





APPROPRIATION ACCOUNTS

1994 - 95

GOVERNMENT OF SIKKIM



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INDRODUCTORY

This compliation containing the Appropriation Accounts of the Government of Sikkim for the year 1994-95 presents the accounts of sums expended during the year ended 31st March, 1995 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

'O' Stands for original grant or appropriation;

'S' Stands for supplementary grant or appropriation;

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

Charged appropriations and expenditure are shown in *italics*.



SUMMARY OF APPROPRIATION ACCOUNTS FOR 1994-95 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	5,30,000	..	4,88,824	..	41,176	..	..	..
Voted	82,70,000	..	78,80,677	..	3,89,323	..	..	..
Appropriation-Governor								
Charged	33,77,000	..	33,47,309	..	29,691	..	..	..
2. Council of Ministers								
Voted	1,43,41,000	..	1,43,70,499	..	..	..	29,499	..
3. Administration of Justice								
Charged	46,00,000	..	52,00,320	..	..	..	6,00,320	..
Voted	63,95,000	..	58,50,017	..	5,44,983	..	..	..
4. Election								
Voted	1,48,85,000	..	1,48,91,217	..	..	..	6,217	..
5. Income-tax and Sales Tax								
Voted	39,15,000	..	34,57,373	..	4,57,627	..	..	..
6. Land Revenue								
Voted	98,50,000	..	99,15,765	..	..	..	65,765	..
7. Stamps and Registration								
Voted	50,000	..	..	..	50,000	..	..	..
8. Excise (Fakari)								
Voted	1,95,29,000	..	1,09,17,475	..	86,11,525	..	..	..
9. Taxes on Vehicles								
Voted	9,91,000	..	9,92,928	..	..	..	1,928	..
10. Other Taxes and duties on Commodities and Services								
Voted	10,70,000	..	10,22,302	..	47,698	..	..	..
Interest Payments								
Charged	26,63,15,000	..	26,13,25,329	..	49,89,671	..	..	..
Public Service Commission								
Charged	14,10,000	..	13,37,739	..	72,261	..	..	..
11. Secretariat-General Services								
Voted	2,64,20,000	..	2,54,52,560	..	9,67,440	..	..	..
12. District Administration								
Voted	1,02,32,000	..	1,00,79,038	..	1,52,962	..	..	..
13. Treasury and Accounts Administration								
Voted	1,31,85,000	..	1,29,66,866	..	2,18,134	..	..	..

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	14,54,53,000	..	14,26,05,271	..	28,47,729	..	..	..
15. Jails Voted	18,30,000	..	18,72,654	..	..	..	42,654	..
16. Stationery and Printing Voted	1,08,20,000	..	1,08,32,471	..	..	..	12,471	..
17. Public Works (Building) Charged	2,95,000	..	2,89,484	..	5,516	..	..	..
Voted	9,78,00,000	19,20,96,000	8,16,64,808	18,12,71,858	1,61,35,192	1,08,24,142	..	..
18. Other Administrative Services Voted	2,12,52,000	..	2,15,00,974	..	..	..	2,48,974	..
19. Pension and Other Retirement Benefits Voted	3,04,00,000	..	3,03,73,633	..	26,367	..	..	..
20. Miscellaneous General Services Voted	306,22,40,000	..	306,53,66,363	..	..	..	31,26,363	..
21. Education Voted	38,81,65,000	..	38,92,79,565	..	..	..	11,14,565	..
22. Sports and Youth Services Voted	52,53,000	..	43,99,140	..	8,53,860	..	..	..
23. Art and Culture Voted	69,50,000	..	70,62,782	..	..	..	1,12,782	..
24. Medical and Public Health Voted	15,15,05,000	..	14,41,04,227	..	74,00,773	..	..	..
25. Water Supply and Sanitation Voted	5,25,45,000	7,22,70,000	5,31,11,755	7,09,52,476	..	13,17,524	5,66,755	..
26. Urban Development Voted	1,54,60,000	50,00,000	1,68,98,355	64,03,024	..	..	14,38,355	14,03,024
27. Information and Publicity Voted	83,20,000	..	83,01,463	..	18,537	..	..	..
28. Social Security and Welfare Voted	3,54,02,000	..	3,03,06,085	..	50,95,915	..	..	..
29. Labour and Labour Welfare Voted	29,35,000	..	28,67,124	..	67,876	..	..	..

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	1,80,84,000	..	1,77,73,507	..	3,10,493	..	..	..
31. Relief on account of Natural Calamities Voted	6,02,70,000	..	5,24,71,289	..	77,98,711	..	..	..
32. Other Social Services (Ecclesiastical) Voted	57,93,000	..	55,59,515	..	2,33,485	..	..	..
33. Secretariat-Social Services Voted	17,45,000	..	17,64,481	..	..	..	19,481	..
34. Agriculture Voted	11,26,99,000	17,00,000	10,55,70,650	16,83,047	71,28,350	16,953	..	..
35. Soil and Water Conservation Voted	3,60,50,000	..	3,61,12,778	..	..	..	62,778	..
36. Animal Husbandry Voted	3,87,33,000	31,00,000	3,91,05,270	27,25,100	..	3,74,900	3,72,270	..
37. Dairy Development Voted	2,66,50,000	..	1,60,03,322	..	1,06,46,678	..	..	..
38. Fisheries Voted	58,45,000	12,00,000	57,29,442	12,14,308	1,15,558	..	..	14,308
39. Forestry and Wild life Voted	13,01,01,000	..	12,32,91,317	..	68,09,683	..	..	..
40. Other Agricultural Programme Voted	2,08,75,000	..	1,86,58,347	..	22,16,653	..	..	..
41. Food Storage and Warehousing Voted	83,25,000	32,50,000	80,31,145	21,51,435	2,93,855	10,98,565	..	..
42. Co-operation Voted	1,26,22,000	68,14,000	1,26,27,977	68,14,000	..	..	5,977	..
43. Rural Development Voted	2,69,80,000	..	2,64,12,052	..	5,67,948	..	..	..
44. Irrigation and Flood Control Voted	3,23,50,000	..	3,14,83,371	..	8,66,629	..	..	..
45. Power Voted	11,16,70,000	21,66,00,000	10,93,15,523	21,65,54,418	23,54,477	45,582	..	..
46. Industries Voted	2,59,25,000	3,93,00,000	2,56,95,802	3,13,38,071	2,29,198	79,61,929	..	..

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	42,90,000	2,00,000	34,03,743	75,000	8,86,257	1,25,000	..	..
48. Roads and Bridges Voted	15,41,23,000	22,22,00,000	10,65,21,865	13,48,52,749	4,76,01,135	8,73,47,251	..	..
49. Road Transport Services Voted	13,34,20,000	1,57,00,000	13,03,28,143	1,56,38,673	30,91,857	61,327	..	..
50. Other Scientific Research Voted	95,74,000	..	74,66,861	..	21,07,139	..	..	..
51. Secretariat-Economic Services Voted	1,14,80,000	..	1,11,71,082	..	3,08,918	..	..	..
52. Tourism Voted	2,44,44,000	..	1,60,67,197	..	83,76,803	..	..	..
53. Aid Materials and Equipments Voted	5,000	..	..	..	5,000	..	..	..
Public Debt Charged	..	7,30,54,000	..	7,26,04,597	..	4,49,403	..	..
54. Loans to Government Servants Voted	..	57,10,000	..	53,35,321	..	3,74,679	..	..
TOTAL <i>Charged</i>	27,65,27,000	7,30,54,000	27,19,89,005	7,26,04,597	51,38,315	4,49,403	6,00,320	..
Voted	517,75,16,000	78,51,40,000	503,89,08,066	67,70,09,480	14,58,34,768	10,95,47,852	72,26,834	14,17,332
GRAND TOTAL	545,40,43,000	85,81,94,000	531,08,97,071	74,96,14,077	15,09,73,083	10,99,97,255	78,27,154	14,17,332

SUMMARY OF APPROPRIATION ACCOUNTS- Contd.

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

REVENUE SECTION

Voted

2. Council of Ministers
4. Election
- 6 Land Revenue
- 9 Taxes on Vehicles
15. Jails
16. Stationery and Printing
18. Other Administrative Services
20. Miscellaneous General Services
21. Education
23. Art and Culture
25. Water Supply and Sanitation
26. Urban Development
33. Secretariat- Social Services
35. Soil and Water Conservation
36. Animal Husbandry
42. Co-operation

REVENUE SECTION*Charged*

3. *Administration of Justice*

CAPITAL SECTION

Voted

26. Urban Development
38. Fisheries

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

SUMMARY OF APPROPRIATION ACCOUNTS- *Contd.*

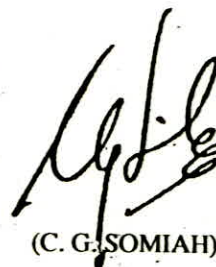
The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1994-95 and that shown in the Finance Accounts for the year is given below:-

	Revenue Rs.	Capital Rs.	Total Rs.
Total expenditure according to Appropriation Accounts			
Voted	5,03,89,08,066	67,70,09,480	5,71,59,17,546
<i>Charged</i>	27,19,89,005	7,26,04,597	34,45,93,602
Deduct -			
Total Recoveries as Shown in Appendix - II			
Voted	4,67,23,157	..	4,67,23,157
Net expenditure as shown in the Finance Accounts			
Voted	4,99,21,84,909	67,70,09,480	5,66,91,94,389
<i>Charged</i>	27,19,89,005	7,26,04,597	34,45,93,602

SUMMARY OF APPROPRIATION ACCOUNTS- Concl'd.

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 1994-95.

New Delhi
The



(C. G. SOMIAH)

Comptroller and Auditor General of India



GRANT No. 1 STATE LEGISLATURE

<i>Section & Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2011 PARLIAMENT/ STATE/ UNION TERRITORY LEGISLATURE			
Voted	Rs.		
Original	78,00,000		
Supplementary	4,70,000	82,70,000	(-) 3,89,323
Amount surrendered during the year			Nil
Charged			
Original	2,50,000		
Supplementary	2,80,000	5,30,000	(-) 41,176
Amount surrendered during the year			Nil

NOTES AND COMMENTS

- (a) No part of the savings of Rs. 3.89 lakhs in the voted grant was anticipated and surrendered during the year.
- (b) In view of the over all saving of Rs. 3.89 lakhs in the grant, supplementary provision of Rs. 4.70 lakhs obtained in March '95 proved excessive and could have been restricted accordingly.

APPROPRIATION - GOVERNOR

(ALL CHARGED)

<i>Section & Major Head</i>	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2012 PRESIDENT, VICE PRESIDENT/ GOVERNOR, ADMINISTRATOR OF UNION TERRITORIES.			
<i>Charged</i>	<i>Rs.</i>		
<i>Original</i>	27,77,000		
<i>Supplementary</i>	6,00,000	33,77,000	33,47,309
			(-) 29,691
<i>Amount surrendered during the year (March '95)</i>			12,000

GRANT No. 2 COUNCIL OF MINISTERS

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant/ Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2013 COUNCIL OF MINISTERS			
	Rs.		
Original	1,29,25,000		
Supplementary	14,16,000	1,43,41,000	1,43,70,499 (+) 29,499
Amount Surrendered during the year			Nil

NOTE AND COMMENT

The expenditure in the grant exceeded the provision by 29,499; the excess requires regularisation.

GRANT No. 3 ADMINISTRATION OF JUSTICE

<i>Section & Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Excess (+) Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2014 ADMINISTRATION OF JUSTICE			
<i>Charged</i>			
	<i>Rs.</i>		
Original	46,00,000		
Supplementary	..	46,00,000	52,00,320
			(+)
			6,00,320
<i>Amount surrendered during the year</i>			<i>Nil</i>
Voted			
Original	63,95,000		
Supplementary	..	63,95,000	58,50,017
			(-)
			5,44,983
<i>Amount surrendered during the year (March '95)</i>			4,05,000

NOTES AND COMMENTS

- (a) The expenditure in the charged appropriation exceeded the provision by Rs. 6.00 lakhs; the excess requires regularisation.
- (b) The reason for excess in the Minor Head 102 - High Court has not been intimated (September '95).

Voted

- (a) The saving anticipated and surrendered under the voted section of the grant was Rs. 4.05 lakhs; the eventual saving was, however, worked out to Rs. 5.45 lakhs.
- (b) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant/ Appropriation</i>	<i>Actual Expenditure</i>	<i>Savings (-)</i>
<i>(In lakhs of Rupees)</i>			
2014 ADMINISTRATION OF JUSTICE			
105 CIVIL AND SESSION COURT			
I - Civil and Session Court, Gangtok			
O	37.00		
R (-)	2.70	34.30	33.94
			(-)
			0.36

Reduction in provision has been stated to be due to the ban of the Government on the purchase of new vehicle. Hence the provision of Rs. 2.70 lakhs was surrendered as per order of the Government. Reason for eventual saving of Rs. 0.36 lakh has not been intimated (September '95).

