







**APPROPRIATION ACCOUNTS
2000-2001**

GOVERNMENT OF SIKKIM

1904 MEMORIAL OF THE SOCIETY

MEMORIAL

MEMORIAL OF THE SOCIETY

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2000-2001 presents the accounts of sums expended during the year ended 31st March,2001 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

'O' Stands for original grant or appropriation;

'S' Stands for supplementary grant or appropriation;

'R' Stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

1870
The first of the year was a very cold one
and the snow lay on the ground for
many days. The wind was very
strong and the snow was blown
about in all directions. The
ground was very hard and the
snow was very deep. The
people were very much
concerned about the
weather and the
state of the
country.

The weather was very
cold and the snow
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**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2000-2001 EXPENDITURE
COMPARED WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	2	3	4	5	6	7	8	9
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. State Legislature								
Charged	10,00,000	Nil	9,06,407	Nil	93,593	Nil	Nil	Nil
Voted	2,25,57,000	Nil	2,25,64,998	Nil	Nil	Nil	7,998	Nil
Appropriation Governor								
Charged	95,32,000	Nil	95,32,101	Nil	Nil	Nil	101	Nil
2. Council of Ministers								
Voted	3,78,82,000	Nil	3,77,57,918	Nil	1,24,082	Nil	Nil	Nil
3. Administration of Justice								
Charged	1,47,00,000	Nil	1,40,90,054	Nil	6,09,946	Nil	Nil	Nil
Voted	2,56,54,000	Nil	1,89,03,827	Nil	67,50,173	Nil	Nil	Nil
4. Election								
Voted	80,35,000	Nil	64,05,899	Nil	16,29,101	Nil	Nil	Nil
5. Income-Tax and Sales Tax								
Voted	1,16,10,000	Nil	1,11,61,144	Nil	4,48,856	Nil	Nil	Nil
6. Land Revenue								
Voted	3,26,03,000	Nil	3,05,16,943	Nil	20,86,057	Nil	Nil	Nil
7. Stamps and Registration								
Voted	4,00,000	Nil	2,50,000	Nil	1,50,000	Nil	Nil	Nil
8. Excise (Abkari)								
Voted	2,56,35,000	Nil	1,06,57,387	Nil	1,49,77,613	Nil	Nil	Nil
9. Taxes on Vehicles								
Voted	25,73,000	Nil	23,55,687	Nil	2,17,313	Nil	Nil	Nil
10. Other Taxes and duties on Commodities and Services								
Voted	29,24,000	Nil	28,56,678	Nil	67,322	Nil	Nil	Nil
Interest Payments Appropriation for reduction of avoidance on Debt								
Charged	88,35,23,000	Nil	84,24,64,084	Nil	4,10,58,916	Nil	Nil	Nil
Public Service Commission								
Charged	43,95,000	Nil	33,03,885	Nil	10,91,115	Nil	Nil	Nil
11. Secretariat General Services								
Voted	6,34,55,000	Nil	6,01,93,074	Nil	32,61,926	Nil	Nil	Nil
12. District Administration								
Voted	2,60,85,000	Nil	2,45,68,645	Nil	15,16,355	Nil	Nil	Nil
13. Treasury and Accounts Administration								
Voted	3,29,64,000	Nil	3,22,82,578	Nil	6,81,422	Nil	Nil	Nil

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	2	3	4	5	6	7	8	9
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14. Police Voted	41,21,72,000	Nil	38,06,49,854	Nil	3,15,22,146	Nil	Nil	Nil
15. Jails Voted	1,10,80,000	Nil	67,28,418	Nil	43,51,582	Nil	Nil	Nil
16. Stationery and Printing Voted	2,14,55,000	Nil	2,11,00,409	Nil	3,54,591	Nil	Nil	Nil
17. Public Works (Building) <i>Charged</i> Voted	<i>11,00,000</i> 17,83,75,000	<i>Nil</i> 54,64,05,000	<i>10,99,119</i> 16,89,33,710	<i>Nil</i> 33,11,23,533	881 94,41,290	<i>Nil</i> 21,52,81,467	<i>Nil</i> Nil	<i>Nil</i> Nil
18. Other Administrative Services Voted	6,69,07,000	Nil	5,70,52,819	Nil	98,54,181	Nil	Nil	Nil
19. Pension and other Retirement Benefits Voted	20,10,00,000	<i>Nil</i>	18,26,10,209	Nil	1,83,89,791	Nil	Nil	Nil
20. Miscellaneous General Services Voted	3,55,94,52,000	Nil	2,23,94,93,855	Nil	131,99,58,145	Nil	Nil	Nil
Education Voted	1,18,57,74,000	Nil	1,10,75,14,534	Nil	7,82,59,466	Nil	Nil	Nil
22. Sports and Youth Services Voted	2,19,21,000	Nil	1,59,12,291	Nil	60,08,709	Nil	Nil	Nil
23. Art and Culture Voted	2,83,46,000	Nil	1,43,59,921	Nil	1,39,86,079	Nil	Nil	Nil
24. Medical and Public Health Voted	43,31,89,000	Nil	31,90,86,915	Nil	11,41,02,085	Nil	Nil	Nil
25. Water Supply and Sanitation Voted	10,97,11,000	36,98,90,000	10,19,71,241	17,71,61,208	77,39,759	19,27,28,792	Nil	Nil
26. Urban Development Voted	4,79,03,000	8,15,00,000	4,63,30,425	5,98,13,012	15,72,575	2,16,86,988	Nil	Nil
27. Information and Publicity Voted	1,95,97,000	Nil	1,86,03,782	Nil	9,93,218	Nil	Nil	Nil
28. Social Security and Welfare Voted	8,80,27,000	1,28,60,000	8,45,71,983	1,28,60,000	34,55,017	Nil	Nil	Nil
29. Labour and Labour Welfare Voted	93,56,000	Nil	81,39,837	Nil	12,16,163	Nil	Nil	Nil
30. Nutrition Voted	4,46,23,000	Nil	4,18,46,604	Nil	27,76,396	Nil	Nil	Nil

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	2	3	4	5	6	7	8	9
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31. Relief on account of Natural Calamities Voted	16,96,11,000	Nil	10,81,42,797	Nil	6,14,68,203	Nil	Nil	Nil
32. Other Social Services (Ecclesiastical) Voted	1,14,90,000	Nil	1,06,87,535	Nil	8,02,465	Nil	Nil	Nil
33. Secretariat-Social Services Voted	39,59,000	Nil	37,58,884	Nil	2,00,116	Nil	Nil	Nil
34. Agriculture Voted	25,95,48,000	39,00,000	17,22,38,618	29,56,067	8,73,09,382	9,43,933	Nil	Nil
35. Soil and Water Conservation Voted	3,49,49,000	Nil	3,25,74,093	Nil	23,74,907	Nil	Nil	Nil
36. Animal Husbandry Voted	7,40,60,000	13,50,000	7,45,48,015	13,47,204	Nil	2,796	4,88,015	Nil
37. Dairy Development Voted	1,20,36,000	Nil	1,19,10,264	Nil	1,25,736	Nil	Nil	Nil
38. Fisheries Voted	1,37,12,000	12,00,000	1,24,68,332	10,81,606	12,43,668	1,18,394	Nil	Nil
39. Forestry and Wild Life Voted	20,48,22,000	5,00,000	18,83,02,586	5,47,700	1,65,19,414	Nil	Nil	47,700
40. Other Agricultural Programme Voted	7,69,27,000	5,30,00,000	6,25,82,200	26,33,646	1,43,44,800	5,03,66,354	Nil	Nil
41. Food Storage and Warehousing Voted	13,82,19,000	15,00,000	3,93,94,374	7,86,938	9,88,24,626	7,13,062	Nil	Nil
42. Co-operation Voted	3,36,23,000	4,34,00,000	3,16,73,469	4,28,75,000	19,49,531	5,25,000	Nil	Nil
43. Rural Development Voted	10,96,69,000	1,50,00,000	9,32,48,501	1,08,36,839	1,64,20,499	41,63,161	Nil	Nil
44. Irrigation and Flood Control Voted	37,13,42,000	5,03,50,000	17,24,06,126	3,07,08,249	19,89,35,874	1,96,41,751	Nil	Nil
45. Power Voted	26,25,07,000	38,26,00,000	25,86,94,336	32,35,42,975	38,12,664	5,90,57,025	Nil	Nil
46. Industries Voted	7,58,16,000	3,21,50,000	7,41,76,201	3,09,50,000	16,39,799	12,00,000	Nil	Nil
47. Mines and Geology Voted	95,15,000	68,00,000	91,46,618	68,00,000	3,68,382	Nil	Nil	Nil

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	2	3	4	5	6	7	8	9
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48. Roads and Bridges Voted	24,86,91,000	76,16,30,000	14,60,46,636	38,46,64,834	10,26,44,364	37,69,65,166	Nil	Nil
49. Road Transport Services Voted	19,47,03,000	1,78,75,000	19,46,94,911	1,78,67,667	8,089	7,333	Nil	Nil
50. Other Scientific Research Voted	1,07,01,000	Nil	1,03,99,817	Nil	3,01,183	Nil	Nil	Nil
51. Secretariat - Economic Services Voted	4,89,81,000	8,96,00,000	3,42,69,752	6,62,17,619	1,47,11,248	2,33,82,381	Nil	Nil
52. Tourism Voted	5,08,60,000	44,80,000	4,46,44,009	44,80,000	62,15,991	Nil	Nil	Nil
Public Debt Charged	Nil	31,96,64,000	Nil	32,66,16,242	Nil	Nil	Nil	69,52,242
53. Loans to Government Servant Voted	Nil	1,21,00,000	Nil	33,00,000	Nil	88,00,000	Nil	Nil
<i>Total Charged</i>	<i>91,42,50,000</i>	<i>31,96,64,000</i>	<i>87,13,95,650</i>	<i>32,66,16,242</i>	<i>4,28,54,451</i>	<i>Nil</i>	<i>101</i>	<i>69,52,242</i>
Voted	914,70,06,000	248,80,90,000	686,13,89,659	151,25,54,097	228,61,12,354	97,55,83,603	4,96,013	47,700
Grand Total	1006,12,56,000	280,77,54,000	773,27,85,309	183,91,70,339	232,89,66,805	97,55,83,603	4,96,114	69,99,942

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

The Excess over the following grants and Charged Appropriation are requires regularisation :-

REVENUE SECTION

Voted

1 State Legislature

36 Animal Husbandry

Charged

Governor

CAPITAL SECTION

Voted

39 Forestry and Wild Life

Charged

Public Debt

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

SUMMARY OF APPROPRIATION ACCOUNTS - *Contd.*

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2000-2001 and that shown in the Finance Accounts for the year is given below:-

	Revenue Rs.	Capital Rs.	Total Rs.
Total Expenditure according to Appropriation Accounts			
Voted	686,13,89,659	151,25,54,097	837,39,43,756
<i>Charged</i>	<i>87,13,95,650</i>	<i>32,66,16,242</i>	<i>119,80,11,892</i>
Deduct			
Total Recoveries as shown in Appendix-II			
Voted	9,97,16,454	..	9,97,16,454
Net expenditure as shown in the Finance Accounts			
Voted	676,16,73,205	151,25,54,097	827,42,27,302
<i>Charged</i>	<i>87,13,95,650</i>	<i>32,66,16,242</i>	<i>119,80,11,892</i>

SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.

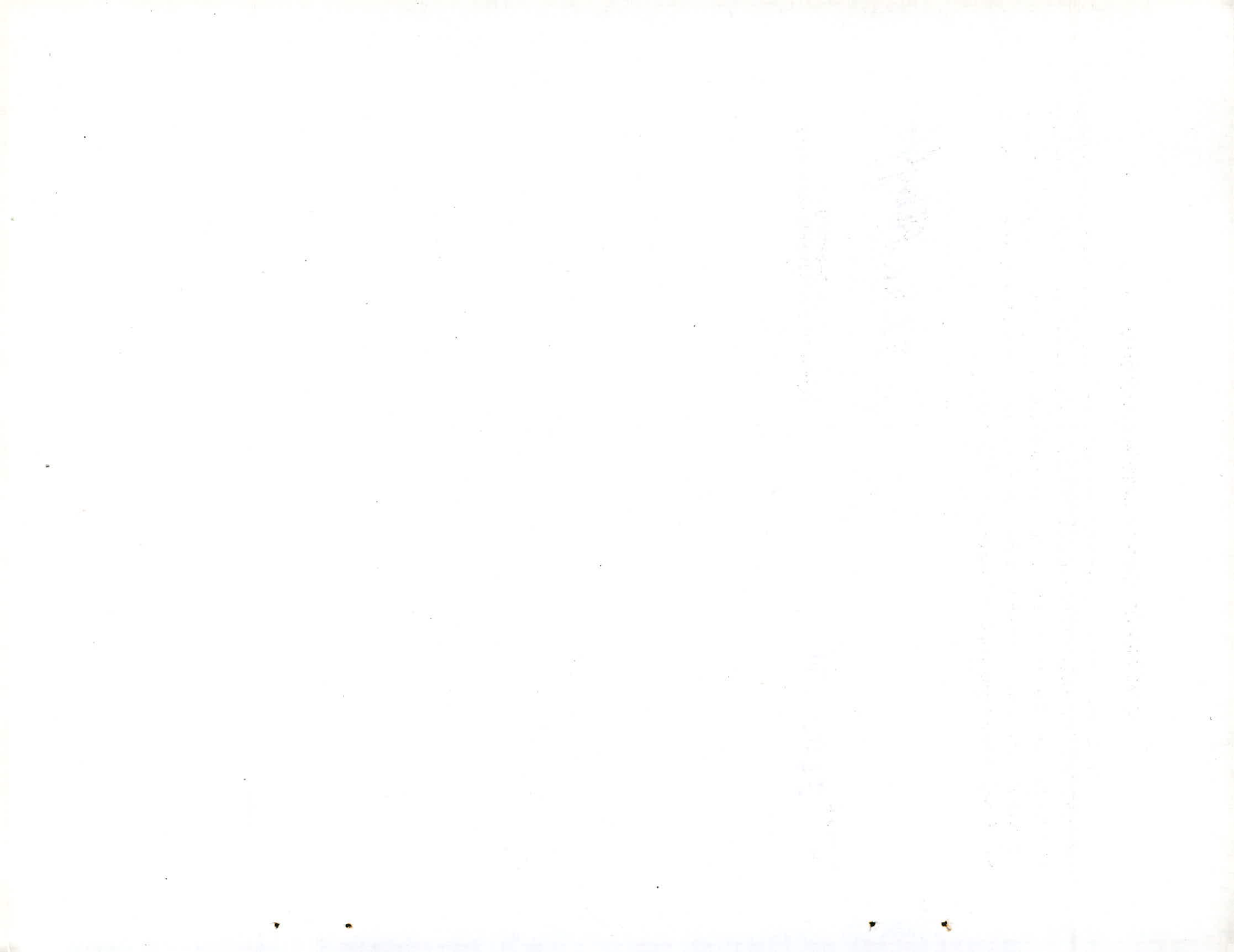
The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Sikkim being presented separately for the year ended 31st March 2001.

V. K. Shunglu.

New Delhi
The

15 OCT 2001

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



**Grant No. 1
STATE LEGISLATURE**

Section and Major Head	Total Grant	Actual Expenditure	Saving (-) Excess(+)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2011 – PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
<i>CHARGED</i>			
ORIGINAL	6,50,000		
SUPPLEMENTARY	3,50,000	10,00,000	9,06,407
			(-) 93,593
<i>VOTED</i>			
ORIGINAL	2,01,87,000		
SUPPLEMENTARY	23,70,000	2,25,57,000	2,25,64,998
			(+) 7,998
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments

Expenditure in the voted grant exceeded the provision by Rs.7,998, the excess requires regularisation.

APPROPRIATION GOVERNOR

(ALL CHARGED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2012 – PRESIDENT, VICE-PRESIDENT, GOVERNOR, ADMINISTRATOR OF UNION TERRITORY			
	<i>CHARGED</i>		
<i>ORIGINAL</i>	84,52,000		
<i>SUPPLEMENTARY</i>	10,80,000	95,32,000	95,32,101
			(+) 101
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)</i>			<i>NIL</i>

Notes and Comments

Expenditure exceeded the charged appropriation by Rs.101; the excess requires regularisation.

Grant No. 2
COUNCIL OF MINISTERS

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2013 - COUNCIL OF MINISTERS			
ORIGINAL	2,95,43,000		
SUPPLEMENTARY	83,39,000	3,78,82,000	3,77,57,918
			(-) 1,24,082
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments

No part of the saving of Rs.1.24 lakhs was anticipated and surrendered during the year.

Grant No. 3
ADMINISTRATION OF JUSTICE

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2014 – ADMINISTRATION OF JUSTICE			
<i>CHARGED</i>			
ORIGINAL	1,47,00,000	1,47,00,000	(-) 6,09,946
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			4,35,000
<i>VOTED</i>			
ORIGINAL	2,16,54,000		
SUPPLEMENTARY	40,00,000	2,56,54,000	(-) 67,50,173
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			19,80,000

Notes and Comments

Charged

- (i) Out of the savings of Rs.6.10 lakhs under charged appropriation only an amount of Rs.4.35 lakhs was anticipated and surrendered during the year.
- (ii) Saving in the charged appropriation occurred due to non receipt of medical and L.T.C. claims from the High Court Judges.

Voted

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

Year	Total Grant	Actual Expenditure. (In lakhs of Rupees)	Savings (-)	Percentage of Saving (Rounded)
1993-1994	46.00	44.07	(-) 1.93	4%
1994-1995	63.95	58.50	(-) 5.45	9%
1995-1996	103.75	91.97	(-) 11.78	11%
1996-1997	104.85	92.10	(-) 12.75	12%
1997-1998	121.35	95.39	(-) 25.96	21%
1998-1999	183.80	168.63	(-) 15.77	9%
1999-2000	207.25	200.20	(-) 7.65	3%
2000-2001	256.54	189.04	(-) 67.50	26%

Grant No. 3 Contd.

(ii) In view of the eventual savings of Rs.67.50 lakhs in the voted grant, supplementary provision of Rs.40.00 lakhs obtained in November 2000 for creation of courts specifically for the purpose of disposing long pending cases was absolutely unnecessary as the expenditure of Rs.189.04 lakhs in the Voted Section of the grant did not even touch the original allotment of Rs.216.54 lakhs during the year.

(iii) Saving in the voted grant occurred during the year under the following head :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2014 ADMINISTRATION OF JUSTICE			
105 Civil & Session Courts			
40 District and Session Court East & North			
O	49.20		
S	40.00		
R	1.90	56.58	(-) 34.52
	91.10		

The augmentation of provision by Rs.40.00 lakhs first by supplementary provision in November 2000 and again by re-appropriation by Rs.1.90 lakhs were made in March 2001. There was an ultimate saving of Rs.34.52 lakhs. This is an instance of defective budgeting. Reason for eventual saving of Rs.34.52 lakhs has not been intimated (August 2001).

41 District and Session Court West & South			
O	36.95		
R(-)	3.14	28.32	(-) 5.49
	33.81		

Anticipated saving of Rs.3.14 lakhs was surrendered in March 2001 due to late filling up of vacant post and less number of pending cases. Reason for eventual saving of Rs.5.49 lakhs has not been intimated (August 2001).

42 Civil Court Gyalsing			
O	14.50	12.86	(-) 1.64

Reason for eventual saving of Rs.1.64 lakh has not been intimated (August 2001).

43 Civil Court Namchi			
O	21.15		
R(-)	1.72	19.38	(-) 0.05
	19.43		

Anticipated saving of Rs.1.72 lakh was surrendered in March 2001 due to vacant post of Civil Judge during the year.

45 Civil Court Mangan			
O	12.25		
R(-)	1.53	10.70	(-) 0.02
	10.72		

Anticipated saving of Rs.1.53 lakhs was surrendered in March 2001 due to vacant post of Civil Judge-cum-Judicial Magistrate.

114 Legal Advisor and Counsels			
41 Legal Services Authority			
60 State Legal Services Authority			
O	33.30		
R(-)	11.10	21.90	(-) 0.30
	22.20		

Grant No. 3 Concl'd.

Reduction in provision by Rs.11.10 lakhs through surrender in March 2001 was because of the fact that the state Legal Services Authority adopted centralised pattern of administration as on austerity measure. As a result expenditure has been curtailed. Apart from this due to ban on fresh appointment in the wake of memorandum of understanding between Government of Sikkim and Central Government appointment could not be made resulting in surplus/savings.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
69 Taluka's Legal Services & Committee (East & North)			
O	3.23		
R(-)	3.23		

Reduction in provision by Rs.3.23 lakhs through surrender in March 2001 was attributed to adoption of austerity measure and non-appointments of officials during the year.

70 Taluka's Legal Services & Committee (South & West)			
O	3.23	3.23	(-) 3.23

Reason for eventual saving of Rs.3.23 lakh has not been intimated (August 2001).

Grant No. 4 ELECTION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2015 – ELECTION			
ORIGINAL	76,85,000		
SUPPLEMENTARY	3,50,000	80,35,000	64,05,899
			(-) 16,29,101
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			13,09,000

Notes and Comments

- (i) There had been substantial amount of savings in the same grant in the preceding years also as detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1997-1998	221.50	212.51	(-) 8.99
1998-1999	88.69	66.55	(-) 22.14
1999-2000	204.05	181.05	(-) 23.00

- (ii) Against the actual saving of Rs.16.29 lakhs in the current financial year in the grant, an amount of Rs.13.09 lakhs was only anticipated and surrendered.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2015 ELECTION			
101 Election Commission			
O	20.65		
S	3.50		
R(-)	5.40		
	18.75	18.10	(-) 0.65

Reduction in provision by Rs.5.40 lakhs through surrender in March 2001 was attributed to (i) non-clearance of creation of new posts for a Driver, Sweeper and Peon by the Government (Rs.2.63 lakhs) (ii) economy of expenditure (Rs.2.17 lakhs) etc.

102 Electoral Officers			
O	42.50		
R(-)	1.32		
	41.18	38.60	(-) 2.58

Grant No. 4 Concl'd.

Reduction in provision by Rs.1.32 lakhs through surrender in March 2001 was stated to be due to transfer of Jt. Chief Electoral Officer and Office Superintendent during the year and non-replacement of the incumbents during the fiscal. Reason for eventual saving of Rs.2.58 lakhs has not been intimated (August 2001).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
103 Preparation and Printing of Electoral Rolls			
O	13.40		
R(-)	6.20	7.20	7.22 (+) 0.02

Reduction in provision by Rs.6.20 lakhs through surrender in March 2001 was due to non-taking up of the printing of electoral roll during the financial year.

