



APPROPRIATION ACCOUNTS  
1998-99

GOVERNMENT OF SIKKIM



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**APPENDIX**

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## INTRODUCTORY

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This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1998-99 presents the accounts of sums expended during the year ended 31<sup>st</sup> March, 1999 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

'O' Stands for original grant or appropriation;

'S' Stands for supplementary grant or appropriation;

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

Charged appropriations and expenditure are shown in *italics*.



SUMMARY OF APPROPRIATION ACCOUNTS FOR 1998-99 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	8,93,442	Nil	1,06,558	Nil	Nil	Nil
Voted	1,99,60,000	Nil	1,94,33,381	Nil	5,26,619	Nil	Nil	Nil
Appropriation Governor								
Charged	85,79,000	Nil	84,69,139	Nil	1,09,861	Nil	Nil	Nil
2. Council of Ministers								
Voted	3,13,98,000	Nil	3,13,71,582	Nil	26,418	Nil	Nil	Nil
3. Administration of Justice								
Charged	1,83,80,000	Nil	1,68,02,850	Nil	15,77,150	Nil	Nil	Nil
Voted	2,02,40,000	Nil	1,89,34,608	Nil	13,05,392	Nil	Nil	Nil
4. Election								
Voted	88,69,000	Nil	66,55,469	Nil	22,13,531	Nil	Nil	Nil
5. Income-Tax and Sales Tax								
Voted	99,15,000	Nil	95,87,529	Nil	3,27,471	Nil	Nil	Nil
6. Land Revenue								
Voted	3,19,57,000	Nil	2,51,18,226	Nil	68,38,774	Nil	Nil	Nil
7. Stamps and Registration								
Voted	1,50,000	Nil	1,50,000	Nil	Nil	Nil	Nil	Nil
8. Excise (Abkari)								
Voted	1,57,75,000	Nil	1,46,17,753	Nil	11,57,247	Nil	Nil	Nil
9. Taxes on Vehicles								
Voted	42,08,000	Nil	40,47,608	Nil	1,60,392	Nil	Nil	Nil
10. Other Taxes and duties on Commodities and Services								
Voted	28,45,000	Nil	28,36,385	Nil	8,615	Nil	Nil	Nil
Appropriation for reduction of avoidance of Debt								
Charged	3,24,03,000	Nil	3,24,03,000	Nil	Nil	Nil	Nil	Nil
Interest Payments								
Charged	60,67,34,000	Nil	52,46,72,978	Nil	8,20,61,022	Nil	Nil	Nil
Public Service Commission								
Charged	40,70,000	Nil	34,45,330	Nil	6,24,670	Nil	Nil	Nil
11. Secretariat General Services								
Voted	6,31,39,000	Nil	6,21,30,416	Nil	10,08,584	Nil	Nil	Nil
12. District Administration								
Voted	2,49,02,000	Nil	2,44,83,540	Nil	4,18,460	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.
13. Treasury and Accounts Administration Voted	3,48,20,000	Nil	3,38,85,816	Nil	9,34,184	Nil	Nil	Nil
14. Police Voted	39,83,36,000	Nil	38,48,70,922	Nil	1,34,65,078	Nil	Nil	Nil
15. Jails Voted	60,23,000	Nil	60,20,030	Nil	2,970	Nil	Nil	Nil
16. Stationery and Printing Voted	1,87,70,000	Nil	1,85,30,450	Nil	2,39,550	Nil	Nil	Nil
17. Public Works (Building) Charged Voted	9,20,000 33,12,80,000	Nil 33,54,47,000	7,59,865 30,31,76,151	Nil 16,19,68,405	1,60,135 2,81,03,849	Nil 17,34,78,595	Nil Nil	Nil Nil
18. Other Administrative Services Voted	5,76,98,000	Nil	4,57,15,415	Nil	1,19,82,585	Nil	Nil	Nil
19. Pension and other Retirement Benefits Charged Voted	2,50,000 14,69,50,000	Nil Nil	2,50,000 14,67,95,836	Nil Nil	Nil 1,54,164	Nil Nil	Nil Nil	Nil Nil
20. Miscellaneous General Services Voted	978,71,40,000	Nil	978,43,76,537	Nil	27,63,463	Nil	Nil	Nil
21. Education Voted	111,32,02,000	Nil	109,30,02,188	Nil	2,01,99,812	Nil	Nil	Nil
22. Sports and Youth Services Voted	1,44,88,000	Nil	1,25,24,811	Nil	19,63,189	Nil	Nil	Nil
23. Art and Culture Voted	1,73,50,000	Nil	1,36,38,863	Nil	37,11,137	Nil	Nil	Nil
24. Medical and Public Health Voted	43,21,78,000	Nil	42,05,82,093	Nil	1,15,95,907	Nil	Nil	Nil
25. Water Supply and Sanitation Voted	9,74,90,000	22,45,40,000	9,64,32,437	18,27,81,871	10,57,563	4,17,58,129	Nil	Nil
26. Urban Development Voted	4,72,10,000	5,17,80,000	4,69,69,621	27,41,587	2,40,379	4,90,38,413	Nil	Nil
27. Information and Publicity Voted	2,02,55,000	Nil	1,78,60,233	Nil	23,94,767	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.
28.Social Security and Welfare Voted	9,66,82,000	1,00,00,000	8,75,30,272	Nil	91,51,728	1,00,00,000	Nil	Nil
29.Labour and Labour Welfare Voted	93,75,000	Nil	86,12,320	Nil	7,62,680	Nil	Nil	Nil
30.Nutrition Voted	2,21,90,000	Nil	1,94,77,488	Nil	27,12,512	Nil	Nil	Nil
31. Relief on account of Natural Calamities Voted	12,69,23,000	Nil	12,16,93,187	Nil	52,29,813	Nil	Nil	Nil
32.Other Social Services (Ecclesiastical) Voted	1,47,68,000	Nil	1,39,09,976	Nil	8,58,024	Nil	Nil	Nil
33.Secretariat-Social Services Voted	46,55,000	Nil	29,92,775	Nil	16,62,225	Nil	Nil	Nil
34.Agriculture Voted	20,44,12,000	52,70,000	18,19,97,095	44,93,729	2,24,14,905	7,76,271	Nil	Nil
35.Soil and Water Conservation Voted	4,88,91,000	Nil	4,32,23,340	Nil	56,67,660	Nil	Nil	Nil
36.Animal Husbandry Voted	8,35,83,000	25,47,000	7,84,62,816	24,18,359	51,20,184	1,28,641	Nil	Nil
37.Dairy Development Voted	1,29,00,000	Nil	34,06,782	Nil	94,93,218	Nil	Nil	Nil
38.Fisheries Voted	1,40,55,000	10,00,000	1,24,88,200	10,00,094	15,66,800	Nil	Nil	94
39.Forestry and Wild Life Voted	17,23,81,000	11,00,000	16,65,10,918	10,90,774	58,70,082	9,226	Nil	Nil
40.Other Agricultural Programme Voted	4,00,26,000	Nil	3,66,84,554	Nil	33,41,446	Nil	Nil	Nil
41.Food Storage and Warehousing Voted	19,18,63,000	22,00,000	18,97,27,808	18,99,180	21,35,192	3,00,820	Nil	Nil
42.Co-operation Voted	2,20,31,000	46,15,000	2,10,66,988	46,10,670	9,64,012	4,330	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.
43.Rural Development Voted	9,03,70,000	86,00,000	8,18,04,404	75,90,003	85,65,596	10,09,997	Nil	Nil
44.Irrigation and Flood Control Voted	7,25,45,000	2,00,000	6,42,79,385	2,05,079	82,65,615	Nil	Nil	5,079
45.Power Voted	22,10,80,000	38,52,00,000	22,40,57,008	33,84,48,274	Nil	4,67,51,726	29,77,008	Nil
46.Industries Voted	6,10,65,000	2,81,00,000	5,79,84,254	1,13,70,615	30,80,746	1,67,29,385	Nil	Nil
47.Mines and Geology Voted	93,75,000	23,00,000	90,26,752	23,00,000	3,48,248	Nil	Nil	Nil
48. Roads and Bridges Voted	21,14,72,000	33,60,17,000	14,56,01,722	18,70,10,561	6,58,70,278	14,90,06,439	Nil	Nil
49.Road Transport Services Voted	17,92,30,000	1,32,00,000	17,92,09,418	32,81,795	20,582	99,18,205	Nil	Nil
50.Other Scientific Research Voted	1,05,92,000	Nil	91,16,591	Nil	14,75,409	Nil	Nil	Nil
51.Secretariat - Economic Services Voted	3,39,31,000	Nil	2,77,01,481	Nil	62,29,519	Nil	Nil	Nil
52.Tourism Voted	4,16,38,000	59,80,000	3,31,36,022	44,80,000	85,01,978	15,00,000	Nil	Nil
Public Debt Charged	Nil	32,40,90,000	Nil	32,99,36,748	Nil	Nil	Nil	58,46,748
53. Loans to Government Servant Voted	Nil	1,21,00,000	Nil	1,06,59,500	Nil	14,40,500	Nil	Nil
<b>Total Charged</b>	<b>67,23,36,000</b>	<b>32,40,90,000</b>	<b>58,76,96,604</b>	<b>32,99,36,748</b>	<b>8,46,39,396</b>	<b>Nil</b>	<b>Nil</b>	<b>58,46,748</b>
<b>Voted</b>	<b>14,75,25,81,000</b>	<b>1,43,01,96,000</b>	<b>14,46,34,49,456</b>	<b>92,83,50,496</b>	<b>29,21,08,552</b>	<b>50,18,50,677</b>	<b>29,77,008</b>	<b>5,173</b>
<b>Grand Total</b>	<b>15,42,49,17,000</b>	<b>1,75,42,86,000</b>	<b>15,05,11,46,060</b>	<b>1,25,82,87,244</b>	<b>37,67,47,948</b>	<b>50,18,50,677</b>	<b>29,77,008</b>	<b>58,51,921</b>

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**SUMMARY OF APPROPRIATION ACCOUNTS - Contd.**

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

**REVENUE SECTION**

Voted

45 Power

**CAPITAL SECTION**

Voted

44. Irrigation and Flood Control

*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.

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**SUMMARY OF APPROPRIATION ACCOUNTS - Contd.**


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The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1998-99 and that shown in the Finance Accounts for the year is given below:-


	Revenue Rs.	Capital Rs.	Total Rs.
<b>Total Expenditure according to Appropriation Accounts</b>			
Voted	1446,34,49,456	92,83,50,496	1539,17,99,952
<i>Charged</i>	58,76,96,604	32,99,36,748	91,76,33,352
 <b>Deduct</b>			
<b>Total Recoveries as shown in Appendix-II</b>			
Voted	9,50,95,901	...	9,50,95,901
 <b>Net expenditure as shown in the Finance Accounts</b>			
Voted	1436,83,53,555	92,83,50,496	1529,67,04,051
<i>Charged</i>	58,76,96,604	32,99,36,748	91,76,33,352

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**SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.**

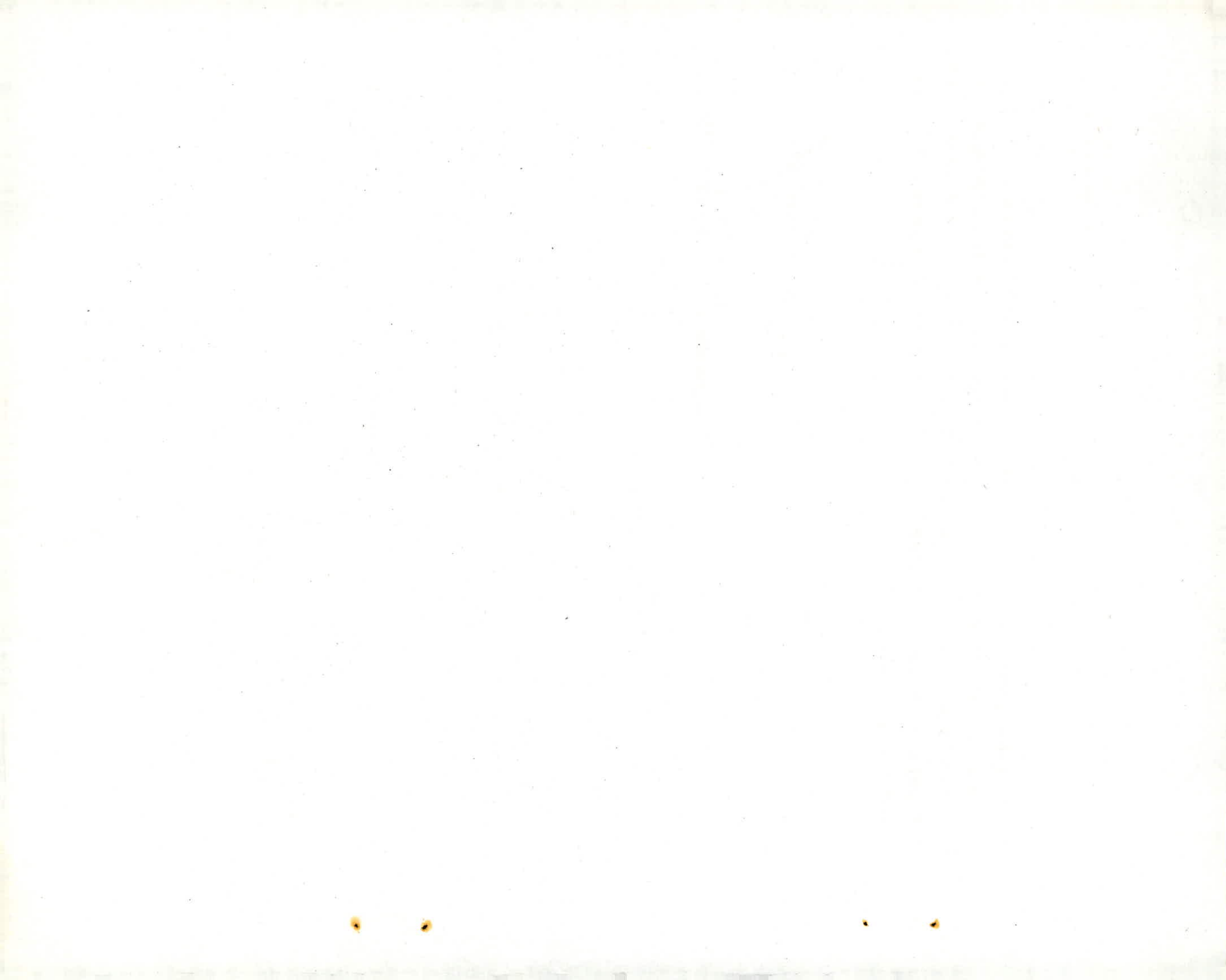
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The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Sikkim being presented separately for the year ended 31<sup>st</sup> March 1999.



New Delhi  
The

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



## GRANT NO. 1 - STATE LEGISLATURE

Section and Major Head	Total Grant / Appropriation Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURE			
Voted			
	Rs.		
Original	1,72,60,000		
Supplementary	27,00,000	1,99,60,000	1,94,33,381
Amount Surrendered during the year (March'99)			(-),5,26,619
Charged			
Original	4,50,000		
Supplementary	5,50,000	10,00,000	8,93,442
Amount Surrendered during the year (March'99)			(-),1,06,558
			2,11,000

## NOTES AND COMMENTS

## REVENUE (VOTED)

- (i) Against the actual saving of Rs. 5.27 lakhs in the grant, an amount of Rs. 1.10 lakhs was only anticipated and surrendered during the fagend of the financial year.
- (ii) Savings in the voted section of the grant [partly counter balanced by excess under other heads as mentioned in note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2011 Parliament/State/Union Territory Legistatures			
02 State/Union Territory Legistatures			
101 Legislative Assembly			
40 Speaker and Deputy Speaker			
O	6.50		
S	5.50		
R(-)	2.11	9.89	11.42
			(+) 1.53

Reduction of provison by Rs.2.11 lakhs through surrender in March'99 was attributed to non-receipt of re-imburement claim from the Indian Mission abroad. Reason for ultimate excess of Rs.1.53 lakhs has not been intimated (September'99).

## GRANT NO.1 Concl'd.

Head		Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
41	Members			
O	17.10			
S	6.50			
R(-)	4.81	18.79	18.03	(-) 0.76
800	Other Expenditure			
44	Lump Provision for Revision of Pay Scales			
O	55.00			
R(-)	17.54	37.46	33.96	(-) 3.50

Reduction of provision by Rs.4.81 lakhs through re-appropriation in March'99 was attributed to (i) non-installation of new telephone lines (ii) non-receipt of medical claims from M.L.A (iii) non-performance of study tour by M.L.As. Reason for ultimate saving of Rs.0.76 lakh was also attributed to non-performance of tour mainly.

An amount of Rs.17.54 lakhs was re-appropriated during the year from the above head of account for revision of pay scales. However, reason for ultimate saving of Rs.3.50 lakhs has not been intimated (September'99).

(iii) Excess occurred mainly under :-

103	Legislative Secretariat			
O	87.50			
S	20.50			
R	16.18	124.18	123.73	(-) 0.45

Augmentation of provision by Rs.16.18 lakhs through re-appropriation was due to payment of enhanced salaries on revision of pay scales. Reason for ultimate saving of Rs.0.45 lakh has not been intimated (September'99).

104	Legislator's Hostels			
O	11.00			
R	5.07	16.07	16.12	(+) 0.05

Augmentation of provision by Rs.5.07 lakhs through re-appropriation in March'99 was due to payment of salaries in revised pay scales.

## CHARGED

As against the actual saving of Rs.1.07 lakhs in the charged appropriation an amount of Rs.2.11 lakhs was surrendered during the year, this proved unrealistic.



## APPROPRIATION - GOVERNOR

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	(ALL CHARGED)
			Saving(-) Rs.
REVENUE			
MAJOR HEAD 2012 - PRESIDENT, VICE PRESIDENT/ GOVERNOR, ADMINISTRATOR OF UNION TERRITORIES			
<i>Charged</i>	Rs.		
<i>Original</i>	63,62,000		
<i>Supplementary</i>	22,17,000	85,79,000	84,69,139 (-) 1,09,861
<i>Amount Surrendered during the year (March'99)</i>			58,000

## NOTE AND COMMENT

Against the actual saving of Rs.1.10 lakhs in the charged appropriation, only an amount of Rs.0.58 lakh could be anticipated and surrendered during the year.

**GRANT NO. 2 - COUNCIL OF MINISTERS****(ALL VOTED)**

<b>Section and Major Head</b>		<b>Total Grant Rs.</b>	<b>Actual Expenditure Rs.</b>	<b>Saving(-) Rs.</b>
<b>REVENUE</b>				
<b>MAJOR HEAD 2013 - COUNCIL OF MINISTERS</b>	<b>Rs.</b>			
<b>Original</b>	<b>2,75,80,000</b>			
<b>Supplementary</b>	<b>38,18,000</b>	<b>3,13,98,000</b>	<b>3,13,71,582</b>	<b>(-) 26,418</b>
<b>Amount Surrendered during the year (March'99)</b>				<b>60,000</b>

## GRANT NO. 3 - ADMINISTRATION OF JUSTICE

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2014 - ADMINISTRATION OF JUSTICE			
<i>Charged</i>	Rs.		
<i>Original</i>	1,73,80,000		
<i>Supplementary</i>	10,00,000	1,83,80,000	1,68,02,850 (-)15,77,150
<i>Amount Surrendered during the year (March'99)</i>			14,53,000
<i>Voted</i>			
<i>Original</i>	1,88,05,000		
<i>Supplementary</i>	14,35,000	2,02,40,000	1,89,34,608 (-) 13,05,392
<i>Amount Surrendered during the year (March'99)</i>			3,85,000

## NOTES AND COMMENTS

*Charged*

Out of the total provision of Rs.70.00 lakhs made under 45 - Lump provision for revision of Pay Scales (Charged) an amount of Rs.55.37 lakhs was re-appropriated to the head 102 High Court (Charged) for revision of Pay Scales of High Court Judges. An amount of Rs.14.53 lakhs was surrendered during the financial year, reason for the same has not been intimated (September'99).

*Voted*

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

Year	Total Grant	Actual Expenditure	Saving(-)	Percentage of Saving(Rounded)
	(In lakhs of Rupees)			
1993-94	46.00	44.07	(-) 1.93	4%
1994-95	63.95	58.50	(-) 5.45	9%
1995-96	103.75	91.97	(-) 11.78	11%
1996-97	104.85	92.10	(-) 12.75	12%
1997-98	121.35	95.39	(-) 25.96	21%

- (ii) Against the actual saving of Rs. 13.05 lakhs in the voted grant in the current financial year only an amount of Rs. 3.85 lakhs has been surrendered.

**GRANT NO. 3 Concl'd.**

(iii) The entire provision of Rs.52.00 lakhs provided under 44 - Lump provision for revision of Pay Scales under the voted grant were re-appropriated to the following heads with a view to implement the new pay scales.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2014 105 40	ADMINISTRATION OF JUSTICE Civil and Session Courts District and Session Court (East and North)		
O	30.50		
R	20.00	50.50	(-) 1.48
41	District and Session Court (West and South)		
O	28.50		
R	13.35	41.85	(-) 1.64
43	Civil Court Namchi		
O	7.55		
S	3.85		
R	3.00	14.40	(-) 0.62
114 40	Legal Adviser and Counsels Advocate General's Office		
O	20.40		
S	5.00		
R	8.98	34.38	(-) 1.08

Excess provisions of fund obtained through re-appropriation for implementation of revised pay scales lead to eventual savings of Rs.1.48 lakhs, Rs.1.64 lakhs, Rs.0.62 lakh and Rs.1.08 lakhs respectively. Reason for which has not been intimated (September'99).

## GRANT NO. 4 - ELECTION

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
MAJOR HEAD 2015- ELECTION			
	Rs.		
Original	88,69,000		
Supplementary	...	88,69,000	66,55,469 (-) 22,13,531
Amount Surrendered during the year (March'99)			18,63,000

## NOTES AND COMMENTS

- (i) Out of the ultimate saving of Rs. 22.14 lakhs; only Rs. 18.63 lakhs could be anticipated and surrendered in March'99.
- (ii) Saving (partly counter balanced by excess under other heads as at note (iii) below) occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2015 101 O	ELECTION Election Commission 21.59		
R(-)	6.21	15.38	15.40 (+) 0.02

Reduction in provision of Rs. 6.21 lakhs through re-appropriation/surrender in March'99 was attributed to (i) non-payment of arrears of Salaries of Commissioner as his re-employment pay was not yet fixed (Rs.2.78 lakhs) (ii) Curtailment of expenditure (Rs.0.61 lakh) (iii) non-purchase of computer etc.during the year (Rs.0.77 lakh) (iv) non conduction of election to the municipal bodies and Gram Panchyats when vacant seat existed.