114 Legal Advisers and Counsels			
(I) - Advocate General's Office			
O	14.25		
R (-)	1.35	12.90	12.00
			(-)
			0.90

Reduction in provision has been attributed to non-submission of bills and post of Advocate General lying vacant for a long time during the financial year. Reason for eventual saving of Rs. 0.90 lakh has not been intimated (September '95).

GRANT No. 4 ELECTION

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE :-				
MAJOR HEAD :-				
2015 ELECTION				
	Rs.			
Original	92,85,000			
Supplementary	56,00,000	1,48,85,000	1,48,91,217	(+) 6,217
Amount surrendered during the year				Nil

NOTE AND COMMENT

The expenditure in the grant exceeded the provision by Rs. 6,217, the excess requires regularisation.

GRANT No. 5 INCOME AND SALES TAX

(ALL VOTED)

Section & Major Head		Total Grant/ Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-				
MAJOR HEAD :-				
2020	COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
2040	SALES TAX			
		Rs.		
Original		39,15,000		
Supplementary		..	39,15,000	
			34,57,373	(-) 4,57,627
	Amount surrendered during the year (March '95)			4,35,000

NOTES AND COMMENTS

(a) The saving anticipated and surrendered under the grant was Rs. 4.35 lakhs; the eventual saving was, however, Rs. 4.58 lakhs.

(b) Saving occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
2040 SALES TAX			
101 Collection Charges			
O	24.90		
R (-)	4.35	20.55	(-) 1.67

Reasons for reduction in provision of Rs. 4.35 lakhs and for eventual saving of Rs. 1.67 lakhs have not been intimated (September '95).

GRANT No. 6 LAND REVENUE

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2029 LAND REVENUE			
	<i>Rs.</i>		
Original	88,90,000		
Supplementary	9,60,000	98,50,000	99,15,765 (+) 65,765
Amount surrendered during the year (March '95)			1,55,000

NOTES AND COMMENTS

- (a) Expenditure exceeded the grant by Rs. 65,765; the excess requires regularisation.
- (b) In view of the over all excess of Rs. 65,765, the surrender of Rs. 1.55 lakhs during the year proved injudicious.

GRANT No. 7 STAMPS AND REGISTRATION

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2030 STAMPS AND REGISTRATION			
	Rs.		
Original	50,000		
Supplementary	..	50,000	..
			(-) 50,000
Amount surrendered during the year			Nil

NOTE AND COMMENT

The provision of Rs. 0.50 lakh made under Stamps and Registration remain unutilised. However, the provision was not surrendered during the year.

GRANT No. 8 EXCISE

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>

REVENUE :-

MAJOR HEAD :-

2039 STATE EXCISE

	Rs			
Original	1,95,29,000			
Supplementary	..	1,95,29,000	1,09,17,475	(-) 86,11,525
Amount surrendered during the year (March '95)				86,65,000

NOTES AND COMMENTS

(a) Anticipated saving of Rs. 86.65 lakhs was surrendered during the year. The ultimate saving, however, worked out to Rs. 86.12 lakhs.

(b) Saving occurred mainly under :-

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of Rupees)</i>		
2039 STATE EXCISE				
800 Other Expenditure				
Grants-in-aid to Sikkim Distilleries in lieu of Export Pass Fee				
O	150.00			
R (-)	86.65	63.35	63.35	..

Reduction in provision of Rs. 86.65 lakhs was stated to be due to decision of the Government to defer the payment.

GRANT No. 9 TAXES ON VEHICLES

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2041 TAXES ON VEHICLES			
	<i>Rs.</i>		
Original	9,91,000		
Supplementary	..	9,92,928	(+) 1,928
Amount surrendered during the year			Nil

NOTE AND COMMENT

The expenditure in the grant exceeded the provision by Rs. 1,928; the excess requires regularisation.

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

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2045 OTHER TAXES AND DUTIES ON COMMODITIES			
	Rs.		
Original	10,70,000		
Supplementary	..	10,70,000	10,22,302
			(-) 47,698
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	25,33,15,000		
Supplementary	1,30,00,000	26,63,15,000	26,13,25,329 (-) 49,89,671
Amount surrendered during the year (March '95)			30,35,000

NOTES AND COMMENTS

(a) The savings anticipated and surrendered in the charged appropriation during the year was Rs. 30.35 lakhs, the eventual saving was, however, worked out to Rs. 49.90 lakhs.

(b) In view of the overall savings of Rs. 49.90 lakhs in the appropriation, supplementary provision of Rs. 130.00 lakhs obtained in March '95, proved to be excessive.

(c) Savings occurred mainly under :-

Head	Total Appropriation	Actual Expenditure (In lakhs of Rupees)	Saving (-)
2049 INTEREST PAYMENTS (CHARGED)			
200 Interest on other Internal Debt			
O	604.35		
S	7.96		
R (-)	48.45	563.86	563.85 (-) 0.01

Anticipated savings of Rs. 48.45 lakhs has been attributed to non-receipt of loan from different Financial Institution during the year; as was anticipated earlier. As a result reduction in provision was effected.

03	Interest on Small Savings, Provident Fund etc.			
104	Interest on State Provident Fund			
	O	411.00	411.00	394.73 (-) 16.27
108	Interest on Insurance and Pension Fund			
	O	4.50		
	S	3.50	8.00	4.74 (-) 3.26

Reasons for eventual savings of Rs. 16.27 lakhs and Rs. 3.26 lakhs have not been intimated (September '95).

INTEREST PAYMENTS - Concl'd.

Head		Total Appropriation	Actual Expenditure (In lakhs of Rupees)	Saving (-)
103	Interest on Loans for Centrally Sponsored Plan Schemes			
	O	78.00		
	R (-)	2.13	75.87	75.87
107	Interest on pre 1984-85 loans			
	O	77.00		
	R (-)	4.01	72.99	72.99
108	Interest on 1984-89 State Plan loan. Consolidated in terms of 9th Finance Commission			
	O	188.00		
	R (-)	37.72	150.28	150.28
<p>Anticipated savings in the above three cases have been attributed to non-receipt of loans as was anticipated at the time of framing the estimates of the financial year.</p>				
(d)	Savings in the above cases were partly off set by excess as under:-			
2049	INTEREST PAYMENTS			
01	Interest on Internal Debt			
101	Interest on Market Loan			
	O	435.30		
	S	113.00		
	R	30.95	579.25	579.25
04	Interest on Loans and Advances from Central Government			
101	Interest on Loan from State/ Union Territory Plan Schemes			
	O	436.00		
	R	5.09	441.09	441.09
104	Interest on Loans for Non-plan Schemes			
	O	299.00		
	S	5.54		
	R	25.92	330.46	330.46

Reasons for anticipated excess in the above cases have been attributed to enhancement of rate of interest and inclusion of taxes on interest.

PUBLIC SERVICE COMMISSION

(ALL CHARGED)

<i>Section & Major Head</i>		<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-				
MAJOR HEAD :				
2051 PUBLIC SERVICE COMMISSION				
	<i>Rs.</i>			
<i>Original</i>	14,10,000			
<i>Supplementary</i>	..	14,10,000	13,37,739	(-) 72,261
<i>Amount surrendered during the year (March '95)</i>				62,212

GRANT No. 11 SECRETARIAT- GENERAL SERVICES

(ALL VOTED)

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

MAJOR HEAD :-

2052 SECRETARIAT -GENERAL SERVICES

	Rs.			
Original	2,44,80,000			
Supplementary	19,40,000	2,64,20,000	2,54,52,560	(-) 9,67,440

Amount surrendered during the year (March '95) 8,45,000

NOTES AND COMMENTS

(a) In view of the overall savings of Rs. 9.67 lakhs in the grant the supplementary provision of Rs. 19.40 lakhs obtained in March '95 proved excessive.

(b) Anticipated saving of Rs. 8.45 lakhs were surrendered during March '95. The ultimate savings, however, worked out to Rs. 9.67 lakhs. This proved unrealistic.

(c) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure	Savings (-) Excess (+)
(In lakhs of Rupees)			
2052 SECRETARIAT GENERAL SERVICES			
090 Secretariat			
(3) Pay Cell			
O 5.00	5.00	2.99	(-) 2.01

Reasons for final savings of Rs. 2.01 lakhs has not been intimated (September '95).

(5) Finance Department			
O 60.00			
R (-) 6.43	53.57	53.60	(+) 0.03

Reduction in provisions of Rs. 6.43 lakhs which were surrendered have been attributed to (a) non-claim of medical bills (b) Non-performance of tour by staff officers (c) Non submission of some bills by a firm and (d) non occupancy of a flat on rental charge.

(9) Law Commission			
O 3.95			
R (-) 1.08	2.87	2.96	(+) 0.09

Reduction in provision of R. 1.08 lakhs; which was surrendered in March '95 has been attributed to non-filling up of post of personal secretary to Chairman, Law Commission, Deputy Secretary and Research Officer during the year. Reason for eventual excess of Rs. 0.09 lakh has not been intimated (September '95).

GRANT No. 12 DISTRICT ADMINISTRATION

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-				
MAJOR HEAD :-				
2053 - DISTRICT ADMINISTRATION				
	<i>Rs.</i>			
Original	1,00,00,000			
Supplementary	2,32,000	1,02,32,000	1,00,79,038	(-) 1,52,962
Amount surrendered during the year (March '95)				1,40,000

GRANT No. 13 TREASURY AND ACCOUNTS ADMINISTRATION

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (-)</i> Rs.
REVENUE :-			
MAJOR HEAD :-			
2054 - TREASURY AND ACCOUNTS ADMINISTRATION			
	Rs.		
Original	1,31,85,000		
Supplementary	..	1,31,85,000	1,29,66,866
			(-) 2,18,134
Amount surrendered during the year (March '95)			2,76,979

GRANT No. 14 POLICE

(ALL VOTED)

Section & Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE: -			
MAJOR HEAD :-			
2055 - POLICE			
	Rs.		
Original	13,96,39,000		
Supplementary	58,14,000	14,54,53,000	(-) 28,47,729
Amount surrendered during the year (March '95)			2,00,000

NOTES AND COMMENTS :

(a) Against the actual savings of Rs. 28.48 lakhs an amount of Rs. 2.00 lakhs was only anticipated and surrendered during the year, which revealed Governments inability to keep watch over the progress of expenditure.

(b) In view of the saving supplementary provision of Rs. 58.14 lakhs obtained in March '95, proved to be excessive and could have been restricted to wherever found necessary.

(c) Savings occurred mainly under :-

Section & Major Head	Total Grant	Actual Expenditure	Saving (-) Excess (+)
		(In lakhs of Rupees)	

2055 - POLICE

001 Direction and Administration

(2) Centralised Purchase of Uniform, Arms and Ammunitions

O	90.00		
R (-)	23.55	66.45	(-) 7.53

Anticipated savings has been stated to be due to economy measure of Government; curtailment in purchase of Arms and Ammunitions. Reason for final savings of Rs. 7.53 lakhs has been attributed to late receipt of Government's approval for purchase of materials.

101 Criminal Investigation and Vigilance

(2) Crime Investigation Branch

O	29.90		
R (-)	2.20	27.70	(+) 0.22

Anticipated saving of Rs. 2.20 lakhs has been attributed to transfer cases of Police Personnel from Crime branch. However, reason for eventual excess of Rs. 0.22 lakh has not been intimated (September '95).

108 State Headquarters

Police

(2) Reserve line and Police Band

O	194.90		
R (-)	6.65	188.25	(-) 4.67

Anticipated saving in the above case has been stated to be due to transfer of staff and non filling up of vacancy during the financial year. Reason for final saving has been attributed to non-passing of bills by Pay and Accounts Office at the fag end of the financial year and non clearance of proposal for purchase of Petroleum Product in connection with VIP's visit by Government.

109 District Police

(3) East District

O	155.20		
R (-)	1.06	154.14	(+) 0.02

Anticipated savings of Rs. 1.06 lakhs has been stated to be due to economy measures adopted by Government and curtailment of travel expenses.

GRANT No. 14 POLICE - Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Saving (-)
(4) South District			
O	105.60		
R (-) 6.91	98.69	95.24	(-) 3.45
Anticipated savings in the above case has been attributed to transfer of Police Personnel and non-recruitment of five Deputy Superintendent of Police during the year. Reason for eventual saving of Rs. 3.45 lakhs has been attributed mainly to non-clearance of bills by Pay and Accounts Office till 31.03.95.			
800 Other Expenditure			
1 Expenditure on Maintenance of Security Staff			
O 5.00			
R (-) 1.00	4.00	3.34	(-) 0.66
Reason for anticipated saving has not been intimated (September '95). However, reason for eventual saving has been attributed to non clearance of proposal for construction of Central Reserve Police Force Barrack at Helipad till the close of the financial year.			
(2) Check-post at other Places			
O 106.70			
R (-) 4.00	102.70	97.92	(-) 4.78
Anticipated saving in the above case has been stated to be due to non-implementation of certain schemes under check post administration. However, reason for eventual savings has been attributed to non payment of uniform bills as clearance from Government was not obtained and house rent bills of Lachen, Lingtam Police post of North District were not received.			
(d) Savings in the above cases were partly off set by excess as under :-			
Head	Total Grant	Actual Expenditure	Saving (-) Excess (+)
(In lakhs of Rupees)			
001 Direction and Administration			
(1) Inspector General of Police			
O 88.62			
R 17.90	106.52	104.76	(-) 1.76
Anticipated excess in the above case has been attributed to (i) payment of retirement benefits (ii) payment made to Sikkim Nationalised Transport for carriage of Central Reserve Police Force personnel in connection with election duty in December '94 etc. However, reason for eventual saving of Rs. 1.76 lakhs has not been intimated (September '95).			
104 Special Police			
(1) Armed Police			
O 278.00			
S 35.14			
R 20.50	333.64	328.88	(-) 4.76
Anticipated excess of Rs. 20.50 lakhs has been attributed to clearance of pending liability of last financial year and also due to regular deployment of Armed Police for maintenance of law and order etc.			
108 State Headquarter Police			
(1) Traffic Police			
O 16.90			
R 1.06	17.96	19.76	(+) 1.80
Anticipated excess has been stated to be due to purchase of petrol, payment of cash award in connection with maintenance of law and order. Reason for eventual excess has been stated to be due to accounting error resulting which salary for a month was not correctly accounted for.			

