







**GOVERNMENT OF SIKKIM**

**APPROPRIATION  
ACCOUNTS  
1990-91**

1800-81

УССОУИЛБ

УРЬКЮКЛУОИ

ИМЕРИ УРЬКЮКЛУОИ





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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1990-91 presents the accounts of sums expended during the year ended 31st March 1991, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

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

Charged appropriations and expenditure are shown in *italics*.

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**SUMMARY OF APPROPRIATION ACCOUNTS FOR 1990-91 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	..	96,940	..	18,060	..	..	..
Voted	54,15,000	..	55,80,501	..	..	..	1,65,501	..
Appropriation—Governor								
Charged	26,11,000	..	20,71,528	..	5,39,472	..	..	..
2. Council of Ministers								
Voted	1,42,85,000	..	1,41,51,221	..	1,33,779	..	..	..
3. Administration of Justice								
Charged	34,55,000	..	31,94,585	..	2,60,415	..	..	..
Voted	38,08,000	..	37,34,188	..	73,812	..	..	..
4. Election								
Voted	13,30,000	..	12,69,539	..	60,461	..	..	..
5. Income Tax and Sales Tax								
Voted	16,86,000	..	16,69,317	..	16,683	..	..	..
6. Land Revenue								
Voted	51,68,000	..	52,14,540	..	..	..	46,540	..
7. Stamps and Registration								
Voted	2,50,000	..	2,01,990	..	48,010	..	..	..
8. Excise (Abkari)								
Voted	27,05,000	..	26,76,626	..	28,374	..	..	..
9. Taxes on Vehicles								
Voted	5,47,000	..	5,25,923	..	21,077	..	..	..
10. Other Taxes and Duties on Commodities & Services								
Voted	9,05,000	..	8,24,681	..	80,319	..	..	..
Interest payments								
Charged	11,70,93,000	..	10,44,04,999	..	1,26,88,001	..	..	..
Public Service Commission								
Charged	11,40,000	..	8,33,125	..	3,06,875	..	..	..

## 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.
11. Secretariat—General Services									
Voted	2,20,30,000	..	2,15,42,131	..	4,87,869	..	..	..	..
12. District Administration									
Voted	68,57,000	..	66,03,326	..	2,53,674	..	..	..	..
13. Treasury and Accounts Administration									
Voted	70,76,000	..	67,44,270	..	3,31,730	..	..	..	..
14. Police									
Voted	7,81,08,000	..	7,66,39,014	..	14,68,986	..	..	..	..
15. Jails									
Voted	12,90,000	..	12,67,704	..	22,296	..	..	..	..
16. Stationery and Printing									
Voted	78,15,000	..	78,13,001	..	1,999	..	..	..	..
17. Public Works (Buildings) Charged	2,35,000	..	65,146	..	1,69,854	..	..	..	..
Voted	9,26,00,000	9,78,30,000	7,42,04,016	9,04,24,558	1,83,95,984	74,05,442	..	..	..
18. Other Administrative Services									
Voted	1,22,95,000	..	1,20,09,481	..	2,85,519	..	..	..	..
19. Pension and other Retirement benefits									
Charged	20,000	..	..	..	20,000	..	..	..	..
Voted	1,54,50,000	..	1,29,80,453	..	24,69,547	..	..	..	..
20. Miscellaneous General Services									
Voted	17,10,000	..	11,74,278	..	5,35,722	..	..	..	..
21. Education									
Voted	23,84,40,000	..	22,46,26,062	..	1,38,13,938	..	..	..	..
22. Sports and Youth Services									
Voted	47,51,000	..	38,34,925	..	9,16,075	..	..	..	..
23. Art and Culture									
Voted	74,30,000	..	74,55,309	..	..	..	25,309	..	..

## 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. Medical and Public Health Voted	7,80,65,000	..	7,93,16,213	..	..	..	12,51,213	..
25. Water Supply and Sanitation Voted	3,19,45,000	7,83,37,000	2,91,23,307	7,81,05,142	28,21,693	2,31,858	..	..
26. Urban Development Voted	1,05,47,000	20,00,000	1,00,35,980	20,82,372	5,11,020	..	..	82,372
27. Information and Publicity Voted	50,55,000	..	52,19,836	..	..	..	1,64,836	..
28. Social Security and Welfare Voted	2,42,68,000	..	2,36,82,076	..	5,85,924	..	..	..
29. Labour and Labour Welfare Voted	6,35,000	..	7,49,815	..	..	..	1,14,815	..
30. Nutrition Voted	76,25,000	..	76,73,613	..	..	..	48,613	..
31. Relief on Account of Natural Calamities Voted	76,80,000	..	83,52,849	..	..	..	6,72,849	..
32. Secretariat—Social Services Voted	11,65,000	..	11,00,985	..	64,015	..	..	..
33. Other Social Services (Ecclesiastical) Voted	32,45,000	..	32,78,261	..	..	..	33,261	..
34. Agriculture Voted	5,88,90,000	39,00,000	5,42,68,261	31,26,881	46,21,739	7,73,119	..	..
35. Soil and Water Conservation Voted	3,89,55,000	..	3,53,34,039	..	36,20,961	..	..	..
36. Animal Husbandry Voted	2,91,40,000	50,00,000	2,76,03,255	43,28,226	15,36,745	6,71,774	..	..
37. Dairy Development Voted	28,20,000	..	27,70,225	..	49,775	..	..	..



## 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. Fisheries								
Voted	35,35,000	16,75,000	32,00,916	14,30,273	3,34,084	2,44,727	..	..
39. Forestry and Wild Life								
Voted	6,99,48,000	..	7,07,71,909	..	..	..	8,23,909	..
40. Other Agricultural Programme								
Voted	1,68,01,000	..	1,57,95,071	..	10,05,929	..	..	..
41. Food Storage and Warehousing								
Voted	45,80,000	48,00,000	45,88,958	45,13,468	..	2,86,532	8,958	..
42. Co-operation								
Voted	81,30,000	7,00,000	80,99,441	7,00,000	30,559	..	..	..
43. Rural Development								
Voted	2,87,50,000	..	2,39,20,358	..	48,29,642	..	..	..
44. Irrigation and Flood Control								
Voted	3,05,22,000	..	2,48,39,057	..	56,82,943	..	..	..
45. Power								
Voted	8,81,90,000	16,54,00,000	7,46,18,965	16,66,77,660	1,35,71,035	..	..	12,77,660
46. Industries								
Voted	2,34,40,000	5,01,58,000	2,26,80,036	4,54,12,052	7,59,964	47,45,948	..	..
47. Mines and Geology								
Voted	26,50,000	1,00,000	25,55,302	..	94,698	1,00,000	..	..
48. Roads and Bridges								
Voted	10,22,30,000	16,59,90,000	8,79,88,989	9,87,96,815	1,42,41,011	6,71,93,185	..	..
49. Road Transport Services								
Voted	10,26,00,000	2,07,00,000	9,11,05,740	1,86,07,456	1,14,94,260	20,92,544	..	..
50. Other Scientific Research								
Voted	60,00,000	..	55,13,223	..	4,86,777	..	..	..
51. Secretariat-Economic Services								
Voted	74,05,000	..	60,63,767	..	13,41,233	..	..	..

## 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. Tourism Voted	1,23,89,000	..	1,08,23,484	..	15,65,516	..	..	..
53. Aid Materials and Equipments Voted	5,000	..	..	..	5,000	..	..	..
Public Debt Charged	..	3,66,89,000	..	3,25,19,221	..	41,69,779	..	..
54. Loans to Government Servants Voted	..	56,10,000	..	39,15,117	..	16,94,883	..	..
<b>TOTAL :</b>								
Charged	12,46,69,000	3,66,89,000	11,06,66,323	3,25,19,221	1,40,02,677	41,69,779	..	..
Voted	1,33,91,61,000	60,22,00,000	1,23,38,16,427	51,81,20,020	10,87,00,377	8,54,40,012	33,55,804	13,60,032
<b>Grand Total</b>	<b>1,46,38,30,000</b>	<b>63,88,89,000</b>	<b>1,34,44,82,750</b>	<b>55,06,39,241</b>	<b>12,27,03,054</b>	<b>8,96,09,791</b>	<b>33,55,804</b>	<b>13,60,032</b>

## SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

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

**REVENUE SECTION**

## Voted

1. State Legislature
6. Land Revenue
23. Art and Culture
24. Medical and Public Health
27. Information and Publicity
29. Labour and Labour Welfare
30. Nutrition
31. Relief on account of Natural Calamities
33. Other Social Services (Ecclesiastical)
39. Forestry & Wild Life
41. Food Storage and Warehousing

