



# **APPROPRIATION ACCOUNTS**

## **1992-93**

GOVERNMENT OF SIKKIM

1890-1891

MANUSCRIPT

STANFORD UNIVERSITY



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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.
14. Police Voted	11,32,50,000	..	10,30,70,338	..	1,01,79,662	..	..	..
15. Jails Voted	14,30,000	..	14,29,121	..	879	..	..	..
16. Stationery and Printing Voted	88,70,000	..	88,49,087	..	20,913	..	..	..
17. Public Works (Buildings) Charged	1,85,000	..	1,45,103	..	39,897	..	..	..
Voted	9,96,05,000	20,18,61,000	9,49,24,726	11,27,35,663	46,80,274	8,91,25,337	..	..
18. Other Administrative Services Voted	1,56,42,000	..	1,46,16,044	..	10,25,956	..	..	..
19. Pension and other Retirement Benefits Charged	20,000	..	..	..	20,000	..	..	..
Voted	2,02,50,000	..	1,95,29,632	..	7,20,368	..	..	..
20. Miscellaneous General Services Voted	22,00,000	..	1,09,236	..	20,90,764	..	..	..
21. Education Voted	30,13,35,000	..	29,46,84,668	..	66,50,332	..	..	..
22. Sports and Youth Services Voted	42,80,000	..	41,29,849	..	1,50,151	..	..	..
23. Art and Culture Voted	67,85,000	..	68,17,105	..	..	..	32,105	..
24. Medical and Public Health Voted	11,16,71,000	..	12,23,04,535	..	..	..	1,06,33,535	..
25. Water Supply and Sanitation Voted	4,13,90,000	7,99,20,000	4,11,71,477	8,00,33,416	2,18,523	..	..	1,13,416
26. Urban Development Voted	99,25,000	25,00,000	1,08,14,082	23,03,526	..	1,96,474	8,89,082	..
27. Information and Publicity Voted	88,75,000	..	87,51,189	..	1,23,811	..	..	..
28. Social Security and Welfare Voted	2,55,08,000	..	2,43,79,730	..	11,28,270	..	..	..



## 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.	Rs.
29. Labour and Labour Welfare Voted	25,43,000	..	24,26,267	..	1,16,733	..	..	..	..
30. Nutrition Voted	97,49,000	..	97,11,294	..	37,706	..	..	..	..
31. Relief on Account of Natural Calamities Voted	6,02,85,000	..	2,87,17,804	..	3,15,67,196	..	..	..	..
32. Other Social Services (Ecclesiastical) Voted	95,69,000	..	96,11,282	..	..	..	42,282	..	..
33. Secretariat - Social Services Voted	14,00,000	..	13,10,547	..	89,453	..	..	..	..
34. Agriculture Voted	6,87,01,000	58,50,000	6,77,39,554	58,97,745	9,61,446	..	..	..	47,745
35. Soil and Water Conservation Voted	5,65,42,000	..	5,69,24,386	..	..	..	3,82,386	..	..
36. Animal Husbandry Voted	3,99,63,000	54,45,000	3,83,66,551	56,29,780	15,96,449	..	..	..	1,84,780
37. Dairy Development Voted	63,50,000	..	35,62,546	..	27,87,454	..	..	..	..
38. Fisheries Voted	40,85,000	16,00,000	41,80,363	16,55,682	..	..	95,363	..	55,682
39. Forestry and Wild life Voted	10,00,85,000	..	10,24,19,096	..	..	..	17,34,096	..	..
40. Other Agricultural Programme Voted	1,84,44,000	..	1,81,60,988	..	2,83,012	..	..	..	..
41. Food Storage and Warehousing Voted	75,25,000	35,00,000	74,60,900	34,98,129	64,100	1,871	..	..	..
42. Co-operation Voted	96,70,000	9,39,000	96,90,273	9,39,400	..	..	20,273	..	400
43. Rural Development Voted	3,43,37,000	..	3,30,36,714	..	13,00,286	..	..	..	..
44. Irrigation and Flood Control Voted	3,25,30,000	..	2,99,27,100	..	26,02,900	..	..	..	..

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.	Rs.
45. Power Voted	9,07,40,000	23,45,22,000	8,85,69,879	23,45,37,818	21,70,121	..	..	15,818	
46. Industries Voted	2,50,70,000	8,60,51,000	2,40,63,886	4,47,72,669	10,06,114	4,12,78,331	..	..	
47. Mines and Geology Voted	33,75,000	1,22,75,000	32,57,286	1,22,75,000	1,17,714	..	..	..	
48. Roads and Bridges Voted	13,40,46,000	25,17,00,000	9,97,31,279	13,12,69,623	3,43,14,721	12,04,30,377	..	..	
49. Road Transport Services Voted	13,12,60,000	2,16,00,000	13,12,55,290	2,15,38,450	4,710	61,550	..	..	
50. Other Scientific Research Voted	87,00,000	..	67,90,269	..	19,09,731	..	..	..	
51. Secretariat - Economic Services Voted	85,90,000	..	84,46,672	..	1,43,328	..	..	..	
52. Tourism Voted	2,01,85,000	3,00,000	1,91,09,949	2,98,000	10,75,051	2,000	..	..	
53. Aid Materials and Equipments Voted	5,000	..	..	..	5,000	..	..	..	
Public Debt Charged	..	5,01,94,000	..	4,39,33,357	..	62,60,643	..	..	
54. Loans to Government Servants Voted	..	44,10,000	..	29,30,069	..	14,79,931	..	..	
TOTAL Charged	19,48,15,000	5,01,94,000	19,65,16,405	4,39,33,357	2,00,291	62,60,643	19,01,696	..	
Voted	1,74,03,10,000	91,24,73,000	164,32,80,139	66,03,14,970	11,10,51,170	25,25,75,871	1,40,21,309	4,17,841	
GRAND TOTAL	1,93,51,25,000	96,26,67,000	183,97,96,544	70,42,48,327	11,12,51,461	25,88,36,514	1,59,23,005	4,17,841	

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

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The excess over the following grants and charged appropriation requires regularisation :-

**REVENUE SECTION***Voted*

1. State Legislature
8. Excise (Abkari)
9. Taxes on Vehicles
10. Other taxes and duties on commodities and services
12. District Administration
23. Art and Culture
24. Medical and Public Health
26. Urban Development
32. Other Social Services
35. Soil and Water Conservation
38. Fisheries
39. Forestry and Wildlife
42. Co-operation

*Charged*

10. Interest Payments

**CAPITAL SECTION**

25. Water Supply and Sanitation
34. Agriculture
36. Animal Husbandry
38. Fisheries
42. Co-operation
45. Power

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.*

Expenditure shown in column 4 of the above summary does not include Rs. 37,67,00,000 spent out of advances from the Contingency Fund which was not recouped to the Fund till the close of the financial year by taking vote of Legislature. The details of such expenditure are given in Appendix-I.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1992 - 93 and that shown in the Finance Accounts for the year is given below :-

	<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Total Rs.</i>
Total expenditure according to Appropriation Accounts			
Voted	1,64,32,80,139	66,03,14,970	2,30,35,95,109
<i>Charged</i>	<i>19,65,16,405</i>	<i>4,39,33,357</i>	<i>24,04,49,762</i>
Deduct - Total Recoveries as shown in Appendix - II			
Voted	4,24,68,982	..	4,24,68,982
Net expenditure as shown in the Finance Accounts			
Voted	1,60,08,11,157	66,03,14,970	2,26,11,26,127
<i>Charged</i>	<i>19,65,16,405</i>	<i>4,39,33,357</i>	<i>24,04,49,762</i>



**SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.**

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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 1992-93.

*New Delhi*  
*The*

(C.G. SOMIAH)  
*Comptroller and Auditor General of India*

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**GRANT No. 1 STATE LEGISLATURE**

<i>Section and Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving(-) Excess(+) Rs.</i>
REVENUE :-			
MAJOR HEAD :- 2011 - PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURE			
Voted			
Rs.			
Original . . . . . 61,75,000			
Supplementary 9,60,000	71,35,000	71,88,791	(+) 53,791
Amount surrendered during the year			Nil
Charged			
Original 1,50,000			
Supplementary ..	1,50,000	94,047	(-) 55,953
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

- (a) The expenditure in the voted grant exceeded the provision by Rs. 53,791; the excess requires regularisation.
- (b) No part of the savings of Rs. 0.56 lakh in the charged appropriation was surrendered during the year.

## APPROPRIATION - GOVERNOR

(ALL CHARGED)

<i>Section and Major Head</i>	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2012 - PRESIDENT, VICE PRESIDENT/ GOVERNOR, ADMINISTRATOR OF UNION TERRITORIES			
<i>Rs.</i>			
<i>Original</i> 22,70,000			
<i>Supplementary</i> 55,000	23,25,000	22,74,730	(-) 50,270
<i>Amount surrendered during the year (March '93)</i>			32,000



## GRANT No. 2 COUNCIL OF MINISTERS

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2013 - COUNCIL OF MINISTERS			
	<i>Rs.</i>		
Original	1,08,40,000		
Supplementary	35,00,000		
	1,43,40,000	1,40,93,143	(-) 2,46,857
Amount surrendered during the year (March '93)			86,000

## NOTE AND COMMENT :

Although there was a final saving of Rs. 2.47 lakhs in the grant, only Rs. 0.86 lakh was surrendered during the year.

## GRANT No. 5 INCOME TAX AND SALES TAX

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving (-)
	Rs.	Rs.	Rs.
REVENUE:-			
MAJOR HEADS:-			
2020 - COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
2040 - SALES TAX			
	Rs.		
Original	20,45,000		
Supplementary	3,20,000		
	23,65,000	21,95,126	(-) 1,69,874
Amount surrendered during the year (March '93)			25,000

## NOTES AND COMMENTS :

- (a) Against the saving of Rs. 1.70 lakhs in the grant, only Rs. 0.25 lakh was surrendered during the year.
- (b) In view of the saving of Rs. 1.70 lakhs in the grant, supplementary provision of Rs. 3.20 lakhs obtained in March '93 proved to be excessive.

## GRANT No. 6 LAND REVENUE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2029 - LAND REVENUE			
	<i>Rs.</i>		
Original	68,80,000		
Supplementary	16,55,000	85,35,000	80,74,578
			(-) 4,60,422
Amount surrendered during the year (March '93)			6,61,000

## NOTES AND COMMENTS:

- (a) Anticipated savings of Rs. 6.61 lakhs was surrendered, however, the final saving was Rs. 4.60 lakhs only.  
 (b) Saving in the above case occurred under :-

Head	Total Grant	Actual Expenditure ( In Lakhs of Rupees )	Saving (-)
2029 Land Revenue			
103 Land Record			
(I) Agrarian Studies and Computerisation of Land Records (100% CSS)			
O	12.00		
R (-)	5.31	6.69	..
			(-) 6.69

Anticipated savings of Rs. 5.31 lakhs was stated to be due to non-appointment of staff in the Computer Cell which was not ready at that time.

