





APPROPRIATION ACCOUNTS
1993-94

GOVERNMENT OF SIKKIM

СОАБЕКЦИОННО-УЧЕБНИК

1993-94

СТУДИОНА ИОТГАРҚОШИҚА



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1993-94 presents the accounts of sums expended during the year ended 31st March, 1994 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 1993-94 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.	Rs.
1. State Legislature									
Charged	1,50,000	..	1,82,526	..	..	..	32,526	..	
Voted	79,30,000	..	77,50,601	..	1,79,399	..	..	..
Appropriation-Governor									
Charged	24,20,000	..	23,52,578	..	67,422	..	..	..
2. Council of Ministers									
Voted	1,31,15,000	..	1,29,42,484	..	1,72,516	..	..	..
3. Administration of Justice									
Charged	46,00,000	..	44,06,723	..	1,93,277	..	..	..
Voted	55,00,000	..	51,66,305	..	3,33,695	..	..	..
4. Election									
Voted	28,70,000	..	28,54,499	..	15,501	..	..	..
5. Income Tax and Sales Tax									
Voted	36,90,000	..	32,74,459	..	4,15,541	..	..	..
6. Land Revenue									
Voted	87,31,000	..	87,09,565	..	21,435	..	..	..
7. Stamps and Registration									
Voted	50,000	..	..	..	50,000	..	..	..
8. Excise (Abkari)									
Voted	1,18,60,000	..	1,17,58,203	..	1,01,797	..	..	..
9. Taxes on Vehicles									
Voted	15,85,000	..	15,44,716	..	40,284	..	..	..
10. Other Taxes and Duties on Commodities and Services									
Voted	11,25,000	..	9,92,688	..	1,32,312	..	..	..
Interest Payments									
Charged	22,04,90,000	..	21,71,59,445	..	33,30,555	..	..	..
Public Service Commission									
Charged	15,80,000	..	15,50,181	..	29,819	..	..	..
11. Secretariat-General Services									
Voted	2,47,15,000	..	2,41,09,213	..	6,05,787	..	..	..
12. District Administration									
Voted	93,55,000	..	89,01,389	..	4,53,611	..	..	..
13. Treasury and Accounts Administration									
Voted	1,10,80,000	..	1,04,26,595	..	6,53,405	..	..	..

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14. Police Voted	13,12,90,000	..	12,46,84,748	..	66,05,252	..	..	..	..
15. Jails Voted	16,10,000	..	16,06,479	..	3,521	..	..	..	..
16. Stationery and Printing Voted	96,50,000	..	96,47,530	..	2,470	..	..	..	..
17. Public Works (Buildings) <i>Charged</i>	2,60,000	..	2,63,392	..	..	..	3,392	..	..
Voted	8,99,94,000	20,21,47,000	8,49,38,099	18,25,20,176	50,55,901	1,96,26,824	..	..	..
18. Other Administrative Services Voted	1,89,46,000	..	1,66,86,663	..	22,59,337	..	..	..	..
19. Pension and other Retirement Benefits <i>Charged</i>	20,000	..	..	..	20,000	..	..	..	..
Voted	3,03,50,000	..	2,87,43,912	..	16,06,088	..	..	..	..
20. Miscellaneous General Services Voted	22,40,000	..	21,16,938	..	1,23,062	..	..	..	..
21. Education Voted	32,61,85,000	..	31,63,13,273	..	98,71,727	..	..	..	..
22. Sports and Youth Services Voted	45,82,000	..	39,22,090	..	6,59,910	..	..	..	..
23. Art and Culture Voted	71,35,000	..	73,20,716	..	..	..	1,85,716	..	..
24. Medical and Public Health Voted	12,89,70,000	..	13,29,27,992	..	..	..	39,57,992	..	..
25. Water Supply and Sanitation Voted	4,15,20,000	7,91,75,000	4,09,05,432	7,93,25,799	6,14,568	..	..	1,50,799	..
26. Urban Development Voted	1,17,45,000	69,75,000	1,22,83,775	69,43,612	..	31,388	5,38,775	..	..
27. Information and Publicity Voted	74,90,000	..	75,11,935	..	..	..	21,935	..	..
28. Social Security and Welfare Voted	2,73,00,000	..	2,66,12,791	..	6,87,209	..	..	..	..

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.
29. Labour and Labour Welfare								
Voted	30,45,000	..	28,34,805	..	2,10,195	..	..	..
30. Nutrition								
Voted	1,28,35,000	..	1,28,19,688	..	15,312	..	..	..
31. Relief on Account of Natural Calamities								
Voted	6,02,50,000	..	4,55,88,641	..	1,46,61,359	..	..	..
32. Other Social Services (Ecclesiastical)								
Voted	43,50,000	..	43,43,469	..	6,531	..	..	..
33. Secretariat - Social Services								
Voted	16,20,000	..	15,45,111	..	74,889	..	..	..
34. Agriculture								
Voted	8,76,19,000	36,00,000	7,90,93,704	35,90,236	85,25,296	9,764	..	..
35. Soil and Water Conservation								
Voted	4,21,10,000	..	3,21,58,594	..	99,51,406	..	..	..
36. Animal Husbandry								
Voted	3,92,78,000	30,50,000	3,74,08,269	30,50,829	18,69,731	..	..	829
37. Dairy Development								
Voted	2,66,00,000	..	33,74,399	..	2,32,25,601	..	..	..
38. Fisheries								
Voted	46,30,000	13,80,000	47,73,687	13,72,292	..	7,708	1,43,687	..
39. Forestry and Wild life								
Voted	11,05,60,000	..	9,95,26,228	..	1,10,33,772	..	..	..
40. Other Agricultural Programme								
Voted	1,85,50,000	..	1,84,97,549	..	52,451	..	..	..
41. Food Storage and Warehousing								
Voted	75,10,000	32,50,000	75,15,343	32,18,844	..	31,156	5,343	..
42. Co-operation								
Voted	1,03,25,000	3,00,000	1,02,84,184	2,95,000	40,816	5,000	..	..
43. Rural Development								
Voted	2,15,80,000	..	2,07,61,316	..	8,18,684	..	..	..
44. Irrigation and Flood Control								
Voted	3,23,25,000	..	2,86,30,688	..	36,94,312	..	..	..

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45. Power Voted	9,30,10,000	21,05,00,000	9,11,10,234	22,06,98,435	18,99,766	..	..	1,01,98,435	
46. Industries Voted	2,54,80,000	2,92,08,000	2,48,40,623	2,69,32,768	6,39,377	22,75,232	..	..
47. Mines and Geology Voted	39,40,000	..	38,75,502	..	64,498	..	..	..
48. Roads and Bridges Voted	13,85,63,000	25,32,00,000	10,19,98,478	13,26,99,076	3,65,64,522	12,05,00,924	..	..
49. Road Transport Services Voted	13,08,60,000	1,55,00,000	12,83,84,421	1,39,91,017	24,75,579	15,08,983	..	..
50. Other Scientific Research Voted	1,11,30,000	..	81,99,882	..	29,30,118	..	..	..
51. Secretariat - Economic Services Voted	1,02,75,000	..	1,01,08,505	..	1,66,495	..	..	..
52. Tourism Voted	1,91,42,000	..	1,92,73,757	..	..	..	1,31,757	..	
53. Aid Materials and Equipments Voted	5,000	..	..	..	5,000	..	..	..
Public Debt Charged	..	5,97,09,000	..	5,87,26,389	..	9,82,611	..	..
54. Loans to Government Servants Voted	..	57,10,000	..	44,84,435	..	12,25,565	..	..
TOTAL Charged	22,95,20,000	5,97,09,000	22,59,14,845	5,87,26,389	36,41,073	9,82,611	35,918	..	..
Voted	185,62,05,000	81,39,95,000	171,16,00,167	67,91,22,519	14,95,90,638	14,52,22,544	49,85,205	1,03,50,063	..
GRAND TOTAL	208,57,25,000	87,37,04,000	193,75,15,012	73,78,48,908	15,32,31,111	14,62,05,155	50,21,123	1,03,50,063	..

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

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

REVENUE SECTION*Voted*

23. Art and Culture
24. Medical and Public Health
26. Urban Development
27. Information and Publicity
38. Fisheries
41. Food Storage and Warehousing
52. Tourism.

REVENUE SECTION*Charged*

1. State Legislature
17. Public Works (Buildings)

CAPITAL SECTION*Voted*

25. Water Supply and Sanitation
36. Animal Husbandry
45. Power

As the Grants and Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1993-94 and that shown in the Finance Accounts for the year is given below:-

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

	<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Total Rs.</i>
Total expenditure according to Appropriation Accounts			
Voted	1,71,16,00,167	67,91,22,519	2,39,07,22,686
<i>Charged</i>	<i>22,59,14,845</i>	<i>5,87,26,389</i>	<i>28,46,41,234</i>
Deduct - Total Recoveries as shown in Appendix - II			
Voted	4,84,42,064	..	4,84,42,064
Net expenditure as shown in the Finance Accounts			
Voted	1,66,31,58,103	67,91,22,519	2,34,22,80,622
<i>Charged</i>	<i>22,59,14,845</i>	<i>5,87,26,389</i>	<i>28,46,41,234</i>

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

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 1993-94.

New Delhi
The

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

GRANT No. 1 STATE LEGISLATURE

<i>Section and Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving(-) Excess(+) Rs.</i>
REVENUE :-			
MAJOR HEAD :- 2011 - PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURE			
Voted			
Rs.			
Original 66,10,000			
Supplementary 13,20,000	79,30,000	77,50,601	(-)1,79,399
Amount surrendered during the year			Nil
Charged			
Original 1,50,000			
Supplementary ..	1,50,000	1,82,526	(+) 32,526
Amount surrendered during the year			Nil

NOTE AND COMMENT:

(a) The expenditure in the charged appropriation exceeded the provision by Rs.32,526, the excess requires regularisation.

APPROPRIATION - GOVERNOR

(ALL CHARGED)

<i>Section and Major Head</i>	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2012 - PRESIDENT, VICE PRESIDENT/ GOVERNOR, ADMINISTRATOR OF UNION TERRITORIES			
<i>Charged</i>			
<i>Original</i> <i>Rs.</i>			
23,88,000			
<i>Supplementary</i> 32,000	24,20,000	23,52,578	(-) 67,422
<i>Amount surrendered during the year (March '94)</i>			63,000

GRANT No. 2 COUNCIL OF MINISTERS

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2013 - COUNCIL OF MINISTERS			
Original	Rs. 1,20,25,000		
Supplementary	10,90,000		
	1,31,15,000	1,29,42,484	(-) 1,72,516
Amount surrendered during the year (March '94)			1,23,000

GRANT No. 3 ADMINISTRATION OF JUSTICE

<i>Section and Major Head</i>	<i>Total Grant/ Appropriation</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2014 - ADMINISTRATION OF JUSTICE			
Voted -			
	<i>Rs.</i>		
Original	53,95,000		
Supplementary	1,05,000	55,00,000	51,66,305
			(-) 3,33,695
Amount surrendered during the year (March '94)			1,54,000
Charged -			
Original	44,90,000		
Supplementary	1,10,000	46,00,000	44,06,723
			(-) 1,93,277
Amount surrendered during the year (March '94)			2,11,000

NOTES AND COMMENTS

(a) The saving anticipated and surrendered under the voted grant was Rs. 1.54 lakhs; the eventual saving was, however, Rs. 3.34 lakhs.

(b) In view of the saving of Rs. 3.34 lakhs in the voted grant, supplementary provision of Rs. 1.05 lakhs obtained in March, '94 for (a) payment of travelling allowances for Judges payment of arrear bills and replacement of vehicle were proved unnecessary.

