











# **APPROPRIATION ACCOUNTS**

## **1999-2000**

**GOVERNMENT OF SIKKIM**



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### APPENDIX

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## INTRODUCTORY

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This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1999-2000 presents the accounts of sums expended during the year ended 31<sup>st</sup> March, 2000 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 1999-2000  
EXPENDITURE COMPARED WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2	Capital 3	Revenue 4	Capital 5	Revenue 6	Capital 7	Revenue 8	Capital 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. State Legislature								
Charged	6,50,000	Nil	6,41,489	Nil	8,511	Nil	Nil	Nil
Voted	1,83,50,000	Nil	1,81,71,846	Nil	1,78,154	Nil	Nil	Nil
Appropriation								
Governor								
Charged	92,85,000	Nil	92,61,490	Nil	23,510	Nil	Nil	Nil
2. Council of Ministers								
Voted	2,74,58,000	Nil	2,74,30,905	Nil	27,095	Nil	Nil	Nil
3. Administration of Justice								
Charged	1,51,25,000	Nil	1,43,57,960	Nil	7,67,040	Nil	Nil	Nil
Voted	2,07,25,000	Nil	2,00,20,404	Nil	7,04,596	Nil	Nil	Nil
4. Election								
Voted	2,04,05,000	Nil	1,81,04,906	Nil	23,00,094	Nil	Nil	Nil
5. Income-Tax and Sales Tax								
Voted	1,02,60,000	Nil	96,98,892	Nil	5,61,108	Nil	Nil	Nil
6. Land Revenue								
Voted	3,19,93,000	Nil	2,69,11,902	Nil	50,81,098	Nil	Nil	Nil
7. Stamps and Registration								
Voted	4,00,000	Nil	2,50,000	Nil	1,50,000	Nil	Nil	Nil
8. Excise (Abkari)								
Voted	2,53,25,000	Nil	1,19,81,267	Nil	1,33,43,733	Nil	Nil	Nil
9. Taxes on Vehicles								
Voted	28,77,000	Nil	27,04,914	Nil	1,72,086	Nil	Nil	Nil
10. Other Taxes and duties on Commodities and Services								
Voted	26,88,000	Nil	2,6,49,995	Nil	38,005	Nil	Nil	Nil
Interest Payments								
Charged	70,71,37,000	Nil	67,92,38,774	Nil	2,78,98,226	Nil	Nil	Nil
Appropriation for reduction of avoidance of Debt								
Charged	4,19,73,000	Nil	4,19,73,000	Nil	Nil	Nil	Nil	Nil
Public Service Commission								
Charged	41,70,000	Nil	35,05,037	Nil	6,64,963	Nil	Nil	Nil
11. Secretariat General Services								
Voted	5,52,90,000	Nil	5,57,14,625	Nil	Nil	Nil	4,24,625	Nil
12. District Administration								
Voted	2,42,22,000	Nil	2,38,38,000	Nil	3,84,000	Nil	Nil	Nil
13. Treasury and Accounts Administration								
Voted	2,80,59,000	Nil	2,69,18,939	Nil	11,40,061	Nil	Nil	Nil

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2	Capital 3	Revenue 4	Capital 5	Revenue 6	Capital 7	Revenue 8	Capital 9
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14. Police Voted	37,75,83,000	Nil	37,03,12,982	Nil	72,70,018	Nil	Nil	Nil
15. Jails Voted	62,68,000	Nil	62,60,096	Nil	7,904	Nil	Nil	Nil
16. Stationery and Printing Voted	1,81,00,000	Nil	1,75,29,622	Nil	5,70,378	Nil	Nil	Nil
17. Public Works (Building) Charged	7,00,000	Nil	6,99,849	Nil	151	Nil	Nil	Nil
Voted	28,65,60,000	27,29,04,000	17,86,76,328	13,31,60,604	10,78,83,672	13,97,43,396	Nil	Nil
18. Other Administrative Services Voted	5,26,60,000	Nil	5,10,91,687	Nil	15,68,313	Nil	Nil	Nil
19. Pension and other Retirement Benefits Charged	4,35,000	Nil	3,85,500	Nil	49,500	Nil	Nil	Nil
Voted	17,10,00,000	Nil	16,21,95,500	Nil	88,04,500	Nil	Nil	Nil
20. Miscellaneous General Services Voted	9,79,10,40,000	Nil	9,79,08,33,434	Nil	2,06,566	Nil	Nil	Nil
21. Education Voted	1,09,28,62,000	Nil	1,07,45,58,867	Nil	1,83,03,133	Nil	Nil	Nil
22. Sports and Youth Services Voted	1,44,08,000	Nil	1,38,99,288	Nil	5,08,712	Nil	Nil	Nil
23. Art and Culture Voted	1,74,85,000	Nil	1,56,45,191	Nil	18,39,809	Nil	Nil	Nil
24. Medical and Public Health Voted	40,19,00,000	Nil	33,78,36,496	Nil	6,40,63,504	Nil	Nil	Nil
25. Water Supply and Sanitation Voted	11,96,70,000	27,96,61,000	10,88,80,045	25,66,24,672	1,07,89,955	2,30,36,328	Nil	Nil
26. Urban Development Voted	4,40,90,000	2,18,80,000	4,34,08,437	1,08,86,739	6,81,563	1,09,93,261	Nil	Nil
27. Information and Publicity Voted	1,70,84,000	Nil	1,57,27,266	Nil	13,56,734	Nil	Nil	Nil
28. Social Security and Welfare Voted	7,84,50,000	1,00,00,000	5,97,10,091	1,00,00,000	1,87,39,909	Nil	Nil	Nil
29. Labour and Labour Welfare Voted	88,50,000	Nil	76,00,085	Nil	12,49,915	Nil	Nil	Nil
30. Nutrition Voted	2,15,95,000	Nil	1,88,95,855	Nil	26,99,145	Nil	Nil	Nil

## SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	2	3	4	5	6	7	8	9
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31. Relief on account of Natural Calamities Voted	28,51,30,000	Nil	22,47,35,003	Nil	6,03,94,997	Nil	Nil	Nil
32. Other Social Services (Ecclesiastical) Voted	93,32,000	Nil	92,26,824	Nil	1,05,176	Nil	Nil	Nil
33. Secretariat-Social Services Voted	38,65,000	Nil	37,56,314	Nil	1,08,686	Nil	Nil	Nil
34. Agriculture Voted	19,93,21,000	53,00,000	18,38,73,508	19,89,029	1,54,47,492	33,10,971	Nil	Nil
35. Soil and Water Conservation Voted	4,24,29,000	Nil	3,99,64,571	Nil	24,64,429	Nil	Nil	Nil
36. Animal Husbandry Voted	7,83,82,000	28,00,000	7,42,74,812	8,28,931	41,07,188	19,71,069	Nil	Nil
37. Dairy Development Voted	1,49,53,000	Nil	1,39,52,996	Nil	10,00,004	Nil	Nil	Nil
38. Fisheries Voted	1,20,20,000	10,00,000	1,17,27,928	8,20,005	2,92,072	1,79,995	Nil	Nil
39. Forestry and Wild Life Voted	17,11,47,000	11,00,000	14,70,33,066	10,08,920	2,41,13,934	91,080	Nil	Nil
40. Other Agricultural Programme Voted	3,63,90,000	30,00,000	3,34,72,275	20,00,711	29,17,725	9,99,289	Nil	Nil
41. Food Storage and Warehousing Voted	31,86,13,000	22,00,000	28,54,43,480	14,64,889	3,31,69,520	7,35,111	Nil	Nil
42. Co-operation Voted	2,36,50,000	5,04,00,000	2,17,13,493	3,40,000	19,36,507	5,00,60,000	Nil	Nil
43. Rural Development Voted	8,56,90,000	62,00,000	7,77,14,396	70,76,373	79,75,604	Nil	Nil	8,76,373
44. Irrigation and Flood Control Voted	13,74,14,000	2,00,000	6,41,54,599	1,99,095	7,32,59,401	905	Nil	Nil
45. Power Voted	27,54,35,000	41,12,80,000	27,86,19,695	26,44,70,033	Nil	14,68,09,967	31,84,695	Nil
46. Industries Voted	5,89,00,000	30,49,00,000	5,61,58,815	1,77,74,967	27,41,185	28,71,25,033	Nil	Nil
47. Mines and Geology Voted	88,19,000	23,00,000	84,97,591	23,00,000	3,21,409	Nil	Nil	Nil

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	2	3	4	5	6	7	8	9
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48. Roads and Bridges Voted	20,96,27,000	32,38,85,000	14,42,09,838	16,81,80,967	6,54,17,162	15,57,04,033	Nil	Nil
49. Road Transport Services Voted	20,52,50,000	1,15,00,000	20,38,06,538	36,35,046	14,43,462	78,64,954	Nil	Nil
50. Other Scientific Research Voted	1,22,27,000	Nil	1,07,21,540	Nil	15,05,460	Nil	Nil	Nil
51. Secretariat - Economic Services Voted	3,32,28,000	6,04,00,000	1,73,65,957	5,61,17,380	1,58,62,043	42,82,620	Nil	Nil
52. Tourism Voted	6,66,60,000	44,80,000	3,18,41,688	44,80,000	3,48,18,312	Nil	Nil	Nil
Public Debt Charged	Nil	32,84,00,000	Nil	14,02,15,447	Nil	18,81,84,553	Nil	Nil
53. Loans to Government Servant Voted	Nil	1,21,00,000	Nil	1,13,73,517	Nil	7,26,483	Nil	Nil
<b>Total Charged</b>	<b>77,94,75,000</b>	<b>32,84,00,000</b>	<b>75,00,63,099</b>	<b>14,02,15,447</b>	<b>2,94,11,901</b>	<b>18,81,84,553</b>	<b>Nil</b>	<b>Nil</b>
Voted	15,07,61,39,000	1,78,74,90,000	14,45,97,22,792	95,47,31,878	62,00,25,528	83,36,34,495	36,09,320	8,76,373
Grand Total	15,85,56,14,000	2,11,58,90,000	15,20,97,85,891	1,09,49,47,325	64,94,37,429	102,18,19,048	36,09,320	8,76,373

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**SUMMARY OF APPROPRIATION ACCOUNTS - Contd.**

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The Excess over the following grants are requires regularisation :-

**REVENUE SECTION**

Voted

11. Secretariat General Services

45 Power

**CAPITAL SECTION**

Voted

43. Rural Development Department

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

**SUMMARY OF APPROPRIATION ACCOUNTS - Contd.**

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1999-2000 and that shown in the Finance Accounts for the year is given below:-

	Revenue	Capital	Total
	Rs.	Rs.	Rs.
Total Expenditure according to Appropriation Accounts			
Voted	14,45,97,22,792	95,47,31,878	15,41,44,54,670
Charged	75,00,63,099	14,02,15,447	75,00,63,099
Deduct			
Total Recoveries as shown in Appendix-II			
Voted	11,00,63,899	..	11,00,63,899
Net expenditure as shown in the Finance Accounts			
Voted	14,34,96,58,893	95,47,31,878	15,30,43,90,771
Charged	75,00,63,099	14,02,15,447	75,00,63,099



**SUMMARY OF APPROPRIATION ACCOUNTS - Concl.**

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 31<sup>st</sup> March 2000.

New Delhi  
The



( V.K. SHUNGLU )  
Comptroller and Auditor General of India

20 NOV 2000



**Grant No. 1  
STATE LEGISLATURE**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2011 – PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
<i>CHARGED</i>			
ORIGINAL	6,50,000	6,50,000	6,41,489 (-) 8,511
<i>VOTED</i>			
ORIGINAL	1,75,60,000		
SUPPLEMENTARY	7,90,000	1,83,50,000	1,81,71,846 (-) 1,78,154
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Notes and Comments**

**REVENUE**

Savings in the revenue section of the voted grant of Rs.1.78 lakhs occurred mainly due to non-inclusion of vouchers amounting to Rs.2.83 lakhs under 2011 –103 – 13 'Office Expenses' by the office of the C.P.A.O. The savings in the above case was partly counter balanced by excess under the head 2011 –103 – 01 'Salary' due to arrear payments made to the contract employees of the Secretariat.

## APPROPRIATION - GOVERNOR

Section and Major Head	Total Grant	Actual Expenditure	(ALL CHARGED) Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2012 – PRESIDENT, VICE-PRESIDENT, GOVERNOR, ADMINISTRATOR OF UNION TERRITORY			
	<i>CHARGED</i>		
<i>ORIGINAL</i>	76,48,000		
<i>SUPPLEMENTARY</i>	16,37,000	92,85,000	92,61,490
			(-) 23,510
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)</i>			<i>NIL</i>

**Grant No. 2**  
**COUNCIL OF MINISTERS**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2013 - COUNCIL OF MINISTERS</b>			
ORIGINAL	2,74,58,000		
SUPPLEMENTARY	2,74,58,000	2,74,30,905	(-) 27,095
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			10,000

**Grant No. 3**  
**ADMINISTRATION OF JUSTICE**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2014 – ADMINISTRATION OF JUSTICE			
<i>CHARGED</i>			
ORIGINAL	1,43,00,000		
SUPPLEMENTARY	8,25,000	1,51,25,000	1,43,57,960
			(-) 7,67,040
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,20,000
<i>VOTED</i>			
ORIGINAL	2,00,15,000		
SUPPLEMENTARY	7,10,000	2,07,25,000	2,00,20,404
			(-) 7,04,596
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			5,81,000

**Notes and Comments**

**Charged**

- (i) Out of the savings of Rs. 7.67 lakhs under Charged appropriation an amount of Rs 1.20 lakh was anticipated and surrendered during the year.

**Voted**

This is the seventh years in succession in which the excessive provision of funds leads to large savings in the voted grant. This points out the need of more accurate budgeting

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)	Percentage of Saving (Rounded)
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	(-) 15.77	9%

- (ii) In view of the eventual savings of Rs. 7.05 lakhs in the voted grant, supplementary provision of Rs. 7.10 lakhs obtained in March 2000 proved excessive and should have been restricted to where ever found necessary.

## Grant No. 3 Contd.

Savings in the grant occurred in the current financial year under the following heads:

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2014 ADMINISTRATION OF JUSTICE			
41 District and Session Court West & South			
O	36.50		
R(-)	5.18		
	31.32	32.10	(+) 0.78

Anticipated saving of Rs. 5.18 lakhs was surrendered in March 2000 reportedly due to transfer of Civil Judge and the post was lying vacant thereafter. Reason for eventual excess of Rs. 0.78 lakhs has not been intimated (September 2000).

43 Civil Court Namchi			
O	20.75		
S	0.20		
R(-)	3.00		
	17.95	18.17	(+) 0.22

Reason for saving of Rs. 3.00 lakhs which was surrendered in March 2000 was attributed to transfer of Civil Judge and non-filling up of vacant post during the year.

114 Legal Adviser and Counsels			
40 Advocate General's Office			
O	34.50		
R(-)	1.68		
	32.82	30.63	(-) 2.19

Anticipated saving of Rs. 1.68 lakhs was re-appropriated in March 2000 due to non-submission of bills by the advocates. Reason for eventual saving of Rs. 2.19 lakhs has not been intimated (September 2000).

41 Legal Services Authority			
66 Taluka's Legal Service Committee			
O	2.10		
	2.10	0.31	(-) 1.79

Reason for eventual saving of Rs. 1.79 lakh was reportedly due to non-utilisation of funds under District Legal Services authority from February 2000 onwards.

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

105 Civil and Session Courts			
40 District and Session Court East & North			
O	48.50		
S	5.00		
R	1.00		
	54.50	58.40	(+) 3.90

Augmentation of provision by Rs. 1.00 lakhs by re-appropriation in March 2000 was reportedly due to requirement of more provision under salary. Reason for eventual excess of Rs. 3.90 lakhs has not been intimated (September 2000).

## Grant No. 3 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
41	Legal Service Authority			
60	State Legal Services Authority			
O	25.90			
S	1.50			
R	4.25	31.65	30.59	(-) 1.06

Augmentation of provision by Rs. 4.25 lakhs through re-appropriation in March 2000 was attributed to the proposal of translating legal service manuals in Nepali, Lepcha and Bhutia in addition to printing of Calendar, etc. Reason for eventual saving of Rs. 1.06 lakh has not been intimated (September 2000).

45	Civil Court, Mangan			
O	10.95			
S	0.20			
R	3.05	14.20	14.12	(-) 0.08

Augmentation of provision by Rs. 3.05 lakhs through re-appropriation in March 2000 was reportedly due to inclusion of Family Court in the Court of District and Session Judge, North.

Augmentation of provision by Rs. 3.05 lakhs through re-appropriation in March 2000 was reportedly due to inclusion of Family Court in the Court of District and Session Judge, North.



**Grant No. 4  
ELECTION**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2015 – ELECTION</b>			
ORIGINAL	1,80,05,000		
SUPPLEMENTARY	24,00,000	2,04,05,000	1,81,04,906
			(-) 23,00,094
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			21,98,000

**Notes and Comments**

(i) **Against the actual saving of Rs.23.00 lakhs in the grant, an amount of Rs.21.98 lakhs was anticipated and surrendered during the year.**

(ii) **Savings in the grant occurred mainly under :-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2015 ELECTION			
101 Election Commission			
O	34.55		
R(-)	20.91	13.64	13.53
			(-) 0.11

**Reduction in provision by Rs.20.91 lakhs through surrender in March 2000 was attributed to (i) payment of salaries of officers and staff on deputation to the commission from the budget of their parent department instead of Election Commission (Rs.4.83 lakhs) (ii) non-conduction of election to Municipal Bodies (Rs.6.00 lakhs) (iii) non-revision of electoral rolls during the current year (Rs.5.00 lakhs) etc.**

103 Preparation and Printing of Electro Rolls			
O	13.40		
R(-)	1.91	11.49	11.46
			(-) 0.03

**Reduction in provision by Rs.1.91 lakh through Re-appropriation/surrender in March 2000 was attributed to non printing of Electoral Roll.**

104 Charges for conduct of Election for Lok Sabha and State UT/Legislative Assemblies when held simultaneously			
O	Nil		
S	24.00		
R	93.00	117.00	20.92
			(-) 96.08

**Grant No. 4 Concl'd.**

Augmentation of provision by Rs.93.00 lakhs through re-appropriation in March 2000 was attributed to settlement of bills/expenditure incurred during election held in October 1999. However, reason for ultimate savings of Rs.96.08 lakhs has not been intimated (September 2000).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
800 Other Expenditure			
50 Other Charges (Issue of Photo Identity Cards to Voters)			
O		5.00	
R(-)		5.00	

Reduction in provision by Rs.5.00 lakhs through re-appropriation in March 2000 was due to non-implementation of programme for Photo Identity Cards to voters.

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

106 Charges for conduct of Election to State/UT/Legislature			
O		90.00	
R(-)		90.00	
		95.58	(+ 95.58)

Reasons for anticipated savings of Rs.90.00 lakhs and eventual excess of Rs.95.58 lakhs have not been intimated (September 2000).

**Grant No. 5**  
**INCOME TAX & SALES TAX**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2020 – COLLECTION OF TAXES ON</b>			
<b>INCOME &amp; EXPENDITURE</b>			
<b>2040 – SALES TAX</b>			
ORIGINAL	1,02,60,000		
SUPPLEMENTARY	NIL	1,02,60,000	96,98,892 (-) 5,61,108
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			5,44,000

**Notes and Comments**

(i) Against the actual savings of Rs.5.61 lakhs, in the grant an amount of Rs.5.44 lakhs was surrendered during the year.

(ii) Saving occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2020 COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
101 Collection Charges Income Tax (under State Law)			
O 42.50			
R(-) 3.61	38.89	38.82	(-) 0.07

Reduction in provision by Rs.3.61 lakhs by surrender in March 2000 was mainly due to non-receipt of bills till March 2000 in respect of those cases relating to State Income Tax in Supreme Court.

2040 TAXES ON SALES TAX ETC.			
101 Collection Charges			
O 60.10			
R(-) 1.83	58.27	58.17	(-) 0.10

Reduction in provision by Rs.1.83 lakh by surrender in March 2000 was due to (i) non-filling up of the post of Inspector, (ii) non-supply of printed forms of sales tax by the Press, (iii) non-submission of T.A. claims.

**Grant No. 6  
LAND REVENUE**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2029 – LAND REVENUE			
2506 – LAND REFORMS			
ORIGINAL	2,61,78,000		
SUPPLEMENTARY	58,15,000	3,19,93,000	(-) 50,81,098
AMOUNT SURRENDERED DURING the year (March 2000)			47,70,000

**Notes and Comments**

- (i) Against the actual saving of Rs.50.81 lakhs in the grant an amount of Rs.47.70 lakhs was only anticipated and surrendered during the financial year.
- (ii) Inview of the overall savings of Rs.50.81 lakhs in the grant, supplementary provision of Rs.58.15 lakhs obtained in March 2000 for (a) Salaries (b) implementation of Centrally Sponsored Scheme proved excessive and could have been restricted to a token provision, wherever found necessary.
- (iii) Savings in the grant occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2029 LAND REVENUE			
102 Survey and Settlement Operation Strengthening of Administration for Land Reforms			
40 Head Office			
O	53.50		
R(-)	1.65	51.85	(-) 1.16

Anticipated saving of Rs.1.65 lakh was surrendered in March 2000 due to 'limited scope', the detail of which has not been elaborated. Reason for ultimate saving of Rs.1.16 lakh has not been intimated (September 2000).

41 Land Records (S.S)			
O	24.50		
R(-)	6.01	18.49	(+ ) 0.05

Anticipated saving of Rs.6.01 lakhs was attributed to transfer of many field staff to the different districts on completion of work (Rs.2.36 lakhs) etc.

