GOVERNMENT OF SIKKIM

APPROPRIATION ACCOUNTS

1989-90

TABLE OF CONTENTS

TABLE OF CONTENTS—*Concld.*

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1989-90 presents the accounts of sums expended during the year ended 31st March, 1990, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation;

'S' stands for supplementary grant or appropriation;

'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

SUMMARY OF APPROPRIATION ACCOUNTS FOR 1989-90 EXPENDITURE COMPARED WITH TOTAL GRANT/APPROPRIATION

Number and name of Grant or Appropriation	*Amount of Grant/ Appropriation*		*Expenditure*		*Saving*		*Excess*	
	Revenue	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. State Legislature								
Charged	*1,15,000*	..	*93,748*	..	*21,252*	..	..	..
Voted	45,10,000	..	47,28,408	..	..	..	2,18,408	..
Appropriation—Governor								
Charged	*25,42,000*	..	*23,60,548*	..	*1,81,452*	..	..	..
2. Council of Ministers								
Voted	95,25,000	..	99,46,024	..	..	..	4,21,024	..
3. Administration of Justice								
Charged	*30,25,000*	..	*27,26,610*	..	*2,98,390*	..	..	..
Voted	34,30,000	..	30,56,041	..	3,73,959	..	..	..
4. Election								
Voted	71,15,000	..	62,01,495	..	9,13,505	..	..	..
5. Income Tax and Sales Tax								
Voted	14,35,000	..	13,63,842	..	71,158	..	..	..
6. Land Revenue								
Voted	47,25,000	..	46,35,523	..	89,477	..	..	..
7. Stamps and Registration								
Voted	50,000	..	..	..	50,000	..	..	..
8. Excise (Abkari)								
Voted	20,25,000	..	20,66,494	..	..	..	41,494	..
9. Taxes on Vehicles								
Voted	6,27,000	..	6,12,444	..	14,556	..	..	..
10. Other Taxes and Duties on Commodities & Services								
Voted	8,13,000	..	7,38,974	..	74,026	..	..	..
Interest payments								
Charged	*7,74,06,000*	..	*7,44,25,616*	..	*29,80,384*	..	..	..
Public Service Commission								
Charged	*10,80,000*	..	*10,21,786*	..	*58,214*	..	..	..

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

Number and name of Grant or Appropriation	*Amount of Grant/ Appropriation*		*Expenditure*		*Saving*		*Excess*	
	Revenue	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11. Secretariat—General Services								
Voted	1,85,75,000	..	1,80,62,632	..	5,12,368	..	..	..
12. District Administra ton								
Voted	59,34,000	..	57,52,419	..	1,81,581	..	..	..
13. Treasury and Accounts Administration								
Voted	60,09,000	..	56,70,033	..	3,38,967	..	..	..
14. Police								
Voted	6,94,15,000	..	6,91,58,252	..	2,56,748	..	..	..
15. Jails								
Voted	11,10,000	..	10,19,378	..	90,622	..	..	..
16. Stationery and Printing								
Voted	83,35,000	..	83,14,219	..	20,781	..	..	..
17. Public Works								
Charged	*2,80,000*	..	*73,339*	..	*2,06,661*	..	..	..
Voted	9,04,96,000	9,41,18,000	5,94,98,967	7,06,28,192	3,09,97,033	2,34,89,808	..	..
18. Other Administrative Services								
Voted	96,64,000	..	91,07,211	..	5,56,789	..	..	..
19. Pension and other Retirement benefits								
Charged	*20,000*	..	..	..	*20,000*	..	..	..
Voted	1,34,60,000	..	1,38,81,878	..	..	..	4,21,878	..
20. Miscellaneous General Services								
Voted	17,10,000	..	3,51,102	..	13,58,898	..	..	..
21. Education								
Voted	22,38,51,000	..	21,63,85,198	..	74,65,802	..	..	..
22. Art and Culture								
Voted	92,45,000	..	90,79,216	.	1,65,784	..	..	..
23. Medical and Public Health								
Voted	6,57,57,000	..	7,08,23,503	.	..	..	50,66,503	..

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

Number and name of Grant or Appropriation	*Amount of Grant/ Appropriation*		*Expenditure*		*Saving*		*Excess*	
	Revenue	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24. Water Supply and Sanitation Voted	2,39,30,000	8,93,20,000	2,26,51,798	8,77,91,081	12,78,202	15,28,919	..	..
25. Urban Development Voted	89,95,000	20,00,000	78,16,387	19,99,936	11,78,613	64	..	..
26. Information and Publicity Voted	52,85,000	..	51,97,964	..	87,036	..	..	..
27. Social Security and Welfare Voted	2,11,40,000	..	1,82,38,694	..	29,01,306	..	..	..
28. Labour and Labour Welfare Voted	22,90,000	..	17,40,252	..	5,49,748	..	..	..
29. Nutrition Voted	61,95,000	..	62,74,649	..	..	..	79,649	..
30. Relief on Account of Natural Calamities Voted	72,55,000	..	72,92,740	..	..	..	37,740	..
31. Secretariat—Social Services Voted	9,75,000	..	9,24,576	..	50,424	..	..	..
32. Other Social Services (Ecclesiastical) Voted	36,90,000	..	34,26,348	..	2,63,652	..	..	..
33. Agriculture Voted	4,80,56,000	36,70,000	4 77,42,729	36,89,467	3,13,271	..	..	19,467
34. Soil and Water Conservation Voted	4,07,71,000	..	3,93,11,997	..	14,59,003	..	..	..
35. Animal Husbandry Voted	2,88,62,000	40,00,000	2,60,76,605	39,74,848	27,85,395	25,152	..	..
36. Dairy Development Voted	26,50,000	2,00,000	25,14,675	1,01,717	1,35,325	98,283	..	..
37. Fisheries Voted	30,57,000	9,78,000	29,78,626	9,89,944	78,374	..	..	11,944

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

Number and name of Grant or Appropriation	*Amount of Grant/ Appropriation*		*Expenditure*		*Saving*		*Excess*	
	Revenue	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38. Forestry and Wild Life								
Voted	5,24,73,000	..	5,40,38,673	..	..	..	15,65,673	..
39. Other Agricultural Programme								
Voted	1,74,27,000	5,00,000	1,63,99,199	..	10,27,801	5,00,000	..	..
40. Food Storage and Warehousing								
Voted	45,90,000	20,00,000	45,42,009	18,64,837	47,991	1,35,163	..	..
41. Co-operation								
Voted	74,75,000	2,25,000	72,76,371	2,00,000	1,98,629	25,000	..	..
42. Rural Development								
Voted	2,45,50,000	..	1,52,16,065	..	93,33,935	..	..	..
43. Irrigation and Flood Control								
Voted	3,11,00,000	..	2,91,48,305	..	19,51,695	..	..	..
44. Power								
Voted	7,67,05,000	17,33,00,000	6,38,33,045	1661,29,377	1,28,71,955	71,70,623	..	..
45. Industries								
Voted	1,64,45,000	2,71,50,000	1,65,24,337	2,6,74,103	..	7,75,897	79,337	..
46. Mines and Geology								
Voted	25,70,000	20,13,000	25,11,140	1,57,411	58,860	18,55,589	..	..
47. Roads and Bridges								
Voted	9,74,75,000	16,23,30,000	8,31,07,216	9,81,27,332	1,43,67,784	6,42,02,668	..	..
48. Road Transport Services								
Voted	10,03,55,000	1,94,00,000	9,58,24,289	1,89,27,853	45,30,711	4,72,147	..	..
49. Other Scientific Research								
Voted	37,00,000	..	35,95,723	..	1,04,277	..	..	..
50. Secretariat-Economic Services								
Voted	64,95,000	..	56,24,047	..	8,70,953	..	..	..
51. Tourism								
Voted	2,73,25,000	..	1,77,69,890	..	95,55,110	..	..	..

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

Number and name of Grant or Appropriation	*Amount of Grant/ Appropriation*		*Expenditure*		*Saving*		*Excess*	
	Revenue	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*	*Revenue*	*Capital*
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52. Aid Materials and Equipment								
Voted	5,000	..	..	..	5,000	..	..	..
Public Debt								
Charged	..	*3,31,15,000*	..	*3,15,95,498*	..	*15,19,502*	..	..
53. Loans to Government Servants								
Voted	..	46,10,000	..	31,97,162	..	14,12,838	..	..
TOTAL:								
Charged	*8,44,68,000*	*3,31,15,000*	*8,07,01,647*	*3,15,95,498*	*37,66,353*	*15,19,502*	..	..
Voted	1,22,96,57,000	58,58,14,000	1,12,80,51,602	48,41,53,260	10,95,37,104	10,16,92,151	79,31,706	31,411
Grand Total	**1,31,41,25,000**	**61,89,29,000**	**1,20,87,53,249**	**51,57,48,758**	**11,33,03,457**	**10,32,11,653**	**79,31,706**	**31,411**

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

REVENUE SECTION

Voted

1. State Legislature
2. Council of Ministers
8. Excise (Abkari)
19. Pension and Other Retirement Benefits
23. Medical and Public Health
29. Nutrition
30. Relief on account of Natural Calamities
38. Forestry & Wild Life
45. Industries

CAPITAL SECTION

Voted

33. Agriculture
37. Fisheries

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

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1989-90 and that shown in the Finance Accounts for the year is given below :—

	Revenue *Rs.*	*Capital* *Rs.*	*Total* *Rs.*
Total expenditure according to Appropriation Accounts			
Voted	1,12,80,51,602	48,41,53,260	1,61,22,04,862
Charged	*8,07,01,647*	*3,15,95,498*	*11,22,97,145*

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

	Revenue *Rs.*	*Capital* *Rs.*	*Total* *Rs.*
Deduct—Total Recoveries as shown in Appendix—II			
Voted	5,60,38,668	..	5,60,38,668
Charged	..	..	..
Net expenditure as shown in the Finance Accounts			
Voted	1,07,20,12,934	48,41,53,260	1,55,61,66,194
Charged	*8,07,01,647*	*3,15,95,498*	*11,22,97,145*

SUMMARY OF APPROPRIATION ACCOUNTS—*Concld.*

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 1989-90.

