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APPENDIX

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2002-2003 presents the accounts of sums expended during the year ended 31st March, 2003 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

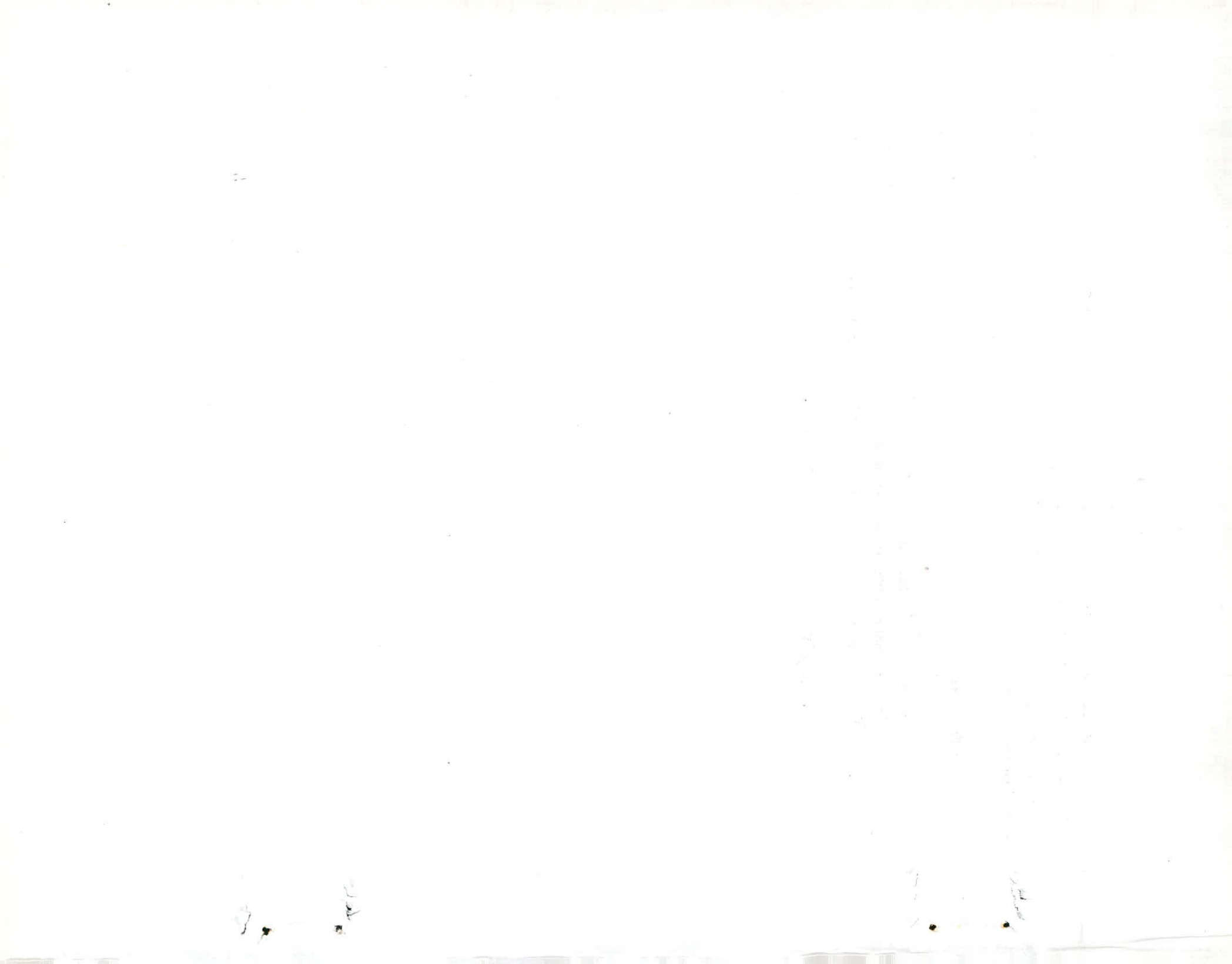
In these Accounts

'O' Stands for original grant or appropriation;

'S' Stands for supplementary grant or appropriation;

'R' Stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.



**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2002-03 EXPENDITURE COMPARED
WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
1 Agriculture								
Voted	228017000	4700000	164836578	4691500	63180422	8500	0	0
2 Animal Husbandry								
Voted	135472000	2600000	130963867	1240537	4508133	1359463	0	0
3 Building and Housing								
Voted	60239000	128650000	59176623	119974005	1062377	8675995	0	0
4 Cooperation								
Voted	39564000	4000000	38128029	3950000	1435971	50000	0	0
5 Culture								
Voted	37922000	15100000	35496639	16169801	2425361	0	0	1069801
6 Ecclesiastical								
Voted	15790000	0	15308361	0	481639	0	0	0
7 Education								
Voted	1342074000	249900000	1296731150	197270268	45342850	52629732	0	0
8 Election								
Voted	8195000	0	6651716	0	1543284	0	0	0
9 Excise								
Voted	15425000	0	15397177	0	27823	0	0	0
10 Finance								
Charged	1003247000	403510000	1005322217	403467545	0	42455	2075217	0
Voted	12087905000	4100000	12090229342	624700	0	3475300	2324342	0
11 Fisheries								
Voted	15750000	4295000	13962425	4294324	1787575	676	0	0
12 Food, Civil Supplies & Consumer Affairs								
Voted	99448000	3820000	72820920	3827218	26627080	0	0	7218
13 Forestry and Wildlife								
Voted	325360000	3950000	246935431	3930942	78424569	19058	0	0
14 Health & Family Welfare								
Voted	454013000	33245000	407784966	33309018	46228034	0	0	64018
15 Home								
Voted	103145000	0	102989477	0	155523	0	0	0
16 Horticulture								
Voted	72045000	8500000	59767664	8017508	12277336	482492	0	0

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2002-03 EXPENDITURE COMPARED
WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
17 Industries								
Voted	223971000	42000000	223961295	30506413	9705	11493587	0	0
18 Information & Public Relations								
Voted	41987000	500000	37630645	0	4356355	500000	0	0
19 Information Technology								
Voted	10000000	3000000	10024332	0	0	3000000	24332	0
20 Irrigation & Flood Control								
Voted	200695000	20500000	191661925	29084396	9033075	0	0	8584396
21 Judiciary								
<i>Charged</i>	16500000	0	13979072	0	2520928	0	0	0
Voted	25092000	0	18008681	0	7083319	0	0	0
22 Labour								
Voted	5280000	0	4801972	0	478028	0	0	0
23 Land Revenue								
Voted	229067000	3000000	232743354	641577	0	2358423	3676354	0
24 Law								
Voted	12388000	0	12328410	0	59590	0	0	0
25 Legislature								
<i>Charged</i>	2088000	0	2087662	0	338	0	0	0
Voted	29762000	0	28644258	0	1117742	0	0	0
26 Mines & Geology								
Voted	11987000	5300000	11515687	5299130	471313	870	0	0
27 Motor Vehicles								
Voted	10103000	0	9498691	0	604309	0	0	0
28 Parliamentary Affairs								
Voted	2637000	0	2627620	0	9380	0	0	0
29 Personnel, Admn. Reforms & Training								
Voted	13255000	0	12633314	0	621686	0	0	0
30 Planning & Development								
Voted	140581000	35000000	42582171	44633612	97998829	0	0	9633612
31 Police								
Voted	575741000	32340000	532347332	24919714	43393668	7420286	0	0

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2002-03 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
	2	3	4	5	6	7	8	9
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
32 Power								
Voted	519628000	795500000	512617590	543240870	7010410	252259130	0	0
33 Printing & Stationery								
Voted	29835000	0	28997143	0	837857	0	0	0
34 Public Health Engineering								
Voted	58310000	259291000	58010287	120016207	299713	139274793	0	0
35 Roads & Bridges								
Voted	327876000	561749000	243104455	337601674	84771545	224147326	0	0
36 Rural Development								
Voted	343458000	358600000	338195869	313361816	5262131	45238184	0	0
37 Science & Technology								
Voted	7500000	0	7001775	0	498225	0	0	0
38 Sikkim Nationalised Transport								
Voted	221465000	23535000	221450793	23550109	14207	0	0	15109
39 Social Welfare								
Voted	192832000	45350000	184040331	42047032	8791669	3302968	0	0
40 Sports & Youth Affairs								
Voted	21042000	101760000	18377094	58273534	2664906	43486466	0	0
41 Tourism								
Voted	75841000	37025000	74524177	36044187	1316823	980813	0	0
42 Urban Development & Housing								
Voted	93050000	162791000	81167858	83950837	11882142	78840163	0	0
43 Vigilance								
Voted	14816000	0	14042295	0	773705	0	0	0
Governor								
Charged	14501000	0	14500290	0	710	0	0	0
Public Service Commission								
Charged	4970000	0	4421897	0	548103	0	0	0
Total Charged	1041306000	403510000	1040311138	403467545	3070079	42455	2075217	0
Total Voted	18478563000	2950101000	17909719719	2090470929	574868309	879004225	6025028	19374154
Grand total	19519869000	3353611000	18950030857	2493938474	577938388	879046680	8100245	19374154

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

The Excess over the following grants requires regularisation :-

REVENUE SECTION

Voted

- 10. Finance
- 19 Information Technology
- 23 Land Revenue

Charged

- 10. Finance

CAPITAL SECTION

Voted

- 5. Culture
- 12 Food, Civil Supplies and Consumer Affairs
- 14 Health and Family Welfare
- 20 Irrigation and Flood Control
- 30 Planning and Development
- 38. Sikkim Nationalised Transport

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

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.


The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2002-2003 and that shown in the Finance Accounts for the year is given below:-

	Revenue Rs.	Capital Rs.	Total Rs.
Total Expenditure according to Appropriation Accounts			
Voted	1790,97,19,719	209,04,70,929	2000,01,90,648
<i>Charged</i>	<i>104,03,11,138</i>	<i>40,34,67,545</i>	<i>144,37,78,683</i>
Deduct			
Total Recoveries as shown in Appendix-II			
Voted	12,38,43,985	..	12,38,43,985
Net expenditure as shown in the Finance Accounts			
Voted	1778,58,75,734	209,04,70,929	1987,63,46,663
<i>Charged</i>	<i>104,03,11,138</i>	<i>40,34,67,545</i>	<i>144,37,78,683</i>



SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.

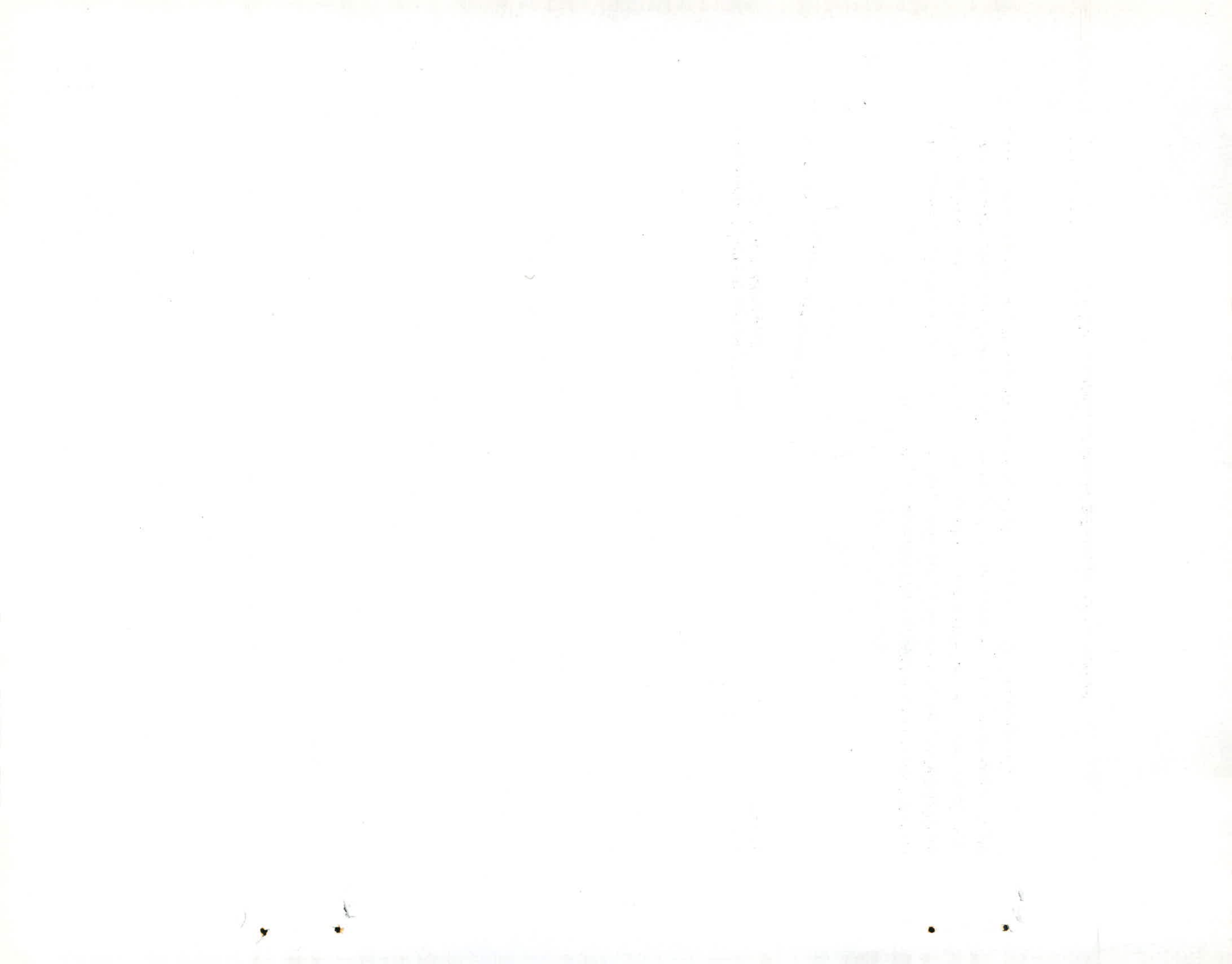
The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Sikkim being presented separately for the year ended 31st March 2003.



New Delhi
The

16 SEP 2003

(VIJAYENDRA N. KAUL)
Comptroller and Auditor General of India



**Grant No. 1
AGRICULTURE**

Section and Major Head	Total Grant		Actual Expenditure	(ALL VOTED) Excess(+) Saving(-)
		Rs.	Rs.	Rs.
REVENUE				
VOTED				
MAJOR HEAD				
2401 – CROP HUSBANDRY				
ORIGINAL	9,90,91,000			
SUPPLEMENTARY	38,53,000	10,29,44,000	9,76,24,008	(-) 53,19,992
2402 – SOIL AND WATER CONSERVATION				
ORIGINAL	1,35,03,000			
SUPPLEMENTARY	NIL	1,35,03,000	1,31,67,894	(-) 3,35,106
2415 – AGRICULTURAL RESEARCH AND EDUCATION				
ORIGINAL	23,00,000			
SUPPLEMENTARY	2,00,000	25,00,000	24,73,538	(-) 26,462
2435 – OTHER AGRICULTURAL PROGRAMMES				
ORIGINAL	10,90,70,000			
SUPPLEMENTARY	NIL	10,90,70,000	5,15,71,138	(-) 5,74,98,862
TOTAL VOTED				
ORIGINAL	22,39,64,000			
SUPPLEMENTARY	40,53,000	22,80,17,000	16,48,36,578	(-) 6,31,80,422
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				6,24,85,000
CAPITAL				
VOTED				
4401 – CAPITAL OUTLAY ON CROP HUSBANDRY				
ORIGINAL	10,00,000			
SUPPLEMENTARY	22,00,000	32,00,000	32,13,911	(+) 13,911

Grant No. 1 Contd.

4408 – CAPITAL OUTLAY ON FOOD STORAGE WAREHOUSING

ORIGINAL	15,00,000			
SUPPLEMENTARY	NIL	15,00,000	14,77,589	(-) 22,411
TOTAL VOTED				
ORIGINAL	25,00,000			
SUPPLEMENTARY	22,00,000	47,00,000	46,91,500	(-) 8,500
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				22,000

Notes and Comments

REVENUE

- (i) Excessive provision of funds leading to large scale savings in the revenue major head 2401 Crop Husbandry occurred in this fiscal like previous nine years as detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-94	876.19	790.94	(-) 85.25
1994-95	1126.99	1055.71	(-) 71.28
1995-96	1436.03	1340.81	(-) 95.22
1996-97	1535.08	1338.21	(-) 196.87
1997-98	2923.42	1319.59	(-) 1603.83
1998-99	2044.12	1819.97	(-) 224.15
99-2000	1993.21	1838.74	(-) 154.47
2000-01	2595.48	1722.39	(-) 873.09
2001-02	973.61	896.47	(-) 77.14

- (ii) The expenditure of Rs. 16,48.37 lakhs in the current fiscal did not even come up to the level of the original budget provision of Rs. 22,39.64 lakhs. As such supplementary provision of Rs. 40.53 lakhs obtained in August 2002 (Rs. 23.00 lakhs) and February 2003 (Rs. 17.53 lakhs) for implementation of Centrally Sponsored Scheme and for meeting shortfall of annual plan outlay proved totally unnecessary.

- (iii) Savings in the current year occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2401 CROP HUSBANDRY			
001 Direction and Administration			
01 Agriculture Department			
O	159.80		
R (-)	6.40	149.18	(-) 4.22

Reduction in provision by Rs. 6.40 lakhs through surrender in March 2003 was attributed to death of one official, transfer of two numbers of stenographers and non-filling up of two posts of drivers during the year. Reason for ultimate saving of Rs. 4.22 lakhs has not been intimated (August 2003).

Grant No. 1 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
104	Agricultural Farms			
01	Agriculture Department			
O		355.32		
R (-)		16.84	338.48	339.64
				(+) 1.16
	Withdrawal of provision by Rs. 16.84 lakhs through surrender in March 2003 was due to transfer, deputation from the department and non-submission of bills. Reason for ultimate excess of Rs. 1.16 lakhs has not been intimated (August 2003).			
107	Plant Protection			
01	Agriculture Department			
O		37.37		
R (-)		5.54	31.83	31.12
				(-) 0.71
	Anticipated saving of Rs. 5.54 lakhs was surrendered due to (i) non-payment of annual increments (ii) non-submission of bills (iii) transfer of official during the year. Reason for ultimate saving of Rs. 0.71 lakh has not been intimated (August 2003).			
108	Commercial Crops			
63	Mushroom Development			
O		8.00		
S		6.00		
R (-)		2.27	11.73	11.77
				(+) 0.04
	Anticipated saving of Rs. 2.27 lakhs was re-appropriated in March 2003 due to the fact that muster roll payment was made from other budgetary head.			
109	Extension and Farmer's training			
01	Agriculture Department			
40	Agriculture			
O		68.95		
S		1.80		
R (-)		0.41	69.72	68.18
				(-) 1.54
	Reason for anticipated saving of Rs. 0.41 lakh was attributed to payment of muster roll from other budgetary head. Reason for eventual saving of Rs. 1.54 lakhs has not been intimated (August 2003).			
112	Development of pulses			
O		20.00		
S		1.05		
R (-)		3.40	17.65	15.80
				(-) 1.85
	Reason for anticipated saving of Rs. 3.40 lakhs was attributed to non-implementation of some component of the scheme. Reason for eventual saving of Rs. 1.85 lakhs has not been intimated (August 2003).			
113	Agriculture Engineering			
60	Establishment			
O		41.88		
R (-)		5.02	36.86	36.15
				(-) 0.71

Grant No. 1 Contd.

Reduction in provision (Rs. 5.02 lakhs) was due to death of one Deputy Director (Engineering) and also due to non-payment of arrears in the year. Reason for ultimate saving of Rs. 0.71 lakh has not been intimated (August 2003).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
114	Development of Oil Seeds			
	O	90.00		
	S	13.80		
	R (-)	10.00	93.80	(+) 3.63

Reason for anticipated saving of Rs. 10.00 lakhs was due to non-implementation of scheme. However reason for ultimate excess of Rs. 3.63 lakhs has not been intimated (August 2003).

800	Other expenditure			
	O	7.50		
	R (-)	4.70	2.80	(-) 0.39

Reason for anticipated saving of Rs. 4.70 lakhs has not been intimated (August 2003).

64	Soil Testing			
	O	18.70		
	R (-)	6.07	12.63	(-) 3.63

Reduction in provision (Rs. 6.07 lakhs) was attributed to non-payment of arrears mainly. Reason for ultimate excess of Rs. 3.63 lakhs has not been intimated (August 2003).

2402	SOIL AND WATER CONSERVATION			
001	Direction and Administration			
01	Agriculture Department			
	O	119.53		
	R (-)	4.12	115.41	(-) 3.22

Reduction in provision by Rs. 4.12 lakh was attributed to retirement of Director Soil and Water Conservation. Reason for eventual saving of Rs. 3.22 lakhs has not been intimated (August 2003).

2435	OTHER AGRICULTURAL PROGRAMME			
60	Others			
800	Other expenditure			
01	Agriculture Department			
	O	1090.70		
	R (-)	576.03	514.67	(+) 1.04

Reduction in provision by Rs. 576.03 lakhs through re-appropriation in March 2003 was attributed to non-receipt of approval from the Government of India. Reason for ultimate excess of Rs. 1.04 lakhs has not been intimated (August 2003).

Grant No. 1 Concl'd.

(iv) Savings above was partly set off by excess:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2401	CROP HUSBANDRY			
103	Seed			
60	Establishment			
61	Seed Production			
O		16.45		
R		14.86	31.31	...

Augmentation of provision by Rs. 14.86 lakhs was attributed to payment of compensation to the farmers following failure of paddy crop.

105	Manures and Fertilisers			
62	Agriculture Input Scheme			
O		104.14		
S		5.00		
R		1.22	110.36	(+) 0.19

Augmentation of provision by Rs. 1.22 lakhs through re-appropriation was attributed to settlement of advance payment to State Trading Corporation. Reason for eventual excess of Rs. 0.19 lakh has not been intimated (August 2003).

111	Agricultural Economics and Statistics			
01	Agriculture			
O		19.00		
S		1.50		
R		1.26	21.76	(+) 0.83

Reason for excess, both anticipated and eventual, has not been intimated (August 2003).

2402	SOIL AND WATER CONSERVATION			
102	Soil Conservation			
01	Agriculture			
O		15.50		
R		4.12	19.62	(-) 0.13

Augmentation of provision by Rs. 4.12 lakhs was due mainly to posting of new incumbent during the year.