GRANT No. 4 ELECTION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2015 - ELECTION			
	<i>Rs.</i>		
Original	21,40,000		
Supplementary	7,30,000		
	28,70,000	28,54,499	(-) 15,501
Amount surrendered during the year			Nil

GRANT No. 5 INCOME TAX AND SALES TAX

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEADS:-			
2020 - COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
2040 - SALES TAX			
	<i>Rs.</i>		
Original	36,05,000		
Supplementary	85,000		
	36,90,000	32,74,459	(-) 4,15,541
Amount surrendered during the year (March '94)			5,31,000

NOTES AND COMMENTS :

- (a) In view of the over all saving of Rs. 4.16 lakhs in the grant the supplementary provision of Rs. 0.85 lakh obtained in March '94 proved wholly unnecessary.
- (b) Surrender of Rs. 5.31 lakhs against the ultimate savings of Rs. 4.16 lakhs proved injudicious.

GRANT No. 6 LAND REVENUE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2029 - LAND REVENUE			
	<i>Rs.</i>		
Original	77,35,000		
Supplementary	9,96,000		
	87,31,000	87,09,565	(-) 21,435
Amount surrendered during the year (March '94)			87,654

GRANT No. 7 STAMPS AND REGISTRATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD:-			
2030 - STAMPS AND REGISTRATION			
	Rs.		
Original	50,000		
Supplementary	..	..	(-) 50,000
Amount surrendered during the year (March '94)			50,000

GRANT No. 8 EXCISE (ABKARI)

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD:-			
2039 - EXCISE (ABKARI)			
	<i>Rs.</i>		
Original	41,00,000		
Supplementary	77,60,000		
	1,18,60,000	1,17,58,203	(-) 1,01,797
Amount Surrendered during the year (March'94)			84,000

GRANT No. 9 TAXES ON VEHICLES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2041 - TAXES AND VEHICLES			
	<i>Rs.</i>		
Original	9,36,000		
Supplementary	6,49,000		
	15,85,000	15,44,716	(-) 40,284
Amount surrendered during the year (March '94)			60,000

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

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
	<i>Rs.</i>		
Original	11,25,000		
Supplementary	..		
	11,25,000	9,92,688	(-) 1,32,312
Amount surrendered during the year			Nil

NOTE AND COMMENT :

No part of the saving of Rs. 1.32 lakhs was anticipated and surrendered during the year.

INTEREST PAYMENTS

(ALL CHARGED)

Section and Major Head	Total Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Rs.
REVENUE :-			
MAJOR HEAD :-			
2049 - INTEREST PAYMENTS			
	Rs.		
Original	21,48,94,000		
Supplementary	55,96,000	22,04,90,000	21,71,59,445
			(-) 33,30,555
Amount surrendered during the year			Nil

NOTES AND COMMENTS :

- (a) No part of savings of Rs. 33.30 lakhs was anticipated and surrendered during the year.
- (b) In view of the overall savings of Rs. 33.30 lakhs in the Appropriation, the Supplementary provision of Rs. 55.96 lakhs obtained in March '94 for payment of interest on General provident funds found to be excessive.
- (c) Savings in the original plus Supplementary provision occurred mainly under :-

Head	Total Appropriation (In Lakhs of Rupees)	Actual Expenditure	Excess (+)
2049 Interest Payments (Charged)			
01 Interest on Internal Debt.			
O 920.28			
R (-) 17.66	902.62	910.61	(+) 7.99
104 Interest on Loans for Non-plan Schemes			
O 345.00			
R (-) 45.58	299.42	299.42	..
107 Interest on Pre- 1984-85 loans.			
O 82.21			
R (-) 5.24	76.97	76.97	..

INTEREST PAYMENTS *Concl'd.*

Head	Total Appropriation (In lakhs of Rupees)	Actual expenditure	Excess (+) Saving (-)
108 Interst on 1984-89 State Plan loans consolidated in terms of recommendation of 9th Finance Commission			
O 190.00			
R (-) 21.04	168.96	168.96	..
Anticipated savings in the above cases have been attributed to non claiming of interest by Government of India and lending Institutions whereas reason for final excess of Rs. 7.99 lakhs has not been intimated (September 94).			
(d) Savings in the above cases were off set by excess as under:-			
2049 Interst Payments			
03 Interst on Small Saving and Provident Fund			
O 244.50			
S 55.96			
R 63.92	364.38	323.06	(-) 41.32
04 Interst on loans and Advances from Central Government			
101 Interest on Loan for State/UT plan schemes			
O 309.80			
R 18.71	328.51	328.51	..
Anticipated excess of Rs. 63.92 lakhs and Rs. 18.71 lakhs respectively have been attributed to enhancement of rate of interest as per norms fixed by Government of India. Reason for ultimate savings of Rs. 41.32 lakhs however, has not been intimated. In view of the ultimate savings of Rs. 41.32 lakhs, reappropriation of Rs. 63.92 lakhs made in March '94 proved to be excessive.			
103 Interest on Loans for Centrally Sponsored Plan Schemes			
O 57.15			
R 6.89	64.04	64.06	(+) 0.02

Anticipated excess of Rs. 6.89 lakhs has been attributed to enhancement of Interest rate by Government of India during the year.

PUBLIC SERVICE COMMISSION

(ALL CHARGED)

Section and Major Head		Total Appropriation Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-				
MAJOR HEAD :-				
2051 - PUBLIC SERVICE COMMISSION				
	Rs.			
Original	12,55,000			
Supplementary	3,25,000	15,80,000	15,50,181	(-) 29,819
Amount surrendered during the year				Nil

GRANT No. 11 SECRETARIAT- GENERAL SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2052 - SECRETARIAT - GENERAL SERVICES			
	Rs.		
Original	2,29,35,000		
Supplementary	17,80,000	2,41,09,213	(-) 6,05,787
Amount surrendered during the year (March '94)			4,55,000

NOTES AND COMMENTS:

- (a) The saving anticipated and surrendered under the grant was Rs. 4.55 lakhs, the eventual saving was, however, Rs. 6.06 lakhs.
- (b) In view of the overall savings of Rs. 6.06 lakhs in the grant, supplementary provision of Rs. 17.80 lakhs obtained in March '94 proved to be excessive.
- (c) Savings occurred mainly under :-

Head	Final Grant	Actual Expenditure (In Lakhs of Rupees)	Saving (-)
2052 Secretariat-General Services			
090 Secretariat			
(5) Finance Department			
O 61.75			
S 6.25			
R(-) 3.53	64.47	64.05	(+) 0.42
Anticipated saving of Rs. 3.53 lakhs has been attributed mainly to less performance of tours by officials, non receipt of uniforms bills which was expected earlier and less expenditure incurred on Publicity. Reason for final saving of Rs. 0.42 lakh has not been intimated (September, '94).			
10 Legal Aid and Advice			
O 1.00			
R(-) 0.95	0.05	0.54	(-) 0.49
Anticipated saving of Rs. 0.95 lakh has been attributed to non-submission of bills. Reason for final excess of Rs. 0.49 lakh has not been intimated.			

GRANT No. 12 DISTRICT ADMINISTRATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2053 - DISTRICT ADMINISTRATION			
	<i>Rs.</i>		
Original	85,25,000		
Supplementary	8,30,000		
	93,55,000	89,01,389	(-) 4,53,611
Amount surrendered during the year (March '94)			1,48,000

NOTES AND COMMENTS :

- (a) The saving anticipated and surrendered under the grant was Rs. 1.48 lakhs only; the eventual saving was however, Rs. 4.54 lakhs.
- (b) In view of the overall savings of Rs. 4.54 lakhs in the grant Supplementary grant of Rs. 8.30 lakhs obtained in March, '94 for (i) payment of D.A. arrears, Leave encashment (ii) payment of TA/DA to officers (iii) Payment of furniture, uniforms, stationeries etc. were found to be excessive and could have been restricted accordingly.

GRANT No. 13 TREASURY AND ACCOUNTS ADMINISTRATION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
2054 - TREASURY AND ACCOUNTS ADMINISTRATION			
Rs.			
Original	1,08,51,000		
Supplementary	2,29,000		
	1,10,80,000	1,04,26,595	(-) 6,53,405
Amount surrendered during the year (March '94)			6,16,843

NOTES AND COMMENTS :

- (a) In view of the over all saving of Rs. 6.53 lakhs in the grant the supplementary provision of Rs. 2.29 lakhs obtained in March '94 for purchase of Computers and payments of Printing bills was totally unnecessary.
- (b) Savings occurred mainly under

Head	Total Grant	Actual expenditure (In lakhs of Rupees)	(Saving -)
2054: Treasury and Accounts Administration			
003: Training Treasury and Accounts Administration			
O 4.90			
R (-) 1.82	3.08	3.04	(-) 0.04
Anticipated saving of Rs. 1.82 lakhs has been stated to be due to (i) Non-Posting of Staffs during the year.			
(ii) Non-performance of tour during the year.		(iii) Non-Submission of bills during the year.	
095: Directorate of Accounts and Treasuries.			
II Internal Audit			
O 8.20			
R (-) 1.40	6.80	6.74	(-) 0.06
Anticipated savings of Rs. 1.40 lakhs has been attributed to:- (i) Non-filling of vacant post of Director of Internal Audit. (ii) Curtailment of expenditure as a measure of economy.			
III Group Insurance and Provident Fund.			
O 14.70			
R (-) 2.63	12.07	10.75	(-) 1.32

Anticipated saving of Rs. 2.63 lakhs has been attributed to delay in establishing the office of the Group Insurance Scheme and strict control exercised on office expenses during the year. Reason for ultimate savings of Rs. 1.32 lakhs has not been intimated (Sept '94).

GRANT No. 14 POLICE

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
2055 - POLICE			
	Rs.		
Original	12,26,77,000		
Supplementary	86,13,000	12,46,84,748	(-) 66,05,252
Amount surrendered during the year (March '94)			47,14,000

NOTES AND COMMENTS :

- (a) In view of the over all saving of Rs. 66.05 lakhs in the grant the supplementary provision of Rs. 86.13 lakhs obtained in March '94 proved excessive.
- (b) Anticipated savings of Rs. 47.14 lakhs were surrendered in March '94. The ultimate savings, however, worked out to Rs. 66.05 lakhs. These proved unrealistic.
- (b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-) Excess (+)
2055 - POLICE			
001 Direction and Administration			
(I) - Inspector General of Police			
O	72.90		
S	5.50		
R (-)	10.29	68.11	69.31 (+) 1.20

Anticipated savings of Rs. 10.29 lakhs has been attributed to (i) deferment of proposal for purchase of Vehicle by Government during the year (ii) non-recet of bills in time (iii) delayed submission of proposal for minor works. Reason for ultimate excess of Rs. 1.20 lakhs however, has not been intimated (Sept '94).

- (2) Centralised Purchase of
uniforms, Arms and Ammunition

O	80.00		
R (-)	10.00	70.00	69.63 (-) 0.37

Anticipated savings of Rs. 10.00 lakhs has been stated to be due to postponement of expenditure as a measure of economy.

GRANT No. 14 POLICE - Concl'd.

