





Grant No 3

Savings - 126139

Surrender - 165000

Grant No. 12

Savings. 81364

Surrender 204000

Grant No. 13

Sav - 102119

S.S. 329000

Grant No. 14.

S. 2857166

S 3340,000

Grant No. 16

S. 562,785

S 605000

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GOVERNMENT OF SIKKIM

**APPROPRIATION
ACCOUNTS
1991-92**

THE UNIVERSITY OF CHICAGO
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1991-92 presents the accounts of sums expended during the year ended 31st March, 1992 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 1991-92 EXPENDITURE
COMPARED WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. State Legislature								
Charged	1,50,000	..	1,17,808	..	32,192	..	..	..
Voted	62,55,000	..	66,01,223	..	..	..	3,46,223	..
Appropriation-Governor								
Charged	26,60,000	..	20,71,353	..	5,88,647	..	..	..
2. Council of Ministers								
Voted	1,32,34,000	..	1,31,45,090	..	88,910	..	..	..
3. Administration of Justice								
Charged	38,35,000	..	37,36,326	..	98,674	..	..	..
Voted	43,77,000	..	42,50,861	..	1,26,139	..	..	..
4. Election								
Voted	61,70,000	..	31,99,618	..	29,70,382	..	..	..
5. Income Tax and Sales Tax								
Voted	20,50,000	..	20,20,595	..	29,405	..	..	..
6. Land Revenue								
Voted	63,80,000	..	66,81,674	..	..	..	3,01,674	..
7. Stamps and Registration								
Voted	50,000	..	19,411	..	30,589	..	..	..
8. Excise (Abkari)								
Voted	32,87,000	..	33,49,869	..	..	..	62,869	..
9. Taxes on Vehicles								
Voted	7,12,000	..	7,12,807	..	..	..	807	..
10. Other Taxes and Duties on Commodities and Services								
Voted	9,35,000	..	8,63,278	..	71,722	..	..	..
Interest Payments								
Charged	15,30,37,000	..	14,87,98,166	..	42,38,834	..	..	..
Public Service Commission								
Charged	13,55,000	..	11,17,796	..	2,37,204	..	..	..
11. Secretariat-General Services								
Voted	2,13,31,000	..	2,07,59,220	..	5,71,780	..	..	..
12. District Administration								
Voted	73,97,000	..	73,15,636	..	81,364	..	..	..
13. Treasury and Accounts Administration								
Voted	82,09,000	..	81,06,881	..	1,02,119	..	..	..

SUMMARY OF APPROPRIATION ACCOUNTS - contd.

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14. Police Voted	9,43,50,000	..	9,14,92,834	..	28,57,166	..	..	..
15. Jails Voted	16,30,000	..	15,85,032	..	44,968	..	..	..
16. Stationery and Printing Voted	71,00,000	..	65,37,215	..	5,62,785	..	..	..
17. Public Works (Buildings) Charged	2,35,000	..	1,57,604	..	77,396	..	..	..
Voted	7,39,50,000	14,00,49,000	6,39,28,807	12,82,35,115	1,00,21,193	1,18,13,885	..	..
18. Other Administrative Services Voted	1,66,53,000	..	1,36,57,530	..	29,95,470	..	..	..
19. Pension and other Retirement Benefits Charged	20,000	..	..	..	20,000	..	..	..
Voted	1,85,50,000	..	1,80,38,028	..	5,11,972	..	..	..
20. Miscellaneous General Services Voted	17,10,000	..	10,52,903	..	6,57,097	..	..	..
21. Education Voted	26,93,00,000	..	25,14,38,747	..	1,80,61,253	..	..	..
22. Sports and Youth Services Voted	47,95,000	..	42,14,968	..	5,80,032	..	..	..
23. Art and Culture Voted	80,86,000	..	80,92,365	..	..	..	6,365	..
24. Medical and Public Health Voted	9,68,70,000	..	10,65,25,392	..	..	..	96,55,392	..
25. Water Supply and Sanitation Voted	3,75,58,000	8,34,70,000	3,74,37,291	8,62,76,272	1,20,709	..	..	28,06,272
26. Urban Development Voted	1,12,22,000	34,00,000	1,12,64,444	21,06,263	..	12,93,737	42,444	..
27. Information and Publicity Voted	63,35,000	..	63,71,113	..	..	..	36,113	..
28. Social Security and Welfare Voted	2,65,40,000	..	2,54,90,101	..	10,49,899	..	..	..
29. Labour and Labour Welfare Voted	6,80,000	..	6,66,503	..	13,497	..	..	..

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.
30. Nutrition Voted	1,16,65,000	..	1,17,27,390	..	"	..	62,390	..	
31. Relief on Account of Natural Calamities Voted	6,10,51,000	..	3,01,40,488	..	3,09,10,512	..	..	..
32. Other Social Services (Ecclesiastical) Voted	38,15,000	..	34,82,887	..	3,32,113	..	..	..
33. Secretariat - Social Services Voted	13,85,000	..	12,45,505	..	1,39,495	..	..	..
34. Agriculture Voted	6,26,66,000	48,00,000	6,40,57,522	36,64,717	..	11,35,283	13,91,522	..	
35. Soil and Water Conservation Voted	4,65,69,000	..	4,52,35,119	..	13,33,881	..	..	..
36. Animal Husbandry Voted	3,41,42,000	59,60,000	3,40,72,366	58,09,909	69,634	1,50,091	..	..
37. Dairy Development Voted	34,00,000	..	33,39,942	..	60,058	..	..	..
38. Fisheries Voted	34,85,000	22,50,000	34,96,185	20,32,975	..	2,17,025	11,185	..	
39. Forestry and Wild life Voted	8,85,94,000	..	8,66,48,404	..	19,45,596	..	..	..
40. Other Agricultural Programme Voted	1,92,78,000	..	1,82,67,704	..	10,10,296	..	..	..
41. Food Storage and Warehousing Voted	56,90,000	48,00,000	61,11,926	39,77,774	..	8,22,226	4,21,926	..	
42. Co-operation Voted	93,00,000	20,00,000	92,50,335	20,00,000	49,665	..	..	..
43. Rural Development Voted	3,15,89,000	..	2,70,17,174	..	45,71,826	..	..	..
44. Irrigation and Flood Control Voted	3,14,85,000	..	2,89,22,794	..	25,62,206	..	..	..
45. Power Voted	9,07,50,000	26,96,25,000	8,81,17,111	27,05,69,333	26,32,889	..	..	9,44,333	
46. Industries Voted	2,56,03,000	3,83,00,000	2,68,45,501	2,32,73,049	..	1,50,26,951	12,42,501	..	
47. Mines and Geology Voted	30,85,000	..	30,72,779	..	12,221	..	..	..

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.
48. Roads and Bridges								
Voted	10,23,30,000	19,97,90,000	8,63,06,317	13,57,39,187	1,60,23,683	6,40,50,813	..	..
49. Road Transport Services								
Voted	10,69,35,000	2,20,00,000	10,60,21,777	1,93,66,555	9,13,223	26,33,445	..	..
50. Other Scientific Research								
Voted	84,20,000	..	76,75,670	..	7,44,330	..	..	..
51. Secretariat - Economic Services								
Voted	81,00,000	..	80,60,742	..	39,258	..	..	..
52. Tourism								
Voted	1,57,70,000	..	1,29,11,203	..	28,58,797	..	..	..
53. Aid Materials and Equipments								
Voted	5,000	..	..	..	5,000	..	..	..
Public Debt Charged	..	4,20,63,000	..	3,79,33,294	..	41,29,706	..	..
54. Loans to Government Servants								
Voted	..	56,10,000	..	41,51,776	..	14,58,224	..	..
TOTAL								
Charged	16,12,92,000	4,20,63,000	15,59,99,053	3,79,33,294	52,92,947	41,29,706	..	..
Voted	1,53,10,28,000	78,20,54,000	1,43,68,46,277	68,72,02,925	10,77,63,134	9,86,01,680	1,35,81,411	37,50,605
GRAND TOTAL	1,69,23,20,000	82,41,17,000	1,59,28,45,330	72,51,36,219	11,30,56,081	10,27,31,386	1,35,81,411	37,50,605

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

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

REVENUE SECTION

Voted

1. State Legislature
6. Land Revenue
8. Excise (Abkari)
9. Taxes on Vehicles
23. Art and Culture
24. Medical and Public Health
26. Urban Development
27. Information and Publicity
30. Nutrition
34. Agriculture
38. Fisheries
41. Food Storage and Warehousing
45. Power
46. Industries

~~CA~~ charged

CAPITAL SECTION

Voted

25. Water Supply and Sanitation
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.

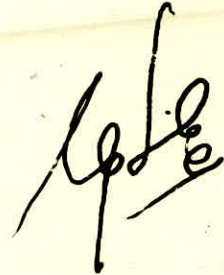
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SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1991 - 92 and that shown in the Finance Accounts for the year is given below :-

	<i>Revenue Rs.</i>	<i>Capital Rs.</i>	<i>Total Rs.</i>
Total expenditure according to Appropriation Accounts			
Voted	1,43,68,46,277	68,72,02,925	2,12,40,49,202
<i>Charged</i>	<i>15,59,99,053</i>	<i>3,79,33,294</i>	<i>19,39,32,347</i>
Deduct - Total Recoveries as shown in Appendix - II			
Voted	4,19,20,727	..	4,19,20,727
Net expenditure as shown in the Finance Accounts			
Voted	1,39,49,25,550	68,72,02,925	2,08,21,28,475
<i>Charged</i>	<i>15,59,99,053</i>	<i>3,79,33,294</i>	<i>19,39,32,347</i>

SUMMARY OF APPROPRIATION ACCOUNTS - *Concl.*

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 1991-92.