103 O	Preparation and Printing of Electoral Rolls 13.40		
R(-)	5.45	7.95	6.56 (-) 1.39

Reduction in provision by 5.45 lakhs in the above case through re-appropriation was due to inability on the part of the Government to revise the electoral rolls before the close of the financial year. Revision for ultimate saving of Rs.1.39 lakhs has not been intimated (September'99).

## GRANT NO. 4 Concl.

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

800 Other Expenditure  
50 Other Charges (issue of Photo Identity Cards to Voters)

O 5.00

R(-) 2.29 2.71 2.47 (-) 0.24

Reduction in provision by Rs. 2.29 lakhs, through re-appropriation in March'99 was attributed to non-clearance of proposal of issuing the Photo Identity Card by the Government during the year.

40 Lump Provision for revision of Pay Scale

O 23.00

R(-) 22.08 0.92 0.48 (-) 0.44

Reduction in provision by Rs.22.08 lakhs through re-appropriation in (September'99) were attributed to meeting additional requirement of fund under Minor Head 102-01 salaries during remaining six months of the year and also for implementing pay fixation cases in revised pay scales.

(iii) Excess occurred under :-

102 Electoral Officer

O 25.50

R 17.60 43.10 42.31 (-) 0.79

Augmentation of provision by Rs. 17.60 lakhs through re-appropriation was made to provide additional requirement of fund following (i) revision of pay scales (Rs.14.58 lakhs) (ii) visit of the Chief Election Commissioner of India (Rs.1.50 lakhs) etc.

**GRANT NO. 5 - INCOME TAX AND SALES TAX****(ALL VOTED)**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2020 - COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
2040 - SALES TAX			
	Rs.		
Original	91,15,000		
Supplementary	8,00,000	99,15,000	(-)3,27,471
Amount Surrendered during the year (March'99)			1,48,000

**NOTES AND COMMENT**

Against the actual saving of Rs.3.27 lakhs, an amount of Rs.1.48 lakhs was only anticipated and surrendered. The amount surrendered was the unutilised provision kept for the implementation of the revised pay scales.

## GRANT NO. 6 - LAND REVENUE

(ALL VOTED)

Section and Major Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
REVENUE			
MAJOR HEAD			
2029 - LAND REVENUE			
2506 - LAND REFORMS			
	Rs.		
Original	2,99,43,000		
Supplementary	20,14,000	3,19,57,000	2,51,18,226 (-) 68,38,774
Amount Surrendered during the year (March'99)			62,02,000

## NOTES AND COMMENTS

(i) The expenditure of Rs.251.18 lakhs in the grant did not even come up to the original provision of Rs.299.43 lakhs. As such the supplementary provision of Rs.20.14 lakhs obtained in December'98 for (a) payment of salaries in the enhanced rates (b) implementation of scheme recommended by the 10<sup>th</sup> Finance Commission; proved wholly unnecessary.

(ii) Excessive provision of funds leading to large savings in the grant occurred during the previous financial too :-

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1996-97	252.01	224.26	(-) 27.25
1997-98	260.64	148.02	(-) 112.62

(iii) Saving in the grant [partly counter balanced by excess under other heads as mentioned in note (iv) below] occurred mainly under :-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2506 LAND REFORMS			
103 Maintenance of Land Records			
70 Agrarian Studies and Computerisation of Land Records (100% C.S.S.)			
O	7.00		
R(-)	0.22	6.78	2.71 (-) 4.07

Reduction of provision by Rs. 0.22 lakh only was made due to non implementation of the project. However, reason for eventual savings of Rs.4.07 lakhs has not been intimated (September'99).

71 Strengthening of Revenue  
Administration & Updating of  
Land Records (50:50% C.S.S)

O 30.00

R(-) 30.00

...

...

...



## GRANT NO. 6 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
73	Cadastral Survey (50:50% C.S.S.)			
O	30.00			
R(-)	30.00	...	...	...
The entire provisions of Rs.30.00 lakhs were surrendered in each of the above two cases due to cut in plan allocations by the State Government and non-receipt of share from Government of India.				
Excess occurred under :-				
2029	LAND REVENUE			
102	Survey and Settlement operation, Strengthening of Administration for Land Revenue			
40	Head Office			
O	35.85			
S	7.64			
R	15.36	58.85	60.26	(+) 1.41
41	Land Records (S.S)			
O	19.75			
R	8.09	27.84	24.17	(-) 3.67
42	District Collectorate (East)			
O	24.70			
S	7.73			
R	13.44	45.87	45.13	(-) 0.74
43	District Collectorate (West)			
O	22.75			
S	3.56			
R	12.21	38.52	41.01	(-) 2.49
44	District Collectorate (North)			
O	14.90			
R	4.90	19.80	18.55	(-) 1.25

**GRANT NO. 6 Concl.**

Head		Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
45	District Collectorate (South)			
O	29.30			
R	12.20	41.50	40.82	(-) 0.68

The entire amount available under 45 - Lump provision for revision of pay scales amounting to Rs.68.00 lakhs were withdrawn and appropriated in the above minor heads for implementations of revised pay scales. But due to inaccurate budgeting, it resulted excess in one place (Rs.1.41 lakhs) and saving in five different cases (Rs.3.67 lakhs, Rs.0.74 lakhs, Rs.2.49 lakhs, Rs.1.25 lakhs and Rs.0.68 lakh) which points out the need for more accurate budgeting and monitoring of expenditure by the Government.

**GRANT NO. 7 - STAMPS AND REGISTRATION****(ALL VOTED)**

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving (-) Rs.
	Rs.	Rs.	
REVENUE			
MAJOR HEAD 2030 - STAMPS AND REGISTRATION			
	Rs.		
Original	1,50,000		
Supplementary	...	1,50,000	1,50,000
			Nil

**GRANT NO. 8 - EXCISE (ABKARI)**

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2039 - EXCISE (ABKARI)			
	Rs.		
Original	1,57,75,000		
Supplementary	...	1,57,75,000	1,46,17,753 (-) 11,57,247
Amount Surrendered during the year (March'99)			9,99,000

## NOTES AND COMMENTS

- (i) Against the actual Saving of Rs. 11.57 lakhs in the grant, only an amount of Rs.9.99 lakhs was anticipated and surrendered during the year.
- (ii) Savings in the grant [partly counter balanced by excess under the head as mentioned in note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2039 40	EXCISE (ABKARI) Grants in Aid to Sikkim Distilleries Ltd. in lieu of export pass fees		
O	50.00		
R(-)	11.79	38.21	38.21

An amount of Rs. 11.79 lakhs was surrendered in March'99, the reason of which has not been intimated (September'99).

## GRANT NO. 8 Concl. 7

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

41 Lump provision for revision of Pay Scale

O 42.00

R(-) 42.00

The entire provision of Rs.42.00 lakhs was re-appropriated for implementing revised pay scales under 001 Direction and Administration. That lead to an ultimate savings of Rs.1.59 lakhs as detailed below :-

(iii) Excess occurred mainly under :-

001 Direction and Administration

O 65.75

R 43.80

109.55

107.96

(-) 1.59

The reason for ultimate saving of Rs.1.59 lakhs has not been intimated (September'99).

## 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	Rs.		
Original	39,45,000		
Supplementary	2,63,000	42,08,000	40,47,608
			(-) 1,60,392
Amount Surrendered during the year (March'99)			50,000

## NOTES AND COMMENTS

(i) Against the actual saving of Rs. 1.60 lakhs in the grant only an amount of Rs.0.50 lakh has been surrendered.

(ii) Savings (partly counter balanced by excess under other heads) occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2041 TAXES ON VEHICLES			
102 Inspection of Motor Vehicles			
O 24.00			
R(-) 8.00	16.00	16.00	..

Reason for reduction of provision by Rs.8.00 lakhs, through re-appropriation in March'99 has not been intimated (September'99).

(iii) Excess occurred under:-

101 Collection Charges			
40 Regional Transport Office at Gangtok			
O 7.45			
S 1.50			
R 3.01	11.96	11.45	(-) 0.51

Augmentation of provision by Rs.3.01 lakhs by re-appropriation in March'99 was due to payment of arrears in revised scale of pay mainly. Reason for ultimate saving of Rs.0.51 lakh has not been intimated (September'99).

**GRANT NO. 9 - Concl'd.**

Head		Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
41	Regional Transport Office at Jorethang			
O		8.00		
S		1.13		
R		4.49	13.62	13.02
				(-) 0.60

Augmentation of provision by Rs.4.49 lakhs by re-appropriation in March'99 was attributed to payment of arrear in revised pay scales to the staff and also to Sr.Regional Transport Officer, Jorethang during the year. Reason for ultimate saving of Rs.0.60 lakh has, however, not been intimated (September'99).

**GRANT NO.10 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES****(ALL VOTED)**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
	Rs.		
Original	28,45,000		
Supplementary	...	28,45,000	28,36,385
			(-) 8,615
Amount Surrendered during the year (March'99)			Nil



**APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT**

Section and Major Head	Total Appropriation	Actual Expenditure	(ALL CHARGED)
			Excess(+) Saving (-) Rs.
	Rs.	Rs.	
REVENUE			
CHARGED			
MAJOR HEAD			
2048 - APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
	Rs.		
Original -	3,24,03,000		
Supplementary	...	3,24,03,000	...
Amount Surrendered During the year (March'99)			NIL

## INTEREST PAYMENTS

(ALL CHARGED)

Section and Major Head	Total Appropriation Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2049 - INTEREST PAYMENTS	Rs.		
Original -	60,67,34,000		
Supplementary	...	60,67,34,000	52,46,72,978
			(-)8,20,61,022
Amount Surrendered during the Year (March '99)			19,99,000

## NOTES AND COMMENTS

- (I) Against the actual savings of Rs 820.61 lakhs in the Charged appropriation only an amount of Rs.19.99 lakhs was anticipated and surrendered during the year.
- (II) Significant savings in the grant [partly counter balanced by excess under other heads as mentioned in note (iii) occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Saving(-)
2049 Interest Payment (Charged)			
200 Other Interest Other Internal Debt			
O 526.66			
R(-) 76.50	450.16	450.15	(-) 0.01

Reduction in provision by Rs. 76.50 lakhs, through re-appropriation/surrender in March'99 was due to non-receipt of Loan from different financial institutions during the year.

03 Interest on Small Savings Provident Funds etc.			
O 2040.00	2040.00	1239.39	(-)800.61

Reason for eventual Saving of Rs. 801.61 lakhs in the above case has not been intimated (September'99).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings(-)
04 Interest on Loans and Advances from Central Government			
O 2034.10			
R(-) 9.47	2024.63	2024.62	(-) 0.01

**INTEREST PAYMENTS - Concl'd.**

Reduction in provision by Rs.9.47 lakhs through re-appropriation in March'99 was due to non-receipt of loan from Government of India during the financial year.

(iii) Excess occurred under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
01	Interest on Internal Debt			
101	Interest on Market Loans			
O		1466.58		
R		65.98	1532.56	1532.56

Augmentation of provision by Rs. 65.98 lakhs through re-appropriation was due to receipt of more Market Loan during the year and which necessiated payment of more interest.

## GRANT NO. 10 - PUBLIC SERVICE COMMISSION

(ALL CHARGED)

Section and Major Head	Total Appropriation Rs.	Actual Expenditure Rs.	Saving(-) Rs. -
REVENUE			
MAJOR HEAD			
2051 - PUBLIC SERVICE COMMISSION			
	Rs.		
Original	...		
Supplementary	40,70,000	40,70,000	(-) 6,24,670
Amount Surrendered during the year (March'99)			6,26,000

## NOTE AND COMMENT

Anticipated savings of Rs.6.26 lakhs was surrendered on the last day of the financial year due to fixation of pay of Chairman, Sikkim Public Service Commission in the scale of Member of S.P.S.C.and also post of secretary was lying vacant through out the financial year.

## GRANT NO. 11 - SECRETARIAT - GENERAL SERVICES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2052- SECRETARIAT - GENERAL SERVICES			
	Rs.		
Original	5,87,40,000		
Supplementary	43,99,000	6,31,39,000	6,21,30,416 (-)10,08,584
Amount Surrendered during the year (March'99)			1,79,000

## NOTES AND COMMENTS :

- (i) Against the actual saving of Rs. 10.09 lakhs in the grant only an amount of Rs. 1.79 lakhs has been surrendered in March'99; which revealed Government's inability to keep a watch over the progress of expenditure.
- (ii) The entire amount of Rs.198.00 lakhs under the head 52 - Lump Provision for revision of Pay Scales was re-appropriated with a view to implementing the revision of pay scales under the following heads. But due to inaccurate budgeting and lack of monitoring of expenditure, the re-appropriation made in March'99 was found to be excessive that lead to large scale savings ultimately as detailed below :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2052 SECRETARIAT - GENERAL SERVICES			
090 Secretariat			
40 Chief Minister's Secretariat			
O 22.90			
R 19.57	42.47	42.34	(-) 0.13
41 Department of Personnel, Administrative Reforms and Training			
O 44.35			
S 19.70			
R 10.00	74.05	73.60	(-) 0.45
43 Excise (Abkari)			
O 22.00			
R 12.10	34.10	33.92	(-) 0.18

## GRANT NO. 11 Concl'd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
44	Finance Department			
O	70.00			
S	8.30			
R	32.00	110.30	109.52	(-) 0.78
45	Home Department			
O	126.25			
S	8.50			
R	72.86	207.61	207.02	(-) 0.59
46	Land Revenue Department			
O	19.20			
S	2.79			
R	12.48	34.47	33.88	(-) 0.59
47	Law Department			
O	21.00			
R	21.28	42.28	41.85	(-) 0.43
50	Motor Vehicles Department			
O	41.85			
S	4.70			
R	18.53	65.08	65.06	(-) 0.02

Reason for eventual savings in the above case has not been intimated (September'99).

## GRANT NO. 12 - DISTRICT ADMINISTRATION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2053 - DISTRICT ADMINISTRATION			
	Rs.		
Original	2,49,02,000		
Supplementary	..	2,49,02,000	2,44,83,540
Amount Surrendered during the year (March'99)			1,07,000

## NOTES AND COMMENTS

(i) Against the actual savings of Rs. 4.18 lakhs, an amount of Rs.1.07 lakhs was only anticipated and surrendered during the year, which revealed Governments inability to keep watch over the progress of expenditure.

(ii) Saving occurred mainly under :-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2053 48 DISTRICT ADMINISTRATION Lump provision for revision of Pay Scale			
O	93.00		
R(-)	90.21	2.79	..
			(-) 2.79

Out of the total provision of Rs.93.00 lakhs earmarked for revision of pay scales an amount of Rs.90.21 lakhs was withdrawn by re-appropriation for its implementation out of which Rs.4.27 lakhs could not be utilised in West District and Rs.3.57 in lakhs in North District and there was excess in expenditure of Rs. 2.86 lakhs on revision of pay scale in East District; which points out the need for more accurate budgeting and monitoring of expenditures.

**GRANT NO. 13 - TREASURY AND ACCOUNTS ADMINISTRATION**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2054 - TREASURY AND ACCOUNTS ADMINISTRATION			
	Rs.		
Original	3,48,20,000		
Supplementary	.. 3,48,20,000	3,38,85,816	(-) 9,34,184
Amount Surrendered during the year (March'99)			6,21,000

## NOTES AND COMMENTS

- (i) Against the actual savings of Rs. 9.34 lakhs in the grant only an amount of Rs. 6.21 lakhs was anticipated and surrendered during the year.
- (ii) The amount of Rs.13.50 lakhs under the Sub-head 48 - Lump provision for revision of Pay Scales could not be utilised entirely; which contributed mainly the above saving.



## GRANT NO. 14 - POLICE

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
MAJOR HEAD 2055 - POLICE			
	Rs.		
Original	38,11,86,000		
Supplementary	1,71,50,000	39,83,36,000	(-)1,34,65,078
Amount Surrendered during the year (March'99)			1,04,43,000

## NOTES AND COMMENTS

- (i) Amount surrendered Rs.104.43 lakhs was far less in comparison with the actual saving of Rs.134.65 lakhs. This indicates Governments inability to keep a watch over the progress of expenditure.
- (ii) In view of the overall savings of Rs.134.65 lakhs in the grant supplementary provision of Rs.171.50 lakhs obtained in December'98 and March'99 on account of implementation of Centrally Sponsored Scheme and payment of salaries in the revised scale proved excessive and should have been restricted to wherever found necessary.
- (iii) Saving in the grant [partly counter balanced by excess under other heads as mentioned in note (iv) below occurred mainly under :-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2055 POLICE			
800 Other Expenditure			
56 Expenditure on Maintenance of Security Staff			
O	5.50		
R(-)	2.00	3.22	(-) 0.28

Reduction of provision by Rs. 2.00 lakhs through re-appropriation was attributed to curtailment of expenditure.

59 Upgradation Grant recommended by the 10 <sup>th</sup> Finance Commission			
O	68.01		
R(-)	61.62	6.36	(-) 0.03

Reduction in provision by Rs.61.62 lakhs through surrender in March'99 was attributed to non-utilisation of provision due to late submission of proposal and consequential delay in getting approval from the government.

## GRANT NO. 14 Contd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
60	Lump provision for revision of Pay Scales		
O	1400.00		
R(-)	1400.00	...	...
	The entire provision of Rs.1400.00 lakhs earmarked for the revision of pay scales was reappropriated to the following heads.		
115	Modernisation of Police Force (75:25% C.S.S)		
55	Machinery & Equipment		
O	23.00		
S	35.00		
R(-)	40.80	17.20	16.33 (-) 0.87
	Supplementary provisions of Rs.35.00 lakhs was obtained in December'98 for implementation of Centrally Sponsored Schemes whereas Rs.40.80 lakhs was surrendered in March'99 due to non-sanction of proposal by Government. Reason for ultimate savings of Rs.0.87 lakh has not been intimated (September'99).		
(iv)	Excess occurred mainly under :-		
001	Direction and Administration		
40	Inspector General of Police		
O	232.00		
R	29.01	261.01	252.23 (-) 8.78
003	Education and Training		
41	Police Training Centre		
O	31.80		
R	20.00	51.80	52.03 (+) 0.23
101	Criminal Investigation & Vigilance		
42	Intelligence Branch		
O	112.50		
R	81.00	193.50	193.76 (+) 0.26
43	Crime Investigation Branch		
O	40.80		
R	30.95	71.75	72.47 (+) 0.72

## GRANT NO. 14 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
104	Special Police			
44	Armed Police			
	O	498.00		
	R	429.50	927.50	914.09
				(-) 13.41
108	State Headquarters Police			
46	Traffic Police			
	O	32.30		
	R	29.87	62.17	94.70
				(+) 32.53
47	Reserve Lines and Police Band			
	O	270.25		
	R	220.77	491.02	493.28
				(+) 2.26
109	District Police			
48	Establishment of D.I.G.P. Range Office North & East			
	O	7.70		
	R	6.45	14.15	14.70
				(+) 0.55
49	North District			
	O	57.40		
	R	49.24	106.64	103.62
				(-) 3.02
50	East District			
	O	235.90		
	S	26.50		
	R	108.67	371.67	334.39
				(-) 36.68
51	South District			
	O	154.40		
	R	113.54	267.94	263.00
				(-) 4.94
52	West District			
	O	122.40		
	R	105.96	228.36	228.82
				(-) 0.46

## GRANT NO. 14 Concl'd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
114	Wireless and Computers			
53	Police Wireless Branch			
O	103.90			
R	57.25	161.15	161.36	(+) 0.21
54	Computer Branch			
O	10.50			
R	4.70	15.20	14.19	(-) 1.01
<p>Augmentation of provision in the above cases were made to meet the excess requirement of fund following payment of arrear with effect from 1.1.96 and implementation of revised pay scales. Though reasons for large scale ultimate savings and excesses in the above cases have not been intimated, it points out the need for more accurate budgeting and control over expenditure.</p>				
57	Check Posts Administration (Head Quarters)			
O	4.35			
R	2.70	7.05	6.92	(-) 0.13
58	Check Post and Other Places			
O	134.72			
R	100.00	234.72	238.72	(+) 4.00

Augmentation of provision by Rs.2.70 lakhs and Rs.100.00 lakhs through re-appropriation were due to revision of pay scales in the above two cases. However, reason for eventual savings of Rs.0.13 lakhs and excess of Rs.4.00 lakh has not been intimated (September'99).

## GRANT NO. 15 - JAILS

Section and Major Head		Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE				
MAJOR HEAD 2056 - JAILS				
	Rs.			
Original	48,30,000			
Supplementary	11,93,000	60,23,000	60,20,030	(-)2,970
Amount Surrendered during the year (March'99)				Nil

**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 AND PRINTING			
	Rs.		
Original	1,83,20,000		
Supplementary	4,50,000	1,87,70,000	(-) 2,39,550
Amount Surrendered during the year (March'99)			(-) 1,79,000

**NOTE AND COMMENT**

Against the actual saving of Rs.2.40 lakhs, in the grant an amount of Rs.1.79 lakhs was anticipated and surrendered.

