





**APPROPRIATION ACCOUNTS
2003-2004**

GOVERNMENT OF SIKKIM



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APPENDIX

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2003-2004 presents the accounts of sums expended during the year ended 31st March, 2004 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

'O' Stands for original grant or appropriation;

'S' Stands for supplementary grant or appropriation;

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

Charged appropriations and expenditure are shown in *italics*.

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2003-04 EXPENDITURE COMPARED
WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
1 Agriculture								
Voted	191438000	2700000	164800204	2663843	26637796	36157	0	0
2 Animal Husbandry								
Voted	105575000	3390000	100824758	3429947	4750242	0	0	39947
3 Building and Housing								
Voted	64422000	147402000	63982428	146411720	439572	990280	0	0
4 Cooperation								
Voted	31713000	5980000	27297936	4882808	4415064	1097192	0	0
5 Culture								
Voted	39100000	23500000	37626022	22416080	1473978	1083920	0	0
6 Ecclesiastical								
Voted	19675000	0	19239661	0	435339	0	0	0
7 Education								
Voted	1474870000	284387000	1375523556	211222969	99346444	73164031	0	0
8 Election								
Voted	8270000	0	8252831	0	17169	0	0	0
9 Excise								
Voted	18842000	0	18794916	0	47084	0	0	0
10 Finance								
Charged	1050362000	841753000	1034951818	841750575	15410182	2425	0	0
Voted	12305745000	3100000	4910108752	967900	7395636248	2132100	0	0
11 Fisheries								
Voted	16330000	990000	14371635	973016	1958365	16984	0	0
12 Food, Civil Supplies & Consumer Affairs								
Voted	101386000	2660000	99754813	2655770	1631187	4230	0	0
13 Forestry and Wildlife								
Voted	231994000	3000000	217386279	2763908	14607721	236092	0	0
14 Health & Family Welfare								
Voted	427504000	45500000	398399600	38540887	29104400	6959113	0	0
15 Home								
Voted	118102000	0	118182630	0	0	0	80630	0
16 Horticulture								
Voted	68097000	4000000	65525386	1495973	2571614	2504027	0	0

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2003-04 EXPENDITURE COMPARED
WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
17 Industries								
Voted	228585000	47800000	221249982	19026888	7335018	28773112	0	0
18 Information & Public Relations								
Voted	38545000	0	30296449	0	8248551	0	0	0
19 Information Technology								
Voted	5034000	0	5026536	0	7464	0	0	0
20 Irrigation & Flood Control								
Voted	147022000	15300000	142248574	16436087	4773426	0	0	1136087
21 Judiciary								
<i>Charged</i>	16900000	0	16861180	0	38820	0	0	0
Voted	23945000	0	20564609	0	3380391	0	0	0
22 Labour								
Voted	6240000	0	5940596	0	299404	0	0	0
23 Land Revenue								
Voted	240649000	1000000	250648690	0	0	1000000	9999690	0
24 Law								
Voted	13472000	0	13113716	0	358284	0	0	0
25 Legislature								
<i>Charged</i>	1850000	0	1802396	0	47604	0	0	0
Voted	30290000	0	29769196	0	520804	0	0	0
26 Mines & Geology								
Voted	11315000	10100000	11028750	10099810	286250	190	0	0
27 Motor Vehicles								
Voted	10849000	0	10034331	0	814669	0	0	0
28 Parliamentary Affairs								
Voted	2120000	0	2109339	0	10661	0	0	0
29 Personnel, Admn. Reforms & Training								
Voted	16000000	0	15025811	0	974189	0	0	0
30 Planning & Development								
Voted	189790000	110000000	36707034	31174654	153082966	78825346	0	0
31 Police								
Voted	521261000	12400000	519643287	12572617	1617713	0	0	172617

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2003-04 EXPENDITURE COMPARED
WITH TOTAL GRANT/APPROPRIATION**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
	Revenue 2 Rs.	Capital 3 Rs.	Revenue 4 Rs.	Capital 5 Rs.	Revenue 6 Rs.	Capital 7 Rs.	Revenue 8 Rs.	Capital 9 Rs.
32 Power								
Voted	370685000	580471000	371362510	447731471	0	132739529	677510	0
33 Printing & Stationery								
Voted	27091000	3034000	25658252	0	1432748	3034000	0	0
34 Public Health Engineering								
Voted	70372000	156187000	69184338	145341639	1187662	10845361	0	0
35 Roads & Bridges								
Voted	302008000	598536000	196183875	344380400	105824125	254155600	0	0
36 Rural Development								
Voted	560665000	392300000	528175056	380316673	32489944	11983327	0	0
37 Science & Technology								
Voted	17500000	0	7479070	0	10020930	0	0	0
38 Sikkim Nationalised Transport								
Voted	220964000	19000000	220886114	14108185	77886	4891815	0	0
39 Social Welfare								
Voted	228712000	32937000	210753226	12886039	17958774	20050961	0	0
40 Sports & Youth Affairs								
Voted	28309000	131345000	23418714	82945478	4890286	48399522	0	0
41 Tourism								
Voted	62501000	78649000	57297912	60530520	5203088	18118480	0	0
42 Urban Development & Housing								
Voted	188420000	124347000	178313567	99859584	10106433	24487416	0	0
43 Vigilance								
Voted	15050000	0	13786597	0	1263403	0	0	0
Governor								
Charged	17325000	0	17319937	0	5063	0	0	0
Public Service Commission								
Charged	4420000	0	4065275	0	354725	0	0	0
Total Charged	1090857000	841753000	1075000606	841750575	15856394	2425	0	0
Total Voted	18800457000	2840015000	10855977538	2115834866	7955237292	725528785	10757830	1348651
Grand total	19891314000	3681768000	11930978144	2957585441	7971093686	725531210	10757830	1348651

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

The Excess over the following grants requires regularisation :-

REVENUE SECTION**Voted**

- 15. Home
- 23. Land Revenue
- 32. Power

CAPITAL SECTION**Voted**

- 2. Animal Husbandry
- 20. Irrigation & Flood Control
- 31. Police

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

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2003-2004 and that shown in the Finance Accounts for the year is given below :

	Revenue Rs.	Capital Rs.	Total Rs.
Total Expenditure according to Appropriation Accounts			
Voted			
Charged	1085,59,77,538	211,58,34,866	1297,18,12,404
Deduct			
Total recoveries as shown in Appendix - II	107,50,00,606	84,17,50,575	191,67,51,181
Voted			
Net expenditure as shown in the Finance Accounts	12,16,79,854		12,16,79,854
Voted	1073,42,97,684	211,58,34,866	1285,01,32,550
Charged	107,50,00,606	84,17,50,575	191,67,51,181



SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Sikkim being presented separately for the year ended 31st March 2004.

New Delhi
The

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



**Grant No. 1
AGRICULTURE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2401 – CROP HUSBANDRY			
ORIGINAL	9,75,05,000		
SUPPLEMENTARY	7,73,000	9,82,78,000	9,49,82,595
			(-) 32,95,405
2402 – SOIL AND WATER CONSERVATION			
ORIGINAL	1,43,90,000		
SUPPLEMENTARY	NIL	1,43,90,000	1,39,99,072
			(-) 3,90,928
2415 – AGRICULTURAL RESEARCH AND EDUCATION			
ORIGINAL	10,00,000		
SUPPLEMENTARY	NIL	10,00,000	10,00,000
			NIL
2435 – OTHER AGRICULTURAL PROGRAMMES			
ORIGINAL	7,77,70,000		
SUPPLEMENTARY	NIL	7,77,70,000	5,48,18,537
			(-) 2,29,51,463
TOTAL VOTED			
ORIGINAL	19,06,65,000		
SUPPLEMENTARY	7,73,000	19,14,38,000	16,48,00,204
			(-) 2,66,37,796
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			2,56,71,000
CAPITAL			
VOTED			
4401 – CAPITAL OUTLAY ON CROP HUSBANDRY			
ORIGINAL	17,00,000		
SUPPLEMENTARY	NIL	17,00,000	16,83,368
			(-) 16,632

Grant No. 1 AGRICULTURE *Contd.*

4408 – CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING

ORIGINAL	10,00,000			
SUPPLEMENTARY	NIL	10,00,000	9,80,475	(-) 19,525
TOTAL VOTED				
ORIGINAL	27,00,000			
SUPPLEMENTARY	NIL	27,00,000	26,63,843	(-) 36,157
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				21,000

Notes and Comments

REVENUE

- (i) **Excessive provision of funds leading to large scale savings in the revenue section under (the revenue) major head 2401 Crop Husbandry occurred in this fiscal too, like previous ten years in a row, as detailed below:-**

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-94	876.19	790.94	(-) 85.25
1994-95	1126.99	1055.71	(-) 71.28
1995-96	1436.03	1340.81	(-) 95.22
1996-97	1535.08	1338.21	(-) 196.87
1997-98	2923.42	1319.59	(-) 1603.83
1998-99	2044.12	1819.97	(-) 224.15
99-2000	1993.21	1838.74	(-) 154.47
2000-01	2595.48	1722.39	(-) 873.09
2001-02	973.61	896.47	(-) 77.14
2002-03	1029.44	976.24	(-) 53.20

- (ii) **The expenditure of Rs. 16,48.00 lakhs in the current fiscal did not even come up to the level of the original budget provision of Rs. 19,06.65 lakhs. As such supplementary provision of Rs. 7.73 lakhs obtained proved totally unnecessary.**

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2401 CROP HUSBANDRY			
103 Seeds			
60 Establishment			
61 Seed production			
O	21.95		
R (-)	8.79	13.16	(-) 0.51

Reduction in provision by Rs. 8.79 lakhs through re-appropriation (Rs. 8.77 lakhs) and surrender (Rs. 0.02 lakh) during the year were attributed to transfer of officers and field staff from head office to districts. Reason for eventual saving of Rs. 0.51 lakh has not been intimated (September 2004).

Grant No. 1 AGRICULTURE *Contd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
105	Manures and Fertilisers			
62	Agriculture input scheme			
O	97.40			
R (-)	11.94	85.46	86.05	(+) 0.59
<p>Reduction in provision by Rs. 11.94 lakhs through re-appropriation (Rs. 10.28 lakhs) and surrender (Rs. 1.66 lakhs) in March 2004 were attributed to reduction of fertilizer subsidy as Sikkim is going to be an organic state. Reason for eventual excess of Rs. 0.59 lakh has not been intimated (September 2004).</p>				
112	Development of pulses			
O	20.00			
R (-)	3.00	17.00	17.00	...
<p>Reduction of provision by Rs. 3.00 lakhs through surrender in March 2004 was due to partial implementation of pulse development programme (75:25% C.S.S.) during the year.</p>				
114	Development of Oil Seeds			
O	90.00			
R (-)	22.15	67.85	67.71	(-) 0.14
<p>Reduction of provision by Rs. 22.15 lakhs by surrender in March 2004 was attributed to (i) non-implementation of the programme due to non-release of fund from National Oil Seed and Development Board (100% C.S.S) partial implementation of the oil seed production programme (75: 25% C.S.S) scheme during the year.</p>				
800	Other expenditure			
64	Soil Testing			
O	18.70			
R (-)	1.93	16.77	16.62	(-) 0.15
<p>Reduction in provision by Rs. 1.93 lakhs through surrender in March 2004 was attributed to non-submission of claims under the insurance scheme.</p>				
2402	SOIL AND WATER CONSERVATION			
001	Direction and Administration			
01	Agriculture Department			
O	128.40			
R (-)	4.83	123.57	124.44	(+) 0.87
<p>Decrease in provision by Rs. 4.83 lakhs was the net effect of reduction of Rs. 3.85 lakhs through re-appropriation and further reduction of Rs. 0.98 lakh through surrender and was stated to be due to transfer and posting of field staff from East District Headquarters to other districts. Reason for eventual excess of Rs. 0.87 lakh was attributed to payment of leave encashment etc.</p>				
2435	OTHER AGRICULTURAL PROGRAMME			
60	Others			
O	777.70			
R (-)	226.02	551.68	548.19	(-) 3.94
<p>Reduction in provision by Rs. 226.02 lakhs was the net effect of (a) re-appropriation of Rs. 18.03 lakhs and (b) surrender of Rs. 207.99 lakhs due to non and partial implementation of Centrally Sponsored Schemes during the year. Reason for eventual savings of Rs. 3.94 lakhs has not been intimated (August 2004).</p>				

Grant No. 2 ANIMAL HUSBANDRY Contd.