43 District Collectorate (West)			
O	33.00		
S	4.15	37.15	(-) 1.31

**Grant No. 6 Concl'd.**

**Reason for ultimate savings of Rs.1.31 lakhs has not been intimated (September 2000).**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2506 LAND REFORMS			
71 Strengthening of Revenue Administration and updating of Land Records (50:50% C.S.S.)			
O	40.12		
R(-)	39.51	0.61	0.61

**Reduction in provision by Rs. 39.51 lakhs through surrender in March 2000 was reportedly due to cut imposed by the Government.**

800 Other Expenditure			
O	2.95		
R(-)	2.95		

**Anticipated saving of Rs.2.95 lakhs was surrendered in March 2000 due to non clearance of proposal by the Government.**

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

44 District Collectorate (North)			
O	21.00		
R	3.65	24.65	23.47
			(-) 1.18

**Augmentation of provision by Rs.3.65 lakhs through re-appropriation in March 2000 was reportedly due to more requirement of provision under salaries. However reason for ultimate saving of Rs. 1.18 lakh has not been intimated (September 2000).**

2506 LAND REFORMS			
103 Maintenance of Land Records			
70 Agrarian Studies & Computerisation of Land Records (100% C.S.S.)			
O	...	...	0.10
			(+) 0.10

**Reason for incurring expenditure of Rs. 0.10 lakh without any budget provision has not been intimated (September 2000).**

**Grant No. 7**  
**STAMPS AND REGISTRATION**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2030 – STAMPS & REGISTRATION			
ORIGINAL	4,00,000		
SUPPLEMENTARY	4,00,000	2,50,000	(-) 1,50,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,50,000

**Grant No. 8  
EXCISE (ABKARI)**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD 2039 – EXCISE</b>			
ORIGINAL	2,53,25,000		
SUPPLEMENTARY	NIL	2,53,25,000	(-) 1,33,43,733
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,33,27,000

**Notes and Comments**

- (i) **Amount surrendered Rs.133.27 lakhs in March 2000 was mainly due to insufficient orders received by M/s. Sikkim Distilleries Ltd. during the year; which caused less reimbursement of export pass fee as detailed below :-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2039 STATE EXCISE			
800 Other Expenditure			
40 Grants-in-aid to Sikkim Distilleries Ltd. in lieu of export pass fees			
O		150.00	
R(-)		138.00	
	12.00	12.00	..

- (ii) **Saving mentioned above was partly offset by Excess :**

2039 EXCISE			
001 Direction and Administration			
O		103.25	
R		4.73	
	107.98	107.81	(-) 0.17

**Augmentation of provision by Rs.4.73 lakhs through re-appropriation in March 2000 was due to (i) payment of revised pay and dearness allowance. (ii) frequent tour made by the South and West Excise Officers and staff during the year.**

**Grant No. 9**  
**TAXES ON VEHICLES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2041 – TAXES ON VEHICLES			
ORIGINAL	28,77,000		
SUPPLEMENTARY	NIL	28,77,000	(-) 1,72,086
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,40,000



**Grant No. 10**  
**OTHER TAXES DUTIES ON COMMODITIES AND SERVICES**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2045 – OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	26,10,000		
SUPPLEMENTARY	78,000	26,88,000	(-) 38,005
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

## APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

(ALL CHARGED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2048 – APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
ORIGINAL	4,19,73,000		
SUPPLEMENTARY	NIL	4,19,73,000	NIL
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

## INTEREST PAYMENTS

Section and Major Head	Total Grant	Actual Expenditure	(ALL CHARGED) Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2049 – INTEREST PAYMENT			
ORIGINAL	70,71,37,000		
SUPPLEMENTARY	NIL	70,71,37,000	(-) 2,78,98,226
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			2,85,23,000

### Notes and Comments

(i) Against the actual savings of Rs. 278.98 lakhs in the charged appropriation an excess amount of Rs.285.23 lakhs was surrendered during the year which proved unrealistic.

(ii) Significant savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2049 INTEREST PAYMENT (CHARGED)			
200 Interest on Other Internal Debt			
O	760.20		
R(-)	249.70	510.50	(-) 4.20

Reason for anticipated savings of Rs. 249.70 lakhs was attributed to non-receipt of loan as contemplated at the time of framing of budget estimate.

03 Interest on Small Savings P.F. etc.			
O	2295.00		
R(-)	250.00	2045.00	(+ ) 10.55

Reduction in provision by Rs. 250.00 lakhs through surrender in March 2000 was attributed to less receipt of subscription for G.P.F. as contemplated earlier which caused less payment of interest. Reason for eventual excess of Rs.10.55 lakhs was attributed to the fact that interest payment for Group Insurance Scheme was earlier adjusted in account on calendar year basis. However, in 1999-2000 it has been adjusted on the basis of financial year which resulted excess interest calculation for one quarter.

04 Interest on Loans and Advances from Central Government			
O	2337.47		
R(-)	2.59	2334.88	(-) 0.11

Reduction in provision through re-appropriation in March 2000 was attributed to less receipt of loan as contemplated earlier.

### INTEREST PAYMENTS *Concl'd.*

(iii) Savings in the above three cases was partly counter balanced by excess as under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
01 Interest on Internal Debt			
101 Market Loans			
O	1678.70		
R	217.06	1895.76	1895.76
			...

**Augmentation of provision by Rs.217.06 lakhs through re-appropriation in March 2000 was reportedly due to interest payment of Market Loan which were floated during 3<sup>rd</sup> quarter of fiscal and not contemplated earlier.**

## PUBLIC SERVICE COMMISSION

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>(ALL CHARGED)</b>			
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2051 – PUBLIC SERVICE COMMISSION			
ORIGINAL	41,70,000		
SUPPLEMENTARY	NIL	41,70,000	(-) 6,64,963
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			5,10,000

### Notes and Comments

- (i) Against the actual savings of Rs. 6.65 lakhs only an amount of Rs. 5.10 lakhs was anticipated and surrendered during the year.
- (ii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2051 PUBLIC SERVICE COMMISSION			
102 State Public Service Commission (Charged)			
O	41.70		
R(-)	5.10	36.60	(-) 1.55

Reduction in provision by Rs. 5.10 lakhs through surrender in March 2000 was attributed to non-filling up of post of Member till now and one post of D.C. vacated last year remain unfilled up till the close of the fiscal (Rs.4.45 lakhs). Reason for eventual saving of Rs. 1.55 lakh has not been intimated (September 2000).

**Grant No. 11**  
**SECRETARIAT GENERAL SERVICES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2052 – SECRETARIAT GENERAL SERVICES			
ORIGINAL	5,44,50,000		
SUPPLEMENTARY	8,40,000	5,52,90,000	(+ 4,24,625)
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			9,36,000

**Notes and Comments**

- (i) The expenditure exceeded the provision by Rs. 4,24,625. The excess requires regularisation.
- (ii) In view of the excess of Rs. 4.25 lakhs, surrender of Rs. 9.36 lakhs was totally unjustified and supplementary provision of Rs.8.40 lakhs obtained in March 2000 proved insufficient.
- (iii) Substantial excess occurred mainly under the following heads :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2052 SECRETARIAT GENERAL SERVICES			
090 Secretariat			
41 Department of Personnel Administrative Reforms and Training			
O 49.85	49.85	63.71	(+ 13.86)
45 Home Department			
O 174.00			
S 8.40	182.40	183.42	(+ 1.02)
46 Land Revenue Department			
O 30.00	30.00	31.50	(+ 1.50)

Reason for excess in the above cases have not been intimated (September 2000).

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

2052 SECRETARIAL GENERAL SERVICES			
090 Secretariat			
49 Legal Aid and Advice			
O 2.00			
R(-) 2.00	...	...	...

Anticipated saving of Rs. 2.00 lakhs was surrendered in March 2000 due to non-receipt of bills from the advocates.

51 Parliamentary Affairs			
O 11.50			
R(-) 4.36	7.14	7.12	(-) 0.02

Anticipated savings of Rs.4.36 lakhs, which was surrendered in March 2000 was reportedly due to ((i)non-appointment of officer and staff (Rs.2.78 lakhs) (ii) non performance of tours by officers (Rs.0.92 lakh) (iii) late submission of bills by a firm (Rs.0.66 lakh).

**Grant No. 12**  
**DISTRICT ADMINISTRATION**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2053 – DISTRICT ADMINISTRATION			
ORIGINAL	2,32,45,000		
SUPPLEMENTARY	9,77,000	2,42,22,000	2,38,38,000
			(-) 3,84,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			13,000

**Notes and Comments**

**Against the actual savings of Rs.3.84 lakhs in the grant only an amount of Rs.0.13 lakh could be anticipated and surrendered in March 2000**

**Grant No. 13**  
**TREASURY AND ACCOUNTS ADMINISTRATION**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2054 – TREASURY & ACCOUNTS ADMINISTRATION			
ORIGINAL	2,65,75,000		
SUPPLEMENTARY	14,84,000	2,80,59,000	2,69,18,939
			(-) 11,40,061
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			3,54,000

**Notes and Comments**

- (i) Against the actual saving of Rs. 11.40 lakhs in the grant, only an amount Rs. 3.54 has been surrendered in March 1999; which revealed Government's inability to keep a watch over the progress of expenditure.
- (ii) In view of the ultimate saving of Rs. 11.40 lakhs, supplementary provision of Rs. 14.84 lakhs obtained in March 2000 proved excessive.
- (iii) Significant savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2054 TREASURY AND ACCOUNTS ADMINISTRATION			
095 Directorate of Accounts			
O 24.30			
R(-) 0.18	24.12	22.25	(-) 1.87
42 Pension and Group Insurance and Provident Fund			
O 58.50	58.50	55.46	(-) 3.04
096 Pay and Accounts Office			
45 South District			
O 18.50			
S 2.60	21.10	19.63	(-) 1.47

Reason for savings in the above cases were attributed mainly to non-inclusion of some vouchers in the accounts of the year.



**Grant No. 14  
POLICE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD 2055 - POLICE</b>			
ORIGINAL	33,54,22,000		
SUPPLEMENTARY	4,21,61,000	37,75,83,000	37,03,12,982
			(-) 72,70,018
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			11,62,000

**Notes and Comments**

- (i) Amount surrendered Rs.11.62 lakhs was far less in comparison with the actual savings of Rs.72.70 lakhs. This indicates Government's inability to keep a watch over the progress of expenditure
- (ii) In view of the over all savings of Rs.72.70 lakhs in the grant supplementary provision obtained in March 2000 proved excessive.
- (iii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2055 POLICE			
001 Direction and Administration			
40 Inspector General of Police			
O 257.50			
R(-) 17.39	240.11	228.96	(-) 11.15

Reduction in provision by Rs. 17.39 lakhs through re-appropriation in March 2000 was attributed to (i) non-receipts of uniform bills from the supplier mainly. Reason for ultimate saving of Rs.11.15 lakhs has not been intimated (September 2000).

101 Criminal Investigation & Vigilance			
42 Intelligence Branch			
O 156.90			
S 32.00	188.90	166.72	(-) 22.18
104 Special Police			
45 Establishment of Indian Reserve Battalion (C.S.S)			
O 360.00			
R(-) 1.92	358.08	349.82	(-) 8.26

Reduction in provision by Rs.32.00 lakhs and Rs.1.92 lakhs were reportedly due to economy measure. Reason for eventual saving of Rs.22.18 lakhs and Rs.8.26 lakhs has not been intimated (September 2000)

## Grant No. 14 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
108	State Head Quarters Police			
46	Traffic Police			
O	48.50			
S	11.90	60.40	48.52	(-) 11.88
47	Reserve Lines and Police Band			
O	423.00			
S	29.74			
R	1.97	454.71	441.74	(-) 12.97
109	District Police			
51	South District			
O	202.30			
S	44.85	247.15	243.55	(-) 3.60
52	West District			
O	158.05			
S	50.54	208.59	203.47	(-) 5.12
<p><b>Supplementary provisions in all the above cases were obtained for payment of Salaries. However, reasons for huge savings in the above cases have not been intimated. It indicates poor monitoring of expenditure and inaccuracy in the projection of requirements of provision.</b></p>				
115	Modernisation of Police Force (75:25% C.S.S)			
55	Machinery and Equipments			
O	23.00			
S	34.70	57.70	51.92	(-) 5.78
<p><b>Supplementary provision of Rs.34.70 lakhs was obtained in March 2000 for the implementation of the Centrally Sponsored Scheme. However, reason for ultimate savings of Rs.5.78 lakhs has not been intimated (September 2000).</b></p>				
116	Forensic Science			
O	23.50			
S	0.32			
R(-)	0.63	23.19	21.50	(-) 1.69
<p><b>Supplementary provision of Rs. 0.32 lakh was obtained in March 2000 for payment of salary. Where as reduction in provision by Rs.0.63 lakhs through re-appropriation in March 2000 was reportedly due to non-receipt of bills from advocate. Reason for eventual saving of Rs.1.69 lakhs has not been intimated (September 2000).</b></p>				
800	Other Expenditure			
58	Check Post at Other Places (Expenditure reimbursed by Government of India)			
O	203.60			
S	33.69	237.29	230.80	(-) 6.49

**Reason for ultimate savings of Rs. 6.49 lakhs has not been intimated (September 2000).**

## Grant No. 14 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
59	Upgradation of Grant recommended by the 10 <sup>th</sup> Finance Commission			
O		22.67		
S		6.45	4.23	(-) 24.89
		29.12		

Reason for ultimate savings of Rs. 24.89 lakhs after obtaining added provision by supplementary in March 2000 even without spending the original budget of Rs.22.67 lakhs, has not been intimated (September 2000).

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

101	Criminal Investigation and Vigilance			
43	Crime Investigation Branch			
O		59.50		
S		2.82		
R		0.63	64.55	(+) 1.60
		62.95		

Augmentation of provision by supplementary and re-appropriation in March 2000 were attributed to payment of salaries and adjustment of pending T.A. bills of Police Personnel. Reason for eventual excess of Rs.1.60 lakhs has not been intimated ((September 2000).

104	Special Police			
44	Armed Police			
O		815.00		
S		57.42		
R		2.23	913.59	(+) 38.94
		874.65		

Augmentation of provision by supplementary and re-appropriation in March 2000 were attributed to payment of salaries and replacement of one bus for Sikkim Armed Police. However, reason for eventual excess of Rs.38.94 lakhs has not been intimated (September 2000).

109	District Police			
48	Establishment of DIGP Range Office North & East			
O		13.05		
S		4.35		
R		2.04	20.30	(+) 0.86
		19.44		

Augmentation of fund by re-appropriation in March 2000 was attributed to inadequate provision of fund made by the Government on salaries in the budget. However, reason for eventual excess of Rs. 0.86 lakh has not been intimated (September 2000).

50	East District			
O		293.30		
S		76.82		
R		1.52	381.81	(+) 10.17
		371.64		

Augmentation of provisions by supplementary and re-appropriation in March 2000 were attributed to payment of salaries. However, reason for ultimate excess of Rs.10.17 lakhs has not been intimated (September 2000).

**Grant No. 15  
JAILS**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2056 - JAILS			
ORIGINAL	57,90,000		
SUPPLEMENTARY	4,78,000	62,68,000	(-) 7,904
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Grant No. 16**  
**STATIONERY AND PRINTING**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2058 – STATIONERY &amp; PRINTING</b>			
ORIGINAL	1,81,00,000		
SUPPLEMENTARY	1,81,00,000	1,75,29,622	(-) 5,70,378
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			4,24,000

**Notes and Comments**

- (i) Out of the ultimate saving of Rs.5.70 lakhs; only 4.24 lakhs could be anticipated and surrendered in March 2000.
- (ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2058 STATIONERY & PRINTING			
103 Government Press			
40 Sikkim Government Press			
O 181.00			
R(-) 4.24	176.76	175.30	(-) 1.46

Reduction in provision by Rs.4.24 lakhs through surrender in March 2000 was reportedly due to non-creation of ten posts during the year. Hence the anticipated excess was surrendered. Reason for ultimate saving of Rs.1.46 lakhs has not been intimated (September 2000).

**Grant No. 17  
PUBLIC WORKS (BUILDINGS)**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2059 – PUBLIC WORKS			
2216 – HOUSING			
<i>CHARGED</i>			
<i>ORIGINAL</i>	7,00,000		
<i>SUPPLEMENTARY</i>	7,00,000	6,99,849	(-) 151
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)</i>			<i>NIL</i>
Voted			
<i>ORIGINAL</i>	28,50,60,000		
<i>SUPPLEMENTARY</i>	15,00,000	28,65,60,000	17,86,76,328 (-) 10,78,83,672
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)</i>			9,82,55,000
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE			
4210 – CAPITAL OUTLAY ON MEDICAL & PUBLIC HEALTH			
4055 – CAPITAL OUTLAY ON POLICE			
4216 – CAPITAL OUTLAY ON HOUSING			
4408 – CAPITAL OUTLAY ON FOOD, STORAGE & WAREHOUSING			
5452 – CAPITAL OUTLAY ON TOURISM			
VOTED			
<i>ORIGINAL</i>	26,82,29,000		
<i>SUPPLEMENTARY</i>	46,75,000	27,29,04,000	13,31,60,604 (-) 13,97,43,396
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)</i>			12,74,17,000

## Grant No. 17 Contd.

## Notes and Comments

## VOTED

## REVENUE

(i) The expenditure of Rs.1786.76 lakhs in the voted grant did not even come up to the original provision of Rs.2850.60 lakhs. As such the supplementary provision of Rs.15.00 lakhs obtained in March 2000 for assistance to Sikkim Housing Development Board proved totally unnecessary.

(ii) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2059 PUBLIC WORKS			
80 General			
001 Direction and Administration			
004 Planning and Research			
O 5.50	5.50	1.60	(-) 3.90
053 Maintenance and Repairs			
O 266.60			
R(-) 3.82	262.78	262.95	(+) 0.17

Reduction in provision by Rs.3.82 lakhs through re-appropriation in March 2000 was reportedly due to accommodating the expenditure with the overall grant. Reason for ultimate savings of Rs.3.90 lakhs has not been intimated (September 2000).

104 Lease Charges - Rent for hired buildings of Lower Secretariat			
O 5.00			
R(-) 1.72	3.28	3.28	

Reduction in provision by Rs.1.72 lakhs through re-appropriation in March 2000 was reportedly due to payment of the actual amount of bill submitted by the house owner.

799 Suspense			
O 325.00			
R(-) 198.65	126.35	36.74	(-) 89.61

Reduction in provision by Rs.198.65 lakhs by surrender in March 2000 was attributed to liquidity constraint.

2216 HOUSING			
01 Government Residential Building			
106 General Pool Accommodation			
83 Maintenance & Repairs			
O 229.00			
R(-) 13.53	215.47	216.00	(+) 0.53

Reduction in provision by Rs.13.53 lakhs was made in March 2000 to meet the additional requirement of fund under the head 'Salaries' below the major head 2059-80-001-40 etc.

## Grant No. 17 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
03 RURAL HOUSING			
800 Other Expenditure			
85 Distribution of G.C.I. Sheets to the rural poor			
O	1750.00		
R(-)	775.32	974.68	973.08 (-) 1.60

Reduction in provision by Rs.775.32 lakhs through surrender in March 2000 was reportedly due to (i) adjustment of revised annual plan outlay as per the direction of the Government and (ii) non-implementation of the Scheme.

## CAPITAL

- (i) There had been persisting cases of savings in the Capital Section of the grant in the preceding twelve years at a row. Despite the fact that the department failed to utilise even the original budget provision right from 1988-89 to 1999-2000; supplementary provision were obtained as a matter of course without assessing the actual requirement of fund; which indicates Government's inability to keep a watch over the progress of expenditure.

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1988-89	731.47	583.74	(-) 147.73
1989-90	941.18	706.28	(-) 234.90
1990-91	978.30	904.25	(-) 74.05
1991-92	1400.49	1282.35	(-) 118.14
1992-93	2018.61	1127.36	(-) 891.25
1993-94	2021.47	1825.20	(-) 196.27
1994-95	1920.96	1812.72	(-) 108.24
1995-96	2333.30	2148.59	(-) 184.71
1996-97	2258.58	1734.23	(-) 524.35
1997-98	2989.65	2285.24	(-) 704.41
1998-99	3354.47	1619.68	(-) 1734.78

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

4059 CAPITAL OUTLAY ON PUBLIC WORKS			
80 General			
051 Construction			
70 Modernisation of Prison Administration (75:25% C.S.S)			
O	83.60		
R(-)	61.82	21.78	21.77 (-) 0.01

Reduction in provision by Rs. 61.82 lakhs through surrender in March 2000 was reportedly due to non-receipt of Central Share by the end of the financial year.

77 Construction of VLO Quarters (50:50% C.S.S)			
O	25.70		
R(-)	21.71	3.99	3.68 (-) 0.32

Reduction in provision by Rs.21.71 lakhs through surrender in March 2000 was reportedly due to lack of scope for expenditure within the financial year.



