ERRATA OF APPROPRIATION ACCOUNTS FOR THE YEAR 1995-96

Page	Line	For	Read
21	14 from bottom	payment of	payment on
30	15 from bottom	Small Scale Industries of	Small Scale Industries
36	3 from bottom 1 col	R 2.35	R(-)2.35
36	Last line	Rs.6.15 lakhs has been intimated (September'96)	Rs.6.15 lakhs has not been intimated (September '96)
37	10 from top	10 - Text book	108 - Text Book
39	18 from bottom	Fund from Centrally Government on Central Sponsored Scheme	Fund from Central Government on Centrally Sponsored Scheme.
56	15 from top	Contributed to th Calamities Relief fund from	Contributed to the Calamity Relief fund from
56	20 from top	Rs.590.00 is transferred	Rs 590.00 lakhs is transferred
72	6 from top	4406 FORESTRY AND WILDLIFE	2406 FORESTRY AND WILDLIFE
75	13 from bottom 4 Col	0.64	(-) 0.64
79	4 from top	-	REVENUE:
79	5 from top	-	MAJOR HEADS:-
84	9 from bottom 2 Col	11.30	1.13
84	9 from bottom 3 Col	11.33	1.13
84	9 from bottom 4 Col	(-)0.03	..

APPROPRIATION ACCOUNTS

1995 - 96

GOVERNMENT OF SIKKIM

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INTRODUCTORY

This compliation containing the Appropriation Accounts of the Government of Sikkim for the year 1995-96 presents the accounts of sums expended during the year ended 31st March 1996, 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, withdrawls or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

SUMMARY OF APPROPRIATION ACCOUNTS FOR 1995-96 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	*5,50,000*	..	*8,89,981*	..	..	..	*3,39,981*	..
Voted	1,15,00,000	..	1,11,86,717	..	3,13,283	..	..	..
Appropiration-Governor								
Charged	*41,17,000*	..	*39,42,038*	..	*1,74,962*	..	..	..
2. Council of Ministers								
Voted	2,35,75,000	..	2,38,79,947	..	..	..	3,04,947	..
3. Administration of Justice								
Charged	*56,26,000*	..	*60,51,710*	..	..	..	*4,25,710*	..
Voted	1,03,75,000	..	91,97,055	..	11,77,945	..	..	..
4. Election								
Voted	57,55,000	..	55,22,144	..	2,32,856	..	..	..
5. Income-tax and Sales Tax								
Voted	36,15,000	..	39,72,860	..	..	..	3,57,860	..
6. Land Revenue								
Voted	1,09,80,000	..	1,03,70,706	..	6,09,294	..	..	..
7. Stamps and Registration								
Voted	50,000	..	..	..	50,000	..	..	..
8. Excise (Abkari)								
Voted	3,01,45,000	..	3,01,76,986	..	..	..	31,986	..
9. Taxes on Vehicles								
Voted	10,35,000	..	10,77,381	..	..	..	42,381	..
10. Other Taxes and duties on Commodities and Services								
Voted	11,10,000	..	10,84,948	..	25,052	..	..	..
Interest Payments								
Charged	*30,86,40,000*	..	*28,99,63,780*	..	*1,86,76,220*	..	..	..
Public Service Commission								
Charged	*15,20,000*	..	*15,62,781*	..	..	..	*42,781*	..
11. Secretariat-General Services								
Voted	2,91,07,000	..	2,98,00,375	..	..	..	6,93,375	..
12. District Administration								
Voted	1,17,02,000	..	1,14,31,420	..	2,70,580	..	..	..
13. Treasury andAccounts Administration								
Voted	1,46,37,000	..	1,45,14,157	..	1,22,843	..	..	..

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1.	2.	3.	4.	5.	6.	7.	8.	9.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14. Police								
Voted	16,44,93,000	..	16,41,30,831	..	3,62,169	..	..	..
15. Jails								
Voted	22,50,000	..	22,99,797	..	..	..	49,797	..
16. Stationery and Printing								
Voted	1,27,70,000	..	1,27,50,564	..	19,436	..	..	..
17. Public Works (Building)								
Charged	*2,70,000*	..	*95,221*	..	*1,74,779*	..	..	..
Voted	20,78,30,000	23,33,30,000	20,97,71,883	21,48,58,806	..	1,84,71,194	19,41,883	..
18. Other Administrative Services								
Voted	2,48,10,000	..	2,36,39,599	..	11,70,401	..	..	..
19. Pension and Other Retirement Benefits								
Voted	3,64,00,000	..	3,66,15,689	..	..	..	2,15,689	..
20. Miscellaneous General Services								
Voted	5,92,22,40,000	..	5,92,09,01,985	..	13,38,015	..	..	..
21. Education								
Voted	46,37,35,000	..	45,45,42,740	..	91,92,260	..	..	..
22. Sports andYouth Services								
Voted	1,55,20,000	..	1,14,05,173	..	41,14,827	..	..	..
23. Art and Culture								
Voted	98,80,000	..	98,97,267	..	..	..	17,267	..
24. Medical and Public Health								
Voted	19,44,50,000	..	19,13,09,935	..	31,40,065	..	..	..
25. Water Supply and Sanitation								
Voted	6,38,10,000	16,79,25,000	6,50,35,856	15,22,47,833	..	1,56,77,167	12,25,856	..
26. Urban Development								
Voted	3,14,60,000	1,20,30,000	3,28,71,933	1,16,43,092	..	3,86,908	14,11,933	..
27. Information and Publicity								
Voted	94,35,000	..	92,81,347	..	1,53,653	..	..	..
28. Social Security and Welfare								
Voted	4,34,94,000	5,00,000	4,16,24,043	5,05,385	18,69,957	..	..	5,385
29. Labour and Labour Welfare								
Voted	44,40,000	..	37,72,997	..	6,67,003	..	..	..

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.
30. Nutrition								
Voted	2,56,10,000	..	2,56,61,542	..	..	..	51,542	..
31. Relief on account of Natural Calamities								
Voted	11,83,25,000	..	11,67,60,156	..	15,64,844	..	..	..
32. Other Social Services (Ecclesiastical)								
Voted	58,31,000	..	58,20,717	..	10,283	..	..	..
33. Secretariat-Social Services								
Voted	20,30,000	..	20,04,092	..	25,908	..	..	..
34. Agriculture								
Voted	14,36,03,000	47,50,000	13,40,81,279	47,38,179	95,21,721	11,821	..	..
35. Soil and Water Conservation								
Voted	3,60,25,000	..	3,33,22,511	..	27,02,489	..	..	..
36. Animal Husbandry								
Voted	6,56,26,000	36,00,000	6,13,48,545	36,96,673	42,77,455	..	..	96,673
37. Dairy Development								
Voted	2,39,00,000	..	2,39,33,914	..	..	..	33,914	..
38. Fisheries								
Voted	67,45,000	19,00,000	68,39,246	19,00,503	..	..	94,246	503
39. Forestry and Wild life								
Voted	16,91,99,000	24,00,000	15,90,60,055	24,03,559	1,01,38,945	..	..	3,559
40. Other Agricultural Programme								
Voted	3,20,50,000	..	2,89,64,722	..	30,85,278	..	..	..
41. Food Storage and Warehousing								
Voted	1,74,25,000	26,00,000	1,74,51,420	26,05,219	..	..	26,420	5,219
42. Co-operation								
Voted	1,65,04,000	2,36,79,000	1,29,95,159	..	35,08,841	2,36,79,000	..	..
43. Rural Development								
Voted	10,60,70,000	26,00,000	10,82,78,161	..	..	26,00,000	22,08,161	..
44. Irrigation and Flood Control								
Voted	4,13,50,000	..	3,89,14,454	..	24,35,546	..	..	..
45. Power								
Voted	13,58,10,000	30,47,00,000	13,37,38,252	30,43,96,991	20,71,748	3,03,009	..	..
46. Industries								
Voted	3,48,25,000	17,43,00,000	3,38,89,858	5,56,36,554	9,35,142	11,86,63,446	..	..

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.
47. Mines and Geology								
Voted	53,40,000	53,00,000	52,89,904	53,00,000	50,096	..	..	..
48. Roads and Bridges								
Voted	15,91,80,000	32,08,00,000	12,13,94,674	23,35,50,542	3,77,85,326	8,72,49,458	..	..
49. Road Transport Services								
Voted	13,75,70,000	1,82,00,000	13,77,21,830	1,82,06,647	..	..	1,51,830	6,647
50. Other Scientific Research								
Voted	1,21,23,000	..	1,03,45,514	..	17,77,486	..	..	..
51. Secretariat-Economic Services								
Voted	1,59,35,000	..	1,52,25,094	..	7,09,906	..	..	..
52. Tourism								
Voted	3,23,45,000	..	2,51,59,481	..	71,85,519	..	..	..
53. Aid Materials and Equipments								
Voted	5,000	..	..	..	5,000	..	..	..
Public Debt								
Charged	..	*9,30,26,000*	..	*9,18,98,433*	..	*11,27,567*	..	..
54. Loans to Government Servants								
Voted	..	96,10,000	..	96,19,750	..	..	..	9,750
TOTAL								
Charged	*32,07,23,000*	*9,30,26,000*	*30,25,05,511*	*9,18,98,433*	*1,90,25,961*	*1 1,27,567*	*8,08,472*	..
Voted	8,70,40,29,000	1,28,82,24,000	8,60,02,66,915	1,02,13,09,733	11,26,21,172	26,70,42,003	88,59,087	1,27,736
GRAND TOTAL	**9,02,47,52,000**	**1,38,12,50,000**	**8,90,27,72,426**	**1,11,32,08,166**	**13,16,47,133**	**26,81,69,570**	**96,67,559**	**1,27,736**

SUMMARY OF APPROPRIATION ACCOUNTS- Contd.

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

REVENUE SECTION

Voted

2. Council of Ministers
5. Income Tax and Sales Tax
8. Excise (Abkari)
9. Taxes on Vehicles
11. Secretariat-General Services
15. Jails
17. Public Works (Buildings)
19. Pension and other Retirement benefits
23. Art and Culture
25. Water Supply and Sanitation
26. Urban Development
30. Nutrition
37. Dairy Development
38. Fisheries
41. Food Storage and Warehousing
43. Rural Development
49. Road Transport Services
54. Loans to Government Servants

REVENUE SECTION

Charged

1. State Legislature
3. Administration of Justice
10. Public Service Commission

CAPITAL SECTION

Voted

28. Social Security and Welfare
36. Animal Husbandry
38. Fisheries
39. Forestry and Wildlife
41. Food Storage and Warehousing
49. Road Transport Services

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

SUMMARY OF APPROPRIATION ACCOUNTS- *Contd.*

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1995-96 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	8,60,02,66,915	1,02,13,09,733	9,62,15,76,648
Charged	*30,25,05,511*	*9,18,98,433*	*39,44,03,944*
Deduct - Total Recoveries as Shown in Appendix - II			
Voted	9,09,43,741	..	9,09,43,741
Net expenditure as shown in the Finance Accounts			
Voted	8,50,93,23,174	1,02,13,09,733	9,53,06,32,907
Charged	*30,25,05,511*	*9,18,98,433*	*39,44,03,944*

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 1995-96.

V. K. Shunglu.

(V. K. SHUNGLU)

Comptroller and Auditor General of India

New Delhi
The

GRANT No. 1 STATE LEGISLATURE

Section & Major Head		*Total Grant/ Appropriation Rs.*	*Actual Expenditure Rs.*	*Saving (-) Excess (+) Rs.*	
REVENUE :-					
MAJOR HEAD :-					
2011 PARLIAMENT/ STATE/ UNION TERRITORY LEGISLATURE					
Voted	Rs.				
Original	84,75,000				
Supplementary	30,25,000	1,15,00,000	1,11,86,717	(-)	3,13,283
Amount surrendered during the year					Nil
Charged					
Original	*3,50,000*				
Supplementary	*2,00,000*	*5,50,000*	*8 ,89,981*	*(+)*	*3,39,981*
Amount surrendered during the year					*Nil*

NOTES AND COMMENTS

VOTED:-

(a) No part of the savings of Rs. 3.13 lakhs in the voted grant was anticipated and surrendered during the financial year.

(b) Savings in the original plus supplementary provision occurred mainly under:-

Head			*Total Grant*	*Actual Expenditure*		*Saving (-)*
			(In lakhs of Rupees)			
2011	PARLIAMENT/STATE UNION TERRITORY LEGISLATURE					
02	State/Union Territory Legislature					
101	Legislative Assembly					
(2)	Members					
	O	16.00				
	S	0.50				
	R (-)	4.00	12.50	12.21	(-)	0.29

Augmentation of provision by Rs. 0.50 lakh by obtaining supplementary demand was stated to be due to purchase of new vehicle whereas reduction of provision by Rs. 4.00 lakhs was stated to be due to limited tours under taken than expected earlier.

Charged:-

(a) The expenditure in the charged appropriation exceeded the provision by Rs. 3,39,981; the excess requires regularisation.

GRANT No. 1 Concld.

(b) Excess occurred mainly under:-

Head			*Total Grant*	*Actual Expenditure*		*Excess (+)*
			(In lakhs of Rupees)			
2011	PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES.					
02	State/Union Territory Legislature					
101	Legislative Assembly					
1	Speaker and Deputy Speaker *(Charged)*					
	O	*3.50*				
	S	*2.00*	*5.50*	*8.90*	*(+)*	*3.40*

Reason for ultimate excess of Rs. 3.40 lakhs in the appropriation has been attributed to foreign tour expenses incurred in connection with participation in International Parliamentary Seminar/Conference etc.

APPROPRIATION - GOVERNOR

(ALL CHARGED)

Section & Major Head		*Total Appropriation Rs.*	*Actual Expenditure Rs.*		*Saving (-) Rs.*
REVENUE :-					
MAJOR HEAD :-					
2012 PRESIDENT, VICE PRESIDENT/ GOVERNOR, ADMINISTRATOR OF UNION TERRITORIES					
Charged	*Rs.*				
Original	*32,07,000*				
Supplementary	*9,10,000*	*41,17,000*	*39,42,038*	*(-)*	*1,74,962*
Amount surrendered during the year (March '96)					*1,37,000*

GRANT No. 2 COUNCIL OF MINISTERS

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEAD :-				
2013 COUNCIL OF MINISTERS				
	Rs.			
Original	1,30,25,000			
Supplementary	1,05,50,000	2,35,75,000	2,38,79,947	(+) 3,04,947
Amount Surrendered during the year				Nil

NOTES AND COMMENTS

(a) The expenditure in the grant exceeded the provision by Rs. 3,04,947; the excess requires regularisation.

(b) Excess occurred mainly under:-

Head			*Total Grant*	*Actual Expenditure*	*Excess (+) Savings (-)*
				(In lakhs of Rupees)	
2013	COUNCIL OF MINISTERS				
105	Discretionary Grant by Ministers				
	O	10.00			
	S	20.00	30.00	31.00	(+) 1.00
106	Cabinet Secretariat				
	O	41.75			
	S	9.50			
	R	2.15	53.40	56.39	(+) 2.99

Excess in provision by Rs. 2.15 lakhs was due to creation of new posts. However, reasons for ultimate excess of Rs. 1.00 lakh and Rs. 2.99 lakhs have not been intimated (September '96).

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

101	Salary of Ministers and Deputy Ministers				
	O	8.50			
	R (-)	2.01	6.49	6.40	(-) 0.09

Reduction in provision was due to non-receipt of medical bills.

GRANT No. 3 ADMINISTRATION OF JUSTICE

Section & Major Head		*Total Grant/ Appropriation Rs.*	*Actual Expenditure Rs.*		*Saving (-) Excess (+) Rs.*
REVENUE :-					
MAJOR HEAD :-					
2014 ADMINISTRATION OF JUSTICE					
Charged					
	Rs.				
Original	*51,00,000*				
Supplementary	*5,26,000*	*56,26,000*	*60,51,710*	*(+)*	*4,25,710*
Voted					
Original	83,75,000				
Supplementary	20,00,000	1,03,75,000	91,97,055	(-)	11,77,945
Amount surrendered during the year					Nil

NOTES AND COMMENTS

Charged

(a) The expenditure in the charged appropriation exceeded the provision by Rs. 4.26 lakhs; the excess requires regularisation.

(b) The reason for excess in the Minor Head 102 - High Court has not been intimated (September '96). In the financial year 1994-1995 also under the same minor head, the expenditure exceeded the appropriation by Rs. 6.00 lakhs.

Voted

(a) No part of the savings of Rs. 11.78 lakhs in the voted grant was anticipated and surrendered during the financial year.

(b) Savings occured under :-

Head		*Total Grant/ Appropriation*	*Actual Expenditure*		*Savings (-)*
			(In lakhs of Rupees)		
2014 ADMINISTRATION OF JUSTICE					
105 Civil and Session Court, Gangtok					
I - Civil and Session Court, Gangtok					
O	31.00				
S	12.50	43.50	38.39	(-)	5.11
II - Civil and Session Court West & South					
O	27.00				
S	4.50	31.50	25.32	(-)	6.18

Supplementary provision by Rs. 12.50 lakhs, 4.50 lakhs were obtained for purchase of new vehicle for Chief Judicial Magistrate and purchase of office furniture and payment of Interim Relief and Dearness Allowance and Medical reimbursements. However, reasons for eventual saving of Rs. 5.11 lakhs and Rs. 6.18 lakhs have not been intimated (September '96).

GRANT No. 4 ELECTION

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*		*Saving (-) Rs.*
REVENUE :-					
MAJOR HEAD :-					
2015 ELECTION					
	Rs.				
Original	34,45,000				
Supplementary	23,10,000	57,55,000	55,22,144	(-)	2,32,856
Amount surrendered during the year (March '96).					1,99,700

GRANT No. 5 INCOME AND SALES TAX

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEADS :-				
2020 COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
2040 SALES TAX				
	Rs.			
Original	36,15,000			
Supplementary	..	36,15,000	39,72,860	(+) 3,57,860
Amount surrendered during the year (March '96).				80,000

NOTES AND COMMENTS

(a) The expenditure exceeded the grant by Rs. 3,57,860; the excess requires regularisation.

(b) In view of final excess of Rs. 3.58 lakhs in the grant, the surrender of Rs. 0.80 lakh in March '96 was not justified.

(c) Significant excess occurred mainly under:-

Head		*Final Grant*	*Actual Expenditure*	*Excess (+)*
		(In lakhs of Rupees)		
2040 SALES TAX				
101 Collection Charges				
O	21.90			
R (-)	0.80	21.10	24.60	(+) 3.50

Decrease in provision was attributed to non-receipt of Travelling Allowance Bills, from field staff (0.19 lakh), non-receipt of house rent bills from the check post (0.61 lakh). Whereas reason for eventual excess of Rs. 3.50 lakhs has been stated to be due to non-availability of Supplementary demands for grant applied for and in anticipation of which expenditure was incurred earlier on arrear increment of staff, arrear payment of Dearness Allowance etc. and also due to payment made to the substitute appointment made during the financial year.

GRANT No. 6 LAND REVENUE

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*		*Saving (-)*
		Rs.	*Rs.*		*Rs.*
REVENUE :-					
MAJOR HEAD :-					
2029 LAND REVENUE					
	Rs.				
Original	99,50,000				
Supplementary	10,30,000	1,09,80,000	1,03,70,706	(-)	6,09,294
Amount surrendered during the year (March '96).					5,92,000

NOTES AND COMMENTS

(a) Out of the savings of Rs. 6.09 lakhs, Rs. 5.92 lakhs was anticipated and surrendered in March '96.

