



**APPROPRIATION ACCOUNTS  
2005-06**

**GOVERNMENT OF SIKKIM**

COLLEGEVILLE, PA. 19324

1932

WILMINGTON, DE. 19804

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## INTRODUCTORY

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This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2005-2006 presents the accounts of sums expended during the year ended 31<sup>st</sup> March, 2006 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 2005-06 EXPENDITURE COMPARED WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
<b>1 Food Security and Agriculture Development Voted</b>	287743000	6500000	273305059	6490902	14437941	9098	0	0
<b>2 Animal Husbandry, Livestock, Fisheries and Veterinary Services Voted</b>	178268000	19657000	183723346	11672929	0	7984071	5455346	0
<b>3 Buildings Voted</b>	64184000	205300000	67283849	179764294	0	25535706	3099849	0
<b>4 Co-operaiton Voted</b>	54060000	12718000	48385501	2090000	5674499	10628000	0	0
<b>5 Cultural Affairs and Heritage Voted</b>	53929000	20428000	44439518	7366834	9489482	13061166	0	0
<b>6 Ecclesiastical Voted</b>	39235000	0	37751872	0	1483128	0	0	0
<b>7 Human Resource Development Voted</b>	1836302000	421742000	1887837753	171473065	0	250268935	51535753	0
<b>8 Election Voted</b>	8555000	0	8540001	0	14999	0	0	0
<b>9 Excise Voted</b>	24993000	0	23887004	0	1105996	0	0	0
<b>10 Finance, Revenue and Expenditure Charged</b>	111996000	455809000	1153204163	323966893	0	131842107	33244163	0
<b>Voted</b>	9358615000	1500000	9280882129	0	77732871	1500000	0	0
<b>11 Food, Civil Supplies &amp; Consumer Affairs Voted</b>	151942000	2300000	151481673	2299837	460327	163	0	0
<b>12 Forestry &amp; Environment Management Voted</b>	252766000	38160000	250678076	24918836	2087924	13241164	0	0
<b>13 Health Care, Human Services and Family Welfare Voted</b>	546761000	89200000	528072259	79381639	18688741	9818361	0	0
<b>14 Home Voted</b>	111162000	0	123254641	0	0	0	12092641	0
<b>15 Horticulture &amp; Cash Crops Management Voted</b>	107608000	4282000	107173321	3639206	434679	642794	0	0

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Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
16 Commerce and Industries Voted	123121000	108653000	117021662	78695517	6099338	29957483	0	0
17 Information and Public Relation Voted	39061000	0	39047422	0	13578	0	0	0
18 Information Technology Voted	140315000	0	138763851	0	1551149	0	0	0
19 Irrigation & Flood Control Voted	124455000	72223000	90129847	19452374	34325153	52770626	0	0
20 Judiciary Charged	25927000	0	25901120	0	25880	0	0	0
Voted	27844000	0	27217599	0	626401	0	0	0
21 Labour Voted	7590000	0	7587908	0	2092	0	0	0
22 Land Revenue and Disaster Management Voted	375697000	1000000	350997604	349154	24699396	650846	0	0
23 Law Voted	15750000	0	15810530	0	0	0	60530	0
24 Legislature Charged	2500000	0	1916009	0	583991	0	0	0
Voted	37110000	0	39488653	0	0	0	2378653	0
25 Mines, Minerals and Geology Voted	17729000	1000000	17687273	419211	41727	580789	0	0
26 Motor Vehicles Voted	14353000	0	14329462	0	23538	0	0	0
27 Parliamentary Affairs Voted	3331000	0	3323282	0	7718	0	0	0
28 Personnel, Administrative Reforms, Training, Public Grievances, Career Options and Employment Skill Development and Chief Minister's Self Employment Schemes Voted	45885000	0	29048743	0	16836257	0	0	0



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SUMMARY OF APPROPRIATION ACCOUNTS FOR 2005-06 EXPENDITURE COMPARED WITH TOTAL  
GRANT/APPROPRIATION

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
29 Development Planning, Economic Reforms and North Eastern Council Affairs								
Voted	398682000	252200000	80411422	248249625	318270578	3950375	0	0
30 Police								
Voted	696851000	66986000	674821848	33634263	22029152	33351737	0	0
31 Energy and Power								
Voted	422198000	1357813000	422197888	881231440	112	476581560	0	0
32 Printing								
Voted	32675000	0	32666165	0	8835	0	0	0
33 Water Security and Public Health Engineering								
Voted	67969000	342991000	66796694	250284354	1172306	92706646	0	0
34 Roads & Bridges								
Voted	308279000	981092000	220868520	586732743	87410480	394359257	0	0
35 Rural Management and Development								
Voted	543000000	692653000	461394890	8724589	81605110	73928411	0	0
36 Science and Technology								
Voted	7500000	4500000	7459199	0	40801	4500000	0	0
37 Sikkim Nationalised Transport								
Voted	235788000	15155000	188291921	11125185	47496079	4029815	0	0
38 Social Justice, Empowerment and Welfare								
Voted	317711000	24602000	243050724	1319863	74660276	23282137	0	0
39 Sports & Youth Affairs								
Voted	82683000	93028000	59177642	73189202	23505358	19838798	0	0
40 Tourism								
Voted	63006000	252758000	58738153	135920822	4267847	116837178	0	0
41 Urban Development & Housing								
Voted	192797000	149251000	174133542	28836600	18663458	120414400	0	0
42 Vigilance								
Voted	16940000	0	16850142	0	89858	0	0	0
Governor Charged	20534000	0	21921505	0	0	0	1387505	0

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2005-06 EXPENDITURE COMPARED WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
<b>Public Service Commission Charged</b>	<b>5403000</b>	<b>0</b>	<b>5729651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>326651</b>	<b>0</b>
<b>Total Charged</b>	<b>1174324000</b>	<b>455809000</b>	<b>1208672448</b>	<b>323966893</b>	<b>609871</b>	<b>131842107</b>	<b>34958319</b>	<b>0</b>
<b>Total Voted</b>	<b>17434443000</b>	<b>5237692000</b>	<b>16614008588</b>	<b>3457262484</b>	<b>895057184</b>	<b>1780429516</b>	<b>74622772</b>	
<b>Grand total</b>	<b>18608767000</b>	<b>5693501000</b>	<b>17822681036</b>	<b>3781229377</b>	<b>895667055</b>	<b>1912271623</b>	<b>109581091</b>	

**SUMMARY OF APPROPRIATION ACCOUNTS - Contd.**

**The Excess over the following grants requires regularisation:-**

**REVENUE SECTION**

**Voted**

2. Animal Husbandry

3. Building

7. Human Resource Development

14. Home

23. Law

24. State Legislature

**Charged**

10. Finance, Revenue and Expenditure

Governor

Public Service Commission

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

## SUMMARY OF APPROPRIATION ACCOUNTS – Contd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2005-2006 and that shown in the Finance Accounts for the year is given below :

	Revenue Rs.	Capital Rs.	Total Rs.
<b>Total Expenditure according to Appropriation Accounts</b>			
Voted	16,61,40,08,588	3,45,72,62,484	20,07,12,71,072
Charged	1,20,86,72,448	32,39,66,893	1,53,26,39,341
<b>Deduct</b>			
<b>Total recoveries as shown in Appendix – II</b>			
Voted	14,66,90,782		14,66,90,782
<b>Net expenditure as shown in the Finance Accounts</b>			
Voted	16,46,73,17,806	3,45,72,62,484	19,92,45,80,290
Charged	1,20,86,72,448	32,39,66,893	1,53,26,39,341

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 2006.

New Delhi  
The

11 3 NOV 2006



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

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**Grant No. 1**  
**FOOD SECURITY & AGRICULTURE DEVELOPMENT**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2401 – CROP HUSBANDRY</b>			
ORIGINAL	11,72,52,000		
SUPPLEMENTARY	64,51,000	12,37,03,000	11,36,57,712 (-) 1,00,45,288
<b>2402 – SOIL AND WATER CONSERVATION</b>			
ORIGINAL	1,66,40,000		
SUPPLEMENTARY	NIL	1,66,40,000	1,84,82,005 (+) 18,42,005
<b>2415 – AGRICULTURAL RESEARCH AND EDUCATION</b>			
ORIGINAL	7,00,000		
SUPPLEMENTARY	NIL	7,00,000	1,87,242 (-) 5,12,758
<b>2435 – OTHER AGRICULTURAL PROGRAMMES</b>			
ORIGINAL	7,45,00,000		
SUPPLEMENTARY	7,22,00,000	14,67,00,000	14,09,78,100 (-) 57,21,900
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>20,90,92,000</b>		
<b>SUPPLEMENTARY</b>	<b>7,86,51,000</b>	<b>28,77,43,000</b>	<b>27,33,05,059 (-) 1,44,37,941</b>
<b>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)</b>			<b>37,91,000</b>
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4401 – CAPITAL OUTLAY ON CROP HUSBANDRY</b>			
ORIGINAL	60,00,000		
SUPPLEMENTARY	NIL	60,00,000	59,88,773 (-) 11,227

## Grant No. 1 FOOD SECURITY & AGRICULTURE DEVELOPMENT *Contd.*

### 4408 – CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING

ORIGINAL	5,00,000			
SUPPLEMENTARY	NIL	5,00,000	5,02,129	(+) 2,129
<b>TOTAL VOTED</b>				
ORIGINAL	65,00,000			
SUPPLEMENTARY	NIL	65,00,000	64,90,902	(-) 9,098
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				NIL

#### Notes and Comments

#### REVENUE

- (i) **Excessive provision of funds leading to large amount of saving under the Major Head 2401 Crop Husbandry occurred in the last twelve years in a succession, as detailed below:-**

Year	Total Grant	Actual Expenditure	Saving (-)
1993-94	8,76.19	7,90.94	(-) 85.25
1994-95	11,26.99	10,55.71	(-) 71.28
1995-96	14,36.03	13,40.81	(-) 95.22
1996-97	15,35.08	13,38.21	(-) 1,96.87
1997-98	29,23.42	13,19.59	(-) 16,03.83
1998-99	20,44.12	18,19.97	(-) 2,24.15
99-2000	19,93.21	18,38.74	(-) 1,54.47
2000-01	25,95.48	17,22.39	(-) 8,73.09
2001-02	9,73.61	8,96.47	(-) 77.14
2002-03	10,29.44	9,76.24	(-) 53.20
2003-04	9,82.78	9,49.83	(-) 32.95
2004-05	10,37.43	9,52.00	(-) 85.43

- (ii) **In view of the eventual saving of Rs. 1,44.38 lakh in the grant supplementary provision of Rs. 7,86.51 lakh obtained in August 2005 proved excessive and should have been restricted to a more prudent amount, based on proper estimates.**
- (iii) **Out of expenditure of Rs. 27,33.05 lakh an amount of Rs. 46.76 lakh was drawn as advance through contingent bill. However, the detailed bill has not been submitted till the finalisation of accounts.**
- (iv) **Out of saving of Rs. 1,44.38 lakh, only an amount of Rs. 37.91 lakh was anticipated and surrendered in March 2006. This indicate Government's inability to keep a watch over the progress of expenditure.**
- (v) **Saving occurred mainly under:-**

Head	Total Grant	Actual Expenditure	Saving (-)
2401 CROP HUSBANDRY			
103 Seeds			
61 Seeds Production			
O	30.00		
S	40.00		
R (-)	8.40	61.60	31.31
			(-) 30.29



## Grant No. 1 FOOD SECURITY & AGRICULTURE DEVELOPMENT *Contd.*

Anticipated saving of Rs. 8.40 lakh re-appropriated in December 2005 was stated to be due to curtailment of expenditure for the purpose of payment of Dearness Pay. Reason for eventual saving of Rs. 30.29 lakh was stated to be due to restriction of actual expenditure to the extent of receipt of fund from Government of India against the supplementary provision of Rs. 40.00 lakh obtained in anticipation of receipt of fund from Government of India under C.S.Scheme.

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
104 Agriculture Farms			
01 Agriculture Department			
O	4,80.95		
R (-)	7.15	4,73.80	(-) 4.06

Reason for anticipated saving of Rs. 7.15 lakh through re-appropriation (Rs. 6.15 lakh) and finally by surrender (Rs. 1.00 lakh) was attributed to regularisation of services of daily wages staff and surrender of departmental truck to SNT. Reason for eventual saving of Rs. 4.06 lakh was stated to be due to non payment of wages for March'06 and less number TA claim.

105 Manures and Fertilisers			
62 Agriculture Input Scheme			
O	99.92		
R (-)	15.20	84.72	(-) 0.24

Reason for anticipated saving of Rs. 15.20 lakh through re-appropriation (Rs. 14.57 lakh) and finally by surrender (Rs. 0.63 lakh) was attributed to non-receipt of the subsidy claim and surrender of departmental truck to SNT.

107 Plant Protection			
01 Agriculture Department			
O	39.49		
R (-)	1.00	38.49	(-) 0.83

Surrender of Rs. 1.00 lakh in March 2006 was attributed to non purchase of machinery & equipment by plant protection unit.

109 Extension and Farmers Training			
86 Strengthening of Agricultural Extension (100% CSS)			
O	10.00		
R (-)	2.05	7.95	7.95

Anticipated saving of Rs. 2.05 lakh was surrendered in March 2006 stated to be due to delay in establishment of ATMA and SAMETI.

87 Women in Agriculture (100% CSS)			
O	10.00		
R (-)	9.25	0.75	0.76 (+) 0.01

Anticipated saving of Rs. 9.25 lakh was surrendered stated to be due to non receipt of fund from Government of India.

81 Krishi Vigyan Kendra (100% CSS)			
O	20.00		
R (-)	20.00	...	...

## Grant No. 1 FOOD SECURITY & AGRICULTURE DEVELOPMENT *Contd.*

Reduction in provision of Rs. 20.00 lakh was the net effect of re-appropriation of Rs. 10.75 lakh and surrender of Rs. 9.25 lakh was stated to be due to non-utilisation and late receipt of fund from Government of India.

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
111 Agriculture Economics and Statistics			
01 Agricultural Department			
O	39.00		
S	5.39		
R (-)	3.56	40.83	38.33 (-) 2.50

Supplementary provision of Rs. 5.39 lakh was obtained in August 2005 for implementation of Centrally Sponsored Scheme. However, Rs. 3.56 lakh was surrendered was stated to be due to non receipt of fund from Government of India and non-submission of bill for preparation of Vision 2020 document by Agri. Finance Co-operation Kolkata. Reason for ultimate saving was stated to be due to non submission of bills in time.

113 Agriculture Engineering			
O	59.31		
R (-)	5.00	54.31	55.14 (+) 0.83

Anticipated saving of Rs. 5.00 lakh through re-appropriation in December 2005 was stated to be due to shortfall under salary.

114 Development of Oilseeds			
O	2.00		
R (-)	2.00	...	... ..

Entire provision of Rs. 2.00 lakh was surrendered in March 2006 was stated to be due to non receipt of fund from Government of India.

800 Other expenditure			
65 Organic Farming			
O	74.41		
S	19.12		
R (-)	24.80	68.73	57.30 (-) 11.43

Supplementary provision of Rs. 19.12 lakh obtained in August 2005 for implementation of Centrally Sponsored Scheme proved excessive. Reduction in provision by Rs. 24.80 lakh in March 2006 was the net effect of re-appropriation of Rs. 14.39 lakh and surrender of Rs. 10.41 lakh stated to be due to shortfall under salary and non receipt of fund from Government of India. Reason for ultimate saving of Rs. 11.43 lakh was stated to be due to delay in sanction of project and execution of work.

2435 OTHER AGRICULTURAL PROGRAMME			
60 Others			
81 Macro-Management in Agriculture (100% CSS)			
O	7,00.00		
S	7,22.00	14,22.00	13,73.89 (-) 48.11

Reason for final saving of Rs. 48.11 lakh in the 100% C.S. Scheme was stated to be due to non-submission of bills.

**Grant No. 1 FOOD SECURITY & AGRICULTURE DEVELOPMENT *Concl'd.***

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(vi) Saving at (v) above was partly offset by excess as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2401	CROP HUSBANDRY			
001	Direction and Administration			
01	Agriculture Department			
O		1,90.31		
R		23.56	2,13.87	(+) 5.69

**Augmentation of provision by Rs. 23.56 lakh through re-appropriation was stated to be due to payment of Dearness Pay arrear. Reason for eventual excess of Rs. 5.69 lakh was stated to be due to payment of medical bills and Dearness Pay arrear.**

2402	SOIL AND WATER CONSERVATION			
001	Direction and Administration			
01	Agriculture Department			
O		1,47.40		
R		25.43	1,72.83	(-) 10.55

**Augmentation of provision by Rs. 25.43 lakh by re-appropriation was stated to be due to payment of Dearness Pay arrear. However, reason for eventual saving of Rs. 10.55 lakh was stated to be due to non-submission of bill till the year end.**

**Grant No. 2**  
**ANIMAL HUSBANDRY, LIVESTOCK, FISHERIES AND VETERINARY SERVICES**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2403 – ANIMAL HUSBANDRY</b>			
ORIGINAL	11,37,91,000		
SUPPLEMENTARY	43,31,000	11,81,22,000	12,28,37,553 (+) 47,15,553
<b>2404 – DAIRY DEVELOPMENT</b>			
ORIGINAL	3,69,67,000		
SUPPLEMENTARY	NIL	3,69,67,000	3,50,69,916 (-) 18,97,084
<b>2405 – FISHERIES</b>			
ORIGINAL	1,71,90,000		
SUPPLEMENTARY	4,50,000	1,76,40,000	1,93,80,588 (+) 17,40,588
<b>2415 – AGRICULTURAL RESEARCH AND EDUCATION</b>			
ORIGINAL	55,39,000		
SUPPLEMENTARY	NIL	55,39,000	64,35,289 (+) 8,96,289
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>17,34,87,000</b>		
<b>SUPPLEMENTARY</b>	<b>47,81,000</b>	<b>17,82,68,000</b>	<b>18,37,23,346 (+) 54,55,346</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			66,50,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4403 – CAPITAL OUTLAY ON ANIMAL HUSBANDRY</b>			
ORIGINAL	1,76,57,000		
SUPPLEMENTARY	NIL	1,76,57,000	96,74,078 (-) 79,82,922

**Grant No. 2 ANIMAL HUSBANDRY, LIVESTOCK, FISHERIES AND VETERINARY SERVICES Contd.**

4405 – CAPITAL OUTLAY ON FISHERIES

ORIGINAL	20,00,000			
SUPPLEMENTARY	NIL	20,00,000	19,98,851	(-) 1,149

**TOTAL VOTED**

ORIGINAL	1,96,57,000			
SUPPLEMENTARY	NIL	1,96,57,000	1,16,72,929	(-) 79,84,071

AMOUNT SURRENDERED  
DURING THE YEAR (MARCH 2006) NIL

**Notes and Comments**

**REVENUE**

- (i) Unadjusted A.C. bills amounting to Rs. 88.23 lakh are included in the actual expenditure.
- (ii) In view of the excess of Rs. 54.55 lakh, an amount of Rs. 66.50 lakh was surrendered during the year. This shows inability of the government to keep proper watch on progress of expenditure.
- (iii) Excess occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2403 ANIMAL HUSBANDRY			
001 Direction & Administration			
60 Administration			
O 1,57.75			
R(-) 0.50	1,57.25	1,77.15	(+) 19.90

The reduction of provision by re-appropriation for Rs. 0.50 lakh was made due to restriction on tours. Reason for excess of Rs. 19.90 lakh has not been intimated (August 2006).

101 Veterinary Services and Animal Health			
61 Veterinary Hospitals & Dispensaries			
O 3,33.75			
S 1.00			
R 0.27	3,35.02	3,79.03	(+) 44.01

Reason for excess of Rs. 44.01 lakh has not been intimated (August 2006).

102 Cattle & Buffalo Development			
63 Intensive Cattle Development			
O 2,19.07			
R 0.50	2,19.57	2,48.26	(+) 28.69

Reason for excess of Rs. 28.69 lakh has not been intimated (August 2006).

**Grant No. 2 ANIMAL HUSBANDRY, LIVESTOCK, FISHERIES AND VETERINARY SERVICES** *Contd.*

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
67 Livestock Farm, Karfectar			
O 49.80	49.80	51.87	(+) 2.07
<b>Reason for excess of Rs. 2.07 lakh has not been intimated (August 2006).</b>			
2405 FISHERIES			
001 Direction & Administration			
60 Establishment			
O 80.57			
R(-) 0.20	80.37	96.32	(+) 15.95
<b>Reason of excess has not been intimated (August 2006).</b>			
101 In land Fisheries			
63 Conservation of Reverine Fisheries			
O 27.16			
R 0.25	27.41	29.54	(+) 2.13
<b>Reason of excess has not been intimated (August 2006).</b>			
2415 AGRICULTURAL RESEARCH AND EDUCATION			
03 Animal Husbandry			
004 Research			
60 Poultry Research			
O 21.14	21.14	28.00	(+) 6.86
<b>Reason of excess for Rs. 6.86 lakh has not been intimated (August 2006).</b>			
61 Sheep Research			
O 31.25	31.25	34.37	(+) 3.12
<b>Reason of excess for Rs. 3.12 lakh has not been intimated (August 2006).</b>			
(iv) The excess at (iii) above are partly offset by saving as under:-			
Head	Total Grant.	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2403 ANIMAL HUSBANDRY			
103 Poultry Development			
68 Intensive Poultry Development			
O 72.16			
R(-) 42.50	29.66	32.75	(+) 3.09
<b>Surrender of Rs. 42.50 lakh was made due to non-receipt of fund from Government of India. Reason of eventual excess of Rs. 3.09 lakh has not been intimated (August 2006).</b>			
113 ADMINISTRATIVE INVESTIGATION AND STATISTICS			
75 CENSUS, SURVEY AND INVESTIGATION			
O 14.18			
S 3.56	17.74	15.68	(-) 2.06

**Grant No. 2 ANIMAL HUSBANDRY, LIVESTOCK, FISHERIES AND VETERINARY SERVICES** *Concl'd.*

**Augmentation of Rs. 3.56 lakh to the original grant through supplementary demand lead a saving of Rs. 2.06 lakh. Reason of final saving of Rs. 2.06 lakh has not been intimated (August 2006).**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2404	DIARY DEVELOPMENT			
001	Direction and Administration			
60	Administration			
O		69.50	69.50	67.97
				(-) 1.53

**Reason of saving has not been intimated (August 2006).**

102	Dairy Development Project			
62	Dairy Projects			
O		2,87.17		
R (-)		17.50	2,69.67	2,69.67
				...

**The reduction of provision by surrender for Rs. 17.50 lakh was due to non-receipt of fund from Government of India.**

**CAPITAL**

**(i) No surrender was intimated for the huge saving of Rs. 79.84 lakh.**

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

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
4403	CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
101	Veterinary Services and Animal Health			
O		1,76.57	1,76.57	96.74
				(-) 79.83

**Reason for saving of Rs. 79.83 lakh has not been intimated (August 2006).**

**Grant No. 3  
BUILDINGS**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2059 – PUBLIC WORKS</b>			
ORIGINAL	5,16,79,000		
SUPPLEMENTARY	NIL	5,16,79,000	5,59,49,276
			(+) 42,70,276
<b>2216 – HOUSING</b>			
ORIGINAL	1,25,05,000		
SUPPLEMENTARY	NIL	1,25,05,000	1,13,34,573
			(-) 11,70,427
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>6,41,84,000</b>		
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>6,41,84,000</b>	<b>6,72,83,849</b>
			<b>(+) 30,99,849</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			88,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4059 – CAPITAL OUTLAY ON PUBLIC WORKS</b>			
ORIGINAL	12,53,00,000		
SUPPLEMENTARY	3,00,00,000	15,53,00,000	13,62,28,494
			(-) 1,90,71,506
<b>4216 – CAPITAL OUTLAY ON HOUSING</b>			
ORIGINAL	5,00,00,000		
SUPPLEMENTARY	NIL	5,00,00,000	4,35,35,800
			(-) 64,64,200
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>17,53,00,000</b>		
<b>SUPPLEMENTARY</b>	<b>3,00,00,000</b>	<b>20,53,00,000</b>	<b>17,97,64,294</b>
			<b>(-) 2,55,35,706</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			1,53,00,000



## Grant No. 3 BUILDINGS Contd.

## Notes and Comments

## Revenue

- (i) An unadjusted A.C. bill of Rs. 2.66 lakh is included in the actual expenditure.
- (ii) As against the excess expenditure of Rs. 31.00 lakh, only an amount of Rs. 0.88 lakh was anticipated and surrendered in March 2006.
- (iii) The excess mainly occurred under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2059 PUBLIC WORKS			
80 General			
001 Direction and Administration			
61 Chief Engineer (Buildings) Establishment			
O	3,61.64		
R	17.50	4,15.14	(+) 36.00

The augmentation of provision for Rs. 17.50 lakh by re-appropriation due to posting of additional staff, was not properly judged resulting in the ultimate excess of Rs. 36.00 lakh. Reason for the excess has not been intimated (August 2006).

- (iv) The excess at (iii) above was partly offset by saving as under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2059 PUBLIC WORKS			
01 Office Building			
053 Maintenance & Repairs			
03 Building & Housing Department			
O	90.00		
R (-)	8.50	83.24	(+) 1.74

Reduction of provision by Rs. 8.50 lakh by re-appropriation was made due to payment of work charged employees. Reason for excess of Rs. 1.74 lakh has not been intimated.

103 Furnishing			
03 Building & Housing Department			
O	5.40		
R (-)	2.28	3.12	...

The reduction of provision by re-appropriation for Rs. 2.28 lakh was due to austerity measure imposed vide circular No. 8/Fin/Acctt dated 20.8.05.

2216 HOUSING			
01 Government Residential Buildings			
106 General Pool accommodation			
03 Building & Housing Department			
O	95.55		
R	3.62	93.76	(-) 5.41

## Grant No. 3 BUILDINGS Contd.

Augmentation of provision by Rs. 3.62 lakh through re-appropriation for the maintenance and repairs of government quarters was totally unnecessary as the actual expenditure did not even come up to the level of the original grant. Reasons for the saving of Rs. 5.41 lakh has not been intimated (August 2006).

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
61	Furnishing			
O		26.00		
R (-)		6.34	19.66	19.59
				(-) 0.07

Reduction in provision by Rs. 6.34 lakh through re-appropriation was stated to be due to authority measure as per the direction of the Finance Department.

62	Lease Charges (PWD)			
O		3.50		
R (-)		3.50	...	...

Entire provision of Rs. 3.50 lakh was re-appropriated stated to be due to non hiring of Private Building for VVIPs.

## Capital

- (i) Against the saving of Rs. 2,55.36 lakh only Rs. 1,53.00 lakh could be anticipated and surrendered.
- (ii) The saving occurred mainly as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
01	Office Building			
051	Construction			
03	Building and Housing Department			
O		4,19.00		
R (-)		1,46.31	2,72.69	3,24.09
				(+) 51.40

Augmentation of provision by Rs. 6.69 lakh through re-appropriation for spill over payment & liabilities and then surrender of Rs. 1,53.00 lakh due to non-allocation of provision of work in time as stated lead an excess of Rs. 51.40 lakh. Reason for the eventual excess has not been intimated (August 2006).

60	Other Buildings			
051	Construction			
03	Building and Housing Department			
O		8,34.00		
S		3,00.00		
R		56.63	11,90.63	10,38.19
				(-) 1,52.44

The original grant was augmented by Rs. 3,00.00 lakh through Supplementary and by Rs. 56.63 lakh through re-appropriation due to payment of spill over work & completed work of Raj Bhawan. Reason for final savings of Rs. 1,52.44 lakh has not been intimated (August 2006).

**Grant No. 3 BUILDINGS Concl'd.**

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Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
4216	CAPITAL OUTLAY ON HOUSING			
01	Government Residential Buildings			
106	General Pool Accommodation			
60	Construction PWD			
O		5,00.00		
R (-)		63.32	4,36.68	4,35.36
				(-) 1.32

**The reduction of provision by Rs. 63.32 lakh through re-appropriation was made due to non-commencement of new works. Reason for the saving has not been intimated (August 2006).**

**Grant No. 4  
CO-OPERATION**

Section and Major Head	Total Grant		Actual Expenditure		(ALL VOTED)
		Rs.	Rs.		Excess (+) Saving (-) Rs.
<b>REVENUE</b>					
<b>VOTED</b>					
<b>MAJOR HEAD</b>					
2425 – CO-OPERATION					
ORIGINAL	5,40,60,000				
SUPPLEMENTARY	NIL	5,40,60,000	4,83,85,501		(-) 56,74,499
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)					52,82,000
<b>CAPITAL</b>					
<b>VOTED</b>					
4425 – CAPITAL OUTLAY ON CO-OPERATION					
ORIGINAL	22,10,000				
SUPPLEMENTARY	1,00,00,000	1,22,10,000	20,90,000		(-) 1,01,20,000
6425 – LOANS FOR CO-OPERATION					
ORIGINAL	5,08,000				
SUPPLEMENTARY	NIL	5,08,000	NIL		(-) 5,08,000
<b>TOTAL VOTED</b>					
ORIGINAL	27,18,000				
SUPPLEMENTARY	1,00,00,000	1,27,18,000	20,90,000		(-) 1,06,28,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)					1,05,08,000

**Notes and Comments**

**REVENUE**

- (i) An amount of Rs. 11.14 lakh drawn on A.C. bills are included in the actual expenditure of Rs. 4,83,85,501/-.

