



GOVERNMENT OF SIKKIM

**APPROPRIATION
ACCOUNTS**

1984-85



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1984-85 presents the accounts of sums expended during the year ended 31st March 1985, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

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

Charged appropriations and expenditure are shown in *italics*.

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SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
1. State Legislature		
Voted	18,85,000	10,000
Charged	65,000	..
Governor		
Voted	..	10,000
Charged	17,60,000	..
2. Cabinet		
Voted	37,80,000	15,000
3. Agriculture		
Voted	3,06,37,000	43,00,000
4. Animal Husbandry		
Voted	1,67,87,000	13,50,000
5. Co-Operation		
Voted	39,90,000	69,20,000
6. Ecclesiastical Department		
Voted	15,22,000	6,000
7. Education		
Voted	8,22,49,000	1,20,25,000
8. Establishment Department		
Voted	5,65,000	7,000

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ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant appropriation</i>			
<i>Revenue</i>	<i>Capital</i>	<i>Less than granted| appropriated</i>		<i>More than granted| appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,05,292	9,400	..	600	20,292	..
49,383	..	15,617	..	..	..
..	8,200	..	1,800	..	..
17,91,903	..	..	..	31,903	..
37,97,865	3,740	..	11,260	17,865	..
3,04,08,366	29,54,007	2,28,634	13,45,993	..	..
1,57,45,687	10,62,203	10,41,313	2,87,797	..	..
39,98,716	50,89,647	..	18,30,353	8,716	..
12,74,825	4,065	2,47,175	1,935
8,41,31,296	1,10,33,822	..	9,91,178	18,82,296	..
5,82,452	6,220	..	780	17,452	..

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SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
9. Excise (Abkari)		
Voted	13,10,000	15,000
10. Finance Department		
Voted	17,00,000	..
11. Income Tax and Sales Tax		
Voted	9,15,000	6,000
12. Other Expenditure of the Finance Department		
Voted	4,28,89,000	26,30,000
Charged	2,79,15,000	1,55,00,000
13. Food and Civil Supplies		
Voted	18,26,000	3,54,000
14. Forest		
Voted	2,41,00,000	15,000
15. Soil and Water Conservation		
Voted	1,96,00,000	10,000
16. Fisheries and Wild Life		
Voted	48,35,000	14,95,000

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ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant/ appropriation</i>			
		<i>Less than granted/ appropriated</i>		<i>More than granted/ appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,06,518	6,960	2,03,482	8,040	..	..
16,77,097	..	22,903	..	..	..
8,10,089	2,976	1,04,911	3,024	..	..
3,93,19,592	25,95,742	35,69,408	34,258	..	..
1,80,14,906	1,62,97,880	99,00,094	..	..	7,97,880
19,27,221	3,18,983	..	35,017	1,01,221	..
2,47,66,957	25,995	6,66,957	10,995
1,87,18,324	4,600	8,81,676	5,400
42,87,888	6,56,328	5,47,112	8,38,672

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SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
17. Home Department		
Voted	90,47,000	2,65,000
Charged	3,50,000	..
18. Administration of Justice		
Voted	12,39,000	35,000
Charged	13,72,000	..
19. Police		
Voted	2,93,49,000	14,50,000
20. Industries		
Voted	88,83,000	47,52,000
21. Government Institute of Cottage Industries		
Voted	44,40,000	57,000
22. Mines and Geology		
Voted	13,20,000	27,85,000
23. Labour Welfare		
Voted	3,30,000	4,000
24. Land Revenue		
Voted	51,30,000	40,000

ACCOUNTS—Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Less than granted/ appropriated		More than granted/ appropriated	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
88,88,989	2,64,630	1,58,011	370	..	..
3,07,773	..	42,227	..	..	..
12,16,871	2126,021	249,	10,390	..	..
13,93,561	..	..	..	21,561	..
2,87,35,520	12,29,529	6,13,480	2,20,471	..	..
84,20,972	42,37,610	4,62,028	5,14,390	..	..
38,18,048	53,477	6,21,952	3,523	..	..
9,99,332	25,46,991	3,20,668	2,38,009	..	..
3,07,587	2,230	22,413	1,770	..	..
53,10,374	30,120	..	9,880	1,80,374	..