(C.G. SOMIAH)

*Comptroller and Auditor General of India**New Delhi*
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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 51,25,000			
Supplementary 11,30,000	62,55,000	66,01,223	(+) 3,46,223
Amount surrendered during the year			Nil
Charged			
Original 1,50,000			
Supplementary ..	1,50,000	1,17,808	(-) 32,192
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

- (a) The expenditure exceeded the grant by Rs. 3,46,223; the excess requires regularisation.
 (b) Excess occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2011 PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURE			
02 State/Union Territory Legislatures.			
103 Legislative Secretariat			
O 34.50			
S 6.25			
R 2.50	43.25	45.12	(+)1.87

Reason for anticipated excess has been attributed to purchase of additional vehicles for VIP. However, reason for ultimate excess of Rs. 1.87 lakhs has not been intimated (September '92).

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>Rs.</i>			
<i>Original</i> 26,60,000			
<i>Supplementary</i> ..	26,60,000	20,71,353	(-)5,88,647
<i>Amount surrendered during the year (March '92)</i>			5,88,000

NOTES AND COMMENTS:

- (a) Anticipated savings of Rs. 5.88 lakhs were surrendered in March '92.
 (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>
2012 PRESIDENT, VICE PRESIDENT/ GOVERNOR, ADMINISTRATOR OF UNION TERRITORIES			
03 <i>Governor/Administrator of Union Territories</i>			
090 Secretariat			
O 13.60			
R (-)4.34	9.26	9.22	(-)0.04

Reason for anticipated savings of Rs. 4.34 lakhs was stated to be due to limited expenditure incurred than anticipated.

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			
Rs.			
Original 92,90,000			
Supplementary 39,44,000	1,32,34,000	1,31,45,090	(-) 88,910
Amount surrendered during the year (March '92)			10,000

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 -			
Original Rs. 40,40,000			
Supplementary 3,37,000	43,77,000 ✓	42,50,861 ✓	(-)1,26,139 ✓
Amount surrendered during the year (March '92)			1,65,000
Charged -			
Original 35,35,000			
Supplementary 3,00,000	38,35,000	37,36,326	(-) 98,674
Amount surrendered during the year (March '92)			88,000

GRANT No. 4 ELECTION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE:-			
MAJOR HEAD:- 2015 - ELECTION			
	Rs.		
Original	14,10,000		
Supplementary	47,60,000	31,99,618	(-) 29,70,382
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

- (a) No part of the savings was anticipated and surrendered during the year.
- (b) In view of the savings, supplementary provision of Rs. 47.60 lakhs obtained in March '92 on account of (a) payment of medical reimbursement (b) leave encashment (c) procurement of voting machine (d) almira for storage of electoral voting machine and also for expenditure on conduct of parliamentary election during the year; should have been restricted accordingly.
- (c) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2015 - ELECTION			
102 - Electoral officers			
O	10.90		
S	1.40	10.08	(-) 2.22
105 - Charges for conduct of election to Parliament			
O	0.10		
S	45.55	18.32	(-) 27.33

Reasons for savings in the above cases have not been intimated (September '92).

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	19,35,000		
Supplementary	1,15,000		
	20,50,000	20,20,595	(-) 29,405
Amount surrendered during the year (March '92)			24,000

GRANT No. 6 LAND REVENUE

(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 :-			
2029 - LAND REVENUE			
	<i>Rs.</i>		
Original	55,30,000		
Supplementary	8,50,000		
	63,80,000	66,81,674	(+) 3,01,674
Amount surrendered during the year (March '92)			46,000

NOTES AND COMMENTS:

- (a) The expenditure exceeded the grant by Rs. 3,01,674; the excess requires regularisation.
- (b) In view of the excess, the surrender of Rs. 0.46 lakh made on the last day of the financial year proved to be injudicious.

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	19,411	(-) 30,589
Amount surrendered during the year (March '92)			31,000

GRANT No. 8 EXCISE (ABKARI)

(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:-

2039 - EXCISE (ABKARI)

Rs.

Original 28,90,000

Supplementary 3,97,000

32,87,000

33,49,869

(+ 62,869)

Amount surrendered
during the year

Nil

NOTE AND COMMENT:

The expenditure exceeded the grant by Rs. 62,869; the excess requires regularisation.

GRANT No. 9 TAXES ON VEHICLES

(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 :-			
2041 - TAXES AND VEHICLES			
	<i>Rs.</i>		
Original	6,57,000		
Supplementary	55,000		
	7,12,000	7,12,807	(+) 807

NOTE AND COMMENT :

The expenditure exceeded the grant by Rs. 807; the excess requires regularisation.

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	9,35,000		
Supplementary	..		
	9,35,000	8,63,278	(-) 71,722
Amount surrendered during the year (March '92)			3,500

INTEREST PAYMENTS

(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 :-			
2049 - INTEREST PAYMENTS			
	<i>Rs.</i>		
<i>Original</i>	<i>14,43,55,000</i>		
<i>Supplementary</i>	<i>86,82,000</i>	<i>15,30,37,000</i>	<i>14,87,98,166</i>
			<i>(-) 42,38,834</i>
<i>Amount surrendered during the year (March '92)</i>			<i>10,10,000</i>

NOTES AND COMMENTS :

- (a) Out of savings of Rs. 42.39 lakhs in the appropriation, only Rs. 10.10 lakhs were anticipated and surrendered during March '92.
- (b) In view of savings of Rs. 42.39 lakhs, the supplementary appropriation of Rs. 86.82 lakhs, obtained in March '92 on account of (a) payment of interest on loans received during the year and (b) payment of more interest on provident fund proved excessive and could have been restricted to a token provision where necessary.

PUBLIC SERVICE COMMISSION

(ALL CHARGED)

<i>Section and Major Head</i>	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE SECTION :-			
MAJOR HEAD :-			
2051 - PUBLIC SERVICE COMMISSION			
	<i>Rs.</i>		
<i>Original</i>	11,25,000		
<i>Supplementary</i>	2,30,000	11,17,796	(-) 2,37,204
<i>Amount surrendered during the year (March '92)</i>			2,14,000

NOTE AND COMMENT:

An amount of Rs. 2.14 lakhs in the appropriation was anticipated and surrendered during March '92, the ultimate savings, however, worked out to Rs. 2.37 lakhs.

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			
	<i>Rs.</i>		
Original	1,93,66,000		
Supplementary	19,65,000		
	2,13,31,000	2,07,59,220	(-) 5,71,780
Amount surrendered during the year (March '92)			2,67,000

NOTE AND COMMENT:

Anticipated savings of Rs. 2.67 lakhs were surrendered during March '92, the ultimate savings, however, worked out to Rs. 5.72 lakhs.

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			
	Rs.		
Original	66,65,000		
Supplementary	7,32,000		
	73,97,000	73,15,636	(-) 81,364
Amount surrendered during the year (March '92)			2,04,000

GRANT No. 13 TREASURY AND ACCOUNTS 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 :-			
2054 - TREASURY AND ACCOUNTS ADMINISTRATION			
	Rs.		
Original	73,56,000		
Supplementary	8,53,000		
	82,09,000	81,06,881	(-) 1,02,119
Amount surrendered during the year (March '92)			3,29,000

GRANT No. 14 POLICE

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving (-)
	Rs.	Rs.	Rs.
REVENUE :-			
MAJOR HEAD :-			
2055 - POLICE			
	Rs.		
Original	8,92,87,000		
Supplementary	50,63,000	9,43,50,000	9,14,92,834
			(-) 28,57,166
Amount surrendered during the year (March '92)			33,40,000

NOTES AND COMMENTS :

- (a) An amount of Rs. 33.40 lakhs were anticipated and surrendered during the year. However, the ultimate saving worked out to be Rs. 28.57 lakhs only.
- (b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure	Saving (-)
		(In lakhs of rupees)	
2055 - POLICE			
104 Special Police			
(1) Armed Police			
O 225.95			
R (-) 45.56	180.39	180.00	(-) 0.39
Anticipated savings of Rs. 45.56 lakhs has been stated to be mainly due to non-recruitment of Sikkim Armed Police Battalion. Reason for ultimate savings has been attributed to non-receipt of adjustment bills from State Trading Corporation of Sikkim.			
800 Other Expenditure			
(1) Expenditure on Maintenance of Security Staff			
O 4.50			
R (-) 2.05	2.45	1.69	(-) 0.76
Anticipated saving of Rs. 2.05 lakhs has been attributed mainly to (i) non receipt of T.A. bills from police posts situated at high altitude (ii) non- submission of house rent and telephone bills. Reason for ultimate savings of Rs. 0.76 lakh has not been intimated (September '92).			
(2) Check-Posts at other places (Expenditure to be reimbursed by Government of India)			
O 75.35			
S 4.30			
R (-) 7.82	71.83	70.80	(-) 1.03

GRANT No. 14 POLICE - Contd.

Anticipated saving of Rs. 7.82 lakhs has been stated to be due to (i) late and non-receipt of uniform bills and carriage bills (ii) rejection of some uniform articles and non-supply of uniforms by approved firm (iii) non-clearance of proposal for repair of bunkers at Mugguthang and also for non-construction of additional barrack at Chiabhujyang and non-repairs of works at Kupup during the financial year. However, reason for ultimate savings has not been intimated (September '92).

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

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
2055 - POLICE			
001 - Direction and Administration			
(1) Inspector General of Police			
O 45.85			
S 1.00			
R 0.58	47.43	49.04	(+) 1.61

Anticipated excess of Rs. 0.58 lakh was stated to be due to payment of arrears of electricity bills (0.23 lakh) and purchase of carpets and other items for DGP's bungalow (0.26 lakh) and also increase in the price of petrol. Reasons for ultimate excess has not been intimated (September '92).

101 Criminal Investigation and Vigilance			
(1) Intelligence Branch			
O 43.80			
S 6.17			
R 3.54	53.51	52.74	(-) 0.77

Anticipated excess of Rs. 3.54 lakhs has been attributed to (i) payment of interim relief and (ii) revision of dearness allowance. Reason for ultimate savings of Rs. 0.77 lakh has not been intimated (September '92).

108 State Headquarters Police			
(1) Traffic Police			
O 10.00			
S 1.07			
R 2.45	13.52	13.33	(-) 0.19

Anticipated excess of Rs. 2.45 lakhs has been stated to be due to payment of (i) interim relief (ii) revision of dearness allowance and (iii) payment of leave encashment benefits.