**Grant No. 2
ANIMAL HUSBANDRY**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2403 – ANIMAL HUSBANDRY			
ORIGINAL	8,90,86,000		
SUPPLEMENTARY	1,10,53,000	10,01,39,000	9,57,81,688 (-) 43,57,312
2404 – DAIRY DEVELOPMENT			
ORIGINAL	1,62,38,000		
SUPPLEMENTARY	1,20,00,000	2,82,38,000	2,78,60,529 (-) 3,77,471
2415 – AGRICULTURAL RESEARCH AND EDUCATION			
ORIGINAL	70,95,000		
SUPPLEMENTARY	NIL	70,95,000	73,21,650 (+) 2,26,650
TOTAL VOTED			
ORIGINAL	11,24,19,000		
SUPPLEMENTARY	2,30,53,000	13,54,72,000	13,09,63,867 (-) 45,08,133
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			39,44,000
CAPITAL			
VOTED			
4403 – CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
ORIGINAL	26,00,000		
SUPPLEMENTARY	NIL	26,00,000	12,40,537 (-) 13,59,463
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

Grant No. 2 Contd.

Notes and Comments

REVENUE

(i) In view of the overall saving of Rs. 45.08 lakhs, supplementary grant of Rs. 230.53 lakhs obtained during the year proved excessive.

(ii) Against the available saving of Rs. 45.08 lakhs, a sum of Rs. 39.44 lakhs only was surrendered in March 2003.

(iii) Saving mainly occurred under:-

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

2403	ANIMAL HUSBANDRY		
001	Direction and Administration		
60	Administration		
O	102.38		
R(-)	6.48	95.90	94.52
			(-) 1.38

Reduction in provision by surrender (Rs. 6.48 lakhs) was based on actual requirement after taking into account the transfer of officials during the year. Reason for ultimate saving of Rs. 1.38 lakhs has not been intimated (August 2003).

101	Veterinary Services and Animal Health		
61	Veterinary Hospital and Dispensaries		
O	267.14		
R(-)	11.31	255.83	251.97
			(-) 3.86

Reduction in provision by surrender (Rs. 11.31 lakhs) in March 2003 was attributed to retirement and transfer of officers and staff. Reason for ultimate saving of Rs. 3.86 lakhs has not been intimated (August 2003).

102	Cattle and Buffalo Development		
63	Intensive Cattle Development		
O	206.43		
R(-)	6.59	199.84	201.74
			(+) 1.90

Withdrawal of provision by Rs. 6.59 lakhs through surrender in March 2003 was based on actual requirement of provision. However, reason for eventual excess of Rs. 1.90 lakhs has not been intimated (August 2003).

65	Herd Improvement Programme		
O	57.50		
R(-)	3.11	54.39	54.39
			...

Withdrawal of provision by re-appropriation (Rs. 3.11) lakhs was attributed to non-receipt of proposals during the year.

Grant No. 2 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
103	Poultry Development			
68	Intensive Poultry Development			
	O	26.97		
	S	5.00		
	R(-)	1.79	30.18	(+) 0.15
105	Piggery Development			
70	Intensive Piggery Development			
	O	46.20		
	S	27.00		
	R(-)	3.18	70.02	(-) 0.59
107	Fodder and Feed Development			
73	Pasture Development			
	O	62.62		
	S	30.00		
	R(-)	0.56	92.06	(-) 2.14
Reason for anticipated saving of Rs. 1.79 lakhs, Rs. 3.18 lakhs, Rs. 0.56 lakh and eventual saving of Rs. 2.14 lakhs in the above three cases has not been intimated (August 2003).				
113	Administrative Investigation and Statistics			
75	Census, Survey and Investigation			
	O	13.55		
	S	7.10		
	R(-)	0.59	20.06	(-) 1.30
Anticipated saving of Rs. 0.59 lakh was surrendered following retirement of staff. Reason for eventual saving of Rs. 1.30 lakhs has not been intimated (August 2003).				
2404	DIARY DEVELOPMENT			
001	Direction and Administration			
60	Administration			
	O	37.56		
	R(-)	4.05	33.51	(-) 0.33
61	Other Expenditure			
	O	43.56		
	R(-)	3.44	40.12	(-) 0.33

Anticipated saving of Rs. 4.05 lakhs and Rs. 3.44 lakhs in the above two cases were surrendered in March 2003 due to transfer as well as retirement of staff.

Grant No. 2 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2415	AGRICULTURAL RESEARCH AND EDUCATION			
03	Animal Husbandry			
004	Research			
O		24.55		
R(-)		1.32	23.23	21.41
				(-) 1.82

Reduction in provision by Rs. 1.32 lakhs through re-appropriation was stated to be due to transfer of staff. Reason ultimate saving of Rs. 1.82 lakhs has not been intimated (August 2003).

(iv) Saving above was partly counter balanced by excess under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2415	AGRICULTURAL RESEARCH AND EDUCATION			
03	Animal Husbandry			
61	Sheep Research			
O		38.90		
R		1.32	40.22	44.38
				(+) 4.16

Creation of provision by re-appropriation (Rs. 1.32 lakhs) was stated to be due to sudden transfer of staff from district headquarters, which increased the requirement under salary head. Reason for eventual excess of 4.16 lakhs has not been intimated (August 2003).

CAPITAL

Reason for saving of Rs. 13.59 lakhs in the capital section has not been intimated (August 2003).

**Grant No. 3
BUILDING AND HOUSING**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	4,66,75,000		
SUPPLEMENTARY	1,55,000	4,68,30,000	4,57,88,604
			(-) 10,41,396
2216 – HOUSING			
ORIGINAL	1,30,82,000		
SUPPLEMENTARY	3,27,000	1,34,09,000	1,33,88,019
			(-) 20,981
TOTAL VOTED			
ORIGINAL	5,97,57,000		
SUPPLEMENTARY	4,82,000	6,02,39,000	5,91,76,623
			(-) 10,62,377
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			9,00,000
CAPITAL			
VOTED			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	6,14,50,000		
SUPPLEMENTARY	2,72,00,000	8,86,50,000	8,36,18,538
			(-) 50,31,462
4216 – CAPITAL OUTLAY ON HOUSING			
ORIGINAL	4,00,00,000		
SUPPLEMENTARY	NIL	4,00,00,000	3,63,55,467
			(-) 36,44,533
TOTAL VOTED			
ORIGINAL	10,14,50,000		
SUPPLEMENTARY	2,72,00,000	12,86,50,000	11,99,74,005
			(-) 86,75,995
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			88,00,000

Grant No. 3 Contd.

Notes and Comments**Revenue**

(i) The expenditure of Rs. 591.77 lakhs in the grant did not even come up to the level of original budget provision of Rs. 597.57 lakhs during the year. Further, in-view of the ultimate saving of Rs. 10.62 lakhs in the grant supplementary provision of Rs. 4.82 lakhs obtained during the year proved totally unnecessary.

(ii) Saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2059	PUBLIC WORKS			
80	General			
61	Chief Engineer (Building) Establishment			
O		303.50		
R (-)		8.55	294.95	294.15
				(-) 0.80

Anticipated saving of Rs. 8.55 lakhs was surrendered in March 2003 due to non-filling up post of Additional Chief Engineer. Further, some post of Assistant Engineer, Junior Accountant and Accountant remained vacant in different district Headquarters during the financial year.

Capital

(i) Surrender of Rs. 88.00 lakhs during March 2003 was in excess of the eventual saving of Rs. 86.77 lakhs.

(ii) Saving occurred under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
01	Office Building			
051	Construction			
03	Building and Housing Department			
O		220.50		
R (-)		84.00	136.50	133.50
				(-) 3.00

Anticipated saving of Rs. 84.00 lakhs was surrendered in March 2003 due to non-finalisation of land for construction of judges bungalow. Reason for eventual saving of Rs. 3.00 lakhs, however, has not been intimated (August 2003).

Grant No. 3 Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4216 CAPITAL OUTLAY ON HOUSING			
01 Government Residential Buildings			
106 General Pool Accommodation			
60 Construction (P.W.D)			
O	400.00		
R (-)	37.00	363.55	(+) 0.55

Withdrawal of provision by Rs. 37.00 lakhs through re-appropriation in March 2003 was attributed to abandoning construction of three Minister's Bungalow during the year. Reason for eventual excess of Rs. 0.55 lakh has not been intimated (August 2003).

(iii) Saving above was partly set off by excess:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
60 Other Buildings			
051 Construction			
03 Building and Housing Department			
O	394.00		
S	272.00		
R	33.00	702.69	(+) 3.69

Enhancement of provision by Rs. 33.00 lakhs through re-appropriation in March 2003 was attributed to (i) achievement of higher physical progress in construction of Guest House at Karfectar (Rs. 15.50 lakhs) (ii) and also higher achievement in various projects during the year.

**Grant No. 4
CO-OPERATION**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2425 – CO-OPERATION			
ORIGINAL	3,93,71,000		
SUPPLEMENTARY	1,93,000	3,95,64,000	3,81,28,029
			(-) 14,35,971
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			9,30,000
CAPITAL			
VOTED			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	50,000		
SUPPLEMENTARY	NIL	50,000	...
			(-) 50,000
4425 – CAPITAL OUTLAY ON CO-OPERATION			
ORIGINAL	39,50,000		
SUPPLEMENTARY	NIL	39,50,000	39,50,000
			NIL
TOTAL VOTED			
ORIGINAL	40,00,000		
SUPPLEMENTARY	NIL	40,00,000	39,50,000
			(-) 50,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			50,000

Notes and Comments

REVENUE

- (i) As Against the eventual saving of Rs.14.36 lakhs in the grant, only an amount of Rs.9.30 lakhs could be anticipated and surrendered during the year.

Grant No. 4 Concl'd.

(ii) Savings occurred mainly under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2425	CO-OPERATION			
001	Direction and Administration			
O	255.01			
S	1.93			
R(-)	10.01	246.93	246.76	(-) 0.17

Withdrawal of provision by Rs.10.01 lakhs through re-appropriation in March 2003 was attributed to less requirement of provision under salaries following non-appointment of five Auditors and one Inspector during the year.

108	Assistance to other Co-operatives			
63	Transport Subsidies			
O	15.00			
R(-)	6.82	8.18	8.18	...

Anticipated saving of Rs. 6.82 lakhs in March 2003 was surrendered due to non-claiming of transport subsidy by SIMFED during the year.

66	Other Co-operatives Miscellaneous Subsidy			
O	25.00			
R(-)	20.65	4.35	4.35	...

Withdrawal of provision by Rs. 20.65 lakhs through re-appropriation in March' 03 was stated to be due to lack of proposal under the above head.

(iii) Savings above was partly counter balanced by excess under:-

108	Assistance to other Co-operatives			
62	Subsidies for Godowns			
O	10.00			
R	7.37	17.37	17.37	...

Enhancement of provision by Rs. 7.37 lakhs through re-appropriation in March 2003 was attributed to increase expenditure on godown subsidy to Rhenock, multipurpose Co-operative Society and godown at Temi tea Garden.

65	Consumer Co-operatives Miscellaneous Subsidy			
O	18.00			
R	7.56	25.56	23.10	(-) 2.46

Enhancement of provision by Rs. 7.56 lakhs through re-appropriation in March 2003 was stated to be due to the fact that Government decided to release grants to one hundred fifty nine multipurpose Co-operative societies for enabling them to purchase share of SIMFED. However, reason for eventual saving of Rs. 2.46 lakhs has not been intimated (August 2003).

**Grant No. 5
CULTURE**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2205 – ART AND CULTURE			
ORIGINAL	2,94,22,000		
SUPPLEMENTARY	70,00,000	3,64,22,000	3,46,42,251 (-) 17,79,749
2251 – SECRETARIAT – SOCIAL SERVICES			
ORIGINAL	15,00,000		
SUPPLEMENTARY	NIL	15,00,000	8,54,388 (-) 6,45,612
TOTAL VOTED			
ORIGINAL	3,09,22,000		
SUPPLEMENTARY	70,00,000	3,79,22,000	3,54,96,639 (-) 24,25,361
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			24,99,000
CAPITAL			
VOTED			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
ORIGINAL	65,00,000		
SUPPLEMENTARY	86,00,000	1,51,00,000	1,61,69,801 (+) 10,69,801
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

Notes and Comments

REVENUE

- (i) In view of the eventual saving of Rs. 24.25 lakhs, supplementary provision of Rs. 70.00 lakhs obtained in August' 02 (Rs. 65.00 lakhs) and in February 2003 (Rs. 5.00 lakhs) proved excessive.

Grant No. 5 Concl'd.

(ii) Savings occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2205	ART AND CULTURE			
001	Direction and Administration			
O	63.60			
R(-)	7.88	55.72	53.62	(-) 2.10

Anticipated saving of Rs. 7.88 lakhs was surrendered in March 2003 due to non-creation of new posts. Reason for final saving of Rs. 2.10 lakhs has not been intimated (August' 03).

102	Promotion of Art and Culture			
06	Establishment			
O	114.05			
S	50.00			
R(-)	14.77	149.28	148.50	(-) 0.78

Withdrawal of provision by Rs. 14.77 lakhs through surrender in March 2003 was attributed to (i) scrapping of proposal for presentation of Tableau at the Republic day parade in New Delhi for 2003 (Rs. 11.00 lakhs) (ii) non-finalisation of creation of new post (Rs. 3.54 lakhs). Reason for eventual saving of Rs. 0.78 lakhs has not been intimated (August 2003).

105	Public Libraries			
63	State Central and District Libraries			
O	61.30			
R(-)	1.77	59.53	58.88	(-) 0.65

Anticipated saving of Rs. 1.77 lakhs was surrendered in March 2003 due to non-finalisation of creation of new posts. Reason for eventual saving of Rs. 0.65 lakh has not been intimated (August 2003).

2251	SECRETARIAT - SOCIAL SERVICE			
090	Secretariat			
05	Culture Department			
O	15.00			
R(-)	6.16	8.84	8.54	(-) 0.30

Withdrawal of provision by Rs. 6.16 lakhs through re-appropriation in March 2003 was stated to be due to nondrawal of salaries of Commissioner -cum- Secretary from this head and non-receipt of some claims.

(iii) Savings above was partially set off by excess:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2205	ART AND CULTURE			
104	Archives			
62	State Archives			
O	9.27			
R	5.99	14.86	14.31	(-) 0.55

Enhancement of provision by Rs. 5.59 lakhs through re-appropriation in March 2003 was attributed to incurring more expenditure on salaries during the year. Reason for eventual saving of Rs. 0.55 lakh has not been intimated (August 2003).

**Grant No. 6
ECCLESIASTICAL**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2250 – OTHER SOCIAL SERVICES			
ORIGINAL	96,00,000		
SUPPLEMENTARY	61,90,000	1,57,90,000	(-) 4,81,639
AMOUNT SURRENDERED DURING THE YEAR (March 2003)			10,17,000

Note and Comment

- (i) As against the actual saving of Rs. 4.82 lakhs in the grant, an amount of Rs. 10.17 lakhs was surrendered in March' 2003 this proved unrealistic. The amount was surrendered due to (i) non-posting of Additional Secretary till August' 2002 (ii) non-filling up of some vacancies during the fiscal (Rs. 4.17 lakhs).

**Grant No. 7
EDUCATION**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	40,00,000		
SUPPLEMENTARY	NIL	40,00,000	49,97,438 (+) 9,97,438
2202 – GENERAL EDUCATION			
ORIGINAL	131,23,24,000		
SUPPLEMENTARY	1,13,70,000	132,36,94,000	127,92,23,623 (-) 4,44,70,377
2203 – TECHNICAL EDUCATION			
ORIGINAL	94,00,000		
SUPPLEMENTARY	NIL	94,00,000	79,40,189 (-) 14,59,811
2230 – LABOUR AND EMPLOYMENT			
ORIGINAL	49,80,000		
SUPPLEMENTARY	NIL	49,80,000	45,69,900 (-) 4,10,100
TOTAL VOTED			
ORIGINAL	133,07,04,000		
SUPPLEMENTARY	1,13,70,000	134,20,74,000	129,67,31,150 (-) 4,53,42,850
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			1,98,24,000
CAPITAL			
VOTED			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
ORIGINAL	24,69,00,000		
SUPPLEMENTARY	30,00,000	24,99,00,000	19,72,70,268 (-) 5,26,29,732
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			5,18,63,000

Grant No. 7 Contd.

Notes and Comments

Revenue

- (i) The expenditure of Rs. 129,67.31 lakhs in the revenue section of the grant did not even come up to the level of original budget provision of Rs. 13,307.04 lakhs during the year. In view of the ultimate savings of Rs. 453.43 lakhs in the grant supplementary provision of Rs. 113.70 lakhs obtained in August 2002 and February 2003 proved unnecessary. This point out the need of more accurate budgeting and better control over expenditure
- (ii) Against the actual saving of Rs. 453.43 lakhs only an amount of Rs. 198.24 lakhs was anticipated and surrendered during the year.
- (iii) Excessive provision of funds under M.H. 2202 General Education leads to large saving in the Grant. The saving under this major head during the previous financial years are detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
99-2000	10,914.62	10,733.74	(-) 180.88
2000-01	11,840.74	11,062.13	(-) 778.61
2001-02	12,194.22	11,635.37	(-) 558.85
2002-03	13,236.94	12,792.24	(-) 444.70

- (iv) Savings occurred in the current financial year mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2202 GENERAL EDUCATION			
01 Elementary Education			
052 Equipment			
63 Junior High Schools			
O	2.00		
R (-)	2.00		

The entire provision of Rs. 2.00 lakhs was re-appropriated due to non-implementation of the scheme.

101 Government Primary Schools			
61 Pre-Primary Schools			
O	6.00		
R(-)	5.00	1.00	0.81
			(-) 0.19

Reduction of provision by Rs. 5.00 lakhs through re-appropriation was stated to be due to partial implementation of the scheme.

102 Assistance to Non-Government Primary School			
O	100.00		
R(-)	74.42	25.58	25.56
			(-) 0.02

Reduction in provision by Rs. 74.42 lakhs through re-appropriation was stated to be due to partial release of Grants-in-aid to the schools.

Grant No. 7 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
105 Non-Formal Education			
O	1.00		
R(-)	1.00	...	...
The entire provision of Rs. 1.00 lakh was re-appropriated due to non-implementation of the scheme.			
106 Teachers and Others Services			
62 Primary Schools			
O	3881.54		
R(-)	1176.96	2704.58	2862.75 (+) 158.17
Reduction in provision by Rs. 1176.96 lakhs through re-appropriation was stated to be due to (i) excess budget provision made earlier under this head (ii) re-adjustment for payment of salaries of school mothers & primary teachers as per the posting made in the schools. Reason for ultimate excess of Rs. 158.17 lakhs has not been intimated (August 2003).			
107 Teacher's Training			
66 Teacher's Training Institute			
O	32.85	32.85	29.70 (-) 3.15
Reason for final savings of Rs. 3.15 lakhs has not been intimated (August 2003).			
107 Teacher's Training			
67 State Institute of Education			
O	383.60		
R(-)	125.50	258.05	261.75 (+) 3.70
Reduction in provision by Rs. 125.50 lakhs through re-appropriation was stated to be due to (i) partial implementation of the Scheme (ii) tying up of the programme with IGNU for B.Ed. courses and (iii) re-adjustment of salary component of teachers. Reason for ultimate excess of Rs. 3.70 lakhs has not been intimated (August 2003).			
107 Teacher's Training			
81 Setting up of District Institutions of Education & Training (100 % C.S.S)			
O	69.00		
R(-)	16.68	52.32	54.52 (+) 2.20
Anticipated saving of Rs. 16.68 lakhs was surrendered in the last day of financial year without citing any reason. Reason for ultimate excess of Rs. 2.20 lakhs has not been intimated (August 2003).			
107 Teacher's Training			
82 District Centre for English Language (Grants from Central Institute of English & Foreign Languages)			
O	15.00	15.00	8.03 (-) 6.97
Reason for final savings of Rs. 6.97 lakhs has not been intimated (August 2003).			

Grant No. 7 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess Savings
03 University and Higher Education			
103 Government Colleges and Institutes			
66 Sikkim Law Collage			
O	36.70	23.91	(-) 11.29
R(-)	1.50	35.20	
Reduction in provision by Rs. 1.50 lakhs through re-appropriation was made without stated any reason. Reason for ultimate saving of Rs. 11.29 lakhs has not been intimated (August 2003).			
69 Sanskrit Mahavidhalaya, Gyalshing			
O	18.20	12.55	(-) 0.70
R(-)	4.95	13.25	
Reduction in provision by Rs. 4.95 lakhs through re-appropriation was stated to be due to partial implementation of scheme and re-adjustment for payment of salaries of Teachers based on actual deployment in Schools.			
05 Language Development			
103 Sanskrit Development			
O	2.50	37.95	(-) 36.62
S	72.07	74.57	
In view of the final saving of Rs. 36.62 lakhs supplementary provision of Rs. 72.07 lakhs obtained in August 2002 proved excessive. Reason for saving has not been intimated (August 2003).			
2203 TECHNICAL EDUCATION			
105 Polytechnics			
O	80.00	65.32	(-) 0.29
R(-)	14.39	65.61	
Anticipated saving of Rs. 14.39 lakhs was surrendered due to curtailment of activities of some 'State Project Implementation Unit' and by Ministry of Human Resource and Development, New Delhi.			
2230 LABOUR AND EMPLOYMENT			
101 Industrial Training Institutes, Rogpo			
O	49.80	45.70	(-) 4.10
Reason for final savings of Rs. 4.10 lakhs has not been intimated (August 2003).			
(v) Saving in the above case was partly counterbalanced by excess as under:-			
Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+ Savings (-)
2059 PUBLIC WORKS			
60 Other Buildings			
053 Maintenance and repairs			
07 Education Department			
O	40.00	49.97	(-) 0.03
R	10.00	50.00	
Enhancement of provision by Rs. 10.00 lakhs through re-appropriation was stated to be due to meeting the expenditure on maintenance and repairs works.			

Grant No. 7 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2202	GENERAL EDUCATION			
01	Elementary Education			
101	Government Primary Schools			
62	Primary Schools			
O		213.00		
R		22.22	233.91	(-) 1.31
	Enhancement of provision of Rs. 22.22 lakhs by re-appropriation was the net result of an increase of Rs. 30.22 lakhs for meeting the expenditure on repairs and maintenance of School Buildings, which was partly off set by decrease of Rs. 8.00 lakhs by mid-way of surrender under mid day meal programme (100% C.S.S.). Reason for ultimate savings of Rs. 1.31 lakhs has not been intimated (August 2003).			
63	Junior High Schools			
O		86.00		
R		43.00	130.35	(+) 1.35
	Enhancement of provision of Rs 43.00 lakhs by re-appropriation was the net result of an increase of Rs. 54.00 lakhs for meeting expenditure (i) on repairs/maintenance of more schools buildings (ii) payment for printing of question papers for class V & VIII. The same was partly off set by a decrease of Rs. 11.00 lakhs by re-appropriation stated to be due to partial implementation of the scheme. Reason for final excess of Rs. 1.35 lakhs has not been intimated (August 2003).			
106	Teachers and Other Services			
61	Pre-Primary School			
O		582.04		
R		42.43	601.58	(-) 22.89
	Enhancement of provision by Rs 42.43 lakhs through re-appropriation was stated to be due to the meeting the expenditure on salaries of teachers after making readjustment in their deployment in schools as per the order of the government. Reason for ultimate savings of Rs. 22.89 lakhs has not been intimated (August 2003).			
106	Teachers and Other Services			
63	Junior High Schools			
O		1964.54		
R		426.66	2362.44	(-) 28.76
	Enhancement of provision by Rs 426.66 lakhs through re-appropriation was stated to be due to the meeting the expenditure on salaries in respect of school mothers & primary teachers based on deployment in each school as per the direction of the government. Reason for ultimate savings of Rs. 28.76 lakhs has not been intimated (August 2003).			
107	Teachers Training			
50	State Institute of Education			
O		...		
R		...	3.43	(+) 3.43

An amount of Rs. 3.43 lakhs has been incurred by the department without any budget provision. Reasons for such expenditure has not been intimated (August 2003).