Head	Total Grant	Actual Expenditure	Saving (-)
	(In Lakhs of Rupees)		
104 Special Police			
(1) Armed Police			
O 286.85			
S 4.00			
R (-) 5.40	285.45	283.31	(-) 2.14
Anticipated saving of Rs. 5.40 lakhs has been stated to be due to non-filling up of vacancies of Sikkim Armed Police in West and South District during the year. Reason for final Savings of Rs. 2.14 lakhs, has been stated to be due mainly to non filling up of vacant post of Sixty Constables during the year.			
108 State Headquarters			
(I) - Traffic Police.			
O 15.80			
S 0.10	15.90	12.35	(-) 3.55
Reason for final savings of Rs. 3.55 lakhs in the above case has been stated to have been due to (i) non filling up of vacant post of Constables and postponement of leave encashment cases (Rs. 3.11 lakhs) (ii) non-payment of bills to consumer co-operative (0.35 lakhs) (iii) non-performance of tour.			
(2) Reserve Line and Police Band			
O 171.42			
S 5.33			
R (-) 13.50	163.25	162.15	(-) 1.10
Anticipated saving of Rs. 13.50 lakhs has been stated to be due to (i) non-submission of bills relating to Rent Rates Taxes by the owner of a building (ii) economy measures adopted to cover the urgent and immediate liability and (iii) proposal for recruitment did not materialise during the year.			
800- Other Expenditure			
(2)- Check Posts at other places			
O 100.90			
S 2.00			
R(-) 0.50	102.40	94.96	(-) 7.44

Anticipated savings of Rs.0.50 lakh has been stated to be due to the fact that transfer of personnel which was anticipated in Dec '93 did not materialise. Reason for final savings of Rs. 7.44 lakhs has been attributed to (i) non-release of additional D.A. Instalments during the year (Rs. 1.47 lakhs) (ii) non-taking place of transfer proposal (Rs. 0.48 lakh) (iii) non-receipt of Uniform and Carriage bills during the year (Rs. 4.02 lakhs) (iv) Non-repairing works of Kupup Sorethang outposts due to bad Climatic condition of the area (Rs. 0.84 lakh).

GRANT No. 15 JAILS

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2056 - JAILS			
	Rs.		
Original	14,80,000		
Supplementary	1,30,000		
	16,10,000	16,06,479	(-) 3,521

Amount surrendered during
the year

Nil

GRANT No. 16 STATIONERY AND PRINTING

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2058 - STATIONERY AND PRINTING			
Rs.			
Original 94,50,000			
Supplementary 2,00,000.	96,50,000	96,47,530	(-) 2,470
Amount surrendered during the year			Nil

GRANT No. 17 PUBLIC WORKS (BUILDING)

<i>Section and Major Head</i>	<i>Total Grant/ Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2059 - PUBLIC WORKS			
2216 - HOUSING			
Voted -			
	<i>Rs.</i>		
Original	8,72,50,000		
Supplementary	27,44,000	8,99,94,000	8,49,38,099
			(-) 50,55,901
Amount surrendered during the year (March '94)			6,81,000
Charged -			
Original	1,85,000		
Supplementary	75,000	2,60,000	2,63,392
			(+) 3,392
CAPITAL:-			
MAJOR HEADS:-			
4059 - CAPITAL OUTLAY ON PUBLIC WORKS			
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
4216 - CAPITAL OUTLAY ON HOUSING			
4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
4408 - CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING			
4851 - CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
5452 - CAPITAL OUTLAY ON TOURISM			
Original	19,86,47,000		
Supplementary	35,00,000	20,21,47,000	18,25,20,176
			(-) 1,96,26,824
Amount surrendered during the year (March '94)			1,33,48,000

NOTES AND COMMENTS:

REVENUE:

(a) The expenditure of Rs. 8,49.38 lakhs in the grant did not even come up to the original provision of Rs. 872.50 lakhs. As such the supplementary provision of Rs. 27.44 lakhs obtained in March '94 proved to be wholly unnecessary.

(b) Against the actual savings of Rs. 50.56 lakhs an amount of Rs. 6.81 lakhs was only anticipated and surrendered during the year, which revealed Government's inability to keep watch over the progress of expenditure.

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

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
(c) Savings occurred mainly under :-			
2059 - PUBLIC WORKS			
799 - <i>Suspense</i>			
O 325.00			
R (-) 4.37	320.63	262.99	(-)57.64
Anticipated saving of Rs. 4.37 lakhs has been attributed to non-receipt of materials intended from State Trading Corporation of Sikkim. Reason for eventual savings of Rs. 57.64 lakhs has, however, not been intimated (September, '94)			
(d) Saving in the above case have been partly counter-balanced by excess under:-			
2059 PUBLIC WORKS			
053 Maintenance & Repairs			
O 153.00			
S 1.75			
R 0.12	154.87	157.27	(+) 2.40
2216 - HOUSING			
01- Government Residential Building			
106- General Pool Accommodation			
I. Maintenance and Repairs			
O 101.00			
S 6.00	107.00	110.35	(+) 3.35
80 <i>General</i>			
103 Assistance to Sikkim Housing Board, etc.			
1 Assistance to Sikkim Housing Board etc.			
O 18.00	18.00	25.00	(+) 7.00

Reason for excesses of Rs. 2.40 lakhs, 3.35 lakhs and 7.00 lakhs in the above cases have not been intimated (September '94).

CAPITAL:

(a) An amount of Rs. 133.48 lakhs only was anticipated and surrendered in March '94, the ultimate savings, however came upto Rs. 196.27 lakhs. This proved unrealistic.

(b) Savings occurred mainly under:-

4059 CAPITAL OUTLAY ON PUBLIC WORKS			
80 <i>General</i>			
051 Construction			
(1) Jails			
O 50.00			
R (-)16.45	33.55	..	(-) 33.55

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

Anticipated saving of Rs. 16.45 lakhs has been stated to be due to non receipt of fund from Central Government. Reason of final saving of Rs. 33.55 lakhs has not been intimated (September '94).

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
(3) Public Works Department			
O 247.90			
R (-)29.83	218.07	219.22	(+) 1.15

Rasons for anticipated saving of Rs. 29.83 lakhs has been stated to be effected mainly due to transfer the provision to other sectors which was completed before schedule. However, reason for ultimate excess of Rs. 1.15 lakhs has not been intimated (September, '94).

4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE

01 - General Education

201 - Elementary Education

O 167.00			
R (-)79.21	87.79	89.00	(+) 1.21

Anticipated saving of Rs. 79.21 lakhs was attributed mainly to (i) non receipt of Central Share during the year (ii) partial implementation of scheme (iii) Curtailment of expenditure. However, reason for ultimate excess of Rs. 1.21 lakhs has not been intimated (September, '94).

02 - Technical Education

103 - Technical Schools

O 10.00			
R (-) 7.00	2.53	2.39	(-) 0.14

Reason for anticipated saving of Rs.7.47 lakhs has been stated to be due to partial implementation of the scheme. However, reason for ultimate saving of Rs. 0.14 lakh has not been intimated (September, '94).

03 Sports and Youth Services-

Sports Stadia

101 Youth Hostels

O 5.00			
R (-) 5.00	..	..	..

Reason for anticipated saving of Rs. 5.00 lakhs has been stated to be due to non-receipt of Central Share during the year.

800 Other Expenditure

1. Building

O 24.00			
R (-) 18.00	6.00	11.83	(+) 5.83

Reason for anticipated saving in the above case has been stated to be due to (i) non-receipt of Central share during the year following which the fund under central share was surrendered accordingly (ii) Curtailment of expenditure (iii) non-implementation of the scheme. However, reason for ultimate excess of Rs. 5.83 lakhs has not been intimated (September, '94).

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

Head		Total Grant (In lakhs of rupees)	Actual Expenditure	Excess (+) Saving (-)	
5452- 102-	Capital outlay on Tourism Tourism				
	O 88.07	88.07	30.23	(-)	57.84
800	Other Expenditure				
	O 3.00	3.00	..	(-)	3.00
Reason for ultimate savings of Rs. 57.84 lakhs and 3.00 lakhs in the above cases have not been intimated (September, '94).					
(c) Savings in the above cases were partly offset by Excess under:-					
4202	Capital Outlay on Education, Sports, Art and Culture				
800	Other Expenditure				
2.	Community Hall at other places				
	O 18.00	18.00	20.00	(+)	2.00
04	Art and Culture				
	O 19.00	19.00	21.00	(+)	2.00
Reason for eventual excess of Rs. 2.00 lakhs in Community Hall at other places and Rs. 2.00 lakhs in Art and Culture have not been intimated (September, '94).					
4210 -	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
01	Urban Health Services				
110 -	Hospitals and Dispensaries				
(1)	Buildings				
	O 10,00.00	10,00.00	10,05.77	(+)	5.77
02	Rural Health Services				
(!)	Building				
	O 91.00	91.00	99.01	(+)	8.01
Reasons for final excess of Rs.5.77 lakhs and Rs. 8.01 lakhs in the above cases have not been intimated (September, '94).					
4216	Capital Outlay on Housing				
01	Government Residential Building				
106	General Pool Accommodation				
	O 49.50				
	R 29.83	79.33	79.18	(-)	0.15
Reason for anticipated excess of Rs. 29.83 lakhs in the above case has been stated to be due to speedy progress of works in Housing Sector against the expected target. However, ultimate saving of Rs. 0.15 lakh has not been intimated (September, '94).					

GRANT No. 17 PUBLIC WORKS (BUILDING) Concl.

Head	Total Grant	Actual Expenditure	Excess (+)
	<i>(In lakhs of rupees)</i>		
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
101 Tourist Centre			
..	..	5.06	(+) 5.06

Reason for incurring expenditure of Rs. 5.06 lakhs without any budget provision has not been intimated by Government (September, '94).

GRANT No. 18 OTHER ADMINISTRATIVE SERVICES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:-			
MAJOR HEAD :-			
2070 - OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	1,65,56,000		
Supplementary	23,90,000	1,66,86,663	(-) 22,59,337
Amount surrendered during the year (March '94)			14,83,000

NOTES AND COMMENTS :

(a) Rs. 14.83 lakhs was surrendered as anticipated savings, the eventual saving, however was Rs.22.59 lakhs, this proved to be unrealistic.

(b) In view of the savings, supplementary provision of Rs. 23.90 lakhs obtained in March '94 on account of (i) payment of arrear Dearness Allowances (ii) installation of Fax, electricity and telephone charges (iii) cost of maintenance of vehicles (iv) renovation/repair of rooms including AC's in VIP rooms etc., proved to be excessive and could have been restricted to token provision wherever necessary.

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

Head	Final Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2070 OTHER ADMINISTRATIVE SERVICES			
003- Training			
O 2.75	0.72	0.72	..
R (-) 2.03			
Anticipated saving of Rs. 2.03 lakhs has been attributed to non conduction of training and examination during the year.			
104 Vigilance			
O 30.55	30.55	28.01	(-) 2.54
105 Special Commission of Enquiry			
O 9.74	9.74	7.10	(-) 2.64
Reasons for final savings of Rs. 2.54 lakhs and Rs. 2.64 lakhs in the above two cases have not been intimated (Sept. '94)			
106 Civil Defence (Expenditure to be reimbursed by GOI)			
O 5.50			
R (-) 3.75	1.75	1.28	(-) 0.47
Anticipated saving of Rs. 3.75 lakhs has been attributed to non-appointment of full time paid staff and non-clearance of proposal submitted during the year to the Government.			
108- Fire Protection and Control			
O 41.35			
R (-) 9.05	32.30	31.30	(-) 0.90
Anticipated savings of Rs. 9.05 lakhs has been attributed to deferment of proposal for purchase of fire fighting equipments to next financial year (Rs. 6.25 lakhs) and also due to non filling up of 18 new operations staff for Mangan and Namchi Fire Station (Rs. 2.80lakhs). Reason for final saving of Rs. 0.90 lakhs has however, not been intimated (Sep '94).			