**Grant No. 4 CO-OPERATION Contd.**

- (ii) **There has been persistent cases of saving in the revenue section of the grant in the previous years in a row and the practice continued unabated even in the current year as detailed below:-**

Year	Total Grant	(In lakhs of Rupees)		Percentage of Saving (Rounded)
		Actual Expenditure	Saving (-)	
2002-03	3,95.64	3,81.28	(-) 14.36	4%
2003-04	3,17.13	2,72.98	(-) 44.15	14%
2004-05	6,04.15	5,88.09	(-) 17.06	3%
2005-06	5,40.60	4,83.86	(-) 56.74	10%

- (iii) **Against the actual saving of Rs. 56.74 lakh, only Rs. 52.82 lakh was anticipated and surrendered during the year.**

- (iv) **Saving occurred mainly as under :-**

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
2425 CO-OPERATION				
107 Assistance to Credit Co-operatives				
62 Assistance to Credit Co-operatives				
O	30.30			
R (-)	6.66	23.64	23.64	...

**The reduction of provision by re-appropriation for Rs. 6.66 lakh was made partly due to non clearance of proposed financial assistance to UCCB Ltd.**

108 Assistance to other Co-operatives				
62 Godown Assistance				
O	11.10			
R (-)	6.10	5.00	5.00	...

**The reduction of provision by re-appropriation for Rs. 6.10 lakh was made without showing any reason.**

67 Dairy Co-operatives				
O	2.00			
R (-)	2.00	...	...	...

**The whole amount was surrendered due to non-receipt of application from the Sikkim Co-operative Milk Union in time for Grants-in-aid.**

68 Assistance to Hatchery Unit at Kumrek (East Sikkim)				
O	45.74			
R (-)	45.74	...	...	...

**The whole amount was surrendered due to non-clearance of the proposal by the Government.**

**Grant No. 4 CO-OPERATION Contd.**

(v) The savings at (iv) above is partly offset by excess as under :-

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
2425 CO-OPERATION				
001 Direction and Administration				
O	3,56.96			
R	16.36	3,73.32	3,69.65	(-) 3.67

Augmentation in provision by Rs. 16.36 lakh was the net effect of re-appropriation of Rs. 19.45 lakh was stated to be due to payment of salary and arrear of dearness pay then surrendered of Rs. 3.09 lakh was stated to be due to non-submission of medical claim. Reason for ultimate saving of Rs. 3.67 lakh was stated to be due to non-performing of tours by Senior officers.

108 Asstt. to Other Co-operatives				
66 Other Co-operatives Misc. Subsidy				
O	30.30			
R	3.91	34.21	34.21	...

Augmentation of original grant by re-appropriation for Rs. 3.91 lakh was due to investment in share capital and release of subsidies.

**CAPITAL**

(i) Persistent saving in the previous years were noticed as detailed below:-

Year	Total Grant	(In lakhs of Rupees)		Saving (-)	Percentage of Saving (Rounded)
		Actual Expenditure			
1997-98	1,60.10	52.10	(-) 1,08.00	67%	
1998-99	46.15	46.11	(-) 0.04	-	
99-2000	5,04.00	3.40	(-) 5,00.60	99%	
2000-01	4,34.00	4,28.75	(-) 5.25	1%	
2001-02	4,48.50	3,99.90	(-) 48.60	11%	
2002-03	40.00	39.50	(-) 0.50	1%	
2003-04	59.80	48.83	(-) 10.97	18%	
2004-05	86.50	86.42	(-) 0.08	-	
2005-06	1,27.18	20.90	(-) 1,06.28	84%	

(ii) Saving occurred mainly under :-

Head	Total Grant	(In lakhs of Rupees)		Saving (-)
		Actual Expenditure		
4425 CAPITAL OUTLAY ON CO-OPERATION				
108 Investment in other Co-operative				
66 Other Co-operatives				
O	10.00			
S	1,00.00			
R(-)	98.80	11.20	10.00	(-) 1.20

**Grant No. 4 CO-OPERATION Concl'd.**

The supplementary grant of Rs. 1,00.00 lakh allotted for government investment in the share capital of NEMSICS was ultimately surrendered, but the amount of Rs. 1.20 lakh as re-appropriated was not used leading to saving. Reason for the saving has not been intimated (August 2006).

Head	Total Grant	(In lakhs of Rupees)	Saving (-)
		Actual Expenditure	
6425	LOANS FOR CO-OPERATION		
108	Loans to Other Co-operatives		
64	Loans to Hatchery Unit at Kumrek (East Sikkim)		
O		5.08	
R(-)		5.08	

The whole amount was surrendered due to non-clearance of the proposal by the Government.

**Grant No. 5**  
**CULTURAL AFFAIRS AND HERITAGE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2205 – ART AND CULTURE			
ORIGINAL	4,10,62,000		
SUPPLEMENTARY	1,14,00,000	5,24,62,000	4,27,90,007
			(-) 96,71,993
2251 – SECRETARIAT – SOCIAL SERVICES			
ORIGINAL	14,67,000		
SUPPLEMENTARY	NIL	14,67,000	16,49,511
			(+) 1,82,511
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>4,25,29,000</b>		
<b>SUPPLEMENTARY</b>	<b>1,14,00,000</b>	<b>5,39,29,000</b>	<b>4,44,39,518</b>
			<b>(-) 94,89,482</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			89,58,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
ORIGINAL	2,04,28,000		
SUPPLEMENTARY	NIL	2,04,28,000	73,66,834
			(-) 1,30,61,166
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			1,05,88,000

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

- (i) Out of expenditure of Rs. 4,44.40 lakh, an amount of Rs. 27.58 lakh was drawn as advance through contingent bill. Details bills of which has not been submitted till the finalisation of Accounts.



**Grant No. 5 CULTURAL AFFAIRS AND HERITAGE Contd.**

- (ii) Out of saving of Rs. 94.89 lakh, an amount of Rs. 89.58 lakh was anticipated and surrendered in March 2006.
- (iii) There has been persistent cases of saving in the preceding four years in a row. This points out the need for more accurate budgeting.

Year	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
2001-02	3,33.78	3,06.22	(-) 27.56
2002-03	3,79.22	3,54.97	(-) 24.25
2003-04	3,91.00	3,76.26	(-) 14.74
2004-05	4,38.25	4,09.97	(-) 28.28

- (iv) Saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
2205 ART AND CULTURE			
102 Promotion of Arts and Culture			
61 Sikkim Academy, Gangtok			
O	20.00	20.00	(-) 20.00

The entire provision of Rs. 20.00 neither utilised nor surrendered by the department. Reason for non utilisation of fund has not been intimated (August 2006).

103 Archaeology			
61 State Archaeology			
O	1,03.00		
R(-)	87.63	15.37	14.41 (-) 0.96

Reduction in provision by Rs. 87.63 lakh was the net effect of re-appropriation of Rs. 1.31 lakh was stated to be due to non submission of proposal for procurement of equipment and surrender of Rs. 86.32 lakh stated to be due to instruction of Government. Reason for ultimate saving of Rs. 0.96 lakh has not been intimated (August 2006).

104 Archives			
62 State Archives			
O	20.50		
R(-)	3.38	17.12	17.10 (-) 0.02

Reduction in provision by Rs. 3.38 lakh was the net effect of re-appropriation of Rs. 2.63 lakh was due to (i) transfer of staff and officer (ii) non submission of adjustment bills and surrender of Rs. 0.75 lakh be due to non-approval of proposal by the Government.

**Grant No. 5 CULTURAL AFFAIRS AND HERITAGE *Concl'd.***

(v) Saving in the above three cases was partly offset by excess in the following two cases:-

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
2205 ART AND CULTURE				
102 Promotion of Art and Culture				
60 Establishment				
O	1,44.18			
S	1,14.00			
R	0.02	258.20	275.09	(+) 16.89

Augmentation of provision of Rs. 0.02 lakh was the net effect of re-appropriation of Rs. 1.22 lakh was stated to be due to settlement of Muster Roll wages and then surrender of Rs. 1.20 lakh stated to be due to (i) reduction on tour expenditure (ii) late receipt of application for Grants-in-aid. Reason for ultimate excess of Rs. 16.89 lakh has not been intimated (August 2006).

2251 SECRETARIAT SOCIAL SERVICES				
090 Secretariat				
05 Culture				
O	14.67			
R	2.20	16.87	16.50	(-) 0.37

Additional provision of Rs. 2.20 lakh were provided in March 2006 through re-appropriation was stated to be due to payment of arrear of Dearness Pay.

**CAPITAL**

(i) Out of saving of Rs. 130.61 lakh, only an amount of Rs. 1,05.88 lakh was anticipated and surrendered in March 2006.

(ii) Saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees)		Saving (-)
		Actual Expenditure		
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE				
04 Art and Culture				
800 Other Expenditure				
60 Construction				
O	2,04.28			
R(-)	1,05.88	98.40	73.67	(-) 24.73

Anticipated saving of Rs. 1,05.88 lakh was surrender stated to be due to non-implementation of some schemes. Reason for ultimate saving of Rs. 24.73 lakh has not been intimated (August 2006).

**Grant No. 6  
ECCLESIASTICAL**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2250 – OTHER SOCIAL SERVICES			
ORIGINAL	3,92,35,000		
SUPPLEMENTARY	NIL	3,92,35,000	3,77,51,872
			(-) 14,83,128
AMOUNT SURRENDERED DURING THE YEAR (March 2006)			13,07,000

**Notes and Comments**

- (i) Out of saving of Rs. 14.83 lakh Rs. 13.07 lakh was anticipated and surrendered in March 2006 due to (i) non-appointment of office staff at Bodhgaya Temple Guest House. (ii) late appointment of Sanskrit Teachers and (iii) non-regularisation of Muster Roll staff.
- (ii) Out of expenditure of Rs. 377.52 lakh, Rs. 19.22 lakh was drawn as advance through contingent bill. Details bills of such advance has not been submitted till the finalisation of Accounts.

**Grant No. 7**  
**HUMAN RESOURCE DEVELOPMENT**

Section and Major Head			(ALL VOTED)	
	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
	Rs.	Rs.	Rs.	
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
<b>2059 – PUBLIC WORKS</b>				
ORIGINAL	36,00,000			
SUPPLEMENTARY	NIL	36,00,000	23,72,549	(-) 12,27,451
<b>2202 – GENERAL EDUCATION</b>				
ORIGINAL	165,51,11,000			
SUPPLEMENTARY	13,88,29,000	179,39,40,000	185,39,09,494	(+) 5,99,69,494
<b>2203 – TECHNICAL EDUCATION</b>				
ORIGINAL	2,66,50,000			
SUPPLEMENTARY	42,00,000	3,08,50,000	2,41,25,691	(-) 67,24,309
<b>2230 – LABOUR AND EMPLOYMENT</b>				
ORIGINAL	78,44,000			
SUPPLEMENTARY	68,000	79,12,000	74,30,019	(-) 4,81,981
<b>TOTAL VOTED</b>				
ORIGINAL	<b>169,32,05,000</b>			
SUPPLEMENTARY	<b>14,30,97,000</b>	<b>183,63,02,000</b>	<b>188,78,37,753</b>	<b>(+) 5,15,35,753</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				1,08,50,000
<b>CAPITAL</b>				
<b>VOTED</b>				
<b>4059 – CAPITAL OUTLAY ON PUBLIC WORKS</b>				
ORIGINAL	72,42,000			
SUPPLEMENTARY	NIL	72,42,000	24,85,347	(-) 47,56,653

## Grant No. 7 HUMAN RESOURCE DEVELOPMENT *Contd.*

### 4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE

ORIGINAL	35,06,00,000			
SUPPLEMENTARY	6,39,00,000	41,45,00,000	16,89,87,718	(-) 24,55,12,282
<b>TOTAL VOTED</b>				
ORIGINAL	35,78,42,000			
SUPPLEMENTARY	6,39,00,000	42,17,42,000	17,14,73,065	(-) 25,02,68,935
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				22,66,47,000

### Notes and Comments

#### Revenue

- (i) An unadjusted A.C. bill of Rs. 1,55.35 lakh are included in the actual expenditure.
- (ii) \* Expenditure exceeded the grant by Rs. 5,15,35,753. The excess requires regularisation.
- (iii) Excess occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2202 GENERAL EDUCATION			
01 Elementary Education			
101 Government Primary School			
62 Primary School			
O	3,53.00		
R(-)	1.00	3,52.00	3,53.44
			(+ 1.44)

Reduction of provision was made by re-appropriation the whole amount of Rs. 1.00 lakh under 81-Transportation charge under Mid Day Meal Programme (100% CSS) due to non receipt of fund from Government of India. Reason for excess was stated to be due to payment for school uniforms at the year end.

106 Teachers & Other Services			
61 Pre Primary School			
O	8,31.43		
S	19.00	8,50.43	9,16.77
			(+ 66.34)

Reason of excess was due to the merger of 50% DA as DP for which arrear was paid.

62 Primary School			
O	34,05.08		
S	17.00	34,22.08	38,87.48
			(+ 4,65.40)

Reason for excess expenditure is due to the payment of arrear pay on 50% merger of DA as DP as stated.

**Grant No. 7 HUMAN RESOURCE DEVELOPMENT *Contd.***

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
63	Junior High School			
O		28,01.40		
S		30.00	30,14.65	(+) 1,83.25
		28,31.40		
	<b>Reason for excess expenditure is due to the payment of arrear pay on 50% merger of DA as DP as stated.</b>			
107	Teacher's Training			
66	Teachers' Training Institute			
O		59.48		
S		0.01		
R		1.62	66.29	(+) 5.18
		61.11		
	<b>The provision of Rs. 1.62 lakh was made by re-appropriation to meet the pending liabilities of previous year. Satisfactory reason has not been found.</b>			
800	Other Expenditure			
71	Mid Day Meal Programme			
73	School Lunch/Mid Day Meal Programme (100% CSS)			
S		1,24.00	1,48.48	(+) 24.48
		1,24.00		
	<b>Proper reason for excess of Rs. 24.48 lakh has not been intimated.</b>			
02	Secondary Education			
001	Direction and Administration			
58	Directorate of Education			
O		3,96.04		
S		15.00	4,49.17	(+) 38.13
		4,11.04		
	<b>Reason of excess expenditure is due to the merger of 50% DA as DP and arrear payment thereof.</b>			
104	Teachers and Other Services			
64	High and Higher Secondary School			
O		65,43.88		
S		4,23.27		
R		90.70	75,85.00	(+) 5,27.15
		70,57.85		
	<b>Augmentation of original budget by Rs. 4,23.27 lakh in supplementary budget and Rs. 90.70 lakh by re-appropriation due to the payment of arrear on merger of 50% DA as DP. Reason for eventual excess of Rs.5,27.15 lakh has not been furnished (August 2006).</b>			
03	University and Higher Education			
103	Government College and Institutes			
67	Sikkim Institute of Higher Nyingma Studies			
O		47.50		
S		7.00	57.53	(+) 3.03
		54.50		
68	New Degree College, Namchi			
O		67.50		
S		16.68	90.01	(+) 5.83
		84.18		
	<b>Proper reason for final excess of Rs. 3.03 lakh and Rs. 5.83 lakh in above two cases have not been intimated (August 2006).</b>			

**Grant No. 7 HUMAN RESOURCE DEVELOPMENT Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
80	General			
001	Direction and Administration			
60	Establishment			
O		4,43.86		
S		15.00		
R		34.30	4,93.16	4,97.66 (+) 4.50

**The augmentation of original grant by supplementary budget for Rs. 15.00 lakh and by re-appropriation for Rs. 34.30 lakh to meet up the arrear payment on merger of 50% DA as DP. Reason for eventual excess of Rs. 4.50 lakh has not been intimated (August 2006).**

05	Language Development			
103	Sanskrit Education			
31	Grants-in-aid to Sanskrit Pathsala			
O		3.00		
R		0.70	3.70	17.24 (+) 13.54

**The re-appropriation of Rs. 0.70 lakh was due to release of one time additional grant to Pacheykhani Sanskrit Pathsala. Satisfactory reason for the excess of Rs. 13.54 lakh has not been found.**

(iv) **The excess was partly offset by saving mainly as under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2059	PUBLIC WORKS			
60	Other Buildings			
053	Maintenance and Repairs			
07	Education Department			
O		36.00		
R (-)		13.76	22.24	23.73 (+) 1.49

**Reduction of provision was made by surrender of Rs. 13.76 lakh due to shortfall under salary. Reason for eventual excess of Rs. 1.49 lakh has not been intimated (August 2006).**

2202	GENERAL EDUCATION			
01	Elementary Education			
107	Teachers Training			
67	State Institute of Education			
O		55.86		
S		4.00	59.86	58.65 (-) 1.21

**Proper reason for saving of Rs. 1.21 lakh has not been intimated.**

81	Setting up of District Institutes of Education & Training (100 % C.S.S)			
O		55.00		
R(-)		55.00	...	...

**Due to non-receipt of fund from Government of India, MHRD the entire amount was re-appropriated.**

Grant No. 7 HUMAN RESOURCE DEVELOPMENT *Contd.*

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
108	Text Book			
O		1,00.00		
R(-)		65.00	50.15	(+) 15.15
		35.00		
	<b>The reduction of original grant by re-appropriation was to meet the shortfall due to merger of 50% DA as DP in other head. Reason for ultimate excess of Rs. 15.15 lakh was stated to be due to the misclassification in the debitible head.</b>			
800	Other Expenditure			
71	Midday Meal Programme			
72	School Lunch/Mid Day Meal Programme			
O		90.00		
S		1,13.50	1,76.73	(-) 26.77
		2,03.50		
	<b>The augmentation of original grant by supplementary grant for Rs. 1,13.50 lakh led to a saving of Rs. 26.77 for which no reason was intimated by the department (August 2006).</b>			
02	Secondary Education			
106	Text Books			
O		1,00.00		
R (-)		50.00	34.56	(-) 15.44
		50.00		
	<b>The reduction of provision was made by re-appropriation to meet the shortfall in salary head to pay the arrear of 50% DA as DP. Reason for final saving was stated to be due to misclassification.</b>			
052	Equipments			
O		60.00		
R (-)		40.00	21.11	(+) 1.11
		20.00		
	<b>Reduction of original grant by Rs. 40.00 lakh through re-appropriation is due to partial implementation of scheme. Reason of excess has not been intimated (August 2006).</b>			
800	Other Expenditure			
83	Computer Literacy in School (100% CSS)			
O		3,00.00		
S		3,91.56	56.52	(-) 6,25.04
		6,91.56		
	<b>The original grant was augmented by supplementary grant of Rs. 3,91.56 lakh under ICT Scheme for computer education. Saving of Rs. 6,25.04 lakh was attributed to non/commencement of scheme due to delay in release of matching share by state government.</b>			
03	University and Higher Education			
103	Government College & Institutions			
65	Government Degree College, Gangtok			
O		2,81.51		
S		10.00		
R (-)		20.00	2,60.48	(-) 11.03
		2,71.51		
	<b>Due to non-receipt of grant from NEC, Rs. 20.00 lakh was surrendered. Reason for the saving of Rs. 11.03 lakh has not been intimated (August 2006).</b>			



**Grant No. 7 HUMAN RESOURCE DEVELOPMENT Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
66	Sikkim Law College			
O		44.37		
S		2.00	42.62	(-) 3.75
		46.37		

**Proper reason for final saving of Rs. 3.75 lakh has not been intimated (August 2006).**

05	Language Development			
103	Sanskrit Education			
82	Development of Sanskrit Education (100% CSS)			
O		30.00		
S		59.98	50.03	(-) 39.95
		89.98		

**Though the original grant of Rs. 30.00 lakh was augmented by supplementary demands by Rs. 13.84 lakh in August'05 and again in February'06 for Rs. 46.14 lakh, but the actual expenditure was restricted to Rs. 50.03 lakh resulting in a saving of Rs. 39.95 lakh for which no reason has been intimated (August 2006).**

2203	TECHNICAL EDUCATION			
105	Polytechnics			
O		2,51.50		
S		42.00		
R (-)		65.79	2,26.68	(-) 1.03
		2,27.71		

**Augmentation of Rs. 42.00 lakh by supplementary demand was surrendered by Rs. 65.79 lakh due to deduct debit of state share. Satisfactory reason for the saving has not been intimated (August 2006).**

2230	LABOUR AND EMPLOYMENT			
03	Training			
101	Industrial Training Institute			
60	Industrial Training Institute Rangpo			
O		75.44	72.07	(-) 3.37
		75.44		

**Reason for the saving of Rs. 3.37 lakh has not been intimated (August 2006).**

80	Establishment of Industrial Training Institute in North Eastern States and Sikkim (100% CSS)			
O		3.00		
S		0.68	2.23	(-) 1.45
		3.68		

**An amount of Rs. 0.68 lakh was provided in the supplementary demand under procurement of equipments but the fund was not surrendered although 'Instrument Mechanic' course was discontinued.**

**CAPITAL**

- (i) Out of the savings of Rs. 25,02.68 lakh, Rs. 22,66.47 lakh was anticipated and surrendered.

**Grant No. 7 HUMAN RESOURCE DEVELOPMENT *Concl'd.***

**(ii) The savings occurred mainly under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
60	Other Buildings			
051	Construction			
81	Strengthening/Modernisation of existing ITI (100% CSS)			
O			72.42	
R (-)		50.94	21.48	24.85
				(+) 3.37

**The reduction of provision by surrender for Rs. 50.94 lakh was due to discontinuation of 'Instrumental mechanic' course. Reasons for eventual excess of Rs. 3.37 lakh was stated to be due to an expenditure made by works department which was noticed in June'06.**

4202	CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE			
01	General Education			
201	Elementary Education			
75	Construction of Administrative Block, three storied Science College at Soreng (NEC)			
O			1,95.00	
R (-)		1,53.96	41.04	41.04
				...

**Reason for surrender of Rs. 1,53.96 lakh was attributed to restriction of expenditure to the extent of fund received from North Eastern Council Secretariat.**

202	Secondary Education			
72	Jawahar Navodyala at Pakyong			
S			1,18.00	
R (-)		96.88	21.12	20.98
				(-) 0.14

**Reason for surrender of Rs. 96.88 lakh was attributed to deferment of payment by the order of Government.**

203	University and Higher Education			
70	Building			
O			1,10.00	
S			3,21.00	
R (-)		34.18	3,96.82	1,58.78
				(-) 2,38.04

**The provision was augmented by Rs. 3,21.00 lakh through supplementary grant followed by reduction of provision by Rs. 34.18 lakh surrender owing to deferring the work for meet shortfalls in other heads. Satisfactory reasons for the saving has not been intimated.**

02	Technical Education			
103	Technical Schools			
O			27,40.00	
R (-)		17,98.29	9,41.71	9,40.12
				(-) 1.59

**The amount of Rs. 17,98.29 lakh was surrendered mainly due to slow pace of work. Reason for saving has not been intimated (August 2006).**

**Grant No. 8  
ELECTION**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2015 – ELECTION			
ORIGINAL	85,55,000		
SUPPLEMENTARY	NIL	85,55,000	85,40,001
			(-) 14,999
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			1,000

**Grant No. 9  
EXCISE**

Section and Major Head	Total Grant		Actual Expenditure	(ALL VOTED)
	Rs.	Rs.		Excess (+) Saving (-) Rs.
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2039 – STATE EXCISE DUTIES				
ORIGINAL	1,90,41,000			
SUPPLEMENTARY	NIL	1,90,41,000	1,76,29,266	(-) 14,11,734
2052 – SECRETARIAT-GENERAL SERVICES				
ORIGINAL	59,52,000			
SUPPLEMENTARY	NIL	59,52,000	62,57,738	(+) 3,05,738
<b>TOTAL VOTED</b>				
ORIGINAL	2,49,93,000			
SUPPLEMENTARY	NIL	2,49,93,000	2,38,87,004	(-) 11,05,996
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				11,00,000

**Notes and Comments**

- (i) Out of saving of Rs. 11.06 lakh, an amount of Rs. 11.00 lakh was anticipated and surrendered in March 2006.
- (ii) Out of expenditure of Rs. 2,38.87 lakh, of Rs. 2.04 lakh was drawn as advance through contingent bill. Detail of which has not been submitted till the finalisation of Accounts.

**Grant No. 10**  
**FINANCE, REVENUE AND EXPENDITURE**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2020 – COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
ORIGINAL	66,80,000		
SUPPLEMENTARY	NIL	66,80,000	50,78,539
			(-) 16,01,461
2030 – STAMPS AND REGISTRATION			
ORIGINAL	5,00,000		
SUPPLEMENTARY	NIL	5,00,000	4,69,354
			(-) 30,646
2040 – SALES TAX			
ORIGINAL	2,42,73,000		
SUPPLEMENTARY	NIL	2,42,73,000	1,65,76,072
			(-) 76,96,928
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	1,39,70,000		
SUPPLEMENTARY	NIL	1,39,70,000	1,80,40,477
			(+ ) 40,70,477
2054 – TREASURY AND ACCOUNTS ADMINISTRATION			
ORIGINAL	12,16,80,000		
SUPPLEMENTARY	NIL	12,16,80,000	5,09,39,159
			(-) 7,07,40,841
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	31,61,00,000		
SUPPLEMENTARY	47,40,000	32,08,40,000	41,02,88,050
			(+ ) 8,94,48,050
2075 – MISCELLANEOUS GENERAL SERVICES			
ORIGINAL	886,56,72,000		
SUPPLEMENTARY	NIL	886,56,72,000	877,54,53,579
			(-) 9,02,18,421
2235 – SOCIAL SECURITY AND WELFARE			
ORIGINAL	50,00,000		
SUPPLEMENTARY	NIL	50,00,000	40,36,899
			(-) 9,63,101

**Grant No. 10 FINANCE, REVENUE AND EXPENDITURE *Contd.***

**TOTAL VOTED**

<b>ORIGINAL</b>	<b>935,38,75,000</b>			
<b>SUPPLEMENTARY</b>	<b>47,40,000</b>	<b>935,86,15,000</b>	<b>928,08,82,129</b>	<b>(-) 7,77,32,871</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				61,83,000

**REVENUE**

**CHARGED**

2048 – APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

<i>ORIGINAL</i>	<i>11,00,00,000</i>			
<i>SUPPLEMENTARY</i>	<i>NIL</i>	<i>11,00,00,000</i>	<i>11,00,00,000</i>	<i>NIL</i>

2049 – INTEREST PAYMENT

<i>ORIGINAL</i>	<i>99,27,60,000</i>			
<i>SUPPLEMENTARY</i>	<i>NIL</i>	<i>99,27,60,000</i>	<i>102,60,04,163</i>	<i>(+) 3,32,44,163</i>

2075 – MISCELLANEOUS GENERAL SERVICES

<i>ORIGINAL</i>	<i>1,72,00,000</i>			
<i>SUPPLEMENTARY</i>	<i>NIL</i>	<i>1,72,00,000</i>	<i>1,72,00,000</i>	<i>NIL</i>

**TOTAL CHARGED**

<b>ORIGINAL</b>	<b>111,99,60,000</b>			
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>111,99,60,000</b>	<b>115,32,04,163</b>	<b>(+) 3,32,44,163</b>

*AMOUNT SURRENDERED  
DURING THE YEAR (MARCH 2006)* *NIL*

**CAPITAL**

**VOTED**

7610 – LOANS TO GOVERNMENT SERVANTS, ETC

<i>ORIGINAL</i>	<i>15,00,000</i>			
<i>SUPPLEMENTARY</i>	<i>NIL</i>	<i>15,00,000</i>	<i>NIL</i>	<i>(-) 15,00,000</i>

*AMOUNT SURRENDERED  
DURING THE YEAR (MARCH 2006)* *15,00,000*

**Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.**

**CHARGED**

6003 – INTERNAL DEBT OF THE STATE GOVERNMENT

ORIGINAL	29,98,91,000			
SUPPLEMENTARY	NIL	29,98,91,000	20,34,93,302	(-) 9,63,97,698

6004 – LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

ORIGINAL	15,59,18,000			
SUPPLEMENTARY	NIL	15,59,18,000	12,04,73,591	(-) 3,54,44,409

**TOTAL CHARGED**

ORIGINAL	45,58,09,000			
SUPPLEMENTARY	NIL	45,58,09,000	32,39,66,893	(-) 13,18,42,107

*AMOUNT SURRENDERED*

<i>DURING THE YEAR (MARCH 2006)</i>				9,55,57,000
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**Notes and Comments**

**Revenue (Voted)**

- (i) **Excessive provision of funds leading to large amount of saving under the M.H. 2075 – Miscellaneous General Services occurred in the three years in a row as detailed below:-**

Year	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2003-04	11,73,54.80	4,43,25.70	(-) 7,30,29.10
2004-05	8,87,54.72	8,83,42.32	(-) 4,13.40
2005-06	8,86,56.72	8,77,54.54	(-) 9,02.18

- (ii) **Out of the saving of Rs. 7,77.33 lakh in the voted grant, only an amount of Rs. 61.83 lakh was anticipated and surrendered in March 2006.**

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

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2020 COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
101 Collection Charges – Income Tax (under State Law)			
O	66.80		
R(-)	16.01	50.79	50.79

**Reduction in provision by Rs. 16.01 lakh was the net effect of surrender of Rs. 17.50 lakh stated to be due to non-posting of Income Tax staff, less tour performed by I.T Staffs, curtailment in office expenses and non receipt of bills. An amount of Rs. 1.49 lakh increased through re-appropriation was stated to be due to payment of medical reimbursement.**

**Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2040	SALES TAX			
101	Collection Charges			
O		2,42.73		
R(-)		76.93	1,65.80	(-) 0.04

**Reduction in provision by Rs. 76.93 lakh was the net effect of surrender of Rs. 27.33 lakh followed by decrease of Rs. 49.60 lakh through re-appropriation stated to be due to restricted/curtailment in expenditure.**

2054	TREASURY AND ACCOUNTS ADMINISTRATION			
096	Pay and Accounts Offices			
58	Pay and Accounts Offices			
O		3,47.20		
R(-)		13.32	3,33.88	(-) 0.08

**Reason for surrender of Rs. 13.32 lakh was stated to be due to restriction on tour, non submission of bills and transfer of staff.**

61	External Aided Projects			
O		7,00.00	7,00.00	(-) 7,00.00

**Reason for non utilisation of entire provision of Rs. 7,00.00 lakh was stated to be due to non finalisation of project and could not be surrendered in time due to oversight.**

2075	MISCELLANEOUS GENERAL SERVICES			
103	State Lotteries			
O		8,85,26.72		
R(-)		9,10.45	8,76,16.27	

**Reduction in provision through surrender of Rs. 1.32 lakh was stated to be due to non receipt of prize winning tickets. Re-appropriation of Rs. 9,09.13 lakh was stated to be due to for meeting the expenditure on account of Dearness Relief to the Pensioner and increase in number of pensioners.**

2235	SOCIAL SECURITY AND WELFARE			
200	Other Programmes			
10	Finance Department			
O		10.00		
R(-)		9.50	0.05	0.05

**Provision reduced by Rs. 9.50 lakh was the net effect of surrender of Rs. 2.05 lakh followed by decrease of Rs. 7.45 lakh through re-appropriation stated to be due to non-receipt of claims.**

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

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2052	SECRETARIAT GENERAL SERVICES			
090	Secretariat			
10	Finance Department			
O		1,39.70		
R		41.31	1,81.01	(-) 0.45



**Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
<b>Reason for augmentation of provision by Rs. 41.31 lakh was attributed to payment of Dearness Pay and its arrear.</b>				
2054	TREASURY AND ACCOUNTS ADMINISTRATION			
095	Directorate of Accounts and Treasuries			
O	1,69.60			
R	6.79	1,76.39	1,76.31	(-) 0.08
<b>Reason for augmentation of provision by Rs. 6.79 lakh was attributed to payment of pending bill for printing, electricity and stationery etc.</b>				
2071	PENSION AND OTHER RETIREMENT BENEFITS			
101	Superannuation and Retirement Allowances			
O	11,03.00			
R	1,10.60	12,13.60	12,12.78	(-) 0.82
102	Commuted Value of Pension			
O	4,38.00			
R	356.89	7,94.89	7,90.89	(-) 4.00
104	Gratuities			
60	Payment of Gratuities			
O	4,00.00			
R	2,10.25	6,10.25	6,08.26	(-) 1.99
<b>Reason for augmentation of provision by Rs. 1,10.60 lakh, Rs. 3,56.89 lakh and Rs. 2,10.25 lakh were attributed to meet up the expenditure for payment of retirement benefits in the event of merger of 50% of Dearness Relief into Dearness Pension with effect from 01.04.2004. Reason for ultimate saving of Rs. 0.82 lakh, Rs. 4.00 lakh and Rs. 1.99 lakh have not been intimated (August 2006).</b>				
105	Family Pension			
O	8,10.00			
R	1,12.68	9,22.68	9,16.10	(-) 6.58
<b>Augmentation in provision by Rs. 1,12.68 lakh was attributed to payment of family pension in higher rate in the event of merger of 50% relief into pension. Reason for eventual saving of Rs. 6.58 lakh has not been intimated (August 2006).</b>				
115	Leave Encashment Benefits			
O	4,10.00			
R	1,18.71	5,28.71	5,27.45	(-) 1.26
<b>Augmentation in provision by Rs. 1,18.71 lakh was attributed to payment of leave encashment benefit in the event of merger of 50% D.A. into Dearness Pay. Reason for eventual saving of Rs. 1.26 lakh has not been intimated (August 2006).</b>				
2075	MISCELLANEOUS GENERAL SERVICES			
800	Other expenditure			
O	1,30.00			
R	7.45	1,37.45	1,37.44	(-) 0.01

**Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.**

**Reason for augmentation of provision by Rs. 7.45 lakh was attributed to payment of bank commission to Reserve Bank of India.**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
104 Pension and Awards in consideration of Distinguished Services			
O	...	0.82	(+) 0.82

**Reason for the expenditure of Rs. 0.82 lakh without any budget provision has not been intimated (August 2006).**

**Revenue**

**Charged**

(i) **Expenditure exceeded the charged appropriation in this grant by Rs. 3,32,44,163; the excess requires regularisation.**

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

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2049 INTEREST PAYMENTS			
101 Interest on Market Loan			
O	33,99.77		
R	3,00.96	37,00.73	...

