The fund of Rs. 2.00 lakhs was tentatively projected in this Demand for grants without proper sanction which was ultimately not received.				
2235—SOCIAL SECURITY AND WELFARE				
02 <i>Social Welfare</i>				
101 WELFARE OF HANDICAPPED				
O 3.75				
R (—) 0.94	2.81	1.68	(—) 1.13	
Anticipated saving of Rs. 0.94 lakh was due to lack of proposals under the above scheme. Reason for final saving of Rs. 1.13 lakhs has not been intimated (September 1989).				
102 CHILD WELFARE (100% C.S.S.)				
O 48.75				
S 1.69				
R (—) 12.69	37.75	39.29	(+) 1.54	
Anticipated saving of Rs. 12.69 lakhs was surrendered on the last day of the financial year due to non-receipt of funds from the Government of India on prorated basis. Reason for final excess of Rs. 1.54 lakhs has not been intimated (September 1989).				
103 WOMENS WELFARE				
O 2.00	2.00	1.50	(—) 0.50	
800 OTHER EXPENDITURE				
O 3.35				
R (—) 0.40	2.95	Nil	(—) 2.95	
Reasons for saving in the above cases have not been intimated (September 1989).				

GRANT No. 27—Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Savings (—)</i>
2235—SOCIAL SECURITY AND WELFARE—Concl'd.			
60 OTHER SOCIAL SECURITY AND WELFARE PROGRAMME			
200 OTHER SCHEMES			
O 6.25			
R (—) 0.64	5.61	4.85	(—) 0.76
Total saving of Rs. 1.40 lakhs was due to partial implementation of the schemes under:—			
(1) Rajya Sainik Board Sikkim and (2) Ex-gratia payments to Policemen, Ex-Servicemen. (3) Incentive for Small Saving.			
(iv) Above savings were partly offset by excess under :—			
2225—WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES.			
01 <i>Welfare of Scheduled Castes</i>			
001 DIRECTION AND ADMINISTRATION			
O 5.15			
R 0.81	5.96	6.64	(+) 0.68
Anticipated excess of Rs. 0.81 lakh was attributed to			
(i) Revision of pay scale.			
(ii) Increased dearness allowance and also			
(iii) Unforeseen expenses incurred for of weaker section. Reason for final excess of Rs. 0.68 lakh has not been intimated (September, 1989)			

GRANT No. 28—LABOUR AND LABOUR WELFARE

	Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE			
MAJOR HEAD :			
2230—LABOUR & LABOUR WELFARE			
	Rs.		
Voted			
Original	24,00,000		
Supplementary	Nil	24,00,000	(—) 6,77,298
Amount surrendered during the year (March, 1989)			5,90,000

NOTES AND COMMENTS

- (i) An amount of Rs. 5.90 lakhs were surrendered as anticipated saving; the eventual saving however, was Rs. 6.77 lakhs.
- (ii) Savings occurred mainly under:—

Head	Final Grant	Actual Expenditure (In lakhs of rupees)	Saving (—) Excess (+)
2230—LABOUR & WELFARE			
01 Labour			
001 DIRECTION & ADMINISTRATION.			
O	5.90		
R (—)	1.19	4.71	(—) 0.10
The reasons for anticipated saving of Rs. 1.19 lakhs were attributed to non-filling of posts of 6 Inspectors, 6 peons and one U.D.A.			
The reasons for final savings has not been intimated.			
800 OTHER EXPENDITURE—			
LUMP PROVISION FOR REVISION OF			
PAY SCALES AND OTHER BENEFITS			
O	2.10		
R (—)	1.15	0.95	(—) 0.95
03 Training			
101 Industrial Training			
Institutes:—			
O	16.00		
R (—)	3.56	12.44	(+)0.17

Reasons for anticipated as well as Final Saving in the above cases have not been intimated. (Sept. '89)

GRANT No. 29—NUTRITION

		<i>Final</i>	<i>Actual</i>	<i>Excess (+)</i>
		<i>Rs.</i>	<i>Expenditure</i>	<i>Rs.</i>
			<i>Rs.</i>	
REVENUE				
MAJOR HEAD :				
2236—NUTRITION				
Voted	Rs.			
Original	51,15,000			
Supplementary	Nil	51,15,000	51,30,726	(+) 15,726
Amount surrendered during the year				Nil

NOTES AND COMMENTS

The expenditure exceeded the grant by Rs. 15,726. The excess requires regularisation.

GRANT No. 30—RELIEF ON ACCOUNT OF NATURAL CALAMITIES

	<i>Total</i>	<i>Actual</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Expenditure</i>	<i>Rs.</i>
		<i>Rs.</i>	
REVENUE			
MAJOR HEAD :			
2245—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
Voted	Rs.		
Original	27,60,000		
Supplementary	6,49,55,000	6,30,88,795	(—) 46,26,205
Amount surrendered during the year (March '89)			20,88,000

NOTES AND COMMENTS

REVENUE

- (i) Against the final savings of Rs. 46.26 lakhs in the grant, only Rs. 20.88 lakhs were surrendered in March 1989.
- (ii) In view of the saving of Rs. 46.26 lakhs the supplementary grant of Rs. 649.55 lakhs obtained in Feb. 89 was found to be excessive.
- (iii) Savings occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Savings (—)</i>
	<i>Grant</i>	<i>Expenditure</i>	
		<i>(In lakhs of rupees)</i>	
2245—RELIEF ON ACCOUNT OF NATURAL CALAMITIES.			
02 Floods, Cyclones etc,			
107 REPAIRS AND RESTORATION OF DAMAGED GOVT. OFFICE BUILDINGS			
S	147.75		
R	(—) 20.45	127.30	(—) 1.36
		125.94	

The anticipated savings of Rs. 20.45 lakhs in the above case was attributed to late allocation of the resources by the Govt. The reason for final savings has not been intimated (Sept. '89)

113 ASSISTANCE FOR REPAIRS RECONSTRUCTION OF HOUSES			
S	51.80		
R	0.20	52.00	(—) 31.57
		20.43	

GRANT No. 30—RELIEF ON ACCOUNT OF NATURAL CALAMITIES—Concl'd.

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2245—RELIEF ON ACCOUNT OF NATURAL CALAMITIES—Concl'd.			
02—FLOODS, CYCLONES etc—Concl'd.			
117 ASSISTANCE TO FARMERS FOR PURCHASE OF LIVESTOCK			
S 5.25	5.25	3.99	(—) 1.26

Reasons for savings in the above two cases have not been intimated (September '89).