## GRANT No. 7 STAMPS AND REGISTRATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD:-			
2030 - STAMPS AND REGISTRATION			
	<i>Rs.</i>		
Original	50,000		
Supplementary	..		
	50,000	24,980	(-) 25,020
Amount surrendered during the year (March '93)			25,000



## GRANT No. 8 EXCISE (ABKARI)

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD:-			
2039 - EXCISE (ABKARI)			
	<i>Rs.</i>		
Original	34,95,000		
Supplementary	20,000		
	35,15,000	35,52,175	(+) 37,175
Amount surrendered during the year (March'93)			35,000

## NOTES AND COMMENTS:

- (a) The expenditure exceeded the grant by Rs. 31,175; the excess requires regularisation.
- (b) In view of the excess, surrender of Rs. 0.35 lakh made in March '93 proved to be injudicious.

## GRANT No. 9 TAXES ON VEHICLES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2041 - TAXES AND VEHICLES			
	<i>Rs.</i>		
Original	7,80,000		
Supplementary	..		
	7,80,000	7,84,816	(+) 4,816
Amount surrendered during the year			Nil

## NOTE AND COMMENT :

The expenditure exceeded the grant by Rs. 4,816; the excess requires regularisation.

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

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
	<i>Rs.</i>		
Original	9,65,000		
Supplementary	..		
	9,65,000	9,83,254	(+) 18,254
Amount surrendered during the year			Nil

## NOTE AND COMMENT :

Expenditure in the voted grant exceeded the provision by Rs. 18,254; the excess requires regularisation.

## INTEREST PAYMENTS

(ALL CHARGED)

Section and Major Head	Total Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Rs.
REVENUE :-			
MAJOR HEAD :-			
2049 - INTEREST PAYMENTS			
	Rs.		
Original	17,05,25,000		
Supplementary	1,67,30,000	18,91,56,696	(+) 19,01,696
Amount surrendered during the year (March '93)			11,81,000

## NOTES AND COMMENTS :

- (a) Expenditure exceeded the Charged Appropriation by Rs. 19,01,696; the excess requires regularisation.  
 (b) In view of the overall excess of Rs. 19,01,696, the surrender of Rs. 11.81 lakhs during the year proved injudicious.  
 (c) Excess occurred mainly under :-

Head	Total Appropriation	Actual Expenditure ( In Lakhs of Rupees )	Excess (+)
2049 Interest Payments			
03 Interest on small Savings, Provident Fund etc.			
104 Interest on State Provident Funds			
O 220.00	220.00	250.86	(+) 30.86
Reason for excess of Rs. 30.86 lakhs has been stated to be due to late receipt of the interest payment figures from G.P.F Cell of Finance Department resulting which the same could not be reflected in Supplementary Budget.			
04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State/Union Territory Plan Schemes			
O 149.50			
S 20.00			
R 41.91	211.41	211.41	Nil

Anticipated excess of Rs. 41.91 lakhs has been attributed to late receipt of loan which was not anticipated at the time of framing of the budget estimate.



INTEREST PAYMENTS *Concl'd.*

	Head	Total Appropriation	Actual expenditure ( In lakhs of Rupees )	Saving (-)
103	Interest on Loans for Centrally Sponsored Plan Schemes			
	O 44.63			
	R 5.85	50.48	50.48	Nil

Anticipated excess of Rs. 5.85 lakhs has been stated to be due to late receipt of loan which was not included at the time of framing budget estimate.

(d) Excess in the above cases were partly offset by saving under:-

200	Interest on Other Internal Debts			
	O 428.13			
	S 38.00			
	R(-) 6.56	459.57	459.55	(-) 0.02

Reason for anticipated saving of Rs. 6.56 lakhs has not been intimated (September '93).

104	Interest on Loans for Non-Plan Schemes			
(I)	Interest on Loans against Small Savings collection			
	O 345.00			
	R(-) 48.69	296.31	296.31	Nil

Anticipated saving of Rs. 48.69 lakhs has been attributed to non-receipt of claims.

107	Interest on Pre 1984-85 Loans			
	O 84.71			
	R(-) 4.29	80.42	80.42	Nil

Reason for Anticipated saving of Rs. 4.29 lakhs has not been intimated (September '93).

## PUBLIC SERVICE COMMISSION

(ALL CHARGED)

<i>Section and Major Head</i>	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2051 - PUBLIC SERVICE COMMISSION			
	<i>Rs.</i>		
<i>Original</i>	11,20,000		
<i>Supplementary</i>	5,000		
	11,25,000	10,96,824	(-) 28,176
<i>Amount surrendered during the year (March '93)</i>			20,000

## GRANT No. 11 SECRETARIAT- GENERAL SERVICES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
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REVENUE :-

MAJOR HEAD :-

2052 - SECRETARIAT - GENERAL SERVICES

	Rs.			
Original	1,97,30,000			
Supplementary	29,05,000	2,26,35,000	2,21,10,366	(-) 5,24,634
Amount surrendered during the year (March '93 )				3,82,000

NOTES AND COMMENTS:

- (a) The saving anticipated and surrendered under the grant was Rs. 3.82 lakhs, the eventual saving was, however, Rs. 5.25 lakhs.
- (b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure ( In Lakhs of Rupees )	Saving (-)
2052 Secretariat-General Services			
090 Secretariat			
(5) Finance Department			
O 49.75			
S 4.25			
R(-) 2.28	51.72	51.04	(-) 0.68

Reason for anticipated as well as final savings has not ben intimated (September '93)

10 Legal Aid and Advice			
O 1.00			
R(-) 0.87	0.13	0.12	(-) 0.01

Reason for anticipated saving of Rs. 0.87 lakh has been stated to be due to non-receipt of Legal Aid bills as anticipated.

## GRANT No. 12 DISTRICT ADMINISTRATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2053 - DISTRICT ADMINISTRATION			
	<i>Rs.</i>		
Original	81,34,000		
Supplementary	...	81,34,000	82,12,151
			(+) 78,151
Amount surrendered during the year			Nil

## NOTE AND COMMENT :

Expenditure exceeded the grant by Rs. 78,151, the excess requires regularisation.



GRANT No. 13 TREASURY AND ACCOUNTS ADMINISTRATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2054 - TREASURY AND ACCOUNTS ADMINISTRATION			
	Rs.		
Original	83,21,000		
Supplementary	10,50,000		
	93,71,000	89,60,274	(-) 4,10,726
Amount surrendered during the year (March '93)			5,64,982

NOTES AND COMMENTS :

- (a) Though the overall saving in the grant aggregated to Rs. 4.11 lakhs, an amount of Rs. 5.65 lakhs was surrendered. It proved unjustified.
- (b) In view of the overall saving of Rs. 4.11 lakhs in the grant, supplementary provision of Rs. 10.50 lakhs obtained in March '93 proved to be excessive

## GRANT No. 14 POLICE

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
2055 - POLICE			
Original	Rs. 10,43,36,000		
Supplementary	89,14,000		
	11,32,50,000	10,30,70,338	(-) 1,01,79,662
Amount surrendered during the year (March '93)			88,85,000

## NOTES AND COMMENTS :

- (a) Anticipated savings of Rs. 88.85 lakhs were surrendered during March '93, ultimate savings, however, worked out to Rs. 101.80 lakhs.
- (b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2055 - POLICE			
001 Direction and Administration			
(2) Centralised Purchase of uniforms, Arms and Ammunition			
O 60.00			
S 15.00			
R(-) 57.27	17.73	17.52	(-) 0.21

Anticipated savings of Rs. 57.27 lakhs has been attributed to non-payment of advance as approved by Government to National Textile Corporation and delay in finalisation of tender. Whereas eventual saving of Rs. 0.21 lakh has been stated to be due to non-receipt of detailed bills of ammunition from Ordnance factory.

104 Special Police			
(1) Armed Police			
O 250.60			
S 0.80			
R(-) 29.50	221.90	219.78	(-) 2.12

Anticipated saving of Rs. 29.50 lakhs has been attributed to non recruitment of additional force. Whereas eventual savings of Rs. 2.12 lakhs has been stated to be due to (i) non-filling up of vacant posts. (ii) non-reimbursement of medical claims of Jawans (iii) non-receipt of suppliers bills (iv) non-finalisation of purchase of 50 beds amounting to Rs. 0.35 lakh etc.

## GRANT No. 14 POLICE - Contd.

Head	Final Grant	Actual Expenditure	Excess (+) Saving (-)
		<i>(In Lakhs of Rupees )</i>	
(2) Establishment of new S.A.P Battalion (CSS)			
O 1.00			
R(-) 1.00			

Anticipated saving of Rs. 1.00 lakh has been stated to be due to non-establishment of new battalion.

108 State Headquarters Police			
(2) Reserve Line and Police Band			
O 159.85			
S 2.75			
R(-) 3.50	159.10	157.77	(-) 1.33

Anticipated saving of Rs. 3.50 lakhs has been attributed to transfer of 19 nos. of sub inspector of Police from reserve lines to other branches without replacement and also due to other transfers effected during the financial year. Whereas final saving of Rs. 1.33 lakhs has been stated to be due to (i) non-receipt of bills from 'Escort' duty incharge (ii) late appointment of Sub-Inspectors.

109 District Police			
(1) Establishment of D.I.G.P Range Office North and East			
O 5.85			
R(-) 0.53	5.32	3.93	(-) 1.39

Anticipated saving of Rs. 0.53 lakh has been attributed to (i) curtailment of certain tours by the department (ii) economy measure (0.50 lakh) whereas ultimate saving of Rs. 1.39 lakhs has been stated mainly to be due to late filling up of post of Reader to DIG(R).

(2) North District			
O 32.30			
R(-) 2.83	29.47	29.87	(+) 0.40

Anticipated saving of Rs. 2.83 lakhs has been attributed to transfer of Police personnel from North District. Whereas reason for eventual excess of Rs. 0.40 lakh has not been intimated.

2. Check Posts - Administration			
(2) Check Posts at other places			
O 85.40			
S 8.60			
R(-) 10.63	83.37	79.49	(-) 3.88

Anticipated savings of Rs. 10.63 lakhs has been stated to be due to (i) non-recruitment of additional constabulary and also non effect of transfer, which was anticipated in Dec.'92 and Jan. '93 (1.39 lakhs) (ii) non receipt of



## GRANT No. 14 POLICE - Concl'd.

bills for purchase of uniform material (Rs. 8.00 lakhs) (iii) late finalisation of estimates of repair and construction of Check post at different places by P.W.D. (0.84 lakh) etc. Reason for eventual savings of Rs. 3.88 lakhs has been stated to be due to (i) non-filling up of vacancy after transfer and non-receipt of applications for encashment of leave as anticipated (2.99 lakhs) (ii) non-receipt of uniform bills (0.85 lakh).

(c) Savings in the above cases were partly counter balanced by excess :-

Head	Total Grant	Actual Expenditure ( In lakhs of rupees )	Excess (+) Saving (-)
2055 - POLICE			
001 - Direction and Administration			
(1) Inspector General of Police			
O 47.50			
S 12.80			
R 2.50	62.80	62.47	(-) 0.33

Anticipated excess of Rs. 2.50 lakhs has been attributed to (i) joining of new probationer after completion of training and also (ii) assumption of charge of new D.I.G. (0.50 lakh) (iii) establishment of office of D.I.G. Armed Police and Training which was not kept in the budget. Reason for ultimate saving of Rs. 0.33 lakh has been stated to be due to delayed reversion of D.G.P. from deputation in May '93 instead of March '93.