## Grant No. 17 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4202	CAPITAL OUTLAY ON EDUCATION, SPORTS ART AND CULTURE			
64	DIET Buildings Complex (100% C.S.S)			
	O	50.00		
	R(-)	50.00		
201	Elementary Education			
	O	152.00		
	R(-)	15.00	137.00	137.09 (+) 0.09
203	University and Higher Education			
	O	101.00		
	R(-)	51.00	50.00	46.96 (-) 3.04
02	Technical Education			
	O	1028.00		
	R(-)	1000.00	28.00	25.94 (-) 2.06
<b>Reduction in provision by Rs.50.00 lakhs Rs.15.00 lakhs, Rs.51.00 lakhs and Rs.1000.00 lakhs by surrender were restricted on the basis of fund received from Government of India.</b>				
03	Sports & Youth Services			
	Sports Stadia			
101	Youth Hostels			
74	Development of Youth Hostels (100% C.S.S)			
	O	59.21	59.21	... (-) 59.21
102	Sports and Stadia			
75	Buildings			
	O	91.25	91.25	52.44 (-) 38.81
04	Art & Culture			
800	Other Expenditure			
	O	76.00		
	R(-)	22.00	54.00	54.38 (+) 0.38
<b>Reasons for eventual savings of Rs.59.21 lakhs, Rs.38.81 lakhs and anticipated savings of Rs.22.00 lakhs and final excess of Rs.0.38 lakhs have not been intimated (September 2000).</b>				
4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services			
110	Hospital and Dispensaries			
70	Buildings			
	O	38.90		
	R(-)	29.32	9.58	10.44 (+) 0.86

Reduction in provision by Rs.29.32 lakhs in March 2000 was attributed to (i) meeting salaries of officer and staff of National Malaria Eradication Programme (Rs.5.90 lakhs) (ii) lack of projects in the State (Rs.15.42 lakhs).

## Grant No. 17 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
02	Rural Health Services			
O		170.70		
R(-)		25.00	158.55	(+) 12.85
<b>Reduction in provision by Rs.25.00 lakhs through re-appropriation in March 2000 was reported due to meeting salary for Primary Health Centers.</b>				
61	Upgradation grant recommended by the 10 <sup>th</sup> Finance Commission for Police Housing			
O		9.69		
S		5.00	14.69	(-) 14.69
<b>Reason for non utilisation of entire provision of Rs.14.69 lakhs has not been intimated (September 2000).</b>				
4216	CAPITAL OUTLAY ON HOUSING			
01	Government Residential Building			
106	Central Pool Accommodation			
70	Construction (P.W.D)			
O		375.00		
R(-)		54.18	308.24	(-) 12.58
<b>Reduction in provision by Rs. 54.18 lakhs by surrender in March 2000 was reportedly due to the cut imposed by the Government during the financial year. Reason for eventual savings of Rs. 12.58 lakhs has not been intimated (September 2000).</b>				
4408	CAPITAL OUTLAY ON FOOD STORAGE AND WARE HOUSING			
62	Construction of Godowns out of financial assistance of Central Government (100% C.S.S)			
O		Nil		
S		10.50	10.50	(-) 10.50
5452	CAPITAL OUTLAY ON TOURISM			
77	Tourist Lodge (100% C.S.S)			
O		Nil		
S		19.25	9.97	(-) 9.28
800	Other Expenditure			
78	Grants for Special problem recommended by 10 <sup>th</sup> Finance Commission for Construction of Air Field at Gangtok			
O		75.00	64.66	(-) 10.34

**Reason for saving of Rs.10.50 lakhs, Rs.9.28 lakhs and Rs.10.34 lakhs in the above three cases have not been intimated (September 2000).**

**Grant No. 18**  
**OTHER ADMINISTRATIVE SERVICES**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	4,95,30,000		
SUPPLEMENTARY	31,30,000	5,26,60,000	5,10,91,687 (-) 15,68,313
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			20,13,000

**Notes and Comments**

- (i) Surrender of Rs.20.13 lakhs during March 2000 was far in excess of the eventual saving of Rs.15.68 lakhs.
- (ii) In view of the saving of Rs.15.68 lakhs, supplementary provision of 31.30 lakhs obtained in March 2000, proved excessive.
- (iii) Excessive provision of funds leading to large savings of fund during the previous financial years are detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	310.12	264.67	(-) 45.45
1997-98	365.75	271.60	(-) 94.15
1998-99	576.98	457.15	(-) 119.83

- (iv) Significant savings in the current year occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2070 OTHER ADMINISTRATIVE SERVICES			
105 Special Commission of Enquiry			
O 12.00			
R(-) 6.77	5.23	5.84	(+ ) 0.61

Reduction in provision by Rs.6.77 lakhs through surrender in March 2000 was reportedly due to (i) retirement of Chairman of Administrative Reforms Commission. Reason for eventual excess of Rs. 0.61 lakh has not been intimated (September 2000).

108 Fire Protection and Control			
O 161.60			
S 3.97			
R(-) 12.13	153.44	156.62	(+ ) 3.18

## Grant No. 18 Concl'd.

Reduction in provision by Rs. 12.13 lakhs through surrender in March 2000 was attributed to (i) non-receipt of final bill from STCS (Rs.5.74 lakhs) (ii) change in plan of construction of Singtam Fire Station (Rs.3.50 lakhs) (iii) non-approval of proposal for purchase of a Photocopy Machine by Finance Department (Rs.1.20 lakhs) etc. Reason for eventual excess of Rs. 3.18 lakhs has not been intimated (September 2000).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
115 Guest House Government Hostels etc.			
43 Grants to Sikkim Government Guest House Calcutta			
O	10.00		
R(-)	10.00		

Reduction in provision by Rs. 10.00 lakhs through re-appropriation in March 2000 was attributed to non-execution of renovation and repair works (Rs. 4.00 lakhs) etc.

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

115 Guest House Government Hostel etc.			
42 Sikkim House New Delhi			
O	133.50		
S	18.50		
R	10.00	162.00	165.84 (+) 3.84

Augmentation of provision by Rs. 10.00 lakhs through re-appropriation in March 2000 was attributed to (i) settlement of bill for furnishing of Office and Hostel at Sikkim House New Delhi (Rs. 4.00 lakhs) (ii) Special repair of New Sikkim House and Old Sikkim House New Delhi (Rs. 6.00 lakhs). Reason for eventual excess for Rs.3.84 lakhs has, however, not been intimated (September 2000).

**Grant No. 19**  
**PENSION AND OTHER RETIREMENT BENIFITS**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2071 – PENSION AND OTHER RETIREMENT BENEFITS			
VOTED			
ORIGINAL	17,10,00,000		
SUPPLEMENTARY	NIL	17,10,00,000	(-) 88,04,500
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			88,05,000
CHARGED			
ORIGINAL	4,35,000		
SUPPLEMENTARY	NIL	4,35,000	(-) 49,500
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			49,000

**Notes and Comments****REVENUE (VOTED)**

(i) **Substantial saving occurred under the following heads :-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2071 PENSIONS AND OTHER RETIREMENT BENEFITS			
01 Civil (State Government)			
102 Commuted Value of Pensions			
O	345.00		
R(-)	59.33	285.67	(+ ) 0.01
105 Family Pension			
O	635.00		
R(-)	110.46	524.54	...

**Reduction in provision by Rs. 59.33 lakhs through re-appropriation in March 2000 was reportedly due to non-receipt of application for commutation of pension.**

**Grant No. 19 Concl'd.**

Reduction in provision by Rs. 110.46 lakhs through re-appropriation in March 2000 was attributed to detection of considerable number of Family Pension cases where excess payments were made earlier due to wrong fixation of pension in the preceding years. The adjustments were made in the current financial year. Hence the saving.

(ii) The above cases of savings was partly set off by excess as under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
101	Superannuation and Retirement Benefits			
	O	505.00		
	R	9.84	514.84	514.84

Augmentation of provision by Rs. 9.84 lakhs by re-appropriation in March 2000 was attributed to payment of arrears to the pensioners who retired between 1987 and 1996.

**Grant No. 20**  
**MISCELLANEOUS GENERAL SERVICES**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2075 – MISCELLANEOUS GENERAL SERVICES</b>			
ORIGINAL	9,79,10,40,000		
SUPPLEMENTARY	NIL	9,79,10,40,000	(-) 2,06,566
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			23,000

**Notes and Comments**

Against the actual savings of Rs.2.07 lakhs, an amount of Rs.0.23 lakh was only anticipated and surrendered.

**Grant No. 21  
EDUCATION**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2202 – GENERAL EDUCATION			
2203 – TECHNICAL EDUCATION			
ORIGINAL	1,08,88,29,000		
SUPPLEMENTARY	40,33,000	1,09,28,62,000	(-) 1,83,03,133
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,23,46,000

**Notes and Comments**

(i) The expenditure of Rs.1,07,45.59 lakhs in the grant did not even come up to the original provision of Rs. 108,88.29 lakhs. As such the supplementary provision of Rs. 40.33 lakhs obtained in March 2000 proved wholly unnecessary.

(ii) Against the actual savings of the Rs.183.03 lakhs only an amount of Rs.123.46 lakhs was anticipated and surrendered during the year.

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	4637.35	4545.43	(-) 91.92
1996-97	5667.40	5497.12	(-) 170.28
1997-98	6422.49	5773.39	(-) 649.10
1998-99	11132.02	10930.02	(-) 202.00

(iv) Significant 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			
O	10.00	7.43	(-) 2.57

Reason for ultimate savings of Rs. 2.57 lakhs was stated to be due to non-acceptance of proposal for re-appropriation submitted to the Government. Reason for non acceptance has not been intimated (September 2000).

101 Government Primary School			
43 Pre-Primary Schools			
O	14.00		
R(-)	10.00	4.00	(-) 4.00

Anticipated savings of Rs. 10.00 lakhs was surrendered on the last day of the financial year due to non-implementation of some project. Reason for ultimate saving of Rs4.00 lakhs was reportedly due to rejection of proposal for re-appropriation submitted to the Government.



## Grant No. 21 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
45	Junior High Schools			
O		56.00		
R		2.10	55.01	(-) 3.09

Increase in provision by Rs. 2.10 lakhs through re-appropriation was stated to be due to clearance of pending liabilities of SCCS Ltd. Sikkim, Government Press, Telephone, Electricity etc. Reason for ultimate savings of Rs. 3.09 lakhs has not been intimated (September 2000).

105	Non-Formal Education			
O		1.00	1.00	(-) 1.00

Reason for ultimate saving of Rs. 1.00 lakhs was reportedly due to non acceptance of proposal for re-appropriation submitted to the Government

106	Teachers and other Studies			
46	Pre-primary School			
61	North District			
O		52.00		
R(-)		11.00	42.50	(+) 1.50

Anticipated savings of Rs. 8.00 lakhs was surrendered in March 2000 due to non-finalisation of proposal for advance grade in respect of some Teachers and the balance amount of Rs. 3.00 lakhs was re-appropriated due to non-submission of bills in time. Reason for ultimate excess of Rs.1.50 lakhs was stated to be due to payment of arrears to the Teachers.

62	West District			
O		138.00		
R(-)		1.70	133.59	(-) 2.71

Anticipated saving Rs. 1.70 lakhs was surrendered in March 2000 due to non-finalisation of proposal for advance grade in respect of some Teachers. Reason for ultimate saving of Rs.2.71 lakhs was stated to be due to (i) non-fixation of pay in the advance grade as anticipated earlier and (ii) delay in receipt of T.A. claims.

63	South District			
O		158.00		
R(-)		12.55	147.75	(+) 2.30

Anticipated saving of Rs.12.55 lakhs was surrendered in March 2000 due to non finalisation of proposal for advance grade in respect of some Teachers. Reason for ultimate excess of Rs.2.30 lakhs was stated to be due to wrong classification made by the Drawing and Disbursing Officers in some vouchers of the Districts.

47	Primary School			
61	North District			
O		360.00		
R(-)		66.20	295.09	(+) 1.29

Anticipated saving of Rs.66.20 lakhs was re-appropriated in March 2000 due to non finalisation of proposal for advance grade respect of some Teachers. Reason for ultimate excess of Rs.1.29 lakhs was stated to be due to payment of bills on account of travel performed by the officials/Teachers.

## Grant No. 21 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
62	West District			
O		1300.00		
R(-)		31.00	1269.00	1257.30
				(-) 11.70

Anticipated savings of Rs.31.00 lakhs was re-appropriated in March 2000 reportedly due to non-finalisation of proposal for advance grade in respect of some Teachers. Reason for ultimate saving of Rs.11.70 lakhs was also attributed to non-finalisation of proposal for advance grade and refusal of proposed re-appropriation order submitted to the Government.

63	South District			
O		790.00		
R(-)		81.50	708.50	732.95
				(+) 24.45

Anticipated savings of Rs. 81.50 lakhs was re-appropriated in March 2000 due to non-finalisation of proposal for advance grade in respect of some Teachers. Reason for ultimate excess of Rs.24.45 lakhs has not been intimated (September 2000).

48	Junior High Schools			
60	East District			
O		890.00		
R(-)		66.00	824.00	826.24
				(+) 2.24

Anticipated savings of Rs.66.00 lakhs was re-appropriated in March 2000 to the other sub-head in the grant viz Pre-Primary and Primary Schools due to non-finalisation of proposal for advance grade in respect of some Teachers. Reason for ultimate excess of Rs. 2.24 lakhs has not been intimated (September 2000).

61	North District			
O		137.00		
R		3.00	140.00	117.07
				(-) 22.93

Increase in provision by Rs. 3.00 lakhs through re-appropriation in March 2000 was due to payment of revised pay arrears of the remaining teachers and for payment of Pay of ad-hoc Teachers. Reason for ultimate savings of Rs.22.93 lakhs has not been intimated (September 2000).

62	West District			
O		250.00		
R(-)		67.50	182.50	179.40
				(-) 3.10

Reduction in provision by Rs. 67.50 lakhs through re-appropriation in March 2000 was due to non finalisation of proposal for advance grade in respect of some Teachers. Reason for ultimate saving of Rs.3.10 lakhs has not been intimated (September 2000).

107	Teachers Training			
50	State Institute of Education			
O		34.45		
R(-)		3.00	31.45	22.42
				(-) 9.03

Reduction in provision by Rs. 3.00 lakhs through re-appropriation in March 2000 was made for meeting expenditure under salaries of Teacher of Primary School (East District). Reason for ultimate saving of Rs.9.03 lakhs was stated to be due to non-acceptance of proposal for re-appropriation submitted to the Government.

## Grant No. 21 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
74	Mass Orientation of School Teachers (100% C.S.S)			
	O	10.00		
	R(-)	10.00		
<b>The entire provision of Rs. 10.00 lakhs was surrendered in March 2000 without citing any reason.</b>				
75	Setting up of District Institute of Education and Training (100% C.S.S)			
	O	40.00		
	R(-)	34.15	5.85	8.34
				(+) 2.49
<b>Anticipated saving of Rs. 34.15 lakhs under 100% Centrally Sponsored Scheme was surrendered in March 2000 without citing any reason. Reason for ultimate excess of Rs. 2.49 lakhs was reportedly due to payment of revised arrear bill of trainee Teachers and also for payment of arrears.</b>				
77	Operation Black Board Scheme (100% C.S.S)			
	O	50.00		
	R(-)	13.04	36.96	36.96
<b>Anticipated savings of Rs. 13.04 lakhs under 100% Centrally Sponsored Scheme was surrendered in March 2000 without citing any reason.</b>				
02	Secondary Education			
104	Teachers and Other's Services			
52	High and Higher Secondary Schools			
79	North District			
	O	346.30	346.30	340.85
<b>Reason for ultimate saving of 5.45 lakhs has not been intimated (September 2000).</b>				
80	West District			
	O	575.45		
	R(-)	14.40	561.05	561.33
				(+) 0.28
<b>Out of the reduction in provision of Rs.14.40 lakhs in the above case an amount of Rs.10.00 lakhs was re-appropriated for meeting expenditure on salaries under Junior High School (North District) and balance amount of Rs. 4.40 lakhs was surrendered due to non-finalisation of proposal for advance grade in respect of some teaching staff.</b>				
106	Text Book			
	O	10.00	10.00	3.67
<b>Reason for ultimate saving of Rs.6.33 lakhs has not been intimated (September 2000).</b>				
800	Other Expenditure			
93	Computer Literacy in School (100% C.S.S)			
	O	20.00		
	R(-)	20.00		

## Grant No. 21 Contd.

Entire provision of Rs. 20.00 lakhs under 100% Centrally Sponsored Scheme was surrendered in March 2000 without stating any reason.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
03 University and Higher Education			
103 Government College & Institutes			
55 Sikkim Institute of Higher Nyingma Studies			
O	30.00	30.00	(-) 3.37

Reason for ultimate saving of Rs. 3.37 lakhs was stated to be due to non finalisation of revised U.G.C. scale of the Teachers of SIHNS and the same could not be surrendered due to non-acceptance of the proposal for surrender submitted to the Government.

05 Language Development			
102 Promotion of Modern Indian Language and Literature			
O	4.00	4.00	(-) 3.00

Reason for ultimate saving of Rs. 3.00 lakhs was stated to be due to non-acceptance of proposal for surrender submitted to the Government.

80 General			
001 Direction and Administration			
O	277.50		
R	30.23	307.73	(-) 35.22

Increase in provision by Rs. 30.23 lakhs through re-appropriation in March 2000 was stated to be due to meeting expenditure for revised Pay arrears, advance grade and payment of D.A. Reason for ultimate saving of Rs. 35.22 lakhs was stated to be due to (i) delay in receipt of adjustment bill of T.A. (ii) economy of expenditure (iii) delay in receipt of bills for repairs of vehicles and (iv) refusal of proposal for re-appropriation order submitted to the Government.

59 Lump Provision for revision of Pay Scales			
O	300.00		
R(-)	259.01	40.99	(-) 40.99

Out of the provision of Rs. 300.00 lakhs an amount of Rs. 259.01 lakhs under this head was re-appropriated in March 2000 with a view to releasing the grants-in-aid to the schools for payment of salaries and arrears in revised scale. Reason for ultimate savings of Rs. 40.99 lakhs was stated to be due to non acceptance of re-appropriation order submitted to the Government.

(v) Savings in the above cases were partly set off by excess as under :-

2202 GENERAL EDUCATION			
01 Elementary Education			
101 Government Primary School			
44 Primary School			
O	50.00	50.00	(+) 49.20

## Grant No. 21 Contd.

Reason for ultimate excess of Rs.49.20 lakhs was stated to be due to non acceptance of proposal for re-appropriation order submitted to the Government.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
102	Assistance to non-Government Primary Schools & Junior High Schools			
	O	50.00		
	R	49.36	99.43	(+) 0.07

Increase in provision by Rs. 49.36 lakhs through re-appropriation in March 2000 was stated to be due to release of grants-in-aid to the schools for payment of salaries of Teachers.

106	Teachers and Other Services			
46	Pre-Primary School			
60	East District			
	O	235.00		
	R	18.10	290.00	(+) 36.90

Increase in provision by Rs.18.10 lakhs through re-appropriation in March 2000 was stated to be due to payment of arrears in revised pay of Teachers and pay of ad-hoc Teachers. Reason for ultimate excess of Rs.36.90 lakhs has not been intimated (September 2000).

47	Primary Schools			
60	East District			
	O	1460.00		
	R	82.20	1502.73	(-) 39.47

Increase in provision by Rs. 82.20 lakhs through re-appropriation in March 2000 was stated to be due to payment of arrears in revised pay of Teacher and pay of ad-hoc Teachers. Reason for ultimate saving of Rs. 39.47 lakhs has not been intimated (September 2000).

48	Junior High School			
63	South District			
	O	475.00		
	R	77.10	555.46	(+) 3.36

Increase in provision by Rs. 77.10 lakhs was stated to be due to payment of arrears of revised pay to the remaining Teachers and arrears of advance grade pay and the pay of ad-hoc Teachers. Reason for ultimate excess of Rs. 3.36 lakhs has not been intimated (September 2000).

108	Text Book			
	O	1.00		
	R	35.00	47.68	(+) 11.68

Reason for ultimate excess of Rs.11. 68 lakhs was stated to be due to non-acceptance of proposal re-appropriation submitted to the Government. Reason for anticipated excess of Rs.35.00 lakhs has not been intimated (September 2000).

800	Other Expenditure (Sikkim Board of School Education)			
	O	2.00		
	R	4.27	10.03	(+) 3.76

**Grant No. 22**  
**SPORTS & YOUTH SERVICES**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2204 – SPORTS & YOUTH SERVICES			
ORIGINAL	1,39,98,000		
SUPPLEMENTARY	4,10,000	1,44,08,000	1,38,99,288
			(-) 5,08,712
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Notes and Comments**

(i) The expenditure of Rs.138.99 lakhs in the grant did not even come up to the original provision of Rs.139.98 lakhs. As such the supplementary provision of Rs. 4.10 lakhs obtained in March 2000 proved wholly unnecessary.

(ii) Excessive provision of funds leading to large scale savings occurred in previous financial years too :-

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

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2204 SORTS & YOUTH SERVICES			
102 Direction and Administration			
71 National Service Scheme Programme (58.42% C.S.S.)			
O	11.92	11.92	8.99
			(-) 2.93
78 National Service Scheme			
O	6.31	6.31	1.59
			(-) 4.72
88 Incentives for Promotion of Sports Activities			
O	4.00	4.00	1.79
			(-) 2.21

Reason for savings of Rs.2.93 lakhs, Rs.4.72 lakhs and Rs.2.21 lakhs in the above three cases have not been intimated (September 2000).