**CAPITAL SECTION**

## Voted

26. Urban Development
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.

The expenditure shown in the Summary of Appropriation Accounts does not include a sum of Rs. 19,47,673 met out of the advances obtained from the Contingency Fund which was not recouped to the Fund till the close of the financial year. The details of such expenditure has been given in Appendix I.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1990-91 and that shown in the Finance Accounts for the year is given below :—

	<i>Revenue</i> Rs.	<i>Capital</i> Rs.	<i>Total</i> Rs.
Total expenditure according to Appropriation Accounts			
Voted	1,23,38,16,427	51,81,20,020	1,75,19,36,447
Charged	11,06,66,323	3,25,19,221	14,31,85,544

## SUMMARY OF APPROPRIATION ACCOUNTS—Contd.

	<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Total Rs.</i>
<b>Deduct—</b>			
Total Recoveries, as shown in Appendix—II			
Voted	6,30,06,939	..	6,30,06,939
 Net expenditure as shown in the Finance Accounts			
Voted	1,17,08,09,488	51,81,20,020	1,68,89,29,508
Charged	11,06,66,323	3,25,19,221	14,31,85,544



**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 1990-91.



( C. G. SOMIAH )

*Comptroller and Auditor General of India*

New Delhi,

The 7 8 AUG 1992

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	48,05,000	54,15,000	55,80,501
Supplementary	6,10,000		
Amount surrendered during the year			Nil
Charged			
Original	1,15,000	1,15,000	96,940
Supplementary	..		
Amount surrendered during the year			Nil

NOTES AND COMMENTS—

Voted

- (a) The expenditure exceeded the grant by Rs. 1,65,501; the excess requires regularisation.  
 (b) Excess occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess(+)</i>
2011—PARLIAMENT/STATE/UNION			
TERRITORY LEGISLATURES			
02—State/Union territory Legislatures.			
103—Legislative Secretariat			
O	35.00	42.20	(+) 0.75
S	5.10		
R	1.35		
	41.45		

Anticipated excess of Rs. 1.35 lakhs occurred due to establishment and furnishing of the chamber of the committee's Chairman. Where as reason for final excess was attributed mainly due to tours outside state undertaken by the Hon'ble speaker and Deputy speaker towards the close of the Financial year when additional fund could not be provided and the excess expenditure has to be incurred.

## APPROPRIATION—GOVERNOR

(ALL CHARGED)

<i>Section and Major Head</i>	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
<b>REVENUE—</b>			
<b>MAJOR HEAD :</b>			
<b>2012—GOVERNOR—</b>			
	<i>Rs.</i>		
<i>Original</i>	26,11,000	26,11,000	20,71,528
<i>Supplementary</i>	..		
<i>Amount surrendered during the year (March '91)</i>			
			5,28,000

## NOTE AND COMMENT—

Anticipated savings of Rs. 5.28 lakhs were surrendered on the last day of the financial year. The Ultimate Saving, however, worked out to Rs. 5.39 lakhs.



GRANT No. 2—COUNCIL OF MINISTERS

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE—			
MAJOR HEAD :			
2013—COUNCIL OF MINISTERS—			
Rs.			
Original	78,30,000		
Supplementary	64,55,000		
Amount surrendered during the year (March '91)			2,74,000
	1,42,85,000	1,41,51,221	(—) 1,33,779

## GRANT No. 3—ADMINISTRATION OF JUSTICE

<i>Section and Major Head</i>		<i>Total Grant  Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	
<b>REVENUE—</b>				
<b>MAJOR HEAD :</b>				
<b>2014—ADMINISTRATION OF JUSTICE—</b>				
<b>Voted</b>				
	<i>Rs.</i>			
Original	36,58,000	} 38,08,000	37,34,188	(—) 73,812
Supplementary	1,50,000			
Amount surrendered during the year (March '91)				3,000
<b>Charged</b>				
Original	28,75,000	} 34,55,000	31,94,585	(—) 2,60,415
Supplementary	5,80,000			
Amount surrendered during the year (March '91)				2,34,000

## GRANT No. 4—ELECTION

(ALL VOTED)

<i>Section and Major Head</i>		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE—				
MAJOR HEAD:				
2015—ELECTION—				
	Rs.			
Original	13,30,000	13,30,000	12,69,539	(—) 60,461
Supplementary	..			
Amount surrendered during the year				Nil

## GRANT No. 5—INCOME TAX AND SALES TAX

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE—			
MAJOR HEAD :			
2020—COLLECTION OF TAXES ON INCOME AND EXPENDITURE—			
2040—SALES TAX—			
Original	15,25,000		
Supplementary	1,61,000		
Amount surrendered during the year			
	16,86,000	16,69,317	(—) 16,683
			Nil

## GRANT No. 6--LAND REVENUE

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Rs.
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## REVENUE--

## MAJOR HEAD:

## 2029--LAND REVENUE--

Original	Rs. 49,18,000	51,68,000	52,14,540	(+)	46,540
Supplementary	2,50,000				
Amount surrendered during the year (March '91)					1,00,000

## NOTES AND COMMENTS--

- (a) The expenditure exceeded the budget provision by Rs. 46,540; the excess requires regularisation.  
 (b) In view of the excess, Rs. 1.00 lakh surrendered in March '91 proved to be injudicious.

## GRANT No. 7—STAMPS AND REGISTRATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2030—STAMPS AND REGISTRATION—			
	Rs.		
Original	50,000	2,50,000	2,01,990 (—) 48,010
Supplementary	2,00,000		
Amount surrendered during the year (March '91)			48,000

## NOTE AND COMMENT—

In view of savings of Rs. 0.48 lakh which was surrendered in March '91, supplementary provision of Rs. 2.00 lakhs obtained in March '91 proved to be excessive.



GRANT No. 8—EXCISE (Abkari)

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE—			
MAJOR HEAD :			
2039 —Excise (Abkari)—			
	Rs.		
Original	26,55,000	26,76,626	28,374
Supplementary	50,000		
Amount surrendered during the year			Nil



## GRANT No 9—TAXES ON VEHICLES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE—			
MAJOR HEAD :			
2041—TAXES ON MOTOR VEHICLES			
Original	Rs. 5,47,000		
Supplementary	.. }		
	5,47,000	5,25,923	(—) 21,077
Amount surrendered during the year			Nil

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

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE—			
MAJOR HEAD :			
2045—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES—			
Rs.			
Original	9,05,000	} 9,05,000	} 8,24,681
Supplementary	..		
Amount surrendered during the year			(—) 80,319
			Nil

## GRANT No. 10—INTEREST PAYMENTS

(ALL CHARGED)

Section and Major Head	Total Appropriation Rs.	Actual Expenditure Rs.	Saving (—) Rs.
REVENUE—			
MAJOR HEAD :			
2049—INTEREST PAYMENTS—			
	Rs.		
Original	11,32,33,000		
Supplementary	38,60,000	11,70,93,000	10,44,04,999
Amount surrendered during the year (March '91)			(—) 1,26,88,001
			1,37,52,000

## NOTES AND COMMENTS—

(a) Anticipated Savings of Rs. 137.52 lakhs were surrendered during March '91. Real savings, however, worked out to Rs. 126.88 lakhs only.

(b) Saving occurred mainly under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
2049—INTEREST PAYMENTS—			
01—Interest on Internal Debt.			
101—Interest on Market Loans.			
O 107.75 } S 32.25 } R(—) 14.40 }	125.60	125.60	Nil
200—Interest on other internal Debt.			
O 269.78 } R(—) 27.14 }	242.64	242.63	(—) 0.01
04—Interest on Loans and Advances from Central Govt.			
101—Interest on Loans for State/U.T. Plan Schemes			
O 263.75 } R(—) 98.78 }	164.97	164.97	Nil
107 Interest on Pre-1984—Loans.			
O 88.00 } R(—) 0.69 }	87.31	87.31	Nil

Reasons for anticipated savings in the above cases have not been intimated (Sept. '91).

## GRANT No. 10—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'—SIKKIM PUBLIC SERVICE COMMISSION—			
	<i>Rs.</i>		
<i>Original</i>	11,40,000	8,33,125	(—) 3,06,875
<i>Supplementary</i>	..		
<i>Amount surrendered during the year (March '91)</i>			2,39,000

## GRANT No. 11—SECRETARIAT GENERAL SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> <i>Rs.</i>	<i>Actual Expenditure</i> <i>Rs.</i>	<i>Saving (—)</i> <i>Rs.</i>
REVENUE—			
MAJOR HEAD :			
2052—SECRETARIAT GENERAL SERVICES—			
	Rs.		
Original	1,76,80 000	2,15,42,131	(—) 4,87,869
Supplementary	43,50,000		
Amount surrendered during the year (March '91)			5,10,000

## NOTES AND COMMENTS—

- (a) Against the saving of Rs. 4.88 lakhs in the grant, Rs. 5.10 lakhs were surrendered on the last day of the financial year; this proved unrealistic.
- (b) In view of the savings supplementary provision obtained in March '91 proved to be excessive.