**Reason for anticipated excess of Rs. 3,00.96 lakh was re-appropriated in December 2005, was attributed to rescheduling of loan.**

200 Interest on Other Internal Debts			
60 Life Insurance Corporation of India			
O	4,93.85		
R	77.34	5,71.19	5,71.19

**Reason for augmentation of Rs. 77.34 lakh was attributed to payment of New Loan Interest.**

63 National Insurance Corporation			
O	24.00		
R	3.16	27.16	27.16
103 Interest on Loans for Centrally Sponsored Plan Scheme			
44 Others			
O	66.22		
R	14.05	80.27	80.27

**Reason for augmentation of Rs. 3.16 lakh and Rs. 14.05 lakh in the above two cases were attributed to receipt of more loan which caused the payment of more interest than anticipated.**

104 Interest on Loans for Non-Plan Schemes			
60 Loans against Small Savings Collection			
O	4,16.81		
R	2,18.13	6,34.94	10,14.31

(+) 3,79.37

**Grant No. 10 FINANCE, REVENUE AND EXPENDITURE *Contd.***

Augmentation in provision by Rs. 2,18.13 lakh was attributed to receipt of more loan from Government of India which caused the payment of more interest than anticipated. Reason for final excess of Rs. 3,79.37 lakh was stated due to (i) avoid of penal interest and (ii) for adjustment of shareable taxes deducted at source by Government of India for which supplementary provision was not taken.

(iii) Excess in (ii) above was partly offset by saving as under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
2049	INTEREST PAYMENT			
200	Interest on Other Internal Loans			
62	Rural Electrification Corporation			
O			1,50.20	
R (-)		9.77		
		1,40.43	1,40.43	...

Reason for anticipated saving of Rs. 9.77 lakh through re-appropriation was stated due to rescheduling of loan and advance payment during Financial year 2004-05.

66	NABARD			
O			3,71.62	
R (-)		3,01.34		
		70.28	70.28	...

Reduction in provision by Rs. 3,01.34 lakh through re-appropriation was attributed to advance payment during the financial year 2004-05.

108	Interest on Insurance and Pension Fund			
68	Sikkim State Government Employees Group Insurance Scheme			
O		1,80.00	1,80.00	1,33.10
				(-) 46.90

Reason for final savings of Rs. 46.90 lakh has not been intimated (August 2006).

04	Interest on Loans & Advances from Central Government			
101	Interest on Loan for State/Union Territory Plan Schemes			
69	Block Loans			
O			28,24.56	
R (-)		3,00.62		
		25,23.94	25,23.94	...

Reduction in provision by Rs. 3,00.62 lakh was attributed to advance payment made during 2004-05.

**Capital (Voted)**

(i) Entire provision of Rs. 15.00 lakh in voted grant was surrendered in March 2006 was stated to be due to non receipt of claim.

**Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.**

**Capital (Charged)**

(i) Out of saving of Rs. 13,18.42 lakh, only an amount of Rs. 9,55.57 lakh was anticipated and surrendered in March 2006.

(ii) Saving occurred mainly as under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
6003 INTERNAL DEBT OF THE STATE GOVERNMENT			
105 Loans from NABARD			
61 Loan for Rural Infrastructure Development			
O	9,65.50	...	
R (-)	6,02.57	3,62.93	(-) 3,62.93

Reduction in provision by Rs. 6,02.57 lakh through surrender was stated to be mainly due to advance repayment of debt made under Debt Swap Scheme by the Government. Reason for final saving of Rs. 3,62.93 lakh was stated to be due to neutralise the excess expenditure in Revenue Head (M.H. 2049 – Interest Payment) under this grant.

6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
01 Non-Plan Loans				
201 House Building Advances				
60 HBA to All India Service Officer				
O	9.86			
R (-)	3.70	6.16	6.16	...
02 Loans for State/Union Territory Plan Schemes				
101 Block Loans				
O	12,74.27			
R (-)	2,94.10	9,80.17	9,80.27	(+) 0.10

Surrender of Rs. 3.70 lakh and Rs. 2,94.10 lakh in the above two cases were stated to be due to advance repayment made by the Government under Debt Swap Scheme.

104 1984-89 State Plan Loans Consolidated in terms of recommendations of the 9 <sup>th</sup> Finance Commission				
O	98.46			
R (-)	98.46			

Reduction of entire provision of Rs. 98.46 lakh was the net effect of surrender of Rs. 52.57 lakh and re-appropriation of Rs. 45.89 lakh stated to be due to (i) advance repayment made under Debt Swap Scheme and (ii) rescheduling of Loan.

04 Loans for Centrally Sponsored Plan Schemes				
800 Other Loans				
13 Forestry and Wildlife Department				
O	33.56			
R (-)	2.39	31.17	31.17	...

### Grant No. 10 FINANCE, REVENUE AND EXPENDITURE *Concl'd.*

Anticipated saving of Rs. 2.39 lakh was surrendered in March 2006 was stated to be due to advance re-payment made by the Government under Debt Swap Scheme.

(iii) Saving in the (ii) above was partly offset by excess under:-

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual	Expenditure	
6003 INTERNAL DEBT OF THE STATE GOVERNMENT				
109 Loans from other Institution				
63 Loans from National Insurance Corporation of India				
O	12.48			
R	1.76	14.24	14.24	

Augmentation in provision by Rs. 1.76 lakh was attributed to receipt of more loan than anticipated from NIC.

6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
01 Non Plan Loan				
102 Share of Small Saving Collection				
O	17.65			
R	40.87	58.52	58.52	

Augmentation in provision by Rs. 40.87 lakh was attributed to receipt of more loan from Government of India than anticipated.

04 Loans for Central Sponsored Plan Schemes				
800 Other Loans				
01 Agriculture Department				
O	21.68			
R	3.26	24.94	24.93	(-) 0.01

Augmentation in provision by Rs. 3.26 lakh was attributed to re-scheduling of Loan.

**Grant No. 11**  
**FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2408 – FOOD STORAGE AND WAREHOUSING</b>			
ORIGINAL	14,71,11,000		
SUPPLEMENTARY	NIL	14,71,11,000	14,67,18,631
			(-) 3,92,369
<b>3475 – OTHER GENERAL ECONOMIC SERVICES</b>			
ORIGINAL	48,31,000		
SUPPLEMENTARY	NIL	48,31,000	47,63,042
			(-) 67,958
<b>TOTAL VOTED</b>			
ORIGINAL	15,19,42,000		
SUPPLEMENTARY	NIL	15,19,42,000	15,14,81,673
			(-) 4,60,327
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			4,23,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4408 – CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING</b>			
ORIGINAL	23,00,000		
SUPPLEMENTARY	NIL	23,00,000	22,99,837
			(-) 163
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

## Grant No. 11 FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS *Contd.*

### Notes and Comments

#### REVENUE

- (i) There has been persistent cases of saving in the preceding nine years in a row. This points out the need for more accurate budgeting.

Year	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
1996-97	6,52.15	6,38.70	(-) 13.45
1997-98	16,78.85	16,05.23	(-) 73.62
1998-99	19,18.63	18,97.28	(-) 21.35
99-2000	31,86.13	28,54.43	(-) 3,31.70
2000-01	13,82.19	3,93.94	(-) 9,88.25
2001-02	14,86.34	8,02.53	(-) 6,83.81
2002-03	9,94.48	7,28.21	(-) 2,66.27
2003-04	10,13.86	9,97.55	(-) 16.31
2004-05	14,99.06	13,16.17	(-) 1,82.89

- (ii) Out of expenditure of Rs. 15,14.82 lakh in the grant an Rs. 12.49 lakh was drawn as advance through contingent bills. Details bills of such advance has not been submitted till the finalisation of Account.

- (iii) Out of final saving of Rs. 4.60 lakh an amount of Rs. 4.23 lakh only was anticipated and surrender during the year.

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

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
2408 FOOD STORAGE AND WAREHOUSING			
01 Food			
004 Research and Evaluation			
O	1.00		
R (-)	1.00		

The entire provision of Rs. 1.00 lakh was re-appropriated in March 2006 due to non finalisation of the programme for testing and sampling of food grains during the year. This is the third successive year, where the entire provision either surrendered or re-appropriated on the same ground.

101 Procurement and Supply				
61 Setting up of Town Rationing office & area officers				
O	6.00			
R (-)	2.63	3.37	3.35	(-) 0.02

Withdrawal of fund of Rs. 2.63 lakh through re-appropriation was mainly due to (i) non submission of house rent bills and (ii) non sanctioning of Minor Works Projects.

102 Food Subsidies				
62 Subsidies on Sale of Rice				
O	10,00.00			
R (-)	46.59	9,53.41	9,53.41	...

**Grant No. 11 FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS Concl'd.**

Reduction in provision by Rs. 46.59 lakh was the net effect of re-appropriation of Rs. 4.23 lakh followed by surrender of Rs. 42.36 lakh was attributed to delay in finalisation of BPL beneficiary list. Similar saving of Rs. 30.02 lakh and Rs. 2,02.90 lakh occurred during the year 2003-2004 & 2004-05 also on the same reason.

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
3475	OTHER GENERAL ECONOMIC SERVICES			
106	Regulation of Weights and Measures			
60	Establishment			
O		48.31		
R (-)		0.77	47.54	47.63
				(+) 0.09

Withdrawal of fund by Rs. 0.77 lakh through re-appropriation was stated to be due to restriction of expenditure to cover up the payment of arrears of Dearness Pay.

(v) Saving in the above cases was partly offset by excess as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2408	FOOD STORAGE AND WAREHOUSING			
01	Food			
001	Direction & Administration			
O		2,60.61		
R		42.95	3,03.56	3,03.26
				(-) 0.30
101	Procurement and Supply			
60	Establishment of Food Grain Godowns			
O		32.00		
R		4.25	36.25	36.10
				(-) 0.15

Augmentation of fund by Rs. 42.95 lakh and Rs. 4.25 lakh through re-appropriation in the above two cases was stated to be due to payment of (i) Arrears of Dearness Pay (ii) payment of T.A. bill & Medical advances.



**Grant No. 12**  
**FORESTRY AND ENVIRONMENT MANAGEMENT**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2402 – SOIL AND WATER CONSERVATION</b>			
ORIGINAL	2,12,12,000		
SUPPLEMENTARY	7,77,000	2,19,89,000	2,25,32,778 (+) 5,43,778
<b>2406 – FORESTRY AND WILD LIFE</b>			
ORIGINAL	18,11,33,000		
SUPPLEMENTARY	2,03,08,000	20,14,41,000	20,40,56,326 (+) 26,15,326
<b>2501 – SPECIAL PROGRAMME FOR RURAL DEVELOPMENT</b>			
ORIGINAL	82,70,000		
SUPPLEMENTARY	1,75,32,000	2,58,02,000	2,08,60,205 (-) 49,41,795
<b>3435 – ECOLOGY AND ENVIRONMENT</b>			
ORIGINAL	33,00,000		
SUPPLEMENTARY	2,34,000	35,34,000	32,28,767 (-) 3,05,233
<b>TOTAL VOTED</b>			
ORIGINAL	<b>21,39,15,000</b>		
SUPPLEMENTARY	<b>3,88,51,000</b>	<b>25,27,66,000</b>	<b>25,06,78,076 (-) 20,87,924</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			37,43,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4406 – CAPITAL OUTLAY ON FORESTRY AND WILD LIFE</b>			
ORIGINAL	3,56,60,000		
SUPPLEMENTARY	25,00,000	3,81,60,000	2,49,18,836 (-) 1,32,41,164
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			1,31,09,000

## Grant No. 12 FORESTRY AND ENVIRONMENT MANAGEMENT *Contd.*

### Notes and Comments

#### REVENUE

- (i) Against the saving of Rs. 20.88 lakh, an amount of Rs. 37.43 lakh was surrendered in March 2006. This indicates Government's inability to keep a watch over the progress of expenditure.
- (ii) Out of the expenditure of Rs. 25,06.78 lakh, in this grant, an amount of Rs. 36.35 lakh was drawn as advance through Contingent bill. Detailed bills of which have not been submitted till the finalisation of Accounts.
- (iii) There has been persistent cases of saving under the M.H. 2406 Forestry and Wild Life in the preceding twelve years in a row. This points out the need for more accurate budgeting by the government :-

Year	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
1993-94	8,76.19	7,90.94	(-) 85.25
1994-95	11,26.99	10,55.71	(-) 71.28
1995-96	14,36.03	13,40.81	(-) 95.22
1996-97	15,35.08	13,38.21	(-) 1,96.87
1997-98	16,03.50	10,89.03	(-) 5,14.47
1998-99	17,23.81	16,65.11	(-) 58.70
99-2000	17,11.47	14,70.33	(-) 2,41.14
2000-01	20,48.22	18,83.03	(-) 1,65.19
2001-02	25,07.72	24,25.91	(-) 81.81
2002-03	29,47.45	21,73.66	(-) 7,73.79
2003-04	20,19.85	18,98.27	(-) 1,21.58
2004-05	25,55.13	22,21.70	(-) 3,33.43

- (iv) Saving occurred in the current financial years as under:-

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
2402 SOIL AND WATER CONSERVATION			
800 Other Expenditure			
44 Head Office Establishment			
O	7.68		
R(-)	2.63	5.05	5.05

Reduction in provision by Rs. 2.63 lakh through re-appropriation was stated to be due to curtailment of payment on salaries.

2406 FORESTRY AND WILD LIFE			
01 Forestry			
102 Social and Farm Forestry			
70 Farm Forestry			
O	1,03.97		
S	25.31		
R(-)	13.75	1,15.53	1,11.18 (-) 4.35

Withdrawal of fund by Rs. 13.75 lakh by way of re-appropriation/surrender (Rs. 0.21 lakh) was without assigning any specific reasons. Reason for final savings of Rs. 4.35 lakh was stated to be non payment of bills by Treasury for want of clarification.

## Grant No. 12 FORESTRY AND ENVIRONMENT MANAGEMENT *Contd.*

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
102	Social and Farm Forestry			
71	Plantation Scheme			
O		68.90		
R(-)		20.37	48.53	48.49
				(-) 0.04

**Reduction in provision by Rs. 20.37 lakh through re-appropriation was stated to be due to curtailment of expenditure and then surrender of Rs. 21.68 lakh was stated due to the fact that the NEC project for Bamboo plantation in Sikkim is under review.**

102	Social and Farm Forestry			
72	Compensatory Afforestation Scheme			
O		1,00.00		
R(-)		15.05	84.95	84.95
				...

**Anticipated saving of Rs. 15.05 lakh surrendered stated to be due to deferment of works for technical reasons.**

02	Environment Forestry and Wild Life			
110	Wild Life Preservation			
84	Development of Pangolakha Sanctuary (100% CSS)			
O		5.00		
S		5.50	10.50	9.33
				(-) 1.17
85	Development of Kyongnosla Alpine Sanctuary (100% CSS)			
O		9.30		
S		7.91	17.21	11.72
				(-) 5.49
82	Development of Moinam Sanctuary (100% CSS)			
O		10.90		
S		11.22	22.12	14.99
				(-) 7.13
81	Development of Kanchendzonga National Park (100% CSS)			
O		13.40		
S		8.00	21.40	18.12
				(-) 3.28

**Reason for ultimate saving of Rs. 1.17 lakh, Rs. 5.49 lakh, Rs. 7.13 lakh and Rs. 3.28 lakh in the above four cases were stated to be due to the restriction of the expenditure to the available limit of fund. Reason for ultimate saving of Rs. 1.17 lakh, 5.49 lakh, 7.13 lakh and Rs. 3.28 lakh was stated to be due to non-receipt of fund from Government of India.**

111	Zoological Park			
61	Development of Himalayan Zoological Park			
81	Assistance from Zoo Authority of India (100% CSS)			
O		10.00		
S		7.50	17.50	7.09
				(-) 10.41

## Grant No. 12 FORESTRY AND ENVIRONMENT MANAGEMENT *Contd.*

The expenditure of Rs. 7.09 lakh did not even come up to the original provision of Rs. 10.00 lakh. Hence, supplementary provision of Rs. 7.50 lakh was unnecessary and could have been restricted to token grant.

Reason for final saving of Rs. 10.41 lakh was stated to be due to non-receipt of anticipated fund from Government of India.

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2501	SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
05	Waste Land Development (Forest)			
101	National Waste Land Development Programme (100% C.S.S.)			
81	Waste Land Development (100% CSS)			
O		69.20		
S		1,75.32	2,44.52	1,95.10
				(-) 49.42

Reason for final saving of Rs. 49.42 lakh was stated to be due to non receipt of fund from Government of India.

3435	ECOLOGY AND ENVIRONMENT			
03	Environmental Research and Ecological Regeneration			
001	Direction and Administration			
O		13.00		
S		2.34		
R		0.96	16.30	13.30
				(-) 3.00

Reason for final saving of Rs. 3.00 lakh has not been intimated (August 2006).

(v) Saving that occurred at (iv) above was counter balanced by excess as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2402	SOIL AND WATER CONSERVATION			
001	Direction and Administration			
13	Forestry and Wild Life Department			
O		1,76.46		
S		7.77		
R		3.00	1,87.23	1,92.36
				(+) 5.13

Reason for final excess of Rs. 5.13 lakh and augmentation of provision through re-appropriation of Rs. 3.00 lakh was stated to be due to payment of dearness pay and medical advance.

2406	FORESTRY AND WILD LIFE			
01	Forestry			
001	Direction and Administration			
O		8,45.21		
S		1.23		
R		4.40	8,50.84	9,27.23
				(+) 76.39

## Grant No. 12 FORESTRY AND ENVIRONMENT MANAGEMENT *Concl'd.*

Reason for final excess of Rs. 76.39 lakh and augmentation in provision by Rs. 4.40 lakh through re-appropriation was stated to be due to payment of dearness pay which was not estimated in original budget.

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
003	Education Training			
44	Head Office Establishment			
O		0.10		
R		3.44	3.53	(-) 0.01

Augmentation of provision by Rs. 3.44 lakh through re-appropriation was stated to be due to meet up expenses on training and tour.

005	Survey and utilization of Forest Resources			
64	Working Plan Survey			
O		55.00		
S		2.13		
R		5.05	62.16	(-) 0.02

Augmentation in provision by Rs. 5.05 lakh through re-appropriation was stated to be due to payment of dearness pay and medical re-imbursement.

102	Social and Farm Forestry			
69	Social Forestry			
O		88.66	93.47	(+) 4.81

Reason for final excess of Rs. 4.81 lakh was stated to be due to payment of dearness pay.

02	Environmental Forestry and Wild Life			
112	Public Gardens			
O		84.75		
R (-)		1.34	88.34	(+) 4.93

Reason for final excess of Rs. 4.93 lakh was stated to be due to payment of dearness pay.

### CAPITAL

(i) Against the actual saving of Rs. 1,32.41 lakh in the capital section of the grant, an amount of Rs. 1,31.09 lakh was anticipated and surrendered during the year.

(ii) Saving occurred under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
4406	CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
01	Forestry			
101	Forest Conservation, Development and Regeneration			
66	Forest protections Schemes			
O		2,69.60		
R (-)		1,37.09	1,32.40	(-) 0.11

Anticipated saving of Rs. 1,37.09 lakh was surrendered (Rs. 1,31.09 lakh)/re-appropriated (Rs. 6.00 lakh) was stated to be due to non-receipt of Government of India share.

**GOVERNOR**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	(ALL CHARGED)
			Excess (+) Saving (-) Rs.
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>CHARGED</b>			
<b>MAJOR HEAD</b>			
2012 – PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES			
ORIGINAL	1,90,08,000		
SUPPLEMENTARY	NIL	1,90,08,000	2,03,96,761 (+) 13,88,761
2059 – PUBLIC WORKS			
ORIGINAL	15,26,000		
SUPPLEMENTARY	NIL	15,26,000	15,24,744 (-) 1,256
<b>TOTAL CHARGED</b>			
ORIGINAL	2,05,34,000		
SUPPLEMENTARY	NIL	2,05,34,000	2,19,21,505 (+) 13,87,505
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

**Notes and Comments****REVENUE (CHARGED)**

- (i) Expenditure exceeded the charged appropriation by Rs. 13,87,505/- which requires regularisation.

**Grant No. 13**  
**HEALTH CARE, HUMAN SERVICES AND FAMILY WELFARE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2059 – PUBLIC WORKS</b>			
ORIGINAL	42,30,000		
SUPPLEMENTARY	NIL	42,30,000	38,37,503
			(-) 3,92,497
<b>2210 – MEDICAL AND PUBLIC HEALTH</b>			
ORIGINAL	45,10,00,000		
SUPPLEMENTARY	3,00,00,000	48,10,00,000	46,09,65,937
			(-) 2,00,34,063
<b>2211 – FAMILY WELFARE</b>			
ORIGINAL	5,48,81,000		
SUPPLEMENTARY	NIL	5,48,81,000	5,79,47,259
			(+ 30,66,259)
<b>2216 – HOUSING</b>			
ORIGINAL	40,50,000		
SUPPLEMENTARY	NIL	40,50,000	27,22,981
			(-) 13,27,019
<b>3454 – CENSUS SURVEYS AND STATISTICS</b>			
ORIGINAL	26,00,000		
SUPPLEMENTARY	NIL	26,00,000	25,98,579
			(-) 1,421
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>51,67,61,000</b>		
<b>SUPPLEMENTARY</b>	<b>3,00,00,000</b>	<b>54,67,61,000</b>	<b>52,80,72,259</b>
			<b>(-) 1,86,88,741</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			2,44,35,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4210 – CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH</b>			
ORIGINAL	4,80,00,000		
SUPPLEMENTARY	4,12,00,000	8,92,00,000	7,93,81,639
			(-) 98,18,361

## Grant No. 13 HEALTH CARE, HUMAN SERVICES AND FAMILY WELFARE *Contd.*

AMOUNT SURRENDERED  
DURING THE YEAR (MARCH 2006)

46,000

### Notes and Comments

#### REVENUE

- (i) An unadjusted A.C. bill amount of Rs. 55.15 lakh is included in the actual expenditure.
- (ii) An amount of Rs. 2,44.35 lakh was surrendered against the eventual saving of Rs. 1,86.89 lakh which is more by Rs. 57.46 lakh. This indicated poor financial control and absence of proper vigil on the budget.
- (iii) Excessive provision of funds leading to large saving in the grant during the last ten financial years are detailed below:-

Year	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
1995-96	19,44.50	19,13.10	(-) 31.40
1996-97	22,90.95	21,84.73	(-) 1,06.22
1997-98	24,38.25	21,43.10	(-) 2,95.15
1998-99	43,21.78	42,05.82	(-) 1,15.96
99-2000	40,19.00	33,78.36	(-) 6,40.64
2000-01	43,31.89	31,90.87	(-) 11,41.02
2001-02	41,60.24	37,72.59	(-) 3,87.65
2002-03	45,40.13	40,77.85	(-) 4,62.28
2003-04	42,75.04	39,84.00	(-) 2,91.04
2004-05	57,86.12	54,45.75	(-) 3,40.37

- (iv) The saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Excess (+) Saving (-)
2059 PUBLIC WORKS			
60 Other Buildings			
053 Maintenance & Repairs			
14 Health & Family Welfare Department			
O	42.30		
R (-)	1.80	40.50	38.38 (-) 2.12

The reduction of provision by re-appropriation for Rs. 1.80 lakh was due to offset the excess in salary head to pay arrear of dearness pay. Reason of saving was due to non-receipt of bills in time as stated.

2210 MEDICAL AND PUBLIC HEALTH			
01 Urban Health Service			
001 Direction & Administration			
60 Establishment			
O	307.35		
R (-)	71.70	2,35.65	2,45.97 (+) 10.32

The reduction of provision by re-appropriation for Rs. 71.70 lakh due to offset the excess in other heads. Reason for ultimate excess of Rs. 10.32 lakh was due to inadvertent overlooking by FRED at the time of finalising the second supplementary in February 2006 as stated.



**Grant No. 13 HEALTH CARE, HUMAN SERVICES AND FAMILY WELFARE Contd.**

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
110 Hospital and Dispensaries				
61 Central Health Store				
O	6,98.79			
R (-)	1,76.20	5,22.59	5,27.91	(+) 5.32

The reduction of provision by re-appropriation for Rs. 26.20 lakh was due to offset the excess in other head may not be justifiable and by surrender of Rs. 1,50.00 lakh was as per instruction of DPER & NECAI vide letter No. GOS/DPER & NECEI/64/3 (37) AP/681 dated 09.06.2005. Out of the eventual excess of Rs. 5.32 lakh, Rs. 3.45 lakh was due to payment of pending bills as stated.

63 Other Hospitals (PMGY)				
O	7,65.72			
S	50.00			
R (-)	30.53	7,85.19	8,13.24	(+) 28.05

The augmentation of provision for Rs. 50.00 lakh by supplementary demand and reduction of provision for Rs. 30.53 lakh mainly by surrender due to late visit of ISRO authority for finalisation of site for telemedicines. Reason for ultimate excess of Rs. 28.05 lakh was due to inadvertent overlooking by FRED at the time of finalising the second supplementary in February 2006 as stated.

112 Public Health Education				
72 Health Campaign				
O	94.78			
R (-)	3.15	91.63	90.61	(-) 1.02

The reduction of provision by re-appropriation for Rs. 3.15 lakh was mainly due to curtailment in TA & OE and transfer of staff. Reason of saving was due to non-receipt of bills for payment as stated.

800 Other Expenditure				
O	2,31.00			
S	2,50.00			
R (-)	45.70	4,35.30	4,04.74	(-) 30.56

Reduction in provision by Rs. 45.70 lakh through re-appropriation was attributed to offset the excess expenditure under the Salary head. Proper reason for eventual saving of Rs. 30.56 lakh has not been intimated.

05 Medical Education, Training and Research				
105 Allopathy				
81 Development of Nursing, Services (100% CSS)				
O	4.30			
R (-)	3.20	1.10	1.08	(-) 0.02

Reason for surrendered of Rs. 3.20 lakh was attributed to late receipt of fund from Government of India.