New Delhi,
The

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

GRANT No. 1—STATE LEGISLATURE

Section and Major Head		*Total Grant/ Appropriation Rs.*	*Actual Expenditure Rs.*	*Excess (+) Saving (—) Rs.*
REVENUE—				
MAJOR HEAD: 2011—				
PARLIAMENT/STATE/UNION TERRITORY LEGISLATURE—				
Voted				
Original	Rs. 41,45,000	45,10,000	47,28,408	(+) 2,18,408
Supplementary	3,65,000			
Amount surrendered during the year				Nil
Charged				
Original	Rs *1,15,000*	*1,15,000*	*93,748*	(—) *21,252*
Supplementary	Nil			
Amount surrendered during the year				*Nil*

NOTES AND COMMENT

REVENUE (Voted)

The expenditure exceeded the provision by Rs. 2,18,408; the excess requires regularisation.

APPROPRIATION—GOVERNOR (*ALL CHARGED*)

Section and Major Head		*Total Appropriation Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD : 2012				
GOVERNOR—				
Charged				
	Rs.			
Original	*25,07,000*	*25,42,000*	*23,60,548*	(—) *1,81,452*
Supplementary	*35,000*			
Amount surrendered during the year (March '90)				*1,33,000*

NOTES AND COMMENTS—

(i) Rs. 1.33 lakhs was anticipated and surrendered during the year, the final savings, however, worked out to Rs. 1.81 lakhs.

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

Section and Major Head		*Total Grant* *Rs.*	*Actual Expenditure* *Rs.*	*Excess* (+) *Rs.*
REVENUE—				
MAJOR HEAD : 2013—				
COUNCIL OF MINISTERS—				
	Rs.			
Original	60,80,000	95,25,000	99,46,024	(+) 4,21,024
Supplementary	34,45,000			
Amount surrendered during the year (March '90)				64,000

NOTES AND COMMENTS

(i) The expenditure exceeded the grant by Rs. 4,21,024 the excess requires regularisation.

(ii) In views of the excess, surrenderd of Rs. 64,000 made on the last day of the financial year, proved injudicious.

(iii) Excess occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess* (+)
2013—COUNCIL OF MINISTERS				
800—OTHER EXPENDITURE				
O	12.00	28.28	32.44	(+) 4.16
S	16.00			
R	0.28			

Reason for excess in the above case has not been intimated (Sept. '90).

GRANT No. 3—ADMINISTRATION OF JUSTICE

Section and Major Head		*Total Grant/ Appropriation*	*Actual Expenditure*	*Saving (—)*
		Rs.	*Rs.*	*Rs.*
REVENUE—				
MAJOR HEAD :				
2014—ADMINISTRATION OF JUSTICE—				
Voted				
Original	*Rs.* 34,30,000	34,30,000	30,56,041	(—) 3,73,959
Supplementary	Nil			
Amount surrendered during the year (March '90)				2,10,000
Charged				
Original	*Rs. 28,70,000*	*30,25,000*	*27,26,610*	(—) *2,98,390*
Supplementary	*1,55,000*			
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE (*Charged*)

(i) No part of the saving of Rs. 2.98 lakhs could be anticipated and surrendered during the year.

(ii) In view of the savings, the Supplementary provision of Rs. 1.55 lakhs obtained on account of increase in D.A. and payment of leave encashment etc. was totally unnecessary, as the expenditure did not worked out even to original budget provision.

(Voted)

(iii) Against saving of Rs. 3.74 lakhs only Rs. 2.10 lakhs was surrendered in the last day of the financial year.

(iv) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess (+) Saving (—)*
2014—Administration of Justice				
114—LEGAL ADVISERS AND COUNSELS				
O	10.65	8.55	8.71	(+) 0.16
R (—)	2.10			

Anticipated saving of Rs. 2.10 lakhs is stated to be due to non-payment of expenditure which occurred due to resignation of the Advocate General. However, reason for the ultimate excess has not been intimated (Sept. '90).

GRANT No. 4—ELECTION (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD:				
2015—ELECTION—				
	Rs.			
Original	40,10,000	71,15,000	62 01,495	(—) 9,13,505
Supplementary	31,05,000			
Amount surrendered during the year				Nil

NOTES AND COMMENTS

(i) No part of the savings of Rs. 9.14 lakhs were anticipated and surrendered during the year.

(ii) In view of the savings supplementary provision of Rs. 31.05 lakhs obtained in March, '90 on account of (a) employment of more staff (b) extensive tours of the officers (c) purchase of more quantities of stationeries and (d) provision for the purchase of electronic voting machine were found to be excessive.

(iii) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Savings (—)*
2015—ELECTION—				
102—ELECTORAL OFFICER—				
O	10.20	11.85	10.30	(—) 1.55
S	1.55			

In View of savings of Rs. 1.55 lakhs supplementary provision of Rs. 1.55 lakhs was unnecessary .

Saving was attributed to (i) delay in fllling up of four vacant posts of LDA (ii) tour of Chief Electoral Officer and other officer could not be materialised due to abrupt announcement of the General Election.

105. CHARGES FOR CONDUCT OF ELECTION TO PARLIAMENT—				
O	13.00	29.36	21.53	(—) 7.83
S	16.36			

Saving was due to non purchase of Electronic Voting Machines.

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

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2030—STAMPS AND REGISTRATION—				
	Rs.			
Original	50,000	50,000	..	(—) 50,000
Supplementary	..			
Amount surrendered during the year (March'90)				50,000

NOTES AND COMMENTS—

(i) The total provision of Rs. 0.50 lakh provided in the grant was surrendered on the last day of the financial year due to non-printing of Judicial and non-Judicial Stamps during the year.

GRANT No. 8—EXCISE (Abkari) *(ALL VOTED)*

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
REVENUE—				
MAJOR HEAD :				
2039—STATE EXCISE (Abkari)—				
	Rs.			
Original	19,70,000	20,25,000	20,66,494	(+) 41,494
Supplementary	55,000			
Amount surrendered during the year				Nil

NOTES AND COMMENTS—

The expenditure exceeded the grant by Rs. 41,494; the excess requires regularisation.

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

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2041—TAXES ON VEHICLES—				
	Rs.			
Original	4,45,000	6,27,000	6,12,444	(—) 14,556
Supplementary	1,82,000			
Amount surrendered during the year (March '90)				14,000

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

Section and Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (—)*
		Rs.	*Rs.*	*Rs.*
REVENUE				
MAJOR HEAD :				
2045—OTHER TAXES AND DUTIES—ON COMMODITIES AND SERVICES—				
	Rs.			
Original	8,13,000	8,13,000	7,38,974	(—) 74,026
Supplementary	..			
Amount surrendered during the year (March '90)				40,000

GRANT No. 10—INTEREST PAYMENTS (*ALL CHARGED*)

Section and Major Head		*Total Appropriation Rs.*	*Actual Expenditure Rs.*	*Excess (+) Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2049—INTEREST PAYMENTS—				
Charged	Rs.			
Original	*6,48,91,000*			
Supplementary	*1,25,15,000*	*7,74,06,000*	*7,44,25,616*	(—) *29,80,384*
Amount surrendered during the year (March, 1990)				*18,28,748*

NOTES & COMMENTS

(i) In view of the saving of Rs. 29.80 lakhs in the grant, the supplementary provision of Rs. 125.15 lakhs, obtained in March, '90, proved largely excessive.

(ii) Saving occurred largely mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2049—INTEREST PAYMENTS— (*Charged*)				
01 Interest on Internal Debt				
200 Interest on Other internal Debt				
(1) Interest on Loans from L. I. C.				
O	10.75	9.11	9.11	..
R (—)	1.64			
(2) Interest on Loans from R.E.C. (Fresh)				
O	168.00	156.00	156.00	..
R (—)	12.00			
(6) Interest payment to Bank				
O	20.00	68,83	68.83	..
S	50.50			
R (—)	1.67			
03 INTEREST ON SMALL SAVINGS PROVIDENT FUND ETC.				
104 INTEREST ON GENERAL PROVIDENT FUND				
(1) Interest on General Provident Fund				
O	80.00	140.00	128.48	(—) 11.52
S	60.00			

Reasons for saving in the above cases have not been intimated (Sept '90).

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

Section and Major Head		*Total Appropriation Rs.*	*Actual Expenditure Rs.*	*Excess* (+) *Saving* (—) *Rs.*
REVENUE—				
MAJOR HEAD :				
2051—PUBLIC SERVICE COMMISSION—				
	Rs.			
Original	*10,30,000*	*10,80,000*	*10,21,786*	(—) *58,214*
Supplementary	*50,000*			
Amount surrendered during the year (March '90)				*53,000*

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

Section and Major Head		*Total Grant*	*Actual Expenditure*	*Saving (—)*
		Rs.	*Rs.*	*Rs.*
REVENUE—				
MAJOR HEAD :				
2054—TREASURY AND ACCOUNTS ADMINISTRATION—				
	Rs.			
Original	57,93,000	60,09,000	56,70,033	(—) 3,38,967
Supplementary	2,16,000			
Amount surrendered during the year (March '90)				2 03 000

NOTES AND COMMENTS—

(i) In view of the saving of Rs. 3.39 lakhs in the grant, supplementary grant of Rs. 2.16 lakhs obtained in March '90, proved wholly unnecessary.

(ii) Rs. 2.03 lakhs were surrendered during the year; ultimate saving however, worked out to Rs. 3.39 lakhs.

(iii) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving (—)*
2054—TREASURY AND ACCOUNTS ADMINISTRATION—				
003 —TRAINING				
O	2.40	1.93	1.93	..
R (—)	0.47			

Anticipated saving of Rs. 0.47 lakh was stated to be due to (a) limited numbers of tour than anticipated (b) Non-receipt of House rent claim (c) Non-receipt of bills from the concerned suppliers.

095. DIRECTORATE OF ACCOUNTS AND TREASURIES—				
II. Internal Audit				
O	3.15	2.02	1.82	(—) 0.20
R (—)	1.13			
096—PAY & ACCOUNTS OFFICE—				
(1) East District— (Gangtok)				
O	32.15	31.69	31.73	(+) 0.04
R (—)	0.46			
(2). North District (Mangan)				
O	4.28	4.69	3.93	(—) 0.76
S	0·41			

Reasons for saving in the above cases have not been intimated. (September '90)

GRANT No. 14—POLICE (*ALL VOTED*)

Section and Major Head			*Total Grant*	*Actual Expenditure*	*Saving* (—)
			Rs.	*Rs.*	*Rs.*
REVENUE—					
MAJOR HEAD : 2055—POLICE					
	Rs.				
Original	6,25,67,000	}	6,94,15,000	6,,91,58,252	(—) 2,56,748
Supplementary	68,48,000				
Amount surrendered during the year (March '90)					12,83,000

NOTES AND COMMENTS—

Against saving of Rs. 2.57 lakhs in the grant Rs. 12.83 lakhs were surrendered on the last day of the financial year, which was unrealistic.