Grant No. 7 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
108	Text Books			
O	100.00	100.00	103.46	(+) 3.46
Reason for ultimate excess of Rs. 3.46 lakhs has not been intimated (August 2003).				
800	Other Expenditure			
70	Sikkim Board of School Education			
O	12.00			
R	27.10	39.10	39.10	...
Enhancement of provision by Rs. 27.10 lakhs through re-appropriation was stated to be due to payment of bills for question paper of class V and VIII students.				
02	Secondary Education			
104	Teachers and Other services			
64	High and Higher Secondary Schools			
O	4039.12			
R	774.77	4813.89	4535.30	(-) 278.59
Enhancement of provision by Rs. 774.77 lakhs through re-appropriation was stated to be due to (i) re-adjustment of expenditure on salaries as per the actual requirement based on the basis of actual deployment of teachers and (ii) payment of salaries in respect of School mothers & primary teachers according to the their posting in schools. Reason for ultimate saving of Rs. 278.59 lakhs has not been intimated (August 2003).				
106	Text Books			
O	20.00			
R	2.08	22.08	22.08	...
Enhancement of provision by Rs. 2.08 lakhs through re-appropriation was stated to be due to payment of some bills.				
109	Government Secondary School			
65	Establishment			
O	40.00			
S	26.00			
R	16.25	82.25	82.54	(+) 0.29
Increase in provision by Rs. 16.25 lakhs through re-appropriation was stated to be due to meeting excess expenditure on repairs/maintenance of school building.				
110	Assistance to Non-Government Secondary Schools			
O	100.00			
R	48.00	148.00	148.00	...
Enhancement in provision by Rs. 48.00 lakhs through re-appropriation was stated to be due to providing more grants-in-aid to non Government Secondary Schools.				

Grant No. 7 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
03	University and Higher Education			
103	Government College and Institutes			
65	Government Degree Collage, Gangtok			
O	213.05			
R	8.20	221.25	216.68	(-) 4.57

Enhancement of provision by Rs. 8.20 lakhs through re-appropriation was stated to be due to purchase of a new bus for the students of government degree college. Reason for ultimate savings of Rs. 4.57 lakhs has not been intimated (August 2003).

80	General			
001	Direction and Administration			
60	Establishment			
O	347.50			
R	16.03	363.53	357.40	(-) 6.13

Enhancement of provision by Rs. 16.03 lakhs through re-appropriation was stated to be due to purchase of vehicles for honourable minister of education and other staff. Reason for ultimate savings of Rs. 6.13 lakhs has not been intimated (August 2003).

CAPITAL

(i) The expenditure of Rs. 1972.70 lakhs did not even come up to the original provision of Rs. 2469.00 lakhs. As such supplementary grant of Rs. 30.00 lakhs obtained in August 2002 and February 2003 proved totally unnecessary.

(ii) Out of savings of Rs. 526.30 lakhs an amount of Rs. 518.63 lakhs could be anticipated and surrendered during the year.

(iii) Excessive provision of funds under M.H. 4202-Capital Outlay on Education, Sports, Art and Culture caused large savings in the capital section. The savings in the previous financial years are detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
99-2000	1510.06	340.17	(-) 1169.89
2000-01	3746.28	2030.65	(-) 1715.63
2001-02	2702.03	2015.25	(-) 686.78

(iv) Saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4202	CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE			
01	General Education			
201	Elementary Education			
70	Buildings			
O	905.00			
S	20.00			
R (-)	37.11	887.89	885.89	(-) 2.00

Grant No. 7 Concl'd.

Reduction in provision by Rs. 37.11 lakhs was the net result of decrease by Rs. 76.88 lakhs by way of surrender stated to be due to (i) slow progress of work (Rs. 56.71) (ii) less expenditure incurred against what was anticipated earlier under DIET building complex at Gyalshing (Rs. 20.17 lakhs), while further withdrawal of Rs. 4.00 lakhs through re-appropriation was stated to be due to slow progress of work on Teachers Training Institute. The same was partly off set by an increase of Rs. 43.77 lakhs through re-appropriation for meeting expenditure on Junior High School Buildings.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
01	General Education			
203	Secondary Education			
70	Building			
O		290.00		
R (-)		68.77	221.23	221.11
				(-) 0.12

Reduction in provision by Rs. 68.77 lakhs through re-appropriation was stated to be due to slow progress of work under different schemes.

02	Technical Education			
103	Technical Schools			
O		948.00		
R (-)		191.86	756.14	750.64
				(-) 5.50

Reduction in provision by Rs. 191.86 lakhs through surrender in the last day of financial year was stated to be due to the delay on execution of civil work as a result of administrative difficulties. Reason for final savings of Rs. 5.50 lakhs has not been intimated (August 2003).

02	Technical Education			
104	Polytechnics			
O		250.00		
R (-)		249.89	0.11	0.11
				...

Reduction in provision by Rs. 249.89 lakhs was surrendered in the last day of the financial year without furnishing any reason.

**Grant No. 8
ELECTION**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2015 – ELECTION			
ORIGINAL	81,95,000		
SUPPLEMENTARY	NIL	81,95,000	(-) 15,43,284
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			17,44,000

Notes and Comments

- (i) Amount surrendered Rs. 17.44 lakhs was much more than the actual saving of Rs. 15.43 lakhs during the year. This indicates Government's inability to keep a watch over the progress of expenditure.
- (ii) There had been substantial amount of savings in the same grant in the preceding years also as detailed below:-

Year	Total Grant	Actual Expenditure	Excess (+) Savings (-)
		(In lakhs of Rupees)	
1997-1998	221.50	212.51	(-) 8.99
1998-1999	88.69	66.55	(-) 22.14
1999-2000	204.05	181.05	(-) 23.00
2000-2001	80.35	64.06	(-) 16.29
2001-2002	75.40	59.23	(-) 16.17

**Grant No. 9
EXCISE**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Saving(-) Excess(+)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2039 – STATE EXCISE DUTIES			
ORIGINAL	1,08,95,000		
SUPPLEMENTARY	NIL	1,08,95,000	1,08,92,935
			(-) 2,065
2052 – SECRETARIAT-GENERAL SERVICES			
ORIGINAL	45,30,000		
SUPPLEMENTARY	NIL	45,30,000	45,04,242
			(-) 25,758
TOTAL VOTED			
ORIGINAL	1,54,25,000		
SUPPLEMENTARY	NIL	1,54,25,000	1,53,97,177
			(-) 27,823
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			
			NIL

**Grant No. 10
FINANCE**

Section and Major Head		Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
VOTED				
MAJOR HEAD				
2020 – COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
ORIGINAL	46,75,000			
SUPPLEMENTARY	5,50,000	52,25,000	52,16,518	(-) 8,482
2030 – STAMPS AND REGISTRATION				
ORIGINAL	5,00,000			
SUPPLEMENTARY	NIL	5,00,000	2,92,948	(-) 2,07,052
2040 – SALES TAX				
ORIGINAL	83,10,000			
SUPPLEMENTARY	15,00,000	98,10,000	97,47,954	(-) 62,046
2052 – SECRETARIAT – GENERAL SERVICES				
ORIGINAL	1,24,50,000			
SUPPLEMENTARY	NIL	1,24,50,000	1,28,53,227	(+) 4,03,227
2054 – TREASURY AND ACCOUNTS ADMINISTRATION				
ORIGINAL	3,48,10,000			
SUPPLEMENTARY	22,00,000	3,70,10,000	3,53,73,470	(-) 16,36,530
2070 – OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	10,00,000			
SUPPLEMENTARY	NIL	10,00,000	NIL	(-) 10,00,000
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	28,30,00,000			
SUPPLEMENTARY	NIL	28,30,00,000	28,94,10,744	(+) 64,10,744

Grant No. 10 Contd.**2075 – MISCELLANEOUS GENERAL SERVICES**

ORIGINAL	1021,00,10,000			
SUPPLEMENTARY	152,55,00,000	1173,55,10,000	1173,48,18,131	(-) 6,91,869

2235 – SOCIAL SECURITY AND WELFARE

ORIGINAL	22,00,000			
SUPPLEMENTARY	12,00,000	34,00,000	25,16,350	(-) 8,83,650

TOTAL VOTED

ORIGINAL	1055,69,55,000			
SUPPLEMENTARY	153,09,50,000	1208,79,05,000	1209,02,29,342	(+) 23,24,342

AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				27,58,000
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REVENUE**CHARGE****2048 – APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT**

ORIGINAL	11,00,00,000			
SUPPLEMENTARY	NIL	11,00,00,000	11,00,00,000	NIL

2049 – INTEREST PAYMENT

ORIGINAL	84,45,51,000			
SUPPLEMENTARY	4,86,96,000	89,32,47,000	89,53,22,217	(+) 20,75,217

TOTAL CHARGED

ORIGINAL	95,45,51,000			
SUPPLEMENTARY	4,86,96,000	100,32,47,000	100,53,22,217	(+) 20,75,217

AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				1,81,000
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CAPITAL**VOTED****7610 – LOANS TO GOVERNMENT SERVANTS, ETC**

ORIGINAL	41,00,000			
SUPPLEMENTARY	NIL	41,00,000	6,24,700	(-) 34,75,300

AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				34,75,000
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Grant No. 10 Contd.

CHARGED

6003 – INTERNAL DEBT OF THE STATE GOVERNMENT

ORIGINAL	9,12,10,000			
SUPPLEMENTARY	3,48,000	9,15,58,000	7,69,53,302	(-) 1,46,04,698

6004 – LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

ORIGINAL	18,28,95,000			
SUPPLEMENTARY	12,90,57,000	31,19,52,000	32,65,14,243	(+) 1,45,62,243

TOTAL CHARGED

ORIGINAL	27,41,05,000			
SUPPLEMENTARY	12,94,05,000	40,35,10,000	40,34,67,545	(-) 42,455

AMOUNT SURRENDERED
DURING THE YEAR (MARCH 2003) 41,000

Notes and Comments

Revenue (Voted)

- (i) Expenditure exceeded the provision by Rs. 23,24,342; the excess requires regularisation.
- (ii) Excess occurred due to injudicious surrender of Rs. 27.58 lakhs during the year.
- (iii) Significant excess occurred under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2052	SECRETARIAT – GENERAL SERVICE			
090	Secretariat			
O		124.50		
R		8.69	133.19	128.53
				(-) 4.66

Augmentation of provision (Rs. 8.69 lakhs) by re-appropriation was attributed to settlement of all outstanding bills of printing and stationeries, STCS and other government agencies. However, no reason has been intimated for the eventual saving of Rs. 4.66 lakhs. This is an example of faulty budgeting.

2071	PENSION AND OTHER RETIREMENT BENEFITS			
01	Civil			
101	Superannuation and Retirement allowances			
O		650.00		
R		54.13	704.13	751.23
				(+) 47.10

Grant No. 10 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
115	Leave Encashment Benefits			
O	180.00			
R	84.17	264.17	269.29	(+) 5.12
<p>Increase in provisions (Rs. 54.13 lakhs and Rs. 84.17 lakhs) through re-appropriation were stated to be due to clearance of old cases for payment of pension, leave encashment etc. Reason for eventual excess of Rs. 47.10 lakhs and Rs. 5.12 lakhs has not been intimated (August 2003).</p>				
(iv)	Excess above was partly set off by savings as under:-			
Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2030	STAMPS AND REGISTRATION			
02	Stamps non-judicial			
101	Cost of Stamps			
O	2.00			
R(-)	2.00	...	...	...
<p>Anticipated saving of Rs. 2.00 lakhs was surrendered in March 2003 due to discontinuance of procurement of service postage stamps from Post and Telegraph department for sale to other departments.</p>				
2054	TREASURY AND ACCOUNTS			
	ADMINISTRATION			
095	Directorate of Accounts and			
	Treasuries			
10	Finance Department			
O	129.83			
S	5.00			
R	4.53	139.36	133.84	(-) 5.52
<p>Augmentation of provision by Rs. 4.53 lakhs through re-appropriation was due to purchase of one new vehicle in place of the old one. However, reason for eventual saving of Rs. 5.52 lakhs has not been intimated. This indicates that the government has little monitoring and control over the progress of expenditure.</p>				
096	Pay and Accounts Officer			
O	198.27			
S	17.00			
R(-)	20.54	194.73	194.65	(-) 0.08
<p>Anticipated saving of Rs. 20.54 lakhs was attributed to non-posting of officers and staff against the vacant posts during the year.</p>				
2071	PENSION AND OTHER RETIREMENT			
	BENEFITS			
102	Commuted value of Pension			
O	350.00			
R(-)	51.99	298.01	304.30	(+) 6.29

Grant No. 10 Contd.

Anticipated saving of Rs. 51.99 lakhs was re-appropriated on the basis of actual requirement. But reason for eventual excess of Rs. 6.29 lakhs has not been intimated (August 2003).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
104	Gratuities		
60	Payment of Gratuities		
O	300.00		
R(-)	2.14	297.86	287.70
			(-) 10.16

Anticipated saving of Rs. 2.14 lakhs was re-appropriated in March 2003 on the basis of actual requirement. However, reason for final saving of Rs. 10.16 lakhs has not been intimated (August 2003).

105	Family Pension		
O	650.00		
R(-)	84.17	565.83	581.82
			(+) 15.99

Reduction in provision by Rs. 84.17 lakhs through re-appropriation in March 2003 was attributed to non-receipt of succession certificate from the families of deceased government servant. However, reason for eventual excess of Rs. 15.99 lakhs has not been intimated (August 2003).

2075	MISCELLANEOUS GENERAL SERVICES		
103	State Lotteries		
O	1020,00.00		
S	152,55.00	1172,55.00	1172,48.15
			(-) 6.85

Reason for eventual saving of Rs. 6.85 lakhs has not been intimated (August 2003).

2235	SOCIAL SECURITY WELFARE		
200	Other Programme		
10	Finance Department		
O	11.00		
R(-)	8.74	2.26	2.26
			...

Reduction in provision (Rs. 8.74 lakhs) by re-appropriation was attributed to (i) less claim of exgratia payment (ii) discontinuance of payment of commission to the Agents for small saving collection.

Charged

- (i) The expenditure exceeded the charged appropriation by Rs. 20,75,217; the excess requires regularisation.
- (ii) In view of the excess, surrender of Rs. 1.81 lakhs was unnecessary.

Grant No. 10 Contd.

(iii) Excess occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2049	INTEREST PAYMENT			
200	Interest on Other Internal Debts			
60	Life Insurance Corporation of India			
O	321.00			
S	33.30			
R	58.60	412.90	412.90	...

Reason for anticipated excess of Rs. 58.60 lakhs through re-appropriation was attributed to receipt of more loan than anticipated which necessitated increased provision for debt servicing.

61	General Insurance Corporation			
O	5.30			
S	6.53			
R	1.67	13.50	13.50	...

Reason for anticipated excess of Rs. 1.67 lakhs was due to receipt of more loan which was not contemplated in original budget.

03	Interest on Small Savings, Provident Fund etc.			
108	Interest on Insurance and Pension Fund			
68	Sikkim State Government Employees Group Insurance Scheme			
O	61.00	61.00	83.59	(+) 22.59

Reason for excess of Rs. 22.59 in the above case has not been intimated (August 2003).

106	Interest on Ways and Means Advances			
61	Ways and Means Advances			
O	16.41			
S	6.25			
R	38.09	60.75	60.75	...

Anticipated excess of Rs. 38.09 lakhs was attributed to re-scheduling of payment of loan during the year.

(iv) Excess above was partly set off by saving as under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2049	INTEREST PAYMENT			
01	Interest on Internal Debt			
101	Interest on Market Loan			
O	2731.00			
S	30.73			
R(-)	27.46	2734.27	2734.27	...

Grant No. 10 Contd.

Anticipated saving of Rs. 27.46 lakhs was re-appropriated in March 2003 due to less receipt of loan from the market than anticipated at the time of formulation of original budget.

200	Interest on Other Internal Debts				
62	Rural Electrification Corporation				
O		198.00			
R (-)		9.79	188.21	188.21	...

Anticipated saving of Rs. 9.79 lakhs was re-appropriated in March 2003 on the basis of actual payment made to the REC.

65	Bank Overdraft				
O		35.00			
R (-)		35.00	...	...	...

Anticipated saving of Rs. 35.00 lakhs was re-appropriated in March 2003 due to non availing the facility of bank overdraft during the year.

103	Interest on Loans for Centrally Sponsored Plan Schemes				
13	Forestry and Wild Life Department				
O		35.60			
R (-)		3.86	31.74	31.74	...

Anticipated saving of Rs. 3.86 lakhs was due to change in the schedule of payment of loan during the year.

31	Police Department				
O		41.00			
R (-)		4.96	36.04	36.04	...

Anticipated saving of Rs. 4.96 lakhs was attributed to less receipt of loan than anticipated in the original budget.

44	Others				
O		55.70			
S		4.24			
R (-)		4.32	55.62	55.62	...

Anticipated saving of Rs. 4.32 lakhs was re-appropriated due to rescheduling of payment of loan during the year.

107	Interest on Pre-1984-85 Loan				
62	Pre 1984-83 Loans				
O		48.00			
R (-)		2.77	45.23	45.23	...

Anticipated saving of Rs. 2.77 lakhs was re-appropriated due to change of timing in the payment of loan.

108(II)	Interest on 1984-89 Consolidated Loan over 15 years				
63	1984-89 State Plan Loans Consolidated in term of 9 th Finance Commission				
O		55.00			
R (-)		13.50	41.50	41.50	...

Grant No. 10 Contd.

Reason for anticipated saving of Rs. 13.50 lakhs was attributed to change of schedule in repayment of loan.

Capital (Voted)

(i) Saving in the voted grant occurred under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
7601	LOANS TO GOVERNMENT SERVANT ETC.			
201	House Building Advances			
61	House Building Advance to A.I.S. Officers			
O		21.00		
R(-)		15.75	5.25	5.25

Anticipated saving of Rs. 15.75 lakhs was attributed to non-receipt of claim from All India Service Officers during the year.

202	Advance for purchase of Motor Conveyances			
62	Motor Conveyances to State Government Employees			
O		20.00		
R(-)		19.00	1.00	1.00

Anticipated saving of Rs. 19.00 lakhs was surrendered due to non receipt of claims as was anticipated earlier.

Capital (Charged)

(i) Significant saving in the charged Appropriation occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
6003	INTERNAL DEBT OF THE STATE GOVERNMENT			
105	Loans from NABARD			
61	Loans for Rural Infrastructural Development			
O		574.00		
R(-)		177.36	396.64	396.64

Reduction of provision by Rs. 177.36 lakhs was attributed to rescheduling of payment of loan.

Grant No. 10 Concl'd.

Saving above was off set by excess under:-

	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
INTERNAL DEBT OF THE STATE			
GOVERNMENT			
Loans from L.I.C.	147.50		
	31.88		
	179.38	179.38	...

Anticipation of provision by Rs. 31.88 lakhs was stated to be due to receipt of more loan than anticipated earlier at the time of framing of budget. This necessitated increased provision for debt servicing.

AND ADVANCES FROM THE
GOVERNMENT
State/Union Territory Plan

Loans	782.00		
	87.78		
	8.01		
	877.79	877.79	...

Anticipation of provision by Rs. 8.01 lakhs was attributed to receipt of more loan from Government which necessitated increased provision for debt servicing.

Department	11.50		
	1.29		
	2.37		
	15.16	15.16	...
	27.40		
	5.68		
	5.00		
	48.08	48.08	...

Anticipation of provision by Rs. 2.37 lakhs and Rs. 15.00 lakhs in the above two cases was due to receipt of loan than anticipated in original budget and which necessitated increased provision for debt servicing during the year.

(-) 1.91

Grant No. 11 FISHERIES

(ALL VOTED)

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

REVENUE**VOTED****MAJOR HEAD**

2405 – FISHERIES

ORIGINAL	1,57,50,000			
SUPPLEMENTARY	NIL	1,57,50,000	1,39,62,425	(-) 17,87,575
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				13,35,000

CAPITAL**VOTED**

4405 – CAPITAL OUTLAY ON FISHERIES

ORIGINAL	13,00,000			
SUPPLEMENTARY	29,95,000	42,95,000	42,94,324	(-) 6,62,676
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				

Notes and Comments**REVENUE**

- (i) As against the actual saving of Rs. 17.88 lakhs in the grant, an amount of Rs. 13.35 lakh only anticipated and surrendered. This proved unrealistic.
- (ii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Exc Sav
2405 FISHERIES			
001 Direction and Administration			
60 Establishment			
O	53.55		
R(-)	5.00	48.55	46.64

Grant No. 11 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
101	Inland Fisheries			
62	Corps and Cat Fish Seed Production			
O			16.75	
R(-)		14.70	15.46	(+) 0.76
63	Conservation of Reverine Fisheries			
O			56.10	
R(-)		49.50	49.32	(-) 0.18

Anticipated saving of Rs. 5.00 lakhs Rs. 2.05 lakhs, Rs. 6.60 lakhs were surrendered in March 2003 due to non-finalisation of pay structure and withholding of increment of field staff mainly. Reason for eventual saving of Rs. 1.91 lakhs and ultimate excess of Rs. 0.76 lakh in the above cases have not been intimated (August 2003).

Grant No. 12
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2408 – FOOD STORAGE AND WAREHOUSING			
ORIGINAL	9,31,87,000		
SUPPLEMENTARY	18,23,000	9,50,10,000	6,83,90,867
			(-) 2,66,19,133
3456 – CIVIL SUPPLIES			
ORIGINAL	4,13,000		
SUPPLEMENTARY	NIL	4,13,000	4,10,913
			(-) 2,087
3475 – OTHER GENERAL ECONOMIC SERVICES			
ORIGINAL	40,25,000		
SUPPLEMENTARY	NIL	40,25,000	40,19,140
			(-) 5,860
TOTAL VOTED			
ORIGINAL	9,76,25,000		
SUPPLEMENTARY	18,23,000	9,94,48,000	7,28,20,920
			(-) 2,66,27,080
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			2,61,29,000
CAPITAL			
VOTED			
4408 – CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING			
ORIGINAL	22,35,000		
SUPPLEMENTARY	15,85,000	38,20,000	38,27,218
			(+) 7,218
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

Grant No. 12 Concl'd.