## GRANT No. 12—DISTRICT ADMINISTRATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> <i>Rs.</i>	<i>Actual Expenditure</i> <i>Rs.</i>	<i>Saving</i> (—) <i>Rs.</i>
REVENUE—			
MAJOR HEAD :			
2053—DISTRICT ADMINISTRATION—			
	Rs.		
Original	60,57,000		
Supplementary	8,00,000		
	} 68,57,000	66,03,326	(—) 2,53,674
Amount surrendered during the year			Nil



## GRANT No. 13—TREASURY AND ACCOUNTS ADMINISTRATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> <i>Rs.</i>	<i>Actual Expenditure</i> <i>Rs.</i>	<i>Saving (—)</i> <i>Rs.</i>
REVENUE—			
MAJOR HEAD :			
2054—TREASURY AND ACCOUNTS ADMINISTRATION—			
Rs.			
Original 66,50,000 } Supplementary 4,26,000 }	70,76,000	67,44,270	(—) 3,31,730
Amount surrendered during the year (March '91)			1,26,000



## GRANT No. 14—POLICE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2055—POLICE—			
Rs.			
Original 7,37,82,000	7,81,08,000	7,66,39,014	(—) 14,68,986
Supplementary 43,26,000			
Amount surrendered during the year (March '91)			2,38,000

## NOTES AND COMMENTS—

- (a) Saving of rupees 2.38 lakhs only was anticipated and surrendered in March, 1991 while the eventual saving turned out to be Rs. 14.68 lakhs.
- (b) In view of the saving of Rs. 14.68 lakhs, supplementary provision of Rs. 43.26 lakhs obtained in March, 1991 proved excessive.

## GRANT No. 15—JAILS

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2056—JAILS—			
	Rs.		
Original 11,80,000	} 12,90,000	12,67,704	(—) 22,296
Supplementary 1,10,000			
Amount surrendered during the year (March '91)			32,000

## GRANT No. 16—STATIONERY AND PRINTING

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2058—STATIONERY AND PRINTING—			
Rs.			
Original	64,65,000	78,15,000	78,13,001
Supplementary	13,50,000		
Amount surrendered during the year			Nil

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

<i>Section and Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE—			
MAJOR HEADS :			
2059—PUBLIC WORKS			
2216—HOUSING—			
Voted—	Rs.		
Original	9,07,55,000	7,42,04,016	(—) 1,83,95,984
Supplementary	18,45,000		
	9,26,00,000		
Amount surrendered during the year (March '91)			1,03,80,000
Charged—			
Original	2,35,000	65,146	(—) 1,69,854
Supplementary	..		
	2,35,000		
Amount surrendered during the year (March '91)			87,000
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—			
4408—CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING—			
5452—CAPITAL OUTLAY ON TOURISM—			
	Rs.		
Original	9,18,20,000	9,04,24,558	(—) 74,05,442
Supplementary	60,10,000		
	9,78,30,000		
Amount surrendered during the year (March '91)			4,19,000

## NOTES AND COMMENTS—

## REVENUE—

## Voted—

- (i) The expenditure of Rs. 7.42 lakhs in the grant did not even come upto original budget provision of Rs. 9.08 lakhs. As such Supplementary provision of Rs. 18.45 lakhs obtained in March '91 proved to be wholly unnecessary
- (ii) An Amount of Rs. 103.80 lakhs only was anticipated and surrendered during the last day of the financial year, however, ultimate saving worked out to Rs. 183.96 lakhs.



## GRANT No. 17—PUBLIC WORKS—Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
(iii) Savings occurred mainly under :—			
2059—PUBLIC WORKS			
799 - Suspense			
O 500.00	403.20	324.82	(—) 78.38
R (—) 96.80			

Anticipated saving of Rs. 96.80 lakhs which was surrendered was attributed mainly for reducing the debit balance under stock. Final Savings, however, occurred mainly under the Public Work (Roads & Bridges), who also handled the stock together with P.W.D. (Bldg.).

## CAPITAL—

- (i) Out of ultimate savings of Rs. 74.05 lakhs, Rs. 4.19 lakhs were anticipated and surrendered on the last day of the financial year.
- (a) In view of the savings, the supplementary provision of Rs. 60.10 lakhs obtained in March 1991 proved wholly unnecessary, as the expenditure did not worked out even to original budget provision.
- (b) The expenditure in the capital section does not include Rs. 19,47,673/- met out of an advance drawn from Contingency Fund in January, 1991; but not recouped to the fund till the close of the financial year.
- (c) Saving occurred mainly under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
4202—CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE—			
01 General Education—			
201—Elementary Education			
O 1,19.00	1,03.61	55.77	(—) 47.84
R (—) 15.39			

Anticipated saving of Rs. 15.39 lakhs was stated to be due to Partial implementation of certain schemes. Reason for the final saving, however, has not been intimated (September 1991).

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
4202—CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
02 Technical Education			
103 Technical School Construction of Training cum Service & Production Centre—			
O 55.00	18.75	18.75	Nil
R (—) 36.25			

Anticipated saving of Rs. 36.25 lakhs was attributed to less expenditure for non-implementation of certain Schemes.



## GRANT No. 18—OTHER ADMINISTRATIVE SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE—			
MAJOR HEAD :			
2070—OTHER ADMINISTRATIVE SERVICES—			
Rs.			
Original           1,06,94,000 } Supplementary   16,01,000 } Amount surrendered during the year (March '91)	1,22,95,000	1,20,09,481	(—) 2,85,519  4,36,000

## GRANT No. 19—PENSION AND OTHER RETIREMENT BENEFITS

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Saving (—)
	Rs.	Rs.	Rs.
REVENUE —			
MAJOR HEAD :			
2071—PENSION AND OTHER RETIREMENT BENEFITS—			
Voted—			
	Rs.		
Original	1,48,50,000	1,29,80,453	(—)24,69,547
Supplementary	6,00,000		
Amount surrendered during the year			Nil
	Rs.		
Charged			
Original	20,000	..	(—) 20,000
Supplementary	..		
Amount surrendered during the year			Nil

## NOTES AND COMMENTS—

## Voted—

- (a) No part of the saving of Rs. 24.70 lakhs was surrendered during the year.
- (b) The expenditure did not come up even up to Original budget provision of Rs. 1,48,50,000. As such supplementary provision of Rs. 6.00 lakhs obtained in March '91 proved to be wholly unnecessary.
- (c) Savings occurred mainly under :—

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (—)
2071—PENSION AND OTHER RETIREMENT BENEFITS—			
01 Civil—			
102 Commuted value of Pension			
O 27.00	27.00	11.68	(—) 15.32
104 Gratuities—			
O 33.00	33.00	14.87	(—) 18.13
Reasons for savings in the above cases have not been intimated (Sep. '91)			

GRANT No. 19—PENSION AND OTHER RETIREMENT BENEFITS—*Concl.*

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

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2071—PENSION AND OTHER RETIREMENT BENEFITS—			
01—Civil—			
101—Superannuation and Retirement Allowances			
O 44.00 } S 6.00 }	50.00	59.67	(+ 9.67)

Reason for excess in the above case has not been intimated (Sept. '91).

## GRANT No. 20—MISCELLANEOUS GENERAL SERVICES (ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE—			
MAJOR HEAD :			
2075—MISCELLANEOUS			
GENERAL SERVICES—			
Rs.			
Original 17,10,000 } Supplementary .. }	17,10,000	11,74,278	(—) 5,35,722
Amount surrendered during the year (March '91)			4,79,000

## NOTES AND COMMENTS—

(a) Anticipated saving of Rs. 4.79 lakhs in the grant was surrendered in March '91, the ultimate saving however worked out to Rs. 5.36 lakhs.

(b) Savings occurred under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2075—MISCELLANEOUS			
GENERAL SERVICES—			
800—Other Expenditure—			
O 17.10 } R (—) 4.79 }	12.31	11.74	(—) 0.57

Anticipated saving of Rs. 4.79 lakhs which was surrendered were attributed to—

- (i) Non-receipt of commission bills from the Bank (Rs. 4.29 lakhs).
- (ii) Due to less requirement of service postage stamps by the Government department during the financial year (Rs. 0.50 lakh).