109 District Police			
(3) East Division			
O 83.15			
S 3.01			
R 12.99	99.15	98.02	(-) 1.13

GRANT No. 14. POLICE - *Concl.*

Reason for anticipated excess of Rs. 12.99 lakhs has been stated to be due to requirement of more fund for payment of interim relief, festival advance, leave encashment and medical reimbursement claims. Reason for ultimate savings has not been intimated (September '92).

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
109	District Police			
(6)	West District			
	O 49.35			
	S 1.00			
	R 2.15	52.50	54.64	(+) 2.14

Anticipated excess of Rs. 2.15 lakhs in the above case has been stated to be due to requirement of more provision for payment of festival advance, medical reimbursement claims etc. However, reason for ultimate excess of Rs. 2.64 lakhs has not been intimated (September '92).

115	Modernisation of Police Force (75:25% CSS)			
	O 5.60	5.60	7.86	(+) 2.26

The reason for excess in the above case has been stated to be due to late release of fund by Government of India, because of which provision could not be made in supplementary demand.

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			
	<i>Rs.</i>		
Original	12,60,000		
Supplementary	3,70,000		
	16,30,000	15,85,032	(-) 44,968
Amount surrendered during the year (March '92)			38,000

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 71,00,000			
Supplementary ..	71,00,000	65,37,215	(-) 5,62,785
Amount surrendered during the year (March '92)			6,05,000

NOTES AND COMMENTS:

- (a) Anticipated savings of Rs. 6.05 lakhs were surrendered in March '92. The ultimate savings, however, worked out to Rs. 5.63 lakhs only.
- (b) Savings occurred under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2058 STATIONERY AND PRINTING			
103 Government Presses			
(I) Sikkim Government Press, Gangtok			
O 71.00			
R (-) 6.05	64.95	65.37	(+) 0.42

Reason for anticipated savings of Rs. 6.05 lakhs which were surrendered at the order of the Government, has not been intimated (September '92).

GRANT No. 17 PUBLIC WORKS (BUILDING)

<i>Section and Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE :-			
MAJOR HEADS :-			
2059 - PUBLIC WORKS			
2216 - HOUSING			
Voted -			
	Rs.		
Original	7,19,00,000		
Supplementary	20,50,000	7,39,50,000	6,39,28,807
			(-) 1,00,21,193
Amount surrendered during the year (March '92)			11,30,000
Charged -			
Original	2,35,000		
Supplementary	..	2,35,000	1,57,604
			(-) 77,396
Amount surrendered during the year (March '92)			50,000
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	13,80,98,000		
Supplementary	19,51,000	14,00,49,000	12,82,35,115
			(-) 1,18,13,885
Amount surrendered during the year (March '92)			1,82,000

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

NOTES AND COMMENTS:

REVENUE:

(a) The expenditure of Rs. 639.29 lakhs did not come upto the original budget provision of Rs. 719.00 lakhs. As such supplementary provision of Rs. 20.50 lakhs obtained in March '92 for (i) increase in the rate of dearness allowance and grant of interim relief (ii) replacement of damage furniture and copying machine (iii) replacement of old vehicles etc. proved to be wholly unnecessary.

(b) An amount of Rs. 11.30 lakhs only was anticipated and surrendered during March '92, the ultimate saving, however, came upto Rs. 100.21 lakhs.

(c) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (-)</i>
2059 - PUBLIC WORKS			
80 - GENERAL			
051 - Construction			
I Finance			
O 5.00	5.00	..	(-) 5.00
053 - Maintenance and Repairs			
O 109.00			
S 9.34			
R (-) 0.28	118.96	109.98	(-) 8.98
Reasons for savings in the above cases have not been intimated (September '92).			
799 - Suspense			
O 275.00			
R (-) 10.00	265.00	191.77	(-) 73.23

Anticipated savings of Rs. 10.00 lakhs, which was surrendered, has been attributed to non-utilisation of fund under 'Stock'. Reason for ultimate savings of Rs. 73.23 lakhs has not been intimated (September '92).

CAPITAL:

(a) The expenditure of Rs. 12,82.35 lakhs also did not come upto the original budget provision of Rs. 13,80.98 lakhs. As such supplementary provision of Rs. 19.51 lakhs obtained in March '92 proved to be wholly unnecessary.

(b) Only an amount of Rs. 1.82 lakhs was anticipated and surrendered during March '92, the ultimate savings, however, worked out to Rs. 118.14 lakhs. This proved to be unrealistic.

GRANT No. 17 PUBLIC WORKS (BUILDING)-Concl'd.

(c) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
01 - General Education			
201 - Elementary Education			
O 160.00			
R 8.51	168.51	144.31	(-) 24.20

Reason for ultimate savings of Rs. 24.20 lakhs has not been intimated (September '92). Reason for anticipated excess was stated to be to meet more liabilities than expected.

03 - Sports and Youth Services Sports Stadia			
800 - Other Expenditure			
O 147.48			
R (-) 28.58	118.90	36.51	(-) 82.39

Anticipated saving of Rs. 28.58 lakhs has been attributed to non-receipt of sanction/fund from Government of India. However, reason for final savings of Rs. 82.39 lakhs has not been intimated (September '92).

04 - Art and Culture			
106 - Museums			
O 10.00			
R (-) 10.00	..	..	..

Anticipated saving of Rs. 10.00 lakhs has been attributed to non-construction of Museum Building during the year.

4851 - CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
102 - Small Scale Industries			
O 10.00	10.00	6.72	(-) 3.28

Reason for final savings of Rs. 3.28 lakhs has not been intimated (September '92).

5452 - CAPITAL OUTLAY ON TOURISM			
01 - Tourist Infrastructure			
101 - Tourist Centre			
O 40.00			
S 19.48			
R (-) 18.90	40.58	38.63	(-) 1.95

Reason for anticipated as well as for eventual savings in the above case have not been intimated (September '92).

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	1,37,40,000		
Supplementary	29,13,000	1,66,53,000	1,36,57,530
			(-) 29,95,470
Amount surrendered during the year (March '92)			10,30,000

NOTES AND COMMENTS :

- (a) Out of the savings of Rs. 29.95 lakhs, only Rs. 10.30 lakhs were surrendered in March, '92. This proved to be injudicious.
- (b) Saving in the original plus supplementary provision occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2070 OTHER ADMINISTRATIVE SERVICES			
003 Training			
O 29.90			
R (-) 2.64	27.26	22.78	(-) 4.48
Reason for anticipated saving of Rs. 2.64 lakhs has been attributed to economic measure. However, reason for ultimate savings of Rs. 4.48 lakhs has not been intimated (September '92).			
106 Civil Defence (Expenditure to be reimbursed by G.O.I.)			
O 5.00			
R (-) 4.78	0.22	0.22	..
Anticipated savings of Rs. 4.78 lakhs have been attributed to (i) non-recruitment of officer and staff of civil defence (ii) non-establishment of office of civil defence etc.			
107 Home Guards (Expenditure to be reimbursed by G.O.I.)			
O 15.72			
S 1.00			
R (-) 2.52	14.20	13.13	(-) 1.07

- Anticipated savings of Rs. 2.52 lakhs have been attributed to (i) non-recruitment of Home Guards in 1991-92 (ii) non-purchase of uniforms (iii) non-receipt of bills of vehicle repair etc.

GRANT No. 18 OTHER ADMINISTRATIVE SERVICES - Concl'd.

<i>Head</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
108 -	Fire Protection and Control			
(1)	Direction and Administration			
	0 33.95			
	S 14.50	48.45	32.99	(-) 15.46

Reason for final savings of Rs. 15.46 lakhs in the above case has not been intimated (September '92).

GRANT No. 19 PENSION AND OTHER RETIREMENT BENEFITS

<i>Section and Major Head</i>	<i>Total Grant/ Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Saving (-) Rs.</i>
REVENUE:-			
MAJOR HEAD:-			
2071 - PENSION AND OTHER RETIREMENT BENEFITS			
Voted-			
Original Rs. 1,85,50,000			
Supplementary ..	1,85,50,000	1,80,38,028	(-) 5,11,972
Amount surrendered during the year			Nil
Charged-			
Original 20,000			
Supplementary ..	20,000	..	(-) 20,000
Amount surrendered during the year			Nil

NOTES AND COMMENTS :

REVENUE -

Voted -

- (a) No part of the savings of Rs. 5.12 lakhs in the grant was surrendered during the year.
 (b) Savings in the grant occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving(-)</i>
2071 - PENSION AND OTHER RETIREMENT BENEFITS -			
01 - Civil			
A - State Government			
102 - Commuted Value of Pensions			
O 40.00			
R (-)15.79	24.21	13.39	(-) 10.82
104 - Gratuities			
O 43.00			
R (-)10.00	33.00	13.10	(-) 19.90

Reasons for anticipated savings in the above two cases have been attributed to non-submission of relevant documents for payment of D.C.R.G. and Commuted Value of Pensions. Reasons for eventual savings of Rs. 10.82 lakhs and 19.90 lakhs respectively, however, have not been intimated (September '92).

GRANT No. 19 PENSION AND OTHER RETIREMENT BENEFITS - *Concl'd.*

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

<i>Head</i>		<i>Total Grant/ Appropriation</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
2071 -	PENSION AND OTHER RETIREMENT BENEFITS			
01 -	<i>Civil</i> -			
A -	State Government			
101 -	Superannuation and Retirement Allowance			
O	55.00			
R	4.79	59.79	68.56	(+) 8.77

Reason for anticipated excess of Rs. 4.79 lakhs has been attributed to revision of pension with effect from 1.1.87 to 31.3.92. However, reason for ultimate excess of Rs. 8.77 lakhs has not been intimated (September '92).

105 - Family Pensions

O	45.00			
R	21.00	66.00	83.81	(+) 17.81

Reason for anticipated excess was stated to be due to clearance of outstanding bills of family pensions. However, reason for final excess of Rs. 17.81 lakhs has not been intimated (September '92).