(x)

SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
25. Law Department		
Voted	4,95,000	7,000
26. Local Self Government		
Voted	73,89,000	13,30,000
27. Medical and Public Health		
Voted	3,79,39,000	48,95,000
28. Motor Vehicles		
Voted	6,12,000	6,000
29. Planning and Development		
Voted	22,55,000	10,000
30. Power		
Voted	3,42,00,000	5,66,00,000
31. Press, Information and Public Relations		
Voted	48,15,000	37,000
32. Cultural Affairs		
Voted	28,70,000	2,06,000
33. Roads and Bridges		
Voted	12,46,69,000	6,21,50,000

ACCOUNTS—Contd.

<i>Expenditure</i>		<i>Expenditure compared with total grant/ appropriation</i>			
		<i>Less than granted/ appropriated</i>		<i>More than granted/ appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,96,045	5,970	..	1,030	1,045	..
71,11,194	13,17,158	2,77,806	12,842	..	..
3,33,69,955	33,13,483	45,69,045	15,81,517	..	..
5,82,303	3,630	29,697	2,370	..	..
21,08,510	11,800	1,46,490	..	..	1,800
3,68,74,795	4,31,76,560	..	1,34,23,440	26,74,795	..
48,12,943	25,380	2,057	11,620	..	..
22,22,130	1,40,561	6,47,870	65,439	..	..
10,11,81,244	6,11,48,740	2,34,87,756	10,01,260	..	..

SUMMARY OF APPROPRIATION

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
34. Public Works and Water Supply		
Voted	1,38,55,000	1,48,50,000
35. Rural Development		
Voted	8,97,20,000	50,000
36. Scheduled Castes and Scheduled Tribes Welfare		
Voted	63,17,000	5,06,000
37. Silckim Nationalised Transport		
Voted	4,28,00,000	61,75,000
38. Tourism		
Voted	28,65,000	20,20,000
Total		
{ Voted	66,91,29,000	18,73,98,000
{ Charged	3,14,62,000	1,55,00,000
GRAND TOTAL	70,05,91,000	20,28,98,000

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ACCOUNTS—Contd.

Expenditure		Expenditure compared with total grant/ appropriation			
		Less than granted/ appropriated		More than granted/ appropriated	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,34,57,155	1,46,51,998	3,97,845	1,98,002	..	..
7,29,53,363	10,150	1,67,66,637	39,850	..	..
44,08,010	4,855	19,08,990	5,01,145	..	..
4,28,70,544	47,19,890	..	14,55,110	70,544	..
26,43,292	2,20,095	2,21,708	17,99,905	..	..
61,72,47,361	16,09,22,355	5,75,23,196	2,64,88,440	56,41,557	12,795
2,15,57,526	1,62,97,880	99,57,938	..	53,464	7,97,880
63,88,04,887	17,72,20,235	6,74,81,134	2,64,88,440	56,95,021	8,10,675

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

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

REVENUE SECTION

Voted

1. State Legislature
2. Cabinet
5. Co-operation
7. Education
8. Establishment Department
13. Food and Civil Supplies
14. Forest
24. Land Revenue
25. Law Department
30. Power
37. Sikkim Nationalised Transport

Charged

Governor

18. Administration of Justice

CAPITAL SECTION

Voted

14. Forest
29. Planning and Development

Charged

12. Other Expenditure of the Finance Department

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

SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 20,90,079 met, out of the advances from the Contingency Fund, which were not recouped to the Fund till the close of the year. The details of such expenditure are given in Appendix I.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1984-85 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	61,72,47,361	16,09,22,355	77,81,69,716
<i>Charged</i>	<i>2,15,57,526</i>	<i>1,62,97,880</i>	<i>3,78,55,406</i>
Deduct—Total Recoveries as shown in Appendix—II			
Voted	5,30,63,076	..	5,30,63,076
<i>Charged</i>	..	..	..
Net expenditure as shown in the Finance Accounts			
Voted	56,41,84,285	16,09,22,355	72,51,06,640
<i>Charged</i>	<i>2,15,57,526</i>	<i>1,62,97,880</i>	<i>3,78,55,406</i>

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SUMMARY OF APPROPRIATION ACCOUNTS—Concl.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the Accounts of the Government of Sikkim for the year 1984-85.