101 Criminal Investigation and Vigilance			
(1) Intelligence Branch			
O 50.60			
S 3.45			
R 3.39	57.44	57.42	(-) 0.02

Anticipated excess of Rs. 3.39 lakhs has been stated to be due to transfer of five sub-inspectors, one head constable and one constable to intelligence branch from other units.

109 District Police			
(3) East District			
O 96.65			
S 15.08			
R 5.99	117.72	116.46	(-) 1.26

Anticipated excess of Rs. 5.99 lakhs has been attributed to deployment of Home Guards in East district and also due to increase in additional D.A. Whereas reason for ultimate saving of Rs. 1.26 lakhs has not been intimated (September '93).

114 Wireless and Computers			
(1) Police Wireless			
O 53.15			
S 3.75			
R 4.26	61.16	60.54	(-) 0.62

Anticipated excess of Rs. 4.26 lakhs has been attributed to (i) payment made to deputationist and advance of TA/DA for trainees. (ii) meeting more expenses on salaries and allowances as provision made in supplementary budget was found to be inadequate subsequently.



## GRANT No. 15 JAILS

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2056 - JAILS			
	Rs.		
Original	13,60,000		
Supplementary	70,000		
	14,30,000	14,29,121	(-) 879
Amount surrendered during the year			Nil

## GRANT No. 17 PUBLIC WORKS (BUILDING)-Contd.

(c)	Savings occurred mainly under :- Head	Total Grant	Actual Expenditure ( In lakhs of rupees )	Saving (-) Excess (+)
	2059 - PUBLIC WORKS			
799 -	<i>Suspense</i>			
	O 2,75.00			
	S 75.00			
	R (-) 1.53	3,48.47	3,13.97	(-)34.50

Reason for both anticipated as well as eventual savings of Rs. 1.53 lakhs and Rs. 34.50 lakhs respectively under Stock has not been intimated (september '93)

2216 -	HOUSING			
03 -	<i>Rural Housing</i>			
800 -	Other Expenditure			
1 -	Distribution of G.C.I. sheets to rural poor			
	O 1,50.00			
	S 1,30.00			
	R (-) 6.18	2,73.82	2,73.82	..

Anticipated saving of Rs. 6.18 lakhs was attributed mainly to non-receipt of bills for transport and handling charges.

80	<i>General</i>			
103	Assistance to Housing Board, Corporation etc.			
1	Assistance to Sikkim Board			
	O 20.00	20.00	12.72	(-) 7.28

Reason for saving of Rs. 7.28 lakhs has not ben intimated (September '93)

## CAPITAL:

- (a) In view of the saving of Rs. 8,91.25 lakhs in the grant; supplementary provision of Rs. 43.26 lakhs obtained in March '93, proved to be wholly unnecessary as the expenditure of Rs. 11,27.36 lakhs did not even came up to original provision of Rs. 19,75.35 lakhs.
- (b) Out of the saving of Rs. 8,91.25 lakhs, Rs. 8,16.95 lakhs was surrendered in March '93.
- (c) Saving occurred mainly under:-

4059	CAPITAL OUTLAY ON PUBLIC WORKS			
80	<i>General</i>			
051	Construction			
3	Public Works Department			
	O 2,77.00			
	R (-) 58.20	2,18.80	2,19.24	(+) 0.44

Anticipated saving of Rs. 58.20 lakhs was stated to be mainly due to non-achievement of earmarked target of construction fixed earlier for the work. Reason for ultimate excess of Rs. 0.44 lakh has not been intimated (September '93).

GRANT No. 17 PUBLIC WORKS (BUILDING) *Concl.*

Head	Total Grant	Actual Expenditure ( In lakhs of rupees )	Excess (+)
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
01 - <i>General Education</i>			
201 - Elementary Education			
O    1,19.00			
R   (-)24.40	94.60	95.09	(+) 0.48
Anticipated saving of Rs. 24.40 lakhs was attributed mainly to Non-receipt of Central Government share for which budget provision was kept for the year.			
02 - <i>Technical Education</i>			
103 - Technical Schools			
O    25.00			
R   (-) 25.00	..	0.04	(+) 0.04
Anticipated saving of Rs. 25.00 lakhs was attributed mainly to non-implementation of Capital Programme of Technical Education during the year.			
4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01 - <i>Urban Health Services</i>			
101 - Hospitals and Dispensaries			
(1) Buildings			
O    10,00.00			
R(-) 737.15	2,62.85	2,62.85	..
Anticipated saving of Rs. 7,37.15 lakhs was attributed to non-execution of work in connection with construction of Central Referral Hospital during the year, as per the target fixed in the estimate.			



## GRANT No. 18 OTHER ADMINISTRATIVE SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD :-			
2070 - OTHER ADMINISTRATIVE SERVICES			
	<i>Rs.</i>		
Original	1,44,63,000		
Supplementary	11,79,000	1,46,16,044	(-) 10,25,956
Amount surrendered during the year (March '93)			10,27,000

## NOTES AND COMMENTS :

- (a) Anticipated savings of Rs. 10.27 lakhs were surrendered in March '93.
- (b) In view of the savings, supplementary provision of Rs. 11.79 lakhs obtained in March '93 on account of (i) payment of admission fee of Civil Services Candidates (ii) payment of DA arrear (iii) Installation of Fax services (iv) repair and replacement of Air Conditioners, crockeries, cutlery and fire fighting equipments (v) repair of old Sikkim House building etc. proved to be excessive and could have been restricted accordingly.
- (c) Savings in the grant occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i> <i>Exces (+)</i>
		<i>( In lakhs of rupees )</i>	
2070 OTHER ADMINISTRATIVE SERVICES			
104 Vigilance			
O 32.40			
R (-) 5.64	26.76	25.12	(-) 1.64
Reason for ultimate savings of Rs. 1.64 lakhs and anticipated savings of Rs. 5.64 lakhs, which was surrendered, has not been intimated (September '93).			
106 Civil Defence (Expenditure to be reimbursed by GOI)			
O 5.00			
R (-) 2.76	2.24	2.34	(+ ) 0.10

Reason for anticipated savings of Rs. 2.76 lakhs have been stated to be due to non-deployment of full time staff and curtailment of tours etc.



## GRANT No. 19 PENSION AND OTHER RETIREMENT BENEFITS

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:-			
MAJOR HEAD:-			
2071 - PENSION AND OTHER RETIREMENT BENEFITS			
Voted-			
Original Rs. 2,02,50,000			
Supplementary ..	2,02,50,000	1,95,29,632	(-) 7,20,368
Amount surrendered during the year (March '93)			67,000
Charged-			
Original 20,000			
Supplementary ..	20,000	..	(-) 20,000
Amount surrendered during the year			Nil

## NOTES AND COMMENTS :

## REVENUE -

## Voted -

(a) Rs. 0.67 lakh was surrendered in the Revenue Section as anticipated saving; the eventual saving, however, was Rs. 7.20 lakhs, this proved to be unrealistic.

(b) Saving in the Revenue Section under voted grant occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving(-)
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## 2071 - PENSION AND OTHER

## RETIREMENT BENEFITS

## 01 - Civil

## A - State Government

## 102 - Commuted Value of Pensions

O 45.00

R (-)20.50

24.50

24.35

(-) 0.15

## 104 - Gratuities

O 45.00

R (-)16.00

29.00

23.35

(-) 5.65

## 111 Pension to Legislators

O 2.50

R(-) 0.67

1.83

1.83

Nil

Anticipated savings in the above cases have been attributed to (i) less number of claims of commuted value of pension than anticipated (ii) less number of terminal gratuity of contract employees (iii) delay in finalisation of representation for increase in pension to Ex-Legislators.

## Charged

The saving of Rs. 0.20 lakh under 106-Pensionary Charges in respect of High Court Judge (*Charged*) occurred due to non-receipt of any such claim.

## GRANT No. 20 MISCELLANEOUS GENERAL SERVICES

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving (-)
	Rs.	Rs.	Rs.
REVENUE:-			
MAJOR HEAD :-			
2075 - MISCELLANEOUS GENERAL SERVICES			
	Rs.		
Original	22,00,000		
Supplementary	..	1,09,236	(-) 20,90,764
Amount surrendered during the year (March '93)	22,00,000		20,65,000

## NOTES AND COMMENTS :

- (a) Anticipated Saving of Rs. 20.65 lakhs (about 94% of the total budget provision) was surrendered in March '93.
- (b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure	Saving (-)
		(In lakhs of rupees)	
2075 - MISCELLANEOUS GENERAL SERVICES			
800 - Other Expenditure			
1. Commission to Bank			
O 15.00			
R (-)14.63	0.37	0.37	..
2. Expenditure of Miscellaneous purpose			
O 5.00			
R(-) 3.72	1.28	1.27	(-) 0.01
3. Centralised Purchase of Service Postage Stamps			
O 2.00			
R(-) 2.00	..	(-)0.55	(-) 0.55

Reasons for anticipated savings in the above cases were attributed to non-submission of claims/bills by different institutions, individuals during the financial year. Whereas ultimate savings of Rs. 0.55 lakh was attributed to sale of service postage stamps in respect of previous financial year.



## GRANT No. 21 EDUCATION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEADS:-			
2202 - GENERAL EDUCATION			
2203 - TECHNICAL EDUCATION			
Rs.			
Original : 29,28,35,000			
Supplementary : 85,00,000	30,13,35,000	29,46,84,668	(-)66,50,332
Amount surrendered during the year (March '93)			73,85,000

## NOTES AND COMMENTS :

- (a) In view of the overall saving of Rs. 66.50 lakhs in the grant the supplementary provision of Rs. 85.00 lakhs obtained in March '93 proved excessive.
- (b) Surrender of Rs. 73.85 lakhs in March '93 against the ultimate saving of Rs. 66.50 lakhs revealed Government's inability to keep watch over the progress of expenditure.
- (c) Substantial savings occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2202 - GENERAL EDUCATION			
01 - Elementary Education			
105 - Non-Formal Education			
O 8.00			
R (-) 6.10	1.90	1.82	(-) 0.08
Anticipated saving of Rs. 6.10 lakhs has been attributed to non-implementation of programme for Non-Formal Education			
106 - Teachers and other Services			
(ii) Primary Schools			
O 789.00			
R (-) 51.13	737.87	725.86	(-) 12.01
Anticipated saving of Rs.51.13 lakhs has been attributed to late appointment of school mothers and Primary Teachers. Reason for eventual saving of Rs. 12.01 lakhs has been stated to be due to the fact that the department could not assess various components of salaries in the establishment of district schools properly.			
107 Teachers Training			
(1) Teachers Training Institute			
O 9.30			
R(-) 0.50	8.80	7.12	(-) 1.68
Anticipated saving has been stated to be due to less appointment of admisnitrative staff. Reason for ultimate savings has not been intimated (September '93).			
(4) Operation Blackboard Scheme (100% C Ss)			
O 15.00			
R(-) 9.50	5.50	4.63	(-) 0.87

GRANT No. 21 EDUCATION - *Contd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
104 - Teachers and other Services			
II Appointment of Hindi Teachers in Non-Hindi Speaking States (100% CSS)			
O 20.00			
R (-) 6.50	13.50	13.11	(-) 0.39

Anticipated savings of Rs. 9.50 lakhs and Rs. 6.50 lakhs in the above cases has been attributed to non-implementation of CSS programme following non receipt of Central Share. Reasons for ultimate savings has not been intimated (September '93).