GRANT No. 19 PENSION AND OTHER RETIREMENT BENEFITS

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:-			
MAJOR HEAD:-			
2071 - PENSION AND OTHER RETIREMENT BENEFITS			
Voted-			
Rs.			
Original 2,21,50,000			
Supplementary 82,00,000	3,03,50,000	2,87,43,912	(-) 16,06,088
Amount surrendered during the year (March '94)			67,000
Charged-			
Original 20,000			
Supplementary ..	20,000	..	(-) 20,000
Amount surrendered during the year			Nil

NOTES AND COMMENTS :

REVENUE -

Voted -

- (a) Rs. 0.67 lakh was surrendered in the voted grant as anticipated saving; the eventual saving, however, was Rs. 16.06 lakhs, these proved to be unrealistic.
- (b) Savings in the voted grant occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving(-)
2071 - PENSION AND OTHER RETIREMENT BENEFITS			
01 - Civil			
A - State Government			
101- Superannuation and Retirement Allowances			
O 82.00			
S 18.00	100.00	95.12	(-) 4.88
102 - Commuted Value of Pensions			
O 33.00			
R (-) 14.00	47.00	43.25	(-) 3.75
104 - Gratuities			
O 33.00			
S (-) 16.00	49.00	47.74	(-) 1.26
105- Family Pension			
O 71.00			
S(-) 34.00	105.00	99.50	(-) 5.50

Reasons for savings in the above cases have not been intimated (September '94).

Charged

The saving of Rs. 0.20 lakh under 106-Pensionary Charges in respect of High Court Judge occurred this year also like previous year, reason for which has not been intimated (September '94).

GRANT No. 20 MISCELLANEOUS GENERAL SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD :-			
2075 - MISCELLANEOUS GENERAL SERVICES			
	Rs.		
Original	22,00,000		
Supplementary	40,000		
	22,40,000	21,16,938	(-) 1,23,062
Amount surrendered during the year			Nil

NOTE AND COMMENT :

- (a) No part of saving of Rs. 1.23 lakhs was anticipated and surrendered during the year.

GRANT No. 21 EDUCATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-			
MAJOR HEADS:-			
2202 - GENERAL EDUCATION			
2203 - TECHNICAL EDUCATION			
Rs.			
Original : 31,61,65,000			
Supplementary : 1,00,20,000	32,61,85,000	31,63,13,273	(-)98,71,727
Amount surrendered during the year (March '94)			96,62,000

NOTES AND COMMENTS :

(a) Anticipated savings of Rs. 96.62 lakhs was surrendered during March '94. The ultimate savings, however, worked out to Rs. 98.72 lakhs.

(b) In view of the savings of Rs. 98.72 lakhs, the supplementary grant of Rs. 100.20 lakhs obtained in March '94 on account of (i) Payment of D.A. arrears, leave encashment, medical reimbursement (ii) purchase of Uniforms (iii) Scholarship etc., proved unnecessary 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 (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
2202 - GENERAL EDUCATION			
01 - Elementary Education			
102 - Assistance to Non-Govt. Primary Schools and Junior High Schools.			
O 29.00			
R (-) 20.33	8.67	11.86	(+) 3.19

Anticipated saving of Rs. 20.33 lakhs has been stated to be mainly due to partial implementation of Scheme and curtailment of programme. Reason for the ultimate excess of Rs. 3.19 lakhs has not been intimated (Sept '94).

106 - Teachers and other Services

(i) Pre-Primary School.

O 136.50

S 5.50

R (-) 7.60

134.40

133.01

(-) 1.39

Anticipated savings of Rs. 7.60 lakhs has been attributed to partial implementation of Schemes and curtailment of programme. Reason for the ultimate savings of Rs. 1.39 lakhs has, however, not been intimated (Sept '94).

(ii) Primary Schools

O 830.00

S 35.00

R (-) 34.00

831.00

822.07

(-) 8.93

GRANT No. 21 EDUCATION - Contd.

Anticipated saving of Rs.34.00 lakhs has been attributed mainly to curtailment of programme under Primary School for meeting the excess expenditure under Salaries. Reason for ultimate saving of Rs. 8.93 lakhs has however, not been intimated (Sept '94).

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i> <i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
		<i>(In lakhs of rupees)</i>	
(iii) Junior High Schools.			
O 598.00			
S 45.00			
R (-) 18.50	624.50	618.05	(-) 6.45
Anticipated saving of Rs 18.50 lakhs has been stated to be due to curtailment of above Schemes. Reason for the ultimate saving of Rs. 6.45 lakhs has, however, not been intimated (Sept. '94).			
107 Teachers Training			
(2) State Institute of Education.			
O 39.90			
R(-) 19.40	20.50	20.40	(-) 0.10
Anticipated saving of Rs. 19.40 lakhs has been attributed mainly to non-utilisation of provision under C.S.S. sector owing to non-receipt of fund from the Govt. of India.			
(4) Operation Black Board Scheme (100% C.S.S.).			
O 15.00			
R(-) 13.80	1.20	1.03	(-) 0.17
Anticipated saving of Rs. 13.80 lakhs was stated to be due to non- receipt of Fund from the Government of India.			
02 Secondary Education			
001- Direction and Administration.			
052- Equipments.			
O 10.00			
R (-) 8.70	1.30	1.33	(+) 0.03
Anticipated saving of Rs. 8.70 lakhs has been stated to be due to reduction of programmes for meeting the excess expenditure under office expenses.			
104- II- Appointment of Hindi Teachers in Non-Hindi Speaking States (100% CSS)			
O 20.00			
R (-) 19.00	1.00	0.89	(-) 0.11
Anticipated savings of Rs. 19.00 lakhs was stated to be due to non-receipt of Fund from the Govt. of India.			
109 Govt. Secondary School.			
II- Stipends and Clothing to Tibetan Refugee Children of Enchey School (100% C.S.S.).			
O 1.00			
R (-) 1.00	Nil	Nil	Nil

GRANT No. 21 EDUCATION - *Contd.*

Anticipated saving of Rs. 1.00 lakhs, which was surrendered has been attributed to non-release of fund by Govt. of India.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
III- Improvement of Science Teaching (100% C.S.S.)			
O 10.00			
R(-) 10.00	Nil	Nil	Nil

Anticipated saving of the entire provision of Rs. 10.00 lakhs, which was surrendered in March '94 has been stated to be due to non-receipt of Fund from the Government of India during the year.

800 - Other Expenditure.			
O 26.80			
R (-) 16.48	10.32	11.12	(+) 0.80
04 - <i>Adult Education</i>			
103 - Rural Functional Literacy Programme (100% CSS)			
O 20.00			
R (-) 19.80	0.20	0.63	(+) 0.43

Anticipated saving of Rs. 16.48 lakhs and Rs. 19.80 lakhs respectively in the above two cases have been attributed to non-utilisation of provision as the fund was not released by Govt. of India.

05 - <i>Language Development</i>			
102 Promotion of Modern Language and Literature			
O 0.50			
R (-) 0.50	Nil	(-) 0.01	(-) 0.01

Anticipated saving of Rs. 0.50 lakh has been attributed to partial implementation of the scheme.

103 - Sanskrit Education (50:50% CSS)			
O 1.00			
R (-) 0.94	0.06	0.06	..

Anticipated saving of Rs. 0.94 lakh has been attributed to non-utilisation of provision and non-receipt of fund from the Government of India.

2203 Technical Education			
001 Direction and Administration			
O 1.00			
R (-) 1.00	..	..	..
105 Polytechnics.			
O 14.00			
R (-) 14.00	..	0.02	(+) 0.02

GRANT No. 21 EDUCATION - Concl'd.

Anticipated savings of Rs. 1.00 lakh and Rs. 14.00 lakhs in the above two cases have been attributed to curtailment of expenditure under the schemes to accommodate excess expenditure under Salaries.

(d) Savings in the above cases were partly offset by Excess Under:-

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2202	General Education.			
02	Secondary Education			
001	Direction and Administration.			
1.	Directorate of Education.			
	O 173.30			
	S 8.00			
	R 23.90	205.20	208.05	(+) 2.85

Anticipated excess of Rs. 23.90 lakhs has been attributed to (i) excess expenditure for payment of bills (ii) purchase of New Vehicle and (iii) Appointment of Staffs. Reason for the eventual excess of Rs. 2.85 lakhs has however, not been intimated, (Sept '94).

104	Teachers and Other Services			
(i)	Higher Secondary Schools.			
	O 873.00			
	S 5.00			
	R 101.53	979.53	988.22	(+) 8.69

Anticipated excess of Rs. 101.53 lakhs has been stated to be due to (i) less provision provided by Government in the original budget Grant and (ii) non allocation of supplementary grant. However, reason for the ultimate excess of Rs. 8.69 lakhs has not been intimated (Sept '94).

03	University and Higher Education			
103	Government Colleges and Institutes			
(I)	Government Degree College, Gangtok			
	O 52.00			
	R 7.00	59.00	59.12	(+) 0.12

Anticipated excess of Rs. 7.00 lakhs has been attributed mainly to (i) payment of enhanced D.A (ii) inadequate provision provided in the Budget and (iii) increase in house rent charges for Law College Building.

GRANT No. 22 SPORTS AND YOUTH SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD :-			
2204 - SPORTS AND YOUTH SERVICES			
	<i>Rs.</i>		
Original	39,35,000		
Supplementary	6,47,000		
	45,82,000	39,22,090	(-) 6,59,910
Amount surrendered during the year (March '94)			6,00,000

NOTE AND COMMENT:

As the expenditure of Rs. 39.22 lakhs under the grant did not come up to the original budget provision of Rs. 39.35 lakhs; the supplementary provision of Rs. 6.47 lakhs obtained in March '94 to match provision under central assistance on national Service Scheme and National Cadet Corps proved to be wholly unjustified.

GRANT No. 23 ART AND CULTURE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2205 - ART AND CULTURE			
Original	Rs. 67,65,000		
Supplementary	3,70,000		
	71,35,000	73,20,716	(+) 1,85,716
Amount surrendered during the year			Nil

NOTE AND COMMENT :

The expenditure exceeded the grant by Rs. 1,85,716; the excess requires regularisation.

GRANT No. 24 MEDICAL AND PUBLIC HEALTH

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+)
	Rs.	Rs.	Rs.
REVENUE :-			
MAJOR HEADS :-			
2210 - MEDICAL AND PUBLIC HEALTH			
2211 - FAMILY WELFARE			
	Rs.		
Original	12,52,96,000		
Supplementary	36,74,000		
	12,89,70,000	13,29,27,992	(+ 39,57,992)
Amount surrendered during the year (March '94)			82,000

NOTES AND COMMENTS:

- (a) Expenditure exceeded the grant by Rs. 39,57,992; the excess requires regularisation.
 (b) In view of the overall excess of Rs. 39,57,992, the surrender of Rs. 0.82 lakh during the year proved injudicious
 (c) In view of the excess; supplementary provision of Rs. 36.74 lakhs obtained in March '94 proved to be inadequate.
 (d) Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
2210 - MEDICAL AND PUBLIC HEALTH			
01 - Urban Health Services - Allopathy			
110- Hospital and Dispensaries			
II Central Referral Hospital, Gangtok, (S.T.N.M)			
O 145.70			
S 1.70	147.40	164.37	(+ 16.97)
800 Other Expenditure			
O 40.00			
S 6.00			
R (-) 0.50	45.50	55.12	(+ 9.62)
103 Primary Health Centres			
(a) South District			
O 27.10			
S 0.95	27.95	32.50	(+ 4.55)
(b) West District			
O 28.55			
S 1.00	29.55	31.10	(+ 1.55)
06- Public Health			
101 Prevention and control of Diseases.			
(1) National Malaria Eradication Programme			
O 34.00			
S 9.50	43.50	58.21	(+ 14.71)

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

Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Savings (-)
(2)	National Leprosy Control Programme (100% CSS)			
	O 21.00	21.00	24.27	(+) 3.27
112	Public Health Education			
(1)	Health Campaign			
	O 13.50			
	S 0.10	13.60	15.08	(+) 1.48
	Reasons for excesses in the above cases have not been intimated (September '94).			
2211	FAMILY WELFARE (100% CSS)			
101	Rural Family Welfare Services			
	O 76.44			
	S 25.60	102.04	181.09	(+) 79.05
	Anticipated excess of Rs. 25.60 lakhs has been attributed to procurement of Equipment/Instruments as per Government's decision. Reason for final excess of Rs. 79.05 has not been intimated (September '94)			
(c)	Excess in the above cases were counter-balanced by Savings as under:-			
2210	Medical and Public Health			
01	Urban Health Services-Allopathy			
110	Hospital and Dispensaries			
(v)	Namchi Hospital			
	O 54.70			
	S 3.45	58.15	56.09	(-) 2.06
03	Rural Health Services - Allopathy			
101 -	Health Sub-Centres			
(a)	South District			
	O 23.40			
	S 0.99	24.39	20.07	(-) 4.32
06	Public Health			
101	Prevention and Control of Diseases			
(5)	National AIDS Control Programme (100% C.S.S.)			
	O 39.75			
	R(-) 0.82	38.93	18.69	(-) 20.24
2211	Family Welfare (100% C.S.S.)			
	O 44.30			
	R(-) 16.50	27.80	14.71	(-) 13.09
102	Urban Family Welfare Services			
	O 23.50	23.50	15.97	(-) 7.53
	Reasons for savings in the above cases have not been intimated (September '94)			
103-	Maternity & Child Health			
	O 10.79			
	R (-) 6.92	3.87	4.79	(+) 0.92

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

Anticipated saving of Rs. 6.92 lakhs has been stated to be due to limited scope to incur the expenditure during the year and also due to restriction imposed by Government.