Notes and Comments

REVENUE

- (i) Excessive provision of funds leading to large savings in the revenue section of the grant occurred in previous financial years too as detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	652.15	638.70	(-) 13.45
1997-98	1678.85	1605.23	(-) 73.62
1998-99	1918.63	1897.28	(-) 21.35
99-2000	3186.13	2854.43	(-) 331.70
2000-01	1382.19	393.94	(-) 988.25
2001-02	1486.34	802.53	(-) 683.81

- (ii) In view of non-utilisation of even the original budget provision of Rs. 976.25 lakhs in the current fiscal, augmentation of provision by obtaining supplementary grant during the year proved absolutely unnecessary.

- (iii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2408 FOOD STORAGE AND WAREHOUSING			
01 Food			
001 Direction and Administration			
O	196.27		
S	8.03		
R (-)	1.10	203.20	(-) 4.68

Withdrawal of provision by re-appropriation (Rs. 1.10 lakhs) was made on the basis of actual requirement on salaries. Reason for eventual saving of Rs. 4.68 lakhs was stated to be due to (i) transfer of staff (ii) return of un passed bills from PAO.

004 Research and Evaluation			
O	1.00		
R (-)	1.00	...	...

The entire provision of Rs. 1.00 lakh was surrendered due to non-finalisation of plans and estimates under research and evaluation programme.

102 Food Subsidies			
62 Subsidy on sale of Rice			
O	700.00		
R (-)	258.83	441.17	441.17

Withdrawal of provision by Rs. 258.83 lakhs through surrender in March 2003 was attributed to (i) withdrawal of subsidy on rice for consumers of above poverty level (Rs. 100.00 lakhs) (ii) non-finalisation of list of beneficiaries of below poverty level and above poverty level categories of consumers during the year (Rs. 158.83 lakhs).

CAPITAL

Expenditure exceeded the capital grant by Rs. 7,218 the excess requires regularisation

**Grant No. 13
FORESTRY AND WILDLIFE**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2402 – SOIL AND WATER CONSERVATION			
ORIGINAL	2,18,13,000		
SUPPLEMENTARY	NIL	2,18,13,000	(-) 9,02,062
2406 – FORESTRY AND WILD LIFE			
ORIGINAL	26,43,42,000		
SUPPLEMENTARY	3,04,03,000	29,47,45,000	(-) 7,73,78,990
2501 – SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
ORIGINAL	10,00,000		
SUPPLEMENTARY	48,02,000	58,02,000	(-) 1,30,103
3435 – ECOLOGY AND ENVIRONMENT			
ORIGINAL	30,00,000		
SUPPLEMENTARY	NIL	30,00,000	(-) 13,414
TOTAL VOTED			
ORIGINAL	29,01,55,000		
SUPPLEMENTARY	3,52,05,000	32,53,60,000	(-) 7,84,24,569
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			7,56,39,000
CAPITAL			
VOTED			
4406 – CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
ORIGINAL	25,00,000		
SUPPLEMENTARY	14,50,000	39,50,000	(-) 19,058
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

Grant No. 13 Contd.

Notes and Comments

REVENUE

- (i) As the expenditure of Rs. 24,69.35 lakhs did not even come up to the original budget provision of Rs. 29,01.55 lakhs, augmentation of provision by supplementary grant of Rs. 352.05 lakhs obtained during the year proved wholly unnecessary.
- (ii) Against the available saving of Rs. 784.25 lakhs, surrender of Rs. 756.39 lakhs only in March 2003 proved unjustified.
- (iii) There had been persisting savings in the M.H. 2406 Forestry and Wild Life in the preceding nine years at a row. This point out the need of more accurate budgeting and better control over the progress of expenditure:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-94	876.19	790.94	(-) 85.25
1994-95	1126.99	1055.71	(-) 71.28
1995-96	1436.03	1340.81	(-) 95.22
1996-97	1535.08	1338.21	(-) 196.87
1997-98	1603.50	1089.03	(-) 514.47
1998-99	1723.81	1665.11	(-) 58.70
99-2000	1711.47	1470.33	(-) 241.14
2000-01	2048.22	1883.03	(-) 165.19
2001-02	2507.72	2425.91	(-) 81.81

- (iv) Savings in the current fiscal occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2402 SOIL AND WATER CONSERVATION			
102 Soil Conservation			
13 Forestry and Wild Life			
O	65.50		
R(-)	12.50	53.00	(-) 0.02

Reduction in provision through surrender (Rs. 12.50 lakhs) was attributed to non-filling up of vacant post of Beat Officers and curtailment of annual work programme during the year.

2406 FORESTRY AND WILD LIFE			
01 Forestry			
001 Direction and Administration			
O	785.16		
R (-)	57.36	727.80	(-) 3.53

Anticipated saving of Rs. 57.36 lakhs was surrendered due to transfer of officials during the year. Reason for final saving of Rs. 3.53 lakhs was attributed mainly to transfer of staff to other divisions during the year.

Grant No. 13 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
004	Research			
60	Establishment			
O		31.00		
R (-)		1.65	29.35	29.07
				(-) 0.28
61	Sericulture			
O		13.11		
R (-)		9.11	4.00	3.63
				(-) 0.37
Anticipated saving of Rs. 1.65 lakhs and Rs. 9.11 lakhs in the above two cases was attributed to non-receipt of provision mainly.				
005	Survey and Utilisation of Forest Resources			
64	Working Plan Survey			
O		60.35		
R (-)		2.60	57.75	55.16
				(-) 2.59
Withdrawal of provision by Rs. 2.60 lakhs was attributed to retrenchment of muster roll employees. Reason for final saving of Rs. 2.59 lakhs was attributed to misclassification of accounts made by the department which they failed to detect even at the time of reconciliation.				
070	Communication of Building			
O		20.00		
S		10.00		
R		1.50	31.50	28.74
				(-) 2.76
Creation of provision by Rs. 1.50 lakhs through re-appropriation was for settlement of pending bills. Whereas, reason for eventual saving of Rs. 2.76 lakhs was attributed to non-submission of some bills during the year.				
101	Forest Conservation, Development and Regeneration			
66	Forest Protection Scheme			
O		68.00		
R (-)		14.60	53.40	50.63
				(-) 2.77
Withdrawal of provision by Rs. 14.60 lakhs was due to non-receipt of fund from Government of India. Reason for eventual saving of Rs. 2.77 lakhs was stated to be due to non-submission of claims for want of inspection by monitoring committee.				
68	Other Protection Schemes (100% C.S.S.)			
O		600.00		
R (-)		381.00	219.00	216.14
				(-) 2.86

Reduction in provision by Rs. 381.00 lakhs was due to non-receipt of fund from Government of India. Reason for eventual saving of Rs. 2.86 lakhs was due to non-creation of monitoring and evaluation unit during the year.

Grant No. 13 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
102	Social and Farm Forestry			
70	Farm Forestry			
O	201.44			
R (-)	88.12	113.32	109.21	(-) 4.11
<p>Anticipated saving of Rs. 88.12 lakhs was re-appropriated/surrendered due to non-finalisation and non-completion of works mainly. Reason for eventual saving of Rs. 4.11 lakhs was attributed to non-utilisation of provision as monitoring and evaluation unit from Government of India did not visit the State.</p>				
71	Plantation Scheme			
O	272.50			
S	9.08			
R (-)	197.51	84.07	84.03	(-) 0.04
<p>Withdrawal of provision by Rs. 197.51 lakhs through surrender in March 2003 was due to non-receipt of fund from Government of India.</p>				
800	Other Expenditure			
O	7.00			
S	2.69			
R (-)	1.00	8.69	8.70	(+) 0.01
<p>Reason for anticipated saving of Rs. 1.00 lakh has not been intimated (August 2003).</p>				
110	Wild Life Preservation			
60	Development of Wild Life Sanctuaries			
O	12.90			
S	118.76	131.66	129.90	(-) 1.76
<p>Reason for eventual saving of Rs. 1.76 lakhs was attributed to (i) non-receipt of bill from State Trading Corporation of Sikkim (Rs. 0.86 lakh) (ii) non-claiming of damage compensation during the year (Rs. 0.57 lakh) etc.</p>				
111	Zoological Park			
61	Development of Himalayan Zoological Park			
O	121.49			
R (-)	1.37	120.12	119.98	(-) 0.14
<p>Anticipated saving of Rs. 1.37 lakhs was due to retrenchment of muster roll employees.</p>				
112	Public Gardens			
60	Public Gardens at Gangtok			
O	34.00			
R	2.22	36.22	33.75	(-) 2.47

Creation of provision by Rs. 2.22 lakhs was stated to be made in order to meet the compensation of discharged workers. Reason for eventual saving of Rs. 2.47 lakhs was attributed mainly to retrenchment of muster roll workers.

Grant No. 13 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2501			
05			
101			
81			
O	10.00		
S	38.82	47.58	(-) 1.24
Reason for eventual saving of Rs. 1.24 lakhs was due to non-submission of T.A. claims by Government employees.			
(v) Saving above was partly set off by excess under:-			
Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2402			
001			
01			
O	...	1.52	(+) 1.52
Reason for incurring the expenditure of Rs. 1.52 lakhs without budget provision has not been intimated (August 2003).			
13			
O	150.13		
R	5.48	152.10	(-) 3.51
Reason for eventual saving of Rs. 3.51 lakhs after augmenting it by Rs. 5.48 lakhs through re-appropriation was due to lack of communication from some division during the year.			
2406			
005			
63			
O	20.00		
S	10.50	31.79	(+) 1.29
Reason for eventual excess of Rs. 1.29 lakhs was attributed to payment of medical reimbursement and advances.			
105			
73			
O	60.82		
R (-)	2.89	62.74	(+) 4.81
Reason for eventual excess of Rs. 4.81 lakhs was attributed to incurring unavoidable expenditure during the year. In view of the excess re-appropriation of Rs. 2.89 lakhs in March 2003 was injudicious. This indicates lack of control on the progress of expenditure.			

Grant No. 13 Concl.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
110	Wild Life Preservation			
O		98.30		
R		7.02	105.32	103.88
				(-) 1.44

Enhancement of provision by Rs. 7.02 lakhs was mainly due to increased expenditure on salary, electricity bills etc. Reason for eventual saving of Rs. 1.44 lakhs was stated to be due to non-receipt of some transaction from the north district during the year which was anticipated earlier.

GOVERNOR

(ALL CHARGED)

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	Rs.	Rs.	Rs.
REVENUE			
CHARGED			
MAJOR HEAD			
2012 – PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES			
ORIGINAL	1,13,01,000		
SUPPLEMENTARY	18,50,000	1,31,51,000	1,31,50,290
			(-) 710
2059 – PUBLIC WORKS			
ORIGINAL	8,50,000		
SUPPLEMENTARY	5,00,000	13,50,000	13,50,000
			NIL
TOTAL CHARGED			
ORIGINAL	1,21,51,000		
SUPPLEMENTARY	23,50,000	1,45,01,000	1,45,00,290
			(-) 710
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

**Grant No. 14
HEALTH & FAMILY WELFARE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	27,75,000		
SUPPLEMENTARY	5,00,000	32,75,000	32,57,533
			(-) 17,467
2210 – MEDICAL AND PUBLIC HEALTH			
ORIGINAL	36,16,58,000		
SUPPLEMENTARY	1,69,58,000	37,86,16,000	34,70,36,957
			(-) 3,15,79,043
2211 – FAMILY WELFARE			
ORIGINAL	6,65,70,000		
SUPPLEMENTARY	NIL	6,65,70,000	5,20,61,562
			(-) 1,45,08,438
2216 – HOUSING			
ORIGINAL	24,10,000		
SUPPLEMENTARY	5,42,000	29,52,000	29,34,167
			(-) 17,833
3454 – CENSUS SURVEYS AND STATISTICS			
ORIGINAL	26,00,000		
SUPPLEMENTARY	NIL	26,00,000	24,94,747
			(-) 1,05,253
TOTAL VOTED			
ORIGINAL	43,60,13,000		
SUPPLEMENTARY	1,80,00,000	45,40,13,000	40,77,84,966
			(-) 4,62,28,034
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			4,32,88,000
CAPITAL			
VOTED			
4210 – CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
ORIGINAL	3,12,45,000		
SUPPLEMENTARY	20,00,000	3,32,45,000	3,33,09,018
			(+) 64,018
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			2,00,000

Grant No. 14 Contd.

Notes and Comments

REVENUE

- (i) Excessive provision of funds leading to large saving in the grant during the previous financial years are detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	19,44.50	19,13.10	(-) 31.40
1996-97	22,90.95	21,84.73	(-) 106.22
1997-98	24,38.25	21,43.10	(-) 295.15
1998-99	43,21.78	42,05.82	(-) 115.96
99-2000	40,19.00	33,78.36	(-) 640.64
2000-01	43,31.89	31,90.87	(-) 11,41.02
2001-02	41,60.24	37,72.59	(-) 387.65

- (ii) The expenditure of Rs. 4077.85 lakh did not even come up to the level of the original budget provision of Rs. 4360.13 lakh. As such supplementary grant of Rs. 180.00 lakh obtained in August 2002 and February 2003 was totally unnecessary.

- (iii) Against the actual savings of Rs. 462.28 lakh an amount of Rs. 432.88 lakh could be anticipated and surrendered during the year.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2210 MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services – Allopathy			
001 Direction and Administration			
O 228.10			
S 5.10			
R(-) 15.04	218.16	217.86	(-) 0.30

Reduction in provision by Rs. 15.04 lakh was the net result of decrease in provision by Rs. 10.04 lakh by way of surrender and withdrawal of Rs. 5.00 lakh through re-appropriation was stated to be due to (i) retirement of senior officer (ii) transfer of secretary and staff (iii) restricted tours. Further, supplementary provision of Rs. 5.10 lakh obtained in February 2003 proved injudicious as the actual expenditure of Rs. 217.86 lakh did not come up even to the level of original budget provision of Rs. 228.10 lakh.

110 Hospital and Dispensaries			
61 Central Health Stores			
O 900.32			
S 137.00			
R(-) 262.00	775.32	769.09	(-) 6.23

Reduction in provision by Rs. 262.00 lakh was the net result of decrease in provision of Rs. 220.00 lakh by way of surrender which was stated to be due to (i) discrepancy between the sanctioned amount conveyed by the Government of India and that actually adjusted by the department under Indo-French protocol for modernisation of Namchi Hospital. Withdrawal of Rs. 42.00 lakh through re-appropriation was reported due to retirement and transfer of staff. Reason for final savings of Rs. 6.23 lakh has not been intimated (August 2003).

Grant No. 14 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
110	Hospital and Dispensaries			
63	Other Hospital (PMGY)			
O	563.94			
S	7.70			
R(-)	23.60	548.04	549.74	(+) 1.70
<p>Reduction in provision by Rs. 23.60 lakh through re-appropriation was stated to be due to (i) retirement and transfer of staff (ii) non-finalisation of proposal for purchase of new vehicle. Supplementary provision of Rs. 7.70 obtained in February 2003 proved totally unnecessary as the actual expenditure of Rs. 549.74 lakh did not come up even to the level of original provision of Rs. 563.94 lakh. Reason for ultimate excess of Rs. 1.70 lakh has not been intimated (August 2003).</p>				
800	Other expenditure			
O	114.00			
S	16.58			
R (-)	0.91	129.67	128.66	(-) 1.01
<p>Supplementary provision of Rs. 16.58 lakh obtained in February 2003 was for the purpose of treatment outside Sikkim. Reasons for final savings of Rs. 1.01 lakh has not been intimated (August 2003).</p>				
05	Medical Education, Training and Research			
105	Allopathy			
81	Development of Nursing Services (100 % C.S.S.)			
O	17.01			
R (-)	3.83	13.18	13.17	(-) 0.01
<p>Anticipated saving of Rs. 3.83 lakh was surrendered due to restricting the expenditure on the basis of provision released by the Government of India under the 100% C.S.S. programme.</p>				
06	Public Health			
101	Prevention and Control of diseases			
96	Augmentation of Drugs Testing (100% C.S.S.)			
O	10.00			
R (-)	10.00	...	...	...
<p>The entire provision was surrendered in the last day of financial year was stated to be due to non-release of Fund by the Government of India.</p>				
67	National Tuberculosis Control Programme			
O	47.50			
R (-)	7.19	40.31	38.98	(-) 1.33
<p>Reduction in provision by Rs. 7.19 lakh was the net result of decrease by Rs. 1.12 lakh by way of surrender due to the fact that the scheme was subsequently transferred to DOTS programme for which medicines were issued directly by the Government of India to the society. Further withdrawal of fund through re-appropriation was due to payment of electric bill/telephone bill, stationery bill and repairing charges of vehicle and computers. Reason for final savings of Rs. 1.33 lakh has not been intimated.</p>				

Grant No. 14 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
68	Other Communicable Disease			
	O	4.00		
	R (-)	1.57	2.43	1.96
				(-) 0.47

Reduction in provision through re-appropriation of Rs. 1.57 lakh has not been intimated (August 2003).

69	National Leprosy Control Programme			
	O	32.00		
	R (-)	0.40	31.60	31.19
				(-) 0.41

Reduction in provision through re-appropriation was stated to be due to payment of salary.

82	Prevention & Control of Blindness (100 % C.S.S.)			
	O	11.60		
	R(-)	8.79	2.81	2.81
				...

Anticipated savings of Rs. 8.79 lakh was surrendered following restriction of expenditure on the basis of actual fund released by the Government of India under this C.S.S. programme.

83	National Leprosy Control Programme (100 % C.S.S.)			
	O	18.75		
	R (-)	11.75	7.00	7.64
				(+) 0.64

Anticipated saving of Rs. 11.75 lakh was surrendered due to restricting the expenditure on the basis of fund released by the Government of India under C.S.S. programme.

85	National Cancer Control Programme (100% C.S.S.)			
	O	20.00		
	R (-)	4.84	15.16	8.43
				(-) 6.73

Anticipated of saving of Rs. 4.84 lakh was surrendered due to (i) non- supplying of medical kit/ equipments (ii) late submission of bill, vouchers etc. Reasons for non-utilisation of remaining provisions of Rs. 6.73 lakh has not been intimated (August 2003).

86	National Mental Health Programme (100% C.S.S.)			
	O	20.00		
	R (-)	14.92	5.08	5.05
				(-) 0.03

Provision of Rs. 14.92 lakh under this CSS programme was not fully utilised due to (i) huge discrepancy in pay scale between that prescribed by the Government of India and that between the State Government (ii) over and above earmarked provision under traveling expense and office expense by Government of India were very nominal and hence this was surrendered.

Grant No. 14 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
06	Public Health			
104	Drug Control			
71	Drug Cell			
O		12.70		
R (-)		5.47	7.23	5.77
				(-) 1.46

Reduction in provision by Rs. 5.47 lakh through re-appropriation was stated due to the fact that drug cell could not be fully established as contemplated earlier. Reason for ultimate saving of Rs. 1.46 lakh has not been intimated (August 2003).

2211	FAMILY WELFARE (100% C.S.S.)			
101	Rural Family Welfare Services			
61	Rural Family Welfare Centers			
O		281.00		
R (-)		278.32	2.68	...
				(-) 2.68

Reduction in provision by Rs. 278.32 lakh through surrender/re-appropriation was stated to be due to (i) withdrawal of central grant under rural family welfare scheme and (ii) payment of salary to the staff following restructuring of Family Welfare Department. Reason for final savings of Rs. 2.68 lakh has not been intimated (August 2003).

63	Village Health Guide Schemes			
O		1.00		
R (-)		1.00	...	...

The entire provision off Rs. 1.00 lakh was surrendered due to change in the pattern of posting of staff under the family welfare programme.

2211	FAMILY WELFARE			
102	Urban Family Welfare Services			
64	Urban Family Welfare Centers			
O		21.00		
R (-)		5.00	16.00	9.55
				(-) 6.45

Reduction in provision by Rs. 5.00 lakh through surrender was stated to be due to change in the pattern of posting of the staffing under the Family Welfare Programmes. Reason for final savings of Rs. 6.45 lakh has not been intimated (August 2003).

65	Post Partum at District Level			
O		26.00		
R (-)		26.00	...	...

The entire provision of Rs. 26.00 lakh was surrendered due to withdrawal of provision by the Government of India under this scheme w.e.f. 01.04.2002.

2211	FAMILY WELFARE			
105	Compensation			
O		32.70		
R (-)		32.00	0.70	0.63
				(-) 0.07

Anticipated savings of Rs. 32.00 lakh was surrendered and the same was attributed to non-organising of regular sterilisation camp for want of anesthetist.

Grant No. 14 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2211	FAMILY WELFARE			
106	Mass Education			
O		10.00		
R (-)		10.00	...	...
The entire provision of Rs. 10.00 lakh was surrendered due to the fact that the scheme was taken up under R.C.H.				
3454	CENSUS SURVEYS AND STATISTICS			
02	Surveys and Statistics			
111	Vital Statistics			
60	Registration of Birth and Death			
O		26.00		
R (-)		1.03	24.97	24.95 (-) 0.02
Reduction in provision through re-appropriation was stated to be due to less printing of publicity material than anticipated.				
(v)	Saving above was partly set off by excess under the following:-			
Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2210	MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services – Allopathy			
110	Hospital and Dispensaries			
62	Central Referral Hospital Gangtok (STNM)			
O		729.92		
R		24.70	754.62	757.88 (+) 3.26
Enhancement of provision by Rs. 24.70 lakh through re-appropriation was stated to be due to (i) appointment of doctors (ii) posting of doctors and technicians on Transfer (iii) clearance of pending government liabilities of electricity bills (iv) upward revision of POL rate and (v) payment of medical re-imbursment. Reasons for ultimate excess of Rs. 3.36 lakh has not been intimated (August 2003).				
03	Rural Health Services – Allopathy			
101	Health Sub-Centers			
O		300.01		
R		27.03	327.04	311.18 (-) 15.86
Augmentation of provision by Rs. 27.03 lakh through re-appropriation/surrender was due to transfer and death of staff of the North District (Rs. 3.10 lakh) and integration of officials with the Family Welfare Centers (100% C.S.S.) as per decision of the Government (Rs. 30.13 lakh). Reason for final saving of Rs. 15.86 lakh has not been intimated (August 2003).				
03	Rural Health Services – Allopathy			
103	Primary Health Center			
O		387.82		
S		3.20		
R		18.20	409.22	412.16 (+) 2.94

Grant No. 14 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
Augmentation of provision by Rs. 18.20 lakh being the net result of re-appropriation/surrender was attributed to (i) transfer of staff (ii) integration of officials from the Family Welfare Department during the year. Reason for ultimate excess of Rs. 2.94 lakh has not been intimated (August 2003).				
06	Public Health			
101	Prevention and Control of Diseases			
66	National Malaria Eradication Programme			
O		70.00		
R		7.43	77.57	(+) 0.14
Enhancement of provision by Rs. 7.43 lakh through re-appropriation was stated to be due to payment of arrears on pay fixation cases.				
84	Iodine Deficiency Disease Control Programme (100 % C.S.S.)			
O		5.50		
R		1.71	7.12	(-) 0.09
Enhancement of provision by Rs. 1.71 lakh through re-appropriation was done on the basis of actual release of fund form the Government of India.				
112	Public Health Education			
72	Health Campaign			
O		54.41		
R		1.75	55.17	(-) 0.99
73	School Health			
O		3.00		
R		0.84	4.08	(+) 0.24
Enhancement of provision by Rs. 1.75 lakh and Rs. 0.84 lakh through re-appropriation in the above two cases was stated to be due (i) payment of Muster roll (ii) payment of house rent, (iii) payment of telephone bill and (iv) purchase of monthly quota of POL, HSD, mobile and spare parts.				
2211	FAMILY WELFARE			
001	Direction and Administration			
O		73.00		
R		64.49	135.90	(-) 1.59
Augmentation of provision by Rs. 64.49 lakh through re-appropriation was stated to be due to re-structuring of staff under Family Welfare Department. Reason for ultimate savings of Rs. 1.59 lakh has not been intimated (August 2003).				
101	Rural Family Welfare Services			
62	Rural Family Welfare Sub-Centers			
O		193.00		
R		144.12	345.63	(+) 8.51
Augmentation of provision by Rs. 144.12 lakh through re-appropriation/surrender was attributed to re-structuring of family staff under welfare department. Reason for ultimate excess of Rs. 8.51 lakh has not been intimated (August 2003).				