GRANT No. 15—JAILS (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2056—JAILS—				
	Rs.			
Original	10,10,000	11,10,000	10,19,378	(—) 90,622
Supplementary	1,00,000			
Amount surrendered during the year (March, '90)				1,04,000

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

Section and Major Head		*Total Grant* Rs.	*Actual Expenditure* Rs.	*Saving* (—) Rs.
REVENUE—				
MAJOR HEAD :				
2058—STATIONERY AND PRINTING—				
	Rs.			
Original	57,10,000	83,35,000	83,14,219	(—) 20,781
Supplementary	26,25,000			
Amount surrendered during the year				Nil

GRANT No. 17—PUBLIC WORKS (BUILDING)

Section and Major Head		*Total Grant/ Appropriation Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEADS—				
2059—PUBLIC WORKS—				
2216—HOUSING—				
Voted	Rs.			
Original	8,91,68,000	9,04,96,000	5,94,98,967	(—) 3,09,97,033
Supplementary	13,28,000			
Amount surrendered during the year (March '90)				2,56,79,000
Charged				
Original	*2,35,000*	*2,80,000*	*73,339*	(—) *2,06,661*
Supplementary	*45,000*			
Amount surrendered during the year (March '90)				*1,46,000*
CAPITAL				
MAJOR HEADS				
4059—CAPITAL OUTLAY ON PUBLIC WORKS—				
4202—CAPITAL OUTLAY ON EDUCATION, SPORTS, ARTS AND CULTURE—				
4210—CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH—				
4216—CAPITAL OUTLAY ON HOUSING—				
4225—CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES—				
4235—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE—				
4408—CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING—				
4851—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES—				
5055—CAPITAL OUTLAY ON ROAD TRANSPORT—				
5452—CAPITAL OUTLAY ON TOURISM—				
	Rs.			
Original	9,10,01,000	9,41,18,000	7,06,28,192	(—) 2,34,89,808
Supplementary	31,17,000			
Amount surrendered during the year (March '90)				24,12 000

NOTES AND COMMENTS—
REVENUE—
(*Voted*)—

(i) Against the saving of Rs. 309.97 lakhs in the grant, Rs. 256.79 lakhs was surrendered on the last day of the financial year

(ii) In view of the final saving of Rs. 309.97 lakhs in the grant, the supplementary provision of Rs. 13.28 lakhs obtained in March '90 proved wholly unnecessary.

(iii) Saving occurred mainly under:—

Head			*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving* (—) *Excess* (+)
2059—PUBLIC WORKS					
80 General—					
051 Construction—					
(2) Finance—					
O		10.00			
R	(—)	10.00	..	..	..
Anticipated saving of Rs. 10.00 lakhs was attributed due to non-execution of work relating to construction of guest house 799—Suspense					
O		500.00			
R	(—)	246.79	253.21	198.19	(—) 55.02

Anticipated saving of Rs. 246.79 was surrendered on the last day of the financial year due to imposition of restriction on expenditure. Reasons for final saving of Rs. 55.02 lakhs have not been intimated (October 1990).

Revenue (Charged)

(iv) Against the saving of Rs. 2.07 lakhs in the appropriation, Rs. 1.46 lakhs was surrendered on the last day of the financial year.

(v) In view of the final saving of Rs. 2.07 lakhs, the supplementary provision of Rs. 0.45 lakh proved wholly unnecessary.

(vi) Saving occurred mainly under :—

Head			*Total Appropriation*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving* (—)
2059—PUBLIC Works—					
80—GENERAL —					
102—Maintenance and repairs (charged)					
O		*1.85*			
R	(—)	*0.81*	*1.04*	*0.44*	(—) *0.06*

Reasons for saving the above case has not been intimated (September 1990).

CAPITAL—

(vii) In view of the over all saving of Rs. 234.90 lakhs in the grant, supplementary provision of Rs. 31.17 lakhs obtained in March 1990 proved wholly unnecessary.

(viii) Out of the saving of Rs. 234.90 lakhs, only Rs. 24.12 lakhs was surrendered on the last day of the financial year.

(ix) Significant saving occurred mainly under :—

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
4059—CAPITAL OUTLAY ON PUBLIC WORKS—			
80 General —			
051—Construction —			
(6)—Public Works Department			
O 138.04 R (—) 13.13	134.91	135.07	(+) 0.16
Anticipated saving of Rs. 13.13 lakhs was attributed to imposition of restriction on expenditure by Government.			
4202—CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE—			
01 General Education—			
201—Elementary Education			
O 136.00 R 16.00	152.00	123.00	(—) 29.00
Reasons for savings in the above case has not been intimated (September 1990).			
202 Secondary Education			
O 130.00 R (—) 20.00	110.00	115.62	(+) 5.62
Anticipated saving of Rs. 20.00 lakhs was stated to be due to non-completion of Junior Higher Secondary School building which was being constructed by the Public Works Department (Building). However, reasons for the eventual excess of Rs. 5.62 lakhs have not been intimated (September 1990).			
203 University and Higher Education —			
O 15.00 R (—) 3.00	12.00	10.25	(—) 1.75
03. Sports and Youth Services Sports Stadia—			
O 217.50	217.50	28.15	(—) 189.35
4216—CAPITAL OUTLAY ON HOUSING—			
01 Government Residential Buildings—			
700—OTHER HOUSING			
O 11.34	11.34	2.85	(—) 8.49
Reasons for saving in the above cases have not been intimated (September 1990).			

(x) Saving mentioned above was partly counter balanced by excess under :—

Head			*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess* (+)
4210—CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH					
02 *Rural Health Services*					
(*I*) *Buildings*					
O	72.66		87.66	96.08	(+) 8.42
S	15.00				

Reason for the eventual excess of Rs. 8.42 lakhs has not been intimated (September 1990).

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

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2070—OTHER ADMINISTRATIVE SERVICES—				
	Rs.			
Original	91,85,000	96,64,000	91,07,211	(—) 5,56,789
Supplementary	4,79,000			
Amount surrendered during the year (March '90)				4,35,000

NOTES AND COMMENTS—

(i) The expenditure did not come even to the original budget provision, the supplementary provision of Rs. 4.79 lakhs obtained in March' 90 proved wholly unnecessary.

(ii) Against a saving of Rs. 5.57 lakhs in the grant, an amount of Rs. 4.35 lakhs was surrendered on the last day of the financial year.

(iii) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Excess (+) Saving (—)*
2070—OTHER ADMINISTRATIVE SERVICES—				
104 VIGILANCE—				
O	23,00,000	22,93,000	20,33,257	(—) 2,59,743
R (—)	7,000			

Anticipated saving of Rs. 0.07 lakh is stated to be due to imposition of restriction on expenditure. However ultimate saving of Rs. 2.60 lakhs has not been intimated (Sept. '90).

107 - HOME GUARDS (100% C. S. S.)				
O	6,00,000	3,92,000	4,07,329	(+) 15,329
R (—)	2,08,000			

Anticipated saving of Rs. 2.08 lakhs is stated to be due to (a) non-purchase of vehicles and tents for Home Guards during the year. However, reason for the ultimate excess has not been intimated (September' 90).

para 3 — All investment licence will be for State Bank of Sikkim.

GRANT No. 19—PENSION AND OTHER RETIREMENT BENEFITS

Section and Major Head		*Total Grant/ Appropriation*	*Actual Expenditure*	*Excess(+) Saving(—)*
		Rs.	*Rs.*	*Rs.*
REVENUE —				
MAJOR HEAD :				
2071—PENSION AND OTHER RETIREMENT BENEFITS—				
Voted —				
	Rs.			
Original	1,25,80,000	1,34,60,000	1,38,81,878	(+)4,21,878
Supplementary	8,80,000			
Amount surrendered during the year				
Charged	Rs.			*Nil*
Original	*20,000*	*20,000*	..	(—) *20,000*
Supplementary	..			
Amount surrendered during the year				*Nil*

NOTES AND COMMENT—

REVENUE (VOTED) —

(i) The expenditure exceeded the provision by Rs. 4,21,878; the excess requires regularisation.

(ii) In view of the excess, the Supplementary grant obtained in March '90 amounting to Rs. 5.00 lakhs under Superannuation and retirement allowance and Rs. 0.80 lakh for Pensions to Legislators are found to be inadequate.

(iii) Significant excess occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess (+)*
2071—PENSION AND OTHER RETIREMENT BENEFITS—				
01 Civil—				
A. State Govt.—				
101. Superannuation & retirement allowances.				
O	35.00	40.00	49.63	(+) 9.63
S	5.00			
104—Gratuities.—				
O	30.00	30.00	32.09	(+) 2.09
111—Pensions to Legislatures.—				
O	0.80	1.60	8.92	(+) 7.32
S	0.80			

Reasons for excess in the above cases have not been intimated (Sept. '90)

GRANT No. 21—EDUCATION

(*ALL VOTED*)

Section and Major Head	*Total Grant* Rs.	*Actual Expenditure* Rs.	*Saving*(—) Rs.
REVENUE--			
MAJOR HEAD:			
2202—GENERAL EDUCATION			
2204—SPORTS AND YOUTH SERVICES—			
Rs. Original 21,41,51,000 / Supplementary 97,00,000	22,38,51,000	21,63,85,198	(—) 74,65,802
Amount surrendered during the year (March, 90)			2,25,000

(i) An amount of Rs. 2.25 lakhs only was anticipated and surrendered during the year, however, ultimate saving worked out to Rs. 74.66 lakhs.

(ii) In view of the Saving of (Rs. 74.65 lakhs in the grant, supplementary provision of Rs. 97.00 lakhs obtained in March, '90. proved excessive.