Grant No. 5
INCOME TAX & SALES TAX

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2020 – COLLECTION OF TAXES ON			
<i>INCOME & EXPENDITURE</i>			
2040 – TAXES ON SALES TRADE ETC.			
ORIGINAL	1,07,00,000		
SUPPLEMENTARY	9,10,000	1,16,10,000	1,11,61,144
			(-) 4,48,856
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			3,71,000

Notes and Comments

- (i) Against the actual savings of Rs.4.49 lakhs in the grant an amount of Rs.3.71 lakhs was only anticipated and surrendered during the financial year.
- (ii) In view of the overall savings of the Rs.4.48 lakhs in the grant supplementary provision of Rs.9.10 lakhs obtained in March 2000 proved excessive.
- (iii) Significant saving occurred mainly under:-

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
		(In lakhs of Rupees)	
2040 TAXES ON SALES TRADE ETC.			
101 Collection Charges			
O	65.05		
S	6.60		
R(-)	2.14	69.51	64.67
			(-) 4.84

Anticipated saving of Rs.2.14 lakhs was surrendered in March 2001 due to non posting of a Inspector during the financial year.

**Grant No. 6
LAND REVENUE**

Section and Major Head			(ALL VOTED)
	Total Grant	Actual Expenditure	Excess (+) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2029 – LAND REVENUE			
2506 – LAND REFORMS			
ORIGINAL	3,06,03,000		
SUPPLEMENTARY	20,00,000	3,26,03,000	3,05,16,943
			(-) 20,86,057
AMOUNT SURRENDERED DURING the year (March 2001)			13,72,000

Notes and Comments

- (i) Against the actual saving of Rs.20.86 lakhs in the grant an amount of Rs.13.72 lakhs could only be anticipated and surrendered during the fiscal.
- (ii) The expenditure of Rs.305.17 lakhs did not even come up to the original provision of Rs.306.03 lakhs. As such Rs.20.00 lakhs obtained through supplementary grants in November 2000 for Land Bank Scheme proved totally unnecessary.
- (iii) Significant saving in the grant occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2029 LAND REVENUE			
102 Survey and Settlement Operation of Strengthening of Administration for Land Reforms			
40 Head Office			
O	63.31		
R(-)	4.48	58.83	58.15
			(-) 0.68

- Anticipated saving of Rs.4.48 lakhs was surrendered in March 2001 due to control of expenditure and limited scope of its spending during the fiscal. Reason for ultimate saving of Rs.0.68 lakhs has not been intimated (August 2001)

41 Land Records (S.S)			
O	22.45	22.45	17.72
			(-) 4.73

- Reason for ultimate saving of Rs.4.73 lakhs was attributed mainly to transfer of many field staff to different districts during the year.

42 District Collectorate (East)			
O	45.30		
R(-)	4.27	41.03	40.91
			(-) 0.12

- Anticipated saving of Rs.4.27 lakhs was surrendered in March 2001 due to non-appointment of eight numbers of chairmen for which the provision was earmarked.

Grant No. 6 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
43	District Collectorate (West)			
O	37.50	37.50	35.71	(-) 1.79
Reason for saving of Rs.1.79 lakh has not been intimated (August 2001)				
44	District Collectorate (North)			
O	27.50			
R(-)	3.97	23.53	23.50	(-) 0.03
Anticipated saving of Rs.3.97 lakhs was surrendered in March 2001 due to non-filling up of some of the vacant posts during the fiscal.				
2506	LAND REFORMS			
103	Maintenance of Land Records			
71	Strengthening of Revenue Administration and updating of Land Records (50:50% C.S.S.)			
O	1.00			
R(-)	1.00			

Reason for non-utilisation of the entire provision of Rs.1.00 lakh, which was ultimately surrendered in March 2001, has not been intimated (August 2001).

Grant No. 7
STAMPS AND REGISTRATION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2030 – STAMPS & REGISTRATION			
ORIGINAL	4,00,000		
SUPPLEMENTARY	4,00,000	2,50,000	(-) 1,50,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			1,50,000

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

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2039 – EXCISE			
ORIGINAL	2,51,05,000		
SUPPLEMENTARY	5,30,000	1,06,57,387	(-) 1,49,77,613
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			1,47,71,000

Notes and Comments

- (i) The expenditure of Rs.106.57 lakhs in the grant did not even come up to the original provision of Rs.251.05 lakhs. As such the supplementary provision of Rs.5.30 lakhs obtained in November 2000 for purchase of vehicle for the Minister, Excise proved wholly unnecessary.
- (ii) Significant saving occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2039 STATE EXCISE			
001 Direction and Administration			
O 101.05			
S 5.30	106.35	104.28	(-) 2.07

Reason for ultimate saving of Rs.2.07 lakhs was attributed mainly to non-inclusion of some vouchers of salaries by the Pay and Accounts Office during the financial year. The matter has been taken up with the Chief Pay and Accounts Office.

2039 EXCISE			
800 Other Expenditure			
40 Grants-in-aid to Sikkim Distilleries Ltd. in lieu of export pass fees			
O 150.00			
R(-) 147.71	2.29	2.29	

Anticipated saving of Rs.147.71 lakhs was surrendered in March 2001 due to abolition of export pass fee on liquor.

**Grant No. 9
TAXES ON VEHICLES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2041 – TAXES ON VEHICLES			
ORIGINAL	25,73,000		
SUPPLEMENTARY	NIL	23,55,687	(-) 2,17,313
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			35,000

Notes and Comments

Against the actual saving of Rs.2.17 lakhs in the grant only an amount of Rs.0.35 lakh was anticipated and surrendered, this proved unrealistic.

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

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2045 – OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	29,24,000		
SUPPLEMENTARY	NIL	29,24,000	(-) 67,322
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			60,000

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

(ALL CHARGED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2048 – APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
ORIGINAL	5,57,43,000		
SUPPLEMENTARY	NIL	5,57,43,000	NIL
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

INTEREST PAYMENTS

(ALL CHARGED)

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2049 – INTEREST PAYMENT			
ORIGINAL	82,77,80,000		
SUPPLEMENTARY	NIL	82,77,80,000	(-) 4,10,58,916
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			4,10,47,000

Notes and Comments

- (i) There had been persisting cases of savings in the Charged Appropriation in the preceding seven years at a row :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-1994	22,04.90	21,71.59	(-) 33.31
1994-1995	26,63.15	26,13.25	(-) 49.90
1995-1996	30,86.40	28,99.64	(-) 186.76
1996-1997	35,34.95	32,98.14	(-) 236.81
1997-1998	41,26.14	40,94.17	(-) 31.97
1998-1999	60,67.34	52,46.73	(-) 820.61
1999-2000	70,71.37	67,92.39	(-) 278.98

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2049 INTEREST PAYMENT (CHARGED)			
01 Interest on Internal Debt			
101 Interest on Market Loan			
O	2500.00		
R(-)	96.25	2403.75	..
200 Interest on Other Internal Debt			
O	879.70		
R(-)	300.32	579.38	..

Reduction in provisions by Rs.96.25 lakhs and Rs.300.32 lakhs through surrender in March 2001 was attributed to rescheduling and decrease in the interest rate which was intimated at a later date.

03 Interest on Small Savings Provident Fund etc..			
O	2095.00		
R(-)	100.00	1995.00	..

INTEREST PAYMENTS *Concl'd.*

Reduction in provision by Rs.100.00 lakhs through surrender in March 2001 was attributed to curtailment of interest on Provident Fund from 12% per annum to 11% per annum from the financial year 2000-01.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
04 Interest on Loans and Advances from Central Government			
O 2803.10			
R 86.10	2889.20	2889.18	(-) 0.02

Augmentation of provision by Rs.86.10 lakhs through re-appropriation in March 2001 was due to receipt of more loans from the Central Government which necessitated increased provision for debt servicing.

Grant No. 10
PUBLIC SERVICE COMMISSION

(ALL CHARGED)

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2051 – PUBLIC SERVICE COMMISSION			
ORIGINAL	43,95,000		
SUPPLEMENTARY	NIL	33,03,885	(-) 10,91,115
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			8,68,000

Notes and Comments

(i) **Against the actual savings of Rs.10.91 lakhs in the Charged Appropriation, only an amount of Rs.8.68 lakhs was anticipated and surrendered in March 2001.**

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2051 PUBLIC SERVICE COMMISSION			
102 State Public Service Commission (Charged)			
O	43.95		
R(-)	8.68	33.04	(-) 2.23

Reduction in provision by Rs. 8.68 lakhs through surrender in March 2001 was attributed to (i) non-appointment of Member, Steno, Driver, LDC during the fiscal (Rs.7.07 lakhs) (ii) non-disposal of court cases which disallowed conduction of examination throughout the year.

Grant No. 11
SECRETARIAT - GENERAL SERVICES

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2052 – SECRETARIAT - GENERAL SERVICES			
ORIGINAL	5,86,55,000		
SUPPLEMENTARY	48,00,000	6,34,55,000	(-) 32,61,926
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			27,55,000

Notes and Comments

- (i) In view of the eventual saving of Rs.32.62 lakhs in the grant, supplementary provision of Rs.48.00 lakhs obtained in November 2000 proved excessive and should have been restricted to wherever found necessary.
- (ii) Against the ultimate saving of Rs.32.62 lakhs in the Grant only an amount of Rs.27.55 lakhs was surrendered at the fag end of the financial year.
- (iii) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	(In lakhs of Rupees)		
2052 SECRETARIAT GENERAL SERVICES	.		,
44 Finance Department			
O	121.00		
R(-)	20.48	100.52	(-) 0.78

Anticipated saving of Rs.20.48 lakhs was surrendered in March 2001 due to (i) non filling up of vacant post (Rs.17.70 lakhs) (ii) less performance of tour during the year (Rs.2.06 lakhs) (iii) non-receipt of bills from Sikkim Government Press (Rs.0.72 lakh) . Reason for eventual saving of Rs. 0.78 lakh has not been intimated (August 2001).

45 Home Department			
O	167.63		
S	41.50		
R(-)	1.98	207.15	(-) 1.32

Reduction in provision by Rs.1.98 lakh was due to non drawl of salary. Reason for eventual saving of Rs.1.32 lakh has not been intimated (August 2001).

46 Land Revenue Department			
O	33.35		
R(-)	3.33	30.02	(+) 0.13

Anticipated saving of Rs.3.33 lakhs was surrendered in March 2001 reportedly due to limited scope of its spending during the year.

Grant No. 11 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
50	Motor Vehicle Department			
O		62.60		
R(-)		3.74	58.86	58.76
				(-) 0.10

Anticipated saving of Rs.3.74 lakhs was surrendered in March 2001 reportedly due to (i) amalgamation of Motor Vehicle Department with Sikkim Nationalised Transport which necessitated transfer of Commissioner-cum-Secretary from Motor Vehicle Wing (Rs.3.65 lakhs) (ii) vacation of 1 flat previously occupied by Headquarters Office, since shifted to Yatayat Bhawan.

Grant No. 12
DISTRICT ADMINISTRATION

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2053 – DISTRICT ADMINISTRATION			
ORIGINAL	2,50,86,000		
SUPPLEMENTARY	9,99,000	2,45,68,645	(-) 15,16,355
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			6,66,000

Notes and Comments

- (i) The expenditure of Rs.245.69 lakhs even did not come up to the original budget provision of Rs.250.86 lakhs. As such Rs.9.99 lakhs obtained through supplementary grant for payment of pending cost of vehicles procured for District Collectors of East and West District were totally unnecessary.
- (ii) Excessive provision of funds leading to large savings in the grant occurred during this year like previous years too as detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1997-1998	164.00	143.29	(-) 20.71
1998-1999	249.02	244.84	(-) 4.18
1999-2000	242.22	238.38	(-) 3.84

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2053 DISTRICT ADMINISTRATION			
093 District Establishment			
40 East District			
O	47.05		
S	3.33	47.77	(-) 2.61
	50.38		

Reason for eventual saving of Rs.2.61 lakhs was stated to be due to non-filling up of one post of Office Superintendent and another post during the year.

41 North District			
O	38.77		
R(-)	2.38	36.70	(+) 0.31
	36.39		

Grant No. 12 Contd.

Reduction in provision by Rs.2.38 lakhs through surrender in March 2001 was attributed to non-filling up of vacant post of Driver and Accounts Clerk during the year.

094	Other Establishment (Sub-Divisional Establishment)				
45	Chungthang Sub-Division				
O		20.20			
R(-)		3.64	16.56	16.76	(+) 0.20

Reduction in provisions by Rs.3.64 lakhs through surrender in March 2001 was attributed to non-filling up of vacant posts of L.D.C. & U.D.C. etc. Reason for eventual excess of Rs.0.31 lakh and Rs.0.20 lakh in the above two cases has not been intimated (August 2001).

49	Rongli Sub-Division				
O		13.72			
R(-)		2.31	11.41	7.30	(-) 4.11

Anticipated saving of Rs.2.31 lakhs was surrendered due to non-appointment of Chairmen etc.. Reason for eventual saving of Rs.4.11 lakhs has not been intimated.

Grant No. 13
TREASURY AND ACCOUNTS ADMINISTRATION

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2054 – TREASURY & ACCOUNTS ADMINISTRATION			
ORIGINAL	2,89,64,000		
SUPPLEMENTARY	40,00,000	3,29,64,000	(-) 6,81,422
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			7,26,000

Notes and Comments

- (i) As against a final saving of Rs.6.81 lakhs in the grant an excess amount of Rs.7.26 lakhs was surrendered during the year. This was unrealistic.
- (ii) In view of the final saving of Rs.6.81 lakhs, supplementary provision of Rs.40.00 lakhs proved excessive.
- (iii) Saving occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2054 TREASURY AND ACCOUNTS ADMINISTRATION			
095 Directorate of Accounts & Treasuries			
40 Directorate of Accounts			
O 24.80			
R(-) 0.50	24.30	22.92	(-) 1.38

Anticipated saving of Rs.0.50 lakh was reportedly due to non performance of tour. Where as reason for eventual saving of Rs.1.38 lakhs was due to non-inclusion of some vouchers in the accounts of the year, though as per Government's observation these vouchers has been actually accounted for by the department.

096 Pay and Accounts Office			
43 East District			
O 122.18			
R(-) 6.10	116.08	117.99	(+) 1.91

Reduction in provision by Rs.6.10 lakhs through re-appropriation in March 2001 was reportedly due to re-deployment of staff from Compilation Cell after Computerisation and also due to vacant post in the department.

44 North District			
O 17.50			
R(-) 2.46	15.04	15.06	(-) 0.02

Grant No. 13 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
45	West District			
O		22.88		
R(-)		1.87	21.01	21.01

Anticipated saving of Rs.2.46 lakhs and 1.87 lakhs in the above two cases was reportedly due to number of vacant posts in the department.

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

46	South District			
O		18.10		
R		4.53	22.63	22.62
				(-) 0.01

Augmentation of provision by Rs.4.53 lakhs was reportedly due to purchase of vehicle for Dy. Chief Pay and Accounts Officer mainly.

Grant No. 14 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
47	Reserve Lines and Police Band			
O		487.00		
R(-)		47.10	417.99	(-) 21.91

Anticipated saving of Rs.47.10 lakhs, which was ultimately surrendered in March 2001, was attributed to transfer of trainee constables, who were drawing salaries from Reserve Lines, after the completion of training etc. Reason for eventual saving of Rs.21.91 lakhs has not intimated (August 2001).

109	District Police			
49	North District			
O		102.05		
R(-)		1.53	93.16	(-) 7.36

Anticipated savings of Rs.1.53 lakh was stated to be due to transfer of police personnel and non-availability of reliever. However, reason for eventual saving of Rs.7.36 lakhs was reportedly due to non submission of some vouchers (Rs.6.79 lakhs) by the Chief Pay and Accounts Office.

51	South District			
O		255.30	246.68	(-) 8.62

Reason for eventual saving of Rs.8.62 lakhs was reportedly due to non-inclusion of some vouchers by the office of the Chief Pay and Accounts Office.

114	Wireless and Computers			
53	Police Wireless Branch			
O		163.75		
R(-)		10.27	154.25	(+) 0.77

Reduction in provision by Rs.10.27 lakhs which was surrendered in March 2001 was attributed to (i) non-filling up of vacant posts of 10 Naiks (ii) economy in the purchase of spares. Reason for eventual excess of Rs.0.77 lakhs has not been intimated (August 2001).

54	Computer Branch			
O		18.35		
R		0.59	17.84	(-) 1.10

Anticipated excess of Rs.0.59 lakhs was due to excess requirement of fund for D.A. wages of Home Guard. Reason for eventual savings of Rs.1.10 lakhs was reportedly by due to return of (i) increment and medical advance bill (Rs.0.17 lakhs) (ii) bills of Sikkim Consumer Co-operative Society (Rs.0.79 lakhs) by the Chief Pay and Accounts Office. at the fag end of the financial year.

116	Modernisation of Forensic Sciences Police Force			
O		27.35		
S		40.40		
R(-)		1.24	23.44	(-) 43.07

Supplementary provision of Rs.40.40 lakhs was obtained in March 2001 for purchase of equipments for State Forensic Science laboratory under grant from 11th Finance Commission out of which only an amount of Rs.1.24 lakhs was surrendered in March 2001 due to non-recruitment of staff. However, there was eventual saving of Rs.43.07 lakhs. This is a case of defective budgeting.

Grant No. 14 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
800	Other Expenditure			
56	Expenditure on Maintenance of Security Staff			
O		6.00		
R(-)		3.22	2.78	

Anticipated saving of Rs.3.22 lakhs was stated to be due to (i) non-receipt of house rent bills for the houses occupied by the Police Department (Rs.0.34 lakh) (ii) economy in the purchase of spares mainly.

57	Cheek Posts Administration Headquarters			
O		7.51		
R(-)		2.29	5.22	(-) 0.02

Anticipated saving of Rs.2.29 lakhs was attributed to (i) non-receipt of bills (ii) transfer of personnel during the year (Rs.2.15 lakhs).

(v) Saving in the above cases was partly off set by excess under :-

101	Criminal Investigation and Vigilance			
43	Crime Investigation Branch			
O		64.85		
R		7.55	72.40	(-) 5.52

Augmentation of provision by Rs.7.55 lakhs through re-appropriation in March 2001 was due to transfer of officer and others to Crime Branch during the year. Reason for eventual saving of Rs.5.52 lakhs was reportedly due to non inclusion of some vouchers (R.5.26 lakhs) by the Chief Pay and Accounts Office during the fiscal.

109	District Police			
50	East District			
O		375.80		
R		12.06	387.86	(-) 5.95

Anticipated excess of Rs.12.06 lakhs was attributed to addition of Forces due to recent transfer from the district. Reason for eventual saving of Rs.5.95 lakhs was stated to be due to (i) non submission of medical advance claim (Rs.4.64 lakhs) as anticipated (ii) shifting of office of the Superintendent of Police (East) from the private building to the new High Court building (Rs.1.21 lakhs) etc..

800	Other Expenditure			
58	Check Posts at other Places (Expenditure to be reimbursed by Government of India)			
O		223.35		
R		2.15	225.50	(+) 1.40

Anticipated excess of Rs.2.15 of lakhs was stated to be due to payment of travel expenses to police personnel. Reasons for eventual excess of Rs.1.40 lakh not been intimated (August 2001).

**Grant No. 15
JAILS**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2056 - JAILS			
ORIGINAL	58,90,000		
SUPPLEMENTARY	51,90,000	1,10,80,000	67,28,418
			(-) 43,51,582
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			3,33,000

Notes and Comments

(i) Out of the ultimate saving of Rs.43.52 lakhs, only Rs.3.33 lakhs could be anticipated and surrendered in March 2001.

(ii) Saving occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2056 JAILS			
O	58.90		
S	11.90		
R(-)	3.33		
	67.47	67.28	(-) 0.19

Reduction in provision by Rs.3.33 lakhs through surrender in March 2001 was due to transfer of Dy. Superintendent and Office Superintendent and suspension of nine Sr. Superintendent of Police and nine Jail Wardens during the year.

101	Jails		
40	Up gradation Grant recommended by the 10 th Finance Commission		
60	Up gradation Grant for prison Administration under 11 th Finance Commission		
S	40.00	40.00	(-) 40.00

Supplementary provision of Rs.40.00 was provided in November 2000 for up gradation of the existing arrangements for security in the prison and for vocational training and medical facilities for the inmates under award of 11th Finance Commission but the entire amount remain unutilised during the year. The Government's observation was that this amount would be utilised over a period of 3-4 years time.

**Grant No. 16
STATIONERY AND PRINTING**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED)
			Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2058 – STATIONERY & PRINTING			
ORIGINAL	2,04,55,000		
SUPPLEMENTARY	10,00,000	2,14,55,000	2,11,00,409
			(-) 3,54,591
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			4,00,000

Notes and Comments

(i) Surrender of Rs.4.00 lakhs was in excess of the eventual saving of Rs.3.55 lakhs

(ii) Saving occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2058 STATIONERY & PRINTING			
103 Government Press			
40 Sikkim Government Press, Gangtok			
O	204.55		
S	10.00		
R(-)	4.00		
	210.55	211.00	(+) 0.45

Augmentation of provision by Rs.10.00 lakhs by supplementary in March 2001 was due purchase of papers and other miscellaneous items, whereas reduction in provision again by Rs.4.00 lakhs through surrender in March 2001 was due to non-drawl of overtime allowances. Reason for eventual excess of Rs.0.45 lakhs has not been intimated (August 2001).

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

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2059 – PUBLIC WORKS			
2216 – HOUSING			
<i>CHARGED</i>			
<i>ORIGINAL</i>	7,00,000		
<i>SUPPLEMENTARY</i>	4,00,000	11,00,000	10,99,119 (-) 881
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)</i>			<i>NIL</i>
Voted			
<i>ORIGINAL</i>	11,56,75,000		
<i>SUPPLEMENTARY</i>	6,27,00,000	17,83,75,000	16,89,33,710 (-) 94,41,290
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)</i>			98,54,000
CAPITAL			
MAJOR HEAD			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE			
4210 – CAPITAL OUTLAY ON MEDICAL & PUBLIC HEALTH			
4055 – CAPITAL OUTLAY ON POLICE			
4216 – CAPITAL OUTLAY ON HOUSING			
4408 – CAPITAL OUTLAY ON FOOD, STORAGE & WAREHOUSING			
4851 – CAPITAL OUTLAY ON VILLAGE & SMALL INDUSTRIES			
5452 – CAPITAL OUTLAY ON TOURISM			
VOTED			
<i>ORIGINAL</i>	49,04,34,000		
<i>SUPPLEMENTARY</i>	5,59,71,000	54,64,05,000	33,11,23,533 (-) 21,52,81,467
<i>AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)</i>			18,91,33,000

Grant No. 17 Contd.