Reason for final savings has been attributed to non-receipt of printing bills from Government of India Press, Gangtok who printed the Appropriation and Finance Accounts of Government of Sikkim on behalf of State Government Press.



## GRANT No. 21—EDUCATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
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## REVENUE—

## MAJOR HEAD:

## 2202—GENERAL EDUCATION—

## 2203—TECHNICAL EDUCATION—

Rs.

Original	22,82,20,000	23,84,40,000	22,46,26,062	(—) 1,38,13,938
Supplementary	1,02,20,000			

Amount surrendered  
during the year

Nil

## NOTES AND COMMENTS—

- (a) As the expenditure of Rs. 2246.26 lakhs is less than even the original budget provision of Rs. 2282.20 lakhs, supplementary grant of Rs. 102.20 lakhs obtained in March, 1991 proved wholly unnecessary.
- (b) No part of the savings of Rs. 138 lakhs was anticipated and surrendered during the year.
- (c) Savings occurred mainly under :—

<i>Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
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## 2202—GENERAL EDUCATION

## 01—Elementary Education

## 052—Equipment—

O	15.00	9.76	10.81	(+) 1.05
R (—)	5.24			

Anticipated saving in the above case was stated to be due to non-implementation of the scheme. Reasons for ultimate excess has not been intimated (September '91).

## 101—Government Primary School—

## 1—Pre-Primary School—

O	9.00	1.78	1.35	(—) 0.43
R (—)	7.22			

Anticipated saving of Rs. 7.22 lakhs in the above case was attributed to (i) non-finalisation of proposal for procurement of materials (ii) non-implementation of part of the scheme etc. Reason for ultimate savings has not been intimated (September '91).

## (ii) Primary School

O	25.00	13.19	10.86	(—) 2.33
R (—)	11.81			

Anticipated saving of Rs. 11.81 has been stated to be due to non-implementation of part of scheme. Reason for ultimate saving has not been intimated (September '91)

## 107—Teacher's Training

## (2)—State Institute of Education —

O	45.10	42.00	11.94	(—) 30.06
R (—)	3.10			

Reason for anticipated saving of Rs. 3.10 lakhs was stated to be due to non-payment of assistance to some of the schools. Reason for ultimate saving of Rs. 30.06 lakhs has not been intimated (September '91).



GRANT No. 21—EDUCATION—*Concl'd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—) Excess (+)</i>
<i>02—Secondary Education</i>			
<i>107—Scholarship—</i>			
O 3.00 } R (—) 0.73 }	2.27	0.13	(—) 2.14
Anticipated saving of Rs.0.73 lakh was stated to be due to reduction in number of scholarship. Reason for ultimate saving has not been intimated (September '91).			
<i>04 Adult Education</i>			
<i>200—Other Adult Education Programme.</i>			
O 46.50 } S 2.20 } R (—) 1.44 }	47.26	36.22	(—) 11.04
Anticipated saving of Rs. 1.44 lakh was stated to be due to non-receipt of fund from Government of India. Reason for ultimate savings of Rs. 11.04 lakhs has not been intimated (September '91).			
<i>80—General</i>			
<i>107—Scholarships</i>			
<i>(i) State Government Scholarships.</i>			
O 27.00 } R (—) 8.08 }	18.92	19.92	(+) 1.00
Anticipated Saving has been attributed to reduction of various items of Scholarship to be paid and also reduction in number of Scholarship.			
<i>2203—TECHNICAL EDUCATION</i>			
<i>001 Direction and Administration</i>			
O 8.00 } R (—) 7.98 }	0.02	..	(—)
Anticipated saving of Rs. 7.98 lakhs has been stated to be due to non implementation of Technical Education scheme.			
<i>II Training-Cum Production Centre—</i>			
O 9.00 } R (—) 3.76 }	5.24	..	(—) 5.24
Anticipated saving of Rs. 3.76 lakhs has been stated to be due to non-implementation of the schemes during the current financial year. Reason for final saving of Rs. 5.24 lakhs, however, has not been intimated (September '91).			

## GRANT No. 22—SPORTS AND YOUTH SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—)  Rs.</i>
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## REVENUE—

## MAJOR HEAD :

2204—SPORTS AND  
YOUTH SERVICES—

Rs.			
Original	47,51,000	}	}
Supplementary	..		
Amount surrendered during the year	47,51,000	38,34,925	(—) 9,16,075
			Nil

## NOTES AND COMMENTS—

(a) No part of the savings of Rs. 9.16 lakhs was surrendered during the year.

(b) Savings occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
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## 2204—SPORTS AND YOUTH SERVICES

## 001—Direction and Administration—

O	8.35	}	}
R (—)	3.45		
	4.90	4.40	(—) 0.50

Anticipated saving of Rs. 3.45 lakhs was attributed mainly to non-filling of new posts. Reason for ultimate saving has not been intimated (September '91).

## 104—Sports and Games

O	24.00	}	}
R	2.45		
	26.45	17.23	(—) 9.22

Reason for anticipated excess of Rs. 2.45 lakhs and ultimate saving of Rs. 6.77 lakhs have not been intimated (September '91).

## GRANT No. 23—ART AND CULTURE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE—			
MAJOR HEAD :			
2205—ART AND CULTURE—			
	Rs.		
Original	74,30,000	74,30,000	74,55,309
Supplementary	}		
Amount surrendered during the year			(+)
			25,309
			Nil

## NOTE AND COMMENT—

The expenditure exceeded the grant by Rs. 25,309; the excess requires regularisation.

## GRANT No. 24—MEDICAL AND PUBLIC HEALTH

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess (+)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2210—MEDICAL AND PUBLIC HEALTH—			
2211—FAMILY WELFARE—			
	Rs.		
Original	7,13,92,000	7,80,65,000	7,93,16,213
Supplementary	66,73,000		
Amount surrendered during the year (March '91)			(+) 12,51,213
			2,20,000

## NOTES AND COMMENTS—

- (a) The expenditure exceeded the grant by Rs. 12,51,213; the excess requires regularisation.  
 (b) In view of the excess the surrender of Rs. 2.20 lakhs made on the last day of the financial year proved to be injudicious.  
 (c) Excess occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+)</i>
2210—MEDICAL AND PUBLIC HEALTH			
03—Rural Health Services (allopathy)			
103 Primary Health Centre			
(c) East District			
O 17.10 } S 0.25 } R (—) 1.00 }	16.35	21.02	(+) 4.67

## 06—Public Health

101—Prevention and Control of Diseases

(2) National Leprosy Control Programme (100% C.S.S.)

O 8.00	8.00	16.89	(+) 8.89
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Reasons for final excess in the above two cases have not been intimated (September '91).



## GRANT No. 25—WATER SUPPLY AND SANITATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2215—WATER SUPPLY AND SANITATION—			
	Rs.		
Original	3,14,25,000	2,91,23,307	(—) 28,21,693
Supplementary	5,20,000		
Amount surrendered during the year (March '91)			30,19,000
CAPITAL—			
MAJOR HEAD :			
4215—CAPITAL OUTLAY ON			
WATER SUPPLY AND SANITATION—			
	Rs.		
Original	7,32,60,000	7,81,05,142	(—) 2,31,858
Supplementary	50,77,000		
Amount surrendered during the year (March '91)			40,000

## NOTES AND COMMENTS—

## REVENUE—

- Anticipated savings of Rs. 30.19 lakhs was surrendered in March '91. The ultimate savings, however, worked out to Rs. 28.22 lakhs only.
- The expenditure in the grant of Rs. 291.23 lakhs did not come upto the original budget provision of Rs. 314.25 lakhs. As such Supplementary provision of Rs. 5.20 lakhs obtained in March, '91 proved unnecessary.
- Savings occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Saving (—)</i>
2215—WATER SUPPLY AND SANITATION			
01—Water Supply —			
101 Urban Water Supply Programme			
O	118.00	97.57	(—) 0.03
R	(—) 20.40		
	97.60		

The reason for anticipated saving of Rs. 20.40 lakhs which was surrendered has not been intimated (September, '91).



## GRANT No. 26—URBAN DEVELOPMENT

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
<b>REVENUE—</b>			
<b>MAJOR HEAD:</b>			
<b>2217—URBAN DEVELOPMENT—</b>			
	Rs.		
Original	1,05,47,000	1,00,35,980	(—) 5,11,020
Supplementary	..		
Amount surrendered during the year (March '91)			5,00,000
<b>CAPITAL—</b>			
<b>MAJOR HEAD:</b>			
<b>4217—CAPITAL OUTLAY ON URBAN DEVELOPMENT—</b>			
	Rs.		
Original	20,00,000	20,82,372	(+) 82,372
Supplementary	..		
Amount surrendered during the year			Nil
<b>NOTE AND COMMENT—</b>			
<b>CAPITAL—</b>			

The expenditure exceeded the provision by Rs. 82,372; the excess requires regularisation.