(iii) Saving occurred mainly under :—

Head	*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving* (—)
2202—GENERAL EDUCATION—			
01—Elementary Education—			
052—Equipment—			
O 15.00	15.00	9.92	(—) 5.08
101—Govt. Primary School—			
1—Pre-Primary School—			
O 11.00	11.00	5.56	(—) 5.44
102—Assistance to Non-Govt— Primary School—			
O 4.00	4.00	2.35	(—) 1.65
107—Teacher's Training—			
(1)—Teacher's Training Institute—			
O 8.60 / R (—) 2.10	6.50	5.91	(—) 0.59
(2)—State Institute of Education —			
O 35.70 / R (—)2.90	32.80	17.33	(—) 15.47
(4)—Operation Black Board Scheme-- (100% C. S. S.)			
O 18.00	18.00	6.56	(—) 11.44
02—Secondary Education			
104—Teacher's and Other Services—			
(1)—Junior High School			
O 346.50	346.50	303.46	(—)43.04

GRANT No. 21—EDUCATION—*Contd.*

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—) Excess (+)*
2202—GENERAL EDUCATION—Concld.			
02—Secondary Education—Concld.			
104—Teacher's and Other Services—Concld.			
(ii)—High and Higher Secondary School—			
O 481.00 R (—) 11.50	469.50	410.86	(—) 58.64
106—Text Book			
(2)—Purchase and Publication of Text Book			
O 20.00 R (—) 8.50	11.50	10.14	(—) 1.36
(3)—Free Supply of Text Book—			
O 35.00 R (—) 3.98	31.02	27.27	(—) 3.75
03—University and Higher Education			
108—Government Colleges & Institutes—			
(1)—Govt. Degree College, Gangtok.—			
O 40.00 R (—) 3.00	37.00	29.65	(—) 7.35
(2)—Sikkim Law College—			
O 8.50 R 1.05	7.45	4.52	(—) 2.39
04—Adult Education			
103—Rural Functional Literacy Programme (100% C. S. S.)—			
O 20.00	20.00	15.90	(—) 4.10
80—General—			
107—Scholarship—			
(1)—National Scholarship Scheme—			
O 8.50 R (—) 2.00	6.50	4.61	(—) 1.89
(iv) Savings in the above cases were partly offset by Excess under :—			
2202—GENERAL EDUCATION—			
01—Elementary Education—			
107—Teacher's Training—			
(3)—Special Teacher's Training Programme—			
O 5.00 R 2.00	7.00	7.20	(+) 0.20

GRANT No. 21—EDUCATION—*Concld.*

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Excess (+) Saving (—)*
2202—GENERAL EDUCATION—Concld.			
02—Secondary Education—			
001—Direction and Administration—			
I.—Director of Education—			
O 98.00 R 29.30	127.30	129.93	(+) 2.63
106—Text Book			
(4)—Purchase of Concessional paper for Exercise Book etc.—			
O 15.00 R (—) 8.50	23.50	23.44	(+) 0.06
109 - Govt. Secondary School—			
(1)—Junior High School—			
O 11.00 R 2.07	13.07	15.44	(+) 2.37
(2)—High and Higher Secondary School—			
O 8.60 R 3.64	12.24	18.50	(—) 6.26
(4)—Improvement in Science Teaching (100% C. S. S.)—			
O 1.00 R 6.74	7.74	6.74	(—) 1.00
04—Adult Education—			
200—Other Adult Education—			
(1) - Non-Formal Education (67 : 33% C. S. S.)—			
O 15.00	15.00	18.02	(+) 13.02
(2)—State Adult Education—			
O 10.00	10.00	13.42	(+) 3.42

Reason for excess in the above cases have not been intimated (Sept. '90).

GRANT No. 22—ART AND CULTURE (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2205—ART AND CULTURE—				
	Rs.			
Original	92,45,000	92,45,000	90,79,216	(—) 1,65,784
Supplementary	Nil			
Amount surrendered during the year (March 1990)				1,15,000

GRANT No. 23—MEDICAL AND PUBLIC HEALTH (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
REVENUE—				
MAJOR HEAD :				
2210—MEDICAL AND PUBLIC HEALTH—				
2211—FAMILY WELFARE—				
	Rs.			
Original	5,96,04,000	6,57,57,000	7,08,23,503	(+) 50,66,503
Supplementary	61,53,000			
Amount surrendered during the year (March, 1990)				2,00,000

NOTES AND COMMENTS—

(i) The expenditure exceeded the grant by Rs. 50,66,503; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Excess (+)*
2210—MEDICAL AND PUBLIC HEALTH—			
01—Urban Health Services-Allopathy—			
110—Hospitals and Dispensaries—			
(IV) Mangan Hospital—			
O 15.15	15.15	17.32	(+) 2.17
(V) Namchi Hospital			
O 23.30 S 7.20 R 0.30	30.80	33.24	(+) 2.44
2211—FAMILY WELFARE—			
003— Training			
O 11.40	11.40	19.25	(+) 7.85
101.—Rural Family Welfare Scheme—			
O 19.15	19.15	45.99	(+) 26.84

Reasons for excess in the above cases have not been intimated (Sept. '90)

In the following Head, expenditure was incurred without budget provision for which no reason has been intimates. As such it requires regularisation.

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Excess (+)*
2210—MEDICAL AND PUBLIC HEALTH—			
03—Rural Health Services-Allopathy			
103—Primary Health Centre			
(d) Upgradation of Standard of Administration recommended by Eighth Finance Commission			
O Nil	Nil	0.18	(+) 0.18

GRANT No. 24—WATER SUPPLY AND SANITATION (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2215—WATER SUPPLY AND SANITATION—				
	Rs.			
Original	2,39,30,000	2,39,30,000	2,26.51,798	(—)12,78,202
Supplementary	..			
Amount surrendered during the year (March, '90)				5,39,000
CAPITAL—				
MAJOR HEAD :				
4215—CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION—				
	Rs.			
Original	8,53,2,0000	8,93,20,000	8,77,91,081	(—)15,28,919
Supplementary	40,00,000			
Amount surrendered during the year (March '90)				12,00,000

NOTES AND COMMENTS—

REVENUE :

(i) Rs. 5.39 lakhs was surrendered on the last day of the financial year; the ultimate saving amounted to Rs. 12.78 lakhs.

(ii) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving(—)*
2215—WATER SUPPLY AND SANITATION—				
01. Water Supply —				
001.—Direction & Administration—				
A. Chief Engineer, Bldg. Establishment —				
O	18.80	16.41	16.54	(+) 0.13
R	(—) 2.39			

Anticipated saving of Rs. 2.39 lakhs was attributed partly to non-payment of T.A. Bills.

101.—Urban Water Supply Programmes—				
2. Maintenance of Water Supply Scheme—				
O	48.00	45.00	45.00	..
R	(—) 3.00			

Anticipated saving of Rs. 3.00 lakhs was due to curtailment of Non-Plan provision by 10 per cent.

GRANT No. 24—WATER SUPPLY AND SANITATION—*Concld.*

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving(—)*
2215—WATER SUPPLY AND SANITATION—Concld.			
01—Water Supply—Concld.			
102.—Rural Water Supply Programmes—			
9.—Construction of Building—			
O 5.00 R (—) 1.14	3.86	3.89	(+) 0.03

Anticipated savings of Rs. 1.14 lakhs was attributed to non-taking up of construction work in East and West District.

02.—Sewarage & Sanitation—			
105.—Sanitation Services—			
4. Central Rural Sanitation Programme (100 % C.S.S.) R.D.D.—			
O 10.00	10.00	0.32	(—) 9.68

As this being (100 % C.S.S.) the Department could not be received the fund from Government of India, hence expenditure could not be incurred by the Department.

CAPITAL

(i) An amount of Rs. 12.00 lakhs was anticipated and surrendered on the last day of the financial year—the ultimate savings, however, worked out to Rs. 15.29 lakhs.

(ii) Saving occurred mainly under :—

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
4215—CAPITAL OUTLAY ON WATER SUPPLY & SANITATION—			
01.—Water Supply—			
101.—Urban Water Supply—			
O 1,65.00 R(—) 6.00	1,59.00	1,56.10	(—) 2.90
02. Sewerage and Sanitation —			
106. Sewerage Services—			
1. Construction of Sewerage System at Gangtok.			
O 30.00 R (—) 6.00	24.00	23.85	(—) 0.15

Reasons for saving in the above cases have not been intimated (September '90).

GRANT No. 25—URBAN DEVELOPMENT (*ALL VOTED*)

Section and Major Head		*Total Grant* Rs.	*Actual Expenditure* Rs.	*Saving(—)* Rs.
REVENUE				
MAJOR HEAD :				
2217—URBAN DEVELOPMENT—	Rs.			
Original	89,95,000	89,95,000	78,16,387	(—) 11,78,613
Supplementary	..			
Amount surrendered during the year (March '90)				9,62,000
CAPITAL				
MAJOR HEAD :				
4217—CAPITAL OUTLAY ON URBAN DEVELOPMENT—	Rs.			
Original	20,00,000	20,00,000	19,99,936	(—) 64
Supplementary	..			
Amount surrendered during the year				Nil

NOTES AND COMMENTS—

REVENUE—

(i) Against the saving of Rs. 11.79 lakhs in the grant, an amount of Rs. 9.62 lakhs only was surrendered at the close of the financial year.

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

Head	*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess* (+)
2217—URBAN DEVELOPMENT—			
01—State Capital Development—			
051 Construction—			
O 24.50 R (—) 4.13	20.37	20.37	..
05—Other Urban Development Schemes—			
051—Construction—			
O 12.00 R (—) 5.36	6.64	6.78	(+) 0.14

Head	*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving* (—)
Anticipated saving in the above cases was stated to be due to imposition of restriction on expenditure by the Government.—			
2217—URBAN DEVELOPMENT			
80—General—			
799—Stock Suspense—			
O 17.50 R (—) 11.53	5.97	4.59	(—) 1.38

Anticipated saving of Rs. 11.53 lakhs was attributed to (a) imposition of restriction on expenditure by the Government (b) Less purchase of cement than anticipated.

(iii) The saving mentioned in note (ii) was partly counter balanced by excess under :—

Head	*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess* (+)
2217—Urban Development—			
80—Genearl—			
800—Other Expenditure—			
R 6.78	6.78	6.78	..

Anticipated excess of Rs. 6.78 lakhs was attributed to matching State Share with that of Central Share in respect of Nehru Rojgar Yojna which was received only at the fag end of the financial year.