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			
	<i>Rs.</i>		
Original	17,10,000		
Supplementary	..		
	17,10,000	10,52,903	(-) 6,57,097
Amount surrendered during the year (March '92)			6,84,000

NOTES AND COMMENTS :

(a) Against saving of Rs. 6.57 lakhs in the grant, Rs. 6.84 lakhs were surrendered on the last day of the financial year; this proved to be unrealistic.

(b) Saving occurred under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2075 - MISCELLANEOUS GENERAL SERVICES			
800 - Other Expenditure			
O 17.10			
R (-)6.84	10.26	10.53	(+) 0.27

Reasons for anticipated savings have been attributed to (a) less requirements of service postage stamps than anticipated and (b) non-receipt of bills from the bank towards payment of commission charges. Reason for eventual excess, however, has not been intimated (September '92).

GRANT No. 21 EDUCATION

(ALL VOTED)

18. 8
34 25

42 53

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEADS:-			
2202 - GENERAL EDUCATION			
2203 - TECHNICAL EDUCATION			
Rs.			
Original : 26,95,00,000	26,95,00,000	25,14,38,747	(-)1,80,61,253
Supplementary : ..			
Amount surrendered during the year (March '92)			94,53,000

NOTES AND COMMENTS :

(a) Anticipated savings of Rs. 94.53 lakhs were surrendered in March '92. The ultimate savings, however, worked out to Rs.180.61 lakhs.

(b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
2202 - GENERAL EDUCATION			
01 - Elementary Education			
052 - Equipment			
(i) Pre-primary School			
O 5.00			
R (-)2.95	2.05	1.95	(-) 0.10

Anticipated savings of Rs. 2.95 lakhs has been stated to be due to non-implementation of certain schemes.

(ii) Primary School			
O 7.00	7.00	5.46	(-) 1.54

Reason for saving in the above case has not been intimated (September '92).

101 - Govt. Primary Schools			
(ii) Primary School			
O 22.00			
R (-) 1.30	20.70	20.51	(-) 0.19

Reason for anticipated savings of Rs.1.30 lakhs has been stated to be due to partial implementation of the schemes.
Reason for final savings of Rs. 0.19 lakh has not been intimated (September '92).

18
42

(-) 20.33 ✓
 (-) 34.60 ✓
 (-) 18.50 ✓
 19.40 ✓
 13.80 ✓
 106

(+) 3.19
 (-) 18.93
 (-) 16.45
 31

GRANT No. 21 EDUCATION - Contd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
106 - Teachers and other Services			
(i) - Pre-Primary School			
O 91.00			
R (-) 8.81	82.19	79.25	(-) 2.94
Anticipated savings of Rs. 8.81 lakhs has been attributed mainly to partial implementation of certain schemes. Reason for final savings of Rs. 2.94 lakhs has not been intimated (September '92).			
(ii) - Primary Schools			
O 774.40			
R (-) 139.56	634.84	645.60	(+) 10.76
Reason for anticipated savings and ultimate excesses in the above case has not been intimated (September '92).			
107 - Teachers Training			
(2) State Institute of Education			
O 44.70			
R (-) 4.32	40.38	13.30	(-) 27.08
Reason for anticipated savings of Rs. 4.32 lakhs has been stated to be due to non-implementation of the scheme. Reason for ultimate savings of Rs. 27.08 lakhs has not been intimated (September '92).			
(4) Operation Black Board Schemes (100% CSS)			
O 18.00	18.00	14.24	(-) 3.76
109 - Scholarship and Incentives			
O 2.00			
R (-) 1.96	0.04	0.14	(+) 0.10
02 - Secondary Education			
104 - Teachers and other Services			
(II) Appointment of Hindi Teacher in Non-Hindi Speaking States (100% CSS)			
O 40.00	40.00	19.57	(-) 20.43
109 - Govt. Secondary Schools			
(ii) Stipend and clothes to Tibetan Refugee children of Enchey School (100 % CSS)			
O 1.00	1.00	-	(-) 1.00
(iv) Reimbursement of Tuition Fees (100% CSS)			
O 1.50	1.50	-	(-) 1.50
(v) Upgradation of Merit of SC/ST students (100% CSS)			
O 1.00	1.00	-	(-) 1.00

GRANT No. 21 EDUCATION - Contd.

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
<i>04 - Adult Education</i>			
103 - Rural Functional Literacy Programmes (100% CSS)			
O 20.00	20.00	13.49	(-) 6.51
Reason for savings in the above cases have not been intimated (September '92).			
200 - Other Adult Education Programmes			
O 59.00			
R (-)19.07	39.93	34.19	(-) 5.74
Reasons for anticipated savings of Rs. 19.07 lakhs have been stated to be due to non-implementation of the programme. However, reason for ultimate savings of Rs. 5.74 lakhs has not been intimated (September '92)			
<i>80 - General</i>			
107 - Scholarships			
(i) State Govt. Scholarships			
O 34.40			
R (-)9.86	24.54	23.93	(-) 0.61
Reason for anticipated savings in the above case has been stated to be mainly due to imposition of 10% cut imposed by the Government.			
2203 - TECHNICAL EDUCATION			
001 - Direction and Administration			
O 5.00			
R (-)1.50	3.50	-	(-) 3.50
Reason for anticipated savings in the above case has been stated to be due to non-implementation of scheme. Reason for eventual savings of Rs. 3.50 lakhs, however, has not been intimated (September '92).			
(c) Savings in the above cases were partly offset by excess under :-			
Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
2202 - GENERAL EDUCATION			
01 - Elementary Education			
052 - Equipments			
(iii) Junior High Schools			
O 10.00			
R 1.80	11.80	13.83	(+) 2.03
Reason for anticipated excess has been stated to be due to more liabilities. Reason for ultimate excess, has not been intimated (September '92).			
101 - Government Primary Schools			
(iii) Junior High Schools			
O 11.00			
R 0.80	11.80	13.24	(+) 1.44
Reason for excess in the above case has not been intimated (September '92).			

GRANT No. 21 EDUCATION - Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
102 - Assistance to non Govt. Primary Schools and Junior High Schools.			
O 54.00			
R 8.92	62.92	65.57	(+) 2.65
Reason for anticipated excess of Rs. 8.92 lakhs has been stated to be due to less provision made in the budget. However, reason for ultimate excess has not been intimated (September '92).			
106 - Teachers and other Services.			
(iii) Junior High Schools			
O 468.00			
R 24.83	492.83	483.80	(-) 9.03
Anticipated excess in the above case has been attributed to meet more liabilities than anticipated. Reason for eventual savings of Rs. 9.03 lakhs has not been intimated (September '92).			
02 - Secondary Education			
001 - Direction and Administration			
O 125.00			
R 21.40	146.40	143.60	(-) 2.80
Anticipated excess in the above case has been attributed to (i) payment of outstanding bills (ii) meet more liabilities etc. Reason for final savings, however, has not been intimated (September '92).			
104 - Teachers and Other Services			
(I) High and Higher Secondary Schools			
O 643.00			
R 20.65	663.65	651.48	(-) 12.17
Anticipated excess of Rs. 20.65 lakhs has been stated to be due to more liabilities than anticipated. Reason for final savings of Rs. 12.17 lakhs has not been intimated (September '92).			
106 - Text Books			
O 35.00			
R 13.68	48.68	48.88	(+) 0.20
Anticipated excess of Rs. 13.68 lakhs has been stated to be due to less provision for text book budget made in the demand for grant.			
109 - Govt. Secondary Schools			
(III) - Improvement of Science Teaching (100% CSS)			
O 10.00			
R 11.39	21.39	21.43	(+) 0.04
Anticipated excess of Rs. 11.39 lakhs has been attributed to meet more liabilities than anticipated.			

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			
Rs.			
Original	46,35,000		
Supplementary	1,60,000		
	47,95,000	42,14,968	(-) 5,80,032
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

- (a) No part of the savings of Rs. 5.80 lakhs was anticipated and surrendered during the year.
- (b) The expenditure of Rs. 42.15 lakhs in the grant did not come upto the original budget provision of Rs. 46.35 lakhs. As such supplementary provision of Rs. 1.60 lakhs obtained in March '92, proved to be wholly unnecessary.

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			
	<i>Rs.</i>		
Original	78,60,000		
Supplementary	2,26,000		
	80,86,000	80,92,365	(+) 6,365
Amount surrendered during the year			Nil

NOTE AND COMMENT :

The expenditure exceeded the grant by Rs. 6,365; the excess requires regularisation.

GRANT No. 24 MEDICAL AND PUBLIC HEALTH

(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 :-			
2210 - MEDICAL AND PUBLIC HEALTH			
2211 - FAMILY WELFARE			
Rs.			
Original	8,78,00,000	9,68,70,000	10,65,25,392
Supplementary	90,70,000		(+ 96,55,392)

Amount surrendered
during the year

Nil

NOTES AND COMMENTS:

(a) The expenditure exceeded the provision by Rs. 96,55,392; the excess requires regularisation.

(b) Excess occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
		<i>(In lakhs of rupees)</i>	
2210 - MEDICAL AND PUBLIC HEALTH			
01 - Urban Health Services - Allopathy			
110 - Hospital and Dispensaries.			
(I) Medical Relief			
I Central Health Stores			
A Establishments			
O 27.05			
S 8.20	35.25	38.53	(+ 3.28)
B Centralised Purchase of Medicine and Equipments			
O 197.00			
S 36.00	233.00	243.47	(+ 10.47)
II. Central Referral Hospital, Gangtok (S.T.N.M.)			
O 107.50			
S 13.10	120.60	140.17	(+ 19.57)
IV. Mangan Hospital			
O 20.25			
S 0.65	20.90	22.60	(+ 1.70)
V. Namchi Hospital			
O 36.25			
S 2.92			
R 0.38	39.55	43.11	(+ 3.56)

GRANT No. 24 MEDICAL AND PUBLIC HEALTH - Contd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
800 - Other expenditure			
O 29.00			
S 2.00			
R 3.55	34.55	39.97	(+ 5.42)
03 - Rural Health Services - Allopathy			
101 - Health Sub - centres			
(a) South District			
O 17.20			
S 0.90	18.10	20.16	(+ 2.06)
103 - Primary Health Centres			
(c) East District			
O 21.75			
S 3.50	25.25	26.86	(+ 1.61)
05 - Medical Education, Training and Research			
105 - Allopathy			
O 4.00			
R 1.50	5.50	5.06	(-) 0.44
06 - Public Health			
101 - Prevention and Control of Diseases			
(1) National Malaria Eradication Programme (50:50% CSS)			
O 45.00	45.00	52.38	(+ 7.38)
(2) National Leprosy Control Programme (100% CSS)			
O 8.00			
R 7.60	15.60	19.60	(+ 4.00)
2211 - FAMILY WELFARE			
101 - Rural Family Welfare Services			
O 43.93			
R (-)6.01	37.92	94.03	(+ 56.11)
102 - Urban Family Welfare Services			
O 5.35	5.35	7.52	(+ 2.17)

Reasons for excesses in the above cases have not been intimated (September '92).