## GRANT No. 27—INFORMATION AND PUBLICITY

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess (+)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2220—INFORMATION AND PUBLICITY—			
	Rs.		
Original	40,55,000	52,19,836	(+) 1,64,836
Supplementary	10,00,000		
Amount surrendered during the year			Nil

## NOTE AND COMMENT—

The expenditure exceeded the grant by Rs. 1,64,836; the excess required regularisation.

## GRANT No. 28—SOCIAL SECURITY AND WELFARE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE—			
MAJOR HEAD :			
2225—WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES—			
2235—SOCIAL SECURITY AND WELFARE			
Rs.			
Original           2,13,99,000 } Supplementary   28,69,000 } Amount surrendered during the year (March '91)	2,42,68,000	2,36,82,076	(—) 5,85,924
			3,51,000

## GRANT No. 29—LABOUR AND LABOUR WELFARE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> <i>Rs.</i>	<i>Actual Expenditure</i> <i>Rs.</i>	<i>Excess (+)</i> <i>Rs.</i>
REVENUE—			
MAJOR HEAD:			
2230—LABOUR AND LABOUR WELFARE—			
Rs.			
Original 6,35,000 } Supplementary .. }	6,35,000	7,49,815	(+) 1,14,815
Amount surrendered during the year (March '91)			61,000

## NOTES AND COMMENTS—

- (a) The expenditure exceeded the grant by Rs. 1,14,815; the excess requires regularisation.  
 (b) In view of the excess, surrender of Rs. 0.61 lakh on the last day of the financial year proved injudicious.  
 (c) Excess occurred due to incurring expenditure without budget provision as detailed below :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i>
2230—LABOUR AND LABOUR WELFARE			
03—Training—			
101—Industrial Training Institute—			
O ..	..	1.63	(+)1.63

Reason for expenditure without provision resulting in excess in the above case has not been intimated. (September '91).

## GRANT No. 30—NUTRITION

(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 :			
2236—NUTRITION—			
	Rs.		
Original	46,25,000	76,73,613	(+) 48,613
Supplementary	30,00,000		
Amount surrendered during the year			Nil

## NOTE AND COMMENT—

The expenditure exceeded the provision by Rs. 0.49 lakhs; the excess requires regularisation.



## GRANT No. 31—RELIEF ON ACCOUNT OF NATURAL CALAMITIES (ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE—			
MAJOR HEAD :			
2245—RELIEF ON ACCOUNT OF NATURAL CALAMITIES—			
	Rs.		
Original	52,10,000	83,52,849	(+ 6,72,849
Supplementary	24,70,000		
	76,80,000		
Amount surrendered during the year (March, '91)			30,000

## NOTES AND COMMENTS—

(a) The expenditure exceeded the grant by Rs. 6,72,849; the excess requires regularisation.

(b) The excess occurred under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i>
2245—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
800—Other Expenditure			
O	50.00	81.78	(+ 7.08
S	24.70		
	74.70		

The reason for excess of Rs. 7.08 lakhs has not been intimated (September, '91).

## GRANT No. 32—SECRETARIAT—SOCIAL SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2251—SECRETARIAT—SOCIAL SERVICES—			
Rs.			
Original      11,65,000	11,65,000	11,00,985	(—) 64,015
Supplementary    ..			
Amount surrendered during the year (March '91).			22,000

GRANT No. 33—OTHER SOCIAL SERVICES (ECCLESIASTICAL)

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Rs.
<b>REVENUE—</b>			
<b>MAJOR HEAD :</b>			
<b>2252—OTHER SOCIAL SERVICES—</b>			
	Rs.		
Original	32,45,000	32,78,261	(+)
Supplementary	..		
Amount surrendered during the year (March '91)			9,000

**NOTE AND COMMENT—**

The expenditure exceeded the grant by Rs. 33,261; the excess requires regularisation.

## GRANT No. 34—AGRICULTURE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess (+) Saving (-)</i> Rs.
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## REVENUE—

## MAJOR HEAD :

## 2401—AGRICULTURE—

	Rs.		
Original	5,52,60,000	} 5,88,90,000	5,42,68,261
Supplementary	36,30,000		
Amount surrendered during the year (March '91)			31,98,000

## CAPITAL—

## MAJOR HEAD:

## 4401—CAPITAL OUTLAY ON

## CROP HUSBANDRY

Original	39,00,000	} 39,00,000	31,26,881	(—) 7,73,119
Supplementary	..			
Amount surrendered during the year (March '91)				9,40,000

## NOTES AND COMMENTS—

## REVENUE—

- (a) The expenditure of Rs. 542.68 lakhs even did not come up to the original budget provision of Rs. 552.60 lakhs during the year. As such supplementary provision of Rs. 36.30 lakhs obtained in March, '91 for implementation of Centrally Sponsored Plan Scheme, proved to be injudicious.
- (b) Savings occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+) Saving (-)</i>
2401—CROP HUSBANDRY			
105 Manures and Fertilizers			
(1) Agriculture Input Scheme			
O 85.60	} 78.10	66.82	(—) 11.28
R (—) 7.50			

Anticipated saving in the above case was attributed mainly to transfer of staff from Plan to Non-Plan sectors. Reasons for eventual saving has not been intimated (September, 1991).

## 107—Plant Protection

## (2) Plant Health Cover

O 19.50	} 15.45	15.80	(+) 0.35
R (—) 4.05			



Anticipated saving of Rs. 4.05 lakhs has been stated to be due to (i) non-receipt of bills for supply of pesticides in time. (ii) Non availability of equipments etc. Reason for ultimate excess has not been intimated (September, 1991).

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401—CROP HUSBANDRY			
109 Extension and Farmer's Training			
(1) Extension services			
O 10.90	8.60	8.89	(+) 0.29
R (-) 2.30			

Anticipated saving in the above case was attributed to cut of provision as per decision of the Government.

115 Scheme for Small/ Marginal Farmers and Agricultural Labour (50 : 50% C.S.S.)			
O 20.00	10.00	8.56	(-) 1.44
R (-) 10.00			

Anticipated saving of Rs. 10.00 lakhs, which was ultimately surrendered, was attributed to non-receipt of the central share. Reason for ultimate saving has not been intimated (September, 1991).

119 Horticulture and Vegetable Crops			
(1) Fruits			
O 15.00	12.59	12.12	(-) 0.47
R (-) 2.41			

Anticipated saving of Rs. 2.41 lakhs was attributed to the fact that the programme could not be implemented due to non sanction of scheme by Government of India. Reason for eventual saving has not been intimated (September, '91).

800 Other Expenditure			
O 44.75	43.93	46.24	(+) 2.31
S 5.00			
R (-) 5.82			

Anticipated saving of Rs. 5.82 lakhs has been surrendered in March, 1991 as a measure of economy, following instructions from Government. Reason for final excess has not been intimated (September, 1991).

#### CAPITAL—

(a) Anticipated saving of Rs. 9.40 lakhs was anticipated and surrendered during the year. The ultimate saving, however, came up to Rs. 7.73 lakhs only. This proved injudicious.

(b) Savings occurred mainly under :—

4401—CAPITAL OUTLAY ON CROP HUSBANDRY—			
103 Seeds			
O 4.00	1.70	3.66	(+) 1.96
R (-) 2.30			
104 Agricultural Farm			
O 20.00	14.54	14.21	(-) 0.33
R (-) 5.46			

Anticipated savings in the above cases have been stated to be due to Government decision in this regard to cut 10 per cent cut of the provision. Reasons for eventual excess and saving have not been intimated (September, 1991).

## GRANT No. 35—SOIL AND WATER CONSERVATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving(—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2402—SOIL AND WATER CONSERVATION—			
	Rs.		
Original	3,89,55,000	3,89,55,000	3,53,34,039
Supplementary	..		
Amount surrendered during the year (March '91)			(—) 36,20,961
			39,10,000

## NOTES AND COMMENTS—

(a) Against saving of Rs. 36.21 lakhs in the grant, 39.10 lakhs were surrendered on the last day of the financial year; this proved unrealistic.