T. N. Chaturvedi

New Delhi,

(T. N. CHATURVEDI)

The... 9... 06... 1986 Comptroller and Auditor General of India

GRANT No. 1—STATE LEGISLATURE

		<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	Rs.	Rs.	Rs.	Rs.
REVENUE				
MAJOR HEAD:				
211—PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES				
Voted				
	Rs.			
Original	18,85,000	18,85,000	19,05,292	+20,292
Amount surrendered during the year (March 1985)				38,000
<i>Charged</i>				
Original	65,000	65,000	49,383	-15,617
Amount surrendered during the year (March 1985)				12,000
CAPITAL				
MAJOR HEAD :				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Voted				
	Rs.			
Original	10,000	10,000	9,400	-600
Amount surrendered during the year				Nil
COMMENT				
REVENUE				
Voted				

The expenditure exceeded the grant by Rs. 20,292; the excess requires regularisation.

APPROPRIATION—GOVERNOR

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS :			
212—PRESIDENT, VICE-PRESIDENT/ GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES, AND			
259—PUBLIC WORKS			
	<i>Rs.</i>		
<i>Charged</i>			
<i>Original</i>	15,55,000		
<i>Supplementary</i>	2,05,000	17,60,000	17,91,903 +31,903
<i>Amount surrendered during the year</i>			Nil
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Voted			
	<i>Rs.</i>		
<i>Original</i>	10,000	10,000	8,200 —1,800
<i>Amount surrendered during the year</i>			Nil
NOTE AND COMMENT			
REVENUE :			

The expenditure exceeded the appropriation by Rs. 31,903; the excess requires regularisation.

GRANT No. 2—CABINET (*ALL VOTED*)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEADS:				
213	COUNCIL OF MINISTERS AND			
252	SECRETARIAT GENERAL SERVICES			
	Rs.			
Original	37,80,000	37,80,000	37,97,865	+17,865
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEAD :				
766	LOANS TO GOVERNMENT SERVANTS, ETC.			
	Rs.			
Original	15,000	15,000	3,740	—11,260
Amount surrendered during the year				Nil
COMMENT				
REVENUE				

The expenditure exceeded the grant by Rs. 17,865; the excess requires regularisation.

GRANT No. 3—AGRICULTURE (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
305—AGRICULTURE,			
307—SOIL AND WATER CONSERVATION AND			
308—AREA DEVELOPMENT Rs.			
Original	2,94,67,000		
Supplementary	11,70,000	3,06,37,000	3,04,08,366
Amount surrendered during the year (March 1985)			—2,28,634
			1,00,000
CAPITAL			
MAJOR HEADS :			
483—CAPITAL OUTLAY ON HOUSING,			
505—CAPITAL OUTLAY ON AGRICULTURE,			
506—CAPITAL OUTLAY ON MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOPMENT AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC. Rs.			
Original	41,00,000		
Supplementary	2,00,000	43,00,000	29,54,007
Amount surrendered during the year (March 1985)			—13,45,993
			6,00,000

GRANT No. 3—Contd.

The expenditure in the revenue portion of the grant does not include Rs. 1,57,479 met out of an advance from the Contingency Fund in July 1984 and March 1985, but not recouped to the Fund till the close of the year.