Notes and Comments

VOTED

- (i) In view of the eventual saving of Rs.94.41 lakhs in the Voted Section of the grant, supplementary provision of Rs.627.00 lakhs obtained in November 2000 proved excessive.
- (ii) As against the actual saving of Rs.94.41 lakhs, an amount of Rs.98.54 lakhs was surrendered. This was unrealistic.
- (iii) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2059 PUBLIC WORKS			
80 General			
001 Direction and Administration			
40 Chief Engineer (Building Establishment)			
O	281.20		
R(-)	9.76	277.70	(-) 6.26

Reason for anticipated saving of Rs.9.76 lakhs has not been intimated. Reason for ultimate saving of Rs.6.26 lakhs was stated to be due to (i) non-implementation of computerisation of the Architectural Cell (Rs.1.38 lakhs) (ii) transfer of staff and officer from the department during the year.

799 Suspense			
82 Stock			
O	150.00		
R(-)	88.91	58.52	(-) 2.57

Anticipated saving of Rs.88.91 lakhs was due to purchase of stock materials direct from the project cost. Reason for eventual saving of Rs.2.57 lakhs has not been intimated (August 2001)

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

2216 HOUSING			
01 Government Residential Building			
106 General Pool Accommodation			
83 Maintenance & Repairs			
O	206.20		
S	25.00		
R	0.92	233.46	(-) 1.34

Augmentation of provision by Rs.0.92 lakh was attributed to meeting the house rent of hired building for VIP accommodation. Reason for eventual saving of Rs.1.34 lakh has not been intimated.

Grant No. 17 Contd.

CAPITAL

- (i) There had been persisting cases of huge savings in preceding thirteen successive years. Without spending the entire amount provided in the original budget provision since 1998-99, the Public Works Department obtained supplementary provision systematically and as a matter of course; without assessing the actual requirements of the provisions. This indicates Government's inability to keep a watch over the progress of expenditure and verify the actuals of preceding years before admitting increased provision for next financial year.

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1988-1989	731.47	583.74	(-) 147.73
1989-1990	941.18	706.28	(-) 234.90
1990-1991	978.30	904.25	(-) 74.05
1991-1992	1400.49	1282.35	(-) 118.14
1992-1993	2018.61	1127.36	(-) 891.25
1993-1994	2021.47	1825.20	(-) 196.27
1994-1995	1920.96	1812.72	(-) 108.24
1995-1996	2333.30	2148.59	(-) 184.71
1996-1997	2258.58	1734.23	(-) 524.35
1997-1998	2989.65	2285.24	(-) 704.41
1998-1999	3354.47	1619.68	(-) 1734.7
1999-2000	2729.04	1331.61	(-) 1397.4

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
80 General			
051 Construction			
70 Modernisation of Prison Administration (75:25% C.S.S)			
O 5.00			
S 30.36	35.36	26.19	(-) 9.17

Against the administrative approval communicated by the Government of India the department obtained supplementary grant of Rs.30.36 lakhs. However, till the end of the financial year; the amount was not received from the Central Government and hence the saving which remained unsurrendered during the year.

72 Public Works			
O 195.00			
S 165.23			
R 5.66	365.89	331.57	(-) 34.32

Augmentation of provision by Rs.5.66 lakhs through re-appropriation in March 2001 was due to payment of contractors bill and settlement of spillover liabilities. Reason for eventual saving of Rs.34.32 lakhs has not been intimated (August 2001).

73 Information and Publicity			
O 10.00			
R(-) 10.00			

Grant No. 17 Contd.

The entire provision of Rs.10.00 lakhs was surrendered without citing any reason, as per the instruction of the Government.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
77	Construction of VLO Quarters (50:50% C.S.S)			
O	35.00			
R(-)	23.84	11.16	11.10	(-) 0.06

Reduction in provision by Rs.23.84 lakhs through surrender in March 2001 was due to non execution of proposal during the year.

4202	CAPITAL OUTLAY ON EDUCATION, SPORTS ART AND CULTURE			
01	General Education			
202	Secondary Education			
O	510.40			
R(-)	409.88	100.52	100.20	(-) 0.32

Anticipated saving of Rs.409.88 lakhs was surrendered in March 2001 due to non implementation of the scheme mainly.

203	University and Higher Education			
O	274.20			
S	15.00			
R(-)	91.52	197.68	197.57	(-) 0.11

Anticipated saving of Rs.91.52 lakhs was surrendered in March 2001 due to delay in finalisation of scheme and non completion of work as targeted earlier.

02	Technical Education			
103	Technical School			
O	1025.00			
R(-)	1021.00	4.00	3.95	(-) 0.05

Reduction in provision by Rs.1021.00 lakhs through surrender in March 2001 was due to non receipt of fund from the World Bank (Rs.1000.00 lakhs) etc. and partial implementation of the scheme (Rs.21.00 lakhs)

104	Polytechnic			
O	250.00			
R(-)	96.94	153.06	153.05	(-) 0.01

Reduction in provision by Rs.96.94 lakhs through surrender in March 2001 was due to delay in finalisation of various administrative procedures during the year.

03	Sports & Youth Services			
	Sports Stadia			
101	Youth Hostels			
O	59.21			
R(-)	49.21	10.00	10.00	..
102	Sports and Stadia			
O	122.32			
S	156.15			
R(-)	16.78	261.69	161.39	(-) 100.30

Grant No. 17 Contd.

Anticipated saving of Rs.49.21 lakhs and Rs.16.78 lakhs was surrendered in March 2001 due to non-receipt of share from Government of India. Reason for ultimate saving of Rs.100.30 lakhs has not been intimated (August 2001).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
04 Art & Culture			
800 Other Expenditure			
O	53.00		
S	50.00		
R(-)	2.00		
	101.00	91.96	(-) 9.04

Anticipated saving of Rs.2.00 lakhs was surrendered in March 2001 due to inability on the part of the Government to construct the Limboo Cultural Bhawan at Tharpu. Reason for eventual saving of Rs.9.04 lakhs has not been intimated (August 2001).

4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services			
110 Hospital and Dispensaries			
70 Buildings			
O	53.00		
S	0.01		
R(-)	16.00		
	37.01	36.99	(-) 0.02

Reduction in provision by Rs.16.00 lakhs was reportedly due to non confirmation of additional fund sought for from the Government of India.

4055 CAPITAL OUTLAY ON POLICE			
207 State Police			
72 Construction			
60 Construction of Police Station (Up gradation grant by 11 th Finance Commission)			
O	Nil		
S	9.60		
	9.60		(-) 9.60

Reason for eventual saving of Rs.9.60 lakhs has not been intimated (August 2001)

61 Construction of Rest Room, Toilet for Women Police Personnel (Up gradation grant by 11 th Finance Commission)			
O	Nil		
S	4.80		
	4.80		(-) 4.80

Reason for the eventual saving of Rs.4.80 lakhs has not been intimated (August 2001).

4216 CAPITAL OUTLAY ON HOUSING			
01 Government Residential Building			
106 Central Pool Accommodation			
70 Construction (P.W.D)			
O	180.00		
R(-)	5.66		
	174.34	174.46	(+) 0.12

Anticipated saving Rs.5.66 lakhs was re-appropriated to other head of account for adjustment of spill over liabilities of the Contractor for the last financial year.

Grant No. 17 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
103	Han loom Industries			
71	Work shed cum Housing Schemes (100% C.S.S.)			
O		175.54		
R(-)		175.54		

The entire provision of Rs.175.54 lakhs was surrendered due to non-commissioning of the scheme during the year.

4408	CAPITAL OUTLAY ON FOOD STORAGE AND WARE HOUSING			
01	Food			
101	Procurement and Supply			
70	Buildings			
62	Construction of Godowns out of financial assistance of Central Government (100% C.S.S.)			
O		Nil		
S		10.50	10.50	(-) 10.50

Reason for eventual saving of Rs.10.50 lakhs has not been intimated (August 2001).

5452	CAPITAL OUTLAY ON TOURISM			
01	Tourist Infrastructure			
101	Tourist Centre			
O		200.00		
R(-)		100.40	99.60	99.59
				(-) 0.01

Anticipated saving of Rs.100.40 lakhs was surrendered in March 2001 due to (i) non finalisation of land (Rs.30.00) (ii) non-implementation of provision by the implementing department (Rs.9.80 lakhs) (iii) less consultancy fee for the ropeway project at Namchi than anticipated earlier (Rs.15.00 lakhs) (iv) delay in receipt of estimate from the implementing department (Rs.30 .00 lakhs) etc.

102	Tourist Accommodation			
O		36.25		
S		15.48	51.73	(-) 51.73
800	Other Expenditure			
O		225.00	225.00	221.44
				(-) 3.56

Reason for eventual saving of Rs.51.73 lakhs and Rs.3.56 lakhs in the above two cases has not been intimated (August 2001).

Grant No. 17 Concl'd.**(iii) Saving above was partly off set by excess.**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
01 General			
201 Elementary Education			
O 1191.00			
S 40.00			
R 121.78	1352.78	1312.52	(-) 40.26

Augmentation of provision by Rs.121.78 lakhs through re-appropriation in March 2001 was attributed to payment of money for on going construction works and revision of outlay on NABARD sponsored scheme during the year. Reason for ultimate savings of Rs.40.26 lakhs has not been intimated (August 2001).

4055 CAPITAL OUTLAY ON POLICE			
211 Police Station			
72 Construction			
O 38.42	38.42	51.81	(+) 13.39

Reason for excess of Rs.13.39 lakhs has not been intimated (August 2001).

Grant No. 18
OTHER ADMINISTRATIVE SERVICES

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	6,19,92,000		
SUPPLEMENTARY	49,15,000	6,69,07,000	5,70,52,819
			(-) 98,54,181
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			45,43,000

Notes and Comments

- (i) The expenditure of Rs.570.53 lakhs did not even come up to the level of original budget provision of Rs.619.92 lakhs. In view of the ultimate saving of Rs.98.54 lakhs in the grant supplementary provision of Rs.49.15 lakhs obtained in November 2000 for implementation of the Centrally Sponsored Scheme etc. proved totally unnecessary. This point out the need of more accurate budgeting and better control over expenditure.
- (ii) Against the actual saving of Rs.98.54 lakhs only an amount of Rs.45.43 lakhs was anticipated and surrendered during the year.
- (iii) Excessive provision of funds leading to large saving occurred in the previous financial years too are detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-1997	310.12	264.67	(-) 45.45
1997-1998	365.75	271.60	(-) 94.15
1998-1999	576.98	457.15	(-) 119.83
1999-2000	526.60	510.92	(-) 15.68

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2070 OTHER ADMINISTRATIVE SERVICES			
003 Training			
40 Training of Probationer			
O	5.00		
R(-)	3.59	1.41	1.41

Anticipated saving of Rs.3.59 lakhs, which was surrendered in March 2001, was attributed to non conduction of training for IAS probationers during the year.

46 Accounts and Administrative Training Institute			
O	24.38	24.38	21.67
			(-) 2.71

Reason for eventual saving of Rs.2.71 lakhs has not been intimated (August 2001).

Grant No. 18 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
104	Vigilance			
	O	103.60		
	R(-)	2.76	100.84	100.75
				(-) 0.09
	Anticipated saving of Rs.2.76 lakhs was surrendered in March 2001 due to non filling up of vacant post.			
105	Special Commission of Enquiry (ARC)			
	O	11.58		
	R(-)	8.23	3.35	3.42
				(+) 0.07
	Reduction in provision by Rs.8.23 lakhs by surrender in March 2001 was stated to be due to transfer of staff and retirement of Chairman Administration Reforms Commission.			
106	Civil Defence (Expenditure to reimbursed by Government of India)			
	O	25.78		
	R(-)	4.50	21.28	17.10
				(-) 4.18
	Reduction in provision by Rs.4.50 lakhs through re-appropriation in March 2001 was due to non-procurement of equipments for Civil Defence. Reason for eventual saving of Rs.4.18 lakhs has not been intimated (August 2001).			
107	Home Guards (Expenditure to be reimbursed by Government of India)			
	O	28.55		
	R	4.50	33.05	25.84
				(-) 7.21
	Augmentation of provision by Rs.4.50 lakhs through re-appropriation in March 2001 was due to procurement of uniforms for newly enrolled 100 Home Guards during the year. This re-appropriation ultimately caused a final saving of Rs.7.21 lakhs, which was due to inaccurate budgeting only. Reason for the same has not been intimated (August 2001).			
108	Fire Protection and Control			
	O	247.45		
	S	40.00		
	R(-)	16.91	270.54	230.05
				(-) 40.49
	Anticipated saving of Rs.16.91 lakhs which was surrendered in March 2001 was attributed to the untimely death of an officer and voluntary retirement of another officer and suspension of a Driver and non recruitment during the year. Reason for ultimate saving of Rs.40.49 lakhs has, however, not been intimated (August 2001).			
115	Guest House Government Hostel etc.			
43	Grants to Sikkim Guest House, Calcutta			
	O	10.00		
	R(-)	10.00		

The entire provision of Rs.10.00 lakhs was surrendered in March 2001 due to non finalisation of claims before the close of the fiscal.

Grant No. 19
PENSION AND OTHER RETIREMENT BENIFITS

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2071 – PENSION AND OTHER RETIREMENT BENEFITS			
VOTED			
ORIGINAL	20,10,00,000		
SUPPLEMENTARY	NIL	20,10,00,000	(-) 1,83,89,791
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			1,87,69,000

Notes and Comments

- (i) As against the actual saving of Rs.183.90 lakhs in the grant, an excess amount of Rs.187.69 lakhs was surrendered. This proved unrealistic.
- (ii) Excessive provision of funds leading to large savings in the grant during the previous financial years are detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1997-1998	814.50	562.79	(-) 251.71
1998-1999	1469.50	1467.96	(-) 1.54
1999-2000	1710.00	1621.95	(-) 88.05

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2071 PENSIONS AND OTHER RETIREMENT BENEFITS			
102 Commuted Value of Pensions			
O	350.00		
R(-)	41.96	308.86	(+) 0.82
	308.04		

Reduction in provision by Rs. 41.96 lakhs through surrender in March 2001 was due to non-receipt of pension claims in time.

104	Gratuities			
O		300.00		
R(-)		3.46	292.77	(-) 3.77
		296.54		
105	Family Pension			
O		650.00		
R(-)		168.56	486.30	(+) 4.86
		481.44		

Grant No. 19 Concl'd.

Reduction of provision by Rs.3.46 lakhs and Rs.168.56 lakhs by re-appropriation/surrender in March 2001 were attributed to non-receipt of succession certificate from the family of the deceased Government servant during the year.

Reason for eventual saving of Rs.3.77 lakhs in the above case has not been intimated (August 2001). However, reason for eventual excess of Rs.4.86 lakhs was attributed to some inevitable payments made to retired Government Servants and families of the deceased Government Servant during the fiscal.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
115	Leave Encashment Benefits			
O		150.00		
R		28.25	178.54	(+) 0.29
		178.25		

Augmentation of provision by Rs. 28.25 lakhs through re-appropriation in March 2001 was reportedly due to meeting the extra expenditure on Leave Encashment of retired and deceased Government Servant who retired/died prior to 1st April 2001.

Grant No. 20
MISCELLANEOUS GENERAL SERVICES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2075 – MISCELLANEOUS GENERAL SERVICES			
ORIGINAL	3,55,94,52,000		
SUPPLEMENTARY	NIL	3,55,94,52,000	(-) 1,31,99,58,145
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			44,59,000

Notes and Comments

(i) As against the actual savings of Rs.132,58.00 lakhs in the grant only an amount of Rs.44.59 lakhs was anticipated and surrendered during the year.

(ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2075 MISCELLANEOUS GENERAL SERVICE			
103 State Lotteries			
O	354,94.12	223,39.12	(-) 131,55.00

Reason for ultimate saving of Rs.131,55.00 lakhs was attributed to reduction of turnover from the State Lottery in the middle of the year due to introduction of lottery prohibition bill.

Grant No. 21
EDUCATION

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2202 – GENERAL EDUCATION			
2203 – TECHNICAL EDUCATION			
ORIGINAL	1,07,59,74,000		
SUPPLEMENTARY	10,98,00,000	1,18,57,74,000	(-) 7,82,59,466
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			6,37,30,000

Notes and Comments

- (i) As against the actual saving of Rs.782.59 in the grant only an amount of Rs.637.30 lakhs was anticipated and surrendered at the fag end of the financial year. This was unrealistic.
- (ii) In view of the eventual saving of Rs.782.59 lakhs, supplementary provision of Rs.1098.00 lakhs obtained in November 2000 proved excessive and should have been restricted to a token provision wherever found necessary.
- (iii) Excessive provision of funds leading to large savings in the grant during the previous financial years are detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-1996	4637.35	4545.43	(-) 91.92
1996-1997	5667.40	5497.12	(-) 170.28
1997-1998	6422.49	5773.39	(-) 649.10
1998-1999	11132.02	10930.02	(-) 202.00
1999-2000	10928.62	10745.59	(-) 183.03

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2202 GENERAL EDUCATION			
01 Elementary Education			
44 Primary Schools			
O	33.00		
S	300.00		
R(-)	1.00	332.00	327.48
			(-) 4.52

Anticipated saving of Rs.1.00 lakh was surrendered in March 2001, reportedly due to partial implementation of the scheme. Reason for ultimate saving of Rs.4.52 lakhs was due to restricting the expenditure to the extent supplies was made. But the saving could not be surrendered, for which no reason has been intimated (August 2001).

45 Junior Schools			
O	72.00		
S	329.00		
R	0.03	401.03	397.38
			(-) 3.65

Grant No. 21 Contd.

Reason for eventual saving of Rs.3.65 lakhs has not been clearly stated (August 2001).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
106	Teachers and other Services			
46	Pre-primary School			
61	North District			
O		49.50		
S		2.00		
R(-)		10.00	41.50	38.00
				(-) 3.50

Reduction in provision by Rs.10.00 lakhs through surrender in March 2001 was reportedly due to ban on creation of post as a measure of economy. Reason for ultimate saving of Rs.3.50 lakhs was due to non utilisation of the entire amount earmarked for arrear payment for advance grade.

62	West District			
O		140.60		
S		9.00		
R(-)		14.00	135.60	134.56
				(-) 1.04

Reduction in provision by Rs.14.00 lakhs through re-appropriation in March 2001 was attributed to ban on creation of post during the year. Reason for ultimate saving of Rs.1.04 lakhs has not been intimated (August 2001).

63	South District			
O		150.60	150.60	143.10
				(-) 7.50

The provision meant for payment of arrear on the advance grade could not be utilised due to late receipt of proposal from the Drawing and Disbursing Officer of the South District.

47	Primary School			
60	East District			
O		1495.80		
S		150.00		
R(-)		34.17	1611.63	1596.62
				(-) 15.01

61	North District			
O		340.60		
S		10.00		
R(-)		70.00	280.60	276.83
				(-) 3.77

62	South District			
O		735.70		
S		44.00		
R(-)		15.90	763.80	758.82
				(-) 4.98

Anticipated saving of Rs.34.17 lakhs, Rs.70.00 lakhs and 15.90 lakhs respectively were surrendered in March 2001 due to ban on creation of posts by the Government during the financial year. However, ultimate saving of Rs.15.01 lakhs, Rs.3.77 lakhs and Rs.4.98 lakhs could not be surrendered due to late receipt of intimation from District Headquarters.

48	Junior High Schools			
60	East District			
O		840.80		
S		60.00		
R(-)		66.58	834.22	827.19
				(-) 7.03

Grant No. 21 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
62	West District			
O		240.60		
R(-)		53.00	186.07	(-) 1.53
	Reduction in provision by Rs. 66.58 lakhs and Rs.53.00 lakhs were surrendered in March 2001 due to ban on creation of post imposed by the Government. Reason for eventual saving of Rs.7.03 lakhs and Rs.1.53 lakhs were due to non implementation of the advance grade increment scheme by the Government.			
63	South District			
O		460.60		
S		30.00	487.86	(-) 2.74
	The original provision was augmented by supplementary provision by Rs.30.00 lakhs on the basis of requirement of fund for payment of salaries. The ultimate saving of Rs.2.74 lakhs could not be surrendered due to non receipt of proposal of arrear of advance grade from the District Headquarters till the end of the financial year.			
107	Teacher's Training			
49	Teacher's Training Institute			
O		30.47		
R(-)		10.50	24.01	(+) 4.04
	Anticipated saving of Rs.10.50 lakhs was surrendered in March 2001 due to imposition of ban on creation of post. Reason for ultimate excess of Rs.4.04 lakhs was attributed to lack of communication and monitoring between Headquarters and District offices about the trend of expenditure and which caused the ultimate excess.			
50	State Institute of Education			
O		102.79		
R(-)		21.40	80.29	(-) 1.10
	Reduction in provision by Rs. 21.40 lakhs through surrender in March 2001 was reportedly due to less number of trainees during the year. Reason for ultimate saving of Rs.1.10 lakhs was due to less number of training organized during the year.			
800	Other Expenditure			
O		108.00		
S		13.50		
R(-)		100.00	20.55	(-) 0.95
	Reduction in provision by Rs.100.00 lakhs was reportedly due to non-implementation of the scheme and for reduction in earmarked provision during the financial year. Reason for ultimate saving of Rs.0.95 lakh was due to limited activities during the year.			
02	Secondary Education			
001	Direction and Administration			
51	Directorate of Education (District Education Officer)			
O		265.48		
S		7.00		
R(-)		31.00	239.74	(-) 1.74

Grant No. 21 Contd.

Reduction in provision by Rs.31.00 lakhs through surrender in March 2001 was due to ban on creation of new post imposed by the Government during the year. Reason for eventual saving of Rs.1.74 lakhs was sated to be due to non-receipt of expenditure statement from the District Headquarters.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
104	Teachers and Other's Services			
52	High and Higher Secondary Schools			
78	East District			
O		1296.45		
R(-)		103.42	1186.95	(-) 6.08

Reduction in provision by Rs.103.42 lakhs through supplementary in March 2001 was reportedly due to ban on creation of post imposed by the Government. Reason for eventual saving of Rs.6.08 lakhs was reportedly due to failure to assess the actual requirement till the close of financial year.

79	North District			
O		295.73		
S		22.00	314.92	(-) 2.81
		317.73		

Reason for eventual saving of Rs.2.81 lakhs was reportedly due to transfer of teacher from the district and delay in appointments for which interview was already conducted.

80	West District			
O		581.34		
R(-)		33.00	547.77	(-) 0.57
		548.34		

Reduction in provision by Rs.33.00 lakhs through surrender in March 2001 was reportedly due to ban imposed by the Government during the year for creation of new post. Reason for ultimate saving was due to non appointment of Teacher during the year.

81	South District			
O		846.34		
S		100.00		
R(-)		14.50	923.74	(-) 8.10
		931.84		

Anticipated savings of Rs.14.50 lakhs was surrendered in March 2001 due to ban on creation of new post imposed by the Government during the year. Reason for ultimate savings of Rs.8.10 lakhs was attributed to non appointment of Teacher for which interview was conducted earlier.

800	Other Expenditure			
93	Computer Literacy in School (100%C.S.S)			
O		12.00		
R(-)		1.20	10.80	..
		10.80		

Anticipated saving of Rs.1.20 lakhs was reportedly due to delay in finalisation of scheme during the year.