GRANT No. 14 POLICE - Concl.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of Rupees)</i>		
114 Wireless and Computers			
(1) Police Wireless Branch			
O 62.55			
R 1.20	63.75	63.35	(-) 0.40
Anticipated excess of Rs. 1.20 lakhs has been attributed to payment of arrear increment, house rent allowance, leave encashment etc.			
(2) Computer Branch			
O 6.85			
R 0.60	7.45	8.47	(+) 1.02
Anticipated excess has been attributed to clearance of pending liabilities. Whereas, reason for eventual excess has been attributed mainly to rise in the rate of Interim Relief and Dearness Allowance etc.			
800 Other Expenditure			
(2) Check Post Administration			
O 3.42	3.42	7.25	(+) 3.83
Reason for eventual excess of Rs. 3.83 lakhs has not been intimated (September '95).			

GRANT No. 15 JAILS

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE: -			
MAJOR HEAD :-			
2056 JAILS			
	Rs.		
Original	16,80,000		
Supplementary	1,50,000	18,30,000	18,72,654
			(+) 42,654
Amount surrendered during the year			Nil

NOTE AND COMMENT :

The expenditure in the grant exceeded the provision by Rs. 42,654; the excess requires regularisation.

GRANT No. 16 STATIONERY AND PRINTING

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess (+)</i> Rs.
REVENUE : -			
MAJOR HEAD :- 2058 STATIONERY AND PRINTING			
Original	Rs. 1,08,20,000		
Supplementary	..	1,08,20,000	
		1,08,32,471	(+) 12,471
Amount surrendered during the year (March '95)			1,56,000

NOTE AND COMMENT :

The expenditure exceeded the grant by Rs. 12,471; the excess requires regularisation.

GRANT No. 17 PUBLIC WORKS (BUILDING)

<i>Section & Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2059 - PUBLIC WORKS			
2216 - HOUSING			
VOTED			
	Rs.		
Original	9,78,00,000		
Supplementary	..	9,78,00,000	8,16,64,808
			(-) 1,61,35,192
Amount surrendered during the year (March '95)			
			73,26,000
CHARGED			
Original	2,05,000		
Supplementary	90,000	2,95,000	2,89,484
			(-) 5,516
Amount Surrendered during the Year (March '95)			
			8,000
CAPITAL			
4049 - 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	18,41,25,000		
Supplementary	79,71,000	19,20,96,000	18,12,71,858
			(-) 1,08,24,142
Amount surrendered during the year (March '95)			
			81,64,000

NOTES AND COMMENTS :

REVENUE :-

(a) Against the actual savings of Rs. 161.35 lakhs an amount of Rs. 73.26 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 (In lakhs of Rupees)	Saving (-)
2059 - PUBLIC WORKS			
004 - Planning and Research			
O 4.00	4.00	2.73	(-) 1.27

GRANT No. 17 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
103 - Furnishing				
O	3.35	3.35	1.88	(-) 1.47
Reasons for eventual savings of Rs. 1.27 lakhs and 1.47 lakhs have not been intimated (September '95).				
104 - Lease Charges.				
Rent for hired building of Lower Secretariat				
O	1.50			
R (-)	1.39	0.11	0.05	(-) 0.06
Anticipated saving of Rs. 1.39 lakhs has been attributed to economy of expenditure imposed by Government during the year.				
799 - Suspense				
O	325.00			
R (-)	62.70	262.30	142.66	(-) 119.64

Reduction in provision of Rs. 62.70 lakhs has been attributed to purchase of stock materials during the year directly from the respective works concerned. Reasons for ultimate saving of Rs. 119.64 lakhs has not been intimated (September '95).

(c) Savings in the above cases were partly counter balanced by excess under.

Head		Total Grant	Actual Expenditure	Excess (+)
(In lakhs of Rupees)				
2216 - HOUSING				
01 - Government Residential Building				
106 - General Pool Accomodation				
I. Maintenance and Repairs				
O	112.00			
R	2.00	114.00	128.25	(+) 14.25
Anticipated excess of Rs. 2.00 lakhs has been attributed to repairing of Raj Bhawan Quarters. Reason for ultimate excess of Rs. 14.25 lakhs has not been intimated (September '95).				
II. Furnishing (PWD)				
O	14.00	14.00	31.36	(+) 17.36

Reason for excess of Rs. 17.36 lakhs has been stated to be due to incurring more expenditure on furnishing of Government accomodations following the assumption of charge of new elected Government in December '94.

CAPITAL

(a) The expenditure of Rs. 1,812.72 lakhs in the Capital Section of the grant did not even come upto the original provision of Rs. 1,841.25 lakhs. As such the supplementary provision of Rs. 79.71 lakhs obtained in March '95 proved to be wholly unnecessary.

(b) Against the actual savings of Rs. 108.24 lakhs, an amount of Rs. 81.64 lakhs was only anticipated and surrendered during the year. This proved to be unrealistic.

GRANT No. 17 Contd.

(c) Significant savings occurred mainly under :-		Total Grant	Actual Expenditure	Saving (-) Excess (+)
Head			(In lakhs of Rupees)	
4059	- CAPITAL OUTLAY ON PUBLIC WORKS			
051	- Construction			
(2)	- Stationery and Printing			
	O	8.50		
	R (-)	4.37	2.00	(-) 2.13
	Anticipated savings of Rs. 4.37 lakhs, which was surrendered, has been attributed to non finalisation of the Plan for Annex Press building by the Building and Housing Department during the year. Reasons for ultimate saving of Rs. 2.13 lakhs has been stated to be due to restriction in the purchase of materials imposed by Government.			
4202	- CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
01	- General Education			
201	- Elementary Education			
(I)	- Buildings			
	O	102.00		
	R (-)	22.00	81.99	(+) 1.99
202	- Secondary Education			
(I)	- Buildings			
	O	100.00		
	R(-)	21.22	78.47	(-) 0.31
203	- University and other Education			
(I)	- Buildings			
	O	13.00		
	R (-)	2.70	9.94	(-) 0.36
02	- Technical Education			
103	- Technical Schools			
	O	10.00		
	R (-)	2.00	8.00	..
	Reason for both anticipated as well eventual savings in the above cases has not been intimated (September '95).			
800	- Other Expenditure			
(I)	- Buildings			
	O	20.00		
	R (-)	6.25	17.60	(+) 3.85
	Anticipated saving of Rs. 6.25 lakhs has been attributed to partial implementation of the scheme. Reason for ultimate excess of Rs. 3.85 lakhs has not been intimated (September '95).			
04	- Art and Culture			
106	- Museums			
(I)	- Building			
I	- Construction			
	O	9.00	..	(-) 9.00
	Reason for savings of Rs. 9.00 lakhs has been attributed to procedural difficulties and change of stand of the Government regarding the location of the Museum.			

GRANT No. 17 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-) Excess (+)
800 - Other expenditure			
I - Building			
O 10.00	10.00	7.40	(-) 2.60
Reason for final saving of Rs. 2.60 lakhs has not been intimated (September '95).			
4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
02 - Rural Health Services			
(I) - Building			
101 - Health sub Centre			
O 43.00			
R (-) 4.80	38.20	39.62	(+) 1.42
104 - Community Health Centres			
O 10.00			
R (-) 10.00			
Anticipated savings of Rs. 4.80 lakhs and Rs. 10.00 lakhs has been attributed to deferring the proposal by Government to next financial year. Reason for ultimate excess of Rs. 1.42 lakhs has not been intimated (September '95).			
4408 - CAPITAL OUTLAY ON FOOD STORAGE AND WARE HOUSING			
01 - Food			
101 - Procurement and Supply			
O 22.00			
S 50.00			
R (-) 22.00	50.00	57.56	(+) 7.56
Augmentation of provision by supplementary demand was stated to been made for procurement of Food Commodities. However, the reduction of original provision, which was surrendered, has been attributed to non-finalisation of Plan and estimate of Godown during the year.			
5452 - CAPITAL OUTLAY ON TOURISM			
01 - Tourist Infrastructure			
102 - Tourist Accommodation			
O 77.25	77.25	42.00	(-) 35.25
Reason for ultimate saving of Rs. 35.25 lakhs has not been intimated (September '95).			
(d) - Savings in the above cases were partly off set by excess :-			
4059 - CAPITAL OUTLAY ON PUBLIC WORKS			
051 - Construction			
(3) - Public Works Department			
O 244.90			
S 20.00	264.90	268.36	(+) 3.46
4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01 - Urban Health Services			
110 - Hospital and Dispensaries			
O 1,000.00	1,000.00	1,005.15	(+) 5.15
Reasons for excesses in the above two cases have not been intimated (September '95).			

GRANT No. 17 Concl'd.

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
		<i>(In lakhs of Rupees)</i>		
103 - Primary Health Centre				
O	31.00			
R	14.80	45.80	49.38	(+) 3.58

Anticipated excess of Rs. 14.80 lakhs has been attributed to transfer of fund to Building and Housing Department for construction of Primary Health Centres. Reason for ultimate excess of Rs. 3.58 lakhs has not been intimated. (September '95).

GRANT No. 18 OTHER ADMINISTRATIVE SERVICES

(ALL VOTED)

Section & Major Head	Total Grant	Actual Expenditure	Excess (+)
	Rs.	Rs.	Rs.
REVENUE :-			
MAJOR HEAD :-			
2070 - OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	1,92,02,000		
Supplementary	20,50,000	2,15,00,974	(+) 2,48,974
Amount surrendered during the year (March '95)			13,98,000

NOTES AND COMMENTS :

- (a) The expenditure exceeded the grant by Rs. 2,48,974; the excess requires regularisation.
 (b) In view of final excess of Rs. 2.49 lakhs, the surrender of Rs. 13.98 lakhs in March '95 was not justified.
 (c) Significant excess occurred mainly under :-

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

2070 - OTHER ADMINISTRATIVE SERVICES
 115 - Guest House, Government Hostels etc.

1. Sikkim House, New Delhi			
O	83.00		
S	18.50		
R	1.50	103.00	109.36
			(+) 6.36

Anticipated excess of Rs. 1.50 lakhs has been stated to be due to payment of arrear electricity bills. Reason for ultimate excess of Rs. 6.96 lakhs has not been intimated (September '95).

- (d) Excess in the above case were partly off set by savings under :-

2070 - OTHER ADMINISTRATIVE SERVICES

003 - Training

O	2.75		
R(-)	2.02	0.73	0.73
			..

Anticipated saving in the above case has been attributed to the fact that there were no probationers for training during the year and no examination was conducted for All India Service examination.

104 - Vigilance

O	34.70		
R (-)	13.31	21.39	32.05
			(+) 10.66

Reason for anticipated saving of Rs. 13.31 lakhs which was surrendered, and for eventual excess of Rs.10.66 lakhs have not been intimated (September '95).