Grant No. 13 HEALTH CARE, HUMAN SERVICES AND FAMILY WELFARE *Contd.*

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
06 Public Health			
101 Prevention and Control of Disease			
68 Other Communicable Diseases			
O	4.15		
R (-)	3.70	0.45	0.43
			(-) 0.02
<b>Reduction in provision through re-appropriation was stated to be due (i) to transfer of employees to the district and (ii) non receipt of claims.</b>			
82 Prevention and Control of Blindness (100 % CSS)			
O	7.65		
R (-)	4.70	2.95	2.98
			(+) 0.03
<b>Anticipated saving of Rs. 4.70 lakh was surrendered in March 2006 was attributed to restriction of expenditure to the extent of fund released by Government of India.</b>			
83 National Leprosy Control Programme (100% CSS)			
O	7.00		
R (-)	7.00	...	...
			...
<b>Entire provision of Rs. 7.00 lakh was surrendered (Rs. 3.00 lakh) and re-appropriated (Rs. 4.00 lakh) was stated to be due to the non released of fund by Government of India.</b>			
84 Iodine Deficiency Disease Control Programme (100% CSS)			
O	12.75		
R (-)	3.95	8.80	8.75
			(-) 0.05
<b>Reduction in provision of Rs. 3.95 lakh was the net effect of re-appropriation of Rs. 2.10 lakh and surrendered of Rs. 1.85 lakh attributed to restriction of expenditure to the extent of fund released by Government of India.</b>			
85 National Cancer Central Programme (100% CSS)			
O	10.50		
R (-)	10.50	...	0.09
			(+) 0.09
<b>Entire provision of Rs. 10.50 lakh re-appropriate (Rs. 8.00 lakh) and surrender (Rs. 2.50 lakh) was stated to be due to (i) setoff excess expenditure under Salary head and (ii) non finalisation of scheme.</b>			
86 National Mental Health Programme (100% CSS)			
O	20.50		
R (-)	17.85	2.65	2.62
			(-) 0.03
<b>Reduction in provision through re-appropriation of Rs. 13.00 lakh stated to be due to setoff excess expenditure under Salary head and then surrender of Rs. 4.85 lakh stated to be due to non receipt of bills on time.</b>			
87 Drug De-addiction Programme (100% CSS)			
O	6.50		
R (-)	6.00	0.50	0.98
			(+) 0.48

**Grant No. 13 HEALTH CARE, HUMAN SERVICES AND FAMILY WELFARE Contd.**

Reduction in provision through re-appropriation of Rs. 2.00 lakh and then surrendered by Rs. 4.00 lakh was stated to be due to non receipt of claim in time and to setoff excess expenditure under Salary head.

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
102 Prevention of food adulteration			
70 Prevention of food adulteration			
O	27.50		
R (-)	8.95	18.19	(-) 0.36
104 Drug Control			
71 Drug Cell			
O	27.50		
R (-)	13.39	14.11	...

Reduction in provision by Rs. 8.95 lakh and Rs. 13.39 lakh in the above two cases through re-appropriation was stated to be due to neutralised the excess expenditure under office expenses and excess payment under Salary head.

112 Public Health Education			
72 Health Campaign			
O	94.78		
R (-)	3.15	90.61	(-) 0.02

Reduction in provision by Rs. 3.15 lakh through re-appropriation stated to be due to curtailment of expenditure under T.A. and Office Expenses Head.

2211 FAMILY WELFARE (100% CSS)			
003 Training			
O	37.00		
R (-)	2.60	34.13	(-) 0.27

Reduction in provision by Rs. 2.60 lakh through re-appropriation was stated to be due to setoff the excess expenditure under Salary head.

104 Transport			
O	15.00		
R (-)	15.00	...	...

Entire provision of Rs. 15.00 lakh was re-appropriate stated to be due to (i) restriction imposed by Government of India and (ii) for setoff excess payment under Salary head.

105 Compensation			
O	12.00		
R (-)	12.00	...	...

Entire provision of Rs. 12.00 lakh was re-appropriate stated to be due to (i) restriction made as per Government of India's guidelines and (ii) to setoff excess payment under Salary head.

2216 HOUSING			
01 Government Residential Buildings			
106 General Pool Accommodation			
14 Health and Family Welfare Department			
O	40.50		
R (-)	13.00	27.23	(-) 0.27

**Grant No. 13 HEALTH CARE, HUMAN SERVICES AND FAMILY WELFARE Contd.**

Reduction in provision by Rs. 13.00 lakh through re-appropriation was attributed to offset the excess expenditure under Salary head.

(v) The saving at (iv) above was partly offset by excess as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2210	MEDICAL AND PUBLIC HEALTH			
110	Hospital & Dispensaries			
62	Central Referred Hospital, Gtk (STNM)			
O		10,15.05		
R		96.10	11,11.15	(-) 5.60

The augmentation of provision by re-appropriation for Rs. 96.10 lakh was due to payment of arrear dearness pay. Proper reason for eventual saving of Rs. 5.60 lakh has not been intimated (August 2006).

03	Rural Health Services –Allopathy			
101	Health Sub-Centres			
O		3,89.04		
R		24.67	4,13.71	(+) 0.71

Augmentation in provision by Rs. 24.67 lakh was stated to be due to payment of (i) dearness pay arrear (ii) leave encashment (iii) medical re-imburement etc.

03	Rural Health Service Allopathy			
103	Primary Health Centre			
O		5,81.55		
R		27.06	6,08.61	(+) 34.41

The augmentation of provision by re-appropriation for Rs. 27.06 lakh was due to the payment of arrear Dearness Pay. Reason of excess was stated to be due to inadvertent overlooking by FRED at the time of finalising the second supplementary in February 2006.

06	Public Health			
101	Prevention and control of diseases			
66	National Malaria Eradication Programme			
O		81.75		
R (-)		2.13	79.62	(+) 15.39

The reduction of provision by re-appropriation for Rs. 2.13 lakh was stated to be due to transfer of staffs, non-submission of bills & to offset the excess in other head. Reason of excess was due to inadvertent overlooking by FRED at the time of finalising the second supplementary in February 2006 as stated.

67	National Tuberculosis Control Programme.			
O		50.50		
R		6.77	57.27	(+) 0.04

Augmentation in provision by Rs. 6.77 lakh was stated to be due to payment of dearness pay.

69	National Leprosy Control Programme			
O		39.54		
R (-)		0.03	39.51	(+) 3.58

## Grant No. 13 HEALTH CARE, HUMAN SERVICES AND FAMILY WELFARE *Contd.*

The reduction of provision by re-appropriation for Rs. 0.03 lakh was stated to be due to the payment of arrear Dearness Pay. Reason of excess was due to inadvertent overlooking by FRED at the time of finalising the second supplementary in February 2006.

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2211 FAMILY WELFARE (100% CSS)			
001 Direction and Administration			
60 Establishment			
O	2,16.04		
R	22.80	2,38.84	2,37.72 (-) 1.12

Augmentation in provision by Rs. 22.80 lakh through re-appropriation was stated to be due to payment of dearness pay arrear and medical advance. Reason for ultimate saving of Rs. 1.12 lakh has not been intimated (August 2006).

101 Rural Family Welfare Services			
62 Rural Family Welfare Sub Centres			
O	2,53.52		
R	35.10	2,88.62	2,90.74 (+) 2.12

Augmentation in provision by Rs. 35.10 lakh through re-appropriation was stated to be due to payment of dearness pay arrear and medical advance. Proper reason for eventual excess of Rs. 2.12 lakh has not been intimated.

### CAPITAL

(i) Out of the total saving of Rs. 98.18 lakh, only Rs. 0.46 lakh could be anticipated and surrendered which is even below 1%.

(ii) The saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services			
800 Other Expenditure			
60 Construction			
O	70.00		
R (-)	9.50	60.50	37.09 (-) 23.41

The reduction of provision by re-appropriation for Rs. 9.50 lakh was due to offset the expenditure on repair of STNM Hospital and machines pertaining to other head. Proper reason for eventual saving of Rs. 23.41 lakh has not been intimated.

02 Rural Health Service			
101 Health Sub-Centre			
60 Construction			
O	1,10.00		
S	1,86.80	2,96.80	2,83.00 (-) 13.80

The augmentation of provision by supplementary demand in August 2005 for Rs. 1,86.80 lakh was due to renovation/up-gradation of PHCS in the State (NEC). Proper reason for final saving of Rs. 13.80 lakh has not been intimated.

**Grant No. 13 HEALTH CARE, HUMAN SERVICES AND FAMILY WELFARE** *Concl'd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
103	Primary Health Centre			
60	Construction			
O		1,00.00		
S		1,55.93	2,41.16	(-) 14.77

**The augmentation of provision by supplementary demand for Rs. 1,55.93 lakh in August 2005 was due to renovation/up-gradation of PHCS in the State (NEC). Proper reason for final saving of Rs. 14.77 lakh has not been intimated.**

4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
104	Community Health Centre			
60	Construction			
O		1,70.00		
S		61.27		
R (-)		0.46	1,85.10	(-) 45.71

**The augmentation of provision by supplementary demand for Rs. 61.27 lakh seems not measured correctly as after reduction of provision by surrender for Rs. 0.46 lakh as per instruction of Government vide letter No. 4/Acctts/Section/Bldg dated 07.04.06 resulted a savings of Rs. 45.71 lakh. Proper reason for final saving of Rs. 45.71 lakh has not been intimated.**

**Grant No. 14  
HOME**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2013 – COUNCIL OF MINISTERS			
ORIGINAL	3,98,32,000		
SUPPLEMENTARY	NIL	3,98,32,000	4,73,08,192 (+) 74,76,192
2052 – SECRETARIAT GENERAL SERVICES			
ORIGINAL	3,40,85,000		
SUPPLEMENTARY	NIL	3,40,85,000	3,85,52,219 (+) 44,67,219
2056 – JAILS			
ORIGINAL	1,49,90,000		
SUPPLEMENTARY	NIL	1,49,90,000	1,59,95,230 (+) 10,05,230
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	1,75,80,000		
SUPPLEMENTARY	NIL	1,75,80,000	1,75,80,000 NIL
2075 – MISCELLANEOUS GENERAL SERVICES			
ORIGINAL	10,00,000		
SUPPLEMENTARY	NIL	10,00,000	1,44,000 (-) 8,56,000
2235 – SOCIAL SECURITY AND WELFARE			
ORIGINAL	36,75,000		
SUPPLEMENTARY	NIL	36,75,000	36,75,000 NIL
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>11,11,62,000</b>		
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>11,11,62,000</b>	<b>12,32,54,641 (+) 1,20,92,641</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			
			NIL

## Grant No. 14 HOME Contd.

**Notes and Comments**

- (i) The actual expenditure of Rs. 12,32.55 lakh is inclusive of an unadjusted A.C. bill amount of Rs. 1,09.82 lakh.
- (ii) Expenditure exceeded the grant by Rs. 1,20,92,641/- which requires regularisation.
- (iii) The excess occurred mainly under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2013	COUNCIL OF MINISTERS			
106	Cabinet Secretariat			
60	Establishment			
O		1,59.40	1,59.40	1,66.81
				(+) 7.41

Reason for the excess of Rs. 7.41 lakh has not been intimated (August 2006).

108	Tour Expenses			
O		25.00		
R		3.20	28.20	93.60
				(+) 65.40

The increase of provision was resorted to meet immediate payment of travel expenses of all Legislature of the State & former Chief Minister delegate to Delhi as stated. Reason for the huge excess of Rs. 65.40 lakh (232% above the total grant) has not been intimated (August 2006).

800	Other Expenditure			
O		70.00		
R		4.67	74.67	76.49
				(+) 1.82

The increase of provision was stated to be for settlement of electricity bill & telephone bill of Honourable Chief Minister's residence & Council of Ministers. Reason for the excess has not been intimated (August 2006).

2052	SECRETARIAT GENERAL SERVICE			
090	Secretariat			
15	Home Department			
O		2,74.05		
R		8.38	2,82.43	3,06.04
				(+) 23.61

The increase of provision stated to be on account of payment of AMC of Chintan Bhawan and of electricity bill of Secretariat. Intimation has not been received for the excess (August 2006).

44	Chief Minister's Secretariat			
O		66.80	66.80	79.48
				(+) 12.68

Intimation has not been received for the excess (August 2006).

2056	JAILS			
001	Direction & Administration			
61	State Jail, Rongnek			
O		1,49.90	1,49.90	1,59.95
				(+) 10.05

Reason for excess has not been intimated (August 2006).



**Grant No. 14 HOME Concl.**

(iv) **Excess at (iii) above was partly offset by saving as under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2075	MISCELLANEOUS GENERAL SERVICE			
104	Pension and awards in consideration of distinguished service			
	O	10.00		
	R(-)	7.78	2.22	1.44
				(-) 0.78

**Anticipated saving of Rs. 7.78 lakh was stated to be due to non-receipt of fresh proposal of pension and awards in consideration of distinguished service from State Government & non-requirement of cash award. Reason for saving has not been intimated.**

**Grant No. 15**  
**HORTICULTURE & CASH CROPS MANAGEMENT**

Section and Major Head	Total Grant		Actual Expenditure	(ALL VOTED)
		Rs.	Rs.	Excess (+) Saving (-) Rs.
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2401 – CROP HUSBANDRY				
ORIGINAL	10,32,55,000			
SUPPLEMENTARY	19,33,000	10,51,88,000	10,34,39,316	(-) 17,48,684
2415 – AGRICULTURAL RESEARCH AND EDUCATION				
ORIGINAL	7,00,000			
SUPPLEMENTARY	NIL	7,00,000	20,28,489	(+) 13,28,489
2435 – OTHER AGRICULTURAL PROGRAMMES				
ORIGINAL	17,20,000			
SUPPLEMENTARY	NIL	17,20,000	17,05,516	(-) 14,484
<b>TOTAL VOTED</b>				
<b>ORIGINAL</b>	<b>10,56,75,000</b>			
<b>SUPPLEMENTARY</b>	<b>19,33,000</b>	<b>10,76,08,000</b>	<b>10,71,73,321</b>	<b>(-) 4,34,679</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				1,71,000
<b>CAPITAL</b>				
<b>VOTED</b>				
4401 – CAPITAL OUTLAY ON CROP HUSBANDRY				
ORIGINAL	40,02,000			
SUPPLEMENTARY	NIL	40,02,000	36,39,206	(-) 3,62,794
4435 – CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES				
ORIGINAL	2,80,000			
SUPPLEMENTARY	NIL	2,80,000	NIL	(-) 2,80,000

**Grant No. 15 HORTICULTURE & CASH CROPS MANAGEMENT Contd.**

**TOTAL VOTED**

<b>ORIGINAL</b>	<b>42,82,000</b>			
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>42,82,000</b>	<b>36,39,206</b>	<b>(-) 6,42,794</b>
<b>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)</b>				<b>6,42,000</b>

**Notes and Comments**

**REVENUE**

- (i) **Excessive provision of funds leading to large saving occurred in the last four financial years in a row, like the present year as detailed below:-**

Year	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2001-02	5,79.49	5,67.83	(-) 11.66
2002-03	7,20.45	5,97.68	(-) 1,22.77
2003-04	6,80.97	6,55.25	(-) 25.72
2004-05	811.57	713.40	(-) 98.17

- (ii) **An unadjusted A.C. bill amount of Rs. 11.27 lakh is included in the actual expenditure.**
- (iii) **Out of the savings of Rs. 4.35 lakh, only Rs. 1.71 lakh could be anticipated and surrendered.**
- (iv) **Saving occurred mainly under:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Savings (-)
2401 CROP HUSBANDRY			
108 Commercial Crops			
16 Horticulture Department			
O	17.76		
R(-)	6.27	11.49	12.53
			(+) 1.04

**The reduction of provision by re-appropriation was due to curtailment of programme and to meet the expenditure under other head. The reason of excess has not been intimated (August 2006).**

119 Horticulture and Vegetable Crops			
61 Floriculture			
O	1,18.81		
R(-)	7.54	1,11.27	1,11.27

**Reduction in provision by Rs. 7.54 lakh through re-appropriation was stated to be due to curtailment of expenditure for the purpose of meeting the excess expenditure mainly under travel expenses.**

62 Fruits			
O	1,26.68		
R(-)	13.86	1,12.82	1,13.55
			(+) 0.73

**Reduction in provision by Rs. 13.86 lakh through re-appropriation was stated to be mainly due to (i) non-implementation of programme and (ii) for the purpose of meeting the excess expenditure under head 'Salary'.**

### Grant No. 15 HORTICULTURE & CASH CROPS MANAGEMENT *Contd.*

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Savings(-)
63	Progeny Orchards			
O		1,34.98		
R(-)		12.85	1,21.99	(-) 0.14

Reduction in provision by Rs. 12.85 lakh through re-appropriation was stated to be due to curtailment of expenditure for the purpose of payment of bills for supply of commercial crops.

64	Vegetables			
O		5.00		
R(-)		5.00	...	...
65	Bee Keeping			
O		2.05		
R(-)		2.05	...	...

Entire provision of Rs. 5.00 lakh and Rs. 2.05 lakh in the above two cases were re-appropriated stated to be mainly due to (i) non implementation of the scheme and (ii) for the purpose of meeting the excess expenditure under 'Salary'.

(v) The savings at (iv) was off set by excess as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Savings(-)
2401	CROP HUSBANDRY			
001	Direction and Administration			
16	Horticulture Department			
O		3,81.84		
R		37.30	4,23.21	(+) 4.07

The re-appropriation was made to meet the payment of arrear pay on merger of 50% DA as DP & other ancillary payments like medical and payment of bill of printing publicity calendar.

Reason for excess has not been intimated (August 2006).

104	Agricultural Farms			
16	Horticulture Department			
O		2,19.59		
R		7.46	2,19.69	(-) 7.36

Augmentation in provision through re-appropriation for Rs. 7.46 lakh to meet the arrear payment of salaries due to merger of 50% DA as DP was not correctly measured for which almost the same amount was shown as savings and no reason has been found for the saving.

2415	AGRICULTURAL RESEARCH AND EDUCATION			
277	Education			
16	Horticulture Department			
O		3.00		
R		14.97	17.20	(-) 0.77

Augmentation in provision by Rs. 14.97 lakh was attributed for meeting of excess expenditure under T.E. as per directive of the Government.

**Grant No. 15 HORTICULTURE & CASH CROPS MANAGEMENT *Concl'd.***

**CAPITAL**

(i) **An unadjusted A.C. bill amount for Rs. 23.48 lakh is included in the actual expenditure.**

(ii) **The saving occurred mainly as under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess(+) Savings (-)
4401	CAPITAL OUTLAY ON CROP HUSBANDRY			
119	Horticulture and Vegetable Crops			
16	Horticulture Department			
O		30.00		
R (-)		1.88	28.12	28.11
				(-) 0.01

**Anticipated saving of Rs. 1.88 lakh was surrendered due to non-submission of bills.**

800	Other Expenditure			
O		10.02		
R (-)		1.74	8.28	8.28

**The reduction of provision by surrender was due to delay in sanction of proposal as stated.**

4435	CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES			
01	Marketing and Quality Control			
101	Marketing facilities			
O		2.80		
R (-)		2.80		

**The total amount of original budget was surrendered due to delay in sanction of proposal as stated.**

**Grant No. 16**  
**COMMERCE AND INDUSTRIES**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2407 – PLANTATIONS			
ORIGINAL	2,77,80,000		
SUPPLEMENTARY	NIL	2,77,80,000	2,77,80,000
			NIL
2851 – VILLAGE AND SMALL INDUSTRIES			
ORIGINAL	9,28,41,000		
SUPPLEMENTARY	25,00,000	9,53,41,000	8,92,41,662
			(-) 60,99,338
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>12,06,21,000</b>		
<b>SUPPLEMENTARY</b>	<b>25,00,000</b>	<b>12,31,21,000</b>	<b>11,70,21,662</b>
			<b>(-) 60,99,338</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			
			53,92,000
<b>CAPITAL</b>			
<b>VOTED</b>			
4851 – CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
ORIGINAL	2,25,00,000		
SUPPLEMENTARY	4,29,53,000	6,54,53,000	3,54,95,517
			(-) 2,99,57,483
4860 – CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
ORIGINAL	29,00,000		
SUPPLEMENTARY	4,03,00,000	4,32,00,000	4,32,00,000
			NIL
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>2,54,00,000</b>		
<b>SUPPLEMENTARY</b>	<b>8,32,53,000</b>	<b>10,86,53,000</b>	<b>7,86,95,517</b>
			<b>(-) 2,99,57,483</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			
			3,00,03,000

**Grant No. 16 COMMERCE AND INDUSTRIES Contd.**

**Notes and Comments**

**REVENUE**

(i) Actual expenditure of Rs. 11,70.22 lakh is inclusive of unadjusted A.C. bill of an amount of Rs. 3.96 lakh.

(ii) Excessive provision of funds leading to significant savings in the revenue grant in the previous financial years are detailed below:-

Year	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
1997-98	4,47.85	4,12.88	(-) 34.97
1998-99	2,81.00	1,13.71	(-) 1,67.29
99-2000	5,89.00	5,61.59	(-) 27.41
2000-01	7,58.16	7,41.76	(-) 16.40
2001-02	8,08.16	7,83.40	(-) 24.76
2002-03	22,39.71	22,39.61	(-) 0.10
2003-04	22,85.85	22,12.50	(-) 73.35
2004-05	11,25.01	9,53.45	(-) 1,71.56

(iii) Out of Rs. 60.99 lakh savings, of Rs. 53.92 lakh was anticipated & surrendered during the year.

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

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
2851 VILLAGE AND SMALL INDUSTRIES				
003 Training				
61 Branch Training Centre				
O	4,81.11			
R(-)	49.83	4,31.28	4,25.41	(-) 5.87

Reduction in provision of Rs. 49.83 lakh was the net effect at surrender of Rs. 46.67 lakh was stated as to drop out of trainees & non-submission of T.A. Bills and re-appropriation of Rs. 3.16 lakh stated to less medical claims. Reason for final saving of Rs. 5.87 lakh has not been intimated.

102 Small Scale Industries				
65 Hand made paper unit				
O	27.57			
R(-)	7.59	19.98	20.11	(+) 0.13

Reduction in provision by Rs. 7.59 lakh are the net effect of decrease through re-appropriation of Rs. 0.34 lakh stated to be left out of Muster Roll personnel and surrender of Rs. 7.25 lakh was stated to be due to non-filling of Supervisory Post.

**Grant No. 16 COMMERCE AND INDUSTRIES Concl'd.**

**(v) Saving in note (iv) above was partly offset by excess as under:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2851 VILLAGE AND SMALL INDUSTRIES			
200 Other Village Industries			
68 District Industries Centre			
O 90.00			
R 3.80	93.80	92.56	(-) 1.24

**Augmentation in provision by Rs. 3.80 lakh was made to meet the salaries of January'06 and February'06. Reason for eventual saving has not been intimated (August 2006).**

**CAPITAL**

**(i) Excessive provision of funds lead to significant large savings in the previous financial years which are detailed below:-**

Year	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2001-02	5,60.54	4,60.54	(-) 1,00.00
2002-03	4,20.00	3,05.06	(-) 1,14.94
2003-04	4,78.00	1,90.27	(-) 2,87.73
2004-05	7,54.00	6,43.00	(-) 1,10.50

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

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Savings (-)
4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
102 Small Scale Industries			
60 Government Institute of Cottage Industries, Gangtok			
O 2,25.00			
S 371.12			
R(-) 300.03	296.09	296.09	

**Augmentation in provision by Rs. 3,71.12 lakh was made in Supplementary Grant to incur the expenditure strictly based on estimates & then surrendered of Rs. 3,00.03 lakh as per instructions of Government vide letter No. 4160-1473 DPERNEC dated 09.01.2006 as stated.**

**(iii) Saving as at (ii) above was partly counter balance by excess:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
101 Industrial Estate			
S 58.41	58.41	58.87	(+) 0.46

**Reason for ultimate excess of Rs. 0.46 lakh was not intimated (August 2006).**



**Grant No. 17**  
**INFORMATION & PUBLIC RELATION**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2220 – INFORMATION AND PUBLICITY			
ORIGINAL	3,78,96,000		
SUPPLEMENTARY	10,00,000	3,88,96,000	3,88,91,709
			(-) 4,291
2251 – SECRETARIAT-SOCIAL SERVICES			
ORIGINAL	1,65,000		
SUPPLEMENTARY	NIL	1,65,000	1,55,713
			(-) 9,287
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>3,80,61,000</b>		
<b>SUPPLEMENTARY</b>	<b>10,00,000</b>	<b>3,90,61,000</b>	<b>3,90,47,422</b>
			<b>(-) 13,578</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			2,000

**Grant No. 18  
INFORMATION TECHNOLOGY**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2852 – INDUSTRIES			
ORIGINAL	2,60,00,000		
SUPPLEMENTARY	11,43,15,000	14,03,15,000	(-) 15,51,149
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			15,00,000

**Notes and Comments**

(i) Out of saving of Rs. 15.51 lakh an amount of Rs. 15.00 lakh anticipated and surrendered in March 2006.

(ii) Saving occurred as under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2852 INDUSTRIES			
07 Telecommunication Electronic Industries			
800 Other Expenditure			
81 Information Technology Programme (NEC)			
O	1,10.00		
R(-)	15.00	95.00	95.00

Anticipated saving of Rs. 15.00 lakh was surrendered stated to be due to non-receipt of fund from North Eastern Council Secretariat.

**Grant No. 19**  
**IRRIGATION & FLOOD CONTROL**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2702 – MINOR IRRIGATION			
ORIGINAL	6,35,20,000		
SUPPLEMENTARY	21,25,000	6,56,45,000	6,12,56,766 (-) 43,88,234
2705 – COMMAND AREA DEVELOPMENT			
ORIGINAL	5,00,000		
SUPPLEMENTARY	NIL	5,00,000	4,96,757 (-) 3,243
2711 – FLOOD CONTROL AND DRAINAGE			
ORIGINAL	5,83,10,000		
SUPPLEMENTARY	NIL	5,83,10,000	2,83,76,324 (-) 2,99,33,676
<b>TOTAL VOTED</b>			
ORIGINAL	<b>12,23,30,000</b>		
SUPPLEMENTARY	<b>21,25,000</b>	<b>12,44,55,000</b>	<b>9,01,29,847 (-) 3,43,25,153</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			2,65,07,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
4702 – CAPITAL OUTLAY ON MINOR IRRIGATION			
ORIGINAL	4,00,000		
SUPPLEMENTARY	NIL	4,00,000	3,69,749 (-) 30,251
4711 – CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
ORIGINAL	6,18,23,000		
SUPPLEMENTARY	1,00,00,000	7,18,23,000	1,90,82,625 (-) 5,27,40,375

**Grant No. 19 IRRIGATION & FLOOD CONTROL Contd.**

**TOTAL VOTED**

<b>ORIGINAL</b>	<b>6,22,23,000</b>			
<b>SUPPLEMENTARY</b>	<b>1,00,00,000</b>	<b>7,22,23,000</b>	<b>1,94,52,374</b>	<b>(-) 5,27,70,626</b>
<b>AMOUNT SURRENDERED</b>				
<b>DURING THE YEAR (MARCH 2006)</b>				<b>41,15,000</b>

**Notes and Comments**

**REVENUE**

- (i) An unadjusted A.C. bill amount of Rs. 3.99 lakh is included in the actual expenditure.
- (ii) In view of non-utilisation of even 26% of the original budget provision of Rs. 12,23.30 lakh during the year, supplementary provision of Rs. 21.25 lakh obtained in August 2005 and February 2006 was proved unnecessary.
- (iii) Out of the total savings of Rs. 3,43.25 lakh only Rs. 2,65.07 lakh was anticipated and surrendered.
- (iv) There were persistent cases of substantial saving in the last five financial years in a row. The details are as under:-

Year	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2000-01	37,13.42	17,24.06	(-) 19,89.35
2001-02	18,38.08	16,18.29	(-) 2,17.79
2002-03	20,06.95	19,16.62	(-) 90.33
2003-04	14,70.22	14,22.49	(-) 47.73
2004-05	9,38.90	7,15.81	(-) 2,23.09

- (v) Saving in the current fiscal occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2702 MINOR IRRIGATION			
01 Surface Water			
103 Division Schemes			
60 Original Works (Accelerated Irrigation Benefit Programme)			
O	1,50.00		
S	20.00		
R (-)	3.78	1,66.22	1,66.79 (+) 0.57

The original budget was augmented by supplementary budget of Rs. 20.00 lakh and Rs. 3.78 lakh was surrendered due to non-receipt of resource.

2702 MINOR IRRIGATION			
799 Suspense			
20 Irrigation Department			
O	1,00.00	1,00.00	24.21 (-) 75.79

Reason for the saving of 76% of original provision has not been intimated (August 2006).

## Grant No. 19 IRRIGATION & FLOOD CONTROL *Contd.*

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2711 FLOOD CONTROL AND DRAINAGE			
01 Flood Control			
103 Civil Works			
60 Original Works			
O	5,75.00		
R (-)	3,01.39	2,73.61	2,73.56 (-) 0.05

The reduction of provision by re-appropriation for Rs. 41.10 lakh was done to meet the excess expenditure of Dearness Pay arrear under salary heads and Rs. 2,60.29 lakh was surrendered due to non-receipt of resources.

(vi) The savings at (v) above are partially offset by excess as under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2702 MINOR IRRIGATION			
80 General			
001 Direction & Administration			
20 Irrigation Department			
O	3,03.93		
R	47.97	3,51.90	3,49.66 (-) 2.24

Augmentation of provision by Rs. 48.97 lakh made through re-appropriation for payment of 50% increase of DA, Medical Payments and tour expenses. The surrender of Rs. 1.00 lakh for non-claiming of T.A. was not properly anticipated leading to saving. Reason for the saving has not been intimated (August 2006).

### CAPITAL

(i) In view of non-utilisation of even 31% of original budget of Rs. 6,22.23 lakh supplementary provision of Rs. 1,00.00 lakh was totally unnecessary.