(iii) Savings in the above cases were partly offset by excess under.

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
800 OTHER EXPENDITURE			
3. Jhora training and Soil Conservation works.			
O Nil	Nil	2.86	(+) 2.86
80 General			
800—OTHER EXPENDITURE			
O 25.20			
R (—) 0.27	24.93	31.37	(+) 6.44

Reasons for incurring expenditure without budget provision and excesses in the above cases have not been intimated (Sept '89)

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			
Voted	Rs.		
Original	10,62,000		
Supplementary	Nil	10,62,000	7,81,131 (—) 2,80,869
Amount surrendered during the year (March 1989).			88,000

NOTES AND COMMENTS

(i) Saving of Rs. 0.88 lakh only was anticipated and surrendered at the close of the financial year. The ultimate saving, however, worked out to Rs. 2.81 lakhs.

(ii) Saving in provision occurred mainly under:—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2251--SECRETARIAT SOCIAL SERVICES			
090 SECRETARIAT			
1. Press and Publicity			
O 1.40			
R (—) 0.87	0.53	0.34	(—) 0.19
800 OTHER EXPENDITURE			
Lump provision for revision of pay scales and other benefits.			
O 1.84			
R (—) 0.53	1.31	Nil	(—) 1.31

Reasons for anticipated as well as actual savings in the above two cases have not been intimated (September, 1989).

GRANT No. 32—OTHER SOCIAL SERVICES

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
2252—OTHER SOCIAL SERVICES			
Voted Rs.			
Original 34,75,000			
Supplementary 1,55,000	36,30,000	36,14,134	(—) 15,866
Amount surrendered during the year (March '89)			1,000

GRANT No. 33—AGRICULTURE

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD :			
2401—CROP HUSBANDRY			
Voted	Rs.		
Original	4,25,07,000		
Supplementary	40,80,000	4,65,87,000	4,49,66,840 (-) 16,20,160
Amount surrendered during the year (March 1989)			16,27,000
CAPITAL			
4401—CAPITAL OUTLAY ON CROP HUSBANDRY			
	Rs.		
Original	33,00,000		
Supplementary	Nil	33,00,000	33,87,534 (+) 87,534
Amount surrendered during the year			Nil

REVENUE

NOTES AND COMMENTS

- (i) Anticipated saving of Rs. 16.27 lakhs were surrendered at the end of the year, ultimate savings, however, worked out to Rs. 16.20 lakhs only.
- (ii) In view of the savings; supplementary grant of Rs. 40.80 lakhs, obtained in August '88 and February '89 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>Excess (+) Saving (-)</i>
2401—CROP HUSBANDRY			
108—COMMERCIAL CROPS			
4 Development of ginger & other Tuber Crops			
O 5.00			
R (-) 1.61	3.39	3.43	(+) 0.04
Anticipated saving of Rs. 1.61 lakhs was stated to be due to less implementation of the ginger development programme.			
6. Development of other Commercial Crops			
O 4.50			
R (-) 0.70	3.80	3.57	(-) 0.23

Anticipated saving of Rs. 0.70 lakh was due to non sub-mission of T.A. bill by the field officers and curtailment of expenditure on other charges. Reasons for final saving of Rs. 0.23 lakh have not been intimated (September '89)

GRANT No. 33—Contd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401—CROP HUSBANDRY—Concl'd.			
108—COMMERCIAL CROPS— Concl'd.			
7 Other Minor Commercial Crops			
O 2.00			
R (-) 1.00	1.00	Nil	(-) 1.00
Reasons for savings the above case has not been intimated (Sept. '89)			
111 Agricultural Economics & Statistics			
O 11.00			
R (-) 2.71	8.29	9.38	(+) 1.09
Reasons for saving as well as ultimate excess in the above case have not been intimated (Sept. '89).			
119 HORTICULTURE AND VEGETABLE CROPS			
(1) Fruits			
O 11.50			
R (-) 3.27	8.23	8.27	(+) 0.04

The anticipated saving in the above case was attributed to disposal of the old Vehicle under the scheme and also due to less implementation of planting new orchards and Ginger Development Programme.

800 OTHER EXPENDITURE

O 40.85			
R (-) 21.40	19.45	21.60	(+) 2.15

Anticipated savings of Rs. 21.40 lakhs in the above case was stated to be due to payment of arrear on revised pay scales from the final head of account only. As such the provision was re-appropriated to cover the excess.

(iv) The savings in the above cases were counter balanced by excess under :—

2401—CROP HUSBANDRY

001 DIRECTION AND
ADMINISTRATION

O 33.70			
S 0.50			
R 7.27	41.47	39.97	(-) 1.50

Anticipated excess in the above case was attributed to incurring more expenditure for the decoration and furnishing of the conference hall of the nearly constructed Krishi Bhawan building, which could not be covered in the budget estimates and also for meeting excess expenditure on office expenses. However, reasons for ultimate saving Rs. 1.50 lakhs have not been intimated (Sept. '89).

GRANT No. 33—*Concl'd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
104 AGRICULTURAL FARM			
1. Regional Centre			
(1) Establishment			
O 84.00			
S 5.80			
R 8.20	98.00	96.96	(—) 1.04

The reason for anticipated excess was attributed to meet additional payment of arrears on revised pay scales. However, reason for ultimate saving of Rs. 1.04 lakhs in the above case has not been intimated (Sept. '89).

108 COMMERCIAL CROPS

1 Development of Cardamom
Cultivation

O 5.50			
R 1.42	6.92	6.91	(—) 0.01

The anticipated excess of Rs. 1.42 lakhs was stated to be due to payment of arrear on revised pay scales.

109 Extension and
Farmer's Training(4) Publication, Exhibition
& Competitions

O 1.00			
R 3.28	4.28	4.26	(—) 0.02

The anticipated excess of Rs. 3.28 lakhs was attributed to meet additional expenditure for the National Agriculture Fair at Pragati Maidan at New Delhi and also to meet additional Fund arising out of creation of new post of Joint Director of Agriculture.

CAPITAL

The expenditure exceeded the grant by Rs. 87,534 the excess requires regularisation.