**Grant No. 22 Concl'd.**(iv) **Savings in the above cases was partly off set by excess as under :-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2204	SORTS & YOUTH SERVICES			
001	Direction and Administration			
O			69.25	
R(-)		66.65	70.73	(+) 4.08

**Anticipated saving of Rs.2.60 lakhs was reportedly due to transfer of officers from the department. Reason for eventual savings of Rs.4.08 lakhs has, however, not been intimated (September 2000).**

72	National Cadet Corps			
O			23.50	
R		26.10	25.66	(-) 0.44

**Augmentation of provision by Rs.2.60 lakhs was reportedly due to payment of arrears. Reason for ultimate saving of Rs. 0.44 lakh has not been intimated (September 2000).**

87	Sports Hospital			
O		3.00	4.47	(+) 1.47

**Reason for eventual excess of Rs.1.47 lakhs has not been intimated (September 2000).**

**Grant No. 23  
ART AND CULTURE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2205 – ART & CULTURE			
ORIGINAL	1,74,85,000	1,74,85,000	(-) 18,39,809
AMOUNT SURRENDERED DURING the year (March 2000)			16,96,000

**Notes and Comments**

(i) Amount surrendered Rs.16.96 lakhs was far less in comparison with the actual saving of Rs.18.39 lakhs :-

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2205 ART & CULTURE			
001 Direction and Administration			
O	30.50		
R(-)	5.15	25.39	(+ ) 0.04
	25.35		

Reason for reduction in provision by Rs.5.15 lakhs through Surrender in March 2000 and for eventual excess of Rs.0.04 lakhs have not been intimated (September 2000).

102 Promotion of Art & Culture			
O	94.00		
R(-)	12.39	82.97	(+ ) 1.36
	81.61		

Reduction in provision by Rs.12.39 lakhs through surrender in March 2000 was reportedly due to (i) transfer of Cultural Officer (ii) non-payment of bills mainly. Reason for ultimate excess of Rs.1.36 lakhs has not been intimated (September 2000).

104 Archives			
O	4.75		
R(-)	1.60	2.71	(-) 0.44
	3.15		

Reasons for anticipated and eventual savings of Rs.1.60 lakhs and Rs.0.44 lakhs have not been intimated (September 2000).

105 Public Libraries			
O	20.60		
R(-)	2.13	16.66	(-) 1.81
	18.47		



## Grant No. 23 Concl'd.

Reduction in provision through surrender in March 2000 was attributed to (i) non-payment of bills due to shortage of time (ii) non-payment of bills pertaining to purchase of Books for District Libraries etc. Reason for ultimate saving of Rs.1.81 lakhs has not been intimated (September 2000).

(iii) Savings in the above cases was partly offset by excess as under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
106 Archaeological Survey			
O		24.00	
R		4.31	
	28.31	28.07	(-) 0.24

Augmentation of provision by Rs.4.31 lakhs through re-appropriation in March 2000 was reportedly due to settlement of bills pertaining to current financial year. Reason for ultimate saving of Rs.0.24 lakhs has not been intimated (September 2000).

**Grant No. 24**  
**MEDICAL AND PUBLIC HEALTH**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2210 – MEDICAL & PUBLIC HEALTH			
2211 – FAMILY WELFARE			
3454 – CENSUS SURVEY & STATISTICS			
ORIGINAL	38,23,83,000		
SUPPLEMENTARY	1,95,17,000	40,19,00,000	33,78,36,496
			(-) 6,40,63,504
AMOUNT SURRENDERED DURING the year (March 2000)			7,10,44,000

**Notes and Comments**

- (i) **Amount surrendered Rs. 710.44 lakhs was far in excess than the actual saving of Rs.640.63 lakhs. This indicates Government inability to keep a watch over the progress of expenditure like previous three years as detailed below :-**

Year	Actual Savings	Actual Amount Surrendered (In lakhs of Rupees)
1996-97	106.21	149.03
1997-98	295.15	318.73
1998-99	115.96	140.30

- (ii) **Excessive provisions of funds leading to large savings in the grant occurred during the previous five financial years too as detailed below :-**

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1994-95	1515.05	1441.04	(-) 74.01
1995-96	1944.50	1913.10	(-) 31.40
1996-97	2290.95	2184.73	(-) 106.22
1997-98	2438.25	2143.10	(-) 295.15
1998-99	4321.78	4205.82	(-) 115.96

- (ii) **Saving occurred in the current financial year mainly under:-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2210 MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services Allopathy			
110 Hospital & Dispensaries			
40 Central Health Stores			
O	1289.38		
R(-)	714.69	574.69	574.24
			(-) 0.45

**Reduction in provision by Rs. 714.69 lakhs through re-appropriation was stated to be due to want of claims (Rs. 24.00 lakhs). Further the balance amount of Rs.690.69 lakhs was surrendered due non finalisation of project on technical ground. Reasons for ultimate savings of Rs.0.45 lakhs has not been intimated (September 2000).**

## Grant No. 24 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
41	Central Referral Hospital			
O		529.70		
S		73.00	600.32	(-) 2.38
<b>Reason for ultimate saving Rs. 2.38 lakhs has not been intimated (September 2000).</b>				
800	Other Expenditure			
46	Centralised Purchase of Dietary Materials			
O		45.00	42.38	(-) 2.62
<b>Reason for ultimate saving Rs. 2.62 lakhs has not been intimated (September 2000).</b>				
71	Development of Modernisation of Blood Banking & Transfusion Services (100% C.S.S)			
O		2.00		
R(-)		2.00	Nil	Nil
<b>The whole provision of Rs. 2.00 lakhs under Centrally Sponsored Scheme was surrendered due to non receipt of fund from Government of India.</b>				
72	State Blood Transfusion Council (50:50% C.S.S)			
O		12.00	Nil	(-) 12.00
<b>Reason for ultimate savings of the entire provisions under the C.S.S. Scheme has not been intimated (September 2000).</b>				
06	Public Health			
101	Prevention & Control of Diseases			
75	Prevention & Control of Blindness (100% C.S.S) State Ophthalmic Cell			
O		24.00		
R(-)		17.75	6.31	(+) 0.06
<b>Reduction in provision by Rs.17.75 lakhs was made by surrender in March 2000 as the expenditure was incurred on the basis of fund received from Government of India.</b>				
76	National AIDS Control Programme (100% C.S.S)			
O		75.90	35.14	(-) 40.76
<b>Reason for saving of Rs.40.76 lakhs under 100% C.S.S. scheme has not been intimated (September 2000).</b>				
2211	FAMILY WELFARE (100% C.S.S)			
001	Direction and Administration			
O		62.80	59.25	(-) 3.55
003	Training			
O		18.00	16.69	(-) 1.31

## Grant No. 24 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
103	Maternity & Child Health			
85	Child Survival & Safe Motherhood			
O	15.00	15.00	0.04	(-) 14.96
86	National Component for Re-productive & Child Health Programme			
O	1.00	1.00	...	(-) 1.00
87	District Sub-project Component for R.C.H.P.			
O	1.00	1.00	...	(-) 1.00
05	Compensation			
O	3.70	3.70	1.75	(-) 1.95
106	Mass Education			
O	17.00	17.00	3.28	(-) 13.72

Reason for savings in the above cases under Family Welfare Programme have not been intimated (September 2000).

3454	CENSUS SURVEY & STATISTICS			
O	19.00			
R(-)	4.70	14.30	13.19	(-) 1.11

Reduction in provision by Rs. 4.70 lakhs through re-appropriation in March 2000 was reportedly due to want of claims. However, reasons for ultimate savings of Rs. 1.11 lakhs has not been intimated (September 2000).

(iii) Savings in the above cases were partly set-off by excess under :-

2210	MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services Allopathy			
001	Direction and Administration			
O	158.50			
S	26.65			
R	24.80	209.95	214.48	(+) 4.53

Augmentation of provision by Rs. 24.80 lakhs through re-appropriation in March 2000 were due to (i) settlement of pending liabilities and (ii) revision of pay scales and allowance. Reason for ultimate excess of Rs. 4.53 lakhs has not been intimated (September 2000).

110	Hospital & Dispensaries			
42	Gyalsing Hospital			
O	71.36			
S	10.00	81.36	84.54	(+) 3.18

Reason for ultimate excess of Rs. 3.18 lakhs has not been intimated (September 2000).

43	Mangan Hospital			
O	55.10			
S	0.95	56.05	62.38	(+) 6.33

Reason for ultimate excess of Rs. 6.33 lakhs has not been intimated (September 2000).

## Grant No. 24 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
44	Namchi Hospital			
O		161.64		
S		14.54		
R(-)		1.50		
		174.68	182.30	(+) 7.62
Reduction in provision by Rs. 1.50 lakh through re-appropriation was stated to be due to payment of salaries. Reason for ultimate excess of Rs.7,62 lakhs has not been intimated (September 2000).				
45	Sigtam Hospital			
O		92.00		
S		3.00		
R		1.50		
		96.50	96.55	(+) 0.05
Increase in provision by Rs. 1.50 lakhs through re-appropriation was due to revision of pay scales and allowances.				
800	Other Expenditure			
47	Treatment Outside Sikkim			
O		30.00		
R		5.50		
		35.50	35.11	(+) 0.39
Increase in provision by Rs. 5.50 lakhs through re-appropriation in March 2000 was stated to be due to meeting the expense for treatment outside the State. Reason for ultimate excess of Rs. 0.39 lakh has not been intimated (September 2000).				
03	Rural Health Services Allopathy			
101	Health Sub Centre			
48	South District			
O		70.10		
R(-)		3.10		
		67.00	71.69	(+) 4.69
Reduction in provision by Rs. 3.10 lakhs through re-appropriation in March 2000 was stated to be due to payment of salaries. Reason for ultimate excess of Rs. 4.69 lakhs has not been intimated (September 2000).				
49	West District			
O		66.45		
S		0.03		
R		0.32		
		66.80	69.27	(+) 2.47
Reason for ultimate excess of Rs. 2.47 lakhs has not been intimated (September 2000).				
50	East District			
O		78.50		
S		5.00		
R		1.40		
		84.90	84.96	(+) 0.06
Increase in provision by Rs. 1.40 lakh through re-appropriation in March 2000 was stated to be due to revision of Pay Scales & Allowances.				

## Grant No. 24 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
103	Primary Health Centre			
52	South District			
O		64.80		
S		10.00	74.80	94.88
				(+) 20.08
<b>Reason for ultimate excess of Rs. 20.08 lakhs has not been intimated (September 2000).</b>				
53	West District			
O		81.80		
S		5.00		
R		2.99	89.79	96.56
				(+) 6.77
<b>Increase in provision through re-appropriation in March 2000 was stated to be due to revision of Pay Scales &amp; allowance. Reason for ultimate excess of Rs. 6.77 lakhs has not been intimated (September 2000).</b>				
54	East District			
O		118.40		
S		10.00	128.40	135.29
				(+) 6.89
<b>Reason for ultimate excess of Rs.6.89 lakhs has not been intimated (September 2000).</b>				
55	North District			
O		37.20		
S		0.02	37.22	38.75
				(+) 1.53
<b>Reason for ultimate excess of Rs. 1.53 lakh has not been intimated (September 2000).</b>				
06	Public Health			
101	Prevention & Control of Diseases			
73	National Leprosy Control Programme (100% C.S.S)			
O		21.00	21.00	23.47
				(+) 2.47
<b>Reason for ultimate excess of Rs.2.47 lakhs under 100% Centrally Sponsored Scheme has not been intimated (September 2000).</b>				
74	National Tuberculosis Control Programme			
O		27.45		
S		4.10		
R(-)		2.50	29.05	37.91
				(+) 8.86
<b>Reduction in provision by Rs. 2.50 lakhs through re-appropriation in March 2000 was stated to be due to meeting expenditure under 01 – 001 – 02 Wages. Reason for ultimate excess of Rs. 8.86 lakhs has not been intimated (September 2000).</b>				
102	Prevention of Food Adulteration			
O		8.00	8.00	9.19
				(+) 1.19
<b>Reason for ultimate excess of Rs. 1.19 lakhs has not been intimated (September 2000).</b>				

**Grant No. 24 Concl'd.**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
112	Public Health Education			
80	Health Campaign			
O		34.45		
S		1.00		
R(-)		0.21		
		35.24	38.14	(+) 2.90

**Reason for ultimate excess of Rs. 2.90 lakhs has not been intimated (September 2000).**

2211	FAMILY WELFARE (100% C.S.S)			
101	Rural family Welfare Services			
O		253.80	342.07	(+) 88.27

**Reason for ultimate excess of Rs. 88.27 lakhs under 100% Centrally Sponsored Scheme has not been intimated (September 2000).**

102	Urban Family Welfare Services			
O		33.00	34.80	(+) 1.80

**Reason for ultimate excess of Rs. 1.80 lakhs under 100% Centrally Sponsored Scheme has not been intimated (September 2000).**

**Grant No. 25**  
**WATER SUPPLY AND SANITATION**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2215 – WATER SUPPLY & SANITATION			
ORIGINAL	10,99,70,000		
SUPPLEMENTARY	97,00,000	11,96,70,000	10,88,80,045 (-) 1,07,89,955
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,02,76,000
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
4215 – CAPITAL OUTLAY ON WATER SUPPLY & SANITATION			
ORIGINAL	15,34,90,000		
SUPPLEMENTARY	12,61,71,000	27,96,61,000	25,66,24,672 (-) 2,30,36,328
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			2,20,00,000

**Notes and Comments**

- (i) This is the fourth year in succession in which the excessive provision of funds leads to large scale savings in the year.

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	745.55	701.42	(-) 44.13
1997-98	748.75	714.34	(-) 34.41
1998-99	974.90	964.32	(-) 10.58

- (ii) Significant savings in the grant occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2215 WATER SUPPLY AND SANITATION			
102 Rural Water Supply Programme			
76 Machinery and Equipment			
O 3.00			
R(-) 2.90	0.10	0.10	

Reduction in provision by Rs. 2.90 lakhs through re-appropriation in March 2000 was reportedly due to (i) non-sanctioning of scheme (ii) meeting excess requirement of fund for Salaries.



## Grant No. 25 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80	Operation and Maintenance (Under ARWSP) (100% C.S.S)			
O	42.70			
R(-)	22.70	20.00	13.27	(-) 6.73

Reduction in provision by Rs.22.70 lakhs through surrender in March 2000 was made on the basis of actual amount released by the Government of India. However, reason for eventual saving of Rs.6.73 lakhs has not been intimated (September 2000).

02	Sewerage and Sanitation			
83	Rural Sanitation (R.D.D)			
O	5.00			
R(-)	5.00	...	...	...

Reason for reduction of provision by Rs. 5.00 lakhs through re-appropriation in March 2000 was attributed to meeting the requirement of medical claims and arrear of dearness allowance.

85	Assistant to Panchayati Raj Institution for Rural Sanitation			
O	20.00			
R(-)	8.00	12.00	12.00	...

Reduction in provision through re-appropriation in March 2000 was reportedly due to non-implementation of scheme

## CAPITAL

- (i) There had been persisting cases of savings in the Capital Section of the grant in the last six years at a row :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)	Percentage of Saving (Rounded)
1994-95	722.70	709.52	(-) 13.18	2%
1995-96	1679.25	1522.48	(-) 156.77	10%
1996-97	1814.10	1435.18	(-) 378.92	21%
1997-98	1968.60	1645.23	(-) 323.37	16%
1998-99	2245.40	1827.82	(-) 417.58	19%

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

4215	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01	Water Supply			
O	400.00			
R(-)	157.00	243.00	238.20	(-) 4.80

Reduction in provision by Rs. 157.00 lakhs through surrender in March 2000 was reportedly due to non receipt of fund. Reason for eventual saving of Rs. 4.80 lakhs was attributed to non-acceptance of proposal for surrender forwarded by the department to the Government.

**Grant No. 25. Concl'd.**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
102	Rural Water Supply			
O		1049.96		
S		1261.71		
R(-)		27.00	2279.07	(-) 5.54
		2284.61		

**Supplementary provision of Rs. 1261.71 lakhs in March 2000 was provided for implementation of Village Water Supply Scheme. However, Rs. 27.00 lakhs was surrendered in March 2000 as per direction of the Government. Reason for eventual savings of Rs.5.54 lakhs has not been intimated (September 2000).**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
02	Sewerage and Sanitation			
106	Sewerage Services			
O		85.00		
R(-)		36.00	48.98	(-) 0.02
		49.00		

**Reduction in provision by Rs.36.00 lakhs through surrender in March 2000 was attributed to Government instruction in that regard.**

**Grant No. 26**  
**URBAN DEVELOPMENT**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2217 – URBAN DEVELOPMENT			
ORIGINAL	4,40,90,000	4,40,90,000	4,34,08,437
			(-) 6,81,563
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			5,66,000
<b>CAPITAL</b>			
4217 – CAPITAL OUTLAY ON URBAN DEVELOPMENT			
ORIGINAL	2,17,80,000		
SUPPLEMENTARY	1,00,000	2,18,80,000	1,08,86,739
AMOUNT SURRENDERED DURING the year (March 2000)			(-) 1,09,93,261
			1,07,38,000

**Notes and Comments****REVENUE**

- (i) Against the actual saving of Rs.6.81 lakhs in the grant an amount of Rs.5.66 lakhs was surrendered during the year.
- (ii) Savings in the grant occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2217 URBAN DEVELOPMENT			
01 State Capital Development			
001 Direction and Administration			
O	40.90		
R(-)	2.70		
	38.20	39.58	(+ ) 1.38

Reduction in provision by Rs.2.70 lakhs through re-appropriation in March 2000 was effected in order to meet the anticipated excess under salaries (2217 – 80 – 001 – 01 Salaries). Reason for eventual excess of Rs. 1.38 lakhs has not been intimated (September 2000).

05 Other Urban Development Schemes			
001 Direction and Administration (Town Planning Cell)			
O	23.50		
R(-)	3.20		
	20.30	19.65	(-) 0.65

Anticipated saving of Rs.3.20 lakhs was surrendered in March 2000 due to non-receipt of claims mainly.

Grant No. 26 *Concl'd.*

## CAPITAL

## (i) Excess provision of funds leading to large savings in the grant occurred during the previous financial years too :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	121.30	75.46	(-) 45.84
1997-98	470.30	84.65	(-) 385.65
1998-99	517.80	27.42	(-) 490.38

## (ii) Savings in the current financial occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03 Integrated Development of Small and Medium Towns			
051 Construction			
70 Development of Small and Medium Town (60:40% C.S.S)			
O	62.00		
R(-)	55.73	6.27	8.77 (+) 2.50

Reduction in provision by Rs.55.73 lakhs through surrender in March 2000 was reportedly due to non-receipt of Central Share. The reason for eventual excess of Rs. 2.50 lakhs was due to inevitable nature of payment, which could not be anticipated earlier.

71 Land Acquisition			
O	58.30		
R(-)	34.15	24.15	24.15

Reduction in provision by Rs. 34.15 lakhs through surrender in March 2000 was attributed to non-finalisation of acquisition of land at Marchak and Namchi.

72 Construction of Ropeway			
O	97.50		
R(-)	97.50		

The entire provision of Rs. 97.50 lakhs was surrendered as per the order of the Government due to non-finalisation of tender.

## (iii) Excess in Capital Section occurred under :-

74 Parking Place			
O	Nil		
S	1.00		
R	80.00	81.00	75.94 (-) 5.06

Augmentation of provision by Rs.80.00 lakhs was stated to be due to execution of car-parking work after the acceptance of tender by the Government. Reason for eventual saving of Rs.5.06 lakhs was attributed to non-acceptance of the proposal for surrender of Rs.5.06 lakhs by the Government, the reason for which has not been intimated (September 2000).

**Grant No. 27  
INFORMATION AND PUBLICITY**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs	(ALL VOTED)
			Saving(-) Rs
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2220 – INFORMATION AND PUBLICITY</b>			
ORIGINAL	1,70,84,000		
SUPPLEMENTARY	1,70,84,000	1,57,27,266	(-) 13,56,734
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			11,63,000

**Notes and Comments**

- (i) **Against the actual savings of Rs.13.57 lakhs, in the grant an amount of Rs.11.63 lakhs was anticipated and surrendered during the year.**
- (ii) **Saving in the grant occurred mainly under:-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2220 INFORMATION AND PUBLICITY			
60 Others			
001 Direction and Administration			
O	30.50		
R(-)	3.17		
	27.33	26.59	(-) 0.74
101 Advertising and Visual Publicity			
O	27.90		
R(-)	2.99		
	24.91	24.98	(+) 0.07
102 Information Centre			
O	37.45		
R(-)	1.36		
	36.09	34.48	(-) 1.61
109 Photo Services			
O	13.70		
R(-)	1.84		
	11.86	11.92	(+) 0.06
111 Publication			
O	55.20		
R(-)	1.78		
	53.42	53.33	(-) 0.09

**Appropriate reasons for the anticipated and final savings and excess in the above five cases have not been intimated (September 2000).**

**Grant No. 28**  
**SOCIAL SECURITY & WELFARE**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2225 – WELFARE OF SCHEDULED CASTES/ SCHEDULED TRIBES/OTHER BACKWARDS CLASSES			
2235 – SOCIAL SECURITY & WELFARE			
VOTED			
ORIGINAL	7,09,25,000		
SUPPLEMENTARY	75,25,000	7,84,50,000	5,97,10,091
			(-) 1,87,39,909
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,53,81,000
<b>CAPITAL</b>			
4225 – CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES/ SCHEDULED TRIBES/OTHER BACKWARDS CLASSES			
VOTED			
ORIGINAL	NIL		
SUPPLEMENTARY	1,00,00,000	1,00,00,000	1,00,00,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Notes and Comments****REVENUE**

- (i) The expenditure of Rs.597.10 lakhs in the grant did not even come up to the level of original budget provision of Rs.709.25 lakhs. In view of the ultimate saving of Rs.187.40 lakhs in the grant supplementary provision of Rs.75.25 lakhs obtained in March 2000 proved totally unnecessary. This points out the need of more accurate budgeting and better control over expenditure.
- (ii) This is the fourth year in succession in which excessive provision of funds leads to large scale savings in the grant.