GRANT No. 26—INFORMATION AND PUBLICITY (*ALL VOTED*)

Section & Major Head		*Total Grant* Rs.	*Actual Expenditure* Rs.	*Saving* (—) Rs.
REVENUE				
MAJOR HEAD :				
2220—INFORMATION AND PUBLICITY				
	Rs.			
Original	46,85,000	52,85,000	51,97,964	(—) 87,036
Supplementary	6,00,000			
Amount surrendered during the year				..

GRANT No. 28—LABOUR AND LABOUR WELFARE (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE				
MAJOR HEAD :				
2230—LABOUR & LABOUR WELFARE—				
	Rs.			
Original	22,90,000	22,90,000	17,40,252	(—) 5,49,748
Supplementary				
Amount surrendered during the year (March, 1990)				1,67,845

NOTES AND COMMENTS—

(i) Anticipated Saving of Rs. 1.68 lakhs in the Grant was surrendered in March '90, the ultimate savings, however, worked out to Rs. 5.50 lakhs.

(ii) Saving occurred mainly under:—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2230—LABOUR & LABOUR WELFARE—				
01 *Labour*				
001—DIRECTION & ADMINISTRATION—				
O	5.90	4.22	4.10	(—) 0.12
R (—)	1.68			

Anticipated savings of Rs. 1.68 lakhs was attributed to (i) non-creation of 6 posts of Inspectors and 6 posts of peons in the Department (ii) non-printing and non-publications of various Labour Law Rules.

03—*Training*—

101—Industrial Training—

O	17.00	17.00	13.30	(—)3.70

Reasons for Saving in the above case has not been intimated. (Sept. '90).

GRANT No. 29—NUTRITION (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
REVENUE				
MAJOR HEAD :				
2236—NUTRITION—				
	Rs.			
Original	49,95,000	61,95,000	62,74,649	(+) 79,649
Supplementary	12,00,000			
Amount surrendered during the year				Nil

The expenditure exceeded the budget provision by Rs. 79,649; the excess requires regularisation.

GRANT No. 30—RELIEF ON ACCOUNT OF NATURAL CALAMITIES (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
REVENUE—				
MAJOR HEAD :				
2245—RELIEF ON ACCOUNT OF NATURAL CALAMITIES—				
	Rs.			
Original	52,10,000	72,55,000	72,92,740	(+) 37,740
Supplementary	20,45,000			
Amount surrendered during the year (March '90)				42,000

NOTES AND COMMENTS

(i) Expenditure exceeded the grant by Rs. 37,740; the excess requires regularisation.

(ii) In view of the excess of Rs. 0.38 lakh, the amount surrendered in March '90 proved unrealistic.

GRANT No. 31—SECRETARIAT—SOCIAL SERVICES (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2251—SECRETARIAT—SOCIAL SERVICES—				
	Rs.			
Original	9,75,000	9,75,000	9,24,576	(—) 50,424
Supplementary	..			
Amount surrendered during the year (March 1990)				1,000

GRANT No. 32—OTHER SOCIAL SERVICES (ECCLESIASTICAL) (*ALL VOTED*)

Section and Major Head	*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—			
MAJOR HEAD :			
2252—OTHER SOCIAL SERVICES			
Rs. Original 36,90,000 / Supplementary ..	36,90,000	34,26,348	(—) 2,63,652
Amount surrendered during the year (March '90)			2,28,827

NOTES AND COMMENTS—

(i) Anticipated saving of Rs. 2.29 lakhs in the grant was surrendered on the last day of the financial year, the ultimate saving, however, worked out to Rs. 2.64 lakhs.

(ii) Saving occurred under :

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2252—OTHER SOCIAL SERVICES—			
103—UPKEEP OF SHRINES, TEMPLES, ETC.—			
I. Monasteries			
O 36.90 / R (—) 2.29	34.61	34.26	(—) 0.35

Reasons for anticipated as well as final saving have not been intimated (October, 1990).

GRANT No. 33—AGRICULTURE (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Saving (—) Rs.*
REVENUE				
MAJOR HEAD :				
2401—AGRICULTURE				
	Rs.			
Original	4,60,85,000	4,80,56,000	4,77,42,729	(—) 3,13,271
Supplementary	19,71,000			
Amount surrendered during the year (March' 90)				5,74,000
CAPITAL				
MAJOR HEAD :				
4401—CAPITAL OUTLAY ON CROP HUSBANDRY				
	Rs.			
Original	33,00,000	36,70,000	36,89,467	(+) 19,467
Supplementary	3,70,000			
Amount surrendered during the year (March '90)				45,000

NOTES AND COMMENTS—

REVENUE

(i) Rs. 5.74 lakhs was surrendered on the last day of the financial year, the ultimate saving, however, amounted to Rs. 3.13 lakhs only.

CAPITAL—

(i) The expenditure exceeded the grant by Rs. 19,467; the excess requires regularisation.

(ii) In view of the excess, surrender of Rs. 0.45 lakh made on the last day of the financial year proved injudicious.

GRANT No. 34—SOIL AND WATER CONSERVATION (*ALL VOTED*)

Section and Major Head	*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess(+) Saving (—) Rs.*
REVENUE			
MAJOR HEAD :			
2402—SOIL AND WATER CONSERVATION—			
Rs.			
Original 3,94,70,000			
Supplementary 13,01,000	4,07,71,000	3,93,11,997	(—) 14,59,003
Amount surrendered during the year (March '90)			4,75,000

NOTES & COMMENTS—

(i) The actual expenditure of Rs. 3,93.12 lakhs did not come up even to the original provision of Rs. 3,94.70 lakhs the supplementary provision of Rs. 13.01 lakhs obtained in March, '90 in anticipation of more expenditure due to (a) increase in D.A. payment, leave encashment, etc. and (b) clearence of pending T. A. bills and (c) release of more funds by Govt. of India for centrally sponsored scheme, proved unnecessary.

(ii) Against the saving of Rs. 14.59 lakhs in the grant, only Rs. 4.75 lakhs were surrendered on the last day of the financial year proved injudicious.

(iii) Saving occurred mainly under :—

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2402—SOIL AND WATER CONSERVATION—			
001—Direction & Administration—			
(i) Headquarters Establishment—			
O 25.05			
S 12.67	37.04	29.34	(—) 7.70
R (—) 0.68			

Anticipated saving of Rs. 0.68 lakh was attributed to transfer of Staff to other Offices. Reason for eventual saving of Rs. 7.70 lakhs has not been intimated (Sept. '90).

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2402—SOIL & WATER CONSERVATION—			
001—Direction & Administration—			
(2) East Division			
O 7.35			
R 0.15	7.50	5.88	(—) 1.62
(3) West Division—			
O 7.50			
R 0.49	7.99	4.96	(—) 3.03
(5) South Division			
O 10.65			
R (—) 0.30	10.35	7.98	(—) 2.37

Reason for anticipated Saving and final Saving in the above cases have not been intimated (Sept. '90).

GRANT No. 34—SOIL AND WATER CONSERVATION—*Concld.*

Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Excess(+) Saving(—)*
2402—SOIL & WATER CONSERVATION—Concld.				
102—Soil Conservation—				
O	3,07.50			
R	(—) 14.89	2,92.61	2,92.83	(+) 0.22

Reasons for anticipated Savings of Rs. 14.89 lakhs were attributed to (i) the fact that the scheme was not approved by the Govt. (ii) transfer of Staff (iii) Late submission of bills (iv) less procurement of Dolomite etc. Reason for final excess of Rs. 0.22 lakh has not been intimated.

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

101—Soil Survey & Testing				
O	13.00			
R	1.34	14.34	16.94	(+) 2.60
103—Land Reclamation and Development—				
O	13.00			
R	8.67	21.67	22.21	(+) 0.54

Anticipated excess of Rs. 1.34 lakhs was attributed to purchase of Additional Machines following increase in the component of Central share, the State share has been provided by re-appropriation from other primary unit. Reasons for excess in the o her cases have not been intimated (Sept. 1990).

GRANT No. 35—ANIMAL HUSBANDRY (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving(—) Rs.*
REVENUE—				
MAJOR HEAD :				
2403—ANIMAL HUSBANDRY—				
	Rs.			
Original	2,86,96,000	2,88,62,000	2,60,76,605	(—) 27.85,395
Supplementary	1,66,000			
Amount surrendered during the year (March '90)				20 07,000
CAPITAL				
MAJOR HEAD :				
4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
	Rs.			
Original	40,00,000	40,00,000	39,74,848	(—) 25,152
Supplementary	..			
Amount surrendered during the year				Nil

REVENUE—

NOTES & COMMENTS ——

(i) Rs. 20.07 lakhs was surrendered on the last day of the financial year; saving amounted ultimately to Rs. 27.85 lakhs.

(ii) Savings occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2403—Animal Husbandry—				
101—Veterinary and Animal Health—				
(3) Prevention & Control of Animal Diseases				
O	30.80	24.41	23.37	(—) 1.04
S	0.01			
R	(—) 6.40			

Anticipated Saving of Rs. 6.40 lakhs was attributed to non-receipt of Central share. Reason for final saving has not been intimated.

102. Cattle and Buffalo Development—				
(1) Intensive Cattle Development—				
O	34.62	32.80	29.22	(—) 3.58
S	0.39			
R	(—) 2.21			

Reasons for saving in the above case has not been intimated (Sept. '90).

GRANT 35—ANIMAL HUSBANDRY—*Concld.*

Head	*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving* (—)
2403—Animal Husbanpry—Concld.			
105—Piggery Development—			
(4)—Intensive Piggery Development—			
O 15.13 R (—) 2.28	12.85	10.63	(—) 2.22
Anticipated Saving of Rs. 2.28 lakhs was attributed to non-receipt of proposal for intensive piggery development scheme. Reasons for final Saving has not been intimated (Sept. '90)			
107—Fodder and Feeds Development—			
(4) Subsidy on Feeds—			
O 5.00 R (—) 5.00	..	..	..
Anticipated savings of Rs. 5.00 lakhs was attributed to diversion of the programme under other scheme and non receipt of bills.			

GRANT No. 36—DAIRY DEVELOPMENT (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2404—DAIRY DEVELOPMENT—				
	Rs.			
Original	26,50,000	26,50,000	25,14,675	(—) 1,35,325
Supplementary	..			
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEAD:				
4404—CAPITAL OUTLAY ON DAIRY DEVELOPMENT—				
	Rs.			
Original	2,00,000	2,00,000	1,01,717	(—) 98,283
Supplementary	..			
Amount surrendered during the year (March '90)				1,00,000

NOTES AND COMMENTS

REVENUE

(i) No part of the saving of Rs. 1.35 lakhs was surrendered during the year.