106 Text Book			
O 35.00			
R (-) 4.80	30.20	30.06	(-) 0.14

Anticipated saving of Rs. 4.80 lakhs has been attributed to non-receipt of bills for purchase of Text Books in time.

110 - Assistance to Non-Government Secondary Schools			
O 90.00			
R (-) 20.30	69.70	69.68	(-) 0.02

Anticipated savings of Rs. 20.30 lakhs has been attributed to partial implementation of the schemes.

04 - <i>Adult Education</i>			
103 - Rural Functional Literacy Programme (100% CSS)			
O 20.00			
R (-) 9.40	10.60	11.37	(+) 0.77

Anticipated saving of Rs. 9.40 lakhs has been attributed to non-receipt of Central Share. Whereas reason for ultimate excess has not been intimated (September '93).

05 - <i>Language Development</i>			
103 Sanskrit Education (50:50% CSS)			
O 2.00			
R (-) 1.93	0.07	0.15	(+) 0.08

Anticipated saving of Rs. 1.93 lakhs has been attributed to non-implementation of the programme.

80 <i>General</i>			
003 Training			
107 Scholarship			
(i) State Government Scholarship			
O 34.00			
R(-) 11.17	22.83	30.92	(+) 8.09

Anticipated savings of Rs. 11.17 lakhs has been attributed to less number of recipients of scholarship during the year . Whereas reason for ultimate excess has also been stated to be due to pressure of payment of scholarships at the last moment.



## GRANT No. 21 EDUCATION - Contd.

Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2203	Technical Education			
001	Direction and Administration			
	O 3.00			
	R (-) 2.71	0.29	0.29	..
Anticipated saving of Rs. 2.71 lakhs has been attributed to non-implementation of schemes.				
105	Polytechnics			
	O 22.00			
	R (-) 21.83	0.17	..	(-) 0.17
Anticipated saving of Rs. 21.83 lakhs has been attributed to (i) delay in establishing Polytechnic, (ii) Non-implementation of the schemes for Technical Education.				
(d) Savings in the above cases were counterbalanced by excess under :-				
2202	General Education			
01	Elementary Education			
052	Equipment			
	O 14.00			
	S 15.00			
	R 3.29	32.29	31.83	(-) 0.46
Anticipated excess of Rs. 3.29 lakhs has been attributed to supply of more equipment than contemplated. Reason for ultimate saving of Rs. 0.46 lakh has not been intimated (September '93).				
101	Government Primary School			
(iii)	Junior High School			
	O 12.00			
	S 15.00			
	R 5.93	32.93	32.99	(+) 0.06
Anticipated excess of Rs. 5.93 lakhs has been attributed to regularisation of service of contract graduate teachers during the year.				
106	Teachers and Other Services			
(i)	Pre-Primary Schools			
	O 120.00			
	R (-) 2.43	117.57	139.74	(+) 22.17
Anticipated savings of Rs. 2.43 lakhs has been attributed to late appointment of Primary School Teachers. Whereas eventual excess of Rs. 22.17 lakhs has been stated to be due to (i) payment of arrear Dearness Allowance (ii) regularisation of services of teachers appointed on contract basis.				
800 -	Other Expenditure			
1	Sikkim Board of Education			
	O 5.00			
	R 2.43	7.43	7.43	..
Anticipated excess of Rs. 2.43 lakhs has been attributed to inadequate budget provision provided earlier than the actual requirement.				

## GRANT No. 21 EDUCATION - Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
104 Teachers and Other Services			
(i) High and Higher Secondary Schools			
O 718.00			
S 52.50			
R 51.00	821.50	812.65	(-) 8.85
Anticipated excess of Rs. 51.00 lakhs has been attributed to regularisation of pay of post-graduate and contract service teachers and payment of increased Dearness Allowance. Reason for eventual saving of Rs. 8.85 lakhs has not been intimated (September '93).			
109 Government Secondary School			
(i) High and Higher Secondary Schools			
O 13.50			
R 2.09	15.59	18.59	(+) 3.00
Anticipated excess of Rs. 2.09 lakhs has ben attributed to sanctioning of more grants by the Government. Reason for eventual excess of Rs. 3.00 lakhs has not been intimated (September '93).			
03 University and Higher Education			
103 Government Colleges and Institutes			
(I) Government Degree College, Gangtok			
O 48.70			
R 12.08	60.78	58.78	(-) 2.00
Anticipated excess of Rs. 12.08 lakhs has been attributed to (i) introduction of Honours and Post - Graduate courses in college which needs expansion (ii) increases in the number of students admitted in the college during the financial year, which entail more expenditure on stipends etc.. Reason for eventual saving of Rs. 2.00 lakhs has not been intimated (September '93).			
200 - Other Adult Education Programmes			
(2) State Adult Education Programme			
O 10.00			
R 6.10	16.10	14.47	(-) 1.63
Anticipated excess of Rs. 6.10 lakhs has been attributed to (i) printing of Primers (ii) purchase of stationery for centres and (iii) holding meetings of awareness for education. Reason for eventual savings of Rs. 1.63 lakhs has not been intimated (September '93).			

## GRANT No. 22 SPORTS AND YOUTH SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD :-			
2204 - SPORTS AND YOUTH SERVICES			
Rs.			
Original	42,80,000		
Supplementary	42,80,000	41,29,849	(-) 1,50,151
Amount surrendered during the year (March '93)			7,00,000

## NOTE AND COMMENT:

Surrender of Rs. 7.00 lakhs, against the ultimate savings of Rs. 1.50 lakhs only revealed Government's inability to keep a watch over the progress of expenditure.



## GRANT No. 23 ART AND CULTURE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2205 - ART AND CULTURE			
Rs.			
Original	67,85,000		
Supplementary	..		
	67,85,000	68,17,105	(+) 32,105
Amount surrendered during the year			Nil

## NOTE AND COMMENT :

The expenditure exceeded the grant by Rs. 32,105; the excess requires regularisation.



## GRANT No. 24 MEDICAL AND PUBLIC HEALTH

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2210 - MEDICAL AND PUBLIC HEALTH			
2211 - FAMILY WELFARE			
	<i>Rs.</i>		
Original	9,93,42,000		
Supplementary	1,23,29,000	12,23,04,535	(+ 1,06,33,535)
Amount surrendered during the year (March '93)			14,14,000

## NOTES AND COMMENTS:

- (a) The expenditure exceeded the grant by Rs. 1,06,33,535; the excess requires regularisation.
- (b) In view of the excess of Rs. 106.34 lakhs, supplementary provision of Rs. 1,23.29 lakhs obtained in March '93 proved inadequate.
- (c) In view of the excess in the grant, the surrender of Rs. 14.14 lakhs proved to be unjustified.
- (d) Excess occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(in lakhs of rupees)</i>	
2210 - MEDICAL AND PUBLIC HEALTH			
01 - Urban Health Services - Allopathy			
B Centralised Purchase of Medicines; Equipments etc.			
O 2,62.00			
S 42.00			
R 3.60	3,07.60	3,14.68	(+ 7.08)
Anticipated excess of Rs. 3.60 lakhs has been attributed to emergency purchase of medicines. However, reason for ultimate excess of Rs. 7.08 lakhs has not been intimated (September '93).			
II Central Referral Hospital, Gangtok, (S.T.N.M)			
O 1,33.80			
S 12.80			
R 7.15	1,53.75	1,53.67	(-) 0.08
Reason for anticipated excess of Rs. 7.15 lakhs has not been intimated (September '93).			
800 Other Expenditure			
O 31.00			
S 10.00			
R (-) 5.50	35.50	48.14	(+ 12.64)
Due to non-appointment of specialist and deferment in the purchase of vehicle in the hospital, saving of Rs. 5.50 lakhs was surrendered. However, the reason for eventual excess of Rs. 12.64 lakhs has not been intimated (September '93).			

## GRANT No. 24 MEDICAL AND PUBLIC HEALTH - Contd.

Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
03	Rural Health Services- Allopathy			
101.	Health Sub-Centres			
(a)	South District			
	O 20.10			
	S 0.90	21.00	24.16	(+) 3.16
103	Primary Health Centres			
(b)	West District			
	O 26.10			
	R 0.65	26.75	32.34	(+) 5.59
	Reason for excess of Rs. 3.16 lakhs has not been intimated (September '93). Anticipated excess of Rs. 0.65 lakh has been attributed to less provision of fund provided in the original budget than the actual requirement. However, reason for ultimate excess of Rs. 5.59 lakhs has not been intimated (September '93).			
05	Medical Education, Training and Research.			
105	Allopathy			
(1)	Training			
	O 4.00	4.00	5.49	(+) 1.49
06	Public Health			
101	Prevention and Control of Diseases			
(1)	National Malaria Eradication Programme			
	O 35.00	35.00	54.92	(+) 19.92
(2)	National Leprosy Control Programme (100% CSS)			
	O 8.00			
	S 4.00	12.00	22.97	(+) 10.97
	Reasons for eventual excess of Rs. 1.49 lakhs in Medical Education and Training, Rs. 19.92 lakhs in Prevention and Control of Diseases and Rs. 10.97 lakhs in National Leprosy Control Programme (100% CSS) have not been intimated (September '93).			
2211	FAMILY WELFARE (100% CSS)			
101	Rural Family Welfare Services			
	O 52.94			
	S 11.65	64.59	1,25.90	(+) 61.31
	Supplementary provision of Rs. 11.65 lakhs were provided for implementing Rural Family Welfare Services. However, reason for ultimate excess of Rs. 61.31 lakhs has not been intimated (September '93).			
102	Urban Family Welfare Services (100% CSS)			
	O 4.75			
	R 5.00	9.75	14.87	(+) 5.12
	Excess expenditure of Rs. 5.00 lakhs was provided by reappropriation to meet the escalation of price of petrol and repair cost of vehicle. Reason for ultimate excess of Rs. 5.12 lakhs has not been intimated (September '93).			
104	Transport			
	O 3.00			
	R 6.00	9.00	13.18	(+) 4.18
	Due to purchase of 30 vehicles at the cost of Rs. 0.30 lakh each, additional fund of Rs. 6.00 lakhs was provided			



## GRANT No. 24 MEDICAL AND PUBLIC HEALTH - Concl'd.

through reappropriation. However, the reason for ultimate excess of Rs. 4.18 lakhs has not been intimated (September '93).