## Grant No. 28 Contd.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2225 WELFARE OF SCHEDULED CASTES/ SCHEDULED TRIBES/ OTHER BACKWARDS CLASSES			
01 Welfare of Scheduled Castes			
001 Direction and Administration			
O 33.08			
R(-) 4.17	28.91	28.13	(-) 0.78
<b>Reduction in provision by Rs. 4.17 lakhs through re-appropriation in March 2000 was attributed to less claim of arrear increment and medical claims than anticipated. Reason for ultimate saving of Rs. 0.78 lakhs has not been intimated (September 2000).</b>			
102 Economic Development (State Plan)			
O 1.50			
R(-) 1.50	...	...	...
<b>The entire provision of Rs.1.50 lakhs was surrendered as per the direction of the Government.</b>			
793 Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)			
O 12.00	12.00	10.13	(-) 1.87
<b>Reason for ultimate saving of Rs.1.87 lakhs has not been intimated (September 2000).</b>			
02 Welfare of Scheduled Tribes			
102 Economic Development (State Plan)			
O 1.50			
R(-) 1.50	...	...	...
<b>The entire provision of Rs.1.50 lakhs was surrendered as per the order of the Government.</b>			
794 Special Central Assistance for Tribal Sub-Plan (Central Plan Scheme)			
O 146.00			
R(-) 94.45	51.55	49.55	(-) 2.00
<b>Reduction in provision by Rs. 94.95 lakhs through surrender in March 2000 was attributed to non-receipt of fund from Government of India during the year. Reason for ultimate saving of Rs.2.00 lakhs has not been intimated (September 2000).</b>			
800 Other Expenditure			
O 6.00			
R(-) 2.33	3.67	3.89	(+) 0.22
<b>Reduction in provision by Rs.2.33 lakhs through surrender in March 2000 was made as per the order of the Government. Reason for eventual excess of Rs.0.22 lakh has not been intimated (September 2000).</b>			

## Grant No. 28 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80	General			
800	Other Expenditure			
94	Scholarship for Children of those engaged on unclean occupation (50:50% C.S.S)			
O		2.00		
R(-)		1.11	0.89	
<b>Anticipated saving of Rs.1.11 lakhs was surrendered in March 2000 due to non-receipt of scholarship form from the respective Schools.</b>				
45	SC,ST,OBC Finance Department Corporation			
O		40.00		
R(-)		28.59	11.41	(-) 0.01
<b>Reduction in provision by Rs. 28.59 lakhs through surrender in March 2000 was reportedly made as per direction of the Government for which no reason has been furnished (September 2000).</b>				
2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
40	Social Welfare Department			
001	Direction and Administration			
O		33.29		
R(-)		4.00	29.29	(+) 0.03
<b>Reduction in provision by Rs.4.00 lakhs through surrender in March 2000 was reportedly due to non-posting of Probationer Officer and transfer of Additional Secretary.</b>				
41	Women and Child Welfare Department			
001	Direction and Administration			
O		39.50		
R(-)		6.02	33.48	(-) 0.63
<b>Reduction in provisions by Rs.6.02 lakhs by surrender in March 2000 was made as per the direction of the Government. Reason for ultimate saving of Rs.0.63 lakh has not been intimated (September 2000).</b>				
102	Child Welfare			
43	I.C.D.S. Programme (100% C.S.S)			
O		124.00		
S		60.43	184.43	(-) 21.69
<b>Augmentation of provision by Rs.60 .43 lakhs by supplementary in March 2000 was reported-ly due to implementation of Centrally Sponsored Scheme. However, reason for ultimate saving of Rs. 21.69 lakhs has not been intimated(September 2000).</b>				



**Grant No. 28 Concl.**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
800	Other Expenditure			
	O	30.20		
	R(-)	5.87	24.33	24.33

**Reduction in provision by Rs.5.87 lakhs through surrender in March 2000 was as per the instruction received from the Government.**

200	Other Schemes			
71	Ex- gratia Compensation to Government Servants (Finance)			
	O	10.00		
	R(-)	7.00	3.00	3.00

**Reduction in provision by Rs.7.00 lakhs through surrender in March 2000 was attributed to less and non-receipt of compensation claims than anticipated during the year.**

73	Ex-gratia Compensation to the families of Drivers of Truck/Buses who met with fatal accident on inter State/State Roads (Reimbursement from Government of India) Labour Department			
	O	1.00	1.00	(-) 1.00

**Reason for savings of Rs.1.00 lakh has not been intimated (September 2000).**

**Grant No. 29**  
**LABOUR AND LABOUR WELFARE**

Section and Major Head	(ALL VOTED)		
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2230 – LABOUR AND LABOUR WELFARE			
VOTED			
ORIGINAL	88,50,000		
SUPPLEMENTARY	NIL	88,50,000	76,00,085 (-) 12,49,915
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			2,13,000

**Notes and Comments****REVENUE (VOTED)**

- (i) Against the actual saving of Rs. 12.50 lakhs in the grant only an amount of Rs. 2.13 lakhs was anticipated and surrendered during the year.
- (ii) Saving occurred under the following heads :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2230 LABOUR			
001 Direction and Administration			
O	49.00		
R(-)	2.13		
	46.87	44.03	(-) 2.84
03 Training			
101 Industrial Training Institute			
O	39.50	31.97	(-) 7.53

Reason for savings in the above cases have not been intimated (September 2000).

**Grant No. 30  
NUTRITION**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED)
			Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2236 - NUTRITION</b>			
ORIGINAL	2,15,95,000		
SUPPLEMENTARY	2,15,95,000	1,88,95,855	(-) 26,99,145
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			29,50,000

**Notes and Comments**

(i) Against the actual savings of Rs.26.99 lakhs, an amount of Rs.29.50 lakhs was surrendered during the year, this proved unrealistic.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2236 NUTRITION			
02 Distribution of Nutritious Food & Beverage			
O	193.40		
R(-)	31.74		
	161.66	167.00	(+) 5.34

Reduction in provision through surrender/re-appropriation in March 2000 was attributed to (i) transfer of provision of Rs.28.00 to the Planning and Development Department as per Government order (ii) non-supplying of food during September – October 1999 due to break down of plant. However, reason for ultimate excess of Rs.5.34 lakhs has not been intimated (September 2000).

80 General			
001 Direction and Administration			
O	22.55		
R	2.24		
	24.79	21.96	(-) 2.83

Augmentation of provision of Rs.2.24 lakhs through re-appropriation in March 2000 was reportedly due to purchase of one Mahendra Jeep. Reason for eventual saving of Rs.2.83 lakhs has not been intimated (September 2000).

**Grant No. 31  
NATURAL CALAMITY**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2245 – RELIEF ON ACCOUNT OF NATURAL CALAMITY			
ORIGINAL	10,98,30,000		
SUPPLEMENTARY	17,53,00,000	28,51,30,000	(-) 6,03,94,997
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			(-) 34,24,000

**Notes and Comments****REVENUE (VOTED)**

In Calamity Relief fund, constituted by the 9<sup>th</sup> Finance Commission, Government of India contributed 75 percent of the fund as grants-in-aid, while 25 percent is contributed by the State. This year's contribution from Central and State Government were Rs. 408.00 and Rs.136.00 lakhs, respectively. However, in addition to this special grant to the tune of Rs. 767.00 was sanctioned as ad-hoc grant. A total amount of Rs. 1311.00 lakhs was transferred to the fund by debiting 2245 Relief on account of Natural Calamities, Relief Fund, III Calamity Relief Fund.

The accretion to the fund together with returns earned on investments were required to be invested. The liability on account of relief was to be met from encashment of the securities to the extent required.

Expenditure on relief to the fund during the year was Rs. 927.99 lakhs. The closing balance to the fund at the end of the year was Rs. 610.30 lakhs, out of which how much the State Government has invested has not been intimated (September 2000). An account of the fund is given in the statement No.15 of Finance Accounts for the year 1999-2000.

**(ii) Significant savings occurred under :-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2245 RELIEF ON ACCOUNT OF NATURAL CALAMITY			
02 Flood Cyclones etc.			
101 Gratuitous Relief			
O	80.00		
R(-)	31.23	48.77	(-) 3.60

Reduction of provision by Rs. 31.23 lakhs through surrender in March 2000 was reportedly due to limited scope for expenditure. Reason for eventual saving of Rs. 3.60 lakhs has not been intimated (September 2000).

## Grant No. 31 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
102	Drinking Water Supply			
O	0.10			
R	34.48	34.58	...	(-) 34.58

Reason for ultimate saving of Rs. 34.58 lakhs after re-appropriation of provision in March 2000 has not been intimated (September 2000).

800	Other Expenditure			
72	Other Works			
O	462.10			
S	986.00			
R(-)	673.24	774.86	200.59	(-) 574.27

Reason for anticipated saving of Rs. 673.24 lakhs and eventual saving of Rs. 574.27 lakhs have not been intimated (September 2000).

(iii) Savings in the above cases were set off by excess under :-

106	Repairs and Restoration of Drainaged Roads and Bridges			
O	0.10			
R(+)	174.90	175.00	180.96	(+) 5.96

Augmentation of provision by Rs.174.90; lakhs through re-appropriation in March 2000 was attributed to sudden occurrence of Natural Calamity. Reason for ultimate excess of Rs.5.96 lakhs has not been intimated (September 2000).

107	Repairs and Restoration of Damaged Government Office Building			
O	0.10			
R(-)	0.10	Nil	9.46	(+) 9.46

Reason for eventual excess of Rs.9.46 lakhs has not been intimated (September 2000).

108	Repair and Restoration of Damaged Government Residential Building			
O	0.10			
R(+)	10.13	10.23	0.76	(-) 9.47

Augmentation of provision by Rs. 10.13 lakhs was attributed to sudden occurrence of Natural Calamity. However, reason for eventual saving of Rs.9.47 lakhs has not been intimated (September 2000).

109	Repair and Restoration of Damaged Water Supply Drainage and Sewerage Works			
O	0.10			
R(-)	0.10	...	37.13	(+) 37.13

Reason for ultimate excess of Rs. 37.13 lakhs has not been intimated (September 2000).

**Grant No. 31 Concl.**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
122	Repair and Restoration of Damaged Irrigation and Flood Control Works			
O	0.20			
R(+)	290.30	290.50	290.51	(+) 0.01
800	Other expenditure			
70	Repair and Restoration of Power Houses and Lines			
O	0.10			
R	163.43	163.53	163.41	(-) 0.12

**Augmentation of provisions by Rs. 290.30 lakhs and Rs.163.43 lakhs in the above two cases were reportedly due to sudden occurrence of Natural Calamity.**

**Grant No. 32**  
**OTHER SOCIAL SERVICES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2250 - OTHER SOCIAL SERVICES</b>			
ORIGINAL	88,32,000		
SUPPLEMENTARY	5,00,000	92,26,824	(-) 1,05,176
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			76,000

**Grant No. 33**  
**SECRETARIAT SOCIAL SERVICES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2251 – SECRETARIAT SOCIAL SERVICES</b>			
ORIGINAL	38,65,000		
SUPPLEMENTARY	NIL	38,65,000	(-) 1,08,686
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			(-) 1,09,000



**Grant No. 34  
AGRICULTURE**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2401 – CROP HUSBANDRY			
ORIGINAL	16,40,75,000		
SUPPLEMENTARY	3,52,46,000	19,93,21,000	(-) 1,54,47,492
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			43,35,000
<b>CAPITAL</b>			
4401 – CAPITAL OUTLAY ON CROP HUSBANDRY			
ORIGINAL	53,00,000		
SUPPLEMENTARY	NIL	53,00,000	(-) 33,10,971
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			25,70,000

**Notes and Comments****REVENUE**

- (i) Against the actual savings of Rs.154.47 lakhs, only an amount of Rs.43.35 lakhs could be anticipated and surrendered during the financial year. This proved unrealistic.
- (ii) Excessive provision of funds leading to large savings in the revenue section during this financial year like previous six financial years are 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

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2401 CROP HUSBANDRY			
001 Direction and Administration			
40 Directorate of Agriculture			
O	98.00		
S	19.00		
R(-)	3.22		
	113.78	115.10	(+ ) 1.32

## Grant No. 34 Contd.

**Reduction in provision by Rs.3.22 lakhs was reportedly due to economy measure adopted by the Government. Reason for ultimate excess of Rs.1.32 lakhs has not been intimated (September 2000).**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
70	Seed Production Schemes			
	O	25.00		
	R(-)	2.83	21.07	(-) 1.10

**Reduction in provision by Rs.2.83 lakhs was reportedly due to curtailment of the scheme. Reason for ultimate saving of Rs.1.10 lakhs has not been intimated (September 2000).**

71	Farmer's Field Seed Production			
	O	9.00		
	R(-)	9.00	...	...

**Reduction in provision by Rs.9.00 lakhs through surrender in March 2000 was due to non-implementation of the scheme during the year.**

75	Other Expenditure			
	O	8.50		
	R(-)	2.32	6.18	(-) 0.31

**Reduction in provision by Rs. 2.32 lakhs through re-appropriation was attributed to meeting more requirement under 'Salary' head.**

77	Integrated Seed development for not easily accessible and remotely situated area (100% C.S.S)			
	O	1.00		
	R(-)	1.00	...	...

**Reduction in provision through surrender in March 2000 was attributed to non-release of fund by the Government of India.**

103	Agricultural Farms			
43	Establishment			
	O	316.00		
	S	67.70		
	R(-)	2.56	381.14	(-) 1.79

**Reason for savings in the above case has not been intimated (September 2000).**

105	Manures and Fertilisers			
78	Strengthening of Micro Nutrient Facilities (100% C.S.S)			
	O	6.00		
	R(-)	6.00	...	...

**Reduction in provision by Rs.6.00 lakhs, through surrender in March 2000 was reportedly due to non-release of fund by the Government of India during the financial year.**

## Grant No. 34 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
108	Commercial Crops			
60	Development of Cardamom Cultivation			
O	10.00			
R(-)	2.62	7.38	7.37	(-) 0.01
<b>Reduction in provision by Rs. 2.62 lakhs through re-appropriation in March 2000 was due to accommodating excess of expenditure under 64 – Machinery and equipments under the minor head 119 – Horticulture &amp; Vegetable Crop.</b>				
66	Integrated Programme for Development of spices (100% C.S.S)			
O	122.50	122.50	115.68	(-) 6.82
68	Mushroom Development (100% C.S.S)			
O	20.00			
S	2.77	22.77	16.30	(-) 6.47
<b>Reason for eventual savings of Rs.6.82 lakhs and Rs.6.47 lakhs in the above two cases have not been specifically intimated (September 2000).</b>				
109	Extension and Farmer's Training			
89	Strengthening of Agriculture Extension (100% C.S.S)			
O	20.00			
R(-)	8.55	11.45	9.63	(-) 1.82
<b>Reduction in provision by Rs.8.55 lakhs through surrender in March 2000 was attributed to non-release of provision by Government of India during the financial year. Reason for ultimate saving of Rs.1.82 lakhs has not been intimated (September 2000).</b>				
111	Agricultural Economics & Statistics			
93	Agricultural Census (100% C.S.S)			
O	20.00	20.00	13.15	(-) 6.85
<b>Reason for ultimate saving of Rs.6.85 lakhs has not been intimated (September 2000).</b>				
112	Development of Pulses (75:25% C.S.S)			
O	24.00			
R(-)	4.17	19.83	19.02	(-) 0.81
<b>Reduction in provision by Rs.4.17 lakhs through surrender in March 2000 was reportedly due to non-release of fund by Government of India.</b>				
114	Development of Oil Seeds			
95	Oil and Production Programme (75:25% C.S.S)			
O	80.00			
R(-)	3.80	76.20	73.14	(-) 3.06
<b>Reduction in provision by Rs.3.80 lakhs through surrender in March 2000 was attributed to non-release of fund by the Government of India.</b>				

## Grant No. 34 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
119	Horticulture and Vegetable Crops			
60	Farmer's Training and Education			
O	3.00			
R(-)	2.00	1.00	1.00	...
62	Old Orchards Rejuvenation			
O	3.00			
R(-)	2.10	0.90	0.90	...
<b>Reduction in provisions by Rs.2.00 lakhs and Rs.2.10 lakhs through re-appropriation in March 2000 were made in order to accommodate the provision for payment of death compensation and settlement of old claims of district officers.</b>				
64	Integrated Developments of fruits (100% C.S.S)			
O	Nil			
S	56.00	56.00	30.67	(-) 25.33
<b>Supplementary provision of Rs.56.00 lakhs was made for implementation of Centrally Sponsored Scheme. However, reason for ultimate savings of Rs.25.33 lakhs has not been intimated (September 2000).</b>				
97	Progeny Orchards			
67	Assistance to Panchayati Raj for minor works			
O	2.00			
R(-)	2.00	...	...	...
<b>Reason for surrendering the entire provision of Rs.2.00 lakhs has not been intimated (September 2000).</b>				
68	Plasticulture in Horticulture (100% C.S.S)			
O	Nil			
S	43.20	43.20	41.30	(-) 1.90
<b>Supplementary provision of Rs. 43.20 lakhs was made for implementation of Centrally Sponsored Scheme. Reason for ultimate saving of Rs.1.90 lakhs has, however, not been intimated (September 2000).</b>				
98	Vegetables			
68	Vegetable Development			
O	20.00			
R(-)	8.47	11.53	2.04	(-) 9.49

**Reduction in provision by Rs. 8.47 lakhs through surrender in March 2000 was reportedly due to meeting the excess under different sub heads within the grants and also due to restriction of expenditure imposed for State Plan Schemes. However, reason for eventual savings of Rs.9.49 lakhs has not been intimated (September 2000).**

## Grant No. 3 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
99	Horticulture Farm			
O		120.55		
S		21.20		
R(-)		8.05	132.71	(-) 0.99
	<b>Supplementary provision of Rs.21.20 lakhs was made for more requirement of fund under the head 'Salaries'. However, reason for reduction of provision through re-appropriation for Rs.8.05 lakhs and eventual saving of Rs.0.99 lakhs have not been intimated (September 2000).</b>			
84	Floriculture			
O		15.00		
R(-)		3.24	11.58	(-) 0.18
	<b>Reduction in provision by Rs.3.24 lakhs through re-appropriation in March 2000 was reportedly due to settlement of outstanding claim against supply of one Gypsy during 1995 under the 41-Directorate of Horticulture.</b>			
85	Central Sector Scheme on Commercial Floriculture (100% C.S.S)			
O		Nil		
S		23.30	9.00	(-) 14.30
86	National Water Shed Development Project for Rainfed Agriculture (100% C.S.S)			
O		176.00		
S		61.60	216.62	(-) 20.98
	<b>Reason for ultimate savings of Rs.14.30 lakhs and Rs. 20.98 lakhs have not been intimated (September 2000).</b>			
(iv)	<b>Savings in the above cases were partly counter balanced by excess as under :-</b>			
41	Directorate of Horticulture			
O		38.25		
S		4.00		
R		6.13	46.51	(-) 1.87
	<b>Augmentation of provision by Rs.6.13 lakhs was reportedly due to payment of salaries. However, reason for ultimate saving of Rs.1.87 lakhs has not been intimated (September 2000).</b>			
103	Seeds			
42	Establishment			
O		11.50		
R		4.77	16.09	(-) 0.18
	<b>Reason for anticipated excess of Rs.4.77 lakhs and eventual saving of Rs.0.18 lakhs have not been intimated (September 2000).</b>			

## Grant No. 34 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
107	Plant Protection			
45	Establishment			
O		32.00		
S		9.20		
R(-)		0.45		
		40.75	42.50	(+) 1.75

Reason for ultimate excess of Rs.1.75 lakhs has not been intimated (September 2000).

108	Commercial Crops			
60	Development of Potato Cultivation			
O		16.90		
R		2.00		
		18.90	18.89	(-) 0.01

Augmentation of provision by Rs.2.00 lakhs through re-appropriation in March 2000 was attributed to clearance of pending bills.

64	Development of Commercial Crops			
O		34.90		
R		18.52		
		53.42	51.64	(-) 1.78

Augmentation of provision by Rs.18.52 lakhs was reportedly due to (i) payment of emoluments of the officers and staff from salaries head instead of charging the same against the 'Scheme' as was done earlier (ii) Clearance of spill over liabilities etc. Reason for ultimate saving of Rs.1.78 lakhs has not been intimated (September 2000).

109	Extension and Farmers Training			
93	Assistance to Panchayati Raj Institution for Farmers Training and Education			
O		Nil	0.49	0.49

Reason for incurring expenditure of Rs.0.49 lakh without budget provision has not been intimated (September 2000).

## CAPITAL

(i) Out of eventual savings of Rs.33.11 lakhs in the Capital Section of the grant only an amount of Rs.25.70 lakhs was anticipated and surrendered during the year :-

(ii) Savings occurred mainly under :-

4401	CAPITAL OUTLAY ON CROP HUSBANDRY			
103	Seeds			
O		5.00		
R(-)		2.80	2.20	...

Reduction in provision by Rs.2.80 lakhs was made in March 2000 due to the fact that proposal for construction of seed testing laboratory was not approved by the Government.

## Grant No. 34 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
104	Agricultural Firm			
	O	22.50		
	R(-)	9.17	13.33	...
<p><b>Reduction in provision by Rs.9.17 lakhs through surrender was made in order to utilise the provision under the revenue Major head 2402 – Soil and Water Conservation (Plan).</b></p>				
108	Commercial Crops			
	O	10.00		
	R(-)	0.46	9.54	2.26 (-) 7.28
<p><b>Reason for ultimate saving of Rs.7.28 lakhs was attributed to non completion of work for construction of Green house.</b></p>				
119	Horticulture and Vegetable Crops			
	O	10.00		
	R(-)	8.27	1.73	1.62 (-) 0.11
<p><b>Reason for anticipated saving of Rs.8.27 lakhs has not been intimated (September 2000).</b></p>				
800	Other Expenditure			
	O	5.00		
	R(-)	5.00	...	...