Notes and Comments

REVENUE

- (i) The expenditure of Rs. 10,08.25 lakhs did not even come up to the level of the original budget provision of Rs. 10,37.75 lakhs. As such supplementary grant of Rs. 18.00 lakhs provided in July 2003 for implementation of Centrally Sponsored Schemes was totally unnecessary.
- (ii) Against the actual saving of Rs. 47.50 lakhs only an amount of Rs. 28.50 lakhs was anticipated and surrendered at the fag end of the year. This indicates Government's inability to keep a watch over the progress of expenditure.
- (iii) Saving in the grant occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2403 ANIMAL HUSBANDRY			
101 Veterinary Services and Animal Health			
62 Prevention and Control of Animal Diseases (50: 50 % C.S.S.)			
O	6.50		
S	8.00		
R(-)	3.50	11.00	11.00

Reduction in provision by Rs. 3.50 lakhs was attributed to non-receipt of Central share during the year.

102 Cattle and Buffalo Development			
63 Intensive Cattle Development			
O	198.42		
R(-)	5.13	193.29	191.75 (-) 1.54

Reduction in provision by Rs. 5.13 lakhs through re-appropriation in March 2004 was stated to be due to curtailment of less important activity during the year. The money thus withdrawn was used for utilisation under the head 2403 – 101- 61 Veterinary Hospital.

65 Herd Development			
O	7.50		
R(-)	2.50	5.00	4.99 (-) 0.01

Reduction in provision by Rs. 2.50 lakhs through re-appropriation (Rs. 1.00 lakh) and then by surrender (Rs. 1.50 lakhs) was stated to be due to decrease in the number of Buck and Boars in the firm.

104 Sheep and Wool Development			
69 Extension of Sheep Breeding Centres			
O	15.10		
R(-)	1.07	14.03	13.17 (-) 0.86

Reduction of provision by Rs. 1.07 lakhs through re-appropriation (Rs. 0.07 lakh) and subsequently by surrender (Rs. 1.00 lakh) in March 2004 was stated to be as per the direction of the Government, for which no reason has been cited (September 2004).

Grant No. 2 ANIMAL HUSBANDRY Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
105	Piggery Development			
70	Intensive Piggery Development			
O		52.20		
R(-)		5.36	46.84	46.88
				(+) 0.04
Decrease in provision by Rs. 5.36 lakhs was the net effect of re-appropriation of Rs. 1.36 lakhs and subsequently again by surrender of Rs. 4.00 lakhs in March 2004 was stated to be due to non-arrival of Piglets from abroad.				
107	Fodder and Feed Development			
73	Pasture Development			
O		55.85		
R(-)		5.61	50.24	49.32
				(-) 0.92
Reduction in provision by Rs. 5.61 lakhs through re-appropriation in March 2004 was due to curtailment of less important activities during the year in order to make available the provision utilised under 2403-001-60-Administration.				
113	Administrative Investigation and Statistics			
75	Census, Survey and Investigation			
O		13.82		
S		10.00		
R(-)		1.36	22.46	19.17
				(-) 3.29
Reduction of provision by Rs. 1.36 lakhs through re-appropriation in March 2004 was stated to be due to shifting of master roll workers to other sector of work. Reason for eventual saving of Rs. 3.29 lakhs has not been intimated (September 2004).				
196	Assistance to Zilla Parishads/District Level Panchayats			
O		12.00		
R(-)		10.00	2.00	2.00
Reduction of Rs. 10.00 lakhs by surrender in March 2004 was made as per the direction of the Government without citing any reason.				
2404	DIARY DEVELOPMENT			
001	Direction and Administration			
O		35.50	35.50	34.10
				(-) 1.40
Reason for eventual saving of Rs. 1.40 lakhs has not been intimated (September 2004).				
2415	AGRICULTURAL RESEARCH AND EDUCATION			
03	Animal Husbandry			
004	Research			
60	Poultry Research			
O		26.06		
R		1.34	27.40	24.80
				(-) 2.60
Augmentation of provision by Rs. 1.34 lakhs in March 2004 was stated to be due to emergent nature of some payments made during the year. But the reason for final saving of Rs. 2.60 lakhs has not been intimated (September 2004).				

Grant No. 2 ANIMAL HUSBANDRY Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
81	Research on Foot and Mouth Diseases (50:50 % C.S.S.)			
O		6.00		
R(-)		3.00	3.00	

Reduction of provision by Rs. 3.00 lakhs through surrender was stated to be due to non-receipt of Central Government share during the year.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2403	ANIMAL HUSBANDRY			
001	Direction and Administration			
60	Administration			
O		131.19		
R		7.45	132.72	(-) 5.92
		138.64		

Augmentation of provision by Rs. 7.45 lakhs by re-appropriation in March 2004 was made in order to meet the expenditure on purchase of stationeries and other emergent expenditure. But this is an instant of defective and excess re-appropriation as it lead to an overall saving of Rs. 5.92 lakhs, reason for which has not been stated (September 2004).

102	Cattle and Buffalo Development			
67	Livestock Farm, Karfectar			
O		28.10		
R		7.82	37.90	(+) 1.98
		35.92		

Augmentation of provision by Rs. 7.82 lakhs through re-appropriation in March 2004 was stated to be due to requirement of more provision under the head salary following resumption of officials in duty after their transfer. Reason for eventual excess of Rs. 1.98 lakhs has not been intimated (September 2004).

800	Other Expenditure			
78	Plan Scheme for SC/ST			
O		7.00		
R		1.50	8.37	(-) 0.13
		8.50		

Augmentation of provision by Rs. 1.50 lakhs through re-appropriation was attributed to insufficient original budget provision made during the year.

CAPITAL

Expenditure exceeded the capital grant by Rs. 39,947; the excess requires regularisation.

**Grant No. 3
BUILDING AND HOUSING**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	4,80,05,000		
SUPPLEMENTARY	18,27,000	4,98,32,000	4,94,95,802
			(-) 3,36,198
2216 – HOUSING			
ORIGINAL	1,45,90,000		
SUPPLEMENTARY	NIL	1,45,90,000	1,44,86,626
			(-) 1,03,374
TOTAL VOTED			
ORIGINAL	6,25,95,000		
SUPPLEMENTARY	18,27,000	6,44,22,000	6,39,82,428
			(-) 4,39,572
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			NIL
CAPITAL			
VOTED			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	6,39,50,000		
SUPPLEMENTARY	3,84,52,000	10,24,02,000	10,17,72,565
			(-) 6,29,435
4216 – CAPITAL OUTLAY ON HOUSING			
ORIGINAL	4,50,00,000		
SUPPLEMENTARY	NIL	4,50,00,000	4,46,39,155
			(-) 3,60,845
TOTAL VOTED			
ORIGINAL	10,89,50,000		
SUPPLEMENTARY	3,84,52,000	14,74,02,000	14,64,11,720
			(-) 9,90,280
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			4,86,000

Grant No. 3 BUILDING AND HOUSING *Contd.***Notes and Comments****Revenue**

(i) In view of the eventual saving of Rs. 4.40 lakhs in the grant, supplementary provision of Rs. 18.27 lakhs obtained during the year proved excessive.

(ii) No part of saving of Rs. 4.39 lakhs was anticipated and surrendered during the year.

(iii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2059 PUBLIC WORKS			
01 Office Buildings			
053 Maintenance and Repairs			
03 Building and Housing Department			
O	107.00		
S	18.27	123.97	(-) 1.30

Reason for final saving of Rs. 1.30 lakhs was attributed to the fact that some bills were returned due to technical error and could not be passed for payment. Reason for eventual saving of Rs. 1.30 lakhs has not been intimated (September 2004).

799 Suspense			
03 Building and Housing Department			
O	50.00	46.99	(-) 3.01

Reason for ultimate saving of Rs. 3.01 lakhs was stated to be due to non-receipt of detailed accounts bills from State Trading Corporation of Sikkim against the advance paid for purchase of stock materials during the year.

2216 HOUSING			
01 Government Residential Buildings			
106 General Pool accommodation			
61 Furnishing			
O	27.90		
R(-)	1.70	25.99	(-) 0.21

Reduction in provision by Rs. 1.70 lakhs through re-appropriation in March 2004 was stated to be due to non-receipt of some pending bills during the year.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
2216 HOUSING			
106 General Pool accommodation			
03 Building and Housing Department			
O	105.00	106.06	(+) 1.06

Reason for eventual excess of Rs. 1.06 lakhs has not been specifically intimated (September 2004).

Grant No. 3 BUILDING AND HOUSING Concl'd.

Capital

(i) **Against an ultimate saving of Rs. 9.90 lakhs, only an amount of Rs. 4.86 lakhs could be anticipated and surrendered during the fag end of the financial year. This proved unrealistic.**

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
01 Office Buildings			
051 Construction			
03 Building and Housing Department			
O	300.00		
S	21.52		
R (-)	15.63		
	305.89	306.12	(+) 0.23

Decrease in provision by Rs. 15.63 lakhs in March 2004 was the net effect of reduction by re-appropriation by Rs. 10.77 lakhs stated to be due to non-payment of bills and also surrender of Rs. 4.86 lakhs which was attributed to non-completion of formalities regarding purchase of certain equipments for the High Court of Sikkim.

4216 CAPITAL OUTLAY ON HOUSING			
01 Government Residential Buildings			
106 General Pool Accommodation			
60 Construction (P.W.D)			
O	450.00		
	450.00	446.39	(-) 3.61

Reason for eventual saving of Rs. 3.61 lakhs was attributed to non-payment of some bills due to technical error associated with its preparation.

(iii) **Saving above was partly counterbalanced by excess:-**

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
60 Other Buildings			
051 Construction			
O	339.50		
S	363.00		
R	10.77		
	713.27	711.61	(-) 1.66

Augmentation of provision by Rs. 10.77 lakhs through re-appropriation in March 2004 was attributed to higher physical progress achieved for various on going construction of Staff Quarters during the year. Reason for eventual saving of Rs. 1.66 lakhs was stated to be due to non-receipt of some bills during the year.