Grant No. 14 Contd.

CAPITAL

(i) Excess expenditure of Rs. 64,018 incurred in the capital grant requires regularisation. Excess occurred due to injudicious surrender of Rs. 2.00 lakh during March 2003.

(ii) Excess occurred mainly as under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
02	Rural Health Services			
103	Primary Health Center			
O	50.00			
S	20.00			
R	20.05	90.05	91.21	(+) 1.16

Enhancement of provision by Rs. 20.05 lakh through re-appropriation was stated to be due to priority given for completion of on going work. Reason for ultimate excess of Rs. 1.16 lakh has not been intimated (August 2003).

104	Community Health Centre			
O	72.45			
R	10.45	82.90	84.21	(+) 1.31

Enhancement of provision by Rs. 10.45 lakh through re-appropriation was stated to be due to upward revision of the final revised estimate of construction of Community Health Centre at Gyashing, West Sikkim. Reason for ultimate excess of Rs. 1.31 lakh has not been intimated (August 2003).

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services			
110	Hospital and Dispensaries			
O	55.00			
R (-)	2.00	53.00	53.14	(+) 0.14

Reduction in provision by Rs. 2.00 lakh through surrender was stated to be due to restricting the expenditure on the basis of fund released by the Government of India. Reason for ultimate excess of Rs. 0.14 lakh has not been intimated (August 2003).

4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services			
800	Other expenditure			
O	65.00			
R (-)	10.45	54.55	54.57	(+) 0.02

Reduction in provision by Rs. 10.45 lakh through re-appropriation was stated to be due to delay in execution of the work following boundary dispute with the Army.

Grant No. 14 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
02	Rural Health Services			
101	Health Sub Centre			
O		70.00		
R (-)		20.05	49.95	49.96
				(+) 0.01

Reduction in provision by Rs. 20.05 lakh through re-appropriation was stated to be due to restriction imposed on taking up of new works by the department in view of decentralisation of construction works of Primary Health Sub-Centre under PRI.

**Grant No. 15
HOME**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Excess (+) Saving(-) Rs.
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2013 – COUNCIL OF MINISTERS			
ORIGINAL	3,74,95,000		
SUPPLEMENTARY	59,50,000	4,34,45,000	4,34,60,404 (+) 15,404
2052 – SECRETARIAT GENERAL SERVICES			
ORIGINAL	2,68,10,000		
SUPPLEMENTARY	6,00,000	2,74,10,000	2,76,87,298 (+) 2,77,298
2056 – JAILS			
ORIGINAL	1,23,10,000		
SUPPLEMENTARY	10,00,000	1,33,10,000	1,26,11,775 (-) 6,98,225
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	1,45,00,000		
SUPPLEMENTARY	5,00,000	1,50,00,000	1,52,50,000 (+) 2,50,000
2235 – SOCIAL SECURITY AND WELFARE			
ORIGINAL	35,00,000		
SUPPLEMENTARY	4,80,000	39,80,000	39,80,000 ...
TOTAL VOTED			
ORIGINAL	9,46,15,000		
SUPPLEMENTARY	85,30,000	10,31,45,000	10,29,89,477 (-) 1,55,523
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			2,03,000

Notes and Comments

- (i) Against the available saving of Rs. 1.56 lakhs, a sum of Rs. 2.03 lakhs was surrendered during the year.

Grant No. 15 Contd.

(ii) In view of the eventual saving of Rs. 1.56 lakhs, supplementary provision of Rs. 85.30 lakhs obtained in August 2002 (Rs. 60.50 lakhs) and subsequently in February 2003 (24.80 lakhs) proved excessive.

(iii) Saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2013	COUNCIL OF MINISTERS			
108	Tour expenses			
O	25.00			
R(-)	4.55	20.45	20.56	(+) 0.11

Reduction in provision by Rs. 4.55 lakhs was attributed to curtailment of tour.

2052	SECRETARIAT GENERAL SERVICES			
090	Secretariat			
44	Chief Ministers Secretariat			
O	50.10			
S	6.00			
R	0.03	56.13	54.23	(-) 1.90

Reason for eventual saving of Rs. 1.90 lakhs was stated to be due to limited claims of medical reimbursement during the year.

2056	JAILS			
001	Direction and Administration			
61	State Jail Rongnek			
O	103.10			
S	10.00			
R(-)	6.88	106.22	106.15	(-) 0.07

Reduction of provision by Rs. 6.88 lakhs was stated to be due to suspension of head wardens and warders and transfer of staff during the year.

(iv) Savings above was partly set off by excess:-

2013	COUNCIL OF MINISTERS			
101	Salary of Ministers and Deputy Ministers			
O	39.00			
S	14.50			
R	2.17	55.67	55.63	(-) 0.04

Augmentation of provision by Rs. 2.17 lakhs was attributed to meeting excess expenditure on account of medical reimbursement.

800	Other expenditure			
O	70.00			
R	4.30	74.30	74.33	(+) 0.03

Grant No. 15 Concl'd.

Augmentation of provision by Rs. 4.30 lakhs was attributed to meeting extra expenditure on electricity and telephone charges mainly.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2052 SECRETARIAT GENERAL SERVICE			
15 Home Department			
O 218.00			
R 1.53	219.53	222.64	(+) 3.11

Augmentation of provision by Rs. 1.53 lakh was attributed to payment of electricity and telephones bills mainly. Reason for ultimate excess of Rs. 3.11 lakhs was stated to be due to (i) inclusion of some vouchers in the supplementary accounts by Pay and Accounts office Gangtok (ii) unforeseen tour expenses outside Sikkim and also to meet excess expenditure on electricity and telephone bills.

**Grant No. 16
HORTICULTURE**

(ALL VOTED)

Section and Major Head	Total Grant		Actual Expenditure		Saving(-)
	Rs.		Rs.		Rs.
REVENUE					
VOTED					
MAJOR HEAD					
2401 – CROP HUSBANDRY					
ORIGINAL	6,93,45,000				
SUPPLEMENTARY	NIL	6,93,45,000	5,73,55,700		(-) 1,19,89,300
2415 – AGRICULTURAL RESEARCH AND EDUCATION					
ORIGINAL	2,00,000				
SUPPLEMENTARY	NIL	2,00,000	1,94,070		(-) 5,930
2435 – OTHER AGRICULTURAL PROGRAMMES					
ORIGINAL	25,00,000				
SUPPLEMENTARY	NIL	25,00,000	22,17,894		(-) 2,82,106
TOTAL VOTED					
ORIGINAL	7,20,45,000				
SUPPLEMENTARY	NIL	7,20,45,000	5,97,67,664		(-) 1,22,77,336
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)					1,18,69,000
CAPITAL					
VOTED					
4401 – CAPITAL OUTLAY ON CROP HUSBANDRY					
ORIGINAL	25,00,000				
SUPPLEMENTARY	45,00,000	70,00,000	68,84,214		(-) 1,15,786
4435 – CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES					
ORIGINAL	15,00,000				
SUPPLEMENTARY	NIL	15,00,000	11,33,294		(-) 3,66,706
TOTAL VOTED					
ORIGINAL	40,00,000				
SUPPLEMENTARY	45,00,000	85,00,000	80,17,508		(-) 4,82,492

Grant No. 16 Contd.

AMOUNT SURRENDERED
DURING THE YEAR (MARCH 2003) 85,000

Notes and Comments**REVENUE**

(i) Against the available saving of Rs. 122.77 lakhs, a sum of Rs. 118.69 lakhs was surrendered in March 2003.

(ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2401 CROP HUSBANDRY			
104 Agricultural Farm			
16 Horticulture Department			
O	175.15		
R(-)	13.20	161.95	159.58 (-) 2.37

Withdrawal of provision by Rs. 13.20 lakhs through re-appropriation in March 2003 was attributed to meeting excess expenditure in other sectors. Reason for eventual saving of Rs. 2.37 lakhs has not been intimated (August 2003).

108 Commercial Crops			
16 Horticulture Department			
O	26.00		
R(-)	0.81	25.19	24.10 (-) 1.09

Reduction of provision by Rs. 0.81 lakh was attributed to transfer of officers to other district. Reason for eventual saving of Rs. 1.09 lakhs has not been intimated (August 2003).

109 Extensive and Farmer's Training			
16 Horticulture Department			
O	6.75		
R(-)	3.78	2.97	2.67 (-) 0.30

Reduction of provision by Rs. 3.78 lakhs was attributed to non-submission of bills.

119 Horticulture and Vegetable crops			
62 Fruits			
O	18.55		
R(-)	1.98	16.57	16.10 (-) 0.47

Anticipated saving of Rs. 1.98 lakhs was re-appropriated due to non-implementation of transfer proposals during the year.

800 Other expenditure			
16 Horticulture Department			
O	100.00		
R(-)	100.00	...	...

The entire provision of Rs. 100.00 lakhs was surrendered in March 2003 due to non-implementation of programme.

Grant No. 16 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
81 Human Resource Development in Horticulture (100 % C.S.S.)			
O	3.00		
R(-)	3.00	...	...
Entire provision of Rs. 3.00 lakhs was surrendered in March 2003 due to non-receipt of sanction from the Government of India.			
2435 OTHER AGRICULTURAL PROGRAMMES			
101 Marketing facilities			
63 Marketing and Quality Control Programme			
O	8.00		
R(-)	1.10	6.90	6.50 (-) 0.40
Reduction of provision by (Rs. 1.10 lakhs) through re-appropriation was stated to be due to non-implementation of programme.			
(iii) Saving above was partly set off by excess:-			
Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2435 CROP HUSBANDRY			
001 Direction and Administration			
16 Horticulture Department			
O	285.00		
R	8.00	293.00	294.82 (+) 1.82
Creation of provision by Rs. 8.00 lakhs through re-appropriation in March 2003 was stated to be due to repair works undertaken for wholesale regulated market during the year. Reason for eventual excess of Rs. 1.82 lakhs has not been intimated (August 2003).			
CAPITAL			
(i) As against the eventual saving of Rs. 4.82 lakhs in the grant only an amount of Rs. 0.85 lakh could be anticipated and surrendered during the year			
(ii) saving occurred mainly under:-			
Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4401 CAPITAL OUTLAY ON CROP HUSBANDRY			
119 Horticulture and Vegetable Crops			
16 Horticulture Department			
O	10.00		
S	23.00		
R	1.00	34.00	32.14 (-) 1.86
Enhancement of provision by Rs. 1.00 lakh was due to development work on Progeny Orchards. Reason for ultimate saving of Rs. 1.86 lakhs has not been intimated (August 2003).			

Grant No. 16 Concl.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4435	CAPITAL OUTLAY ON OTHER AGRICULTURE PROGRAMMES			
01	Marketing and Quality Control			
101	Marketing facilities			
O		15.00		
R(-)		0.81	14.19	11.33
				(-) 2.86

Reason for saving in the above case has not been intimated (August 2003).

**Grant No. 17
INDUSTRIES**

Section and Major Head	Total Grant		Actual Expenditure		(ALL VOTED)
		Rs.	Rs.	Rs.	Excess(+) Saving(-) Rs.
REVENUE					
VOTED					
MAJOR HEAD					
2407 – PLANTATIONS					
ORIGINAL	1,92,50,000				
SUPPLEMENTARY	NIL	1,92,50,000	2,09,42,000		(+) 16,92,000
2851 – VILLAGE AND SMALL INDUSTRIES					
ORIGINAL	11,29,21,000				
SUPPLEMENTARY	9,08,00,000	20,37,21,000	20,14,54,403		(-) 22,66,597
2852 – INDUSTRIES					
ORIGINAL	10,00,000				
SUPPLEMENTARY	NIL	10,00,000	15,64,892		(+) 5,64,892
TOTAL VOTED					
ORIGINAL	13,31,71,000				
SUPPLEMENTARY	9,08,00,000	22,39,71,000	22,39,61,295		(-) 9,705
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)					14,83,000
CAPITAL					
VOTED					
4851 – CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES					
ORIGINAL	5,00,000				
SUPPLEMENTARY	NIL	5,00,000	22,32,413		(+) 17,32,413
4860 – CAPITAL OUTLAY ON CONSUMER INDUSTRIES					
ORIGINAL	3,40,00,000				
SUPPLEMENTARY	25,00,000	3,65,00,000	2,32,74,000		(-) 1,32,26,000

Grant No. 17 Contd.

4885 – OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS

ORIGINAL	50,00,000			
SUPPLEMENTARY	NIL	50,00,000	50,00,000	NIL
TOTAL VOTED				
ORIGINAL	3,95,00,000			
SUPPLEMENTARY	25,00,000	4,20,00,000	3,05,06,413	(-) 1,14,93,587
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				1,14,00,000

Notes and Comments**REVENUE**

(i) As against the actual saving of Rs. 0.10 lakh only in the grant, an amount of Rs. 14.83 lakhs was surrendered in March 2003 resulting in excess surrender of Rs. 14.73 lakhs, which proved lack of financial control over budgeting.

(ii) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2851 VILLAGE AND SMALL INDUSTRIES			
003 Training			
01 Branch Training Centre			
O 247.05			
R (-) 18.98	228.07	227.68	(-) 0.39

Withdrawal of provision by Rs. 18.98 lakhs through surrender in March 2003 was attributed to (i) non-filling up of post of Carpenter Instructor (Rs. 4.60 lakhs) (ii) delay in purchase of wool and cotton yarn for the paid worker etc.

102 Small Scale industries			
64 Field Level Organisation			
O 15.85			
R(-) 3.38	12.47	11.52	(-) 0.95

Withdrawal of provision by Rs. 3.38 lakhs was stated to be due to transfer of staff without any replacement. Reason for final saving of Rs. 0.95 lakh has not been intimated (August 2003).

65 Hand made paper unit			
O 13.63			
R(-) 0.08	13.55	11.14	(-) 2.41

Grant No. 17 Contd.

Reason for saving in the above case has not been intimated (August 2003).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
66 Other programmes			
O	23.00		
R(-)	14.85	8.15	8.03 (-) 0.12

Reduction in provision (Rs. 14.85 lakhs) was due to non-receipt of subsidy bills.

(iii) Saving above was partly set off by excess:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2407 PLANTATIONS			
01 Tea			
800 Other expenditure			
60 Sikkim Tea Board			
O	192.50	192.50	209.42 (+) 16.92

Reason for eventual excess of Rs. 16.92 lakhs has not been intimated (August 2003):

2851 VILLAGE AND SMALL INDUSTRIES			
001 Direction and Administration			
60 Directorate of Small Scale Industries			
O	99.15		
R	9.56	108.71	109.40 (+) 0.69

Augmentation of provision by Rs. 9.56 lakhs was made through re-appropriation for meeting increased expenditure on salaries.

102 Small Scale Industries			
63 Production and Marketing			
O	68.63		
R	5.38	74.01	76.29 (+) 2.28

Augmentation of provision by Rs. 5.38 lakhs was due to opening of new Unit at Melli.

Reason for eventual excess of Rs. 2.28 lakhs has not been intimated (August 2003).

2852 INDUSTRIES			
08 Consumer Industries			
600 Others			
60 Food Beverages			
O	10.00		
R	6.75	16.75	15.65 (-) 1.11

Augmentation of provision (Rs. 6.75 lakhs) was due to procurement of 2 numbers of vehicles required for district industries centre for North and East districts. Reason for eventual saving of Rs. 1.11 lakhs has not been intimated (August 2003).

Grant No. 17 Concl'd.

CAPITAL

(i) Expenditure of Rs. 305.06 lakhs in the capital section did not even come up to the level of original budget provision of Rs. 395.00 lakhs. As such supplementary provision of Rs. 25.00 lakhs obtained during the year was totally unnecessary.

(ii) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
60 Others			
102 Food and Beverages			
O 10.00			
R(-) 4.67	5.33	4.12	(-).1.21

Reduction in provision by Rs. 4.67 lakhs was attributed to the fact that proposal of tea sapling and subsidy was found on the lesser side subsequently.

600 Others			
60 Public Sector Undertakings			
O 330.00			
S 25.00			
R(-) 126.38	228.62	228.62	...

Reduction in provision by Rs. 126.38 lakhs through surrender was attributed to the fact that the incentive to Public Sector Undertakings for implementation of the scheme was subsequently felt by the Government as revenue nature of expenditure.

Savings above was partly set off by excess:-

4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
102 Small Industries			
60 Government Institute of Cottage Industries, Gangtok			
O 5.00			
R 17.05	22.05	22.32	(+) 0.27

Augmentation of provision (Rs. 17.05 lakhs) through re-appropriation in March 2003 was made in order to meet more expenditure on newly launched scheme "Gramin Udog Yozna". Reason for ultimate excess of Rs. 0.27 lakh has not been intimated (August 2003).

Grant No. 18
INFORMATION & PUBLIC RELATIONS

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2220 – INFORMATION AND PUBLICITY			
ORIGINAL	4,02,87,000		
SUPPLEMENTARY	15,00,000	4,17,87,000	3,74,65,626 (-) 43,21,374
2251 – SECRETARIAT-SOCIAL SERVICES			
ORIGINAL	2,00,000		
SUPPLEMENTARY	NIL	2,00,000	1,65,019 (-) 34,981
TOTAL VOTED			
ORIGINAL	4,04,87,000		
SUPPLEMENTARY	15,00,000	4,19,87,000	3,76,30,645 (-) 43,56,355
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			42,49,000
CAPITAL			
VOTED			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	5,00,000		
SUPPLEMENTARY	NIL	5,00,000	... (-) 5,00,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			5,00,000

Notes and Comments**REVENUE**

- (i) In view of non-utilisation even the entire original provision of Rs. 404.87 lakhs, augmentation of provision by obtaining supplementary grant of Rs. 15.00 lakhs in August 2002 for printing of books proved injudicious.

Grant No. 18 Concl'd.

(ii) Savings occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2220	INFORMATION AND PUBLICITY			
101	Advertising and Visual Publicity			
O		132.40		
R(-)		1.10	131.20	(-) 0.10

Reduction in provision by surrender (Rs. 1.10) lakhs was based on actual requirement.

102	Information Centres			
O		45.25		
R(-)		3.17	41.52	(-) 0.56

Reduction in provision by Rs. 3.17 lakhs by surrender was based on actual requirement.

110	Publications			
62	Sikkim Herald			
O		149.80		
S		15.00		
R(-)		37.87	126.93	(-) 0.18

Withdrawal of provision by Rs. 37.87 lakhs through surrender in March 2003 was due to non-completion of purchase of books during the year.

CAPITAL

The entire provision of Rs. 5.00 lakhs meant for construction under information and Public Relation head was surrendered in March 2003 as no construction work was undertaken during the year.

Grant No. 19
INFORMATION TECHNOLOGY

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2852 – INDUSTRIES			
ORIGINAL	70,00,000		
SUPPLEMENTARY	30,00,000	1,00,00,000	1,00,24,332
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			(+)' 24,332
			NIL
CAPITAL			
VOTED			
4859 – CAPITAL OUTLAY ON TELECOMMUNICATION AND ELECTRONICS INDUSTRIES			
ORIGINAL	30,00,000		
SUPPLEMENTARY	NIL	30,00,000	...
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			(-) 30,00,000
			30,00,000

Notes and Comments**REVENUE**

- (i) Expenditure exceeded the grant by Rs. 24,332 the excess required regularisation

CAPITAL

- (i) The entire provision of Rs. 30.00 lakhs earmarked for Software Technology Park was surrendered in order to facilitate its inclusion in the supplementary budget under Revenue Section.

Grant No. 20
IRRIGATION & FLOOD CONTROL

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2702 – MINOR IRRIGATION			
ORIGINAL	5,98,63,000		
SUPPLEMENTARY	16,37,000	6,15,00,000	4,91,18,897 (-) 1,23,81,103
2705 – COMMAND AREA DEVELOPMENT			
ORIGINAL	5,00,000		
SUPPLEMENTARY	3,25,000	8,25,000	4,97,362 (-) 3,27,638
2711 – FLOOD CONTROL AND DRAINAGE			
ORIGINAL	8,08,70,000		
SUPPLEMENTARY	5,75,00,000	13,83,70,000	14,20,45,666 (+) 36,75,666
TOTAL VOTED			
ORIGINAL	14,12,33,000		
SUPPLEMENTARY	5,94,62,000	20,06,95,000	19,16,61,925 (-) 90,33,075
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL
CAPITAL			
VOTED			
4702 – CAPITAL OUTLAY ON MINOR IRRIGATION			
ORIGINAL	2,05,00,000		
SUPPLEMENTARY	NIL	2,05,00,000	2,90,84,396 (+) 85,84,396
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

Grant No. 20 Contd.