## GRANT NO. 17 - PUBLIC WORKS (BUILDING)

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEADS			
2059 - PUBLIC WORKS			
2216 - HOUSING			
<i>Charged</i>			
<i>Original</i>	6,60,000		
<i>Supplementary</i>	2,60,000	9,20,000	7,59,865 (-) 1,60,135
<i>Amount Surrendered during the year (March'99)</i>			<i>Nil</i>
<i>Voted</i>			
	Rs.		
<i>Original</i>	33,10,80,000		
<i>Supplementary</i>	2,00,000	33,12,80,000	30,31,76,151 (-) 2,81,03,849
<i>Amount Surrendered during the year (March'99)</i>			2,56,39,000
CAPITAL			
4059 - CAPITAL OUTLAY ON PUBLIC WORKS			
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
4055 - CAPITAL OUTLAY ON POLICE			
4216 - CAPITAL OUTLAY ON HOUSING			
4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
4851 - CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
4408 - CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING			
5452 - CAPITAL OUTLAY ON TOURISM			
<i>Voted</i>			
<i>Original</i>	26,04,47,000		
<i>Supplementary</i>	7,50,00,000	33,54,47,000	16,19,68,405 (-) 17,34,78,595
<i>Amount Surrendered during the year (March'99)</i>			17,58,70,000

## NOTES AND COMMENTS

## REVENUE (CHARGED)

- (i) In view of the ultimate saving of Rs. 1.60 lakhs in the charged appropriation, supplementary provision of Rs. 2.60 lakhs obtained in December'98 proved excessive.

## GRANT NO. 17 Contd.

(ii) Savings in the charged appropriation occurred under :-

Head	Total Grant/ Appropriation (In lakhs of Rupees)	Actual Expenditure	Excess(+) Saving (-)
2059 053	PUBLIC WORKS Maintenance and Repair of Official residence of the Governor (Charged)		
O	4.50		
S	2.60		
R(-)	0.25	6.85	5.25
			(-) 1.60

Reason for savings in the above case has not been intimated (September'99).

## VOTED

- (i) Against the actual savings of Rs.281.04 lakhs in the voted grant, an amount of Rs.256.39 was only surrendered during the year.
- (ii) Saving in the voted grant [partly counter balanced by excess under other heads as mentioned in note ((iii) below] occurred mainly under:-

2059 053 74	PUBLIC WORKS Maintenance and Repairs Maintenance and Repairs of Rest House and Dak Bungalows (PWD Roads)		
O	11.25	11.25	5.77
			(-) 5.48

Reason for saving of Rs.5.48 lakhs has not been intimated (September'99).

87	Maintenance of Tashiling Secretariat Complex Building		
O	7.20		
R(-)	3.29	3.91	3.91
			...

Reduction in provision by Rs. 3.29 lakhs by re-appropriation in March'99 was due to cut in non plan expenditure by the Government during the year.

103 81	Furnishing Furnishing (PWD)		
O	5.40		
R(-)	3.85	1.55	1.55
			...

Reduction in provision by Rs. 3.85 lakhs through re-appropriation in March'99 was attributed to cut imposed by the Government in non plan sector.



## GRANT NO. 17 Contd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
799	Suspense		
82	Stock		
60	Public Works		
O	125.00		
R(-)	47.36	77.64	75.27
			(-) 2.37
	Reduction in provision by 47.36 lakhs through surrender in March'99 was attributed to post-ponement of payment of purchase of stock materials due to resource constraint.		
61	Roads & Buildings		
O	200.00		
R(-)	154.46	45.54	45.15
			(-) 0.39
	Reduction in provision by Rs.154.46 lakhs by surrender in March'99 was due to measure of economy in purchasing stock materials during the year.		
2216	HOUSING		
03	Rural Housing		
800	Other Expenditure		
85	Distribution of G.C.I. sheets to the Rural Poor		
O	2136.00	2136.00	2125.16
			(-) 10.84
	Reason for ultimate saving of Rs.10.84 lakhs has not been intimated (September'99).		
(iii)	Excess occurred mainly under :-		
2059	PUBLIC WORKS		
80	General		
001	Direction and Administration		
40	Chief Engineer (Building) Establishment		
O	218.00		
R	75.04	293.04	288.80
			(-) 4.24
	Augmentation of provision by Rs.75.04 lakhs was made by re-appropriating the provision from the 41 - Lump provision for revision of pay scale, for implementing the same. However, reason for eventual savings of Rs.4.24 lakhs has not been intimated (September'99).		
2216	HOUSING		
01	Government Residential Building		
106	General Pool Accommodation		
83	Maintenance and Repairs		
O	208.50		
R	2.58	211.08	213.68
			(+) 2.60

## GRANT NO. 17 Contd.

Augmentation of provision by Rs. 2.58 lakhs through re-appropriation in March'99 was due to frequent repairs of old structure of Government quarters. Reason for ultimate excess of Rs.2.60 lakhs has not been intimated (September'99).

## CAPITAL

- (i) There had been persisting cases of savings in the Capital Section of the grant in the last eleven years at a row. Notwithstanding the original budget provision earmarked remaining unutilised from 1988-89 to 1998-99, supplementary provisions were obtained as a matter of course, which indicates Government's inability to keep a watch over the progress of expenditure and assessment of actual requirement of provision projected by the department.

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

## CAPITAL

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

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)	
(In lakhs of Rupees)				
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
80	General			
051	Construction			
70	Modernisation of Prison Administration (75:25% C.S.S.)			
O	98.10			
R(-)	45.15	52.95	52.33	(-) 0.62

Reduction of provision by Rs.45.15 lakhs through surrender in March'99 was due to non-receipt of Central Government Share during the year.

72	Public Works Department			
O	616.50			
S	8.00			
R(-)	286.00	338.50	360.55	(+) 22.05

## GRANT NO. 17 Contd.

Reduction of provision by Rs.286.00 lakhs was caused due to non-receipt of Central Share. Reason for ultimate excess of Rs.22.05 lakhs has not been intimated (September'99).

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

77	Construction of V.L.O. Quarters (50:50% C.S.S.)			
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O	68.60			
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R(-)	68.60	...	...	...
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The entire provision of Rs.68.60 lakhs was surrendered due to non-receipt of fund from Government of India.

4202	CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
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202	Secondary Education			
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O	155.00			
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R(-)	5.00	150.00	150.00	...
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Reduction in provision by Rs.5.00 lakhs through re-appropriation in March'99 was due to non-receipt of Central Share.

203	University & Higher Education			
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O	137.50			
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R(-)	54.94	82.56	82.92	(+) 0.36
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02	Technical Education			
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O	32.70			
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S	472.00			
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R(-)	449.56	55.14	54.77	(-) 0.37
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The reductions of Rs.54.94 lakhs and Rs.449.56 lakhs were surrendered as per the direction of the Government, reason for which has not been intimated (September'99).

03	Sports & Youth Services Sports Stadia			
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101	Youth Hostel			
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O	59.21			
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R(-)	59.21	...	...	...
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Reduction in provision by Rs.59.21 lakhs through surrender was due to non-receipt of Central Share.

## GRANT NO. 17 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
102	Sports and Stadia			
75	Building			
60	Indoor Stadium and Swimming pool at White Hall			
O	2.00			
S	2.00			
R(-)	2.05	1.95	1.94	(-) 0.01
	Reduction in provision by Rs.2.05 lakhs through surrender in March'99 was due to non-clearance of proposal.			
63	Development of Palzor Stadium at Gangtok (50:50% C.S.S.)			
O	2.00			
R(-)	2.00	...	...	...
	The provision was surrendered due to non receipt of resources.			
64	Improvement of Gymnasium at Gangtok (75:25% C.S.S.)			
O	4.00			
R(-)	3.06	0.94	0.94	...
	The provision was surrendered due to non-receipt of resources.			
66	Development of Games & Sports			
O	1.00			
S	12.00			
R(-)	9.54	3.46	3.45	(-) 0.01
	Reduction in provision by Rs. 9.54 lakhs was due to non clearance of proposal by the Government.			
68	Multipurpose Indoor Gymnasium at District Head Quarters (75:25% C.S.S.)			
O	4.00			
R(-)	4.00	...	...	...
	The entire provision was surrendered due to non receipt of fund from Government of India during the year.			

## GRANT NO. 17 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
69	Grants for Special problem recommended by the 10 <sup>th</sup> Finance Commission for Stadium Complex			
O	74.69			
R(-)	56.39	18.30	18.29	(-) 0.01
	Reduction of provision by Rs.56.39 lakhs through surrender in March'99 was due to non-receipt of resource allocation during the year.			
70	Construction of Youth Hostel (State Share)			
O	11.00			
S	18.00			
R(-)	16.55	12.45	14.45	(+) 2.00
	Reduction in provision of Rs.16.55 lakhs by surrender was due to revised plan allocation during the year. Reason for ultimate excess has not been intimated (September'99).			
04	Art & Culture			
800	Other Expenditure			
O	79.00			
S	38.00			
R(-)	9.43	107.57	105.81	(-) 1.76
	Reduction in provision of Rs.9.43 lakhs through surrender in March'99 was due to the fact that Construction of Cultural Houses could not be taken up by the P.W.D. due to non availability of resources before the close of the financial year. Reason for ultimate saving of Rs.1.76 lakhs has not been intimated (September'99).			
4055	CAPITAL OUTLAY ON POLICE			
211	Police Housing			
72	Construction			
60	Police Quarters and Barracks			
O	30.00			
R(-)	30.00	...	0.32	(+) 0.32

The entire provision of Rs.30.00 lakhs was surrendered as per the instruction of the Government. However, reason for eventual excess of Rs.0.32 lakh has not been intimated (September'99).

## GRANT NO. 17 Contd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
61	Upgradation of grant recommended by the 10 <sup>th</sup> Finance Commission for Police Housing		
O	29.06		
R(-)	12.00	17.06	5.64
			(-) 11.42
	Reduction of provision by Rs.12.00 lakhs by surrender in March'99 was attributed to non completion of work by the Contractor during the year. Reason for ultimate saving of Rs.11.42 lakhs has not been intimated (September'99).		
4216	CAPITAL OUTLAY ON HOUSING		
01	Government Residential Building		
106	General Pool Accommodation		
70	Construction (P.W.D)		
O	440.00		
R(-)	220.00	220.00	226.44
			(+) 6.44
	Reduction in provision by Rs.220.00 lakhs through surrender in March'99 was made as per the instruction of the Government. However, reason for eventual excess of Rs.6.44 lakhs has not been intimated (September'99).		
4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES		
102	Small Scale Industries (Government Institute of Cottage Industries)		
70	Building		
O	21.00		
R(-)	4.68	16.32	16.72
			(+) 0.40
	Reduction of provision by Rs.4.68 lakhs by surrender in March'99 was due to inability on the part of department to utilise the provision following late receipt of resources.		
103	Handloom Industries		
71	Workshed cum-Housing Scheme (100% C.S.S)		
O	Nil		
S	200.00		
R(-)	175.54	24.46	24.46
			...

The entire provision of Rs.175.54 lakhs was surrendered during March'99 with the observation that the same may be used in the next financial year.

## GRANT NO. 17 Concl'd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
4408	CAPITAL OUTLAY ON FOOD STORAGE AND WARE HOUSING		
01	Food		
101	Procurement of Supply		
70	Building		
61	Godowns		
O	17.00		
R(-)	5.00	2.00	2.00
	Reason for reduction of provision by Rs.5.00 lakhs through re-appropriation in March'99, has not been intimated (September'99).		
5452	CAPITAL OUTLAY ON TOURISM		
01	Tourist Infrastructure		
101	Tourist Centre		
102	Tourist Accommodation		
77	Tourist Lodge (100% C.S.S)		
O	9.00		
R(-)	9.00	...	...
	The entire provision of Rs. 9.00 lakhs was surrendered during the year due to non-availability of the resources.		
800	Other Expenditure		
78	Grants for special problem recommended by 10th Finance Commission for construction of air field at Gangtok		
O	225.00		
R(-)	225.00	...	...
	The entire provision of Rs.225.00 was surrendered during the year due to non finalisation of the site.		
	In the following cases expenditure was incurred without budget provision.		
4059	CAPITAL OUTLAY ON PUBLIC WORKS		
71	Stationery and Printing		
O	Nil	Nil	2.82
			(+) 2.82
4202	CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE		
67	Development of White Hall Sports Complex (100% C.S.S)		
O	Nil	Nil	0.04
			(+) 0.04

The excess in the above cases requires regularisation.

## GRANT NO. 18 - OTHER ADMINISTRATIVE SERVICES

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED)
			Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2070 -OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	5,67,30,000		
Supplementary	9,68,000	5,76,98,000	4,57,15,415 (-)1,19,82,585
Amount Surrendered during the year (March'99)			1,07,84,000

## NOTES AND COMMENTS

(i) The expenditure of Rs.457.15 lakhs in the grant did not even come up to the original provision of Rs.567.30 lakhs. As such the supplementary provision of Rs.9.68 lakhs obtained in December'98 for (a) upgradation of the Accounts and Administrative training institute and payment of arrears of salaries proved totally unnecessary.

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

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1996-97	310.12	264.67	(-) 45.45
1997-98	365.75	271.60	(-) 94.15

(iii) Savings in the current financial year [partly set off by excess under other heads as mentioned in Note (iv) below] occurred mainly under:-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2070 OTHER ADMINISTRATIVE SERVICES			
105 Special Commission of Enquiry			
O	12.00	..	..
R(-)	5.80	6.20	5.84 (-) 0.36

The amount of Rs.5.80 lakhs was surrendered in March'99 due to retirement of Chairman, Administrative Reforms Commission.

107 Home Guards			
O	27.80	27.80	23.12 (-) 4.68

Reason for eventual saving of Rs.4.68 lakhs has not been intimated (September'99).

108 Fire Protection and Control			
O	195.30		
R(-)	68.47	126.83	126.90 (+) 0.07



## GRANT NO. 18 Concl'd.

Reduction in provision by Rs. 68.47 lakhs through re-appropriation, surrender etc. was due to (i) delay in establishment of Fire Station at Rangpo and Ravangla (ii) shifting of Namchi Fire Station from rented buildings to Government Building (iii) deferment of purchase of firetenders to next financial year etc.

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

45 Lump Provision for Revision of Pay Scales

O 96.00

R(-) 95.24

0.76

..

(-) 0.76

Reduction of provision by Rs. 95.24 lakhs through re-appropriation in March'99 was due to revision of pay scales as detailed below. However, reason for eventual savings fo Rs.0.76 lakh has not been intimated (September'99).

(iv) Excess occurred under :-

104 Vigilance

O 66.60

R 41.00

107.60

107.74

(+) 0.14

Augmentation of provision by Rs.41.00 lakhs through re-appropriation in March'99 was attributed to (i) printing of Vigilance Manual (Rs.2.90 lakhs) and revision of pay scale by re-appropriating from the head 45 - Lump Provision for revision of Pay Scales.

115 Guest House, Government Hostels etc.

42 Sikkim House, New-Delhi

O 138.50

S 7.68

R 14.32

160.50

160.50

...

Augmentation of provision by Rs.14.32 lakhs by re-appropriating the amount from 45 - Lump provision etc. was attributed to payment of arrear salaries on account of revision of Pay Scales.

## GRANT NO. 19 - PENSION AND OTHER RETIREMENT BENEFITS

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2071 - PENSION AND OTHER RETIREMENT BENEFITS			
VOTED	Rs.		
Original	14,69,50,000		
Supplementary -	Nil	14,67,95,836	(-) 1,54,164
Amount Surrendered during the year (March'99)			56,000
<i>Charged</i>			
<i>Original</i>	<i>2,50,000</i>		
<i>Supplementary</i>	<i>Nil</i>	<i>2,50,000</i>	<i>Nil</i>
<i>Amount Surrendered during the year (March'99)</i>			<i>Nil</i>

## NOTE AND COMMENT

## VOTED

Against the actual saving of Rs. 1.54 lakhs in the grant an amount of Rs.0.56 lakh was anticipated and surrendered during the year.

## GRANT NO. 20 - MISCELLANEOUS GENERAL SERVICES

Section and Major Head				(ALL VOTED)
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.	
REVENUE				
MAJOR HEAD				
2075 - MISCELLANEOUS GENERAL SERVICES				
	Rs.			
Original	978,71,40,000			
Supplementary	Nil	978,71,40,000	978,43,76,537	(-)27,63,463
Amount Surrendered during the year (March'99)				15,48,000

## NOTES AND COMMENTS

(i) Against the actual savings of Rs. 27.63 lakhs only an amount of Rs.15.48 lakhs has been surrendered in March'99; which revealed Government's inability to keep a watch over the progress of expenditure.

(ii) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2075 MISCELLANEOUS GENERAL SERVICES			
800 Other Expenditure			
50 Other Charges (Includes Commission to Bank)			
O 60.00			
R(-) 15.24	44.76	43.77	(-) 0.99

Reduction in provision by Rs. 15.24 lakhs through surrender made in March'99 was attributed to non-receipts of Commission bills from Bank before the closing of the financial year. Reason for ultimate savings of Rs.0.99 lakh has not been intimated (September'99).

## GRANT NO.21 - EDUCATION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEADS			
2202 GENERAL EDUCATION			
2203 TECHNICAL EDUCATION			
	Rs.		
Original	92,19,02,000		
Supplementary	19,13,00,000	111,32,02,000	(-)2,01,99,812
Amount Surrendered during the Year (March '99)			62,29,000

## NOTES AND COMMENTS

(i) Against the actual savings of Rs. 202.00 lakhs in the grant, only an amount of Rs. 62.29 lakhs was anticipated and surrendered during the year.

(ii) Excessive provision of funds leading to large savings in the grant during the year 1995-96, 96-97, 97-98 are detailed below :-

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1995-96	59222.40	59209.02	(-) 13.38
1996-97	2136.23	2033.14	(-)103.09
1997-98	6422.49	5773.39	(-)649.10

(iii) Savings [partly counter balanced by excess under other heads as mentioned in note (iv) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
2202 GENERAL EDUCATION			
01 Elementary Education			
052 Equipment			
O	2.00		
R(-)	2.00	...	...

Reduction in provision by Rs.2.00 lakhs through re-appropriation in March'99 was due to curtailment of expenditure during the year.

44 Primary School

O	155.00		
R(-)	14.50	140.50	144.06 (+) 3.56

Reduction in provision by Rs. 14.50 lakhs by re-appropriation in March'99 was attributed to (i) partial implementation of the scheme (ii) economy in expenditure mainly.

## GRANT NO. 21 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
45	Junior High School			
O		151.50		
S		9.00		
R(-)		10.00	140.18	(-) 10.32
102	Assistance to Non-Government Primary Schools			
O		50.00		
R		1.00	48.60	(-) 2.40
106	Text Books			
O		10.00		
R(-)		10.00	...	...
Reduction of provision by Rs. 10.00 lakhs and Rs.10.00 lakhs were due to curtailment and economy of expenditure mainly. Reasons for eventual savings of Rs.10.32 lakhs and Rs.2.40 lakhs were attributed to wrong posting of accounts; which department could not detect at the time of reconciliation.				
800	Other Expenditure			
90	Central Vocational Education (100% C.S.S)			
O		10.00		
R(-)		10.00	...	...
91	Central Education Technology Programme			
O		1.00		
R(-)		1.00	...	...
93	Computer Literacy in School (100% C.S.S)			
O		20.00		
R(-)		12.00	7.20	(-) 0.80
Reduction in provision by Rs.10.00 lakhs, Rs.1.00 lakh and Rs.12.00 lakhs through surrender in March'99 was due to non execution of schemes due to non-receipt of Central Assistance during the year.				
03	University and Higher Education			
103	Government College and Institute			
53	Government Degree College, Gangtok			
O		105.13		
S		14.00	115.16	(-) 3.97
Reason for eventual savings of Rs.3.97 lakhs was attributed to non finalisation of fixation pay in revised pay in UGC Scales				
57	Establishment of B.Ed.College			
O		8.10		
R(-)		8.10	...	...

The entire provision of Rs.8.10 lakhs was re-appropriated during the year due to non-implementation of the scheme.

## GRANT NO. 21 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
58	Establishment of Sanskrit Mahavidhalaya, Gyalshing			
O	0.50			
S	2.70	3.20	...	(-) 3.20
Reason for saving of Rs.3.20 lakhs was attributed to wrong booking of expenditure; which the department failed to high light during the time of reconciliation.				
800	Other Expenditure			
58	Upgradation of Grant recommended by the 10 <sup>th</sup> Finance Commission			
O	82.30			
R(-)	34.79	47.51	47.51	...
Reduction of provision by Rs.34.79 lakhs through surrender in March'99 was due to delay in implementation of the scheme.				
59	Lump provision for revision of Pay Scales			
O	3257.00			
R(-)	3247.00	10.00	...	(-) 10.00
The above provision of Rs. 3,257.00 lakhs was for revision of pay scale and payment of arrear. Out of that an amount of Rs. 3,247.00 lakhs was re-appropriated to different heads of account as mentioned in note (iv) below. The reason for eventual saving of Rs. 10.00 lakhs has not been intimated (September'99).				
2203	TECHNICAL EDUCATION			
105	Polytechnics			
O	8.30			
R(-)	6.90	1.40	0.82	(-) 0.58
Reduction in provision by Rs.6.90 lakhs through reappropriation in March'99 was attributed to partial implementation of the scheme mainly.				
(iv)	Excess occurred mainly under :-			
2202	EDUCATION			
47	Primary School			
O	1976.47			
S	699.70			
R	1444.80	4120.97	4095.24	(-) 25.73
48	Junior High School			
O	999.50			
S	330.00			
R	431.60	1761.10	1747.83	(-) 13.27
107	Teachers Training			
49	Teacher's Training Institute			
O	14.65			
S	1.00			
R	12.70	28.35	28.06	(-) 0.29

## GRANT NO. 21 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
50 State Institute of Education			
O	20.25		
S	4.00		
R	10.20	34.45	(-) 2.22
Augmentation of provision through reappropriation in the above cases were mainly due to payment of arrear in revised pay scales with effect from 1.1.96. Reason for ultimate savings of Rs.25.73 lakhs, Rs.13.27 lakhs, Rs. 0.29 lakhs and Rs.2.22 lakhs were stated to be due to non finalisation of fixation of pay mainly.			
18 Text Books			
O	20.00		
S	22.20		
R	16.65	58.85	(-) 0.05
Augmentation of provision by Rs.16.65 lakhs through reappropriation in March'99 was attributed to clearance of outstanding liabilities mainly.			
02 Secondary Education			
001 Direction and Administration			
51 Directorate of Education			
O	328.90		
S	89.00		
R	190.06	607.96	(-) 11.24
Augmentation of provision by Rs.190.06 lakhs through re-appropriation in March'99 was mainly due to revision of pay scales. Reasons for eventual saving of Rs.11.24 lakhs was due to non finalisation of fixation of pay in revised pay scales mainly.			
052 Equipments			
O	5.00		
R	5.00	10.00	(-) 0.01
Augmentation of provision by Rs.5.00 lakhs by re-appropriation in March'99 was due to requirement of more furniture in different schools during the year.			
104 Teachers and Other Services			
52 High and Higher Secondary School			
O	1533.47		
S	556.00		
R	970.40	3059.87	(-) 65.03
109 Government Secondary School			
O	17.95		
R	6.63	24.58	(+) 0.01
03 University & Higher Education			
103 Government College & Institute			
54 Sikkim Law College			
O	11.40		
S	1.00		
R	8.25	20.65	(-) 5.98

**GRANT NO. 21 Concl'd.**

Augmentation of provision by Rs.970.40 lakhs, Rs.6.63 lakhs and Rs.8.25 lakhs was mainly due to implementation of revised pay scales with effect from 1.1.96. Where as reason for eventual savings of Rs.65.03 lakhs and Rs.5.98 lakhs were stated to be due to non finalisation of fixation of pay mainly.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
56 Establishment of New-Degree College			
S	10.90		
R	10.00	17.08	(-) 3.82

Augmentation of provision by Rs. 10.00 lakhs by reappropriation was attributed to less provision of fund made in the supplementary demand for grants. Reason for ultimate saving of Rs.3.82 lakhs was attributed to non finalisation of fixation of pay in revised pay scales.