**Grant No. 4
CO-OPERATION**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2425 – CO-OPERATION			
ORIGINAL	3,11,55,000		
SUPPLEMENTARY	5,58,000	3,17,13,000	2,72,97,936
			(-) 44,15,064
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			43,30,000
CAPITAL			
VOTED			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	20,00,000		
SUPPLEMENTARY	NIL	20,00,000	17,02,808
			(-) 2,97,192
4425 – CAPITAL OUTLAY ON CO-OPERATION			
ORIGINAL	39,80,000		
SUPPLEMENTARY	NIL	39,80,000	31,80,000
			(-) 8,00,000
TOTAL VOTED			
ORIGINAL	59,80,000		
SUPPLEMENTARY	NIL	59,80,000	48,82,808
			(-) 10,97,192
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			10,97,000

Notes and Comments**REVENUE**

- (i) The expenditure of Rs. 272.98 lakhs did not even come up to the level of original budget provision of Rs. 311.55 lakhs. As such the supplementary provision of Rs. 5.58 lakhs obtained in February 2004 for payment of salaries was totally unnecessary.

Grant No. 4 CO-OPERATION *Contd.*

(ii) Savings occurred mainly under :-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2425	CO-OPERATION			
001	Direction and Administration			
	O	251.35		
	S	5.58		
	R(-)	5.58	251.35	250.71 (-) 0.64
<p>Supplementary provision was obtained in February 2004 for payment of salaries. However, the entire amount of Rs. 5.58 lakhs was re-appropriated (Rs. 1.45 lakhs) and also surrendered (Rs. 4.13 lakhs) in March 2004. The reason was stated to be due to lesser number of tours performed outside the states and also due to transfer of officials. Reason for eventual saving of Rs. 0.64 lakh has not been intimated. This is an instance of bad budgeting.</p>				
003	Training			
60	Training			
	O	10.00		
	R(-)	7.11	2.89	2.84 (-) 0.05
105	Information and Publicity			
	O	6.50		
	R(-)	4.51	1.99	1.99 ...
107	Assistance to Credit Co-operatives			
62	Assistance to Credit Co-operatives			
	O	8.20		
	R(-)	7.85	0.35	0.35 ...
108	Assistance to other Co-operatives			
62	Subsidies for Godowns			
	O	11.00		
	R(-)	11.00	...	... ..
63	Transport Subsidies			
	O	7.50		
	R(-)	5.02	2.48	2.48 ...
64	Marketing Subsidy			
	O	3.00		
	R(-)	1.10	1.90	1.90 ...

Rs. 7.11 lakhs, Rs. 4.51 lakhs, Rs. 7.85 lakhs, Rs. 11.00 lakhs, Rs. 5.02 lakhs and Rs. 1.10 lakhs in the above six cases were surrendered as per the instruction of the Government without citing any reason.

Grant No. 4 CO-OPERATION Concl'd.

CAPITAL

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
01	Office Building			
051	Construction			
04	Co-operation Department			
O		20.00		
R (-)		2.97	17.03	17.03

Anticipated saving of Rs. 2.97 lakhs was surrendered in March 2004 due to non-utilisation of provision by the executing department.

4425	CAPITAL OUTLAY ON CO-OPERATION			
108	Investments in Other Co-operatives			
60	Multipurpose Co-operative Societies			
O		6.00		
R (-)		6.00	...	...
61	Consumer Co-operatives			
O		1.00		
R (-)		1.00	...	...
62	Dairy Co-operatives			
O		1.00		
R (-)		1.00	...	...

The entire provisions of Rs. 6.00 lakhs, Rs. 1.00 lakh and Rs. 1.00 lakh in the above three cases were surrendered as per the direction of the Government without assigning any reason.

**Grant No. 5
CULTURE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2205 – ART AND CULTURE			
ORIGINAL	3,75,60,000		
SUPPLEMENTARY	25,00,000	3,82,60,000	3,66,99,068 (-) 15,60,932
2251 – SECRETARIAT – SOCIAL SERVICES			
ORIGINAL	8,40,000		
SUPPLEMENTARY	NIL	8,40,000	9,26,954 (+) 86,954
TOTAL VOTED			
ORIGINAL	3,66,00,000		
SUPPLEMENTARY	25,00,000	3,91,00,000	3,76,26,022 (-) 14,73,978
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			12,52,000
CAPITAL			
VOTED			
MAJOR HEAD			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
ORIGINAL	2,35,00,000		
SUPPLEMENTARY	NIL	2,35,00,000	2,24,16,080 (-) 10,83,920
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			12,28,000

Notes and Comments**REVENUE**

- (i) In view of the eventual saving of Rs. 14.74 lakhs in the grant, supplementary provision of Rs. 25.00 lakhs obtained in February 2004 for release of grants-in-aid to various institutions during the year proved excessive.

Grant No. 5 CULTURE Contd.

(ii) As against the eventual saving of Rs. 14.74 lakhs, only an amount of Rs. 12.52 lakhs could be anticipated and surrendered during the year. This proved unrealistic.

saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2205	ART AND CULTURE			
001	Direction and Administration			
O		58.20		
R(-)		12.94	44.60	(-) 0.66

Reduction in provision by Rs. 12.94 lakhs was the net effect of decrease of Rs. 8.20 lakhs through re-appropriation and further reduction of Rs. 4.74 lakhs by way of surrender was stated to be due to non-regularisation of post of drivers for which the provision was kept (Rs. 4.74 lakhs) etc. Reason for eventual saving of Rs. 0.66 lakh was attributed to non-accounting of some vouchers in PAO's Office.

103	Archaeology			
61	State Archaeology			
O		50.00		
R(-)		9.70	40.30	...

Reduction in provision by Rs. 9.70 lakhs was the net effect of decrease of Rs. 6.05 lakhs through re-appropriation and finally by Rs. 3.65 lakhs through surrender. The reason for the reduction was stated to be due to non-submission of detailed accounts for the amount of advance made for heritage protection and non-submission of related proposals during the year.

104	Archives			
O		16.00		
R(-)		1.57	14.43	(+) 0.27

Anticipated saving of Rs. 1.57 lakhs was stated to be due to non-receipt of related proposals. Reason for ultimate excess of Rs. 0.27 lakh has not been intimated (September 2004).

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2205	ART AND CULTURE			
102	Promotion of Art and Culture			
06	Establishment			
O		147.30		
S		25.00		
R		3.36	174.88	(-) 0.78
		175.66		

Augmentation of provision by Rs. 3.36 lakhs was the net effect of (a) augmentation of Rs. 6.37 lakhs through re-appropriation was stated to be due to payment of salaries and leave encashment of the staff under Library and Song and Drama Unit, settlement of old dues with State Trading Corporation of Sikkim etc. and (b) decrease of Rs. 3.01 lakhs by way of surrender was stated to be due to transfer of artist to the Children's Library Gangtok and drawl of salaries subsequently from Public Libraries only.

Grant No. 5 CULTURE *Concl'd.*

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
105 Public Libraries			
63 State Central and District Libraries			
O	66.10		
R	6.78	72.51	(-) 0.37

Augmentation of provision by Rs. 6.78 lakhs was the net effect of (a) increase of provision by Rs. 7.90 lakhs by re-appropriation stated to be due to (i) procurement of Books for Central Library Gangtok (Rs. 4.00 lakhs) (ii) payment of stationery bills and other liabilities (Rs. 1.40 lakhs) and (iii) binding of books (Rs. 2.00 lakhs) etc. and (b) surrender of Rs. 1.12 lakhs was due to (i) reduction of expenses on salary (ii) non finalisation of creation of new post for Libraries during the year.

2251 SECRETARIAT - SOCIAL SERVICE			
090 Secretariat			
05 Culture Department			
O	8.40		
R	1.55	9.27	(-) 0.68

Augmentation of provision through re-appropriation in March 2004 was stated to be due to payment of salaries of new secretary of cultural relation. However, the reason for eventual saving of Rs. 0.68 lakhs due has not been intimated (September 2004).

CAPITAL

(i) Against the actual saving of Rs. 10.84 lakhs in the grant, an amount of Rs. 12.28 lakhs was surrendered at the fag end of the financial year. This was an instance of bad planning.

(ii) Savings occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
04 Art and Culture			
800 Other Expenditure			
60 Construction			
O	235.00		
R(-)	12.28	224.16	(+) 1.44

Reduction in provision by Rs. 12.28 lakhs through surrender on the last day of the financial year was made in order to match it to the extent the fund was provided by the State Government. Reason for eventual excess of Rs. 1.44 lakhs, because of this excess surrender, has however, not been intimated (September 2004).

**Grant No. 6
ECCLESIASTICAL**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2250 – OTHER SOCIAL SERVICES			
ORIGINAL	1,05,75,000		
SUPPLEMENTARY	91,00,000	1,96,75,000	(-) 4,35,339
AMOUNT SURRENDERED DURING THE YEAR (March 2004)			3,82,000

Notes and Comments

(i) Against the eventual saving of Rs. 4.35 lakhs in the grant, only an amount of Rs. 3.82 lakhs could be anticipated and surrendered during the year.

(ii) Savings occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2250 OTHER SOCIAL SERVICES			
103 Upkeep of Shrines, Temples etc.			
O	71.70		
R (-)	3.38	67.88	(-) 0.44
	68.32		

Reduction in provision by Rs. 3.38 lakhs was the net effect of (a) augmentation of Rs. 0.44 lakh through re-appropriation stated to be due to clearance of pending liabilities (b) decrease of Rs. 3.82 lakhs by way of surrender was stated to be due mainly to surrender of one post of Under Secretary during the year. Reason for eventual saving of Rs. 0.44 lakh has not been intimated (September 2004).

Grant No. 7 EDUCATION

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	40,00,000		
SUPPLEMENTARY	NIL	40,04,161	(+ 4,161)
2202 – GENERAL EDUCATION			
ORIGINAL	1,44,67,60,000		
SUPPLEMENTARY	61,00,000	1,35,42,11,214	(-) 9,86,48,786
2203 – TECHNICAL EDUCATION			
ORIGINAL	1,29,00,000		
SUPPLEMENTARY	NIL	1,23,69,711	(-) 5,30,289
2230 – LABOUR AND EMPLOYMENT			
ORIGINAL	51,10,000		
SUPPLEMENTARY	NIL	49,38,470	(-) 1,71,530
TOTAL VOTED			
ORIGINAL	1,46,87,70,000		
SUPPLEMENTARY	61,00,000	1,37,55,23,556	(-) 9,93,46,444
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			10,01,60,000
CAPITAL			
VOTED			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	1,28,00,000		
SUPPLEMENTARY	NIL	17,46,000	(-) 1,10,54,000

Grant No. 7 EDUCATION *Contd.*

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

ORIGINAL	20,82,70,000				
SUPPLEMENTARY	6,33,17,000	27,15,87,000	20,94,76,969	(-) 6,21,10,031	
TOTAL VOTED					
ORIGINAL	22,10,70,000				
SUPPLEMENTARY	6,33,17,000	28,43,87,000	21,12,22,969	(-) 7,31,64,031	
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)					5,23,24,000

Notes and Comments

Revenue

- (i) The expenditure of Rs. 137,55.23 lakhs did not even come up to the level of the original budget provision of Rs. 146,87.70 lakhs during the year. In view of the ultimate saving of Rs. 9,93.46 lakhs in the grant, supplementary provision of Rs. 61.00 lakhs obtained during the year proved totally unnecessary. This points out the need of more accurate budgeting and better control over expenditure.
- (ii) Against the actual saving of Rs. 9,93.46 lakhs an amount of Rs. 10,01.60 lakhs was surrendered during the year. This proved unrealistic.
- (iii) Excessive provision of funds under M.H. 2202 General Education led to large savings in the major head. The similar savings under the above major head during the previous financial years are detailed below:-

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
99-2000	10,914.62	10,733.74	(-) 180.88
2000-01	11,840.74	11,062.13	(-) 778.61
2001-02	12,194.22	11,635.37	(-) 558.85
2002-03	13,236.94	12,792.24	(-) 444.70
2003-04	14,528.60	13,542.11	(-) 986.49

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

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

The entire provision was re-appropriated as per the direction of the Government without citing any reason

Grant No. 7 EDUCATION *Contd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
101	Government Primary Schools			
62	Primary School			
O		238.00		
R(-)		13.00	228.45	(+) 3.45

Reduction in provision by Rs. 13.00 lakhs was the resultant effect of re-appropriation of Rs. 5.00 lakhs and then again by surrender of Rs. 8.00 lakhs for which no specific reason has been intimated. Reason for ultimate excess of Rs. 3.45 lakhs has not been intimated (September 2004). This is an instance of bad budgeting.