**Reduction in provision by Rs.8.27 lakhs Rs.5.00 lakhs through surrender in March 2000 were made as per the instruction of the Government.**

**Grant No. 35**  
**SOIL AND WATER CONSERVATION**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2402 – SOIL AND WATER CONSERVATION			
ORIGINAL	3,90,91,000		
SUPPLEMENTARY	33,38,000	4,24,29,000	3,99,64,571
			(-) 24,64,429
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			20,45,000

**Notes and Comments**

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	360.25	333.22	(-) 27.03
1996-97	516.70	492.66	(-) 24.04
1997-98	380.20	376.71	(-) 3.49
1998-99	488.91	432.23	(-) 56.68

- (ii) In view of the over all savings of Rs.24.64 lakhs in the grant the supplementary provision of Rs.33.38 lakhs obtained in March 2000 proved excessive and could have been limited to a token provision wherever found necessary.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2402 SOIL & WATER CONSERVATION			
102 Soil Conservation			
O	147.00		
S	10.00		
R(-)	24.00	133.00	132.22
			(-) 0.78

Reduction in provision by Rs.24.00 lakhs through re-appropriation/Surrender has been attributed to direction received from the Government.

41 Agriculture Department			
O	81.75		
S	9.90		
R	0.42	92.07	90.18
			(-) 1.89

Reason for ultimate saving Rs.1.89 lakhs has not been intimated (September 2000).



## Grant No. 35 Concl'd.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2402	SOIL & WATER CONSERVATION			
001	Direction and Administration			
40	Land use and Environment			
66	Head Quarters Establishment			
O		68.26		
S		2.68		
R		4.53	75.47	73.88
				(-) 1.59

Supplementary provision of Rs.2.68 lakhs and augmentation of provision by Rs. 4.53 lakhs through re-appropriation in March 2000 were attributed to requirement of provision for salaries. The reason for ultimate saving of Rs. 1.59 lakhs, however, was reportedly due to wrong projection made by the Field Officer.

62	West Division			
O		19.01		
S		2.06	21.07	22.57
				(+) 1.50

Reason for eventual excess of Rs.1.50 lakhs has been reportedly due to late communication received from the Drawing and Disbursing Officer of West District who could not anticipate the same.

**Grant No. 36  
ANIMAL HUSBANDRY**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2403 – ANIMAL HUSBANDRY			
ORIGINAL	6,20,25,000		
SUPPLEMENTARY	1,63,57,000	7,83,82,000	(-) 41,07,188
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			34,05,000
<b>CAPITAL</b>			
4403 – CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
ORIGINAL	28,00,000		
SUPPLEMENTARY	NIL	28,00,000	(-) 19,71,069
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			19,70,000

**Notes and Comments**

- (i) Against the actual saving of Rs. 41.07 lakhs, an amount of Rs. 34.05 lakhs was surrendered. This proved unrealistic. Further, supplementary provision of Rs. 163.57 lakhs obtained in March 2000 proved excessive.
- (ii) Excessive provision of funds leading to large savings in the same grant during the last four financial years are detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	656.26	613.48	(-) 42.78
1996-97	669.10	619.08	(-) 50.02
1997-98	656.13	535.92	(-) 120.21
1998-99	835.83	784.63	(-) 51.20

- (iii) Significant saving in the grant in the current financial year occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2403 ANIMAL HUSBANDRY			
70 Prevention and Control of Animal Diseases			
60 Systematic Control of Diseases of National Importance (50:50% C.S.S)			
O	10.00		
R(-)	4.00	6.00	(-) 3.20

## Grant No. 36 Contd.

Reduction in provision by Rs. 4.00 lakhs through surrender in March 2000 was attributed to instruction received from the Government to surrender the same. Reason for ultimate saving of Rs.3.20 lakhs was attributed to the fact that some vouchers for March 2000 was not received from C.P.A.O.'s office and as such the same could not be reconciled.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80 Subsidy Grant			
O	200.00		
R(-)	200.00	...	...
81 Establishment of Poultry			
O	3.00		
R(-)	3.00	...	...

Reduction of provision by Rs. 2.00 lakhs and Rs. 3.00 lakhs were made as per the Government Instructions

105 Piggery Development Farms			
61 Piggery Development (Ralong)			
O	12.60		
R(-)	7.60	5.00	4.73
			(-) 0.27
44 Intensive Piggery Development			
O	38.65		
S	3.30		
R(-)	5.81	36.14	34.80
			(-) 1.34

Reason for anticipated savings of Rs. 7.60 lakhs and Rs. 5.81 lakhs and eventual savings of Rs.1.34 lakh have not been intimated (September 2000).

107 Fodder and Feed Development			
88 Fodder Development Programme (100% C.S.S)			
O	Nil		
S	11.06	11.06	3.33
			(-) 7.73

The provision of Rs. 11.06 under C.S.S. programme was obtained in March 2000. But the approval from the Government came ultimately to the extent of Rs. 3.33 lakhs only, which resulted in ultimate saving of Rs. 7.73 lakhs.

800 Other Expenditure			
O	38.50		
R(-)	19.20	19.30	18.96
			(-) 0.34

Reduction in provision by Rs. 19.20 lakhs through surrender in March 2000 was made as per the Government's instruction.

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

001 Direction and Administration			
O	58.44		
S	8.87		
R	1.40	68.71	70.93
			(+) 2.22

## Grant No. 36 Concl'd.

Augmentation of provision by Rs. 1.40 lakh was attributed to shortfall of provision under 'Salary'. Reason for ultimate excess of Rs. 2.22 lakhs was reportedly due to incurring unavoidable expenditure under 'Salary' head.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
101 Veterinary Services & Animal Health			
40 Veterinary Hospitals & Dispensaries			
O	177.65		
S	26.48		
R	11.80	223.50	(+) 7.57
	215.93		

Augmentation of provision by Rs. 11.80 lakhs was attributed to payment of pending bills (Rs.2.22 lakhs) etc. Reason for ultimate excess of Rs. 7.57 lakhs was mainly due to unavoidable expenditure under the head 'Salaries'. Further, some vouchers of March 2000 could not be reconciled by the Department. Hence the excess.

102 Cattle and Buffalo Development			
41 Intensive Cattle Development			
O	128.32		
S	17.00		
R	7.17	150.97	(-) 1.52
	152.49		

Reason for augmentation of provision by Rs. 7.17 lakhs and eventual saving of Rs. 1.52 lakhs have not been intimated (September 2000).

113 Administrative Investigation and Statistics			
89 Under taking of Quinquennial Census			
O	Nil	1.94	(+) 1.94

Reason for incurring expenditure of Rs. 1.94 lakhs without any budget provision has not been intimated (September 2000).

## CAPITAL

The entire savings of Rs. 19.70 lakhs, in the Capital Section of the grant occurred under 101 - Veterinary Services and Animal Health 48 Land and Building, which was surrendered in March 2000, under the instruction of the Government.

**Grant No. 37**  
**DAIRY DEVELOPMENT**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2404 – DAIRY DEVELOPMENT			
ORIGINAL	43,00,000		
SUPPLEMENTARY	1,06,53,000	1,49,53,000	(-) 10,00,004
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			9,53,000

**Notes and Comments**

(i) In view of the ultimate saving of Rs.10.00 lakhs in the grant supplementary provision of Rs.106.53 lakhs obtained in March 2000 was found excessive.

(ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2404 DAIRY DEVELOPMENT			
191 Assistance to Co-operation and other bodies			
70 Milk Union			
O	19.00		
R(-)	8.50		
	10.50		(-) 10.50

Reason for reduction in provision by Rs.8.50 lakhs through Surrender in March 2000 and for eventual saving of Rs.10.50 lakhs have not been intimated (September 2000).

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

71 Non-operational Flood (North Dairy Project)			
O	2.70		
R(-)	1.47		
	1.23	11.72	(+ ) 10.49

Reasons for anticipated savings of Rs. 1.47 lakh and excess of Rs. 10.49 lakhs in the above case has not been intimated (September 2000).

**Grant No. 38  
FISHERIES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2405 – FISHERIES			
ORIGINAL	1,20,20,000		
SUPPLEMENTARY	NIL	1,17,27,928	(-) 2,92,072
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,98,000
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
4405 – FISHERIES			
ORIGINAL	10,00,000		
SUPPLEMENTARY	NIL	8,20,005	(-) 1,79,995
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,80,000

**REVENUE****Notes and Comments**

**Amount surrendered Rs. 1.98 lakhs was less than the actual saving of Rs.2.92 lakhs.**

**Grant No. 39  
FORESTRY AND WILDLIFE**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2406 – FORESTRY AND WILDLIFE			
ORIGINAL	15,43,84,000		
SUPPLEMENTARY	1,67,63,000	17,11,47,000	(-) 2,41,13,934
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,16,00,000
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
4406 – CAPITAL OUTLAY ON FORESTRY AND WILDLIFE			
ORIGINAL	11,00,000		
SUPPLEMENTARY	NIL	11,00,000	(-) 91,080
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			90,000

**Notes and Comments****REVENUE**

- (i) The expenditure of Rs.1470.33 lakhs even did not come upto the original budget provision of Rs.1543.84 lakhs. As such Rs.167.63 lakhs obtained through supplementary grants in March 2000 was totally unnecessary.
- (ii) Excessive provision of funds leading to large savings in the Revenue Section of the grant occurred during this year like previous six financial years too as detailed below. This point out the need for more accurate budgeting and better monitoring of over 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

## Grant No. 39 Contd.

(iii) Substantial saving occurred mainly under the following heads.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2406 FORESTRY AND WILDLIFE			
01 Forestry			
001 Direction and Administration			
41 Divisional Forest Officer (South)			
O	83.45		
S	15.42		
R(-)	0.69	98.18	86.30
			(-) 11.88

Reason for ultimate saving of Rs.11.88 was due to non-granting of full time scales of pay to newly recruited B.O.'s for which provision was made in the budget.

43 Divisional Forest Officer (North)			
O	48.45		
S	16.88		
R(-)	0.69	64.64	60.68
			(-) 3.96

Reason for saving of Rs. 3.96 lakhs in the above case was reportedly due to non-granting of full time scales of pay to newly recruited B.O.'s. for which provision was made in original as well as in the supplementary budget.

45 Utilisation Circle			
O	36.70		
S	0.81		
R(-)	1.14	36.37	34.41
			(-) 1.96

Reason for saving of Rs. 1.96 lakhs in the above case was attributed to non-inclusion of paid vouchers in the accounts by the C.P.A.O's office during the year.

004 Research			
74 Development and Operation			
O	4.00		
R(-)	4.00	...	...
			...

Reduction in provision by Rs. 4.00 lakhs through surrender in March 2000 was attributed to budgetary crunch

76 Seed Development Scheme (100% C.S.S)			
O	9.65		
R(-)	9.65	...	...
			...

The entire provision of Rs. 9.65 lakhs was surrendered in March 2000 with the observation that the work would be taken up in next financial year.

005 Survey and Utilisation of Forest Resources			
79 Demarcation survey			
O	5.00		
R(-)	1.72	3.28	3.27
			(-) 0.01

Reason for anticipated savings of Rs. 1.72 lakh has not been intimated (September 2000).



## Grant No. 39 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80	Working Plan			
O		1.00		
R(-)		1.00	...	...
<b>Reason for saving in the above case has not been intimated (September 2000).</b>				
70	Communication and Buildings			
O		16.00		
R(-)		3.80	12.20	12.04
				(-) 0.16
<b>Reason for anticipated saving of Rs.3.80 lakhs has not been intimated (September 2000). Reason for eventual saving of Rs. 0.16 lakh was reportedly due to non-completion of repair works.</b>				
102	Social and Farm Forestry			
85	Farm Forestry			
60	Maintenance of Station Garden			
O		20.00		
R(-)		3.89	16.11	16.07
				(-) 0.04
<b>Reduction in provision by Rs. 3.89 lakhs was attributed to budget cut for meeting up the excess under salaries.</b>				
63	Fuel Wood (50:50% C.S.S)			
O		137.04		
R(-)		3.79	133.25	128.32
				(-) 4.93
<b>Reduction in provision by Rs.3.79 lakhs through surrender in March 2000 was due to the fact that the payment could not be made following shortage of time. Reason for eventual savings of Rs. 4.93 lakhs was attributed to the fact that the expenditure in payment of salaries of staff/officer, which was debited to C.S.S. project earlier was discontinued from this year. Instead the salaries has been debited to salaries (Plan).</b>				
65	Assistant from Central Silk Board			
O		7.40		
R(-)		5.05	2.35	2.40
				(+) 0.05
<b>Reduction in provision by Rs. 5.05 lakhs through surrender in March 2000 was attributed to non-receipt of assistance from Central Silk Board.</b>				
86	Plantation Scheme			
O		60.73		
R(-)		53.00	7.73	8.31
				(+) 0.58

**Reduction in provision by Rs. 53.00 lakhs through re-appropriation in March 2000 was attributed to budget cut for meeting the shortfall under salaries and wages.**

**Reason for eventual excess of Rs.0.58 lakhs was reportedly due to clearance of pending wages bills of labourer.**

## Grant No. 39 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
87	Compensatory Afforestation			
O	51.51			
R(-)	33.50	18.01	18.00	(-) 0.01

**Anticipated savings of Rs. 33.50 lakhs was surrendered in March 2000 as expenditure could not be incurred due to late finalisation of the Teesta Stage - V scheme.**

105	Forest Produce			
63	Operational Expenses of Utilisation Circle			
O	15.00			
R(-)	3.00	12.00	12.00	...
109	Extension and Training			
O	7.50			
R(-)	4.74	2.76	2.75	(-) 0.01

**Reason for savings of Rs.3.00 lakhs and Rs.4.74 lakhs in the above two cases has been made in order to utilise the provision under salaries in other sector of the grant.**

02	Environmental Forestry and Wildlife			
110	Wildlife Preservation			
92	Development of Moinam Sanctuaries (100% C.S.S)			
O	8.00			
S	4.00	12.00	3.86	(-) 8.14

**Reason for eventual savings of Rs.8.14 lakhs was attributed to the fact that Government of India released 4.00 lakhs and expenditure was restricted accordingly. Supplementary was applied in anticipation of more sanction from Government of India which was not forthcoming. But the provision could not be surrendered due to non-acceptance of proposal by the Government.**

96	Development of Himalayan Zoological Park			
O	35.00			
R(-)	18.50	16.50	16.50	...

**Reduction in provision by Rs.18.50 lakhs through surrender in March 2000 was attributed to budgetary crunch**

97	Development of Kyongnosla Alpine Sanctuary (100% C.S.S)			
O	8.00			
S	4.55	12.55	8.00	(-) 4.55

**Reason for saving of Rs.4.55 lakhs was attributed to non-acceptance of proposal for surrender, submitted to the Finance Department on the ground that amount proposed to be surrendered is from the head of account where supplementary provision has been provided.**

## Grant No. 39 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
98	Assistant from Zoo Authority of India (100% C.S.S)			
O	20.00			
R(-)	20.00	...	...	...
99	Barsey Rhododendron Sanctuary (100% C.S.S)			
O	5.00			
R(-)	5.00	...	...	..
<b>Reduction in provisions by Rs.20.00 lakhs and Rs.5.00 lakhs by surrender in March 2000 were attributed to postponement of the execution of the scheme to next financial year.</b>				
03	Waste Land Development			
101	National Waste Land Development Programme			
72	Rangpochu Water Shed			
O	149.00			
S	28.00	177.20	116.40	(-) 60.80
<b>Over and above the original grant of Rs. 149.00 lakhs for implementation of Rangpochu Water Shed Scheme supplementary provision was applied on the basis of sanction from Government of India and annual work Programme but ultimately when no additional fund was released by the Government, the amount was proposed for surrender to which the Government did not accept on the ground that it is from the same head of account where supplementary provision has been made. Hence, the saving of Rs. 60.80 lakhs.</b>				
82	Rongli Water Shed (100% C.S.S)			
O	57.65			
R(-)	37.13	20.52	20.52	...
<b>The anticipated savings of Rs.37.13 lakhs was surrendered in March 2000 after execution of the scheme to the extent fund was released by the Government of India.</b>				
85	Turung Namthang Water Shed			
O	13.74	13.74	...	(-) 13.74
<b>Reason for ultimate saving of Rs.13.74 lakhs was reportedly due to the fact that the scheme in question was within the most frequent drought hit area of South Sikkim and it was anticipated that the proposal for the scheme would be cleared by the Government Accordingly provision was made in the budget but it was not ultimately sanctioned which resulted in savings.</b>				
<b>(iv) Savings in the above cases were partly off set by excess as under :-</b>				
2406	FORESTRY AND WILDLIFE			
01	Forestry			
001	Direction and Administration			
40	Pr.Chief Conservation's Forest			
O	183.75			
S	9.46			
R	24.66	217.87	225.32	(+) 7.45

## Grant No. 39 Concl'd.

Augmentation of provision by Rs. 24.66 lakhs through re-appropriation in March 2000 was stated to be due to inadequate provision made in the budget. Reason for eventual excess of Rs. 7.45 lakhs were attributed to (i) payment of salaries of staff under Social Forestry (E). This was not included in the budget as the salaries were booked under the scheme earlier (3.62 lakhs) (ii) payment of revised pay arrears of work charged employees etc.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
41	Divisional Forest Officer (West)			
O		75.20		
S		8.90		
R		7.06		
		91.16	85.93	(-) 5.23

Augmentation of provision by Rs.7.06 lakhs was attributed to inadequate budget provision made earlier whereas reason for eventual saving of Rs.5.23 lakhs was attributed to non-sanctioning of full time scales to newly recruited B.O's.

70	Working Plan			
O		46.00		
R		34.44		
		80.44	78.96	(-) 1.48

Augmentation of provision by Rs.34.44 lakhs through re-appropriation in March 2000 was reportedly due to inadequate budget provision made in the original budget. Reason for ultimate saving of Rs.1.48 lakhs was reportedly due to the fact that some vouchers were not accounted for during the financial year by C.P.A.O" Office.

02	Environmental Forestry and Wildlife			
110	Wildlife Preservation			
40	Chief Wildlife Warden Establishment			
O		53.60		
S		6.11		
R		6.77		
		66.48	64.94	(-) 1.54

Augmentation of provisions by Rs.6.77 lakhs through re-appropriation in March 2000 was attributed to inadequate provision made in the budget. Whereas reason for eventual savings of Rs.1.54 lakhs was attributed to non accountal of vouchers by C.P.A.O's offices.

	Wildlife Sub-District at Jorethang			
48				
O		18.00		
R		2.56		
		20.56	21.70	(+) 1.14

Augmentation of provisions by Rs. 2.56 lakhs through re-appropriation in March 2000 was reportedly due to insufficient allocation in the original budget. Whereas reason for ultimate excess of Rs.1.14 lakhs was attributed to incurring more expenditure on salaries, which could not be avoided.

**Grant No. 40**  
**OTHER AGRICULTURAL PROGRAMME**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2407 – PLANTATION			
2415 – AGRICULTURAL RESEARCH & EDUCATION			
2435 – OTHER AGRICULTURAL PROGRAMME			
ORIGINAL	3,61,90,000		
SUPPLEMENTARY	2,00,000	3,63,90,000	3,34,72,275
			(-) 29,17,725
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			23,07,000
<b>CAPITAL</b>			
4435 – CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMME			
ORIGINAL	30,00,000		
SUPPLEMENTARY	NIL	30,00,000	20,00,711
			(-) 9,99,289
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			10,00,000

**Notes and Comments****REVENUE**

- (i) Against the actual savings of Rs. 29.18 lakhs, only an amount of Rs.23.07 lakhs was surrendered. This proved unrealistic. Further, in view of the savings of Rs.29.18 lakhs the supplementary provision of Rs. 2.00 lakhs obtained in March 2000 proved wholly unnecessary.
- (ii) Excessive provision of funds leading to large saving in the same grant during the previous financial year are detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	652.15	638.70	(-) 13.45
1997-98	370.30	318.11	(-) 52.19
1998-99	400.26	366.85	(-) 33.41

## Grant No. 40 Concl'd.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2407 PLANTATIONS			
01 Tea			
800 Other Expenditure			
40 Sikkim Tea Board			
O	145.00	140.25	(-) 4.75

Reason for eventual saving of Rs.4.75 lakhs has not been intimated (September 2000).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2435 OTHER AGRICULTURAL PROGRAMME			
01 Marketing and Quality Control			
O	16.00		
R(-)	6.29	7.12	(-) 2.59
	9.71		

Reduction in provision by Rs. 6.29 lakhs through surrender was attributed to instruction made by the Government. Reason for eventual saving of Rs.2.59 lakhs has not been intimated (September 2000).

87 Accelerated Maize Development under Technology Mission (75:25% C.S.S)			
O	20.00		
R(-)	8.31	12.22	(+) 0.53
	11.69		

Reduction in provision by Rs. 8.31 lakhs through surrender in March 2000 was attributed to partial implementation of some of the schemes. Reason for eventual excess of Rs.0.53 lakh has not been intimated (September 2000).

88 National Programme for Varied Development (100% C.S.S)			
O	5.00		
R(-)	5.00		
	...	...	...

Reduction in provision by Rs. 5.00 lakhs through surrender in March 2000 was reportedly due to non-release of fund by Government of India.

## CAPITAL

## Savings in the Capital Section of the grant occurred mainly under :-

4435 CAPITAL OUTLAY ON OTHER AGRICULTURE PROGRAMME			
01 Marketing and Quality Control			
001 Marketing facilities			
O	30.00		
R(-)	10.00	20.01	(+) 0.01
	20.00		

Reduction in provision by Rs.10.00 lakhs through surrender in March 2000 was made as per the Government Instruction.