GRANT No. 19 PENSION AND OTHER RETIREMENT BENEFITS

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2071 - PENSION AND OTHER RETIREMENT BENEFITS			
	Rs.		
Original	3,04,00,000		
Supplementary	..	3,04,00,000	3,03,73,633
			(-) 26,367
Amount Surrendered during the year (March '95).			38,139

GRANT No. 20 MISCELLANEOUS GENERAL SERVICES

(ALL VOTED)

Section & Major Head	Total Grant	Actual Expenditure	Excess (+)
	Rs.	Rs.	Rs.
REVENUE :-			
MAJOR HEAD :-			
2075 - MISCELLANEOUS GENERAL SERVICES			
	Rs.		
Original	22,40,000		
Supplementary	3,06,00,00,000	3,06,53,66,363	(+) 31,26,363
Amount surrendered during the year (March '95)			5,15,000

NOTES AND COMMENTS :

- (a) The expenditure exceeded the grant by Rs. 31,26,363; the excess requires regularisation.
 (b) In view of the final excess of Rs. 31.26 lakhs, the surrender of Rs. 5.15 lakhs in March '95 was not justified.
 (c) Excess over 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			
S	15.50		
R	1.78	16.23	(-) 1.05
	17.28		
Anticipated excess of Rs. 1.78 lakhs has been stated to be due to (i) more expenses incurred on litigation and also (ii) more payments made to the Lottery Judges as quorum of Judges increased from three to five during the year. However, reason for eventual saving of Rs. 1.05 lakhs has not been intimated (September '95).			
II. - Paper and Printing			
S	1,233.43		
R	365.30	1,416.08	(-) 182.65
	1,598.73		
Anticipated excess of Rs. 3,65.30 lakhs has been stated to be due to hike in cost of paper and printing of new-lottery tickets which were launched during the year. Reason for eventual savings of Rs. 182.65 lakhs has not been intimated (September '95).			
(d) Excess in the above two cases has been partly counter balanced by savings as under :-			
III. - Prize Payment			
S	29,351.07		
R (-)	367.13	29,204.51	(+) 220.57
	28,983.94		
Anticipated savings of Rs. 367.13 lakhs has been attributed to (i) incurring expenditure on prize payments by Government only from the month of July '94 onwards because of new accounting procedure of the State Lottery in pursuance of the Supreme Court order dated 21.04.94 (Rs. 182.18 lakhs) (ii) non-compliance of required formalities by the claimants for payment of prize money and receipt of more disputed claims (Rs. 184.95 lakhs) during the year. However, reason for eventual excess of Rs. 220.57 lakhs has not been intimated (September '95).			

GRANT No. 21 EDUCATION

(ALL VOTED)

Section & Major Head	Total Grant	Actual Expenditure	Excess (+)
	Rs.	Rs.	Rs.
REVENUE :-			
MAJOR HEADS :-			
2202 - GENERAL EDUCATION			
2203 - TECHNICAL EDUCATION			
	Rs.		
Original	34,35,65,000		
Supplementary	4,46,00,000	38,92,79,565	(+) 11,14,565
Amount surrendered during the year (March '95)			49,19,000

NOTES AND COMMENTS :

- (a) The expenditure exceeded the grant by Rs. 11,14,565; the excess requires regularisation.
 (b) In view of the final excess of Rs. 11.15 lakhs, the surrender of Rs. 49.19 lakhs in March '95 was not justified.
 (c) Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess (+)
		(In lakhs of Rupees)	
2202 - GENERAL EDUCATION			
106 - Teachers and other services			
(i) - Pre-Primary School			
O	162.00		
R (-)	6.62	169.93	(+) 14.55
Anticipated saving of Rs. 6.62 lakhs has been stated to be due to partial implementation of the scheme. Reason for eventual excess of Rs. 14.55 lakhs has not been intimated (September '95).			
(ii) - Primary Schools			
O	920.00		
R	302.49	1,244.13	(+) 21.64
Anticipated excess of Rs. 302.49 lakhs been attributed to (i) enhancement of 7% Interim Relief and 15% Dearness Allowance during the year. Reason for eventual excess of Rs. 21.64 lakhs has not been intimated (September '95).			
02 - Secondary Education			
001 - Direction and Administration			
O	188.50		
S	17.00		
R	3.23	238.67	(+) 29.94
Anticipated excess of Rs. 3.23 lakhs has been attributed to enhancement of rate of Dearness Allowance during the year. However, reason for eventual excess of Rs. 29.24 lakhs has not been intimated (September '95).			
052 - Equipments			
O	10.00		
R	2.40	12.61	(+) 0.21
Anticipated excess of Rs. 2.40 lakhs has been attributed to inadequate provision made in the demand for Grants earlier. Reason for eventual excess of Rs. 0.21 lakh has not been intimated (september '95).			

GRANT No. 21 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Saving (-)
03 - University and Higher Education			
(3) - Sikkim Institute of Higher Nyingma Studies			
O	12.00		
R	3.00	15.00	(-) 0.35
Anticipated excess of Rs. 3.00 lakhs has been stated to be due to inadequate Budget Provision made during current financial year and also for appointment of Six Lecturers and increase in Interim Relief and Dearness Allowance during the year. Reason for eventual saving of Rs. 0.35 lakh has not been intimated (September '95).			
(d) Excess in the above cases were partly counter balanced by savings as under :-			
01 - Elementary Education			
052 - Equipment			
O	12.00		
R (-)	3.62	8.38	(-) 0.25
Anticipated savings of Rs. 3.62 lakhs has been attributed to partial implementation of scheme. Reason for eventual saving of Rs. 0.25 lakh has not been intimated (September '95).			
101 - Primary School			
(i) - Pre-Primary School			
O	2.00		
R (-)	2.00	..	..
Anticipated saving in the above case has been stated to be due to non-implementation of the scheme.			
105 - Non-formal Education			
O	1.00		
R (-)	1.00	..	..
106 - Teachers and Other Services			
(iii) Junior High School			
O	698.00		
R (-)	55.84	642.16	(+) 6.63
107 - Teachers' Training			
(2) - State Institute of Education			
O	25.80		
R (-)	8.38	17.42	(-) 2.66
(4) Operation Black Board Scheme (100% C.S. S.)			
O	2.00		
R (-)	2.00	..	..
104 - Teachers and Other Services			
(i) High and Higher Secondary Schools			
O	953.15		
S	105.00		
R (-)	127.43	930.72	(-) 7.90

GRANT No. 21 Contd.

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of Rupees)</i>	<i>Saving (-)</i>
(ii) Appointment of Hindi Teacher in Non-Hindi Speaking States (100% C.S.S.)				
	O	2.00		
	R (-)	2.00	..	..
106 Text Book				
	O	35.00		
	S	47.00		
	R(-)	20.00	62.00	61.96 (-) 0.04
109 - Government Secondary School				
	O	24.25		
	R (-)	9.79	14.46	14.42 (-) 0.04
110 - Assistance of Non Government Secondary Schools				
	O	82.00		
	S	45.00		
	R (-)	57.74	69.26	69.26 ..
800 - Other Expenditure				
	O	24.50		
	R (-)	11.50	13.00	12.93 (-) 0.07
Reason for savings in the above cases have not been intimated (September '95)				
03 - University and Higher Education				
(4) - Establishment of New Degree College				
	O	2.00		
	R (-)	2.00	..	..
(5) - Establishment of New B. Ed. College				
	O	1.00		
	R (-)	1.00	..	..
Anticipated saving of Rs. 2.00 lakhs and Rs. 1.00 lakh has been stated to be due to non-implementation of the schemes.				
04 - Adult Education				
103 - Rural Functional Literacy Programme (100% C.S.S.)				
	O	22.00		
	R (-)	18.50	3.50	2.28 (-) 1.22

GRANT No. 21 Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of Rupees)</i>	<i>Excess (+)</i>
200 - Other Adult Education Programme			
O 13.00			
R (-) 6.10	6.90	7.24	(+ 0.34)
Reason for anticipated saving, eventual savings and excesses in the above two cases have not been intimated (September '95).			
05 - Language Development			
103 - Sanskrit Education			
O 1.00			
R (-) 1.00	..	..	..
2203 - TECHNICAL EDUCATION			
105 - Polytechnics			
O 14.00			
R (-) 14.00	..	..	..

Anticipated savings of Rs. 1.00 lakh and Rs. 14.00 lakhs have been attributed to non-implementation of schemes.

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	36,35,000		
Supplementary (+)	16,18,000	43,99,140	(-) 8,53,860
Total	52,53,000		
Amount surrendered during the year (March '95)			5,21,000

NOTES AND COMMENTS :

(a) An amount of Rs. 5.21 lakhs in the grant was anticipated and surrendered in March '95, the ultimate savings, however, worked out to Rs. 8.54 lakhs.

(b) In view of the overall savings of Rs. 8.54 lakhs in the grant, supplementary provision of Rs. 16.18 lakhs obtained in March '95 proved excessive and could have been restricted accordingly.

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

Head	Total Grant	Actual Expenditure	Saving (-)
		(In lakhs of Rupees)	
2204 - SPORTS AND YOUTH SERVICES			
001 - Direction and Administration			
O	6.90		
R	0.30	5.06	(-) 2.14
Reason for eventual saving of Rs. 2.14 lakhs has not been intimated (September '95).			
102 - Youth Welfare Programme for Students			
O	20.05		
S	12.18		
R(-)	5.31	26.12	(-) 0.80

Reduction in provision has been attributed mainly to non clearance of the proposal by the Government during the year. Reason for ultimate saving of Rs. 0.80 lakh has, however, not been intimated (September '95).

GRANT No. 23 ART AND CULTURE

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2205 - ART AND CULTURE			
	<i>Rs.</i>		
Original	69,50,000		
Supplementary	..	70,62,782	(+) 1,12,782
Amount surrendered during the year			Nil

NOTE AND COMMENT :

The expenditure exceeded the provision by Rs. 1,12,782; 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	14,57,95,000		
Supplementary	57,10,000	15,15,05,000	14,41,04,227
			(-) 74,00,773
Amount surrendered during the year (March '95)			23,87,000

NOTES AND COMMENTS :

(a) The expenditure of Rs. 1,441.04 lakhs in the grant did not even come up to the original provision of Rs. 1,457.95 lakhs. As such the supplementary provision of Rs. 57.10 lakhs obtained in March '95 for (a) Medical reimbursement, Dearness Allowance Arrears, Leave Encashment etc. (b) purchase of Dietary Materials (c) Medical treatment outside Sikkim (d) implementation of Centrally Sponsored Schemes and (e) purchase of materials, equipment and maintenance of vehicle etc. proved to be wholly unnecessary.

(b) Against the actual savings of Rs. 74.00 lakhs an amount of Rs. 23.87 lakhs was only 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)	
2210 - MEDICAL AND PUBLIC HEALTH			
110 - Hospital and dispensaries			
(1) - Medical Relief			
I - Central Health Stores			
A. - Establishment			
O	15.50		
R	1.00	16.50	14.48
			(-) 2.02

Reason for eventual savings of Rs. 2.02 lakhs has not been intimated (September '95).

B. - Centralised Purchase of Medicines and Equipment			
O	346.00		
R (-)	5.30	340.70	340.08
			(-) 0.62

Anticipated savings of Rs. 5.30 lakhs has been attributed to less expenditure incurred following the stability in Foreign Exchange Rate which entail less payment for purchase of medicines and equipments from abroad. Reason for eventual saving of Rs. 0.62 lakh has not not been intimated (September '95).

800 - Other Expenditure			
O	43.50		
S	13.50	57.00	55.19
			(-) 1.81

GRANT No. 24 Contd.

Head	Actual Expenditure	Total Grant	Actual Expenditure	Saving (-) Excess (+)
(Rs.)	(Rs.)	(Rs.)	(In lakhs of Rupees)	
06 - Public Health				
101 - Prevention and control of Diseases				
(2) - National Leprosy Control Programme (100% C.S.S.)				
O	21.00			
S (-)	6.00	27.00	18.11	(-) 8.89
(5) - Prevention and Control of Blindness (100% C.S.S.) State Ophthalmic Cell (DANIDA AID)				
O	10.07	10.07	1.82	(-) 8.25
Reasons for savings of Rs. 1.81 lakhs, Rs. 8.89 lakhs and Rs. 8.25 lakhs have not been intimated (September '95).				
(6) - National AIDS Control Programme (100% C.S.S.)				
O	37.28			
R (-)	23.87	13.41	13.73	(+) 0.32
Anticipated savings of Rs. 23.87 lakhs which was surrendered, has been attributed to less release of fund by Government of India. Further, the department could not fill up the two posts of Technicians during the year.				
(7) - Iodine Deficiency Disease Control Programme (100% C. S. S.)				
O	2.35	2.35	1.28	(-) 1.07
Reason for saving of Rs. 1.07lakhs has not been intimated (September '95).				
2211 - FAMILY WELFARE (100% C.S.S.)				
001 - Direction and Administration				
O	50.00	50.00	13.31	(-) 36.69
003 - Training				
O	12.00	12.00	7.59	(-) 4.41
101 - Rural Family Welfare Services				
O	179.00	179.00	160.43	(-) 18.57
102 - Urban Family Welfare Services				
O	26.50	26.50	20.00	(-) 6.50
103 - Maternity and Child Health				
O	12.90	12.90	5.86	(-) 7.04
106 - Medical Activities				
O	15.00	15.00	7.19	(-) 7.81
Reasons for savings in the above cases have not been intimated (September '95).				

GRANT No. 24 Concl'd.

(d) (+) Savings in the above cases were partly offset by excess under:-					
Head	Expenditure	Total Grant	Actual Expenditure	Excess (+)	
	Rs.	Rs.	Rs.		(In lakhs of Rupees)
2210 - MEDICAL AND PUBLIC HEALTH					
01 - Urban Health Services - Allopathy					
001 - Direction and Administration					
O	62.50				
S	9.50				
R	1.80	73.80	75.18	1.38 (+)	
110 - Hospital and Dispensaries					
(II) Central Referral					
Hospital Gangtok (S.T.N.M.)					
O	158.00				
S	16.30	174.30	200.97	26.67 (+)	
(V) Namchi Hospital					
O	63.50				
R	2.50	66.00	67.67	1.67 (+)	
103 - Primary Health Centre					
(a) - South District					
O	29.90	29.90	34.95	5.05 (+)	
(b) - West District					
O	32.10	32.10	34.37	2.27 (+)	
(c) - East District					
O	34.90	34.90	38.72	3.82 (+)	
06 - Public Health					
101 - Prevention and Control of Diseases					
(3) - National Tuberculosis Control Programme					
O	6.00				
S	10.10	16.10	19.00	3.90 (+)	
2211 - FAMILY WELFARE (100% C.S.S.)					
104 - Transport					
O	15.00	15.00	22.18	7.18 (+)	

Reasons for excesses in the above cases have not been intimated (September '95).