102	Assistance to Non-Government Primary School			
O		60.00		
R(-)		38.21	24.39	(+) 2.60

Reduction in provision by Rs. 38.21 lakhs by re-appropriation (Rs. 17.50 lakhs) and surrender (20.71 lakhs) were made as per the direction of the Government without citing any reason. Reason for eventual excess of Rs. 2.60 lakhs has not been intimated (September 2004).

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

Reason for anticipated saving of Rs. 1.00 lakh was not been intimated (September 2004).

106	Teachers and Others Services			
61	Pre-Primary Schools			
O		701.80		
R		0.50	687.75	(-) 14.55

Reason for eventual saving of Rs. 14.55 lakhs was attributed to non-joining of teachers, who were transferred from other districts.

62	Primary Schools			
O		2899.50		
R(-)		61.80	2853.44	(+) 15.74

Reason for reduction of provision by Rs. 61.80 lakhs through re-appropriation has not been intimated. However, reason for ultimate excess of Rs. 15.74 lakhs was stated to be due to payment of arrear following advancement of grades and also due to pre-mature retirement during the year and appointment of new teachers. This is an instance of bad budgeting.

63	Junior High Schools			
O		2488.50		
R(-)		89.90	2462.42	(+) 63.82

Reason for anticipated saving of Rs. 89.90 lakhs has not been intimated. Reason for eventual excess of Rs. 63.82 lakhs was attributed to appointment of (i) new temporary teachers (ii) arrear payments of advance grade and also for payment made following pre-mature retirement mainly during the year.

Grant No. 7 EDUCATION *Contd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
107	Teacher's Training			
67	State Institute of Education			
O	234.00			
R(-)	140.37	93.63	104.21	(+) 10.58
<p>Reduction in provision by re-appropriation (Rs. 110.37 lakhs) and then by surrender (Rs. 30.00 lakhs) was attributed to partial implementation of the programme. Reason for eventual excess of Rs. 10.58 lakhs has not been intimated (September 2004). The excess resulted due to excess re-appropriation from this head.</p>				
81	Setting up of District Institutes of Education & Training (100 % C.S.S)			
O	55.00			
R(-)	55.00	...	0.18	(+) 0.18
<p>Reduction in provision by Rs. 55.00 lakhs was attributed to non-implementation of the scheme. But reason for eventual excess of Rs. 0.18 lakh has not been intimated (September 2004).</p>				
108	Text Books			
O	100.00			
R(-)	38.00	62.00	62.03	(+) 0.03
<p>Reduction in provision by Rs. 38.00 lakhs through re-appropriation in March 2004 was attributed to partial implementation of the scheme.</p>				
01	Elementary Education			
196	Assistance to Zilla Parishads/District Level Panchayats			
O	10.00			
R(-)	10.00	...	...	...
198	Assistance to Gram Panchayats			
O	8.00			
R(-)	3.00	5.00	...	(-) 5.00
<p>Reduction of provisions by Rs. 10.00 lakhs and Rs. 3.00 lakhs were made as per the direction of the Government. However; reason for eventual saving of Rs. 5.00 lakhs has not been intimated (September 2004).</p>				
800	Other expenditure			
70	Sikkim Board of School Education			
O	15.00			
R(-)	5.00	10.00	9.49	(-) 0.51
<p>Reduction in provision by Rs. 5.00 lakhs was attributed to partial implementation of the scheme for assistance to non-government Secondary School.</p>				
71	Midday Meal Programme			
O	100.00			
R(-)	56.00	44.00	26.52	(-) 17.48

Anticipated saving of Rs. 56.00 lakhs was re-appropriated in March 2004 due to partial implementation of the midday meal programme. Reason for eventual saving of Rs. 17.48 lakhs has not been intimated (September 2004).

Grant No. 7 EDUCATION *Contd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
02	Secondary Education			
001	Direction and Administration			
O		312.30		
R		29.50		
		341.80	310.33	(-) 31.47

Augmentation of provision by Rs. 29.50 lakhs through re-appropriation in March 2004 was attributed to appointment of adhoc teachers and payment of medical bills and salary for which inadequate budget provision was made earlier. Reason for eventual saving of Rs. 31.47 lakhs has not been intimated (September 2004).

052	Equipments			
O		40.00		
R (-)		16.27		
		23.73	23.73	...

Reduction in provision by Rs. 16.27 lakhs was the net effect of decrease by re-appropriation of Rs. 6.27 lakhs and then again by surrender of Rs. 10.00 lakhs was stated to be due to partial implementation of the work.

107	Scholarships			
O		55.30		
R(-)		53.80		
		1.50	19.02	(+) 17.52

Decrease in provision by Rs. 53.80 lakhs was the net effect of reduction of Rs. 18.50 lakhs through re-appropriation and further reduction of Rs. 35.30 lakhs through surrender was stated to be due to partial implementation of schemes.

2202	GENERAL EDUCATION			
101	Government Primary School			
61	Pre-primary School			
O		6.00		
R (-)		6.00		
		...	0.44	(+) 0.44

The entire provision of Rs. 6.00 lakhs was surrendered without citing any reason. Reason for eventual excess of Rs. 0.44 lakhs has not been intimated (September 2004).

110	Assistance to Non-Government Secondary Schools			
60	Non Government Secondary School			
C		100.00		
R(-)		25.00		
		75.00	72.40	(-) 2.60

Reason for anticipated saving of Rs. 25.00 lakhs and eventual saving of Rs. 2.60 lakhs has not been intimated (September 2004).

800	Other Expenditure			
O		620.70		
S		61.00		
R(-)		241.25		
		440.45	445.43	(+) 4.98

Reduction in provision by Rs. 241.25 lakhs was the net result of decrease of provision by Rs. 1.00 lakh and surrender of Rs. 240.25 lakhs during the year stated to be due to partial implementation of integrated computer literacy training scheme in 50 schools during the year following late receipt of provision from Central Government. But due to excess surrender there was an ultimate excess of Rs. 4.98 lakhs. This is an instant of defective budgeting.

Grant No. 7 EDUCATION *Contd.*

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
03 University and Higher Education			
103 Government College and Institutes			
65 Government Degree College Gangtok			
O	216.05		
R	8.00	208.94	(-) 15.11
Anticipated excess of Rs. 8.00 lakhs was stated to be due to payment of arrears to the Lecturer's of the Government College Tadong. Reason for eventual saving of Rs. 15.11 lakhs has not been intimated (September 2004)			
69 Sanskrit Mahavidhalaya, Gyalshing			
O	15.20		
R	0.90	14.76	(-) 1.34
Anticipated saving of Rs. 0.90 lakh has not been intimated. Reason for eventual saving of Rs. 1.34 lakhs was due to transfer of Sanskrit teacher during the year			
107 Scholarship			
61 Post Matric State Government Scholarship			
O	66.00		
R(-)	16.00	49.57	(-) 0.43
Reduction in provision by Rs. 16.00 lakhs through re-appropriation was attributed to partial implementation of the scheme.			
2203 TECHNICAL EDUCATION			
001 Direction and Administration			
O	14.00		
R(-)	2.45	11.68	(+) 0.13
Reduction in provision by Rs. 2.45 lakhs through surrender in March 2004 was stated to be due to meeting the expenditure mostly under externally aided project (EAP).			
105 Polytechnics (EAP)			
O	115.00		
R(-)	3.00	112.01	(+) 0.01
Reduction of provision by Rs.3.00 lakhs through surrender in March 2004 was attributed to cancellation of tour program of Principal Secretary and Director to Andaman and Nicobar Island and also due to non payment of some bills.			
03 Training			
101 Industrial Training Institutes			
60 Industrial Training Institutes (Rangpo)			
O	51.10		
R(-)	1.79	49.38	(+) 0.07
Reduction in provision by Rs. 1.79 lakhs through surrender in March 2004 was attributed to non-payment of stipend due to short fall of local students in the admission to I.T.I. Rangpo.			

Grant No. 7 EDUCATION *Contd.*

(v) Savings above (at iv) were partly offset by excess as under:-

Head		Total Grant	Actual Expenditure (in lakhs of Rupees)	Excess (+) Savings (-)
2202	GENERAL EDUCATION			
101	Government Primary School			
63	Junior High Schools			
O		84.00		
R		63.97	147.84	(-) 0.13
		147.97		
	Augmentation of provision by Rs. 63.97 lakhs was the net effect of increase of Rs. 73.97 lakhs through re-appropriation and then surrender of Rs. 10.00 lakhs in March 2004 stated to be due to non implementation of some programme.			
104	Teachers and other Services			
64	High and Higher Secondary School			
O		4829.70		
R		273.50	5102.25	(-) 0.95
		5103.20		
	Augmentation of provision by Rs. 273.50 lakhs through re-appropriation in March 2004 was attributed primarily to appointment of ad-hoc teachers.			
106	Text Books			
O		20.00		
R		30.21	50.16	(-) 0.05
		50.21		
	Reason for anticipated excess of Rs. 30.21 lakhs has not been intimated (September 2004).			
109	Government Secondary Schools			
65	Establishment Expenses			
O		45.00		
R(-)		1.00	47.16	(+) 3.16
		44.00		
	Reason for anticipating saving of Rs. 1.00 lakh and eventual excess of Rs. 3.16 lakhs has not been intimated (September 2004).			
03	University and Higher Education			
103	Government College and Institutes			
66	Sikkim Law College			
O		37.70		
R(-)		0.44	38.33	(+) 1.07
		37.26		
	Reason for anticipated excess of Rs. 0.44 lakh and final excess of Rs. 1.07 lakhs has not been intimated (September 2004).			
67	Sikkim Institute of Higher Nyingma Studies (SIHNS)			
O		41.00		
R		1.33	42.35	(+) 0.02
		42.33		
	Augmentation of provision by Rs. 1.33 lakhs through re-appropriation in March 2004 was attributed to promotion of staff.			
68	New Degree College, Namchi			
O		38.00		
R		4.00	42.92	(+) 0.92
		42.00		

Grant No. 7 EDUCATION *Contd.*

Reason for anticipated saving of Rs. 4.00 lakhs was stated to be due to appointment of teachers on ad-hoc basis. Reason for eventual excess of Rs. 0.92 lakhs was due to payment of honorarium to morning shift part time lecturers in the Namchi College.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80	General			
001	Direction and Administration			
60	Establishment			
O		358.60		
R		41.56	380.55	(-) 19.61

Augmentation of provision by Rs. 41.56 lakhs was attributed to clearance of pending bills. Reason for eventual saving of Rs. 19.61 lakhs has not been intimated (September 2004).