**Grant No. 41**  
**FOOD STORAGE AND WARE HOUSING**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2408 – FOOD STORAGE &amp; WARE HOUSING</b>			
<b>3456 – CIVIL SUPPLIES</b>			
ORIGINAL	31,86,13,000		
SUPPLEMENTARY	NIL	31,86,13,000	(-) 3,31,69,520
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			3,05,00,000

**CAPITAL****MAJOR HEAD**

**4408 – CAPITAL OUTLAY ON  
FOOD STORAGE & WARE HOUSING**

ORIGINAL	22,00,000		
SUPPLEMENTARY	NIL	22,00,000	(-) 7,35,111
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			7,35,000

**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

- (ii) **Against the actual saving of Rs.331.70 lakhs in the grant only an amount of Rs.305.00 lakhs was surrendered which was unrealistic.**

## Grant No. 41 Concl'd.

## (iii) Savings occurred mainly under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3456	CIVIL SUPPLIES			
800	Other Expenditure			
43	Subsidy on Sale of Petroleum Products and other consumer goods (Rice)			
O		3000.00		
R(-)		333.00	2667.00	2666.98
				(-) 0.02

Reduction in provision by Rs.333.00 lakhs by re-appropriation/surrender in March 2000 was reportedly due to less procurement of essential commodities (Rice) during the year and 10% Sectoral cut made by the Government.

45	One time assistance for 100% disposal of pending cases in District Fora			
O		10.65	10.65	5.18
				(-) 5.47
46	One time assistance for 100% disposal of pending cases in State Commissions			
O		22.08	22.08	2.52
				(-) 19.56

Reasons for savings of Rs.5.47 lakhs and Rs.19.56 lakhs in the above two cases have not been intimated (September 2000).

## (iv) Savings in the above three cases was partly counter balanced by excess under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2408	FOOD STORAGE AND WARE HOUSING			
001	Direction and Administration			
O		128.65		
R		28.60	157.25	156.79
				(-) 0.46

Augmentation of provision by Rs.28.60 lakhs through surrender in March 2000 was reportedly due to payment of arrear in revised pay scales mainly. Reason for eventual saving of Rs.0.46 lakh has not been intimated (September 2000).

## CAPITAL

## Saving in the Capital Section of the grant occurred under :-

4408	CAPITAL OUTLAY ON FOOD STORAGE AND WARE HOUSING			
02	Storage & Ware Housing			
101	Rural Godwon Programme			
71	Storage			
O		22.00		
R(-)		7.35	14.65	14.65
				...

Reduction in provision by Rs.7.35 lakhs through surrender in March 2000 was attributed to (i) reduction of allocation by Government and (ii) deferment of proposal for construction of quarters at Rong, Sigtam etc.



97  
Grant No. 42  
**CO-OPERATION**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2425 -- CO-OPERATION			
ORIGINAL	2,36,50,000		
SUPPLEMENTARY	NIL	2,17,13,493	(-) 19,36,507
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			26,00,000
<b>CAPITAL</b>			
4425 -- CAPITAL OUTLAY ON CO-OPERATION			
ORIGINAL	5,04,00,000		
SUPPLEMENTARY	NIL	3,40,000	(-) 5,00,60,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			5,26,00,000

**Notes and Comments**

**REVENUE**

- (i) Amount surrendered amounting to Rs.26.00 lakhs was for more than actual savings of Rs.19.37 lakhs. This proved unrealistic.
- (ii) Excessive provision of funds leading to large savings in the revenue section of the grant occurred during the previous financial years too as detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	177.34	137.28	(-) 40.06
1997-98	167.55	126.11	(-) 41.44
1998-99	220.31	210.67	(-) 9.64

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2425 CO-OPERATION			
107 Assistance to credit Co-operative Co-operation			
O	10.00		
R(-)	5.00	5.00	

**Grant No. 42 Concl'd.**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
108	Assistance to other Co-operatives			
O	35.00			
R(-)	12.50	22.50	23.10	(+) 0.60
800	Other expenditure			
O	7.00			
R(-)	2.35	4.65	4.65	..

Reduction in provisions by Rs.5.00 lakhs, Rs.12.50 lakhs and Rs.2.35 lakhs through surrender in March 2000 was reportedly made as per compliance of Government order. Reason for eventual excess of Rs.0.60 lakh has not been intimated (September 2000).

**(iv) Savings in the above cases was partly counter balanced by excess as under :-**

001	Direction and Administration			
O	176.50			
R(-)	4.00	172.50	179.33	(+) 6.83

Reduction in provision by Rs.4.00 lakhs through surrender in March 2000 was reportedly made as per the direction of the Government. However, reason for eventual excess of Rs.6.83 lakhs has not been intimated (September 2000).

**CAPITAL**

As against the budget provision of Rs.504.00 lakhs only an amount of Rs.3.40 lakhs i.e. 0.67% was incurred during the year. Further there had been persisting cases of savings in the Capital Section of the grant in earlier years too as detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	179.77	...	(-) 179.77
1996-97	190.77	10.00	(-) 180.77
1997-98	158.50	50.50	(-) 108.00

**(ii) Saving in current financial year occurred mainly under :-**

4425	CAPITAL OUTLAY ON CO-OPERATION			
200	Other Investment			
57	Investment in Appex Bank			
O	500.00			
R(-)	500.00	...	...	...

Reduction in provision by Rs. 500.00 lakhs through surrender in March 2000 was reportedly due to curtailment order issued by the Government.

**Grant No. 43**  
**RURAL DEVELOPMENT**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2501 – SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
2505 – RURAL EMPLOYMENT			
2515 – OTHER RURAL DEVELOPMENT PROGRAMME			
ORIGINAL	7,94,90,000		
SUPPLEMENTARY	62,00,000	8,56,90,000	7,77,14,396
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			(-) 79,75,604
			69,28,000

**CAPITAL****MAJOR HEAD**

4515 – CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME

ORIGINAL	52,00,000		
SUPPLEMENTARY	10,00,000	62,00,000	70,76,373
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			(+ ) 8,76,373
			NIL

**Notes and Comments****REVENUE**

- (i) Against the actual savings of Rs.79.76 lakhs in the grant an amount of Rs. 69.28 lakhs has been surrendered in March 2000.
- (ii) There had been persisting cases of savings in the Revenue Section of the grant in the last three years at a row like the present one :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	918.15	863.48	(-) 54.67
1997-98	852.00	759.28	(-) 92.72
1998-99	903.70	818.04	(-) 85.66

## Grant No. 43 Concl'd.

## (iii) Significant savings occurred mainly under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2501	SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
04	Integrated Rural Energy Planning Programme			
105	Project Implementation			
O		20.00		
R(-)		17.28	2.72	(-) 0.06

Reduction in provision by Rs. 17.28 lakhs through surrender in March 2000 was reportedly due to non-sanctioning of purchase of solar lanterns etc.

2505	RURAL EMPLOYMENT			
01	National Programme			
O		415.00		
R(-)		50.00	365.00	365.00

Reduction in provision by Rs. 50.00 lakhs through surrender in March 2000 was attributed to cut in Plan outlay by the Government.

2515	OTHER RURAL DEVELOPMENT PROGRAMME			
101	Panchayti Raj			
O		134.00		
S		55.00	189.00	184.84

Augmentation of provision by Rs.55.00 lakhs through supplementary in March 2000 was due to requirement of more fund for Zilla Panchayti Office. But reason for eventual saving of Rs.4.16 lakhs has not been intimated (September 2000).

800	Other Expenditure			
O		64.90	64.90	57.98

Reason for eventual saving of Rs.6.92 lakhs has not been intimated (September 2000).

## CAPITAL

(i) The expenditure exceeded the provision by Rs.8,76,373. The excess requires regularisation.

(ii) Excess occurred under :-

4515	CAPITAL OUTLAY ON RURAL DEVELOPMENT PROGRAMME			
101	Panchayti Raj			
73	Construction of Panchayti Ghars			
O		40.00		
S		10.00	50.00	58.76

In view of the eventual excess of Rs.8.76 lakhs, supplementary provision of Rs.10.00 lakhs obtained in March 2000 was proved inadequate. Reason for excess of Rs. 8.76 lakhs has not been intimated (September 2000).

**Grant No. 44**  
**IRRIGATION AND FLOOD CONTROL**

Section and Major Head	(ALL VOTED)		
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2702 – MINOR IRRIGATION			
2705 – COMMAND AREA DEVELOPMENT			
2711 – FLOOD CONTROL & DRAINAGE			
ORIGINAL	4,45,25,000		
SUPPLEMENTARY	9,28,89,000	13,74,14,000	6,41,54,599 (-) 7,32,59,401
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**CAPITAL****MAJOR HEAD**

4702 – CAPITAL OUTLAY ON  
MINOR IRRIGATION

ORIGINAL	2,00,000		
SUPPLEMENTARY		2,00,000	1,99,095 (-) 905
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Notes and Comments****REVENUE**

- (i) No part of the savings of RS. 732.59 lakhs was anticipated and surrendered during the year, which revealed Governments inability to keep a watch over the progress of expenditure.
- (ii) In view of the eventual saving of Rs.732.59 lakhs in the grant supplementary provision of Rs.928.89 lakhs obtained in March 2000 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 Diversion Schemes			
O	76.75		
S	429.00		
R	4.00		
	509.75	84.43	(-) 425.32

## Grant No. 44 Concl'd.

Supplementary provision for Rs.429.00 was obtained in March 2000 for implementation of accelerated irrigation benefit Programme. Further, augmentation of provision by Rs. 4.00 lakhs through re-appropriation in March 1999 was reportedly due to meeting liabilities under restoration plan. However, the saving finally resulted due to non-implementation of the scheme, which indicates total absence of monitoring of expenditure by the Government.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80	General			
001	Direction and Administration			
O		163.50		
S		11.00-	161.05	(-) 13.45

Augmentation of provision by Rs.11.00 through supplementary in March 2000 was attributed to meeting administrative expenses under Salaries, Office Expenses and Motor Vehicle. However, reason for ultimate savings of Rs.13.45 lakhs was reportedly due to transfer of Divisional Engineer (P) and non-receipt of bills on account of medical reimbursement to the extent of allocated provision.

005	Investigation			
O		2.00		
R(-)		2.00	...	...

The entire provision of Rs. 2.00 lakhs was surrendered in March 2000 without citing any reason.

799	Suspense			
60	Stock			
O		60.00	60.00	(-) 28.83

Reason for eventual savings of Rs.28.83 lakhs was attributed to purchasing of stock materials from works head instead of stock.

2711	FLOOD CONTROL SURFACE DRAINAGE AND ANTI EROSION WORKS (ASSISTANCE FROM THE NON-LAPSABLE CENTRAL POOL OF RESOURCES			
S		450.00	450.00	(-) 272.00

Reason for eventual savings of Rs.272.00 lakhs resulted due to non-receipt of resources during the financial year.

**Grant No. 45  
POWER**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2801 – POWER			
2810 – NON CONVENTIONAL SOURCES OF ENERGY			
ORIGINAL	23,98,90,000		
SUPPLEMENTARY	3,55,45,000	27,54,35,000	27,86,19,695
			(+) 31,84,695
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			31,98,000
<b>CAPITAL</b>			
4801 – CAPITAL OUTLAY ON POWER PROJECTS			
ORIGINAL	40,28,00,000		
SUPPLEMENTARY	84,80,000	41,12,80,000	26,44,70,033
			(-) 14,68,09,967
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			14,66,00,000

**Notes and Comments****REVENUE**

- (i) Expenditure exceeded the provision by Rs. 31,84,695 the excess requires regularisation. In 1998-99 also, there was excess to the tune of Rs. 29.77 lakhs in the Revenue Section of the grant :-
- (ii) The excess happened basically due to injudicious surrender of Rs. 31.98 lakhs in March 2000.
- (iii) Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2801 POWER			
01 Hydel Generation Hydro Electric Scheme			
O	448.50	448.50	486.27
			(+) 37.77
800 Other Expenditure			
O	507.00	507.00	538.40
			(+) 31.40
80 General			
001 Direction and Administration			
55 South District			
O	94.40		
S	11.32	105.72	111.92
			(+) 6.20

## Grant No. 45 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
56	West District			
O		89.60	89.60	113.39
				(+) 23.79
57	North District			
O		56.50		
S		3.40	59.90	63.40
				(+) 3.50

Reason for excess in the above cases have not been intimated (September 2000).

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

05	Transmission and Distribution			
005	Investigation			
53	Survey and Investigation			
O		30.00		
R(-)		10.00	20.00	20.29
				(+) 0.29

Surrender of Rs.10.00 lakhs has been made in March 2000 in compliance with Government instruction. Reason for eventual excess of Rs. 0.29 lakh has not been intimated (September 2000).

799	Suspense			
58	Stock			
O		2.00		
R(-)		2.00	...	...
				...

Anticipated saving of Rs.2.00 lakhs which was surrendered in March 2000 was stated to be due to non-operation of stock head.

80	General			
001	Direction and Administration			
54	Head Quarters Establishment			
O		766.25		
S		117.00	883.25	861.16
				(-) 22.09

Augmentation of provision by Rs.117.00 lakhs through supplementary in March 2000 was attributed to requirement of more provision for Salaries. Reason for eventual saving of Rs. 22.09 lakhs has not been intimated (September 2000).

2810	NON-CONVENTIONAL SOURCE OF ENERGY			
02	Solar Energy			
102	Photo Voltaire			
70	Solar Photo (100% C.S.S)			
O		Nil		
S		10.08	10.08	...
				(-) 10.08

Reason for savings of Rs. 10.08 lakhs after obtaining supplementary grant in March 2000 has not been intimated (September 2000).

03	Wind			
800	Other Expenditure			
81	Wind Mapping Project (90:10% C.S.S)			
O		1.00	1.00	...
				(-) 1.00

Reason for savings of Rs. 1.00 lakh has not been intimated (September 2000).



## Grant No. 45 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
60	Others			
101	Choolah			
71	National Programme on Improved Choolah (100% C.S.S)			
O	Nil			
S	7.65	7.65	5.16	(-) 2.49

Supplementary provision of Rs. 7.65 lakhs was obtained in March 2000 for implementation of Centrally Sponsored Scheme. Reason for eventual excess of Rs. 2.49 lakh has not been intimated (September 2000).

## CAPITAL

(i) The expenditure of Rs. 2644.70 lakhs in the Capital Section of the grant did not even come to the original provision of Rs. 4028.00 lakhs. As such supplementary provision of Rs. 84.80 lakhs obtained in March 2000 proved to be wholly unnecessary.

(ii) Significant savings occurred mainly under :-

4801	CAPITAL OUTLAY ON POWER PROJECTS			
01	Hydel Generation			
84	Rothang Hydel Project			
O	300.00			
R(-)	129.00	171.00	171.57	(+) 0.57
85	Rabon chu Hydel Scheme (50:50% C.S.S)			
O	400.00			
R(-)	176.00	224.00	223.63	(-) 0.37
87	Other Micro-Mini Hydel Scheme			
O	98.00			
R(-)	78.00	20.00	18.53	(-) 1.47
88	Renovation of Old Power Houses			
O	200.00			
R(-)	25.00	175.00	178.94	(+) 3.94

Reduction in provisions by surrender in March 2000 in the above cases were made as per Government direction. Reasons for eventual excess of Rs.0.57 lakhs and savings of Rs.0.37 lakh and Rs.1.47 lakhs and also for eventual excess of Rs.3.94 lakhs have not been intimated (September 2000).

91	Lachung Hydel Scheme Phase - II			
O	50.00			
R(-)	15.00	35.00	21.61	(-) 13.39

Reduction in provision by Rs. 15.00 lakhs through re-appropriation in March 2000 was reportedly due to non-completion of on going scheme. Reason for eventual saving of Rs.13.39 lakhs has, however, not been intimated (September 2000).

## Grant No. 45 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
93 Externally Aided Project			
O 500.00			
R(-) 500.00	...	347.99	(+) 347.99

**Reduction of provision by Rs.500.00 lakhs through surrender in March 2000 was attributed to non-receipt of clearance for the project. However, reason for eventual excess of Rs.347.99 lakhs even after surrendering the provision has not been intimated (September 2000).**

94 Renovation and Modernisation of Rongnichu Stage – II (Central Sector)			
O 200.00			
R(-) 86.00	114.00	113.87	(-) 0.13

95 Renovation and Modernisation of Jali Power House (Central Sector)			
O 250.00			
R(-) 124.00	126.00	126.20	(+) 0.20

**Reduction in provisions by Rs. 86.00 lakhs and Rs.124.00 lakhs by surrender in March 2000 were reportedly due to non receipt of equal amount from Government of India.**

96 Renovation and Modernisation of Rongnichu Stage – II (State Sector)			
O 150.00			
R(-) 110.00	40.00	25.28	(-) 14.72

**Reduction in provision through surrender in March 2000 was attributed to making the provision available under Revenue Head 2801 Power – 101 Purchase of Power (Plan) for clearance of pending bills. Reason for ultimate saving of Rs.14.72 lakhs has not been intimated (September 2000).**

04 Diesel/Gas Power Generation			
800 Other Expenditure			
70 Construction/Renovation of Diesel Power House at Gangtok			
O 150.00			
R(-) 48.00	102.00	107.77	(+) 5.77

**Reduction in provision by Rs.48.00 lakhs through surrender in March 2000 was attributed to instruction of the Government . Reason for eventual excess of Rs. 5.77 lakhs has not been intimated (September 2000).**

05 Transmission and Distribution			
90 Other Distribution Scheme			
O 1300.00			
R(-) 50.00	1250.00	1252.03	(+) 2.03

**Reduction of provision by Rs.50.00 lakhs by surrender in March 2000 was reportedly due to instruction of the Government. Reason for ultimate excess of Rs. 2.03 lakhs has not been intimated (September 2000).**

**Grant No. 45 Concl'd.**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
06 Rural Electrification			
93 Kutir Joyti Programme (100% C.S.S) Assistance from Rural Electrification Corporation Ltd.			
O Nil			
S 34.80	34.80	...	(-) 34.80

Supplementary provision of Rs. 34.80 lakhs was obtained in March 2000 for implementation of single point electric connection to the house holds of the rural poor under Kutir Joyti Programme financed by the Rural Electrification Corporation Ltd. However, reason for ultimate saving of Rs.34.80 lakhs, has not been intimated (September 2000).

**Grant No. 46  
INDUSTRIES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2851 – VILLAGE AND SMALL INDUSTRIES			
2852 – INDUSTRIES			
ORIGINAL	5,70,20,000		
SUPPLEMENTARY	18,80,000	5,61,58,815	(-) 27,41,185
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			27,00,000

**CAPITAL****MAJOR HEAD**

4851 – CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES

4860 – CAPITAL OUTLAY ON CONSUMERS INDUSTRIES

4885 – CAPITAL OUTLAY ON INDUSTRIES AND MINERALS

ORIGINAL	30,49,00,000		
SUPPLEMENTARY	NIL	30,49,00,000	1,77,74,967 (-) 28,71,25,033
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			28,99,00,000

**Notes and Comments**

**Excessive provision of funds leading to large savings in the grant both under Revenue and Capital Section from 1993-94 to 1998-99 are detailed below :-**

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-94			
REVENUE	254.80	248.41	(-) 6.39
CAPITAL	292.08	269.33	(-) 22.75
1994-95			
REVENUE	259.25	256.96	(-) 2.29
CAPITAL	393.00	313.38	(-) 79.62
1995-96			
REVENUE	348.25	338.90	(-) 9.35
CAPITAL	1743.00	556.37	(-) 1186.63
1996-97			
REVENUE	414.84	411.42	(-) 3.42
CAPITAL	406.65	349.36	(-) 57.29
1997-98			
REVENUE	447.85	412.88	(-) 34.97
CAPITAL	675.85	281.00	(-) 394.00
1998-99			
REVENUE	610.65	579.84	(-) 30.81
CAPITAL	281.00	113.71	(-) 167.29

## Grant No. 46 Contd.

## REVENUE

(i) The expenditure of Rs.561.59 lakhs in the grant did not come up to the level of original provision of Rs.570.20 lakhs. As such supplementary provision of Rs. 18.80 lakhs obtained in March 2000 proved to be wholly unnecessary.

(ii) Significant savings in the grant occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2851 VILLAGE AND SMALL INDUSTRIES			
003 Training			
41 Directorate of Handicraft and Handloom, Gangtok			
O	116.60		
R(-)	4.85	109.72	(-) 2.03

Anticipated savings of Rs.4.85 lakhs was surrendered in March 2000 due to (i) resignations tendered by newly appointed Branch In-charge and delay in filling up of the vacant posts and non-commissioning of Branch Center at Melli (Rs. 4.00 lakhs).

44 Branch Centre at South District			
O	26.65		
R(-)	3.02	23.63	(-) 0.07

Reduction of provision by Rs. 3.02 lakhs was made at the instance of Government order.

102 Small scale Industries (Cottage & Industries Institute)			
47 Product and Marketing			
O	84.40		
R(-)	7.69	76.71	(-) 0.11

Anticipated savings of Rs.7.69 lakhs was re-appropriated in March 2000 due to (i) non-appointment of Accounts Officer and Inspector (Rs. 2.10 lakhs) (ii) minimising expenditure (Rs. 1.00 lakhs) (iii) retirement of officers on superannuation.

200 Other Village Industries			
61 Gangtok Establishment			
O	33.00		
R(-)	12.00	21.00	(+) 5.57

Reduction in provision by Rs.12.00 lakhs through re-appropriation in March 2000 was due to non-filling up of vacancy of officers and staff. Reason for ultimate excess of Rs. 5.57 lakhs has, however, not been intimated (September 2000).