GRANT No. 34—SOIL AND WATER CONSERVATION

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD:			
2402—SOIL & WATER CONSERVATION			
Voted	Rs.		
Original	3,42,05,000		
Supplementary	Nil		
	3,42,05,000	3,27,04,727	(—) 15,00,273
Amount surrendered during the year (March 1989)			13,97,000

NOTES & COMMENTS

- (i) Against the final saving of Rs. 15.00 lakhs in the grant only Rs. 13.97 lakhs 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 (In lakhs of rupees)</i>	<i>Saving (—)</i>
2402—SOIL AND WATER CONSERVATION			
O 2.51.00			
R (—) 5.10	2,45.90	2,44.61	(—) 1.29
103 Land Reclamation and Development			
O 25.00			
R (—) 10.25	14.75	14.69	(—) 0.06

Reasons for anticipated savings was attributed to inter sectoral adjustment made in Annual Plan of 1988-89.

GRANT No. 35—ANIMAL HUSBANDRY

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2403—ANIMAL HUSBANDRY				
Voted	Rs.			
Original	2,17,90,000			
Supplementary	5,96,000	2,23,86,000	2,13,53,169	(—) 10,32,831
Amount surrendered during the year (March 1989)				1,85,000
CAPITAL				
MAJOR HEAD :				
4403—CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
	Rs.			
Original	40,00,000			
Supplementary	Nil	40,00,000	39,41,479	(—) 58,521
Amount surrendered during the year				Nil

REVENUE

- (i) Rs. 1.85 lakhs was surrendered as anticipated saving. Final saving, however, worked out to Rs. 10.33 lakhs.
(ii) Savings occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
2403 Animal Husbandry			
101 Veterinary Services and Animal Health			
(3) Prevention & Control of Animal Diseases			
O 10.46			
R (—) 1.44	9.02	8.95	(—) 0.07
102. Cattle and Buffalo Development			
(5) Subsidy (Grant)			
O 3.00	3.00	Nil	(—) 3.00
104. Sheep and Wool Development			
1. Extension of Sheep Breeding centres.			
O 7.50			
R (—) 2.70	4.80	4.86	(+) 0.06

GRANT No. 35—Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Saving (—)</i>
2403—ANIMAL HUSBANDRY—Concl'd.			
105. Piggery Development			
(1) Piggery Development (Tadong)			
O 2.50	2.50	1.39	(—) 1.11
107. Fodder and Feed Development			
(4) Subsidy of Feeds.			
O 5.00			
R (—) 2.70	2.30	0.30	(—) 2.00
Reasons for saving in the above cases have not been intimated (Sept. '89).			
800 OTHER EXPENDITURE			
Lump provision for revision of pay scales & other benefits.			
O 8.65			
R (—) 8.65	Nil	Nil	Nil

The reason for anticipated savings of Rs. 8.65 lakhs was stated to be due to non-debiting of arrear of revised pay under the above head of account.

(iii) Savings in the above cases were partly counter balanced by excess under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i>
2403—ANIMAL HUSBANDRY			
102 Cattle and Buffalo Development			
O 28.75			
S 1.03			
R 4.91	34.69	34.47	(—) 0.22
103. Poultry Development			
(1) Intensive Poultry Development			
O 14.90			
R 8.20	23.10	23.07	(—) 0.03
800. Other Expenditure			
(2) Tribal Sub-plan			
O 10.50			
R 2.05	12.55	12.58	(+) 0.03
Reason for excesses in the above cases have not been intimated (Sept. '89).			

GRANT No. 36—DAIRY DEVELOPMENT

		Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE				
MAJOR HEAD :				
2404—DAIRY DEVELOPMENT				
Voted	Rs.			
Original	23,00,000			
Supplementary	50,000	23,50,000	22,45,745	(—) 1,04,255
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEAD:				
4404—CAPITAL OUTLAY ON DAIRY DEVELOPMENT				
Original	Rs. 2,00,000			
Supplementary	Nil	2,00,000	96,305	(—) 1,03,695
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE : No part of saving of Rs. 1.04 lakh was surrendered during the years Rs. 0.50 lakh provided in supplementary grant proved meaningless. Reason for final saving of Rs. 1.04 lakhs has not been intimated (September '89)

CAPITAL

- (i) No part of the saving of Rs. 1,03,695 was surrendered during the year.
(ii) Savings occurred mainly under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
4404—CAPITAL OUTLAY ON DAIRY DEVELOPMENT			
102 Dairy Development Projects.			
(1) Dairy Dev. Programme in Milk Production and Marketing in Sikkim			
O 2.00	2.00	0.96	(—) 1.04

Reasons for saving in the above case have not been intimated (September, 1989)

GRANT No. 37—FISHERIES

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2405—FISHERIES				
Voted	Rs.			
Original	27,95,000			
Supplementary	Nil	27,95,000	26,47,850	(—) 1,47,150
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEAD				
4405—CAPITAL OUTLAY ON FISHERIES				
	Rs.			
Original	14,80,000			
Supplementary	Nil	14,80,000	14,54,576	(—) 25,424
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE

- (i) No part of the saving of Rs. 1.47 lakhs, was surrendered during the year.

GRANT No. 38—FORESTRY AND WILD LIFE

		Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE				
MAJOR HEAD				
2406—FORESTRY AND WILD LIFE				
Voted	Rs.			
Original	4,48,55,000			
Supplementary	17,74,000	4,66,29,000	4,57,00,641	(—)9,28,359
Amount surrendered during the year (March 1989)				6,50,000

NOTES AND COMMENTS

- (i) Rupees 6.50 lakhs were surrendered in March '89 as anticipated savings, the eventual saving was Rs. 9.28 lakhs only.
- (ii) In view of the saving, Supplementary provision of Rs. 17.74 lakhs obtained in August '88 and Feb '89 proved to be excessive.
- (iii) Saving occurred mainly under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
2406—FORESTRY AND WILD LIFE			
01—Forestry			
070 Communications and Buildings.			
O	19.00		
S	10.00		
R (—)	7.90	21.10	18.54 (—) 2.56

Anticipated saving of Rs. 7.90 lakhs was surrendered as a measure of economy. Reasons for final saving of Rs. 2.50 lakhs have not been intimated (Sept. '89).