CAPITAL

- (i) In view of the eventual saving of Rs. 731.64 lakhs in the capital grant, supplementary provision of Rs. 633.17 lakhs obtained during the year proved totally unnecessary.
- (ii) Against the eventual saving of Rs. 731.64 lakhs only an amount of Rs. 523.24 lakhs could be anticipated and surrendered during the year.
- (iii) Savings occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
60	Other Buildings			
051	Construction			
O		128.00		
R (-)		110.54	17.46	...

Reduction in provision by Rs. 110.54 lakhs through surrender in March 2004 was stated to be due to non-achievement of target for civil works as only limited funds were received from the Central Government and procurement of equipments were also delayed as a result of administrative reasons.

4202	CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE			
01	General Education			
201	Elementary Education			
70	Buildings			
O		655.00		
S		91.36		
R		6.40	752.76	566.22 (-) 186.54

Augmentation of provision by Rs. 6.40 lakhs through re-appropriation was attributed to inadequate budget provision. However, reason for eventual saving of Rs. 186.54 lakhs has not been intimated (September 2004).

Grant No. 7 EDUCATION *Concl'd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
202	Secondary Education			
70	Building			
O		80.00		
R		18.70	72.06	(-) 26.64

Augmentation of provision by Rs. 18.70 lakhs through re-appropriation in March 2004 was attributed to non-proportionate budget provisions made against the quantum of work done. However, reason for ultimate saving of Rs. 26.64 lakhs has not been intimated. It is an instance of bad budgeting.

203	University and Higher Education			
70	Building			
O		134.70		
S		37.32		
R (-)		22.70	151.72	(+) 2.40

Reduction in provision through re-appropriation in March 2004 was attributed to partial implementation of scheme and late commencement of work. Reason for eventual excess of Rs. 2.40 lakhs has, however, not been intimated (September 2004).

02	Technical Education			
103	Technical Schools			
O		1213.00		
S		500.00		
R (-)		415.10	1300.28	(+) 2.38

Reduction in provision by Rs. 415.00 lakhs through re-appropriation (Rs. 2.40 lakhs) and finally by surrender (Rs. 412.70 lakhs) was attributed to non-achievement of work due to non-supply of stock materials and delay on the part of the controlling department to execute the work during the year. Reason for eventual excess of Rs. 2.38 lakhs has not been intimated (September 2004).

**Grant No. 8
ELECTION**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2015 – ELECTION			
ORIGINAL	82,70,000		
SUPPLEMENTARY	NIL	82,70,000	(-) 17,169
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			NIL

**Grant No. 9
EXCISE**

Section and Major Head	Total Grant		Actual Expenditure		(ALL VOTED)
		Rs.		Rs.	Excess (+) Savings (-) Rs.
REVENUE					
VOTED					
MAJOR HEAD					
2039 – STATE EXCISE DUTIES					
ORIGINAL	1,28,40,000				
SUPPLEMENTARY	9,14,000	1,37,54,000	1,37,39,345		(-) 14,655
2052 – SECRETARIAT-GENERAL SERVICES					
ORIGINAL	45,70,000				
SUPPLEMENTARY	5,18,000	50,88,000	50,55,571		(-) 32,429
TOTAL VOTED					
ORIGINAL	1,74,10,000				
SUPPLEMENTARY	14,32,000	1,88,42,000	1,87,94,916		(-) 47,084
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)					
					NIL

**Grant No. 10
FINANCE**

Section and Major Head	Total Grant/ Appropriation		Actual Expenditure	Excess (+) Savings (-)
	Rs.		Rs.	Rs.
REVENUE				
VOTED				
MAJOR HEAD				
2020 – COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
ORIGINAL	56,70,000			
SUPPLEMENTARY	NIL	56,70,000	55,68,582	(-) 1,01,418
2030 – STAMPS AND REGISTRATION				
ORIGINAL	5,00,000			
SUPPLEMENTARY	NIL	5,00,000	(-) 2,49,502	(-) 7,49,502
2040 – SALES TAX				
ORIGINAL	1,13,70,000			
SUPPLEMENTARY	4,50,000	1,18,20,000	1,08,57,939	(-) 9,62,061
2052 – SECRETARIAT – GENERAL SERVICES				
ORIGINAL	1,20,50,000			
SUPPLEMENTARY	15,00,000	1,35,50,000	1,42,14,910	(+) 6,64,910
2054 – TREASURY AND ACCOUNTS ADMINISTRATION				
ORIGINAL	4,53,25,000			
SUPPLEMENTARY	1,18,50,000	5,71,75,000	4,75,24,867	(-) 96,50,133
2070 – OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	10,00,000			
SUPPLEMENTARY	NIL	10,00,000	NIL	(-) 10,00,000
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	22,00,00,000			
SUPPLEMENTARY	25,60,00,000	47,60,00,000	39,57,95,171	(-) 8,02,04,829
2075 – MISCELLANEOUS GENERAL SERVICES				
ORIGINAL	1173,54,80,000			
SUPPLEMENTARY	NIL	1173,54,80,000	443,25,70,330	(-) 730,29,09,670

Grant No. 10 FINANCE Contd.

2235 – SOCIAL SECURITY AND WELFARE

ORIGINAL	30,50,000			
SUPPLEMENTARY	15,00,000	45,50,000	38,26,455	(-) 7,23,545

TOTAL VOTED

ORIGINAL	1203,44,45,000			
SUPPLEMENTARY	27,13,00,000	1230,57,45,000	491,01,08,752	(-) 739,56,36,248

AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				731,37,44,000
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REVENUE

CHARGED

2048 – APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

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

2049 – INTEREST PAYMENT

ORIGINAL	94,03,62,000			
SUPPLEMENTARY	NIL	94,03,62,000	92,49,51,818	(-) 1,54,10,182

TOTAL CHARGED

ORIGINAL	105,03,62,000			
SUPPLEMENTARY	NIL	105,03,62,000	103,49,51,818	(-) 1,54,10,182

AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				1,54,00,000
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CAPITAL

VOTED

7610 – LOANS TO GOVERNMENT SERVANTS, ETC

ORIGINAL	31,00,000			
SUPPLEMENTARY	NIL	31,00,000	9,67,900	(-) 21,32,100

AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				NIL
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Grant No. 10 FINANCE Contd.

CHARGED

6003 – INTERNAL DEBT OF THE STATE GOVERNMENT

ORIGINAL	16,88,20,000			
SUPPLEMENTARY	NIL	16,88,20,000	16,46,91,502	(-) 41,28,498

6004 – LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

ORIGINAL	15,35,00,000			
SUPPLEMENTARY	51,94,33,000	67,29,33,000	67,70,59,073	(+) 41,26,073

TOTAL CHARGED

ORIGINAL	32,23,20,000			
SUPPLEMENTARY	51,94,33,000	84,17,53,000	84,17,50,575	(-) 2,425

AMOUNT SURRENDERED

DURING THE YEAR (MARCH 2004)

NIL

Notes and Comments

Revenue (Voted)

- (i) Out of the eventual savings of Rs. 739,56.36 lakhs only an amount of Rs. 7,31,37.44 lakhs during the year was anticipated and surrendered.
- (ii) In view of the eventual savings of Rs. 739,56.36 lakhs under the voted grant supplementary provisions of Rs. 27,13.00 lakhs obtained in July 2003 and February 2004 proved totally unnecessary.
- (iii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2020 COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
101 Collection charges – Income Tax (under state law)			
O	56.70		
R(-)	0.83	55.87	55.69
			(-) 0.18

Anticipated saving of Rs. 0.83 lakh was surrendered on the last day of financial year stated to be due to (i) non-posting of Accounts Officer and (ii) non-implementation of value added tax during the year.

Grant No. 10 FINANCE Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2030 STAMPS AND REGISTRATION			
02 Stamps non-judicial			
101 Cost of Stamps			
O	2.00		
R(-)	2.00		
The entire provision of Rs. 2.00 lakhs was surrendered stated to be due to non receipt of printing bills from Nasik Printing Press.			
02 Stamps non-judicial			
911 Previous year's Deduct Refund		(-) 4.80	(-) 4.80
Reason for the above refund of Rs. 4.80 lakhs has not been intimated (September 2004).			
2040 SALES TAX			
101 Collection Charges			
O	113.70		
S	4.50		
R(-)	9.47		
	108.73	108.58	(-) 0.15
Anticipated saving of Rs. 9.47 lakhs was surrendered on the last day of financial year was stated to be due to non implementation of value added Tax during the year. Further, the actual expenditure of Rs. 108.58 lakhs was less than the original provision of Rs. 113.70 lakhs. As such supplementary provision of Rs. 4.50 lakhs obtained in July 2003 proved unnecessary.			
2054 TREASURY AND ACCOUNTS			
ADMINISTRATION			
096 Pay and Accounts Offices			
00 Pay and Accounts Offices			
O	195.65		
S	112.80		
R(-)	0.32		
	308.13	304.91	(-) 3.22
Anticipated saving of Rs. 0.32 lakh was surrendered stated to be due to non submission T.A. bills. Reason for ultimate savings of Rs. 3.22 lakhs was attributed to the fact that the provision under the head salaries, medical re-imburement etc. could not be utilised during the year.			
61 External Aided Projects			
O	100.00		
R(-)	100.00		
The entire provision of Rs. 100.00 lakhs was surrendered stated to be due to implementation of the project through Technical Education Department instead of Finance.			
2070 OTHER ADMINISTRATIVE SERVICES			
115 Guest House, Government Hostel etc.			
60 Sikkim Guest House, Kolkata			
O	10.00		
R(-)	10.00		
The entire provision of Rs. 10.00 lakhs was re-appropriated stated to be due to (i) non receipt of claim from the Guest House, Kolkata, and (ii) non release of grants to State Trading Corporation of Sikkim during the year.			

Grant No. 10 FINANCE Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2071	PENSION AND OTHER RETIREMENT BENEFITS			
01	Civil			
101	Superannuation and Retirement Allowances			
O	650.00			
S	400.00	1050.00	936.89	(-) 113.11
102	Commutated value of Pension			
O	350.00			
S	380.00	730.00	615.29	(-) 114.71
104	Gratuities			
60	Payment of Gratuities			
O	350.00			
S	450.00	800.00	508.67	(-) 291.33
105	Family Pension			
O	650.00			
S	50.00	700.00	688.32	(-) 11.68
115	Leave encashment benefits			
O	200.00			
S	580.00	780.00	508.94	(-) 271.06

Eventual savings of Rs. 113.11 lakhs, Rs. 114.71 lakhs, Rs. 291.33 lakhs, Rs. 11.68 lakhs and Rs. 271.06 lakhs in above five cases were stated to be due to change of Government decision about considering VRS scheme of PSUs employees at the first instance instead of Government employees as decided earlier. However, the savings could not be surrendered before the close of the financial year, for which no reason have been intimated (September 2004).

2075	MISCELLANEOUS GENERAL SERVICES			
103	State Lotteries			
O	1172,54.70			
R(-)	730,21.00	442,33.70	442,25.44	(-) 8.26

Reduction in provision by Rs. 730,21.00 lakhs through surrender was stated to be due to ban on sale of lottery tickets by Tamil Nadu Government and imposition of heavy Sales Tax by various state Government on sale of lottery tickets. This caused reduced sale of lottery tickets during the year. Reason for ultimate savings of Rs. 8.26 lakhs has not been intimated (September 2004).