(e) Excess in the above cases were partly offset by savings mainly under :-

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2210 - MEDICAL AND PUBLIC HEALTH			
01 - Urban Health Services-Allopathy			
110 - Hospital and Dispensaries			
(I) - Medical Relief			
III Gyalzing Hospital			
O 30.95			
R (-) 1.60	29.35	27.69	(-) 1.66
IV Mangan Hospital			
O 24.65			
R (-) 2.25	22.40	18.54	(-) 3.86
V Namchi Hospital			
O 49.20			
S 6.90	56.10	54.17	(-) 1.93

Reasons for savings in the above cases have not been intimated (September '93).

06 - Public Health

101 - Prevention and Control of Diseases			
(3) National Tuberculosis Control Programme (50:50%CSS)			
O 8.00	8.00	5.80	(-) 2.20
(4) Prevention and Control of Blindness (100%CSS) States ophthalmic cell (DANIDA AID)			
O 4.00	4.00	1.16	(-) 2.84

Reason for savings of Rs. 2.20 lakhs and Rs. 2.84 lakhs in the above two cases have not been intimated (September '93).

(8) National AIDS Control Programme (100% CSS)			
S 16.20			
R (-) 14.14	2.06	2.31	(+) 0.25

Anticipated savings of Rs. 14.14 lakhs has been attributed to late release of Central assistance at the fag end of the year which could not be utilised and was surrendered ultimately.

2211 FAMILY WELFARE			
001 Direction and Administration			
O 22.25			
S 7.70			
R (-) 11.00	18.95	13.32	(-) 5.63

Anticipated saving has been attributed mainly to non-creation of post as per the decision of the Government. Reason for ultimate saving of Rs. 5.63 lakhs has not been intimated (September '93).



## GRANT No. 25 WATER SUPPLY AND SANITATION

( ALL VOTED )

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE:-</b>			
<b>MAJOR HEAD :-</b>			
2215 - WATER SUPPLY AND SANITATION			
	Rs.		
Original:	4,03,40,000		
Supplementary	10,50,000	4,11,71,477	(-) 2,18,523
Amount surrendered during the year (March '93)			99,000
<b>CAPITAL:-</b>			
<b>MAJOR HEAD:-</b>			
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
Original	6,78,70,000		
Supplementary	1,20,50,000	8,00,33,416	(+) 1,13,416
Amount surrendered during the year (March '93)			45,000

## NOTES AND COMMENTS :

## REVENUE

Anticipated saving of Rs. 99,000 was surrendered during March '93; ultimate savings, however, worked out to Rs.2.19 lakhs. It appears to be unrealistic.

## CAPITAL

Expenditure in the Capital grant exceeded the provision by Rs. 1,13,416; the excess requires regularisation.

## GRANT No. 26 URBAN DEVELOPMENT

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2217 - URBAN DEVELOPMENT			
Rs.			
Original 98,75,000			
Supplementary 50,000	99,25,000	1,08,14,082	(+) 8,89,082
Amount surrendered during the year			Nil
CAPITAL :-			
MAJOR HEAD :-			
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
Original 20,00,000			
Supplementary 5,00,000	25,00,000	23,03,526	(-) 1,96,474
Amount surrendered during the year			Nil

## NOTES AND COMMENTS :

## REVENUE

- (a) Expenditure in the revenue section of the grant exceeded the provision by Rs. 8,89,082; the excess requires regularisation.
- (b) Excess occurred mainly under :-,

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excessg (+)</i>
		<i>(In lakhs of rupees)</i>	
2217 - URBAN DEVELOPMENT			
01 - State Capital development			
001 - Direction and Administration			
053 - Maintenance and Repairs			
O 11.00	11.00	21.44	(+) 10.44

Reason for excess has not been intimated (September '93).

## GRANT No. 27 INFORMATION AND PUBLICITY

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2220 - INFORMATION AND PUBLICITY			
Rs.			
Original 68,75,000			
Supplementary 20,00,000	88,75,000	87,51,189	(-)1,23,811
Amount surrendered during the year (March '93).			1,24,000



## GRANT No. 28 SOCIAL SECURITY AND WELFARE

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving (-)
	Rs.	Rs	Rs.
REVENUE :-			
MAJOR HEADS :-			
2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
2235 SOCIAL SECURITY AND WELFARE			
Original	2,51,66,000		
Supplementary	3,42,000		
Amount surrendered during the year (March '93)	2,55,08,000	2,43,79,730	(-) 11,28,270
			11,40,471

## NOTES AND COMMENTS :

(a) As the expenditure under the grant fell far short of the original provision itself, the supplementary grant of Rs. 3.42 lakhs obtained in March '93 proved unnecessary.

(b) Savings in the grant occurred as under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2235 SOCIAL SECURITY AND WELFARE			
01 Rehabilitation			
110 Tibetan Refugees (100% CSS)			
O	9.00		
R (-)	7.34	1.43	(-) 0.23
Anticipated savings of Rs. 7.34 lakhs was stated to be due to non-release of assistance by Government of India. Whereas eventual saving of Rs. 0.23 lakh was attributed to non appointment of driver on regular basis.	1.66		
02 Social Welfare			
103 Women's Welfare			
O	1.50		
S	1.00		
R (-)	0.11	1.39	(-) 1.00
60 Other Social Security and Welfare Programme			
102 Pension under Social Security Schemes			
O	10.90		
S	2.00		
R (-)	0.84	7.75	(-) 4.31
104 Deposit linked Insurance Scheme Government Provident Fund			
O	2.00		
R (-)	1.11	0.88	(-) 0.01

Reasons for anticipated savings in the above cases were attributed to non-receipt of claims from different institutions/individuals as anticipated at the time of framing the estimates. Hence the provision was surrendered. However, reasons for ultimate savings in the above cases have not been intimated (September '93).

## GRANT No. 29 LABOUR AND LABOUR WELFARE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2230 LABOUR AND LABOUR WELFARE			
	<i>Rs.</i>		
Original	24,80,000		
Supplementary	63,000		
	25,43,000	24,26,267	(-) 1,16,733
Amount surrendered during the year			Nil

## NOTES AND COMMENTS:-

- (a) In view of the overall saving of Rs. 1.17 lakhs, the supplementary grant of Rs. 0.63 lakh obtained in March '93, proved unnecessary.
- (b) The entire savings of Rs. 1.17 lakhs remain unsurrendered.

## GRANT No. 30 NUTRITION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2236 - NUTRITION			
	<i>Rs.</i>		
Original	82,25,000		
Supplementary	15,24,000		
	97,49,000	97,11,294	(-) 37,706
Amount surrendered during the year			Nil



## GRANT No. 31 RELIEF ON ACCOUNT OF NATURAL CALAMITIES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
Rs.			
Original	6,02,15,000		
Supplementary	70,000		
	6,02,85,000	2,87,17,804	(-) 3,15,67,196
Amount surrendered during the year			Nil

## NOTES AND COMMENTS :

- (a) As the expenditure of Rs. 2,87.18 lakhs under the grant fell far short of the original provision of Rs. 6,02.15 lakhs, the supplementary grant of Rs. 0.70 lakh obtained in March '93 was totally unnecessary.
- (b) No part of the savings of Rs. 3,15.67 lakhs was surrendered during the year.
- (c) Substantial savings in the grant occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02 - Floods, Cyclones etc.			
800 Other Expenditure			
O	2,98.30		
R (-)	58.47		
	2,39.83	2,06.01	(-) 33.82
Reason for saving in the above case has not been intimated (September '93).			
05 - Calamity Relief Fund			
101 - Transfer to Reserve Fund and Deposit Account Calamity Relief Fund			
O	3,00.00	..	(-) 3,00.00
Provision was made in the budget for transfer of funds to Calamity Relief Fund. Reason for Non-utilisation of the provision and not transferring it to the Calamity Relief Fund has not been intimated (September '93).			

- (d) Savings in the above cases were offset by excess under :-

02 - Floods, Cyclones etc.			
107 Repairs and restoration of damaged Government office building.			
O	0.10		
R	5.91		
	6.01	7.29	(+) 1.28

GRANT No. 31 RELIEF ON ACCOUNT OF NATURAL CALAMITIES *Concl.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
109 Repairs and restoration of damaged water supply, drainage and sewerage Works			
O 0.10			
R 15.95	16.05	21.09	(+) 5.04
114 Assistance to Farmers for Purchase of Agricultural Inputs			
O 0.10			
R 2.90	3.00	2.99	(-) 0.01
122 Repairs and restoration of damaged Irrigation and Flood control works			
O 0.10			
R 5.13	5.23	1.78	(-) 3.45

Reasons for anticipated excess in the above cases have been stated to be due to the fact that actual amount could not be ascertained for a particular type of calamity at the time of framing estimate. However, reasons for eventual excess and savings have not been intimated (September '93).

## GRANT No. 32 OTHER SOCIAL SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2250 - OTHER SOCIAL SERVICES			
	<i>Rs.</i>		
Original	41,00,000		
Supplementary	54,69,000	96,11,282	(+) 42,282
Amount surrendered during the year			Nil

## NOTES AND COMMENTS:

- (a) The expenditure exceeded the grant by Rs. 42,282; the excess requires regularisation.  
 (b) Excess in-the grant occurred under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
		<i>(In lakhs of rupees)</i>	
2250 OTHER SOCIAL SERVICES			
103 Upkeep of Shrines, temples, etc.			
1 Monasteries			
O 41.00			
S 54.69	95.69	96.11	(+) 0.42
The excess in the above case has been attributed to stepping up of pay following Pay fixation and payment of arrear Dearness Allowance to the staff during the financial year.			



## GRANT No. 33 SECRETARIAT - SOCIAL SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2251 - SECRETARIAT - SOCIAL SERVICES			
	<i>Rs.</i>		
Original	14,00,000		
Supplementary	14,00,000	13,10,547	(-) 89,453
Amount surrendered during the year (March '93)			92,000

## GRANT No. 34 AGRICULTURE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2401 - CROP HUSBANDRY			
Rs.			
Original	6,53,30,000		
Supplementary	33,71,000		
	6,87,01,000	6,77,39,554	(-) 9,61,446
Amount surrendered during the year (March '93)			11,34,000

## CAPITAL :-

## MAJOR HEAD :-

4401 - CAPITAL OUTLAY ON  
CROP HUSBANDRY

Original	48,50,000		
Supplementary	10,00,000		
	58,50,000	58,97,745	(+) 47,745
Amount surrendered during the year			Nil

## NOTES AND COMMENTS:

## REVENUE :-

- (a) Surrender of Rs. 11.34 lakhs in March '93 against the ultimate saving of Rs. 9.61 lakhs revealed Government's inability to keep watch over the progress of expenditure.
- (b) In view of over all saving of Rs. 9.61 lakhs in the grant, supplementary provision of Rs. 33.71 lakhs obtained in March '93, proved excessive.
- (c) Saving occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2401 - CROP HUSBANDRY			
105 - Manures and Fertilizers			
(1) Agriculture Input Scheme			
O 84.60			
R (-) 8.15	76.45	75.87	(-)0.58

Anticipated saving of Rs. 8.15 lakhs has been stated to be due to (i) economic measures adopted by Government (ii) non-receipt of fund from Government of India. Reason for ultimate saving of Rs. 0.58 lakh has been attributed mainly to return of bills by Pay and Accounts office without passing it.