(ii) Savings occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2404—Dairy Development—				
109—Extension & Training—				
O	10.25	10.25	9.90	(—) 0.35
800—Other Expenditure—				
O	1.25	1.25	0.25	(—) 1.00

Reasons for saving in the above cases have not been intimated (September, '90)

CAPITAL

(iii) In view of the saving of Rs. 0.98 lakh in the grant; surrender of Rs. 1.00 lakh made on the last day of the financial year proved urealistic.

(iv) Saving occurred mainly under :—

GRANT No. 36—DAIRY DEVELOPMENT—*Concld.*

Head			*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
4404—Capital Outlay on Dairy Development—					
102—Dairy Development Project—					
O		2.00			
R	(—)	1.00	1.00	1.02	(+) 0.02

Anticipated saving of Rs. 1.00 lakh was surrendered on the last day of the financial year. However, reasons for saving have not been intimated (September, '90).

GRANT No. 37—FISHERIES (*ALL VOTED*)

Section and Major Head		*Total Grant* *Rs.*	*Actual Expenditure* *Rs.*	*Excess* (+) *Saving* (—) *Rs.*
REVENUE—				
MAJOR HEAD :				
2405—FISHERIES—				
	Rs.			
Original	30,57,000	30,57,000	29,78,627	(—) 78,373
Supplementary	..			
Amount surrendered during the year (March '90)				1,00,000
CAPITAL—				
MAJOR HEAD—				
4405—CAPITAL OUTLAY ON FISHERIES—				
	Rs.			
Original	9,78,000	9,78,000	9,89,944	(+) 11,944
Supplementary	..			
Amount surrendered during the year				Nil

NOTES AND COMMENTS—

REVENUE—

(i) Against the saving of Rs. 0.78 lakh, Rs. 1.00 lakh was surrendered on the last day of the financial year proved unrealistic.

CAPITAL—

(ii) The expenditure exceeded the grant by Rs. 11,944; the excess requires regularisation.

GRANT No. 38—FORESTRY AND WILD LIFE (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
REVENUE—				
MAJOR HEAD :				
2406—FORESTRY AND WILD LIFE—				
	Rs.			
Original	4,95,29,000	5,24,73,000	5,40,38,673	(+) 15,65,673
Supplementary	29,44,000			
Amount surrendered during the year (March '90)				10,00,000

NOTES AND COMMENTS

(i) The expenditure exceeded the grant by Rs. 15,65,673; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess (+)*
2406—FORESTRY AND WILD LIFE—			
01—Forestry			
001—Direction and Admintstration—			
(1) Principal Chief Conservator of Forests—			
O 47.00	48.36	53.11	(+) 4.75
S 1.57			
R (—) 0.21			
(2) Divisional Forest Officer (West)—			
O 15.15	15.15	18.18	(+) 3.03
(3) Divisional Forest Officer (North)—			
O 11.35	11.35	15.82	(+) 4.47
(6) Utilisation Circle—			
O 18.15	18.15	19.13	(+) 0.98
102—Social and Farm Forestry—			
I. Farm Forestry—			
O 145.00	143.90	157.62	(+) 13.72
R (—) 1.10			

Reasons for excess in the above cases have not been intimated (September, 1990)

(iii) Excess in the above cases were partly counterbalanced by saving under :—

Head	*Final Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving (—)*
105—Forest Produce			
O 52.45	51.15	45.64	(—) 5.51
S 1.50			
R (—) 2.80			

Reasons for saving in the above cases have not been intimated (Sept. '90).

GRANT No. 39—OTHER AGRICULTURAL PROGRAMME (*ALL VOTED*)

Section and Major Head		*Total Grant*	*Actual Expenditure*	*Saving (—)*
		Rs.	*Rs.*	*Rs.*
REVENUE—				
MAJOR HEAD :				
2407—PLANTATIONS—				
415—AGRICULTURAL RESEARCH AND EDUCATION—				
2435—OTHER AGRICULTURAL PROGRAMME				
	Rs.			
Original	1,68,51,000			
Supplementary	5,76,000	1,74,27,000	1,63,99,199	(—) 10,27,801
Amount surrendered during the year (March, 1990)				4,81,000
CAPITAL—				
MAJOR HEAD :				
4435—CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMME—				
	Rs.			
Original	5,00,000			
Supplementary	..	5,00,000	..	(—) 5,00,000
Amount surrendered during the year (March, 1990)				5,00,000

NOTES AND COMMENTS—

REVENUE—

(i) Out of Saving of Rs. 10.28 lakhs, only Rs. 4.81 lakhs was surrendered on the last day of the financial year.

(ii) In view of the final saving of Rs. 10.28 lakhs, supplementary provision obtained in March '90 proved wholly unnecessary as the expenditure did not even reach the original budget provision.

(iii) Significant Savings occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving (—)*
2407—PLANTATIONS—				
01. Tea—				
800—Other Expenditure—				
2. Operation & Maintenance—				
O	32.50			
S	5.46	37.96	31.23	(—) 6.73

GRANT No. 39—OTHER AGRICULTURAL PROGRAMME—*Concld.*

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2415—AGRICULTURAL RESEARCH AND EDUCATION—			
03. Animal Husbandry—			
004—Research—			
O 18.00	18.00	16.97	(—) 1.03
2435—OTHER AGRICULTURAL PROGRAMMES—			
60. Others—			
3. High yielding varieties Programme—			
O 32.01 R (—) 2.16	29.85	29.62	(—) 0.23

Reasons for savings under the above cases have not been intimated (October, 1990).

CAPITAL—

(iv) The total provision provided in the grant was surrendered on the last day of the financial year due to non-utilisation of the amount for the departmental works under Market Facilities Programme.

GRANT No. 40—FOOD STORAGE AND WAREHOUSING (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEADS :				
2408—FOOD STORAGE AND WAREHOUSING—				
	R.			
Original	37,25,000			
Supplementary	8,65,000	45,90,000	45,42,009	(—) 47,991
Amount surrendered during the year				NIL
CAPITAL—				
MAJOR HEAD :				
4408—CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING—				
	Rs.			
Original	20,00,000			
Supplementary	..	20,00,000	18,64,837	(—) 1,35,163
Amount surrendered during the year (March '90)				1,91,000

NOTES AND COMMENTS—

CAPITAL—

(i) Rs. 1.91 lakhs were surrendered on the last day of the financial year. The ultimate saving, however, amounted to Rs. 1.35 lakhs only.

GRANT No. 41—CO-OPERATION (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2425—CO-OPERATION—				
	Rs.			
Original	74,75,000	74,75,000	72,76,371	(—) 1,98,629
Supplementary	..			
Amount surrendered during the year (March '90)				1,75,000
CAPITAL—				
MAJOR HEAD :				
4425—CAPITAL OUTLAY ON CO-OPERATION—				
	Rs.			
Original	2,25,000	2 25,000	2,00,000	(—) 25,000
Supplementary	..			
Amount surrendered during the year (March '90)				25,000

NOTES AND COMMENTS

REVENUE

(i) Anticipated saving of Rs. 1.75 lakhs in the grant was surrendered in March '90, the ultimate saving, however, worked out to Rs. 1.99 lakhs.

(ii) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2425—CO-OPERATION—				
105—INFORMATION AND PUBLICITY—				
O	0.60	0.14	0.14	..
R (—)	0.46			
Reasons for the saving has not been intimated (Sept. '90).				
107—ASSISTANCE TO CREDIT CO-OPERATIVES—				
O	6.00	3.08	3.07	(—) 0.01
R (—)	2.92			

Anticipated saving of Rs. 2.92 lakhs was stated to be due to (a) non-acceptance of the proposal of the Deptt. by the Government to release interest subsidy to MPCS (b) imposition of restriction on expenditure.

(iii) Saving mentioned above was partly counter-balanced by excess mainly under :—

Head		*Total Grant*	*Actual Expenditure*	*Excess* (+)
			(*In lakhs of rupees*)	
2425—CO-OPERATION—				
108—ASSISTANCE TO OTHER CO-OPERATIVES—				
O	28.75	30.52	30.42	(—) 0.10
R	1.77			

Anticipated excess of Rs. 1.77 lakhs was stated to be mainly due to release of financial assistance to Sikkim State Co-operative Supply towards meeting the expenses of newly appointed Chairman.

CAPITAL

(v) The saving of Rs. 0.25 lakh occurred due to imposition of restriction on expenditure which was ultimately surrendered on the last day of the financial year.

GRANT No. 42—RURAL DEVELOPMENT (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT—				
2505—RURAL EMPLOYMENT—				
2515—OTHER RURAL DEVELOPMENT PROGRAMME—				
	Rs.			
Original	2,36,50,000	2,45,50,000	1,52,16,065	(—) 93,33,935
Supplementary	9,00,000			
Amount surrendered during the year (March, 1990)				90,68,000

NOTES AND COMMENTS—

(i) Anticipated savings of Rs. 90.68 lakhs was surrendered only on the last day of the financial year. The ultimate saving, however, worked out to Rs. 93.34 lakhs.

(ii) In view of the saving of Rs. 93.34 lakhs in the grant, supplementary grant of Rs. 9.00 lakhs obtained in February, 1990 was wholly unnecessary as the expenditure did not reached even the original budget provision.

(iii) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT—				
01.—Integrated Rural Development Programme—				
101—SUBSIDY TO DISTRICT RURAL DEVELOPMENT AGENCIES—				
O	41.00	29.82	29.82	..
R (—)	11.18			
2505—RURAL EMPLOYMENT—				
01—NATIONAL PROGRAMME—				
701—NATIONAL RURAL EMPLOYMENT PROGRAMME— (50 : 50%C.S.S.)				
O	70.00	44.00	39.47	(—) 4.53
S	9.00			
R (—)	35.00			

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2505—RURAL EMPLOYMENT—*Concld.*			
60—Other Programme (100% CSS)			
O 50.00 R (—) 48.58	1.42	1.42	..

Reasons for saving in the above cases were stated due to non-receipt of matching shares from Govt. of India.

(iv) Saving mentioned above was partly counter-balanced by excess mainly under :—

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Excess (+)*
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT—			
01—INTEGRATED RURAL DEVELOPMENT PROGRAMME—			
800—OTHER EXPENDITURE— (50:50% C. S. S)			
O 4.00 R 4.57	8.57	8.49	(—) 0.08

Anticipated excess of Rs. 4.57 lakhs over the provision was stated to be due to matching of State share with that received from Govt. of India.