Notes and Comments

REVENUE

- (i) No part of the saving of Rs. 90.33 lakhs was anticipated and surrendered during the year. Similarly, last year's savings of Rs. 217.79 lakhs in the same grant remained unsundered. This indicates Government's inability to keep a watch over the progress of expenditure.
- (ii) In view of the eventual saving of Rs. 90.33 lakhs, supplementary provision of Rs. 594.62 lakhs obtained during the year proved excessive.
- (iii) Savings occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2702	MINOR IRRIGATION			
01	Surface Water			
103	Division Scheme			
60	Original Works			
O		183.00		
R (-)		2.28	140.76	(-) 39.96
80	General			
001	Direction and Administration			
20	Irrigation Department			
O		230.85		
S		15.00		
R		2.28	243.34	(-) 4.79
		248.13		
Enhancement of provision by Rs. 2.28 lakhs through re-appropriation in March 2003 was made in order to make payment to work charge establishment. Reason for eventual saving of Rs. 4.79 lakhs has not been intimated (August 2003).				
196	Assistance to Zilla Parishads/District Level Panchyats			
O		6.58	...	(-) 6.58
198	Assistance to Gram Panchyats			
799	Suspense			
20	Irrigation Department			
O		100.00	28.30	(-) 71.70
2705	COMMAND AREA DEVELOPMENT			
101	Integrated Development of Agriculture through Irrigation facilities			
O		5.00		
S		3.25	4.97	(-) 3.28
		8.25		

Reasons for savings of both anticipated as well as eventual in the above cases have not been intimated (August 2003).

Grant No. 20 Concl'd.

CAPITAL

Notes and Comments

(i) Expenditure exceeded the capital grant by Rs. 85,84,396 the excess requires regularisation.

(ii) Excess occurred under:-

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4702 CAPITAL OUTLAY ON MINOR IRRIGATION			
800 Other expenditure			
60 Construction	205.00	290.84	(+) 85.84
O			
	205.00	290.84	(+) 85.84

Reason for eventual excess of Rs. 85.84 lakhs has not been intimated (August 2003).

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
100			
101			
102			
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Reasons for savings of both anticipated as well as eventual in the above cases have not been intimated (August 2003)

Grant No. 21 JUDICIARY

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2014 – ADMINISTRATION OF JUSTICE			
ORIGINAL	4,00,71,000		
SUPPLEMENTARY	15,21,000	4,15,92,000	(-) 99,12,174
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	NIL		
SUPPLEMENTARY	NIL	3,07,927	(+) 3,07,927
TOTAL VOTED			
ORIGINAL	2,35,71,000		
SUPPLEMENTARY	15,21,000	2,50,92,000	(-) 70,83,319
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			49,13,000
TOTAL CHARGED			
ORIGINAL	1,65,00,000		
SUPPLEMENTARY	NIL	1,65,00,000	(-) 25,20,928
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			23,35,000

Notes and Comments

VOTED

- (i) Excessive provision of funds leading to large saving in the voted grant during the previous ten financial years are detailed below:-

Year	Total Grant	Actual Expenditure	Savings (-)	Percentage of Saving
		(In lakhs of Rupees)		
1993-94	46.00	44.07	(-) 1.93	4%
1994-95	63.95	58.50	(-) 5.45	9%
1995-96	103.75	91.97	(-) 11.78	11%
1996-97	104.85	92.10	(-) 12.75	12%
1997-98	121.35	95.39	(-) 25.96	21%
1998-99	183.80	168.63	(-) 15.17	9%
99-2000	207.25	200.20	(-) 7.05	3%
2000-01	256.54	189.04	(-) 67.50	26%
2001-02	213.09	173.90	(-) 39.19	18%

Grant No. 21 Concl.**(ii) Saving in the current year occurred mainly under:-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
105	Civil and Session Courts			
61	District and Session Courts East and North			
O		59.35		
S		15.21	59.30	(-) 15.26

Augmentation of provision by Rs. 15.21 lakhs through supplementary was attributed to (i) payment of arrear in revised pay scale and payment of electricity bills during the year. However, reason for eventual saving of Rs. 15.26 lakhs has not been intimated (August 2003).

62	District and Session Court, West and South			
O		42.50		
R(-)		3.60	38.21	(-) 0.69

Reduction in provision by Rs. 3.60 lakhs through surrender was attributed to non-payment of revised arrear of the District and Session Judges of South & West.

64	Civil Court – Namchi			
O		29.75		
R(-)		6.00	23.28	(-) 0.47

Anticipated saving of Rs. 6.00 lakhs was surrendered in March 2003 due to non filling up of vacant post of Civil Judge and Stenographer, Lower Division Clerk etc.

66	Upgradation grant			
O		20.00		
R(-)		20.00	...	...

The entire provision of Rs. 20.00 lakhs was surrendered during the year as the Government of India did not agree to the utilisation proposal of the High Court of Sikkim for construction of High Court building as the provision was earmarked only for first track court.

114	Legal Advisors and Counsels			
67	Legal Advisors and Counsels			
O		49.59		
R(-)		19.53	29.71	(-) 0.35

Anticipated saving of Rs. 19.53 lakhs was surrendered in March 2003 due to (i) surrender of eleven posts as a austerity measure (Rs. 10.17 lakhs) (ii) non-filling up of posts (Rs. 7.35 lakhs) etc.

CHARGED

Out of the eventual saving of Rs. 25.20 lakhs in the charged appropriation, an amount of Rs. 23.35 lakhs was surrendered during the year due to non appointment of second Judge in the High Court from April 2002 to December 2002.

**Grant No. 22
LABOUR**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2230 – LABOUR AND EMPLOYMENT			
ORIGINAL	52,80,000		
SUPPLEMENTARY	NIL	52,80,000	(-) 4,78,028
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			4,60,000

Notes and Comments

- (i) There had been persisting cases of significant savings in the grant in the last seven years like the present one :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	44.40	37.73	(-) 6.67
1996-97	49.15	41.14	(-) 8.01
1997-98	56.65	48.62	(-) 8.03
1998-99	93.75	86.12	(-) 7.63
99-2000	88.50	76.00	(-) 12.50
2000-01	93.56	81.40	(-) 12.16
2001-02	49.00	39.45	(-) 9.55

- (ii) Saving in the current year's account occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2230 LABOUR AND EMPLOYMENT			
01 Labour			
001 Direction and Administration			
60 Establishment			
O	52.80		
R (-)	4.60	48.20	48.02
			(-) 0.18

Anticipated saving of Rs. 4.60 lakhs was surrendered in March 2003 due to (i) non-posting of Joint Secretary to the Labour Department (Rs. 2.70 lakhs) (ii) transfer of officials from labour department (Rs. 1.90 lakhs).

**Grant No. 23
LAND REVENUE**

Section and Major Head	Total Grant		Actual Expenditure		(ALL VOTED) Excess(+) Saving(-)
		Rs.		Rs.	Rs.
REVENUE					
VOTED					
MAJOR HEAD					
2029 – LAND REVENUE					
ORIGINAL	2,51,37,000				
SUPPLEMENTARY	2,00,000	2,53,37,000	2,41,09,623		(-) 12,27,377
2052 – SECRETARIAT – GENERAL SERVICES					
ORIGINAL	36,86,000				
SUPPLEMENTARY	NIL	36,86,000	35,88,260		(-) 97,740
2053 – DISTRICT ADMINISTRATION					
ORIGINAL	2,86,21,000				
SUPPLEMENTARY	5,05,000	2,91,26,000	2,84,88,838		(-) 6,37,162
2245 – RELIEF OF ACCOUNT OF NATURAL CALAMITIES					
ORIGINAL	15,30,35,000				
SUPPLEMENTARY	NIL	15,30,35,000	16,04,09,417		(+) 73,74,417
2506 – LAND REFORMS					
ORIGINAL	50,13,000				
SUPPLEMENTARY	1,28,70,000	1,78,83,000	1,61,47,216		(-) 17,35,784
TOTAL VOTED					
ORIGINAL	21,54,92,000				
SUPPLEMENTARY	1,35,75,000	22,90,67,000	23,27,43,354		(+) 36,76,354
AMOUNT SURRENDERED DURING the year (March 2003)					28,79,000
CAPITAL					
VOTED					
4059 – CAPITAL OUTLAY ON PUBLIC WORKS					
ORIGINAL	30,00,000				
SUPPLEMENTARY	NIL	30,00,000	6,41,577		(-) 23,58,423
AMOUNT SURRENDERED DURING the year (March 2003)					20,00,000

Grant No. 23 Contd.

Notes and Comments**REVENUE**

- (i) Expenditure exceeded the capital grant by Rs. 36,76,354; the excess requires regularisation.
- (ii) Excess occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2029 LAND REVENUE			
101 Collection Charges			
45 District Collectorate (South)			
0	...	2.76	(+) 2.76
Reason for incurring expenditure of Rs. 2.76 lakhs without budget provision has not been intimated (August 2003).			
2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02 Floods, Cyclone etc.			
101 Gratuitous Relief			
0	80.00	117.75	(+) 37.75
106 Repairs and restoration of damaged roads & bridges			
0	0.10	189.80	(+) 189.70
107 Repairs and restoration of Government office building			
0	0.10	67.77	(+) 67.67
109 Repairs and restoration of damaged water supply, drainage and sewerage			
0	0.10	66.86	(+) 66.76

Reason for excess of Rs. 37.75 lakhs, Rs. 189.70 lakhs, Rs. 67.67 lakhs and Rs. 66.76 lakhs in the above four cases have not been intimated (August 2003).

As per IX Finance Commission recommendations, a scheme was formulated by Government of India for providing natural calamity relief assistance to the State Government, which came in to force from the financial year 1990-91 and was operative till the end of the financial year 1994-95. The X Finance Commission recommended continuation of the scheme of the Calamity Relief Fund with effect from year 1995-96 and it was operative till the end of the financial year 1999-2000. Government of India, Ministry of Finance, Department of Expenditure, Plan Finance Division vide letter No. 43 (1)/PFI/2000 dated 24.11.2000 have accepted the recommendation of XI Finance Commission which again recommended continuance of Calamity Relief Fund Scheme with some modifications, till the end of the year 2004-2005. According to the scheme Calamity Relief Fund was to be created by each state for financing Natural Calamity Relief assistance.

Government of India would contribute 75 percent to the fund as grants-in-aid. While 25 percent should be contributed by the State Government. In normal circumstances this year contribution to this fund should be Rs. 762.00 lakh with central share of Rs. 571.00 lakh and state share share of Rs. 190.00 lakh. But Government of India contributed only an amount of Rs. 285.50 lakh instead of Rs. 762.00 lakh. In addition to this Government of India had also

Grant No. 23 Contd.

contributed an amount of Rs. 272.00 lakh this year pertaining to the year 2001-2002. This trend of less release of central share against the earmarked fund has been continuing from the last few years due to late/non-submission of expenditure statement on Natural Calamity by the State Government to the Central Ministries. The scheme also stipulated that accretions to the Fund together with the interest earned on the investments of the Fund should be invested. The liability on account of relief was to met from encashment of the security to the extent required.

Expenditure to the relief to the fund during the year was Rs. 847.41 lakh. The closing balance to the fund at the end of the year was Rs. 409.51 lakh out of which the State Government invested an amount of Rs. 250.00 lakh in the Sikkim State Co-operative Bank and earned interest of Rs. 2.88 lakh during 2002-2003. An account of the fund is given in the statement No. 15 of the Finance Accounts for the year 2002-2003.

(iii) Excess at (ii) above was partly set off by saving as under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2029	LAND REVENUE			
001	Direction and Administration			
O	69.62			
S	2.00			
R (-)	3.87	67.75	67.39	(-) 0.36
Withdrawal of provision (Rs. 3.87 lakhs) through surrender in March 2003 was due to non-filling up of vacant post mainly (August 2003).				
101	Collection Charges			
60	District Collectorate			
O	160.92			
R (-)	4.11	156.81	149.93	(-) 6.88
Reduction in provision by Rs. 4.11 lakhs through surrender in March 2003 was attributed to (i) non-claiming of medical reimbursement (ii) non-filling up of vacant post (iii) transfer of subordinate staff during the year. Reason for eventual saving of Rs. 6.88 lakhs has not been intimated (August 2003).				
2052	SECRETARIAT GENERAL SERVICES			
090	Secretariat			
23	Land Revenue Department			
O	36.86			
R (-)	1.43	35.43	35.88	(+) 0.45
2053	DISTRICT ADMINISTRATION			
093	District Establishment			
O	191.48			
R	0.30	191.78	189.54	(-) 2.24
Augmentation of provision by Rs. 0.30 lakh was attributed to meeting shortfall under salaries. Reason for eventual saving of Rs. 2.24 lakhs has not been intimated (August 2003).				
094	Other Establishment			
60	Sub-Divisional Establishments			
O	94.73			
S	5.05			
R	2.66	97.12	95.34	(-) 1.78

Grant No. 23 Concl'd.

Reduction in provision by Rs. 2.66 lakhs was attributed to non-filling up of vacant posts of L.D.C., U.D.C. etc. during the year. Reason for ultimate saving of Rs. 1.78 lakhs has not been intimated (August 2003).

CAPITAL

(i) As against the ultimate saving of Rs. 23.58 lakhs in the grant an amount of Rs. 20.00 lakhs was surrendered on the last day of the financial year.

(ii) Savings occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
80 General			
051 Construction			
23 Land Revenue Department			
O		30.00	
R(-)	20.00	6.42	(-) 3.58
	10.00		

Withdrawal of provision by Rs. 20.00 lakhs was stated to be due to non-taking up of construction work during the financial year. Reason for eventual saving of Rs. 3.58 lakhs has not been intimated (August 2003).

**Grant No. 24
LAW**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2014 – ADMINISTRATION OF JUSTICE			
ORIGINAL	47,38,000		
SUPPLEMENTARY	7,31,000	54,69,000	(-) 15,255
2052 – SECRETARIAT-GENERAL SERVICES			
ORIGINAL	56,77,000		
SUPPLEMENTARY	12,42,000	69,19,000	(-) 44,335
TOTAL VOTED			
ORIGINAL	1,04,15,000		
SUPPLEMENTARY	19,73,000	1,23,88,000	(-) 59,590
AMOUNT SURRENDERED DURING the year (March 2003)			NIL

**Grant No. 25
LEGISLATURE**

Section and Major Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)
	Rs.		Rs.	Rs.
REVENUE				
MAJOR HEAD				
2011 – PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
ORIGINAL	2,63,20,000			
SUPPLEMENTARY	33,30,000	2,96,50,000	2,86,91,695	(-) 9,58,305
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	19,00,000			
SUPPLEMENTARY	3,00,000	22,00,000	20,40,225	(-) 1,59,775
TOTAL VOTED				
ORIGINAL	2,68,40,000			
SUPPLEMENTARY	29,22,000	2,97,62,000	2,86,44,258	(-) 11,17,742
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				5,06,000
TOTAL CHARGED				
ORIGINAL	13,80,000			
SUPPLEMENTARY	7,08,000	20,88,000	20,87,662	(-) 338
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				NIL

Notes and Comments

REVENUE (VOTED)

- (i) In view of the overall saving of Rs. 11.18 lakhs in the voted grant, supplementary provision of Rs. 29.22 lakhs obtained in February 2003 proved excessive.
- (ii) As against the ultimate saving of Rs. 11.18 lakhs, only an amount of Rs. 5.06 lakhs could be anticipated and surrendered during the year.

Grant No. 25 Concl.

(iii) Saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2011	PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
02	State Legislatures			
101	Legislative Assembly			
62	Members			
O		43.50		
R(-)		3.76	39.74	37.97
				(-) 1.77

Reduction in provision (Rs. 3.76 lakhs) through surrender in March 2003 was stated to be due to limited claims of medical reimbursement submitted by the Hon' ble Members during the year.

103	Legislative Secretariat			
63	Establishment			
O		174.00		
S		23.97		
R		0.80	197.17	195.23
				(-) 1.94

Withdrawal of provision by Rs. 0.80 lakh was due to limited expenses incurred on presentation by the VIP's.

2071	PENSION AND OTHER RETIREMENT BENEFITS			
01	Civil			
111	Pensions to Legislatures			
60	Ex-Members of State Legislature			
O		19.00		
S		3.00	22.00	20.40
				(-) 1.60

Reason for eventual saving of Rs. 1.66 lakhs has not been intimated (August 2003).

**Grant No. 26
MINES & GEOLOGY**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2853 – NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
ORIGINAL	1,19,87,000		
SUPPLEMENTARY	NIL	1,15,15,687	(-) 4,71,313
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			1,23,000
CAPITAL			
VOTED			
4853 – CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
VOTED			
ORIGINAL	53,00,000		
SUPPLEMENTARY	NIL	52,99,130	(-) 870
AMOUNT SURRENDERED DURING the year (March 2003)			NIL

Notes and Comments

REVENUE

(i) **As against the actual saving of Rs. 4.71 lakhs, only an amount of Rs. 1.23 lakhs was anticipated and surrendered at the fag end of the financial year**

(ii) **Saving occurred mainly under:-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2853 NON-FERRONS MINING AND METALLURGICAL INDUSTRIES			
02 Regulation and Development of Mines			
001 Direction and Administration			
0060 Establishment			
O	96.87		
R (-)	1.05	92.34	(-) 3.48
	95.82		

Grant No. 28
PARLIAMENTARY AFFAIRS

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	19,87,000		
SUPPLEMENTARY	6,50,000	26,37,000	26,27,620
			(-) 9,380
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

Grant No. 29
PERSONNEL, ADMN. REFORMS & TRAINING

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	94,80,000		
SUPPLEMENTARY	NIL	94,80,000	(-) 1,41,229
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	37,75,000		
SUPPLEMENTARY	NIL	37,75,000	(-) 4,80,457
TOTAL VOTED			
ORIGINAL	1,32,55,000		
SUPPLEMENTARY	NIL	1,32,55,000	(-) 6,21,686
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			3,85,000

Notes and Comments

(i) **Against the actual saving of Rs. 6.22 lakhs in the grant only an amount of Rs. 3.85 lakhs could be anticipated and surrendered during the year.**

(ii) **Savings occurred mainly under:-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2052 SECRETARIAT GENERAL SERVICES			
090 Secretariat			
29 Department of Personal A R P Training			
O	94.80		
R(-)	1.10	93.70	(-) 0.31

Withdrawal of provision by Rs. 1.10 lakhs through surrender in March 2003 was stated to be due to transfer of some officials.

Grant No. 29 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2070	OTHER ADMINISTRATIVE SERVICES			
003	Training			
29	Department of Personal Administrative Reforms and Training			
O		10.00		
R (-)		6.00	4.00	0.63
				(-) 3.37

Withdrawal of provision of Rs. 6.00 lakhs through surrender in March 2003 was attributed to non-clearance of some bills of IFS probationer during the year (Rs. 2.75 lakhs) etc.

(iii) **Savings above was partly setoff by excess:-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2070	OTHER ADMINISTRATIVE SERVICES			
003	Training			
O		NIL	NIL	2.85
				(+) 2.85

In the above case the expenditure was incurred without any budget provision for which no explanation was furnished (August 2003).

44	Accounts and Administrative Training Institute			
O		27.75		
R		3.25	31.00	29.46
				(-) 1.54

Enhancement of provision by Rs. 3.25 lakhs through re-appropriation in March 2003 was made in order to meet excess requirement of fund following resumption of charge of one joint director and one under secretary during the year. However, reason of ultimate saving of Rs. 1.54 lakhs has not been intimated (August 2003).

**Grant No. 30
PLANNING & DEVELOPMENT**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2575 – OTHER SPECIAL AREAS PROGRAMMES			
ORIGINAL	2,22,00,000		
SUPPLEMENTARY	NIL	2,22,00,000	1,08,76,413 (-) 1,13,23,587
3451 – SECRETARIAT – ECONOMIC SERVICES			
ORIGINAL	10,28,80,000		
SUPPLEMENTARY	8,41,000	10,37,21,000	1,74,80,588 (-) 8,62,40,412
3454 – CENSUS SURVEYS AND STATISTICS			
ORIGINAL	1,46,60,000		
SUPPLEMENTARY	NIL	1,46,60,000	1,42,25,170 (-) 4,34,830
TOTAL VOTED			
ORIGINAL	13,97,40,000		
SUPPLEMENTARY	8,41,000	14,05,81,000	4,25,82,171 (-) 9,79,98,829
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			8,81,14,000
CAPITAL			
VOTED			
4575 – CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES			
ORIGINAL	3,50,00,000		
SUPPLEMENTARY	NIL	3,50,00,000	4,46,33,612 (+) 96,33,612

Notes and Comments**REVENUE**

- (i) The expenditure of Rs. 425.82 lakhs did not even come up to the level of the original budget provision of Rs. 13,97.40 lakhs. As such supplementary grant of Rs. 8.41 lakhs obtained in February 2003 for conduct of seminar on Sikkim human development report under Centrally Sponsored Scheme was totally unnecessary. Further, as against the actual saving of Rs. 979.99 lakhs only an amount of Rs. 881.14 lakhs was anticipated and surrendered during the year.

Grant No. 30 Contd.

(ii) Savings occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2575	OTHER SPECIAL AREA PROGRAMME			
60	Others			
101	Border Area Development Programmes			
O	222.00			
R(-)	16.00	206.00	108.76	(-) 97.24

Anticipated saving of Rs. 16.00 lakhs was surrendered in March 2003 due to non-receipt of proposal. Reason for ultimate saving of Rs. 97.24 lakhs has not been intimated (August 2003).

3451	SECRETARIAT – ECONOMIC SERVICES			
090	Secretariat			
30	Planning and Development Department			
O	938.80			
S	8.41			
R(-)	855.33	91.88	91.32	(-) 0.56

Supplementary provision of Rs. 8.41 lakhs was obtained in February 2003 for conduct of seminar. However, in March 2003 an amount of Rs. 855.33 lakhs was surrendered. This indicates lack of proper monitoring in the farming of budget estimate.

102	District Planning Machinery			
O	78.00			
R (-)	11.79	66.21	66.05	(-) 0.16

Anticipated saving of Rs. 11.79 lakhs was surrendered in March 2003 due to (i) non-receipt of adjustment bill of a vehicle (Rs. 4.05 lakhs) (ii) measure of economy (Rs. 2.00 lakhs) (iii) non-utilisation of provision due to administrative reason.

3454	CENSUS SURVEYS AND STATISTICS			
800	Other expenditure			
63	Monitoring and Evaluation Cell			
O	16.00			
R(-)	10.00	6.00	5.99	(-) 0.01

Reduction of provision by Rs. 10.00 lakhs through re-appropriation in March 2003 was made on the basis of actual requirement.

(iii) Savings above was partly counter balanced by excess:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3454	CENSUS SURVEYS AND STATISTICS			
800	Other expenditure			
61	District Statistical Officers			
O	12.50			
R	1.64	14.14	13.97	(-) 0.17

Grant No. 30 Concl'd.

A creation of provision by Rs. 1.64 lakhs through re-appropriation in March 2003 was stated to be due to publication of Sikkim human development report (Nepali version) and publication of Sikkim Statistical Profile.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
62	Public Finance Unit			
O		2.00		
R		2.30	4.28	(-) 0.02

Augmentation of provision by Rs. 2.30 lakhs through re-appropriation in March 2003 was attributed to publication of budget analysis from 1997-98 to 2002-03.