60	Computer Training for School Children (up gradation grant under 11 th Finance Commission)			
S		69.00	..	(-) 69.00

Grant No. 21 Contd.

Reason for ultimate saving of Rs.69.00 lakhs was due to non-submission of proposal by the Government during the year.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
03	University and Higher Education			
103	Government College & Institutes			
53	Government Degree College, Gangtok			
O		247.56		
S		1.25		
R(-)		79.80	169.01	167.84 (-) 1.17

Reduction in provision by Rs.79.80 lakhs through surrender in March 2001 was due to non regularisation of ad-hoc post of Lecturers during the year. Reason for eventual saving of Rs.1.17 lakhs was due to non fixation of pay in some cases.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
54	Sikkim Law College			
O		42.88		
S		1.25		
R(-)		9.07	35.06	32.33 (-) 2.73

Anticipated saving of Rs.9.07 lakhs was reportedly due to non regularisation of the post of ad-hoc Lecturers during the year. Reason for eventual saving of Rs.2.73 lakhs was due to delay in payment of revised pay mainly.

05	Language Development			
102	Promotion of Modern Indian Languages and Literature			
70	Modernisation of Madrassa Education (100%C.S.S)			
O		0.75		
R(-)		0.75	..	..
103	Sanskrit Education			
70	Development of Sanskrit Education (100%C.S.S)			
O		12.00		
R(-)		2.00	10.00	9.79 (-) 0.21

Anticipated saving of Rs.0.75 lakh and Rs.2.00 lakhs in the above two cases was reportedly due to non receipt of fund from Government of India during the year.

80	General			
001	Direction and Administration			
O		278.35		
S		51.00		
R(-)		17.83	311.52	308.21 (-) 3.31

Anticipated saving of Rs.17.83 lakhs in March 2001 and eventual saving of Rs.3.31 lakhs was reportedly due to frequent transfer of officers and staff during the year and which stand in the way of the Government for making a proper assessment of the fund.

Grant No. 21 Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2203 TECHNICAL EDUCATION			
001 Direction and Administration			
O	4.00		
R(-)	3.55	0.45	0.02
			(-) 0.43

Reduction of provision by Rs.3.55 lakhs through re-appropriation in March 2001 was due to partial implementation of the scheme.

(v) Saving in the above cases was partly off set by excess under :-

106 Teachers and other Services			
46 Pre-Primary Schools			
60 East District			
O	225.80		
S	10.00	235.80	237.89
			(+) 2.09

Augmentation of provision by Rs.10.00 lakhs through supplementary was due to meeting the liability under salaries. However, reason for eventual excess of Rs.2.09 lakhs was attributed to payment of medical advance for treatment out side the State.

108 Text Books			
O	20.00		
S	34.00		
R	100.00	154.00	154.23
			(+) 0.23

Augmentation of provision by Rs.100.00 lakhs was reportedly due to payment of outstanding text book bills of previous financial year and also for the payment of same bill for the current fiscal.

03 University and Higher Education			
103 Government College and Institute			
55 Sikkim Institute of Higher Nyingma Studies			
O	28.80		
S	11.00		
R	14.57	54.37	54.28
			(-) 0.09

Augmentation of provision by Rs.14.57 lakhs through re-appropriation in March 2001 was reportedly due to payment of arrears of the Lecturers of Sheda College in the revised pay scales introduced by University Grants Commission.

Reduction in provision by Rs.3.80 lakhs was attributed to non posting of one Additional Secretary mainly. Reason for eventual excess of Rs.1.80 lakhs has not been intimated (August 2001).

105 Youth Welfare Programmes for Students			
75 National Cadet Corps			
O	28.32		
R(-)	1.72	26.60	28.32
			(-) 2.12

Reduction of provision by Rs.1.72 lakhs through re-appropriation in March 2001 was attributed to premature retirement of one official etc. However, reason for eventual saving of Rs.2.12 lakhs has not been intimated (August 2001).

Grant No. 22
SPORTS & YOUTH SERVICES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2204 – SPORTS & YOUTH SERVICES			
ORIGINAL	2,19,21,000		
SUPPLEMENTARY	2,19,21,000	1,59,12,291	(-) 60,08,709
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			47,26,000

Notes and Comments

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-1996	155.20	114.05	(-) 41.15
1996-1997	161.20	110.46	(-) 50.74
1997-1998	166.62	87.63	(-) 78.99
1998-1999	144.88	125.25	(-) 19.63
1999-2000	144.08	138.99	(-) 5.09

(ii) **Against the actual saving of Rs.60.08 lakhs only an amount of Rs.47.26 lakhs was anticipated and surrendered during the year.**

Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2204 SORTS & YOUTH SERVICES			
001 Direction and Administration			
O	76.91		
R(-)	3.80	74.91	(+) 1.80
	73.11		

Reduction in provision by Rs.3.80 lakhs was attributed to non posting of one Additional Secretary mainly. Reason for eventual excess of Rs.1.80 lakhs has not been intimated (August 2001).

102 Youth Welfare Programmes for Students			
72 National Cadet Corps			
O	28.32		
R(-)	1.72	24.45	(-) 2.15
	26.60		

Reduction of provision by Rs.1.72 lakhs through surrender in March 2001 was attributed to premature retirement of one official etc. However, reason for eventual saving of Rs.2.15 lakh has not been intimated (August 2001).

Grant No. 22 Concl.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
104	Sports and Games			
81	Games and Sports Activities			
O		36.25		
R(-)		19.26	16.98	(-) 0.01

Reduction in provision by Rs.19.26 lakhs through surrender in March 2001 was attributed to meeting the shortfall under Capital Outlay necessitated as a result of wrong provision made earlier under Revenue head of account.

84	Development of Play Grounds (75:25% C.S.S.)			
O		24.00		
R(-)		24.00	..	..

Reduction in provision by Rs.24.00 lakhs through surrender in March 2001 was due to non-receipt of Government of India's share during the year.

86	Coaching Camps			
O		1.00		
R(-)		1.00	..	..

The amount of Rs.1.00 lakh was surrendered in March 2001 in order to utilise the provision for Namchi Sport Hostel.

88	Incentive for promotion of Sports Activities (100% C.S.S.)			
O		5.00		
R(-)		4.38	0.62	0.62

Reduction in provision by Rs.4.38 lakhs through surrender in March 2001 was attributed non-receipt of fund from Government of India.

The above mentioned saving was partly off set by excess as under :-

104	Sports & Games			
87	Sports Hostel			
O		3.00		
R		8.50	11.50	11.62
				(+) 0.12

Augmentation of provision by Rs.8.50 lakhs through re-appropriation in March 2001 was attributed to running of the Sports Hostel at Namchi, South Sikkim.

**Grant No. 23
ART AND CULTURE**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2205 – ART & CULTURE			
ORIGINAL	1,51,46,000		
SUPPLEMENTARY	1,32,00,000	2,83,46,000	1,43,59,921
			(-) 1,39,86,079
AMOUNT SURRENDERED DURING the year (March 2001)			5,99,000

Notes and Comments

(i) The expenditure of Rs.143.60 lakhs in the grant did not even come close up to the original provision of Rs.151.46 lakhs. As such the supplementary provision of Rs.132.00 lakhs obtained in March 2001 for (a) monitoring and evaluation of various schemes (b) purchase of furniture and furnishing of the office of the Secretary, Culture (c) restoration of protection and preservation of historical monuments etc. proved wholly unnecessary.

(ii) Persisting cases of savings existed in the previous years too :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1997-1998	165.10	154.49	(-) 10.61
1998-1999	173.50	136.39	(-) 37.11
1999-2000	174.85	156.45	(-) 18.40

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2205 ART & CULTURE			
001 Direction and Administration			
O	30.28		
S	6.00		
R	1.07		
	37.35	30.60	(-) 6.75

Augmentation of provision by Rs.6.00 lakhs by first supplementary in November 2000 on account of purchase of furniture and furnishing of the office of the Secretary Culture and also for evaluation of various schemes and subsequently by re-appropriation in March 2001 due to procurement of one vehicle for Addl. Secretary was totally unnecessary in view of the eventual saving of Rs.6.75 lakhs. This is a case of poor budgeting. Reason for eventual saving of Rs.6.75 lakhs has not been intimated (August 2001).

102 Promotion of Art & Culture			
O	82.88		
S	14.00		
R	3.27		
	100.15	88.21	(-) 11.94

Grant No. 23 Concl'd.

The above case is also a case of defective budgeting. The supplementary provision of Rs.14.00 lakhs obtained for payment of committed liabilities and subsequently re-appropriation of Rs.3.27 lakhs made in March 2001 proved excessive in view of the eventual saving of Rs.11.94 lakhs, reason for which has not been intimated (August 2001).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
103 Archaeology			
60 Heritage Protection (Up gradation grant under Finance Commission)			
S	40.00	..	(-) 40.00

Reasons for eventual saving of Rs.40.00 lakhs and the Government failure to surrender it before the close of the fiscal has not been intimated (August 2001).

105 Public Libraries			
O	21.30		
S	72.00		
R(-)	1.90	17.93	(-) 73.47

The Expenditure of Rs.17.93 lakhs fell far short of original provision of Rs.21.30 lakhs. Hence the supplementary provision of Rs.72.00 lakhs obtained in November 2001 on account of restoration and preservation of a historical monument in the State was totally unnecessary. Reason for saving of Rs.73.47 lakhs and its failure to surrender the same has not been intimated (August 2001).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
106 Archaeological Survey			
O	13.00		
R(-)	8.22	4.78	(-) 0.08

Anticipated saving of Rs.8.22 lakhs was attributed to (i) non-receipt of related proposal (Rs.7.44 lakhs) (ii) less performance of tour during the year (Rs.0.21 lakhs) etc.

Grant No. 24
MEDICAL AND PUBLIC HEALTH

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2210 – MEDICAL & PUBLIC HEALTH			
2211 – FAMILY WELFARE (100% C.S.S)			
3454 – CENSUS SURVEY & STATISTICS			
ORIGINAL	41,44,28,000		
SUPPLEMENTARY	1,87,61,000	43,31,89,000	31,90,86,915 (-) 11,41,02,085
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			10,76,45,000

Notes and Comments

- (i) The expenditure of Rs.3190.87 lakhs in the grant did not even come up to the level of original provision of Rs.4144.28 lakhs. As such the supplementary provision of Rs.187.61 lakhs obtained in November 2000 for implementation of Centrally Sponsored Scheme, settlement of spill over –claims and increase in number of cases referred to outside the State etc. proved wholly unnecessary.
- (ii) Excessive provision of funds leading to large saving in the grant during the previous financial years are detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-1996	1944.50	1913.10	(-) 31.40
1996-1997	2290.95	2184.73	(-) 106.22
1997-1998	2438.25	2143.10	(-) 295.15
1998-1999	4321.78	4205.82	(-) 115.96
1999-2000	4019.00	3378.36	(-) 640.64

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2210 MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services Allopathy			
001 Direction and Administration			
O	232.35		
R(-)	12.07	220.08	218.51 (-) 1.77

Reduction in provision by Rs.12.07 lakhs was attributed to (i) restriction imposed on appointments (ii) non-receipt of claims in time, and to accommodate excess in other heads of account during the year. Reason for eventual saving of Rs.1.77 lakh has not been intimated (August 2001).

Grant No. 24 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
01	Urban Health Services Allopathy			
110	Hospital & Dispensaries			
40	Central Health Stores			
O		1322.98		
S		0.01		
R(-)		944.24	378.75	378.44
				(-) 0.31

Reduction in provision by Rs.944.24 lakhs through surrender in March 2001 was attributed to (i) revision of grant under the externally aided project (Rs.600.02 lakhs) (ii) non finalisation of project (Rs.199.98 lakhs) (iii) non-receipt of Central Assistance (Rs.133.52 lakhs) etc.

42	Gyalsing Hospital			
O		73.50		
R		4.50	78.00	72.10
				(-) 5.90

Augmentation of provision by Rs.4.50 lakhs through re-appropriation in March 2001 was attributed to payment of arrear claims and medical advances. Whereas the reason for eventual saving of Rs.5.90 lakhs after the above augmentation, has not been intimated. This is a case of defective budgeting.

44	Namchi Hospital			
O		186.50		
R(-)		2.95	183.55	185.65
				(+) 2.10

Reduction in provision by Rs. 2.95 lakhs through re-appropriation in March 2001 was attributed to transfer of staff from South District. Whereas reason for final excess of Rs.2.10 lakhs, after the above reduction of Rs.2.95 lakhs, has not been intimated (August 2001).

45	Singtam Hospital			
O		100.60	100.60	98.55
				(-) 2.05

Reason for eventual saving of Rs.2.05 lakhs has not been intimated (August 2001).

800	Other Expenditure			
46	Centralised Purchase of Dietary Materials			
O		45.00		
S		34.00		
R(-)		2.75	76.25	76.58
				(+) 0.33

Reduction in provision by Rs.2.75 lakhs through re-appropriation in March 2001 was made with a view to accommodating the excess under salaries. Reason for final excess of Rs.0.33 lakh has not been intimated (August 2001).

47	Treatment Outside Sikkim			
O		30.00		
S		10.00	40.00	37.83
				(-) 2.17

Reason for eventual saving of Rs.2.17 lakh has not been intimated (August 2001).

72	State Blood Transfusion Council (50:50% C.S.S)			
O		12.00		
R(-)		7.00	5.00	5.00

Grant No. 24 Contd.

Anticipated saving of Rs.7.00 lakhs was surrendered in March 2001 due to direct release of fund to the State Blood Transfusion Council by the Government of India and crediting the same amount to Council's separate bank account.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
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73	State Illness Assistance Fund (State Plan)		
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O	1.00		
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R(-)	1.00		
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Anticipated saving of Rs.1.00 lakh was surrendered in March 2001 due to non finalisation of list of beneficiaries during the year.

03	Rural Health Services Allopathy		
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101	Health Sub-Centres		
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48	South District		
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O	69.45		
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R(-)	5.30		
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64.15			
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64.39			
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(+) 0.24			
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Anticipated saving of Rs.5.30 lakhs was stated to be due to transfer of staff from the District. Reason for eventual excess of Rs.0.24 lakh has not been intimated (August 2001).

103	Primary Health Centre		
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55	North District		
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O	43.85		
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R(-)	3.50		
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40.35			
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40.89			
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(+) 0.54			
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Reduction in provision by Rs.3.50 lakhs through re-appropriation in March 2001 was due to transfer of staff from the district. Reason for eventual excess of Rs.0.54 lakh has not been intimated (August 2001).

06	Public Health		
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101	Prevention & Control of Diseases		
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72	Nations Malaria Eradication Programme		
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O	110.00		
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R(-)	3.62		
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106.38			
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105.97			
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(-) 0.41			
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Reduction in provision by Rs.3.62 lakhs through re-appropriation in March 2001 was attributed to non-receipt of bills mainly. Reason for eventual saving of Rs.0.41 lakh has not been intimated (August 2001).

75	Prevention and Control of Blindness (100% C.S.S)		
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O	21.10		
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R(-)	16.29		
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4.81			
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4.92			
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(+) 0.11			
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Anticipated saving of Rs.16.29 lakhs, which was surrendered in March 2001 was attributed to non release of additional fund by the Government of India.

80	National Cancer Control Programme (100% C.S.S)		
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O	30.00		
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30.00			
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(-) 30.00			
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81	Augmentation of Drug Testing Facilities (100% C.S.S)		
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S	15.80		
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15.80			
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(-) 15.80			
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Grant No. 24 Contd.

Reason for ultimate saving of Rs.30.00 and Rs.15.80 lakhs in the above two cases has not been intimated (August 2001).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
112	Public Health Education			
80	Health Campaign			
O		43.15		
S		1.30		
R(-)		8.04		
		36.41	40.67	(+) 4.26

Reduction of provision by Rs.8.04 lakhs through re-appropriation in March 2001 was attributed to (i) transfer of staff etc. mainly. Reason for eventual excess of Rs.4.26 lakhs has not been intimated (August 2001).

2211	FAMILY WELFARE PROGRAMME (100% C.S.S)			
001	Direction and Administration			
O		62.43		
R(-)		10.85		
		51.58	49.77	(-) 1.81
003	Training			
O		16.79		
R(-)		2.40		
		14.39	14.17	(-) 0.22
101	Rural Family Welfare Services			
O		399.22		
R(-)		65.49		
		333.73	341.86	(-) 8.13
102	Urban Family Welfare Services			
O		44.69		
R(-)		4.30		
		40.39	38.99	(-) 1.40
104	Transport			
O		42.07		
R(-)		19.50		
		22.57	22.49	(-) 0.08
105	Compensation			
O		3.70		
R(-)		1.70		
		2.00	1.94	(-) 0.06
106	Mass Education			
O		15.15		
R(-)		11.20		
		3.95	3.71	(-) 0.24

Anticipated saving of Rs.10.85 lakhs, Rs.2.40 lakhs, Rs.65.49 lakhs, Rs.4.30 lakhs, Rs.19.50 lakhs Rs.1.70 lakhs and Rs.11.20 lakhs which were surrendered in March 2001 was attributed to restriction imposed by the Government of India during the year on additional release of fund pending confirmation of the actuals till then. Reason for eventual savings in the above case has not been intimated (August 2001).

Grant No. 24 Concl'd.**(iv) Saving in the above cases was partly off set by excess under :-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2210	MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services Allopathy			
110	Hospital & Dispensaries			
41	Central Referral Hospital Gangtok (STNM)			
O		590.00		
S		70.00		
R		666.53	662.94	(-) 3.59

Augmentation of provision by Rs.6.53 lakhs was due to ad-hoc appointment of Doctors during the year and payment of arrear claims mainly. Reason for eventual saving of Rs.3.59 lakhs has, however, not been intimated (August 2001).

03	Rural Health Services Allopathy			
101	Health Sub Centre			
49	West District			
O		60.18		
R		69.68	65.82	(-) 3.86

Augmentation of provision by Rs.9.50 lakhs through re-appropriation in March 2001 was stated to be due to payment of arrear in revised scale and also for recruitment of additional staff. Reason for eventual saving of Rs.3.86 lakhs has not been intimated (August 2001).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
103	Primary Health Centre			
52	South District			
O		87.75		
R		92.05	90.84	(-) 1.21

Augmentation of provision by Rs.4.30 lakhs through re-appropriation in March 2001 was attributed to posting of additional staff during the year. However, reason for eventual saving of Rs.1.21 lakhs has not been intimated (August 2001).

53	West District			
O		70.10		
R		94.35	(-) 93.85	(-) 0.50

Augmentation of provision by Rs.24.25 lakhs through re-appropriation in March 2001 was due to appointment of new staff and payment of arrear in revised pay scale mainly. Reason for eventual saving of Rs.0.50 lakh has not been intimated (August 2001).

Grant No. 25
WATER SUPPLY AND SANITATION

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2215 – WATER SUPPLY & SANITATION			
ORIGINAL	10,72,11,000		
SUPPLEMENTARY	25,00,000	10,97,11,000	10,19,71,241
			(-) 77,39,759
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			73,05,000
CAPITAL			
MAJOR HEAD			
4215 – CAPITAL OUTLAY ON WATER SUPPLY & SANITATION			
ORIGINAL	35,19,89,000		
SUPPLEMENTARY	1,79,01,000	36,98,90,000	17,71,61,208
			(-) 19,27,28,792
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			19,62,29,000

Notes and Comments

- (i) This is the fifth year in succession in which the excessive provision of funds lead to large scale saving in the year.

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-1997	745.55	701.42	(-) 44.13
1997-1998	748.75	714.34	(-) 34.41
1998-1999	974.90	964.32	(-) 10.58
1999-2000	1196.70	1088.80	(-) 107.90

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2215 WATER SUPPLY AND SANITATION			
41 Rural Development Department			
60 Headquarters Establishment			
O 187.03			
R(-) 8.00	179.03	176.35	(-) 2.68

Reason for anticipated saving of Rs.8.00 lakhs and eventual saving of Rs.2.68 lakhs has not been intimated (August 2001).

62 South District			
O 74.55			
R(-) 10.70	63.85	65.67	(+) 1.82

Grant No. 25 Contd.

Anticipated saving of Rs.10.70 lakhs was surrendered in March 2001 due to (i) transfer of technical staff (Rs.6.95 lakhs) etc.. Reason for eventual excess of Rs.1.82 lakhs has not been intimated (August 2001).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
63	North District			
O		31.41		
R(-)		3.82	27.59	(-) 1.47

Anticipated saving of Rs.3.82 lakhs was surrendered in March 2001 due to (i) transfer of official during the year. Reason for ultimate saving of Rs.1.47 lakhs has not been intimated (August 2001).

101	Urban Water Supply Programme			
70	Maintenance of Other Bazar Water Supply Scheme			
O		355.50		
R(-)		29.02	326.48	(+) 3.62

Anticipated saving of Rs.29.02 lakhs was surrendered in March 2001 due to completion of most of the projects during the year. It indicates the trend of excess budgeting by the Government. Reason for eventual excess of Rs.3.62 lakhs has not been intimated (August 2001).

102	Rural Water Supply Programme			
72	Village Water Supply Scheme			
O		125.00		
S		25.00		
R(-)		19.00	131.00	(-) 0.35

Reduction in provision by Rs. 19.00 lakhs through re-appropriation in March 2001 was due to non-finalisation of absorption cases in the regular establishment, non-filling up of vacant post of deceased Government Servant etc..

02	Sewerage and Sanitation			
105	Sanitation Services			
O		93.20		
R(-)		22.18	71.02	(+) 0.09

Reduction in provision by Rs.22.18 lakhs through surrender in March 2001 was due to non-receipt of fund from the Government of India during the year.

(iii) Saving in the above cases was partly off set by excess under.

01	Water Supply			
001	Direction and Administration			
40	Public Health Engineering			
O		158.75		
R		7.02	165.77	(-) 5.19

Augmentation of provision by Rs.7.02 lakhs through re-appropriation in March 2001 was due to requirement of provision for the purchase of two vehicles for recently posted Superintendent Engineer and also for Minister for Public Health Engineering Department. However, reason for eventual saving of Rs.5.19 lakhs has not been intimated. This is a case of defective budgeting.

Grant No. 25 Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
61 West District			
O	46.67		
R	12.65	59.32	59.13 (-) 0.19

Augmentation of provision by Rs.12.65 lakhs through re-appropriation in March 2001 was due to payment of advance grade and arrear in revised pay mainly. Reason for eventual saving of Rs.0.19 lakh has not been intimated (August 2001).