2235	SOCIAL SECURITY AND WELFARE			
60	SOCIAL SECURITY AND WELFARE PROGRAMME			
200	Other Programme			
72	Ex-gratia Compensation to families of Government Servant			
O	10.00			
R(-)	7.00	3.00	3.00	...

Reduction in provision by Rs. 7.00 lakhs was the net result of decrease in provision by Rs. 1.85 lakhs by way of surrender and withdrawal of Rs. 5.15 lakhs through re-appropriation and was stated to be due to less claims received for ex-gratia compensation.

Grant No. 10 FINANCE Contd.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
2052 SECRETARIAT GENERAL SERVICES			
090 Secretariat			
O	120.50		
S	15.00		
R	6.52	142.15	(+) 0.13
	142.02		

Enhancement of provision by Rs. 6.52 lakhs through re-appropriation was stated to be due to payment of outstanding dues and pending bills of Sikkim Consumer Co-operative Society and State Trading Corporation of Sikkim.

2054 TREASURY AND ACCOUNTS ADMINISTRATION			
095 Directorate of Accounts and Treasuries			
O	137.60		
S	5.70		
R	7.60	151.34	(+) 0.44
	150.90		

Enhancement of provision by Rs. 7.60 lakhs through re-appropriation was stated to be due to (i) payment of salaries to total 8 numbers of newly appointed Accounts Officers (ii) payment of medical advance to the Officer and (iii) payment of leave encashment etc. during the year.

Charged

(i) Out of savings of Rs. 154.10 lakhs in charged appropriation an amount of Rs. 154.00 lakhs was anticipated and surrendered on 31st March 2004.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2049 INTEREST PAYMENT			
01 Interest on Internal Debts			
200 Interest on Other Internal Debts			
60 Life Insurance Corporation of India			
O	499.00		
R(-)	22.34	476.65	(-) 0.01
	476.66		
62 Interest on Rural Electrification Corporation Loans			
O	185.00		
R(-)	14.22	170.77	(-) 0.01
	170.78		
63 Interest on National Insurance Company Loans			
O	28.00		
R(-)	4.55	23.44	(-) 0.01
	23.45		

Reduction in provision by Rs. 22.34 lakhs, Rs. 14.22 lakhs and Rs. 4.55 lakhs in the above three cases through re-appropriation was stated to be due to less receipt of loan as was anticipated earlier and also for utilisation of the amount thus re-appropriated for purpose of payment of additional interest to power bond.

Grant No. 10 FINANCE Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
03	Interest on Small Savings, Provident Fund etc.			
104	Interest on State Provident Funds			
67	General Provident Fund			
O	2000.00			
R(-)	214.98	1785.02	1785.00	(-) 0.02

Reduction in provision by Rs. 214.98 lakhs was the net result of decrease in provision by way of surrender of Rs. 154.00 lakhs and withdrawal through re-appropriation of Rs. 60.98 lakhs was stated to be due to reduction in interest rate of GPF.

04	Interest on Loans and Advances from Central Government			
101	Interest on Loans for State/Union Territory Plan Schemes			
69	Block Loans			
O	2720.70			
R (-)	71.22	2649.48	2649.47	(-) 0.01
103	Interest on Loans for Centrally Sponsored Plan Schemes			
O	152.92			
R (-)	31.08	121.84	121.80	(-) 0.04
104	Interest on Loans for Non-plan Schemes			
60	Loans against Small Savings Collection			
O	658.00			
R (-)	486.99	171.01	171.01	...

Reduction in provision by Rs. 71.22 lakhs, Rs. 31.08 lakhs and Rs. 486.99 lakhs through re-appropriation in the above three cases were stated to be due to (i) withdrawing of past loan under Small Savings Collection and Block Loan (ii) less/non receipt of loan from Government of India as anticipated earlier (iii) utilisation of the amount for payment of interest on Market Loan and for interest on Power Bonds to Reserve Bank of India.

108	Interest on 1984-89 Consolidated Loan over 15 years			
O	48.50			
R (-)	20.29	28.21	28.21	...

Reduction in provision by Rs. 20.29 lakhs through re-appropriation was stated to be due to payment of interest as per the actual repayment schedule.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2049	INTEREST PAYMENT			
01	Interest on Internal Debts			
101	Interest on Market Loans			
O	2611.00			
R	673.86	3284.86	3284.86	...

Grant No. 10 FINANCE *Contd.*

Increase of provision by Rs. 673.86 lakhs through re-appropriation was stated to be due to (i) excess receipt of Market Loans under Debt Swap Scheme (ii) payment of interest on Power Bond though the transaction of Power Bond amounting to Rs. 4780.20 lakhs being internal debt from Reserve Bank of India has not been included in this year's account by the Government.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
200 Interest on Other Internal Debts			
66 Interest on NABARD Loan			
O 368.80			
R 11.59	380.39	380.39	...

Enhancement of provision by Rs. 11.59 lakhs through re-appropriation was stated to be due to payment of more interest based on repayment schedule fixed.

03 Interest on Small Savings Provident Fund etc.			
108 Interest on Insurance and Pension Fund			
68 Sikkim State Government Employees Group Insurance Fund			
O 75.00			
R 28.50	103.50	103.50	...

Enhancement of provision by Rs. 28.50 lakhs through re-appropriation was stated to be due to payment of more interest on insurance fund as the collection in insurance fund was more than anticipation made earlier.

Capital (Voted)

(i) Savings under this voted grants occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
7610 LOANS TO GOVERNMENT SERVANT ETC.			
201 House Building Advances			
O 21.00	21.00	9.68	(-) 11.32

Reason for ultimate savings of Rs. 11.32 lakhs was stated to be due to fewer applications received from AIS Officers for house building advance. The savings could not be surrendered due to oversight of the Government.

202 Advance for purchase of Motor Conveyances			
O 10.00	10.00	...	(-) 10.00

Reason for savings of entire provision of Rs. 10.00 lakhs was stated to be due to non receipt of applications for the grant of MCA from the Government employees. This could not be surrendered due to oversight of the Government.

Grant No. 10 FINANCE Concl'd.

Capital (Charged)

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
6003	INTERNAL DEBT OF THE STATE GOVERNMENT			
103	Repayment of Loans to Life Insurance Corporation			
O	218.00			
R(-)	38.62	179.38	179.38	...
109	Loans from other Institution			
O	187.50			
R(-)	2.26	185.24	185.23	(-) 0.01
6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
02	Loans for State Plan Schemes			
101	Block Loans			
O	1046.80			
S	3119.56			
R(-)	10.00	4156.36	4156.36	...
04	Loans for Centrally Sponsored Plan Schemes			
800	Other Loans			
01	Agriculture Department			
O	19.00			
R(-)	3.74	15.26	15.25	(-) 0.01
31	Police Department			
O	84.00			
R(-)	20.92	63.08	63.08	...

Reduction in provisions by Rs. 38.62 lakhs, Rs. 2.26 lakhs, Rs. 10.00 lakhs, Rs. 3.74 lakhs and Rs. 20.92 lakhs through re-appropriation in the above five cases were stated to be due to less receipt of loan against the anticipation made earlier and actual payment was made on the basis of repayment schedule.

(ii) Savings above was off set by excess under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
01	Non Plan Loan			
101	Share of Small saving collection			
O	128.00			
S	2074.77			
R	76.97	2279.74	2279.74	...

Enhancement of provision by Rs. 76.97 lakhs through re-appropriation was stated to be due to introduction of debt swap scheme formula by the Government of India.

**Grant No. 11
FISHERIES**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2405 – FISHERIES			
ORIGINAL	1,50,50,000		
SUPPLEMENTARY	12,80,000	1,63,30,000	(-) 19,58,365
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			6,00,000

CAPITAL**VOTED**

4405 – CAPITAL OUTLAY ON FISHERIES

ORIGINAL	9,90,000		
SUPPLEMENTARY	NIL	9,90,000	(-) 16,984
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			28,000

Notes and Comments**REVENUE**

(i) **As against the actual saving of Rs. 19.58 lakhs in the grant, only an amount of Rs. 6.00 lakhs could be anticipated and surrendered from the head 2405 – 101 – 66 Fish Farmers Development Agency (75: 25% C.S.S.) on the last day of the financial year due to non-receipt of Central Share.**

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
2405 FISHERIES			
101 Inland Fisheries			
63 Conservation of Reverine Fisheries			
O		53.35	
S		6.20	
R(-)	23.70	23.89	(+) 0.19

Reason for anticipated saving of Rs. 35.85 lakhs has not been intimated (September 2004).

Grant No. 11 FISHERIES Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
65	Development of Inland Fisheries			
O		2.00		
R(-)		2.00	0.22	(+) 0.22

Anticipated saving of Rs. 2.00 lakhs was attributed to non-receipt of proposal. Reason for eventual excess of Rs. 0.22 lakh has not been intimated (September 2004).

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
001	Direction and Administration			
60	Establishment			
O		47.50		
S		2.00		
R		24.63	64.25	(-) 9.88
		74.13		

Augmentation of provision by re-appropriation of Rs. 24.63 lakhs was attributed to requirement of more funds following re-allocation of more provisions district wise. Reason for eventual saving of Rs. 9.88 lakhs has, however, not been intimated (September 2004).

101	Inland Fisheries			
61	Trout Fish Seed			
O		13.70		
S		3.00		
R		5.32	20.85	(-) 1.17
		22.02		

Anticipated excess of Rs. 5.32 lakhs was attributed to payment of increased wages to muster roll employees, repair of vehicles and purchase of a Xerox machine during the year. Reason for eventual saving of Rs. 1.17 lakhs was not been intimated (September 2004).

Grant No. 12
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2408 – FOOD STORAGE AND WAREHOUSING			
ORIGINAL	9,68,45,000		
SUPPLEMENTARY	2,31,000	9,70,76,000	9,55,43,956 (-) 15,32,044
3475 – OTHER GENERAL ECONOMIC SERVICES			
ORIGINAL	43,10,000		
SUPPLEMENTARY	NIL	43,10,000	42,10,857 (-) 99,143
TOTAL VOTED			
ORIGINAL	10,11,55,000		
SUPPLEMENTARY	2,31,000	10,13,86,000	9,97,54,813 (-) 16,31,187
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			10,67,000
CAPITAL			
VOTED			
4408 – CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING			
ORIGINAL	26,60,000		
SUPPLEMENTARY	NIL	26,60,000	26,55,770 (-) 4,230
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			NIL

Grant No. 12 FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS *Contd.*

Notes and Comments

REVENUE

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1996-97	652.15	638.70	(-) 13.45
1997-98	1678.85	1605.23	(-) 73.62
1998-99	1918.63	1897.28	(-) 21.35
99-2000	3186.13	2854.43	(-) 331.70
2000-01	1382.19	393.94	(-) 988.25
2001-02	1486.34	802.53	(-) 683.81
2002-03	994.48	728.21	(-) 266.27

- (ii) In view of the eventual savings of Rs. 16.31 lakhs, supplementary provision of Rs. 2.31 lakhs obtained during the year proved absolutely unnecessary.

- (iii) Against the available savings of Rs. 16.31 lakhs, Rs. 10.67 lakhs only was anticipated and surrendered during the year.

- (iv) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2408 FOOD STORAGE AND WAREHOUSING			
004 Research and Evaluation			
O 3.00			
R (-) 3.00

The entire provision of Rs. 3.00 lakh was re-appropriated during the financial year due to non-finalisation of the programme for testing, sampling and preservation of food.