05 Language Development			
102 Promotion of Modern Indian Language and Literature			
O	4.00		
R(-)	2.75	1.25	4.29
			(+) 3.04

Reduction in provision by Rs.2.75 lakhs through reappropriation in March'99 was attributed to partial implementation of the scheme. Reason for ultimate excess of Rs.3.04 lakhs has not been intimated (September'99).



## GRANT NO. 22 - SPORTS AND YOUTH SERVICES

Section and Major Head	(ALL VOTED)		
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2204 - SPORTS AND YOUTH SERVICES			
	Rs.		
Original	1,23,18,000		
Supplementary	21,70,000	1,44,88,000	1,25,24,811 (-) 19,63,189
Amount Surrendered during the year (March'99)			16,75,000

## NOTES AND COMMENTS

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

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1995-96	155.20	114.05	(-) 41.15
1996-97	161.20	110.46	(-) 50.74
1997-98	166.62	87.63	(-) 78.99

- (ii) In view of the overall savings of Rs.19.63 lakhs in the grant, supplementary grant of Rs.21.70 lakhs obtained in December'98 for the payment of (a) salaries in the revised pay scales. (b) tour expenses (c) setting up of full fledged office at Namchi (d) purchase of new hard top gypsy and (e) clearance of pending liabilities proved excessive and could have been restricted to a token provision, wherever found necessary.

- (iii) Savings in the grant [partly counter balanced by excess as mentioned in note (iv) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2204	SPORTS AND YOUTH SERVICES		
102	Youth Welfare Programme for Students		
O	41.73		
S	3.70		
R(-)	4.04	41.39	39.74 (-) 1.65

Reduction in provision by Rs.4.04 lakhs by reappropriation in March'99 was due to non-receipt of fund from Government of India. Reason for ultimate saving of Rs.1.65 lakhs has not been intimated (September'99).

## GRANT NO. 22 Concl'd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
103	Youth Welfare Programme for Non-Students			
O	7.00			
R(-)	3.00	4.00	2.80	(-) 1.20
Reduction of provision by Rs. 3.00 lakhs through reappropriation in March'99 was due to utilising of provision for revision of pay scales under Direction and Administration. Reason for ultimate saving of Rs. 1.20 lakh has not been intimated (September'99).				
104	Sports and Games			
O	29.25			
S	1.90			
R(-)	18.97	12.18	10.74	(-) 1.44
Reduction in provision by Rs.18.97 lakhs through reappropriation was attributed to utilising the provision partly for revision of pay scales and also for postponement in implementation of the scheme till plan discussion.				
40	Lump Provision for Revision of Pay Scale			
O	17.70			
R(-)	17.70	...	...	...
Reduction in provision by Rs.17.70 lakhs by reappropriation in March'99 was made for it's eventual utilisation for revision of pay scale in the following head.				
(iv)	Excess occurred mainly under :-			
2204	SPORTS AND YOUTH SERVICES			
001	Direction and Administration			
O	27.50			
S	16.10			
R	26.96	70.56	71.96	(+) 1.40

Reason for ultimate excess of Rs.1.40 lakhs has not been intimated (September'99).

## GRANT NO. 23 ART AND CULTURE

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED)
			Saving(-) Rs.
REVENUE			
MAJOR HEAD 2205 - ART AND CULTURE			
	Rs.		
Original	1,61,50,000		
Supplementary	12,00,000	1,73,50,000	1,36,38,863 (-) 37,11,137
Amount Surrendered during the year (March'99)			14,32,000

## NOTES AND COMMENTS

- (i) Against the actual savings of Rs. 37.11 lakhs in the grant only an amount of Rs. 14.32 lakhs has been surrendered in March'99.
- (ii) Saving in the grant [partly counter balanced by excess under heads as mentioned in note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2205 ART AND CULTURE			
102 Promotion of Art and Culture			
O	81.64		
S	12.00		
R(-)	4.21	89.43	67.55 (-) 21.88

The expenditure of Rs. 67.55 lakhs even did not come up to the original budget provision of Rs.81.64 lakhs. As such Rs.12.00 lakhs obtained through supplementary for settlement of pending liabilities was totally unnecessary. Reduction of provision of Rs.4.21 lakhs through surrender in March'99 was attributed to non-finalisation of proposal for distribution of musical instruments to registered club mainly. Reason for ultimate savings of Rs.21.88 lakhs was stated to be due to (i) non-creation of posts of sixteen artistes during the financial year (Rs.6.97 lakhs) (ii) non-finalisation of bills for 'Tableau '98' due to its late finalisation by Government.

104 Archives			
O	4.00		
R(-)	1.50	2.50	2.86 (+) 0.36

Reduction of provision by Rs. 1.50 lakhs through surrender at the fag end of the financial year was stated to be due to non finalisation of proposal for purchase of Chemicals etc. for Archives.

## GRANT NO. 23 Concl'd.

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

106	Archaeological Survey			
O	11.00			
R(-)	1.20	9.80	7.92	(-) 1.88

Reduction of provision by Rs. 1.20 lakh through surrender was stated to be due to non-clearance of bills for repairing of vehicles during the year. Reason for eventual excess of Rs.1.88 lakhs was stated to be (i) non-clearance of T.A./D.A. bills (Rs. 0.45 lakh) (ii) non-clearance of proposal for conservation of Labrang and Gnagthang Gumpa during the year by the Government.

(iii) Excess occurred mainly under :-

105	Public Libraries			
O	17.30			
R	16.30	33.60	27.72	(-) 5.88

Augmentation of provision by Rs.16.30 lakhs by reappropriation in March'99 was attributed to implementing revision of pay scales. Reason for eventual saving of Rs.5.88 lakhs has not been intimated (September'99).

## GRANT NO.24 - MEDICAL AND PUBLIC HEALTH

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Saving(-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
2210 MEDICAL AND PUBLIC HEALTH			
2211 FAMILY WELFARE			
3454 CENSUS SURVEY AND STATISTICS			
	Rs.		
Original	30,71,78,000		
Supplementary	12,50,00,000	43,21,78,000	42,05,82,093
Amount Surrendered during the Year (March'99)			(-)1,15,95,907
			1,40,30,000

## NOTES AND COMMENTS

- (i) Amount surrendered Rs.140.30 lakhs was far in excess than the actuals savings of Rs.115.96 lakhs. This indicates Governments inability to keep a watch over the progress of expenditure like previous two years as detailed below :-

Year	Actual Savings	Actual Amount Surrendered
	In lakhs of Rupees)	
1996-97	106.21	149.03
1997-98	295.15	318.73

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

Year	Total Grant	Actual Expenditure	Saving(-)
	(In lakhs of Rupees)		
1994-95	15,15.05	14,41.04	(-) 74.01
1995-96	19,44.50	19,13.10	(-) 31.40
1996-97	22,90.95	21,84.73	(-)106.22
1997-98	24,38.25	21,43.10	(-)295.15

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

Head	Total Grant	Actual Expenditure	Saving(-)
	(In lakhs of Rupees)		
2210 MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services - Allopathy			
110 Hospital and Dispensaries			
40 Central Health Stores			
O	3,55.85		
S	12,00.00		
R(-)	0.35	15,55.50	15,28.53
			(-) 26.97

Reduction in provision by Rs.0.35 lakh was stated to be due to cancellation of printing of medical forms and objection made by C.P.A.O.. Reasons for ultimate savings of Rs.26.97 lakhs has not been intimated (September'99).

## GRANT NO. 24 - Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
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06 Public Health  
101 Prevention and Control of Diseases  
72 National Malaria Eradication Programme

O	92.00			
R(-)	2.10	89.90	89.31	(-) 0.59

Reduction in provision by Rs. 2.10 lakhs through reappropriation was due to non-submission of claims. Reason for ultimate saving of Rs. 0.59 lakh has not been intimated (September'99).

75 Prevention and Control of Blindness  
(100% C.S.S.) State Ophthalmic Cell  
(DANIDA/AID)

O	24.00			
R(-)	18.54	5.46	4.42	(-) 1.04

Anticipated savings of Rs.18.54 lakhs was surrendered on 31<sup>st</sup>-March'99 due to non-receipt of fund from the Government of India. Reason for ultimate saving of Rs.1.04 lakhs has not been intimated (September'99).

76 National Aids Control Programme  
(100% C.S.S.)

O	78.30			
R(-)	53.72	24.58	22.18	(-) 2.40

Anticipated savings of Rs.53.72 lakhs was surrendered on 31<sup>st</sup>-March'99 due to non utilisation of fund under the 100% C.S.S. programme and with a view to utilising the same in next financial year. Reason for ultimate saving of Rs.2.40 lakhs has not been intimated (September'99).

78 Thyroid Centre

O	2.50	2.50	0.90	(-) 1.60
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Reason for eventual savings of Rs.1.60 lakhs has not been intimated (September'99).

2211 FAMILY WELFARE (100% C.S.S.)

001 Direction and Administration

O	62.80	62.80	57.12	(-) 5.68
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Reason for eventual saving of Rs. 5.68 lakhs has not been intimated (September'99).

004 Research & Evaluation

O	2.00	2.00	...	(-) 2.00
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Reason for eventual saving of Rs.2.00 lakhs has not been intimated (September'99).

## GRANT NO. 24 - Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
103 Maternity and Child Health			
O	17.00	17.00	6.00
			(-) 11.00
Reason for eventual saving of Rs.11.00 lakhs has not been intimated (September'99).			
106 Mass Education			
O	17.00	17.00	5.33
			(-) 11.67
Reason for eventual saving of Rs.11.67 lakhs has not been intimated (September'99).			
200 Other Services and Supplies			
800 Lump provision for revision of Pay Scales			
O	757.00		
R(-)	757.00	...	...
Out of the provisions of Rs.757.00 lakhs an amount of Rs.717.74 lakhs under this head was re-appropriated with a view to implementing the revision of pay scales under the heads as mentioned vide (iv) below. Balance amount of Rs.39.26 lakhs was surrendered on 31 <sup>st</sup> March'99 due to non revision of pay scale of 25% of the total staff.			
3454 CENSUS SURVEY AND STATISTICS			
02 Survey and Statistics			
84 Registration of Birth and Death			
O	19.00	19.00	16.77
			(-) 2.23
Reason for eventual saving of Rs.2.23 lakhs has not been intimated (September'99).			
(iv) Excess occurred mainly under :-			
2210 MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services - Allopathy			
001 Direction and Administration			
O	121.20		
R	54.85	176.05	183.83
			(+) 7.78
Increase of provision by Rs. 54.85 lakhs through reappropriation was due to payment of arrear in revised pay scales. Reason for ultimate excess of Rs.7.78 lakhs has not been intimated (September'99).			
110 Hospital and Dispensaries			
41 Central Referral Hospital, Gangtok (STNM)			
O	363.00		
R	282.51	645.51	644.88
			(-) 0.63

## GRANT NO. 24 - Contd.

Increase in provision by Rs.282.51 lakhs through reappropriation was due to (i) payment of arrear in revised pay scales (Rs.284.25 lakhs) (ii) payment of wages (Rs.3.07 lakhs) (iii) purchase of Petrol and payment of Emergency Vans of Hospital (Rs.2.00 lakhs) (iv) surrender of Rs. 1.74 lakhs on 31<sup>st</sup> March'99 was due to the objection made in contingent bills. Reasons for ultimate savings of Rs. 0.63 lakh has not been intimated (September'99).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
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## 42 Gyalsing Hospital

O 45.75

R 27.92

73.67

76.80

(+) 3.13

Increase in provision through reappropriation (Rs.32.00 lakhs) was due to payment of arrear in revised pay of the employees. Subsequently an amount of Rs.4.08 lakhs was surrendered on 31<sup>st</sup> March'99 due to non revision of pay of staff. Reasons for ultimate excess of Rs.3.13 lakhs has not been intimated (September'99).

## 43 Mangan Hospital

O 40.75

R 22.95

63.70

64.00

(+) 0.30

Increase in provision of Rs. 27.00 lakhs was due to the payment of arrear in revised pay. Subsequently an amount of Rs.3.43 lakhs was surrendered on the last day of the financial year due to non-revision of pay scale of about 25% of the total employees and 0.62 lakh was reappropriated for payment of wages for newly appointed person in Muster Roll.

## 44 Namchi Hospital

O 105.50

R 85.00

190.50

184.98

(-) 5.52

Augmentation of provision by Rs.85.00 lakhs through reappropriation in March'99 was due to payment of arrear in revised pay. Reasons for ultimate saving of Rs.5.52 lakhs has not been intimated (September'99).

## 45 Singtam Hospital

O 55.70

R 45.00

100.70

97.05

(-) 3.65

Augmentation of provision by Rs.45.00 lakhs through reappropriation was due to the payment of arrears in revised pay scales. Reason for ultimate saving of Rs.3.65 lakhs has not been intimated (September'99).

## 800 Other Expenditure

O 86.00

R 3.00

89.00

86.60

(-) 2.40



## GRANT NO. 24 - Contd.

Increase in provision through reappropriation was due to referring some patient for treatment outside the State. Reason for ultimate saving of Rs.2.40 lakhs has not been intimated (September'99).

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
03	Rural Health Services - Allopathy			
101	Health Sub-Centres			
	O	153.10		
	R	58.92	217.63	(+) 5.61

Increase in provision by Rs. 58.92 lakhs through reappropriation was due to implementation of revised pay scales. Reason for ultimate excess has not been intimated (September'99).

103	Primary Health Centres			
	O	236.23		
	R	101.16	358.74	(+) 21.35

Augmentation of provision of Rs.101.16 lakhs through reappropriation in March'99 was due to payment of arrears following revision of pay scales. Reason for ultimate excess of Rs.21.35 lakhs has not been intimated (September'99).

06	Public Health			
101	Prevention and Control of Disease			
73	National Leprosy Control Programme (100% C.S.S)			
	O	21.00	34.99	(+) 13.99

Reason for ultimate excess of Rs.13.99 lakhs under 100% C.S.S. scheme has not been intimated (September'99).

74	National Tuberculosis Programme			
	O	27.95	41.36	(+) 13.41

Reason for ultimate excess of Rs.13.41 lakhs has not been intimated (September'99).

77	Iodine deficiency disease control Programme (100% C.S.S)			
	O	3.00	4.99	(+) 1.99

Reason for ultimate excess under 100% C.S.S. scheme has not been intimated (September'99).

## GRANT NO. 24 - Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
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## 102 Prevention of Food Adulteration

O	8.00			
R	2.10	10.10	9.67	(-) 0.43

Augmentation by provision of Rs. 2.10 lakhs through reappropriation in 31<sup>st</sup> March'99 was due to payment of salary for the month of January and February'99. Reason for eventual saving of Rs. 0.43 lakh has not been intimated (September'99).

## 112 Public Health Education

## 80 Health Campaign

O	29.15			
R	8.00	37.15	40.30	(+) 3.15

Augmentation of provision of Rs.8.00 lakhs through reappropriation was due to payment of arrears following revision of pay scale. Reason for ultimate excess of Rs.3.15 lakhs has not been intimated (September'99).

## 2211 FAMILY WELFARE (100% C.S.S)

## 101 Rural Family Welfare Services

O	253.80			
S	48.00	301.80	331.19	(+) 29.39

## 102 Urban Family Welfare Services

O	33.00	33.00	35.95	(+) 2.95
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## 104 Transport

O	25.00	25.00	26.09	(+) 1.09
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Reason for ultimate excess of Rs.29.39 lakhs, Rs.2.95 lakhs and Rs.1.09 lakhs in the above three C.S.S. schemes have not been intimated (September'99).

## GRANT NO. 25 - WATER SUPPLY AND SANITATION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
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## REVENUE

MAJOR HEAD  
2215 - WATER SUPPLY AND SANITATION

Rs.

Original	8,64,90,000		
Supplementary	1,10,00,000	9,74,90,000	9,64,32,437 (-) 10,57,563
Amount Surrendered during the year (March'99)			32,70,000

## CAPITAL

MAJOR HEAD  
4215 - CAPITAL OUTLAY ON WATER  
SUPPLY AND SANITATION

Original	18,75,40,000		
Supplementary	3,70,00,000	22,45,40,000	18,27,81,871 (-) 4,17,58,129
Amount Surrendered during the year (March'99)			4,00,00,000

## NOTES AND COMMENTS

## REVENUE

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

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1996-97	745.55	701.42	(-) 44.13
1997-98	748.75	714.34	(-) 34.41

- (ii) Amount surrendered Rs.32.70 lakhs was far in excess of the eventual saving of Rs.10.58 lakhs. This indicates Government's inability to keep a proper watch over the progress of expenditure.

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

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2215 WATER SUPPLY AND SANITATION			
01 Water Supply Scheme			
101 Urban Water Supply Programme			
O	219.00		
S	78.00		
R(-)	8.90	288.10	188.10 (-) 100.00

## GRANT NO. 25 Contd.

Reduction in provision by Rs. 8.90 lakhs through reappropriation in March'99 was attributed to providing the amount for payment of salary. Reason for ultimate saving of Rs.100.00 lakhs has not been intimated (September '99).

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
102 Rural Water Supply Programme			
72 Village Water Supply Scheme			
O	150.90		
R(-)	43.17	107.73	99.00 (-) 8.73

Reduction in provision by Rs. 43.17 lakhs through reappropriation/surrender in March'99 was due to non-receipt of fund from Government of India mainly. Reason for eventual saving of Rs. 8.73 lakhs has not been intimated (September'99).

02 Sewerage and Sanitation			
105 Sanitation Service			
O	95.00		
R(-)	4.72	90.28	90.30 (+) 0.02

Reason for anticipated saving of Rs. 4.72 lakhs has not been intimated (September '99).

42 Lump Provision for revision of Pay Scales			
60 Headquarters Establishment			
O	83.00		
R(-)	82.50	0.50	(-) 0.50

The provision earmarked for revision of pay scale in the above budgetary head have been re-appropriated to the extent of Rs.82.50 lakhs during the year for implementation of new pay scales. However, due to inaccurate budgeting there was excesses in the following head of account.

(iv) Excesses in the revenue section of the grant occurred mainly under :-

01 Water Supply			
001 Direction and Administration			
41 Rural Development Department			
60 Head Quarters Establishment			
O	123.50		
S	26.00		
R	34.80	184.30	191.15 (+) 6.85

## GRANT NO. 25 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
61	West District			
O	35.30			
R	3.40	38.70	54.88	(+) 16.18
62	South District			
O	45.20			
R	18.13	63.33	73.76	(+) 10.43

Reasons for eventual excess of Rs.6.85 lakhs, Rs.16.18 lakhs and 10.43 lakhs has not been intimated (September'99).

## CAPITAL

- (i) There had been persisting cases of saving in the Capital Section of the grant in the last five financial years at a row.

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

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

4215	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
102	Rural Water Supply Scheme			
O	1637.40			
S	370.00			
R(-)	402.56	1604.84	1617.83	(+) 12.99

In view of the reduction of provision by Rs.402.56 lakhs through surrender as per the order of the Government, supplementary provision of Rs.370.00 lakhs obtained in December'98 for implementation of Village Water Supply Scheme and Assistance to Panchayat was totally unjustified as the expenditure did not even come up to the level of original provision. The surrender also caused an ultimate excess of Rs.12.99 reason for which was awaited (September'99)

## GRANT NO. 25 Concl'd.

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
911	Deduction of recoveries of overpayment pertaining to the previous year		
O	..	(-) 30.57	(-) 30.57
The source and reason for the above recovery has not been intimated (September'99).			
(iii)	Savings in the above case was partly offset by excess as under:-		
02	Sewerage and Sanitation		
106	Sewerage Services		
O	38.00		
R	4.04	42.04	42.04

Augmentation of provision by Rs.4.04 lakhs through reappropriation in March'99 was due to payment of pending bills of contractors and suppliers.

## GRANT NO. 26 - URBAN DEVELOPMENT

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
MAJOR HEAD 2217 - URBAN DEVELOPMENT			
	Rs.		
Original	4,58,10,000		
Supplementary	14,00,000	4,72,10,000	4,69,69,621 (-) 2,40,379
Amount Surrendered during the year (March'99)			4,26,000
CAPITAL			
MAJOR HEAD 4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
Original	2,17,80,000		
Supplementary	3,00,00,000	5,17,80,000	27,41,587 (-)4,90,38,413
Amount Surrendered during the year (March'99)			1,90,34,000

## NOTES AND COMMENTS

## REVENUE

- (i) Against the actual saving of Rs.2.40 lakhs in the grant, an amount of Rs.4.26 lakhs was surrendered during the year, this proved unrealistic.
- (ii) Saving in the grant [partly counter balanced under other heads as mentioned in note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2217 URBAN DEVELOPMENT			
05 Other Urban Development Schemes			
001 Direction and Administration (Town Planning Cell)			
O	23.50		
R(-)	1.01	22.49	21.84 (-) 0.65

Reduction in provision by Rs.1.01 lakhs through reappropriation in March'99 was attributed to less purchase of office stationeries mainly.