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
104	Transport			
	O 35.00	35.00	10.46	(-) 24.54
106	Media Activities			
	O 15.00			
	R (-) 0.30	14.70	6.81	(-) 7.89

Reasons for ultimate savings of Rs. 24.54 lakhs and Rs. 7.89 lakhs have not been intimated (September '94).

GRANT No. 25 WATER SUPPLY AND SANITATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD :-			
2215 - WATER SUPPLY AND SANITATION			
	Rs.		
Original:	4,08,50,000		
Supplementary	6,70,000		
Amount surrendered during the year (March '94)	4,15,20,000	4,09,05,432	(-) 6,14,568
			3,29,000
CAPITAL:-			
MAJOR HEAD:-			
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
Original	7,29,75,000		
Supplementary	62,00,000		
Amount surrendered during the year	7,91,75,000	7,93,25,799	(+) 1,50,799
			Nil

NOTES AND COMMENTS :

REVENUE

(a) The saving anticipated and surrendered under the revenue section of the grant was Rs. 3.29 lakhs, the eventual savings was, however, worked out to Rs. 6.15 lakhs.

(b) In view of the savings of Rs. 6.15 lakhs, supplementary grant of Rs. 6.70 lakhs obtained in March '94 proved to be excessive and should have been restricted accordingly.

(c) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of Rupees)</i>		
2215 Water Supply and Sanitation			
B- Rural Development Department			
(4) North District			
O 10.95	10.95	8.95	(-) 2.00
Reason for savings of Rs. 2.00 lakhs has not been intimated (September, '94)			
102 Rural Water Supply Programme			
O 138.50			
S 3.70			
R(-) 2.69	139.51	136.50	(-) 3.01

Anticipated savings of Rs. 2.69 lakhs has been stated to be due to (i) non-implementation of Ground Water Scheme due to Certain Administrative Problems, (ii) non procurement of machinery, (iii) non receipt of bills for maintenance works etc. Reason for ultimate savings of Rs. 3.01 lakhs has not been intimated (September, '94).

CAPITAL

Expenditure exceeded the grant by Rs. 1.50,799, the excess requires regularisation.

GRANT No. 26 URBAN DEVELOPMENT

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2217 - URBAN DEVELOPMENT			
Rs.			
Original 1,03,75,000			
Supplementary 13,70,000	1,17,45,000	1,22,83,775	(+) 5,38,775
Amount surrendered during the year			Nil
CAPITAL :-			
MAJOR HEAD :-			
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
Original 50,00,000			
Supplementary 19,75,000	69,75,000	69,43,612	(-) 31,388
Amount surrendered during the year			Nil

NOTES AND COMMENTS :

REVENUE

- (a) Expenditure exceeded the grant by Rs. 5,38,775; the excess requires regularisation.
 (b) In view of the excess of Rs. 5.39 lakhs in the grant, Supplementary provision of Rs. 13.70 lakhs obtained in March '94 proved inadequate.
 (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>	
2217 - URBAN DEVELOPMENT			
01 - State Capital Development			
051- Construction			
O 7.00	7.00	8.22	(+) 1.22
80- General			
001 - Direction and Administration			
O 34.55			
S 9.70			
R (-) 1.72	42.53	46.60	(+) 4.07

Reason for excess in the above cases have not been intimated (September '94).

GRANT No. 27 INFORMATION AND PUBLICITY

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2220 - INFORMATION AND PUBLICITY			
	<i>Rs.</i>		
Original	74,90,000		
Supplementary	..		
	74,90,000	75,11,935	(+) 21,935
Amount surrendered during the year			Nil

NOTE AND COMMENT:

The expenditure in the grant exceeded the provision by Rs. 21,935; the excess requires regularisation.

GRANT No. 28 SOCIAL SECURITY AND WELFARE

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs	Saving (-) Rs.
REVENUE :-			
MAJOR HEADS :-			
2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
2235 SOCIAL SECURITY AND WELFARE			
Original	2,55,94,000		
Supplementary	17,06,000		
Amount surrendered during the year (March '94)	2,73,00,000	2,66,12,791	(-) 6,87,209
			21,16,003

NOTES AND COMMENTS :

- (a) Surrender of Rs. 21.16 lakhs in March '94 against the ultimate saving of Rs. 6.87 lakhs revealed Government's inability to keep watch over the progress of expenditure.
- (b) In view of the overall saving of Rs. 6.87 lakhs in the grant, supplementary provision of Rs. 17.06 lakhs obtained in March '94 on account of (i) leave encashment (ii) cost of stationeries (iii) Deposit linked insurance scheme etc. proved excessive and could have been restricted accordingly.
- (c) Savings in the original plus supplementary provision occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-) Excess (+)
2225- Welfare of Scheduled Tribes and Other backward Classes			
O 13.58			
R (-) 1.05	12.53	12.42	(-) 0.11

Anticipated savings of Rs. 1.05 lakhs has been attributed to (i) late appointment of Project Officer and (ii) unauthorised absence of Tribal Inspector from duty.

80- General			
O 6.00			
R(-) 2.00	4.00	4.01	(+) 0.01
Anticipated savings of Rs. 2.00 lakhs has been attributed to non-receipt of fund from Govt. of India under Centrally Sponsored Scheme (100% C.S.S.)			

2235 SOCIAL SECURITY AND WELFARE			
01 Rehabilitation			
110 Tibetan Refugees (100% CSS)			
O 9.00			
R (-) 6.00	3.00	1.42	(-) 1.58

Anticipated savings of Rs. 6.00 lakhs has been attributed to non-sacntioning of any rehabilitation schemes during the year. Whereas reason for final excess of Rs. 1.58 lakhs has not been intimated (Sept '94).

103 Women's Welfare			
O 10.20			
R (-) 9.00	1.20	1.20	..

GRANT No. 28 SOCIAL SECURITY AND WELFARE *Concl.*

Anticipated saving of Rs. 9.00 lakhs has been stated to be due to delayed finalisation of regulatory rules and late receipt of applications from eligible persons together with procedural delay in finalising the cases. As a result incentive could not be paid even to a single beneficiary during the year hence the saving.

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

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of Rupees)</i>	<i>Excess (+)</i>
2235- Social Security and Welfare			
102- Child Welfare			
O 53.95			
R (-) 1.00	52.95	68.67	(+) 15.72

Reason for excess of Rs. 15.72 lakhs in the above case has not been intimated (Sept '94).

GRANT No. 29 - LABOUR AND LABOUR WELFARE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2230 - LABOUR AND LABOUR WELFARE			
	<i>Rs.</i>		
Original	30,45,000		
Supplementary ..	30,45,000	28,34,805	(-) 2,10,195
Amount surrendered during the year (March '94)			56,659

NOTE AND COMMENT:-

The saving anticipated and surrendered under the grant was Rs. 0.57 lakh only, the eventual savings was, however, Rs. 2.10 lakhs, this proved to be unrealistic.

GRANT No. 30 NUTRITION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2236 - NUTRITION			
	<i>Rs.</i>		
Original	1,28,35,000		
Supplementary	..	1,28,19,688	(-) 15,312
Amount surrendered during the year			Nil

GRANT No. 31 RELIEF ON ACCOUNT OF NATURAL CALAMITIES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
	Rs.		
Original	6,02,50,000		
Supplementary	..		
	6,02,50,000	4,55,88,641	(-) 1,46,61,359
Amount surrendered during the year (March '94)			5,000

NOTES AND COMMENTS :

(a) Surrender of Rs. 0.05 lakh in March '94 against the ultimate saving of Rs. 146.61 lakhs revealed Govt's inability to keep watch over the progress of expenditure.

(b) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(In lakhs of rupees)</i>	<i>Saving (-)</i>
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
109- Repairs and Restoration of damaged water supply drainage and Sewerage works			
O	0.10		
S	14.70	11.79	(-) 3.01
	14.80		
Reason for savings of Rs. 3.01 lakhs has not been intimated (Sept '94).			
114- Assistance to Farmers for purchase of Agricultural inputs			
O	0.10		
R	4.90		
	5.00	..	(-) 5.00
800 Other Expenditure			
3- Other Works			
O	298.10		
R(-)	143.38	2.40	(-) 152.32
	154.72		

Reasons for ultimate savings of Rs. 5.00 lakhs, 152.32 lakhs and anticipated savings of Rs. 143.38 lakhs in the above cases have not been intimated (September '94).

GRANT No. 32 OTHER SOCIAL SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2250 - OTHER SOCIAL SERVICES			
	<i>Rs.</i>		
Original	43,50,000		
Supplementary ..	43,50,000	43,43,469	(-) 6531
Amount surrendered during the year			Nil

GRANT No. 33 SECRETARIAT - SOCIAL SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2251 - SECRETARIAT - SOCIAL SERVICES			
	<i>Rs.</i>		
Original	15,20,000		
Supplementary	1,00,000		
	16,20,000	15,45,111	(-)74,889
Amount surrendered during the year			Nil

Note And Comment:-

No part of the saving of Rs. 0.75 lakh was anticipated and surrendered during the year.

GRANT No. 34 AGRICULTURE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2401 - CROP HUSBANDRY			
	<i>Rs.</i>		
Original	7,37,69,000		
Supplementary	1,38,50,000		
	8,76,19,000	7,90,93,704	(-) 85,25,296
Amount surrendered during the year (March '94)			80,95,000
CAPITAL :-			
MAJOR HEAD :-			
4401 - CAPITAL OUTLAY ON CROP HUSBANDRY			
Original	36.00,000		
Supplementary	..		
	36,00,000	35,90,236	(-) 9,764
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

REVENUE :-

(a) In view of over all saving of Rs. 85.25 lakhs in the grant, supplementary provision of Rs. 138.50 lakhs obtained in March '94, proved excessive.