101 Procurement and Supply			
61 Setting up of Town Rationing Office and Area Offices			
O 13.30			
R (-) 2.20	11.10	11.09	(-) 0.01

Reduction in provision by Rs. 2.20 lakhs through re-appropriation was attributed to non-submission of Godown rent bills during the year mainly.

102 Food Subsidies			
62 Subsidies on Sale of Rice			
O 700.00			
R (-) 30.02	669.98	669.97	(-) 0.01

Reduction in provisions by Rs. 30.02 lakhs by means of re-appropriation (Rs. 20.81 lakhs) and surrender (Rs. 9.21 lakhs) were attributed to delay in finalisation of list of BPL beneficiaries during the year mainly.

Grant No. 12 FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS *Concl'd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
3475	OTHER GENERAL ECONOMIC SERVICE			
106	Regulation of Weights and Measures			
60	Establishment			
O		43.10		
R (-)		1.09	42.01	42.11
				(+) 0.10

Reduction in provision by Rs. 1.09 lakhs through re-appropriation in March 2004 was stated to be due to non-creation of posts of Driver and Inspector during the year.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2408	FOOD STORAGE AND WAREHOUSING			
01	Food			
001	Direction and Administration			
O		200.85		
S		2.31		
R		19.39	222.55	216.91
				(-) 5.64

Augmentation of provision by Rs. 19.39 lakhs through re-appropriation was the net effect of (i) increase of Rs. 19.76 lakhs stated to be due to the payment of salary bill of Additional Director and payment of medical reimbursement and leave encashment, electricity and water tax etc. and (ii) surrender of Rs. 0.37 lakhs due to non-submission of some bills during the year. Reason for ultimate saving of Rs. 5.64 lakhs has not been intimated (September 2004).

**Grant No. 13
FORESTRY AND WILDLIFE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2402 – SOIL AND WATER CONSERVATION			
ORIGINAL	2,16,30,000		
SUPPLEMENTARY	11,51,000	2,27,81,000	2,10,62,216
			(-) 17,18,784
2406 – FORESTRY AND WILD LIFE			
ORIGINAL	19,32,74,000		
SUPPLEMENTARY	87,11,000	20,19,85,000	18,98,26,886
			(-) 1,21,58,114
2501 – SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
ORIGINAL	33,42,000		
SUPPLEMENTARY	NIL	33,42,000	33,41,806
			(-) 194
3435 – ECOLOGY AND ENVIRONMENT			
ORIGINAL	35,00,000		
SUPPLEMENTARY	3,86,000	38,86,000	31,55,371
			(-) 7,30,629
TOTAL VOTED			
ORIGINAL	22,17,46,000		
SUPPLEMENTARY	1,02,48,000	23,19,94,000	21,73,86,279
			(-) 1,46,07,721
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			1,35,83,000
CAPITAL			
VOTED			
4406 – CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
ORIGINAL	25,00,000		
SUPPLEMENTARY	5,00,000	30,00,000	27,63,908
			(-) 2,36,092
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			2,05,000

Grant No. 13 FORESTRY AND WILDLIFE Contd.

Notes and Comments

REVENUE

(i) **Against the available saving of Rs. 146.08 lakhs, surrender of Rs. 135.83 lakhs only at the fag end of the financial year proved unrealistic.**

(ii) **There had been persisting cases of savings under the M.H. 2406 Forestry and Wild Life in the preceding ten years at a row. This point out the need of more accurate budgeting:-**

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-94	876.19	790.94	(-) 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	16,03.50	10,89.03	(-) 514.47
1998-99	17,23.81	16,65.11	(-) 58.70
99-2000	17,11.47	14,70.33	(-) 241.14
2000-01	20,48.22	18,83.03	(-) 165.19
2001-02	25,07.72	24,25.91	(-) 81.81
2002-03	29,47.45	21,73.66	(-) 773.79

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2402 SOIL AND WATER CONSERVATION			
001 Direction and Administration			
13 Forestry and Wild Life Department			
O 157.85			
S 5.40			
R(-) 16.97	146.28	146.03	(-) 0.25

Reduction in provision by Rs. 16.97 lakhs was the resultant effect of reduction of Rs. 14.85 lakhs through re-appropriation and further reduction of Rs. 2.12 lakhs through surrender stated to be due to the fact that against the vacancy of 20 block level officers for which provision was made only few vacancies were filled up till November 2003 and hence the saving.

102 Soil Conservation			
13 Forestry and Wild Life Department			
O 52.80			
R(-) 5.00	47.80	47.87	(+) 0.07

Reason for anticipated saving of Rs. 5.00 lakhs was attributed non-filling up of vacancies of block officers during the year.

2406 FORESTRY AND WILD LIFE			
004 Research			
60 Establishment			
O 32.00			
R (-) 2.15	29.85	29.70	(-) 0.15

Reason for saving of Rs. 2.15 lakhs was stated to be due to measure of economy.

Grant No. 13 FORESTRY AND WILDLIFE *Contd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
61	Sericulture			
O		4.00		
R (-)		1.04	2.96	2.95
				(-) 0.01
	Anticipated saving of Rs. 1.04 lakhs was stated to be due to shifting of nurseries to Farm Forestry Division in South District.			
005	Survey and Utilisation of Forest Resources			
64	Working Plan Survey			
O		57.50		
R (-)		13.04	44.46	44.37
				(-) 0.09
	Reduction in provision by Rs. 13.04 lakhs was the net effect of decrease of Rs. 10.80 lakhs through re-appropriation was stated to be due to meeting the excess under the Head 2406 - 01 - 102 - 72 - Compensatory Afforestation Schemes and finally by surrender of Rs. 2.24 lakhs was stated to be due to revised plan allocation for 2003-2004.			
101	Forest Conservation, Development and Regeneration			
66	Forest Protection Scheme			
O		214.63		
R (-)		52.78	161.85	160.26
				(-) 1.59
	Reduction in provision by Rs. 52.78 lakhs was the net effect of decrease of Rs. 2.48 lakhs through re-appropriation and further decrease of Rs. 50.30 lakhs through surrender. In the case of re-appropriation it was stated to be due to transfer of nurseries to other circles and in the second case of surrender it was stated to be due to revised plan allocation for 2003-2004. Reason for eventual saving of Rs. 1.59 lakhs was stated to be due to failure to assess the actual requirement during the year.			
102	Social and Farm Forestry			
71	Plantation Scheme			
O		73.97		
R (-)		15.76	58.21	58.21
				...
	Reduction in provision by Rs. 15.76 lakhs was the net effect of decrease of Rs. 2.36 lakhs through re-appropriation was stated to be due to shifting of Nurseries to Farm Forestry Division and further reduction of Rs. 13.40 lakhs was attributed to revised plan allocation made for the year 2003-2004.			
102	Social and Farm Forestry			
72	Compensatory Afforestation Schemes			
O		100.00		
R (-)		28.52	71.48	71.26
				(-) 0.22
	Reduction in provision by Rs. 28.52 lakhs was stated to be due to revised plan allocation made for 2003-2004.			
105	Forest Produce			
73	Utilisation Circle			
O		56.60		
R (-)		2.18	54.42	51.92
				(-) 2.50

Grant No. 13 FORESTRY AND WILDLIFE *Contd.*

Anticipated saving of Rs. 2.18 lakhs was attributed to non-filling up of vacant posts during the year. Reason for ultimate saving of Rs. 2.50 lakhs was attributed to failure on the part of Government to detect the actuals at the time of reconciliation and also due to accounting errors.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
109	Extension and Training			
	O	2.00		
	R (-)	2.00		

The entire provision of Rs. 2.00 lakhs was surrendered during the year stated to be due to utilising the provision under capital account.

02	Environmental Forestry and Wild Life			
111	Zoological Park			
61	Development of Himalayan Zoological Park			
	O	122.05		
	R (-)	53.11	68.94	69.20
				(+) 0.26

Reduction in provision by Rs. 53.11 lakhs was the net effect of reduction of Rs. 47.11 lakhs through re-appropriation and further reduction of Rs. 6.00 lakhs by surrender was stated to be due to non-receipt of provision from Government of India.

112	Public Gardens			
	O	82.30		
	S	20.00		
	R(-)	17.71	84.59	84.82
				(+) 0.23

Decrease in provision by Rs. 17.71 lakhs was the net effect of reduction of Rs. 15.57 lakhs through re-appropriation was stated to be due to (i) non-receipt of fund from Government of India and the surrender of Rs. 2.14 lakhs was attributed to revised plan allocation for 2003-2004.

3435	ECOLOGY AND ENVIRONMENT			
03	Environment Research and Ecological Regeneration			
001	Direction and Administration			
	O	16.50		
	S	3.86		
	R(-)	2.78	17.58	15.77
				(-) 1.81

Reduction in provision by Rs. 2.78 lakhs by surrender in February 2004 was stated to be due to transfer of officers to State Pollution Control Board. Reason for eventual saving of Rs. 1.81 lakhs was attributed to (i) misplacement of bills by P.A.O.(Rs. 0.19 lakh) (ii) non-receipt of bills during the year (Rs. 1.62 lakhs).

04	Prevention and Control of Pollution			
103	Prevention of air and water pollution			
	O	3.00		
	R(-)	2.47	0.53	0.53
				...

Reduction in provision by Rs. 2.47 lakhs was stated to be due to transfer of officials to the State Pollution Control Board.

Grant No. 13 FORESTRY AND WILDLIFE Contd.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2402	SOIL AND WATER CONSERVATION			
800	Other Expenditure			
61	State Land Use and Environment Board			
O		2.50		
S		6.11		
R		5.11	13.61	13.61

Anticipate excess of Rs. 5.11 lakhs was attributed to strengthening of State Pollution Control Board.

2406	FORESTRY AND WILD LIFE			
01	Forestry			
001	Direction and Administration			
45	Utilisation Circle			
O		700.85		
S		38.83		
R		12.95	752.63	750.77

Augmentation of provision by Rs. 12.95 lakhs was the net effect of (a) increase of Rs. 17.69 lakhs through re-appropriation was stated to be due to payment of L.T.C., medical advance and medical reimbursement etc. and (b) decrease of Rs. 4.74 lakhs by way of surrender was stated to be due to revised plan allocation for 2003-2004. Reason for eventual saving of Rs. 1.86 lakhs was attributed to non-payments of certain claims.

005	Survey and Utilisation of Forest Resources			
63	Demarcation Survey			
O		22.00	22.00	23.36

Reason for eventual excess of Rs. 1.36 lakhs has not been intimated (September 2004).

101	Forest Conservation Development and Regeneration			
67	Bio Diversity Schemes (100% C.S.S.)			
O		26.90		
S		7.23		
R		23.43	57.56	58.53

Augmentation of provision of Rs. 23.43 lakhs through re-appropriation was stated to be due to receipt of provision from Government of India after presentation of supplementary demand in February 2004. Reason for eventual excess of Rs. 0.97 lakh has not been intimated (September 2004).

102	Social and Farm Forestry			
69	Social Forestry			
O		70.05		
R		4.83	74.88	73.12

Anticipated excess of Rs. 4.83 lakhs was attributed to payment of L.T.C., medical advance and medical reimbursement mainly. Reason for eventual saving of Rs. 1.76 lakhs has not been intimated (September 2004).