(b) Savings occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*		*Saving (-)*
		(In lakhs of Rupees)			
2029	LAND REVENUE				
103	Land Records				
(2)	Strengthening of Revenue administration and updating of Land Records (90:10% CSS)				
	O 7.78				
	R (-) 5.70	2.08	1.60	(-)	0.48

Reason for anticipated as well as eventual savings has not been intimated (September '96).

GRANT No. 7 STAMPS AND REGISTRATION

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*		*Saving (-)*
		Rs.	*Rs.*		*Rs.*
REVENUE :-					
MAJOR HEAD :-					
2030 STAMPS AND REGISTRATION					
	Rs.				
Original	50,000				
Supplementary	..	50,000	..	(-)	50,000
Amount surrendered during the year (March '96)					50,000

NOTE AND COMMENT

The provision of Rs. 0.50 lakh made under Stamps and Registration remain unutilised during the financial year like previous occasion and ultimately surrendered during the fag end of the Financial year.

GRANT No. 8 EXCISE (ABKARI)

(ALL VOTED)

Section & Major Head		*Total Grant* Rs.	*Actual Expenditure* Rs.	*Excess (+)* Rs.
REVENUE :-				
MAJOR HEAD :-				
2039 STATE EXCISE				
		Rs		
Original		**1,95,29,000**		
Supplementary	(-)	**1,06,16;000**	**3,01,45,000**	**3,01,76;986**	(+) **31,986**
Amount surrendered during the year				**Nil**

NOTE AND COMMENT

Expenditure exceeded the grant by Rs. 31,986; the expdenditure requires regularisation.

GRANT No. 9 TAXES ON VEHICLES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEAD :-				
2041 TAXES ON VEHICLES				
	Rs.			
Original	10,35,000			
Supplementary	..	10,35,000	10,77,381	(+) 42,381
Amount surrendered during the year			..	Nil

NOTE AND COMMENT

The expenditure in the grant exceeded the provision by Rs. 42,381; the excess requires regularisation.

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

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEAD :-				
2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
	Rs.			
Original	11,10,000			
Supplementary	..	11,10,000	10,84,948	(-) 25,052
Amount surrendered during the year				Nil

INTEREST PAYMENTS

(ALL CHARGED)

Section & Major Head		*Total Appropriation Rs.*	*Actual Expenditure Rs.*		*Saving (-) Rs.*
REVENUE :-					
MAJOR HEAD :-					
2049 INTEREST PAYMENTS	*Rs.*				
Original	*30,86,40,000*				
Supplementary	...	*30,86,40,000*	*28,99,63,780*	*(-)*	*1,86,76,220*
Amount surrendered during the year					*Nil*

NOTES AND COMMENTS

(a) No part of savings of Rs 186.76 lakhs in the grant was anticipated and surrendered during the year.

(b) Savings occured mainly under:-

Head			*Total Appropriation*	*Actual Expenditure*	*Saving (-)*
			(In lakhs of Rupees)		
2049	INTEREST PAYMENTS				
01	Interest on Internal Debt				
101	Interest on Market loan				
	O	7,25.00			
	R (-)	35.46	6,89.54	6,89.54	..
200	Interest on other Internal Debt				
(1)	Interest on Loan from L.I.C.				
	O	37.80			
	R (-)	9.56	28.24	28.24	..
(2)	Interest on Loan from G.I.C.				
	O	12.50			
	R (-)	4.70	7.80	7.80	..
(3)	Interest on Loan from R.E.C.				
	O	4,13.00			
	R (-)	69.25	3,43.75	3,43.75	..

INTEREST PAYMENTS - Contd.

Head		*Total Appropriation*	*Actual Expenditure*	*Savings (-) Exzcess (+)*
		(In lakhs of Rupees)		
(5)	**Interest on Loan from Power Finance Corporation**			
	O	1,65.00		
	R (-)	43.09	1,21.91	1,21.91
03	**Interest on Small Savings Provident Fund**			
108	**Interest on Insurance and Pension Fund**			
	O	15.00	15.00	11.51 (-) 3.49
04	**Interest on Loans and Advances from Central Government**			
101	**Interest on Loans from State/Union Territory Plan Schemes**			
	O	5,90.00		
	R (-)	4.28	5,85.72	5,85.73 (+) 0.01
103	**Interest on Loans for Centrally Sponsored Plan Schemes**			
	O	85.00		
	R (-)	3.36	81.64	81.64
107	**Interest on pre 1984-85 Loans**			
	O	76.00		
	R (-)	6.65	69.35	69.35
108	**Interest on 1984-89 State Plan Scheme in terms of recommendations of 9th Finance Commission**			
	O	1,87.00		
	R (-)	52.08	1,34.92	1,34.92

Reduction in provision in the above cases have been attributed to non-receipt of loans from different financial institution as anticipated at the time of framing the budget estimates. However, reason for actual savings of Rs. 3.49 lakhs in the above cases have been stated to be due to inability of the Government to calculate in exact proportion of interest payable to the subscriber resulting from death and resignation.

INTEREST PAYMENTS - Concld.

Head		Total Appropriation	Actual Expenditure	Saving (-) Exxcess (+)
		(In lakhs of Rupees)		
(c)	Savings in the above cases were partly off set by excesses as under:-			
2049	INTEREST PAYMENTS			
03	Interest on Small Savings Provident Fund			
104	Interest on State Provident Fund			
	O	4,11.00		
	R	64.00	4,75.00	4,42.43	(-) 32.57

Reason for eventual saving of Rs. 32.57 lakhs has been stated to be due to more withdrawals from G.P.F., by subscribers than anticipated. This resulted in less credit balance which in turn affected provision of Interest Payment earmarked during the year.

04	Interest on Loans and Advances from Central Government			
104	Interest on Loans from Non-Plan Schemes			
	O	3,06.00		
	R	63.03	3,69.03	3,69.03	..

Augmentation of the provision by Rs. 63.03 lakhs has been attributed to receipt of more loan than anticipated at the time of framing the estimate.

PUBLIC SERVICE COMMISSION

(ALL CHARGED)

Section & Major Head		*Total Appropriation Rs.*	*Actual Expenditure Rs.*		*Excess (+) Rs.*
REVENUE :-					
MAJOR HEAD :					
2051 PUBLIC SERVICE COMMISSION					
	Rs.				
Original	*15,20,000*				
Supplementary	..	*15,20,000*	*15,62,781*	*(+)*	*42,781*
Amount surrendered during the year					*Nil*

NOTE AND COMMENT

The expenditure in the charged appropriation exceeded the provision by Rs. 42,781; the excess requires regularisation.

GRANT No. 11 SECRETARIAT- GENERAL SERVICES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*		*Excess (+)*
		Rs.	*Rs.*		*Rs.*
REVENUE :-					
MAJOR HEAD :-					
2052 SECRETARIAT -GENERAL SERVICES					
	Rs.				
Original	2,62,01,000				
Supplementary	29,06,000	2,91,07,000	2,98,00,375	(+)	6,93,375
Amount surrendered during the year (March '96)					47,000

NOTES AND COMMENTS

(a) Expenditure exceeded the provision by Rs. 6,93,375; the excess requires regularisation.

(b) Excess occured mainly under:-

	Head		*Total Grant*	*Actual Expenditure*		*Excess (+) Saving (-)*
			(In lakhs of Rupees)			
2052	SECRETARIAT GENERAL SERVICES					
090	Secretariat					
(4)	Excise (Abkari)					
	O	14.30				
	S	1.00	15.30	16.90	(+)	1.60
	Reason for eventual excess of Rs. 1.60 lakhs has not been intimated (September '96).					
(5)	Finance Department					
	O	59.65				
	S	1.92	61.57	64.49	(+)	2.92
	Reason for eventual excess of Rs. 2.92 lakhs has been stated to be due to payment of arrear bills viz. leave encashment and arrear Dearness Allowance.					
(6)	Home Department					
	O	71.01				
	S	12.99				
	R	0.32	84.32	86.55	(+)	2.23
	Reason for excess in the above case has not been intimated (September '96).					
(8)	Law Department					
	O	14.85				
	R	0.94	15.79	17.18	(+)	1.39
	Eventual excess has been stated to be due to appointment of Chairman, Law Commission.					

(c) Excess in the above cases was partly offset by saving as under :-

090	Secretariat					
(3)	Pay Commission					
	O	7.00				
	S	3.25	10.25	9.05	(-)	1.20
	Reason for ultimate saving of Rs. 1.20 lakhs has not been intimated (September '96).					

GRANT No. 12 DISTRICT ADMINISTRATION

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE : -				
MAJOR HEAD :-				
2053 DISTRICT ADMINISTRATION				
	Rs.			
Original	1,09,65,000			
Supplementary	7,37,000	1,17,02,000	1,14,31,420	(-)2,70,580
Amount surrendered during the year (March '96)				1,92,000

NOTES AND COMMENTS

(a) The saving anticipated and surrendered under the grant was Rs. 1.92 lakhs; the eventual saving, however, worked out to Rs. 2.71 lakhs.

(b) Savings occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
2053 District Administration				
093 District Establishment				
(3) South District				
O	20.50			
S	1.50			
R (-)	0.47	21.53	19.83	(-) 1.70

Reduction in provision was due to non-revision of pay scale as was anticipted earlier. Reason for ultimate savings of Rs. 1.70 lakhs has not been intimated (September '96).

094 Other Establishment
(a) Establishment of the Administrative net work of the Sub- Divisional level

(4) Ravongla Sub- Division				
O	10.60			
S	0.35			
R (-)	0.02	10.93	9.00	(-) 1.93

Reduction in provision was due to non-submission of house rent bills in time. Reason for ultimate savings of Rs. 1.93 lakhs has not been intimated (September '96).

(c) Savings in the previous cases was partly off set by excess as under:-

Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		(In lakhs of Rupees)		
093 District Establishment				
(4) West District				
O	18.00			
S	2.00			
R	0.67	20.67	21.51	(+) 0.84

Increase of provision by Rs. 0.67 lakh has been attributed to payment of arrear electricity bills and other bills of the State Government Press and State Trading Corporation of Sikkim. Reason for eventual excess of Rs. 0.84 lakh has not been intimated (September '96).

094 Other Establishment				
(a) Establishment of the Administrative net work at Sub- Divisional Level				
(I) Pakyong Sub- Division				
O	9.00			
S	0.27	9.27	10.10	(+) 0.83

Reason for ultimate excess of Rs. 0.83 lakh has not been intimated (September '96).

GRANT No. 13 TREASURY AND ACCOUNTS ADMINISTRATION

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE : -				
MAJOR HEAD :-				
2054 - TREASURY AND ACCOUNTS ADMINISTRATION				
	Rs.			
Original	1,38,06,000			
Supplementary	8,31,000	1,46,37,000	1,45,14,157	(-) 1,22,843
Amount surrendered during the year (March '96)				35,000

GRANT No. 14 POLICE

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE: -				
MAJOR HEAD :-				
2055 - POLICE				
	Rs.			
Original	13,96,39,000			
Supplementary	2,48,54,000	16,44,93,000	16,41,30,831	(-) 3,62,169
Amount surendered during the year (March '96)				11,26,000

NOTES AND COMMENTS :

(a) The amount surendered (Rs. 11.26 lakhs) was far in excess of the eventual saving of Rs. 3.63 lakhs.

(b) Significant savings occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
		(In lakhs of Rupees)		
2055 - POLICE				
001 Direction and Administration				
(1) Inspector General of Police				
O	88.62			
S	10.00			
R (-)	15.05	83.57	89.89	(+) 6.32

Decrease in provision was mainly due to economic measures and also due to vacating of the private buildings taken on rent by the Police Department. Reason for ultimate excess of Rs. 6.32 lakhs has not been intimated (September '96).

(2) Centralised Purchase of Uniforms, Arms and Ammunition				
O	90.00			
R (-)	58.08	31.92	25.85	(-) 6.07

Reduction in provision was stated to be due to (i) postponement of purchase of Arms and Ammunition (ii) deferment of payment of arms and ammunition (iii) economic measures adopted by Government etc.. Reason for eventual savings of Rs. 6.07 lakhs has not been intimated (September '96).

003 Training				
(1) Police Training Centre				
O	18.60			
S	5.00			
R (-)	1.90	21.70	22.30	(+) 0.60

Reduction in provision was due to economic measures adopted by the Government.

109 District Police				
I Establishment of DIGP Range Office North & East				
O	4.95			
S	0.80	5.75	4.43	(-) 1.32

Reason for ultimate saving has been attributed to non-payment of arrear etc. on account of administrative reasons.

GRANT No. 14 POLICE- Contd.

(ALL VOTED)

Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-) Excess (+)*
70 Infrastructure Development Facilities under CCIS Project (reimbursement by NCRB/ Ministry of Home, Government of India				
S	3.74	3.74	..	(-) 3.74

Supplementary provision was provided on account of Modernisation of Police Force and India Reserve Battalion. However, reason for ultimate saving of Rs. 3.74 lakhs has not been intimated (September '96).

800 Other Expenditure				
1 Expenditure on Maintenance of Security Staff				
O	5.00			
R (-)	0.50	4.50	2.59	(-) 1.91

Reason for saving in the above case has not been intimated (September '96).

2 Check Post Administration				
(1) Establishment (Head Quarters)				
O	3.42	3.42	2.07	(-) 1.35

Reason for ultimate saving of Rs. 1.35 lakhs has not been intimated (September '96).

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

101 Criminal Investigation and Vigilance				
(1) Intelligence Branch				
O	76.00			
S	8.00			
R	4.25	88.25	88.87	(+) 0.62
(2) Crime Investigation Branch				
O	29.90			
R	1.80	31.70	33.09	(+) 1.39

Anticipated excess was stated to be due to payment of additional Dearness Allowance, Interim Relief and Ration Allowances.

However, reason for eventual excesses for Rs. 0.62 lakh and Rs. 1.39 lakhs have not been intimated (September '96).

104 Special Police				
O	278.00			
S	150.00			
R	16.50	444.50	440.08	(-) 4.42

Augmentation of provision was stated to be due to (i) clearance of pending liability of last financial year and regular deployment of Sikkim Armed Police personnel during Lok Sabha election (Rs. 7.90 lakhs) (ii) repair of vehicles of Sikkim Armed Police which were very old (Rs. 2.00 lakhs). Reason for ultimate savings of Rs. 4.42 lakhs has not been intimated (September '96).

108 State Headquarters Police				
(1) Traffic Police				
O	16.90			
S	2.50			
R	1.69	21.09	36.72	(+) 15.63

Augmentation of provision was due to payment of Interim Relief, Dearness Allowance and Ration allowance. Reason for eventual excess of Rs. 15.63 lakhs has not been intimated (September '96).

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
			(In lakhs of Rupees)	
109 District Police				
(2) North District				
O	39.00			
S	1.00			
R	4.00	44.00	45.37	(+) 1.37

Augmentation in provision was due to settlement of pending bills and purchase of petrol for the remaining parts of the year. Reason for ultimate excess has been stated to be due to insufficient budget allotment.

(3) East District				
O	155.20			
S	9.00			
R	19.52	183.72	185.78	(+) 2.06

Augmentation of provision was due to excess expenditure incurred on petrol, payment of arrear bills and cost of tyres and tubes etc.. Reason for ultimate excess has been attributed to accounting of expenditure in respect of previous financial year in this year's account.

(5) West District				
O	85.00			
S	10.50	95.50	96.56	(+) 1.06

Reason for ultimate excess of Rs. 1.06 lakhs has been attributed to payment of ration allowance for non-gazetted police personnel w.e.f. April'95 and also due to increase rate of Interim Relief.

114 Wireless and Computers				
1 Police Wireless Branch				
O	62.55			
S	12.00			
R	1.73	76.28	75.89	(-) 0.39

Reason for anticipated excess in the above case was stated to be due to payment of dearness allowance, interim relief and Ration allowances and revision of rate for electric bills, printing and stationery bills and telephone bills etc.. Reason for saving has been attributed to non filling up of the vacant post of Junior Engineer because of non-availability of suitable candidate during the year.

800 Other Expenditure				
2 Check-posts at other Places (Expenditure to be reimbursed by Government of India)				
O	106.70			
S	5.00			
R (-)	2.00	109.70	122.29	(+) 12.59

Reasons for anticipated savings and for eventual excess of Rs. 12.59 lakhs has not been intimated (September '96).

(2) Reserve Lines and Police Band				
O	194.90			
R	26.79	221.90	204.04	(-) 17.65

Augmentation of provision was due to payment of interim relief, additional dearness allowance and ration allowances. However, reason for ultimate excess of Rs. 17.65 lakhs has not been intimated (September '96).

GRANT No. 15 JAILS

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		Rs.	*Rs.*	*Rs.*
REVENUE: -				
MAJOR HEAD :-				
2056 JAILS				
	Rs.			
Original	18,10,000			
Supplementary	4,40,000	22,50,000	22,99,797	(+) 49,797
Amount surrendered during the year				Nil

NOTE AND COMMENT

The expenditure in the grant exceeded the provision by Rs. 49,797; the excess requires regularisation.

GRANT No. 16 STATIONERY AND PRINTING

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE : -				
MAJOR HEAD :-				
2058 STATIONERY AND PRINTING				
	Rs.			
Original	1,21,70,000			
Supplementary	6,00,000	1,27,70,000	1,27,50,564	(-) 19,436
Amount surrendered during the year				Nil

GRANT No. 17 PUBLIC WORKS (BUILDINGS)

Section & Major Head		*Total Grant/ Appropriation Rs.*	*Actual Expenditure Rs.*	*Saving (-) Excess (+) Rs.*
REVENUE : -				
MAJOR HEADS :-				
2059 - PUBLIC WORKS				
2216 - HOUSING				
Voted				
	Rs.			
Original	12,17,00,000			
Supplementary	8,61,30,000	20,78,30,000	20,97,71,883	(+) 19,41,883
Amount surrendered during the year (March '96)				1,91,000
Charged				
Original	*2,20,000*			
Supplementary	*50,000*	*2,70,000*	*95,221*	*(-) 1,74,779*
Amount Surrendered during the Year				*Nil*
CAPITAL				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE				
4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
4216 - CAPITAL OUTLAY ON HOUSING				
4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE				
4851 - CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
4408 - CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING				
5452 - CAPITAL OUTLAY ON TOURISM				
Original	20,65,60,000			
Supplementary	2,67,70,000	23,33,30,000	21,48,58,806	(-) 1,84,71,194
Amount surrendered during the year (March '96)				1,39,35,000

NOTES AND COMMENTS

REVENUE : -

(a) Expenditure exceeded the revenue section of the voted grant by Rs. 19,41,883; the excess requires regularisation.

(b) In view of the final excess of Rs. 19.42 lakhs, the surrender of Rs. 1.91 lakhs in March '96 was not justified.

(c) No part of the Charged Appropriation was anticipated and surrendered during the year.

GRANT No. 17 Contd.

Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-) Excess (+)*

(d) Significant excesses in the voted grant occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-)*
2059 - PUBLIC WORKS				
80 - General				
001 - Direction and Administration				
1 - Chief Engineer (Buildings)				
Establishment				
O	121.30			
S	4.00			
R	2.37	127.67	138.34	(+) 10.67

Anticipated excess of Rs. 2.37 lakhs was due to purchase of new vehicle for secretary to the Buildings Department. Reason for eventual excess of Rs. 10.67 lakhs was on account of (i) increase of Dearness allowance (ii) frequent tour and transfer of office staff etc..