(ii) Out of the total savings of Rs. 5,27.71 lakh, only Rs. 41.15 lakh could be anticipated for surrender.

(iii) The saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECT			
03 Drainage			
103 Civil Works			
45 East District (Strom Water Drainage at Gangtok)			
O	4,18.23		
S	1,00.00	5,18.23	22.18 (-) 4,96.05

Augmentation of provision for Rs. 1,00.00 lakh by supplementary provision was totally unnecessary as there is a saving of more than 96% of the total grant. Reasons for the savings has not been intimated (August 2006).

**Grant No. 19 IRRIGATION & FLOOD CONTROL *Concl.***

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
4711	CAPITAL OUTLAY ON FLOOD CONTROL PROJECT			
01	Flood Control			
800	Other expenditure			
O		2,00.00		
R (-)		41.15	1,58.85	1,68.65
				(+) 9.80

**Surrendered amount of Rs. 41.15 lakh due to non-receipt of bills could not be anticipated properly resulting an excess of Rs. 9.80 lakh.**

**Reasons for the excess has not been intimated (August 2006).**

**Grant No. 20  
JUDICIARY**

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2014 – ADMINISTRATION OF JUSTICE			
ORIGINAL	5,19,44,000		
SUPPLEMENTARY	NIL	5,31,18,719	(+) 11,74,719
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	18,27,000		
SUPPLEMENTARY	NIL	NIL	(-) 18,27,000
<b>TOTAL VOTED</b>			
ORIGINAL	2,78,44,000		
SUPPLEMENTARY	NIL	2,72,17,599	(-) 6,26,401
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			5,25,000
<b>TOTAL CHARGED</b>			
ORIGINAL	2,59,27,000		
SUPPLEMENTARY	NIL	2,59,01,120	(-) 25,880
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

**Notes and Comments**

- (i) An unadjusted A.C. bill amount of Rs. 21.59 lakh is included in the actual expenditure.
- (ii) Out of the eventual savings of Rs. 6.26 lakh, only Rs. 5.25 lakh could be anticipated and surrendered under voted expenditure and no amount could be anticipated and surrendered under charged expenditure against the savings of Rs. 0.26 lakh.
- (iii) The savings occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2014 ADMINISTRATION OF JUSTICE			
105 Civil and Session Court			
62 District and Session Court, West & South			
O	47.22		
R (-)	1.30	45.95	(+) 0.03

The reduction of provision by re-appropriation was made due to less number of summons and cancellation of purchase of computer.

## Grant No. 20 JUDICIARY Concl'd.

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
65 Civil Court, Mangan			
O	13.42		
R (-)	3.25	10.17	10.24
			(+) 0.07
<b>Reduction of provision by re-appropriation was made mainly due to non-appointment of Presiding Officer in the court of C.J.J.M (North) and regular Judicial Officer.</b>			
114 Legal Advisors & Counsels			
67 Legal Advisors & Counsels			
O	47.23		
R (-)	5.25	41.98	41.74
			(-) 0.24
<b>The reduction of provision by surrender was done due to mainly non-appointment of staff.</b>			
2071 PENSION AND OTHER RETIREMENT BENEFITS			
01 Civil			
106 Pensionary charges in respect of High Court Judges			
O	18.27		
R (-)	18.25	0.02	...
			(-) 0.02
<b>Reduction of provision by re-appropriation was done for which no reason was intimated.</b>			
(iv)	<b>The saving at (iii) above was partly offset by excess as under:-</b>		
Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2014 ADMINISTRATION OF JUSTICE			
102 High Courts			
60 Establishment			
O	2,41.00		
R	18.25	2,59.25	2,59.01
			(-) 0.24
<b>Augmentation of provision by re-appropriation was done due to mainly appointment of new Chief Justice and filling up of Group-II, III &amp; IV posts (29) newly created along with payment of claims.</b>			
105 Civil and Session Court			
61 District and Session Court, East & North			
O	1,22.50		
R	3.25	1,25.75	1,24.91
			(-) 0.84
<b>Augmentation of provision by re-appropriation was made due to revision of pay scales, payment of electricity/water charges and frequent training &amp; grant of LTC to the Judicial Officers.</b>			
64 Civil Court Namchi			
O	29.16		
R	1.30	30.46	30.43
			(-) 0.03
<b>Augmentation of provision by re-appropriation was made due to arrangement of new Civil Court at Namchi and transfer T.A. of staff.</b>			



**Grant No. 21  
LABOUR**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2230 – LABOUR AND EMPLOYMENT			
ORIGINAL	66,40,000		
SUPPLEMENTARY	9,50,000	75,90,000	75,87,908
			(-) 2,092
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

**Grant No. 22**  
**LAND REVENUE AND DISASTER MANAGEMENT**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2029 – LAND REVENUE			
ORIGINAL	2,89,92,000		
SUPPLEMENTARY	NIL	2,89,92,000	3,13,16,055
			(+ 23,24,055)
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	39,81,000		
SUPPLEMENTARY	NIL	39,81,000	39,53,901
			(-) 27,099
2053 – DISTRICT ADMINISTRATION			
ORIGINAL	3,57,72,000		
SUPPLEMENTARY	NIL	3,57,72,000	3,83,72,308
			(+ 26,00,308)
2245 – RELIEF OF ACCOUNT OF NATURAL CALAMITIES			
ORIGINAL	16,99,96,000		
SUPPLEMENTARY	12,89,36,000	29,89,32,000	27,43,62,840
			(-) 2,45,69,160
2506 – LAND REFORMS			
ORIGINAL	74,00,000		
SUPPLEMENTARY	6,20,000	80,20,000	29,92,500
			(-) 50,27,500
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>24,61,41,000</b>		
<b>SUPPLEMENTARY</b>	<b>12,95,56,000</b>	<b>37,56,97,000</b>	<b>35,09,97,604</b>
			<b>(-) 2,46,99,396</b>
AMOUNT SURRENDERED DURING the year (March 2006)			2,53,71,000
<b>CAPITAL</b>			
<b>VOTED</b>			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	10,00,000		
SUPPLEMENTARY	NIL	10,00,000	3,49,154
			(-) 6,50,846
AMOUNT SURRENDERED DURING the year (March 2006)			65,000

**Grant No. 22 LAND REVENUE AND DISASTER MANAGEMENT Contd.**

**Notes and Comments**

**REVENUE**

- (i) An unadjusted A.C. bill amount of Rs. 8.55 lakh is included in the actual expenditure.
- (ii) Out of the savings of Rs. 2,46.99 lakh, an amount of Rs. 2,53.71 lakh was surrendered which shows an improper anticipation in budget.
- (iii) Saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02 Floods, Cyclones etc.			
800 Other Expenditure			
O 7,58.20			
S 6,02.00			
R (-) 12,19.17	1,41.03	1,41.03	...

Reduction in provision by Rs. 12,19.17 lakh was the net effect of re-appropriation of Rs. 10,12.48 lakh stated to be due to transfer of fund to meet the expenditure after the actual occurrence of natural calamity as only token provision were made no reason for then surrender of Rs. 2,06.69 lakh was intimated.

911 Refund pertaining to previous years			
O ...	...	(-) 25.00	(-) 25.00

Advance of Rs. 25.00 lakh made from the calamity fund during the year 2004-05 was recovered during this year. This recovery has been booked as reduction of expenditure.

80 General			
101 Centre for Training in Disaster preparedness			
81 National Programme for Capacity Building of Engineers in Earthquake Risk Management (100% CSS)			
O ...			
S 2.36	2.36	...	(-) 2.36

In August'05 the supplementary provision was made but no expenditure incurred during this year. This shows the inefficiency of the government to prepare a proper budget.

80 General			
800 Other Expenditure			
O 10.00	10.00	...	(-) 10.00

An amount of Rs. 10.00 lakh was provided in the original grant though no expenditure was made. This shows the inability of the government to keep proper watch to surrender the provision in time, if not used.

**Grant No. 22 LAND REVENUE AND DISASTER MANAGEMENT Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess(+) Saving (-)
2506	LAND REFORMS			
103	Maintenance of Land Records			
83	Cadastral Survey (50:50% CSS)			
O			44.00	
R (-)			44.00	

**Due to non submission of final bill by NIC, New Delhi for the Cadastral Map sheet, the whole amount was surrendered.**

84	Pilot project on computerisation of Cadastral Survey Map (100 % CSS)			
O			...	
S		6.20	6.20	(-) 6.20

**No expenditure was made against the supplementary budget of Rs. 6.20 lakh provided in August'05 which shows the inefficiency on the part of Government. Reason for saving was stated to be due to failure to submit the hard copy of the digitized map as agreed earlier by M/s Hyderabad Mapsets, New Delhi.**

**(iv) The saving at (iii) above was offset by excess as under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2029	LAND REVENUE			
001	Direction and Administration			
O			70.38	
R(-)			0.07	
		70.31	78.32	(+) 8.01

**The reduction of provision by way of re-appropriation was totally unnecessary while there was a excess expenditure. The reason of excess is due to the appointment of officers & staffs after framing budget and payment of Dearness Pay arrears as stated.**

101	Collection Charges			
60	District Collectorate			
O			1,94.47	
R			2.05	
		1,96.52	2,10.04	(+) 13.52

**The augmentation of original provision by re-appropriation of Rs. 2.05 lakh was not correctly measured resulting excess of Rs. 13.52 lakh. Reason for the excess was due to appointment of staff for the preparation of nominal roll and payment of Dearness Pay arrear as stated.**

2053	DISTRICT ADMINISTRATION			
093	District Establishment			
O			2,52.78	
R (-)			1.37	
		2,51.41	2,67.47	(+) 16.06

**The reduction of provision by re-appropriation for Rs. 1.37 lakh was done for the economy use of fund and curtailment of tour. But the excess of Rs. 16.06 lakh shows that improper budgeting was made. Reason for excess was stated to be due to the payment of Dearness Pay arrear.**

## Grant No. 22 LAND REVENUE AND DISASTER MANAGEMENT *Contd.*

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
094	Other Establishments			
60	Sub-Divisional Establishments			
O	1,04.94			
R (-)	1.04	1,03.90	1,16.26	(+ 12.36
<p><b>The reduction of provision by way of re-appropriation was unnecessary as there is an excess expenditure. Reason for the excess was due to payment of Dearness Pay arrear and appointment of officers &amp; staffs against which no provision was made as stated.</b></p>				
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02	Floods, Cyclones, etc.			
101	Gratuitous Relief			
O	80.00			
R	25.22	1,05.22	1,05.22	...
<p><b>The original grant was augmented by re-appropriation of Rs. 25.22 lakh due to insufficient token provision made earlier.</b></p>				
102	Drinking Water Supply			
O	0.10			
R	1,57.05	1,57.15	1,57.85	(+ 0.70
<p><b>Augmentation of provision by re-appropriation of Rs. 1,57.05 lakh was made to meet the insufficient original token provision. Reason for excess could not be anticipated as stated.</b></p>				
106	Repairs and restoration of damaged roads and bridges			
O	0.10			
R	71.65	71.75	71.75	...
109	Repairs and restoration of damaged water supply, drainage and sewerage works			
O	0.10			
R	20.57	20.67	20.67	...
122	Repairs and restoration of damaged irrigation and flood control works			
O	0.10			
R	7,37.43	7,37.53	7,37.49	(-) 0.04

**Reason for anticipated excess of Rs. 71.65 lakh, Rs. 20.57 lakh and Rs. 7,37.43 lakh in the above three cases were attributed to insufficient original token provision. The augmentation in provision by re-appropriation were made after the occurrence of actual natural calamity.**

**Grant No. 22 LAND REVENUE AND DISASTER MANAGEMENT Concl'd.**

**CAPITAL**

- (i) **Out of the total saving of Rs. 6.51 lakh, only Rs. 0.65 lakh could be anticipated and surrendered. This shows the inability of proper watching by government.**
- (ii) **Saving occurred mainly under:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
80 General			
051 Construction			
23 Land Revenue Department			
O	10.00		
R (-)	0.65	9.35	3.49
			(-) 5.86

**The reduction of provision by surrender Rs. 0.65 lakh shows the improper budgeting & monitoring by government as there is a saving of 59%. Reason for the saving was rejection of estimates as it was found beyond the scheme.**

**Grant No. 23  
LAW**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2014 – ADMINISTRATION OF JUSTICE			
ORIGINAL	71,70,000		
SUPPLEMENTARY	NIL	71,13,219	(-) 38,781
2052 – SECRETARIAT-GENERAL SERVICES			
ORIGINAL	85,80,000		
SUPPLEMENTARY	NIL	86,79,311	(+) 99,311
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>1,57,50,000</b>		
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>1,58,10,530</b>	<b>(+) 60,530</b>
AMOUNT SURRENDERED DURING the year (March 2006)			NIL

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

**Expenditure exceeded the grant by Rs. 60,530, the excess requires regularisation.**

**Grant No. 24  
LEGISLATURE**

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
2011 – PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
ORIGINAL	3,52,24,000		
SUPPLEMENTARY	NIL	3,52,24,000	3,64,20,295 (+) 11,96,295
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	43,86,000		
SUPPLEMENTARY	NIL	43,86,000	49,84,367 (+) 5,98,367
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>3,71,10,000</b>		
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>3,71,10,000</b>	<b>3,94,88,653 (+) 23,78,653</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			6,33,000
<b>TOTAL CHARGED</b>			
<b>ORIGINAL</b>	<b>25,00,000</b>		
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>25,00,000</b>	<b>19,16,009 (-) 5,83,991</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			6,04,000

**Notes and Comments**

**REVENUE (VOTED)**

- (i) Expenditure exceeded the grant by Rs. 23,78,653. The excess requires regularisation.
- (ii) In view of the above excess of Rs. 23,78,653, surrender of Rs. 6,33,000 was totally unrealistic.



**Grant No. 24 LEGISLATURE Concl'd.****(iii) Excess occurred mainly under:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
02 State/Union Territory Legislature			
103 Legislative Secretariat			
63 Establishment			
O 229.60	229.60	248.55	(+) 18.95
104 Legislators Hostel			
63 Establishment			
O 22.28	22.28	23.30	(+) 1.02
2071 PENSION AND OTHER RETIREMENT BENEFITS			
01 Civil			
111 Pensions to Legislators			
60 Ex-members of State Legislatures			
O 43.86	43.86	49.84	(+) 5.98

Reason for excess in the above three cases have not been intimated (August 2006).

**(iv) Excess in the above three cases were partly counter balance by savings:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
62 Members			
O 54.96			
R (-) 6.33	48.63	52.53	(+) 3.90

Anticipated saving of Rs. 6.33 lakh was surrendered stated to be due to limited medical reimbursement claim by Hon'ble Members. Reason for eventual excess of Rs. 3.90 lakh has not been intimated (August 2006).

**REVENUE (CHARGED)**

Out of saving of Rs. 5.84 lakh an amount of Rs. 6.04 lakh was surrendered during this year.

**Grant No. 25**  
**MINES, MINERALS & GEOLOGY**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2853 – NON-FERROUS MINING AND METALLURGICAL INDUSTRIES</b>			
ORIGINAL	1,77,29,000		
SUPPLEMENTARY	NIL	1,76,87,273	(-) 41,727
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			23,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4853 – CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES</b>			
ORIGINAL	10,00,000		
SUPPLEMENTARY	NIL	4,19,211	(-) 5,80,789
AMOUNT SURRENDERED DURING the year (March 2006)			5,70,000

**Notes and Comments****Capital**

- (i) The saving was stated to be due to non-completion of entrusted work by Building & Housing Department to construct car park & chowkider room which indicates lack of proper vigil by the government.

**Grant No. 26  
MOTOR VEHICLES**

Section and Major Head	Total Grant		Actual Expenditure		(ALL VOTED)
		Rs.		Rs.	Excess (+) Saving (-) Rs.
<b>REVENUE</b>					
<b>VOTED</b>					
<b>MAJOR HEAD</b>					
2041 – TAXES ON VEHICLES					
ORIGINAL	57,69,000				
SUPPLEMENTARY	NIL	57,69,000	57,62,471		(-) 6,529
2052 – SECRETARIAT – GENERAL SERVICES					
ORIGINAL	85,84,000				
SUPPLEMENTARY	NIL	85,84,000	85,66,991		(-) 17,009
<b>TOTAL VOTED</b>					
<b>ORIGINAL</b>	<b>1,43,53,000</b>				
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>1,43,53,000</b>	<b>1,43,29,462</b>		<b>(-) 23,538</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)					
					NIL

**Grant No. 27**  
**PARLIAMENTARY AFFAIRS**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	33,31,000		
SUPPLEMENTARY	NIL	33,31,000	33,23,282
			(-) 7,718
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

**Grant No. 28**  
**PERSONNEL, ADMN. REFORMS, TRAINING, PUBLIC GRIEVANCE,**  
**CAREER OPTIONS AND EMPLOYMENT SKILL DEVELOPMENT AND**  
**CHIEF MINISTER'S SELF EMPLOYMENT SCHEMES**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	1,02,62,000		
SUPPLEMENTARY	NIL	1,02,62,000	1,29,90,947 (+) 27,28,947
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	1,81,23,000		
SUPPLEMENTARY	1,75,00,000	3,56,23,000	1,60,57,796 (-) 1,95,65,204
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>2,83,85,000</b>		
<b>SUPPLEMENTARY</b>	<b>1,75,00,000</b>	<b>4,58,85,000</b>	<b>2,90,48,743 (-) 1,68,36,257</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			1,75,85,000

**Notes and Comments**

- (i) An unadjusted A.C. bill amount of Rs. 27.33 lakh is included in the actual expenditure.
- (ii) Out of the eventual savings of Rs. 1,68.36 lakh, Rs. 1,75.85 lakh surrendered while the provision in the supplementary grant was made for the amount of Rs. 1,75.00 lakh in August 2005 proved excessive and should have been restricted to a more prudent amount based on proper estimates.
- (iii) The saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2070 OTHER ADMINISTRATIVE SERVICES			
003 Training			
29 Department of Personal Administrative Reforms and Training			
O	1,38.00		
S	1,75.00		
R (-)	1,77.70	1,17.29	(-) 18.01

**Grant No. 28 PERSONNEL, ADMN. REFORMS, TRAINING, PUBLIC GRIEVANCE,  
CAREER OPTIONS AND EMPLOYMENT SKILL DEVELOPMENT AND CHIEF  
MINISTER'S SELF EMPLOYMENT SCHEMES *Concl'd.***

The augmentation of original grant by supplementary grant for Rs. 1,75.00 lakh and then reduction of provision by surrender for Rs. 1,75.00 lakh as per order of government was absolutely unnecessary. Again the provision was reduced by Rs. 2.70 lakh through re-appropriation stated to be due to (i) tour of officers and (ii) less expenditure on training of probationer. Reason for saving has not been intimated (August 2006).

(iv) The saving at (iii) above was partly counter balance by excess as under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
2052 SECRETARIAT GENERAL SERVICE			
090 Secretariat			
29 Department of Personnel, AR & Training			
O	1,02.62		
R	1.60	1,29.91	(+) 25.69
	1,04.22		

The increase in provision by re-appropriation for Rs. 1.60 lakh stated to be due to meet the urgent expenditure. Reason for final excess of Rs. 25.69 lakh has not been intimated (August 2006).

**Grant No. 29**  
**DEVELOPMENT PLANNING, ECONOMIC REFORMS AND NORTH**  
**EASTERN COUNCIL AFFAIRS**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2575 – OTHER SPECIAL AREAS PROGRAMMES</b>			
ORIGINAL	9,00,00,000		
SUPPLEMENTARY	NIL	9,00,00,000	(-) 6,70,42,340
<b>3451 – SECRETARIAT – ECONOMIC SERVICES</b>			
ORIGINAL	27,47,62,000		
SUPPLEMENTARY	67,48,000	28,15,10,000	(-) 24,43,70,980
<b>3454 – CENSUS SURVEYS AND STATISTICS</b>			
ORIGINAL	1,63,18,000		
SUPPLEMENTARY	1,08,54,000	2,71,72,000	(-) 68,57,258
<b>TOTAL VOTED</b>			
ORIGINAL	<b>38,10,80,000</b>		
SUPPLEMENTARY	<b>1,76,02,000</b>	<b>39,86,82,000</b>	<b>(-) 31,82,70,578</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			31,82,66,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4575 – CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES</b>			
ORIGINAL	11,72,00,000		
SUPPLEMENTARY	13,50,00,000	25,22,00,000	(-) 39,50,375
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

**Grant No. 29 DEVELOPMENT PLANNING, ECONOMIC REFORMS AND NORTH  
EASTERN COUNCIL AFFAIRS Contd.**

**Notes and Comments**

**REVENUE**

- (i) Excessive provision of fund leading to huge amount of saving in the grant occurred in previous four financial years in a row as below:-

Year	Total Grant	(In lakhs of Rupees)		Percentage of Saving (Rounded)
		Actual Expenditure	Saving (-)	
2001-02	5,37.48	3,25.17	(-) 2,12.31	40%
2002-03	14,05.81	4,25.82	(-) 9,79.99	70%
2003-04	18,97.90	3,67.07	(-) 15,30.83	81%
2004-05	14,38.55	4,95.18	(-) 9,43.37	66%

Even though the original budget provisions were unutilised to a large extent, supplementary provision were obtained as a matter of course in all the above years that lead to a huge percentage of saving.

- (ii) Out of the actual expenditure of Rs. 8,04.11 lakh, an amount of Rs. 1,99.67 lakh are kept unadjusted for want of D.C. bills.

- (iii) The Saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
2575 OTHER SPECIAL AREA PROGRAMMES				
60 Others				
102 Rastriya Sam Vikas Yojana				
O	7,50.00			
R (-)	6,74.40	75.60	76.70	(+) 1.10

The reduction of provision by surrender of Rs. 6,74.40 lakh was due to non-submission of report of sanctioned schemes by the department. Reason for ultimate excess has not been intimated (August 2006).

3451 SECRETARIAT – ECONOMIC SERVICES				
090 Secretariat				
30 Planning & Development Department				
O	26,35.12			
S	22.48			
R (-)	24,97.73	1,59.87	2,11.36	(+) 51.49

The reduction of provision by surrender of Rs. 24,97.73 lakh due to meet the supplementary grant of other departments, as stated. Reason for ultimate excess of Rs. 51.49 lakh has not been intimated.

3454 CENSUS SURVEYS AND STATISTICS				
02 Surveys and Statistics				
112 Economic Advice and Statistics				
82 Socio Economic Census 2005				
S	1,00.00	1,00.00	33.00	(-) 67.00

The new head was opened in February 2006 and provision of supplementary grant for Rs. 1,00.00 lakh was due to conduct of Socio Economic Census where the expenditure is only 33% of the budget. Reason for saving of Rs. 67.00 lakh has not been intimated (August 2006).



**Grant No. 29 DEVELOPMENT PLANNING, ECONOMIC REFORMS AND NORTH  
EASTERN COUNCIL AFFAIRS Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
800	Other Expenditure			
62	Public Finance Unit			
O		2.50		
R (-)		0.88	0.11	(-) 1.51

The reduction of provision for Rs. 0.88 lakh by re-appropriation was made in view of the government decision. Reason for saving has not been intimated (August 2006).

(iv) The Savings at (iii) above was partly offset by excess as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2575	OTHER SPECIAL AREA PROGRAMMES			
06	Development of Border Area			
101	Border Area and Development Programme			
O		1,50.00		
R (-)		14.98	1,52.88	(+) 17.86

The reduction of provision by surrender of Rs. 14.98 lakh was due to non submission of report of sanctioned schemes by the department. Reason for excess has not been intimated.

3451	SECRETARIAT – ECONOMIC SERVICES			
102	District Planning Machinery			
O		96.00		
R		4.45	99.46	(-) 0.99

Augmentation of provision by re-appropriation is mainly due to payment of Dearness Pay arrear. Reason of saving has not been intimated.

3454	CENSUS SURVEY & STATISTICS			
800	Other Expenditure			
61	District Statistical Offices			
O		17.00		
R		2.62	21.01	(+) 1.39

The increase in provision by re-appropriation is due to the payment of Dearness Pay arrear. Reason for excess has not been intimated.

63	Monitoring and Evolution Cell			
O		18.50		
R (-)		0.75	21.10	(+) 3.35

Neither for reduction of provision by re-appropriation nor for the excess has been intimated (August 2006).

**CAPITAL**

- (i) An unadjusted A.C. bill amount of Rs. 1,86.57 lakh is included in the actual expenditure.
- (ii) No part of the saving of Rs. 39.50 lakh was anticipated and surrendered.

**Grant No. 29 DEVELOPMENT PLANNING, ECONOMIC REFORMS AND NORTH  
EASTERN COUNCIL AFFAIRS Concl'd.**

**(iii) The saving occurred mainly as under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
4575	CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES			
60	Other			
102	Rastriya Sam Vikas Yojana			
O		7,50.00		
S		7,50.00	14,40.00	(-) 60.00

The augmentation of provision by supplementary demand for Rs. 7,50.00 lakh in August'05 due to implementation of Backward Districts/Area Programme. Reason for savings has not been intimated (August 2006).

**(iv) The saving at (iii) above was partly offset by excess as under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+)
4575	CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES			
06	Border Area Development			
101	Border Area Development Programme			
O		4,22.00		
S		6,00.00	10,42.49	(+) 20.49

The augmentation of original provision by supplementary demand for Rs. 6,00.00 lakh in August'05 was made for the implementation of Border Area Development Programme. Reason for excess has not been intimated (August 2006).

**Grant No. 30  
POLICE**

(ALL VOTED)

Section and Major Head	Total Grant		Actual Expenditure		Excess (+) Saving (-) Rs.
	Rs.		Rs.		
<b>REVENUE</b>					
<b>VOTED</b>					
<b>MAJOR HEAD</b>					
<b>2055 – POLICE</b>					
ORIGINAL	59,58,89,000				
SUPPLEMENTARY	6,86,23,000	66,45,12,000	64,57,88,809		(-) 1,87,23,191
<b>2059 – PUBLIC WORKS</b>					
ORIGINAL	40,00,000				
SUPPLEMENTARY	NIL	40,00,000	7,81,220		(-) 32,18,780
<b>2070 – OTHER ADMINISTRATIVE SERVICES</b>					
ORIGINAL	2,83,39,000				
SUPPLEMENTARY	NIL	2,83,39,000	2,82,51,819		(-) 87,181
<b>TOTAL VOTED</b>					
ORIGINAL	62,82,28,000				
SUPPLEMENTARY	6,86,23,000	69,68,51,000	67,48,21,848		(-) 2,20,29,152
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)					14,48,000
<b>CAPITAL</b>					
<b>VOTED</b>					
<b>4055 – CAPITAL OUTLAY ON POLICE</b>					
ORIGINAL	2,65,00,000				
SUPPLEMENTARY	3,59,86,000	6,24,86,000	2,91,34,263		(-) 3,33,51,737
<b>4059 – CAPITAL OUTLAY ON PUBLIC WORKS</b>					
ORIGINAL	45,00,000				
SUPPLEMENTARY	NIL	45,00,000	45,00,000		NIL

## Grant No. 30 POLICE Contd.

## TOTAL VOTED

ORIGINAL	3,10,00,000			
SUPPLEMENTARY	3,59,86,000	6,69,86,000	3,36,34,263	(-) 3,33,51,737
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				2,00,00,000

## Notes and Comments

## REVENUE

- (i) An unadjusted A.C. bill amounting to Rs. 24.40 lakh is included in the actual expenditure.
- (ii) Out of the eventual saving of Rs. 2,20.29 lakh, only Rs. 14.48 lakh could be anticipated and surrendered.
- (iii) The saving occurred mainly under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2055	POLICE			
001	Direction and Administration			
60	Inspector General of Police			
O	3,38.20			
R (-)	62.36	2,75.84	2,70.58	(-) 5.26

The reduction in provision was done by re-appropriation for Rs. 62.36 lakh to meet the expenditure under salary arrear due to merger of 50% of DA as DP deferring the purchase of uniform articles to the next year as stated. Satisfactory reason for savings has not been intimated (August 2006).

108	State Headquarter Police			
67	Reserve Line and Police Band			
O	6,93.20			
R (-)	42.00	6,51.20	6,51.72	(+) 0.52

Reduction in provision by Rs. 42.00 lakh through re-appropriation was stated to be due to deferment of recruitment of drivers and band constables.

115	Modernisation of Police Force			
81	Modernisation of Police Force (75:25 % C.S.S.)			
O	14.98			
S	1,93.75			
R (-)	14.98	1,93.75	22.52	(-) 1,71.23

The reduction of provision by surrender was due to the Annual Action Plan where approval was given to purchase all the equipments under Central Share.

Augmentation of provision by Rs. 1,93.75 lakh through supplementary is not justified as the actual expenditure is only Rs. 22.52 lakh. Reason of eventual saving of Rs. 1,71.23 lakh has not been intimated.