(b) Substantial savings occurred under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2401 - CROP HUSBANDRY			
109 - Extension of Farmer's Training			
(1) Extension Service			
O	10.40		
S	58.80		
R (-)	40.08		
	29.12	29.74	(+) 0.62
114- Development of Oil Seeds Production Programme (75:25% C.S.S.)			
O	52.00		
S	16.88		
R(-)	3.69		
	65.19	65.07	(-) 0.12

GRANT No. 34 AGRICULTURE -Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (-) Excess (+)</i>
115- Schemes of Small, Marginal Farmers and Agricultural Labour (100% C.S.S.)			
O 10.00			
R (-) 9.95	0.05	0.05	..
<p>Anticipated saving of Rs. 40.08 lakhs, Rs. 3.69 lakhs and Rs. 9.95 lakhs respectively were surrendered due to delayed receipt of assistance from Government of India.</p>			
119- Horticulture and Vegetable Crops.			
(i)- Fruits.			
O 34.30			
R (-) 6.62	27.68	26.60	(-) 1.08
<p>Anticipated saving of Rs. 6.62 lakhs has been attributed mainly to non-receipt of share from Government of India. Reason for ultimate saving of Rs. 1.08 lakh has not been intimated (Sept '94).</p>			
(4)- Horticultural Farm.			
(1)- Establishment			
O 16.00			
S 10.50	26.50	23.18	(-) 3.32
800 - Other Expenditure			
(II) National Water Shed Development Project for Rainfed Agriculture (100% C.S.S.)			
O 50.00			
S 32.00			
R(-) 10.40	71.60	71.75	(+) 0.15

Anticipated savings of Rs. 10.40 lakhs, which was surrendered in March, 94 has been attributed to late receipt of fund from Government of India. Reason for eventual savings of Rs. 3.32 lakhs has, however, been not intimated (Sept '94).

GRANT No. 35 SOIL AND WATER CONSERVATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2402 - SOIL AND WATER CONSERVATION			
	<i>Rs.</i>		
Original	4,15,25,000		
Supplementary	5,85,000		
	4,21,10,000	3,21,58,594	(-) 99,51,406
Amount surrendered during the year (March '94)			1,00,07,000

NOTES AND COMMENTS:

(a) The expenditure of Rs. 321.59 lakhs fell far short of the original budget provision of Rs. 415.25 lakhs. As such supplementary provision of Rs. 5.85 lakhs obtained in March '94, proved to be wholly unnecessary.

(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>	
2402- Soil and Water Conservation			
102- Soil Conservation			
O 311.00			
R (-) 97.96	213.04	212.62	(-) 0.42

Anticipated saving of Rs. 97.96 lakhs has been stated to be due to late receipt of fund under Centrally Sponsored Plan Schemes. Reason for ultimate saving of Rs. 0.42 lakh has not been intimated (September '94).

GRANT No. 36 ANIMAL HUSBANDRY

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
2403 - ANIMAL HUSBANDRY			
Rs.			
Original 3,54,25,000			
Supplementary 38,53,000	3,92,78,000	3,74,08,269	(-) 18,69,731
Amount surrendered during the year (March '94)			12,24,000

CAPITAL :-			
MAJOR HEAD :-			
4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
Original 30,50,000			
Supplementary ..	30,50,000	30,50,829	(+) 829
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

REVENUE :-

(a) The saving anticipated and surrendered under the revenue section of the grant was Rs. 12.24 lakhs, the eventual saving was, however, worked out to Rs. 18.70 lakhs.

(b) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakh of Rupees)	Excess (+)
2403 ANIMAL HUSBANDRY			
102- Cattle and Buffalo Development			
(2) Cross breeding of Cattle using frozen semen Technique (100% C.S.S.)			
O 10.00			
R (-) 10.00	..	0.06	(+) 0.06

Anticipated saving of Rs. 10.00 lakhs has been attributed to non utilisation of the scheme. However reason for ultimate excess of Rs.0.06 lakh has not been intimated (September '94).

6. Frozen Semen Plant, Deorali.			
O 3.38			
R (-) 1.66	1.72	2.18	(+) 0.46

GRANT No. 36 ANIMAL HUSBANDRY *Concl.*

Anticipated Saving of Rs. 1.06 lakhs has been stated to be due to non-receipt of bills. Reason for final excess of Rs. 0.46 lakh has not been intimated (Sept '94).

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Savings (-)</i>
103 - Poultry Development			
(1) Intensive Poultry Development			
O 20.73			
R (-) 2.18	18.55	19.81	(+) 1.26

Anticipated savings of Rs. 2.18 lakhs has been attributed to (i) transfer of staff from the above scheme (ii) non-procurement of poultry birds. Reason for final excess of Rs. 1.26 lakhs has not been intimated (Sept. '94).

105- Piggery Development			
(4) Intensive Piggery Development			
O 23.57			
S 18.25			
R (-) 6.41	35.41	30.31	(-) 5.10

Anticipated Savings of Rs. 6.41 lakhs has been attributed to non-completion of the construction work and retrenchment of labourers in the districts. Reason for ultimate savings of Rs. 5.10 lakhs has not been intimated (Sept '94).

800- Other Expenditure			
(3)- Grants-in-aid to SLPDS (Strengthening of Marketing infrastructure)			
O 30.00			
R (-) 3.46	26.54	22.76	(-) 3.78

Anticipated Savings of Rs. 3.46 lakhs has been attributed to non-receipt of bills. However, the reason for ultimate excess of Rs. 3.78 lakhs has not been intimated (Sept. '94).

GRANT No. 37 DAIRY DEVELOPMENT

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2404 - DAIRY DEVELOPMENT			
Rs.			
Original	58,00,000		
Supplementary	2,08,00,000		
	2,66,00,000	33,74,399	(-) 2,32,25,601
Amount surrendered during the year (March '94)			2,08,00,000

NOTE AND COMMENT :

Augmentation of fund by Supplementary grant of Rs. 208.00 lakhs were made in March '94 as it were found to be necessary for implementing Centrally Sponsored Plan Scheme under (a) North Dairy Project (100% C.S.S) and (b) Integrated Dairy Project (100% C.S.S.) However, the entire provisions of Rs. 208.00 lakhs stated to have been surrendered in March '94 due to non-receipt of Central Share.

GRANT No. 38 FISHERIES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2405 - FISHERIES			
	Rs.		
Original	45,40,000		
Supplementary	90,000		
	46,30,000	47,73,687	(+ 1,43,687
Amount surrendered during the year			Nil
CAPITAL :-			
MAJOR HEAD:-			
4405 - CAPITAL OUTLAY ON FISHERIES			
Original	13,80,000		
Supplementary	..		
	13,80,000	13,72,292	(-) 7,708
Amount surrendered during the year (March '94)			80,000

NOTES AND COMMENTS :

REVENUE :-

Expenditure exceeded the grant by Rs. 1,43,687, the excess requires regularisation.

CAPITAL:

The saving anticipated and surrendered in March '94 was Rs. 0.80 lakh, the eventual saving was, however, Rs. 0.08 lakh only.

GRANT No. 39 FORESTRY AND WILD LIFE

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
2406 - FORESTRY AND WILD LIFE			
Rs.			
Original 9,05,21,000			
Supplementary 2,00,39,000	11,05,60,000	9,95,26,228	(-) 1,10,33,772
Amount surrendered during the year (March '94)			1,04,79,000

NOTES AND COMMENTS:

- (a) The saving anticipated and surrendered under the grant was Rs. 104.79 lakh; the eventual savings was however, Rs. 110.34 lakhs; this proved unrealistic.
- (b) In view of the savings of Rs. 110.34 lakhs, supplementary provision obtained in March '94 proved to be excessive.
- (c) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2406 FORESTRY AND WILD LIFE			
01 Forestry			
001 Direction and Administration.			
(1) Principal Chief Conservator of Forest.			
O 68.00			
S 5.00			
R 1.27	74.27	70.11	(-) 4.16
Reason for ultimate savings of Rs. 4.16 lakhs has been attributed mainly to (i) non-payment of leave encashment of Rs. 1.00 lakh to one retired I.F.S. officer (ii) delay in receipt of bills (Rs. 1.41 lakhs) and (iii) non finalisation of transfer of fund to operation expenses etc.			
005 Survey and Utilisation of Forest Resources			
O 3.00			
R(-) 1.67	1.33	1.34	(+) 0.01
070 Communications and Buildings			
O 53.50			
R (-) 18.45	35.05	34.67	(-) 0.38
Reason for anticipated saving of Rs. 1.67 lakhs in the above case has not been intimated (September '94). Anticipated savings of Rs. 18.45 lakhs has been attributed to late clearance of proposal for construction of the building and restriction imposed by government to incur expenditure during the year. Reason for final Savings of Rs. 0.38 lakh has been stated to be due to delayed sanction of the scheme.			
105 Forest Produce			
O 77.15			
S 30.75			
R (-) 14.91	92.99	93.47	(+) 0.48
Anticipated savings of Rs. 14.91 lakhs has been attributed mainly to restriction imposed by Government during the year. Reason for final excess of Rs. 0.48 lakh has not been intimated (September '94).			

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

	Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
02.	<i>Environmental Forestry and Wild Life</i>			
110	Wild Life preservation.			
(5)	Khangchandang National Park (100% CSS)			
	O 24.20			
	R (-) 8.39	15.81	15.75	(-) 0.06
	Anticipated savings of Rs. 8.39 lakhs has been stated to be due to late clearance of the scheme and curtailment of Central Government Scheme during the year.			
(11)	Development of Shingba Rhododendron Sanctuary (100% CSS)			
	O 8.67			
	R (-) 2.27	6.40	5.70	(-) 0.70
	Anticipated saving of Rs. 2.27 lakhs has been attributed to less receipt of Grants-in-Aid from Government of India. Whereas reason for final saving of Rs. 0.70 lakh has been stated to have been effected to transfer the provision to Rural Development Department for installation of Solar System at Phuni.			
(13)	Development of Kyongnosla Alpine Sanctuary (100% CSS)			
	O 10.26			
	R (-) 4.26	6.00	6.01	(+) 0.01
	Anticipated saving of Rs. 4.26 lakhs has been attributed to curtailment of Grants-in-Aid received from Government of India.			
03	<i>Waste Land Development</i>			
101	National Waste Land Development Programme (100% CSS)			
(1)	Kalez Chu Water Shed			
	O 16.65			
	R (-) 6.86	9.79	9.79	..
	Anticipated saving of Rs. 6.86 lakhs has been attributed to non-completion of work due to late receipt of sanction.			
(3)	Rongpuchu Watershed (100% CSS)			
	O 96.75			
	S 38.28			
	R (-) 3.84	131.19	132.56	(+) 1.37
	Anticipated savings of Rs. 3.84 lakhs has been stated to be due to late receipt of fund from Government of India.			
(8)	Mini-Micro Water Shed at South District.			
	S 37.42			
	R(-) 10.92	26.50	26.49	(-) 0.01
	Anticipated savings of Rs. 10.92 lakhs has been stated to be due to non-completion of work during the year.			
(10)	Rang Rang Bakchu Water Shed (100% CSS)			
	S 51.00			
	R (-) 37.80	13.20	13.20	..
	Anticipated savings of Rs. 37.80 lakhs has been attributed to late receipt of fund from Government of India.			

GRANT No. 40 OTHER AGRICULTURAL PROGRAMME

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2407 - PLANTATIONS			
2415 - AGRICULTURAL RESEARCH AND EDUCATION			
2435 - OTHER AGRICULTURAL PROGRAMME			
Original	Rs. 1,85,50,000		
Supplementary	..		
	1,85,50,000	1,84,97,549	(-) 52,451
Amount surrendered during the year (March '94)			1,28,000

GRANT No. 41 FOOD, STORAGE AND WAREHOUSING

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2408 - FOOD, STORAGE AND WAREHOUSING			
3456 - CIVIL SUPPLIES			
	Rs.		
Original	71,60,000		
Supplementary	3,50,000		
	75,10,000	75,15,343	(+) 5,343
Amount surrendered during the year (March '94)			10,000
CAPITAL :-			
MAJOR HEAD:-			
4408 - CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING			
Original	32,50,000		
Supplementary	..		
	32,50,000	32,18,844	(-) 31,156
Amount surrendered during the year			Nil

NOTES AND COMMENTS :
REVENUE

- (a) Expenditure exceeded the grant by Rs. 5,343; the excess requires regularisation.
- (b) In view of the excess in the grant surrender of Rs. 0.10 lakh proved to be unjustified.