2216 - HOUSING				
01 - Government Residential Building				
106 - General Pool Accommodation				
I. Maintenance and Repairs				
O	124.00			
S	10.00			
R	2.40	136.40	149.51	(+) 13.11

Anticipated excess of Rs. 2.40 lakhs was due to major repairs of sanitary installations in V.I.P Bunglow. Reason for ultimate excess of Rs. 13.11 lakhs was due to the fact that the Government had to fund the maintenance works of other departments like Health, Education etc..

II Furnishing (PWD)				
O	24.00	24.00	25.70	(+) 1.70

Reason for ultimate excess of Rs. 1.70 lakhs has been attributed to unavoidable expenditure incurred for procurement of furniture and crockeries of VIP Quarters.

(d) Excess in the above cases were partly counter balanced by savings under:-

2059 - PUBLIC WORKS				
004 - Planning and Research				
O	5.00			
R (-)	3.55	1.45	1.54	(+) 0.09

Anticipated saving in the above case has been stated to be due to restriction on expenditure imposed by the Government.

051 - Construction				
O	3.00	3.00	..	(-) 3.00

Reason for eventual saving of Rs. 3.00 lakhs has not been intimated (September '96).

GRANT No. 17 Contd.

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
			(In lakhs of Rupees	
053 - Maintenance & Repairs				
O	191.20			
S	27.50			
R (-)	2.28	216.42	216.33	(-) 0.09
Anticipated savings has been attributed to non-receipt of bills for repairing work.				
104 - Lease Charges				
Rent for Hired Buildings				
Lower Secretariat				
O	1.50			
R (-)	1.48	0.02	0.08	(+) 0.06
Anticipated saving was stated to be due to non-payment of lease charges of Lower Secretariat building because of dispute in rent.				
799 - Suspense				
I. Stock				
O	325.00	325.00	321.96	(-) 3.04
Reason for ultimate savings of Rs. 3.04 lakhs has not been intimated (September '96).				

CAPITAL

(a) Against the actual savings of Rs. 184.71 lakhs; an amount of Rs. 139.35 lakhs was only anticipated and surrendered during the year, which revealed Government's inability to keep watch over the progress of expenditure.

(b) In view of the overall saving of Rs. 184.71 lakhs, supplementary provision of Rs. 267.70 lakhs obtained in march'96, proved to be excessive and could have been restricted to wherever found necessary.

(c) There had been persisting cases of savings in the same grant in the previous financial years too. Notwithstanding the original budget provisions earmarked remaining unutilised from 1989-90 to 1994-95, Supplementary provisons were obtained as a matter of course as detailed below, which indicates Government's inability to keep a close watch over the progress of expenditure and actual requirement of provisions projected by the department.

Year	Provision	Rs.	Total Grant	Actual Expenditure	Savings (-)
1988-89	Original	6,89,50,000			
	Supplementary	41,97,000	7,31,47,000	5,83,73,669	(-) 1,47,73,331
				Amount surrendered	1,21,22,000
1989-90	Original	9,10,01,000			
	Supplementary	31,17,000	9,41,18,000	7,06,28,192	(-) 2,34,89,808
				Amount surrendered	24,12,000
1990-91	Original	9,18,20,000			
	Supplementary	60,10,000	9,78,30,000	9,04,24,558	(-) 74,05,442
				Amount surrendered	4,19,000
1991-92	Original	13,80,98,000			
	Supplementary	19,51,000	14,00,49,000	12,82,35,115	(-) 1,18,13,885
				Amount surrendered	1,82,000
1992-93	Original	19,75,35,000			
	Supplementary	43,26,000	20,18,61,000	11,27,35,663	(-) 8,91,25,337
				Amount surrendered	8,16,95,000
1993-94	Original	19,86,47,000			
	Supplementary	35,00,000	20,21,47,000	18,25,20,176	(-) 1,96,26,824
				Amount surrendered	1,33,48,000
1994-95	Original	18,41,25,000			
	Supplementary	79,71,000	19,20,96,000	18,12,71,858	(-) 1,08,24,142
				Amount surrendered	81,64,000

(d) Savings in the current financial year occured mainly:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
		(In lakhs of Rupees)		
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE				
01- General Education				
201- Elementary Education				
1- Buildings				
O	140.00			
R (-)	5.00	135.00	133.46	(-) 1.54

Anticipated saving of Rs. 5.00 lakhs has been surrendered due to non-receipt of Central share.

202 - Secondary Education				
1 - Buildings				
O	130.00			
R (-)	30.00	100.00	100.97	(+) 0.97

Anticipated savings of Rs. 30.00 lakhs has been attributed to non-receipt of Central share during the year. Reason for ultimate excess of Rs. 0.97 lakh has been stated to be due to Government's inability to keep a watch over the progress of expenditure due to internal factors.

203 - University and Higher Education				
(I) - Buildings				
O	45.00			
R (-)	17.83	27.17	28.39	(+) 1.22

Anticipated savings of Rs. 17.83 lakhs has been attributed to non-taking up of electrification work (Rs. 2.24 lakhs) etc.. Reason for overall excess of Rs. 1.22 lakhs has not been intimated (September '96).

800 - Other Expenditure				
(I) - Buildings				
O	51.00			
S	12.50			
R (-)	42.23	21.27	21.24	(-) 0.03

Anticipated saving has been attributed to (i) non-receipt of Central Share (Rs. 6.39 lakhs) (ii) non-utilisation of provision meant for development of White Hall Sports Complex due to administrative reason (Rs. 12.50 lakhs) (iii) providing more funds for hosting 10th North East Sports Festival in March '96 etc..

04 - Art and Culture				
800 - Other Expenditure				
(I) - Buildings				
O	50.70			
R(-)	20.00	30.70	38.88	(+) 8.18

Anticipated saving of Rs. 20.00 lakhs, which was ultimately surrendered was attributed to non-finalisation of plan estimate of the proposed cultural complex at Buddha Gaya during the year. Reason for ultimate excess of Rs. 8.18 lakhs has not been intimated (September '96).

GRANT No. 17 Contd.

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
02 - Rural Health Services				
(I) - Buildings				
101 - Health Services				
O	66.80	66.80	57.53	(-) 9.27
Reason for eventual saving of Rs. 9.27 lakhs has not been intimated (September '96).				
104 - Community Health Centres				
O	30.00			
S	15.00			
R	6.76	51.76	27.22	(-) 24.54

Anticipated excess of Rs. 6.76 lakhs has been attributed to requirement of more funds for construction of community health centres. Reason for ultimate saving of Rs. 24.54 lakhs has not been intimated (September '96).

4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE				
106 - Correctional Services				
(i) - Setting up of infrastructure under the scheme of prevention and control of Juvenile Social Maladjustment (50:50% CSS)				
O	4.00			
R(-)	2.00	2.00	..	(-) 2.00

Anticipated saving of Rs. 2.00 lakhs, which was surrendered was stated to be due to objection raised by Government regarding the utilisation of capital fund for purchase of building for Juvenile home. Reason for ultimate savings of Rs. 2.00 lakhs has not been intimated (September '96).

4851 - CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
102 - Small Scale Industries of				
I Government Institute of Cottage Industries				
O	26.00	26.00	5.07	(-) 20.93

Reason for ultimate savings of Rs. 20.93 lakhs has not been intimated (September '96).

4408 - CAPITAL OUTLAY ON FOOD STORAGE AND WARE HOUSING				
01 - Food				
101 - Procurement and Supply				
(i) - Buildings				
O	66.50			
R (-)	32.28	34.22	32.84	(-) 1.38

Anticipated saving, which was ultimately surrendered was stated to be due to non-finalisation of sites and some other administrative reasons. Reason for ultimate saving of Rs. 1.38 lakhs has not been intimated (September '96).

GRANT No. 17 Concld.

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
5452 - CAPITAL OUTLAY ON TOURISM				
01 - Tourist Infrastructure				
O	78.50			
R (-)	5.50	73.00	16.33	(-) 56.67

Anticipated saving of Rs. 5.50 lakhs was due to non-submission of relevant bills during the year. However, reason for ultimate savings of Rs. 56.67 lakhs has not been intimated (September '96).

(e) Savings in the above cases were partly counter balanced by excesses under:-

4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
80 - General				
051 - Construction				
(3) - Public Works Department				
O	431.00			
S	10.00	441.00	456.04	(+) 15.04

Reasons for ultimate excess of Rs. 15.04 lakhs was attributed to taking up of unavoidable nature of works with the expectations that the excess would be neutralised by overall saving under the capital section of the grant.

4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE				
02 - Technical Education				
103 - Technical Schools				
1 - Construction of Training-cum-Service and Production Centre				
O	30.00			
R	15.59	45.59	45.57	(-) 0.02

Anticipated excess was stated to be due to payment made to Housing Board towards cost of Building of degree college at Namchi.

4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
01 - Urban Health Services				
110 - Hospital and Dispensaries				
1 - Buildings				
O	650.00			
S	12.00	662.00	666.65	(+) 4.65

Reasons for ultimate excess of Rs. 4.65 lakhs has not been intimated (September '96).

103 - Primary Health Centre				
O	50.00			
R (-)	6.76	43.24	83.07	(+) 39.83

Anticipated saving of Rs. 6.76 lakhs has been stated to be due to delay in submission of bills from West District for construction of staff quarters at Dentam and Yangang at South District. However, reason for ultimate excess of Rs. 39.83 lakhs has not been intimated (September '96).

4216 - CAPITAL OUTLAY ON HOUSING				
80 - General				
800 - Other Expenditure				
O	20.00			
S	48.20	68.20	69.77	(+) 1.57

Reason for eventual excess of Rs. 1.57 lakhs has not been intimated (September '96).

GRANT No. 18 OTHER ADMINISTRATIVE SERVICES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
RREVENUE :-				
MAJOR HEAD :-				
2070 - OTHER ADMINISTRATIVE SERVICES				
	Rs.			
Original	2,06,98,000			
Supplementary	41,12,000	2,48,10,000	2,36,39,599	(-) 11,70,401
Amount surrendered during the year (March '96).				9,72,231

NOTES AND COMMENTS

(a) In view of the overall savings of Rs. 11.70 lakhs in the grant the supplementary provision of Rs. 41.12 lakhs obtained in March '96 proved excessive and should have been restricted wherever found necessary.

(b) Out of savings of Rs. 11.70 lakhs, only Rs. 9.72 lakhs were surrendered in March '96.

(c) Savings occured mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		(In lakhs of Rupees)		
2070 - OTHER ADMINISTRATIVE SERVICES				
106 - Civil Defence (Expenditure to be reimbursed by Government of India)				
O	12.40			
R (-)	10.52	1.88	1.89	(+) 0.01

Reason for anticipated savings of Rs. 10.52 lakhs has been attributed to non-implementation of Civil Defence Scheme.

GRANT No. 19 PENSION AND OTHER RETIREMENT BENEFITS

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
REVENUE :-				
MAJOR HEAD :-				
2071 - PENSION AND OTHER RETIREMENT BENEFITS	Rs.			
Original	3,57,00,000			
Supplementary	7,00,000	3,64,00,000	3,66,15,689	(+) 2,15,689
Amount Surrendered during the year				Nil

NOTES AMD COMMENTS

(a) The Expenditure in the grant exceeded the provision by Rs. 2,15,689; the excess requires regularisation.

(b) Excess occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
2071 - PENSION AND OTHER RETIREMENT BENEFIT				
01 - Civil				
A - State Government				
101 - Superannuation and Retirement Allowance				
O	1,27.00			
R	27.57	1,54.57	1,55.95	(+) 1.38

Augmentation of provision by Rs. 27.57 lakhs and eventual excess of Rs. 1.38 lakhs have been attributed to increase of expenditure due to interim relief, which could not be foreseen earlier.

105 - Family Pension				
O	1,21.00			
R	15.00	1,36.00	1,37.65	(+) 1.65

Augmentation of provision by Rs. 15.00 lakhs was stated to be due to sanction of interim relief to the family pensioners during the financial year. Whereas the reason for final excess of Rs. 1.65 lakhs has been attributed to inability of the Government to restrict the expenditure within the budget provision as that could lead to non payment of retirement benefits to some pensioners; which could not be justified.

(c) The above mentioned excess were partly offset by savings under:

01 - Civil				
A State Government				
102 - Commuted value of Pensions				
O	52.00			
R (-)	27.57	24.43	27.78	(+ 3.35
104 Gratuities				
O	54.00			
R (-)	15.00	39.00	35.47	(-) 3.53

Reduction in provision of Rs. 27.57 lakhs and Rs. 15.00 lakhs were stated to be due to less claims of D.C.R.G., and Commuted value of Pension than expected. Reason for ultimate excess of Rs. 3.53 lakhs has been attributed to wrong re-appropriation made during the financial year. Reason for ultimate savings of Rs. 3.53 lakhs has not been intimated (September '96).

GRANT No. 20 MISCELLANEOUS GENERAL SERVICES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEAD :-				
2075 - MISCELLANEOUS GENERAL SERVICES				
	Rs.			
Original	3,06,27,50,000			
Supplementary	2,85,94,90,000	5,92,22,40,000	5,92,09,01,985	(-) 13,38,015
Amount surrendered during the year (March '96)				13,05,000

NOTES AND COMMENTS

(a) The savings anticipated and surrendered during the year was Rs. 13.05 lakhs, the ultimate savings however, worked out to Rs. 13.38 lakhs.

(b) Savings in the original plus supplementary provision occurred mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
2075 - MISCELLANEOUS GENERAL SERVICES				
103 - State Lotteries				
I - Direction and Administration				
O	18.36			
S	518.75			
R (-)	0.69	536.42	245.14	(-) 291.28
III - Prize Payments				
O	2,93,48.31			
S	2,80,76.15			
R (-)	4,98.52	5,69,25.94	5,69,13.37	(-) 12.57

Reduction in provisions in the above two cases has been attributed to (i) non-supply of Computers (Rs. 496.62 lakhs), (ii) non-performance of tours etc.. However, reasons for eventual savings of Rs. 291.28 lakhs and Rs. 12.57 lakhs has not been intimated (September '96).

(c) Savings in the above two cases were partly offset by excess under:

103 - State Lotteries				
II - Paper and printing				
O	12,33.43			
R	4,96.62	17,30.05	20,33.91	(+) 3,03.86

Augmentation of provision by Rs. 4,96.62 lakhs was stated to be due to launching of new State Lotteries during the financial year. However, reason for ultimate excess of Rs. 3,03.86 lakhs has not been intimated (September '96).

GRANT No. 21 EDUCATION

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEADS :-				
2202 - GENERAL EDUCATION				
2203 - TECHNICAL EDUCATION				
	Rs.			
Original	42,94,35,000			
Supplementary	3,43,00,000	46,37,35,000	45,45,42,740	(-) 91,92,260
Amount surrendered during the year (March '96)				60,80,000

NOTES AND COMMENTS :

(a) Against the actual savings of Rs. 91.92 lakhs an amount of Rs. 60.80 lakhs was only anticipated and surrendered during the year; which revealed Government's inability to keep watch over the progress of expenditure.

(b) Savings occurred mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
		(In lakhs of Rupees)		
2202 - GENERAL EDUCATION				
01 - Elementary Education				
052 - Equipment				
O	36.00			
S	50.00			
R (-)	54.12	31.88	30.97	(-) 0.91

Anticipated saving of Rs. 54.12 lakhs has been stated to be due to non- implementation of scheme on account of late approval by Government. Reason for ultimate saving of Rs. 0.91 lakh could not be surrendered as it was detected at the fag end of the financial year.

101 - Government Primary Schools				
(ii) - Primary School				
O	127.00			
S	50.00			
R (-)	25.73	151.27	149.90	(-) 1.37

Anticipated saving of Rs. 25.73 lakhs has been stated to be due to (i) Late and non-approval of schemes (ii) diverting provisions with a view to providing fund to salary head under 01 - 106 (ii) III. Reasons for ultimate saving of Rs. 1.37 lakhs has been stated to be due to detecting savings at the fag end of the financial year only.

(iii) Junior High School				
O	120.00			
S	40.00			
R (-)	4.20	155.80	153.55	(-) 2.25

Anticipated saving of Rs. 4.20 lakhs has been stated to be due to (i) Late and non - approval of scheme (ii) postponing expenditure on small schemes with a view to transfer the provision to the head salary under 01 - 106 - (ii) - IV. Reason for ultimate saving of Rs. 2.25 lakhs has been stated to due to non-clearance of bills.

102 - Assistance to Non-Government Primary School and Jr. High School				
O	32.00			
S	10.00			
R (-)	20.73	21.27	25.94	(+) 4.67

Anticipated saving of Rs. 20.73 lakhs has been stated to be due to non-release of Grants-in-aid to certain Institutions. Reasons for ultimate excess of Rs. 4.67 lakhs has not been intimated (September '96).

GRANT No. 21 Contd.

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
			(In lakhs of Rupees)	
105 - Non-Formal Education				
O	7.00			
R (-)	6.55	0.45	0.27	(-) 0.18

Anticipated saving has been attributed to non-implementation of scheme.

106 - Teachers and other Services				
(i) - Pre-Primary School				
I - East District				
O	77.80			
S	23.00			
R (-)	1.40	99.40	91.80	(-) 7.60

Anticipated saving of Rs. 1.40 lakhs has been stated to be due to less number of teachers in East District and also for completion of tenure of Ad-Hoc and Contract Teachers during the year. Reason for ultimate saving of Rs. 7.60 lakhs has not been intimated (September '96).

(IV) - South District				
O	56.00			
R (-)	4.90	51.10	50.74	(-) 0.36

Reason for anticipated as well as for ultimate saving has not been intimated (September '96).

(iii) - Junior High School				
III - West District				
O	175.60			
R (-)	90.05	85.55	83.05	(-) 2.50

Anticipated saving has been stated to be due to completion of tenure of Ad-Hoc and Contract Teachers. Reasons for ultimate saving of Rs. 2.50 lakhs has not been intimated (September '96).

(iii) - Junior High Schools				
IV - South District				
O	199.60			
R(-)	49.00	150.60	145.89	(-) 4.71

Anticipated saving has been stated to be due to completion of tenure of Ad-Hoc and contract teachers. Reasons for ultimate savings of Rs. 4.71 lakhs has not been intimated (September '96).

107 - Teachers Training				
(1) - Teachers Training				
O	14.25	14.25	12.56	(-) 1.69

Reason for saving of Rs. 1.69 lakhs has not been intimated (September '96).

(2) - State Institute of Education				
O	32.35			
R(-)	10.40	21.95	26.29	(+) 4.34

Anticipated saving has been attributed to (i) non-receipt of fund from UNICEF and NCERT on Central Sponsored Scheme (ii) Partial and non-implementation of the scheme. Reason for ultimate excess of Rs. 4.34 lakhs has not been intimated (September '96).

(3) - Special Teachers Training Programme				
O	15.00			
R	2.35	12.65	6.50	(-) 6.15

Anticipated saving of Rs. 2.35 lakhs has been stated to be due to non-approval of proposal by the Government Reason for ultimate saving of Rs. 6.15 lakhs has been intimated (September '96).

GRANT No. 21 Contd.

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
(4) Operation Black Board Scheme (100% CSS)				
O	2.00			
R (-)	2.00	..	..	..