CAPITAL

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)	Percentage of Saving (Rounded)
1994-1995	722.70	709.52	(-) 13.18	2%
1995-1996	1679.25	1522.48	(-) 156.77	10%
1996-1997	1814.10	1435.18	(-) 378.92	21%
1997-1998	1968.60	1645.23	(-) 323.37	16%
1998-1999	2245.40	1827.82	(-) 417.58	19%
1999-2000	2796.61	2566.25	(-) 230.36	8%

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

4215	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01	Water Supply			
101	Urban Water Supply			
O	1290.92			
R(-)	826.00	464.92	464.90	(-) 0.02

Reduction in provision by Rs. 826.00 lakhs through surrender in March 2001 was attributed to non receipt of fund for externally aided project etc..

102	Rural Water Supply			
O	2179.97			
S	179.01			
R(-)	1164.29	1194.69	1229.62	(+) 34.93

Reduction in provision by Rs.1164.29 lakhs was attributed to (i) non completion of the scheme (Rs.286.00 lakhs) (ii) deferment of the project due to non-finalisation of pilot project involving public participation (Rs.607.97 lakhs) etc.. Reason for eventual excess of Rs.34.93 lakhs has not been intimated (August 2001).

(iii) Saving in the above cases was partly off set by excess as under.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
02 Sewerage and Sanitation			
106 Sewerage Services			
O	49.00		
R	28.00	77.00	77.10 (+) 0.10

Augmentation of provision by Rs.28.00 lakhs through re-appropriation in March 2001 was due to requirement of more provision for overhauling of Plant at Adam pool.

**Grant No. 26
URBAN DEVELOPMENT**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2217 – URBAN DEVELOPMENT			
ORIGINAL	4,18,03,000		
SUPPLEMENTARY	61,00,000	4,79,03,000	(-) 15,72,575
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			16,30,000
CAPITAL			
MAJOR HEAD			
4217 – CAPITAL OUTLAY ON URBAN DEVELOPMENT			
ORIGINAL	2,75,00,000		
SUPPLEMENTARY	5,40,00,000	8,15,00,000	(-) 2,16,86,988
AMOUNT SURRENDERED DURING the year (March 2000)			NIL

Notes and Comments**REVENUE**

- (i) Surrender of Rs.16.30 lakhs during March 2001 was far in excess of the eventual saving of Rs.15.73 lakhs.
- (ii) In view of the saving of Rs.15.73 lakhs supplementary provision of Rs.51.00 lakhs obtained in November 2000 proved excessive.
- (iii) Saving in the grant occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2217 URBAN DEVELOPMENT			
05 Other Urban Development Schemes			
001 Direction and Administration (Town Planning Cell)			
O	23.00		
R(-)	4.40	18.60	(-) 1.61

Anticipated saving of Rs.4.40 lakhs was surrendered reportedly due to actual sanction of 3% D.A. against the anticipated 10% increase. Reason for eventual saving of Rs.1.61 lakhs has not been intimated (August 2001).

Grant No. 26 Concl'd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80 General			
001 Direction and Administration			
O	174.60		
R(-)	11.45	163.15	163.51
			(+) 0.36

Anticipated saving of Rs.11.45 lakhs was surrendered reportedly due to 3% sanction of D.A. during the year against the anticipated 10% increase, mainly. Reason for eventual excess of Rs.0.36 lakh has not been intimated (August 2001).

57 Grants to Local Bodies recommended by 11 th Finance Commission			
O	Nil		
S	4.20	4.20	
			(-) 4.20

Reason for eventual saving of Rs.4.20 lakhs has not been intimated (August 2001).

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

01 State Capital Development			
001 Direction and Administration (Gangtok Town)			
O	45.73		
R(-)	0.45	45.28	47.42
			(+) 2.14

Reason for eventual excess of Rs.2.14 lakhs has not been intimated (August 2001). Further, in the following case expenditure was incurred without any budget provision.

191 Assistance to Local Bodies Corporation, Urban Development Authorities Town Improvement Board			
55 Grants to Local Bodies recommended by 10 th Finance commission			
O			4.17
			(+) 4.17

Reason for incurring the expenditure of Rs.4.17 lakhs without budget provision was reportedly due to omission on the part of the department.

CAPITAL

(i) No part of the saving of Rs.216.87 lakhs was surrendered during the year.

(ii) Saving occurred under :-

4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT			
75 Ropeway from Deorali to Tashiling (Non-lapsable Pool of Central Resources)			
O	50.00		
S	540.00	590.00	373.25
			(-) 216.75

Reason for saving of Rs.216.75 lakhs has not been intimated (August 2001).

Grant No. 27
INFORMATION AND PUBLICITY

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2220 – INFORMATION AND PUBLICITY			
ORIGINAL	1,85,97,000		
SUPPLEMENTARY	10,00,000	1,95,97,000	(-) 9,93,218
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			8,54,000

Notes and Comments

- (i) In view of the saving of Rs.9.93 lakhs, the supplementary provision of Rs.10.00 lakhs obtained in November 2000 for Sikkim Study Services proved excessive and should have been restricted to a token provision.
- (ii) Against the actual saving of Rs.9.93 lakhs in the grant an amount of Rs.8.54 lakhs was anticipated and surrendered during the fiscal.
- (iii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2220 INFORMATION AND PUBLICITY			
01 Films			
O	5.66		
R(-)	1.07	4.59	4.44
			(-) 0.15

Reduction in provision by Rs.1.07 lakhs through surrender in March 2001 was attributed mainly to non-acceptance of proposal for purchase of Cameras and Public Address System for four districts during the year.

109 Photo Services			
O	12.60		
R(-)	3.47	9.13	10.14
			(+) 1.01

Reduction in provision by Rs.3.47 lakhs through re-appropriation in March 2001 was due to (i) non-acceptance of candidature of two participants for diploma course by Indian Institute of Mass Communication, New Delhi (ii) retirement of one Photographer during the fiscal. Reason for eventual excess of Rs. 1.01 lakhs has not been intimated (August 2001).

110 Publication			
O	61.00		
S	10.00		
R(-)	2.87	68.13	67.90
			(-) 0.23

Reduction in provision by Rs.2.87 lakhs through surrender in March 2001 was due to non-implementation of proposal of computerisation of three more languages of Sikkim Herald during the year and non filling up of vacant post of one Sr. Correspondent during the fiscal.

Grant No. 28
SOCIAL SECURITY & WELFARE

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2225 – WELFARE OF SCHEDULED CASTES/ SCHEDULED TRIBES/OTHER BACKWARDS CLASSES			
2235 – SOCIAL SECURITY & WELFARE			
VOTED			
ORIGINAL	6,97,99,000		
SUPPLEMENTARY	1,82,28,000	8,80,27,000	8,45,71,983 (-) 34,55,017
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			16,99,000
CAPITAL			
4225 – CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES/ SCHEDULED TRIBES/OTHER BACKWARDS CLASSES			
VOTED			
ORIGINAL	28,60,000		
SUPPLEMENTARY	1,00,00,000	1,28,60,000	1,28,60,000 NIL
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments**REVENUE**

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-1994	415.20	409.05	(-) 6.15
1994-1995	354.02	303.06	(-) 50.96
1995-1996	434.94	416.24	(-) 18.70
1996-1997	507.71	477.58	(-) 30.13
1997-1998	705.58	574.38	(-) 131.20
1998-1999	966.82	875.30	(-) 91.52
1999-2000	784.50	597.10	(-) 187.40

- (ii) Against the actual saving of Rs.34.55 lakhs in the grant only an amount of Rs.16.99 lakhs was anticipated and surrendered during the year.

Grant No. 28 Contd.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2225	WELFARE OF SCHEDULED CASTES/ SCHEDULED TRIBES/ OTHER BACKWARDS CLASSES			
01	Welfare of Scheduled Castes			
001	Direction and Administration			
O		39.35		
R(-)		3.46	26.03	(-) 9.86

Reduction in provision by Rs. 3.46 lakhs through re-appropriation in March 2001 was stated to be due to less claim of medical reimbursement and non-fixation of pay in respect P.A. to Chairman during the year (Rs.2.57 lakhs) etc. Reason for eventual saving of Rs.9.86 lakhs has not been intimated (August 2001).

793	Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)			
76	Other Expenditure			
O		20.00		
S		13.00	30.98	(-) 2.02
03	Welfare of Backward Classes			
001	Direction and Administration			
O		10.50		
S		16.70	24.63	(-) 2.57

Reason for eventual saving of Rs.2.02 lakhs and Rs.2.57 lakhs has not been intimated (August 2001).

2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
001	Direction and Administration			
40	Social Welfare Department			
O		38.03		
R(-)		11.46	32.35	(+) 5.78

Reduction in provision by Rs.11.46 lakhs through surrender in March 2001 was attributed mainly to non-posting of Probationer and transfer of Additional Secretary from the department during the year. Reason for eventual excess of Rs.5.78 lakhs has not been intimated (August 2001).

41	Women and Child Welfare Department			
O		47.50		
S		30.00		
R(-)		6.17	64.09	(-) 7.24

Reduction in provisions by Rs.6.17 lakhs through re-appropriation in March 2001 was attributed to non drawl of pay by the Secretary from the department and non-posting of under Secretary during the year mainly. Reason for eventual saving of Rs.7.24 lakhs was due to temporary closer of some centres.

Grant No. 28 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
102	Child Welfare			
	O	158.00		
	S	2.17	154.32	(-) 5.85

Reason for eventual saving of Rs.5.85 lakhs has not been intimated (August 2001).

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

2225	WELFARE OF SCHEDULED CASTE/SCHEDULE TRIBE/OTHER BACKWARD CLASSES			
794	Special Central Assistance for Tribal Sub-Plan (Central Plan Scheme)			
	O	100.00		
	S	55.76	165.60	(+) 9.84

Reason for eventual excess of Rs.9.84 lakhs, after augmenting the provision by supplementary grant of Rs.55.76 lakhs, in the above case has not been intimated (August 2001).

Grant No. 29
LABOUR AND LABOUR WELFARE

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED) Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2230 – LABOUR AND LABOUR WELFARE			
VOTED			
ORIGINAL	93,16,000		
SUPPLEMENTARY	40,000	93,56,000	81,39,837 (-) 12,16,163
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			8,78,000

Notes and Comments

- (i) Against the actual saving of Rs.12.16 lakhs in the grant only an amount of Rs. 8.78 lakhs was anticipated and surrendered during the year.
- (ii) Saving occurred under the following heads :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2230 LABOUR & EMPLOYMENT			
01 Labour			
O	51.90		
S	0.40		
R(-)	8.78		
	43.52	43.55	(+) 0.3

Anticipated saving of Rs.8.78 lakhs, which was surrendered in March 2001, was attributed to (i) transfer of the Secretary to the Culture Department and the drawl of salary of the new Secretary from Law Department only (Rs.8.25 lakhs) (ii) retirement of Joint Secretary and Officer on Special Duty during the year etc..

03 Training			
101 Industrial Training Institute			
O	41.26	41.26	37.85 (-) 3.41

Reason for eventual saving of Rs.3.41 lakhs has not been intimated (August 2001).

**Grant No. 30
NUTRITION**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2236 - NUTRITION			
ORIGINAL	2,20,23,000		
SUPPLEMENTARY	2,26,00,000	4,46,23,000	4,18,46,604 (-) 27,76,396
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments

(i) No part of the saving of Rs.27.76 lakhs was anticipated and surrendered during the year.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2236 NUTRITION			
02 Distribution of Nutritious Food & Beverages			
101 Special Nutritious Programme			
O	189.40		
S	226.00	392.89	(-) 22.51

Augmentation of provision through supplementary grant in November 2000 was for implementation of Special nutrition programme. However, reason for ultimate saving of Rs.22.51 lakhs was stated to be due to late submission of the T.A. bills mainly.

80 General			
001 Direction and Administration			
O	30.83	25.57	(-) 5.26

Reason for ultimate saving of Rs.5.26 lakhs has not been intimated (August 2001).

Grant No. 31
RELIEF ON ACCOUNT OF NATURAL CALAMITIES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2245 – RELIEF ON ACCOUNT OF NATURAL CALAMITY			
ORIGINAL	16,96,11,000		
SUPPLEMENTARY	16,96,11,000	10,81,42,797	(-) 6,14,68,203
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			(-) 2,96,57,000

Notes and Comments

- (i) In Calamity Relief fund, constituted by 9th Finance Commission, Government of India contributed 75 percent of the fund as grants-in-aid, while 25 percent is contributed by the State. This year's contribution from Central and State Government were Rs. 518.00 lakhs and 173.00 lakhs respectively as per the revised recommendation of the 11th Finance Commission.

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

Expenditure to the relief to the fund during this year was Rs. 607.03 lakhs. The closing balance to the fund at the end of the year was Rs. 470.93 lakhs, out of which the State Government has not invested any thing in the financial year. An account of the fund is given in the statement No.15 of Finance Accounts. for the year 2000-2001.

- (ii) Significant savings occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2245 RELIEF ON ACCOUNT OF NATURAL CALAMITY			
02 Flood Cyclones etc.			
101 Gratuitous Relief			
O	50.00		
R(-)	7.95	42.05	47.36
			(+) 5.31
800 Other Expenditure			
72 Other Works			
O	848.20		
R(-)	825.98	22.22	32.17
			(+) 9.95

Grant No. 31 Concl'd.

Reduction in provision by Rs.7.95 lakhs and Rs.825.98 lakhs through re-appropriations in March 2001 was attributed to transferring the same amount to other head of account where more expenditure was required to be incurred following occurrence of natural calamity.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
05 Calamity Relief Fund			
101 Transfer to Reserve Fund and Deposit			
73 Transfer to Reserve Funds and deposit account (Calamity Relief Fund)			
0	785.76	467.66	(-) 318.10

The above sub-head is operated upon for transferring the fund to Reserve fund (Major Head 8235 etc) on the basis of recommendation made by the 9th Finance Commission. Saving of Rs.318.10 lakhs occurred in the above case due to (i) excess budgeting to the tune of Rs.94.76 lakhs as made by the State Government [viz. against the allotted fund of Rs.691.00 lakhs on the basis of 75:25 formula, a provision of Rs.785.76 lakhs was made in the budget (Rs.785.76 – 691.00 lakhs = Rs.94.76 lakhs)] (ii) and non-release of share by the Central Government to the tune of Rs.223.34 lakhs.

Grant No. 32
OTHER SOCIAL SERVICES

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2250 - OTHER SOCIAL SERVICES			
ORIGINAL	84,90,000		
SUPPLEMENTARY	30,00,000	1,14,90,000	(-) 8,02,465
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			2,97,000

Notes and Comments**REVENUE**

- (i) Against the actual saving of Rs.8.02 lakhs only an amount of Rs.2.97 lakhs was anticipated and surrendered during the year.
- (ii) In view of the savings of Rs.8.02 lakh, supplementary provision of Rs.30.00 lakhs obtained in November 2000 proved excessive.
- (iii) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2250 OTHER SOCIAL SERVICES			
103 Up Keep of Shrines Temples etc			
01 Salaries			
O	40.00		
R(-)	2.97	37.03	(-) 0.97

Reduction in provision by Rs.2.97 lakhs through surrender in March 2001 was attributed to non-sanctioning of post by the Government. The reason for final saving of Rs.0.97 lakh was attributed to correction made in the bill by the Pay and Accounts Office.

27 Minor Works			
O	5.40		
R(-)	3.10	2.30	

Reason for anticipated saving of Rs.3.10 lakhs has not been intimated (August 2001).

31 Grants-in-aid			
O	4.60		
S	30.00		
R	2.20	36.80	(-) 4.03

Grant No. 32 Contd.

Augmentation of provision by Rs.2.20 lakhs through re-appropriation in March 2001 was due to payments of Grants-in-aid, since approved by the Government. Reason for final saving of Rs.4.03 lakh has not been intimated (August 2001).

In the following case expenditure was incurred without budget provision, the same requires regularization.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
50 0 Other Charges	..	1.50	(+) 1.50

Grant No. 33
SECRETARIAT - SOCIAL SERVICES

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2251 – SECRETARIAT - -SOCIAL SERVICES			
ORIGINAL	39,59,000		
SUPPLEMENTARY	NIL	39,59,000	(-) 2,00,116
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			19,000

Notes and Comments

Against the ultimate saving of Rs.2.00 lakhs only an amount of Rs.0.19 lakh was anticipated and surrendered during the year.

**Grant No. 34
AGRICULTURE**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2401 – CROP HUSBANDRY			
ORIGINAL	24,42,72,000		
SUPPLEMENTARY	1,52,76,000	25,95,48,000	17,22,38,618
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			(-) 8,73,09,382
			8,54,76,000
CAPITAL			
4401 – CAPITAL OUTLAY ON CROP HUSBANDRY			
ORIGINAL	16,00,000		
SUPPLEMENTARY	23,00,000L	39,00,000	29,56,067
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			(-) 9,43,933
			7,50,000

Notes and Comments

REVENUE

- (i) The expenditure of Rs.1722.39 lakhs in the grant did not come up to the level of original budget provision of Rs.2442.72 lakhs. As such the supplementary provision of Rs.152.76 lakhs obtained in November 2000 and subsequently in March 2001 proved wholly unnecessary.
- (ii) Excessive provision of funds leading to large scale savings in the revenue section during this financial year like previous seven years is detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-1994	876.19	790.94	(-) 85.25
1994-1995	1126.99	1055.71	(-) 71.28
1995-1996	1436.03	1340.81	(-) 95.22
1996-1997	1535.08	1338.21	(-) 196.87
1997-1998	2923.42	1319.59	(-) 1603.83
1998-1999	2044.12	1819.97	(-) 224.15
1999-2000	1993.21	1838.74	(-) 154.47

Grant No. 34 Contd.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2401	CROP HUSBANDRY			
001	Direction and Administration			
40	Directorate of Agriculture			
O	115.20			
S	1.00			
R(-)	6.61	109.59	108.70	(-) 0.89
41	Directorate of Agriculture			
O	56.40			
R(-)	3.90	52.50	52.53	(+) 0.03

Reduction in provisions by Rs.6.61 lakhs and Rs.3.90 lakhs through re-appropriation in March 2001 was due to transfer of staff to Horticulture Department during the year. Reason for eventual saving of Rs.0.89 lakhs has not been intimated (August 2001).

103	Seeds			
75	Other Expenditure			
O	2.00			
R(-)	1.50	0.50	0.46	(-) 0.04

Reduction of provision by Rs.1.50 lakhs was made with a view to clearing the expenditure incurred in connection with the visit of joint parliamentary party at Gangtok

104	Agriculture Farms			
43	Establishment			
O	355.40			
S	10.25			
R(-)	45.26	320.39	311.84	(-) 8.55

Reduction in provision by Rs.45.26 lakhs through re-appropriation in March 2001 was attributed to re-organisation of staff between Agriculture and Horticulture Department during the year. Reason for ultimate saving of Rs.8.55 lakhs has not been intimated (August 2001).

107	Plant Protection			
45	Establishment			
O	41.21			
R(-)	19.36	21.85	24.83	(+) 2.98

Anticipated saving of Rs.19.36 lakhs was reportedly due to re-organisation of staff between Department of Agriculture and Horticulture and delay in sanction of scheme. Reason for eventual excess of Rs.2.98 lakhs has not been intimated (August 2001).

108	Commercial Crops			
64	Development of other Commercial Crops			
O	66.50			
R(-)	6.50	60.00	62.49	(+) 2.49

Anticipated saving of Rs.6.50 lakhs was surrendered in March 2001 due to transfer of staff from the department. Reason for eventual excess of Rs.2.49 lakhs has not been intimated (August 2001).

Grant No. 34 Contd.

Anticipated saving of Rs.5.33 lakhs was surrendered in March 2001 reportedly due to partial implementation of the scheme by the Government during the year.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
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98	Vegetables		
67	Vegetable Demonstration (100% C.S.S)		

O	3.60		
R(-)	3.60

85	Central Sector Scheme on Commercial Floriculture (100% C.S.S)		
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O	20.15		
R(-)	17.58	2.57	2.57

Anticipated saving of Rs.3.60 lakhs and Rs.17.58 lakhs was reportedly due to their implementation under the new mode of Macro Management as per the Government of India's instruction.

87	Externally Aided Projects		
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O	500.00		
R(-)	500.00

The entire provision of Rs.500.00 lakhs was surrendered due to non receipt of fund from sources.

800	Other Expenditure		
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86	National Water Shed Development Project for Rainfed Agriculture (100% C.S.S)		
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O	220.00		
R(-)	201.46	18.54	18.58 (+) 0.04

Anticipated saving of Rs.201.46 lakhs was surrendered following its inclusion under Macro Management scheme in Agriculture

88	Macro Management in Horticulture (100% C.S.S)		
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O	325.50		
R(-)	30.83	294.67	293.92 (-) 0.75

Anticipated saving of Rs.30.83 lakhs was surrendered in March 2001 reportedly due to inability on the part of the Government to implement the scheme during the financial year.

90	National Agricultural Insurance Scheme		
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O	Nil		
S	2.28	2.28	0.73 (-) 1.55

Reason for saving of Rs.1.55 lakh has not been intimated (August 2001)

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

113	Agricultural Engineering		
47	Establishment		

O	24.18		
S	2.50		
R	10.84	37.52	36.97 (-) 0.55

Grant No. 34 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
66	Integrated Programme for the Development of Spices (100% C.S.S.)			
O	28.00			
R(-)	26.67	1.33	1.33	..
The entire provision of Rs.26.67 lakhs was surrendered during the year to make room for its subsequent implementation under the new mode of Macro Management as per the order of the Government of India in this regard.				
89	Strengthening of Agriculture Extension (100% C.S.S)			
94	Women in Agriculture (100% C.S.S)			
O	Nil			
S	5.00	5.00	2.02	(-) 2.98
Reason for eventual saving of Rs.2.98 lakh has not been intimated (August 2001).				
109	Extension and Farmer's Training			
O	41.05			
S	10.60			
R(-)	3.07	48.58	44.12	(-) 4.46
Reduction in provision by Rs.3.07 lakhs was due to overall restructuring of the department, which necessitated transfer of staff. Reason for eventual saving of Rs.4.46 lakhs has not been intimated (August 2001).				
112	Development of Pulses (75:25% C.S.S)			
O	13.50			
S	18.42	31.92	30.00	(-) 1.92
114	Development of Oil Seeds			
95	Oil Seed Production Programme (75:25% C.S.S)			
O	80.00			
S	16.64	96.64	92.18	(-) 4.46
Reason for eventual saving of Rs.1.92 lakh and Rs.4.46 lakhs in the above two cases has not been intimated (August 2001).				
119	Horticulture & Vegetable Crops			
96	Fruits			
64	Integrated Development of Fruits (100% C.S.S)			
O	37.30			
R(-)	33.14	4.16	4.16	..
Reduction in provision by Rs.33.14 lakhs was reportedly due to change made in its implementation under the Macro Management as per the Government of India's order.				
97	Progeny Orchards			
68	Plasticulture in Horticulture (100% C.S.S)			
O	52.35			
R(-)	5.33	47.02	47.02	..

Grant No. 34 Concl'd.