GRANT No. 42 CO-OPERATION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEAD :-			
2425 - CO-OPERATION			
	Rs.		
Original	1,02,25,000		
Supplementary	1,00,000		
	1,03,25,000	1,02,84,184	(-) 40,816
Amount Surrendered during the year			Nil
CAPITAL:-			
MAJOR HEAD :-			
4425 - CAPITAL OUTLAY ON CO-OPERATION			
Original	3,00,000		
Supplementary	..		
	3,00,000	2,95,000	(-) 5,000
Amount Surrendered during the year			Nil

GRANT No. 43 RURAL DEVELOPMENT

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE:-			
MAJOR HEADS :-			
2501 - SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
2505 - RURAL EMPLOYMENT			
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES.			
	<i>Rs.</i>		
Original	2,15,80,000		
Supplementary	..		
	2,15,80,000	2,07,61,316	(-) 8,18,684
Amount surrendered during the year (March '94)			9,21,000

NOTES AND COMMENTS :

- (a) Anticipated saving of Rs. 9.21 lakhs was surrendered in March '94. The ultimate savings, however, worked out to Rs. 8.19 lakhs only.
- (b) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2515- OTHER RURAL DEVELOPMENT PROGRAMMES			
003- Training			
O 20.00			
R (-) 9.00	11.00	10.79	(-) 0.21

Anticipated savings of Rs. 9.00 lakhs, which was surrendered, has been attributed to non-conduction of Panchayat Election during the years.

GRANT No. 44 IRRIGATION AND FLOOD CONTROL

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2702 - MINOR IRRIGATION			
2705 - COMMAND AREA DEVELOPMENT			
2711 - FLOOD CONTROL			
	<i>Rs.</i>		
Original	3,18,15,000		
Supplementary	5,10,000		
	3,23,25,000	2,86,30,688	(-) 36,94,312
Amount surrendered during the year (March '94)			36,74,000

NOTES AND COMMENTS :

- (a) The expenditure of Rs. 286.31 lakhs did not come up to the original budget provision of Rs. 318.15 lakhs. As such Supplementary provision of Rs. 5.10 lakhs obtained in March '94 for (i) payment of salaries to new officer (ii) maintenance of minor irrigation channel and flood control works; proved to be wholly unnecessary.
- (b) Saving occurred mainly under:-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2702 - MINOR IRRIGATION			
799 - <i>Suspense</i>			
O 60.00			
R(-) 36.33	23.67	23.67	..

Anticipated saving of Rs. 36.33 lakhs which was surrendered in March '94, has been stated to be due to non-clearance of proposal for purchase of stock materials before the close of the financial year.

GRANT No. 45 POWER

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2801 - POWER			
2810 - NON - CONVENTIONAL SOURCES OF ENERGY			
	<i>Rs.</i>		
Original	7,97,10,000		
Supplementary	1,33,00,000		
	9,30,10,000	9,11,10,234	(-) 18,99,766
Amount surrendered during the year (March '94)			18,77,000
CAPITAL:-			
MAJOR HEAD:-			
4801 - CAPITAL OUTLAY ON POWER PROJECTS			
Original	21,05,00,000		
Supplementary	..		
	21,05,00,000	22,06,98,435	(+) 1,01,98,435
Amount surrendered during the year			Nil

NOTES AND COMMENTS :

REVENUE :

- (a) An amount of Rs. 18.77 lakhs in the grant was anticipated and surrendered in March, '94, the ultimate savings, however, worked out to Rs. 19.00 lakhs.
- (b) In view of the overall savings of Rs. 19.00 lakhs in the grant, supplementary provision of Rs. 133.00 lakhs, obtained in March, '94 proved excessive and could have been restricted accordingly.
- (c) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2801 POWER			
799 - Suspense			
1 Stock			
O 20.00			
R(-) 18.32	1.68	1.68	..

Anticipated saving of Rs. 18.32 lakhs has been attributed to non-operation of Stock Suspense head during the year.

05 TRANSMISSION AND DISTRIBUTION			
O 162.60			
S 26.20			
R (-) 11.19	177.61	177.13	(-) 0.48
Anticipated savings of Rs. 11.79 lakhs has been stated to be due to payment of bills to work charged establishments mainly.			

GRANT No. 45 POWER - Contd.

Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80	General			
001	Direction and Administration			
1.	Headquarters Establishment			
	O 309.30			
	S 2.00			
	R (-) 3.50	306.94	308.35	(+) 1.41
<p>Anticipated savings of 4.36 lakhs has been attributed to non-receipt of leave encashment, medical reimbursement claims etc. and non-filling up of vacant post. Reason for final excess of Rs. 1.41 lakhs has been stated to be due to payment of pending bills to State Trading Corporation of Sikkim, payment of increment arrears and D.A. arrears bills etc.</p>				
2.	South district			
	O 34.45			
	S 2.30			
	R (-) 3.50	33.25	32.69	(-) 0.56
<p>Anticipated savings of Rs. 3.50 lakhs has been attributed to (i) non receipts of increment, leave encashment claims as anticipated etc. Reason for final savings of Rs. 0.56 lakh was stated to be due to non-receipt of claims in time and lack of anticipation of savings at the time of framing estimate.</p>				
(d)	Saving in the above cases were partly counter balanced by excess under :-			
2801	Power			
05	Transmission and Distribution			
1.	Distribution lines			
	O 137.60			
	S 26.20			
	R 5.29	169.09	168.69	(-) 0.40
<p>Anticipated excess of Rs. 5.29 lakhs has been attributed to payment of salaries to work charged employees. Reason for ultimate savings of Rs. 0.40 lakh has not been intimated (September, '94)</p>				
005	Investigation			
(i)	Survey and Investigation			
	O 5.00			
	R 1.84	6.84	6.75	(-) 0.09
<p>Anticipated excess of Rs. 1.84 lakhs has been attributed to payment of advertising charges of Teesta Hydro Electric Project Phase III.</p>				
80.	General			
001	Direction and administration			
(4)	North District			
	O 19.70			
	R 1.02	20.72	20.23	(-) 0.49
<p>Anticipated excess of Rs. 1.02 lakhs has been stated to be due to appointment of technical staff. Reason for ultimate savings of Rs. 0.49 lakh has been attributed to non clearance of bills because of shortage of time caused by State wide strike in the third week of March '94.</p>				

GRANT No. 45 POWER - Concl'd.

CAPITAL			
(a) Expenditure in the Capital Section of the grant exceeded the provision by Rs. 1,01,98,435; the excess requires regularisation.			
(b) Excess occurred mainly under :-			
Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4801 Capital outlay on Power Projects.			
01 Hydrel Generation			
3. Miyong Hydrel Scheme			
O 380.00			
R 9.50	389.50	389.57	(+) 0.07
Anticipated excess of Rs. 9.50 lakhs has been stated to be due to payment of land acquisition bills.			
04 Diesel/Gas Power Generations			
05 Transmission and distribuitons			
O 540.00			
R 102.42	642.42	642.39	(-) 0.03
Anticipated excess of Rs. 102.42 lakhs has been attributed to taking up of a number of small Transmission and distribution works of unavoidable nature in accordance with the policy of the government to extend direct benefits to the rural Population wherever possible. As a result of this diversion of fund more than 500 households have been claimed to be benefitted.			
06 Rural Electrification			
800 Other Expenditure			
O 100.00			
R (-) 7.64	92.36	194.44	(+) 102.08
Anticipated savings of Rs. 7.64 lakhs has been stated to be due to non-receipt of bills pertaining to 2 point connection. Reason for ultimate excess of Rs. 102.08 lakhs has not been intimated (September, '94)			
(c) Excesses in the above cases were partly offset by Savings under :-			
Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4801 Capital outlay on Power Projects			
01 Hydrel Generation			
6. Rathang Hydrel Project			
O 150.00			
R (-) 84.00	66.00	66.00	
Anticipated savings of Rs. 84.00 lakhs has been attributed to delay in taking possession of land acquired for Rathang Project as a result of which the work could not be taken up.			
8. Other Schemes			
O 215.00			
R(-) 20.28	194.72	194.73	(+) 0.01
Anticipated savings in the above case has been attributed to non-taking up of the micro hydrel scheme because of delayed finalisation of tenders and subsequently the withdrawal of contractor from the project.			

GRANT No. 46 INDUSTRIES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE :-			
MAJOR HEADS :-			
2851 - VILLAGE AND SMALL INDUSTRIES			
2852 - INDUSTRIES			
	Rs.		
Original	2,54,80,000		
Supplementary	..	2,48,40,623	(-) 6,39,377
Amount surrendered during the year (March '94)	2,54,80,000		4,44,000

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	2,73,00,000		
Supplementary	19,08,000	2,69,32,768	(-) 22,75,232
Amount surrendered during the year (March '94)	2,92,08,000		76,66,000

NOTES AND COMMENTS:

REVENUE

(a) Anticipated savings of Rs. 4.44 lakhs in the grant was surrendered in March '94, the ultimate savings, however, workout to Rs. 6.39 lakhs; this proved to be injudicious.

(b) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2851 - VILLAGE AND SMALL INDUSTRIES			
003 - Training			
(3) - Branch Centre in District			
O 14.20			
R(-) 0.98	13.22	12.84	(-) 0.38
Anticipated saving of Rs. 0.98 lakh has been attributed to less admission of Trainees. Reason for ultimate saving of Rs. 0.38 lakh has not intimated (Sept. '94)			

102 SMALL SCALE INDUSTRIES			
(3) Hand Made Paper Unit.			
O 4.00			
R(-) 1.14	2.86	2.87	(+). 0.01
Anticipated saving of Rs. 1.14 lakhs has been attributed mainly to less purchase of raw-materials.			

GRANT No. 46 INDUSTRIES - Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Saving(-)
II. Other Programme			
O 20.00			
R (-) 6.55	13.45	13.45	
<p>Anticipated savings of Rs. 6.55 lakhs has been attributed to (i) non-receipt of subsidy claims from Small Scale Units (ii) non-availability of expert faculty as such entrepreneurship development programme could not be conducted.</p>			
CAPITAL :			
(a) The expenditure of Rs. 269.33 lakhs in the Capital Section of the grant did not even upto the original buget provision of Rs. 273.00 lakhs. As such the supplementary provision of Rs. 19.08 lakhs obtained in March '94 for recoupment of Contingency Fund proved to be wholly unnecessary. The recoupment to the fund could be made from the savings under the grant itself.			
(c) Saving occured mainly under :-			
6860 Loans to consumer Industries			
60 Others			
600 Others			
1. Loans to M/S Himal Labrotory (P) Ltd.			
O 10.00			
R (-) 10.00			
Anticipated savings of Rs.10.00 lakhs has been attributed to the fact that the Industrial unit could not come up with the scheme under which provision of loan was ear-marked.			
2. Loans to M/S Yuksom Breweries.			
O 25.00			
R (-) 6.66	18.34	18.34	
Anticipated savings of Rs. 6.66 lakhs could not be released due to less accrual of Excise duty.			
3. Loans to M/S Sikkim Distilleries.			
O 50.00			
R (-) 50.00			
Anticipated saving of Rs. 50.00 lakhs has been attributed to the fact that the Industrial Unit could not come up with the scheme under which provision of loan was earmarked.			
(a) Savings in the above cases were offset by excess under :-			
4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
60 Others			
600 Other			
4 Investment in Sikkim Time Corporation.			
O 45.00			
R 73.00	118.00	171.91	(+) 53.91

Anticipated Excess of Rs. 73.00 lakhs has been attributed to financing a new project in Sikkim Time corporation, however, reason for ultimate excess of Rs. 53.91 lakhs has not not been intimated (Sept. '94).