(+) 3.73

Reasons for final excess of Rs. 2.46 lakh and Rs. 3.73 lakhs have not been intimated (September '95).

(C) - Excess in the above cases was partly counter balanced by savings under:-

102 - Rural Water Supply	O	103.30		
S		24.00		
R		1.93	182.27	1.10 (-)

GRANT No. 25 WATER SUPPLY AND SANITATION

(ALL VOTED)

Section & Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		Rs.	Rs.	Rs.
REVENUE :-				
MAJOR HEAD :-				
2215 - WATER SUPPLY AND SANITATION				
		Rs.		
Original	4,71,45,000			
Supplementary	54,00,000	5,25,45,000	5,31,11,755	(+) 5,66,755
Amount surrendered during the year				Nil
CAPITAL:-				
MAJOR HEAD :-				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
Original	6,88,40,000			
Supplementary	34,30,000	7,22,70,000	7,09,52,476	(-) 13,17,524
Amount surrendered during the year (March '95)				50,00,000

NOTES AND COMMENTS :

REVENUE

- (a) Expenditure exceeded the grant by Rs. 5,66,755, the excess requires regularisation.
 (b) Excess in the grant occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(In lakhs of Rupees)	
2215 - WATER SUPPLY AND SANITATION			
B - Rural Development Department			
(1) - Headquarters Establishment			
O	53.30		
R	3.79	57.09	57.04
			(-) 0.05
Augmentation of provision by Rs. 3.79 lakhs has been attributed to increase in the rate of Interim Relief and payment of arrears of Dearness Allowances and Leave Encashment etc.			
(2) - West district			
O	15.40	15.40	17.86
			(+) 2.46
(3) - South District			
O	17.70	17.70	21.43
			(+) 3.73
Reasons for final excess of Rs. 2.46 lakhs and Rs. 3.73 lakhs have not been intimated (September '95).			
(C) - Excess in the above cases was partly counter balanced by savings under :-			
102 - Rural Water Supply			
O	163.50		
S	24.00		
R (-)	1.93	185.57	184.41
			(-) 1.16

GRANT No. 25 Concl'd.

Reduction in provision of Rs. 1.93 lakhs has been attributed to non-receipt of bills. However, reason for eventual saving of Rs. 1.16 lakhs has not been intimated (September '95).

CAPITAL

(a) Anticipated saving of Rs. 50.00 lakhs was surrendered in March '95. The ultimate saving, however, worked out to Rs. 13.18 lakhs.

(b) Savings occurred under :

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01 - Water Supply			
101 - Urban Water Supply			
O 127.50			
R (-) 50.00	77.50	77.17	(-) 0.33

Reduction in provision of Rs. 50.00 lakhs has been attributed to non-clearance of the proposal by the Government till February '95 regarding augmentation of Gangtok Water Supply Scheme. However, reason for ultimate saving of Rs. 0.33 lakh has not been intimated (September '95).

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

O 526.40			
S 34.30	560.70	598.02	(+ 37.32)

Reason for final excess of Rs. 37.32 lakhs has not been intimated (September '95).

GRANT No. 26 URBAN DEVELOPMENT

(ALL VOTED)

Section & Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Rs.
REVENUE :-			
MAJOR HEAD :-			
2217 - URBAN DEVELOPMENT			
Original + Excess (+)	Rs. 1,22,60,000		
Supplementary	32,00,000	1,54,60,000	(+) 14,38,355

Amount surrendered
during the year

Nil

CAPITAL :-
MAJOR HEAD :-

4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
Original	50,00,000		
Supplementary	50,00,000	64,03,024	(+) 14,03,024

Amount surrendered
during the year

Nil

NOTES AND COMMENTS :
REVENUE

- (a) Expenditure exceeded the grant by Rs. 14,38,355; the excess requires regularisation.
(b) Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(In lakhs of Rupees)		
2217 - URBAN DEVELOPMENT			
053 - Maintenance and Repairs			
O	13.00	38.41	(+) 25.41
80 - General			
001 - Direction and Administration			
(1) - Establishment (Local Self Government)			
O	44.75	54.26	(+) 9.51
(c) - Excesses in the above cases were partly offset by savings under :-			
01 - State Capital Development			
001 - Direction and Administration			
O	22.25	17.75	(-) 4.50
051 - Construction			
O	15.00		
S	32.00	31.98	(-) 15.02
Reasons for savings and excesses in the above cases have not been intimated (September '95).			

GRANT No. 26 Concl'd.**CAPITAL :-**

(a) Expenditure in the grant exceeded the provision by Rs. 14,03,024; the excess requires regularisation.

(b) Excess occurred under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In Lakhs of Rupees)</i>	<i>Excess (+)</i>
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03 - Integrated Development of Small and Medium Towns			
051 - Construction			
O 50.00	50.00	64.03	(+) 14.03

Reason for excess in the above case has not been intimated (September '95).

GRANT NO. 27 INFORMATION AND PUBLICITY

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-				
MAJOR HEAD:-				
2220 - INFORMATION AND PUBLICITY				
	<i>Rs.</i>			
Original	78,70,000			
Supplementary	4,50,000	83,20,000	83,01,463	(-) 18,537
Amount surrendered during the year				Nil

GRANT NO. 28 SOCIAL SECURITY AND DWELFARE

(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	2,66,10,000		
Supplementary	87,92,000	3,54,02,000	3,03,06,085
			(-) 50,95,915
Amount surrendered during the year (March '95)			4,69,000

NOTES AND COMMENTS:

- (a) Against the actual savings of Rs. 50.96 lakhs, an amount of Rs. 4.69 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 saving, supplementary provision of Rs. 87.92 lakhs obtained in March '95, proved to be excessive and could have been restricted to wherever found necessary.
- (c) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
		(In lakhs of Rupees)	
2235 SOCIAL SECURITY AND WELFARE			
01 Rehabilitation			
110 Tibetan Refugees (100% C.S.S)			
O 3.00			
R (-) 1.07	1.93	2.47	(+) 0.54
Reduction in provision was stated to have been made as no rehabilitation schemes was sanctioned during the year due to non- receipt of fund from Government of India. Reason for ultimate excess of Rs. 0.54 lakh has not been intimated (September '95)			
102 Child Welfare			
O 51.10			
S 73.24			
R (-) 0.50	123.84	79.40	(-) 44.44
Reduction in provision was attributed to release of fund for 88 children only of Chakung Home against the normal grant of 100 children as was anticipated earlier. However, reason for eventual saving of Rs. 44.44 lakhs has not been intimated (September '95).			
103 Women's Welfare			
O 6.50			
R (-) 3.76	2.74	2.42	(-) 0.32
Reduction in provision has been attributed to poor response from the applicants which could not be foreseen earlier at the time of framing of the estimate. Reason for final savings of Rs. 0.32 lakh has not been intimated (September '95).			

GRANT NO. 28 Concl'd.

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of Rupees)</i>		
104	Deposit linked Insurance Scheme Government Provident Fund			
	O 6.00			
	R (-) 2.00	4.00	3.51	(-) 0.49
Reduction in provision has been attributed to less receipt of claims. However, reason for ultimate saving of Rs. 0.49 lakh has not been intimated (September '95).				
200	Other Programmes			
(2)	Ex-gratia payments to Families of Policemen, Ex-servicemen etc.			
	O 1.50			
	R (-) 0.50	1.00	1.00	..
60	Other Social Security and Welfare Programmes			
	O 31.80			
	R (-) 2.02	29.78	28.42	(-) 1.36
Reasons for savings in the above two cases have not been intimated (September '95).				

GRANT NO. 29 LABOUR AND LABOUR WELFARE

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-				
MAJOR HEAD:-				
2230 - LABOUR AND EMPLOYMENT				
	Rs.			
Original	29,35,000			
Supplementary	..	29,35,000	28,67,124	(-) 67,876
Amount surrendered during the year				Nil

GRANT NO. 30 NUTRITION

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2236 - NUTRITION			
	<i>Rs.</i>		
Original	1,79,10,000		
Supplementary	1,74,000	1,80,84,000	1,77,73,507
			(-) 3,10,493
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

(a) The expenditure of Rs. 177.74 lakhs fell short of the original budget provision of Rs. 179.10 lakhs. As such Supplementary provision of Rs. 1.74 lakhs obtained in March '95; proved to be wholly unnecessary.

(b) No part of the saving of Rs. 3.10 lakhs was anticipated and surrendered during the year.

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

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of Rupees)</i>		
2236 NUTRITION			
80 General			
001 Direction and Administration			
O 13.10			
S 1.74	14.84	11.05	(-) 3.79

Reason for the saving of Rs. 3.79 lakhs has not been intimated (September '95).

GRANT NO. 31 RELIEF ON ACCOUNT OF NATURAL CALAMITIES

(ALL VOTED)

Section & Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:-			
MAJOR HEAD:-			
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
	Rs.		
Original	6,02,70,000		
Supplementary	..		
Amount surrendered during the year (March '95)	6,02,70,000	5,24,71,289	(-) 77,98,711
			58,61,000

NOTES AND COMMENTS:

- (a) Out of the savings of Rs. 77.99 lakhs, only Rs. 58.61 lakhs was surrendered in March '95 due to stated reason of non allocation of Calamity Relief Fund.
- (b) Saving occurred mainly under:-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving (-)
2245- RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
105 Veterinary Care			
O 0.10			
R (-) 0.10
108 Repairs and Restoration of Damaged Government Residential Building			
O 0.10			
R (-) 0.10
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 to reparis and restoration of Houses			
O 0.10			
R (-) 0.10
115 Assistance to Farmers to clear Sand/ Salt/ Salinity for Land			
O 0.10			
R (-) 0.10

GRANT NO. 31 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-) Excess (+)
117	Assistance to Farmers for purchase of Livestocks			
	O 0.10			
	R (-) 0.10	..	..	..
121	Afforestation			
	O 0.10			
	R (-) 0.10	..	..	..
Reduction in provision in the above minor heads have been made in order to augment the provision under public health as per the decision of the Government.				
122	Repairs and restroration of damaged irrigation and flood control			
	O 0.10			
	R 0.31	0.41	..	(-) 0.41
Augmentation of the provision of Rs. 0.31 lakh and reason for eventual saving of Rs. 0.41 lakh has not been intimated (September '95).				
(c)	Savings in the above cases were partly offset by excess as under:-			
2245-	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02	Floods, Cyclones etc.			
101	Gratuitous Relief			
	O 0.10			
	R 44.55	44.65	24.75	(-) 19.90
106	Repairs and Restoration of damaged Roads and Bridges			
	O 0.10			
	R 41.53	41.63	36.58	(-) 5.05
107	Repairs and Restoration of damaged Government Office Buildings			
	O 0.10			
	R 10.90	11.00	11.59	(+) 0.59
109	Repairs and Restoration of damaged water supply drainage and sewerage works			
	O 0.10			
	R 15.90	16.00	13.63	(-) 2.37
114	Assistance to Farmers for purchase of Agricultural inputs			
	O 0.10			
	R 16.90	17.00	17.00	..
282	Public Health			
	O 0.10			
	R 1.90	2.00	1.97	(-) 0.03

GRANT NO. 31 Concl'd.

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of Rupees)</i>	<i>Saving (-) Excess (+)</i>	
800	Other Expenditure				
1.	Repairs and Restoration of Power House and Lines				
	O 0.10				
	R 29.90	30.00	29.79	(-)	0.21
2.	Protective Works, Jhora Training and Soil Conservation works				
	O 0.10				
	R 78.60	78.70	81.23	(+)	2.53
3.	Other Works				
	O 2.98				
	R (-) 2.98	..	5.14	(+)	5.14

Augmentation of provision in the above cases have been attributed to accommodating more expenditure following the actual occurrence of the natural calamity, which otherwise could not be foreseen at the time of framing of the estimates. However, reasons for eventual excess and savings in the above cases have not been intimated (September '95).

GRANT NO. 32 OTHER SOCIAL SERVICES

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-				
MAJOR HEAD:-				
2250 - OTHER SOCIAL SERVICES				
	Rs.			
Original	48,00,000			
Supplementary	9,93,000	57,93,000	55,59,515	(-) 2,33,485
Amount surrendered during the year (March '95)				45,206

NOTE AND COMMENT:

Out of the saving of Rs. 2.33 lakhs, only Rs. 0.45 lakh was surrendered during March '95.