NOTES AND COMMENTS

CAPITAL

- (i) Against saving of Rs. 13.46 lakhs in the grant the amount of Rs. 6 lakhs only was surrendered on the last day of the financial year.
- (ii) Supplementary provision of Rs. 2.00 lakhs, obtained in March 1985, proved unnecessary as the actual expenditure did not come up even to the original provision.
- (iii) Saving occurred mainly under :—

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

483—CAPITAL OUTLAY
ON HOUSINGAA—Capital Outlay
on Housing

O	10.00			
R	—0.20	9.80	6.06	—3.74

Anticipated saving of Rs. 0.20 lakh was attributed to non-finalisation of site for construction of staff quarters. Reasons for the final saving was stated to be due to non-completion of other ancillary works in connection with the construction of staff quarters.

GRANT No. 3—Contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
			<i>(In lakhs of rupees)</i>	
505—CAPITAL OUTLAY ON AGRICULTURE				
BB—Capital Outlay on Agriculture				
BBC—Horticulture				
O	2.00			
R	—1.00	1.00	0.86	—0.14
The ultimate saving of Rs. 1.14 lakhs was attributed to non-finalisation of acquisition of land for establishment of Progeny Orchard.				
BB6—Seed Production				
O	12.00			
R	—7.50	4.50	2.97	—1.53
Reasons for the anticipated and final saving of Rs. 9.03 lakhs (75 per cent of the original provision) was due to non-receipt of machinery and equipments for the seed processing plant at Majitar.				
BB8—Agriculture Marketing and quality control				
O	4.00			
R	—3.30	0.70	0.54	—0.16
BB9—Commercial crops				
O	1.00			
R	—0.50	0.50	0.26	—0.24

Reasons for the anticipated and final saving in the above two cases were due to late receipt of bills for construction works.

GRANT No. 3—*Concl'd.*

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

506—CAPITAL OUTLAY ON
MINOR IRRIGATION, SOIL
CONSERVATION AND
AREA DEVELOPMENT

CC—Capital outlay

CC1—Soil Conservation Scheme

O 2.00

R —2.00

..

Saving was due to the fact that entire expenditure was met from the cost of materials of Agriculture Service Centre.

(iv) The above saving was partly counter-balanced by excesses mainly under :—

505—CAPITAL OUTLAY ON
AGRICULTURE

BB—Capital Outlay on
Agriculture

BB1—Agriculture Farms

O 4.00

R 5.50

9.50

9.49

—0.1

Anticipated excess was attributed mainly to payment of compensation for land and properties for the establishment of Krishi Vigyan Kendra at Nandok Block (Rs. 1.00 lakh) and to meet the cost of construction works for motorable road, retaining wall, drainage, etc. (Rs. 3.00 lakhs) during the current financial year.

BB7—Storage and ware
housing
(under SRD)

O 5.00

R 3.00

8.00

6.98

—1.02

Anticipated excess was attributed to increase in the cost of construction of sheds for Agricultural Service Centre, reasons for the final saving was due to payment made from the provision of construction works.

GRANT No. 4—ANIMAL HUSBANDRY
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
310—ANIMAL HUSBANDRY AND			
311—DAIRY DEVELOPMENT			
	Rs.		
Original	1,67,87,000		
Supplementary ..	1,67,87,000	1,57,45,687	—10,41,313
Amount surrendered during the year (March 1985)			5,00,000
CAPITAL			
MAJOR HEADS :			
510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY,			
511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
	Rs.		
Original	13,50,000		
Supplementary ..	13,50,000	10,62,203	—2,87,797
Amount surrendered during the year			Nil
NOTES AND COMMENTS			
REVENUE			
(i) Against the available saving of Rs. 10.41 lakhs, only Rs. 5.00 lakhs were surrendered on the last day of the financial year.			

GRANT No. 4—Contd.

(ii) Savings occurred mainly under :—

Head	Total grant	Actual expenditure	Saving (—)
------	----------------	-----------------------	------------

(In lakhs of rupees)

310—ANIMAL HUSBANDRY

A—Animal Husbandry

A3—Veterinary Services and
Animal Health

A3(2) Veterinary Dispensaries

O 7.25

R —0.86 6.39 5.22 —1.17

Overall saving of Rs. 2.03 lakhs was due to non-receipt of bills and estimates for minor works.