## GRANT No. 34 AGRICULTURE -Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-) Excess (+)
108 - Commercial Crops			
(2) Development of Cardamom Cultivation			
O 10.50			
R (-) 2.40	8.10	8.39	(+ 0.29)
Anticipated saving of Rs. 2.40 lakhs has been stated to be due to non-submission of pending bills from districts. Reason for ultimate excess has not been intimated (September '93).			
114 - Development of Oil Seeds			
(1) - Oil Seed Production Programme (75:25% CSS)			
O 52.00			
R (-) 4.32	47.68	49.86	(+ 2.18)
Anticipated saving of Rs. 4.32 lakhs has been attributed to late submission of bills for payment by the concerned parties, and reduction of State's share to Rs. 11 lakhs from Rs. 13 lakhs. Reason for ultimate excess has not been intimated (September '93).			
800 - Other Expenditure			
(II) National Watershed Development Project for Rainfed Agriculture (100%CSS)			
O 50.00			
R (-) 9.50	40.50	40.18	(-) 0.32
Anticipated saving of Rs. 9.50 lakhs has been attributed to non-availability of Central Fund. Reason for eventual saving has been stated to be due to non passing of bills by Pay and Accounts Office before the close of the financial year.			
(d) Saving in the above case was partly offset by excess under :-			
2401 CROP HUSBANDRY			
001 - Direction and Administration			
(ii) Directorate of Horticulture			
O 4.50			
R 0.80	5.30	7.33	(+ 2.03)
Reason for excess in the above case has not been intimated (September '93).			
108 - Commercial Crops			
9 Integrated programme for development of spices(100%CSS)			
S 0.01			
R 8.40	8.41	8.31	(-) 0.10
Anticipated excess of Rs. 8.40 lakhs has been attributed to implementation of new schemes viz. integrated programme for the development of spices, integrated programme for the development of fruits etc.			

## CAPITAL :

Expenditure in the Capital Grant exceeded the provision by Rs. 47,745; the excess requires regularisation.



## GRANT No. 35 SOIL AND WATER CONSERVATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2402 - SOIL AND WATER CONSERVATION			
	<i>Rs.</i>		
Original	4,26,30,000		
Supplementary	1,39,12,000		
	5,65,42,000	5,69,24,386	(+) 3,82,386
Amount surrendered during the year (March '93)			3,88,000

## NOTES AND COMMENTS:

- (a) Expenditure exceeded the grant by Rs. 3,82,386; the excess requires regularisation.
- (b) In view of the overall excess of Rs. 3.82 lakhs in the grant, the surrender of Rs. 3.88 lakhs during the year proved injudicious.

## GRANT No. 36 ANIMAL HUSBANDRY

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
2403 - ANIMAL HUSBANDRY			
Rs.			
Original 3,50,95,000			
Supplementary 48,68,000	3,99,63,000	3,83,66,551	(-) 15,96,449
Amount surrendered during the year (March '93)			20,43,000
CAPITAL :-			
MAJOR HEAD :-			
4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
Original 54,45,000			
Supplementary ..	54,45,000	56,29,780	(+) 1,84,780
Amount surrendered during the year			Nil

## NOTES AND COMMENTS:

## REVENUE :-

- (a) Surrender of Rs. 20.43 lakhs in March '93 against the ultimate saving of Rs. 15,96,449 revealed Governments inability to keep watch over progress of expenditure.
- (b) In view of the savings, supplementary provision of Rs. 48.68 lakhs obtained in March '93, proved to be excessive.
- (c) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakh of Rupees)	Excess (+)
2403 ANIMAL HUSBANDRY			
101 Veterinary Services and Animal Health			
i) Veterinary Hospitals and Dispensaries.			
O 63.22			
S 1.50			
R (-) 4.25	60.47	62.44	(+) 1.97
Anticipated savings of Rs. 4.25 lakhs has been attributed to non-receipt of bills. However, reason for ultimate excess of Rs. 1.97 lakhs has not been intimated (September '93).			
102- Cattle and Buffalo Development			
5) Subsidy (Grant)			
O 2.50			
R (-) 1.67	0.83	0.83	..
Anticipated saving of Rs. 1.67 lakhs has been attributed to non-receipt of proposal for cattle development.			



GRANT No. 36 ANIMAL HUSBANDRY *Concl'd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Savings (-)</i>
(7) Special Livestock Production Programme (50:50% CSS)			
O 8.00			
R (-) 4.00	4.00	4.08	(+) 0.08
Anticipated saving of Rs. 4.00 lakhs has been attributed to non-receipt of Central Share.			
103 - Poultry Development			
(1) Intensive Poultry Development			
O 17.57			
S 0.10			
R (-) 1.98	15.69	15.75	(+) 0.06
(4) Subsidy (Grant)			
O 1.50			
R (-) 1.50	..	..	..
(5) Establishment of backyard poultry production unit (100% CSS)			
O 0.30			
R (-) 0.30	..	..	..
Anticipated savings in the above cases have been attributed to (i) non-receipt of Central share and (ii) non-receipt of proposal.			
106 - Yak Breeding, Gnathang			
O 0.50			
R (-) 0.50	..	..	..
Anticipated savings of Rs. 0.50 lakh has been attributed to non-receipt of proposal.			
800 - Other Expenditure			
O 54.60			
R (-) 28.99	25.61	25.53	(-) 0.08
Anticipated savings of Rs.28.99 lakhs has been attributed to (i) non-receipt of Central Government Share (ii) non-receipt of bills.			
(d) Savings mentioned above was partly by offset by excess mainly under:-			
2403 - Animal Husbandry			
102 - Cattle and Buffalo Development			
(6) Frozen Semen Plant, Deorali			
O 2.50			
R 9.98	12.48	12.48	..
Anticipated excess of Rs. 9.98 lakhs has been attributed mainly to purchase of 800 doses of Frozen Semen and 25 nos. of Fertilised embryo from Australia.			
111. Meat Processing			
1. Construction of Modern Abattoir			
S 31.50			
R 8.50	40.00	40.00	..
Anticipated excess of Rs. 8.50 lakhs has been attributed to meeting additional requirement of fund under the the scheme.			

## CAPITAL:

Expenditure in the capital grant exceeded the provision by Rs. 1,84,780; the excess requires regularisation.



## GRANT No. 37 DAIRY DEVELOPMENT

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2404 - DAIRY DEVELOPMENT			
	Rs.		
Original	53,50,000		
Supplementary	10,00,000		
	63,50,000	35,62,546	(-) 27,87,454
Amount surrendered during the year (March '93)			27,00,000

## NOTES AND COMMENTS :

- (a) As the actual expenditure of Rs. 35.63 lakhs under the grant was far less than the original provision of Rs. 53.50 lakhs, additional fund of Rs. 10.00 lakhs obtained through supplementary estimates in March '93 proved wholly unnecessary.
- (b) Saving occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Savings (-)</i>
		<i>(In lakhs of rupees)</i>	
2404 Dairy Development			
191 Assistance to Co-operative and other bodies.			
O	44.00		
S	10.00		
R(-)	27.00	27.00	
Anticipated saving of Rs. 27.00 lakhs, which was surrendered; has been attributed to non-receipt of Central Share.			

## GRANT No. 38 FISHERIES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2405 - FISHERIES			
	Rs.		
Original	40,85,000		
Supplementary	..		
	40,85,000	41,80,363	(+ 95,363
Amount surrendered during the year (March '93)			1,00,000
CAPITAL :-			
MAJOR HEAD:-			
4405 - CAPITAL OUTLAY ON FISHERIES			
Original	16,00,000		
Supplementary	..		
	16,00,000	16,55,682	(+ 55,682
Amount surrendered during the year			Nil

## NOTES AND COMMENTS :

## REVENUE :-

- (a) Expenditure in the revenue section of the grant exceeded the provision by Rs. 95,363; the excess requires regularisation.
- (b) In view of the excess of Rs. 0.95 lakh in the grant, the surrender of Rs. 1.00 lakh during the year proved to be injudicious.

## CAPITAL:

Expenditure in the Capital Section exceeded the provision by Rs. 55,682; the excess requires regularisation.

## GRANT No. 39 FORESTRY AND WILD LIFE

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+)
	Rs.	Rs.	Rs.
REVENUE :-			
MAJOR HEAD :-			
2406 - FORESTRY AND WILD LIFE			
	Rs.		
Original	9,06,92,000		
Supplementary	99,93,000	10,24,19,096	(+) 17,34,096
Amount surrendered during the year (March '93)			16,79,000

## NOTES AND COMMENTS:

- (a) Expenditure exceeded the grant by Rs. 17,34,096 ; the excess requires regularisation
- (b) In view of the excess of Rs. 17,34,096, supplementary provision of Rs. 99,93,000 obtained in March '93 proved inadequate.
- (c) In view of the excess of Rs. 17,34,096 in the grant, the surrender of Rs. 16,79,000 proved to be unjustified.
- (d) Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess (+)
		(In lakhs of rupees)	
2406 FORESTRY AND WILD LIFE			
01 Forestry			
001 Direction and Administration.			
(2) Divisional Forest Officer (West)			
O 22.50			
S 2.00	24.50	27.04	(+) 2.54
(4) Divisional Forest Officer (North)			
O 16.35	16.35	19.78	(+) 3.43
Reason for excesses in the above cases have not been intimated (September '93).			
(5) Divisional Forest Officer (East)			
O 34.80			
R 2.00	36.80	40.08	(+) 3.28
Anticipated excess of Rs. 2.00 lakhs has been attributed to increase in expenditure on additional dearness allowance. However, reason for eventual excess has not been intimated (September '93).			
102 Social and Farm Forestry			
1 Farm Forestry			
O 128.50			
R 3.21	131.71	133.11	(+) 1.40

Reason for anticipated excess has been attributed to (i) clearance of spill over liabilities (ii) increase in additional dearness allowance. Reason for ultimate excess has been attributed mainly to revision of rates of dearness allowance and the payment of leave encashment benefit to one retiring Divisional Forest Officer (0.58 lakh), which could not be correctly projected earlier.