GRANT NO. 33 SECRETARIAT- SOCIAL SERVICES

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-) Excess (+)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-				
MAJOR HEAD:-				
2251 - SECRETARIAT - SOCIAL SERVICES				
	Rs.			
Original	17,45,000			
Supplementary	..	17,45,000	17,64,481	(+) 19,481
Amount surrendered during the year				Nil

NOTE AND COMMENT

The expenditure in the grant exceeded the provision by Rs. 19,481, the excess requires regularisation.

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	9,42,16,000			
Supplementary	1,84,83,000	11,26,99,000	10,55,70,650	(-) 71,28,350
Amount surrendered during the year (March '95)				89,56,000

CAPITAL:

MAJOR HEAD:

4401- CAPITAL OUTLAY ON CROP HUSBANDRY

	Rs.			
Original	17,00,000			
Supplementary	..	17,00,000	16,83,048	(-) 16,952
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE:

- (a) The amount surrendered (Rs. 89.56 lakhs) was far in excess of the eventual saving of Rs. 71.28 lakhs.
- (b) Significant savings occurred mainly under:-

Head	Total Grant	Actual Expenditure	Saving (-) Excess (+)
		(In lakhs of Rupees)	
2401- CROP HUSBANDRY			
105 Manures and Fertilisers			
(i) Agriculture Inputs Scheme			
O 90.18			
R (-) 3.20	86.98	85.97	(-) 1.01
Reduction in provision has been attributed to non-availability of second and third instalments of resource allocation from Government of India during the year. Reason for ultimate saving of Rs. 1.01 lakhs has, however, not been intimated (September '95).			
108- Commercial Crops			
9- Integrated programme for the development of spices (100% C.S.S)			
O 68.00			
R (-) 26.03	41.97	42.59	(+) 0.62
Reduction in provision has been attributed to non-release of fund as per the financial target fixed by Government of India. Reason for eventual excess of Rs. 0.62 lakh has not been intimated (September '95).			
109- Extension and Farmers Training			
(i) Extension Services (100% C.S.S.)			
O 11.15			
S 23.50			
R (-) 18.80	15.85	31.43	(+) 15.58
Reduction in provision of Rs. 18.80 lakhs has been attributed to non release of third and final instalment of provision by Government of India. Reason for eventual excess of Rs. 15.58 lakhs, however, has not been intimated (September '95)			

GRANT NO. 34 - Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of Rupees)</i>	<i>Saving (-) Excess (+)</i>
115- Scheme of Small/Marginal Farmers and Agricultural Labour (100% C.S.S.)			
O 10.00			
R (-) 10.00	..	..	..
Reduction of token provision kept earlier has been attributed to non-clearance of the scheme during the year by Government of India.			
119 Horticulture and Vegetable Crops (100% C.S.S.)			
(i) Fruits			
O 37.05			
R (-) 10.84	26.21	25.27	(-) 0.94
Reduction in provision has been attributed to non-utilization of fund due to unavailability of Saplings and Seedlings. Reason for ultimate saving of Rs. 0.94 lakh has not been intimated (September '95).			
(4) Horticultural Farms			
O 65.50			
R (-) 5.24	60.26	60.89	(+) 0.63
Reduction in provision has been attributed to non- receipt of clearance from Government. Reason for eventual excess of Rs. 0.63 lakh has not been intimated (September '95)			
(6) Central Sector Scheme on Commercial Floriculture (100% C.S.S.)			
O 25.00			
R (-) 14.06	10.94	10.44	(-) 0.50
Reduction in provision of Rs. 14.06 lakhs has been attributed to ban on purchase of Vehicles etc. imposed by the Government during the year as a austerity measure. Reason for ultimate saving of Rs. 0.50 lakh has not been intimated (September '95).			

GRANT NO. 35 SOIL AND WATER CONSERVATION

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2402 - SOIL AND WATER CONSERVATION			
	<i>Rs.</i>		
Original	3,42,50,000		
Supplementary	18,00,000	360,50,000	361,12,778
			(+) 62,778
Amount surrendered during the year (March '95)			3,30,000

NOTES AND COMMENTS:

- (a) The expenditure in the grant exceeded the provision by Rs. 62,778. The excess requires regularisation.
- (b) In view of the overall excess of Rs. 62,778, the surrender of Rs. 3.30 lakhs during the financial year proved injudicious.

GRANT NO. 36 ANIMAL HUSBANDRY

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-) Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2403- ANIMAL HUSBANDRY			
	<i>Rs.</i>		
Original	3,56,58,000		
Supplementary	30,75,000	3,87,33,000	3,91,05,270
			(+) 3,72,270
Amount surrendered during the year (March '95)			
			7,15,000
CAPITAL:-			
MAJOR HEAD:-			
4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
Original	31,00,000		
Supplementary	..	31,00,000	27,25,100
			(-) 3,74,900
Amount surrendered during the year (March '95)			
			4,00,000

NOTES AND COMMENTS:

REVENUE:-

- (a) Expenditure exceeded the grant by Rs. 3,72,270; the excess requires regularisation.
 (b) In view of the excess in the grant surrender of Rs. 7.15 lakhs proved to be unjustified.
 (c) Excess occurred mainly under:-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>(In lakhs of Rupees)</i>		

2403- ANIMAL HUSBANDRY

001 Direction and Administration

O 28.60

R 4.15

32.75

34.02

(+) 1.27

Anticipated excess of Rs. 4.15 lakhs has been attributed to (i) repair of photostate copier machine (ii) purchase of two years uniform for the class IV staff from SIMFED (iii) increased payment of wages following revision of rates, clearance of Arrear Dearness Allowance, Leave encashment bills etc. (iv) reason for final excess of Rs. 1.27 lakhs has not been intimated (September '95).

101 Veterinary Services and Animal Health

(1) Veterinary Hospital and Dispensaries

O 93.60

R 2.19

95.79

98.41

(+) 2.62

Anticipated excess of Rs. 2.19 lakhs has been stated to be due to payment of salary of newly appointed veterinary officers and to clear mainly the pending bills of Dearness Allowance, leave encashment etc. Reason for eventual excess of Rs. 2.62 lakhs has not been intimated (September '95).

102 Cattle and Buffalo Development

O 54.68

R 1.41

56.09

57.37

(+) 1.28

GRANT NO. 36 - Concl.

Anticipated excess of Rs. 1.41 lakhs has been attributed to clearance of pending bills for the supply of feed and fodder by SIMFED. Reason for eventual excess of Rs. 1.28 lakhs has not been intimated (September '95).

Head	Total Grant	Actual Expenditure	Saving (-)
	(In lakhs of Rupees)		
105 Intensive piggery Development			
O 26.65			
R 0.38	27.03	34.45	(+) 7.42
Reason for excess has not been intimated (September '95).			
106 Other Live Stock Development			
(5) Yak Breeding Farm (50:50% C.S.S)			
O 12.00			
S 6.75			
R (-) 5.25	13.50	18.76	(+) 5.26
Anticipated saving of Rs. 5.25 lakhs, which was surrendered in March '95 has been attributed to clearance of less fund by the Government for the project during the year. However, reason for eventual excess of Rs. 5.26 lakhs has not been intimated (September '95).			
(c) Excess in the above cases were partly counter balanced by savings under:-			
2403- ANIMAL HUSBANDRY			
101 Veterinary Services and Animal Health			
(2) Prevention and Control of Animal Diseases			
O 23.50			
R (-) 0.50	23.00	15.29	(-) 7.71
Anticipated saving of Rs. 0.50 lakh has been attributed to non-receipt of bills. Reason for eventual saving of Rs. 7.71 lakhs has not been intimated (September '95).			
103 Poultry Development			
(1) Intensive Poultry Development			
O 22.18			
R (-) 2.71	19.47	20.26	(+) 0.79
Anticipated saving of Rs. 2.71 lakhs has been attributed to non-execution of poultry hatchery programme. Reason for eventual excess of Rs. 0.79 lakh has not been intimated (September '95).			
104 Sheep and Wool Development			
(1) Extension of Sheep Breeding Centres			
O 9.30			
R (-) 1.79	7.51	7.24	(-) 0.27
Reason for anticipated as well as for final savings has not been intimated (September '95).			

CAPITAL

An amount of Rs. 4.00 lakhs was surrendered due to non-receipt of the proposal for the scheme undertaken from the District Officers. The eventual saving, however, worked out to Rs. 3.75 lakhs.

GRANT NO. 37 DAIRY DEVELOPMENT

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2404 - DAIRY DEVELOPMENT			
	<i>Rs.</i>		
Original	2,66,50,000		
Supplementary	..	1,60,03,322	(-) 1,06,46,678
Amount surrendered during the year (March '95).			1,07,00,000

NOTE AND COMMENT

Out of the original provision of Rs. 2,66,50,000 only Rs. 1,60,03,322 could be utilised during the financial year. Rs. 1,07,00,000 being 40% of the total budget provision was surrendered due to non-received of Central Share under the Centrally Sponsored Integrated Dairy project (100% C.S. Scheme); during the financial year.

GRANT NO. 38 FISHERIES

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-) Excess (+)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-				
MAJOR HEAD:-				
2405- FISHERIES				
	Rs.			
Original	58,45,000			
Supplementary	..	58,45,000	57,29,442	(-) 1,15,558
Amount surrendered during the year (March '95).				1,50,000
CAPITAL:-				
MAJOR HEAD:-				
4405- CAPITAL OUTLAY ON FISHERIES				
	Rs.			
Original	12,00,000			
Supplementary	..	12,00,000	12,14,308	(+) 14,308
Amount surrendered during the year				Nil

NOTE AND COMMENT :-

The expenditure in the Capital Section of the grant exceeded the provision by Rs. 14,308. The excess requires regularisation.

GRANT NO. 39 FORESTRY AND WILD LIFE

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2406 FORESTRY AND WILDLIFE			
	Rs.		
Original	11,64,59,000		
Supplementary	1,36,42,000	12,32,91,317	(-) 68,09,683
Amount surrendered during the year (March '95).			44,39,000

NOTES AND COMMENTS:

REVENUE

(a) The amount surrendered amounting to Rs. 44.39 lakhs was far less than the actual savings of Rs. 68.10 lakhs. This proves Governments inability to keep a watch over the progress of expenditure.

(b) In view of the savings of Rs. 68.10 lakhs, the supplementary grant of Rs. 136.42 lakhs obtained in March '95 proved excessive and could have been restricted to a token provision where necessary.

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

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-) Excess (+)</i>
	<i>(In lakhs of Rupees)</i>		
2406- FORESTRY AND WILD LIFE			
01- Forestry			
001- Direction and Administration			
(I)- Principal Conservator of Forest			
O 81.60			
R (-) 1.55	80.05	77.44	(-) 2.61
Reduction in provision has been attributed to mainly on account of transfer of officials to the Division and District offices. However; reason for eventual savings of Rs. 2.61 lakhs has been stated to be mainly due to non-filling of the post of chief conservator of forest.			
(6) Utilisation Circle			
O 29.10			
R (-) 2.50	26.60	27.25	(+) 0.65
Reduction in provision has been attributed mainly to transfer of officials to the Division/District offices. Reason for eventual excess of Rs. 0.65 lakh has not been intimated (September '95).			
005 Survey and Utilisation of Forest Resources.			
(1) Botanical Survey			
O 3.00			
R (-) 2.46	0.54	1.08	(+) 0.54
Reduction in provision has been attributed to (i) late sanction of Scheme (Rs. 1.50 lakhs) (ii) non-completion of work (Rs. 0.96 lakh). Whereas, reason for ultimate excess of Rs. 0.54 lakh has been stated to be due to some emergency purchases made during the year.			

GRANT NO. 39 - Contd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of Rupees)</i>	<i>Saving (-)</i>
070 - Communications and Building			
O 56.00			
R (-) 21.43	34.57	24.97	(-) 9.60
Reduction in provision has been attributed to (i) late receipt of sanction of the scheme (Rs. 10.00 lakhs) (ii) non posting of full time officer and non finalisation of scheme (Rs. 2.50 lakhs) and (iii) late finalisation of schemes (Rs. 7.50 lakhs) etc. Reason for final savings has not been intimated (September '95).			
105- Forest Produce			
O 88.90			
S 29.50			
R (-) 15.30	103.10	103.10	..
Reduction in provision has been attributed to (i) non-receipt of fund from Government of India within the financial year (ii) economy in expenditure etc.			
109- Extension and Training			
(2) Extension Forestry			
O 11.20			
R (-) 2.50	8.70	8.41	(-) 0.29
Reduction in provision has been attributed to economy in expenditure. However, reason for eventual saving of Rs. 0.29 lakh has been attributed to late receipt of fund from Government of India.			
02- Environmental Forestry and Wild Life			
110- Wild life Protection			
(5) Khachanzonga National Park (100% C.S.S)			
O 24.00			
R (-) 18.40	5.60	5.60	..
Reduction in provision has stated to been made due to non implementation of certain schemes due to administrative reasons.			
(7) Development of Moinam Sanctuaries (100% C.S.S.)			
O 10.00			
R (-) 5.08	4.92	4.37	(-) 0.55
(10) Development of Fambung Lho Sanctuaries (100% C.S.S.)			
O 14.00			
R (-) 0.85	13.15	11.09	(-) 2.06
Reduction of provision of Rs. 5.08 lakhs and Rs. 0.85 lakh in the above two cases has stated to been made due to non-receipt of fund from Government of India. Reason for ultimate savings in the above two cases have not been intimated (September '95).			
(13) Development of Kyongnosla Alpine Sanctuary (100% C.S.S.)			
O 11.00			
R (-) 1.15	9.85	6.90	(-) 2.95

GRANT NO. 39 - Concl'd.