Anticipated savings of Rs. 2.00 lakhs has been stated to be due to non-receipt of fund from Central Government during this year.

10 - Text Book				
O	80.00			
R (-)	34.18	45.82	45.82	..

Anticipated saving of Rs. 34.18 lakhs has been stated to be due to non-receipt of bills from the suppliers.

109 - Scholarship and Incentives				
O	0.70			
R (-)	0.70	..	..	..

Anticipated saving of Rs. 0.70 lakh has been attributed to non-implementation of merit scholarship scheme during the year.

800 - Other Expenditure				
O	20.00			
R	2.63	22.63	9.27	(-) 13.36

Anticipated excess of Rs. 2.63 lakhs has been stated to be due to clearance of spillover liabilities of previous year. However, reasons for ultimate saving of Rs. 13.36 lakhs has not been intimated (September '96).

02 - Secondary Education				
052 - Equipments				
O	20.00			
S	30.00			
R (-)	38.75	11.25	11.31	(+) 0.06

Anticipated saving of Rs. 38.75 lakhs has been stated to be due to (i) non/late approval of schemes (ii) postponing implementation of some schemes with a view to provide fund to salary heads.

104 - Teachers and Other Services				
(I) - High and Higher Secondary Schools				
I - East District				
O	560.25			
R (-)	165.60	394.65	427.06	(+) 32.41

Anticipted saving of Rs. 165.60 lakhs has been stated to be due to shifting of liabilities for payment of salary of High and Higher Secondary Schools to Primary Section. Reason for ultimate excess of Rs. 32.41 lakhs has not been intimated (September '96).

II - North District				
O	85.95			
R	17.69	103.64	101.58	(-) 2.06
III West District				
O	219.60			
R (-)	26.41	193.19	191.18	(-) 2.01

GRANT No. 21 Contd.

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
IV - South District				
O	269.65			
R (-)	87.50	182.15	178.19	(-) 3.96

Anticipated savings in the above three cases has been stated to be due to shifting of the liabilities for payment of salary to the Primary section. Reason for eventual savings of the above three cases have not been intimated (September '96).

(II) - Appointment of Hindi Teachers in Non-Hindi Speaking States (100% C.S.S.)				
O	2.00			
R (-)	2.00	..	..	..

Anticipated saving of Rs. 2.00 lakhs has been stated to be due to non-receipt of grants from Government of India.

106 - Text Book				
O	55.00			
S	5.00			
R (-)	26.84	33.16	33.04	(-) 0.12

Anticipated saving of Rs. 26.84 lakhs has been stated to be due to non-receipt of bills from the supplier.

109 - Government Secondary Schools				
(i) - High and Higher Secondary Schools				
O	28.20			
S	2.00			
R (-)	9.47	20.73	21.71	(+) 0.98

Anticipated saving of Rs. 9.47 lakhs has been stated to be due to partial/ non-implementation of schemes. Reason for eventual excess of Rs. 0.98 lakh has not been intimated (September '96).

(II) - Stipends and Clothing for Tibetan Refugee Children of Enchey School (100% C.S.S.)				
O	0.05			
R (-)	0.05	..	..	..
(III) - Improvement of Science Teachers (100%)				
O	10.00			
R (-)	10.00	..	..	..
(IV) - Reimbursement of Tuition Fees				
O	0.10			
R (-)	0.10	..	..	..
(V) - Upgradation of Merit of SC/ST				
O	0.10			
R (-)	0.10	..	..	..

Anticipated savings in the above cases, which were surrendered have been attributed to non-receipt of Grants from Government of India.

GRANT No. 21 Contd.

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
800 - Other Expenditure				
O	51.00			
R (-)	33.28	17.72	30.93	(+) 13.21

Anticipated savings of Rs. 33.28 lakhs has been stated to be due to (i) non-receipt of fund from Central Government (Rs. 16.16 lakhs) on Centrally Sponsored Schemes (ii) defering execution of some schemes in order to provide funds to salary heads. However, reasons for ultimate excess of Rs. 13.21 lakhs has not been intimated (September '96).

03 - University and Higher Education				
103 - Government College and Institute				
(4) - Establishment of New Degree College				
O	15.00			
R (-)	2.00	13.00	12.77	(-) 0.23

Anticipated saving of Rs. 2.00 lakhs has been stated to be due to partial implementation of the schemes.

04 - Adult Education				
103 - Rural Functional Literacy Programme (100% C.S.S.)				
O	22.00			
R (-)	17.05	4.95	4.03	(-) 0.92

Anticipated saving of Rs. 17.05 lakhs has been Stated to be due to non -receipt of fund from Government of India. Reason for ultimate saving of Rs. 0.92 lakh has not been intimated (September '96.)

200 - Other Adult Education Programme				
O	14.00			
R (-)	1.44	12.56	11.05	(-) 1.51

Anticipated saving has been stated to be due to non-receipt of fund from Centrally Government on Central Sponsored Scheme.

05 - Language Development				
102 - Promotion of Modern Indian Language and Literature				
O	1.00			
S	4.00			
R (-)	4.68	0.32	0.14	(-) 0.18

Anticipated saving of Rs. 4.68 lakhs has been attributed to non-approval of the proposal by the Government.

2203 - TECHNICAL EDUCATION				
001 - DIRECTION AND ADMINISTRATION				
O	1.00			
R (-)	1.00	..	..	..
105 - Polytechnics				
O	28.00			
R (-)	28.00	..	..	..

Anticipated savings in the above two cases have been attributed to non-implementation of the polytechnic scheme by the Government. The provision was ultimately surrendered.

GRANT No. 21 Contd.

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

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
2202 - GENERAL EDUCATION				
01 - Elementary Education				
106 - Teachers and Other Services				
(i) - Pre-Primary School				
II - North District				
O	16.40			
R (-)	1.80	14.60	16.79	(+) 2.19

Anticipated saving has been stated to be due to transfer of provision from Non-Plan to Plan as the supplementary grant was not made available to the department.

III - West District				
O	28.80			
R	19.01	47.81	49.18	(+) 1.37

Anticipated excess of Rs. 19.01 lakhs was stated to be due to change of practice of incurring expenditure of primary school from the budget of primary school itself. Earlier these liabilities were borne from the budget of Secondary School only.

(ii) - Primary School				
I - East District				
O	385.00			
R	144.70	529.70	582.22	(+) 52.52

Anticipated excess of Rs. 144.70 lakhs has been attributed to clearance of huge outstanding arrear bills on account of enhancement of Interim Relief and Dearness Allowance and increments etc., also a large amount had to be incurred for medical reimbursement cases forwarded outside the state.

II - North District				
O	65.30			
R	72.46	137.76	134.30	(-) 3.46
III - West District				
O	264.10			
S	70.00			
R	240.63	574.73	473.64	(-) 101.09

Anticipated excess of Rs. 240.63 lakhs has been attributed to non-allotment of the requird supplementary grant under non-plan heads which lead to transfer of provision from other non-plan provision, where it was not required immediately. Reason for ultimate savings of Rs. 3.46 lakhs and Rs. 101.09 lakhs have not been intimated (September '96).

IV - South District				
O	261.60			
R	147.39	408.99	475.35	(+) 66.36

Anticipated excess of Rs. 147.39 lakhs has been attributed to non-sanctioning of supplementary demands for Grant by the Government. Reason for ultimate excess of Rs. 66.36 lakhs has not been intimated (September '96).

(iii) - Junior High School				
I - East District				
O	327.00			
R	73.25	400.25	341.48	(-) 58.77

Anticipated excess of Rs. 73.25 lakhs has been attributed to large number of Junior High School in East District. The salary of teachers could not be met from original budget provision so the Government resorted to reappropriation of fund available within the Grant. Reason for ultimate saving of Rs. 58.77 lakhs has not been intimated (September '96).

GRANT No. 21 Contd.

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
02 - Secondary Education				
001 - Direction and Administration				
I - Directorate of Education				
O	247.30			
S	19.00			
R (-)	2.48	263.82	273.85	(+) 10.03

Anticipated saving of Rs. 2.48 lakhs has been stated to be due to non-implementation of schemes. In view of the eventual excess of Rs. 10.03 lakhs, supplementary grants for Rs. 19.00 lakhs obtained in March '96 proved inadequate and re-appropriation made was not judicious. Reason for eventual excess of Rs. 10.03 lakhs has not been intimated (September '96).

110 - Assistance to Non-Government Secondary School				
O	80.00			
S	26.00			
R	11.00	117.00	112.00	(-) 5.00

Anticipated excess has been stated to be due to shifting of non-plan liabilities to plan side. Reason for ultimate saving of Rs. 5.00 lakhs has not been intimated (September '96).

103 - Government Degree College				
O	86.60	86.60	89.22	(+) 2.62

Reason for excess of Rs. 2.62 lakhs has not been intimated (September '96).

(d) In addition to excesses on the above cases, expenditure had been incurred in the following Non-Plan heads of account in anticipation of budget provision by the Government.

2202 - General Education				
01 - Elementary Education				
106 - Teacher and Other Services				
(ii) - Primary Schools				
I - East District				
I - Salaries				
O	300.00			
R	141.83	441.83	517.96	(+) 76.13
II - North District				
I - Salaries				
O	50.00			
R	0.69	50.69	59.56	(+) 8.87
IV - South District				
I - Salaries				
O	200.00			
R	114.07	314.07	399.75	(+) 85.68
(iii) - Junior High School				
III - West District				
I - Salaries				
O	125.00			
R (-)	61.25	63.75	67.25	(+) 3.50

GRANT No. 21 Concld.

Head			*Total Grant*	*Actual Expenditure*	*Excess (+)*
			(In lakhs of Rupees)		
02 - Secondary Education					
104 - Teachers and Other Services					
(i) - High and Higher Secondary Schools					
I - East District					
I - Salaries					
	O	394.00			
	R (-)	162.79	231.21	302.13	(+) 70.92
II - North District					
I - Salaries					
	O	60.00			
	R (-)	11.00	49.00	53.57	(+) 4.57
III - West District					
I Salaries					
	O	155.00			
	R (-)	54.87	100.13	121.21	(+) 21.08
IV - South District					
I - Salaries					
	O	190.00			
	R (-)	64.16	125.84	134.52	(+) 8.68
110 - Assistance to Non-Government Secondary School					
	O	50.00			
	R (-)	50.00	..	45.00	(+) 45.00

Reasons for incurring expenditure of Rs. 324.43 lakhs from Non-Plan section without obtaining budget provision has been attributed to the fact that the department had expected a supplementary grant of around Rs. 400 lakhs under Non-Plan School Sector 'Salaries', which was ultimately not made available by the Government. Hence the excess.

GRANT No. 22 SPORTS AND YOUTH SERVICES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEAD :-				
2204 - SPORTS AND YOUTH SERVICES				
	Rs.			
Original	97,30,000			
Supplementary	57,90,000	1,55,20,000	1,14,05,173	(-) 41,14,827
Amount surrendered during the year				Nil

NOTES AND COMMENTS :

(a) No part of the savings of Rs. 41.15 lakhs in the grant could be anticipated and surrendered during the year.

(b) In view of the total savings of Rs. 41.15 lakhs in the grant, supplementary provision of Rs. 59.90 lakhs obtained in March '96 for special coaching camps in connection with North Eastern Sports Festival at Gangtok and implementation of Centrally Sponsored Scheme were found to be excessive and should have been restricted accordingly.

(c) Saving in the original plus supplementary provision occured mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
2204 - SPORTS AND YOUTH SERVICES				
102 - Youth Welfare Programme for Students				
O	59.20			
S	5.00			
R(-)	1.15	63.05	42.49	(-) 20.56
104 - Sports and Games				
O	25.20			
S	39.90			
R (-)	2.00	63.10	43.02	(-) 20.08

Reduction of provision in the above two cases have been stated to be due to economy measure. However, reasons for ultimate saving of Rs. 20.56 lakhs and Rs. 20.08 lakhs have not been intimated (September '96):

Savings in the above two cases was partly offset by excess as under :-

001 - Direction and Administration				
O	9.90			
S	9.00			
R	3.15	22.05	20.94	(-) 1.11

Augmentation of provision by Rs. 3.15 lakhs has been attributed to (i) creation of separate department of Youth Affairs and Sports which necessitated more expenditure (ii) procurement of furniture for the new department etc.. Reason for eventual saving of Rs. 1.11 lakhs has not been intimated (September '96).

GRANT No. 23 ART AND CULTURE

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEAD :-				
2205 - ART AND CULTURE				
	Rs.			
Original	78,05,000			
Supplementary	20,75,000	98,80,000	98,97,267	(+) 17,267
Amount surrendered during the year				Nil

NOTE AND COMMENT

The expenditure in the grant exceeded the provision by Rs. 17,267; the excess requires regularisation.

GRANT No. 24 MEDICAL AND PUBLIC HEALTH

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEADS :-				
2210 - MEDICAL AND PUBLIC HEALTH				
2211 - FAMILY WELFARE				
	Rs.			
Original	16,95,20,000			
Supplementary	2,49,30,000	19,44,50,000	19,13,09,935	(-) 31,40,065
Amount surrendered during the year (March '96)				25,81,000

NOTES AND COMMENTS :

(a) The amount surrendered amounting Rs. 25.81 lakhs was far less than the actual savings of Rs. 31.40 lakhs.

(b) In view of the over all savings of Rs. 31.40 lakhs; the supplementary grant of Rs. 249.30 lakhs obtained in March, '96 proved excessive and could have been restricted to wherever found necessary.

(c) Savings in the grant occurred mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
2210 - MEDICAL AND PUBLIC HEALTH				
01 - Urban Health Services				
001 - Direction and Administration				
O	81.70			
S	34.50			
R	2.25	118.45	113.55	(-) 4.90
110 - Hospital and Dispensaries				
(1) - Medical Relief				
I - Central Health Stores				
B. - Centralised Purchase of Medicines Equipments etc.				
O	406.00			
S	71.50			
R (-)	13.97	463.53	461.24	(-) 2.29

Reduction in provision was mainly due to non-finalisation of the deal to purchase of uniforms during the financial year. Reason for ultimate savings of Rs. 4.90 lakhs, Rs. 2.29 lakhs and anticipated excess of Rs. 2.25 lakhs have not been intimated (September '96).

III - Gyalzing Hospital				
O	33.00			
S	4.20	37.20	34.38	(-) 2.82
03 - Rural Health Services				
101 - Health Sub-Centre				
(6) - West District				
O	27.25			
S	5.80	33.05	29.16	(-) 3.89

GRANT No. 24 Contd.

Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-) Excess (+)*
06 - Public Health				
101 - Prevention and Control of diseases				
(2) - National Leprosy Control Programme (100% CSS)				
O	21.00	21.00	18.50	(-) 2.50
(5) - Prevention and Control of Blindness (100% CSS)				
O	24.00	24.00	3.59	(-) 20.41

Reasons for ultimate savings in the above cases have not been intimated (September '96).

(6) - National AIDS Control Programme (100% C.S.S.)				
O	50.00			
R (-)	25.81	24.19	24.19	..

Reduction in provision was due to the fact that Government of India released Rs. 30.23 lakhs including unspent balance of the last year. However, the department could utilise only Rs. 24.19 lakhs due to non-receipt of some bills within the financial year. Hence the total sum of Rs. 25.81 lakhs was surrendered.

(7) - Iodine Deficiency Disease Control Programme (100% CSS)				
O	3.00	3.00	1.81	(-) 1.19
2211 - FAMILY WELFARE (100% CSS)				
001 - Direction and Administration				
O	53.15			
R (-)	16.95	36.20	26.57	(-) 9.63

Reduction in provision has been attributed to restriction imposed on expenditure. Reason for ultimate savings of Rs. 1.19 lakhs and Rs. 9.63 lakhs have not been intimated (September '96).

003 - Training				
O	19.00	19.00	10.19	(-) 8.81
102 - Urban Family Welfare Services				
O	59.80	59.80	20.83	(-) 38.97
103 - Maternity and Child Health				
O	15.00	15.00	9.71	(-) 5.29
106 - Mass Education				
O	15.00	15.00	12.13	(-) 2.87

Reasons for savings in the above cases have not been intimated (September '96).

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

2210 - MEDICAL AND PUBLIC HEALTH				
110 - Hospital and Dispensaries				
(I) - Medical Relief				
I - Central Health Stores				
A - Establishment				
O	16.00			
R	0.87	16.87	24.32	(+) 7.45

GRANT No. 24 Concld.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
(II)	Central Referral Hospital, Gangtok (S.T.N.M.)			
	O 176.00			
	S 39.50	215.50	247.37	(+) 31.87
(IV) -	Mangan Hospital			
	O 24.50			
	S 2.00			
	R 0.20	26.70	28.11	(+) 1.41
800 -	Other Expenditure			
	O 46.00			
	S 23.00			
	R 9.70	78.70	89.54	(+) 10.84
103 -	Primary Health Centre			
(a) -	South District			
	O 30.20			
	S 7.00	37.20	41.69	(+) 4.49
(d) -	North District			
	O 15.00			
	R (-) 0.20	14.80	17.58	(+) 2.78
06 -	Public Health			
101 -	Prevention and Control of Diseases			
(3) -	National Tuberculosis Control Programme			
	O 13.50			
	S 20.00			
	R (-) 0.77	32.73	37.58	(+) 4.85
112 -	Public Health Education			
(i) -	Health Campaign			
	O 14.95			
	S 4.10	19.05	22.39	(+) 3.34

Reason for excesses in the above cases have not been intimated (September '96).

2211 -	FAMILY WELFARE (100% CSS)			
104 -	Transport			
	O 3.05			
	R 16.95	20.00	24.08	(+) 4.08

Increase in provision was due to wrong costing of estimate figure projected earlier. However, reason for ultimate excess has not been intimated (September '96).

GRANT No. 25 WATER SUPPLY AND SANITATION

(ALL VOTED)

Section & Major Head		*Total Grant* Rs.	*Actual Expenditure* Rs.	*Excess (+) Saving (-)* Rs.
REVENUE :-				
MAJOR HEAD :-				
2215 - WATER SUPPLY AND SANITATION				
	Rs.			
Original	6,03,25,000			
Supplementary	34,85,000	6,38,10,000	6,50,35,856	(+) 12,25,856
Amount surrendered during the year				Nil
CAPITAL:-				
MAJOR HEAD :-				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
Original	9,33,10,000			
Supplementary	7,46,15,000	16,79,25,000	15,22,47,833	(-) 1,56,77,167
Amount surrendered during the year (March '96)				1,70,90,000

NOTES AND COMMENTS :

REVENUE

(a) The expenditure in the grant exceeded the provision by Rs. 12,25,856, the excess requires regularisation.

(b) Excess in the grant occured mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
2215 - WATER SUPPLY AND SANITATION				
01 - Water Supply				
001 - Direction and Administration				
A. - Chief Engineer (PHE) Establishment				
O	56.20			
S	8.00			
R	2.40	66.60	65.51	(-) 1.09
B - Rural Development Department				
(1) - Headquarters Establishment				
O	59.50			
R	4.30	63.80	69.17	(+) 5.37
(2) - West District				
O	17.20			
S	3.85	21.05	21.74	(+) 0.69

GRANT No. 25 Concld.