GRANT No. 47 MINES AND GEOLOGY

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD:-			
2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES -			
	Rs.		
Original	37,80,000		
Supplementary	1,60,000	38,75,502	(-) 64,498
Amount surrendered during the year (March '94)			68,000

GRANT No. 48 ROADS AND BRIDGES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving(-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
3054 - ROADS AND BRIDGES			
	Rs.		
Original	13,56,51,000		
Supplementary	29,12,000		
	13,85,63,000	10,19,98,478	(-)3,65,64,522
Amount surrendered during the year (March '94)			10,37,000
CAPITAL:-			
MAJOR HEAD :-			
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES			
Original	25,32,00,000		
Supplementary	..		
	25,32,00,000	13,26,99,070	(-)12,05,00,924
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

REVENUE :-

- (a) Against the savings of Rs. 365.65 lakhs in the grant, Rs. 354.33 lakhs alone contributes saving under the head 02 "Strategic and Border Roads (100% CSS)". 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 BRTF - like previous four years. (Boarder Road Task Force)
- (b) In addition to the above, savings in the revenue section of the grant occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of Rupees)</i>	
3054 Roads & Bridges			
799 Suspense			
O 70.00			
R (-) 10.37	59.63	59.62	(-) 0.01
Anticipated savings of Rs. 10.37 lakhs, which was surrendered in March '94, has been stated to be due to less expenditure incurred on the purchase of Stock materials, as was anticipated earlier.			

CAPITAL :-

The saving of Rs. 12.05 lakhs in the capital section of the grant has occurred under the Strategic and Boarder Roads (100% C.S.S.) only. Necessary book adjustment of charges for construction work could not be carried out like previous years due to non-receipt of expenditure statements from Border Road Organisation.

GRANT No. 49 ROAD TRANSPORT SERVICES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE :-			
MAJOR HEAD :-			
3055 - ROAD TRANSPORT			
	Rs.		
Original	12,89,85,000		
Supplementary	18,75,000	13,08,60,000	(-) 24,75,579
Amount surrendered during the year (March '94)			25,74,000
CAPITAL			
MAJOR HEAD :-			
5055 - CAPITAL OUTLAY ON ROAD TRANSPORT			
Original	1,55,00,000		
Supplementary	..	1,55,00,000	(-) 15,08,983
Amount surrendered during the year (March '94)			15,00,000
NOTES AND COMMENTS :			
REVENUE -			
(a)	As the expenditure of Rs. 12,83.84 lakhs under the grant fell far short of the original provision of Rs. 12,89.85 lakhs itself the supplementary grant of Rs. 18.75 lakhs obtained in March '94 on account of (i) Payment of leave encasement, increments, Medical reimbursement etc, (ii) Registration of Vehicles and repair of Vehicles etc. proved wholly unnecessary.		
(b)	Savings occurred as under :		
<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of Rupees)</i>	<i>Saving (-)</i>
3055 - Road Transport			
201 - Sikkim Nationalised Transport			
(e) Other Expenditure			
O 355.80			
S 3.00			
R(-) 74.68	284.12	283.86	(-) 0.26
Anticipated savings of Rs. 74.68 lakhs has been stated to be made with a view to matching excesses within other sectors of the grant. Out of the above savings Rs. 25.75 lakhs was surrendered during the year.			
(c)	Savings in the above case were partly counter balanced by excess under :-		
3055 Road Transport			
201 Sikkim Nationalised Transport			
(e) Management			
O 82.45			
S 5.75			
R 3.37	91.57	91.18	(-) 0.39

GRANT No. 49 ROAD TRANSPORT SERVICES - Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
Anticipated excess of Rs. 3.37 lakhs has been attributed to payment of taxes and insurance on vehicles. Reason for ultimate saving of Rs. 0.39 lakh has not been intimated (Sept. '94).			
(b) Operation			
O 616.90			
S 10.00			
R 38.97		665.87	665.85 (-) 0.02
Anticipated excess of Rs. 38.97 lakhs has been attributed to payment of due taxes on vehicles and payment of Salaries to the staff.			
(c) Repair and Maintenance.			
O 227.70			
R 6.70		234.40	234.88 (+) 0.48
Anticipated excess of Rs. 6.70 lakhs has been attributed to payment of electricity and Telephone bills mainly. Reason for ultimate excess of Rs. 0.48 lakh has not been intimated (Sept. '94).			
CAPITAL			
(a) Anticipated saving of Rs. 15.00 lakhs, has been surrendered in March '94, in the Capital Section of the grant.			
(b) Saving occurred mainly under ;			
5055 - CAPITAL OUTLAY ON ROAD TRANSPORT.			
1. SIKKIM NATIONALISED TRANSPORT			
050 - LAND & BUILDING			
O 80.00			
R(-) 37.35		42.65	42.57 (-) 0.08
Anticipated saving of Rs. 37.35 lakhs has been attributed to non-completion of the Bus Terminus at Gangtok during the year.			
(c) Savings in the above case were partly off set by excess under :-			
102 - Acquisition of fleet			
O 70.00			
R 19.90		89.90	89.88 (-) 0.02
103 - Workshop Facilities			
O 5.00			
R 2.45		7.45	7.45
Anticipated excess of Rs. 19.90 lakhs and 2.45 lakhs have been attributed to (i) purchase of extra chassis and completion of construction of workshop respectively during the year.			

GRANT No. 50 OTHER SCIENTIFIC RESEARCH

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
3425 - OTHER SCIENTIFIC RESEARCH			
3435 - ECOLOGY AND ENVIRONMENT			
	<i>Rs.</i>		
Original	84,50,000		
Supplementary	26,80,000		
	1,11,30,000	81,99,882	(-) 29,30,118
Amount surrendered during the year			NIL

NOTES AND COMMENTS :

- (a) No part of the savings of Rs. 29.30 lakhs in the grant could be anticipated and was surrendered during the year.
 (b) In view of the overall savings of Rs. 29.30 lakhs in the grant the supplementary provision of Rs. 26.80 lakhs obtained in March '94 for implementation of centrally sponsored Schemes proved totally unnecessary.
 (c) Savings occurred mainly under:-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
3425 - OTHER SCIENTIFIC RESEARCH			
200 - Assistance to other scientific bodies			
(1) Other Schemes-through the assistance received from the Government of India (100% CSS)			
O 14.00			
S 14.00	28.00	13.86	(-) 14.14
600 - Other Schemes			
(I) Remote Sensing Technology for Micro level Planning (75: 25% C.S.S.)			
O 16.00	16.00	1.46	(-) 14.54
Reason for savings in the above two cases have not been intimated (September '94).			
3435 - Ecology and environment			
04 - Prevention and Control of Pollution.			
O 3.00			
R (-) 2.60	0.40	0.36	(-) 0.04
Anticipated saving of Rs. 2.60 lakhs has been attributed to non-receipt of pollution control Equipments during the year.			

GRANT No. 51 SECRETARIAT - ECONOMIC SERVICES

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving(-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEADS:-			
3451 - SECRETARIAT- ECONOMIC SERVICES			
3454 - CENSUS SURVEYS AND STATISTICS			
3475 - OTHER GENERAL ECONOMIC SERVICES			
	<i>Rs.</i>		
Original	1,02,15,000		
Supplementary	60,000		
	1,02,75,000	1,01,08,505	(-) 1,66,495
Amount surrendered during the year (March '94).			30,000

GRANT No. 52 TOURISM

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
3452 - TOURISM			
Original	Rs. 1,91,42,000		
Supplementary	..	1,92,73,757	(+) 1,31,757
Amount surrendered during the year			Nil

NOTS AND COMMENT :

The expenditure in the grant exceeded the provision by Rs. 1,31,757 the excess requires regularisation.

GRANT No. 53 AID MATERIALS AND EQUIPMENTS

<i>Section and Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving(-) Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
3606- AID MATERIALS AND EQUIPMENTS			
Voted -			
Original	Rs. 5,000		
Supplementary	..	5,000	..
Amount surrendered during the year			(-) 5,000 Nil
CAPITAL			
MAJOR HEADS :-			
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT			
6004 - LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
Charged			
Original	5,97,09,000		
Supplementary	..	5,97,09,000	..
Amount surrendered during the year (March '94)		5,87,26,389	(-) 9,82,611 9,83,000

NOTES AND COMMENTS :

REVENUE -

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

CAPITAL -

- (a) Anticipated Savings of Rs. 9.83 lakhs was surrendered during the year.
(b) Savings in the appropriation occurred mainly under:-

<i>Head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (-)</i>
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT			
Charged			
105 - Loans from NABARD (Repayment)			
O 23.00			
R (-) 23.00			
Anticipated saving of Rs. 23.00 lakhs has been attributed to non-receipt of loan from National Bank for Agriculture and Rural Development in time as was anticipated at the time of framing the budget estimate. As such repayment was not necessary during the year.			

GRANT No. 53 AID MATERIALS AND EQUIPMENTS - Concl'd.

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
6004 - Loans and Advances from Central Government <i>Charged.</i>			
102 - Share of Small Savings Collection (Repayment)			
O 11.55			
R (-) 1.51	10.04	10.04	..
Anticipated savings of Rs. 1.51 lakhs has been attributed to non-receipt of loan from Central Government in time.			
(c) Savings in the above cases was partly offset by excess under :			
6003 - Internal Debt			
109 - Loan from other Institutions			
O 166.90			
R 8.25	175.15	175.15	..

Reason for anticipated excess of Rs. 8.25 lakhs has not been intimated (Sept. '94).

GRANT No. 54 LOANS TO GOVERNMENT SERVANTS

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
CAPITAL			
MAJOR HEAD :-			
7610 - LOANS TO GOVERNMENT SERVANTS ETC.			
	Rs.		
Original	44,10,000		
Supplementary	13,00,000	44,84,435	(-) 12,25,565
Amount surrendered during the year (March '94)			12,70,000

NOTES AND COMMENTS :

- (a) Inview of the over all savings of Rs. 12.25 lakhs in the grant supplementary provision of Rs. 13.00 lakhs obtained in March '94 proved excessive.
- (b) Saving occurred under :-

<i>Head</i>	<i>Final Grant</i>	<i>Actual Expenditure</i>	<i>Savings (-)</i>
		<i>(In lakhs of rupees)</i>	
7610 - LOANS TO GOVERNMENT SERVANTS ETC.			
201 - House Building Advances			
(2) House building Advance to A. I. S. officers.			
O	20.00		
R(-)	12.70	7.30	

Anticipated savings of Rs. 12.70 lakhs which was surrendered in March '94 has been attributed to non-receipt of advance proposal from IAS/IPS/IFS Officers of the State.

APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 1993-94
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. 38,07,600 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 (Buildings)	3,25,00,000	2,25,51,446	(-) 99,48,554
2.	26-Urban Development	..	67,863	(+) 67,863
3.	31-Relief on account of Natural Calamities	3,00,00,000	1,46,53,000	(-) 1,53,47,000
4.	44-Irrigation and Flood Control	60,00,000	51,85,633	(-) 8,14,367
5.	45-Power	20,00,000	8,67,390	(-) 11,32,610
6.	48-Roads and Bridges	70,00,000	51,16,732	(-) 18,83,268
	Total	7,75,00,000	4,84,42,064	(-) 2,90,57,936

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