Augmentation of provision by Rs.10.84 lakhs was due to re-organisation of staff between Agriculture and Horticulture Department during the year.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
119	Horticulture and Vegetable Crops			
98	Vegetables			
68	Vegetable Development			
O		10.00		
R		15.00	25.00	25.00

Augmentation of provision by Rs.15.00 lakhs through re-appropriation in March 2001 was due to (i) settlement of various bills (ii) increase of staff strength following transfer from Horticulture Department.

99	Horticulture farm			
O		88.32		
S		29.35		
R		26.59	144.26	145.41
				(+) 1.15

Augmentation of provision by Rs.26.59 lakhs through re-appropriation in March 2001 was due to addition to more staff from the Horticulture Department during the year. Reason for eventual excess of Rs.1.15 lakhs has not been intimated (August 2001).

CAPITAL

(i) Against the actual saving of Rs.9.44 lakhs, only an amount of Rs.7.50 lakhs was anticipated and surrendered during the year.

(ii) Saving occurred under :-

4401	CAPITAL OUTLAY ON CROP HUSBANDRY			
103	Seeds			
O		2.00		
R(-)		2.00		

Anticipated saving of Rs.2.00 lakhs was surrendered in March 2001 with a view to applying for the supplementary grant in the next fiscal under Revenue Section - for grant of fertilizer subsidy to SIMFED.

104	Agricultural Farm			
O		14.00		
S		3.00		
R(-)		5.50	11.50	10.23
				(-) 1.27

Augmentation of provision by Rs.3.00 lakhs by supplementary provision in November 2000 was for construction work. However, an amount of Rs.5.50 lakhs was subsequently surrendered in March 2001 reportedly for applying supplementary grant for payment of Fertiliser subsidy. However, there was an eventual saving of Rs.1.27 lakhs due to non implementation of some of the components during the year. This is an instance of defective budgeting.

Grant No. 35
SOIL AND WATER CONSERVATION

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2402 – SOIL AND WATER CONSERVATION			
ORIGINAL	3,21,19,000		
SUPPLEMENTARY	28,30,000	3,49,49,000	(-) 23,74,907
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			21,77,000

Notes and Comments

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-1996	360.25	333.22	(-) 27.03
1996-1997	516.70	492.66	(-) 24.04
1997-1998	380.20	376.71	(-) 3.49
1998-1999	488.91	432.23	(-) 56.68
1999-2000	424.29	399.65	(-) 24.64

- (ii) In view of the overall savings of Rs.23.75 lakhs in the grant, the supplementary provision of Rs.28.30 lakhs obtained in November 2000 and subsequently in March 2001 proved excessive and should have been limited to wherever found necessary.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2402 SOIL & WATER CONSERVATION			
001 Direction and Administration			
61 East Division			
O	31.11		
R(-)	4.87	26.24	(-) 3.21
63 North Division			
O	23.49		
R(-)	3.63	19.86	(-) 2.47
64 South Division			
O	30.07		
R(-)	10.30	19.77	(-) 0.19

Anticipated savings of Rs.4.87 lakhs, Rs.3.63 lakhs and Rs.10.30 lakhs were surrendered in March 2001 due to transfer of Range Officer, Beat Officer and Forest Guards during the year. Whereas reason for eventual saving of Rs.3.21 lakhs and Rs.2.47 lakhs was attributed to failure to foresee the saving during the year.

Grant No. 35 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
41	Agriculture Department			
O		96.86		
S		8.30		
R(-)		7.26		
		97.90	100.28	(+) 2.38

Reduction in provision through re-appropriation in March 2001 was attributed to transfer of staff during the year. Reason for eventual excess of Rs.2.38 lakhs has not been intimated (August 2001).

(iv) Savings in the above was partly off set by excess as under :-

001	Direction and Administration			
40	Land use and Environment			
66	Head Quarters Establishment			
O		79.65		
S		2.75		
R		0.65		
		83.05	85.04	(+) 1.99

Augmentation of provision of Rs.0.65 lakh through re-appropriation in March 2001 was stated to be due to payment of outstanding bills of printing and dues of Sikkim Consumer Society Limited during the year. Reason for eventual excess of Rs.1.99 lakhs has not been intimated (August 2001).

102	Soil Conservation			
O		35.00		
S		17.00		
R		7.26		
		59.26	60.03	(+) 0.77

Augmentation of provision by Rs.7.26 lakhs through re-appropriation in March 2001 was attributed to raising of more planting materials during the year. Reason for eventual excess of Rs.0.77 lakh was stated to be due to payment of wages to Muster Roll labourers of North Division.

**Grant No. 36
ANIMAL HUSBANDRY**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2403 – ANIMAL HUSBANDRY			
ORIGINAL	6,02,56,000		
SUPPLEMENTARY	1,38,04,000	7,40,60,000	7,45,48,015
			(+ 4,88,015)
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL
CAPITAL			
4403 – CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
ORIGINAL	8,00,000		
SUPPLEMENTARY	5,50,000	13,50,000	13,47,204
			(-) 2,796
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments**Revenue**

- (i) Expenditure exceeded the provision by Rs.4,88,015 the excess requires regularisation.
- (ii) Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2403 ANIMAL HUSBANDRY			
101 Veterinary Hospitals and Animal Health			
40 Veterinary Hospital & Dispensaries			
O	199.63		
S	36.15		
R	0.64		
	236.42	240.22	(+ 3.80)

Reason for excess, both anticipated (Rs.0.64 lakh) and eventual (Rs.3.80 lakhs) has not been intimated (August 2001).

102 Cattle and Buffalo Development			
41 Intensive Cattle Development			
O	139.51		
S	14.00		
R	7.95		
	161.46	165.73	(+ 4.27)

Grant No. 36 Concl'd.

Anticipated excess of Rs.7.95 lakhs was reportedly due to payment of medical advances and requirement of provision following new appointment during the year. Reason for eventual excess of Rs.4.27 lakhs was attributed to more expenditure incurred by South, West and East District during the year for which no specific reason was provided.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
109 Extension and Training			
46 Farmer's Training and Extension Programme			
O	17.39	17.39	(+) 1.20

Reason for eventual excess of Rs.1.20 lakhs has not been clearly mentioned (August 2001).

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

103 Poultry Development			
82 Assistance for Poultry Development (100% C.S.S)			
O	Nil		
S	45.0	45.00	(-) 5.00

Reason for eventual saving of Rs.5.00 lakhs was reportedly due to passage of bill by Pay and Accounts Office to the extent of Rs.40.00 lakhs only due to resource crunch.

105 Piggery Development Farms			
44 Intensive Piggery Development			
O	28.93		
S	9.00		
R(-)	7.14	30.79	(+) 0.42

Anticipated saving of Rs.7.14 lakhs was reportedly due to non-submission of proposal (Rs.3.36 lakhs) etc. Anticipated excess of Rs.0.42 lakh was attributed to more spending on salary head during the year.

Grant No. 37
DAIRY DEVELOPOMENT

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2404 – DAIRY DEVELOPMENT			
ORIGINAL	56,10,000		
SUPPLEMENTARY	64,26,000	1,20,36,000	(-) 1,25,736
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments

No part of the saving of Rs.1.25 lakh was anticipated and surrendered during the year.

**Grant No. 38
FISHERIES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2405 – FISHERIES			
ORIGINAL	1,28,76,000		
SUPPLEMENTARY	8,36,000	1,37,12,000	(-) 12,43,668
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			3,84,000
CAPITAL			
MAJOR HEAD			
4405 – FISHERIES			
ORIGINAL	8,00,000		
SUPPLEMENTARY	4,00,000	12,00,000	(-) 1,18,394
AMOUNT SURRENDERED DURING the year (March 2001)			NIL

Notes and Comments**REVENUE**

- (i) The expenditure of Rs.124.68 lakhs did not even come upto original provision of Rs.128.76 lakhs. As such Rs.8.36 lakhs obtained through supplementary grants in November 2000 and subsequently in March 2001 was totally unnecessary.
- (ii) Against the actual saving of Rs.12.44 lakhs, an amount of Rs.3.84 lakhs was only anticipated and surrendered. This proved unrealistic.
- (iii) Significant saving in the current financial year occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2405 FISHERIES			
101 In Land Fisheries			
71 Fish Farmers Development Agency (50:50% C.S.S)			
O	7.00		
S	2.36	9.36	(-) 2.36

Grant No. 38 Concl'd.

Reason for ultimate saving of Rs.2.36 lakh was attributed to change in pattern of assistance from 50:50% C.S.S. to 75:25% C.S.S. during the fiscal.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
75	Carps and Cat Fish Seed Production			
O	14.79			
S	0.75			
R(-)	4.95	10.59	10.18	(-) 0.41

Anticipated saving of Rs.4.95 lakhs was reportedly due to non-finalisation of the pay structure and withholding of increment of the field staff mainly.

109	Extension and Training			
70	Farmers Training outside the State and other extension services (80:20% C.S.S.)			
O	5.00	5.00	3.77	(-) 1.23

Reason for ultimate saving of Rs.1.23 lakhs has not been intimated (August 2001).

800	Other Expenses			
71	Fisheries Statistics (100% C.S.S)			
O	2.00	2.00	..	(-) 2.00

Reason for ultimate saving of the entire provision of Rs.2.00 lakhs in the above case has not been intimated (August 2001).

CAPITAL

The savings of Rs.1.18 lakhs could not be anticipated and surrendered during the year.

Grant No. 39
FORESTRY AND WILDLIFE

Section and Major Head			(ALL VOTED)	
	Total Grant	Actual Expenditure	Excess(+) Saving (-)	
	Rs.	Rs.	Rs.	
REVENUE				
MAJOR HEAD				
2406 – FORESTRY AND WILDLIFE				
ORIGINAL	16,81,61,000			
SUPPLEMENTARY	3,66,61,000	20,48,22,000	18,83,02,586	(-) 1,65,19,414
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)				81,50,000
CAPITAL				
MAJOR HEAD				
4406 – CAPITAL OUTLAY ON FORESTRY AND WILDLIFE				
ORIGINAL	5,00,000			
SUPPLEMENTARY	NIL	5,00,000	5,47,700	(+) 47,700
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)				NIL

Notes and Comments**REVENUE**

- (i) Excessive provision of funds leading to large savings in the Revenue Section of the grant occurred during this fiscal like previous seven financial years at a row. This point out the need of more accurate budgeting and better control over progress of expenditure.

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-1994	876.19	790.94	(-) 85.25
1994-1995	1126.99	1055.71	(-) 71.28
1995-1996	1436.03	1340.81	(-) 95.22
1996-1997	1535.08	1338.21	(-) 196.87
1997-1998	1603.50	1089.03	(-) 514.47
1998-1999	1723.81	1665.11	(-) 58.70
1999-2000	1711.47	1470.33	(-) 241.14

Grant No. 39 Contd.**(ii) Substantial amount of savings occurred in the current financial year under :-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2406 FORESTRY AND WILDLIFE			
01 Forestry			
001 Direction and Administration			
40 Chief Conservator of Forest			
O 247.88			
S 56.78	304.66	286.41	(-) 18.25
41 Divisional Forest Officer (West)			
O 85.88			
S 4.48	90.36	87.59	(-) 2.77
Reason for ultimate saving of Rs.18.25 lakhs and Rs.2.77 lakhs in the above two cases was attributed to inability on the part of the Government to regularise the service of some field staff during the fiscal.			
42 Divisional Forest Officer (South)			
O 90.00			
S 4.66	94.66	91.83	(-) 2.83
43 Divisional Forest Officer (North)			
O 63.00			
S 6.86	69.86	66.57	(-) 3.29
44 Divisional Forest Officer (East)			
O 129.08			
S 20.20	149.28	147.98	(-) 1.30
45 Utilisation Circle			
O 39.80	39.80	32.98	(-) 6.82
101 Forest Conservation Development & Regeneration			
O 62.57			
S 45.00	107.57	90.74	(-) 16.83
102 Social and Firm Forestry			
86 Plantation Scheme			
O 29.10			
S 24.00	53.10	51.77	(-) 1.33
02 Environmental Forestry and Wildlife			
110 Wildlife Preservation			
47 Chief Wildlife Warden Establishment			
O 68.93			
S 11.00	79.93	70.39	(-) 9.54
49 Wildlife District Office at Mangan			
O 19.19			
S 1.05			
R(-) 0.44	19.80	17.96	(-) 1.84

Grant No. 39 Concl'd.

In all the above cases supplementary provisions obtained during November 2000 were found to be excessive as there were large scale savings. Reason for savings were due to lack of proper assessment on expenditure by the Government mainly.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
89	Kanchendzonga National Park (100% C.S.S.)			
	O	23.04		
	S	11.71	29.77	(-) 4.98
		34.75		
	Reason for ultimate saving of Rs.4.98 lakhs was due to inability on the part of the Government to surrender the fund before the close of the fiscal.			
92	Development of Moinam Sanctuaries (100% C.S.S.)			
	S	10.50	4.15	(-) 6.35
		10.50		
	Reason for ultimate saving of Rs.6.35 lakhs was stated to be due to delay in finalisation of the scheme.			
94	Development of Fambung Lho Sanctuaries (100% C.S.S.)			
	O	4.10		
	S	23.25	25.32	(-) 2.03
		27.35		
95	Development of Shingba Rhododendron Sanctuary (100% C.S.S.)			
	O	15.34		
	S	6.80	11.99	(-) 10.15
		22.14		

Reason for ultimate savings of Rs.2.03 lakhs and Rs.10.15 lakhs was attributed to non-release of fund by the Government of India during the fiscal.

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

01	Forestry			
013	Statistics			
46	Planning and Statistical Cell			
	O	14.70		
	S	4.50	20.96	(+) 1.76
		19.20		
102	Social and Farm Forestry			
85	Firm Forestry			
	O	207.00		
	S	10.00	224.08	(+) 7.08
		217.00		

Reason for ultimate excess of Rs.1.76 lakhs and Rs.7.08 lakhs in the above two cases were due to (i) payment to labourers, which could not be postponed (Rs.4.23 lakhs) (ii) payment of salaries of regular employees from this scheme (Rs.2.52 lakhs) etc.

CAPITAL

The expenditure exceeded the provision by Rs.0.48 lakh the excess requires regularisation.

Grant No. 40
OTHER AGRICULTURAL PROGRAMME

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2407 – PLANTATION			
2415 – AGRICULTURAL RESEARCH & EDUCATION			
2435 – OTHER AGRICULTURAL PROGRAMME			
ORIGINAL	6,57,57,000		
SUPPLEMENTARY	1,11,70,000	7,69,27,000	6,25,82,200
			(-) 1,43,44,800
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			43,48,000

CAPITAL

4435 – CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMME

ORIGINAL	5,30,00,000		
SUPPLEMENTARY	NIL	5,30,00,000	26,33,646
			(-) 5,03,66,354
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			5,03,44,000

Notes and Comments**REVENUE**

- (i) The expenditure of Rs.625.82 lakhs even did not come up to the original budget provision of Rs.657.57 lakhs. As such Rs.111.70 lakhs obtained through supplementary grants in November 2000 for purchase of high yielding variety of seeds and implementation of Centrally Sponsored Schemes was totally unnecessary.
- (ii) Against the actual saving of Rs.143.45 lakhs in the grant only an amount of Rs.43.48 lakhs could be anticipated and surrendered during the financial year. This proved un-realistic.
- (iii) Excessive provision of funds leading to large saving in the same grant during the previous financial years are detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-1997	652.15	638.70	(-) 13.45
1997-1998	370.30	318.11	(-) 52.19
1998-1999	400.26	366.85	(-) 33.41
1999-2000	363.90	334.72	(-) 29.18

Grant No. 40 Concl'd.**(iv) Saving in the current year occurred mainly under:-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2415 AGRICULTURAL RESEARCH AND EDUCATION			
03 Animal Husbandry			
75 Research on Foot and Mouth Diseases (50:50% C.S.S)			
O	10.00		
R(-)	3.54	6.28	(-) 0.18

Reduction in provision by Rs.3.54 lakhs was reportedly due to non receipt of Central Share during the year

2435 OTHER AGRICULTURAL PROGRAMME			
60 Others			
86 I.C.D.P. Course Cereals (75:25% C.S.S)			
O	35.85		
R(-)	27.05	8.80	..

Reduction in provision by Rs.27.05 lakhs through surrender in March 2001 was reportedly due to inclusion of this scheme under Macro Management in Agriculture.

91 Macro Management in Agriculture (100% C.S.S)			
O	275.00		
S	90.33	365.33	(-) 97.77

Augmentation of provision by Rs.90.33 lakhs through supplementary in November 2000 was for implementation of Centrally Sponsored Scheme. However, there was a ultimate saving of Rs.97.77 lakhs, reason for which has not been intimated (August 2001).

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4435 CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMME			
01 Marketing and Quality Control			
101 Marketing Facility			
O	30.00		
R(-)	3.44	26.56	(-) 0.22

Anticipated saving of Rs.3.44 lakhs was surrendered in March 2001 reportedly due to non taking up of some works during the year.

800 Other Expenditure			
60 Scheme Financed by NABARD			
O	500.00		
R(-)	500.00	..	..

Reduction of provision by Rs.500.00 lakhs was reportedly due to the fact that financing of the scheme by NABARD was not availed off by the Government during the year.

Grant No. 41
FOOD STORAGE & WARE HOUSING

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2408 – FOOD STORAGE & WARE HOUSING			
3456 – CIVIL SUPPLIES			
ORIGINAL	13,82,19,000		
SUPPLEMENTARY	NIL	13,82,19,000	(-) 9,88,24,626
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			9,92,69,000

CAPITAL**MAJOR HEAD**

4408 – CAPITAL OUTLAY ON
FOOD STORAGE & WARE HOUSING

ORIGINAL	15,00,000		
SUPPLEMENTARY	NIL	15,00,000	(-) 7,13,062
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			7,13,062

Notes and Comments**REVENUE**

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-1997	652.15	638.70	(-) 13.45
1997-1998	1678.85	1605.23	(-) 73.62
1998-1999	1918.63	1897.28	(-) 21.35
1999-2000	3186.13	2854.43	(-) 331.70

- (ii) Against the actual saving of Rs.988.25 lakhs in the grant an excess amount of Rs.992.69 lakhs was surrendered. This indicates Government's inability to keep a watch over the progress of expenditure.

Grant No. 41 Contd.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3456	CIVIL SUPPLIES			
800	Other Expenditure			
43	Subsidy on Sale of Petroleum Products and other consumer goods (Rice)			
O		1200.00		
R(-)		1000.16	199.20	(-) 0.64

Anticipated saving of Rs.1000.16 lakhs was surrendered in March 2001 due to late launching of subsidy during the year. Reason for eventual saving of Rs.0.64 lakh has not been intimated (August 2001)

45	One time assistance for 100% disposal of pending cases in District Forum			
O		5.25		
R(-)		4.13	1.11	(-) 0.01

Anticipated saving of Rs.4.13 lakhs was surrendered in March 2001 due to non finalisation of the estimate for construction of the North District Consumer Disputes Redressal Forum at Mangan.

46	One time assistance for 100% disposal of pending cases in State Commissions			
O		15.91		
R(-)		15.82	6.91	(+) 6.82

Anticipated saving of Rs.15.82 lakhs was surrendered in March 2001 due to non-completion of land acquisition at Gyalsing, West District. As such the construction of West District forum building was held up. However, reason for eventual excess of Rs.6.82 lakhs has not been intimated (August 2001). It is a case of improper budgeting.

(iv) Saving in the above cases was partly off set by excess under :-

2408	FOOD STORAGE AND WARE HOUSING			
01	Food			
001	Direction and Administration			
O		133.28		
R		27.42	159.95	(-) 0.75

Augmentation of provision by Rs.27.42 lakhs through re-appropriation in March 2001 was attributed to (i) purchasing of new vehicle for Hon'ble Minister, Food & Civil Supply Department (Rs.5.30 lakhs) (ii) payment of arrear in revised pay scales, increment arrear and DA (Rs.22.12 lakhs).

41	Setting up of Town Rationing Officer Area Offices			
O		4.10		
R		1.47	5.42	(-) 0.15

Anticipated excess of Rs.1.47 lakhs was attributed to clearance of pending bills.

Grant No. 41 Concl'd.

CAPITAL

Saving in the Capital Section occurred under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4408	CAPITAL OUTLAY ON FOOD STORAGE AND WARE HOUSING			
02	Storage & Ware Housing			
101	Rural Godown Programme			
71	Storage and Ware Housing (Under SRD, Agriculture)			
O			15.00	
R(-)			7.13	
		7.87	7.87	

Anticipated saving of Rs.7.13 lakhs which was surrendered in March 2001 was attributed to (i) utilising the provision for Grant for payment of Fertiliser subsidy to SIMFED under the Major Head 2401-105-76-33 Subsidy (Rs.6.00 lakhs) (ii) non completion of work (Rs.1.00 lakh).

**Grant No. 42
CO-OPERATION**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2425 – CO-OPERATION			
ORIGINAL	3,36,23,000		
SUPPLEMENTARY	NIL	3,36,23,000	(-) 19,49,531
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			3,80,000
CAPITAL			
4425 – CAPITAL OUTLAY ON CO-OPERATION			
ORIGINAL	3,14,00,000		
SUPPLEMENTARY	1,20,00,000	4,34,00,000	(-) 5,25,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments**REVENUE**

- (i) Against the actual saving of Rs.19.49 lakhs in the grant, only an amount of Rs.3.80 lakhs was anticipated and surrendered during the year.
- (ii) Excessive provision of funds leading to large savings in the grant occurred during the previous financial years too as detailed below :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-1997	177.34	137.28	(-) 40.06
1997-1998	167.55	126.11	(-) 41.44
1998-1999	220.31	210.67	(-) 9.64
1999-2000	236.50	217.13	(-) 19.37

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2425 CO-OPERATION			
001 Direction and Administration			
40 Head Quarters			
O	182.24		
R(-)	49.04	133.20	(-) 18.15

Grant No. 42 Contd.

Reason for anticipated saving of Rs.49.04 lakhs was stated to be due to (i) non-filling up of vacant post during the year (Rs.6.00 lakhs) (ii) finalisation of demands for grants on the basis of last year's actuals; which created a gap between actual requirement and projection of figures in the budget for current year (Rs.4.36 lakhs). Reason for eventual saving of Rs.18.15 lakhs has not been intimated (August 2001).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
43	Gyalsing West			
O		15.25		
R		0.31	13.81	(-) 1.75

Reason for anticipated excess of Rs.0.31 lakhs has been stated to be due to clearance of pending bills during the year. Reason for eventual saving of Rs.1.75 lakhs has not been intimated (August 2001).

108	Assistance to other Co-operatives			
O		35.00		
R(-)		10.80	18.65	(-) 5.55

Reason for anticipated saving of Rs.10.80 lakhs was attributed to setting of Co-operation Union in the State instead of Multipurpose Co-operative Societies as contemplated earlier (Rs.3.80 lakhs) etc.. Reason for ultimate saving of Rs.5.55 lakhs has not been intimated.