105 Forest Produce			
O	52.40		
R (—)	5.43	46.97	39.44 (—) 7.53

Anticipated saving of Rs. 5.43 lakhs was attributed to maintenance of strict economy in the expenditure. However, reasons for final saving of Rs. 7.53 lakhs have not been intimated (Sept '89)

800 Other Expenditure			
O	15.65		
R (—)	14.65	1.00	Nil (—) 1.00

Reason for saving in the above case have not been intimated (Sept. '89).

GRANT No. 38—FORESTRY AND WILD LIFE—Contd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Saving(—)</i>
02. <i>Environmental Forestry and Wild life.</i>			
110—Wild life Preservation			
(5) Khangchandang National Park (100% C.S.S.)			
O 7.70	7.70	5.22	(—) 2.48
Reason for ultimate saving of Rs. 2.48 lakhs in the above case has not been intimated (Sept. '89).			
(iv) Savings in the above case were partly offset by excess under :—			
<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+)</i>
2406—FORESTRY AND WILD LIFE			
01 <i>Forestry</i>			
001 Direction and Administration			
(1) Principal Chief Conservator of Forests			
O 41.45			
S 1.00			
R 6.95	49.40	50.08	(+) 0.68
Anticipated excess of Rs. 6.95 lakhs in the above case was attributed to revision of pay scales. (i) Reasons for final excess has not been intimated (Sept. '89).			
(2) Divisional Forest Officer (West)			
O 13.75			
R 1.65	15.40	16.55	(+) 1.15
(4) Divisional Forest Officer (North)			
O 9.75			
R 1.70	11.45	11.07	(—) 0.38
(5) Divisional Forest Officer (East)			
O 22.80			
R 3.90	26.70	27.47	(+) 0.77
(6) Utilisation Circle			
O 15.60			
R 2.75	18.35	18.41	(+) 0.06

Reason for anticipated excess in the above cases were attributed to revision of pay scales. Reason for final excess savings has not been intimated (September '89).

GRANT No. 38—FORESTRY AND WILDLIFE—*Concl.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
01—Forestry— <i>Concl.</i>			
101 Forest Conservation			
Development and Regeneration			
O 1.00			
R 1.40	2.40	2.44	(+) 0.04
Reason for anticipated excess of Rs. 1.40 lakhs were attributed to incurring expenditure on some urgent nature.			
102 Social and Farm Forestry			
I. Farm Forestry			
O 1,33.00			
R (—) 4.92	1,28.08	1,38.23	(+) 10.15
II Plantations Schemes			
O 1,63.00			
R (—) 2.20	1,60.80	1,69.84	(+) 9.04

Reasons for excess in the above two cases have not been intimated (Sept.'89)

GRANT No. 39—OTHER AGRICULTURAL PROGRAMMES

		<i>Total Grant Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2407—PLANTATIONS				
2415—AGRICULTURAL RESEARCH AND EDUCATION.				
2435—OTHER AGRICULTURAL PROGRAMMES				
	Voted	Rs.		
	Original	1,04,50,000		
	Supplementary	43,00,000	1,47,50,000	(—) 28,26,556
	Amount surrendered during the year (March, 1989)			1,82,000

CAPITAL**MAJOR HEAD :**

4435—CAPITAL OUTLAY ON
OTHER AGRICULTURAL
PROGRAMME

	Rs.			
Original	5,00,000			
Supplementary	Nil	5,00,000	2,48,357	(—) 2,51,643
Amount surrendered during the year (March 1989)				4,00,000

NOTES AND COMMENTS**REVENUE**

- (i) Against the final saving of Rs. 23.27 lakhs in the grant only Rs. 1.82 lakhs were surrendered on the last day of the financial year
- (ii) In view of saving the supplementary grant of Rs. 43.00 lakhs obtained in August '88 proved excessive.
- (iii) Savings occurred mainly under :—

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2407—PLANTATIONS			
01 Tea			
800 Other Expenditure			
(1) Sikkim Tea Board			
2 Operation & Maintenance			
S 33.00	33.00	15.00	(—) 18.00
3 Factory			
S 2.00	2.00	1.00	(—) 1.00

GRANT No. 39—*Contd.*

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2407—PLANTATIONS— <i>Concl'd.</i>			
01—TEA— <i>Concl'd.</i>			
800—OTHER EXPENDITURE— <i>Concl'd.</i>			
(I) —SIKKIM TEA BOARD— <i>Concl'd.</i>			
4. Buildings			
S 2.00	2.00	1.00	(—) 1.00
5. Other Expenditure			
S 4.00	4.00	1.50	(—) 2.50
2435—OTHER AGRICULTURAL PROGRAMMES			
60 <i>Others</i>			
1- Scheme for Small & Marginal Farmers. (50 : 50% C. S. S.)			
O 20.00	20.00	10.72	(—) 9.28
3. High yielding varieties Programme			
O 29.50			
R (—) 0.82	28.68	27.49	(—)1.19

Reasons for savings in the above cases have not been intimated (September, 1989).

(iv) Savings in the above cases were partly counter balanced by excess under :—

<i>Head</i>	<i>Final grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
2407—PLANTATIONS			
01 <i>Tea</i>			
800 Other Expenditure			
(1) Sikkim Tea Board			
1. Management			
S 2.00	2.00	5.50	(+) 3.50

Reasons for excess in the above case has not been intimated (September, 1989)

CAPITAL

(i) Against the saving of Rs. 2.52 lakhs, Rs. 4.00 lakhs was surrendered on the last day of the financial year which proved unrealistic.

GRANT No. 41—CO-OPERATION

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2425—CO-OPERATION	Rs.			
Voted				
Original	62,80,000			
Supplementary	Nil	62,80,000	59,84,371	(—) 2,95,629
Amount surrendered during the year (March '89)				2,50,000
CAPITAL				
MAJOR HEAD :				
4425—CAPITAL OUTLAY ON CO-OPERATION	Rs.			
Original	3,25,000			
Supplementary	26,64,000	29,89,000	29,88,932	(—) 68
Amount surrendered during the year				Nil

NOTES AND COMMENTS**REVENUE**

Rs. 2.50 lakhs was surrendered as anticipated savings. The final savings, however, worked out to Rs. 2.96 lakhs.