(b) Saving occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Saving (—)</i> <i>Excess (+)</i>
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## 2402—SOIL AND WATER CONSERVATION

## 001—Direction and Administration

## A. Land Use and Environment

O	50.65	43.83	43.83	Nil
R	(—) 6.82			

Reason for anticipated saving in the above case was stated to be due to (i) postponement of creation of post (ii) transfer of staff to Agriculture Department (iii) non-receipt of rental bill etc.

## 102—Soil Conservation

O	278.00	248.36	250.30	(+)	1.94
R	(—) 29.64				

Anticipated saving of Rs. 29.24 lakhs was attributed mainly due to transfer of fund from Forest to Agriculture Department as per decision of Government. Reason for final excess was attributed to inevitable payment made towards wages of watch and wards, maintenance of existing nurseries etc.

## 800—Other Expenditure

O	3.50	0.67	0.67	Nil
R	(—) 2.83			

Anticipated saving of Rs. 2.83 lakhs, which was surrendered, was attributed to late receipt of fund.



## GRANT No. 36—ANIMAL HUSBANDRY

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2403—ANIMAL HUSBANDRY—			
	Rs.		
Original	2,88,65,000	2,91,40,000	2,76,03,255
Supplementary	2,75,000		
Amount surrendered during the year (March '91)			(—) 15,36,745
			21,70,000
CAPITAL—			
MAJOR HEAD :			
4403—CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
	Rs.		
Original	50,00,000	50,00,000	43,28,226
Supplementary	..		
Amount surrendered during the year (March '91)			(—) 6,71,774
			5,00,000

## NOTES AND COMMENTS —

## REVENUE—

- (a) Anticipated saving of Rs. 21.70 lakhs was surrendered during March '91; the ultimate savings, however, worked out to Rs. 15.37 lakhs only.
- (b) Saving occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+)</i>
2403—ANIMAL HUSBANDRY			
001 Direction and Administration			
O 18.00	15.71	17.00	(+) 1.29
R (—) 2.29			
Anticipated saving in the above case has been stated to be due to non-receipt of bills. Reason for eventual excess has not been intimated (Sept. '91).			
102.—Cattle and Buffalo			
Development—			
(1) Intensive Cattle			
Development—			
O 35.50	33.34	33.39	(+) 0.05
R (—) 2.16			
Anticipated saving has been stated to be due to non-receipt of bills.			

## GRANT No. 36—ANIMAL HUSBANDRY—Contd.

(ALL VOTED)

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (—)
102—Cattle and Buffalo Development			
(3) Rising of Cross breed Heifers.			
O            4.00 } R    (—)    3.25 }	0.75	0.75	Nil
Anticipated saving of Rs. 3.25 lakhs was attributed to non-receipt of proposals.			
(5) Subsidy (Grant)			
O            2.00 } R    (—)    2.00 }	Nil	..	Nil
Anticipated saving was attributed to non-receipt of proposal.			
103 Poultry Development			
(3)—Establishment of Poultry Turkees and Duck Farms.			
O            2.60 } R    (—)    2.60 }	Nil	..	Nil
Anticipated saving of Rs. 2.60 lakhs was stated to have been surrendered in March, 1991 as per Government decisions in this regard.			
(5) Establishment of backyard Poultry Production Unit			
O            1.50 } R    (—)    1.50 }	Nil	0.08	(+) 0.08
Anticipated saving of Rs. 1.50 lakhs which was surrendered has been stated to be due to non-receipt of Central share. However, reason for ultimate excess has not been intimated (September, 1991).			
104—Sheep and Wool Development			
(1) Extension of Sheep Breeding Centre			
O            8.75 } R    (—)    2.45 }	6.30	6.10	(—) 0.20
Anticipated saving of Rs. 2.45 lakhs in the above case has been stated to be due to surrender of Fund as per order of the Government.			
105—Piggery Development			
(4) Intensive Piggery Development			
O            15.40 } R    (—)    3.50 }	11.90	12.32	(+) 0.42
Anticipated saving of Rs. 3.50 lakhs in the grant was attributed mainly to (i) economy measure (ii) non-receipt of bills (iii) non-receipts of proposals etc.			
106—Other Livestock Development			
(2) Mule Breeding Centre (50 : 50% CSS)			
O            2.00 } R    (—)    2.00 }	Nil	..	Nil



GRANT No. 36—ANIMAL HUSBANDRY—*Concl.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
106—Other livestock Development			
(4) Yak Breeding, Gnathang			
O 1.80 } R (—) 1.80 }	Nil	..	Nil
107 Fodder and Feed Development			
(4) Subsidy on Feeds			
O 5.00 } R (—) 5.00 }	Nil	..	Nil

Anticipated savings in the above cases have been surrendered on the advice of government towards economic measures.

## CAPITAL—

- (a) Anticipated savings of Rs. 5.00 lakhs was surrendered in March 1991, the ultimate savings, however, worked out to Rs. 6.72 lakhs.  
(b) Saving occurred mainly under:—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
4403—CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
101—Veterinary Services and animal health			
O 50.00 } R (—) 5.00 }	45.00	43.28	(—) 1.72

Anticipated saving of Rs. 5.00 lakhs has been surrendered as a measure of economy on the direction of Government.

## GRANT No. 37—DAIRY DEVELOPMENT

(ALL VOTED)

<i>Section and Major Head</i>		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (—) Rs.</i>
REVENUE—				
MAJOR HEAD :				
2404—DAIRY DEVELOPMENT—				
	Rs.			
Original	24,20,000	} 28,20,000	27,70,225	(—) 49,775
Supplementary	4,00,000			
Amount surrendered during the year				Nil

## GRANT No. 38—FISHERIES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (—) Excess(+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE—</b>			
<b>MAJOR HEAD:</b>			
<b>2405—FISHERIES—</b>			
	<i>Rs.</i>		
Original	35,35,000		
Supplementary	..		
Amount surrendered during the year (March '91)	35,35,000	32,00,916	(—) 3,34,084
			5,10,000
<b>CAPITAL—</b>			
<b>MAJOR HEAD—</b>			
<b>4405—CAPITAL OUTLAY ON FISHERIES—</b>			
	<i>Rs.</i>		
Original	16,75,000		
Supplementary	..		
Amount surrendered during the year (March '91)	16,75,000	14,30,273	(—) 2,44,727
			1,50,000

**NOTES AND COMMENTS—****REVENUE—**

Anticipated saving of Rs. 5.10 lakhs in the grant was surrendered during March, 1991; the ultimate saving, ultimately worked out to Rs. 3.34 lakhs only.

## GRANT No. 39—FORESTRY AND WILD LIFE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess (+)</i> <i>Saving (—)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2406—FORESTRY AND WILD LIFE—			
	Rs.		
Original	5,97,85,000	7,07,71,909	(+)
Supplementary	1,01,63,000		
Amount surrendered during the year (March '91)			30,42,000

## NOTES AND COMMENTS—

- (a) The expenditure exceeded the grant by Rs. 8.24 lakhs; the excess requires regularisation.
- (b) In view of the excess the amount surrendered in March '91 amounting to Rs. 30.42 lakhs proved to be injudicious.
- (c) Excess occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+)</i>
2406—FORESTRY AND WILD LIFE—			
01—Forestry			
001—Direction and Administration—			
(1) Principal Chief Conservator of Forests—			
O 56.00	59.40	60.97	(+)
R 3.40			
(2) Divisional Forest Officer (West)—			
O 15.90	16.50	19.53	(+)
R 0.60			

Anticipated excess in the above case has been stated mainly due to performance of more tours than anticipated. Reason for final excess of Rs. 1.57 lakhs has been stated to be due to clearance of pending claim for supply of uniform.

- (2) Divisional Forest Officer (West)—

O 15.90	16.50	19.53	(+)
R 0.60			

Excess in the above case was attributed by the Department for lack of proper control, which they are likely to tighten in future (September '91).