2852 INDUSTRIES			
08 Consumer Industries			
600 Others			
O	11.00		
R(-)	9.45	1.20	(-) 0.35

Reduction in provision by Rs. 9.45 lakhs through re-appropriation in March 2000 was attributed to economy in expenditure

**Grant No. 46 Concl'd.****(iii) Savings in the above cases was partly off set by excess as under :-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2851	VILLAGE AND SMALL INDUSTRIES			
001	Direction and Administration			
40	Directorate of Small Scale Industries			
O	69.00			
R	5.60	74.60	72.04	(-) 2.56

**Augmentation of provision by Rs. 5.60 lakhs was reportedly due to appointment of one more Joint Secretary and reimbursement of medical claims mainly.**

**CAPITAL****Saving in the Capital Section occurred mainly under :-**

4860	CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
600	Others			
40	Investment in Public Sector under takings			
O	2984.00			
R(-)	2899.00	85.00	110.00	(+) 25.00

**Reason for surrender of Rs. 2899.00 lakhs and eventual excess for Rs. 25.00 lakhs in the above case have not been intimated (September 2000) In the following case expenditure was incurred without any budget provision; which requires regularisation.**

4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
102	Small Scale Industries			
70	Building			
O	...	...	2.75	(+) 2.75

**Grant No. 47  
MINES & GEOLOGY**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2853 – NON FERROUS MINING & METALLURGICAL INDUSTRIES			
ORIGINAL	83,00,000		
SUPPLEMENTARY	5,19,000	88,19,000	84,97,591
			(-) 3,21,409
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,79,000

**CAPITAL****MAJOR HEAD**

4853 – CAPITAL OUTLAY ON NON FERROUS MINING & METALLURGICAL INDUSTRIES

ORIGINAL	23,00,000		
SUPPLEMENTARY	NIL	23,00,000	23,00,000
			NIL
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Notes and Comments****REVENUE**

- (i) Against the actual saving of Rs. 3.21 lakhs in the grant, an amount of Rs.1.79 was anticipated and surrendered during the year.
- (ii) In view of the ultimate saving of Rs. 3.21 lakhs, supplementary provision of Rs.5.19 lakhs obtained in March 2000 proved excessive.

**Grant No. 48**  
**ROADS AND BRIDGES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
3054 – ROADS AND BRIDGES			
ORIGINAL	20,96,27,000		
SUPPLEMENTARY	NIL	20,96,27,000	(-) 6,54,17,162
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			8,40,000
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES			
ORIGINAL	32,25,67,000		
SUPPLEMENTARY	13,18,000	32,38,85,000	(-) 15,57,04,033
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			(-) 2,71,14,000

**Notes and Comments****REVENUE**

(i) Out of the total savings of Rs. 654.17 lakhs in the Revenue Section of the grant, saving amounting to Rs.618.32 lakhs occurred under the head Sub-Major Head 02 – Strategic and Border Road (100% C.S.S). Necessary book adjustment for the charges for maintenance work done by Border Road Development Board could not be carried out in this year accounts due to non-receipt of expenditure statements from Border Road Task Force (Ministry of Surface Transport).

(ii) In addition to above, significant savings occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3054 ROADS & BRIDGES			
04 District and Other Roads			
337 Road Works			
71 District Roads			
60 Maintenance and Repairs			
O		800.00	
R(-)	765.94	766.10	(+ ) 0.16



## Grant No. 48 Contd.

Reduction in provision by Rs.34.06 lakhs through re-appropriation in March 2000 was affected for meeting the excess under salaries under the same grant.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
52	Machinery and Equipments			
74	Maintenance and Repair of Road Machineries			
O		120.00		
R(-)		23.15	96.85	(+) 0.43

Reduction of provision by Rs. 23.15 lakhs through re-appropriation in March 2000 was made reportedly due to meeting the excess under Salaries. Reason for ultimate excess of Rs.0.43 lakh has not been intimated (September 2000).

799	Suspense			
44	Stock (R.D.D)			
O		80.00	80.00	(-) 15.87

Reasons for ultimate saving of Rs.15.87 lakhs has not been intimated (September 2000).

(iii) Savings in the above cases were partly set off by excess as under

80	General			
001	Direction and Administration			
40	Chief Engineer (R&B) Establishment			
O		183.30		
R		21.36	204.66	(-) 7.57

Augmentation of provision by Rs. 21.36 lakhs through re-appropriation in March 2000 was attributed to more requirement of fund for salaries. Reason for ultimate saving of Rs. 7.57 lakhs was attributed to (i) non-sanction of advance grade increment of some of the staff (Rs.1.50 lakhs) (ii) non-passage of T.A. bills amounting to Rs. 1.60 lakh by C.P.A.O. (iii) non entertainment of office expenses bills by C.P.A.O. amounting to Rs.3.55 lakhs etc.

64	Chief Engineer (Mechanical) Establishment			
O		114.55		
R		12.20	126.75	(+) 3.34

Augmentation of provision by Rs. 12.20 lakhs through re-appropriation in March 2000 was reportedly due to meeting excess expenditure under salaries. Reason for eventual excess of Rs.3.34 lakhs was attributed to payment of salary bills. The additional fund provided by way of re-appropriation was as such under estimated.

## Grant No. 48 Concl'd.

## CAPITAL

(i) Out of the total saving of Rs.1557.04 lakhs in the Capital Section of the grant, saving amounting to Rs.1114.67 lakhs occurred under the Sub-Major head 02 – Strategic & Border Roads (100% C.S.S). Necessary book adjustment for construction work of road could not be carried out due to non-receipt of expenditure statement from Ministry of Surface Transport.

(ii) In addition to above, significant saving occurred under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
5054	CAPITAL OUTLAY ON ROADS & BRIDGES			
04	District and Other Roads			
337	Road Works			
76	District Roads			
O		1856.00		
S		13.18		
R(-)		155.92	1550.34	(-) 162.92

Reduction in provision by Rs. 155.92 lakhs through surrender in March 2000 was made as per the instruction of the Government. Reason for eventual savings of Rs. 162.92 lakhs has not been specifically stated (September 2000).

77	Rural Roads (R.D.D)			
O		165.00		
R(-)		99.00	65.68	(-) 0.32

Out of the original budget provision of Rs. 165.00 lakhs an amount of Rs. 99.00 lakhs was surrendered in March 2000 as per the revised plan outlay.

05	Road of Inter-State Important			
337	Road Works			
80	General			
O		90.00		
R(-)		16.22	65.78	(-) 8.00

Reduction in provision by Rs.16.22 lakhs through re-appropriation in March 2000 was attributed to revised plan outlay. Reason for saving of Rs. 8.00 lakhs has not been intimated (September 2000).

**Grant No. 49**  
**ROAD TRANSPORT SERVICES**

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>3055 – ROAD TRANSPORT</b>			
ORIGINAL	18,12,50,000		
SUPPLEMENTARY	2,40,00,000	20,38,06,538	(-) 14,43,462
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			14,41,000

**CAPITAL****MAJOR HEAD****5055 – CAPITAL OUTLAY ON ROAD TRANSPORT**

ORIGINAL	1,15,00,000		
SUPPLEMENTARY	NIL	1,15,00,000	36,35,046 (-) 78,64,954
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			78,59,000

**Notes and Comments****REVENUE**

- (i) In view of the eventual saving of Rs.14.43 lakhs, supplementary provision of Rs.240.00 lakhs obtained in March 2000 proved quite excessive.
- (ii) Substantial saving occurred mainly under the following heads :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3055 ROAD TRANSPORT			
201 Sikkim Nationalised Transport			
41 Operation			
O	1184.50		
S	215.60		
R(-)	14.62	1385.47	(-) 0.01
	1385.48		

Reduction in provision by Rs.14.62 lakhs through surrender in March 2000 was reportedly due to cut of plan expenditure made by the Government during the year.

**Grant No. 49 Concl'd.**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
43	Building			
O		5.50		
R(-)		3.26	2.24	(+) 0.02

Reduction in provision by Rs. 3.26 lakhs through re-appropriation in March 2000 was reportedly due to postponement of repair works of Siliguri Rest House/Booking Office etc.

44	Other Expenditure			
O		201.00		
R(-)		34.85	166.15	(+) 0.01

Reduction in provision by Rs.34.85 lakhs through re-appropriation in March 2000 was attributed to deferment of proposal of 'Hire Charges' to next financial year.

(iii) Saving in the above three cases were partly counter balanced by excess as under.

40	Management			
O		170.50		
S		24.40		
R		6.86	201.76	(-) 0.08

Augmentation of provision by Rs. 6.86 lakhs through re-appropriation in March 2000 was attributed (i) meeting backlog payment of electricity charges (ii) unavoidable expenditure in death compensation and escalation of taxes on vehicles.

42	Repairs and Maintenance			
O		251.00		
R		31.46	282.46	(+) 0.04

Augmentation of provision by Rs. 31.46 lakhs through re-appropriation in March 2000 was attributed to the fact that more than 60% of the commercial vehicles of the department being over aged they need frequent repairs and Maintenance to make them road worthy and as such excess under 'spares' could not be avoided.

**CAPITAL**

(i) An amount of Rs.78.59 lakhs was surrendered out of the total savings of Rs. 78.65 lakhs due to cut imposed by the Government in plan expenditure during the year.

(ii) Saving occurred in the following head :-

5055	CAPITAL OUTLAY ROAD TRANSPORT			
050	Land and Building			
O		60.00		
R(-)		50.88	9.12	(-) 0.05
102	Acquisition of Fleet			
O		50.00		
R(-)		25.97	24.03	(-) 0.01

**Grant No. 50**  
**OTHER SCIENTIFIC RESEARCH**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>3425 – OTHER SCIENTIFIC RESEARCH</b>			
<b>3435 – ECOLOGY &amp; ENVIRONMENT</b>			
ORIGINAL	96,05,000		
SUPPLEMENTARY	26,22,000	1,22,27,000	1,07,21,540
			(-) 15,05,460
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Notes and Comments**

- (i) No part of the savings of Rs.15.05 lakhs was anticipated and surrendered during the year.
- (ii) In view of the overall savings of Rs.15.05 lakhs in the grant, supplementary grant of Rs.26.22 lakhs obtained in March 2000 for payment of (a) Land Compensation (b) Implementation of Centrally Sponsored Scheme on National Environment awareness campaign etc. proved excessive and could have been restricted to wherever found necessary.
- (iii) Substantial saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3425 OTHER SCIENTIFIC RESEARCH			
200 Assistancè to Other Scientific bodies			
60 Other Scheme			
70 Remote Sensing Technology for Micro Level Planning (75:25% C.S.S)			
O	16.00	...	(-) 16.00

**Reason for saving of Rs.16.00 lakhs has not been intimated (September 2000).**

3435 ECOLOGY AND ENVIRONMENT			
03 Environmental Research and Ecological Regeneration			
001 Direction and Administration			
O	23.00		
R(-)	6.50	16.50	14.88
			(-) 1.62

**Reason for anticipated savings of Rs.6.50 lakhs has not been intimated. However, reason for final saving of Rs.1.62 lakh was reportedly due to inability of the department to correctly assess the progress of expenditure.**

**Grant No. 50 Concl'd.**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
04	Prevention and Control of Pollution			
103	Prevention of Air and Water Pollution			
81	Setting up of Pollution awareness and assistance Centres (100% C.S.S)			
O		Nil		
S		3.00	...	(-) 3.00

**Reason for ultimate saving of Rs.3.00 lakhs was attributed to late receipt of Clearance of programme from the State Government.**

**(iv) Savings in the above cases were partly counter balance by excess as under :-**

3425	OTHER SCIENTIFIC RESEARCH			
60	Others			
004	Research and Development			
O		54.00		
S		20.00	74.00	77.92
				(+) 3.92

**Reason for ultimate excess of Rs.3.92 lakhs has not been intimated (September 2000).**

3435	ECOLOGY AND ENVIRONMENT			
101	Conservation Programmes			
O		1.00		
R		5.23	6.23	8.37
				(+) 2.14

**Reason for anticipated excess of Rs.5.23 lakhs has not been intimated (September 2000). However, reason for eventual excess of Rs. 2.14 lakhs was stated to be due to payment made to the beneficiaries on the basis of Government Sanction.**

**Grant No. 51**  
**SECRETARIAT ECONOMIC SERVICES**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Saving(-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
3451 – SECRETARIAT ECONOMIC SERVICES			
3454 – CENSUS SURVEY & STATISTICS			
3475 – OTHER GENERAL ECONOMIC SERVICES			
ORIGINAL	3,13,28,000		
SUPPLEMENTARY	19,00,000	3,32,28,000	1,73,65,957
			(-) 1,58,62,043
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			1,41,08,000
<b>CAPITAL</b>			
4575 – CAPITAL OUTLAY ON OTHER SPECIAL AREA PROGRAMMES			
ORIGINAL	NIL		
SUPPLEMENTARY	6,04,00,000	6,04,00,000	5,61,17,380
			(-) 42,82,620
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Notes and Comments****REVENUE**

- (i) The expenditure of Rs.173.66 lakhs did not come up to the level of original budget provision of Rs.313.28 lakhs. As such Rs.19.00 obtained through supplementary in March 2000 was totally unnecessary.
- (ii) There had been persisting cases of savings in the previous financial years too :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	212.24	204.91	(-) 7.33
1997-98	219.06	169.32	(-) 49.74
1998-99	339.31	277.01	(-) 62.30

## Grant No. 51 Contd.

## (iii) Significant savings occurred in the grant mainly under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3451	SECRETARIAT ECONOMIC SERVICES			
090	Secretariat			
40	Planning and Development Department			
O		52.35		
R(-)		19.27	33.08	(-) 3.32

Reduction in provision through surrender in March 2000 was reportedly due to down ward revision of annual plan mainly. Reason for eventual saving of Rs.3.32 lakhs has not been intimated (September 2000).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
092	Other Offices			
41	District Offices Scheme under decentralisation			
O		10.00		
R(-)		9.58	0.42	(+) 0.11

Reason for surrender of Rs. 9.58 lakhs in March 2000 has not been intimated (September 2000).

102	District Planning Machinery			
O		35.25		
R(-)		6.48	28.77	(+) 1.46

Reduction in provision through surrender in March 2000 was attributed to revision of annual Plan. Reason for eventual excess of Rs.1.46 lakhs has, however, not been intimated (September 2000).

3454	CENSUS SURVEY & STATISTICS			
112	Economic Advice and Statistics			
O		36.50		
S		10.00		
R(-)		3.04	43.46	(-) 3.48
201	National Sample Survey Organisation (50:50% C.S.S)			
O		34.26		
R(-)		2.23	32.03	(-) 3.08

Reason for anticipated savings of Rs. 3.04 lakhs and Rs. 2.23 lakhs and also for eventual savings of Rs. 3.48 lakhs and Rs. 3.08 lakhs in the above two cases have not been intimated (September 2000).

800	Other Expenditure			
43	State Income Unit			
O		12.67		
R(-)		0.38	12.29	(-)4.10

Reason for savings in the above case has not been intimated (September 2000).



32 of 100

**Grant No. 51 Concl.**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3475 URBAN ORIENTED EMPLOYMENT PROGRAMME (U.D.& H.D.)			
72 Swarna Jayanti Sahari Rozgar Yojana (75:25% C.S.S)			
O		100.00	
R(-)		100.00	

The entire provision of Rs.100.00 was surrendered during the year as per the instruction of the Government, for which no reason has been stated (September 2000).

**CAPITAL**

Supplementary provision of Rs.604.00 lakhs was provided in March 2000 for implementation of Border Area Development Programme out of which there was saving of Rs.42.82 lakhs, which was not surrendered; reason for the same has not been intimated (September 2000).

**Grant No. 52 Concl.****(iv) Savings in the above cases was partly counter balanced by excess as under :-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3452	TOURISM			
01	Tourist Infrastructure			
101	Tourist Centre			
40	Direction and Administration			
O		122.40		
R		52.63	175.03	(-) 1.69

Augmentation of provision by Rs. 52.63 lakhs through re-appropriation in March 2000 was attributed to (i) payment of pay and allowances of the employees upto February 2000 (ii) meeting expenditure for the tour to Berlin, Germany (iii) the original provision was not sufficient to cover the expenditure for the remaining months etc. Reason for eventual savings of Rs. 1.69 lakh has been attributed to non-clearance of T.A bill of Minister of Tourism and other for tour to Berlin.

**E – PUBLIC DEBT.**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
6003 – INTERNAL DEBT OF THE STATE GOVERNMENT			
6004 – LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
<i>CHARGED</i>			
<i>ORIGINAL</i>	32,84,00,000	32,84,00,000	14,02,15,447 (-)18,81,84,553
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)</i>			19,26,83,000

**Notes and Comments**

(i) Against the actual savings of Rs.1881.85 lakhs in the grant, an amount of Rs.1926.83 lakhs was surrendered during the year, this proved unrealistic.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
6003 INTERNAL DEBT OF THE STATE GOVERNMENT (CHARGED)			
108 Loans from National Co-operative Department Corporation (Repayment)			
O 16.10			
R(-) 4.28	11.82	11.82	..
109 Loans from other Institutions			
O 308.70			
R(-) 122.39	186.31	231.31	(+) 45.00

Anticipated savings of Rs.4.28 lakhs and 122.39 lakhs, which were surrendered in March 2000 were reportedly due to non receipt of loan as contemplated in the original budget. No specific reason has been intimated about the final excess of Rs.45.00 lakhs (September 2000).

6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT (CHARGED)			
800 Other Loans			
45 Indian Reserve Battalion			
O 72.00			
R(-) 36.00	36.00	36.00	..
06 Ways and Means Advances			
101 Ways and Means Advances for Plan Scheme			
O 20.00			
R(-) 18.00	2.00	2.00	..

**E – PUBLIC DEBT *Concl'd.***

Anticipated savings of Rs.36.00 lakhs and Rs.18.00 in the above two cases were attributed to non-receipt of loans from Government of India as anticipated at the time of framing of the original budget.

(iii) Savings in the above cases was partly offset by excess under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
6004 LOANS & ADVANCES FROM CENTRAL GOVERNMENT (CHARGED)			
02 Loans for State/Union Territory Plan Schemes (Repayment)			
O	607.80		
R	33.99	641.78	(-) 0.01
	641.79		

Augmentation of provision by Rs.33.99 lakhs through re-appropriation in March 2000 was reportedly due to receipt of excess Loan than anticipated in the original budget.

**Grant No. 53**  
**LOANS TO GOVERNMENT SERVANTS**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Saving(-)
	Rs.	Rs.	Rs.
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
<b>7610 – LOANS TO GOVERNMENT SERVANTS</b>			
ORIGINAL	1,21,00,000	1,21,00,000	1,13,73,517 (-) 7,26,483
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2000)			NIL

**Notes and Comments**

- (i) No part of the saving of Rs.7.26 lakhs was anticipated and surrendered during the financial year.
- (ii) Saving in the grant occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
7610 LOANS TO GOVERNMENT SERVANT			
201 House Building Advances			
41 House Building Advances			
O	21.00	21.00	12.54 (-) 8.46

Reason for eventual savings of Rs.8.46 lakhs in the above case was reportedly due to (i) non-inclusion of one voucher for Rs.3.76 lakhs in the accounts of the State Government before the close of the financial year and (ii) non-surrendering of an amount of Rs.4.71 lakhs due to late submission of documents in connection with drawl of H.B.A. at the fag end of the financial year.

### APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 1999-2000 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 recouperment of Advance	Remarks
2202 General Education 80 General 800 Other Expenditures 59 Boarder Area Development Programme (Plan)	10,00,000	25.11.99	Nil	A total amount of Rs.98,62,528 lakhs was advanced during the year. Out of which an amount of Rs.88,62,528 lakhs was recouped from Contingency 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.	17. Public Works (i) Buildings	1,25,00,000	23,22,646	(-) 1,01,77,354
	(ii) Roads and Bridges	2,00,00,000	17,54,492	(-) 1,82,45,508
2.	31. Relief on Account of Natural Calamities	12,11,00,000	9,27,99,117	(-) 3,83,00,883
3.	39. Forestry and Wildlife		18,00,800	(-) 33,50,200
4.	44. Irrigation and Flood Control	60,00,000	20,36,114	(-) 39,63,886
5.	45. Power	20,00,000	2,34,456	(-) 17,65,544
6.	48. Roads and Bridges (Rural Development Department)	80,00,000	91,16,274	(+) 11,16,274
	<b>Total:</b>	<b>18,47,51,000</b>	<b>11,00,63,899</b>	<b>(-) 7,46,87,101</b>









ERRATA TO APPROPRIATION ACCOUNTS OF GOVERNMENT OF SIKKIM  
FOR 1999-2000

Page	Line	Column	for	Read
20	13 from bottom	-	Secretarial	Secretariat
39	3 from bottom	-	grade respect	grade in respect
44	17 from top	-	52 High Higher Secondary Schools	52 High and Higher Secondary Schools
50	15 from bottom	1	(ii)	(iii)
52	19 from bottom	1	(iii)	(iv)
60	9 from top	-	financial occurred	financial year occurred
63	9 from bottom	-	Rs. 94.95 Lakhs	Rs. 94.45 lakhs
64	12 from top	-	SC,ST,OBC Finance Department	SC, ST, OBC Finance Development
79	4 from top	-	104 Agricultural Firm	104 Agricultural Farm
90	7 from bottom	-	Allpine	Alpine
91	17 from top	-	Rangpochu Wate Shed	Rangpochu Water Shed
92	17 from bottom	-	by C.P.A.O' Office	by C.P.A.O's office
96	7 from bottom	-	Godwon	Godown