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

b) Excess in the above cases were partly counter balanced by savings as under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakh of rupees)</i>	<i>Excess(+) Saving(-)</i>
2210 - MEDICAL AND PUBLIC HEALTH			
01 - <i>Urban Health Services - Allopathy</i>			
110 - Hospital and Dispensaries			
VI Singtam Hospital			
O 30.85	30.85	28.86	(-) 1.99
03 <i>Rural Health Services-Allopathy</i>			
101 - Health Sub-centres			
(c) East District			
O 19.50			
S 3.50	23.00	21.17	(-) 1.83
2211 - FAMILY WELFARE			
003 - Training			
O 9.18			
R (-) 0.07	9.11	3.16	(-) 5.95
104 - Transport			
O 29.15	29.15	16.27	(-) 12.88

Reasons for savings in the above cases have not been intimated (September '92).

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			
	<i>Rs.</i>		
Original: 3,56,45,000			
Supplementary 19,13,000	3,75,58,000	3,74,37,291	(-) 1,20,709
Amount surrendered during the year (March '92)			1,77,000
CAPITAL:-			
MAJOR HEAD:-			
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
Original 7,80,20,000	8,34,70,000	8,62,76,272	(+) 28,06,272
Supplementary 54,50,000			
Amount surrendered during the year (March '92)			5,23,000

NOTES AND COMMENTS :

CAPITAL

- (a) The expenditure exceeded the grant by Rs. 28,06,272; the excess requires regularisation.
 (b) In view of the excess, surrender of Rs. 5.23 lakhs on the last day of the financial year proved injudicious.
 (c) Excess in the grant occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01 Water Supply			
101 Urban Water Supply			
O 115.00			
R 7.32	122.32	121.92	(-) 0.40
Reason for anticipated excess was attributed to requirement of more fund for water supply scheme at Gangtok, Namchi.			
102 - Rural Water Supply			
O 620.20			
S 54.50			
R 15.50	690.20	721.56	(+) 31.36

Reason for excesses in the above two cases have not been intimated (September '92).

GRANT No. 25 WATER SUPPLY AND SANITATION - *Concl.*

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

02 - *Sewerage and Sanitation*

106 - Sewerage Services

O 45.00

R (-) 28.05

16.95

19.28

(+) 2.33

Reason for anticipated savings and ultimate excesses have not been intimated (September '92).

GRANT No. 26 URBAN DEVELOPMENT

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE :-			
MAJOR HEAD :-			
2217 - URBAN DEVELOPMENT			
Rs.			
Original	1,12,22,000		
Supplementary	..		
	1,12,22,000	1,12,64,444	(+ 42,444
Amount surrendered during the year (March '92)			60,000
CAPITAL :-			
MAJOR HEAD :-			
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
Original	34,00,000		
Supplementary	..		
	34,00,000	21,06,263	(-) 12,93,737
Amount surrendered during the year (March '92)			14,50,000

NOTES AND COMMENTS :

REVENUE

- (a) The expenditure exceeded the grant by Rs. 42,444; the excess requires regularisation.
 (b) In view of the excess, surrender of Rs. 0.60 lakh on the last day of the financial year proved to be injudicious.

CAPITAL

- (a) Anticipated saving of Rs. 14.50 lakhs in the grant was surrendered in March '92, the ultimate savings, however, worked out to Rs. 12.94 lakhs.
 (b) Savings occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03 - Integrated development of Small and Medium Towns			
051 - Construction			
2 - Development of Small and Medium Towns (50:50% CSS)			
O 34.00			
R (-)14.50	19.50	21.06	(+ 1.56

Anticipated savings of Rs. 14.50 lakhs, which was surrendered, has been attributed to restriction on State's share as the Central share has not been received.

Reason for ultimate excess of Rs. 1.56 lakhs, however, has not been intimated (September '92).

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	62,35,000		
Supplementary	1,00,000		
	63,35,000	63,71,113	(+) 36,113
Amount surrendered during the year			Nil

NOTE AND COMMENT :

The expenditure exceeded the grant by Rs. 36,113; the excess requires regularisation.

GRANT No. 28 SOCIAL SECURITY AND 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 HEADS :-			
2225 WELFARE OF SCHEDULE CASTES, SCHEDULE TRIBES AND OTHER BACKWARD CLASSES			
2235 SOCIAL SECURITY AND WELFARE Rs.			
Original 2,56,57,000			
Supplementary 8,83,000	2,65,40,000	2,54,90,101	(-) 10,49,899
Amount surrendered during the year (March '92)			3,89,000

NOTES AND COMMENTS :

- (a) The expenditure of Rs. 254.90 lakhs in the grant did not even come upto the original provision of Rs. 256.57 lakhs. As such fresh dose of supplementary provision of Rs. 8.83 lakhs-obtained in March '92; for implementation of centrally sponsored scheme; to meet more claims for the payment of ex-gratia to the families of the policemen etc., proved to be injudicious.
- (b) Savings in the grant occurred as under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
2225 WELFARE OF SCHEDULE CASTES, SCHEDULE TRIBES AND OTHER BACKWARD CLASSES			
02 <i>Welfare of Schedule Tribes</i>			
001 Direction and Administration			
O 19.45			
R (-)0.55	18.90	17.56	(-) 1.34
794 Special Central Assistance for Tribal sub-Plan (Centrally Plan Scheme)			
O 52.80			
S 5.74	58.54	53.00	(-) 5.54
80 <i>General</i>			
800 Other Expenditure			
O 6.25			
R (-)0.45	5.80	4.52	(-) 1.28

GRANT No. 28 SOCIAL SECURITY AND WELFARE - *Concl'd.*

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (-)</i>
2235 - SOCIAL SECURITY AND WELFARE			
60 - <i>Other Social Security and Welfare Programme</i>			
102 - Pensions under Social Security Schemes			
O 10.15			
R 0.89	11.04	5.27	(-) 5.77

Reasons for savings in the above cases have not been intimated (September '92).

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	6,80,000		
Supplementary	..		
	6,80,000	6,66,503	(-) 43,497
Amount surrendered during the year (March '92)			2,000

GRANT No. 30 NUTRITION

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE :-			
MAJOR HEAD :-			
2236 - NUTRITION			
	<i>Rs.</i>		
Original	1,16,35,000		
Supplementary	30,000		
	1,16,65,000	1,17,27,390	(+) 62,390
Amount surrendered during the year			Nil

NOTE AND COMMENT :

The expenditure exceeded the grant by Rs. 62,390; the excess requires regularisation.

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			
	<i>Rs.</i>		
Original	3,02,05,000		
Supplementary	3,08,46,000	3,01,40,488	(-) 3,09,10,512
Amount surrendered during the year			Nil

NOTES AND COMMENTS :

- (a) No part of the savings of Rs. 309.11 lakhs were surrendered during the year.
- (b) In view of the savings, supplementary provision of Rs. 308.46 lakhs obtained in March '92, proved to be wholly unjustified.
- (c) Savings in 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>	
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02 - Flood, Cyclones etc.,			
O Nil			
S 172.00	172.00	69.09	(-) 102.91
05 - Calamity Relief Fund			
101 - Transfer to Reserve Fund and Deposit Account Calamity Relief Fund			
O 300.00	300.00	98.18	(-) 201.82

Reasons for savings in the above cases have not been intimated (September '92).

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	38,15,000		
Supplementary	..		
	38,15,000	34,82,887	(-) 3,32,113
Amount surrendered during the year (March '92)			3,50,000

NOTE AND COMMENT:

Anticipated savings of Rs. 3.50 lakhs were surrendered in March '92. The ultimate savings, however, worked out to Rs. 3.32 lakhs only.

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			
Rs.			
Original 13,85,000			
Supplementary ..	13,85,000	12,45,505	(-) 1,39,495
Amount surrendered during the year (March '92)			1,03,000

NOTE AND COMMENT:

An amount of Rs. 1.03 lakhs was anticipated and surrendered in March '92. The ultimate savings, however, worked out to Rs. 1.39 lakhs.

GRANT No. 34 AGRICULTURE

(ALL VOTED)

<i>Section and Major Head</i>	<i>Total Grant</i> Rs.	<i>Actual Expenditure</i> Rs.	<i>Excess (+) Saving (-)</i> Rs.
REVENUE :-			
MAJOR HEAD :-			
2401 - CROP HUSBANDRY			
Rs.			
Original 5,78,95,000			
Supplementary 47,71,000	6,26,66,000	6,40,57,522	(+) 13,91,522
Amount surrendered during the year (March '92)			5,48,000
CAPITAL :-			
MAJOR HEAD :-			
4401 - CAPITAL OUTLAY ON CROP HUSBANDRY			
Original 48,00,000			
Supplementary ..	48,00,000	36,64,717	(-) 11,35,283
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

REVENUE :-

(a) The expenditure exceeded the provision by Rs. 13,91,522; the excess requires regularisation. In view of the excess surrender of Rs. 5.48 lakhs during March '92, proved to be injudicious.

(b) Excess occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (In lakhs of rupees)	<i>Excess (+)</i>
2401 - CROP HUSBANDRY			
001 - Direction and Administration			
O 42.50			
R (-) 0.41	42.09	43.76	(+) 1.67
103 - Seeds			
O 38.00			
R 3.02	41.02	41.59	(+) 0.57

Reason for excess in the above two cases have not been intimated (September '92).