GRANT No. 39—FORESTRY AND WILDLIFE *Contd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
40 6—FORESTRY AND WILD LIFE			
01—Forestry			
102—Social and Farm Forestry—			
I. Farm Forestry—			
O     117.00 } R (—)  0.30 }	116.70	141.81	(+ ) 25.11
Final excess of Rs. 25.11 lakhs have been attributed to (i) clearance of payment of old pending bills. (ii) avoiding further deterioration of Rearing House (iii) payment of claims presented by programme office for completion of work etc.			
02—Environmental Forestry and Wild Life—			
110—Wild Life Preservation			
(1) Chief Wild Life Warden Establishment			
O     20.06 } R     0.14 }	20.20	22.17	(+ ) 1.97
Reason for final excess of Rs. 1.97 lakhs has not been intimated (September '91).			
(2) Wild Life Sub- District at Jorethang			
O     5.30 } R (—)  0.75 }	4.55	7.85	(+ ) 3.30
Reason for excess in the above case has not been intimated (September '91).			
(d) Excess in the above cases were offset by savings under :—			
<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Savings (—)</i>
2406—FORESTRY AND WILD LIFE			
01—Forestry			
001—Direction and Administration			
(3) Divisional Forest Officer (South)			
O     18.35 } R     0.95 }	19.30	16.75	(— ) 2.55
Reason for anticipated excess of Rs. 0.95 lakhs and final savings of Rs. 2.55 lakhs has not been intimated (September '91).			
005—Survey and Utilisation of Forest Resources—			
(3) Working Plan Schemes—			
O     21.00 } R (—)  3.61 }	17.39	16.49	(— ) 0.90
Anticipated saving of Rs. 3.61 lakhs, has been surrendered, as a measure of economy in expenditure.			

GRANT No. 39—FORESTRY AND WILD LIFE—*Concl'd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
2406—FORESTRY AND WILD LIFE—			
01—Forestry—			
102—Social and Farm Forestry			
II—Plantation Scheme			
O           96.25 }			
S           100.80 }			
R (-)       9.46 }	187.59	191.97	(+) 4.38

Anticipated savings stated to have been reposted to Government. Reason for final excess of Rs. 4.38 lakhs has not been intimated (September '91).

02—*Environmental Forestry  
and Wild Life*

110—Wild Life Preservation

(10) Development of Fambung

Lho Sanctuary (100% C.S.S.)

O           8.00 }			
R (-)       7.66 }	0.34	4.28	(+) 3.94

Anticipated savings has been attributed to less receipt of central grant. Reason for eventual excess of Rs. 3.94 lakhs has not been intimated (September '91).

## 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 HEAD :			
2407—PLANTATIONS—			
2415—AGRICULTURAL RESEARCH AND EDUCATION—			
2435—OTHER AGRICULTURAL PROGRAMME—			
	Rs.		
Original	1,68,01,000	1,57,95,071	(—) 10,05,929
Supplementary	..		
Amount surrendered during the year (March '91)			11,10,000

## NOTES AND COMMENTS—

- (a) Anticipated saving of Rs. 11.10 lakhs in the grant was surrendered in March '91; however ultimate saving was to the tune of Rs. 10.05 lakhs only.
- (b) Savings occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (—)</i>
		<i>(In lakhs of rupees)</i>	
2415—AGRICULTURAL RESEARCH AND EDUCATION			
01—Crop Husbandry			
004—Research			
O 25.00	22.50	22.26	(—) 0.24
R (—) 2.50			

Anticipated saving of Rs. 2.50 lakhs has been attributed partly to non-receipt of bills. Reason for ultimate saving was, however, not been intimated (September '91).

## 2435—OTHER AGRICULTURAL PROGRAMME—

## 01—Marketing and quality control

## 101—Marketing facilities

O 15.00	13.50	12.67	(—) 0.83
R (—) 1.50			

Anticipated saving of Rs. 1.50 lakhs was stated to be due to minimising the expenditure to cover excess expenditure under the same grant.

GRANT No. 40—OTHER AGRICULTURAL PROGRAMME—*Concl'd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (—)</i>
2435—OTHER AGRICULTURAL PROGRAMME—			
60— <i>Others</i>			
3—High Yielding Varieties Programme			
O           34.01			
R (—)     3.30	30.71	30.45	(—) 0.26

Reason for anticipated saving of Rs. 3.30 lakhs was stated to be due to imposition of 10 per cent cut as per government decision in this regard.

Further, in the following case expenditure was incurred without budget provision which partly counter balanced the savings :—

2435—OTHER AGRICULTURAL PROGRAMME

60—*Others*

1—Scheme for small and Marginal Farmers (50 : 50% C.S.S.)

O           ..	..	1.50	(+) 1.50
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Reason for incurring expenditure without provision has, however, not been intimated (September '91).



## GRANT No. 41—FOOD, STORAGE AND WAREHOUSING

(ALL VOTED)

<i>Section and Major Head</i>		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE—				
MAJOR HEADS :				
2408—FOOD, STORAGE AND WAREHOUSING—				
	Rs.			
Original	44,30,000	} 45,80,000	45,88,958	(+). 8,958
Supplementary	1,50,000			
Amount surrendered during the year				1
CAPITAL—				
MAJOR HEAD :				
4408—CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING—				
	Rs.			
Original	48,00,000	} 48,00,000	45,13,468	(—) 2,86,532
Supplementary	..			
Amount surrendered during the year (March '91)				3,00,000

## NOTE AND COMMENT—

## REVENUE—

The expenditure exceeded the grant by Rs. 8,958; the excess requires regularisation.

## CAPITAL—

Anticipated saving of Rs. 3.00 lakhs was surrendered, the ultimate saving was, however, Rs. 2.87 l only.

## GRANT No. 42—CO-OPERATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—) Excess (+)</i> Rs.
REVENUE—			
MAJOR HEAD:			
2425—CO-OPERATION—			
	Rs.		
Original	78,00,000	80,99,441	(—) 30,559
Supplementary	3,30,000		
Amount surrendered during the year (March '91)			4,000
CAPITAL—			
MAJOR HEAD :			
4425—CAPITAL OUTLAY ON CO-OPERATION			
	Rs.		
Original	7,00,000	7,00,000	Nil
Supplementary	..		
Amount surrendered during the year.			Nil

## GRANT No. 43—RURAL DEVELOPMENT

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (—) Excess (+)</i> Rs.
REVENUE—			
MAJOR HEAD :			
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT—			
2505—RURAL EMPLOYMENT—			
2515—OTHER RURAL DEVELOPMENT PROGRAMMES—			
Rs.			
Original 2,67,50,000 } Supplementary 20,00,000 }	2,87,50,000	2,39,20,358	(—) 48,29,642
Amount surrendered during the year (March '91)			47,95,000

## NOTES AND COMMENTS—

- (a) The expenditure of Rs. 239.20 lakhs in the grant did not even come upto the original provision of Rs. 267.50 lakhs. As such fresh dose of supplementary provision of Rs. 20.00 lakhs obtained in March '91 for implementation of centrally sponsored plan scheme for establishment of Training Centre at Jorethang, proved to be injudicious.
- (b) Anticipated savings of Rs. 47.95 lakhs in the grant was surrendered in March '91, the ultimate savings, however, worked out to the tune of Rs. 48.30 lakhs.
- (c) Savings occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Saving (—) Excess (+)</i>
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT—			
01— <i>Integrated Rural Development Programme</i>			
003—Training			
O 33.00 } S 20.00 } R (—) 5.31 }	47.69	47.13	(—) 0.56
Anticipated saving of Rs. 5.31 lakhs was stated to be due to less receipt of central share than originally contemplated. Reason for final saving of Rs. 0.56 lakh has not been intimated (September '91).			
101—Subsidy to District Rural Development Agencies (50 : 50% C.S.S.)			
O 48.00 } R (—) 27.93 }	20.07	20.28	(+) 0.21

Anticipated saving of Rs. 27.93 lakhs has been stated to be due to (i) direct receipt of central share by SRDA from Government of India (ii) due to non-receipt of central share.

GRANT No. 43— RURAL DEVELOPMENT—*Concl'd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
2501—SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT—			
04— <i>Intregrated Rural Energy Planning Programme</i>			
105—Project Implementation			
O     20.00 } R (-)  2.64 }	17.36	17.21	(-) 0.15
Anticipated saving of Rs. 2.64 lakhs was stated to be due to non-receipt of details of advance payment for adjustment.			
2505—RURAL EMPLOYMENT—			
60— <i>Other Programmes</i>			
O     41.00 } R (-)  2.28 }	38.72	38.72	Nil
Anticipated saving of Rs. 2.28 lakhs which was surrendered was stated to be due to change in sharing pattern of fund in the ratio of 80 : 20 basis between central and state Government than originally fixed.			
2515—OTHER RURAL DEVELOPMENT PROGRAMME—			
101—Panchayati Raj			
O     93.80 } R (-)  10.00 }	83.80	84.17	
Anticipated saving of Rs. 10.00 lakhs, was stated to have been surrendered as per Government's order			



## GRANT No. 44—IRRIGATION AND FLOOD CONTROL

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> <i>Rs.</i>	<i>Actual Expenditure</i> <i>Rs.</i>	<i>Saving (—)</i> <i>Rs.</i>
REVENUE—			
MAJOR HEADS :			
2702—MINOR IRRIGATION—			
2711—FLOOD CONTROL—			
	<i>Rs.</i>		
Original	3,02,30,000	2,48,39,057	(—) 56,82,943
Supplementary	2,92,000		
Amount surrendered during the year (March '91)			56,20,000

## NOTES AND COMMENTS—

- (a) Anticipated saving of Rs. 56.20 lakhs in the grant was surrendered in March '91, the ultimate savings, however, worked out to Rs. 56.82 lakhs only.
- (b) Savings occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Saving (—)</i>
2702—MINOR IRRIGATION—			
80—General—			
001—Direction and Administration—			
O	41.30	31.08	(—) 1.29
R (—)	8.93		
	32.37		
Reasons for savings both anticipated as well as final, have not been intimated (Sept. '91).			