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
		(In lakhs of Rupees)		
(3) - South District				
O	19.50	19.50	28.53	(+) 9.03

Reason for final excesses of Rs. 5.37 lakhs, Rs. 0.69 lakh, Rs. 9.03 lakhs and for eventual saving of 1.09 lakhs in the above three cases have not been intimated (September '96). Reason for augmentation of the provision by Rs. 2.40 lakhs has been attributed partly to major repairs of old vehicles.

(c) - Excess in the above cases were partly offset by savings as under :-

2215 - WATER SUPPLY AND SANITATION				
102 - Rural Water Supply Programme				
O	194.70			
R (-)	4.30	190.40	191.52	(+) 1.12

Reduction in provision was due to (i) non-finalisation of purchase of machinery and equipment (Rs. 2.50 lakhs). (ii) Non-Conducting of training to plumbers and others (Rs. 0.50 lakh). (iii) Non-receipt of proposal of minor maintenance of building (Rs. 1.30 lakhs). However, reason for ultimate excess of Rs. 1.12 lakhs has not been intimated (September '96).

CAPITAL

(a) In view of the overall savings of Rs. 156.77 lakhs in the grant the supplementary provision of Rs. 746.15 lakhs obtained in March '96 proved excessive.

(b) Anticipated saving of Rs. 170.90 lakhs was surrendered during March '96. The ultimate saving, however, worked out to Rs. 156.77 lakhs. This proved unrealistic.

(c) Savings occured mainly under :

4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
102 - Rural Water Supply				
O	778.10			
S	701.15			
R (-)	170.90	1,308.35	1,322.51	(+) 14.16

Anticipated saving of Rs. 170.90 lakhs has been attributed to the restriction of expenditure imposed by the Government. Reason for eventual excess of Rs. 14.16 lakhs has not been intimated (September '96).

106 - Sewerage Service				
O	45.00			
R (-)	9.50	35.50	35.48	(-) 0.02

Anticipated saving of Rs. 9.50 lakhs has been stated to be due to non-receipt of bills in connection with the above schemes.

(d) - Saving in the above cases were partly offset by excess as under :-

4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
01 - Water Supply				
101 - Urban Water Supply				
O	110.00			
S	45.00			
R	9.50	164.50	164.48	(-) 0.02

Anticipated excess of Rs. 9.50 lakhs was stated to be due to meeting spill over liability of last financial year.

GRANT No. 26 URBAN DEVELOPMENT

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE :-				
MAJOR HEAD :-				
2217 - URBAN DEVELOPMENT				
	Rs.			
Original	2,29,90,000			
Supplementary	84,70,000	3,14,60,000	3,28,71,933	(+) 14,11,933
Amount surrendered during the year				Nil
CAPITAL :-				
MAJOR HEAD :-				
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT				
Original	62,00,000			
Supplementry	58,30,000	1,20,30,000	1,16,43,092	(-) 3,86,908

NOTES AND COMMENTS :

REVENUE

(a) Expenditure in the revenue section of the grant exceeded the provision by Rs. 14,11,933; the excess requires regularisation.

(b) This was the fourth year in succession in which the Revenue Section of the Grant closed with excess. Excess during previous years were as below:-

Year	Total Grant	Actual Expenditure	Excess
1991-92	1,12,22,000	1,12,64,444	42,444
1992-93	99,25,000	1,08,14,082	8,89,082
1993-94	1,17,45,000	1,22,83,735	5,38,775
1994-95	1,54,60,000	1,68,98,355	14,38,355

(c) Excess in the current financial year occurred under :-

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In Lakhs of Rupees)		
2217 - URBAN DEVELOPMENT				
80 - General				
001 - Direction and Administration				
(1) - Establishment (Local Self Government)				
O	48.65			
S	31.70			
R	0.28	80.63	94.75	(+) 14.12

Reason for excess of Rs. 14.12 lakhs has not been intimated (September '96).

CAPITAL :-

(a) No amount of savings of Rs. 3.87 lakhs in the Capital Section of the grant was anticipated and surrendered during the year.

(b) Saving occurred under:

4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT				
03 - Integrated Development of Small and Medium Towns				
051 - Construction				
O	62.00			
S	58.30	120.30	116.43	(-) 3.87

Reason for ultimate saving of Rs. 3.87 lakhs has been attributed to non payment of final bill of shopping complex at Development area, Gangtok.

GRANT NO. 27 INFORMATION AND PUBLICITY

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2220 - INFORMATION AND PUBLCITY				
	Rs.			
Original	94,35,000			
Supplementary	...	94,35,000	92,81,347	(-) 1,53,653
Amount surrendered during the year (March '96)				1,93,435

GRANT NO. 28 SOCIAL SECURITY AND WELFARE

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*		*Saving (-)*
		Rs.	*Rs.*		*Rs.*
REVENUE:-					
MAJOR HEADS:-					
2225 - WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES					
2235 - SOCIAL SECURITY AND WELFARE					
	Rs.				
Original	3,89,19,000				
Supplementary	45,75,000	4,34,94,000	4,16,24,043	(-)	18,69,957
Amount surrendered during the year (March '96)					4,18,037
CAPITAL:-					
MAJOR HEAD:-					
4235 - CAPITAL OUTLAY ON SOCIAL SECURITY & WELFARE					
Original	...				
Supplementary	5,00,000	5,00,000	5,05,385	(+)	5,385
Amount surrendered during the year					Nil

NOTES AND COMMENTS:

(a) Against the actual savings of Rs. 18.70 lakhs in the grant only an amount of Rs. 4.18 lakhs was anticipated and surrendered during the year.

(b) In view of the overall saving of Rs. 18.70 lakhs in the grant, the supplementary provision of Rs. 45.75 lakhs obtained in March '96 proved excessive and should have been restricted to wherever found necessary.

(c) Saving in the original plus supplementary provision occurred mainly under:-

	Head		*Total Grant*	*Actual Expenditure*		*Saving (-)*
				(In lakhs of Rupees)		
2225	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES					
800	Other Expenditure O	6.00	6.00	3.99	(-)	2.01
102-	Economic Development (State Plan) O	13.00	13.00	7.99	(-)	5.01

GRANT NO. 28 Concld.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Saving (-)
2225	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
794-	Special Central Assistance for Tribal Sub-Plan (Central Plan Scheme)			
	O 79.79	79.79	75.42	(-) 4.37
2235-	SOCIAL SECURITY AND WELFARE			
01	Rehabilitation			
110	Tibetan Refugees (100% C.S.S)			
	O 3.00			
	R (-) 0.46	2.54	1.44	(-) 1.10
102	Child Welfare			
	O 79.75			
	S 16.00			
	R (-) 0.28	95.47	92.08	(-) 3.39

Reasons for savings in the above cases have not been intimated (September '96).

106	Correctional Services Juvenile Social Maladjustment (50:50 % CSS)			
	O 9.00			
	R(-) 3.72	5.28	1.46	(-) 3.82

Reduction of provision of Rs. 3.72 lakhs was due to non-finalisation of the estimate of a building planned to be acquired during the year. Reason for ultimate savings of Rs. 3.82 lakhs has not been intimated (September '96).

200	Other Programmes			
(2)	Ex-gratia payments to families of Policemen, Ex-servicemen etc.			
	O 1.50	1.50	..	(-) 1.50
60	Other Social Security and Welfare Programmes			
	O 36.20			
	S 22.80			
	R (-) 0.01	58.99	56.99	(-) 2.00

Reasons for savings of Rs. 1.50 lakhs and Rs. 2.00 lakhs have not been intimated (September '96).

(d) Savings in the above cases were partly counter balanced by excesses as under:-

2225-	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES.			
102	Economic Development (State Plan)			
	O 6.00	6.00	11.03	(+) 5.03
800	Other Expenditure			
	O 11.00	11.00	13.04	(+) 2.04

Reason for Excesses in the above two cases have not been intimated (September '96).

(e) Expenditure in the capital section of the grant exceeded the provision by Rs. 3,385, the excess requires regularisation.

GRANT NO. 29 LABOUR AND LABOUR WELFARE

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2230 - LABOUR AND EMPLOYMENT				
	Rs.			
Original	41,05,000			
Supplementary	3,35,000	44,40,000	37,72,997	(-) 6,67,003
Amount surrendered during the year (March '96)				5,87,677

NOTES AND COMMENTS

(a) The expenditure of Rs. 37.73 lakhs in the grant did not even come upto the original provision of Rs. 41.05 lakhs. As such the supplementary provision of Rs. 3.35 lakhs obtained in March '96 for (i) payment of salary, leave encashment, interim relief, travel expenses and (ii) printing of photo identity cards of muster roll workers proved to be wholly unnecessary.

(b) Against the actual savings of Rs. 6.67 lakhs, an amount of Rs. 5.88 lakhs was only anticipated and surrendered during the fag end of the financial year.

(c) Savings occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
			(In lakhs of Rupees)	
2230 - LABOUR AND EMPLOYMENT				
01 - Labour				
001 - Direction and Administration				
O	20.55			
S	3.35			
R (-)	5.87	18.03	14.14	(-) 3.89

Reduction in provision has been stated to be due to delay in implementation of the E.S.I.C Scheme for which the funds were provided. Also the creation of post proposed by the department did not materialised and hence the funds remained unutilised. Reason for ultimate savings of Rs. 3.89 lakhs has not been intimated (September '96).

(d) Saving in the above case was partly offset by excess as under:-

03 - Training				
101 - Industrial Training Institute				
O	20.50	20.50	23.59	(+) 3.09

Reason for excess of Rs. 3.09 lakhs has not been intimated (September '96)

GRANT NO. 30 NUTRITION

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2236 - NUTRITION				
	Rs.			
Original	2,56,10,000			
Supplementary	..	2,56,10,000	2,56,61,542	(+) 51,542
Amount surrendered during the year				Nil

NOTE AND COMMENT

The expenditure in the Grant exceeded the provision by Rs. 51,542, the excess requires regularisation.

GRANT NO. 31 RELIEF ON ACCOUNT OF NATURAL CALAMITIES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES				
	Rs.			
Original	6,02,70,000			
Supplementary	5,80,55,000	11,83,25,000	11,67,60,156	(-) 15,64,844
Amount surrendered during the year				Nil

NOTES AND COMMENTS:

111 Calamity Relief Fund

The Expenditure in the grant includes an amount of Rs. 590.00 lakhs contributed to th calamity Relief Fund from Revenue. Following the recommendations of the Ninth Finance Commission a Calamity Relief Fund was constituted for expenditure on relief on account of Natural Calamities. The fund is built up by contribution of Rs. 444.00 lakhs during 1995-96 equal to 75% given by Central Government and 25% given by State authority. The Contribution received from the Central Government is credited at the first instance under the head 1601 Grants-in-aid from the Central Government. The total amount of Rs. 590.00 is transferred to the fund by debit to head 2245 Relief on account of Natural Calamities Relief Fund 111 - Calamity Relief Fund.

The Accretions to the fund together with returns earned on the investments are required to be invested. The liability on account of relief is met from encashment of the securities to the extent required.

The expenditure on relief is initially debited to the head 2245-Relief on account of Natural Calamities and subsequently met out of the fund by transfer of expenditure to the extent.

Expenditure on relief made out of the fund during the year was Rs. 566.36 lakhs. The closing balance in the fund at the end of the year was Rs. 255.10 lakhs. Out of this how much State Government has invested had not been intimated (September '96). An account of the fund is given in the Statement No. 15 of the Finance Accounts for the year.

(a) In view of the overall savings of Rs. 15.65 lakhs in the grant, supplementary provision of Rs. 580.55 lakhs obtained in March '96 proved to be excessive.

(b) Saving occurred under:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
2245- RELIEF ON ACCOUNT OF NATURAL CALAMITIES				
01 Drought				
S	10.00	10.00	..	(-) 10.00
102 - Drinking Water Supply				
O	0.10			
R (-)	0.10	..	..	..
104 - Supply of Fodder				
O	0.10			
R (-)	0.10	..	..	..
105 - Veterinary Care				
O	0.10			
R (-)	0.10	..	..	..

GRANT NO. 31 Contd.

	Head	*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-)*
107 -	Repairs and restoration of demaged Government Office Building			
	O 0.10			
	S 35.81	35.91	34.39	(-) 1.52
111	Ex-gratia Payments to Bereaved Families			
	O 0.10			
	R (-) 0.10	..	..	..
112	Evacuation of Population			
	O 0.10			
	R (-) 0.10	..	..	..
113	Assistance for repairs/reconstruction of Houses			
	O 0.10			
	R 0.60	0.70	..	(-) 0.70
114.	Assistance to Farmers for Purchase of Agricultural Inputs			
	O 0.10			
	R (-) 0.10	..	..	..

Reduction in provisions in the above cases were made to reappropriate the provision to the minor head 113 Assistance for repair/ reconstructions of houses. However, the re-appropriated amount together with original provision in the above minor head remains unutilised.

115	Assistance to Farmers to clear Sand/ Silt/ Salinity from Land			
	O 0.10			
	R (-) 0.10	..	..	..
117	Assistance to Farmers for purchase of Livestocks			
	O 0.10			
	R (-) 0.10	..	..	..
121	Afforestation			
	O 0.10			
	R (-) 0.10	..	..	..
122	Repairs and restoration of damaged irrigation and flood control works			
	O 0.10			
	S 29.20			
	R 0.70	30.00	28.85	(-) 1.15
282	Public Health			
	O 0.10			
	S 8.40	8.50	4.02	(-) 4.48

GRANT NO. 31 Concld.

	Head	*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-) Excess (+)*
800	Other Expenditure			
3	Other works			
	O 298.10			
	R (-) 128.56	169.54	162.09	(-) 7.45
	Reason for savings in the above cases have not been intimated (September '96).			
(c)	Savings in the above cases were partly offset by excess under:-			
2245-	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02	Floods, Cyclones etc.			
	O 0.10			
	S 36.90			
	R 0.10	37.10	47.00	(+) 9.90
106	Repairs and Restoration of damaged Roads and Buildings			
	O 0.10			
	S 47.60			
	R 10.30	58.00	58.00	..
109	Repairs and Restoration of damaged water supply drainage and sewerage works			
	O 0.10			
	S 43.80			
	R 15.10	59.00	50.24	(-) 8.76
800	Other Expenditure			
1	Repairs and Restoration of Power House and Lines			
	O 0.10			
	R 14.83	14.93	14.92	(-) 0.01
2	Protective Works, Jhora Training and Soil Conservation works			
	O 0.10			
	S 78.29			
	R 87.93	166.32	162.42	(-) 3.90
	Reason for excesses in the above cases have not been intimated (September '96).			
108	Repairs and restoration of damaged Government residential buildings			
	O 0.10			
	R (-) 0.10	..	4.42	(+) 4.42

Reason for incurring the expenditure of Rs. 4.42 lakhs after surrendering the token provision has not been intimated (September '96).

GRANT NO. 32 OTHER SOCIAL SERVICES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2250 - OTHER SOCIAL SERVICES				
	Rs.			
Original	52,06,000			
Supplementary	6,25,000	58,31,000	58,20,717	(-) 10,283
Amount surrendered during the year				Nil

GRANT NO. 33 SECRETARIAT- SOCIAL SERVICES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2251 - SECRETARIAT - SOCIAL SERVICES				
	Rs.			
Original	20,30,000			
Supplementary	..	20,30,000	20,04,092	(-) 25,908
Amount surrendered during the year (March '96)				90,576

GRANT NO. 34 AGRICULTURE

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2401- CROP HUSBANDRY				
	Rs.			
Original	12,22,43,000			
Supplementary	2,13,60,000	14,36,03,000	13,40,81,279	(-) 95,21,721
Amount surrendered during the year (March '96)				1,05,90,000
CAPITAL:				
MAJOR HEAD:				
4401- CAPITAL OUTLAY ON CROP HUSBANDRY				
Original	27,50,000			
Supplementary	20,00,000	47,50,000	47,38,179	(-) 11,821
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE:

(a) In view of the final saving of Rs. 95.22 lakhs, the surrender of Rs. 105.90 lakhs in March '96 was not justified.

(b) Savings occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
			(In lakhs of Rupees)	
2401 - CROP HUSBANDRY				
103 - SEEDS				
O	49.00			
S	10.00			
R (-)	5.00	54.00	54.06	(+) 0.06

Reasons for anticipated savings of Rs. 5.00 lakhs has not been intimated (September '96).

105	Manures and Fertilisers			
(i)	Agricultural Inputs Scheme			
O	131.90			
S	100.00			
R (-)	13.70	218.20	219.48	(+) 1.28

Reason for anticipated saving has been stated to be due to (i) Curtailment of Scheme, (ii) Curtailment of Purchase (iii) Economy in expenditure. Reasons for ultimate excess of Rs. 1.28 lakhs has not been intimated (September '96).

107 -	Plant Protection			
(2) -	Plant Health Cover			
O	14.00			
R (-)	1.00	13.00	12.26	(-) 0.74

Anticipated saving of Rs. 1.00 lakh has been stated to be due to curtailment on purchase of Plant Protection equipment and other materials. Reasons for ultimate saving of Rs. 0.74 lakh has not been intimated (September '96).

GRANT NO. 34 AGRICULTURE

(ALL VOTED)

Head	*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
	(In lakhs of Rupees)		
107 Plant Protection (3) - Control and Eradication of pests and diseases of Agricultural importance. (100% CSS) O 50.00 R (-) 40.00	10.00	10.92	(+) 0.92

Reason for anticipated saving of Rs. 40.00 lakhs and ultimate excess of Rs. 0.92 lakh have not been intimated. (September '96).

109- Extension and Farmers Training (i) Extension Services O 41.15 R (-) 9.95	31.20	32.64	(+) 1.44

Reason for anticipated saving of Rs. 9.60 lakhs and ultimate excess of Rs. 1.44 lakhs have not been intimated (September '96)

110 - Crop Insurance O 0.10 R (-) 0.10	..	..	..

Reasons for anticipated saving of Rs. 0.10 lakh has not been intimated (September '96).

114 - Development of Oil Seeds O 74.00 R(-) 5.17	68.83	69.32	(+) 0.49

Reasons for anticipated saving of Rs. 5.17 lakhs and ultimate excess of Rs. 0.49 lakh have not been intimated (September '96)

115- Scheme of Small/Marginal Farmers and Agricultural Labour (100% CSS) O 10.00	10.00	..	(-) 10.00

Reasons for saving of the entire provision under 100% C. S. Scheme has not been intimated (September '96).

119 Horitculture and Vegetable Crops (I) Fruits O 51.05 S 24.20 R (-) 15.75	59.50	59.21	(-) 0.29

Reduction in provision has been stated to be due to less receipt of fund from Central Government. Reasons for ultimate saving of Rs. 0.29 lakh has not been intimated (September '96).

(3) - Vegetables O 20.50 S 6.50 R (-) 2.50	24.50	24.30	(-) 0.20

Anticipated savings of Rs. 2.50 lakhs has been stated to be due to non availability of breeder seeds. In view of the re-approporiation of Rs. 2.50 lakhs, the supplementary provision of Rs. 6.50 lakhs obtained in March '96, proved excessive.

GRANT NO. 34 Contd.

(ALL VOTED)

Head	*Total Grant*	*Actual Expenditure*	*Excess (+)*
	(In lakhs of Rupees)		

(4) Horticultural Farms
O 100.50
S 3.60
R (-) 13.81 — 90.29 — 90.45 — (+) 0.16

Reasons for anticipated Savings of Rs. 13.81 lakhs has been stated to be due to (i) non receipt of adjustment bill for purchase of Computer from STCS (ii) Non-receipt of bills (iii) reduction in physical target to meet the payment and (iv) non-receipt of recommendation from the Bank for release of Subsidies to the farmers. Reason for ultimate excess of Rs. 0.16 lakh has not been intimated (September '96).