GRANT No. 34 AGRICULTURE -Concl'd.

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
104 - Agricultural Farms			
I - Regional Centre			
(I) Establishment			
O 108.50			
S 12.00			
R 5.03	125.53	133.73	(+) 8.20

Reason for anticipated excess in the above cases have been stated to be due to clearance of outstanding bills. However, reason for final excess has not been intimated (September '92).

CAPITAL :-

- (a) No part of the savings of Rs. 11.35 lakhs were surrendered during the year.
 (b) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
4401 - CAPITAL OUTLAY ON CROP HUSBANDRY			
107 - Plant Protection			
O 4.00			
R (-) 3.42	0.58	0.60	(+) 0.02

Anticipated savings of Rs. 3.42 lakhs has been attributed to non-sanction of the scheme.

119 - Horticulture and Vegetable Crops			
O 4.00	4.00	2.53	(-) 1.47
190 - Investment in Public Sector and other undertakings			
O 10.00	10.00	1.00	(-) 9.00

Reasons for savings in the above two cases have not been intimated (September '92).

GRANT No. 35 SOIL AND WATER CONSERVATION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving(-) Rs.
REVENUE :-			
MAJOR HEAD :-			
2402 - SOIL AND WATER CONSERVATION			
	Rs.		
Original	3,73,15,000		
Supplementary	92,54,000	4,65,69,000	4,52,35,119
			(-) 13,33,881
Amount surrendered during the year (March '92)			15,50,000

NOTES AND COMMENTS:

- (a) Anticipated savings of Rs. 15.50 lakhs were surrendered in March '92. The ultimate savings, however, worked out to Rs.13.34 lakhs only.
- (b) In view of the savings, supplementary provision of Rs. 92.54 lakhs obtained in March '92, proved to be excessive.
- (c) Savings in the grant occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2402 - SOIL AND WATER CONSERVATION			
001 - Direction and Administration			
(A) Land use and Environment			
(i) Head Quarter Establishment			
O 20.75			
R (-) 2.81	17.94	18.75	(+) 0.81
Anticipated savings of Rs. 2.81 lakhs was attributed mainly due to non-receipt of bills.			
102 - Soil Conservation (100% CSS)			
O 244.48			
S 91.10			
R (-)9.70	325.88	328.82	(+) 2.94
800 - Other expenditure (100% CSS)			
O 9.00			
R (-)4.44	4.56	1.17	(-) 3.39

Anticipated savings of Rs. 9.70 lakhs and Rs. 4.44 lakhs have been stated to be due to non-implementation of schemes. Reasons for final savings of Rs. 3.39 lakhs and for ultimate excess of Rs. 2.94 lakhs have not been intimated (September '92).

GRANT No. 36 ANIMAL HUSBANDRY

(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 :-			
2403 - ANIMAL HUSBANDRY			
	Rs.		
Original	2,77,50,000		
Supplementary	63,92,000		
	3,41,42,000	3,40,72,366	(-) 69,634
Amount surrendered during the year (March '92)			5,14,000
CAPITAL :-			
MAJOR HEAD :-			
4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
Original	59,60,00		
Supplementary	..		
	59,60,000	58,09,909	(-) 1,50,091
Amount surrendered during the year (March '92)			1,00,000

NOTE AND COMMENT:

REVENUE :-

Anticipated saving of Rs. 5.14 lakhs were surrendered during the year in March '92. The ultimate savings, however, worked out to Rs. 0.70 lakh only. This proved to be unrealistic.

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	34,00,000		
Supplementary	..		
	34,00,000	33,39,942	(-) 60,058
Amount surrendered during the year (March '92)			1,00,000

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	32,55,000		
Supplementary	2,30,000		
	34,85,000	34,96,185	(+) 11,185
Amount surrendered during the year (March '92)			80,000
CAPITAL :-			
MAJOR HEAD:-			
4405 - CAPITAL OUTLAY ON FISHERIES			
Original	22,50,000		
Supplementary	..		
	22,50,000	20,32,975	(-) 2,17,025
Amount surrendered during the year (March '92)			2,20,000

NOTES AND COMMENTS :

REVENUE :-

- (a) The expenditure exceeded the grant by Rs. 11,185; the excess requires regularisation.
 (b) In view of the excess, surrender of Rs. 0.80 lakh made in March '92 proved to be injudicious.

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	7,23,15,000		
Supplementary	1,62,79,000	8,85,94,000	8,66,48,404
			(-) 19,45,596
Amount surrendered during the year (March '92)			53,81,000

NOTES AND COMMENTS:

- (a) Against the saving of Rs. 19.46 lakhs in the grant, Rs. 53.81 lakhs were surrendered on the last day of the financial year; this proved to be unrealistic.
- (b) In view of the savings, supplementary provision obtained in March '92 proved to be excessive.
- (c) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 FORESTRY AND WILD LIFE			
01 Forestry			
005 Survey and Utilization of Forest Resources			
(3) Working Plan Scheme			
O 19.75			
R (-) 7.79	11.96	12.20	(+) 0.24
070 Communication and Buildings			
O 65.50			
R (-) 11.62	53.88	55.97	(+) 2.09

Anticipated saving of Rs. 7.79 lakhs were stated to be due to (a) non-receipt of central assistance (b) non-implementation of certain schemes. Reason for the eventual excess, however, has not been intimated (September '92).

Anticipated saving of Rs. 11.62 lakhs was attributed to (a) economy measures (b) late receipt of bills. Reason for eventual excess of Rs. 2.09 lakhs was stated to be due to emergency expenditure incurred on repair work.

GRANT No. 39. FORESTRY AND WILDLIFE- Concltd.

Head		Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406	FORESTRY AND WILD LIFE -			
01	Forestry			
102	Social and Farm Forestry			
II	Plantation Schemes			
	O 169.20			
	S 153.18			
	R (-) 23.40	298.98	310.17	(+)11.19

Anticipated saving of Rs. 23.40 lakhs was attributed mainly to non-implementation of some schemes. Reason for the eventual excess of Rs. 11.19 lakhs was stated to be due to expenditure made on some schemes for which, approval from Government came at late hours.

109	Extension and Training			
	O 17.00			
	R (-) 5.61	11.39	10.49	(-) 0.90

Anticipated saving of Rs. 5.61 lakhs was stated mainly due to surrender made as per direction of the Government. Reason for ultimate savings of Rs. 0.90 lakh has not been intimated (September '92)

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

102	Social and Farm Forestry			
I	Farm Forestry			
	O 120.50			
	R (-)0.10	120.40	132.32	(+) 11.92

Reason for the eventual excess of Rs. 11.92 lakhs were attributed to unavoidable expenditure made on payment of salary which could not be anticipated earlier.

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 - AGRICULTURE RESEARCH AND EDUCATION			
2435 - OTHER AGRICULTURAL PROGRAMME			
	<i>Rs.</i>		
Original	1,84,76,000		
Supplementary	8,02,000	1,82,67,704	(-)10,10,296
Amount surrendered during the year (March '92)			93,000

NOTES AND COMMENTS:

- (a) The Expenditure of Rs. 182.68 lakhs in the grant did not even come upto original budget provision of Rs. 184.76 lakhs. As such supplementary provision of Rs.8.02 lakhs obtained in March '92 for meeting (a) the operational expenditure of Sikkim Tea Board (b) implementation of Centrally Sponsored Scheme, proved to be wholly unjustified.
- (b) Savings in 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>	
2407 - PLANTATIONS			
01 - Tea			
800 - Other Expenditure			
(1) - Sikkim Tea Board			
O 65.26			
S 7.63	72.89	63.26	(-) 9.63

Reason for savings in the above case has not been intimated (September '92).

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 HEAD :-			
2408 - FOOD STORAGE AND WAREHOUSING			
	<i>Rs.</i>		
Original	52,90,000		
Supplementary	4,00,000	61,11,926	(+) 4,21,926
Amount surrendered during the year			Nil
CAPITAL :-			
MAJOR HEAD:-			
4408 - CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING			
Original	48,00,000		
Supplementary	..	39,77,774	(-) 8,22,226
Amount surrendered during the year (March '92)			11,75,000

NOTES AND COMMENTS:
REVENUE

- (a) The expenditure exceeded the grant by Rs. 4,21,926; the excess requires regularisation.
- (b) Excess in the grant occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+)</i>
		<i>(In lakhs of rupees)</i>	
2408 - FOOD STORAGE AND WAREHOUSING			
01 - Food			
101- Procurement and Supply			
(1) - Establishment of Food Grain Godowns.			
O 10.50	10.50	14.75	(+) 4.25

Reason for excess in the above case has not been intimated (September '92).

CAPITAL

- (a) Against savings of Rs. 8.22 lakhs in the grant, Rs. 11.75 lakhs were surrendered on the last day of the financial year, this proved to be unrealistic.

GRANT No. 41 FOOD STORAGE AND WAREHOUSING - *Concl.*

(b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
4408- CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING			
02- Storage and Warehousing			
101- Rural Godowns Programme			
O 48.00			
R (-) 11.75	36.25	39.78	(+) 3.53

Anticipated savings of Rs. 11.75 lakhs has been attributed to non receipt of sanction from Government of India for some schemes (September '92).

GRANT No. 42 CO-OPERATION

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving (-)
	Rs.	Rs.	Rs.
REVENUE:-			
MAJOR HEAD :-			
2425 - CO-OPERATION			
	Rs.		
Original	93,00,000		
Supplementary	..	92,50,335	(-) 49,665
Amount surrendered during the year (March '92)			50,000
CAPITAL:-			
MAJOR HEAD :-			
4425 - CAPITAL OUTLAY ON CO-OPERATION			
	Rs.		
Original	3,00,000		
Supplementary	17,00,000	20,00,000	Nil
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	2,90,70,000		
Supplementary	25,19,000	3,15,89,000	2,70,17,174
			(-) 45,71,826
Amount surrendered during the year (March '92)			28,23,000

NOTES AND COMMENTS :

(a) The expenditure of Rs. 270.17 lakhs in the grant did not even come upto the original provision of Rs. 290.70 lakhs. As such the supplementary provision of Rs. 25.19 lakhs obtained in March '92 to clear the payment relating to training centre under the centrally sponsored scheme for which fund was received from Government of India proved to be wholly unnecessary.