GRANT No. 43--IRRIGATION AND FLOOD CONTROL (*ALL VOTED*)

Section and Major Head	*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—			
MAJOR HEADS :			
2702—MINOR IRRIGATION—			
2711—FLOOD CONTROL—			
Rs.			
Original 3,11,00,000			
Supplementary ..	3,11,00,000	2,91,48,305	(—) 19,51,695
Amount surrendered during the year (March '90)			17,92,000

NOTES & COMMENTS—

(i) Anticipated saving of Rs. 17.92 lakhs in the grant was surrendered in March '90, the ultimate savings, however, worked out to Rs. 19.51 lakhs.

(ii) Savings occurred mainly under :—

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2702—MINOR IRRIGATION—			
01. Surface Water—			
800.—Other Expenditure—			
O 1,85.50			
R (—) 8.80	1,76.70	1,75.02	(—) 1.68

Reason for anticipated saving of Rs. 8.80 lakhs has not been intimated (Sept. '90). However, reason for eventual saving of Rs. 1.68 lakhs was attributed to economy measure adopted by Government.

80 *General*—

001—DIRECTION AND ADMINISTRATION—

O 34.00			
R (—) 2.36	31.64	31.50	(—) 0.14

Reasons for saving in the above case have not been intimated (Sept. '90).

799—SUSPENSE—

O 60.00			
R (—) 6.67	53.33	53.75	(+) 0.42

Anticipated saving of Rs. 6.67 lakhs was attributed to irregular delivery of cement by State Trading Corporation of Sikkim following decontrol. Reasons for final excess has not been intimated (September '90).

GRANT No. 44—POWER (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
2801—POWER—				
2810—NON-CONVENTIONAL SOURCES OF ENERGY.—				
	Rs.			
Original	6,67,20,000	7,67,05,000	6,38,33,045	(—) 1,28,71,955
Supplementary	99 85,000			
Amount surrendered during the year (March '90).				1.27,30,000
CAPITAL—				
MAJOR HEAD:				
4801—CAPITAL OUTLAY ON POWER PROJECTS—				
	Rs.			
Original	12,71,00,000	17,33,00,000	16,61,29,377	(—) 71,70,623
Supplementary	4 62,00,000			
Amount surrendered during the year (March '90)				72,44,000

NOTES & COMMENTS—

REVENUE—

(i) The supplementary provision of Rs. 99.85 lakhs obtained in March 1990 proved unnecessary as the expenditure did not come even to the original budget provision.

(ii) Savings occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
2801—POWER—				
01. Hydel Generation—				
102.—Hydro Electric Schemes—				
O	84.00	96.70	96.77	(+) 0.07
S	14.00			
R	(—) 1.30			

Anticipated saving of Rs. 1.30 lakhs was attributed to non-receipt of bills.

799. Suspense—				
O	2,00.00	72.70	71.90	(—) 0.80
R	(—) 1,27.30			

Anticipated saving of Rs. 1,27.30 lakhs was attributed to the fact that the materials for most of the works were directly purchased from the concerned schemes instead of stock, as originally contemplated while preparing budget estimates.

Section and Major Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess* (+) *Saving* (—)
		Rs.	Rs.	Rs.
2810—NON-CONVENTIONAL SOURCES OF ENERGY—				
60—*Others*—				
800—OTHER EXPENDITURE—				
1. New and Renewable Sources of Energy—				
i. Direction and Administration				
O	30.00	21.00	20.43	(—) 0.57
R (—)	9.00			

Anticipated saving of Rs. 9.00 lakhs was attributed to non-procurement of equipment under wind energy due to lack of proper wind datas and also for not taking up the plantation schemes.

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

Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess* (+)
2801—POWER—				
01.—Hydel Generation—				
101.—Purchase of Power—				
O	1.00	63.00	62.99	(—) 0.01
S	53.00			
R	9.00			

Anticipated evcess of Rs. 9.00 lakhs was attributed to payment made for purchase of Power from N.H.P.C. and N.T.P.C.

CAPITAL—

(i) Anticipated saving of Rs. 72.44 lakhs in the grant was surrendered in March '90; the ultimate savings, however worked out to Rs. 71.71 lakhs only.

(ii) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Saving* (—)
4801—CAPITAL OUTLAY ON POWER PROJECT—				
01. *Hydel Generation*—				
9.—Loan from Power Finance Corporation for Generation Schemes—				
S	3,00.00	2,72.56	2,72.56	..
R (—)	27.44			

Anticipated saving of Rs. 27.44 lakhs surrendered in March '90 was attributed to delay receipt of Loans from Power Finance Corporation.

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—) Excess (+)*
4801—CAPITAL OUTLAY ON POWER PROJECT—Concld.			
05.—Transmission & Distribution—			
1. North Sikkim Distribution Line—			
O 45.00 R (—) 45.00	..	..	..
Anticipated saving of Rs. 45.00 lakhs was attributed to the fact that the provision for Transmission and Distribution line was amalgamated in the total project of Hydel Generation itself.			
2.—Other Distribution Scheme—			
O 4,00.00 R (—) 32.00	3,68.00	3,68.00	..
Anticipated saving of Rs. 32.00 lakhs was surrendered in March '90 with a view to utilising the provision under Revenue head under salaries, though it is a irregular practice.			
06. Rural Electrification—			
800 OTHER EXPENDITURE—			
1. Rural Electrification Scheme—			
O 40.00 R (—) 14.61	25.39	25.39	..
Reason for anticipated saving of Rs. 14.61 lakhs in the above case has not been intimated (Sept. '90).			

GRANT No. 45—INDUSTRIES (*ALL VOTED*)

Section and Major Head		*Total Grant* Rs.	*Actual Expenditure* Rs.	*Excess (+) Saving (—)* Rs.
REVENUE—				
MAJOR HEAD:				
2851—VILLAGE & SMALL INDUSTRIES—				
2852—INDUSTRIES—				
	Rs.			
Original	1,63,45,000	1,64,45,000	1,65,24,337	(+) 79,337
Supplementary	1,00,000			
Amount surrendered during the year (March 1990)				5,10,000
CAPITAL—				
MAJOR HEAD—				
4851—CAPITAL OUTLAY ON VILLAGE & SMALL INDUSTRIES—				
4860—CAPITAL OUTLAY ON CONSUMER INDUSTRIES—				
4885—OTHER CAPITAL OUTLAY ON INDUSTRIES & MINERALS—				
6860—LOANS FOR CONSUMER INDUSTRIES—				
	Rs.			
Original	2,21,50,000	2,71,50,000	2,63,74,103	(—) 7,75,897
Supplementary	50,00,000			
Amount surrendered during the year				Nil

NOTES AND COMMENTS—

REVENUE—

(i) The expenditure exceeded the grant by Rs. 79,337; the excess requires regularisation.

(ii) In view of the excess the surrender of Rs. 5.10 lakhs made in March '90 was proved to be injudicious.

GRANT No. 47—ROADS AND BRIDGES (*ALL VOTED*)

Section and Major Head		*Total Grant*	*Actual Expenditure*	*Saving (—)*
		Rs.	*Rs.*	*Rs.*
REVENUE—				
MAJOR HEAD:				
3054—ROADS AND BRIDGES—				
	Rs.			
Original	9,56,25,000	9,74,75,000	8,31,07,,16	(—) 1,43,67,784
Supplementary	18,50,000			
Amount surrendered during the year (March '90)				10,00,000
CAPITAL—				
MAJOR HEAD:				
5054—CAPITAL OUTLAY ON ROADS & BRIDGES—				
	Rs.			
Original	16,20,90,000	16,23,30,000	9,81,27,332	(—) 6,42,02,668
Supplementary	2,40,000			
Amount surrendered during the year				Nil

NOTES & COMMENTS—

REVENUE—

(i) Against the saving of Rs. 143.68 lakhs in the grant an amount of Rs. 139.45 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 marking contra credit to "1601-grant-in-aid" for non-receipt of details/expenditure statements during the year from the Ministry of Shipping and Transport. Hence, the savinp.

CAPITAL—

(ii) Against the saving of Rs. 642.03 lakhs in the grant, an amount of Rs. 642.90 alone represents saving under the head 'Strategic and Border Roads (100% CSS). Necessary book adjustment of charges for construetion work by Garrison Road Engineering Force, an agency of Border Roads Development Board could not be carried out under the head by making contra credit to "1601-grant-in-aid" due to non-receipt of details/expenditure statement during the year from the Ministry of Shipping and Transport. Hence, the saving.

GRANT No. 48—ROAD TRANSPORT SERVICES (*ALL VOTED*)

Section and Major Head		*Total Grant*	*Actual Expenditure*	*Saving (—)*
		Rs.	*Rs.*	*Rs.*
REVENUE—				
MAJOR HEAD :				
3055—ROAD TRANSPORT SERVICES—				
	Rs.			
Original	9,73,55,000	10,03,55,000	9,58,24,289	(—) 45,30,711
Supplementary	30,00,000			
Amount surrendered during the year (March 1990)				45,50,000
CAPITAL:—				
MAJOR HEAD:				
5055—CAPITAL OUTLAY ON ROAD TRANSPORT—				
Original	1,94,00,000	1,94,00,000	1,89,27,853	(—) 4,72,147
Supplementary				
Amount surrendered during the year (March '90)				3,00,000

NOTES AND COMMENTS—

REVENUE—

(i) In view of the saving of Rs. 45.31 lakhs in the grant, Supplementary provision of Rs. 30.00 lakhs obtained in March '90 proved unnecessary as the expenditure did not touch even the original budget provision.

(ii) Significant saving in the provision occurred mainly under :—

Head	*Total Grant*	*Actual Expenditure*	*Saving (—)*
		(In lakhs of rupees)	
3055—ROAD TRANSPORT SERVICES—			
201—SIKKIM NATIONALISED TRANSPORT—			
(c) Repair and Maintenance—			
O 172.25	165.24	166.51	(+) 1.27
R (—) 7.01			

Reasons for anticipated saving of Rs. 7.01 lakhs and the eventual excess of Rs. 1.27 lakhs, have not been intimated (Sept. 1990).