## Grant No. 30 POLICE Contd.

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
83	Modernisation of Police Force (100% C.S.S.)			
O		0.01		
S		4,92.48	2,65.99	(-) 2,26.50

**Augmentation the provision by supplementary demand for Rs. 4,92.48 lakh is not justified as the saving is 46%. Reason of saving is due to non adjustment of materials already received.**

116	Forensic Service			
O		27.74		
R (-)		4.08	26.81	(+) 3.15
		23.66		

**The reduction of provision by re-appropriation of Rs. 4.08 lakh was due to non-purchase of computer items and stationeries. Reason for excess was due to payment of Dearness Pay arrear.**

2059	PUBLIC WORKS			
01	Office Building			
053	Maintenance and Repairs			
31	Police Department			
O		40.00		
R (-)		32.15	7.81	(-) 0.04
		7.85		

**Reduction in provision by Rs. 32.15 lakh through re-appropriation was stated to be due to the fact that the maintenance/repairs works defer to next financial year for the purpose of meeting the excess expenditure under the head 'Salary'.**

2070	OTHER ADMINISTRATIVE SERVICES			
106	Civil Defence			
60	Establishment			
O		31.26		
R (-)		5.21	25.95	(-) 0.10
		26.05		

**Reduction in provision by Rs. 5.21 lakh through re-appropriation was stated to be due to non-procurement of equipments.**

**(iv) Saving at (iii) above was partly counter balanced by excess mainly under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2055	POLICE			
003	Education and Training			
61	Police Training Centre			
O		64.04		
R		11.42	80.07	(+) 4.61
		75.46		

**The augmentation of provision by re-appropriation for Rs. 11.42 lakh is due to payment of arrears of merger of 50% DA as DP. Reasons of excess was due to the payment of Dearness Pay arrears.**

101	Criminal Investigation and Vigilance			
62	Intelligence Branch			
O		2,68.14	2,87.02	(+) 18.88

**Reason of excess for Rs. 18.88 lakh was due to payment of Dearness Pay arrears and TA bills to the officers who went to abroad under U.N. Mission.**

## Grant No. 30 POLICE Contd.

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
63	Crime Investigation Branch			
O	1,06.92			
R	5.43	1,12.35	1,28.94	(+) 16.59
	<b>The re-appropriation of Rs. 5.43 lakh was provided due to continuous execution of summons and warrants used by the court outside the state. Reason for excess was due to payment of Dearness Pay arrears.</b>			
104	Special Police			
64	Sikkim Armed Police			
O	12,83.21			
R	62.52	13,45.73	13,62.79	(+) 17.06
	<b>The increase of provision by re-appropriation for Rs. 62.52 lakh is due to the payment of arrear on 50% merger of DA as DP. Reason of excess was due to the arrear payment of DP.</b>			
65	Indian Reserve Battalion			
O	10,34.48	10,34.48	10,61.52	(+) 27.04
	<b>Reason of excess expenditure for Rs. 27.04 lakh was due to payment of Dearness Pay arrear as stated.</b>			
108	State Headquarters Police			
66	Traffic Police			
O	86.55			
R	12.50	99.05	1,06.79	(+) 7.74
	<b>The increase in provision by re-appropriation for Rs. 12.50 lakh was due to the payment of arrear on merger of 50% DA as DP. Reason of excess was due to payment of Dearness Pay arrear.</b>			
109	District Police			
O	14,61.80			
R	36.75	14,98.55	15,37.46	(+) 38.91
	<b>The augmentation of Rs. 36.75 lakh to be original grant by re-appropriation is mainly due to payment of arrears on merger of 50% DA as DP. Reason for excess was stated to be due to payment of Dearness Pay arrear.</b>			
114	Wireless & Computers			
70	Police Wireless Branch			
O	2,19.02			
R	10.00	2,29.02	2,46.13	(+) 17.11
	<b>The increase in provision by re-appropriation of Rs. 10.00 lakh was due to the arrear payment on merger of 50% DA as DP. Reason for excess has not been intimated.</b>			
800	Other Expenditure			
74	Check Post Administration			
O	9.96	9.96	11.61	(+) 1.65
	<b>The reason for the excess of Rs. 1.65 lakh was due to payment of Dearness Pay arrear.</b>			

**Grant No. 30 POLICE Concl'd.**

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Excess (+) Saving (-)
75 Check Post at other places (Expenditure to be reimbursed by Government of India)			
O 3,22.37	3,22.37	3,69.56	(+) 47.19

**An amount of Rs. 47.19 lakh is excess due to payment of Dearness Pay arrear.**

2070 OTHER ADMINISTRATIVE SERVICES			
107 Home Guards			
60 Establishment			
O 37.80			
R 5.21	43.01	41.53	(-) 1.48

**The augmentation of provision by re-appropriation of Rs. 5.21 lakh was to meet the arrear payment due to the merger of 50% DA as DP. Proper reason for ultimate saving of Rs. 1.48 lakh has not been intimated (August 2006).**

**CAPITAL**

(i) **Out of the total saving of Rs. 3,33.52 lakh only Rs. 2,00.00 lakh could be anticipated and surrendered.**

(ii) **The saving occurred mainly under:-**

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
4055 CAPITAL OUTLAY ON POLICE			
207 State Police			
60 Construction			
O 2,00.00			
R (-) 2,00.00	...	...	...

**The whole amount of Rs. 2,00.00 lakh was surrendered due to non-approval of proposal by TFC.**

211 Police Housing			
60 Construction			
81 Police Quarters, Station & Out Post under Modernisation of Police Force (50:50% C.S.S.)			
O 30.00			
S 2,95.00	3,25.00	1,91.93	(-) 1,33.07

**The augmentation of original provision by supplementary demand for Rs. 2,95.00 lakh resulted a saving of Rs. 1,33.07 lakh which was attributed to delay in preparation of Plan Estimates and slow progress of approved projects as stated.**

**Grant No. 31  
ENERGY AND POWER**

Section and Major Head			(ALL VOTED)	
	Total Grant	Actual Expenditure	Excess (+) Saving (-)	
	Rs.	Rs.	Rs.	
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2059 – PUBLIC WORKS				
ORIGINAL	22,70,000			
SUPPLEMENTARY	NIL	22,70,000	21,34,798	(-) 1,35,202
2216 – HOUSING				
ORIGINAL	37,25,000			
SUPPLEMENTARY	NIL	37,25,000	35,25,423	(-) 1,99,577
2801 – POWER				
ORIGINAL	38,57,98,000			
SUPPLEMENTARY	3,00,00,000	41,57,98,000	41,61,33,332	(+) 3,35,332
3054 – ROADS AND BRIDGES				
ORIGINAL	4,05,000			
SUPPLEMENTARY	NIL	4,05,000	4,04,335	(-) 665
<b>TOTAL VOTED</b>				
ORIGINAL	39,21,98,000			
SUPPLEMENTARY	3,00,00,000	42,21,98,000	42,21,97,888	(-) 112
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				1,000
<b>CAPITAL</b>				
<b>VOTED</b>				
4059 – CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	1,000			
SUPPLEMENTARY	NIL	1,000	10,02,489	(+) 10,01,489



**Grant No. 31 ENERGY AND POWER Contd.**

<b>4801 – CAPITAL OUTLAY ON POWER PROJECTS</b>				
ORIGINAL	110,88,12,000			
SUPPLEMENTARY	24,90,00,000	135,78,12,000	88,02,28,951	(-) 47,75,83,049
<b>TOTAL VOTED</b>				
ORIGINAL	110,88,13,000			
SUPPLEMENTARY	24,90,00,000	135,78,13,000	88,12,31,440	(-) 47,65,81,560
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				38,20,81,000

**Notes and Comments**

**CAPITAL**

- (i) Out of the actual saving of Rs. 47,65.82 lakh, an amount of Rs. 38,20.81 lakh could be anticipated and surrendered.
- (ii) The supplementary demand of Rs. 24,90.00 lakh obtained in August 2005 (Rs. 21,44.00 lakh) and February 2006 (Rs. 3,46.00 lakh) was totally unnecessary as the actual expenditure of Rs. 88,12.31 lakh did not come up to the original grant of Rs. 110,88.13 lakh.
- (iii) Excessive provision of fund leading to large saving in the capital grant occurred in the last four financial years in a row.

Year	Total Grant	(In lakhs of Rupees)		Percentage of Saving
		Actual Expenditure	Saving (-)	
2001-02	57,00.90	50,48.51	(-) 6,52.31	12%
2002-03	79,55.00	54,32.41	(-) 25,22.59	32%
2003-04	58,04.71	44,77.31	(-) 13,27.40	23%
2004-05	135,67.59	99,86.90	(-) 35,80.69	26%

- (iv) **The saving occurred mainly under:-**

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
4801 CAPITAL OUTLAY ON POWER PROJECTS			
01 Hydel Generation			
800 Other Expenditure			
65 Mangley Micro Hydel Scheme (East)			
O	2,00.00		
R (-)	1,00.00	1,00.00	99.89 (-) 0.11
66 Rongli Khola Micro Hydel Scheme (5 MW)			
O	2,00.00		
R (-)	1,00.00	1,00.00	99.94 (-) 0.06

## Grant No. 31 ENERGY AND POWER Contd.

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
68	Rellichu Micro Hydel Schme (6 MW) (West)			
	O	2,00.00		
	R (-)	1,00.00	99.91	(-) 0.09
72	Lachung Hydel Scheme Phase II (North)			
	O	2,00.00		
	R (-)	1,00.00	99.77	(-) 0.23
	<b>Anticipated savings of Rs. 1,00.00 lakh each in the above four cases was surrendered in March 2006 stated to be due to non-receipt of fund from the MNES &amp; Government of India.</b>			
69	Ringyang Micro Hydel Scheme (1 MW) (West)			
	O	1,00.00		
	R (-)	75.00	24.99	(-) 0.01
	<b>Anticipated saving of Rs. 75.00 lakh was surrendered in March 2006 was stated to be due to order of the Government for the purpose of providing of fund under salary head in Revenue Sector.</b>			
73	Rabonchu Hydel Scheme (North)			
	O	41.11		
	R (-)	35.10	5.81	(-) 0.20
	<b>Reduction in provision by Rs. 35.10 lakh was the net effect of surrender of Rs. 41.10 lakh was stated to be due to non-receipt of fund from Government of India as the scheme was discontinued and then increase in provision by Rs. 6.00 lakh through re-appropriation stated to be due to payment of salary of work charge employees and settlement of bills.</b>			
74	Chatten Micro Hydel Scheme (2 MW) (North)			
	O	1,00.00		
	R (-)	30.00	70.02	(+) 0.02
78	Kismey Khola Project			
	O	1,00.00		
	R (-)	70.00	29.99	(-) 0.01
79	Bermelli Project			
	O	1,00.00		
	R (-)	70.00	29.95	(-) 0.05
80	Upper Rimbi Project (West)			
	O	2,00.00		
	R (-)	1,90.00	9.88	(-) 0.12
81	Kalex Khola Stage II (West)			
	O	2,00.00		
	R (-)	1,75.00	24.99	(-) 0.01
82	Hee Bermoik Project (West)			
	O	2,00.00		
	R (-)	1,90.00	8.92	(-) 1.08

**Grant No. 31 ENERGY AND POWER *Contd.***

Anticipated savings of Rs. 30.00 lakh, Rs. 70.00 lakh, Rs. 70.00 lakh, Rs. 1,90.00 lakh, Rs. 1,75.00 lakh and Rs. 1,90.00 lakh in the above six cases were surrendered in March 2006 stated to be due to (i) the order of the Government and (ii) for the purpose of providing of fund under "salary" head in Revenue Sector.

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
05 Transmission & Distribution				
800 Other Expenditure				
61 Upgradation/Improvement Construction of Power and T&D lines (NEC)				
O	35.00			
R (-)	35.00	...	...	...

Entire provision of Rs. 35.00 lakh was surrendered in March 2006 was stated to be due to non receipt of fund from North Eastern Council.

68 66 KVDC Transmission Lines from LLHP to Bulbuley & 2X10 MVA Sub- Stn at Bulbuley (NLPCR) (East)				
O	2,10.00			
S	3,46.00	5,56.00	3,38.18	(-) 2,17.82

The augmentation of original provision by supplementary provision of Rs. 3,46.00 lakh in February 2006 led to a saving of Rs. 2,17.82 lakh. This shows the inability of government to prepare the proper budget and keep watch thereof. Reason for saving has not been intimated (August 2006).

70 Accelerated Power Development and Reform Programme(East) (CSS)				
O	59,54.00			
S	19,44.00			
R (-)	19,46.00	59,52.00	54,30.17	(-) 5,21.83

Increase in provision by Rs. 19,44.00 lakh through supplementary grant in August 2005 for the purpose of implementation of C.S. Scheme and then surrender of Rs. 19,46.00 lakh in March 2006 shows the inability of the Government for proper budgeting. The amount surrendered was stated to be due to non-inclusion of amount in the revised sectoral allocation for current financial year. Reason for ultimate saving was stated to be due to non-receipt of bills.

79 Remodeling of Transmission and Distribution Network in Gangtok town in Sikkim. (NLPCR) (East)				
O	7,00.00			
R (-)	3,24.47	3,75.53	3,75.55	(+) 0.02

Reduction in provision by Rs. 3,24.47 lakh surrendered in March 2006 was stated to be due to (i) progress of works could not be achieved due to heavy traffic and (ii) delay due to frequent interaction & coordination with connected department for undertaking works. Against the sanctioned of Rs. 12,09.96 lakh by Government of India in this project during the year 2005-06 only an amount of Rs. 3,75.55 lakh (31%) was utilised by the Government during this year.

Grant No. 31 ENERGY AND POWER *Contd.*

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
			Actual Expenditure	
80	Construction of 66 KV Sub-Station to Chungthang Sub-Station and 2x5 MVA Transformer Bay at Chungthang and one feeder Bay at Mayong in Sikkim (NLPCR) (North)			
O	3,83.01			
R (-)	2,30.59	1,52.42	1,52.00	(-) 0.42
	<b>Reduction in provision by Rs. 2,30.59 lakh was surrendered in March 2006 was stated to be due restriction of the expenditure up to the limit of the grant of Rs. 3,65.99 lakh received from Government of India during the year 2004-05 &amp; 2005-06. However, expenditure amounting to Rs. 3,99.50 lakh has been incurred by the Government (Rs. 2,47.50 lakh in 2004-05 and Rs. 1,52.00 lakh in 2005-06) during the year 2004-05 &amp; 2005-06.</b>			
81	Construction of 132 KV Transmission Lines from Sagbari, Gyalshing to Pelling including Construction of 132/66 KV Sub-station at Gyalsing Pelling and Ravongla (NLPCR)			
O	7,00.00			
R (-)	27.76	6,72.24	6,72.24	...
	<b>Reduction in provision by Rs. 27.76 lakh was surrendered in March 2006 stated to be due to the restriction of expenditure up to the limit of the grant of Rs. 8.07 lakh received from Government of India during the year 2004-05 &amp; 2005-06.</b>			
84	Construction of D/C 132 KV Transmission Lines from LLHP to Nathula with LILO at Bulbuley (NLPCR)			
S	1,00.00	1,00.00	...	(-) 1,00.00
85	Synchronisation of Rothak, Rimbi Stages I & II and Kalez Khola Hydro Electric to Common Grid with associated Civil Works, West Sikkim (NLPCR)			
S	1,00.00	1,00.00	...	(-) 1,00.00
	<b>Reason for non-utilisation of entire provision of Rs. 100.00 lakh each in the above two cases have not been intimated (August 2006).</b>			
06	Rural Electrifications			
800	Other Expenditure			
61	Rural Electrification Scheme (PMGY)			
O	8,50.00			
R (-)	16.00	8,34.00	8,30.94	(-) 3.06
	<b>The reduction of provision by re-appropriation for Rs. 16.00 lakh was due to settlement of pending bills under PMGY and discontinuations of scheme of North District by Government of India as stated. Reason of saving of Rs. 3.06 lakh has not been intimated (August 2006).</b>			
62	Rural Electrification Scheme (Kutir Jyoti)			
O	15.00			
R (-)	15.00	...	...	...
	<b>Entire provision of Rs. 15.00 lakh was surrendered in March 2006 was stated to be due to non receipt of fund from Government of India.</b>			

**Grant No. 31 ENERGY AND POWER Concl'd.**

(v) **Excess occurred in the capital grant mainly under:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
80 General			
051 Construction			
O	0.01		
R	10.00	10.01	
		10.02	(-) 0.01

**Augmentation in provision by Rs. 10.00 lakh was stated to be due to settlement of pending bills.**

**Grant No. 32  
PRINTING**

(ALL VOTED)

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2058 – STATIONERY AND PRINTING</b>			
ORIGINAL	3,26,75,000		
SUPPLEMENTARY	NIL	3,26,75,000	3,26,66,165 (-) 8,835
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

**Grant No. 33**  
**WATER SECURITY AND PUBLIC HEALTH ENGINEERING**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2059 – PUBLIC WORKS</b>			
ORIGINAL	15,75,000		
SUPPLEMENTARY	NIL	15,75,000	(-) 78,340
<b>2215 – WATER SUPPLY AND SANITATION</b>			
ORIGINAL	6,42,34,000		
SUPPLEMENTARY	NIL	6,42,34,000	(-) 4,91,800
<b>2216 – HOUSING</b>			
ORIGINAL	21,60,000		
SUPPLEMENTARY	NIL	21,60,000	(-) 6,02,166
<b>TOTAL VOTED</b>			
ORIGINAL	6,79,69,000		
SUPPLEMENTARY	NIL	6,79,69,000	(-) 11,72,306
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			17,71,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION</b>			
ORIGINAL	31,07,81,000		
SUPPLEMENTARY	3,22,10,000	34,29,91,000	(-) 9,27,06,646
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			5,15,64,000

**Grant No. 33 WATER SECURITY AND PUBLIC HEALTH ENGINEERING Contd.**

**Notes and Comments**

**REVENUE**

- (i) **There had been persisting cases of saving in the revenue section in the last four years in a row:-**

Year	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
2001-02	5,61.85	5,59.54	(-) 2.31
2002-03	5,83.10	5,80.10	(-) 3.00
2003-04	7,03.72	6,91.84	(-) 11.88
2004-05	6,47.48	6,30.13	(-) 17.35

- (ii) **Amount surrendered Rs. 17.71 lakh was more than the actual saving of Rs. 11.72 lakh during the year. This indicates absence of any mechanism to keep a watch over the progress of expenditure.**

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

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
2215 WATER SUPPLY AND SANITATION			
01 Water Supply			
101 Urban Water Supply Programme			
60 Maintenance and Repairs			
O	3,95.70		
R(-)	11.71	3,83.99	381.82 (-) 2.17

**Reduction in provision by Rs. 11.71 lakh was the net effect of re-appropriation of Rs. 6.00 lakh was stated to be due to taken up of large number of maintenance work and then surrender of Rs. 17.71 lakh without citing any reason. Reason for ultimate saving of Rs. 2.17 lakh has not been intimated (August 2006).**

2216 HOUSING			
01 Government Residential Building			
106 General Pool Accommodation			
34 Public Health Engineering Department			
O	21.60		
R(-)	6.00	15.60	15.58 (-) 0.02

**Reduction in provision by Rs. 6.00 lakh in March 2006 through re-appropriation was stated to be due to curtailment of expenditure for the purpose of meeting excess expenditure under maintenance.**

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

Head	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Excess (+)
2215 WATER SUPPLY AND SANITATION			
01 Water Supply			
001 Direction and Administration			
34 Public Health Engineering Department			
O	2,46.64	2,46.64	2,55.60 (+) 8.96

**Reason for final excess of Rs. 8.96 lakh has not been intimated (August 2006).**



**Grant No. 33 WATER SECURITY AND PUBLIC HEALTH ENGINEERING Contd.**

**CAPITAL**

- (i) **There had been persisting cases of saving in the capital section in the last twelve years in a row:-**

Year	Total Grant	(In lakhs of Rupees)		Saving (-)	Percentage of Saving (Rounded)
		Actual Expenditure			
1994-95	7,22.70	7,09.52		(-) 13.18	2%
1995-96	16,79.25	15,22.48		(-) 1,56.77	9%
1996-97	18,14.10	14,35.18		(-) 3,78.92	21%
1997-98	19,68.60	16,45.23		(-) 3,23.37	16%
1998-99	22,45.40	18,27.82		(-) 4,17.58	19%
99-2000	27,96.61	25,66.25		(-) 2,30.36	8%
2000-01	36,98.90	17,71.61		(-) 19,27.29	52%
2001-02	11,39.62	10,12.30		(-) 1,27.32	11%
2002-03	25,92.91	12,00.16		(-) 13,92.75	54%
2003-04	15,61.87	14,53.42		(-) 1,08.45	7%
2004-05	33,47.56	26,64.49		(-) 6,83.07	20%

- (ii) **Against the eventual saving of Rs. 9,27.07 lakh, only Rs. 5,15.64 lakh could be anticipated and surrendered during the year. This proved unrealistic.**

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

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
01 Water Supply				
101 Urban Water Supply				
65 Rongli Water Supply Scheme, East (NLPCR)				
O	41.90			
S	13.10	55.00	52.83	(-) 2.17

**Reason for ultimate saving of Rs. 2.17 lakh has not been intimated (August 2006).**

66 Construction of Kaluk Rinchengpong Water Supply Scheme, West (NEC)				
O	2,82.00			
R (-)	1,39.00	1,43.00	1,44.98	(+) 1.98

**Surrender of Rs. 1,39.00 lakh was attributed non-receipt of fund from North Eastern Council. Reason for ultimate excess of Rs. 1.98 lakh has not been intimated in (August 2006).**

67 Chungthang Bazar Water Supply Scheme, North (NEC)				
O	1,04.00			
R (-)	35.88	68.12	68.87	(+) 0.75

**Surrender of Rs. 35.88 lakh was attributed to non receipt of fund from North East Council Secretariat.**

**Grant No. 33 WATER SECURITY AND PUBLIC HEALTH ENGINEERING Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
68	Lachen Bazar Water Supply Scheme, North (NEC)			
O	1,10.00			
R (-)	73.00	37.00	36.40	(-) 0.60
<b>Surrender of Rs. 73.00 lakh was attributed to non receipt of fund from North East Council.</b>				
69	Pangthang Water Supply Scheme			
O	1,00.00			
S	44.00	1,44.00	76.62	(-) 67.38
<b>Expenditure of Rs. 76.62 lakh did not come up to the original provision of Rs. 100.00 lakh. Supplementary provision of Rs. 44.00 lakh obtained in August 2005 proved excessive. Reason for ultimate saving of Rs. 67.38 lakh has not been intimated (August 2006).</b>				
70	Other Water Supply Schemes			
O	2,00.00			
S	2,00.00			
R (-)	7.70	3,92.30	2,38.70	(-) 1,53.60
<b>Reason for surrendered of Rs. 7.70 lakh and ultimate saving of Rs. 1,53.95 lakh has not been intimated (August 2006).</b>				
102	Rural Water Supply			
34	PHE Department			
O	2,35.00			
R(-)	79.04	1,55.96	1,59.05	(+) 3.09
<b>Reduction in provision by Rs. 79.04 lakh was the net effect of re-appropriation of Rs. 42.87 lakh stated to be due to curtailment of expenditure and surrendered of Rs. 36.17 lakh without citing any reason. Reason for ultimate excess of Rs. 3.09 lakh has not been intimated (August 2006).</b>				
02	Sewerage and Sanitation			
106	Sewerage Services			
61	Drainage and Sewerage System in Gangtok			
O	6,64.35			
S	35.00			
R(-)	1,98.21	5,01.14	3,00.93	(-) 2,00.21
<b>Reduction in provision by Rs. 1,98.21 lakh was net effect through re-appropriation of Rs. 29.95 lakh stated to curtailment of expenditure and then surrendered of Rs. 1,68.26 lakh stated to be due to non receipt of fund from Government of India. Reason for ultimate saving of Rs. 2,00.21 lakh has not been intimated (August 2006).</b>				

**Grant No. 33 WATER SECURITY AND PUBLIC HEALTH ENGINEERING** *Concl'd.*

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

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
01 Water Supply				
60 Gangtok Water Supply Scheme (East) (R)				
O	10,58.79			
S	30.00			
R	17.19	11,05.98	11,12.43	(+) 6.45

**Augmentation of provision by Rs. 17.19 lakh was the net effect of (i) increase by re-appropriation of Rs. 72.82 lakh stated to be due to implementation of large number of new water supply schemes and make payment for work charge salary and then (ii) surrender of Rs. 55.63 lakh in March 2006 stated to be non-receipt of fund from Government of India. Reason for eventual excess of Rs. 6.45 lakh has not been intimated (August 2006).**

## PUBLIC SERVICE COMMISSION

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	(ALL CHARGED) Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>CHARGED</b>			
<b>MAJOR HEAD</b>			
<b>2051 – PUBLIC SERVICE COMMISSION</b>			
ORIGINAL	54,03,000		
SUPPLEMENTARY	NIL	54,03,000	57,29,651 (+) 3,26,651
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			66,000

### Notes and Comments

- (i) Expenditure exceeded the charged appropriation by Rs. 3,26,651 which requires regularisation.

**Grant No. 34  
ROADS & BRIDGES**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2059 – PUBLIC WORKS</b>			
ORIGINAL	60,35,000		
SUPPLEMENTARY	NIL	60,35,000	42,24,874 (-) 18,10,126
<b>3054 – ROADS AND BRIDGES</b>			
ORIGINAL	30,22,44,000		
SUPPLEMENTARY	NIL	30,22,44,000	21,66,43,646 (-) 8,56,00,354
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>30,82,79,000</b>		
<b>SUPPLEMENTARY</b>	<b>NIL</b>	<b>30,82,79,000</b>	<b>22,08,68,520 (-) 8,74,10,480</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			14,37,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>5053 – CAPITAL OUTLAY ON CIVIL AVIATION</b>			
ORIGINAL	8,01,00,000		
SUPPLEMENTARY	NIL	8,01,00,000	55,800 (-) 8,00,44,200
<b>5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES</b>			
ORIGINAL	84,10,73,000		
SUPPLEMENTARY	5,99,19,000	90,09,92,000	58,66,76,943 (-) 31,43,15,057
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>92,11,73,000</b>		
<b>SUPPLEMENTARY</b>	<b>5,99,19,000</b>	<b>98,10,92,000</b>	<b>58,67,32,743 (-) 39,43,59,257</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			29,91,80,000

Grant No. 34 ROADS & BRIDGES *Contd.***Notes and Comments****REVENUE**

- (i) An unadjusted A.C. bills amounting to Rs. 1.56 lakh is included in the actual expenditure.
- (ii) In the Revenue Section of the grant, saving amounting to Rs. 8,50.00 lakh occurred under the sub-major head 02-Strategic and Border Roads (100% C.S.S.) under the M.H. 3054 Roads and Bridges. Necessary book adjustment for the charges of maintenance of road work done by the Border Road Development Board could not be carried out in the current year's account due to non-receipt of expenditure statements from Border Roads Task Force (Ministry of Surface Transport).
- (iii) In addition to above saving occurred as under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2059 PUBLIC WORKS			
60 Other Buildings			
799 Suspense			
35 Roads and Bridges Department			
O	50.00		
R(-)	14.37	31.97	(-) 3.66

Surrender of Rs. 14.37 lakh was attributed to booking of cost of acquisition of stock materials to project directly instead of stock suspense. Reason for eventual saving of Rs. 3.66 lakh has not been intimated (August 2006).

3054 ROADS & BRIDGES			
04 District & Other Roads			
337 Road Works			
60 District Roads			
O	13,71.60		
R(-)	60.76	13,07.81	(-) 3.03

Reduction in provision by Rs. 60.76 lakh through re-appropriation due to restriction of expenditure under maintenance and repairs of roads for the purpose of meeting the excess expenditure under salary head. Reason for final saving of Rs. 3.03 lakh was stated to be due to non clearing of bills by PAO (West).

80 Roads & Bridges			
004 Research and Development			
62 Survey and Testing Works			
O	20.00		
R (-)	3.00	17.00	

Reduction in provision by Rs. 3.00 lakh through re-appropriation was stated to be due to restriction in expenditure for the purpose of settlement the payment to M/s SCCS Ltd. from Offices expenses.

052 Machinery and Equipment			
63 Maintenance and Repairs			
O	1,24.90		
R (-)	27.41	97.56	(+) 0.07

Reduction in provision by Rs. 27.41 lakh through re-appropriation was stated to be due to payment of dearness pay arrear from the head salary.

**Grant No. 34 ROADS & BRIDGES Contd.**

**(iv) Savings at (iii) above was partly offset by excess under:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
80 General			
001 Direction and Administration			
35 Roads and Bridges Department			
O 6,55.94			
R 91.17	7,47.11	7,44.09	(-) 3.02

**Augmentation of provision by re-appropriation of Rs. 91.17 lakh was attributed to payment of 50% Dearness Pay arrear. Reason for eventual saving of Rs. 3.02 lakh has not been intimated (August 2006).**

**CAPITAL**

**(i) Out of the total saving of Rs. 39,43.59 lakh in the capital section, saving of Rs. 6,50.00 lakh occurred under sub-major head 02 - Strategic and Border Roads (100% C.S.S.) below Major Head 5054 Capital Outlay on Roads and Bridges. Necessary book adjustment for construction of road work could not be carried out due to non-receipt of expenditure statement from Border Roads Task Force.**

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

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
5053 CAPITAL OUTLAY ON CIVIL AVIATION			
02 Airports			
102 Aerodromes			
60 Upgradation Grants			
O 8,01.00			
R (-) 8,00.44	0.56	0.56	...

**An amount of Rs. 8,00.44 lakh was surrendered in March 2006.**

**The similar saving of Rs. 9,92.22 lakh, Rs. 9,86.88 lakh and 36,64.00 lakh in the year 2002-2003, 2003-2004 and 2004-2005 were made respectively.**

5054 CAPITAL OUTLAY ON ROADS AND BRIDGES			
04 District and other Roads			
101 Bridges			
60 Construction of Bridges over River Teesta on Dikchu-Sankalang Mangan Road (North)			
O 3,43.87			
R (-) 1,92.13	1,51.74	1,51.74	...