Reduction in provision has been attributed to less provision of fund received from Government of India during the year. Reason for ultimate saving of Rs. 2.95 lakhs has not been intimated (September '95).

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of Rupees)</i>	<i>Saving (-) Excess (+)</i>
(d) Savings in the above cases were partly off set by excess as under:-			
01 - Forestry			
(3)- Divisional Forest Officer (South)			
O 26.10	26.10	28.24	(+) 2.14

Reason for excess has been attributed to payment of Dearness Allowance, Leave encashment etc., which could not be properly projected earlier.

(5) Divisional Forest Officer (East)			
O 44.05			
R 4.50	48.55	48.62	(+) 0.07

Augmentation of provision has been stated to be made following increase in Dearness Allowances and transfer of officials to the division (Rs. 1.50 lakhs).

005- Survey and Utilisation of Forest Resources			
(3) Working Plan Scheme			
O 22.00			
R 3.80	25.80	24.76	(-) 1.04

Augmentation in provision has been stated to be mainly due to (i) increase in dearness allowance of the employees. Reason for eventual saving, however, has been stated to be due to non passing of bill of repair of vehicles by Pay and Accounts Officer till the close of the financial year.

02- Environmental Forestry and Wild Life			
(12)- Development of Himlayan Zoological Park			
O 22.00			
R 7.60	29.60	27.84	(-) 1.76

Augmentation in provision has been stated to be due to payments of bills and purchase of materials which was not foreseen earlier. Reason for ultimate saving of Rs. 1.76 lakhs has been attributed to delay in approval for execution of the work.

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	1,90,20,000		
Supplementary	18,55,000	2,08,75,000	1,86,58,347
			(-)22,16,653
Amount surrendered during the year (March '95)			7,70,000

NOTES AND COMMENTS:-

(a) As the expenditure of Rs. 186.58 lakhs under the grant fell far short of the original provision of Rs. 190.20 lakhs itself, the supplementary grant of Rs. 18.55 lakhs obtained in March '95 mainly on account of implementation of Centrally Sponsored Schemes proved wholly unnecessary.

(b) Out of the overall savings of Rs. 22.16 lakhs, only Rs. 7.70 lakhs could be anticipated and were surrendered in March '95.

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

Head	Total Grant	Actual Expenditure	Saving (-)
	(In lakhs of Rupees)		
2407- PLANTATIONS			
01 Tea			
800 Other Expenditure			
(I) Sikkim Tea Board			
O 81.70			
S 2.00	83.70	65.17	(-) 18.53
Reason for final savings of Rs. 18.53 lakhs has not been intimated (September '95).			

2435- OTHER AGRICULTURAL PROGRAMME
60- Others
2- High yielding varieties programme

O 33.00			
S 16.55			
R (-) 7.70	41.85	41.37	(-) 0.48

Anticipated savings of Rs. 7.70 lakhs, which was surrendered in March '95, has been attributed to (i) non availability of specific/recommended Minikit Seeds (0.03 lakh) (ii) less amount of administrative sanction from Government of India (Rs. 1.23 lakhs) and (iii) reduction in amount of productivity award and inability to conduct additional crop competitions owing to lack of execution time. Also due to non-availability of recommended implements in Sikkim thereby no claims for incentives/ subsidies were made (Rs. 6.17 lakhs).

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

2415 AGRICULTURAL RESEARCH AND EDUCATION			
03 Animal Husbandry			
004 Research			
O 29.00	29.00	33.78.	(+) 4.78
Reason for final excess of Rs. 4.78 lakhs has not been intimated (September '95).			

GRANT NO. 41 FOOD, STORAGE AND WAREHOUSING

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEADS:-			
2408 - FOOD, STORAGE AND WAREHOUSING			
3456 - CIVIL SUPPLIES			
	Rs.		
Original	83,25,000		
Supplementary	..	83,25,000	80,31,145
			(-)2,93,855
Amount surrendered during the year (March '95)			2,97,500
CAPITAL:-			
MAJOR HEAD			
4408 CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING			
Original	32,50,000		
Supplementary	..	32,50,000	21,51,435
			(-)10,98,565
Amount surrendered during the year			Nil
NOTES AND COMMENTS			
CAPITAL			
(a)	No part of the savings of Rs. 10.99 lakhs was anticipated and surrendered during the year.		
(b)	Savings occurred mainly under:-		
<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of Rupees)</i>		
4408 CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING			
02 Storage and Warehousing			
101 Rural Godown Programmes			
O	32.50	32.50	21.51
			(-) 10.99
Reason for eventual savings of Rs. 10.99 lakhs has not been intimated (September '95).			

GRANT NO. 42 CO-OPERATION

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Rs.</i>
REVENUE:-				
MAJOR HEAD:-				
2425- CO- OPERATION				
	Rs.			
Original	1,04,00,000			
Supplementary	22,22,000	1,26,22,000	1,26,27,977	(+) 5,977
Amount surrendered during the year				Nil
CAPITAL :-				
MAJOR HEAD:-				
4425- CAPITAL OUTLAY ON CO-OPERATION				
Original	3,00,000			
Supplementary	43,43,000	46,43,000	46,43,000	..
Amount surrendered during the year				Nil
LOAN SECTION:-				
MAJOR HEAD:-				
6425- LOANS FROM CO-OPERATIVES				
Original	..			
Supplementary	21,71,000	21,71,000	21,71,000	..
Amount surrendered during the year				Nil

NOTE AND COMMENT:

The expenditure exceeded the revenue section of the grant by Rs. 5,977; the excess requires regularisation.

GRANT NO. 43 RURAL DEVELOPMENT

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i> <i>Rs.</i>	<i>Actual Expenditure</i> <i>Rs.</i>	<i>Saving (-)</i> <i>Rs.</i>
REVENUE:-			
MAJOR HEADS:-			
2501- SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
2505- RURAL EMPLOYMENT			
2515- OTHER RURAL DEVELOPMENT PROGRAMME			
	Rs.		
Original	2,61,80,000		
Supplementary	8,00,000	2,69,80,000	2,64,12,052
			(-) 5,67,948
Amount surrendered during the year (March '95)			5,39,000

NOTES AND COMMENTS:

- (a) An amount of Rs. 5.39 lakhs in the grant was anticipated and surrendered in March '95, the ultimate savings, however, worked out to Rs. 5.68 lakhs.
- (b) In view of the overall savings of Rs. 5.68 lakhs in the grant, supplementary provision of Rs. 8.00 lakhs obtained in March '95 proved excessive and could have been restricted accordingly.

GRANT NO. 44 IRRIGATION AND FLOOD CONTROL

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE:-			
MAJOR HEADS:-			
2702- MINOR IRRIGATION			
2705 COMMAND AREA DEVELOPMENT			
2711 FLOOD CONTROL			
	Rs.		
Original	3,23,50,000		
Supplementary	..	3,23,50,000	3,14,83,371
			(-) 8,66,629
Amount surrendered during the year (March '95)			8,24,000

NOTES AND COMMENTS:

(a) Out of the saving of Rs. 8.67 lakhs, Rs. 8.24 lakhs were anticipated and surrendered in March '95.

(b) Savings occurred mainly under:-
Head

<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
<i>(In lakhs of Rupees)</i>		

2702 MINOR IRRIGATION

799 Suspense

O 60.00

R (-) 4.12

55.88

55.88

..

Reduction in provision of Rs. 4.12 lakhs which was ultimately surrendered, was stated to be due to non- clearance of proposal to purchase stock materials before the close of the financial year.

2705 COMMAND AREA DEVELOPMENT

101 Integrated Development of
Agriculture through
Irrigation facilities

O 5.00

R (-) 1.45

3.55

3.55

..

Reduction of provision of Rs. 1.45 lakhs, which was eventually surrendered, has been attributed to cancellation of the above scheme after declaration of election process in December '94 and thereafter the priority of schemes could not be finalised.

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	9,51,80,000		
Supplementary	1,64,90,000	11,16,70,000	(-) 23,54,477
Amount surrendered during the year (March '95)			18,85,000
CAPITAL:-			
MAJOR HEAD:-			
4801 CAPITAL OUTLAY ON POWER PROJECT			
Original	21,00,00,000		
Supplementary	66,00,000	21,66,00,000	(-) 45,582
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

REVENUE

- (a) In view of the overall savings of Rs. 23.54 lakhs in the grant the supplementary provision of Rs. 164.90 lakhs obtained in March '95 proved excessive and should have been restricted where ever found necessary.
- (b) Out of the savings of Rs. 23.54 lakhs, only Rs. 18.85 lakhs were surrendered in March '95.
- (c) Savings in the provision 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 (-) 15.40	4.60	4.59	(-) 0.01
Reduction in provision of Rs. 15.40 lakhs has been attributed to non-adjustment of old accounts of Stock Materials with the State Trading Corporation of Sikkim during the financial year.			
80 General			
001 Direction and Administration			
(1) Headquarters Establishment			
O 338.10			
S 35.40			
R (-) 6.51	366.99	363.53	(-) 3.46
Reduction in provision was made due to (i) non-receipt of bills in connection with repair of vehicle (Rs. 1.50 lakhs) (ii) transfer of staff from Head Office (Rs. 3.60 lakhs) (iii) non- receipt of claims on increment arrears; medical reimbursement claims, leave encashment, as was anticipated earlier (Rs. 0.97 lakh) etc.. However, reason for final saving of Rs. 3.46lakhs has not been intimated (September '95).			

GRANT NO. 45 Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-) Excess (+)</i>
	<i>(In lakhs of Rupees)</i>		
(d) Savings in the above cases were partly offset by excess under:-			
80 General			
001 Direction and Administration			
(4) North District			
O 20.60			
R 3.56	24.16	24.04	(-) 0.12
Augmentation of provision of Rs. 3.56 lakhs has stated to been made to meet the excess expenditure following transfer of staff from Head Office during the financial year.			
CAPITAL:-			
(a) No part of the savings of Rs. 0.46 lakh was surrendered during the year.			
(b) Substantial savings occurred under:-			
4801 CAPITAL OUTLAY ON POWER PROJECT			
01 Hydrel Generations			
O 900.00			
R (-) 16.50	883.50	883.25	(-) 0.25
Reduction in provision of Rs. 16.50 lakhs has been attributed to delayed finalisation of tendered works and litigation.			
06 Rural Electrification			
O 200.00			
S 66.00			
R (-) 30.00	236.00	235.70	(-) 0.30
Reduction in provision of Rs. 30.00 lakhs was stated to be due to taking up of similar works of rural electrification scheme from transmission and distribution scheme; which could otherwise have been taken up under this Minor Head also.			
(c) Savings in the above two cases were counter balanced by excess under:-			
05 Transmission and Distribution			
O 1000.00			
R 46.50	1046.50	1046.60	(+) 0.10
Augmentation in povision has been attributed to providing more rural oriented schemes of providing electric supply to the economically weaker section of the society during the year than anticipated earlier.			

GRANT NO. 46 INDUSTRIES

(ALL VOTED)

<i>Section & Major Head</i>		<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Saving (-)</i> Rs.
REVENUE:-				
MAJOR HEADS:-				
2851 - VILLAGE AND SMALL INDUSTRIES				
2852 - INDUSTRIES				
	Rs.			
Original	2,59,25,000			
Supplementary	..	2,59,25,000	2,56,95,802	(-) 2,29,198
Amount surrendered during the year (March '95)				45,000
CAPITAL /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				
Original	3,45,00,000			
Supplementary	48,00,000	3,93,00,000	3,13,38,071	(-) 79,61,929
Amount surrendered during the year (March '95)				74,53,000

NOTES AND COMMENTS:

CAPITAL:

(a) The expenditure of Rs. 313.38 lakhs in the Capital Section of the Grant fell far short of original budget provision of Rs. 345.00 lakhs. This has happened second year in succession. As such Supplementary provision of Rs. 48.00 lakhs obtained in March '95 on account of Investment in Public Sector and other undertakings, proved to be wholly unnecessary.

(b) Saving occurred mainly under:-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of Rupees)	<i>Saving (-)</i>
6860- LOANS FOR CONSUMER INDUSTRIES			
60- Others			
O	95.00		
R (-)	72.61	22.39	17.39
			(-) 5.00

Reduction in provision of Rs. 72.61 lakhs has been attributed to low realisation of Excise Duty during the financial year from Consumer Industries following which the earmarked provision of Loan was not disbursed to different units. However, reason for eventual saving of Rs. 5.00 lakhs has not been intimated (September '95).

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			
Original Rs. 42,90,000			
Supplementary ..	42,90,000	34,03,743	(-) 8,86,257
Amount surrendered during the year (March '95)			3,37,000
CAPITAL:- MAJOR HEAD:-			
4853- CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
Original 2,00,000			
Supplementary ..	2,00,000	75,000	(-) 1,25,000
Amount surrendered during the year (March '95)			1,25,000

NOTES AND COMMENTS:

REVENUE:

(a) Rs. 3.37 lakhs was surrendered as anticipated savings; the eventual saving however worked to Rs. 8.86 lakhs. This proved to be unrealistic.