## GRANT NO. 26 Contd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
80	General		
001	Direction and Administration		
056	Lump Provision for Revision of Pay Scales		
O	68.00		
R(-)	68.00	...	...

The entire provision of Rs.68.00 lakhs reappropriated in March'99 for implementation of revised pay scales was made, which lead to eventual excess under Direction and Administration as stated below :-

(iii) Excess occurred under :-

01	State Capital Development			
001	Direction and Administration			
O	26.70			
R	19.20	45.90	47.09	(+) 1.19

Reason for ultimate excess of Rs.1.19 lakhs has not been intimated.

051	Construction			
O	102.00			
R	0.30	102.30	104.31	(+) 2.01

Reason for augmentation of provision by Rs. 0.30 lakh and eventual excess of Rs.2.01 lakhs has not been intimated (September'99).

80	General			
001	Direction and Administration			
O	123.40			
R	45.64	169.04	169.28	(+) 0.24

The reason for ultimate excess of Rs.0.24 lakh has not been intimated (September'99).

## CAPITAL

- (i) The expenditure of Rs.27.42 lakhs fell far short of the original provision of Rs.217.80 lakhs in the Capital Section of the grant. As such the supplementary provision of Rs.300.00 lakhs obtained in December'98 for development of externally aided project was absolutely unnecessary.



## GRANT NO. 26 Concl'd.

(ii) Savings occurred mainly under :-

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03	Integrated Development of Small and Medium Towns			
051	Consturction			
70	Development of Small and Medium Towns (60:40% C.S.S.)			
O	62.00			
R(-)	58.67	3.33	3.32	(-) 0.01
71	Land Acquisition			
O	58.30			
R(-)	37.00	21.30	21.30	...
72	Construction of Ropeway			
O	97.50			
R(-)	94.67	2.83	2.80	(-) 0.03
73	Sikkim Development Corporation (E.A.P.)			
O	Nil			
S	300.00	300.00	...	(-) 300.00

Reasons for savings in the above cases, both anticipated and ultimate, has not been intimated (September'99).

## GRANT NO.27 - INFORMATION AND PUBLICITY

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED)
			Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2220 - INFORMATION AND PUBLICITY			
	Rs.		
Original	1,82,55,000		
Supplementary	20,00,000	2,02,55,000	1,78,60,233 (-) 23,94,767
Amount Surrendered during the year (March'99)			21,88,000

## NOTES AND COMMENTS

This is the fourth year in succession in which the excessive provision of funds leads to large scale savings in the grant.

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1995-96	94.35	92.81	(-) 1.54
1996-97	162.38	147.16	(-) 15.22
1997-98	144.75	119.89	(-) 24.86
1998-99	202.55	178.60	(-) 23.95

The expenditure of Rs.178.60 lakhs in the grant did not even come up to the level of original budget provision of Rs.182.55 lakhs. In view of the ultimate saving of Rs.23.95 lakhs in the grant supplementary grant of Rs.20.00 lakhs obtained in December'98 proved totally unnecessary. This points out the need of more accurate budgeting and better control over expenditure.

## GRANT NO. 28 - SOCIAL SECURITY AND WELFARE

Section and Major Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	(ALL VOTED)	
			Saving(-)	
REVENUE				
MAJOR HEADS				
2225 - WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES				
2235 - SOCIAL SECURITY AND WELFARE				
	Rs.			
Original	8,06,61,000			
Supplementary	1,60,21,000	9,66,82,000	8,75,30,272	(-)91,51,728
Amount Surrendered during the year(March'99)				81,13,000
CAPITAL				
MAJOR HEAD				
4225 - CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES				
Original	1,00,00,000			
Supplementary	...	1,00,00,000	Nil	(-)1,00,00,000
Amount Surrendered during the year				Nil
NOTES AND COMMENTS				
REVENUE				
(i)	This is the third year in succession in which the excessive provision of funds leads to large scale savings in the grant.			
(ii)	In view of the overall savings of Rs.91.52 lakhs in the grant the supplementary provision of Rs.160.21 lakhs obtained through 1 <sup>st</sup> and 2 <sup>nd</sup> supplementary demands for (a) purchase of equipments for handicapped (b) subsistence allowance (c) implementation of Centrally Sponsored Scheme for prevention and control of Juvenile Social maladjustment (d) Old Age Pension etc. proved excessive and could have been limited to a token provision wherever found necessary.			

## GRANT NO. 28 Contd.

(iii) Savings [partly counter balanced by excess under other heads as mentioned in note (iv) below] occurred under :-

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

2225 WELFARE OF SCHEDULED CASTES,  
SCHEDULED TRIBES AND  
OTHER BACKWARD CLASSES

01 Welfare of Scheduled Castes

277 Education (State Plan)

O 12.00

R(-) 9.72

2.28

2.28

Nil

Reduction in provision by Rs.9.72 lakhs through surrender in March'99 was attributed to (i) non-appointment of officers and inspectors and economy in expenditure.

793 Special Central Assistance for  
Scheduled Castes Component  
Plan (Central Plan Scheme)

O 12.00

R(-) 5.87

6.13

6.13

Nil

Reduction in provision by Rs.5.87 lakhs through surrender in March'99 was attributed to non-realise of funds by Government of India during the financial year.

02 Welfare of Scheduled Tribes  
277 Education (State Plan)

O 17.00

R(-) 12.62

4.38

6.07

(+) 1.69

Reduction in provision by Rs.12.62 lakhs through reappropriation was due to non payment of scholarship during the year etc.

794 Special Central Assistant for Tribal  
Sub-plan (Centrally Plan  
Schemes)

O 146.00

R(-) 41.94

104.06

116.79

(+) 12.73

Reduction in provision by Rs.41.94 lakhs by surrender in March'99 was attributed to non release of fund by Government of India during the financial year. Reason for ultimate excess of Rs.12.73 lakhs has not been intimated (September'99).

80 General

O 139.50

S 100.00

R(-) 1.69

237.81

226.25

(-) 11.56

## GRANT NO. 28 Contd.

Reduction of provision by Rs.1.69 lakhs through surrender in March'99 was due to economy of expenditure. Reason for ultimate savings of Rs.11.56 lakhs has not been intimated (September'99).

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

## 102 Child Welfare

O 126.21

S 41.56

167.77

160.65

(-) 7.12

Supplementary grant was provided for implementation of Centrally Sponsored Scheme. However, reason for eventual saving of Rs.7.12 lakhs has not been intimated (September'99).

## 103 Women's Welfare

O 8.90

R(-) 3.48

5.42

5.42

...

Reduction in provision by Rs.3.48 lakhs in March'99 was attributed to the fact that the proposal to organise "Mamtalaya" for destitute women from October'98 could not be taken up.

## 42 Lump Provision for Revision of Pay Scales

O 37.00

R(-) 33.94

3.06

...

(-) 3.06

Reduction in provision by Rs.33.94 lakhs was made by reappropriation in March'99 for revision of pay scales in the following head of account. However, reason for savings of Rs. 3.06 lakhs has not been intimated (September'99).

## (iv) Excesses occurred under :-

01 Welfare of Scheduled Castes  
001 Direction and Administration

O 27.88

R 12.67

40.55

36.19

(-) 4.36

02 Welfare of Scheduled Tribes  
001 Direction and Administration

O 36.50

R 17.42

53.92

56.89

(+) 2.97

## GRANT NO. 28 Concl'd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
03	Welfare of Backward Classes			
001	Direction and Administration			
O	8.00			
R	5.08	13.08	12.57	(-) 0.51
2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
40	Social Welfare Department			
001	Direction and Administration			
O	20.79			
R	9.40	30.19	29.78	(-) 0.41

Augmentation of provision in the above cases through reappropriations in the grant were mainly due to implementation of new pay scales during the year. However, reasons for ultimate savings and excess have not been intimated (September'99).

## CAPITAL

No part of saving of Rs.100.00 lakhs could be anticipated and surrendered during the year.

## GRANT NO. 29 - LABOUR AND LABOUR WELFARE

Section and Major Head				(ALL VOTED)
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.	
REVENUE				
MAJOR HEAD				
2230 - LABOUR AND LABOUR WELFARE				
	Rs.			
Original	77,75,000			
Supplementary	16,00,000	93,75,000	86,12,320	(-),62,680
Amount Surrendered during the year (March'99)				5,07,000

## NOTES AND COMMENTS

- (i) Against the actual saving of Rs.7.63 lakhs in the grant an amount of Rs.5.07 lakhs was only anticipated and surrendered during the financial year.
- (ii) The reduction of entire provision in the following case was made in March'99, with a view to implementing the new pay scales.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2230	LABOUR AND EMPLOYMENT		
40	Lump provision for revision of Pay Scales		
O	30.00		
R(-)	30.00	..	..
(iii)	Out of Rs.30.00 lakhs withdrawn from the above head, an amount of Rs.24.93 lakhs was re-appropriated in the following heads for implementation of new pay scales and the balance amount of Rs.5.07 lakhs was surrendered; which points out the need for more accurate budgeting and monitoring of expenditure.		
01	Labour		
O	22.90		
S	10.00		
R	9.93	42.83	48.81
			(+) 5.98
03	Training		
101	Industrial Training Institute		
O	24.85		
S	6.00		
R	15.00	45.85	37.31
			(-) 8.54

Reason for ultimate excess of Rs. 5.98 lakhs and saving of Rs.8.54 lakhs has not been intimated (September'99).

## GRANT NO. 30 - NUTRITION

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED)
			Saving(-) Rs.
REVENUE			
MAJOR HEAD 2236 - NUTRITION			
	Rs.		
Original	2,21,90,000		
Supplementary	...	2,21,90,000	1,94,77,488
			(-)27,12,512
▲ Amount Surrendered during the year (March'99)			3,91,000

## NOTES AND COMMENTS

(i) Against the actual saving of Rs. 27.12 lakhs in the grant only on amount of Rs.3.91 lakhs was anticipated and surrendered during the year.

(ii) Savings occurred mainly under :-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2236	NUTRITION		
02	Distribution of Nutritious Food and Beverages		
101	Special Nutritions programmes		
O	193.40	171.13	(-) 22.27

Reason for eventual saving of Rs. 22.27 lakhs in the above case have not been intimated (September'99).



## GRANT NO. 31 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess(+) Saving (-) Rs.
	Rs.	Rs.	
REVENUE			
MAJOR HEAD			
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
	Rs.		
Original	12,69,23,000		
Supplementary	Nil	12,16,93,187	(-) 52,29,813
Amount Surrendered during the year (March'99)			(-) 44,30,000

## NOTES AND COMMENTS

As per the Ninth Finance Commission recommendation, a scheme was formulated by Government of India for providing Natural Calamity Relief assistance to the State Government and had come in to force from the Financial year 1990-91 and operated till the end of the financial year 1994-95. The Tenth Finance Commission has recommended the continuation of the current scheme of the Calamity Relief fund. According to the scheme, Calamity Relief fund was to be created by each of the State for Financing Natural Calamity Relief assistance. Government of India contributes 75 percent of the fund as grants-in-aid while 25 percent is contributed by the State. This year the contribution from Central and State Government were Rs. 392.00 lakhs and Rs.131.00 lakhs, respectively.

A total amount of Rs.523.00 lakhs was transferred to the fund by debiting 2245 Relief on account of Natural Calamities, Relief fund, III Calamity Relief fund.

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

Expenditure on relief to the fund during the year was Rs.683.48 lakhs. The closing balance to the fund at the end of the year was Rs.227.29 lakhs; out of which how much State Government has invested had not been intimated (September'99). An account of the fund is given in the Statement No.15 of the Finance Accounts for the year 1998-99.

(ii) Savings occurred under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2245	RELIEF ON ACCOUNT OF NATURAL		
	CALAMITIES		
102	Drinking Water		
O	0.10		
R(-)	0.10	...	...

## GRANT NO. 31 Contd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
104	Supply of Fodder		
O	0.10		
R(-)	0.10	...	...
105	Veterinary		
O	0.10		
R(-)	0.10	...	...
108	Repairs and Restoration of Damaged Government Residential Building		
O	0.10		
R(-)	0.10	...	...
111	Ex-gratia payment to bereaved families		
O	0.10		
R(-)	0.10	...	...
113	Assistance for Repairs/ Reconstruction of Houses		
O	0.10		
R(-)	0.10	...	...
114	Assistance to Farmers for purchase of Agricultural inputs		
O	0.10		
R(-)	0.10	...	...
115	Assistance to farmers to clear sand/silt/salinity from land		
O	0.10		
R(-)	0.10	...	...

## GRANT NO. 31 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
117	Assistance for purchase of live stocks			
	O	0.10		
	R(-)	0.10	...	...
121	Afforestation			
	O	0.10		
	R(-)	0.10	...	...
Token provision of Rs.0.10 lakh in all the above cases were surrendered due to non-occurrence of the cause for which they were earmarked.				
282	Public Heath			
800	Other expenditure			
72	Other Works			
	O	653.63		
	R(-)	239.34	414.29	229.27 (-) 185.02
Reduction of provision by Rs.239.34 lakhs were made in the month of March'99. However, there was an ultimate saving of Rs.185.02 lakhs, reason for which has not been intimated (September'99).				
Savings in the above cases were partly counter balanced by excess as under :-				
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02	Floods & Cyclones			
101	Gratuitous Relief			
	O	80.00		
	R	25.00	105.00	100.00 (-) 5.00
106	Repairs and restoration of damaged roads & bridges			
	O	0.10		
	R	39.90	40.00	45.97 (+) 5.97

Augmentation of provision by Rs.25.00 lakhs and Rs.39.90 lakhs, respectively through re-appropriation were attributed to insufficient original budget provisions; which were augmented on actual occurrence of the calamity. However, reasons for ultimate saving of Rs.5.00 lakhs and excess of Rs.5.97 has not been intimated (September'99).

**GRANT NO. 31 Concl.**

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
109	Repairs and restoration of damaged water supply and sewerage works		
O	0.10		
R(-)	0.10	60.13	(+) 60.13
<p>The token provision of Rs. 0.10 lakh was surrendered. However, there was an ultimate excess of Rs.60.13 lakhs, reason for which has not been intimated (September'99).</p>			
122	Repairs and restoration of damaged irrigation and flood control works		
O	0.10		
R	54.90	169.41	(+)114.41

Augmentation of provision by Rs.54.90 lakhs through reappropriation in March'99 was made after the actual occurrence of the Natural Calamity. However, there was an ultimate excess of Rs.114.41 lakhs, which points out the need of more accurate budgeting.

## GRANT NO. 32 - OTHER SOCIAL SERVICES

Section and Major Head				(ALL VOTED)
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.	
REVENUE				
MAJOR HEAD 2250 - OTHER SOCIAL SERVICES				
	Rs.			
Original	99,70,000			
Supplementary	47,98,000	1,47,68,000	1,39,09,976	(-) 8,58,024
Amount Surrendered during the year (March'99)				7,09,000

## NOTES AND COMMENTS

(i) Against the actual savings of Rs.8.58 lakhs an amount of Rs.7.09 lakhs was anticipated and surrendered during the year.

(ii) Savings occurred mainly under :-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2250 OTHER SOCIAL SERVICES			
103 Upkeep of Shrines, Temples etc.			
27 Minor Works			
O 6.00			
R(-) 5.45	0.55	0.55	...

Reason for anticipated saving of Rs.5.45 lakhs in the above case has not been intimated (September'99).

40 Lump Provision for revision of  
Pay Scales

O 19.00

R(-) 19.00

...

...

...

The above provision of Rs. 19.00 lakhs was withdrawn for implementation of revised pay scales.

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

2250 OTHER SOCIAL SERVICES				
103 Upkeep of Shrines, Temples etc.				
01 Salaries				
O 20.00				
R 12.51	32.51	31.10	(-) 1.41	

## GRANT NO. 32 Concl'd.

Augmentation of provision by Rs.12.51 lakhs was attributed to revision of pay scales. Reason for eventual saving of Rs.1.41 lakhs has not been intimated (September'99).

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
13	Office Expenses			
O	4.90			
R	1.02	5.92	6.16	(+) 0.24

Reason for anticipated as well as eventual saving in the above case has not been intimated (September'99).

31	Grants-in-aid			
O	6.40			
R	4.53	10.93	10.65	(-) 0.28

Augmentation of provision by reappropriation in March'99 was mainly attributed to meeting expenditure for 2 delegates for 20<sup>th</sup> General Conference (Rs.2.13 lakhs) and meeting State expenditure for Techipuja not projected in original Budget.

## GRANT NO. 33 - SECRETARIAT - SOCIAL SERVICES

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2251 - SECRETARIAT - SOCIAL SERVICES			
	Rs.		
Original	46,55,000		
Supplementary	Nil	46,55,000	29,92,775 (-) 16,62,225
Amount Surrendered during the year (March'99)			3,02,000

## NOTES AND COMMENTS

(i) Against the actual savings of Rs. 16.62 lakhs, only an amount of Rs.3.02 lakhs was surrendered. This proved unrealistic.

(ii) Saving occurred mainly under:-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2251 44 SECRETARIAT - SOCIAL SERVICES Lump provision for revision of Pay Scales			
O	20.60		
R(-)	8.47	12.13	...
			(-) 12.13

Reduction in provision by Rs.8.47 lakhs by reappropriation in March'99 was attributed to implementing the revision of pay scale during the year. However, reason for eventual saving of Rs. 12.13 lakhs has not been intimated (September'99).

## GRANT NO.34 - CROP HUSBANDRY

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Excess(+) Saving (-) Rs.
REVENUE MAJOR HEAD 2401 CROP HUSBANDRY			
	Rs.		
Original	19,98,89,000		
Supplementary	45,23,000	20,44,12,000	18,19,97,095 (-) 2,24,14,905
Amount Surrendered during the Year (March'99)			2,16,33,000
CAPITAL MAJOR HEAD 4401 CAPITAL OUTLAY ON CROP HUSBANDRY			
	Rs.		
Original	48,50,000		
Supplementary	4,20,000	52,70,000	44,93,729 (-) 7,76,271
Amount Surrendered during the Year (March'99)			7,00,000

## NOTES AND COMMENTS

## REVENUE

- (i) The expenditure of Rs.1819.97 lakhs in the Revenue Section of the grant did not even come up to the original provision of Rs.1998.89 lakhs. As such the supplementary provision of Rs. 45.23 lakhs obtained in December'98 and March'99 proved wholly unnecessary.
- (ii) Excessive provision of funds leading to large savings in revenue section during this financial year like five previous financial years are detailed below :-

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1993-94	8,76.19	7,90.94	(-) 85.25
1994-95	11,26.99	10,55.71	(-) 71.28
1995-96	14,36.03	13,40.81	(-) 95.22
1996-97	15,35.08	13,38.21	(-) 196.87
1997-98	29,23.42	13,19.59	(-)1603.83

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
2401 CROP HUSBANDRY			
103 Seeds			
70 Seeds Production Schemes			
O	25.00		
R(-)	2.48	22.52	22.36 (-) 0.16

Reduction of provision by Rs.2.48 lakhs through surrender in the last day of financial year was due to curtailment of plan expenditure by the Government.



## GRANT NO. 34 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Savings(-)
75	Other Expenditure			
	O	8.50		
	R(-)	2.00	6.50	6.47
				(-) 0.03
	Reduction in provision by Rs. 2.00 lakhs through surrender on 31 <sup>st</sup> March'99 was due to curtailment of plan expenditure by the Government.			
77	Integrated Seed Development for not easily accessible and remotely situated area (100% C.S.S)			
	O	1.00		
	R(-)	1.00	...	...
				...
	Anticipated saving of Rs.1.00 lakh was surrendered on 31 <sup>st</sup> March'99 without citing any reason.			
105	Manures and Fertilizers			
76	Agriculture Input Scheme			
	O	138.80		
	R(-)	8.85	129.95	132.75
				(+) 2.80
	Anticipated savings of Rs.8.85 lakhs was surrendered on 31 <sup>st</sup> March'99 due to curtailment of plan expenditure by the Government. Reason for eventual excess of Rs.2.80 lakhs has not been intimated (September'99).			
78	Strengthening of Micro Nutrient Facilities (100% C.S.S)			
	O	6.00		
	R(-)	6.00	...	...
				...
	Anticipated savings of Rs.6.00 lakhs in the above case was surrendered on 31 <sup>st</sup> March'99 without citing any reason.			
107	Plant Protection			
46	Plant Health Cover			
	O	16.00		
	R(-)	3.80	12.20	11.91
				(-) 0.29
	Anticipated savings of Rs.3.80 lakhs was surrendered on 31 <sup>st</sup> March'99 due to curtailment of plan expenditure by the Government. Reason for eventual saving of Rs.0.29 lakh has not been intimated (September'99).			
108	Commercial Crops			
62	Development of Ginger and Other Tuber Crops			
	O	5.00		
	R(-)	3.60	1.40	1.40
				...
	Part of the anticipated savings of Rs.3.60 lakhs was surrendered (Rs.1.10 lakhs) due to curtailment of plan expenditure by the Government and partly reappropriated (Rs.2.50 lakhs) for facilitating the cardamom cultivation.			

## GRANT NO. 34 Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
66 Integrated Programme for the Development of Spices (100% C.S.S)			
O	122.50		
R(-)	2.95	118.46	(-) 1.09
Anticipated saving of Rs.2.95 lakhs was surrendered on 31 <sup>st</sup> March'99 due to late receipt of fund from the Government of India. Reason for eventual saving of Rs. 1.09 lakhs was stated to be due to retrenchment of the bill by the Treasury office at the time of passage of the bill.			
68 Mushroom Development (100% C.S.S)			
O	43.36		
R(-)	26.58	16.58	(-) 0.20
Anticipated savings of Rs.26.58 lakhs was surrendered on 31 <sup>st</sup> March'99 under 100% C.S.S. Scheme without citing any reason.			
112 Development of Pulses (75:25% C.S.S)			
O	22.40		
R(-)	4.54	16.96	(-) 0.90
Anticipated savings of Rs.4.54 lakhs was surrendered on 31 <sup>st</sup> March'99 without citing any reason. Reason for eventual saving of Rs.0.90 lakh also has not been intimated (September'99).			
114 Development of Oil Seed			
95 Oil Seed Production Programme (75:25% C.S.S)			
O	80.00		
S	26.18		
R(-)	26.85	79.20	(-) 0.13
Anticipated savings of Rs.26.85 lakhs was surrendered on 31 <sup>st</sup> March'99 without citing any reason.			
119 Horticulture & Vegetable Crops			
96 Fruits			
O	44.85		
R(-)	5.36	36.77	(-) 2.72
Anticipated saving of Rs.5.36 lakhs was surrendered on 31 <sup>st</sup> March'99 due to curtailment of Plan expenditure by the Government. Reasons for ultimate savings of Rs.2.72 lakhs was stated to be due to non-receipt of claim and retrenchment of the bill by the Treasury office at the time of its payment.			
97 Progeny Orchards			
66 Assistance from National Horticulture Board (100% C.S.S)			
O	5.00		
R(-)	2.50	2.50	...