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

001	Direction and Administration			
41	East Division (North & East)			
O		28.78		
R		1.18	32.50	(+) 2.54

Reason for anticipated excess of Rs.1.18 lakhs was due to shortfall in the provision of salary etc. following addition to staff strength. Reason for eventual excess of Rs.2.54 lakhs has not been intimated (August 2001).

45	Namchi (South - West)			
O		26.88		
R		0.60	36.92	(+) 9.44

Reason for anticipated excess of Rs.0.60 lakhs was stated to be due to clearance of pending T.A. bills mainly. Reason for eventual excess of Rs.9.44 lakhs has, however, not been intimated (August 2001).

46	Mangan (North)			
O		10.78		
R		2.86	13.21	(-) 0.43

Reason for anticipated excess of Rs.2.86 lakhs was attributed to transfer of officials from Headquarters office to North District. Hence, more provision was required for salary etc. Reason for eventual saving of Rs.0.43 lakhs has not been intimated (August 2001).

Grant No. 42 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
107	Assistance to credit Co-operatives			
O		10.00		
R		43.65	53.65	..

Reason for anticipated excess of Rs.43.65 lakhs was attributed to non-finalisation of plan outlay before the preparation of budget document, which necessitated more provision subsequently.

800	Other Expenditure			
O		7.00		
R		3.00	10.00	10.00

Reason for anticipated excess of Rs.3.00 lakhs has not been intimated (August 2001)

CAPITAL

(i) No part of the saving of Rs.5.25 lakhs was anticipated and surrendered during the year.

(ii) Saving occurred under :-

4425	CAPITAL OUTLAY ON CO-OPERATION			
200	Other Investment			
O		314.00		
S		120.00	434.00	428.75
				(-) 5.25

Augmentation of provision by Rs.120.00 lakhs through supplementary in March 2001 was for investment in consumer Co-operative and investment in SISCO Bank. However, reason for eventual saving of Rs.5.25 lakh has not been intimated (August 2001).

**Grant No. 43
RURAL DEVELOPMENT**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2501 – SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
2505 – RURAL EMPLOYMENT			
2515 – OTHER RURAL DEVELOPMENT PROGRAMME			
ORIGINAL	10,71,69,000		
SUPPLEMENTARY	25,00,000	10,96,69,000	9,32,48,501 (-) 1,64,20,499
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			1,55,22,000
CAPITAL			
MAJOR HEAD			
4515 – CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME			
ORIGINAL	1,50,00,000		
SUPPLEMENTARY	NIL	1,50,00,000	1,08,36,839 (-) 41,63,161
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			43,20,000

Notes and Comments**REVENUE**

- (i) Against the actual savings of Rs.164.20 lakhs in the grant only an amount of Rs.155.22 lakhs could be anticipated and surrendered in March 2001.
- (ii) There had been persisting cases of savings in the Revenue Section of the grant in the last four years at a row like the present occasion :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-1997	918.15	863.48	(-) 54.67
1997-1998	852.00	759.28	(-) 92.72
1998-1999	903.70	818.04	(-) 85.66
1999-2000	856.90	777.14	(-) 79.76

Grant No. 43 Contd.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2501	SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
01	Integrated Rural Development Programme			
O		150.00		
R(-)		40.00	110.00	..

Reduction of provision by Rs.40.00 lakhs through surrender in March 2001 was attributed to meeting the excess expenditure under other sectors where supplementary budget was not provided by the government during the fiscal.

05	Waste Land Development (Forest)			
O		239.94		
R(-)		56.89	183.05	183.04 (-) 0.01

Reduction in provision by Rs.56.89 lakhs through surrender in March 2001 was stated to be due to non-release of fund by the Government of India.

2505	RURAL EMPLOYMENT			
01	National Programme			
701	National Rural Employment Programme			
60	Jawahar Gram Samridhi Yojna			
O		330.00		
R(-)		54.00	276.00	276.00 ..

Reduction in provision by Rs.54.00 lakhs through surrender in March 2001 was attributed to regularising the excess expenditure under different scheme under the grant.

2515	OTHER RURAL DEVELOPMENT PROGRAMME			
800	Other Expenditure			
O		43.50	43.50	27.27 (-) 16.23

Reason for ultimate saving of Rs.16.23 lakhs has not been intimated (August 2001).

(iv) Saving in the above cases were partly offset by excess as under.

2515	OTHER RURAL DEVELOPMENT PROGRAMME			
101	Panchayati Raj			
O		260.00	260.00	267.33 (+) 7.33

Reason for eventual excess of Rs.7.33 lakhs has not been intimated (August 2001).

Grant No. 43 Concl'd.

CAPITAL

(i) **Against the actual saving of Rs.41.63 lakhs, an amount of Rs.43.20 lakhs was surrendered during the year; this proved unrealistic.**

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME			
101 Panchayati Raj			
O		100.00	
R(-)		43.20	
	56.80	58.37	(+) 1.57

Reduction in provision by Rs.43.20 lakhs by surrender in March 2001 was attributed to regularising the excess expenditure under other sector of the grant, for which supplementary provision was not ultimately provided by the Government. Reason for ultimate excess of Rs.1.57 lakhs was due to electrification of Panchayat Ghars during the year.

Grant No. 44
IRRIGATION AND FLOOD CONTROL

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2702 – MINOR IRRIGATION			
2705 – COMMAND AREA DEVELOPMENT			
2711 – FLOOD CONTROL & DRAINAGE			
VOTED			
ORIGINAL	37,07,68,000		
SUPPLEMENTARY	5,74,000	37,13,42,000	17,24,06,126 (-) 19,89,35,874
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			15,21,22,000
CAPITAL			
MAJOR HEAD			
4702 – CAPITAL OUTLAY ON MINOR IRRIGATION			
ORIGINAL	5,03,50,000	5,03,50,000	3,07,08,249 (-) 1,96,41,751
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			1,80,00,000

Notes and Comments**REVENUE**

- (i) Substantial amount of savings occurred in the previous financial years too in the same grant :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1998-1999	725.45	642.79	(-) 82.66
1999-2000	1374.14	641.55	(-) 732.59

- (ii) The expenditure of Rs.1724.06 lakhs even did not come up to the level of the original budget provision of Rs.3707.68 lakhs. As such supplementary provision of Rs.5.74 lakhs obtained through supplementary grants was totally unnecessary.

- (iii) Out of savings of Rs.1989.36 lakhs, only an amount of Rs.1521.22 lakhs was anticipated and surrendered during March 2001.

Grant No. 44 Contd.**(iv) Saving in the grant occurred in the current financial year as under :-**

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2702	MINOR IRRIGATION			
01	Surface Water			
103	Diversion Schemes			
O		2087.58		
R(-)		1509.00	320.93	(-) 257.65

Reason for anticipated saving of Rs.1509.00 lakhs has not been intimated (August 2001). Reason for eventual saving of 257.65 lakhs was stated to be due to the reason that accelerated irrigation benefit programme was a two years scheme and the unspent amount was to be utilised in the next fiscal.

80	General			
001	Direction and Administration			
O		194.50		
R(-)		12.22	178.60	(-) 3.68

Reduction in provision by Rs.12.22 lakhs through surrender in March 2001 was attributed to non-receipt of bills in stipulated time mainly. Reason for eventual saving of Rs.3.68 lakhs was attributed mainly to non-receipt of pending bills during the financial year.

800	Other Expenditure			
O		1.50		
S		5.74	5.29	(-) 1.95

Reason for eventual saving of Rs.1.95 lakh has not been clearly stated (August 2001).

2711	FLOOD CONTROL & DRAINAGE			
01	Flood Control			
103	Civil Works			
73	Flood Control, Surface Drainage and anti-erosion works (Assistance from Non-Lapsable Central Pool Resources)			
O		1250.00	1019.39	(-) 230.61

Reason for eventual saving of Rs.230.61 lakh has not been clearly stated. However, the savings occurred was likely to be spent in the next fiscal.

(v) The above mentioned saving was partly off set by excess as under :-

2702	MINOR IRRIGATION			
799	Suspense			
60	Stock			
O		60.00	65.22	(+) 5.22

Reason for eventual excess of Rs.5.22 lakhs was reportedly due to the fact that expenditure of storage charges was also debited to the stock suspense.

Grant No. 44 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2711	FLOOD CONTROL AND DRAINAGE			
01	Flood Control			
103	Civil Works			
76	Flood Control and River Training			
O		100.00	120.57	(+) 20.57

Reason for eventual excess of Rs.20.57 lakhs was attributed to non-allocation of supplementary grant by the Government during the year, on the expectation of which the expenditure was incurred even before the provision was made in the budget.

CAPITAL

(i) Against the actual saving of Rs.196.42 lakhs in the grant only an amount of Rs.180.00 lakhs was anticipated and surrendered during the year.

(ii) Saving occurred mainly under :-

4702	CAPITAL OUTLAY ON MINOR IRRIGATION			
800	Other Expenditure			
78	Schemes Financed by NABARD			
O		500.00		
R(-)		180.00	304.12	(-) 15.88

Reduction in provision by Rs.180.00 lakhs by surrender in March 2001 was attributed to the fact that the scheme under NABARD is a continuous scheme and the unspent balance has been spilled over to the next fiscal. Reason for eventual saving of Rs.15.88 lakhs has not been intimated (August 2001).

**Grant No. 45
POWER**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2801 – POWER			
2810 – NON CONVENTIONAL SOURCES OF ENERGY			
ORIGINAL	26,25,07,000		
SUPPLEMENTARY	NIL	26,25,07,000	(-) 38,12,664
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			34,29,000
CAPITAL			
4801 – CAPITAL OUTLAY ON POWER PROJECTS			
ORIGINAL	36,34,00,000		
SUPPLEMENTARY	1,92,00,000	38,26,00,000	(-) 5,90,57,025
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			

Notes and Comments**REVENUE**

(i) Amount surrendered Rs.34.29 lakhs was much less than the actual saving of Rs.3813.00 lakhs. This indicates Government's inability to keep a watch over the progress of expenditure.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2801 POWER			
799 Suspense			
58 Stock			
O		20.00	
R(-)		20.00	

Anticipated saving Rs.20.00 lakhs, was surrendered in March 2001 due to non-operation of the head during the fiscal.

Grant No. 45 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80	General			
001	Direction and Administration			
54	Head Quarters Establishment			
O		1096.58		
R(-)		250.50	843.25	(-) 2.83

Reduction in provision by Rs.250.00 lakhs through re-appropriation in March 2001 was attributed to reclassification of salary bills of Lower Lagyap Hydel Projects under plan expenditure in the different ongoing projects of the Government and also for transfer of staff to West District (Rs.18.00 lakhs).

55	South District			
O		107.39	100.05	(-) 7.34

Reason for eventual savings of Rs.7.34 lakhs has not been intimated (August 2001)

2810 NON-CONVENTIONAL SOURCES OF ENERGY

01 Bio-energy

101 National Project for Biogas Development

O		17.60		
R(-)		10.78	6.82	...

Reduction in provision by Rs.10.78 lakhs through surrender in March 2001 was attributed to the fact that an amount of Rs.12.00 lakhs was received directly from the Ministry of non-conventional Sources of Energy and deposited in the account of Sikkim Renewable Energy Development. Hence the amount under Central Sponsored Scheme was not utilized.

(iii) Saving in the above cases was partly off set by excess as under :-

2801 POWER
01 Hydel Generation Hydro Electric Scheme

73 Lower Lagyap Hydel Project

O		162.00		
R		69.30	231.13	(+) 0.86

80 Kolez Khola Hydel Scheme

O		22.50		
R		5.50	28.00	(-) 0.01

800 Other Expenditure

42 Distribution Line Gangtok

O		45.00		
R		11.68	56.68	..

43 Distribution Line North Sikkim

O		40.50		
R		15.97	56.47	(+) 0.01

44 Other Distribution Line

O		58.50		
R		5.18	63.68	(+) 0.02

Grant No. 45 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
46	Maintenance of Electrical Installation Under South Division			
	O	88.20		
	R	31.92	120.12	120.15
				(+) 0.03
47	Distribution of Electric Installation under West Division			
	O	32.40		
	R	21.83	54.23	53.94
				(-) 0.29
49	Distribution Line under Ravangla			
	O	40.50		
	R	15.32	55.82	55.43
				(-) 0.39
50	Distribution Line under Pakyong Sub-Division			
	O	50.40		
	R	27.38	77.78	77.78
				..
52	Maintenance of 66 K.V. Sub-Division			
	O	13.50		
	R	1.43	14.93	14.90
				(-) 0.03

Augmentation of provision by Rs.69.30 lakhs, Rs.5.50 lakhs, Rs.11.68 lakhs, Rs.15.97 lakhs, Rs.5.18 lakhs, Rs.31.92 lakhs, 21,83 lakhs, Rs.15.32 lakhs, Rs.27.38 lakhs and Rs.1.43 lakhs respectively in the above cases were attributed to insufficiency of fund for meeting the salary/wages of muster rolls and work charged employees for rest of the financial year. However, reason for eventual excess and savings in the above cases have not been intimated (August 2001).

80	General			
001	Direction and Administration			
56	West District			
	O	88.89		
	R	18.00	106.89	104.66
				(-) 2.23

Augmentation of provision by Rs.18.00 lakhs through re-appropriation in March 2001 was attributed to transfer of more staff to West District from Headquarters establishment.

57	North District			
	O	60.48		
	R	7.50	67.98	76.22
				(+) 8.24

Augmentation of provision by Rs.7.50 lakhs through re-appropriation in March 2001 was attributed to mass transfer of staff from Headquarter to North District.

CAPITAL

- (i) The expenditure of Rs.3235.43 lakhs in the Capital Section of the grant did not even come to the level of original provision of Rs.3634.00 lakhs. As such supplementary provision of Rs.192.00 lakhs obtained in March 2001 proved wholly unnecessary.

Grant No. 45 Contd.

(ii) There had been persisting cases of savings in the Capital Section of the grant in the preceding years too, like the present one :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1997-1998	3236.00	3104.49	(-) 131.51
1998-1999	3852.00	3384.48	(-) 467.52
1999-2000	4112.80	2644.70	(-) 1468.10

(iii) Significant saving occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4801 CAPITAL OUTLAY ON POWER PROJECTS			
01 Hydel Generation			
85 Rabon chu Hydel Scheme (50:50% C.S.S)			
O	476.00		
R(-)	390.00	86.00	80.16 (-) 5.84

Reduction in provision through surrender in March 2001 was attributed to (i) non-receipt of Central Share during the year (Rs.176.00 lakhs) (ii) non-finalisation of revised estimate of the project mainly. Reason for eventual saving of Rs.5.84 lakhs was due to non-submission of bills in time.

61 Rimbi Hydel Project Stage – I			
O	20.00		
R(-)	14.00	6.00	6.00 ..

Reduction in provision by Rs.14.00 lakhs through re-appropriation was due to non-receipt of bills from Divisional office during the year.

62 Lachung Hydel Project			
O	12.00		
R(-)	6.00	6.00	5.99 (-) 0.01

Reduction in provisions by Rs.6.00 lakhs through re-appropriation in March 2001 was attributed to non-finalisation of revised estimate of the project.

93 Externally Aided Project			
O	1000.00		
R(-)	1000.00	..	.. ..

The entire provision of Rs.10,00.00 lakhs was surrendered in March 2001 due to non-materialisation of externally aided project during the year

95 Renovation and Modernisation of Jali Power House (Central Sector)			
O	160.00		
R(-)	34.00	126.00	126.00 ..

Reduction in provision by Rs.34.00 lakhs through surrender in March 2001 was due to non-receipt of equal amount from Government of India.

Grant No. 45 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
98	Major over hauling 2x6 M.W. Hydel General Station at L.L.H.P. (Non-Lapsable Pool of Central Resources)			
O	300.00	300.00	295.73	(-) 4.27
Reason for eventual saving of Rs.4.27 lakhs was due to non-submission of bills during the fiscal.				
05	Transmission and Distribution			
90	Other Distribution Scheme			
62	66 K.V. Lines and Sub-station at Tadong			
O	40.00			
R(-)	10.00	30.00	29.83	(-) 0.17
Reduction in provision by Rs.10.00 lakhs through re-appropriation in March 2001 was attributed to non-receipt of pending bills. Reason for eventual saving of Rs.0.17 lakhs has not been intimated (August 2001).				
63	Power Supply to VIP Complex at Gangtok			
O	35.00			
R(-)	26.00	9.00	8.99	(-) 0.01
Reduction in provision by Rs.26.00 lakhs through re-appropriation in March 2001 was due to non-receipt of bills mainly.				
64	66 K.V. Lines at Namchi College			
O	25.00			
R(-)	10.00	15.00	15.00	..
Reduction in provision through re-appropriation in March 2001 was due to non-receipt of bills for Divisional office.				
68	Power Supply to VIP Complex at Gangtok (Non lapsable Pool of Central Resources)			
O	Nil			
S	100.00	100.00	50.00	(-) 50.00
Reason for ultimate saving of Rs.50.00 lakhs was due to non-submission of bills in time.				
(iv)	Saving in the above cases was partly counter balanced by excess under :-			
84	Rathong Hydel Project			
O	166.00			
R	24.00	190.00	190.29	(+) 0.29
Augmentation of provision by Rs.24.00 lakhs through re-appropriation in March 2001 was due to clearing old liabilities.				
86	Repair Works of Capital Nature			
O	25.00			
R	65.00	90.00	90.31	(+) 0.31

Grant No. 45 Contd.

Augmentation of provision by Rs.65.00 lakhs through re-appropriation in March 2001 was attributed to clearance of old liabilities during the fiscal. Reason for eventual excess of Rs.0.31 lakhs has not been intimated (August 2001).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
88 Renovation of old Power House			
60 Lower Lagyap Hydel Project			
O 40.00			
R 10.00	50.00	52.98	(+) 2.98

Augmentation of provision by Rs.10.00 lakhs through re-appropriation in March 2001 was attributed to clearance of outstanding liabilities. Reason for eventual excess of Rs.2.98 lakhs was due to clearance of committed liabilities.

64 Mayong Hydel Project			
O 35.00			
R 6.00	41.00	41.00	..

Augmentation of provision by Rs.6.00 lakhs through re-appropriation in March 2001 was due to settlement of cost of repairing of damaged alternator set.

66 Upper Rognichu Hydel Project			
O 16.00			
R 64.00	80.00	80.58	(+) 0.58

Augmentation of provision by Rs.64.00 lakhs through re-appropriation in March 2001 was attributed to (i) clearance of old pending bills (Rs.20.00 lakhs) (ii) adjustment of outstanding liabilities (Rs.44.00 lakhs). Reason for eventual excess of Rs.0.58 lakhs has not been intimated (August 2001)

89 Diversion Schemes			
O 50.00			
R 50.00	100.00	100.01	(+) 0.01

Augmentation of provision by Rs.50.00 lakhs through re-appropriation in March 2001 was due to clearance of old liabilities during the year.

91 Lauchung Hydel Scheme Phase – II			
O 100.00	100.00	101.08	(+) 1.08

Reason for eventual excess of Rs.1.08 lakh was due to unavoidable payment of salaries to the work charged and muster roll employees during the year.

05 Transmission and Distribution Scheme			
90 Other Distribution Scheme			
60 Extension of 66 K.V. Transmission Lines from Melli to Mamring with 7.5 M.V.A. each at Mamring and Setipool			
O 390.00			
R 92.00	482.00	482.00	..

Augmentation of provision by Rs.92.00 lakhs through re-appropriation in March 2001 was due to clearance of old liabilities.

Grant No. 45 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
65	Renovation of 66 K.V. Sub-station			
O	25.00			
R	60.00	85.00	85.00	..
Augmentation of provision by Rs.60.00 lakhs through re-appropriation in March 2001 was due to clearance of old bills.				
66	Miscellaneous Distribution Schemes			
O	15.00			
R	560.00	575.00	574.42	(-) 0.58
Augmentation of provision by Rs.560.00 lakhs through re-appropriation was due to settlement of outstanding liabilities during the fiscal. Reason for eventual saving of Rs.0.58 lakh has not been intimated (August 2001).				
06	Rural Electrification			
800	Other Expenditure			
91	Rural Electrification Schemes			
60	Replacement of Single Phase Transformer into three phase			
O	25.00			
R	25.00	50.00	50.00	..
61	Strengthening of 11 K.V. H.T. and L.T. Lines in rural areas.			
O	25.00			
R	25.00	50.00	50.00	..

Augmentation of provision by Rs.25.00 lakhs each in the above two cases through re-appropriation was attributed to clearing the old liabilities during the year.

**Grant No. 46
INDUSTRIES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2851 – VILLAGE AND SMALL INDUSTRIES			
2852 – INDUSTRIES			
ORIGINAL	5,88,16,000		
SUPPLEMENTARY	1,70,00,000	7,58,16,000	7,41,76,201
			(-) 16,39,799
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			14,02,000
CAPITAL			
MAJOR HEAD			
4859 – CAPITAL OUTLAY ON COMMUNICATION AND ELECTRONIC INDUSTRIES			
4860 – CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
4885 – OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS			
ORIGINAL	1,51,50,000		
SUPPLEMENTARY	1,70,00,000	3,21,50,000	3,09,50,000
			(-) 12,00,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			5,00,000

Notes and Comments

Excessive provision of funds both under Revenue and Capital Section contributed large scale of savings in the preceding seven financial years at a row. This points out to faulty budgeting by the Government.

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Savings (-)
1993-94			
REVENUE	254.80	248.41	(-) 6.39
CAPITAL	292.08	269.33	(-) 22.75
1994-95			
REVENUE	259.25	256.96	(-) 2.29
CAPITAL	393.00	313.38	(-) 79.62
1995-96			
REVENUE	348.25	338.90	(-) 9.35
CAPITAL	1743.00	556.37	(-) 1186.63
1996-97			
REVENUE	414.84	411.42	(-) 3.42
CAPITAL	406.65	349.36	(-) 57.29
1997-98			
REVENUE	447.85	412.88	(-) 34.97
CAPITAL	675.85	281.00	(-) 394.85

Grant No. 46 Contd.

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1998-99			
REVENUE	610.65	579.84	(-) 30.81
CAPITAL	281.00	113.71	(-) 167.29
1999-2000			
REVENUE	589.00	561.59	(-) 27.41
CAPITAL	3049.00	177.75	(-) 2871.25

REVENUE

(i) Against the actual saving of Rs.16.40 lakhs only an amount of Rs.14.02 lakhs could be anticipated and surrendered during March 2001.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2851 VILLAGE AND SMALL INDUSTRIES			
102 Small scale Industries			
47 Production and Marketing			
O 67.14			
S 5.00			
R(-) 6.16	65.98	66.09	(+) 0.11

Reduction in provision by Rs.6.16 lakhs through re-appropriation in March 2001 was attributed mainly to delay in purchasing of raw materials as a result of late finalisation of annual tender.