A7—Sheep and Wool
Development

A7 (3) Goat Breeding

O 4.50

R —3.60 0.90 0.88 —0.02

Saving of Rs. 3.60 lakhs was anticipated due to non-appointment of staff and non receipt of some establishment and travelling allowances bills.

310—ANIMAL HUSBANDRY

A—Animal Husbandry

A8—Piggery Development

A8 (1)—Piggery Development
(Tadong)

O 2.10

R —1.48 0.62 0.43 —0.19

The overall saving of Rs. 1.67 lakhs was attributed to non receipt of bills from suppliers.

GRANT No. 4—*Concl'd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
A8 (3)—Intensive Piggery Development			
O	10.13		
R	—1.80	8.33	7.81
			—0.52

Reasons for ultimate saving of Rs. 2.32 lakhs have not been intimated (May 1986).

CAPITAL

(iii) No part of the saving of Rs. 2.88 lakhs was surrendered.

(iv) Saving occurred mainly under :—

510—CAPITAL OUTLAY ON
ANIMAL HUSBANDRYAA—Capital Outlay on
Animal Husbandry

AA1—Veterinary Services and Animal Health	12.00	9.35	—2.65
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Reasons for the saving of Rs. 2.65 lakhs have not been intimated (May 1986).

GRANT No. 5—CO-OPERATION
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEADS :				
298—CO-OPERATION AND				
309—FOOD				
	Rs.			
Original	39,90,000			
Supplementary	..	39,90,000	39,98,716	+8,716
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEADS :				
498—CAPITAL OUTLAY ON				
CO-OPERATION AND				
766—LOANS TO GOVERNMENT				
SERVANTS, ETC.				
	Rs.			
Original	12,20,000			
Supplementary	57,00,000	69,20,000	50,89,647	—18,30,353
Amount surrendered during the year (March 1985)				10,000

The expenditure in the capital portion of the grant does not include Rs. 17,00,000 met out of an advance from the Contingency Fund in April 1984, but not recouped to the Fund till the close of the year.

GRANT No. 5—*Concl'd.*

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the grant by Rs. 8,716; excess requires regularisation.

CAPITAL

- (ii) Against the available saving of Rs. 18.30 lakhs, only Rs. 0.10 lakh was surrendered.
- (iii) In view of the final saving of Rs. 18.30 lakhs, supplementary provision for Rs. 57.00 lakhs proved excessive.
- (iv) Saving occurred mainly under :—

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

498—CAPITAL OUTLAY ON
CO-OPERATIVES

AA—Capital Outlay on
Co-operatives

AA. 5—Dairy Co-operatives

O	2.00	2.00	1.00	—1.00
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AA. 7—Other Co-operatives

O	3.00			
S	57.00	60.00	43.00	—17.00

Reasons for saving in the above cases have not been intimated (September 1985).

GRANT No. 6—ECCLESIASTICAL DEPARTMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
295—OTHER SOCIAL AND COMMUNITY SERVICES			
	Rs.		
Original	15,22,000		
Supplementary ..	15,22,000	12,74,825	—2,47,175
Amount surrendered during the year (March 1985)			1,07,932
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	6,000		
Supplementary ..	6,000	4,065	—1,935
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

- (i) Against the available saving of Rs. 2.47 lakhs, only Rs. 1.08 lakhs in the grant were surrendered on the last day of the financial year.

GRANT No. 6—*Concl'd.*

 (ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
295—OTHER SOCIAL AND COMMUNITY SERVICES			
A1—Upkeep of Shrines, Temples, etc.			
O 15.22			
R —1.08	14.14	12.75	—1.39

Anticipated saving of Rs. 1.08 lakhs was due to non-appointment of lecturers in Sheda College; reasons for final saving of Rs. 1.39 lakhs were stated to be due to non-execution of some maintenance works due to non-submission plan and estimates in time.

GRANT No. 7—EDUCATION (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE :			
MAJOR HEAD :			
277—EDUCATION			
	Rs.		
Original	7,96,30,000		
Supplemen- tary	26,19,000	8,22,49,000	8,41,31,296 +18,82,296
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS :			
477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	1,19,00,000		
Supplementary	1,25,000	1,20,25,000	1,10,33,822 —9,91,178
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the grant by Rs. 18,82,296; the excess requires regularisation.
- (ii) In view of the excess, the supplementary grant of Rs. 26.19 lakhs obtained in March 1985, proved inadequate.