Initially the provision was increased through reappropriation by Rs.2.50 lakhs following receipt of additional fund from Government of India; but on the last day of financial year an amount of Rs.5.00 lakhs was surrendered due to delay and non clearance of proposals. Thus an amount of Rs.2.50 lakhs was ultimately reduced from the original budget provision of Rs.5.00 lakhs.

## GRANT NO. 34 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
68	Plasticulture in Horticulture (100% C.S.S)			
O	100.00			
R(-)	53.21	46.79	46.85	(+)0.06
Anticipated saving of Rs.53.21 lakhs was surrendered on last day of financial year due to less receipt of fund from Government of India.				
85	Central Sector Scheme on Commercial Floriculture (100% C.S.S)			
O	53.50			
R(-)	11.46	42.04	42.04	...
Anticipated saving of Rs. 11.46 lakhs was surrendered on 31 <sup>st</sup> March'99 due to less receipt of fund from Government of India.				
800	Other Expenditure			
86	National Watershed Development Project for Rainfed Agriculture (100% C.S.S)			
O	176.00			
R(-)	37.73	138.27	138.39	(+)0.12
Anticipated savings of Rs. 37.73 lakhs was surrendered on 31 <sup>st</sup> March'99 without citing any reason.				
40	Lump provision for revision of Pay Scales			
O	355.00			
R(-)	355.00	...	...	...
The entire provision of Rs.355.00 lakhs was withdrawn and re-appropriated in the following heads of accounts for implementation of revised pay scales.				
001	Direction & Administration			
40	Directorate of Agriculture			
O	72.55			
S	3.40			
R	36.74	112.69	115.08	(+)2.38
41	Directorate of Horticulture			
O	18.15			
R	12.90	31.05	31.50	(+)0.45
103	Seeds			
42	Establishment			
O	8.50			
S	6.00			
R	3.00	17.50	17.48	(-)0.02
104	Agriculture Farms			
43	Establishment			
O	208.13			
S	7.30			
R	171.21	386.64	379.20	(-)7.44

## GRANT NO. 34 Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess(+) Saving (-)
107	Plant Protection			
45	Establishment			
	O	27.45		
	S	1.00		
	R	12.84	41.29	(+)0.59
	Extension and Farmer's Training			
	O	65.25		
	S	1.35		
	R	8.25	74.85	(-)1.42
113	Agricultural Engineering			
47	Establishment			
	O	17.00		
	R	6.30	23.30	(+)0.76
Reasons for eventual excess of Rs.2.38 lakhs, 0.45 lakh, 0.59 lakh, 0.76 lakh and eventual savings of Rs.7.44 lakhs & Rs.1.42 lakhs in the above cases have not been intimated (September'99). However, it points out the need of more accurate budgeting and control over expenditure.				
108	Commercial Crops			
60	Development of Cardamom Cultivation			
	O	8.00		
	R	2.50	10.50	(+)0.10
Augmentation of provision by Rs. 2.50 lakhs through reappropriation in March'99 was attributed to procurement of cardamom seedings from certified growers for distribution to farmers under West District.				
64	Development of other Commercial Crops			
	O	34.90		
	R	5.17	40.07	(-)0.48
Augmentation of provision by Rs. 5.17 lakhs through reappropriation was due to payment of wages, house rent and death compensation etc.. Reason for ultimate saving of Rs. 0.48 lakh has not been intimated (September'99).				
69	Assistance to Panchayati Raj Institution for Development of Cardamom Cultivation			
	O	2.00	2.00	(+)1.00
Reason for ultimate excess of Rs.1.00 lakh has not been intimated (September'99).				
116	Organic Manures & Micro Organism			
	O	3.00		
	R	1.30	4.30	(-)0.04
Increase of Rs. 1.30 lakhs through reappropriation was stated to be due to increase of expenditure under the above scheme.				
119	Horticulture and Vegetable Crops			
99	Horticulture Farms			
	O	98.35		
	R	30.77	129.12	(-)2.63



## GRANT NO. 35 - SOIL AND WATER CONSERVATION

(ALL VOTED)

Section and Major Head	Total Grant (In lakhs of Rupees)	Actual Expenditure (In lakhs of Rupees)	Saving(-)
REVENUE			
MAJOR HEAD			
2402 - SOIL AND WATER CONSERVATION			
	Rs.		
Original	4,62,91,000		
Supplementary	26,00,000	4,88,91,000	4,32,23,340
Amount Surrendered during the year (March'99)			(-)56,67,660
			78,59,000

## NOTES AND COMMENTS

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

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1995-96	360.25	333.22	(-) 27.03
1996-97	516.70	492.66	(-) 24.04
1997-98	380.20	376.71	(-) 3.49

- (ii) Expenditure of Rs.432.23 lakhs did not come up to the original provision of Rs.463.00 lakhs. As such the supplementary grant of Rs.26.00 lakhs obtained in December'98 for payment of salaries in the revised scale of pay proved injudicious in view of the final saving of Rs.56.68 lakhs.

- (iii) Saving [partly counter balanced by excess under other heads as mentioned in note (iv) below] occurred mainly under

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2402 SOIL AND WATER CONSERVATION			
102 Soil Conservation			
70 Soil Conservation on Agriculture Land			
O	183.00		
R(-)	66.31	116.69	117.93
			(+ 1.24)

Reduction of provision by Rs. 66.31 lakhs by surrender in March'99 was attributed to cut imposed by Planning and Development Department of Government of Sikkim.

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
103 Land Reclamation and Development			
O	9.50		
R(-)	5.59	3.91	4.52
			(+) 0.61

## GRANT NO. 35 Concl'd.

Reduction of provision by Rs. 5.59 lakhs through surrender in March'99 was attributed to cut in plan expenditure by Government.

Head		Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
85	Lump Provision for revision of Pay Scales			
O		98.00		
R(-)		98.00	...	...
The entire provision of Rs.98.00 lakhs was reappropriated/surrendered in the following heads for implementation of revision of pay scales.				
(iv)	Excess occurred under:-			
001	Direction and Administration			
40	Land use of Environment			
60	Headquarters Establishment			
O		32.50		
S		26.00		
R		10.66	69.10	83.67 (+) 14.57
61	East District			
O		18.15		
R		16.98	35.13	38.02 (+) 2.89

Eventual excess of Rs. 14.57 lakhs and Rs. 2.89 respectively in the above two cases even after re-appropriation indicates Government's inability to keep a watch over the progress of expenditure and indicates the need for more accurate budgeting.

## GRANT NO. 36 - ANIMAL HUSBANDRY

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2403 - ANIMAL HUSBANDRY			
Original	Rs. 7,47,23,000		
Supplementary	88,60,000	8,35,83,000	7,84,62,816 (-) 51,20,184
Amount Surrendered during the year (March'99)			59,60,000
CAPITAL			
MAJOR HEAD 4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
Original	25,47,000		
Supplementary	..	25,47,000	24,18,359 (-) 1,28,641
Amount Surrendered during the year (March'99)			1,19,000

## NOTES AND COMMENTS

## REVENUE

- (i) Against the actual savings of Rs. 51.20 lakhs, an amount of Rs.59.60 lakhs was surrendered. This proved unrealistic. Further, supplementary provision of Rs.88.60 lakhs obtained in December'98 and March'99 proved excessive.
- (ii) Excessive provision of funds leading to large savings in same grant during last three financial years are detailed below.

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1995-96	656.26	613.48	(-) 42.78
1996-97	669.10	619.08	(-) 50.02
1997-98	656.13	535.92	(-) 120.21

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

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
2403 ANIMAL HUSBANDRY			
101 Veterinary Services and Animal Health			
70 Prevention and Control of Animal Diseases			
60 Systematic Control of Diseases of National Importance (50:50% C.S.S)			
O	10.00		
S	2.10		
R(-)	5.47	6.63	7.06 (+) 0.43



## GRANT NO. 36 Contd.

Anticipated saving of Rs. 5.47 lakhs was attributed to non-receipt of Central Share. Reason for ultimate excess of Rs. 0.43 lakh has not been intimated (September'99).

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
102	Cattle and Buffalo Development			
71	Indo-Swiss Project			
O		13.00		
R(-)		12.40	0.60	(-) 0.60

Anticipated saving of Rs. 12.40 lakhs in the above case was attributed to restriction on (i) incurring expenditure (ii) non-submission of proposal. Reason for eventual saving of Rs. 0.60 lakh has not been intimated (September'99).

72	Herd Improvement Programme			
O		15.80		
R(-)		9.75	6.05	6.04
				(-) 0.01

Reduction of provision by Rs. 9.75 through reappropriation was attributed to restricting the expenditure as per Government order and non-submission of proposals.

74	Frozen Semen Plant Development			
O		5.00		
R(-)		4.23	0.77	0.78
				(+) 0.01

Reduction in provision by Rs.4.23 lakhs through reappropriation was attributed to non-submission of proposals.

103	Poultry Development			
80	Subsidy			
O		3.00		
R(-)		3.00	...	...

81	Establishment of Poultry Societies			
O		11.00		
R(-)		9.86	1.14	1.14
				...

Reduction in provision by Rs. 3.00 lakhs and Rs. 9.86 lakhs through reappropriation was attributed to non-submission of proposals and restriction imposed on expenditure by the Government.

## GRANT NO. 36 Contd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
105	Piggery Development Farms		
O	50.05		
S	54.00		
R(-)	6.25	97.80	99.22 (+) 1.42
	Anticipated saving of Rs. 6.25 lakhs was surrendered mainly due to curtailment of expenditure and non-receipt of proposal. Reason for eventual excess of Rs. 1.42 lakhs has not been intimated (September'99).		
106	Other Live Stock Development		
O	10.55		
R(-)	2.00	8.55	8.37 (-) 0.18
	Reduction in provision by Rs. 2.00 lakhs through reappropriation was due to economy in expenditure. Reason for ultimate saving of Rs. 0.18 lakh has not been intimated (September'99).		
119	Extension and Training		
94	Live Stock Show (100% C.S.S)		
O	3.50		
R(-)	3.50	...	...
95	Establishment & Demonstration Unit and Organisation of Farmer's Training/Workshop/Seminar (100% C.S.S)		
O	17.50		
R(-)	17.42	0.08	0.08 ...
	Anticipated saving of Rs. 3.50 lakhs and Rs. 17.42 lakhs in the above two cases were surrendered due to non-receipt of Central Share during the financial year.		
113	Administrative Investigation Statistics		
89	Undertaking Quinquennial Census (50:50% C.S.S)		
O	20.00		
R(-)	6.93	13.07	13.06 (-) 0.01
	Anticipated savings of Rs.6.93 lakhs was surrendered due to non approval of proposal during the year.		

## GRANT NO. 36 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
800	Other Expenditure			
O	11.40			
R(-)	1.50	9.90	9.50	(-) 0.40
	Anticipated saving of Rs. 1.50 lakhs was attributed to non-receipt of bills in time. Reason for eventual saving of Rs. 0.40 lakh has not been intimated (September'99).			
40	Lump provision for revision of Pay Scales			
O	178.00			
R(-)	178.00	...	...	...
	The entire provision of Rs.178.00 lakhs was re-appropriated in March'99 for implementation of revised pay scales which leads eventual savings/excesses as stated below.			
(iv)	Excess occurred under :-			
001	Direction and Administration			
O	52.14			
S	1.45			
R	24.20	77.79	74.99	(-) 2.80
101	Veterinary Services and Animal Health			
40	Veterinary Hospital and Dispensaries			
O	144.45			
S	9.75			
R	95.23	249.43	252.83	(+) 3.40
102	Cattle and Buffalo Development			
41	Intensive Cattle Development			
O	95.75			
S	11.80			
R	54.64	162.19	166.71	(+) 4.52
76	Live Stock Farm at Karfectar			
O	10.00			
R	1.25	11.25	11.37	(+) 0.12

## GRANT NO. 36 Concl.

Augmentation of provisions in the previous cases through reappropriation was stated to be due to implementation of revised pay scales. Reasons for eventual savings of Rs.2.80 lakhs and eventual excess of Rs. 3.40 lakhs, Rs.4.52 lakhs and Rs. 0.12 lakh have not been intimated (September'99).

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
103	Poultry Development			
42	Intensive Poultry Development			
O	26.39			
S	2.50			
R	3.64	32.53	33.27	(+) 0.74

Anticipated excess of Rs.3.64 lakhs was stated to be due to enhancement of rate of daily wages since 1995 and payment of arrears of pay in the revised pay scale. Reasons for ultimate excess of Rs. 0.74 lakh has not been intimated (September'99).

104	Sheep & Wool Development			
43	Extension of Sheep Breeding Centre			
O	10.85			
S	2.00			
R	2.95	15.80	16.88	(+) 1.08

Augmentation of provisions by Rs.2.95 lakhs was stated to be due to payment of arrears of pay in revised pay scales. Reasons for ultimate excess of Rs.1.08 lakhs has not been intimated (September'99).

107	Fodder and Feed Development			
O	28.90			
S	3.50			
R	11.13	43.53	41.81	(-) 1.72

Anticipated excess of Rs.11.13 lakhs was stated to be due to enhancement of rate of daily wages since 1995 and payment of transfer T.A. and payment to Sikkim Consumers Co-operative Society Ltd. and Government Press etc. Reasons for eventual savings of Rs.1.72 lakhs has not been intimated (September'99).

## CAPITAL

Out of savings of Rs.1.29 lakhs, only Rs.1.19 lakhs was surrendered on 31<sup>st</sup> March'99 due to non receipt of bills.

## GRANT NO. 37 - DAIRY DEVELOPMENT

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Excess(+) Saving (-) Rs.
	Rs.	Rs.	
REVENUE			
MAJOR HEAD			
2404 - DAIRY DEVELOPMENT			
	Rs.		
Original	1,11,00,000		
Supplementary	18,00,000	1,29,00,000	34,06,782 (-) 94,93,218
Amount Surrendered during the year (March'99)			93,23,000

## NOTES AND COMMENTS

- (i) As against the original budget provision of Rs.111.00 lakhs, only an amount of Rs.34.07 lakhs i.e. 31% of the original grant was incurred during the year. As such supplementary provision of Rs.18.00 lakhs obtained in December'98 for giving assistance to the Milk Union proved wholly unnecessary. This points out the need for accurate budgeting and better control over expenditure.
- (ii) The entire provision of Rs.93.23 lakhs was surrendered from the head 191 - Assistance to Co-operatives and other bodies due to non-receipt of Central Share during the financial year.

## GRANT NO. 38 - FISHERIES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD 2405 - FISHERIES			
	Rs.		
Original	1,40,55,000		
Supplementary	...	1,40,55,000	(-) 15,66,800
Amount Surrendered during the year (March'99)			14,30,000
CAPITAL			
MAJOR HEAD 4405-CAPITAL OUTLAY ON FISHERIES			
Original	10,00,000		
Supplementary	...	10,00,000	(+) 94
Amount Surrendered during the year (March'99)			Nil

## NOTES AND COMMENTS :

## REVENUE

- (i) Excessive provisions of fund leading to large scale saving occurred in previous two financial years also :-

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1996-97	73.75	65.64	(-) 8.11
1997-98	89.55	74.89	(-) 14.66

- (i) Saving in the current financial year [partly counter balanced by excess under other heads are mentioned in note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2405 FISHERIES			
101 Inland Fisheries			
70 Development of Inland Fisheries			
O	1.00		
R(-)	1.00	...	...
71 Fish Farmer's Development Agency (50:50% C.S.S)			
O	10.00		
R(-)	3.00	7.00	(-) 3.00

## GRANT NO. 38 Concl'd.

Reduction in provision by Rs. 1.00 lakh and Rs. 3.00 lakhs by surrender in March'99 was due to revision of annual plan allocation. Reason for ultimate saving of Rs.3.00 lakhs has not been intimated (September'99).

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
78	Lump provision for revision of Pay Scales			
O	53.00			
R(-)	53.00	...	...	...

Reduction in provision by Rs.53.00 lakhs in December'98 was due to implementation of revision of pay scales in the following heads mainly :-

(iii) Excess occurred under :-

001	Direction and Administration			
O	25.85			
R	11.05	36.90	38.12	(+) 1.22
74	Trout Fish Seed			
O	9.15			
R	5.65	14.80	14.93	(+) 0.13
75	Carps and Cat Fish Seed Production			
O	11.35			
R	3.00	14.35	16.56	(+) 2.21
76	Conservation of Reverine Fisheries			
O	26.20			
R	24.60	50.80	48.85	(-) 1.95

Augmentation of provision by Rs.11.05 lakhs, Rs. 5.65 lakhs, Rs.3.00 lakhs and Rs.24.60 lakhs through reappropriation in December'98 were due to payment of arrear in revised pay scales; however, there were ultimate excess and savings in the above heads amounting to Rs.1.22 lakhs, Rs.0.13 lakh Rs.2.21 lakhs and Rs.1.95 lakhs, respectively, which points out the need for more accurate budgeting and control over expenditure

## CAPITAL

The expenditure in the Capital Section of the grant exceeds the budget provision by Rs.94, the excess requires regularisation.

## GRANT NO. 39 - FORESTRY AND WILDLIFE

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEAD			
2406 - FORESTRY AND WILDLIFE			
	Rs.		
Original	14,34,23,000		
Supplementary	2,89,58,000	17,23,81,000	16,65,10,918 (-) 58,70,082
Amount Surrendered during the year (March'99)			55,10,000
CAPITAL			
MAJOR HEAD			
4406 - CAPITAL OUTLAY ON FORESTRY AND WILDLIFE			
Original	11,00,000		
Supplementary	...	11,00,000	10,90,774 (-) 9,226
Amount Surrendered during the year (March'99)			Nil

## NOTES AND COMMENTS

## REVENUE

- (i) Excessive provision of funds leading to large savings in the Revenue Section of the grant occurred during this year like previous five financial years as detailed below. This point out the need for more accurate budgeting and better monitoring over progress of expenditure

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1993-94	876.19	790.94	(-). 85.25
1994-95	1126.99	1055.71	(-) ..71.28
1995-96	1436.03	1340.81	(-). 95.22
1996-97	1535.08	1338.21	(-) 196.87
1997-98	1603.50	1089.03	(-) 514.47

- (ii) Savings [partly counterbalanced by excess under other heads as mentioned in Note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2406 FORESTRY AND WILDLIFE			
004 Research			
O	5.00		
R(-)	2.65	2.37	(+) 0.02



## GRANT NO. 39 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
005	Survey and Utilisation of Forest Resources			
	O	6.50		
	R(-)	1.00	5.50	...
070	Communication and Building			
	O	16.00		
	R(-)	4.95	11.05	(+) 0.15
		Reason for anticipated saving of Rs. 2.65 lakhs, Rs. 1.00 lakh and Rs. 4.95 lakhs has not been intimated. (September'99)		
64	Regeneration of Conifer Forest Area			
	O	3.00		
	R(-)	3.00	...	...
		Reason for anticipated savings in the above case was due to non finalisation of the scheme.		
66	Compensatory Afforestation			
	O	26.62		
	R(-)	13.93	12.69	(-) 0.58
		Reduction of provision by Rs. 13.93 lakhs by surrender was attributed to non-completion of works as per schedule.		
109	Extension and Training			
	O	7.50		
	R(-)	1.50	6.00	(-) 0.27
		Reason for anticipated saving of Rs.1.50 lakhs has not been intimated (September'99).		
92	Development of Moinam Sanctuaries (100% C.S.S.)			
	S	4.00		
	R(-)	4.00	...	...
		Entire provision of Rs.4.00 lakhs was surrendered due to late receipt of draft and sanction order from Government of India.		

## GRANT NO. 39 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
96	Development of Himalayan Zoological Park			
O	35.00			
R(-)	15.05	19.95	19.61	(-) 0.34
	Reduction of provision by Rs.15.05 lakhs through reappropriation was made in order to provide the sum for meeting the anticipated expenditure under salary under Forestry and Wild Life.			
03 72	Waste Land Development Rangpo Chu Watershed			
O	49.00			
S	148.00			
R(-)	28.00	169.00	168.44	(-) 0.56
	Reduction of provision by Rs.28.00 lakhs by surrender was attributed to deferment of winter plantation due to climatic condition.			
87	Tingmo and Ben Micro Water Shed			
O	5.00			
R(-)	5.00	...	...	...
	The entire provision of Rs. 5.00 lakhs was surrendered due to non-receipt of fund from Government of India.			
52	Lump Provision for Revision of Pay Scales			
O	258.00			
R(-)	258.00	...	...	...
	The entire provision of Rs.258.00 lakhs was withdrawn and reappropriated in the following head of account for implementation of revised pay scales.			
(iii)	Excess occurred mainly under :-			
01	Forestry			
001	Direction and Administration			
40	Principal Chief Conservator of Forest			
O	140.25			
S	59.85			
R	62.65	262.75	260.30	(-) 2.45

## GRANT NO. 39 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)	
		(In lakhs of Rupees)			
41	Divisional Forest Officer West				
	O	46.20			
	S	11.05			
	R	38.60	95.85	94.20	(-) 1.65
42	Divisional Forest Officer (South)				
	O	42.45			
	S	8.75			
	R	35.45	86.65	86.73	(+) 0.08
43	Divisional Forest Officer (North)				
	O	33.45			
	S	4.59			
	R	18.00	56.04	55.21	(-) 0.83
44	Divisional Forest Officer (East)				
	O	66.50			
	R	64.00	130.50	129.52	(-) 0.98
45	Utilisation Circle				
	O	32.70			
	R	13.34	46.04	44.83	(-) 1.21
70	Working Plan Scheme				
	O	40.00			
	S	28.00			
	R	14.85	82.85	82.65	(-) 0.20

## GRANT NO. 39 Concl'd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
101	Forest Conservation Development and Regeneration		
O	7.00		
R	1.00	8.00	8.06
			(+) 0.06
86	Plantation Schemes		
62	Greening of Ecologically Fragile Area		
O	35.00		
R	5.85	40.85	40.53
			(-) 0.32
63	Rehabilitation of Fire Damaged Forest Area		
O	24.00		
R	3.50	27.50	28.70
			(+) 1.20
02	Environmental Forestry and Wildlife		
110	Wildlife Preservation		
47	Chief Wild Life Warden Establishment		
O	44.60		
S	10.00		
R	19.60	74.20	74.84
			(+) 0.64
49	Wild Life District Office at Mangan		
O	13.45		
R	7.00	20.45	20.55
			(+) 0.10
94	Development of Fambung Lho Sanctuary (100% C.S.S.)		
O	...	...	1.37
			(+) 1.37

Augmentation of provision in the above cases were either due to implementation of revised pay scales or for payment of regular muster roll workers under territorial, sericulture and other circles. However, reason for eventual excesses and savings in the above cases has not been intimated (September'99).