## GRANT No. 39 FORESTRY AND WILDLIFE- Concl'd.

	Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02.	Environmental Forestry and Wild Life			
110	Wild Life perservation.			
(10)	Development of Fambung Lho Sanctuary (100% CSS)			
	O. 8.00			
	S 4.32	12.32	24.17	(+) 11.85
	Reason for eventual excess of Rs.11.85 lakhs has been attributed to less provision of fund to the extent of Rs.12 lakhs provided in the supplementary budget by the government against the requirement of the Department.			
(ii)	Development of Shingba Rhododendron Sanctuary (100% CSS)			
	O 5.00			
	S 3.67	8.67	17.17	(+) 8.50
	Excess of Rs. 8.50 lakhs has been attributed to less provision of fund provided in the supplementary demand by the Government against the requirement projected by the department.			
(13)	Development of Kyongnosla Alpine Sanctuary (100% CSS)			
	O 10.00			
	S 0.26	10.26	13.30	(+) 3.04
	Excess of 3.04 lakhs has been attributed to less provision of fund provided in the supplementary budget.			
(e)	Excess in the above cases have been offset to some extent by savings under :-			
2406	FORESTRY AND WILD LIFE			
01	Forestry			
001	Direction and Administration			
(1)	Principal Chief Conservator of Forest			
	O 61.05			
	S 2.95			
	R (-) 2.45	61.55	61.21	(-) 0.34
	Anticipated saving of Rs.2.45 lakhs in the above case has been stated to be due to (i) less requirement of fund than anticipated (ii) non filling up of the vacant post of Chief Conservator of Forest. Whereas reason for ultimate savings of Rs. 0.34 lakh has been attributed to non-clearance of some of the bills due to administrative reasons.			
070	Communications and Buildings			
	O 61.50			
	R (-) 3.66	57.84	58.24	(+) 0.40
	Anticipated savings of Rs. 3.66 lakhs has been stated to be due to non-completion of building work. Whereas reason for anticipated excess has been stated to be due to repair of approach road and footpath to the various buildings.			
102	Social and Farm Forestry			
II	Plantation Schemes			
	O 316.06			
	S 75.81			
	R (-) 10.16	381.71	378.11	(-) 3.60
	Anticipated savings of Rs. 10.16 lakhs has been attributed to (i) non-clearance of scheme (ii) non-completion of work etc. However, reason for eventual savings of Rs. 3.60 lakhs has been stated to be due to late receipt of fund and restriction of expenditure to the extent of fund received from Government of India on the Centrally Sponsored Scheme of Integrated Wasteland Programme.			

## GRANT No. 40 OTHER AGRICULTURAL PROGRAMME

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2407 - PLANTATIONS			
2415 - AGRICULTURAL RESEARCH AND EDUCATION			
2435 - OTHER AGRICULTURAL PROGRAMME			
	Rs.		
Original	1,84,44,000		
Supplementary	..	1,81,60,988	(-) 2,83,012
Amount surrendered during the year (March '93)			3,00,000

## NOTE AND COMMENT:

Against the saving of Rs. 2.83 lakhs in the grant, Rs. 3.00 lakhs was surrendered on the last day of the financial year; this proved to be unrealistic.

## GRANT No. 41 FOOD, STORAGE AND WAREHOUSING

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE :-</b>			
<b>MAJOR HEAD :-</b>			
2408 - FOOD, STORAGE AND WAREHOUSING			
	Rs.		
Original	64,00,000		
Supplementary	11,25,000	74,60,900	(-) 64,100
Amount surrendered during the year (March '93)			61,000
<b>CAPITAL :-</b>			
<b>MAJOR HEAD:-</b>			
4408 - CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING			
Original	35,00,000		
Supplementary	..	34,98,129	(-) 1,871
Amount surrendered during the year			Nil

## NOTE AND COMMENT :

The expenditure shown above in the revenue grant does not include Rs. 35,00,000 spent from out of the advances from Contingency Fund sanctioned during the year but not recouped to the fund till the close of the Financial year.



## GRANT No. 42 CO-OPERATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE:-</b>			
<b>MAJOR HEAD :-</b>			
2425 - CO-OPERATION			
	Rs.		
Original	96,70,000		
Supplementary	..		
	96,70,000	96,90,273	(+ 20,273
<b>CAPITAL:-</b>			
<b>MAJOR HEAD :-</b>			
4425 - CAPITAL OUTLAY ON CO-OPERATION			
Original	2,50,000		
Supplementary	6,89,000		
	9,39,000	9,39,400	(+ 400

## NOTES AND COMMENTS :-

## REVENUE :

Expenditure in the grant exceeded the provision by Rs. 20,273 ; the excess requires regularisation.

## CAPITAL :

Expenditure in the capital grant exceeded the provision by Rs. 400; the excess requires regularisation.

## GRANT No. 43 RURAL DEVELOPMENT

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:-			
MAJOR HEADS :-			
2501 - SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
2505 - RURAL EMPLOYMENT			
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES.			
	Rs.		
Original	2,89,50,000		
Supplementary	53,87,000		
	3,43,37,000	3,30,36,714	(-) 13,00,286
Amount surrendered during the year (March '93)			13,87,000

## NOTES AND COMMENTS :

- (a) Anticipated saving of Rs. 13.87 lakhs was surrendered in March '93. The ultimate savings, however, worked out to Rs. 13.00 lakhs only.
- (b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-) Excess (+)
2515- OTHER RURAL DEVELOPMENT PROGRAMMES			
003- Training			
O 20.00			
S 3.87			
R (-) 2.82	21.05	21.55	(+) 0.50

Anticipated savings of Rs. 2.82 lakhs has been attributed to non-appointment of staff mainly. Reason for eventual excess of Rs. 0.50 lakh has not been intimated (September '93).

102 - Community Development			
O 71.00			
R (-) 3.11	67.89	67.89	..

Reason for anticipated savings of Rs.3.11 lakhs has not been intimated (September '93).

800 Other Expenditure			
O 45.00			
R (-) 2.95	42.05	37.05	(-) 5.00

Anticipated saving of Rs. 2.95 lakhs, which was surrendered, has been stated to be due to non-receipt of detailed bills from Election Department for election of Panchayats. Reason for final savings of Rs. 5.00 lakhs has been attributed to non- receipt of bills as well as late finalisation of Panchayat Election, which could not be anticipated earlier.

## GRANT No. 44 IRRIGATION AND FLOOD CONTROL

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2702 - MINOR IRRIGATION			
2711 - FLOOD CONTROL AND DRAINAGE			
2705 - COMMAND AREA DEVELOPMENT			
	<i>Rs.</i>		
Original	3,25,30,000		
Supplementary	..		
	3,25,30,000	2,99,27,100	(-) 26,02,900
Amount surrendered during the year (March '93)			25,60,525

## NOTES AND COMMENTS :

- (a) Anticipated saving of Rs. 25.61 lakhs in the grant was surrendered during the year, the ultimate savings, however, worked out to Rs. 26.03 lakhs.
- (b) Saving occurred mainly under:-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2702 - MINOR IRRIGATION			
02- Ground Water			
O 2.75			
R(-) 2.75	..	..	..
Anticipated saving of Rs. 2.75 lakhs has been attributed to non completion of work within the financial year.			
799 - Suspense			
O 60.00			
R(-) 25.44	34.56	34.56	..

Anticipated saving of Rs. 25.44 lakhs has been attributed to non clearance of proposal for purchase of stock materials before the close of the financial year.



## GRANT No. 45 POWER

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2801 - POWER			
2810 - NON - CONVENTIONAL SOURCES OF ENERGY			
	<i>Rs.</i>		
Original	7,41,80,000		
Supplementary	1,65,60,000	8,85,69,879	(-) 21,70,121
Amount surrendered during the year (March '93)	9,07,40,000		23,59,000
CAPITAL:-			
MAJOR HEAD:-			
4801 - CAPITAL OUTLAY ON POWER PROJECTS			
Original	20,75,00,000		
Supplementary	2,70,22,000	23,45,37,818	(+) 15,818
Amount surrendered during the year	23,45,22,000		Nil

## NOTES AND COMMENTS :

## REVENUE :

- (a) The saving anticipated and surrendered under the grant was Rs. 23.59 lakhs; the eventual savings was however, Rs. 21.70 lakhs only.
- (b) In view of the saving of Rs. 21.70 lakhs, supplementary grant of Rs. 165.60 lakhs obtained in March '93 proved to be excessive.
- (c) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2801 POWER			
05 <i>Transmission and Distribution</i>			
(4) Maintenance of transmission line and Sub-station			
O 28.00			
R (-) 2.28	25.72	25.70	(-) 0.02

Anticipated saving of 2.28 lakhs has been attributed to curtailment of expenditure to accommodate excess under 'Salaries'

799 - *Suspense*1 *Stock*

O 20.00

R(-) 17.31

2.69

2.69

..

Anticipated saving of Rs. 17.31 lakhs has been stated to be due to non-receipt of adjustment bills against Stock Suspense drawn previously.

## CAPITAL :

Expenditure in the capital grant exceeded the provision by Rs. 15,818; the excess requires regularisation.

## GRANT No. 46 INDUSTRIES

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE :-			
MAJOR HEADS :-			
2851 - VILLAGE AND SMALL INDUSTRIES			
2852 - INDUSTRIES			
	Rs.		
Original	2,46,20,000		
Supplementary	4,50,000	2,40,63,886	(-) 10,06,114
Amount surrendered during the year (March '93)			11,42,000

## CAPITAL:-

## MAJOR HEADS :-

4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES
4860	CAPITAL OUTLAY ON CONSUMER INDUSTRIES
4885	OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS
5465	INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS

## LOAN :-

6860	LOANS FOR CONSUMER INDUSTRIES
6885	LOANS FOR OTHER INDUSTRIES AND MINERALS

Original	4,10,50,000		
Supplementary	4,50,01,000	8,60,51,000	4,47,72,669
Amount surrendered during the year (March '93)			(-) 4,12,78,331
			2,36,00,000

## NOTES AND COMMENTS:

## REVENUE

- (a) The expenditure of Rs. 2,40.63 lakhs in the grant did not even come upto the original provision of Rs. 2,46.20 lakhs. As such the supplementary provision of Rs. 4.50 lakhs obtained in March '93 proved to be wholly unnecessary.
- (b) Against the actual savings of Rs. 10.06 lakhs in the grant, Rs. 11.42 lakhs was surrendered on the last day of the financial year, this proved to be unrealistic.
- (c) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2851 - VILLAGE AND SMALL INDUSTRIES			
003 - Training			
(7) - Branch Institute at Lingdong and Pakyong			
O	6.60		
R(-)	1.57	5.03	4.33
			(-) 0.70
Anticipated saving of Rs. 1.57 lakhs was attributed mainly to late opening of new Branch Centre at Rhenock for which provisions for the year was made. Reason for the ultimate saving of Rs. 0.70 lakh has not been intimated (September '93).			

## GRANT No. 46 INDUSTRIES - Concl'd.

Head	Total Grant	Actual Expenditure ( In lakhs of Rupees )	Excess (+) Saving(-)
102 - Small Scale Industries			
I Cottage Industries Institute			
(1) Production and Marketing			
O 35.45			
R (-) 1.45	34.00	33.83	(-) 0.17
Anticipated saving of Rs. 1.45 lakhs was stated to be due to (i) economy effected in expenditure (ii) non finalisation of proposals. Reason for the ultimate saving of Rs. 0.17 lakh has not been intimated (September '93).			
(3) Hand Made Paper Unit			
O 4.10			
R (-) 1.25	2.85	2.89	(+ ) 0.04
Anticipated saving of Rs. 1.25 lakhs was due to economic measure made by the Government.			
II Other Programmes			
O 28.25			
R (-) 7.75	20.50	23.76	(+ ) 3.26
Anticipated saving of Rs. 7.75 lakhs was attributed mainly to non-conduction of some of the training programmes. Reason for ultimate excess of Rs. 3.26 lakhs has, however, not been intimated (September '93).			
CAPITAL :			
(a)	Saving of Rs. 2,36.00 lakhs was anticipated and surrendered on the last day of the financial year. The ultimate savings, however, came upto Rs. 4,12.78 lakhs, this proved to be injudicious.		
(b)	In view of the savings in the grant, supplementary provision of Rs. 4,50.01 lakhs obtained in March '93 proved to be excessive.		
(c)	Savings occurred mainly under :-		
4860	CAPITAL OUTLAY ON CONSUMER INDUSTRIES		
60	Industries		
600	Others		
O 1,58.00			
S 2,50.00			
R(-) 45.00	3,63.00	1,86.68	(-) 1,76.32
Reasons for both anticipated as well as ultimate saving of Rs. 45.00 lakhs and Rs. 1,76.32 lakhs have not been intimated (September '93).			
6860	LOANS FOR CONSUMER INDUSTRIES		
60	Others		
600	Others		
O 2,00.00			
S 0.01			
R(-) 1,90.00	10.01	9.36	(-) 0.65
Anticipated saving of Rs. 1,90.00 lakhs was due to non-payment of loan to M/s. Himal Laboratory (P) Ltd. which could not resume production during the year.			