(b) Anticipated savings of Rs. 28.23 lakhs in the grant were surrendered in March '92 the ultimate savings, however, worked out to the tune of Rs. 45.72 lakhs.

(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>	
2501- SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
01- <i>Integrated Rural Development Programme</i>			
101- Subsidy to District Rural Development Agencies (50:50% CSS)			
O 44.00			
R 7.56	51.56	29.56	(-) 22.00

Reason for anticipated excess was attributed mainly to matching of state share in respect of pilot project under family credit plan sanctioned by Government of India. Reason for final saving of Rs. 22.00 lakhs was, however, attributed to non-debiting of expenditure released from Government of India by Sikkim Rural Development Agency.

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

2515 - OTHER RURAL DEVELOPMENT PROGRAMMES

101- PANCHAYATI RAJ

O 116.00

R (-) 42.48

73.52

71.75

(-) 1.77

Reasons for anticipated saving of Rs. 42.48 lakhs was attributed to (a) non-receipt of proposal (b) non-receipt of bills (c) non receipt of materials etc. Reason for eventual saving has not been intimated (September '92).

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

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+)</i>
2505- RURAL EMPLOYMENT			
01- <i>National Programmes</i>			
1- Jawahar Rojger Yojana.			
O 41.00			
R 12.70	53.70	58.70	(+) 5.00

Reasons neither for anticipated nor for eventual excesses have been intimated (September '92).

GRANT No. 44 IRRIGATION AND FLOOD CONTROL

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEADS :-			
2702 - MINOR IRRIGATION			
2711 - FLOOD CONTROL AND DRAINAGE			
Original	3,14,85,000		
Supplementary	3,14,85,000	2,89,22,794	(-)25,62,206
Amount surrendered during the year (March '92)			23,40,000

NOTES AND COMMENTS :

(a) Anticipated savings of Rs. 23.40 lakhs were surrendered during March '92, ultimate savings, however, worked out to Rs. 25.62 lakhs

(b) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2702 - MINOR IRRIGATION			
01- Surface Water			
103- Division Schemes			
O 176.00			
R (-)10.09	165.91	165.95	(+) 0.04
001 - General Direction and Administration			
O 46.65			
R 0.89	45.76	43.40	(-) 2.36
005 - Inv O "			
R (-)			
Reasons	2.87	2.99	(+) 0.12

as well as final savings in the above cases have not been intimated (September '92).

GRANT No. 45 POWER

(ALL VOTED)

Section and Major Head		Total Grant	Actual Expenditure	Excess (+) Saving (-)
		Rs.	Rs.	Rs.
REVENUE :-				
MAJOR HEADS :-				
2801 - POWER				
2810 - NON - CONVENTIONAL SOURCES OF ENERGY				
		Rs.		
Original	6,28,30,000			
Supplementary	2,79,20,000	9,07,50,000	8,81,17,111	(-) 26,32,889
Amount surrendered during the year (March '92)				24,21,000
CAPITAL:-				
MAJOR HEAD:-				
4801 - CAPITAL OUTLAY ON POWER PROJECTS				
Original	22,29,00,000			
Supplementary	4,67,25,000	26,96,25,000	27,05,69,333	(+) 9,44,333
Amount surrendered during the year				Nil
NOTES AND COMMENTS :				
REVENUE				
(a) Against the saving of Rs. 26.33 lakhs only Rs. 24.21 lakhs were surrendered on the last day of the financial year. This proved to be injudicious.				
(b) Savings occurred mainly under :-				
	Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-) Excess (+)
2801	POWER			
01	Hydel Generation			
	O 120.00			
	S 260.00			
	R (-) 13.03	366.97	367.04	(+) 0.07
Augmentation of fund by supplementary grant was made for purchase of power from NHEPC and NTPC to meet the State's requirement. Anticipated saving of Rs. 13.03 lakhs was attributed mainly to less expenditure caused due to discontinuation of supply of power from Chuka for certain period.				
05	Transmission and Distribution			
799	Suspense			
1	Stock			
	O 10.00			
	R (-) 4.76	5.24	5.24	Nil
Anticipated saving of Rs. 4.76 lakhs were surrendered due to non receipt of adjustment bill.				

GRANT No. 45 POWER -Conclud,

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2810 - NON- CONVENTIONAL SOURCES OF ENERGY			
60 - Others			
800 - Other Expenditure			
I New and Renewable Sources of energy			
(I) Direction and Administration			
O 50.00			
S 1.00			
R (-) 5.10	45.90	43.42	(-) 1.48

Anticipated saving of Rs. 5.10 lakhs were surrendered to meet liabilities under other grant. Reason for the final saving of Rs. 1.48 lakhs, however, has not been intimated (September '92).

CAPITAL:-

- (a) The expenditure exceeded the provision by Rs. 9,44,333; the excess requires regularisation.
 (b) Excess occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4801 - CAPITAL OUTLAY ON POWER PROJECTS			
01 - Hydel Generation			
O 1219.00			
S 267.25			
R (-) 0.45	1485.80	1488.17	(+) 2.37

Augmentation of fund by supplementary grant was made to accommodate loan from Power Finance Corporation. Reason for final excess of Rs. 2.37 lakhs was attributed to release of payment through Power Finance Corporation at the end of the year.

06 - Rural Electrification			
800 - Other Expenditure			
O 510.00			
S 200.00			
R (-) 0.76	709.24	715.78	(+) 6.54

Augmentation of fund by supplementary grant was made for accommodating loan from Rural Electrification Corporation Ltd. Reason for final excess of Rs. 6.54 lakhs was stated to be due to adjustment of deduction of interest by making deduction at source by Rural Electrification Corporation Ltd.

GRANT No. 46 INDUSTRIES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving(-) Rs.
REVENUE :-			
MAJOR HEADS :-			
2851 - VILLAGE AND SMALL INDUSTRIES			
2852 - INDUSTRIES			
Original	Rs. 2,50,74,000		
Supplementary	5,29,000		
	2,56,03,000	2,68,45,501	(+) 12,42,501
Amount surrendered during the year (March '92)			3,07,000
CAPITAL:-			
MAJOR HEADS :-			
4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
4885 OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS			
5465 INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS			
6860 LOANS FOR CONSUMER INDUSTRIES			
Original	3,78,00,000		
Supplementary	5,00,000		
	3,83,00,000	2,32,73,049	(-) 1,50,26,951
Amount surrendered during the year (March '92)			12,46,000

NOTES AND COMMENTS:

REVENUE

- (a) The expenditure exceeded the provision by Rs. 12,42,501; the excess requires regularisation.
- (b) In view of the excess of Rs. 12.43 lakhs, the surrender of Rs. 3.07 lakhs made on the last day of the financial year proved to be injudicious.

GRANT No. 46 INDUSTRIES - Contd.

(c) Excess occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess(+)
2851 - VILLAGE AND SMALL INDUSTRIES			
001 - Direction and Administration			
(1) - Directorate of Small Scale Industries			
O 22.55			
R 1.60	24.15	26.37	(+) 2.22
003 Training			
(I) Cottage Industries Institute, Gangtok.			
O 42.44			
R 1.43	43.87	44.38	(+) 0.51
Anticipated excess of Rs. 1.43 lakhs was stated to be due to (i) purchase of additional material (ii) enhancement of allowances etc. Reason for ultimate excess of Rs. 0.51 lakh has not been intimated (September '92).			
102 - Small Scale Industries			
II Other Programmes			
O 41.00			
R (-) 4.90	36.10	44.57	(+) 8.47
200 Other Village Industries			
(a) District Industries Centre			
(I) Jorethang Establishment (50:50% CSS)			
O 8.00			
R 1.80	9.80	10.40	(+) 0.60
Reason for excesses in the above cases have not been intimated (September '92).			
(2) Gangtok Establishment (50:50% CSS)			
O 8.00	8.00	13.26	(+) 5.26
800 - Other expenditure			
O Nil	Nil	2.00	(+) 2.00
2852 - INDUSTRIES			
08 - Consumer Industries			
600 - Others			
1- Phytochemical Industries			
O Nil	Nil	1.12	(+) 1.12

Reason for excess of Rs. 5.26 lakhs has not been intimated. Department has also not intimated the reason of incurring expenditure of Rs. 2.00 lakhs and 1.12 lakhs without budget provision (September '92).

GRANT No. 46 INDUSTRIES - Concl'd.

(-) 1,00,000
4,00,000

CAPITAL -

(a) Anticipated savings of Rs. 12.46 lakhs were anticipated and surrendered during March '92. The ultimate savings, however, came upto Rs. 150.26 lakhs, this proved to be injudicious.

(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>
6860 - LOANS FOR CONSUMER INDUSTRIES.			
600 - Others			
O 150.00	150.00	-	(-) 150.00

Reason for saving in the above case has not been intimated (September '92).

GRANT No. 47 MINES AND GEOLOGY

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving (-)
	Rs.	Rs.	Rs.
REVENUE :-			
MAJOR HEAD:-			
2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES -			
Rs.			
Original	28,75,000		
Supplementary	2,10,000		
	30,85,000	30,72,779	(-) 12,221
Amount surrendered during the year			Nil

GRANT No. 48 ROADS AND BRIDGES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE :-			
MAJOR HEAD :-			
3054 - ROADS AND BRIDGES			
	Rs.		
Original	10,23,30,000		
Supplementary	..	10,23,30,000	8,63,06,317
			(-)1,60,23,683
Amount surrendered during the year (March '92)			26,00,000
CAPITAL:-			
MAJOR HEAD :-			
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES			
Original	19,97,90,000		
Supplementary	..	19,97,90,000	13,57,39,187
			(-)6,40,50,813
Amount surrendered during the year			Nil

NOTES AND COMMENTS:

REVENUE -

(i) Anticipated savings of Rs. 26.00 lakhs in the grant was surrendered in March '92, the ultimate savings, however, worked out to Rs. 160.24 lakhs, this proved to be injudicious.