(e) Other Expenditure—			
O 318.50	216.43	221.05	(+) 4.62
R (—) 102.07			

Anticipated saving of Rs. 102.07 lakhs was due to less engagement of private vehicles and relatively less volume of work done than anticipated.

(iii) Saving mentioned above was partly counter-balanced by excess as under :—

Head		*Total Grant*	*Actual Expenditure* (*In lakhs of rupees*)	*Excess* (+)
3055—ROAD TRANSPORT SERVICES—				
201—Sikkim Nationalised Transport—				
(a) Management—				
O	48.30	106.22	63.76	(—) 42.46
R	57.92			

Anticipated excess of Rs. 57.92 lakhs was partly stated to be due to higher cost on establishment than anticited. Reasons for the final saving has not been intimated (September '90).

(b) Operation—				
O	428.70	465.00	501.80	(+) 36.80
S	30.00			
R	6.30			

Reasons for the anticipated and final excess have not been intimated (September '90).

CAPITAL—

(iv) Against the saving of Rs. 4.72 lakhs in the grant, Rs. 3.00 lakhs were surrendered on the last day of the financial year.

GRANT No. 49—OTHER SCIENTIFIC RESEARCH (*ALL VOTED*)

Section and Major Head		*Total Grant*	*Actual Expenditure*	*Saving (—)*
		Rs.	*Rs.*	*Rs.*
REVENUE—				
MAJOR HEAD :				
3425—OTHER SCIENTIFIC RESEARCH—				
3435—ECOLOGY AND ENVIRONMENT—				
	Rs.			
Original	32,00,000	37,00,000	35,95,723	(—) 1,04,277
Supplementary	5,00,000			
Amount surrendered during the year (March '90)				1,00,526

GRANT No. 50—SECRETARIAT—ECONOMIC SERVICES (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
3451—SECRETARIAT—GENERAL SERVICES—				
3454—CENSUS SURVEY AND STATISTICS—				
3475—OTHER GENERAL ECONOMIC SERVICES—				
	Rs.			
Original	64,95,000	64,95,000	56,24,047	(—) 8,70,953
Supplementary	..			
Amount surrendered during the year (March '90)				5,05,913

NOTES AND COMMENTS—

(i) Rs. 5.05 lakhs were surrendered on the last day of the financial year; the saving ultimately worked out Rs. 8.71 lakhs.

(ii) Savings occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
3451—SECRETARIAT—GENERAL SERVICES—				
092—Other Offices—				
(1)—District Offices—				
O	18.00	17.50	13.07	(—) 4.43
R	(—) 0.50			

Anticipated saving of Rs. 0.50 lakh was due to non-receipt of proposal from the district. Reasons for final saving of Rs. 4.43 lakhs have not been intimated (Sept. '90).

3454—CENSUS SURVEYS AND STATISTICS—				
02—Serveys and Statistics—				
III Vital Statistics—				
(1) Registration of Birth and Death— (75 : 25% CSS)				
O	6.00	5.11	5.01	(—) 0.10
R	(—) 0.89			

Anticipated saving of Rs. 0.89 lakh was surrendered on the last day of the financial year due to less expenditure than anticipated earlier.

02—Surveys and Statistics—				
112—Economic Advice and Statistics—				
O	7.50	6.54	7.22	(+) 0.68
R	(—) 0.96			

Anticipating saving of Rs. 0.96 lakh was surrendered on the last day of the financial year due to imposition of restriction on expenditure. Reasons for final excess of Rs. 0.68 lakh have not been intimated (Sept, '90).

Head	*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Savings (—)*
3454—CENSUS SURVEY AND STATISTICS—			
02—Surveys and Statistics—			
201—National Survey Organisation—			
O 9.00 R (—) 0.34	8.66	8.19	(—) 0.47

Anticipated saving of Rs. 0.34 lakh was attributed due to non-filling up of vacant post of field officers and cancellation of proposed purchase of office equipments. Reasons for final saving of Rs. 0.47 lakh have not been intimated (October, 1990).

800—Other Expenditure—			
(3) District Statistical Unit			
O 1.50 R (—) 1.25	0.25	0.25	..

Anticipated saving of Rs. 1.25 lakhs was surrendered on the last day of the financial year due to less expenditure than anticipated.

GRANT No. 51—TOURISM (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
3452—TOURISM—				
	Rs.			
Original	2,73,25,000	2,73,25,000	1,77,69,890	(—) 95,55,110
Supplementary	..			
Amount surrendered during the year (March '90)				78,73,000

NOTES AND COMMENTS—

(i) Anticipated saving of Rs. 78.73 lakhs in the grant were surrendered in March, 1990, the ultimate savings, however, worked out to Rs. 95.55 lakhs.

(ii) Saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
3452—TOURISM—				
01—Tourist Infrastructure—				
101—Tourist Centre—				
(II) Minor Works—				
O	7.00	5.33	5.89	(+) 0.56
R	(—) 1.67			

Anticipated saving of Rs. 1.67 lakhs was mainly attributed to non-receipt of relevant bills. However, reason of final excess Rs. 0.56 lakh has not been intimated (Sept. '90).

102—Tourist Accommodation—				
(II)—Maintenance and Running Expenses of Tourist Lodges run departmentally—				
O	10.00	9.80	8.44	(—) 1.36
R	(—) 0.20			

Anticipated saving of Rs. 0.20 lakh was attributed to non-receipt of bills. However reason for eventual saving of Rs. 1.36 lakhs has not been intimated (September '90)

103—Tourist Transport Services—				
(II)—Operational Expenditure of Tourist Transport Services—				
O	195.00	88.86	72.70	(—) 16.16
R	(—) 106.14			

Anticipated saving of Rs. 106.14 lakhs was attributed to liquidition of Helicopter Service between Gangtok and Bagdogra. Reasons for final savings of Rs. 16.16 lakhs, however, has not been intimated (September, 1990).

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

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Excess (+) Saving (—)*
3452—TOURISM—				
01.—Tourist Infrastructure—				
101—Direction & Administration—				
O	25.80	27.60	28.40	(+) 0.80
R	1.80			

Anticipated excess of Rs. 1.80 lakhs was attributed mainly to payment Leave, Encashment & arrear D. A. in respect of officer and Staff and renovation of Secretaries office.

102—Tourist Accommodation—

(1) Direction & Administration—

O	7.45	11.73	11.24	(—) 0.49
R	4.28			

Anticipated excess of Rs. 4.28 lakhs were attributed to (i) revised adhoc wages of Staff of Blue Sheep Restaurant (ii) Settlement of pending bills of Hotel & Lodges of different wings (iii) Clear the liability towards the acquisition of Hotel Mayur etc.

GRANT No. 52—AID MATERIALS AND EQUIPMENTS

Section and Major Head		*Total Grant/ Appropriation Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
REVENUE—				
MAJOR HEAD :				
3606—AID MATERIALS AND SUPPLIES—				
Voted				
	Rs.			
Original	5,000	5,000	..	(—) 5,000
Supplementary	..			
Amount surrendered during the year				Nil
CAPITAL—				
MAJOR HEADS : (*Charged*)				
6003—INTERNAL DEBT OF THE STATE GOVERNMENT—				
6004—LOANS AND ADVANCES FROM CENTRAL GOVERNMENT—				
Charged				
	Rs.			
Original	*2,96,92,000*	*3,31,15,000*	*3,15,95,498*	(—) *15,19,502*
Supplementary	*34,23,000*			
Amount surrendered during the year (March '90)				*15,19, 502*

NOTES AND COMMENTS—

CAPITAL (*Charged*)—

(i) In view of the Savings of Rs. 15.19 lakhs, in the grant, supplementary provision of Rs. 34.23 lakhs obtained in March '90 proved excessive.

(ii) saving occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
6003—Internal Debt of the State Govt. (*Charged*)				
109—Loans from Other Institutions—				
O	*24.04*	*12.76*	*12.76*	..
S	*0.40*			
R (—)	*11.68*			
6004—LOANS & ADVANCES FROM CENTRAL GOVERNMEMT (*Charged*)—				
02—LOANS FROM STATE/ UNION TERRITORY PLAN SCHEMES.— (Repayment)				
101—BLOCK LOANS				
1.—Fresh Block LOANS—				
O	*193.77*	*190.61*	*190.61*	..
R	(—) *3.16*			

Reasons for savings in the above cases have not been intimated (Sept. '90)

GRANT No. 53—LOANS TO GOVERNMENT SERVANTS (*ALL VOTED*)

Section and Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (—) Rs.*
CAPITAL—				
MAJOR HEAD :				
7610—LOANS TO GOVERNMENT SERVANTS				
	Rs.			
Original	46,10,000	46,10,000	31,97,162	(—) 14,12,838
Supplementary	..			
Amount surrendered during the year				Nil

NOTES AND COMMENTS

(i) No part of the saving of Rs. 14.13 lakhs in the grant was surrendered during the year.

(ii) Savings occurred mainly under :—

Head		*Total Grant*	*Actual Expenditure (In lakhs of rupees)*	*Saving (—)*
7610—LOANS TO GOVT. SERVANTS —				
201—House Building Advance—				
(2)—House Building Advances to A.I.S. Officers—				
O	20.00	20.00	6.15	(—) 13.85

Reason for saving was stated to be due to less numbers of applications for House Building Advance from All India Service Officers.

APPENDIX—I

Expenditure met out of advances from the Contingency Fund during 1989-90 which was not recouped to the Fund till the close of the year.

Major Head of Account	Amount of expenditure	Date of sanction	Date of recoupment of advance	Remarks
Nil	Nil	Nil	Nil	No sanctioned was made out of the Contingency Fund during the Financial year.

APPENDIX—II

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

Serial Number	Number and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (—)	
1	2	3	4	5	
		Rs.	Rs.		Rs.
1.	14—Police	52,80,000	Nil	(—)	52,80,000
2.	17—Public Works (Buildings)	5,00,00,000	3,58,59,562	(—)	1,41,40,438
3.	25—Urban Development	Nil	31,566	(+)	31,566
4.	43—Irrigation and Flood Control	60,00,000	60,00,795	(+)	795
5.	44—Power	3,00,00,000	54,96,957	(—)	2,45,03,043
6.	47—Roads and Bridges	50,00,000	86,49,788	(+)	36,49,788
7.	52—Aid Materials and Equipments	5,000	Nil	(—)	5,000
	Total	9,62,85,000	5,60,38,668	(—)	4,02,46,332

H/6/AG/SKM/90—450—5-6-91—GIPG.