GRANT No. 7—Concl'd.

(iii) Excess occurred mainly under :—

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

277—EDUCATION

A—Education

A2—Secondary Education

A2(2) (2)—Government Higher
Secondary and
High Schools

O	2,02.05			
S	10.92			
R	14.70	2,27.67	2,32.43	+4.76

Anticipated excess of Rs. 14.70 lakhs was attributed to payment of arrears of dearness allowance, increment, leave encashment concession. Reasons for the eventual excess of Rs. 4.76 lakhs have not been intimated (May 1986).

GRANT No. 8—ESTABLISHMENT DEPARTMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD :			
252—SECRETARIAT GENERAL SERVICES			
	Rs.		
Original	5,65,000		
Supplementary ..	5,65,000	5,82,452	+17,452
Amount surrendered during the year (March 1985)			900
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	7,000		
Supplementary ..	7,000	6,220	—780
Amount surrendered during the year			Nil
COMMENT			
REVENUE			

The expenditure exceeded the grant by Rs. 17,452; the excess requires regularisation.

GRANT No. 9—EXCISE (ABKARI)
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
239—STATE EXCISE AND			
252—SECRETARIAT			
GENERAL SERVICES			
	Rs.		
Original	11,64,000		
Supplementary	1,46,000	13,10,000	11,06,518
			—2,03,482
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
	Rs.		
Original	15,000		
Supplementary	..	15,000	6,960
			—8,040
Amount surrendered during the year			Nil
NOTES AND COMMENTS			

REVENUE

- (i) In view of the final saving of Rs. 2.03 lakhs, the supplementary provision of Rs. 1.46 lakhs, obtained in March 1985, was wholly unnecessary.
- (ii) No part of the saving of Rs. 2.03 lakhs was surrendered.

GRANT No. 9—*Concl'd.*

(iii) Saving occurred mainly under :—

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

239—STATE EXCISE

A—State Excise

A1—Direction and
Administration

O 8.06

S 1.46 9.52 8.24 —1.28

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

252—SECRETARIAT

GENERAL SERVICES

B—Secretariat—

General Services

B1—Secretariat

O 3.58 3.58 2.82 —0.76

Saving was due to non-finalisation of the appointment of the Secretariat Staff and delay in payment of the arrear bills.

GRANT No. 10—FINANCE DEPARTMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD :			
252—SECRETARIAT			
GENERAL SERVICES			
	Rs.		
Original	14,85,000		
Supplementary	2,15,000	17,00,000	16,77,097
			—22,903
Amount surrendered during the year (March 1985)			63,500

GRANT No. 11—INCOME TAX AND SALES TAX
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS :			
220—COLLECTION OF TAXES ON INCOME AND EXPENDITURE AND			
240—SALES TAX			
	Rs.		
Original	5,55,000		
Supplementary	3,60,000	9,15,000	8,10,089 —1,04,911
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	6,000		
Supplementary	..	6,000	2,976 —3,024
Amount surrendered during the year			Nil
NOTES AND COMMENTS			
REVENUE			

- (i) No part of the saving was surrendered during the year.
- (ii) In view of the saving of Rs. 1.05 lakhs, the supplementary provision of Rs. 3.60 lakhs proved excessive to that extend.

GRANT No. 11—*Concl'd.*

(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>		

220—COLLECTION OF TAXES
ON INCOME AND
EXPENDITURE

A1—Collection Charges

O	2.20			
S	0.50			
R	— 0.08	2.62	2.26	—0.36

Reasons for anticipated saving of Rs. 0.08 lakh was due to less expenditure.

Final saving of Rs. 0.36 lakh was due to transfer of Staff without any substitute and non-reimbursement of medical claims made during the year.