49 Hand made Paper Unit			
O 12.88			
R(-) 2.84	10.04	10.04	..

Reduction of provision by Rs.2.84 lakhs through surrender in March 2001 was attributed to non-appointment of Accounts Officer and retirement of one Sr. Accountant during the year.

70 Other Programme			
60 Incentive for New Industries			
O 23.50			
R(-) 13.88	9.62	9.60	(-) 0.02

Reason for reduction in provision by Rs.13.88 lakhs through re-appropriation in March 2001 has not been intimated (August 2001).

200 Other Village Industries			
51 District Industries Centre			
60 Jorethang Establishment			
O 29.30			
R(-) 6.45	22.85	23.09	(+) 0.24

Reduction in provision by Rs.6.45 lakhs through re-appropriation in March 2001 was attributed to non posting of U.D.C. and other officials during the fiscal.

61 Gangtok Establishment			
O 30.20			
R(-) 2.45	27.75	25.44	(-) 2.31

Grant No. 46 Contd.

Reduction in provision by Rs.2.45 lakhs through re-appropriation in March 2001 was due to transfer of staff and officer.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
800 Other Expenditure			
54 Welfare Package Scheme (100% C.S.S.)			
O	5.00		
R(-)	5.00		

Reduction in provision by Rs. 5.00 lakhs through surrender in March 2001 was due to non-commissioning of the scheme during the year.

(iii) Saving in the above cases was partly off set by excess as under :-

2851 VILLAGE AND SMALL INDUSTRIES			
001 Direction and Administration			
40 Directorate of Small Scale Industries			
O	72.55		
S	5.00		
R	9.64	87.19	87.01 (-) 0.18

Augmentation of provision by Rs. 9.64 lakhs through re-appropriation in March 2001 was attributed to meeting more expenditure on Direction and Administration.

43 Branch Centre in West District			
O	35.55		
S	1.80		
R	2.37	39.72	39.65 (-) 0.07

Augmentation of provision by Rs.2.37 lakhs through re-appropriation in March 2001 was attributed to less allocation of provision in the budget.

44 Branch Centre in South District			
O	18.25		
S	0.77		
R	1.22	20.24	20.43 (+) 0.19

Augmentation of provision by Rs.1.22 lakhs through re-appropriation in March 2001 was due to less provision of fund provided earlier in the budget.

105 Khadi and Village Industries			
50 Grants-in-aid to Sikkim Khadi and Village Industry Board			
O	78.50		
R	9.40	87.90	87.90

Augmentation of provision by Rs.9.40 lakhs through re-appropriation in March 2001 was attributed to increase in the numbers of staff and officer in Sikkim Khadi Village Industries Board and conducting training programme etc.

Grant No. 46 Concl'd.

CAPITAL

(i) Against the actual saving of Rs.12.00 lakhs in the Capital Section during the year, an amount of Rs.5.00 lakhs was only anticipated and surrendered in March 2001, this proved injudicious.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4859 CAPITAL OUTLAY ON TELE-COMMUNICATION AND ELECTRONIC INDUSTRIES			
01 Tele Communication			
800 Other Expenditure			
40 Information Technology			
O 6.50	6.50	..	(-) 6.50

Reason for ultimate savings of Rs.6.50 lakhs has not been intimated (August 2001).

4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
600 Others			
40 Investment in Public Sector undertakings			
O 100.00			
S 150.00			
R(-) 5.00	245.00	244.50	(-) 0.50

Augmentation of provision by Rs.150.00 lakhs was made through supplementary provision in November 2000, however, an amount of Rs.5.00 lakhs was surrendered in March 2001 in order to utilize the provision for meeting expenditure on new vehicle from the Revenue Section of the grant.

**Grant No. 47
MINES & GEOLOGY**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2853 – NON FERROUS MINING & METALLURGICAL INDUSTRIES			
ORIGINAL	95,15,000		
SUPPLEMENTARY	NIL	95,15,000	91,46,618
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			(-) 3,68,382
			2,56,000
CAPITAL			
MAJOR HEAD			
4853 – CAPITAL OUTLAY ON NON FERROUS MINING & METALLURGICAL INDUSTRIES			
ORIGINAL	18,00,000		
SUPPLEMENTARY	50,00,000	68,00,000	NIL
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments

REVENUE

Against the actual saving of Rs. 3.68 lakhs, only an amount of Rs.2.56 lakhs was anticipated and surrendered during March 2001.

**Grant No. 48
ROADS AND BRIDGES**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
3054 – ROADS AND BRIDGES			
ORIGINAL	24,21,91,000		
SUPPLEMENTARY	65,00,000	24,86,91,000	(-) 10,26,44,364
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			13,78,000
CAPITAL			
MAJOR HEAD			
5053 – CAPITAL OUTLAY ON CIVIL AVIATION			
5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES			
ORIGINAL	42,96,30,000		
SUPPLEMENTARY	33,20,00,000	76,16,30,000	(-) 37,69,65,166
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments**REVENUE**

(i) Out of the total savings of Rs.1026.44 lakhs in the Revenue Section of the grant, saving amounting to Rs.1006.68 lakhs occurred under the Sub-Major Head 02 – Strategic and Border Road (100% C.S.S). Necessary book adjustment for the charges for maintenance work done by Border Road Development Board could not be carried out in this year accounts, like previous occasions, due to non-receipt of expenditure statements from Border Road Task Force (Ministry of Surface Transport).

(ii) In addition to the above saving in the Central Sector, significant savings occurred in the State's allocation also :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3054 ROADS & BRIDGES			
72 Rural Roads & Bridges (Rural Development)			
O	37.80		
S	25.00	61.44	(-) 1.36
	62.80		

Reason for eventual saving of Rs.1.36 lakh has not been intimated (August 2001).

Grant No. 48 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80	General			
001	Direction and Administration			
40	Chief Engineer (R&B) Establishment			
O		210.15		
R(-)		3.82	206.33	203.47
				(-) 2.86
<p>Reduction in provision by Rs.3.82 lakhs through re-appropriation in March 2001 was due to (i) transfer of some officer to other department during the year and non replacement of staff during the year (ii) curtailment of expenditure etc.. Reason for eventual saving of Rs.2.86 lakhs has not been intimated (August 2001).</p>				
61	North			
O		16.77		
R(-)		2.73	14.04	14.03
				(-) 0.01
62	West			
O		40.76		
R(-)		5.19	35.57	35.85
				(+) 0.28
63	South			
O		52.65		
R(-)		2.32	50.33	48.65
				(-) 1.68
<p>Reduction in provisions by Rs.2.73 lakhs, Rs.5.19 lakhs and Rs.2.32 lakhs through surrender in March 2001 was due to transfer of some officers and staff to other departments of the Government without any replacement during the financial year.</p>				
64	Chief Engineer (Mechanical) Establishment			
O		133.31		
R		3.80	137.11	129.86
				(-) 7.25
<p>Anticipated excess of Rs.3.80 lakhs was stated to be due to clearance of electricity bill of Mechanical Divisional office and Mechanical Sub-Division office at Gangtok, Singtam, Jorethang and Gyalsing. Reason for eventual saving of Rs.7.25 lakhs has not been intimated. This is an instance of defective budgeting.</p>				
65	South West Circle Office			
O		24.79		
R(-)		3.52	21.27	20.79
				(-) 0.48
<p>Anticipated saving of Rs.3.52 lakhs was due to transfer of staff mainly. Reason for eventual saving of Rs.0.48 lakh has not been intimated (August 2001).</p>				
004	Research and Development			
O		1.50	1.50	..
				(-) 1.50
<p>Reason for eventual saving of Rs.1.50 lakhs has not been intimated (August 2001).</p>				
<p>(iii) Savings in the above cases were partly counter balanced by excess as under.</p>				
052	Machinery and Equipment			
O		108.00	108.00	116.71
				(+) 8.71
<p>Reason for eventual excess of Rs.8.71lakhs has not been intimated (August 2001).</p>				

Grant No. 48 Contd.

CAPITAL

(i) Out of the total savings of Rs.3769.65 lakhs in the Capital Section of the grant, saving amounting to Rs.1219.12 lakhs occurred under the Sub-Major head 02 – Strategic & Border Roads (100% C.S.S). Necessary book adjustment for construction work of road could not be carried out due to non-receipt of expenditure statement from Ministry of Surface Transport.

(ii) In addition to the above, significant saving in the States' budget allocation occurred under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
5053			
02			
102			
60			
S	2015.00	2015.00	(-) 2015.00

Reason for ultimate saving of Rs.2015.00 lakhs has not been intimated. There was an identical saving in the previous year also.

5054				
04				
337				
76				
64				
O	200.00			
S	324.50	524.50	511.55	(-) 12.95

Reason for eventual saving of Rs.12.95 lakhs has not been intimated (August 2001)

65				
O	318.00			
R(-)	140.58	177.42	43.13	(-) 134.29

Reduction in provision through re-appropriation in March 2001 was reportedly due to importance given on carpeting of existing roads by the Government instead of constructing new-roads during the year. However, the reason for ultimate saving of Rs.134.29 even after the above re-appropriation, has not been intimated (August 2001). This is an instance of poor monitoring of expenditure and budgeting.

66				
O	12.00			
S	38.00	50.00	10.11	(-) 39.89
67				
O	13.18	13.18	..	(-) 13.18
68				
O	521.00	521.00	450.72	(-) 70.28

Reason for eventual saving of Rs.39.89 lakhs, 13.18 lakhs and Rs.70.28 lakhs has not been intimated (August 2001).

Grant No. 48 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
69	Construction of New Roads			
O	480.00	480.00	266.80	(-) 213.20
70	Schemes Financed by NABARD			
O	1000.00	1000.00	950.49	(-) 49.51

Reason for savings of Rs.213.20 lakhs and Rs.49.51 lakhs in the above two cases has not been intimated (August 2001).

(iii) Saving in the above case was partly set off by excess under :-

05	Road of Inter-State Importance			
O	100.00			
S	30.00			
R	49.00	179.00	179.00	..

Augmentation of provision by Rs.49.00 lakhs through re-appropriation in March 2001 was attributed to purchasing 10 Nos. of Road Rollers, 40 Nos. of Tar Boiler and 1 No. of Truck Chassis for up gradation of carpeting projects all over the State.

Grant No. 49
ROAD TRANSPORT SERVICES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
3055 – ROAD TRANSPORT			
ORIGINAL	16,63,53,000		
SUPPLEMENTARY	2,83,50,000	19,47,03,000	19,46,94,911
			(-) 8,089
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL
CAPITAL			
MAJOR HEAD			
5055 – CAPITAL OUTLAY ON ROAD TRANSPORT			
ORIGINAL	1,18,75,000		
SUPPLEMENTARY	60,00,000	1,78,75,000	1,78,67,667
			(-) 7,333
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Grant No. 50
OTHER SCIENTIFIC RESEARCH

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
3425 – OTHER SCIENTIFIC RESEARCH			
3435 – ECOLOGY & ENVIRONMENT			
ORIGINAL	99,01,000		
SUPPLEMENTARY	8,00,000	1,07,01,000	1,03,99,817
			(-) 3,01,183
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			3,62,000

Notes and Comments

- (i) Against the actual saving of Rs.3.01 lakhs an amount of Rs.3.62 lakhs was surrendered during the year. This proved unrealistic.
- (ii) The entire provision of Rs.3.62 lakhs was surrendered from the head 3425 – Other Scientific Research 40 – Science and Technology due to transfer of officers/staff from the department during the year.

Grant No. 51
SECRETARIAT ECONOMIC SERVICES

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEAD			
2575 – OTHER SPECIAL AREA PROGRAMMES			
3451 – SECRETARIAT ECONOMIC SERVICES			
3454 – CENSUS SURVEY & STATISTICS			
3475 – OTHER GENERAL ECONOMIC SERVICES			
ORIGINAL	2,90,33,000		
SUPPLEMENTARY	1,99,48,000	4,89,81,000	3,42,69,752
			(-) 1,47,11,248
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			46,02,000
CAPITAL			
4575 – CAPITAL OUTLAY ON OTHER SPECIAL AREA PROGRAMMES			
ORIGINAL	8,96,00,000		
SUPPLEMENTARY	NIL	8,96,00,000	6,62,17,619
			(-) 2,33,82,381
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			3,12,09,000

Notes and Comments**REVENUE**

- (i) The expenditure of Rs.342.70 lakhs did not reach to the level of original budget provision of Rs.290.33 lakhs. As such Rs.199.48 lakhs obtained through two supplementary provisions in November 2000 and subsequently in March 2001, was totally unnecessary. This is a repetition of last year's phenomenon of excess budgeting.
- (ii) There had been persisting cases of savings in the previous financial years too :-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-1997	212.24	204.91	(-) 7.33
1997-1998	219.06	169.32	(-) 49.74
1998-1999	339.31	277.01	(-) 62.30
1999-2000	332.28	173.66	(-) 158.62

Grant No. 51 Contd.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2575	OTHER SPECIAL AREA PROGRAMMES			
60	Others Border Area Development Programmes			
O		Nil		
S		191.86	191.86	
			98.39	(-) 93.47

Supplementary provision was obtained in November 2000 and March 2001 for meeting revenue expenditure under Border Area Development Programme. However, reason for eventual saving of Rs.93.47 lakhs has not been intimated (August 2001).

3451	SECRETARIAT ECONOMIC SERVICES			
090	Secretariat			
40	Planning and Development Department			
O		55.80		
R(-)		7.00	48.80	
			43.56	(-) 5.24

Anticipated saving of Rs.7.00 lakhs was re-appropriated in March 2001 due to (i) non utilisation of fund as a result of non-repairing of works (Rs.2.29 lakhs) (ii) economy measure etc. Reason for ultimate savings of Rs.5.24 lakhs has not been intimated (August 2001).

3454	CENSUS SURVEY & STATISTICS			
02	Survey and Statistics			
112	Economic Advice and Statistics			
O		39.33		
S		7.62		
R(-)		4.24	42.71	
			41.83	(-) 0.88

Anticipated saving of Rs.4.24 lakhs was surrendered in March 2001 due to (i) transfer of two officers during the year (ii) closure of the scheme etc.. Reason for ultimate saving of Rs.0.88 lakh has not been intimated (August 2001).

201	National Sample Survey Organisation (50:50% C.S.S)			
O		37.25		
R(-)		1.45	35.80	
			35.51	(-) 0.29

Anticipated saving of Rs.1.45 lakhs was surrendered in March 2001 due to non-filling up of vacant posts during the year.

800	Other Expenditure			
43	State Income Unit			
O		14.68		
R(-)		1.89	12.79	
			12.78	(-) 0.01

Anticipated saving of Rs.1.89 lakhs was surrendered in March 2001 due to non recruitment in the vacant posts during the year.

Grant No. 51 Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3475	OTHER GENERAL ECONOMIC SERVICES			
108	Urban Oriented Employment Programme			
72	Swarna Jayanti Sahari Rozgar Yojana (75:25% C.S S)			
O		40.00		
R(-)		30.00	10.00	10.00

Anticipated saving of Rs.30.00 lakhs was surrendered in March 2001 due to non receipt of share from the Government of India.

CAPITAL

- (i) Amount surrendered Rs.312.09 lakhs was far in excess than the actual saving of Rs.233.82 lakhs. This indicates Government's inability to keep a watch over the progress of expenditure.
- (ii) Savings occurred under :-

4575	CAPITAL OUTLAY ON OTHER SPECIAL AREA PROGRAMMES			
60	Other Border Area Development Programme			
O		896.00		
R(-)		312.09	583.91	662.18 (-) 78.27

Reduction in provision by Rs.312.09 lakhs through surrender in March 2001 was attributed to meeting up the expenditure under Revenue Section meant for Border Road Area Development Programme. Reason for eventual saving of Rs.78.27 lakhs has not been intimated (August 2001).

**Grant No. 52
TOURISM**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
3452 – TOURISM			
ORIGINAL	4,10,06,000		
SUPPLEMENTARY	98,54,000	5,08,60,000	4,46,44,009 (-) 62,15,991
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			53,25,000
CAPITAL			
MAJOR HEAD			
5452 – CAPITAL OUTLAY ON TOURISM			
ORIGINAL	44,80,000	44,80,000	44,80,000 NIL
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments

- (i) This is the seventh year in succession in which the excessive provision of funds lead to large savings in the revenue section of the grant.

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)	Percentage of Saving (Rounded)
1994-1995	244.44	160.67	(-) 83.77	34%
1995-1996	323.45	251.59	(-) 71.86	22%
1996-1997	330.95	226.47	(-) 104.48	32%
1997-1998	443.95	259.92	(-) 184.03	41%
1998-1999	416.38	331.36	(-) 85.02	20%
1999-2000	666.60	318.42	(-) 348.18	52%

- (ii) Despite large scale savings as above there was a systematic rise of allotment of budget provision of the Tourism Department. This indicates absence of scrutiny of the actuals of previous fiscal by the Government, before preparing demands for grants for next financial year.

- (iii) Out of savings of Rs.62.16 lakhs, only an amount of Rs.53.25 lakhs was anticipated and surrendered.

Grant No. 52 Concl'd.

(iv) Savings in the grant occurred in the current financial year mainly under the following head of account.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3452 TOURISM			
01 Tourist Infrastructure			
101 Tourist Centre			
40 Direction and Administration			
O	144.38		
S	58.65		
R(-)	4.02	195.45	(-) 3.56
	199.01		

Anticipated saving of Rs.4.02 lakhs was surrendered in March 2001 without citing any reason. Reason for eventual saving of Rs.3.56 lakhs was stated to be due to non-inclusion of some vouchers for April 2000 in the current financial year by the Office of the Chief Pay & Accounts Office mainly.

102 Tourist Accommodation			
41 Direction and Administration			
O	25.69		
R(-)	2.89	22.71	(-) 0.09
	22.80		

Reduction in provision by Rs.2.89 lakhs through surrender in March 2001 was attributed to (i) transfer of advisor and officer on special duty during the year (ii) non-creation of Engineering Cell.

43 District Office at Gyalsing			
O	8.39		
R(-)	1.62	6.76	(-) 0.01
	6.77		

Reduction in provision by Rs.1.62 lakhs through surrender in March 2001 was due to retirement of one employee during the year.

80 General			
001 Direction and Administration			
O	55.58		
R(-)	6.82	48.81	(+) 0.05
	48.76		

Anticipated saving of Rs.6.82 lakhs was surrendered in March 2001 without citing any reason.

104 Promotion of Publicity			
O	145.02		
S	39.89		
R(-)	37.80	141.79	(-) 5.32
	147.11		

Reduction in provision by Rs.37.80 lakhs through surrender in March 2001 was due to (i) delay in finalising of Tender by the implementing Department (Rs.16.23 lakhs) (ii) delay in implementation of the scheme following late receipt of approval from the Government (Rs.21.52 lakhs). Reason for ultimate saving of Rs.5.32 lakhs was attributed to non-acceptance of proposal of surrender by the Government as the provision was earlier augmented by supplementary in March 2001.

E – PUBLIC DEBT.

(ALL CHARGED)

Section and Major Head	Total Grants/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
CAPITAL			
MAJOR HEAD			
6003 – INTERNAL DEBT OF THE STATE GOVERNMENT			
6004 – LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
CHARGED			
ORIGINAL	21,96,64,000		
SUPPLEMENTARY	10,00,00,000	31,96,64,000	(+) 69,52,242
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			NIL

Notes and Comments

- (i) Expenditure exceeded the charged appropriation by Rs.69,52,242 the excess requires regularisation.
- (ii) Excess occurred mainly under :-

Head	Total Appropriation	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
6004 LOANS & ADVANCES FROM CENTRAL GOVERNMENT (CHARGED)			
01 Non-Plan Loans			
102 Share of Small Saving Collection			
O	132.50		
S	1000.00		
R	8.91	1141.41	(+) 5.53

Augmentation of provision by Rs.10,00.00 lakhs through supplementary provision in March 2001 and then by re-appropriation by Rs.8.91 lakhs were attributed to clearance of old debt and receipt of more loans from Central Government during the year, which necessitated more payments. Even then there was an eventual excess of Rs.5.53 lakhs due to more payments of loan than the earlier estimate.

800 Other Loans			
45 Indian Reserve Battalion			
O	36.00	36.00	(+) 20.00

The eventual excess of Rs.20.00 lakhs was due to receipt of more loan during the year which caused more payment than the initial anticipation made at the time of framing of budget estimate.

02. Loans for State/Union Territory (Plan Schemes) Repayment			
O	717.70		
R	0.04	717.74	(+) 43.99

E – PUBLIC DEBT *Concl'd.*

Reason for eventual excess of Rs.43.99 lakhs was attributed to receipt of more loan which necessitated more payment during the year .

There is instance of saving too :-

Head	Total Grants/ Appropriation	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
6003 INTERNAL DEBT OF THE STATE GOVERNMENT (CHARGED)			
109 Loans from other Institutions			
O	192.20		
R(-)	6.96	185.24	185.23
			(-) 0.01

Reduction in provision by Rs.6.96 lakhs through re-appropriation in March 2001 was attributed to non-receipt of loans from financial institutions as per the expectation. As such there was less requirement towards payment during the year.

Grant No. 53
LOANS TO GOVERNMENT SERVANTS

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
CAPITAL SECTION			
MAJOR HEAD			
7610 – LOANS TO GOVERNMENT SERVANTS			
ORIGINAL	1,21,00,000	1,21,00,000	(-) 88,00,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2001)			88,00,000

Notes and Comments

The entire saving of Rs.88.00 lakhs was surrendered which was basically meant for House Building Advance (Rs.68.00 lakhs) and Motor Car Advance (Rs.20.00 lakhs) following change of policy of Government to provide the loan through financial institution and Bank.

APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 2000-2001 which was not recouped to the fund till the close of the year.

Major	Head of Accounts	Amount of Expenditure	Date of Sanction	Date of recoupment of Advance	Remarks
Nil	Nil	Nil	Nil	Nil	A total amount of Rs.55,52,424 was advanced during the year 2000-2001. The same amount along with outstanding balances of Rs.10,00,000 of previous year was recouped to the Contingency Fund during this year.

APPENDIX - II

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

Serial Number	Demand Number and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More(+) Loss(-)
1	2	3	4	5
1.	17. Public Works			
	(i) Buildings	50,00,000	92,66,699	(+) 42,66,699
	(ii) Roads and Bridges	1,00,00,000	36,32,083	(-) 63,67,917
2.	31. Relief on Account of Natural Calamities	9,00,00,000	6,07,03,178	(-) 2,92,96,822
3.	39. Forestry and Wildlife	1,50,00,000	69,15,372	(-) 80,84,628
4.	44. Irrigation and Flood Control	60,00,000	76,00,820	(+) 16,00,820
5.	48. Roads and Bridges (Rural Development Department)	50,00,000	1,15,98,302	(+) 65,98,302
	Total:	13,10,00,000	9,97,16,454	(-) 3,12,83,546

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