## GRANT NO. 40 - OTHER AGRICULTURAL PROGRAMME

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED)
			Saving(-) Rs.
REVENUE			
MAJOR HEADS			
2407 - PLANTATIONS			
2415 - AGRICULTURAL RESEARCH & EDUCATION			
2435 - OTHER AGRICULTURAL PROGRAMME			
Original	Rs. 3,81,26,000		
Supplementary	19,00,000	4,00,26,000	3,66,84,554 (-) 33,41,446
Amount Surrendered during the year (March'99)			36,96,000

## NOTES AND COMMENTS

- (i) Against the actual savings of Rs.33.41 lakhs, an amount of Rs.36.96 lakhs was surrendered. This proved unrealistic. Further, the supplementary provision of Rs.19.00 lakhs obtained in December'98 and March'99 proved wholly unnecessary.
- (ii) Excessive provision of funds leading to large saving in the same grant during the previous financial years are detailed below :-

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1996-97	652.15	638.70	(-) 13.45
1997-98	370.30	318.11	(-) 52.19

- (iii) Saving occurred mainly under :-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Excess(+) Saving (-)
2415 AGRICULTURAL RESEARCH & EDUCATION			
01 Crop Husbandry			
277 Education			
O	12.00		
R(-)	6.00	6.00	5.92 (-) 0.08

Anticipated savings of Rs. 6.00 lakhs has been surrendered in March'99 due to curtailment of programme.

03 Animal Husbandry			
004 Research			
75 Research on foot & Mouth Diseases (50:50% C.S.S)			
O	10.00		
R(-)	3.85	6.15	7.53 (+) 1.38

## GRANT NO. 40 Contd.

Anticipated savings of Rs.3.85 lakhs has been surrendered in March'99 due to non-receipt of Central Share. Reason for eventual excess of Rs.1.38 lakhs has been stated to be due to payment of salaries and wages in the East District.

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

2435	OTHER AGRICULTURAL PROGRAMME		
60	Others		
81	Dry Land Development Programme		

O	11.00		
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R(-)	2.50	8.50	8.30	(-) 0.20
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Reduction in provision by Rs.2.50 lakhs through reappropriation in March'99 was stated to be due to curtailment of scheme.

84	Other Programme (HYV Programme)		
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O	50.00		
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R(-)	5.00	45.00	44.93	(-) 0.07
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Anticipated savings of Rs.5.00 lakhs has been surrendered in March'99, reason for which has not been intimated (September'99).

87	Accelerated maize Development under Technology Mission (75:25% C.S.S)		
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O	40.00		
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R(-)	2.32	37.68	37.25	(-) 0.43
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Anticipated savings of Rs.2.32 lakhs has been surrendered in March'99, reason for the anticipated and for eventual savings of Rs.0.43 lakh have not been intimated (September'99).

88	National Programme for Varietal Development		
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O	5.00		
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R(-)	4.63	0.37	0.04	(-) 0.33
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Anticipated savings of Rs.4.63 lakhs has been surrendered in March'99, However, reason for eventual savings of Rs.0.33 lakh has not been intimated (September'99).

89	Drought prone area programme		
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O	20.00		
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R(-)	10.91	9.09	8.89	(-) 0.20
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**GRANT NO. 40 Concl'd.**

Anticipated savings of Rs.10.91 lakhs has been surrendered in March'99 in order to provide supplementary provision (i) under Oil Seeds Production Programme (Rs. 2.55 lakhs) (ii) Estt. of Soil Conservation (Rs. 4.20 lakhs). However, reasons for remaining saving of Rs. 4.16 lakhs has not been intimated (September'99).

(iv) Savings of the above cases partly counter balanced by excess as under.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2415	AGRICULTURAL RESEARCH & EDUCATION		
03	Animal Husbandry		
004	Research		
74	Sheep Research		
O	14.90		
R	0.82	15.72	18.93 (+) 3.21

Anticipated excess of Rs. 0.82 lakh was provided through reappropriation. Reasons for anticipated excess and eventual excess of Rs. 3.21 lakhs has been stated to be due to payment of salaries and arrears bills in districts..

## GRANT NO. 41 - FOOD AND CIVIL SUPPLIES

Section and Major Head				(ALL VOTED)
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.	
REVENUE				
MAJOR HEADS				
2408 -FOOD STORAGE AND WAREHOUSING				
3456 -CIVIL SUPPLIES				
	Rs.			
Original	13,85,90,000			
Supplementary	5,32,73,000	19,18,63,000	18,97,27,808	(-) 21,35,192
Amount Surrendered during the year (March'99)				28,42,000
CAPITAL				
4408 - CAPITAL OUTLAY ON FOOD STORAGE & WAREHOUSING				
Original	22,00,000			
Supplementary	...	22,00,000	18,99,180	(-) 3,00,820
Amount Surrendered during the year (March'99)				4,00,000
NOTES AND COMMENTS				

## REVENUE

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

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1996-97	652.15	638.70	(-) 13.45
1997-98	1678.85	1605.23	(-) 73.62

- (ii) Savings in the current financial year [partly counter balanced by excess under the heads in note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2408 FOOD STORAGE AND WAREHOUSING			
48 Lump Provision for revision of Pay Scale			
O	69.00		
R(-)	69.00	...	...



**GRANT No.41 Concl'd.**

Reduction in provision by Rs.69.00 lakhs was made in March'99 with a view to implement the revised pay scales as mentioned in note (iii) below :-

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
3456	CIVIL SUPPLIES			
800	Other Expenditure			
46	One time assistance for 100% disposal of pending cases in State Commissions			
S		22.08		
R(-)		18.00	4.08	4.24
				(+) 0.16

Supplementary provision of Rs.22.00 lakhs was obtained in December'98 for one time disposal of pending cases. However, an amount of Rs.18.00 lakhs was surrendered at the fag end of the financial year due to the fact that Presidents of the District Consumer Courts failed to produce the required item for their Forum well in time.

(iii) Excess occurred under :-

2408	FOOD STORAGE AND WAREHOUSING			
01	Food			
001	Direction and Administration			
O		92.15		
R		69.00	161.15	168.52
				(+) 7.37

Augmentation of provision by Rs.69.00 lakhs by reappropriation in March'99, from the budgetary head 48 - Lump Provision for revision of Pay Scales; was made in order to implement the revision of pay scales. However, reason for ultimate excess of Rs.7.37 lakhs has not been intimated (September'99).

Further in the following case expenditure was incurred without any budget provision:-

01	Food			
101	Procurement and Supply			
42	Constitution of State Consumer Protection Council			
O		...	...	0.41
				(+) 0.41

The expenditure in the above case has been incurred in anticipation of budget provision; which is against the canon of financial propriety. The expenditure needs regularisation in the legislature.

**CAPITAL**

Against the actual saving of Rs.3.00 lakhs in the grant an amount of Rs.4.00 lakhs was surrendered which was unrealistic. The savings of Rs.4.00 lakhs was surrendered from the head 71 - Storage and Ware Housing for its inclusion under Plan 2401 - Crop Husbandry 114 - Development of Oil Seeds (75:25% C.S.S.) programme as 25% share of State Government.

## GRANT NO. 42 CO-OPERATION

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEADS			
2425 - CO-OPERATION			
	Rs.		
Original	2,20,31,000		
Supplementary	...	2,20,31,000	(-) 9,64,012
Amount Surrendered during the year (March'99)			6,37,000
CAPITAL			
4425 - CAPITAL OUTLAY ON CO-OPERATION			
Original	45,00,000		
Supplementary	...	45,00,000	Nil
Amount Surrendered during the year (March'99)			Nil
LOAN MAJOR HEAD			
6425 - LOANS FOR CO-OPERATIVE			
Original	1,15,000		
Supplementary	...	1,15,000	(-) 4,330
Amount Surrendered during the year (March'99)			Nil
NOTES AND COMMENTS			
REVENUE			
(i)	Against the actual saving of Rs.9.64 lakhs in the grant only an amount of Rs.6.37 lakhs was anticipated and surrendered during the year.		
(ii)	Savings occurred mainly due to inability to utilise the entire provision reappropriated from the lump provision (Rs.61.63 lakhs) for revision of pay scale that lead to saving of Rs.3.06 lakhs under 001 Direction and Administration.		

## GRANT NO. 43 - RURAL DEVELOPMENT

Section and Major Head				(ALL VOTED)
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.	
REVENUE				
MAJOR HEADS				
2501 - SPECIAL PROGRAMME FOR RURAL DEVELOPMENT				
2505 - RURAL EMPLOYMENT				
2515 - OTHER RURAL DEVELOPMENT PROGRAMME				
	Rs.			
Original	7,60,45,000			
Supplementary	1,43,25,000	9,03,70,000	8,18,04,404	(-)85,65,596
Amount Surrendered during the year (March'99)				1,02,73,000
CAPITAL				
MAJOR HEAD				
4515 - CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME				
Original	86,00,000			
Supplementary	...	86,00,000	75,90,003	(-)10,09,997
Amount Surrendered during the year (March'99)				Nil

## NOTES AND COMMENTS

## REVENUE

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

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
1996-97	918.15	863.48	(-) 54.67
1997-98	852.00	759.28	(-) 92.72

- (ii) Amount surrendered Rs.102.73 lakhs was far more than the eventual saving of Rs.85.66 lakhs.

## GRANT NO. 43 Concl'd.

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

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2501	SPECIAL PROGRAMME FOR RURAL DEVELOPMENT		
04	Integrated Rural Energy Planning Programme		
101	Development of Design and Approach for Area bound block level IREP		
O	30.00		
R(-)	2.73	27.27	28.17 (+) 0.90

Reduction of provision by Rs.2.73 lakhs through surrender in March'99 was as per the instruction of the Government.

2505	RURAL EMPLOYMENT		
01	National Programme		
O	415.00		
S	50.00		
R(-)	100.00	365.00	360.00 (-) 5.00

Supplementary grant of Rs.50.00 lakhs was obtained for enhancement of plan provision. However, Rs.100.00 lakhs was surrendered due to cut imposed by Government on plan expenditure. Reason for ultimate saving of Rs.5.00 lakhs has not been intimated (September'99).

101	Panchayati Raj		
O	100.00		
S	90.00	190.00	75.17 (-) 114.83

The expenditure of Rs.75.17 lakhs under Panchayati Raj did not come up to the level of original budget provision of Rs.100.00 lakhs. As such supplementary provision of Rs.90.00 lakhs obtained in March'99 was totally unnecessary. This indicates Government's inability to frame correct budget estimate. Reason for ultimate saving of Rs. 114.83 lakhs has however, not been intimated (September'99).

800	Other Expenditure		
O	69.45	69.45	60.24 (-) 9.21

Reason for ultimate saving of Rs.9.21 lakhs has not been intimated (September'99).

## CAPITAL

The entire saving of Rs.10.10 lakhs, under 73 - construction of Panchayat Ghars, could not be anticipated and surrendered during the financial year.

## GRANT NO.44 - IRRIGATION AND FLOOD CONTROL

(ALL VOTED)

Section and Major Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
REVENUE			
MAJOR HEADS			
2702 - MINOR IRRIGATION			
2705 - COMMAND AREA DEVELOPMENT			
2711 - FLOOD CONTROL			
	Rs.		
Original	5,21,95,000		
Supplementary	2,03,50,000	7,25,45,000	6,42,79,385 (-) 82,65,615
Amount Surrendered during the year (March'99)			35,07,000
CAPITAL			
MAJOR HEADS			
4702 - CAPITAL OUTLAY ON MINOR IRRIGATION			
Original	Nil		
Supplementary	2,00,000	2,00,000	2,05,079 (+) 5,079
Amount Surrendered during the year (March'99)			Nil

## NOTES AND COMMENTS

## REVENUE

- (i) Against the actual savings of Rs.82.66 lakhs only an amount of Rs.35.07 has been surrendered in March'99; which revealed Government's inability to keep a watch over the progress of expenditure.
- (ii) Saving in the grant [partly counter balanced by excess under the head as mentioned in note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2702	MINOR IRRIGATION		
01	Surface Water		
103	Diversion Scheme		
O	149.00		
S	13.50		
R(-)	85.47	77.03	76.51 (-) 0.52

Reduction in provision by Rs.85.47 lakhs through reappropriation was attributed to meeting heavy liability of expenditure in Flood Control and River training as detailed below.

## GRANT NO. 44 Concl'd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
052 Machinery & Equipment			
O 1.00			
R(-) 1.00	...	...	...
Reason for surrendering the entire provision of Rs.1.00 lakh has not been intimated (September'99).			
799 Stock Suspense			
60 Stock			
O 60.00	60.00	(-) 0.58	(-) 59.42
Reason for eventual saving of Rs.59.42 lakhs was stated to be due to purchasing stock materials from works instead of stock.			
800 Other Expenditure			
O 1.00			
R(-) 1.00	...	...	...
Reason for not utilising the entire provision has not been intimated (September'99).			
(iii) Excess occurred under :-			
2702 MINOR IRRIGATION			
80 General			
001 Direction and Administration			
O 123.15			
R 26.65	149.80	157.30	(+) 7.50
Augmentation of provision by reappropriating the amount from the head 40 - Lump provision for revision of pay scales was for implementation of revision of pay scales during the year.			
2711 FLOOD CONTROL AND DRAINAGE			
01 Flood Control			
103 Civil Works			
76 Flood Control and River Training			
O 151.00			
S 190.00			
R 51.32	392.32	397.06	(+) 4.74
Augmentation of provision by Rs.51.32 lakhs through reappropriation was attributed to meeting outstanding liability. Reason for eventual saving of Rs.4.74 lakhs has not been intimated (September'99).			

## CAPITAL

The expenditure exceeded the Capital portion of the grant by Rs.5,079; the excess requires regularisation.

## GRANT NO. 45 - POWER

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Excess(+) Saving (-) Rs.
	Rs.	Rs.	
REVENUE			
MAJOR HEADS			
2801 - POWER			
2810 - NON CONVENTIONAL SOURCES OF ENERGY			
	Rs.		
Original	22,10,80,000		
Supplementary	...	22,10,80,000	22,40,57,008 (+)29,77,008
Amount Surrendered during the year (March'99)			90,000
CAPITAL			
CAPITAL SECTION			
4801 - CAPITAL OUTLAY ON POWER PROJECTS			
Original	32,12,00,000		
Supplementary	6,40,00,000	38,52,00,000	33,84,48,274 (-)4,67,51,726
Amount Surrendered during the year (March'99)			Nil

## NOTES AND COMMENTS

## REVENUE

(i) Expenditure exceeded the provision by Rs.29,77,000; the excess requires regularisation:

(ii) Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
2801	POWER		
01	Hydel Generation Hydro Electric Schemes		
O	326.80		
R	3.84	330.64	370.46 (+) 39.82
800	Other Expenditure		
48	Distribution Line under Singtam Sub-Division		
O	28.00		
R	4.26	32.26	32.23 (-) 0.03

## GRANT NO.45 Contd.

Augmentation of provision by Rs.3.84 lakhs and Rs.4.26 lakhs through reappropriation were made due to revision of pay scales. Reason for excess of Rs.39.82 lakhs has not been intimated (September'99).

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

49 Distribution Line under Ravongla Sub-Division

O	28.00	28.00	31.83	(+) 3.83
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50 Distribution Line under Pakyong Sub-Division

O	28.00	28.00	48.75	(+) 20.72
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Reasons for eventual excesses of Rs.3.83 lakhs and Rs.20.72 lakhs in the above two cases have not been intimated (September'99).

80 General  
001 Direction and Administration  
54 Head Quarters Establishment

O	558.90			
R	316.26	875.16	839.08	(-) 36.08

Augmentation of provision by Rs.316.26 lakhs by reappropriation in March'99 was due to payment of arrear and payment of salary in the revised pay scales. Reason for ultimate saving of Rs.36.08 lakhs has not been intimated (September'99).

55 South District

O	66.05			
R	25.22	91.27	91.47	(+) 0.02

56 West District

O	62.25			
R	15.66	77.91	100.18	(+) 22.27

57 North District

O	41.15			
R	16.82	57.97	57.70	(-) 0.27

Reappropriation of provision by Rs.25.22 lakhs, Rs.15.66 lakhs and Rs.16.82 lakhs were made for revision of pay scales. However, reason for ultimate saving and excess in the above cases has not been intimated (September'99).



## GRANT NO.45 Contd.

(iii) Excess in the above cases was partly counter balanced by saving under :-

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

799	Suspense		
58	Stock		

O	20.00	20.00	...	(-) 20.00
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Reason for unutilisation of the entire provision of Rs.20.00 lakhs has not been intimated (September'99).

58	Lump provision for revision of Pay Scales		
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O	39.00		
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R(-)	39.00	...	...	...
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The entire provision of Rs.39.00 lakhs was reappropriated to Direction and Administration for payment of Salary for the month of February'99.

## CAPITAL

(i) In view of the overall savings of Rs.467.52 lakhs in the Capital Section of the grant, supplementary provision of Rs.640.00 lakhs obtained in December'98 (Rs.400.00 lakhs) and (Rs.240.00 lakhs) in March'99 for implementation of Externally Aided Project and Centrally Sponsored Schemes were found to be excessive and could have been restricted to wherever found necessary.

(ii) No part of the savings of Rs.467.52 lakhs could be anticipated and surrendered during the year.

(iii) Savings occurred mainly under :-

4801	CAPITAL OUTLAY ON POWER PROJECT		
01	Hydel		
84	Rathang Hydel Project		

O	641.00		
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R(-)	246.00	395.00	391.53	(-) 3.47
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85	Rabonchu Hydel Scheme (50:50% C.S.S)		
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O	400.00		
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R(-)	90.00	310.00	245.01	(-) 64.99
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87	Other Micro Mini Hydel Scheme		
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O	10.00		
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R(-)	6.00	4.00	4.00	...
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Reason for anticipated savings of Rs.246.00 lakhs, Rs.90.00 lakhs and Rs.6.00 lakhs in the above cases were stated to be due to non-receipt of bills mainly. Reasons for ultimate saving of Rs.3.47 lakhs, Rs.64.99 lakhs has however, not been intimated (September'99).

**GRANT NO.45 Concl.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
93	Externally aided Project			
O	Nil			
S	4.00	4.00	...	(-) 4.00
	Reason for saving of Rs. 4.00 lakhs, after obtaining supplementary grant of Rs.4.00 lakhs in March'99, has not been intimated (September'99).			
(iv)	Savings in the above cases were partly counter balanced by excess under :-			
86	Repair and Restoration of Capital Nature			
O	50.00			
R	14.00	64.00	64.00	...
88	Renovation of Power House			
O	335.00			
R	158.00	493.00	493.00	...
91	Lachung Hydel Scheme Phase-II			
O	14.00			
R	3.00	17.00	16.99	(-) 0.01

Augmentation of provisions by Rs.14.00 lakhs, Rs.158.00 lakhs and Rs.3.00 lakhs through reappropriations in March'99 were attributed to payment of outstanding dues during the year.

## GRANT NO. 46 - INDUSTRIES

Section and Major Head				(ALL VOTED)
	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.	
REVENUE				
MAJOR HEADS				
2851 - VILLAGE AND SMALL INDUSTRIES				
2852 - INDUSTRIES				
	Rs.			
Original	5,90,65,000			
Supplementary	20,00,000	6,10,65,000	5,79,84,254	(-)30,80,746
Amount Surrendered during the year (March'99)				9,50,000
CAPITAL				
MAJOR HEADS				
4860 - CAPITAL OUTLAY ON CONSUMER INDUSTRIES				
4885 - OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS				
5465 - INVESTMENT IN GENERAL FINANCIAL AND TRADING INSTITUTIONS				
Original	2,31,00,000			
Supplementary	50,00,000	2,81,00,000	1,13,70,615	(-)1,67,29,385
Amount Surrendered during the year (March'99)				2,51,43,000
NOTES AND COMMENTS				

Excessive provision of funds leading to large savings in the grant both under Revenue and Capital Section from 1993-94 to 97-98 are detailed below :-

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)	
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	

## GRANT NO.46 Contd.

Year	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)	
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	675.00	281.00	(-)	394.00

## REVENUE

(i) The expenditure of Rs. 579.84 lakhs in the grant did not even come up to the original provision of Rs.590.65 lakhs. As such the supplementary provision of Rs.20.00 lakhs obtained in December'98 proved to be wholly unnecessary.

(ii) Against the actual saving of Rs.30.81 lakhs in the grant only an amount of Rs.9.50 lakhs was anticipated and surrendered during the year.

(iii) Saving [partly counter balanced by excess under other heads as mentioned in note (iv) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)	
	(In lakhs of Rupees)			
2851	VILLAGE AND SMALL INDUSTRIES			
200	Other Village Industries			
63	Training to Rural Artisans			
O	2.00	2.00	...	(-) 2.00
800	Other Expenditure			
54	Welfare Package (Scheme) (100% C.S.S)			
O	37.60	37.60	18.80	(-) 18.80

Reasons for savings of Rs. 2.00 lakhs and Rs.18.80 lakhs has not been intimated (September'99).