CAPITAL

(i) Expenditure exceeded the grant by Rs. 96,33,312. The excess requires regularisation.

(ii) Excess occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4575	CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMS			
60	Others			
101	Border Area Development Programmes			
O		350.00	446.05	(+) 96.05

Reason for eventual excess of Rs. 96.05 lakhs has not been intimated (August 2003).

**Grant No. 31
POLICE**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2055 – POLICE			
ORIGINAL	49,24,93,000		
SUPPLEMENTARY	5,61,70,000	54,86,63,000	50,67,87,682
			(-) 4,18,75,318
2059 – PUBLIC WORKS			
ORIGINAL	34,00,000		
SUPPLEMENTARY	NIL	34,00,000	39,67,407
			(+) 5,67,407
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	2,36,78,000		
SUPPLEMENTARY	NIL	2,36,78,000	2,15,92,243
			(-) 20,85,757
TOTAL VOTED			
ORIGINAL	51,95,71,000		
SUPPLEMENTARY	5,61,70,000	57,57,41,000	53,23,47,332
			(-) 4,33,93,668
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			4,25,84,000
CAPITAL			
VOTED			
4055 – CAPITAL OUTLAY ON POLICE			
ORIGINAL	2,62,00,000		
SUPPLEMENTARY	61,40,000	3,23,40,000	2,49,19,714
			(-) 74,20,286
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			73,77,000

Grant No. 31 Contd.

Notes and Comments

REVENUE

- (i) Excessive provision of funds leading to large saving in the Major Head 2055 Police occurred in the last eight years as detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-94	1312.90	1246.85	(-) 66.05
1994-95	1454.53	1426.05	(-) 28.48
1995-96	1644.93	1641.31	(-) 3.62
1996-97	2136.23	2033.14	(-) 103.09
1997-98	2427.55	2238.02	(-) 189.53
1998-99	3983.36	3848.71	(-) 134.65
99-2000	3775.83	3703.13	(-) 72.70
2000-01	4121.72	3806.50	(-) 315.22
2001-02	4833.71	3944.72	(-) 888.99

- (ii) Against the actual saving of Rs.433.94 lakhs an amount of Rs. 425.84 lakhs could be anticipated and surrendered during the financial year. This proved unrealistic.

- (iii) Saving in the current year occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2055 POLICE			
104 Special Police			
64 Sikkim Armed Police			
O	1049.95		
R(-)	65.24		
	984.71	987.02	(+) 2.31

Reduction in provision by Rs. 65.24 lakhs through surrender in March 2003 was stated to be due to non-recruitment of 56 Armed Police during the year. Reason for eventual excess of Rs. 2.31 lakhs was attributed to payment of medical advance and advance grade to Sikkim Armed Police Personnel.

65 Indian Reserve Battalion			
O	981.65		
R(-)	284.55		
	679.10	700.91	(+) 3.81

Withdrawal of provision (Rs. 284.55 lakhs) through surrender was attributed to non-recruitment of police personnel and non-procurement of vehicles as per the sanctioned allotment. Reason for eventual excess of Rs. 3.81 lakhs has not been intimated (August 2003).

108 State Headquarters Police			
67 Reserve Line and Police Band			
O	489.00		
S	30.00		
R(-)	25.59		
	493.41	487.30	(-) 6.11

Reduction in provision by Rs. 25.59 lakhs was made following the retirement on superannuation as well as on voluntary retirement. Reason for eventual saving of Rs. 6.11 lakhs has not been intimated (August 2003).

Grant No. 31 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
800	Other expenditure			
74	Check post Administration (Head Quarters)			
O		6.05		
R		2.10	6.80	(-) 1.35

Reason for anticipated excess of Rs. 2.10 lakhs was attributed to clearance of travelling allowance for training and transfer T.A. Reason for saving of Rs. 1.35 lakhs was attributed to misposting of accounts.

75	Check post at other places (expenditure to be reimbursed by Government of India)			
O		248.91		
R(-)		0.24	249.90	(+) 1.23

Anticipated saving of Rs. 0.24 lakh was due to non-receipt of estimate for repair of barrack. Reason for eventual saving of Rs. 1.23 lakhs has not been intimated (August 2003).

2059	PUBLIC WORKS			
01	Office Buildings			
053	Maintenance and Repair			
31	Police Department			
O		34.00	39.67	(+) 5.67

Reason for ultimate excess of Rs. 5.67 lakhs was stated to be due to certain repair work carried out during the year.

CAPITAL

(i) **Saving in the capital grant occurred mainly under:-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4055	CAPITAL OUTLAY ON POLICE			
211	Police Housing			
60	Construction			
O		250.00		
S		58.00		
R(-)		73.77	233.80	(-) 0.43

Withdrawal of provision by Rs. 73.77 lakhs, after augmenting it by supplementary provision of Rs. 58.00 lakhs, through surrender in March 2003 was attributed to late receipt of estimate from SPWD Building.

**Grant No. 32
POWER**

Section and Major Head	Total Grant		Actual Expenditure		(ALL VOTED)
		Rs.		Rs.	Excess(+) Saving(-) Rs.
REVENUE					
VOTED					
MAJOR HEAD					
2059 – PUBLIC WORKS					
ORIGINAL	32,00,000				
SUPPLEMENTARY	NIL	32,00,000	38,67,807		(+) 6,67,807
2216 – HOUSING					
ORIGINAL	37,80,000				
SUPPLEMENTARY	NIL	37,80,000	32,05,572		(-) 5,74,428
2801 – POWER					
ORIGINAL	29,81,39,000				
SUPPLEMENTARY	21,40,59,000	51,21,98,000	50,50,94,675		(-) 71,03,325
3054 – ROADS AND BRIDGES					
ORIGINAL	4,50,000				
SUPPLEMENTARY	NIL	4,50,000	4,49,536		(-) 464
TOTAL VOTED					
ORIGINAL	30,55,69,000				
SUPPLEMENTARY	21,40,59,000	51,96,28,000	51,26,17,590		(-) 70,10,410
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)					42,11,000
CAPITAL					
VOTED					
4059 – CAPITAL OUTLAY ON PUBLIC WORKS					
ORIGINAL	NIL				
SUPPLEMENTARY	50,00,000	50,00,000	49,27,799		(-) 72,201

Grant No. 32 Contd.

4801 – CAPITAL OUTLAY ON POWER PROJECTS				
ORIGINAL	69,40,00,000			
SUPPLEMENTARY	9,65,00,000	79,05,00,000	53,83,13,071	(-) 25,21,86,929
TOTAL VOTED				
ORIGINAL	69,40,00,000			
SUPPLEMENTARY	10,15,00,000	79,55,00,000	54,32,40,870	(-) 25,22,59,130
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				22,54,72,000

Notes and Comments**REVENUE**

- (i) Amount surrendered Rs. 42.11 lakhs was much less than the final saving of Rs. 70.10 lakhs. This indicates Government's inability to keep a watch over the progress of expenditure.
- (ii) Saving in the grant occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
		(In lakhs of Rupees)	
2216 HOUSING			
01 Government Residential Buildings			
106 General Pool Accommodation			
32 Power Department			
O	37.80	32.06	(-) 5.74

Reason for eventual saving of Rs. 5.74 lakhs was attributed to meeting more expenditure under the head 2059-80-053-32 during the financial year.

2801 POWER			
05 Transmission and distribution			
799 Suspense			
32 Power Department			
O	20.00		
R(-)	20.00		

Anticipated saving of Rs. 20.00 lakhs which was surrendered in March 2003 was due to non-operation of stock suspense head during the year.

800 Other expenditure			
63 Maintenance and Repairs			
O	607.50		
S	4.76	610.25	(-) 2.01

Grant No. 32 Contd.

Reason for ultimate saving of Rs. 2.01 lakhs was attributed to non-receipt and also of untimely receipt of bills from the division.

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	(In lakhs of Rupees)		
80 General			
001 Direction and Administration			
O	1425.19		
R (-)	150.11	1275.08	(-) 28.39

Reason for anticipated saving of Rs. 150.11 lakhs was stated to be mainly due to non-submission of the arrear bills and non-appointment of staff as projected earlier. Whereas reason for ultimate saving of Rs. 28.39 lakhs was attributed to non-receipt of clearance from the government about revision of pay scales during the year.

(iii) Saving above was partly offset by excess as under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	(In lakhs of Rupees)		
2801 POWER			
800 Other Expenditure			
63 Lower Lagyap Hydel Project			
O	210.00	211.81	(+) 1.81

Reason for eventual excess of Rs. 1.81 lakhs was stated to be due to revision of pay scale of work charge staff during the year.

64 Rongnichu Hydel Scheme Stage II			
O	35.00	37.20	(+) 2.20

Reason for ultimate excess of Rs. 2.20 lakhs was attributed to incurring more expenditure on work charge establishment during the year.

CAPITAL

(i) There had been persisting cases of savings in the M.H. 4801 capital outlay on Power in the last five years at a row, like the present one.

Year	Total Grant	Actual Expenditure	Savings (-)
	(In lakhs of Rupees)		
1997-98	3236.00	3104.49	(-) 131.51
1998-99	3852.00	3384.48	(-) 467.52
99-2000	4112.80	2644.70	(-) 1468.10
2000-01	3826.00	3235.43	(-) 590.57
2001-02	5630.90	4968.61	(-) 662.29

Grant No. 34
PUBLIC HEALTH ENGINEERING

Section and Major Head	Total Grant		Actual Expenditure	(ALL VOTED)
				Excess (+) Saving (-)
	Rs.		Rs.	Rs.
REVENUE				
VOTED				
MAJOR HEAD				
2059 – PUBLIC WORKS				
ORIGINAL	16,60,000			
SUPPLEMENTARY	NIL	16,60,000	16,60,207	(+) 207
2215 – WATER SUPPLY AND SANITATION				
ORIGINAL	5,10,50,000			
SUPPLEMENTARY	33,50,000	5,44,00,000	5,40,99,695	(-) 3,00,305
2216 – HOUSING				
ORIGINAL	22,50,000			
SUPPLEMENTARY	NIL	22,50,000	22,50,385	(+) 385
TOTAL VOTED				
ORIGINAL	5,49,60,000			
SUPPLEMENTARY	33,50,000	5,83,10,000	5,80,10,287	(-) 2,99,713
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				55,000
CAPITAL				
VOTED				
4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	22,78,94,000			
SUPPLEMENTARY	3,13,97,000	25,92,91,000	12,00,16,207	(-) 13,92,74,793
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)				12,68,53,000

Grant No. 36 Contd.

AMOUNT SURRENDERED
DURING THE YEAR (MARCH 2003) 4,49,03,000

Notes and Comments

Revenue

- (i) Against the actual saving of Rs. 52.62 lakhs in the grant, an amount of Rs. 32.62 lakhs was only anticipated and surrendered. This proved unrealistic.
- (ii) In view of the eventual saving of Rs. 52.62 lakhs in the grant supplementary provision of Rs. 585.78 lakhs obtained during the year proved excessive.

(iii) Saving in the grant occurred under:-

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

2015 ELECTIONS			
101 Election Commission			
60 State Election Commission			
O 21.20			
R(-) 1.98	19.22	19.35	(+) 0.13

Anticipated saving of Rs. 1.98 lakhs was surrendered in March 2003 due to retirement of commissioner, State Election Commission.

103 Preparation and Printing of Electoral rolls			
60 State Election Department			
O 30.00			
R(-) 10.66	19.34	18.82	(-) 0.52

Withdrawal of provision of Rs. 10.66 lakhs through re-appropriation in March 2003 was attributed to curtailment of tour during the year.

2215 WATER SUPPLY AND SANITATION			
01 Water Supply			
001 Direction and Administration			
36 Rural Development Department			
O 323.25			
S 37.03			
R(-) 5.00	355.28	347.01	(-) 8.27

Withdrawal of provision of Rs. 5.00 lakhs through surrender in March 2003 was attributed to transfer of officials during the year for which no replacement were provided. Reason for ultimate saving, which occurred under salary head has not been clearly stated (August 2003).

3054 ROADS & BRIDGES			
80 General			
001 Direction and Administration			
36 Rural Development Department			
O 58.00	58.00	54.72	(-) 3.28

Grant No. 36 Contd.

Reason for eventual saving of Rs. 3.28 lakhs occurred under salary head of east district which the authorities could not anticipate and surrender before the close of the financial year.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
799 Suspense			
36 Rural Development Department			
O 50.00	50.00	46.00	(-) 4.00

Reason for eventual saving of Rs. 4.00 lakhs was attributed to non-clearance of some supply bills for want of requisite documents.

(iv) Saving above was partly set off by excess:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2015 ELECTION			
109 Charges for conduct of Election to Panchayat /Local Bodies			
61 Conduct of Election to Panchayat			
O 0.10			
S 90.00			
R 10.00	100.10	95.19	(-) 4.91

Augmentation of provision by Rs. 10.00 lakhs through re-appropriation in March 2003 was stated to be due to settlement of various bills of Consumer Co-operative Societies, Co-operative and hire charges of private vehicles. Reason for eventual saving of Rs. 4.91 lakhs has not been intimated (August 2003).

2251 SECRETARIAT – SOCIAL SERVICES			
091 Attached offices			
61 District Panchayat offices			
O ...	...	1.07	(+) 1.07

Reason for incurring expenditure of Rs. 1.07 lakhs without budget provision has not been intimated (August 2003).

CAPITAL

(i) The expenditure of Rs. 31,33.62 lakhs did not even come up to the level of original budget provision of Rs. 32,56.00 lakhs. As such supplementary provision of Rs. 330.00 lakhs obtained during the year proved totally unnecessary.

(ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01 Water Supply			
102 Rural Water Supply			
0036 Rural Development Department			
O 1756.00			
R(-) 66.03	1689.97	1682.08	(-) 7.89

Grant No. 36 Concl'd.

Reduction of provision by Rs. 66.03 lakhs through surrender in March 2003 was stated to be due to regularising the excess expenditure under the revenue segment. Reason for eventual saving of Rs. 7.89 lakhs was attributed to non-clearance of some bills for want of necessary document.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4216 CAPITAL OUTLAY ON HOUSING			
03 Rural Housing			
800 Other Expenditure			
36 Rural Development Department			
O	1173.00		
R(-)	363.00	810.00	...

Reduction of provision by Rs. 363.00 lakhs was made by surrender in order to utilise the amount under Revenue Head of expenditure.

4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES			
102 Community Development			
O	30.00		
R(-)	30.00	...	...

Reduction of provision by Rs. 30.00 lakhs through surrender in March 2003 was made in order to utilise the provision of Rs. 22.00 lakhs for Prime Minister Gramin Sadak Yoyana under the head 5054 Capital Outlay on Roads and Bridges by including the same in the Supplementary demand during the year.

5054 CAPITAL OUTLAY ON ROAD AND BRIDGES			
04 District and Other Roads			
337 Road Works			
36 Rural Development Department			
O	142.00		
S	220.00	362.00	358.27 (-) 3.73

Reason for ultimate saving of Rs. 3.73 lakhs was attributed to non-clearance of some bills during the fiscal.

(iii) Saving above was partly counter balanced by excess as under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES			
101 Panchayati Raj			
36 Rural Development Department			
O	155.00		
S	110.00		
R	10.00	275.00	283.27 (+) 8.27

Augmentation of provision by Rs. 10.00 lakhs through in March 2003 was made for payment of land compensation of Solophuk (Namchi) South Sikkim. However reason for eventual excess of Rs. 8.27 lakhs was attributed to transfer of fund to Power Department for electrification works of Panchayat Ghar in South and West District.

**Grant No. 37
SCIENCE & TECHNOLOGY**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
3425 – OTHER SCIENTIFIC RESEARCH			
ORIGINAL	75,00,000		
SUPPLEMENTARY	NIL	70,01,775	(-) 4,98,225
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			4,71,000

Notes and Comments

As against the actual saving of Rs. 4.98 lakhs in the grant an amount of Rs. 4.71 lakhs was anticipated and surrendered during the fag end of the financial year due to procedural delay in the purchase of a new vehicle.

Grant No. 38
SIKKIM NATIONALISED TRANSPORT

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Excess (+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
3055 – ROAD TRANSPORT			
ORIGINAL	21,64,65,000		
SUPPLEMENTARY	50,00,000	22,14,65,000	22,14,50,793
			(-) 14,207
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL
CAPITAL			
VOTED			
MAJOR HEAD			
5055 – CAPITAL OUTLAY ON ROAD TRANSPORT			
ORIGINAL	2,35,35,000		
SUPPLEMENTARY	NIL	2,35,35,000	2,35,50,109
			(+) 15,109
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

Notes and Comments**CAPITAL**

Expenditure in the capital section of the grant exceeded the provision by Rs. 15,109; the excess requires regularisation.

Grant No. 39
SOCIAL WELFARE

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2225 – WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
ORIGINAL	3,98,17,000		
SUPPLEMENTARY	1,39,54,000	5,37,71,000	5,05,17,239 (-) 32,53,761
2235 – SOCIAL SECURITY AND WELFARE			
ORIGINAL	6,64,05,000		
SUPPLEMENTARY	87,60,000	7,51,65,000	7,02,39,653 (-) 49,25,347
2236 – NUTRITION			
ORIGINAL	5,97,65,000		
SUPPLEMENTARY	41,31,000	6,38,96,000	6,32,83,439 (-) 6,12,561
TOTAL VOTED			
ORIGINAL	16,59,87,000		
SUPPLEMENTARY	2,68,45,000	19,28,32,000	18,40,40,331 (-) 87,91,669
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			23,63,000
CAPITAL			
VOTED			
4225 – CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
ORIGINAL	2,46,00,000		
SUPPLEMENTARY	1,70,00,000	4,16,00,000	3,82,97,032 (-) 33,02,968
4235 – CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
ORIGINAL	NIL		
SUPPLEMENTARY	37,50,000	37,50,000	37,50,000
TOTAL VOTED			
ORIGINAL	2,46,00,000		
SUPPLEMENTARY	2,07,50,000	4,53,50,000	4,20,47,032 (-) 33,02,968

Grant No. 39 Contd.

AMOUNT SURRENDERED
DURING THE YEAR (MARCH 2003)

NIL

Notes and Comments

REVENUE

(i) Against the actual saving of Rs. 87.92 lakhs in the grant only an amount of Rs. 23.63 lakhs was anticipated and surrendered. In view of the overall savings of Rs. 87.92 lakhs, supplementary grant of Rs. 268.45 lakhs obtained in August 2002 (Rs. 209.74 lakhs) and in February 2003 (Rs. 58.71 lakhs) for implementation of central plan scheme etc. proved excessive.

(ii) Excessive provision of fund leading to large saving in the grant during the previous ten financial years are detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-94	415.20	409.05	(-) 6.15
1994-95	354.02	303.06	(-) 50.96
1995-96	434.94	416.24	(-) 18.70
1996-97	507.71	477.58	(-) 30.13
1997-98	705.58	574.38	(-) 131.20
1998-99	966.82	875.30	(-) 91.52
99-2000	784.50	597.10	(-) 187.40
2000-01	880.27	845.72	(-) 34.55
2001-02	1915.00	1810.54	(-) 104.46

(iii) Saving in the current financial year occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
01 Welfare of Scheduled Castes			
001 Direction and Administration			
60 Establishment			
O	49.80		
R (-)	3.87	45.93	46.27 (+) 0.34

Reduction in provision (Rs. 3.87 lakhs) through surrender in March 2003 was attributed to transfer of staff and less performance of tour.

02 Welfare of Scheduled Tribes			
001 Direction and Administration			
60 Establishment			
O	66.75		
R(-)	1.25	65.50	62.98 (-) 2.52

Anticipated saving of Rs. 1.25 lakhs was due to economy in expenditure. Reason for ultimate saving of Rs. 2.52 lakhs has not been intimated (August 2003).

Grant No. 39 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
794	Special Central Assistance for Tribal Sub-plan			
62	Tribal Sub-Plan Central Plan Scheme			
S		89.38	19.95	(-) 69.43
Reason for eventual saving of Rs. 69.43 lakhs has not been intimated (August 2003).				
80	General			
800	Other expenditure			
65	Post-Matriculation of SC/ST Students			
O		17.00		
R(-)		3.43	13.89	(+) 0.32
Reduction of provision (Rs. 3.43 lakhs) in March 2003 was attributed to lesser number of application received from the students. Reason for eventual excess of Rs. 0.32 lakh has not been intimated (August 2003).				
68	Other Social Welfare Programmes			
O		7.00		
S		1.91		
R(-)		0.11	7.79	(-) 1.01
Reason for saving of Rs. 1.01 lakhs has not been intimated (August 2003).				
2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
001	Direction and Administration			
39	Social Welfare Department			
O		145.30		
S		21.00		
R(-)		13.05	134.94	(-) 18.31
Reduction in provision (Rs. 13.05 lakhs) through surrender in March 2003 was main due to (i) non-posting of probation officer (ii) non-submission of transfer T.A bills during the year. Reason for eventual saving of Rs. 18.31 lakhs has not been intimated (August 2003).				
101	Welfare of Handicapped			
60	Welfare Activities			
O		41.65		
R		18.90	25.78	(+) 3.03
Creation of provision by Rs. 18.90 lakhs through re-appropriation in March 2003 was stated to be due to transfer of scheme to state plan. Reason for eventual excess of Rs. 3.03 lakhs has not been intimated (August 2003).				
102	Child Welfare			
61	I.C.D.S. Programme (100% C.S.S.)			
O		203.00		
S		5.67		
R(-)		2.61	204.52	(-) 1.54

Grant No. 39 Contd.

Reduction in provision by Rs. 2.61 lakhs through re-appropriation in March 2003 was due to (i) non-performance of tour (ii) non-purchase of Stationery (ii) non-payment of arrear of fixation of pay during the year. Reason for eventual saving of Rs. 1.54 lakhs has not been intimated (August 2003).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
103	Women's Welfare			
64	Others Women's Welfare			
O		3.40		
S		7.52		
R		0.29	6.22	(-) 4.99
		11.21		

Reason for eventual saving of Rs. 4.99 lakhs has not been intimated (August 2003).

104	Welfare of Aged, infirm and destitute			
66	Destitute home			
O		46.30		
R(-)		21.00	24.80	(-) 0.50
		25.30		

Reduction in provision by Rs. 21.00 lakhs was stated to be due to non-supply of uniforms and furniture to destitute home.

107	Assistance to Voluntary Organisation			
68	Voluntary Organisation			
O		11.50		
R(-)		3.35	8.15	...
		8.15		

Withdrawal of provision by Rs. 3.35 lakhs was due to less release of grants to N.G.O's.

800	Other expenditure			
69	Social Defence			
O		10.00		
R(-)		2.53	7.45	(-) 0.02
		7.47		

Reduction in provision (Rs. 2.53 lakhs) was attributed to non-drawal of bills by Chairman/Staff mainly.