GRANT No. 42—RURAL DEVELOPMENT

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
2505—RURAL EMPLOYMENT			
2515—OTHER RURAL DEVELOPMENT PROGRAMME			
Voted	Rs.		
Original	2,14,04,000		
Supplementary	41,00,000	2,15,89,912	(—) 39,14,088
Amount surrendered during the year (March 1989)			38,91,000

NOTES AND COMMENTS

(i) In view of the final saving of Rs. 39.14 lakhs in the supplementary provision of Rs. 41.00 obtained in February '89 proved to be excessive.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
01. <i>Integrated Rural Development Programme</i>			
003 TRAINING			
O 32.00			
R (—) 30.50	1.50	1.49	(—) 0.01
Reasons for anticipated Savings of Rs. 30.50 lakhs have not been intimated.			
101 SUBSIDY TO DISTRICT RURAL DEVELOPMENT AGENCIES (50 : 50% C.S.S.)			
O 36.00			
R (—) 6.82	29.18	29.40	(+) 0.22
Anticipated saving of Rs. 6.82 lakhs was attributed to non-receipt of Central share for the above scheme.			
105 PROGRAMME IMPLEMENTATION			
O 10.96			
R (—) 4.94	6.02	5.87	(—) 0.15
Reasons for anticipated saving of Rs. 4.94 lakhs have not been intimated (Sept '89)			

GRANT No. 42—Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Saving (—)</i>
2515—OTHER RURAL DEVELOPMENT PROGRAMME			
101 PANCHAYTI RAJ			
O 15.00			
R(—) 3.17	11.83	11.83	Nil

Anticipated savings of Rs. 3.17 lakhs was attributed to extending assistance under the above scheme to 100 panchayats Units as against 138 Gram Panchayats.

(iii) Savings in the above cases were partly counter balanced by excess under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (—)</i>
2505—RURAL EMPLOYMENT			
01 <i>National Programme</i>			
701 NATIONAL RURAL EMPLOYMENT PROGRAMME (50:50% C. S. S)			
O 42.00			
R 3.32	45.32	45.32	Nil

Anticipated excess in the above case was attributed to meet extra provision required under NREP, as Govt. of India enhanced Central assistance correspondingly.

2515—OTHER DEVELOPMENT PROGRAMME

102 COMMUNITY DEVELOPMENT

(1) BUILDING

O 12.00

R 2.17

14.17

14.48

(+) 0.31

Anticipated excess of Rs. 2.17 lakhs was stated to be due to construction of Karjee Panchayat Ghar and Zilla Panchayat Bhawan, Gyalzing. Reasons for ultimate excess of Rs. 0.31 lakh have not been intimated (Sept'89).

GRANT No. 43—IRRIGATION AND FLOOD CONTROL

	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
2702—MINOR IRRIGATION			
2711—FLOOD CONTROL			
Voted Rs.			
Original 2,85,95,000			
Supplementary 3,62,000	2,89,57,000	2,59,44,762	(—) 30,12,238
Amount surrendered during the year (March 1989)			28,71,000

REVENUE

NOTES & COMMENTS

- (i) Anticipated saving of Rs. 28.71 lakhs in the grant was surrendered in March 1989, the final savings, however worked out to Rs. 30.12 lakhs.
- (ii) Savings occurred mainly under:—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2702 MINOR IRRIGATION			
80 General			
001 DIRECTION AND ADMINISTRATION			
O 33.10			
R (—) 4.44	28.66	27.29	(—) 1.37
Reasons for savings in the above cases have not been intimated (September '89).			
005 INVESTIGATION			
O 4.00			
R (—) 1.02	2.98	3.00	(+) 0.02
799 SUSPENSE			
O 60.00			
R (—) 11.79	48.21	48.21	Nil

Reason for anticipated saving of Rs. 11.79 lakhs were attributed to late receipt of allotment for cement.

GRANT No. 43—IRRIGATION AND FLOOD CONTROL—*Concl'd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Saving (—)</i>
2711—FLOOD CONTROL			
01 <i>Flood Control</i>			
103 CIVIL WORKS.			
1. Flood Control and River Training			
O 20.00			
R (—) 14.64	5.36	4.65	(—) 0.71
Reasons for savings in the above case has not been intimated (Sept. '89)			
(iii) Savings in the above cases were partly counter balanced by excess under:—			
2702—MINOR IRRIGATION.			
01 <i>Surface Water</i>			
052 MACHINERY & EQUIPMENT			
O 0.50			
S 3.62			
R 2.75	6.87	6.87	Nil

Anticipated excess of Rs. 2.75 lakhs in the above case were attributed to meet—50% share of State Plan.

GRANT No. 44—POWER

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEADS :				
2801—POWER				
2810—NON-CONVENTIONAL SOURCES OF ENERGY.				
	<i>Rs.</i>			
Voted				
Original	6,93,50,000			
Supplementary	1,36,30,000	8,29,80,000	6,78,64,490	(—) 1,51,15,510
Amount surrendered during the year (March, 1989).				1,48,90,000
CAPITAL				
MAJOR HEAD				
4801—CAPITAL OUTLAY ON POWER PROJECTS				
	<i>Rs.</i>			
Original	10,70,00,000			
Supplementary	2,79,00,000	13,49,00,000	13,24,48,999	(—) 24,51,001
Amount surrendered during the year (March, 1989)				25,00,000

REVENUE

NOTES & COMMENTS

- (i) An amount of Rs. 1,48.90 lakhs could be anticipated and surrendered in March '89. Final Savings, however, came to Rs. 1,51.16 lakhs only.
- (ii) The Supplementary grant of Rs. 1,36.30 lakhs obtained in August '88 & February '89: proved excessive.
- (iii) Significant Savings occurred mainly under:—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
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2801—POWER

05 Transmission and Distribution

799 Suspense stock

I. Stock

O 3,00.00

R (—) 1,59.20

1,40.80

1,41.10

(+) 0.30

Reasons for anticipated saving was attributed to purchase of Stores from the concerned works only, as no resources i.e., liquidity is given under. Stock Suspense Provision under the net budget operating system introduced by the Government of Sikkim.

80 General

800 OTHER EXPENDITURE

O 14.15

R (—) 14.15

Nil

Nil

Nil

Reason for anticipated saving of Rs. 14.15 lakhs was stated to be due to transfer of the entire provision to 'Direction and Administration' to meet the expenditure on arrears of salary due to revision of pay scales.

GRANT No. 44—POWER—Contd.