2852	INDUSTRIES			
08	Consumer Industries			
50	Other Charges			
O	30.00			
R(-)	22.57	7.43	7.36	(-) 0.07

Reduction of provision by Rs. 22.57 lakhs by reappropriation was attributed to adoption of economy measure. The part of the above savings (Rs.19.29 lakhs) was utilised for payment of salary for revision of pay scales.

## GRANT NO. 46 Contd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
65	Lump provision for revision of Pay Scale		
O	95.00		
R(-)	95.00	...	...
	The entire provision was re-appropriated/surrendered during the year for implementation of revised pay scales in the following cases :-		
(iv)	Excess occurred under :-		
2851	VILLAGE AND SMALL SCALE INDUSTRIES		
001	Direction and Administration		
40	Directorate of Small Scale Industries		
O	48.00		
R	30.80	78.80	78.80
	Augmentation of provision by Rs.30.80 lakhs was attributed to revision of pay scales.		
003	Training		
41	Directorate of Handicraft and Handlooms, Gangtok		
O	84.50		
R	35.59	120.09	120.48
	Augmentation of provision by Rs. 35.59 lakhs by reappropriation was attributed to (i) additional requirement of raw materials (Rs.3.14 lakhs) (ii) revision of pay scales.		
43	Branch Centre in West District		
O	38.95		
R	7.90	46.85	46.93
	Branch Centre in South District		
O	24.70		
R	2.12	26.82	26.81
	Branch Centre in East District		
O	13.10		
R	1.42	14.52	14.38

## GRANT NO. 46 Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving (-)
		(In lakhs of Rupees)		
102	Small Scale Industries (Cottage Industries Centre)			
47	Production and Marketing			
O	59.25			
R	11.42	70.67	70.11	(-) 0.56
49	Hand made paper			
O	9.10			
R	4.00	13.10	13.01	(-) 0.09

Augmentation of provision by Rs.7.90 lakhs, Rs.2.12 lakhs, Rs.1.42 lakhs, Rs.11.42 lakhs and Rs.4.00 lakhs by re-appropriation were attributed to revision of pay scales.

105	Khadi & Village Industries			
50	Grants-in-aid to Sikkim Khadi & Village Industries			
O	48.00			
S	20.00			
R	5.25	73.25	73.25	...

Augmentation of provision by Rs.5.25 lakhs was due to implementation of revised pay scales.

## CAPITAL

(i) Against the actual savings of Rs.167.29 lakhs in the grant an amount of Rs.251.43 lakhs was surrendered during the year; which indicates inability on the part of the Government to keep a watch over the progress of expenditure. In view of the huge saving in the Capital Section, supplementary provision of Rs.50.00 lakhs obtained in December'98 for enhancement of plan provision was totally unnecessary and points out the need for more accurate budgeting.

(ii) Savings occurred mainly under :-

4860	Capital Outlay on Consumer Industries			
600	Others			
40	Investment in Public Sector Undertakings			
O	150.00			
S	50.00			
R(-)	181.43	18.57	108.73	(+) 90.16

Reduction in provision by Rs.181.43 lakhs through surrender in March'99 was made as per the direction of the Government. Reason for eventual excess of Rs.90.16 lakhs was due to passage of the bills by P.A.O. on the last day of the financial year following release of fund by Government on 31.3.99 itself.

## GRANT NO. 46 Concl'd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
4885	OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS		
01	Investment in Industrial Estate Financial Institution		
190	Investment in Public Sector and other Undertakings		
50	Investment in Industrial Financial Institution		
O	75.00		
R(-)	75.00	...	...

The amount of Rs.75.00 lakhs was surrendered as per the direction of the Government.

**GRANT NO. 47 - NON FERROUS MINING AND METALLURGICAL INDUSTRIES****(ALL VOTED)**

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>2853 - NON FERROUS MINING &amp; METALLURGICAL INDUSTRIES</b>			
	Rs.		
Original	84,75,000		
Supplementary	9,00,000	93,75,000	90,26,752
			(-) 3,48,248
Amount Surrendered during the year (March'99)			3,12,000
<b>CAPITAL</b>			
<b>4853 - CAPITAL OUTLAY ON NON FERROUS MINING &amp; METALLURGICAL INDUSTRIES</b>			
	Rs.		
Original	15,00,000		
Supplementary	8,00,000	23,00,000	23,00,000
			Nil
Amount Surrendered during the year (March'99)			Nil

**NOTE AND COMMENT****REVENUE**

Against the actual saving of Rs.3.48 lakhs an amount of Rs.3.12 lakhs was surrendered during the year. The amount surrendered pertains to the unutilised provision kept for the revision of pay scales (Rs.24.80). Out of the provision of Rs.24.80 lakhs an amount of Rs.21.68 lakhs was utilised for revision of pay scales and the balance amount of Rs.3.12 lakhs was surrendered.



## GRANT NO. 48 - ROADS AND BRIDGES

				(ALL VOTED)
Section and Major Head		Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE				
MAJOR HEAD				
3054 - ROADS AND BRIDGES				
Rs.				
Original	21,14,72,000			
Supplementary	...	21,14,72,000	14,56,01,722	(-) 6,58,70,278
Amount Surrendered during the year (March '99)				27,03,000
CAPITAL				
MAJOR HEAD				
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES				
Original	32,60,17,000			
Supplementary	1,00,00,000	33,60,17,000	18,70,10,561	(-)14,90,06,439
Amount Surrendered during the year (March'99)				3,72,97,000
NOTES AND COMMENTS				
REVENUE				
(i)	Out of the total savings of Rs. 658.70 lakhs in the revenue section of the grant, savings amounting to Rs. 618.32 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 due to non-receipt expenditure statements from Border Road Task Force (Ministry of Surface Transport).			
(ii)	In addition to above, significant savings occurred mainly under :-			
Head		Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
3054	ROADS AND BRIDGES			
004	Research and Development			
O	1.50			
R(-)	1.50	...	...	...
Reduction of provision by Rs.1.50 lakhs by surrender was made as per the instruction from Government in this regard.				
799	Stock Suspense			
44	Stock (R&B)			
45	Stock (RDD)			
O	80.00	80.00	66.20	(-) 13.80

## GRANT NO. 48 Contd.

Reason for ultimate savings of Rs.13.80 lakhs in the above case has not been intimated (September'99).

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
46	Lump Provision for revision of Pay Scales		
O	176.00		
R(-)	173.00	3.00	(-) 3.00

Reduction of provision by Rs.173.00 lakhs was made for implementation of revision of pay scales in respect of the following head of accounts; which lead to ultimate excess and savings in the following cases, which points out the need for more accurate budgeting :-

80	General		
001	Direction and Administration		
40	Chief Engineer (R&B Estt.)		
60	Head Quarter		
O	165.60		
R	34.62	200.22	201.87 (+) 1.65
61	North		
O	9.85		
R	5.10	14.95	15.53 (+) 0.58
62	West		
O	30.45		
R	1.68	32.13	32.75 (+) 0.62
63	South		
O	33.30		
R	16.00	49.30	44.84 (-) 4.46
64	Chief Engineer (Mechanical Establishment )		
O	86.20		
R	39.72	125.92	129.07 (+) 3.15
65	South West Circle Office		
O	339.20		
R	109.12	448.32	448.65 (+) 0.33

**GRANT NO. 48 Concl'd.**

Reasons for ultimate excess and saving in the previous cases has not been intimated (September'99).

**CAPITAL**

(i) Out of the total saving of Rs.1490.06 lakhs in the Capital Section of the grant, saving amounting to Rs.1114.67 lakhs occurred under the sub major head 02 - Strategic & Border Roads (100% C.S.S.). Necessary book adjustment for the charges for construction work of road could not be carried out due to non-receipt of expenditure statement from Ministry of Surface Transport.

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

Head		Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
5054	CAPITAL OUTLAY ON ROADS AND BRIDGES			
04	District and other Roads			
337	Road Works			
76	District Roads			
O	1985.00			
R(-)	192.97	1792.03	1791.99	(-) 0.04
79	Rural Roads (RDD)			
O	70.50			
S	100.00			
R(-)	100.00	70.50	68.57	(-) 1.93
05	Roads of Inter State Importance			
337	Road Works			
80	General			
800	Other Expenditure			
46	Machinery & Equipments			
O	90.00			
R(-)	80.00	10.00	9.54	(-) 0.46

Reduction of provision by Rs.192.97 lakhs, Rs.100.00 lakhs and Rs.80.00 lakhs by surrender in the above cases were due to cut imposed by the Government on plan expenditure.

## 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			
	Rs.		
Original	17,92,30,000		
Supplementary	...	17,92,30,000	17,92,09,418
			(-) 20,582
Amount Surrendered during the year (March'99)			94,000

## CAPITAL

## MAJOR HEAD

## 5055 - CAPITAL OUTLAY ON ROAD TRANSPORT

Original	1,32,00,000		
Supplementary	...	1,32,00,000	32,81,795
			(-)99,18,205
Amount Surrendered during the year (March'99)			99,12,000

## NOTES AND COMMENTS

## CAPITAL

(i) An amount of of Rs.99.18 lakhs was surrendered due to cut imposed by the Government in plan expenditure during the year.

(ii) Saving occurred in the following heads only:-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
5055			
50			
	CAPITAL OUTLAY ON ROAD TRANSPORT		
	Land & BUILDING		
O	59.00		
R(-)	51.68	7.32	7.24
			(-) 0.08
102	Acquisition of Fleet		
O	70.00		
R(-)	45.81	24.19	24.19
			..
103	Workshop Facilities		
48	Tools & Plants		
O	3.00		
R(-)	1.63	1.37	1.37
			..

## GRANT NO. 50 - OTHER SCIENTIFIC RESEARCH

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEADS			
3425 - OTHER SCIENTIFIC RESEARCH			
3435 - ECOLOGY AND ENVIRONMENT			
	Rs.		
Original	69,37,000		
Supplementary	36,55,000	1,05,92,000	91,16,591 (-) 14,75,409
Amount Surrendered during the year (March'99)			13,92,000

## NOTES AND COMMENTS

- (i) In view of the overall savings of Rs.14.75 lakhs in the grant, supplementary grant of Rs.36.55 lakhs obtained in December'98 and also in March'99 for implementation of Centrally Sponsored Schemes and enhancement under plan scheme proved excessive and could have been restricted to a token provision wherever found necessary.
- (ii) Savings in the grant [partly counter balanced by excess other heads as mentioned in note (iii) below] occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
3425 OTHER SCIENTIFIC RESEARCH			
600 Other Schemes			
70 Remote Sensing Technology for Micro Level Planning (75:25% CSS)			
O 16.00			
R(-) 16.00	...	...	...
Reduction of provision by Rs. 16.00 lakhs through surrender/reappropriation at the fag end of the financial year was due to non-receipt of Central Share during the year.			
3435 ECOLOGY AND ENVIRONMENT			
03 Environmental Research and Ecological Regeneration			
001 Direction and Administration			
O 15.00			
S 8.00			
R(-) 4.76	18.24	17.70	(-) 0.54

**GRANT NO. 50 Concl'd.**

Augmentation of provision by Rs.8.00 lakhs through supplementary grant in December'98 was due to enhancement of plan expenditure. However, Rs.4.76 lakhs was reappropriated in March'99; which points out the need of more accurate budgeting.

(iii) Excess occurred under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
3425	OTHER SCIENTIFIC RESEARCH		
60	Others		
004	Research and Development		
O	34.00		
S	20.00		
R	4.00	58.00	57.78
			(-) 0.22

Augmentation of provision by Rs.4.00 lakhs through reappropriation was attributed to strengthening of State Remote Sensing Centre.

3435	ECOLOGY AND ENVIRONMENT		
101	Conservation Programme		
O	1.00		
R	2.60	3.60	3.56
			(-) 0.04

Augmentation of provision by Rs.2.60 lakhs through reappropriation was attributed to payment of Muster Roll Wages during the year.

## GRANT NO. 51 - SECRETARIAT - ECONOMIC SERVICES

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
MAJOR HEADS			
3451 - SECRETARIAT - ECONOMIC SERVICES			
3454 - CENSUS SURVEY & STATISTICS			
3475 - OTHER GENERAL ECONOMIC SERVICES			
	Rs.		
Original	2,56,99,000		
Supplementary	82,32,000	3,39,31,000	2,77,01,481 (-) 62,29,519
Amount Surrendered during the year (March'99)			20,19,000

## NOTES AND COMMENTS

## REVENUE

- (i) Amount surrendered Rs.20.19 lakhs was far less in comparison with the actual saving of Rs.62.30 lakhs. This indicates Government's inability to keep a watch over the progress of expenditure.
- (ii) In view of the overall savings of Rs.62.30 lakhs supplementary provision of Rs.82.32 lakhs obtained in December'98 and March'99 proved excessive, and could have been restricted to a token provision whenever found necessary.
- (iii) Savings in the grant [partly counter balanced by excess under heads as mentioned in note (iv) below] occurred under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
3451 SECRETARIAT - ECONOMIC SERVICES			
102 District Planning Machinery			
O 20.25			
S 15.00			
R(-) 6.47	28.78	28.95	(+) 0.17
3475 OTHER GENERAL ECONOMIC SERVICES			
108 Urban Oriented Employment Programme (U.D.& H.D)			
72 Swarna Jayanti Shahari Rozgar Yojana (100% C.S.S)			
O 100.00	100.00	65.84	(-) 34.16

Reason for anticipated savings of Rs. 6.47 lakhs and ultimate saving of Rs.34.16 lakhs in the above cases have not been intimated (September'99).

## GRANT NO. 51 Concl'd.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
46	Lump provision for revision of Pay Scales		
O	34.00		
R(-)	25.17	8.83	...
			(-) 8.83
	Reduction of provision by Rs.25.17 lakhs was made to transfer the provision for implementation of the revised pay scales. Reason for ultimate saving of Rs.8.83 lakhs has not been intimated (September'99).		
(iv)	Excess occurred mainly under:-		
3454	CENSUS SURVEY AND STATISTICS		
02	Survey and Statistics		
111	Vital Statistics		
42	Registration of Births & Deaths (Medical and Public Health)		
O	Nil	...	1.61
			(+) 1.61
	Reason for incurring the expenditure of Rs.1.61 lakhs, without budget provisions, has not been intimated (September'99). The excess requires regularisation.		
112	Economic Advice and Statistics		
O	25.11		
S	16.09		
R	5.20	46.40	46.23
			(-) 0.17

Augmentation of provision by Rs.5.20 lakhs through re-appropriation in March'99 was due to implementation of new pay scales.



## GRANT NO. 52 - TOURISM

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	(ALL VOTED) Saving(-) Rs.
REVENUE			
MAJOR HEAD 3452 - TOURISM			
	Rs.		
Original	2,99,38,000		
Supplementary	1,17,00,000	4,16,38,000	3,31,36,022 (-) 85,01,978
Amount Surrendered during the year (March'99)			79,76,000
CAPITAL			
MAJOR HEAD 5452 - CAPITAL OUTLAY ON TOURISM			
Original	44,80,000		
Supplementary	15,00,000	59,80,000	44,80,000 (-) 15,00,000
Amount Surrendered during the year (March'99)			15,00,000

## NOTES AND COMMENTS

## REVENUE

- (i) As against the actual savings of Rs.85.02 lakhs in the grant an amount Rs.79.76 lakhs could be anticipated and surrendered in the fag end of the financial year.
- (ii) Savings in the original plus supplementary grant [partly counter balanced by excess under other heads as mentioned in note (iii) below occurred] mainly under :-

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
3452	TOURISM		
01	Tourist Infrastructure		
101	Tourist Centre		
40	Direction and Administration		
O	112.60		
S	26.24		
R(-)	6.19	132.65	129.97 (-) 2.68

## GRANT NO. 52 Concltd.

Augmentation of provision by Rs.26.24 lakhs through first supplementary in December '98 and then reducing the budget provision by Rs.6.19 lakhs in March '99 and eventual saving of Rs.2.68 lakhs points out the need for more accurate budgeting. The reason for final saving of Rs.2.68 lakhs was attributed to wrong inclusion of voucher in the month of March (Supplementary) '98 by C.P.A.O's office. The amount actually pertains to April '98 accounts.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
104	Promotion and Publicity		
O	59.68		
S	40.76		
R(-)	54.15	46.29	47.90 (+) 1.61

Augmentation of provision by Rs.40.76 lakhs through 1<sup>st</sup> and 2<sup>nd</sup> Supplementary and the reappropriation of Rs.54.15 lakhs in March'99 indicates poor monitoring of expenditure and budgeting by the Government.

(iii) Excess occurred under :-

102	Tourist Accommodation		
41	Direction and Administration		
O	14.85		
R	7.97	22.82	21.51 (-) 1.31

Augmentation of provision by Rs.7.97 lakhs through reappropriation in March'99 was attributed to payment of arrears in revised pay scale. Reason for ultimate savings Rs,1.31 lakhs has not been intimated (September'99).

43	District Office at Gyalshing		
O	530.00		
R	255.00	785.00	819.49 (+) 34.49

Augmentation of provision by Rs. 255.00 through reappropriation in March'99 due to revision of pay scales was found to be excessive, it leads to an eventual excess of Rs.34.49 lakhs, reason for which has not been intimated (September'99).

80	General		
001	Direction and Administration		
O	27.95		
R	20.15	48.10	44.88 (-) 3.32

Augmentation of provision by Rs.20.15 lakhs through reappropriation in March'99 was attributed to (i) clearance of T.A. bill of Minister of Tourism for his tour to Berlin (Germany) (ii) clearance of bill of M/s. Sikkim Consumer Co-operative Society and motor parts bills of departmental vehicles. (iii) grant of arrears arising on account of revision of pay scales (Rs.16.10 lakhs) etc. Reason for eventual saving of Rs.3.32 lakhs has not been intimated (September'99).

**E - PUBLIC DEBT**

Section and Major Head	Total Grant/ Appropriation (In lakhs of Rupees)	Actual Expenditure	(ALL CHARGED)
			Excess(+) Saving (-)
CAPITAL			
MAJOR HEAD			
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT			
6004 - LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
CHARGED			
	Rs.		
Original	32,40,90,000		
Supplementary	...	32,40,90,000	32,99,36,748 (+)58,46,748
Amount Surrendered during the year (March'99)			Nil

## NOTES AND COMMENTS

- (i) Expenditure exceeded the charged appropriation by Rs.58,46,748; the excess requires regularisation.
- (ii) Excess in the charged appropriation [partly counter balanced by savings under other heads as mentioned in note (iii) below] occurred mainly under.

Head	Total Grant	Actual Expenditure	Excess(+) Saving (-)
	(In lakhs of Rupees)		
6003 INTERNAL DEBT OF THE STATE GOVERNMENT (CHARGED)			
109 Loans from other Institutions			
O 372.50			
R(-) 2.12	370.38	428.85	(+ 58.47)

Reason for anticipated saving of Rs.2.12 lakhs and final excess of Rs.58.47 lakhs has been attributed to rescheduling of loan and claim in excess of the budget provision, which was not contemplated at the time of framing of original and supplementary Budget estimates.

6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT (CHARGED)			
02 Loans for State/Union Territory Plan Scheme (Repayment)			
O 512.50			
R 32.37	544.87	544.87	...

## E - PUBLIC DEBT Conclid.

Augmentation of provision by Rs.32.37 lakhs through reappropriation in March'99 was due to receipt of more loan from Government of India than anticipated at the time of framing of the budget estimate.

(iii) Savings occurred under :-

Head		Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
6003	INTERNAL DEBT OF THE STATE GOVERNMENT (CHARGED)			
103	Loans from L.I.C.of India (Repayment)			
O	18.00			
R(-)	1.74	16.26	16.26	...

Reduction in provision by Rs.1.74 lakhs through reappropriation in March'99 was attributed to non-receipt of loan from L.I.C. which required proportional curtailment in repayment during the year.

104	Loans from General Insurance Corporation of India (Repayment)			
O	6.00			
R(-)	1.24	4.76	4.76	...

Reduction in provision by Rs.1.24 lakhs was due to adjustment made in the repayment on the basis of actual receipt of loan.

6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT (CHARGED)			
01	Non-Plan Loans			
O	192.00			
R(-)	20.97	171.03	171.03	...
04	Loans from Central Sponsored Plan Schemes (Repayment)			
O	70.00			
R(-)	5.98	64.02	64.02	...

Reduction in provision by Rs.20.97 lakhs and Rs.5.98 lakhs by reappropriation in March'99 were attributed to less receipt of loan from Government of India which necessitated curtailment of original provisions made in the budget.

**GRANT NO. 53 - LOANS TO GOVERNMENT SERVANTS****(ALL VOTED)**  
Saving(-)

Section and Major Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
CAPITAL SECTION			
MAJOR HEAD			
7610 - LOANS TO GOVERNMENT SERVANTS			
	Rs.		
Original	1,21,00,000		
Supplementary	...	1,21,00,000	1,06,59,500
			(-) 14,40,500
Amount Surrendered during the year (March'99)			10,00,000

## NOTES AND COMMENTS

(i) Against the actual saving of Rs.14.41 lakhs an amount of Rs.10.00 lakhs was anticipated and surrendered in March'99.

(ii) Saving occurred mainly under:-

Head	Total Grant (In lakhs of Rupees)	Actual Expenditure	Saving(-)
7610 LOANS TO GOVERNMENT SERVANT			
201 House Building Advance			
O 21.00	21.00	16.60	(-) 4.40

Reason for eventual saving of Rs.4.40 lakhs has not been intimated (September'99).

## APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 1998-99 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	A total amount of Rs. 32.73 lakhs was advance during the year and which was also recouped to the Contingency Fund in the same 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	1,25,00,000	68,19,454	(-) 56,80,546
	(ii) Roads and Bridges	2,00,00,000	69,23,639	(-) 1,30,76,361
2.	31. Relief on Account of Natural Calamities	5,23,00,000	6,83,47,969	(+) 1,60,47,969
3	39. Forestry and Wildlife	26,62,000	12,10,581	(-) 14,51,419
4.	44. Irrigation and Flood Control	60,00,000	9,35,530	(-) 50,64,470
5.	45. Power	20,00,000	7,54,784	(-) 12,45,216
6.	48. Roads and Bridges (Rural Development Department)	80,00,000	1,01,03,944	(+) 21,03,944
	<b>Total</b>	<u>10,34,62,000</u>	<u>9,50,95,901</u>	(-) <u>83,66,099</u>