(ii) Against the savings of Rs. 160.24 lakhs in the grant, Rs. 139.45 lakhs alone contributes saving under the head "Strategic and Border Roads (100% CSS)". Necessary book adjustment of charges for maintenance work done by Garrison Road Engineering Force, an agency of Border Road Development Board, could not be carried out under the head by making contra credit to "1601- Grants-in-Aid" for non-receipt of details/expenditure statements during the year from the Ministry of Shipping and Transport, hence the saving.

(iii) Anticipated savings of Rs. 26 lakhs has been attributed to economy measure adopted in compliance with the direction of the State Government under the head "04- District and other Roads, 337-Road Works (I) District Roads,

CAPITAL -

(iv) Against the saving of Rs. 640.51 lakhs in the grant, an amount of Rs. 642.90 lakhs alone represents the savings under the head "Strategic and Border Roads". Necessary book adjustment of charges for construction work could not be carried out under the head due to non-receipt of expenditure statements during the year from the Ministry of Shipping and Transport.

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 SERVICES			
	Rs.		
Original	10,69,35,000		
Supplementary	..	10,60,21,777	(-) 9,13,223
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEAD :-			
5055 - CAPITAL OUTLAY ON ROAD TRANSPORT-			
Original	2,20,00,000		
Supplementary	..	1,93,66,555	(-)26,33,445
Amount surrendered during the year (March '92)			20,00,000

NOTES AND COMMENTS :

REVENUE :-

(a) No part of the savings of Rs. 9.13 lakhs were surrendered during the year.

(b) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+) Saving(-)
3055 - ROAD TRANSPORT SERVICES			
201 - Sikkim Nationalised Transport			
(c) Repairs and Maintenance.			
O 173.70			
R (-)13.30	160.40	156.48	(-) 3.92
(d) Buildings			
O 6.50			
R (-) 3.90	2.60	2.49	(-) 0.11

Anticipated savings of Rs. 13.30 lakhs and Rs. 3.90 lakhs have been attributed to austerity measures. Reason for ultimate savings has not been intimated (September '92).

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

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(c) Other Expenditure			
O 328.00			
R (-) 59.30	268.70	267.73	(-) 0.97

Anticipated savings of Rs. 59.30 lakhs in the above case has been attributed to (i) less utilisation of private vehicles than planned, (ii) less-reimbursement of hire charges to private operator. Reason for ultimate savings has not been intimated (September '92).

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

3055 - ROAD TRANSPORT SERVICES
201 - Sikkim Nationalised Transport
(b) Operation

O 506.10			
R 66.36	572.46	568.63	(-) 3.83

Anticipated excess of Rs. 66.36 lakhs has been attributed mainly to centralisation of distruction of High Speed Diesel and Motor Spirit by SNT following which more stock had to be procured, this led to more expenses.

CAPITAL -

- (a) Anticipated saving of Rs. 20.00 lakhs were surrendered during March '92, while the eventual savings turned out to be Rs. 26.33 lakhs.
(b) Savings occurred mainly under :-

<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakhs of rupees)</i>	<i>Saving (-)</i>
5055 - CAPITAL OUTLAY ON ROAD TRANSPORT			
1 - Sikkim Nationalised Transport			
050 - Lands and Buildings			
O 80.00			
R (-) 29.61	50.39	45.03	(-) 5.36

Anticipated saving of Rs. 29.61 lakhs has been attributed mainly to non-completion of the schemes. Reason for final savings of Rs. 5.36 lakhs has not been intimated (September '92).

GRANT No. 50 OTHER SCIENTIFIC RESEARCH

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
REVENUE :-			
MAJOR HEADS :-			
3425 - OTHER SCIENTIFIC RESEARCH			
3435 - ECOLOGY AND ENVIRONMENT			
	Rs.		
Original	84,20,000		
Supplementary	..	84,20,000	76,75,670
			(-) 7,44,330
Amount surrendered during the year (March '92)			7,03,000

NOTES AND COMMENTS :

- (a) An amount of Rs. 7.03 lakhs were anticipated and surrendered during March '92. The ultimate savings, however, worked out to Rs. 7.44 lakhs.
- (b) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Saving (-)
3425 - OTHER SCIENTIFIC RESEARCH			
60 - Others			
004 - Research and Development			
O 50.00			
R (-) 3.00	47.00	43.84	(-) 3.16
200 - Assistance to other scientific bodies			
(1) Other Schemes-through the assistance received from the Government of India (100% CSS)			
O 0.20	0.20	..	(-) 0.20

Reason for savings in the above cases have not been intimated (September '92).

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	78,45,000		
Supplementary	2,55,000		
	81,00,000	80,60,742	(-) 39,258

Amount surrendered during the year (March '92) 3,00,000

NOTE AND COMMENT:

Anticipated savings of Rs. 3.00 lakhs were surrendered in March '92. The ultimate savings, however, worked out to Rs. 0.39 lakh only.

GRANT No. 52 TOURISM

(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 :-			
3452 - TOURISM			
	<i>Rs.</i>		
Original	1,40,10,000		
Supplementary	17,60,000	1,29,11,203	(-) 28,58,797
Amount surrendered during the year (March '92)			28,99,000

NOTES AND COMMENTS :

- (a) Anticipated savings of Rs. 28.99 lakhs in the grant were surrendered in March '92; the ultimate saving, however, worked out to Rs. 28.58 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>	
3452 - TOURISM			
01 - Tourist Infrastructure			
101 - Tourist Centre			
II Minor Works			
O 8.00			
R (-) 2.52	5.48	4.92	(-) 0.56

Anticipated savings of Rs. 2.52 lakhs has been stated to be due to non receipt of bills. Reason for ultimate savings of Rs. 0.56 lakh, however, has not been intimated (September '92).

80 - General			
104 - Promotion and Publicity			
O 46.85			
S 17.35			
R (-) 29.84	34.36	34.45	(+) 0.09

Anticipated savings of Rs. 29.84 lakhs has been attributed to (i) non-receipt of relevant bills (ii) due to non completion of project and non- finalisation of proposal (iii) deferment of tourist festival etc.

GRANT No. 53 AID MATERIALS AND EQUIPMENTS

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Saving(-) Rs.
REVENUE:-			
MAJOR HEAD:-			
3606- AID MATERIALS AND EQUIPMENTS			
Voted -			
Original Rs.			
5,000			
Supplementary ..	5,000	..	(-) 5,000
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS :-			
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT			
6004 - LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT-			
Charged -			
Original 4,20,63,000			
Supplementary ..	4,20,63,000	3,79,33,294	(-) 41,29,706
Amount surrendered during the year (March '92)			41,74,000

NOTES AND COMMENTS :

REVENUE -

The provision made under Aid Materials and Equipments amounting to Rs. 0.05 lakh remain unutilised and eventually surrendered in 1987-88,88-89,89-90,90-91 and also this year like previous occasions.

CAPITAL -

- (a) Against a savings of Rs. 41.30 lakhs in the appropriation an amount of Rs. 41.74 lakhs were surrendered during March '92.
- (b) Savings occurred mainly under:-

Head	Total Appropriation	Actual Expenditure (In lakhs of rupees)	Saving (-)
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT (Charged)			
105 - Loans from NABARD (Repayment)			
O 23.00			
R (-) 23.00			

GRANT No. 53 AID MATERIALS AND EQUIPMENTS - *Concl.*

<i>Section and Major Head</i>	<i>Total Appropriation Rs.</i>	<i>Actual Expenditure Rs.</i>	<i>Excess (+) Saving(-) Rs.</i>
6004 - LOANS AND ADVANCES FROM CENTRAL GOVERNMENT (<i>charged</i>)			
01 - <i>Non-Plan Loans</i>			
102 - <i>Share of Small Savings Collections (Repayment)</i>			
O 11.00			
R (-) 3.20	7.80	7.80	..
02 - <i>Loans for State/Union Territory Plan schemes (Repayment)</i>			
101 - <i>Block Loans</i>			
O 75.90			
R (-) 10.02	65.88	65.88	..
104 - <i>1984-89 State plan loans Consolidated Interms of recommendation of 9th Finance Commission</i>			
O 180.00			
R (-) 8.46	171.54	171.54	..
04 <i>Loans for Centrally Sponsored Plan Schemes (Repayment)</i>			
O 29.50			
R (-) 3.72	25.78	25.78	..

Reasons for anticipated savings in the above cases which were surrendered, have not been intimated (September '92).

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.			
	<i>Rs.</i>		
Original	56,10,000		
Supplementary	56,10,000	41,51,776	(-)14,58,224
Amount surrendered during the year (March '92)			13,79,000

NOTES AND COMMENTS :

- (a) Anticipated savings of Rs. 13.79 lakhs were surrendered during March '92, the ultimate savings, however, worked out to Rs. 14.58 lakhs.
- (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>	
7610 - LOANS TO GOVERNMENT SERVANTS ETC.			
201 - House Building Advances			
O 54.00			
R (-) 13.77	40.23	39.36	(-) 0.87

Savings in the above case was stated to be due to lesser number of applications for H.B.A. than anticipated.

APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 1991-92 which was not recouped to the Fund till the close of the year

Major Head of Accounts	Amount of expenditure	Date of sanction	Date of recoupment of advance	Remarks
Nil	38,07,600 Nil 19,07,600 19,00,000	Nil	Nil	No sanction was made out of the Contingency Fund during the Financial Year.

A total amount of Rs 38,07,600 was advanced during the year & 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
1.	17-Public Works (Buildings)	2,75,00,000	2,89,94,990	(+)14,94,990
2.	44-Irrigation and Flood Control	60,00,000	31,46,068	(-) 28,53,932
3.	45-Power	10,00,000	28,61,939	(+)18,61,939
4.	48-Roads and Bridges	70,00,000	69,17,730	(-) 82,270
	Total	4,15,00,000	4,19,20,727	(+) 4,20,727

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