	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
2810—NON-CONVENTIONAL SOURCES OF ENERGY			
60—Others			
800 OTHER EXPENDITURE			
1. New and Renewable Sources of Energy.			
1. Direction and Administration			
O 40.00			
R (—) 8.18	31.82.	30.06	(—) 1.76

Anticipated saving resulted under other expenditure was attributed to (i) Solar Thermal equipment lying at Gauhati could not be delivered at Gangtok due to Bodo Students Agitation in Assam (Rs. 0.50 lakh) (ii) Wind energy equipment could not be installed in high altitude areas as the snow did not clear till March '89 (0.87 lakh) (iii) Saving under the provision also happened because provision of Biogas (Rs. 6.81 lakhs) was taken up by Integrated Rural Electrification Project separately. Reason for ultimate saving of Rs. 1.76 lakhs has not been intimated (Sept. '89)

CAPITAL

- (i) The final saving worked out to Rs. 24.51 lakhs, whereas saving anticipated and surrendered was Rs. 25.00 lakhs.
- (ii) In view of the saving, the Supplementary grant obtained proved largely excessive.
- (iii) Savings occurred mainly under:—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
4801 : CAPITAL OUTLAY ON POWER PROJECT.			
05 <i>Transmission and Distribution</i>			
2 Other Distribution Scheme			
O 3.50.00			
R (—) 45.00	3,05.00	3,05.28	(+) 0.28

The anticipated saving was attributed partly to utilisation of the provision under the revenue head 'Salaries. Reason for final excess of Rs. 0.28 lakh was stated to be booking of stock bills direct to work.

06 *Rural Electrification*

800 OTHER EXPENDITURE

1. Rural Electrification Schemes

O 30.00			
R (—) 6.74	23.26	23.28	(+) 0.02

Anticipated saving of Rs. 6.74 lakhs was attributed to non-receipt of bills.

GRANT No. 44—*Concl.*

(iv) Savings in the above cases were partly counterbalanced by excess under:—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (<i>In lakhs of rupees</i>)	<i>Excess (+)</i>
4801—CAPITAL OUTLAY ON POWER PROJECT			
01 <i>Hydel Generation</i>			
8. MIYONG HYDEL SCHEME			
O 1,15.00			
R 10.00	1,25.00	1,25.01	(+) 0.01
9. UPPER RONGNICHU HYDEL SCHEME			
O 1,65.00			
R 10.00	1,75.00	1,75.01	(+) 0.01
11. OTHER SCHEME			
O 25.00			
R 6.74	31.74	31.90	(+) 0.16

Anticipated savings of Rs. 10.00 lakhs in each of the above cases was attributed to meet earmarked projects of the Government. Whereas reason for anticipated saving of Rs. 6.74 lakhs has not been intimated.

GRANT No. 45—INDUSTRIES

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving(—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
2851—VILLAGE & SMALL INDUSTRIES			
2852—INDUSTRIES			
Voted			
	Rs.		
Original	1,43,62,000		
Supplementary	8,23,000	1,51,85,000	1,47,69,003
			(—) 4,15,997
Amount surrendered during the year (March 1989)			3,27,000
CAPITAL			
MAJOR HEAD—4851			
CAPITAL OUTLAY ON VILLAGE & SMALL INDUSTRIES			
4860—CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
4885—CAPITAL OUTLAY ON INDUSTRIES & MINERALS			
LOAN			
6860—LOANS FOR CONSUMER INDUSTRIES			
	Rs.		
Original	2,45,50,000		
Supplementary	50,00,000	2,95,50,000	2,83,87,128
			(—) 11,62,872
Amount surrendered during the year (March 1989)			11,62,000

NOTES AND COMMENTS

REVENUE

- (i) Rs. 3.27 lakhs was surrendered as anticipated savings; final savings, however, worked out to Rs. 4.16 lakhs.
- (ii) In view of saving of Rs. 4.16 lakhs in the grant, the supplementary grant obtained in February 1989 proved excessive.

GRANT No. 45—Concl'd.

CAPITAL

(i) In view of the savings supplementary grant of Rs. 50.00 lakhs obtained in Feb '89 proved to be excessive.

(ii) Savings occurred mainly under.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
4851—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
101 Industrial Estates			
O 8.50			
R (—) 4.32	4.18	4.17	(—) 0.01
4860—CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
60 Others			
600 Others			
6 Investment in Tea Estate			
O 9.00			
R (—) 9.00	Nil	Nil	Nil

Reasons for saving in the above cases have not been intimated (Sept. 89).

GRANT No. 46—MINES AND GEOLOGY

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
2853—NON-FERROUS MINING & METALLURGICAL INDUSTRIES				
Voted				
	Rs.			
Original	21,25,000			
Supplementary	Nil	21,25,000	20,96,010	(—) 28,990
Amount surrendered during the year (March '89)				10,000
CAPITAL				
MAJOR HEADS :				
4853—CAPITAL OUTLAY ON NON-FERROUS METALLURGICAL INDUSTRIES				
LOAN				
6853—LOANS FOR NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
	Rs.			
Original	13,00,000			
Supplementary	Nil	13,00,000	7,82,797	(—) 5,17,203
Amount surrendered during the year (March '89)				5,00,000
CAPITAL				
NOTES AND COMMENTS				

- (i) Rs. 5.00 lakhs were surrendered on the last day of the financial year; the ultimate savings worked out to Rs. 5.17 lakhs.

GRANT NO.—46 *Concl'd.*

(ii) Savings occurred under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Savings (—)</i>
6853—LOAN FOR NON-FERROUS MINING AND METALLURGICAL INDUSTRIES.			
01. <i>Minerals Exploration and Development</i>			
190 Loan to Public Sector and other undertakings			
(i) Development of Sikkim Mining Corporation			
O 12.00			
R (—) 5.00	7.00	7.01	(+) 0.01

The anticipated saving of Rs. 5.00 lakhs was stated to have been surrendered as per the direction of the Government for inter sectoral adjustment.