(6) Central Sector Scheme on Commercial Floriculture (100% C.S.S.)
O 25.00
R (-) 11.39 — 13.61 — 13.64 — (+) 0.03

Reduction in provision has been stated to be due to less receipt of fund from Government of India.

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

2401 - CROP HUSBANDRY
· 001 - Direction and Administration
(I) - Directorate of Agriculture
O 47.50
S 1.00
R (-) 1.65 — 50.15 — 51.93 — (+) 1.78

Reason for anticipated excess of Rs. 1.65 lakhs has been stated to be due to (i) Procurement of uniforms of drivers/ Class IV staff of district officers (ii) enhancement of daily wages of Muster Roll workers (iii) Settlement of stationeries bill of Sikkim Computer and System and telephone bills. However, reason for ultimate excess of Rs. 1.78 lakhs has not been intimated (September '96).

104 - Agricultural Farms
I - Regional Centre
(I) - Establishment
O 169.88
R 1.70 — 171.58 — 177.84 — (+) 6.26

Anticipated excess has been stated to be due to Payment of Muster Roll of Farm Labourers at revised rate. Reasons for ultimate excess of Rs. 6.26 lakhs has not been intimated (September '96).

107 - Plant Protection
(I) - Establishment
O 21.70
S 0.50
R (-) 0.55 — 21.65 — 23.13 — (+) 1.48

Reasons for anticipated saving of Rs. 0.55 lakh has been stated to be due to vacant post of V.L.W's and F. M's. Reasons for ultimate excess of Rs. 1.48 lakhs has not been intimated (September '96).

119 - Horticulture and Vegetable crops
(2) - Progeny Orchards
O 69.95
S 8.20
R 10.96 — 89.11 — 90.41 — (+) 1.30

Reason for anticipated excess of Rs. 10.96 lakhs has been stated to be due to (i) enhanced rate of daily wages (ii) Payment of pending bills (iii) Purchase of Petrol and Miscellaneous items of the Farms. Reasons for eventual excess of Rs. 1.30 lakhs has not been intimated (September '96).

GRANT NO. 34 Concld.

(ALL VOTED)

Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		(In lakhs of Rupees)		
119 - Horticulture and Vegetable crops				
(5) Floriculture				
O	20.00			
S	20.00	40.00	44.67	(+) 4.67

Reason for excess of Rs. 4.67 lakhs has not been intimated (September '96).

800 - Other Expenditure				
II National Water Shed Development Project for Rainfed Agriculture (100% CSS)				
O	80.00			
R (-)	1.29	78.71	81.13	(+) 2.42

Reasons for anticipated saving of Rs. 1.29 lakhs and ultimate excess of Rs. 2.42 lakhs have not been intimated (September '96).

GRANT NO. 35 SOIL AND WATER CONSERVATION

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2402 - SOIL AND WATER CONSERVATION				
	Rs.			
Original	2,93,50,000			
Supplementary	66,75,000	3,60,25,000	3,33,22,511	(-) 27,02,489
Amount surrendered during the year (March '96)				26,45,000

NOTES AND COMMENTS:

(a) The savings anticipated and surrendered in the grant was Rs. 26.45 lakhs; The eventual saving was, however, worked out to Rs. 27.02 lakhs.

(b) In view of the overall savings of Rs. 27.02 lakhs in the grant; the supplementary provision of Rs. 66.75 lakhs obtained in March '96 proved to be excessive.

(c) Savings in the original plus supplementary grant occured mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
		(In lakhs of Rupees)		
2402 - SOIL AND WATER CONSERVATION				
001 - Direction and Administration				
A - Land Use and Environment				
(1) - Headquarters Establishment				
O	25.30			
R (-)	3.40	21.90	21.33	(-) 0.57

Reduction in provision of Rs. 3.40 lakhs has been attributed to (i) economy measure (ii) less training programme etc.. Reason for ultimate saving of Rs. 0.57 lakh has not been intimated (September '96).

(3) West Division				
O	10.80			
S	0.50			
R	0.94	12.24	10.52	(-) 1.72

Increase in provision in the above case has been attributed to maintenance of two numbers of vehicles attached to Divisional Forest Officer and Assistant Conservator of Forest. Reason for ultimate saving of Rs. 1.72 lakhs has not been intimated (September'96).

102- Soil Conservation				
O	167.50			
S	57.70			
R (-)	24.73	200.47	201.30	(+) 0.83

Reduction in provision in the above case has been stated to be due to late sanction/approval given by the Government. Reason for eventual excess of Rs. 0.83 lakh has not been intimated (September'96)

GRANT NO. 36 ANIMAL HUSBANDRY

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2403- ANIMAL HUSBANDRY				
	Rs.			
Original	5,57,71,000			
Supplementary	98,55,000	6,56,26,000	6,13,48,545	(-) 42,77,455
Amount surrendered during the year (March '96)				64,57,000
CAPITAL:-				
MAJOR HEAD:-				
4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
Original	36,00,000			
Supplementary	..	36,00,000	36,96,673	(+) 96,673
Amount surrendered during the year				Nil

NOTES AND COMMENTS:

REVENUE:-

(a) Amount surrendered Rs. 64.57 lakhs was far in excess of the eventual saving of Rs 42.77 lakhs. This indicates Government's inability to keep a watch over the progress of expenditure.

(b) In view of the overall savings of Rs. 42.77 lakhs in the grant , supplementary grant amounting to Rs. 98.55 lakhs obtained in March '96 proved excessive and could have been restricted to a token provision wherever found necessary.

(c) Saving occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
2403- ANIMAL HUSBANDRY				
101 Veterinary Services and Animal Health				
2 Prevention and Control of Animal Diseases..				
O	25.50			
R (-)	8.00	17.50	16.00	(-) 1.50

Reduction in Provision has been attributed to non -receipt of Central Share. Eventual saving of Rs. 1.50 lakhs has not been intimated (September '96).

102 Cattle and Buffalo Development				
(a) National Bull Production Programme (50:50% CSS)				
O	25.00			
R (-)	12.50	12.50	12.50	..

Reduction in provision of Rs. 12.50 lakhs has been attributed to non-receipt of Central Share.

GRANT NO. 36 - Contd.

Head	*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
	(In lakhs of Rupees)		
(10) Embryo Transplantation Programme (50:50% CSS)			
O 11.00			
R (-) 5.67	5.33	5.21	(-) 0.12

Reduction in provision of Rs. 5.67 lakhs has been attributed to non-receipt of Central Share. Reason for eventual saving of Rs. 0.12 lakh has not been intimated (September '96).

103 Poultry Development			
(1) Intensive Poultry Development			
O 24.02			
S 1.00			
R (-) 3.32	21.70	23.17	(+) 1.47

Anticipated saving of Rs. 3.32 lakhs has been stated to be due to (i) non appointment of staff under the Scheme. (ii) Non receipt of bills. Reasons for ultimate excess of Rs. 1.47 lakhs has not been intimated (September '96).

(5) Establishment of Poultry Societies			
O 11.00			
R (-) 10.00	1.00	1.00	..

Anticipated savings of Rs. 10.00 lakhs has been stated to be due to non-receipt of bills.

105 Piggery Development			
(1) Piggery Development (Ralang)			
O 6.00			
R (-) 4.42	1.58	1.97	(+) 0.39

Anticipated savings of Rs. 4.42 lakhs has been stated to be due to non-receipt of bills. Reasons for ultimate excess of Rs. 0.39 lakh has not been intimated (September '96).

(4) Intensive Piggery Development			
O 52.43			
R (-) 22.15	30.28	37.01	(+) 6.73

Reduction in provision of Rs. 22.15 lakhs has been stated to be due to (i) non-receipt of fund from Central Government. (ii) Non Clearance of Proposal. (iii) Non appointment of staff under the scheme. (iv) Non receipt of bills. However, reasons for ultimate excess of Rs. 6.73 lakhs has not been intimated. (September '96).

106 - Other Live Stock Development			
(I) - Goat Breeding			
O 4.00			
R (-) 2.41	1.59	1.55	(-) 0.04

Anticipated savings of Rs. 2.41 lakhs has been stated to be due to meeting the expenditure on revised wages and non-appointment of staff.

(5) - Yak Breeding Farms (50:50% CSS)			
O 36.00			
R (-) 17.90	18.10	22.59	(+) 4.49

Reduction in provision has been attributed to non-receipt of Central Government Share. However, reasons for ultimate excess of Rs. 4.49 lakhs has not been intimated (September '96)

GRANT NO. 36 - Contd.

Head	*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
	(In lakhs of Rupees)		
109 - Extension and Training			
(1) - Farmer's Training and Extension Programme			
O 15.35			
R (-) 1.70	13.65	14.48	(+) 0.83

Anticipated saving of Rs. 1.70 lakhs has been stated to be due to non-receipt of bills. Reason for ultimate excess has not been intimated. (September '96).

113 - Administrative Investigation and Statistics			
O 6.93			
R (-) 2.69	4.24	4.07	(-) 0.16

Reduction in provision has been stated to be due to (i) non-receipt of fund from Central Government (ii) non receipt of proposal (iii) non appointment of staff. Reasons for ultimate saving of Rs. 0.16 lakh has not been intimated. (September '96).

800 - Other Expenditure			
(1) - Slaughter House (Maintenance and Repairs)			
O 2.20			
R(-) 1.72	0.48	0.47	(-) 0.01

Reason for anticipated saving of Rs. 1.72 lakhs has been stated to be due to non-receipt of bills in time.

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

2403 - ANIMAL HUSBANDRY			
001 - Direction and Administration			
O 31.60			
S 1.00			
R 2.86	35.46	35.38	(-) 0.08

Reason for anticipated excess of Rs. 2.86 lakhs has been stated to be due to (i) re-installation of EPBX systems which was earlier damaged by fire (Rs. 1.38 lakhs) (ii) to clear the consultancy fees of the Sikkim Organic Ltd., Majitar (iii) Payment of arrear Dearness Allowances and increment.

101 - Veterinary Services and Animal Health			
(1) - Veterinary Hospitals and Dispensaries			
O 107.90			
S 3.05			
R 12.60	123.55	130.02	(+) 6.47

Reason for anticipated excess of Rs. 12.60 lakhs has been stated to be due to (i) the appointment of New Veterinary Officer (ii) revision of wages (iii) clearance of pending bills. Reasons for ultimate excess of Rs. 6.47 lakhs has not been intimated (September '96).

102 - Cattle and Buffalo Development			
(1) - Intensive Cattle Development			
O 63.00			
S 8.75			
R 2.76	74.51	74.44	(-) 0.07

Anticipated excess of Rs. 2.76 lakhs has been stated to be due to the appointment of stockman and payment of arrear Dearness Allowances, increment etc..

GRANT NO. 36 - Concld.

Head	*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
	(In lakhs of Rupees)		
(6) - Frozen Semen Plant			
O 5.00	5.00	5.52	(+) 0.52

Reason for excess of Rs. 0.52 lakh has not been intimated (September '96).

104 - Sheep and Wool Development			
(1) - Extension of Sheep Breeding Centre			
O 9.90			
R (-) 0.79	9.11	10.14	(+) 1.03

Anticipated saving of Rs. 0.79 lakh has been stated to be due to non-appointment of Staff and non receipt of bills in time. Reasons for ultimate excess of Rs. 1.03 lakhs has not been intimated. (September '96).

105 - Piggery Development			
(2) - Piggery Development (Gyalzing)			
O 14.00			
R 5.55	19.55	18.66	(-) 0.88

Reason for anticipated excess of Rs. 5.55 lakhs has been stated to be due to the purchase of Piglets. Reason for ultimate saving of Rs. 0.88 lakh has not been intimated (September '96).

107 - Fodder and Feed Development			
(1) - Pasture Development			
O 20.75			
S 3.00			
R 4.28	28.03	30.24	(+) 2.21

Reason for anticipated excess of Rs. 4.28 lakhs has been stated to be due to (i) revision of rate of daily wages (ii) Clearance of Pending bills. Reasons for ultimate excess of Rs. 2.21 lakhs has not been intimated (September '96).

CAPITAL

Expenditure in the Capital Section of the grant exceeded the provision by Rs. 96,273, the excess requires regularisation.

GRANT NO. 37 DAIRY DEVELOPMENT

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*		*Excess (+)*
		Rs.	*Rs.*		*Rs.*
REVENUE:-					
MAJOR HEAD:-					
2404 - DAIRY DEVELOPMENT					
	Rs.				
Original	2,39,00,000				
Supplementary	..	2,39,00,000	2,39,33,914	(+)	33,914
Amount surrendered during the year					Nil

NOTE AND COMMENT

The expenditure in the grant exceeded the provision by Rs. 33,914; the excess requires regularisation. Reasons for ultimate excess of Rs. 33,914 has been stated to be due to payment of Interim Relief, Dearness Allowance, Leave Encashment and Medical Treatment.

GRANT NO. 38 FISHERIES

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
2405- FISHERIES				
	Rs.			
Original	67,45,000			
Supplementary	..	67,45,000	68,39,246	(+) 94,246
Amount surrendered during the year				Nil
CAPITAL:-				
MAJOR HEAD:-				
4405- CAPITAL OUTLAY ON FISHERIES				
Original	19,00,000			
Supplementary	..	19,00,000	19,00,503	(+) 503
Amount surrendered during the year				Nil

REVENUE

NOTES AND COMMENTS :-

(a) Expenditure exceeded the grant by Rs. 94,246; the excess requires regularisation.

(b) Excess occured mainly under :-

Head	*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
	(In lakhs of Rupees)		
2405 - FISHERIES			
101 - Inland Fisheries			
(6) - Carps and Cat fish seed production			
O 6.90	6.90	9.20	(+) 2.30

Reason for excess of Rs. 2.30 lakhs has not been intimated (September '96).

(c) Excess in the above case was partly counter balanced by savings under :-

001 - Direction and Administration			
O 18.85	18.85	18.37	(-) 0.48
101 - Inland Fisheries			
(7) - Conservation of Riverine Fisheries			
O 21.10	21.10	20.27	(-) 0.83

Reason for savings in the above two cases have not been intimated (September '96).

GRANT NO. 39 FORESTRY AND WILD LIFE

(ALL VOTED)

Section & Major Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		Rs.	*Rs.*	*Rs.*
REVENUE:-				
MAJOR HEAD:-				
4406 FORESTRY AND WILDLIFE				
	Rs.			
Original	12,29,88,000			
Supplementary	4,62,11,000	16,91,99,000	15,90,60,055	(-) 1,01,38,945
Amount surrendered during the year (March '96).				1,28,86,000
CAPITAL :				
MAJOR HEAD				
4406 CAPITAL OUTLAY ON FORESTRY AND WILDLIFE				
Original	24,00,000			
Supplementary	..	24,00,000	24,03,559	(+) 3,559
Amount surrendered during the year				Nil

NOTES AND COMMENTS:
REVENUE

(a) The amount surrendered, Rs. 128.86 lakhs was far in excess of the eventual saving of Rs. 101.39 lakhs.

(b) In view of the overall savings of Rs. 101.39 lakhs in the grant; supplementary provision of Rs. 462.11 lakhs obtained in March '96, proved excessive and should have been restricted to wherever found necessary.

(c) Significant savings occured mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
2406- FORESTRY AND WILD LIFE				
01- Forestry				
001- Direction and Administration				
(I)- Principal Conservator of Forest				
O	105.60			
S	2.10			
R (-)	9.05	98.65	97.68	(-) 0.97

Reduction of provision has been attributed to non-filling up of the vacant post, transfer/posting of the officials and non finalisation of proposal for procurement of computers. However, reason for ultimate saving of Rs. 0.97 lakh has not been intimated (September '96).

(4) Divisional Forest Office (North)				
O	20.60			
S	3.25			
R	0.10	23.95	22.62	(-) 1.33

In view of eventual saving of Rs. 1.33 lakhs, supplementary provision of Rs. 3.25 lakhs obtained in March '96 proved excessive. However, reason for saving has not been intimated (September '96).

GRANT NO. 39 - Contd.

Head	*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-) Excess (+)*
(5) Divisional Forest Office (East)			
O 44.05			
S 10.50	54.55	53.12	(-) 1.43

In view of the eventual saving of Rs. 1.43 lakhs supplementary grants of Rs. 10.50 lakhs, obtained, proved excessive. Reason for saving of Rs. 1.43 lakhs has not been intimated (September '96).

(6) Utilisation Circle			
O 29.10			
R (-) 2.50	26.60	27.33	(+) 0.73

Reduction in provision was due to vacant post of DFO (Logging) and transfer of RO's to other Division. Reason for ultimate excess of Rs. 0.73 lakh has not been intimated (September '96).

004 Research			
O 31.55			
R (-) 17.71	13.84	11.13	(-) 2.71

Reduction in provision has been attributed to (i) non-receipt of resource allocation from the Government of India during this year and (ii) due to non-finalisation of Scheme in time etc.. Reason for ultimate saving of Rs. 2.71 lakhs has not been intimated (September '96).

013 - Statistics			
O 8.00			
R (-) 1.50	6.50	6.36	(-) 0.14

Reduction in provision has been attributed to non-filling up of the vacant post. Reason for saving of Rs. 0.14 lakh has not been intimated (September '96).

101 - Forest Conservation, Development & Regeneration			
O 14.00			
R (-) 1.50	12.50	12.54	(+) 0.04

Anticipated saving of Rs. 1.50 lakhs has been attributed to economy in expenditure.

02 - Environmental Forestry & Wildlife			
110 - Wild life Preservation			
(4) - Khanchandzonga National Park (100% CSS)			
O 24.00			
R (-) 11.41	12.59	12.57	(-) 0.02

Reduction in provision has been attributed to less receipt of Grants from the Government of India during the financial year. Saving of Rs. 0.02 lakh has not been intimated (September '96).

(7) Development of Moinam Sanctuaries (100% CSS)			
O 10.00			
R (-) 7.13	2.87	3.49	(+) 0.62

Reduction in provision has been attributed to less receipt of resource from Government of India on CSS programme during the year. Reason for ultimate excess of Rs. 0.62 lakh has not been intimated (September '96).

GRANT NO. 39 - Contd.

Head	*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Excess (+) Saving (-)*
(9) Development of Fambung Lho Sanctuary			
O 14.00			
R(-) 9.44	4.56	5.96	(+) 1.40

Reduction in provision has been attributed to non-receipt of Grants from Government of India during the year. Reason for ultimate excess of Rs. 1.40 lakhs has not been intimated (September '96).

(10) Development of Shingba Rhododendron Sanctuary (100% CSS)			
O 10.00			
R (-) 5.81	4.19	4.66	(+) 0.47

Reduction in provision has been attributed to less receipt of fund from Government of India in CSS Programme during the year. Reason for ultimate excess of Rs. 0.47 lakh has not been intimated (September '96).

(12) Development of Kyongnosla Alpine Sanctuary (100% CSS)			
O 10.00			
R (-) 10.00	..	0.60	(+) 0.60

Reduction in provision has been attributed to non-receipt of fund from Government of India. Reason for excess of Rs. 0.60 lakh has not been intimated (September '96).

03 Waste Land Development

101 National Waste Land Development Programme (100% CSS)

(5) Rohukhola Watershed			
O 1.00			
R(-) 1.00	..	..	..