240—SALES TAX

B—Collection Charges

O	3.35			
S	3.10			
R	0.08	6.53	5.85	—0.68

The saving was attributed to non-filling up of new posts.

GRANT No. 12—OTHER EXPENDITURE OF
FINANCE DEPARTMENT

	<i>Total grant/ appropriation</i> Rs.	<i>Actual expenditure</i> Rs.	<i>Saving (—)</i> Rs.
REVENUE			
MAJOR HEADS :			
230—STAMPS AND REGISTRATION,			
249—INTEREST PAYMENTS,			
254—TREASURY AND ACCOUNTS ADMINISTRATION,			
266—PENSION AND OTHER RETIREMENT BENEFITS,			
268—MISCELLANEOUS GENERAL SERVICES,			
288—SOCIAL SECURITY AND WELFARE AND			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
Voted	Rs.		
Original	45,60,000		
Supplemen- tary	3,83,29,000	4,28,89,000	3,93,19,592 —35,69,408
Amount surrendered during the year (March 1985)			1,18,900
<i>Charged</i>			
Original	2,54,11,000		
Supplementary	25,04,000	2,79,15,000	1,80,14,906 —99,00,094
Amount surrendered during the year			Nil

GRANT No. 12—Contd.

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Saving (—) Rs.
CAPITAL			
MAJOR HEADS :			
603—INTERNAL DEBT OF THE STATE GOVERNMENT,			
604—LOANS AND ADVANCES FROM THE STATE GOVERNMENT AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Voted			
	Rs.		
Original	19,70,000		
Supplementary	6,60,000	26,30,000	25,95,742 —34,258
Amount surrendered during the year (March 1985)			17,660
Charged			
	Rs.		
Original	1,11,95,000		
Supplementary	43,05,000	1,55,00,000	1,62,97,880 +7,97,880
Amount surrendered during the year			Nil
NOTES AND COMMENTS			
REVENUE			
Voted :			
(i)	Out of final saving of Rs. 35.69 lakhs only Rs. 1.19 lakhs was surrendered on the last day of the financial year.		

GRANT No. 12—Contd.

(ii) The supplementary provision of Rs. 3,83.29 lakhs obtained in March 1985, was for meeting increased expenditure on (a) repayment of principal and payment of interest on loans from Central Government, (b) payment of retirement benefit, (c) relief work on account of landslides and (d) payment of House Building Advance.

(iii) Saving occurred mainly under :—

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

230—STAMPS AND
REGISTRATION

D—Stamps and Registration	0.50	..	—0.50
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The entire provision remained unutilised due to non-implementation of printing works of stamps and judicial papers.

289 RELIEF ON ACCOUNT OF
NATURAL CALAMITIES

G—Relief on Account of
Natural Calamities

G1—Relief on works

S	3,63.91	3,63.91	3,32.22	—31.69
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G2—Gratuitous Relief

S	10.48	10.48	6.66	—3.82
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Reasons for savings in the above two cases have not been intimated (May 1986).

Charged

(iv) No part of the saving of Rs. 99.00 lakhs (35 per cent of the provision) was surrendered. In view of the final saving of Rs. 99.00 lakhs, supplementary provision proved unnecessary and could have been restricted to token amount; where necessary.

GRANT No. 12—Contd.

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			

249—INTEREST PAYMENTS

A—Interest payments

A1—Interest on Internal

Debts	40.69	32.48	—8.21
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A2—Interest on Small

Savings and Provident
Funds, etc.

O	1,09.50		
S	2.50	1,12.00	19.96
			—92.04

Reasons for total saving of Rs. 1,00.25 lakhs in the above two cases have not been intimated (May 1986).

(vi) The saving under the above heads was partly counter-balanced by excess under :—

249—INTEREST PAYMENTS

A—Interest payments

A3—Interest on Loans and
Advances from Central
Government

O	1,03.92		
S	22.54	1,26.46	1,27.71
			+1.25

Reasons for the excess have not been intimated (May 1986).

CAPITAL

Charged

(vii) The expenditure exceeded the appropriation by Rs. 7.98 lakhs; the excess requires regularisation,