GRANT No. 47—ROADS AND BRIDGES

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD				
3054—ROADS AND BRIDGES				
Voted				
	Rs.			
Original	8,52,07,000			
Supplementary	1,59,73,000	10,11,80,000	9,30,83,5 5	(—) 80,96,475
Amount surrendered during the year (March '89)				38,37,000
CAPITAL				
MAJOR HEAD				
5054—CAPITAL OUTLAY ON ROADS & BRIDGES				
	Rs.			
Original	16,92,13,000			
Supplementary	Nil	16,92,13,000	14,48,30,662	(—) 2,43,82,338
Amount surrendered during the year (March '89)				1,07,43,000

NOTES & COMMENTS

REVENUE

- (i) In view of the eventual saving of Rs. 80.96 lakhs in the grant, the supplementary grant of Rs. 1,59.73 lakhs proved largely excessive.
- (ii) An amount of Rs. 38.87 lakhs could be anticipated and surrendered. The ultimate saving, however, worked out to Rs. 80.96 lakhs.
- (iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
3054—ROADS AND BRIDGES			
02 <i>Strategic and Border Roads</i> (100%CSS)			
O 65.47			
S 1,23.98	1,89.45	1,44.00	(—) 45.45
Reasons for saving in the above case have not been intimated (Sept. '89).			
80 <i>General</i>			
001 DIRECTION AND ADMINISTRATION			
(1) Chief Engineer (Roads & Bridges) Establishment			
O 1,25.85			
R (—) 9.50	1,16.35	1,14.23	(—) 2.12

Anticipated saving of Rs. 9.50 lakhs was attributed partly to economic measures adopted by the Government. Reason for ultimate saving of Rs. 2.12 lakhs has not been intimated (Sept. '89).

GRANT No. 47—Concl'd.

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of Rupees)</i>	<i>Excess (+)</i>
3054—ROADS AND BRIDGES—Concl'd.			
80—GENERAL—Concl'd.			
004 RESEARCH & DEVELOPMENT			
O 4.50			
R (—) 3.30	1.20	1.21	(+) 0.01
Anticipated saving in the grant was attributed to economic measure adopted following reduction in the Plan Outlay (Sept. '89).			
800 OTHER EXPENDITURE			
Lump provision for revision of Pay scales & other benefits			
O 9.25			
R (—) 9.25	Nil	Nil	Nil
Reasons for anticipated savings of Rs. 9.25 lakhs have not been intimated (Sept. '89).			

CAPITAL

- (i) An amount of Rs. 1,07.43 lakhs only in the grant were anticipated and surrendered final saving, however, worked out to a massive amount of Rs. 2,43.82 lakhs.
- (ii) Savings occurred mainly under;

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Saving (—)</i>
5054—CAPITAL OUTLAY ON ROADS AND BRIDGES			
02 <i>Strategic and Border Roads</i> (100 %CSS)			
337—ROAD WORK			
1. Construction			
O 7,29.13			
R (—) 86.23	6,42.90	5,06.00	(—) 1,36.90
80 <i>General</i>			
800 Other Expenditure			
2. Roads of Inter State importance (Spill over of Sixth five year plan)			
O 15.00			
R (—) 9.76	5.24	5.26	(+) 0.02

Reasons for anticipated saving as well as final saving and excess in the above two cases have not been intimated (September '89).

GRANT No. 48—ROAD TRANSPORT SERVICES

		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE				
MAJOR HEAD :				
3055—ROAD TRANSPORT				
	Rs.			
Original	8,85,85,000			
Supplementary	35,00,000	9,20,85,000	8,92,33,777	(—) 28,51,223
Amount surrendered during the year (March '89)				32,86,000

CAPITAL :**MAJOR HEAD**5055—CAPITAL OUTLAY ON
ROAD TRANSPORT

	Rs.			
Original	1,14,00,000			
Supplementary	30,00,000	1,44,00,000	1,57,23,432	(+) 13,23,432
Amount surrendered during the year (March '89)				Nil

NOTES AND COMMENTS**REVENUE**

- (i) Against the saving of Rs. 28.51 lakhs, Rs. 32.86 lakhs were surrendered on the last day of the financial year which proved unrealistic.
- (ii) In view of the savings, supplementary provision of Rs. 35.00 lakhs obtained in August '89, proved to be excessive.
- (iii) Savings occurred mainly under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
3055—ROAD TRANSPORT			
201—SIKKIM NATIONALISED TRANSPORT			
(e) Other Expenditure			
O	3,25.10		
R (—)	58.19	2,66.91	2,41.08
			(—) 25.83

Reason for Anticipated savings of Rs. 58.19 lakhs were attributed to (a) less expenditure of purchase on Training Equipment (b) less expenditure on hire charges due to maximum utilisation of own commercial fleet (c) diversion of fund (Rs. 24.10 lakhs) from Lump provision of pay scales & other benefits to corresponding salary heads. Reasons for final saving of Rs. 25.83 lakhs was stated to be due to resource constraints and adjustment of final saving to excess under other heads.

(d) Building

O	4.60	4.60	3.83	(—) 0.77
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Reason for final saving of Rs. 0.77 lakhs was attributed to resource constraints and diversion of actual saving for adjustment of excess under other heads.

GRANT No. 48—Concl'd.

(iv) Savings in the above cases were offset by excess under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (—)
3055—ROAD TRANSPORT			
201—Sikkim Nationalised Transport			
(a) Management			
O 42.55			
R 11.07	53.62	51.48	(—) 2.14
Anticipated excess of Rs. 11.07 lakhs was attributed to increase expenditure on acquisition of additional Commercial vehicle, establishment cost, registration and insurance etc. Besides, there was an unforeseen expenditure on account of payment of compensation under the workmen compensation Act. Reason for final saving of Rs. 2.14 lakhs was stated to be due to restriction of recruitment of additional staff.			
(b) Operation			
O 3,75.35			
S 25.00			
R 12.80	4,13.15	4,42.78	(+) 29.63
The final excess was attributed due to payment of arrears arising out of revision of pay scales and due to new recruitment of drivers for the additional fleet purchased under IDBI financing scheme.			
(c) Repairs & Maintenance			
O 1,38.25			
S 10.00			
R 1.46	1,49.71	1,53.16	(+) 3.45

Reasons for excess in the above case have not been intimated (Sept. '89).

GRANT No. 49—OTHER SCIENTIFIC RESEARCH

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD :			
3425—OTHER SCIENTIFIC RESEARCH			
3435—ECOLOGY AND ENVIRONMENT			
Voted			
Original	Rs. 19,00,000		
Supplementary	1,14,000		
Amount surrendered during the year (March '89)	20,14,000	20,95,637	(+) 81,637
			1,00,000

NOTES AND COMMENTS

The expenditure exceeded the provision by Rs. 81,637. The excess requires regularisation. In view of the excess surrendered of Rs. 1.00 lakh proved to be injudicious.