## 799—Suspense—

O	60.00	27.80	Nil
R (—)	32.20		
	27.80		

Reason for anticipated saving of Rs. 32.20 lakhs, which was surrendered was attributed to direct purchase of cement from work itself.

## 2711—FLOOD CONTROL

## 01—Flood Control

## 103—Civil works

O	23.00	4.67	(—) 0.01
R (—)	18.33		
	4.67		

Reason for anticipated saving of Rs. 18.33 lakhs has not been intimated (September '91).

## GRANT No. 45—POWER

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess (+) Saving (-)</i> Rs.
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## REVENUE—

## MAJOR HEAD :

## 2801—POWER—

2810—NON-CONVENTIONAL SOURCES  
OF ENERGY —

	Rs.			
Original	6,74,50,000	} 8,81,90,000	7,46,18,965	(-) 1,35,71,035
Supplementary	2,07,40,000			
Amount surrendered during the year (March '91).				1,39,65,000

## CAPITAL—

## MAJOR HEAD:

4801—CAPITAL OUTLAY ON  
POWER PROJECTS—

	Rs.			
Original	16,15,00,000	} 16,54,00,000	16,66,77,660	(+) 12,77,660
Supplementary	39,00,000			
Amount surrendered during the year				Nil

## NOTES AND COMMENTS—

## REVENUE—

- (a) An amount of Rs. 139.65 lakhs was anticipated and surrendered during the year. However, ultimate saving worked out to Rs. 135.71 lakhs only.
- (b) In view of the saving of Rs. 135.71 lakhs in the grant, supplementary provision of Rs. 207.40 lakhs obtained in March '91 proved excessive.
- (c) Savings occurred mainly under :—

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+)</i>
2801—POWER—			
02—Hydro Electric Schemes—			
O 102.00	} 95.39	95.52	(+) 0.13
S 5.80			
R (-) 12.41			

Anticipated saving of Rs. 12.41 lakhs has been stated to be made for meeting more expenditure under Diesel/Gas power generation.

## 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			
Original	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			
Original—	3,66,33,000		
Supplementary	56,000		
Amount surrendered during the year (March '91)			41,64,000
	3,66,89,000	3,25,19,221	(—) 41,69,779

## NOTES AND COMMENTS—

## REVENUE—

- (a) The provision made under Aid Material and Equipment amounting to Rs. 0.05 lakh, could not be utilised in the years 1987-88, 88-89 and 89-90 also like the present financial year.

## CAPITAL

- (a) The expenditure of Rs. 325.19 lakhs in the grant did not touch even the original budget provision of Rs. 366.33 lakhs. As such supplementary provision of Rs. 0.56 lakh obtained in March '91 proved unnecessary.
- (b) Saving occurred mainly under :—

Head	Total Appropriation	Actual Expenditure (In lakhs of rupees)	Excess(+)
6003—INTERNAL DEBT OF THE STATE GOVERNMENT (Charged)			
109—Loans from Other Institutions			
O 26.44			
R (—) 13.83			
	12.61	13.60	(+) 0.99
Reasons for anticipated savings of Rs. 13.83 lakhs has not been intimated (September. '91),			



## 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	78,00,000	75,00,000	(—)	3,00,000
2.	17—Public Works (Buildings)	5,00,00,000	3,36,86,685	(—)	1,63,13,315
3.	44—Irrigation and Flood Control	60,00,000	49,47,203	(—)	10,52,797
4.	45—Power	1,50,00,000	21,24,165	(—)	1,28,75,835
5.	48—Roads and Bridges	50,00,000	1,47,48,886	(+)	97,48,886
Total		8,38,00,000	6,30,05,939	(—)	2,07,93,061







Errata of Appropriation Accounts for the year 1990-91

<u>Sl.No.</u>	<u>Page</u>	<u>Line</u>	<u>For</u>	<u>Read</u>
1.	1	last 4 lines	committee Where as mainly due to outside State	Committee Whereas mainly to outside the State
2.	1	4th from bottom	Anttcipated	Anticipated
3.	20	5th from bottom	Came	Come
4.	27	last col. 10th from bottom	(-)	(-) 0.02
5.	33	last line	required	requires
6.	35	last col. 3rd line from bottom	(+) 1.	(+) 1.63
7.	41	12th from top	ut of	cut of
8.	51	10th from bottom	ultimate	ultimate
9.	51	9th from bottom	AGRICULTURAI	AGRICULTURAL
10.	53	last col. 5th line	1	NIL
11.	53	2nd from bottom	Rs. 2.871	Rs. 2.87 lakhs
12.	56	last col. 2nd from bottom		(+) 0.37 to be inserted
13.	67	1st col. 8th from bottom	(-) 0.02	(-) 2.02
14.	70	8th from bottom	ETC-	ETC-
15.	20			
16.	27	last col. 10th from bottom	(-)	(-) 0.02
17.	33	last line	* * * * * required	requires
18.	35	last col. 3rd line from bottom	(+) 1.	(+) 1.63
19.	41	12th from top	ut of	cut of
20.	51	10th from bottom	ultimate	ultimate
21.	51	9th from bottom	AGRICULTURAI	AGRICULTURAL
22.	53	last col. 5th line	1	NIL
23.	53	2nd from bottom	Rs. 2.871	Rs. 2.87 lakhs
24.	56	last col. 2nd from bottom		(+) 0.37 to be inserted
25.	67	1st col. 8th from bottom	(-) 0.02	(-) 2.02
26.	70	8th from bottom	ETC-	ETC-
27.	20			
28.	27	last col. 10th from bottom	(-)	(-) 0.02
29.	33	last line	* * * * * required	requires
30.	35	last col. 3rd line from bottom	(+) 1.	(+) 1.63
31.	41	12th from top	ut of	cut of
32.	51	10th from bottom	ultimate	ultimate
33.	51	9th from bottom	AGRICULTURAI	AGRICULTURAL
34.	53	last col. 5th line	1	NIL
35.	53	2nd from bottom	Rs. 2.871	Rs. 2.87 lakhs
36.	56	last col. 2nd from bottom		(+) 0.37 to be inserted
37.	67	1st col. 8th from bottom	(-) 0.02	(-) 2.02
38.	70	8th from bottom	ETC-	ETC-
39.	20			
40.	27	last col. 10th from bottom	(-)	(-) 0.02
41.	33	last line	* * * * * required	requires
42.	35	last col. 3rd line from bottom	(+) 1.	(+) 1.63
43.	41	12th from top	ut of	cut of
44.	51	10th from bottom	ultimate	ultimate
45.	51	9th from bottom	AGRICULTURAI	AGRICULTURAL
46.	53	last col. 5th line	1	NIL
47.	53	2nd from bottom	Rs. 2.871	Rs. 2.87 lakhs
48.	56	last col. 2nd from bottom		(+) 0.37 to be inserted
49.	67	1st col. 8th from bottom	(-) 0.02	(-) 2.02
50.	70	8th from bottom	ETC-	ETC-
51.	20			
52.	27	last col. 10th from bottom	(-)	(-) 0.02
53.	33	last line	* * * * * required	requires
54.	35	last col. 3rd line from bottom	(+) 1.	(+) 1.63
55.	41	12th from top	ut of	cut of
56.	51	10th from bottom	ultimate	ultimate
57.	51	9th from bottom	AGRICULTURAI	AGRICULTURAL
58.	53	last col. 5th line	1	NIL
59.	53	2nd from bottom	Rs. 2.871	Rs. 2.87 lakhs
60.	56	last col. 2nd from bottom		(+) 0.37 to be inserted
61.	67	1st col. 8th from bottom	(-) 0.02	(-) 2.02
62.	70	8th from bottom	ETC-	ETC-
63.	20			
64.	27	last col. 10th from bottom	(-)	(-) 0.02
65.	33	last line	* * * * * required	requires
66.	35	last col. 3rd line from bottom	(+) 1.	(+) 1.63