**Out of the anticipated saving of Rs. 1,92.13 lakh, an amount of Rs. 1,11.87 lakh was surrendered in March 2006 was attributed to non-settlement of payment and re-appropriate of Rs. 80.26 lakh was stated to be due to slow progress of the project.**

Grant No. 34 ROADS & BRIDGES *Contd.*

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
61	Construction of Steel Beidge of Snagkhola-Sumin Road (East)			
O	1,85.40			
R (-)	1,10.77	74.63	74.63	...
<b>Anticipated saving of Rs. 1,10.77 lakh was surrendered in March 2006 stated to be due to non-settlement of payment as the work in under progress.</b>				
62	Construction of Steel Beidge over River Takcham Chu along Chandmari-Rongnect-Bhusuk-Assam Road (East)			
O	3,76.74			
R (-)	3,74.53	2.21	2.21	...
<b>Out of the anticipated saving of Rs. 3,74.53 lakh, an amount of Rs. 1,69.53 lakh was surrendered in March 2006 stated to be due to non payment of bills as the project is under progress and re-appropriate of Rs. 2,05.00 lakh stated to be due to slow progress of work.</b>				
64	Replacement of BB Lal Bridge over Kalej Khola (NLCPR)			
O	2,00.00			
R (-)	1,97.34	2.66	2.66	...
<b>Reason for surrender of Rs. 1,97.34 lakh was attributed to non payment of bills as the work is under progress.</b>				
65	Replacement of 2 Nos Existing suspension bridges on Pelling-Yuksom Road in Sikkim (NLCPR)			
O	1,41.70			
R (-)	26.98	1,14.72	1,14.72	...
<b>Anticipated saving of Rs. 26.98 lakh was surrendered attributed to non-submission of bills.</b>				
66	Construction of Bridge over Ringyang (West)			
O	3,32.02			
R (-)	1,81.81	1,50.21	1,50.21	...
<b>Out of anticipated saving of Rs. 1,81.81 lakh, an amount of Rs. 1,47.22 lakh was re-appropriated stated to be due to slow progress of work and surrender of Rs. 34.59 lakh was attributed to non-payment of bills owing to the reason that the work is under progress.</b>				
67	Construction of Suspension Bridge at Singtam (NLCPR)			
O	2,00.00			
R (-)	2,00.00	...	...	...
<b>Entire provision of Rs. 2,00.00 lakh was re-appropriate (Rs. 1,74.04 lakh) and surrendered (Rs. 25.96 lakh) stated to be due to late/non-finalisation of the project.</b>				



Grant No. 34 ROADS & BRIDGES *Contd.*

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
337	Road Works			
60	District Road			
45	East District			
76	Surface Strengthening (CRF)			
S		20.00	20.00	...
				(-) 20.00
	<b>Reason for ultimate saving of entire provision of Rs. 20.00 lakh obtained by supplementary budget under C.R.F. was stated to be due to non-sanctioning the project on technical reason.</b>			
81	Surface Strengthening			
O		1,06.00		
S		93.00	1,99.00	...
				(-) 1,99.00
	<b>Reason for final saving of entire provision of Rs. 1,99.00 lakh stated to be due to the fact that the provision was made in-anticipation of Government of India's fund and could not be utilised due to non receipt of fund from Government of India.</b>			
84	Upgradation of Ranka-Burtuk-Gangtok Road (8 kms) (NLCPR)			
O		2,20.00		
R (-)		1,45.38	74.62	86.92
				(+) 12.30
	<b>Anticipated saving of Rs. 1,45.38 lakh was surrendered stated to be due to slow progress of work. Reason for ultimate excess of Rs. 12.30 lakh stated to be due to miss-calculation on stock adjustment.</b>			
87	Construction of Diversion Road to Ranipool-Pakyong Road (NLCPR)			
O		1,54.00		
R (-)		1,36.67	17.33	17.33
				...
	<b>Reduction in provision by Rs. 1,36.67 lakh was surrendered stated to be due to slow progress of work.</b>			
46	West District			
84	Pelling Dentam Road (NLCPR)			
O		5,00.00		
R (-)		2,78.88	2,21.12	2,21.12
				...
	<b>Surrendered of Rs. 2,78.88 lakh in March 2006 without citing any proper reason.</b>			
85	Carpeting/Surface improvement of Dentam Uttarey Road (NLCPR)			
O		2,59.00		
R (-)		2,19.12	39.88	44.35
				(+) 4.47
	<b>Anticipated saving of Rs. 2,19.12 lakh was surrendered without citing any proper reason. Reason for ultimate excess of Rs.4.47 lakh has not been intimated (August 2006).</b>			
86	Carpeting/Surface improvement of Soreng Budang Road via Malbassey (NLCPR)			
O		2,20.00		
R (-)		1,27.66	92.34	92.34
				...

**Grant No. 34 ROADS & BRIDGES Contd.**

**Surrendered of Rs. 1,27.66 lakh in March 2006 without citing any proper reason.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
87	Slope Stabilisation of Labing Landslide and Chongrang Landslide on Yukson-Legship Road (NLCPR)			
O		82.52		
R (-)		36.52	46.00	46.00

**Surrendered of Rs. 36.52 lakh in March 2006 without citing any proper reason.**

47	North District			
83	Strengthening Drainage and Carpeting of Sankalang-Skayong Road to Tingvong High School Road (NEC)			
O		3,01.38		
R (-)		2,04.00	97.38	93.38

**Reason for surrender of Rs. 2,04.00 lakh in March 2006 was attributed to non settlement of payment as the work is on progress.**

48	South District			
71	Removal of Deficiencies in existing Net Work			
O		2,50.00	2,50.00	2,42.86
				(-) 7.14

**Reason for ultimate saving of Rs. 7.14 lakh has not been intimated (August 2006)**

48	South District			
84	Carpeting/Surface Improvement Protective Works and Drainag of Namchi-Rabongla Road (NLCPR)			
O		5,00.00		
R (-)		76.40	4,23.60	4,23.60

**Reason for surrendered of Rs. 76.40 lakh was stated to be due to non-payment of bills owing to the reason that the work is under progress.**

85	Upgradation of Ravangla-Makha Roads (NLCPR)			
O		5,00.00		
R (-)		2,83.74	2,16.26	2,14.98
				(-) 1.28

**Reason for surrendered of Rs. 2,83.74 lakh was attributed to slow progress of work.**

88	Construction of Roads from 10 <sup>th</sup> Mile Legship-Kewzing Road to Timgmoo Village in South Sikkim (NEC)			
S		1.00	1.00	(-) 1.00

**Proper reason for non utilisation of entire supplementary provision has not been intimated.**

## Grant No. 34 ROADS &amp; BRIDGES Contd.

(iii) Savings in the (ii) above is offset by excess as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
5054	CAPITAL OUTLAY ON ROADS & BRIDGES			
04	District & Other Roads			
101	Bridges			
68	Construction of Steel Bridge in South Sikkim			
S		3.01		
R		94.50	97.51	(-) 0.01
69	Construction of Steel Bridge in North Sikkim			
S		1.00		
R		21.50	22.50	...
<b>Augmentation in provision by Rs. 94.50 lakh and Rs. 21.50 lakh in the above two cases were stated to be due to the fact that the token provision made through original/supplementary budget become insufficient in compare with the fund received from Government of India.</b>				
337	Road Works			
45	East District			
83	Strengthening of Roads Network 8 Nos (NLCPR)			
O		50.00		
S		0.10		
R		58.65	1,08.75	(-) 14.90
<b>Augmentation in provision by Rs. 58.65 lakh was stated to be due to (i) settlement of contractor's payment and (ii) for the purpose of closing the project. Reason for eventual saving of Rs. 14.90 lakh has not been intimated (August 2006).</b>				
88	Construction of Protective Works for VIP Road at Gangtok (NEC)			
S		1.00		
R		18.30	19.30	(-) 0.03
<b>Augmentation of supplementary provision by Rs. 18.30 lakh was stated to be due to the fact that the token provision becomes insufficient in compare with work and fund received from NEC Secretariat.</b>				
46	West District			
81	Improvement of Pelling-Gyalzing Road (100% CSS)			
S		1.00		
R		18.22	19.22	...
82	Improvement of Rimbi Yoksum Road (100% CSS)			
S		55.37		
R		99.00	1,54.37	(-) 71.71

**Grant No. 34 ROADS & BRIDGES Concl'd.**

Augmentation in provision by Rs. 99.00 lakh and Rs. 18.22 lakh in above two cases were stated to be due to payment to the contractor for completed work and actual fund received from Government of India. Reason for ultimate saving of Rs. 71.71 lakh has not been intimated.

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
48 South District				
80 Scheme financed by N.E.C. for construction and improvement of Namchi-Rong Road (NEC)				
O		98.60		
R	1,39.00		2,37.60	

Augmentation in provision by Rs. 1,39.00 lakh due to payment to the contractors and actual fund received from N.E.C. Secretariat.

**Grant No. 35**  
**RURAL MANAGEMENT AND DEVELOPMENT**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2015 – ELECTIONS</b>			
ORIGINAL	62,94,000		
SUPPLEMENTARY	NIL	62,94,000	31,41,352
			(-) 31,52,648
<b>2215 – WATER SUPPLY AND SANITATION</b>			
ORIGINAL	6,28,63,000		
SUPPLEMENTARY	84,77,000	7,13,40,000	6,91,54,830
			(-) 21,85,170
<b>2216 – HOUSING</b>			
ORIGINAL	13,00,00,000		
SUPPLEMENTARY	NIL	13,00,00,000	6,40,09,523
			(-) 6,59,90,477
<b>2501 – SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT</b>			
ORIGINAL	2,40,00,000		
SUPPLEMENTARY	NIL	2,40,00,000	1,82,00,000
			(-) 58,00,000
<b>2505 – RURAL EMPLOYMENT</b>			
ORIGINAL	2,50,00,000		
SUPPLEMENTARY	37,00,000	2,87,00,000	2,87,00,000
			NIL
<b>2515 – OTHER RURAL DEVELOPMENT PROGRAMMES</b>			
ORIGINAL	25,50,66,000		
SUPPLEMENTARY	NIL	25,50,66,000	25,33,10,057
			(-) 17,55,943
<b>2810 – NON-CONVENTIONAL SOURCES OF ENERGY</b>			
ORIGINAL	30,00,000		
SUPPLEMENTARY	NIL	30,00,000	30,00,000
			NIL

**Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT *Contd.***

**3054 – ROADS AND BRIDGES**

ORIGINAL	2,46,00,000			
SUPPLEMENTARY	NIL	2,46,00,000	2,18,79,128	(-) 27,20,872
<b>TOTAL VOTED</b>				
<b>ORIGINAL</b>	<b>53,08,23,000</b>			
<b>SUPPLEMENTARY</b>	<b>1,21,77,000</b>	<b>54,30,00,000</b>	<b>46,13,94,890</b>	<b>(-) 8,16,05,110</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				6,15,28,000

**CAPITAL**

**VOTED**

**4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION**

ORIGINAL	33,47,00,000			
SUPPLEMENTARY	1,87,00,000	35,34,00,000	26,79,59,245	(-) 8,54,40,755

**4216 – CAPITAL OUTLAY ON HOUSING**

ORIGINAL	8,03,50,000			
SUPPLEMENTARY	6,87,00,000	14,90,50,000	16,88,53,195	(+) 1,98,03,195

**4515 – CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES**

ORIGINAL	6,41,00,000			
SUPPLEMENTARY	NIL	6,41,00,000	6,51,02,486	(+) 10,02,486

**5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES**

ORIGINAL	6,11,00,000			
SUPPLEMENTARY	6,50,03,000	12,61,03,000	11,68,09,663	(-) 92,93,337

**TOTAL VOTED**

<b>ORIGINAL</b>	<b>54,02,50,000</b>			
<b>SUPPLEMENTARY</b>	<b>15,24,03,000</b>	<b>69,26,53,000</b>	<b>61,87,24,589</b>	<b>(-) 7,39,28,411</b>

AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)				8,51,00,000
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**Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT Contd.**

**Notes and Comments**

**Revenue**

- (i) There had been persisting cases of saving in the revenue section of the grant in the five financial years in a row:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
2001-02	36,61.56	35,16.00	(-) 1,45.56
2002-03	34,34.58	33,81.96	(-) 52.62
2003-04	56,06.65	52,81.75	(-) 3,24.90
2004-05	44,89.80	32,52.72	(-) 12,37.08
2005-06	54,30.00	46,13.95	(-) 8,16.05

- (ii) Out of the total savings of Rs. 8,16.05 lakh, only Rs. 6,15.28 lakh could be anticipated and surrendered which shows that the supplementary provision for Rs. 1,21.77 lakh obtained in August 2005 was totally unnecessary and not correctly measured.

- (iii) An unadjusted AC bill amount of Rs. 34.99 lakh is included in the actual expenditure.

- (iv) The saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2015 ELECTION			
101 Election Commission			
60 State Election Commission			
O	35.44		
R(-)	4.03	31.41	(+) 0.06

Anticipated saving of Rs. 4.03 lakh was surrendered in March 2006 was stated to be due to (i) non filling up the vacant post of Senior Accountant, night Chowkidar and drivers and (ii) restriction of official tour.

103 Preparation and Printing of Electoral rolls			
60 State Election Commission			
O	14.50		
R(-)	14.45	0.05	(+) 0.04

Reduction in provision by Rs. 14.45 lakh through surrender was attributed to non conducting of Panchayat/Local Bodies bye-election.

109 Charges for conduct of Election to Panchayats/Local Bodies			
61 Conduct of Election to Panchayat			
O	13.00		
R(-)	13.00	(-) 0.16	(-) 0.16

Entire provision of Rs. 13.00 lakh was surrendered in March 2006 was stated to be due to non conducting of election.

**Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2215	WATER SUPPLY AND SANITATION			
01	Water Supply			
102	Rural Water Supply Programme			
81	Operation and Maintenance (under A.R.W.S.T.) (100% CSS)			
O		10.00		
R(-)		10.00		
<p><b>Entire provision of Rs. 10.00 lakh was surrendered in March 2006 was stated to be due to non finalisation of the schemes.</b></p>				
45	East District			
71	Village Water Supply, East District			
O		20.00		
R(-)		19.42	0.58	0.38
<p><b>Reduction in provision by Rs. 19.42 lakh through re-appropriation was stated to be due to restriction of expenditure for the purpose of payment of salary in the event of merger of D.A. into Dearness Pay.</b></p>				
46	West District			
74	Village Water Supply (PMGY), West District			
O		22.00		
R(-)		8.00	14.00	13.97
<p><b>Reduction in provision by Rs. 8.00 lakh was the net effect of surrendered of Rs. 5.00 lakh stated to be due to the instruction of Planning and Development Department and re-appropriate of Rs. 3.00 lakh stated to be due to restriction of expenditure under maintenance for meeting the excess expenditure under salary &amp; office expense.</b></p>				
196	Assistance to Zilla Parishads/District Level Panchyats			
O		12.00		
R(-)		12.00		
<p><b>Entire provision of Rs. 12.00 lakh re-appropriate was stated to be due to restriction of expenditure for the purpose of meeting the expenditure under office expense.</b></p>				
2216	HOUSING			
03	Rural Housing			
800	Other Expenditure			
36	Rural Development Department			
74	Distribution of GCI Sheets to the Rural poor			
O		13,00.00		
R(-)		4,63.00	8,37.00	6,40.10
<p><b>The reduction in provision by Rs. 4,63.00 lakh was surrendered was stated to be due to the direction of Government. Reason for final saving of Rs. 1,96.90 lakh has not been intimated (August 2006).</b></p>				



**Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT Contd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2501	SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
04	Integrated Rural Energy Planning Programme			
101	Development of Design and Approach for Area Bound Block Level IRE Projects			
73	Integrated Rural Energy Programme			
O		70.00		
R(-)		58.00	12.00	12.00
	<b>Reduction in provision by Rs. 58.00 lakh through re-appropriation was stated to be due to discontinuance of LPG programme.</b>			
2515	OTHER RURAL DEVELOPMENT PROGRAMME			
196	Assistance to Zilla Parishads/District Level Panchyats			
61	Grants to Zilla Parishads for Administrative Expense			
O		4,00.00		
R(-)		22.85	3,37.15	3,37.15
	<b>Reduction in provision by Rs. 22.85 lakh through re-appropriation was stated to be due to restriction of expenditure for the purpose of meeting the excess expenditure under office expense and payment of salary of the official.</b>			
198	Assistance to Gram Panchyats			
62	Grants-in-aid to local bodies recommended by TFC			
O		1,05.80		
R(-)		1,05.80	...	...
	<b>Entire provision of Rs. 1,05.80 lakh was surrendered in March 2006 was stated to be due to non receipt of fund from Government of India.</b>			
800	Other Expenditure			
60	State Finance Commission			
O		10.62		
R(-)		10.32	0.30	(-) 0.30
	<b>Reduction in provision by Rs. 10.32 lakh through re-appropriation was stated to be due to repatriation of officials from State Finance Commission after completion of Report.</b>			
3054	ROADS & BRIDGES			
80	General			
052	Machinery and Equipment			
O		25.00		
R(-)		7.25	17.75	17.08
	<b>Reduction in provision by Rs. 7.25 lakh through re-appropriation was stated to be due to non-completion of sanctioned works.</b>			
799	Suspense			
36	Rural Development Department			
O		50.00	50.00	48.40
	<b>Reason for the saving of Rs. 1.60 lakh has not been intimated (August 2006).</b>			

**Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT** *Contd.*

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
04	District & Other Roads			
337	Road Works			
36	Rural Development Department			
45	East District			
71	Maintenance and Repairs of Rural Roads and Bridges			
O		50.00		
R (-)		31.90	18.10	18.10

**Reduction in provision through re-appropriation was stated to be due to restriction of expenditure under maintenance for the purpose of payment of salary in the event of merger of D.A. into Dearness Pay.**

(v) **The saving at (iv) above was partly offset by excess as under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2215	WATER SUPPLY AND SANITATION			
01	Water Supply			
001	Direction and Administration			
36	Rural Development Department			
O		4,26.03		
R		48.63	4,74.66	4,73.06
				(-) 1.60

**The original provision was augmented by re-appropriation for Rs. 48.63 lakh due to payment of Dearness Pay arrear, electricity bill & expenditure in connection with the visit of Honb'le Union Minister of RMDD. Reason for ultimate saving of Rs. 1.60 lakh has not been intimated (August 2006).**

2515	OTHER RURAL DEVELOPMENT PROGRAMME			
101	Panchayati Raj			
O		2,59.24		
R		99.52	3,58.76	3,58.10
				(-) 0.66

**Augmentation in provision by Rs. 99.52 lakh was stated to be due to (i) payment of outstanding liabilities on Telephone, Electricity etc. (ii) payment of consultancy charges for special project like Tourism Villages at Yangang and Ranka and (iii) payment of slaires.**

198	Assistance to Gram Panchyats			
61	Grants to Gram Panchyats for Administrative Expenses			
O		17,10.00		
R		22.85	17,32.85	17,32.85
				...

**Augmentation in provision by Rs. 22.85 lakh was attributed to payment of salaries of official under Gram Panchyats units.**

3054	ROADS & BRIDGES			
80	General			
001	Direction and Administration			
36	Rural Development Department			
O		80.00		
R		7.95	87.95	87.82
				(-) 0.13

**Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT *Contd.***

Augmentation in provision by Rs. 7.95 lakh stated to be due to payment of medical reimbursements and Dearness Pay and other outstanding liabilities, such as Telephone, Electricity etc.

**CAPITAL**

- (i) Excessive provision of funds leading to large saving occurred in the previous four fiscal years too as detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
2001-02	23,63.95	23,29.39	(-) 34.56
2002-03	35,86.00	31,33.62	(-) 4,52.38
2003-04	39,23.00	38,03.17	(-) 1,19.83
2004-05	85,93.50	74,01.35	(-) 11,92.15

- (ii) Out of saving of Rs. 7,39.28 lakh in the capital grant, supplementary provision of Rs. 15,24.03 lakh obtained in August 2005 and February 2006 proved to be excessive. This should have been restricted to the actual requirement.

- (iii) An amount of Rs. 8,51.00 lakh was surrendered out of the eventual savings of Rs. 7,39.28 lakh which shows that the surrender amount is more by Rs. 1,11.72 lakh. This shows the inability of the government to keep proper watch.

- (iv) The saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01 Water Supply			
102 Rural Water Supply			
36 Rural Development Department			
45 East District			
81 Accelerated Rural Water Supply Programme (100% CSS)			
O	11,50.00		
R (-)	1,98.44	9,51.56	(-) 5.51

The reduction of provision by surrender for Rs. 1,98.44 lakh was due to non-completion of sanctions schemes and less receipt of fund from Government of India. Reason for savings of Rs. 5.51 lakh has not been intimated (August 2006).

83 Swajal Dhara (100% CSS)			
O	5,00.00		
R (-)	5,00.00	...	...

Entire provision of Rs. 5,00.00 lakh was surrendered in March 2006 was stated to be due to non finalisation of the schemes.

46 West District			
81 Accelerated Rural Water Supply Programme (100% CSS)			
O	1,50.00		
R (-)	77.56	72.44	(+) 1.66

**Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT *Contd.***

Reduction in provision by Rs. 77.56 lakh through surrender was stated to be due to (i) non completion of sanction schemes and (ii) less receipt of fund from Government of India. Reason for ultimate excess of Rs. 1.66 lakh has not been intimated (August 2006).

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
47	North District			
72	Village Water Supply Scheme (PMGY)			
O		95.00		
R (-)		40.00	54.99	(-) 0.01

Reduction in provision by Rs. 40.00 lakh was the net effect of re-appropriation by Rs. 20.00 lakh stated to be due to restriction of expenditure and then surrendered of Rs. 20.00 lakh was stated to be due to the instruction of Planning and Development Department.

48	South District			
72	Village Water Supply Scheme			
O		1,15.00		
R (-)		50.00	65.99	(+) 0.99

Anticipated saving of Rs. 50.00 lakh was surrendered in March 2006 stated to be due to the instruction of Planning & Development Department. Reason for ultimate excess of Rs. 0.99 lakh has not been intimated. (August 2006).

5054	CAPITAL OUTLAY ON ROAD AND BRIDGES			
04	District and Other Roads			
337	Road Works			
45	East District			
74	Construction of Rural Suspension footbridges (NLPCR)			
O		15.00		
R (-)		9.91	5.10	(+) 0.01

Reduction in provision by Rs. 9.91 lakh through re-appropriation was stated to be due to restriction of expenditure.

337	Road Works			
46	West District			
75	Water Supply Scheme from Chakmakey and Ringyang under Soreng Sub-Division (NLCPR)			
S		1,00.00	1,00.00	(-) 1,00.00

Reason for non-utilisation of entire provision has not been intimated (August 2006).

**Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT** *Concl'd.*

(v) **Excess in the capital grant mainly occurred as under:-**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
4216	CAPITAL OUTLAY ON HOUSING			
03	Rural Housing			
800	Other Expenditure			
36	Rural Development Department			
O	8,03.50			
S	6,87.00	14,90.50	16,88.53	(+) 1,98.03
4515	CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES			
101	Panchayati Raj			
36	Rural Development Department			
O	6,11.00	6,11.00	6,20.31	(+) 9.31

**Reason for final excess of Rs. 1,98.03 lakh and Rs. 9.31 lakh in the above two cases have not been intimated (August 2006).**

**Grant No. 36**  
**SCIENCE & TECHNOLOGY**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving (-) Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
3425 – OTHER SCIENTIFIC RESEARCH			
ORIGINAL	75,00,000		
SUPPLEMENTARY	NIL	75,00,000	(-) 40,801
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
5425 – CAPITAL OUTLAY ON OTHER SCIENTIFIC AND ENVIRONMENTAL RESEARCH			
ORIGINAL	45,00,000		
SUPPLEMENTARY	NIL	45,00,000	(-) 45,00,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			45,00,000

**Notes and Comments****CAPITAL**

**Whole provision in the Capital Section of this grant was surrendered as per direction of Government due to meet the payment of salary of other departments and other important programme of the Government.**

**Grant No. 37**  
**SIKKIM NATIONALISED TRANSPORT**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
3055 – ROAD TRANSPORT			
ORIGINAL	23,51,38,000		
SUPPLEMENTARY	6,50,000	23,57,88,000	18,82,91,921 (-) 4,74,96,079
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			4,71,08,000
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
5055 – CAPITAL OUTLAY ON ROAD TRANSPORT			
ORIGINAL	1,51,55,000		
SUPPLEMENTARY	NIL	1,51,55,000	1,11,25,185 (-) 40,29,815
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			6,50,000

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

(i) Out of the eventual saving of Rs. 4,74.96 lakh, an amount of Rs. 4,71.08 lakh could be anticipated and surrendered.

(ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
3055 ROAD TRANSPORT			
201 Sikkim Nationalised Transport			
61 Operation			
O	19,57.93		
S	6.50		
R (-)	4,71.14	14,93.29	(-) 4.00

The surrender of Rs. 4,71.08 lakh was due to the discontinuation of POL business and the reduction of Rs. 0.06 was made by re-appropriation anticipating the savings. Reasons of savings was due to various recoveries in salaries and regularisation of Muster Roll Staffs.

**Grant No. 37 SIKKIM NATIONALISED TRANSPORT *Concl'd.***

(iii) The saving at (ii) above was partly offset by excess mainly as under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
3055	ROAD TRANSPORT			
201	Sikkim Nationalised Transport			
60	Management			
O		2,42.47		
R		5.98	2,48.56	(+) 0.11

The augmentation of provision by re-appropriation of Rs. 5.98 lakh was done due to make payment of outstanding contingent bills.

**CAPITAL**

(i) Out of the actual savings of Rs. 40.30 lakh only Rs. 6.50 lakh could be anticipated and surrendered.

(ii) Saving occurred mainly as under:-

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
5055	CAPITAL OUTLAY ON ROAD TRANSPORT			
050	Land & Building			
60	Construction			
O		25.55		
R (-)		6.78	18.74	(-) 0.03

The reduction of provision by surrender was made for the payment of salary under the revenue head.

911	Deduct Recoveries			
O		...	(-) 33.77	(+) 33.77

The saving shown for Rs. 33.77 lakh are actually deduct recovery pertains to previous years.



**Grant No. 38**  
**SOCIAL JUSTICE, EMPOWERMENT AND WELFARE**

Section and Major Head	Total Grant		Actual Expenditure		(ALL VOTED)
					Excess (+) Saving (-)
	Rs.		Rs.		Rs.
<b>REVENUE</b>					
<b>VOTED</b>					
<b>MAJOR HEAD</b>					
2225 – WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES					
ORIGINAL	7,49,03,000				
SUPPLEMENTARY	52,52,000	8,01,55,000	6,14,07,421		(-) 1,87,47,579
2235 – SOCIAL SECURITY AND WELFARE					
ORIGINAL	15,07,77,000				
SUPPLEMENTARY	16,65,000	15,24,42,000	12,20,74,213		(-) 3,03,67,787
2236 – NUTRITION					
ORIGINAL	7,32,66,000				
SUPPLEMENTARY	1,18,48,000	8,51,14,000	5,95,69,090		(-) 2,55,44,910
<b>TOTAL VOTED</b>					
<b>ORIGINAL</b>	<b>29,89,46,000</b>				
<b>SUPPLEMENTARY</b>	<b>1,87,65,000</b>	<b>31,77,11,000</b>	<b>24,30,50,724</b>		<b>(-) 7,46,60,276</b>
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)					7,30,04,000
<b>CAPITAL</b>					
<b>VOTED</b>					
4225 – CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES					
ORIGINAL	13,00,000				
SUPPLEMENTARY	8,02,000	21,02,000	13,19,863		(-) 7,82,137
4235 – CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE					
ORIGINAL	2,25,00,000				
SUPPLEMENTARY	NIL	2,25,00,000	NIL		(-) 2,25,00,000
<b>TOTAL VOTED</b>					
<b>ORIGINAL</b>	<b>2,38,00,000</b>				
<b>SUPPLEMENTARY</b>	<b>8,02,000</b>	<b>2,46,02,000</b>	<b>13,19,863</b>		<b>(-) 2,32,82,137</b>

## Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE *Contd.*

AMOUNT SURRENDERED  
DURING THE YEAR (MARCH 2006) 1,07,50,000

### Notes and Comments

#### REVENUE

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving (-)
1993-94	4,15.20	4,09.05	(-) 6.15
1994-95	3,54.02	3,03.06	(-) 50.96
1995-96	4,34.94	4,16.24	(-) 18.70
1996-97	5,07.71	4,77.58	(-) 30.13
1997-98	7,05.58	5,74.38	(-) 1,31.20
1998-99	9,66.82	8,75.30	(-) 91.52
1999-00	7,84.50	5,97.10	(-) 1,87.40
2000-01	8,80.27	8,45.72	(-) 34.55
2001-02	19,15.00	18,10.54	(-) 1,04.46
2002-03	19,28.32	18,40.40	(-) 87.92
2003-04	22,87.12	21,07.53	(-) 1,79.59
2004-05	27,25.56	24,57.60	(-) 2,67.96

(ii) An unadjusted amount of Rs. 57.92 lakh drawn on A.C. bills are included in the actual expenditure

(iii) An amount of Rs. 7,30.04 lakh was anticipated and surrendered out of a total saving of Rs. 7,46.60 lakh.

(iv) The saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
793 Special Central Assistance for S.C. Component Plan			
O	20.00		
R (-)	20.00		
<b>Reduction of provision by surrender was done for Rs. 20.00 lakh due to non-receipt of Central Share.</b>			
02 Welfare of Scheduled Tribes			
001 Direction and Administration			
60 Establishment			
O	79.17		
R (-)	0.66	78.51	77.27 (-) 1.24

The reduction of provision of Rs. 0.66 lakh by re-appropriation is due to less submission of TA claims. Reason for saving has not been intimated (August 2006).

**Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE Contd.**

794	Special Central Assistance for Tribal Sub-plan				
62	Tribal Sub-Plan <b>Central Plan Scheme</b>				
O		1,50.00			
S		28.82			
R (-)		1,31.10	47.72	18.89	(-) 28.83

**Reduction of provision of Rs. 1,31.10 lakh by surrender was due to non-receipt of central share. Augmentation of supplementary grants for Rs. 28.82 lakh was totally unnecessary as the same amount was eventually saving. Satisfactory reason has not been intimated for the saving.**

800	Other Expenditure				
64	Other Welfare activities				
O		49.00			
R (-)		24.73	24.27	24.26	(-) 0.01

**The reduction of provision by surrender was done due to late receipt of central share in the current financial year.**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
277 Education			
61 Educational Support			
O	18.00		
R (-)	14.28	3.72	3.72

**The reduction of provision by way of surrender was done due to late receipt of central share during current financial year.**

2235	SOCIAL SECURITY AND WELFARE				
02	Social Welfare				
102	Child Welfare				
61	I.C.D.S. Programme (100% C.S.S.)				
O		5,15.56			
S		1.65			
R (-)		2,88.40	2,28.81	2,28.74	(-) 0.07

**Anticipated saving of Rs. 2,88.40 lakh was surrendered in March 2006 attributed to restriction of expenditure to the extent of fund received from Government of India.**

62	Other Child Welfare Programme				
81	Balika Samridhi Yojana (100% CSS)				
O		3.50	3.50	...	(-) 3.50

**Due to non-receipt of any fund from Government of India, no expenditure is made as stated.**

103	Women's Welfare				
63	Working Women's Hostel, Deorali				
O		3.00			
R (-)		1.50	1.50	1.50	...

**Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE Contd.**

**The reduction of provision was made due to trend of less expenditure.**

64	Others Women's Welfare Programme				
81	Swayamsidha (IWEP) (100% CSS)				
O		37.52	37.52	34.44	(-) 3.08

**Proper reason for saving has not been intimated (August 2006).**

65	State Women Commission				
O		15.00			
R (-)		6.00	9.00	9.00	...

**The reduction of provision by re-appropriation was done due to trend of less expenditure of Women Commission Official.**

800	Other Expenditure				
70	Social Welfare Board				
O		23.00			
R(-)		15.00	8.00	8.00	...

**The reduction of provision by way of re-appropriation for Rs. 15.00 lakh was stated to be due to closure of Border Area Project.**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2236	NUTRITION		
101	Special Nutrition Programme		
O		6,76.00	
S		1,18.48	
R (-)		2,50.00	
		5,44.48	5,44.48

**The augmentation of Rs. 1,18.48 lakh by supplementary demand leads the reduction of provision by surrender for Rs. 2,50.00 lakh due to non-receipt of fund under PMGY.**

800	Other Expenditure				
O		14.00	14.00	6.10	(-) 7.90

**The reason of saving to more than 50% was due to non-release of 2<sup>nd</sup> installment of quota of rice by Government of India as stated.**

**(iv) The saving at (iii) above are partly offset by excess as under:-**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2225	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES		
02	Welfare of Scheduled Tribes		
794	Special Central Assistance for Tribal Sub-plan		
63	Tribal Sub-Plan <b>State Plan Scheme</b>		
O		2,31.00	2,59.77
		2,31.00	(+) 28.77

## Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE *Contd.*

**Satisfactory reason has not been intimated for the excess.**

03	Welfare of Backward Classes				
001	Direction and Administration				
60	Establishment				
O		20.10	20.10	23.27	(+) 3.17

**Reason for the excess is due to unavoidable expenditure under salary as stated.**

2235	SOCIAL SECURITY AND WELFARE				
02	Social Welfare				
001	Direction and Administration				
39	Social Welfare Department				
O		1,92.49			
S		15.00			
R		20.64	2,28.13	2,24.69	(-) 3.44

The original grant was augmented by supplementary budget for Rs. 15.00 lakh and by re-appropriation for Rs. 20.64 lakh due to payment of pending bills, VRS of a staff, transfer of staff and appointment of new Inspectors. Savings is due to refund advance which was not anticipated earlier.

### CAPITAL

- (i) Out of the savings of Rs. 2,32.82 lakh, only Rs. 1,07.50 lakh could be anticipated and surrendered.
- (ii) As the actual expenditure did not cover the original grant, provision of supplementary grant of Rs. 8.02 lakh obtained in February 2006 was totally unnecessary.
- (iii) The saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
4225	CAPITAL OUTLAY ON WELFARE OF SC, ST & OBC		
02	Welfare of ST		
800	Other expenditure		
60	Construction		
O		10.00	
R(-)		10.00	...

- The reduction of provision of Rs. 2.50 lakh by re-appropriation and Rs. 7.50 lakh surrender was due to non-receipt of Central Share.

4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
101	Welfare of Handicapped			
39	Social Welfare			
O		1,00.00		
R (-)		1,00.00	...	...

**Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE *Concl'd.***

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The reduction of provision by surrender was done due to non-availability of suitable place for construction of Old Age Home.

102	Child Welfare				
39	Social Welfare				
66	Construction of Anganwadi Centre				
53	Major Works (100% CSS)				
O		1,25.00	1,25.00		(-) 1,25.00

Reason for non-utilisation of entire provision of Rs. 1,25.00 lakh was stated to be due to non receipt of fund from Government of India.

**Grant No. 39**  
**SPORTS & YOUTH AFFAIRS**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2204 – SPORTS AND YOUTH SERVICES			
ORIGINAL	5,48,36,000		
SUPPLEMENTARY	2,78,47,000	8,26,83,000	(-) 2,35,05,358
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			92,43,000
<b>CAPITAL</b>			
<b>VOTED</b>			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
ORIGINAL	8,30,28,000		
SUPPLEMENTARY	1,00,00,000	9,30,28,000	(-) 1,98,38,798
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			2,00,00,000

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

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

Year	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
1995-96	1,55.20	1,14.05	(-) 41.15
1996-97	1,61.20	1,10.46	(-) 50.74
1997-98	1,66.62	87.63	(-) 78.99
1998-99	1,44.88	1,25.25	(-) 19.63
99-2000	1,44.08	1,38.99	(-) 5.09
2000-01	2,19.21	1,59.12	(-) 60.09
2001-02	1,88.12	1,73.29	(-) 14.83
2002-03	2,10.42	1,83.77	(-) 26.65
2003-04	2,83.09	2,34.19	(-) 48.90
2004-05	3,88.66	2,66.27	(-) 1,22.39

- (ii) In view of the eventual saving of Rs. 2,35.05 lakh in the grant, supplementary provision of Rs. 2,78.47 lakh obtained in August' 05 and February' 06 proved excessive and should have been restricted as per the actual need.

**Grant No. 39 SPORTS & YOUTH AFFAIRS Contd.**

(iii) As against the actual saving of Rs. 2,35.05 lakh, only Rs. 92.43 lakh was anticipated and surrendered in March 2006. This shows the inability of the government to watch over the progress of expenditure.

(iv) Saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2204 SPORTS AND YOUTH SERVICES			
102 Youth Welfare Programme for Students			
61 National Cadet Corps			
O	66.16		
R (-)	12.22	53.94	53.80
			(-) 0.14

**Reason for anticipated saving of Rs. 12.22 lakh which was surrendered in March 2006, stated to be due to non receipt of fund from Government of India.**

103 Youth Welfare Programme for Non-Students			
64 Assistance and Incentives			
O	65.00		
R (-)	4.00	61.00	60.98
			(-) 0.02

**Reduction in provision by Rs. 4.00 lakh through re-appropriation was stated to be due to economization of expenditure.**

104 Sports and Games			
65 Development Activities			
O	2,28.00		
S	2,40.00		
R (-)	80.01	3,87.99	2,44.01
			(-) 1,43.98

**Reduction in provision by Rs. 80.01 lakh through surrender in March 2006 was attributed to non-receipt of fund from the Government of India during the year. Reason for ultimate saving of Rs. 1,43.98 lakh was stated to be due to non-anticipation of saving during the financial year. Hence, not surrender.**

(v) Saving at (iv) above was partly offset by excess as under:-

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2204 SPORTS AND YOUTH SERVICES			
001 Direction and Administration			
60 Establishment			
O	1,40.07		
S	30.00		
R	3.92	1,73.99	1,75.84
			(+) 1.85

**Augmentation of provision by Rs. 3.92 lakh was the net effect of (i) increase by re-appropriation of Rs. 4.00 lakh was stated for payment of wages and other office expenditure (ii) surrender of Rs. 0.08 lakh in March 2006 without any reason. Reason for eventual excess of Rs. 1.85 lakh was stated due to shortfall under salary head.**



**Grant No. 39 SPORTS & YOUTH AFFAIRS *Concl'd.***

- (vi) Out of expenditure of Rs. 5,91.78 lakh, an amount of Rs. 17.00 lakh was drawn as advance through contingent bills. The detailed of the same have not been submitted till finalisation of Accounts.

**CAPITAL**

- (i) Amount surrendered Rs. 2,00.00 lakh was more than the actual saving of Rs. 1,98.39 lakh during the year. This indicates absence of any mechanism to keep a watch over the progress of expenditure.
- (ii) The expenditure of Rs. 7,31.89 lakh did not touch even the original provision of Rs. 8,30.28 lakh. As such supplementary provision of Rs. 1,00.00 lakh obtained in August 2005 was totally unnecessary. This points out the need of more accurate budgeting.
- (iii) Significant saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE				
03 Sports and Youth Services				
102 Sports Stadia				
61 Stadium, Gymnasium and Playgrounds				
O		8,30.28		
S		1,00.00		
R(-)		2,00.00		
	7,30.28	7,31.89		(+) 1.61

Anticipated saving of Rs. 2,00.00 lakh was surrendered in March 2006 attributed to non-receipt of fund from Government of India. Reason for ultimate excess of Rs. 1.61 lakh was stated to be due to excess expenditure incurred by the works executing department against the fund as transferred.

- (iv) Out of expenditure of Rs. 7,31.89 lakh, an amount of Rs. 75.00 lakh was drawn as advance through contingent bills detailed of which have not been submitted till the finalisation of Accounts.

**Grant No. 40  
TOURISM**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
3452 – TOURISM			
ORIGINAL	6,30,06,000		
SUPPLEMENTARY	NIL	6,30,06,000	5,87,38,153
			(-) 42,67,847
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL
<b>CAPITAL</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
5452 – CAPITAL OUTLAY ON TOURISM			
ORIGINAL	19,44,33,000		
SUPPLEMENTARY	5,83,25,000	25,27,58,000	13,59,20,822
			(-) 11,68,37,178
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

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

- (i) An unadjusted A.C. bills amounting to Rs. 16.88 lakh are included in the actual expenditure.
- (ii) No part of the saving of Rs. 42.68 lakh could be anticipated and surrendered during the year.

## Grant No. 40 TOURISM Contd.

(iii) This is the twelfth year in succession in which excessive provision of funds led to large scale saving in the grant:-

Year	Total Grant	(In lakhs of Rupees)		Percentage of Saving (Rounded)
		Actual Expenditure	Saving (-)	
1994-95	2,44.44	1,60.67	(-) 83.77	34%
1995-96	3,23.45	2,51.59	(-) 71.86	22%
1996-97	3,30.95	2,26.47	(-) 1,04.48	32%
1997-98	4,43.95	2,59.92	(-) 1,84.03	41%
1998-99	4,16.38	3,31.36	(-) 85.02	20%
99-2000	6,66.60	3,18.42	(-) 3,48.18	52%
2000-01	5,08.60	4,46.44	(-) 62.16	12%
2001-02	5,80.79	4,89.44	(-) 91.35	16%
2002-03	7,58.41	7,45.24	(-) 13.17	2%
2003-04	6,25.01	5,72.98	(-) 52.03	8%
2004-05	5,68.75	5,09.00	(-) 59.75	11%

(iv) Saving of the fiscal occurred as under:-

Head	Total Grant	(In lakh of Rupees)		Savings (-)
		Actual Expenditure		
3452 TOURISM				
01 Tourist Infrastructure				
101 Tourist Center				
60 Establishment				
O	1,67.75			
R(-)	2.26	1,65.49	1,57.54	(-) 7.95

Reduction in provision by Rs. 2.26 lakh through re-appropriation was stated to be due to meet up excess expenditure towards Advertisement and Publicity. Reason for final saving of Rs. 7.95 lakh has not been intimated (August 2006).

102 Tourist accommodation				
60 Establishment				
O	57.21			
R	1.93	59.14	55.51	(-) 3.63

Augmentation in provision by Rs. 1.93 lakh through re-appropriation was stated meeting up excess expenditure on Salary. Reason for final saving of Rs. 3.63 lakh has not been intimated (August 2006).

103 Tourist Transport Service				
62 Operational Expenditure of Tourist Transport Service				
O	10.00			
R (-)	10.00			

Reduction of entire provision by re-appropriation was stated to be due to offset the excess expenditure towards commemoration of 50<sup>th</sup> year of Mt. Khangchendzonga Expedition Festival in September 2005.

104 Promotion & Publicity				
63 Tourist Development Activities				
O	2,95.00			
R	17.95	3,12.95	2,72.68	(-) 40.27

### Grant No. 40 TOURISM Contd.

The actual expenditure did not cross the original grant of Rs. 2,95.00 lakh, as such the provision of Rs. 17.95 lakh by re-appropriation to meet up the expenditure towards commemoration of Mt. Khangchandzonga Expedition Festival during September 2005 was unnecessary. Reasons of savings has not been intimated (August 2006).

#### CAPITAL

- (i) Actual expenditure of Rs. 13,59,20,822/- is inclusive of an unadjusted A.C. bill amount of Rs. 1,74,20,881/- :-
- (ii) The actual expenditure could not reach to the original grant whereas a provision for Rs. 5,83.25 lakh in the supplementary was totally unnecessary.
- (iii) No part of the saving of Rs. 11,68.37 lakh could be anticipated and surrendered during the year.
- (iv) Excessive provision of funds leading to significant savings in the capital grant in previous three years are detailed below:-

Year	Total Grant	(In lakhs of Rupees)		Percentage of Saving (Rounded)
		Actual Expenditure	Saving (-)	
2002-03	3,70.25	3,60.44	(-) 9.81	3%
2003-04	7,86.49	6,05.31	(-) 1,81.18	23%
2004-05	16,21.90	6,08.94	(-) 10,12.96	63%

- (v) Saving in the capital grant occurred as under:-

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
5452 CAPITAL OUTLAY ON TOURISM				
01 Tourist Infrastructure				
101 Tourist Centre				
60 Development Projects				
82 Development of Trekking routes in Sikkim (100 % CSS)				
○	3,80.00	3,80.00	1,85.91	(-) 1,94.09

**Proper reason for non-utilisation of Rs. 1,94.09 lakh i.e. 51% of the provision has not been intimated (August 2006).**

83 Construction of Indian Himalayan Centre for Adventure & Eco Tourism at Chemchey (100% CSS)				
○	4,44.00	4,44.00	1,48.59	(-) 2,95.41

**Reason for the huge saving of Rs. 2,95.41 lakh, which is 67% of the provision was stated that the proposal for surrendering of the provision dated 17.04.2006 was not accepted by the Finance Department.**

85 Development of Tourism Village at Soreng (100% CSS)				
○	40.00	40.00	23.87	(-) 16.13

**Grant No. 40 TOURISM Concl'd.**

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
86	Development of Buddhist Circuit at Tashiding in West Sikkim (100% CSS)			
O	1,80.83	1,80.83	44.95	(-) 1,35.88
87	Development of Tourist Circuit in West Sikkim (100% CSS)			
O	3,96.00	3,96.00	99.82	(-) 2,96.18
88	Destination Development of Soreng (100% CSS)			
S	1,75.00	1,75.00	65.01	(-) 1,09.99
89	Development of Turist Circuits in East Sikkim (100% CSS)			
S	1,50.00	1,50.00	65.04	(-) 84.96

**Proper reason for non utilisation the provision of Rs. 16.13 lakh, Rs. 1,35.88 lakh (75%), Rs. 2,96.18 lakh (75%), Rs. 1,09.99 lakh (63%) and Rs. 84.96 lakh (57%) in above five C.S.S. programme have not been intimated (August 2006).**

102	Tourist Accommodation			
61	Construction			
71	Yatri Niwas (100% CSS)			
O	8.00	8.00	...	(-) 8.00

**Reason for non utilisation of entire provision has not been intimated (August 2006).**

75	Tourist Infrastructure at Durpindara (100% CSS)			
O	39.00	39.00	14.55	(-) 24.45

**Reason for saving of Rs. 24.45 lakh has not been intimated (August 2006).**

**Grant No. 41**  
**URBAN DEVELOPMENT & HOUSING**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
<b>2015 – ELECTIONS</b>			
ORIGINAL	10,00,000		
SUPPLEMENTARY	NIL	10,00,000	NIL
			(-) 10,00,000
<b>2045 – OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES</b>			
ORIGINAL	43,01,000		
SUPPLEMENTARY	NIL	43,01,000	45,73,349
			(+) 2,72,349
<b>2059 – PUBLIC WORKS</b>			
ORIGINAL	45,65,000		
SUPPLEMENTARY	NIL	45,65,000	42,91,129
			(-) 2,73,871
<b>2215 – WATER SUPPLY AND SANITATION</b>			
ORIGINAL	71,80,000		
SUPPLEMENTARY	NIL	71,80,000	70,27,302
			(-) 1,52,698
<b>2216 – HOUSING</b>			
ORIGINAL	10,36,00,000		
SUPPLEMENTARY	NIL	10,36,00,000	10,36,00,000
			NIL
<b>2217 – URBAN DEVELOPMENT</b>			
ORIGINAL	6,13,78,000		
SUPPLEMENTARY	47,73,000	6,61,51,000	5,46,41,762
			(-) 1,15,09,238
<b>3475 – OTHER GENERAL ECONOMIC SERVICES</b>			
ORIGINAL	60,00,000		
SUPPLEMENTARY	NIL	60,00,000	NIL
			(-) 60,00,000
<b>TOTAL VOTED</b>			
<b>ORIGINAL</b>	<b>18,80,24,000</b>		
<b>SUPPLEMENTARY</b>	<b>47,73,000</b>	<b>19,27,97,000</b>	<b>17,41,33,542</b>
			<b>(-) 1,86,63,458</b>

### Grant No. 41 URBAN DEVELOPMENT & HOUSING *Contd.*

AMOUNT SURRENDERED  
DURING THE YEAR (MARCH 2006) 1,66,34,000

**CAPITAL**

4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION

ORIGINAL	8,00,000				
SUPPLEMENTARY	NIL	8,00,000	7,98,551	(-) 1,449	

4216 – CAPITAL OUTLAY ON HOUSING

ORIGINAL	10,00,000				
SUPPLEMENTARY	NIL	10,00,000	10,00,000		NIL

4217 – CAPITAL OUTLAY ON URBAN DEVELOPMENT

ORIGINAL	4,94,51,000				
SUPPLEMENTARY	9,80,00,000	14,74,51,000	2,70,38,049	(-) 12,04,12,951	

**TOTAL VOTED**

ORIGINAL	5,12,51,000				
SUPPLEMENTARY	9,80,00,000	14,92,51,000	2,88,36,600	(-) 12,04,14,400	

AMOUNT SURRENDERED  
DURING THE YEAR (MARCH 2006) 2,22,24,000

**Notes and Comments**

**REVENUE**

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

Year	Total Grant	(In lakhs of Rupees)	
		Actual Expenditure	Saving (-)
2001-02	7,21.90	6,70.84	(-) 51.06
2002-03	16,27.91	8,39.51	(-) 7,88.40
2003-04	18,84.20	17,83.14	(-) 1,01.06
2004-05	22,06.75	20,99.44	(-) 1,07.31

- (ii) In view of eventual saving of Rs. 1,86.63 lakh in the grant, supplementary provision of Rs. 47.73 lakh obtained in August 2005 (Rs. 20.00 lakh) and in February 2006 (Rs. 27.73 lakh) prove excessive.
- (iii) Against the final saving of Rs. 1,86.63 lakh, an amount of Rs. 1,66.34 lakh was anticipated and surrendered. This proved unrealistic.

**Grant No. 41 URBAN DEVELOPMENT & HOUSING Contd.**

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

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
2015	ELECTION			
109	Charges for conduct of Election to Panchayats/Local Bodies			
71	Conduct of Election to Urban Local Bodies			
O			10.00	
R(-)			10.00	

**The entire provision was surrendered in March 2006 stated to be due to non conduct of election of Local Bodies during this year.**

2059	PUBLIC WORKS			
80	General			
053	Maintenance and Repairs			
42	Urban Development and Housing Department			
O			45.65	
R(-)		42.96	42.91	(-) 0.05

**Reduction of provision by Rs. 2.69 lakh through re-appropriation was stated to be due to payment of dearness pay and wages under salary head.**

2215	WATER SUPPLY AND SANITATION			
02	Sewerage and Sanitation			
105	Sanitation Services			
45	East			
72	Sanitation of other bazars			
O			8.10	
R(-)		6.45	6.45	

**Reduction of provision by Rs. 1.65 lakh through re-appropriation was stated to be due to the payment of Muster Roll and wages of sanitation employees.**

48	South District			
72	Sanitation of other bazars			
O			32.75	
R(-)		30.29	30.24	(-) 0.05

**Reduction of provision by Rs. 2.46 lakh through re-appropriation was stated to be due to meet the excess expenditure under office expenses.**

2217	URBAN DEVELOPMENT			
01	State Capital Development (Gangtok)			
800	Other Expenditure			
63	Initiative for strengthening of Urban Infrastructure			
O			10.00	
R(-)			10.00	

**The entire provision was surrendered stated to be due to non-implementation of the scheme.**



## Grant No. 41 URBAN DEVELOPMENT &amp; HOUSING Contd.

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
64	Implementation of 74 <sup>th</sup> Constitutional Amendment			
O		40.00		
R(-)		27.43	12.57	12.57
	<b>Reduction of provision by Rs. 27.43 lakh through re-appropriation was stated to be due to less expenditure required on the scheme and to meet the excess expenditure under garbage disposal.</b>			
04	Slum Area Improvement			
051	Construction			
60	National Slum Development Programme			
O		1,00.00		
R(-)		81.18	18.82	18.81
	<b>Anticipated saving of Rs. 81.18 lakh, was surrendered in March 2006 was stated to be due to discontinuation of National Slum Development Programme.</b>			
05	Other Urban Development Schemes			
053	Maintenance and Repairs			
45	East District			
O		11.20		
R(-)		5.28	5.92	5.92
	<b>Reduction of provision by Rs. 5.28 lakh through re-appropriation was stated to be due to meeting the expenditure of office establishment at DIET Complex, Namchi.</b>			
80	General			
191	Assistance to Local Bodies, Corporation etc.			
62	Grants to Local Bodies recommended by the TFC			
O		4.20		
R(-)		4.20	...	...
	<b>The entire provision of Rs. 4.20 lakh was surrendered in March 2006 was stated to be due to non-implementation of the scheme in the absence of Urban Local Bodies in the State.</b>			
800	Other Expenditure			
62	Parks and Gardens			
O		13.80		
R(-)		3.91	9.89	9.89
	<b>Reduction of provision by Rs. 3.91 lakh stated to be due to meeting the expenditure on inauguration of Lall Bazar Complex and payment of wages of sanitation section.</b>			
63	National Urban Renewal Mission			
S		20.00	20.00	...
	<b>Reason for non-utilisation of entire provision was stated to be due to the fact that the scheme was not implemented due to non completion of formalities like preparation of CDP, signing of MOA etc. and could not be surrendered as the fund was provided through supplementary budget.</b>			

**Grant No. 41 URBAN DEVELOPMENT & HOUSING Contd.**

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Saving (-)
3475 OTHER GENERAL ECONOMIC SERVICES			
108 Urban Oriented Development Programme			
81 Swarna Joyanti Shahari Rozgar Yojana (75:25% CSS)			
O	60.00		
R (-)	60.00		

**The entire provision was surrendered stated to be due to non-receipt of fund from the Central Ministry.**

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

Head	Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
200 Collection charges-Other Taxes and Duties			
60 Establishment			
O	36.62		
R	1.96	38.58	38.56 (-) 0.02

**Augmentation in provision by Rs. 1.96 lakh was attributed to meet the requirement of provision under the head 'Salaries'.**

2217 URBAN DEVELOPMENT			
01 State Capital Development			
053 Maintenance and Repairs			
O	17.10		
R	5.01	22.11	22.11

**Augmentation of provision by Rs. 5.01 lakh was attributed to meet the requirement in connection with inauguration of Lall Bazar Complex.**

2217 URBAN DEVELOPMENT			
80 General			
001 Direction and Administration			
O	2,02.94		
R	13.85	2,16.79	2,16.77 (-) 0.02

**Augmentation of provision by Rs. 13.85 lakh was attributed to (i) transfer of new officer and staffs (ii) committed payment to SCCS, BSNL, Power, PHED, POL and (iii) adjustment of advance of foreign tour performed by Hon'ble Minister and Special Secretary.**

800 Other Expenditure			
61 Garbage Disposal			
O	1,11.86		
S	14.26		
R	16.42	1,42.54	1,42.51 (-) 0.03

**Augmentation of provision by Rs. 16.42 lakh was attributed to providing essential service of garbage disposal due to increase in area and number of vehicles and major repair of garbage trucks.**

**Grant No. 41 URBAN DEVELOPMENT & HOUSING Contd.**

**CAPITAL**

- (i) There were persisting cases of saving in the capital section also in the preceding four financial year as given below:-

Year	Total Grant	(In lakhs of Rupees)		Percentage of Saving
		Actual Expenditure	Saving (-)	
2001-02	8,02.00	5,85.24	(-) 2,16.76	27%
2002-03	16,27.91	8,39.51	(-) 7,88.40	48%
2003-04	12,43.47	9,98.60	(-) 2,44.87	20%
2004-05	10,39.04	9,68.25	(-) 70.79	7%

- (ii) In view of the ultimate saving of Rs. 12,04.14 lakh in the grant, supplementary provision of Rs. 9,80.00 lakh obtained in August 2005 (Rs. 80.00 lakh) and February 2006 (Rs. 9,00.00 lakh) was proved unrealistic.
- (iii) Out of saving of Rs. 12,04.14 lakh, only an amount of Rs. 2,22.24 lakh was anticipated and surrendered in March 2006.
- (iv) Saving occurred mainly under:-

Head	Total Grant	(In lakhs of Rupees)		Excess (+) Saving (-)
		Actual Expenditure		
4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT				
03 Integrated Development of Small and Medium Towns				
051 Construction				
61 Parking Place				
O	25.04			
R(-)	16.86	8.18	8.18	...

Reduction in provision by Rs. 16.86 lakh was the net effect of surrendered of Rs. 25.03 lakh stated to be due to non sanctioning of project and then increase in provision by Rs. 8.17 lakh through re-appropriation stated to be due to clear the long pending liabilities.

68 Strom Water Drainage (90:10% CSS)				
O	2,52.35			
R(-)	1,69.35	83.00	82.99	(-) 0.01

Reason for surrender in provision by Rs. 1,69.35 lakh was attributed to non receipt of central share.

69 Implementation of 74 <sup>th</sup> Constitutional Amendment				
O	50.01			
R(-)	48.59	1.42	1.42	...

Reduction in provision by Rs. 48.59 lakh through re-appropriation by Rs. 20.81 lakh was attributed to clear the long pending liabilities under Land Acquisition and Parking place and surrendered Rs. 27.78 lakh stated to be due to meeting the liability under Revenue Section.

70 National Urban Renewal Mission				
S	9,80.00	9,80.00	..	(-) 9,80.00

**Grant No. 41 URBAN DEVELOPMENT & HOUSING Concl.**

**Reason for non-utilisation of entire provision of Rs. 9,80.00 lakh which was obtained through supplementary budget in August 2005 was attributed to non-completion of formalities such as preparation CDP, signing of MOA etc. of the scheme.**

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

Head		Total Grant	(In lakhs of Rupees) Actual Expenditure	Excess (+) Saving (-)
4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03	Integrated Development of Small and Medium Town			
051	Construction			
60	Land Acquisition			
O		1,10.03		
R		4.84	1,14.87	...
63	Development of Small and Medium Towns			
O		0.05		
R		6.55	6.60	...
64	Construction of Approach Road			
O		0.01		
R		1.19	1.20	...

**Augmentation of provision by Rs. 4.84 lakh, Rs. 6.55 lakh and Rs. 1.19 lakh in the above three cases was attributed to payment of long pending liabilities.**

**Grant No. 42  
VIGILANCE**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	1,69,40,000		
SUPPLEMENTARY	NIL	1,69,40,000	1,68,50,142
			(-) 89,858
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2006)			NIL

**Notes and Comments**

**REVENUE**

- (i) The actual expenditure of Rs. 1,68.50 lakh is inclusive of unadjusted A.C. bill amount for Rs. 4.07 lakh.

## APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 2005-2006 which was not recouped to the fund till the close of the year.

Major Head of Accounts	Amount of Expenditure	Date of Sanction	Date of recoupment of Advance	Remarks
2012 President/Vice President/Governor /Administrator of Union Territories	9,99,972	20.09.2005	NIL	Besides this, an amount of Rs. 84,40,000/- drawn as advance from the Contingency Fund in 3 different occasions have been recouped in full during the year 2005-06.

## APPENDIX – II

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

Serial Number	Demand Number and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More(+) Less (-)
1	2	3	4	5
1	3. Buildings	49,12,000	41,13,281	-7,98,719
2	12. Forestry & Environment Management	1,00,00,000	84,95,566	-15,04,434
3	19. Irrigation & Flood Control	1,00,00,000	44,83,817	-55,16,183
4	22. Land Revenue and Disaster Management	14,42,00,000	12,09,75,822	-2,32,24,178
5	31. Energy and Power		2,29,597	+2,29,597
6	34. Roads & Bridges	35,63,000	83,92,699	+48,29,699
7	35. Rural management and Development	50,00,000		-50,00,000
<b>Total :</b>		<b>17,76,75,000</b>	<b>14,66,90,782</b>	<b>-3,09,84,218</b>

1864  
No. 10  
1864

1864  
No. 10  
1864

1864  
No. 10  
1864



APPROPRIATION ACCOUNTS OF GOVERNMENT OF SIKKIM FOR 2005-2006

	<b>Line</b>	<b>Column</b>	<b>For</b>	<b>Read</b>
ents :)	2 from bottom	-	Reports	Reforms
	13 from bottom	2	111996000	1119960000
	17 from top	-	Savings	Saving
	15 from bottom	-	Savings	Saving
	2 from bottom	-	Savings	Saving