Reduction in provision has been attributed to non-receipt of fund from Government of India during the financial year.

(6) Manpur Chu Watershed			
O 1.00			
R(-) 1.00	..	..	..

Reduction in provision has been attributed to non-receipt of fund from Government of India.

(9) Naga Kazor Watershed			
O 78.51			
R(-) 3.23	75.28	75.28	..

Reduction in provision has been attributed to non-utilisation of fund as the same was received late at the fag end of the financial year.

(11) Pabong Watershed			
O 14.58			
R(-) 4.67	9.91	9.91	..

Reduction in provision was due to non-receipt of fund from Government of India during the year.

(12) Mini-Micro Watershed at East District			
O 1.00			
R(-) 0.50	0.50	..	(-) 0.50

Reduction in provision was due to non-receipt of fund from the Government of India during the year. However, reason for ultimate saving of Rs. 0.50 lakh has not been intimated (September '96).

GRANT NO. 39 - Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Saving (-)
(14) Chaptso Lhasher Watershed				
O	50.00			
R(-)	50.00	..	..	..

Reduction in provision has been attributed to non-implementation of scheme due to administrative reason.

(17) Navy Shotak Watershed				
O	1.00			
R(-)	1.00	..	..	..
(18) Tingmo and Ben Micro Watershed				
O	70.00			
R(-)	8.95	61.05	60.41	0.64

Reduction in provision has been attributed to less receipt of fund from Government of India. Reason for ultimate saving of Rs. 0.64 lakh has not been intimated (September '96).

(d) Savings in the above cases were partly counter balanced by excess as under :-

2406 FORESTRY AND WILD LIFE

01 Forestry

001 Direction and Administration

(2) Divisional Forest Office (West)				
O	31.60			
S	2.00			
R	0.47	34.07	34.56	(+) 0.49

Reason for anticipated excess of Rs. 0.47 lakh has been attributed to performance of more tours and clearance of pending bills. Reasons for ultimate excess of Rs. 0.49 lakh has not been intimated (September '96).

(3) - Divisional Forest Office (South)				
O	26.10			
S	4.50			
R	0.23	30.83	33.36	(+) 2.53

Reason for anticipated excess of Rs. 0.23 lakh has been stated to be due to performance of more tours and clearance of pending bills. Reason for ultimate excess of Rs. 2.53 lakhs has not been intimated (September '96).

(7) Working Plan Scheme				
O	25.50			
R	4.25	29.75	29.45	(-) 0.30

Anticipated excess of Rs. 4.25 lakhs has been stated to be due to transfer of officials from one cell to other. Reason for eventual saving of Rs. 0.30 lakh has not been intimated (September '96).

102- Social and Farm Forestry				
(I) Farm Forestry				
O	155.00			
S	11.00			
R (-)	9.00	157.00	173.30	(+) 16.30

Reduction in provision has been attributed to non-receipt of fund from the Government of India. Reason for ultimate excess of Rs. 16.30 lakhs has not been intimated (September '96).

GRANT NO. 39 - Concld.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Saving (-)
105 Forest Produce			
O 82.90			
S 31.10			
R 4.00	118.00	117.87	(-) 0.13

Augmentation of provision by supplementary grant was mainly due to increase of labour rate for extraction of Forest Produce. Reason for ultimate saving of Rs. 0.13 lakh has not been intimated (September '96).

800 Other Expenditure			
O 2.50			
R 1.40	3.90	3.96	(+) 0.06

Anticipated excess of Rs. 1.40 lakhs has been stated to be due to clearance of pending bills. Reason for excess of Rs. 0.06 lakh has not been intimated (September '96).

02 - Environmental Forestry and Wild Life			
110 - Wildlife Preservation			
(5) Propagation and Conservation of Wild Life Products			
O 4.00			
S 2.50	6.50	7.91	(+) 1.41

Reason for ultimate excess of Rs. 1.41 lakhs has not been intimated (September '96).

(6) Development of Others Sanctuaries			
O 4.00			
R 3.30	7.30	9.18	(+) 1.88

Reason for excess of Rs. 1.88 lakhs has not been intimated (September '96).

(11) Development of Himalayan Zoological Park			
O 37.00			
S 15.80			
R 3.80	56.60	62.88	(+) 6.28

Anticipated excess of Rs. 3.80 lakhs have been stated to be due to extension of enclosure for Himalayan Panda as per the direction of Chief Zoological Authority. Reason for ultimate excess of Rs. 6.28 lakhs has not been intimated (September '96).

03 Waste Land Development			
101 National Waste Land Development Programme (100% CSS)			
(1) Kalez Chu Watershed			
O 1.00			
R 7.10	8.10	8.09	(-) 0.01
(7) Agro Forestry Scheme			
O 1.00			
R 2.74	3.74	3.72	(-) 0.02

Increase in provision on the above two cases have been attributed to more receipt of fund from Government of India during this year.

(16) Turung Namthang Watershed			
O 38.76			
S 12.63			
R 1.50	52.89	54.69	(+) 1.80

Reason for anticipated excess of Rs. 1.50 lakhs has been stated to be due to execution of spill over works of the last financial years. Reason for ultimate excess of Rs. 1.80 lakhs has not been intimated (September '96).

GRANT NO. 40 OTHER AGRICULTURAL PROGRAMME

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEADS:-				
2407-PLANTATIONS				
2415-AGRICULTURAL RESEARCH AND EDUCATION				
2435-OTHER AGRICULTURAL PROGRAMME				
	Rs.			
Original	2,91,00,000			
Supplementary	29,50,000	3,20,50,000	2,89,64,722	(-)30,85,278
Amount surrendered during the year (March '96)				34,08,000

NOTES AND COMMENTS:-

(a) The expenditure of Rs. 289.65 lakhs in the grant did not even come upto the original provision of Rs. 291.00 lakhs. As such the supplementary provision of Rs. 29.50 lakhs obtained in March '96 for payment of wages at the enhanced rates, proved to be wholly unnecessary.

(b) The amount Rs. 34.08 lakhs, surrendered was far in excess of the eventual saving of Rs. 30.85 lakhs.

(c) Savings in the provision occured mainly under :-

	Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-) Excess (+)*
2415-	AGRICULTURAL RESEARCH AND EDUCATION				
01	Crop Husbandry				
277	Education				
	O	34.50			
	R (-)	21.50	13.00	15.93	(+) 2.93

Reduction in provision of Rs. 21.50 lakhs was due to non-conduction of training of service candidates, higher education in Agriculture and training of field staff outside the department and state during the year.

2435-	OTHER AGRICULTURAL PROGRAMME				
60-	Others				
1-	Dry Land Development Programme				
	O	36.00			
	R (-)	30.00	6.00	5.88	(-) 0.12
2-	High Yeilding Varieties Programme				
	O	60.00			
	R (-)	4.08	55.92	55.15	(-) 0.77

Reduction of provision by Rs. 30.00 lakhs and Rs. 4.08 lakhs in the above cases have not been intimated (September '96).

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

2415	AGRICULTURAL RESEARCH AND EDUCATION				
01	Crop Husbandry				
004	Research				
	O	26.50			
	R	21.50	48.00	46.54	(-) 1.46

Increase in provision by Rs. 21.50 lakhs was mainly due to (i) increase in labour wages (ii) launchingof new research programme such as bio-fertilizer, bio-composting etc. in farms where adaptive trial was a major activity. Reason for ultimate

saving of Rs. 1.46 lakhs has not been intimated (September '96).

Head	*Total Grant*	*Actual Expenditure*	*Excess (+)*
	(In lakhs of Rupees)		
03 - Animal Husbandry			
004 - Research			
O 33.00	33.00	35.77	(+) 2.77

Reason for ultimate excess of Rs. 2.77 lakhs has been stated to be due to payment of Interim relief, arrear Dearness Allowance, Leave Encashment and Medical Treatment.

GRANT NO. 41 FOOD, STORAGE AND WAREHOUSING

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
2408 - FOOD, STORAGE AND WAREHOUSING				
3456 - CIVIL SUPPLIES				
	Rs.			
Original	1,05,25,000			
Supplementary	69,00,000	1,74,25,000	1,74,51,420	(+) 26,420
Amount surrendered during the year (March '96)				1,47,784
CAPITAL:- MAJOR HEAD				
4408 CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING				
Original	26,00,000	26,00,000	26,05,219	(+) 5,219
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE

(a) Expenditure exceeded the grant by Rs. 26,420; the excess requires regularisation.

(b) In view of the over all excess of Rs. 26,420; the surrender of Rs. 1.48 lakhs during the financial year proved injudicious.

CAPITAL

Expenditure in the capital section of the grant exceeded the provision by the Rs. 5,219; the excess requires regularisation.

GRANT NO. 42 CO-OPERATION

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEAD:-				
2425- CO- OPERATION				
	Rs.			
Original	1,65,04,000			
Supplementary	..	1,65,04,000	1,29,95,159	(-) 35,08,841
Amount surrendered during the year				Nil
CAPITAL :-				
MAJOR HEAD:-				
4425- CAPITAL OUTLAY ON CO-OPERATION				
Original	1,79,77,000			
Supplementary	..	1,79,77,000	..	(-) 1,79,77,000
Amount surrendered during the year (March '96)				1,79,77,000
LOAN SECTION:-				
MAJOR HEAD:-				
6425- LOANS FROM CO-OPERATIVES				
Original	57,02,000			
Supplementary	..	57,02,000	..	(-) 57,02,000
Amount surrendered during the year (March '96)				57,02,000

NOTES AND COMMENTS:

REVENUE:-

(a) No part of the savings of Rs. 35.09 lakhs in the grant was anticipated and surrendered during the year.

(b) Saving occurred mainly under :-

Head	*Total Grant*	*Actual Expenditure*	*Saving (-)*
	(In lakhs of Rupees)		
2425 - CO-OPERATION			
107 - Assistance to other Co-operatives			
6 - Integrated Co-operative Development Projects. Subsidy for Manpower Development and Training and Managerial Assistance and incentive (Central Sector Scheme)			
O 40.64	40.64	..	(-) 40.64

Reason for non-utilisation of provision amounting to Rs. 40.64 lakhs in the grant has been attributed to non-receipt of funds from National Co-operative Development Corporation, New Delhi. And non-clearance of proposal by the Government.

CAPITAL & LOAN

No part of the provision of Rs. 179.77 lakhs in Capital Section and Rs. 57.02 lakhs in the loan section respectively could be utilised and ultimately surrendered during the year. The reason for which has been attributed to non-release of provision by State Government due to paucity of fund. The Government desired to seek reimbursement from N.C.D.C. directly but did not succeed.

GRANT NO. 43 RURAL DEVELOPMENT

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Saving (-) Rs.*
REVENUE:-				
MAJOR HEADS:-				
2501- SPECIAL PROGRMMES FOR RURAL DEVELOPMENT				
2505- RURAL EMPLOYMENT				
2515- OTHER RURAL DEVELOPMENT PROGRAMME				
	Rs.			
Original	10,30,70,000			
Supplementary	30,00,000	10,60,70,000	10,82,78,161	(+) 22,08,161
Amount surrendered during the year (March '96)				5,26,770
CAPITAL :-				
MAJOR HEAD :-				
4515 - CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME				
	Rs.			
Original	..			
Supplementary	26,00,000	26,00,000	..	(-) 26,00,000
Amount surrendered during the year				Nil

NOTES AND COMMENTS:

REVENUE :

(a) Expenditure exceeded the provision by Rs. 22,08,161; the excess requires regularisation.

(b) In view of the excess of Rs. 22.08 lakhs in the grant, surrender of Rs. 5.27 lakhs at the fag end of the financial year was injudicious.

(c) Excess occurred mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Excess (+)*
		(In lakhs of Rupees)		
2501 - SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT				
04 - Integrated Rural Energy Planning Programme				
101 - Development of Design and approach for Area Bound Block Level IRE Projects				
1 - IRE Planning Cell (100% CSS)				
O	5.00			
R(-)	0.03	4.97	7.71	(+) 2.74

GRANT NO. 43 Concld.

(ALL VOTED)

Head	*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
	(In lakhs of Rupees)		
2515 - OTHER RURAL DEVELOPMENT PROGRAMME			
102 - Community Development			
(1) - Building			
O 100.00			
R (-) 2.83	97.17	127.15	(+) 29.98

Reason for excesses in the above two cases have not been intimated (September '96).

(d) Excesses in the above cases were partly counter balanced by savings under :-

2501 - SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
105 - Project Implementation			
O 28.00			
R (-) 2.41	25.59	22.81	(-) 2.78
2515 - OTHER RURAL DEVELOPMENT PROGRAMME			
800 - Other Expenditure			
O 2.20	2.20	..	(-) 2.20

Reduction in provision by Rs. 2.41 lakhs was due to non-sanctioning of proposal for purchase of new vehicle by the Government. However, reason for savings of Rs. 2.78 lakhs and 2.20 lakhs have not ben intimated (September '96).

CAPITAL :

The entire provision obtained in March '96 amounting to Rs. 26.00 lakhs in the Capital Section of the grant for Employment Assurance Scheme and construction of Panchayat Ghars remain unutilized and unsurrendered. This indicate Government's inability to assess the actual requirement of fund and control of expenditure even while framing supplementary budget in the fag end of the financial year.

GRANT NO. 44 IRRIGATION AND FLOOD CONTROL

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEADS:-				
2702- MINOR IRRIGATION				
2705 COMMAND AREA DEVELOPMENT				
2711 FLOOD CONTROL				
	Rs.			
Original	3,59,00,000			
Supplementary	54,50,000	4,13,50,000	3,89,14,454	(-) 24,35,546
Amount surrendered during the year (March '96)				22,76,000

NOTES AND COMMENTS:

(a) In view of the saving of Rs. 24.36 lakhs in the grant, supplementary provision of Rs. 54.50 lakhs obtained in March '96 proved to be excessive and could have been restricted to, wherever found necessary.

(b) Savings occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
2702 MINOR IRRIGATION				
02 Ground Water				
80 General				
001 Direction and Administration				
O 65.00				
S 2.50				
R (-) 0.76		66.74	65.20	(-) 1.54

Reduction in provision has been attributed to non-receipt of bills in time. Reason for ultimate saving of Rs. 1.54 lakhs has been stated to be due to late receipt of bills at the fagend of the financial year.

799 Suspense				
O 60.00				
R (-) 22.00		38.00	38.00	..

Reduction in provision of Rs. 22.00 lakhs has been attributed to non approval of proposal for procurement of stock materials by the Government; which lead to the eventual surrender of the amount.

GRANT NO. 45 POWER

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEADS:-				
2801 POWER				
2810 NON- CONVENTIONAL SOURCES OF ENERGY				
	Rs.			
Original	11,02,10,000			
Supplementary	2,56,00,000	13,58,10,000	13,37,38,252	(-) 20,71,748
Amount surrendered during the year (March '96)				20,59,583
CAPITAL:-				
MAJOR HEAD:-				
4801 CAPITAL OUTLAY ON POWER PROJECT				
Original	25,51,00,000			
Supplementary	4,96,00,000	30,47,00,000	30,43,96,991	(-) 3,03,009
Amount surrendered during the year				Nil

NOTES AND COMMENTS:
REVENUE

(a) The savings anticipated and surrendered in the grant during the year was Rs. 20.60 lakhs, the eventual saving was, however, worked out to Rs. 20.72 lakhs.

(b) In view of the overall savings of Rs. 20.72 lakhs in the grant; the supplementary provision of Rs. 25.60 lakhs obtained in March '96 proved to be excessive.

(c) Savings occurred mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
2801 POWER				
05 Transmission and Distribution				
799 Suspense				
I Stock				
O	20.00			
R (-)	18.87	11.30	11.33	(-) 0.03
Reduction in provision has been attributed to non-receipt of adjustment of bill of stock materials.				
80 General				
001 Direction and Administration				
(1) Headquarters Establishement				
O	384.90			
S	43.25			
R (-)	22.79	405.36	404.58	(-) 0.78
Reduction in provision has been stated to be due to (i) non-confirmation of 33 posts of Assistant Engineers following				

court case (Rs. 22.37 lakhs) (ii) non-receipt of claims (iii) non-receipt of house rent and death compensation bill etc.. Reason for eventual saving of Rs. 0.78 lakh has been stated to be due to non-receipt of claims in time.

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

Head		*Total Grant*	*Actual Expenditure*	*Excess (+) Saving (-)*
		(In lakhs of Rupees)		
2801	POWER			
01	Hydel Generations			
	Hydro Electric Schemes			
	O 239.00			
	S 30.75			
	R 15.66	285.41	285.36	(-) 0.05

Augmentation of provision by Rs. 15.66 lakhs was stated to be due to inevitable payment made by the department following upward revision in the wage structure and grant of additional instalment of interim relief.

80 -	General			
001 -	Direction and Administration			
(4)	North District			
	O 22.00			
	S 1.75			
	R 1.00	24.75	25.64	(+) 0.89

Increase in provision was stated to be due to payment of additional instalment of interim relief, medical reimbursement and leave encashment etc.. Reason for eventual excess of Rs. 0.89 lakh has been attributed to extensive touring by field staff and payment of arrear claims.

CAPITAL:-

(a) No part of the savings of Rs. 3.03 lakhs was anticipated and surrendered during the year.

(b) Saving occurred under:-

4801	CAPITAL OUTLAY ON POWER PROJECT			
01	Hydel Generations			
	O 1,351.00			
	S 106.00			
	R (-) 2.94	1,454.06	1,451.00	(-) 3.06

Reduction in provision was due to slow physical progress caused following heavy land slide in the last monsoon. Eventual saving of Rs. 3.06 lakhs arose due to the stated reason of refund of imprest amount by mistake directly into the bank as reduction of expenditure against the capital head of account instead of reducing the cash imprest balance held by the Assistant Engineers at Rathang Hydel Project.

GRANT NO. 46 INDUSTRIES

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEADS:-				
2851 - VILLAGE AND SMALL INDUSTRIES				
2852 - INDUSTRIES				
	Rs.			
Original	3,30,25,000			
Supplementary	18,00,000	3,48,25,000	3,38,89,858	(-) 9,35,142
Amount surrendered during the year (March '96)				7,99,000
CAITAL /LOANS:				
MAJOR HEADS:				
4851- CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
4860- CAPITAL OUTLAY ON CONSUMER INDUSTRIES				
4885- OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS				
5465- INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS				
6860- LOANS FOR CONSUMER INDUSTRIES				
6885- LOANS FOR OTHER INDUSTRIES AND MINERALS				
Oringinal	15,57,00,000			
Supplementary	1,86,00,000	17,43,00,000	5,56,36,554	(-) 11,86,63,446
Amount surrendered during the year (March '96)				9,55,000

NOTES AND COMMENTS:
REVENUE:

(a) In view of the overall savings of Rs. 9.35 lakhs in the grant the supplementary provision of Rs. 18.00 lakhs obtained in March '96 proved excessive.

(b) Anticipated saving of Rs. 7.97 lakhs was surrendered during March '96. The ultimate savings, however, worked out to Rs. 9.35 lakhs. This proved unrealistic.

(c) Savings occured under:-

Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Excess (+)*
2851- VILLAGE AND SMALL INDUSTRIES				
003 Training				
(4) Branch Institute in South district				
O 13.75				
R(-) 2.31		11.44	11.45	(+) 0.01

GRANT NO. 46 Contd.