(b) Savings occurred mainly under:-
Head

Total Grant	Actual Expenditure	Saving (-)
-------------	--------------------	------------

(In lakhs of Rupees)

2853- NON FERROUS MINING AND
MATALLURGICAL INDUSTRIES

02 Regularisation and Development of Mines

001 Direction and Administration

O 30.55

R (-) 3.00

27.55

22.51

(-) 5.04

Reduction in provision which was surrendered, has been attributed to (i) austerity measures adopted by the Government (Rs. 1.43 lakhs) (ii) non payment of salary to one Assistant Geologist and reduction of expenditure under office expenses (Rs. 1.57 lakhs). Reason for eventual saving of Rs. 5.04 lakhs has not been intimated (September '95).

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	15,26,23,000			
Supplementary	15,00,000	15,41,23,000	10,65,21,865	(-) 4,76,01,135
Amount surrendered during the year (March '95)				75,67,955
CAPITAL:-				
MAJOR HEAD:-				
5054- CAPITAL OUTLAY ON ROADS AND BRIDGES				
Original	21,14,94,000			
Supplementary	1,07,06,000	22,22,00,000	13,48,52,749	(-) 8,73,47,251
Amount surrendered during the year				Nil

NOTES AND COMMENTS:

REVENUE:

Against the savings of Rs. 476.01 lakhs in the grant, Rs. 400.93 lakhs alone contributes savings under the minor head 02 Strategic and Border Roads (100% C.S.S.). Necessary book adjustment of charges for maintenance work done by Border Road Development Board could not be carried out for non-receipt of expenditure statements during the year from Border Road Task Force like previous five financial years.

CAPITAL:

(a) Saving of Rs. 8,95.00 lakhs has occurred under the Minor Head 02- Strategic and Border Roads (100% C.S.S.) only. Necessary book adjustment of charges for construction 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 as under:-

Head	Total Grant	Actual Expenditure	Excess (+)
	(In lakhs of Rupees)		
5054- CAPITAL OUTLAY ON ROADS AND BRIDGES			
04- District and other Roads			
337- Road works			
O 1247.00	1247.00	1268.53	(+) 21.53
Reason for eventual excess of Rs. 21.53 lakhs has not been intimated (September '95).			

GRANT NO. 49 ROAD TRANSPORT SERVICES

(ALL VOTED)

Section & Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:- MAJOR HEAD:-			
3055- ROAD TRANSPORT			
	Rs.		
Original	13,34,20,000		
Supplementary	..	13,34,20,000	13,03,28,143
			(-) 30,91,857
Amount surrendered during the year (March '95)			30,00,000
CAPITAL:- MAJOR HEAD:-			
5055- CAPITAL OUTLAY ON ROAD TRANSPORT			
Original	1,57,00,000		
Supplementary	..	1,57,00,000	1,56,38,673
			(-) 61,327
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

- (a) Out of the saving of Rs. 30.91 lakhs, Rs. 30.00 lakhs were surrendered during the year.
 (b) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure	Saving (-) Excess (+)
	(In lakhs of Rupees)		
3055- ROAD TRANSPORT			
201- Sikkim Nationalised Transport			
(d)- Building			
O 5.50			
R (-) 2.52	2.98	2.97	(-) 0.01
(e) Other Expenditure			
O 360.50			
R (-) 107.11	253.39	253.14	(-) 0.25
Reduction in provisions in the above two cases have stated to been made in order to meet the excess unavoidable expenditure uder the other section of the grant and also due to the economy measure adopted by the Government.			
(c) Savings in the above cases were partly offset by excess as under:-			
201- Sikkim Nationalised Transport			
(a) Management			
O 90.00			
R 4.22	94.22	94.00	(-) 0.22
(b) Operation			
O 636.70			
R 68.32	705.02	705.14	(+) 0.12
(c) Repairs and Maintenance			
O 241.50			
R 7.09	248.59	248.03	(-) 0.56

Augmentation in the privisions have been attributed to meet actual unavoidable expenditure which were not anticipated earlier. Reasons for eventual excess or savings in the aobve cases have not been intimated (September '95).

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	80,50,000		
Supplementary	15,24,000	95,74,000	74,66,861
			(-) 21,07,139
Amount surrendered during the year (March '95)			38,000

NOTES AND COMMENTS:

- (a) The expenditure of Rs. 74.67 lakhs in the grant did not even come up to the original budget provision of Rs. 80.50 lakhs. As such the supplementary provision of Rs. 15.24 lakhs obtained in March '95 proved to be wholly unnecessary.
- (b) Against the actual saving of Rs. 21.07 lakhs an amount of Rs. 0.38 lakh only was anticipated and surrendered during the year; which again revealed Government's inability to keep watch over the progress of expenditure.

- (c) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(In lakhs of Rupees)		
3425 OTHER SCIENTIFIC RESEARCH			
60. Others			
004 Research and Development			
O 30.50			
S 13.00	43.50	36.77	(-) 6.73
600 Other Schemes			
(I) Remote Sensing Technology for Micro level planning (75:25% C.S.S.)			
O 16.00	16.00	2.43	(-) 13.57
3435 ECOLOGY AND ENVIRONMENT			
02 Environmental Research and Ecological Regeneration			
001 Direction and Administration			
O 6.70			
R 0.25	6.95	1.09	(-) 5.86

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

3435 ECOLOGY AND ENVIRONMENT			
04 Prevention and Control of Pollution			
103 Prevention of air and water pollution			
O 3.00			
R (-) 0.30	2.70	8.51	(+) 5.81
Reasons for savings and excess in the above cases have not been intimated (September '95).			

GRANT NO. 51 SECRETARIAT ECONOMIC SERVICES

(ALL VOTED)

<i>Section & Major Head</i>	<i>Total Grant</i> <i>Rs.</i>	<i>Actual Expenditure</i> <i>Rs.</i>	<i>Saving (-)</i> <i>Rs.</i>
REVENUE:-			
MAJOR HEADS:-			
3451 - SECRETARIAT ECONOMIC SERVICES			
3454 - CENSUS SURVEY AND STATISTICS			
3475 - OTHER GENERAL ECONOMIC SERVICES			
	Rs.		
Original	1,14,80,000		
Supplementary	..	1,14,80,000	1,11,71,082
			(-)3,08,918
Amount surrendered during the year			Nil

NOTE AND COMMENT :

No part of the saving of Rs. 3.09 lakhs was anticipated and surrendered during the year. This proved to be unrealistic.

GRANT NO. 52 TOURISM

(ALL VOTED)

Section & Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:-			
MAJOR HEAD:-			
3452- TOURISM	Rs.		
Original	2,44,44,000		
Supplementary	..	2,44,44,000	1,60,67,197
			(-)83,76,803
Amount surrendered during the year			Nil

NOTES AND COMMENTS :

(a) No part of the savings of Rs. 83.77 lakhs in the grant could be anticipated and was surrendered during the year.

(b) Savings occurred mainly under :-
Head

	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
3452 TOURISM			
01 Tourist Infrastructure			
101 Tourist Centre			
II Minor Works			
O 13.40			
R (-) 3.33	10.07	7.49	(-) 2.58
Anticipated saving has stated to been due to deferment of construction of works during the financial year. Whereas reason for eventual saving of Rs. 2.58 lakhs has not been intimated (September '95).			
103 Tourist Transport Service			
II Operational Expenditure of Tourist Transport Service			
O 9.00			
R (-) 2.74	6.26	6.15	(-) 0.11
Anticipated saving in the above case has been stated to be due to new proposal under the case did not materialised during the year. Reason for eventual saving of Rs. 0.11 lakh has not been intimated (September '95).			
104 Promotion and Publicity			
O 133.79			
R (-) 0.88	132.91	52.59	(-) 80.32
Anticipated saving of Rs. 0.88 lakh has been attributed to non - appointment of personnel during the year as per the directions of the Government. However, reason for eventual saving of Rs. 80.32 lakhs has not been intimated (September '95).			
(c) Savings in the above cases were partly counter balanced by excess as under:-			
3452 TOURISM			
01 Tourist Infrastructure			
101 Tourist Centre			
(I) Direction and Administration			
O 28.20			
R 5.82	34.02	33.67	(-) 0.35
Anticipated excess of Rs. 5.82 lakhs has been attributed to (i) settlement of pending contractors bills of Sikkim Tourism Office, New Delhi (ii) meet the medical reimbursement claims (iii) payments of wages of Trekkers, Huts, Chowkidars (iv) Settlement of bills of miscellaneous work, in respect of Tourist Office and Tourist Centres etc. However, reason for eventual saving of Rs. 0.35 lakh has not been intimated (September '95).			

GRANT NO. 53 AID MATERIAL AND EQUIPMENT

Section & Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:-			
MAJOR HEAD:-			
VOTED			
3606- AID MATERIALS AND EQUIPMENTS			
	Rs.		
Original	5,000		
Supplementary	..	5,000	..
			(-) 5,000
Amount surrendered during the year			Nil
CAPITAL:-			
CHARGED			
MAJOR HEADS:-			
6003 INTERNAL DEBT OF THE STATE GOVERNMENT			
6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
Original	6,50,55,000		
Supplementary	79,99,000	7,30,54,000	7,26,04,597
Amount surrendered during the year (March '95)			(-) 4,49,403
			4,48,000

NOTES AND COMMENTS:

REVENUE:

The provision of Rs. 0.05 lakh made under Aid Materials and Equipments remain unutilised and eventually surrendered in this financial year as well like preceeding seven financial years. This indicates inability of the Government to adjust the value of Aid Materials received in kind from Foreign Countries in the accounts of the State Government.

CAPITAL (CHARGED) :

(a) Anticipated saving of Rs. 4.48 lakhs has been surrendered during the year.

(b) Significant savings occurred mainly 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 12.50			
S 1.90			
R (-) 2.05	12.35	12.35	..
105 Loans from NABARD (Repayment)			
O 23.00			
R (-) 23.00	..	..	..
108 Loans from Natinal Co-operative Development Corporation (Repayment)			
O 6.11			
S 5.49			
R (-) 3.66	7.94	7.94	..

GRANT NO. 53 Concl'd.

Reduction in provisions in the above three cases have been attributed to non-receipt of loans from the above institutions as was contemplated at the time of framing of the estimates.

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

<i>Head</i>	<i>Total Grant/ Appropriation (In lakhs of Rupees)</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
109 Loans from other Institutions			
O 176.90			
S 70.60			
R 23.25	270.75	270.75	..
6004 Loans and Advances from the Central Government (<i>Charged</i>)			
01 Non plan Loans			
O 18.05			
S 1.40			
R 3.09	22.54	22.54	..

Augmentation of the provision in the above two cases have been attributed to excess repayment of loan required to be made during the year in excess of the previous calculations made at the time of framing of the estimates.

GRANT NO. 54 LOANS TO GOVERNMENT SERVANTS

(ALL VOTED)

Section & Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
CAPITAL:-			
MAJOR HEADS:-			
7610- LOANS TO GOVERNMENT SERVANTS ETC.			
	Rs.		
Original	57,10,000		
Supplementary	..	57,10,000	53,35,321
			(-)3,74,679
Amount surrendered during the year			Nil

NOTES AND COMMENTS :

(a) No part of the savings of Rs. 3.75 lakhs were anticipated and surrendered during the year.

(b) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure	Saving (-)
	(In lakhs of Rupees)		
7610 LOANS TO GOVERNMENT SERVANTS ETC.			
201 House Building Advances			
(2) House Building Advances to A.I.S. Officers			
O 20.00			
R (-) 10.00	10.00	9.61	(-) 0.39
Reduction in provision was stated to be due to non claiming of Loan by A.I.S. Officers during the year.			
(c) Savings in the above case was partly offset by excess under:-			

7610 LOANS TO GOVERNMENT SERVANTS ETC.

201 House Building Advances to State Government Servant

O 35.00

R 10.00

45.00

41.67

(-) 3.33

Augmentation in provision was made to clear payment of pending loan application of the State Government employees. However, reason for the eventual saving of Rs. 3.33 lakhs has not been intimated (September '95).

APPENDIX- I

Expenditure met out of advances from the Contingency Fund during 1994-95 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 recoupmnt of Advance	Remarks
Nil	Nil	Nil	Nil	A total amount of Rs. 5,79,476 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	1,45,21,465	(-) 1,79,78,535
2.	26. Urban Development	..	32,853	(+) 32,853
3.	31. Relief on Account of Natural Calamities	3,00,00,000	2,22,00,974	(-) 77,99,026
4.	44. Irrigation and Flood Control	60,00,000	27,04,209	(-) 32,95,791
5.	45. Power	20,00,000	32,33,288	(+) 12,33,288
6.	48. Roads and Bridges	80,00,000	40,30,368	(-) 39,69,632
TOTAL		7,85,00,000	4,67,23,157	(-) 3,17,76,843