GRANT No. 50—SECRETARIAT—ECONOMIC SERVICES

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
3451—SECRETARIAT—ECONOMIC SERVICES				
3454—CENSUS SURVEY AND STATISTICS				
3475—OTHER GENERAL ECONOMIC SERVICES				
Voted				
	Rs.			
Original	53,90,000			
Supplementary	Nil	53,90,000	48,47,959	(—) 5,42,041
Amount surrendered during the year (March 1989)				2,36,000
NOTES AND COMMENTS				

(i) The saving anticipated and surrendered was Rs. 2.36 lakhs only the eventual saving, however, worked out to Rs. 5.42 lakhs.

(ii) Significant amount of savings occurred under :—

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
3451—SECRETARIAT—ECONOMIC SERVICES				
092 Other Offices				
(1)—District offices Scheme under Decentralisation				
O	10.00			
R	(—) 0.50	9.50	8.34	(—) 1.16
102. District Planning Machinery				
O	3.50			
R	(—) 0.59	2.91	2.89	(—) 0.02

Anticipated saving in the above case was attributed partly to delay in filling up the vacant post. Reason for final savings, however, in the above cases have not been intimated (Sept. '89).

3454—CENSUS SURVEY AND STATISTICS

800 Other Expenditure

3. District—Statistical offices

O	1.50			
R	(—) 0.84	0.66	0.15	(—) 0.51

Reason for saving in the above case has not been intimated (Sept. '89).

GRANT No. 51—TOURISM

		Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE				
MAJOR HEAD :				
3452—TOURISM				
Voted				
	Rs.			
Original	2,66,70,000			
Supplementary	15,55,000	2,82,25,000	2,69,51,509	(—) 12,73,491
Amount surrendered during the year (March 1989)				12,47,000

NOTES AND COMMENTS

(i) Against saving of Rs. 12.73 lakhs, Rs. 12.47 lakhs were surrendered on the last day of the financial year. In view of the over all savings of Rs. 12.73 lakhs, supplementary provision of Rs. 15.55 lakhs obtained proved unnecessary.

(ii) Saving occurred mainly under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
3452—TOURISM			
01 Tourist infrastructure			
102 Tourist accommodation			
(I) Maintenance & running expenses of Tourist Lodges run departmentally			
O	9.50		
R	(—) 2.56	6.94	6.05
			(—) 0.89
Anticipated saving of Rs. 2.56 lakhs in the provision was attributed to economic measure adopted by the Government. Reason for final savings has not been intimated (Sept. '89).			
103 Tourist Transport Service.			
(II) Operational Expenditure of Tourist Transport Service			
O	1,80.00		
S	12.00		
R	(—) 1,34.00	1,90.66	1,89.94
			(—) 0.72
Reasons for saving (Both anticipated and final) in the above cases have not been intimated.			
80. General			
104 Promotion & Publicity.			
2. Tourist Fair and Festival (State Scheme)			
O	3.00		
R	(—) 0.40	2.60	2.57
			(—) 0.03

GRANT No. 51—Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
3452—TOURISM—Concl'd.			
80—GENERAL—Concl'd.			
104—PROMOTION AND PUBLICITY—Concl'd.			
(4) Tourist fair and Festival (100% C.S.S.)			
O 4.00			
R (—) 3.31	0.69	0.68	(—) 0.01
(5) Way Side Amenities (100% C.S.S.)			
O 5.85			
R (—) 3.69	2.16	2.16	Nil
(6) Development of Khechupheri Lake (100% C.S.S.)			
O 2.50			
R (—) 2.50	Nil	Nil	Nil

Anticipated savings in the above cases were attributed to (i) Non-finalisation of toilet facilities (ii) Non-finalisation of Plan and estimated and other technical difficulties for construction of way side amenities at different areas. (iii) delay in taking up of construction and development of Khechupheri Lake. (iv) Reasons for final savings have not been intimated (Sept. '89).

GRANT No. 52—AIDS MATERIALS AND EQUIPMENTS

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD :				
3606—AIDS MATERIALS AND EQUIPMENTS				
Voted				
	Rs.			
Original	5,000			
Supplementary	Nil	5,000	Nil	(—) 5,000
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEADS :				
6003—INTERNAL DEBT OF THE STATE GOVERNMENT				
6004—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
	Rs.			
<i>Charged</i>				
<i>Original</i>	2,22,61,000			
<i>Supplementary</i>	18,08,000	2,40,69,000	2,52,51,038	(+) 11,82,038
<i>Amount surrendered during the year (March '89)</i>				17,962
NOTES AND COMMENTS				
CAPITAL				

- (i) In view of the final excess of Rs. 11.82 lakhs, supplementary provision of Rs. 18.08 lakhs obtained in February 1989—proved in-sufficient. The excess needs regularisation.
- (ii) 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. 53—LOANS TO GOVERNMENT SERVANTS

		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
CAPITAL				
MAJOR HEAD				
7610—LOANS TO GOVERNMENT SERVANTS				
Voted	Rs.			
Original	41,10,000			
Supplementary	Nil	41,10,000	27,84,891	(—) 13,25,109
Amount surrendered during the year				Nil

NOTES AND COMMENTS

- (i) No part of the saving of Rs. 13.25 lakhs was surrendered.
(ii) Savings in the provision occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
7610—LOANS TO GOVT. SERVANTS			
201 House Building Advance			
(i) House Building Advances to A.I.S. Officers			
O 20.00	20.00	7.56	(—) 12.44
202 Advances for purchase of Motor Conveyances			
O 1.00	1.00	0.04	(—) 0.96

Reasons for final saving of Rs. 12.44 lakhs and Rs. 0.96 lakh in the above two cases have not been intimated (September, 1989).

APPENDIX-I

Expenditure met out of advance from the Contingency Fund during 1988-89 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 with Contingency Fund for 1988-89 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	52,80,000	..	(—) 52,80,000
2.	17—Public Works (Buildings)	5,00,00,000	3,85,46,193	(—) 1,14,53,807
3.	43—Irrigation and Flood Control	60,00,000	38,92,901	(—) 21,07,099
4.	44—Power	3,00,00,000	1,46,66,619	(—) 1,53,33,381
5.	47—Roads and Bridges	50,00,000	73,44,388	(+) 23,44,388
	Total	9,62,80,000	6,44,50,101	(—) 3,18,29,899