(ALL VOTED)

Head	*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-) Excess (+)*
(5) Branch Centre			
O 7.75			
R(-) 1.73	6.02	5.97	(-) 0.05

Reduction in provisions in the above cases were due to non-appointment of staff for new Branch Centres due to administrative reasons mainly.

102	Small Scale Industries			
I	Cottage Industries Institutes			
(1)	Production and Marketing			
	O 49.10			
	R (-) 2.85	46.25	46.19	(-) 0.06

Reduction in provision was stated to be due to curtailment of expenditure due to economic reason.

II	Other Programmes			
	O 24.50			
	R(-) 7.20	17.30	17.94	(+) 0.64

Reduction in provision was due to non receipt of claims for subsidy. Whereas reason for ultimate excess of Rs. 0.64 lakh has also been attributed to payment of subsidy of unavoidable nature.

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

2851	VILLAGE AND SMALL INDUSTRIES			
001	Direction & Administration			
(1)	Directorate of Small Scale Industries			
	O 34.75			
	S 4.00			
	R 6.60	45.35	45.18	(-) 0.17

Increase in provision was stated to be mainly due to (i) appointment of co-terms staff, payment of transfer Travelling Allowance of Director and Travelling Allowance of chairman (Rs. 1.45 lakhs) (ii) Purchase of vehicle for the chairman (Rs. 3.50 lakhs) etc..

CAPITAL

(a) The expenditure of Rs. 556.36 lakhs in the capital section of the grant fell far short of the original budget provision of Rs. 1557.00 lakhs. This has happened third year in succession. As such supplementary provision of Rs. 186.00 lakhs obtained in March '96 proved to be wholly unnecessary.

(b) The amount surrendered amounting to Rs. 9.55 lakhs was far less than actual savings of Rs. 1186.63 lakhs. This proved Government's inability to keep a watch over the progress of expenditure and actual necessity of provision.

(c) Saving in the grant occurred mainly under :-

4860-	CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
60-	Others			
(9)	Investment in Joint Ventures			
	O 40.00			
	R(-) 40.00	..	..	..

Anticipated saving has been attributed to non-establishment of any joint sector venture during the financial year.

GRANT NO. 46 Concld.

(ALL VOTED)

	Head	*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-) Excess (+)*
5465-	INVESTMENT IN GENERAL FINANCIAL AND TRADING INSTITUTION			
I	Investment in State Bank of Sikkim			
	O 1250.00			
	R (-) 61.80	1188.20	..	(-) 1188.20

Reason for anticipated savings of Rs. 61.80 lakhs and for eventual savings of Rs. 1188.20 lakhs have not been intimated (September '96).

6860-	LOANS FOR CONSUMER INDUSTRIES			
60-	Others			
2.	Loans to M/s Yuksum Breweries			
	O 20.00	20.00	..	(-) 20.00

Reason for ultimate saving of Rs. 20.00 lakhs has not been intimated (September '96).

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

4851-	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES.			
101-	Industrial Establishment			
	O 2.00			
	R(-) 1.55	0.45	23.57	(+) 23.12

Reason for anticipated savings of Rs. 1.55 lakhs and for ultimate excess of Rs. 23.12 lakhs have not been intimated (September '96).

4885-	OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS			
01	Investment in Industrial Financial Institutions			
190	Investment in Public Sector and other undertakings			
1	Investment in Industrial Financial Institutions			
	O 65.00			
	S 150.00			
	R 40.00	255.00	255.00	..

Anticipated excess of Rs. 40.00 lakhs has been attributed to facilitating release of additional share capital of Sikkim Industrial Development Corporation during the financial year.

GRANT NO. 47 MINES AND GEOLOGY

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEAD:-				
2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
	Rs.			
Original	46,90,000			
Supplementary	6,50,000	53,40,000	52,89,904	(-) 50,096
Amount surrendered during the year (March '96)				38,000
CAPITAL:-				
MAJOR HEAD:-				
4853- CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
Original	..			
Supplementary	53,00,000	53,00,000	53,00,000	..
Amount surrendered during the year				Nil

GRANT NO. 48 ROADS AND BRIDGES

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEAD:-				
3054- ROADS AND BRIDGES				
	Rs.			
Original	15,86,80,000			
Supplementary	5,00,000	15,91,80,000	12,13,94,674	(-) 3,77,85,326
Amount surrendered during the year (March '96)				20,12,000
CAPITAL:-				
MAJOR HEAD:-				
5054- CAPITAL OUTLAY ON ROADS AND BRIDGES				
Original	24,08,00,000			
Supplementary	8,00,00,000	32,08,00,000	23,35,50,542	(-) 8,72,49,458
Amount surrendered during the year				Nil

NOTES AND COMMENTS:

REVENUE:

(a) Saving amounting to Rs. 380.00 lakhs in the revenue section occurred under the minor head 02-Border Strategic and Border Road (100% CSS) Necessary book adjustment for the charges for maintenance work done by Border Road Development Board could not be carried out in the preceeding six financial years for non receipt of expenditure statements from BRTF; though provision in that regard is made in State Budget.

(b) In addition to that significant saving occurred under:-

	Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Excess (+)*
3054-	ROADS & BRIDGES				
80	General				
799	Suspense				
	O	80.00			
	R (-)	19.33	60.67	60.67	..
	Reduction in provision was due to economy measure of the Government.				

(b) Saving in the above case was partly offset by excess under :-

3054	ROADS & BRIDGES				
001	Direction and Administration				
(i)	Chief Engineer Establishment				
	O	188.80	188.80	219.19	(+) 23.39

Reason for ultimate excess of Rs. 23.39 lakhs has been attributed to incurring more expenditure on arrear Dearness Allowance; leave encashment, medical advance and reimbursement; the actual requirement of the provision could not be

assessed by the Government at the time of submission of supplementary requirement.

CAPITAL:

(a) Saving of Rs. 8,75.00 lakhs has occured under the Minor Head 02- Strategic and Border Roads (100% C.S.S.) only. Necessary book adjustment of charges for construction of work could not be carried out like previous financial years due to non receipt of expenditure statements from Border Roads Organisation.

(b) Saving in the above case has been partly counter balanced by excess under :-

	Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Excess (+)*
5054-	CAPITAL OUTLAY ON ROADS AND BRIDGES				
04-	District and other Roads				
337-	Road works				
	O	1453.00			
	S	800.00	2253.00	2256.04	(+) 3.04

Reason for final excess of Rs. 3.04 lakhs was stated to be due to extensive damage caused in the roads following torrential rain. As a result certain emergency measures like restoration work in the existing roads and replacement of existing cause way and construction of culverts were taken up, wherever required.

GRANT NO. 49 ROAD TRANSPORT SERVICES

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
REVENUE:-				
MAJOR HEAD:-				
3055- ROAD TRANSPORT SERVICES				
	Rs.			
Original	13,46,20,000			
Supplementary	29,50,000	13,75,70,000	13,77,21,830	(+) 1,51,830
Amount surrendered during the year				Nil
CAPITAL:-				
MAJOR HEAD:-				
5055- CAPITAL OUTLAY ON ROAD TRANSPORT SERVICES				
Original	1,82,00,000			
Supplementary	..	1,82,00,000	1,82,06,647	(+) 6,647
Amount surrendered during the year				Nil

NOTES AND COMMENTS:

REVENUE

The expenditure in the grant exceeded the provision by Rs. 1,51,830; the excess requires regularisation.

CAPITAL

The expenditure in the Capital Section of the grant exceeded the provision by Rs. 6,647; the excess requires regularisation.

GRANT NO. 50 OTHER SCIENTIFIC RESEARCH

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEADS:-				
3425- OTHER SCIENTIFIC RESEARCH				
3435- ECOLOGY AND ENVIRONMENT				
	Rs.			
Original	1,16,01,000			
Supplementary	5,22,000	1,21,23,000	1,03,45,514	(-) 17,77,486
Amount surrendered during the year				Nil

NOTES AND COMMENTS:

(a) The expenditure of Rs. 103.46 lakhs in the grant did not even come up to the original provision of Rs. 116.01 lakhs. As such the supplementary provision of Rs. 5.22 lakhs obtained in March '96 for (i) research and development (ii) implementation of Centrally Sponsored Scheme proved to be wholly unnecessary.

(b) No part of the savings of Rs. 17.77 lakhs in the grant was anticipated and surrendered during the year, which revealed Government's inability to keep watch over the progress of expenditure.

(c) Savings occurred mainly under:-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
3425 OTHER SCIENTIFIC RESEARCH				
60 Others				
004 Research and Development				
O	61.00			
S	5.00	66.00	60.63	(-) 5.37
600 Other Schemes				
(I) Remote Sensing Technology for Micro Level Planning (75:25% CSS)				
O	16.00	16.00	3.31	(-) 12.69

Reasons for savings in the above two cases have not been intimated (September '96).

GRANT NO. 51 SECRETARIAT ECONOMIC SERVICES

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEADS:-				
3451 - SECRETARIAT ECONOMIC SERVICES				
3454 - CENSUS SURVEY AND STATISTICS				
3475 - OTHER GENERAL ECONOMIC SERVICES				
	Rs.			
Original	1,35,45,000			
Supplementary	23,90,000	1,59,35,000	1,52,25,094	(-) 7,09,906
Amount surrendered during the year				Nil

NOTES AND COMMENTS :

(a) No part of the saving of Rs.7.10 lakhs in the grant was anticipated and surrendered during the year.

(b) In view of the overall savings of Rs. 7.10 lakhs in the grant; supplementary provision of Rs. 23.90 lakhs obtained in March '96 proved excessive.

(c) Savings occurred mainly under :-

Head		*Total Grant*	*Actual Expenditure (In lakhs of Rupees)*	*Saving (-)*
3451- SECRETARIAT ECONOMIC SERVICES				
090 - Secretariat				
(1) Planning and Development Department				
O	21.40			
S	1.00	22.40	20.85	(-) 1.55
092 - Other Offices				
O	10.00			
S	8.00	18.00	16.21	(-) 1.79
102 District Planning Machinery				
O	15.00			
S	6.00	21.00	19.53	(-) 1.47
3454 - CENSUS SURVEY AND STATISTICS				
02 - Surveys and Statistics				
112 - Economic Advice and Statistics				
O	15.95			
S	0.50	16.45	15.04	(-) 1.41

Reasons for savings in the above cases have not been intimated (September '96).

GRANT NO. 52 TOURISM

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEAD:-				
3452- TOURISM				
	Rs.			
Original	3,18,45,000			
Supplementary	5,00,000	3,23,45,000	2,51,59,481	(-) 71,85,519
Amount surrendered during the year (March '96)				61,55,000

NOTES AND COMMENTS :

(a) The amount surrendered amounting to Rs. 61.55 lakhs was far less than the actual savings of Rs. 71.86 lakhs. This shows Government's inability to keep a watch over the progress of expenditure.

(b) In view of the savings of Rs. 71.86 lakhs, supplementary provision of Rs. 5.00 lakhs obtained in March '96 for Eco-Tourism Development at Tendong, South Sikkim was absolutely unnecessary.

(c) Savings occurred mainly under :-

Head		*Total Grant*	*Actual Expenditure*	*Saving (-) Excess (+)*
		(In lakhs of Rupees)		
3452 TOURISM				
104 Promotion and Publicity				
O	133.45			
R (-)	63.42	70.03	60.82	(-) 9.21

Reduction in provision was due to non-submission of bills. Reason for ultimate savings of Rs. 9.21 lakhs has not been intimated (September '96).

800 Other Expenditure				
O	9.10			
R(-)	4.20	4.90	3.23	(-) 1.67

Reduction in provision was due to non-submission of proposal. Reason for final saving of Rs. 1.67 lakhs has not been intimated (September '96).

(d) Savings in the above cases has been partly offset by excess under :-

01 Tourist Infrastructure				
101 Tourist Centre				
(1) Direction and Administration				
O	33.00			
R	6.43	39.43	39.53	(+) 0.10

Excess in provision was due to (i) revision in the rate of daily wages (Rs. 2.00 lakhs) (ii) Payment of Interim Relief, Medical reimbursement and leave encashment (Rs. 1.84 lakhs) (iii) Payment of Salaries to the newly appointed police personnels (Rs. 1.77 lakhs) etc..

II. Minor Works				
O	31.00			
S	5.00	36.00	38.11	(+) 2.11

Reason for ultimate excess of Rs. 2.11 lakhs has not been intimated (September '96).

GRANT NO. 53 AID MATERIALS AND EQUIPMENTS

Section & Major Head		*Total Grant/ Appropriation Rs.*	*Actual Expenditure Rs.*	*Saving (-) Rs.*
REVENUE:-				
MAJOR HEAD:-				
3606- AID MATERIALS AND EQUIPMENTS				
VOTED	Rs..			
Original	5,000			
Supplementary	..	5,000	..	(-) 5,000
Amount surrendered during the year				Nil
CAPITAL:-				
MAJOR HEADS:-				
6003 INTERNAL DEBT OF THE STATE GOVERNMENT				
6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
Charged				
Original	*9,30,26,000*			
Supplementary	..	*9,30,26,000*	*9,18,98,433*	*(-) 11,27,567*
Amount surrendered during the year (March '96)				*Nil*

NOTES AND COMMENTS:

REVENUE:

The token provision of Rs. 0.05 lakh made under Aid Materials and Equipments remain unutilised and eventually surrendered in last eight consecutive financial years; though a substantial amount of foreign materials in kind were received by the Government in those years. This indicates no adjustment of value of Aid Materials received in kind from Foreign Countries in the accounts of the State Government.

CAPITAL :

Charged:

(a) No part of the savings of Rs. 11.28 lakhs in the charged appropriation was surrendered during the year, this proved unrealistic.

(b) Savings occurred under:-

Head		*Total Grant/ Appropriation*	*Actual Expenditure*	*Saving (-)*
		(In lakhs of Rupees)		
6003	INTERNAL DEBT OF THE STATE GOVERNMENT			
103	Loans from Life Insurance Corporation of India (Repayment)			
	O 17.75			
	R (-) 3.50	14.25	14.25	..
104	Loans from General Insurance Corporation of India (Repayment)			
	O 5.97			
	R (-) 1.21	4.76	4.76	..

GRANT NO. 53 Concld.

	Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(In lakhs of Rupees)		
108	Loans from National Co-operative Development Corporation (Repayment)				
	O	11.60			
	R (-)	3.65	7.95	7.94	(-) 0.01
6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
02	Loans from State/Union Territory Plan Scheme (Repayment)				
	O	372.60			
	R (-)	48.08	324.52	313.26	(-) 11.26

Reduction in provisions in the above cases and the reason for eventual savings of Rs. 11.26 lakhs have not been intimated (September '96).

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

6003	INTERNAL DEBT OF THE STATE GOVERNMENT				
109	Loans from other Institutions				
	O	327.50			
	R	26.39	353.89	353.89	..
6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
01	Non Plan Loans				
	O	86.94			
	R	15.24	102.18	102.18	..
04	Loans from Centrally Sponsored Plan Scheme				
	O	53.00			
	R	14.81	67.81	67.80	(-)0.01

Reasons for anticipated excess of Rs. 26.39 lakhs, Rs. 15.24 lakhs and Rs. 14.81 lakhs respectively have not been intimated (September '96).

GRANT NO. 54 LOANS TO GOVERNMENT SERVANTS

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
CAPITAL:-				
MAJOR HEAD:-				
7610- LOANS TO GOVERNMENT SERVANTS ETC.				
	Rs.			
Original	46,10,000			
Supplementary	50,00,000	96,10,000	96,19,750	(+) 9,750
Amount surrendered during the year				Nil

NOTE AND COMMENT :

The expenditure in the grant exceeded the provision by Rs. 9,750; the excess requires regularisation.

APPENDIX- I

Expenditure met out of advances from the Contingency Fund during 1995 - 96 which was not recouped to the fund till the close of the year

Major Head of Accounts	Amount of expenditure	Date of Sanction	Date of recoupment of Advance	Remarks
Nil	Nil	Nil	Nil	A total amount of Rs. 10.00 lakhs was advanced during the year and which was also recouped to the Contingency Fund in the same 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.	17 Public Works (Building)	3,25,00,000	2,45,91,100	(-)	79,08,900
2.	26 Urban Development	..	1,299	(+)	1,299
3.	31 Relief on Accout of Natural Calamities	5,90,00,000	5,66,35,708	(-)	23,64,292
4.	44 Irrigation and Flood Control	60,00,000	55,85,828	(-)	4,14,172
5.	45 Power	20,00,000	3,46,845	(-)	16,53,155
6.	48 Roads and Bridges	80,00,000	37,82,961	(-)	42,17,039
	TOTAL	**10,75,00,000**	**9,09,43,741**	(-)	**1,65,56,259**

GRANT NO. 53 Concld.

	Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(In lakhs of Rupees)		
108	Loans from National Co-operative Development Corporation (Repayment)				
	O	11.60			
	R (-)	3.65	7.95	7.94	(-) 0.01
6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
02	Loans from State/Union Territory Plan Scheme (Repayment)				
	O	372.60			
	R (-)	48.08	324.52	313.26	(-) 11.26

Reduction in provisions in the above cases and the reason for eventual savings of Rs. 11.26 lakhs have not been intimated (September '96).

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

6003	INTERNAL DEBT OF THE STATE GOVERNMENT				
109	Loans from other Institutions				
	O	327.50			
	R	26.39	353.89	353.89	..
6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
01	Non Plan Loans				
	O	86.94			
	R	15.24	102.18	102.18	..
04	Loans from Centrally Sponsored Plan Scheme				
	O	53.00			
	R	14.81	67.81	67.80	(-)0.01

Reasons for anticipated excess of Rs. 26.39 lakhs, Rs. 15.24 lakhs and Rs. 14.81 lakhs respectively have not been intimated (September '96).

GRANT NO. 54 LOANS TO GOVERNMENT SERVANTS

(ALL VOTED)

Section & Major Head		*Total Grant Rs.*	*Actual Expenditure Rs.*	*Excess (+) Rs.*
CAPITAL:-				
MAJOR HEAD:-				
7610- LOANS TO GOVERNMENT SERVANTS ETC.				
	Rs.			
Original	46,10,000			
Supplementary	50,00,000	96,10,000	96,19,750	(+) 9,750
Amount surrendered during the year				Nil

NOTE AND COMMENT :

The expenditure in the grant exceeded the provision by Rs. 9,750; the excess requires regularisation.

APPENDIX- I

Expenditure met out of advances from the Contingency Fund during 1995 - 96 which was not recouped to the fund till the close of the year

Major Head of Accounts	Amount of expenditure	Date of Sanction	Date of recoupment of Advance	Remarks
Nil	Nil	Nil	Nil	A total amount of Rs. 10.00 lakhs was advanced during the year and which was also recouped to the Contingency Fund in the same 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.	17 Public Works (Building)	3,25,00,000	2,45,91,100	(-)	79,08,900
2.	26 Urban Development	..	1,299	(+)	1,299
3.	31 Relief on Accout of Natural Calamities	5,90,00,000	5,66,35,708	(-)	23,64,292
4.	44 Irrigation and Flood Control	60,00,000	55,85,828	(-)	4,14,172
5.	45 Power	20,00,000	3,46,845	(-)	16,53,155
6.	48 Roads and Bridges	80,00,000	37,82,961	(-)	42,17,039
	TOTAL	**10,75,00,000**	**9,09,43,741**	(-)	**1,65,56,259**