## GRANT No. 47 MINES AND GEOLOGY

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD:-			
2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES -			
	Rs.		
Original	32,75,000		
Supplementary	1,00,000		
	33,75,000	32,57,286	(-) 1,17,714
Amount surrendered during the year (March '93)			1,48,000
CAPITAL/LOAN :-			
MAJOR HEADS :-			
4853	CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES		
6853	LOAN FOR NON-FERROUS MINING AND METALLURGICAL INDUSTRIES		
	Rs.		
Original	..		
Supplementary	1,22,75,000	1,22,75,000	..
Amount surrendered during the year			Nil

## GRANT No. 48 ROADS AND BRIDGES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving(-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
3054 - ROADS AND BRIDGES			
	Rs.		
Original	12,87,46,000		
Supplementary	53,00,000		
	13,40,46,000	9,97,31,279	(-)3,43,14,721
Amount surrendered during the year (March '93)			17,000
CAPITAL:-			
MAJOR HEAD :-			
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES			
Original	24,92,00,000		
Supplementary	25,00,000		
	25,17,00,000	13,12,69,623	(-)12,04,30,377
Amount surrendered during the year			Nil

## NOTES AND COMMENTS:

## REVENUE :-

Against the savings of Rs. 3,43.15 lakhs in the grant, Rs. 3,43.41 lakhs alone contributes saving under the head "Strategic and Border Roads (100% CSS)". Necessary book adjustment of charges for maintenance work done by Garrison Road Engineering Force, an agency of Border Road Development Board, could not be carried out under the head by making contra credit to "1601 - Grants-in-aid" for non-receipt of details/expenditure statements during the year from the Border Road Organisation, hence the saving.

## CAPITAL :-

Against the savings of Rs. 12,04.30 lakhs in the grant, an amount of Rs. 12,05.00 lakhs alone represents the savings under the head "Strategic and Border Roads". Necessary book adjustment of charges for construction work could not be carried out under the head due to non-receipt of expenditure statements during the year from the Border Road Organisation, hence the saving.

## GRANT No. 49 ROAD TRANSPORT SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving(-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE :-</b>			
<b>MAJOR HEAD :-</b>			
3055 - ROAD TRANSPORT			
	Rs.		
Original	10,71,60,000		
Supplementary	2,41,00,000		
	13,12,60,000	13,12,55,290	(-) 4,710
Amount surrendered during the year			Nil
<b>CAPITAL</b>			
<b>MAJOR HEAD :-</b>			
5055 - CAPITAL OUTLAY ON ROAD TRANSPORT			
Original	1,80,00,000		
Supplementary	36,00,000		
	2,16,00,000	2,15,38,450	(-) 61,550
Amount surrendered during the year			Nil



## GRANT No. 50 OTHER SCIENTIFIC RESEARCH

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEADS :-			
3425 - OTHER SCIENTIFIC RESEARCH			
3435 - ECOLOGY AND ENVIRONMENT			
	Rs.		
Original	87,00,000		
Supplementary	87,00,000	67,90,269	(-) 19,09,731
Amount surrendered during the year (March '93)			21,56,000

## NOTES AND COMMENTS :

- (a) Anticipated savings of Rs. 21.56 lakhs were surrendered in March '93. The ultimate savings, however, worked out to Rs. 19.10 lakhs only.
- (b) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
3425 - OTHER SCIENTIFIC RESEARCH			
60 - Others			
004 - Research and Development			
O 39.00			
R (-) 3.73	35.27	37.26	(+) 1.99
Reason for anticipated saving of Rs. 3.73 lakhs, which was surrendered in March '93, has not been intimated. However, ultimate excess of Rs. 1.99 lakhs has been attributed to non-receipt of Central Share for Sponsored Scheme (75:25) relating to integrated studies through Space Application for sustainable Development.			
200 - Assistance to other scientific bodies			
(1) Other Schemes-through the assistance received from the Government of India (100% CSS)			
O 14.00			
R(-) 14.00			
Reason for anticipated savings of Rs. 14.00 lakhs, which was surrendered, has not been intimated (September '93).			

## GRANT No. 51 SECRETARIAT - ECONOMIC SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving(-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS:-			
3451 - SECRETARIAT- ECONOMIC SERVICES			
3454 - CENSUS SURVEYS AND STATISTICS			
3475 - OTHER GENERAL ECONOMIC SERVICES			
	Rs.		
Original	76,00,000		
Supplementary	9,90,000		
	85,90,000	84,46,672	(-) 1,43,328
Amount surrendered during the year			Nil

## NOTE AND COMMENT:

No part of the saving of Rs. 1.43 lakhs was anticipated and surrendered during the year.

## GRANT No. 52 TOURISM

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
3452 - TOURISM			
	Rs.		
Original	1,79,55,000		
Supplementary	22,30,000	2,01,85,000	1,91,09,949
Amount surrendered during the year			(-) 10,75,051
			Nil
CAPITAL :-			
MAJOR HEAD :-			
5452 CAPITAL OUTLAY ON TOURISM			
	Rs.		
Original	..		
Supplementary	3,00,000	3,00,000	2,98,000
Amount surrendered during the year			(-) 2,000
			Nil

## NOTES AND COMMENTS :

- (a) The expenditure shown above in the revenue section does not include Rs. 2,67,000 spent from out of advance from the Contingency Fund sanctioned during the year but not recouped to the fund till the close of the financial year.
- (b) No part of the saving of Rs. 10.75 lakhs was anticipated and surrendered during the year.
- (c) In view of the overall saving of Rs. 10.75 lakhs in the grant, supplementary provision of Rs. 22.30 lakhs obtained in March '93 proved to be excessive.
- (d) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
3452 - TOURISM			
01 - Tourist Infrastructure			
101 - Tourist Centre			
(i) Direction and Administration			
O	51.85		
R (-)	3.10	48.75	48.42
			(-) 0.33
Anticipated saving of Rs. 3.10 lakhs has been attributed to deferring of printing of books on Tourism. Reason for ultimate saving of Rs. 0.33 lakh has not been intimated (September '93).			
103 - Tourist Transport Service			
(I) Direction and Administration			
O	7.40		
R	1.70	9.10	6.92
			(-) 2.18
Anticipated savings of Rs. 1.70 lakhs has been attributed to non-finalisation of creation of post of drivers.			
80 - General			
104 Promotion and Publicity			
O	58.50		
S	22.30		
R (-)	0.18	80.62	72.95
			(-) 7.67
Reason for eventual savings of Rs. 7.67 lakhs has not been intimated (September '93).			



## GRANT No. 53 AID MATERIALS AND EQUIPMENTS

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE:-			
MAJOR HEAD:-			
3606- AID MATERIALS AND EQUIPMENTS			
Voted -			
	Rs.		
Original	5,000		
Supplementary	..	5,000	(-) 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			
Charged			
Original	4,75,28,000		
Supplementary	26,66,000	5,01,94,000	4,39,33,357
Amount surrendered during the year (March '93)			(-) 62,60,643 62,60,000

## NOTES AND COMMENTS :

## REVENUE -

The provision of Rs. 0.05 lakh made under Aid Materials and Equipments remain unutilised and eventually surrendered this year also like preceeding five financial years.

## CAPITAL -

- (a) As the expenditure under the charged appropriation fell far short of the original appropriation itself, the supplementary provision of Rs. 26.66 lakhs obtained in March '93 was totally unnecessary.
- (b) Anticipated savings of Rs. 62.60 lakhs was surrendered during the year.
- (c) Savings in the appropriation occurred mainly under:-

Head	Total Appropriation	Actual Expenditure (In lakhs of rupees)	Saving (-)
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT			
105 - Loans from NABARD (Repayment)			
O 23.00			
R (-) 23.00	..	..	..
Anticipated saving of Rs. 23.00 lakhs, which was surrendered, has been attributed to non-receipt of loan from National Bank for Agriculture and Rural Development as was anticipated while preparing the budget.			
109 Loans from other Institutions			
O 106.18			
R(-) 38.30	67.88	67.88	..
Anticipated savings of Rs. 38.30 lakhs, which was surrendered, has been attributed to non-receipt of claim from Power Finance Corporation, as was anticipated earlier while preparing the budget estimate.			

## GRANT No. 54 LOANS TO GOVERNMENT SERVANTS

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
CAPITAL			
MAJOR HEAD :-			
7610 - LOANS TO GOVERNMENT SERVANTS ETC.			
	<i>Rs.</i>		
Original	44,10,000		
Supplementary	..	29,30,069	(-)14,79,931
Amount surrendered during the year (March '93)			16,24,000

## NOTES AND COMMENTS :

- (a) Anticipated saving of Rs. 16.24 lakhs in the grant was surrendered in March '93; the ultimate saving, however, worked out to Rs. 14.80 lakhs only.
- (b) Saving occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
		<i>(In lakhs of rupees)</i>	
7610 - LOANS TO GOVERNMENT SERVANTS ETC.			
201 - House Building Advances			
O	42.00		
R(-)	15.29	28.16	(+) 1.45

Anticipated savings of Rs. 15.29 lakhs has been attributed to (i) non-submission of applications by concerned employees. (ii) non-drawal of sanctioned amount by the loanees by 31st March '93. However, reason for ultimate excess has not been intimated.

## APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 1992-93  
which was not recouped to the Fund till the close of the year

Major Head of Accounts	Amount of expenditure	Date of sanction	Date of recoupment of advance	Remarks
1. 8000 Contingency Fund	2,67,000	26.5.92	Nil	Recoupment was not made during 1992-93.
2. 8000 Contingency Fund	35,00,000	5.9.92	Nil	-do-



## 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
1.	17-Public Works ( Buildings )	3,50,00,000	2,81,51,334	(-) 68,48,666
2.	26-Urban Development	..	9,575	(+) 9,575
3.	31-Relief on account of Natural Calamities	3,00,00,000	..	(-) 3,00,00,000
4.	44-Irrigation and Flood Control	60,00,000	33,60,619	(-) 26,39,381
5.	45-Power	20,00,000	15,02,956	(-) 4,97,044
6.	48-Roads and Bridges	1,20,00,000	94,44,498	(-) 25,55,502
	Total	8,50,00,000	4,24,68,982	(-) 4,25,31,018