71	Small Family Scheme			
O		4.00	...	(-) 4.00
2236	NUTRITION			
02	Distribution of nutritions food and beverages			
101	Special Nutrition Programmes			
O		550.00		
S		29.00	549.17	(-) 29.83
		579.00		
800	Other expenditure			
S		12.31	7.38	(-) 4.93
		12.31		

Grant No. 39 Concl'd.

Reason for eventual saving of Rs. 4.00 lakhs and Rs. 29.83 lakhs and Rs. 4.93 lakhs in the above three cases have not been intimated (August 2003).

(iv) Saving above was partly set off by excess as under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2225 WELFARE OF S.C., S.T. AND O.B.C 794 Special Central Assistance for tribal sub plan			
O	...	9.74	(+) 9.74
63 Tribal sub plan State Plan Scheme O 141.00	141.00	174.74	(+) 33.74

Reason for eventual excess of Rs. 9.74 lakhs, without any budget provision and Rs. 33.74 lakhs in the above two cases have not been intimated (August 2003).

03 Welfare of Backward Classes 001 Direction and Administration 60 Establishment O	16.90	16.90	19.21	(+) 2.31
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Reason for eventual excess of Rs. 2.31 lakhs has not been intimated (August 2003).

2235 SOCIAL SECURITY WELFARE 03 National Social Assistance Programme 101 National Old Age Pension Scheme 60 Pension Scheme O 159.40 S 50.00 R 43.50	252.90	249.89	(-) 3.01
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Augmentation of provision (Rs. 43.50 lakhs) through re-appropriation in March 2003 was attributed to transfer of National Social Assistance Programme to state plan scheme during the year. Reason for eventual saving of Rs. 3.01 lakhs has not been intimated (August 2003).

2236 NUTRITION 80 General 001 Direction and Administration 60 Establishment O 47.65 R(-) 0.78	46.87	76.29	(+) 29.42
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Withdrawal of provision by Rs. 0.78 lakh was stated to be due to non-receipt of bills. Reason for eventual excess of Rs. 29.42 lakhs has however, not been intimated (August 2003).

CAPITAL

No part of the saving of Rs. 33.02 lakhs could be anticipated and surrendered during the year.

Grant No. 40
SPORTS & YOUTH AFFAIRS

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2204 – SPORTS AND YOUTH SERVICES			
ORIGINAL	1,96,42,000		
SUPPLEMENTARY	14,00,000	2,10,42,000	1,83,77,094
			(-) 26,64,906
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			25,19,000
CAPITAL			
VOTED			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
ORIGINAL	9,43,00,000		
SUPPLEMENTARY	74,60,000	10,17,60,000	5,82,73,534
			(-) 4,34,86,466
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			3,99,64,000

Notes and Comments**REVENUE**

- (i) Excessive provision of funds leading to large scale savings occurred in the previous seven financial years at a row:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	155.20	114.05	(-) 41.15
1996-97	161.20	110.46	(-) 50.74
1997-98	166.62	87.63	(-) 78.99
1998-99	144.88	125.25	(-) 19.63
99-2000	144.08	138.99	(-) 5.09
2000-01	219.21	159.12	(-) 60.09
2001-02	188.12	173.29	(-) 14.83

- (ii) The expenditure of Rs. 183.77 lakhs during the current fiscal did not even come up to the level of the original budget provision of Rs. 196.42 lakhs. As such supplementary grant of Rs. 10.00 lakhs obtained in August' 02 for holding Junior National Boxing Championship and Rs. 4.00 lakhs obtained in March 2003 for release of grants in aid to the Sikkim Olympic Association was totally unnecessary.

Grant No. 40 Contd.

(iii) Saving in the current fiscal occurred under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2204	SPORTS AND YOUTH SERVICES			
001	Direction and Administration			
60	Establishment			
O		79.90		
R (-)		5.37	74.53	...

Withdrawal of provision by Rs. 5.37 lakhs through surrender in March' 2003 was stated to be due to non-appointment of 17 coaches even after completion of recruitment procedure.

102	Youth welfare Programme for students			
61	National Cadet corps			
O		30.52		
R(-)		1.01	29.51	(-) 0.41

Anticipated saving of Rs. 1.01 lakhs was surrendered for which no specific reason was cited Reason for eventual saving of Rs. 0.41 lakh was attributed to non-receipt of house rent claim for the last quarter of 2003.

63	National Service Scheme (100 % C.S.S.)			
O		8.00		
R(-)		3.42	4.58	...

Anticipated saving of Rs. 3.42 lakhs was attributed to non-receipt of fund from Government of India.

65	National Service Scheme Programme (75: 25 % C.S.S.)			
O		20.00		
R(-)		15.38	4.62	(-) 1.04

Reduction in provision by Rs. 15.38 lakhs through supplementary in March 2003 was stated to be due to non-receipt of Central Government Share. Reason for eventual saving of Rs. 1.04 lakhs occurred due to suspension of Deputy Director mainly who was paid half pay during the period of suspension.

104	Sports and Games			
65	Development Activities			
O		36.50		
R(-)		2.00	34.50	(-) 0.03

Anticipated saving of Rs. 2.00 lakhs was attributed to adoption of economy measure during the year.

Grant No. 40 Concl'd.

(iv) Saving above was partly set off by excess as under:-

103	Youth Welfare Programme for Non-Students				
64	Assistance and incentives				
O		8.50			
S		14.00			
R		1.99	24.49	24.44	(-) 0.05

Augmentation of provision through re-appropriation in March 2003 was stated to be due to releasing grants to Sikkim Badminton Association during the year.

CAPITAL

(i) In view of actual expenditure of Rs. 582.74 lakhs falling short of the original provision of Rs. 943.00 lakhs, supplementary provision of Rs. 74.60 lakhs obtained in August 2002 for implementation of Centrally Sponsored Scheme was totally unnecessary.

(ii) Against the actual saving of Rs. 434.87 lakhs in the grant only an amount of Rs. 399.64 lakhs was anticipated and surrendered during the year.

(iii) Saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4202	CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE			
03	Sports and Youth Services			
101	Youth Hostels			
O		20.00		
S		44.60	64.60	41.06
				(-) 23.54

Reason for ultimate saving of Rs. 23.54 lakhs was attributed to non-receipt of fund from the Central Government.

102	Sports Stadia				
61	Stadium, Gymnasium and Play Grounds				
O		923.00			
S		30.00			
R(-)		399.64	553.36	541.68	(-) 11.68

Augmentation of provision of Rs. 30.00 lakhs through supplementary was made for acquisition of building, land and Gymnasium for Baichung Stadium at Namchi whereas Rs. 399.64 lakhs was surrendered in March 2003 on the basis of actual amount released by the Government during the year for the construction of Paljor Stadium at Gangtok. Reason for eventual saving of Rs. 11.68 lakhs was attributed to non-receipt of provision from the Government of Sikkim.

**Grant No. 41
TOURISM**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
3452 – TOURISM			
ORIGINAL	6,10,21,000		
SUPPLEMENTARY	1,48,20,000	7,58,41,000	7,45,24,177 (-) 13,16,823
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			13,13,000
CAPITAL			
VOTED			
MAJOR HEAD			
5452 – CAPITAL OUTLAY ON TOURISM			
ORIGINAL	2,00,25,000		
SUPPLEMENTARY	1,70,00,000	3,70,25,000	3,60,44,187 (-) 9,80,813
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			10,00,000

Notes and Comments

REVENUE

- (i) This is the ninth year in succession in which excessive provision of funds lead to large savings in the grant:-

Year	Total Grant	Actual Expenditure	Savings (-)	Percentage of Saving (Rounded)
		(In lakhs of Rupees)		
1994-95	244.44	160.67	(-) 83.77	34%
1995-96	323.45	251.59	(-) 71.86	22%
1996-97	330.95	226.47	(-) 104.48	32%
1997-98	443.95	259.92	(-) 184.03	41%
1998-99	416.38	331.36	(-) 85.02	20%
99-2000	666.60	318.42	(-) 348.18	52%
2001-01	508.60	446.44	(-) 62.16	12%
2001-02	580.79	489.44	(-) 91.35	16%

Grant No. 41 Concl'd.**(ii) Savings in the current financial year occurred under:-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
3452	TOURISM			
01	Tourist Infrastructure			
101	Tourist Center			
60	Establishment			
O		134.82		
R(-)		1.28	131.14	(-) 2.40

Withdrawal of provision by Rs. 1.28 lakhs through surrender in March 2003 was stated to be due to transfer of three officials during the year. Reason for ultimate saving of Rs. 2.40 lakhs has not been intimated.

102	Tourist Accommodation			
O		36.78		
R (-)		2.20	34.36	(-) 0.22

Reduction in provision by Rs. 2.20 lakhs through surrender in March 2003 was attributed to transfer of officials along with the posts during the year.

104	Promotion and Publicity			
63	Tourism Development Activities			
O		331.50		
S		135.70		
R (-)		9.32	460.16	(+) 2.28

Reduction of provision by surrender (Rs. 9.32 lakhs) was attributed to non-receipt of objection certificate from the Palace Authority for extension of flower show pavilion at Gangtok. Reason for ultimate excess of Rs. 2.28 lakhs has not been intimated (August 2003).

CAPITAL**Savings in the capital section occurred under:-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
5452	CAPITAL OUTLAY ON TOURISM			
01	Tourist Infrastructure			
101	Tourist Center			
60	Development projects			
O		115.00		
S		170.00		
R(-)		10.00	274.98	(-) 0.02

Withdrawal of provision (Rs. 10.00 lakhs) through surrender was attributed to delay in implementation of scheme.

Grant No. 42
URBAN DEVELOPMENT & HOUSING

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2045 – OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	30,10,000		
SUPPLEMENTARY	4,86,000	34,96,000	34,84,074 (-) 11,926
2059 – PUBLIC WORKS			
ORIGINAL	21,40,000		
SUPPLEMENTARY	NIL	21,40,000	21,37,044 (-) 2,956
2215 – WATER SUPPLY AND SANITATION			
ORIGINAL	48,10,000		
SUPPLEMENTARY	NIL	48,10,000	49,47,707 (+) 1,37,707
2216 – HOUSING			
ORIGINAL	80,00,000		
SUPPLEMENTARY	NIL	80,00,000	80,00,000 NIL
2217 – URBAN DEVELOPMENT			
ORIGINAL	4,97,34,000		
SUPPLEMENTARY	1,58,70,000	6,56,04,000	5,80,59,783 (-) 75,44,217
3475 – OTHER GENERAL ECONOMIC SERVICES			
ORIGINAL	80,00,000		
SUPPLEMENTARY	10,00,000	90,00,000	45,39,250 (-) 44,60,750
TOTAL VOTED			
ORIGINAL	7,56,94,000		
SUPPLEMENTARY	1,73,56,000	9,30,50,000	8,11,67,858 (-) 1,18,82,142
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			1,20,58,000

Grant No. 42 Contd.

CAPITAL

4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION

ORIGINAL	4,00,000			
SUPPLEMENTARY	NIL	4,00,000	4,00,302	(+) 302

4216 – CAPITAL OUTLAY ON HOUSING

ORIGINAL	20,00,000			
SUPPLEMENTARY	NIL	20,00,000	9,85,928	(-) 10,14,072

4217 – CAPITAL OUTLAY ON URBAN DEVELOPMENT

ORIGINAL	10,74,00,000			
SUPPLEMENTARY	5,29,91,000	16,03,91,000	8,25,64,607	(-) 7,78,26,393

TOTAL VOTED

ORIGINAL	10,98,00,000			
SUPPLEMENTARY	5,29,91,000	16,27,91,000	8,39,50,837	(-) 7,88,40,163

AMOUNT SURRENDERED

DURING THE YEAR (MARCH 2003)

5,67,07,000

Notes and Comments

REVENUE

(i) In view of the eventual saving of Rs. 118.82 lakhs in the revenue section of the grant supplementary provision of Rs. 173.56 lakhs obtained in August 2002 (Rs. 82.00 lakhs) and also in February 2003 (Rs. 91.56 lakhs) proved excessive.

(ii) As against the final saving of Rs. 118.82 lakhs, an amount of Rs. 120.58 lakhs was surrendered. This proved unrealistic.

(iii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2217 URBAN DEVELOPMENT			
04 Slum Area Development			
051 Construction			
O	104.00		
R(-)	75.97		
	28.03	28.03	

Grant No. 42 Contd.

Anticipated saving of Rs. 75.97 lakhs was surrendered in March 2003 due to non-completion of the survey report as per the guidelines of the ministry.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80 General			
001 Direction and Administration			
O	187.94		
S	3.15		
R(-)	2.29	187.15	(-) 1.65
	188.80		

Supplementary provision of Rs. 3.15 lakhs was obtained in February 2003 for payment of salaries and additional requirement for replacement of old vehicle (Rs. 2.50 lakhs). Whereas Rs. 2.29 lakhs was re-appropriated in March 2003 due to curtailment of expenditure on office expenses. Reason for ultimate saving of Rs. 1.65 lakhs has not been intimated (August 2003). The entire process indicates lack of proper budgeting.

3475 OTHER GENERAL ECONOMIC SERVICE			
108 Urban Oriented Development Programme (75 : 25 % C.S.S.)			
O	80.00		
S	10.00		
R(-)	44.61	45.39	...
	45.39		

Withdrawal of provision of Rs. 44.61 lakhs, through surrender was due to non-receipt of share from the Central Government.

(iv) Savings above was partly counterbalance by excess under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2215 WATER SUPPLY AND SANITATION			
02 Sewerage and Sanitation			
105 Sanitation Service			
42 Urban Development			
O	48.10	49.48	(+) 1.38
	48.10		

Reason for eventual excess of Rs. 1.38 lakhs in the above case has not been intimated (August 2003).

2217 URBAN DEVELOPMENT			
01 State Capital Development			
001 Direction and Administration			
60 Establishment			
O	45.30	48.58	(+) 1.38
R	1.90		
	47.20		

Reason for anticipated excess of Rs. 1.90 lakhs was attributed to nomination of officers for study tours under AUS-aid to Australia. Reason for eventual excess of Rs. 1.38 lakhs has not been intimated (August 2003).

Grant No. 42 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
051	Construction			
O		25.00		
S		32.00	58.14	(+) 1.14

Reason for eventual excess of Rs. 1.14 lakhs has not been intimated (August 2003).

CAPITAL

- (i) The expenditure of Rs. 839.51 lakhs even did not come up to the original provision of Rs. 10,98.00 lakhs. As such Rs. 529.91 lakhs obtained through supplementary in August 2002 (Rs. 524.90 lakhs) and also in February 2003 (Rs. 5.01 lakhs) was totally unnecessary. This indicates poor monitoring by the Government on the progress of expenditure.
- (ii) As against 788.40 lakhs in the grant only an amount of Rs. 567.07 lakhs was surrendered in March 2003. This proved unrealistic.
- (iii) Saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4216	CAPITAL OUTLAY ON HOUSING			
80	General			
800	Other expenditure			
42	Urban Development and Housing Department			
O		20.00	9.86	
R(-)		10.14	9.86	

Withdrawal of provision by Rs. 10.14 lakhs through surrender in March 2003 was attributed to late approval of the scheme at the end of the year.

4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03	Integrated Development of small and Medium Towns			
051	Construction			
60	Urban Development Scheme			
O		1074.00	825.64	
S		529.91		
R(-)		556.93		(-) 221.33

Augmentation of provision by Rs. 529.91 lakhs through supplementary in August 2002 and February 2003 were made for construction of multipurpose building (Rs. 5.00 lakhs) and for acquisition of Star Cinema (Rs. 300.00 lakhs) and storm water drainage system along National Highway (Rs. 224.90 lakhs). However, Rs. 556.93 lakhs was re-appropriation in March 2003 due to non-acquisition of Star Cinema and non-implementation of the scheme. Reason for ultimate saving of Rs. 221.33 lakhs has not been intimated (August 2003).

**Grant No. 43
VIGILANCE**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2070 – OTHER ADMINISTRATIVE SERVICES			
VOTED			
ORIGINAL	1,28,25,000		
SUPPLEMENTARY	19,91,000	1,40,42,295	(-) 7,73,705
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2003)			NIL

Notes and Comment

- (i) No part of savings of Rs. 7.74 lakhs could be anticipated and surrendered during the year. This indicates Government's inability to keep a watch over the progress of expenditure.
- (ii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2070 OTHER ADMINISTRATIVE SERVICES			
104 Vigilance			
0060 Establishment			
O	128.25		
S	19.91	140.58	(-) 7.58
	148.16		

Reason for eventual saving of Rs. 7.58 lakhs was attributed to (i) late/non-filling up of some posts in the newly established Pamphlet Cell of the Vigilance Department (Rs. 7.01 lakhs) and (ii) non-receipt of T.A claim and also delay occurred in positing of staff. In view of the eventual saving of Rs. 7.58 lakhs in the grant supplementary provision of Rs. 19.91 lakhs obtained in August 2002 proved excessive.

APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 2002-2003 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
2011 Governor	3,00,000	10.03.03	Nil	The amount drawn from Contingency Fund was not recouped to the fund during the year.

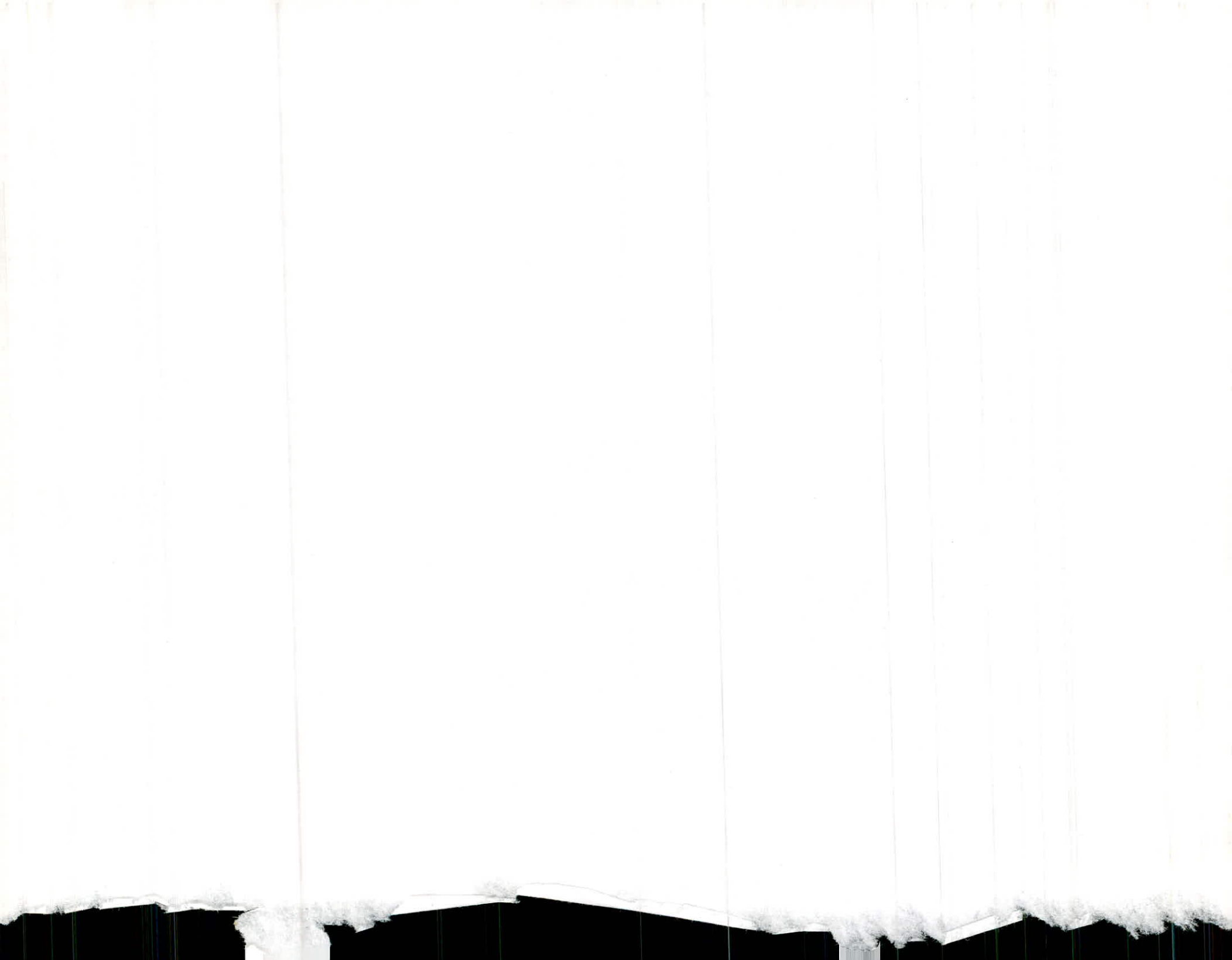
APPENDIX - II

Grant wise details of estimates and actual of recoveries adjusted in the accounts in reduction of expenditure

Serial Number	Demand Number and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More(+) Less(-)	
1	2	3	4	5	
1.	3 Buildings and Housing	50,00,000	49,71,722	(-)	28,278
2.	13. Forestry and Wild Life	1,00,00,000	1,79,54,693	(+)	79,54,693
3.	20. Irrigation and Flood Control	1,00,00,000	16,23,258	(-)	83,76,742
4.	23. Land Revenue	7,61,00,000	8,47,41,161	(+)	86,41,161
5.	32. Power	20,00,000	18,53,451	(-)	1,46,549
6.	35. Roads and Bridges	2,50,00,000	65,29,253	(-)	1,84,70,747
7.	36. Rural Development	50,00,000	61,70,447	(+)	11,70,447
Total:		13,31,00,000	12,38,43,985	(-)	92,56,015









ERRATA TO APPROPRIATION ACCOUNTS OF GOVERNMENT OF SIKKIM FOR 2002-2003.

<u>Page</u>	<u>Line</u>	<u>Column</u>	<u>For</u>	<u>Read</u>
3	4 from bottom	1	Agriculture Engineering	Agricultural Engineering
4	9 from bottom	1	OTHER AGRICULTURAL PROGRAMME	OTHER AGRICULTURAL PROGRAMMES
22	15 from bottom	1	Rogpo	Rangpo
37	13 from top	1	LOANS AND ADVANCES FORM	LOANS AND ADVANCES FROM
64	5 from top	1	AGRICULTURE PROGRAMMES	AGRICULTURAL PROGRAMMES
76	10 from bottom	-	67 Legal Advisors and Counsels	67 Legal Services Authority
79	2 from bottom	-	State share share of Rs.	State share of Rs.
80	Last from bottom	-	R 2.66	R (-) 2.66
84	Last from bottom	-	saving of Rs. 1.66 lakhs	saving of Rs. 1.60 lakhs
96	24 from top	-	Singtum	Singtam
125	14 from bottom	-	fund form the	fund from the
125	2 from bottom	-	provision form the	provision from the