Grant No. 13 FORESTRY AND WILDLIFE Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
70	Farm Forestry			
O		100.60		
S		21.05		
R		6.66		
		128.31	128.51	(+) 0.20

Augmentation of provision by Rs. 6.66 lakhs was the net effect of increase of Rs. 12.80 lakhs through re-appropriation was stated to be due to purchase of five thousand flower orchids pots for display at Raj Bhawan, Mintogang etc. and ultimate surrender of Rs. 6.14 lakhs was stated to be due to requirement of the provision under Capital Grant.

02	Environmental Forestry and Wild Life			
110	Wild Life Preservation			
O		231.04		
R		15.00		
		246.04	243.88	(-) 2.16

Augmentation of provision by Rs. 15.00 lakhs was the net effect of increase of Rs. 27.58 lakhs through re-appropriation and eventual surrender of Rs. 12.58 lakhs during the year. The re-appropriation was made basically for the development of Kanchenzonga National Park and Barsey Rhododendron Sanctuary (100% C.S.S.) the fund for which was received late. The surrender of Rs. 12.58 lakhs was stated to be due to revised plan allocation for 2003-2004. Reason for eventual saving of Rs. 2.16 lakhs has not been intimated (September 2004).

CAPITAL

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4406	CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
01	Forestry			
070	Communication and Building			
O		25.00		
S		5.00		
R(-)		2.05		
		27.95	27.64	(-) 0.31

Supplementary provision of Rs. 5.00 lakhs was obtained in July 2003 for construction of rest house at Phurchachu, South Sikkim. But subsequently an amount of Rs. 2.05 lakhs was surrendered without citing any reason. This is an instance of poor budgeting.

GOVERNOR

(ALL CHARGED)

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
REVENUE			
CHARGED			
MAJOR HEAD			
2012 – PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES			
ORIGINAL	1,41,25,000		
SUPPLEMENTARY	18,00,000	1,59,25,000	1,63,13,091
2059 – PUBLIC WORKS			
ORIGINAL	9,00,000		
SUPPLEMENTARY	5,00,000	14,00,000	10,06,846
TOTAL CHARGED			
ORIGINAL	1,50,25,000		
SUPPLEMENTARY	23,00,000	1,73,25,000	1,73,19,937
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			NIL

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

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	30,50,000		
SUPPLEMENTARY	NIL	30,50,000	30,49,707 (-) 293
2210 – MEDICAL AND PUBLIC HEALTH			
ORIGINAL	35,35,04,000		
SUPPLEMENTARY	1,31,65,000	36,66,69,000	34,18,78,290 (-) 2,47,90,710
2211 – FAMILY WELFARE			
ORIGINAL	5,15,00,000		
SUPPLEMENTARY	NIL	5,15,00,000	4,76,19,260 (-) 38,80,740
2216 – HOUSING			
ORIGINAL	NIL		
SUPPLEMENTARY	30,00,000	30,00,000	29,99,808 (-) 192
3454 – CENSUS SURVEYS AND STATISTICS			
ORIGINAL	32,85,000		
SUPPLEMENTARY	NIL	32,85,000	28,52,535 (-) 4,32,465
TOTAL VOTED			
ORIGINAL	41,13,39,000		
SUPPLEMENTARY	1,61,65,000	42,75,04,000	39,83,99,600 (-) 2,91,04,400
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			2,77,17,000
CAPITAL			
VOTED			
4210 – CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
ORIGINAL	4,55,00,000		
SUPPLEMENTARY	NIL	4,55,00,000	3,85,40,887 (-) 69,59,113
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			70,00,000

Grant No. 14 HEALTH & FAMILY WELFARE Contd.

Notes and Comments

REVENUE

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	19,44.50	19,13.10	(-) 31.40
1996-97	22,90.95	21,84.73	(-) 106.22
1997-98	24,38.25	21,43.10	(-) 295.15
1998-99	43,21.78	42,05.82	(-) 115.96
99-2000	40,19.00	33,78.36	(-) 640.64
2000-01	43,31.89	31,90.87	(-) 11,41.02
2001-02	41,60.24	37,72.59	(-) 387.65
2002-03	45,40.13	40,77.85	(-) 462.28

- (ii) The expenditure of Rs. 3984.00 lakhs did not even come up to the level of the original budget provision of Rs. 4113.39 lakhs. As such supplementary grant of Rs. 161.65 lakhs obtained in July 2003, December 2003 and February 2004 were totally unnecessary.

- (iii) Against the actual savings of Rs. 291.04 lakhs an amount of Rs. 277.17 lakhs could be anticipated and surrendered during the year.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2210 MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services – Allopathy			
110 Hospital and Dispensaries			
61 Central Health Stores			
O	741.65		
S	20.00		
R(-)	198.38	563.27	562.86 (-) 0.41

Reduction in provision by Rs. 198.38 lakhs was the net result of decrease in provision by Rs. 188.65 lakhs by way of surrender and withdrawal of Rs. 9.73 lakhs through re-appropriation was stated to be due to projection of estimate on the higher side for purchase of medical equipments on externally aided programme against the actual requirement of fund.

05 Medical Education, Training and Research			
105 Allopathy			
65 Training			
O	9.00		
R (-)	2.53	6.47	6.27 (-) 0.20

Reduction in provision by Rs. 2.53 lakhs through re-appropriation was stated to be due to non/late receipt of claims.

06 Public Health			
101 Prevention and Control of diseases			
66 National Malaria Eradication Programme			
O	75.60		
R (-)	4.68	70.92	70.03 (-) 0.89

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
67	National Tuberculosis Control Programme			
	O	49.00		
	R (-)	5.00	44.00	43.82
				(-) 0.18
68	Other Communicable Disease			
	O	4.40		
	R (-)	2.90	1.50	1.46
				(-) 0.04
69	National Leprosy Control Programme			
	O	55.80		
	R (-)	29.65	26.15	25.93
				(-) 0.22
<p>Reduction in provision by Rs. 4.68 lakhs, Rs. 5.00 lakhs, Rs. 2.90 lakhs and Rs. 29.65 lakhs in the above four cases through re-appropriations was stated to be due to (i) non-receipt of claims (ii) projection of estimate on the higher side against the actual requirement of fund.</p>				
82	Prevention & Control of Blindness (100 % C.S.S.)			
	O	9.60		
	R(-)	7.54	2.06	2.05
				(-) 0.01
83	National Leprosy Control Programme (100 % C.S.S.)			
	O	7.20		
	R (-)	1.12	6.08	6.06
				(-) 0.02
84	Iodine Deficiency Disease Control Programme (100 % C.S.S.)			
	O	8.70		
	R (-)	3.64	5.06	5.09
				(+) 0.03
85	National Cancer Control Programme (100% C.S.S.)			
	O	20.00		
	R (-)	17.92	2.08	2.08
				...
86	National Mental Health Programme (100% C.S.S.)			
	O	20.00		
	R (-)	16.30	3.70	3.74
				(+) 0.04
<p>Withdrawal in provisions by Rs. 7.54 lakhs, Rs. 1.12 lakhs, Rs. 3.64 lakhs, Rs. 17.92 lakhs and Rs. 16.30 lakhs in the above five cases through surrender in March 2004 was stated to be due to restricting the expenditure within actual provisions received from the Government of India during the year.</p>				
96	Augmentation of Drugs Testing facilities (100% C.S.S.)			
	O	8.00		
	R (-)	8.00	...	...
				...

The entire provision of Rs. 8.00 lakhs meant for drugs testing was surrendered (Rs. 5.00 lakhs) and re-appropriated (Rs. 3.00 lakhs) stated to be due to non receipt of fund from Government of India.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
06	Public Health			
102	Prevention of food adulteration			
70	Prevention of food adulteration			
O		25.00		
R(-)		9.50	15.57	(+) 0.07

Withdrawal of provision by Rs. 9.50 lakhs through re-appropriation was stated to be due to (i) non-appointment of Food Inspector and retirement of Chief Food Inspector (ii) curtailment of expenditure for facilitating payment of salaries.

104	Drug Control			
O		17.50		
R(-)		4.40	13.14	(+) 0.01

Reduction in provision by Rs. 4.40 lakhs through re-appropriation was stated to be due to (i) curtailment of expenditure for facilitating payment of salaries (ii) purchase of a new Marshal Vehicle in place of one old Gypsy now being used.

2211	FAMILY WELFARE			
003	Training			
O		32.00		
R(-)		11.98	18.73	(-) 1.29

Withdrawal of provision by Rs. 11.98 lakhs through re-appropriation was stated to be due to curtailment of the expenditure for facilitating payment of salaries. Reason for ultimate savings of Rs. 1.29 lakhs has not been intimated (September 2004).

105	Compensation			
O		39.00		
R(-)		33.00	6.00	

Reduction in provision by Rs. 33.00 lakhs by surrender in March 2004 was stated to be due to higher initial projection in the budget.

3454	CENSUS SURVEYS AND STATISTICS			
02	Surveys and Statistics			
111	Vital Statistics			
60	Registration of Birth and Death			
O		32.85	28.53	(-) 4.32

Reason for eventual savings of Rs. 4.32 lakhs has not been intimated (September 2004).

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2210	MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services – Allopathy			
001	Direction and Administration			
60	Establishment			
O		198.20		
R		8.28	206.12	(-) 0.36

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

Augmentation of provision by Rs. 8.28 lakhs through re-appropriation was stated to be due to (i) payment of medical advances (ii) filling up the vacant posts and (iii) computerisation of State Health Mechanical Engineering Cell.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
01 Urban Health Services – Allopathy			
110 Hospital and Dispensaries			
62 Central Referral Hospital, Gangtok (STNM)			
O	754.50		
S	51.00		
R	16.51	827.29	(+) 5.28

Enhancement of provision by Rs. 16.51 lakhs through re-appropriation was attributed to (i) payment of pending electricity bill (ii) payment of daily wages to the security staff engaged in STNM Hospital and (iii) appointment of Doctors on consolidated pay etc. Reason for ultimate excess of Rs. 5.28 lakhs has not been intimated (September 2004).

63 Other Hospital (PMGY)			
O	546.93		
R	1.53	548.77	(+) 0.31

Enhancement of provision by Rs. 1.53 lakhs was stated to be due to (i) upward revision of the fuel prices (ii) payment of medical advance (iii) payment of arrears on advance grade and (iv) settlement of pending electricity bills.

03 Rural Health Services – Allopathy			
101 Health Sub-Center			
O	315.35		
S	2.45		
R	7.18	329.24	(+) 4.26

Reason for anticipated excess of Rs. 7.18 lakhs was attributed to payment of arrears on increment and advance grade. Reason for ultimate excess of Rs. 4.26 lakhs has not been intimated (September 2004).

03 Rural Health Services – Allopathy			
103 Primary Health Centers			
O	418.50		
S	8.20		
R	40.40	460.02	(-) 7.08

Augmentation of provision by Rs. 40.40 lakhs through re-appropriation was stated to be due to (i) posting of Dental Assistant and L.D.C. (ii) and payment of arrears during the year. Reason for ultimate saving of Rs. 7.08 lakhs has not been intimated (September 2004).

05 Medical Education, Training and Research			
105 Allopathy			
81 Development of Nursing Services (100% C.S.S.)			
O	17.01		
R	3.00	20.00	(-) 0.01

Grant No. 14 HEALTH & FAMILY WELFARE Contd.

Enhancement of provision by Rs. 3.00 lakhs through re-appropriation was stated to be due to payment of wages for muster roll employees, electricity and stationeries bills.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
06 Public Health			
112 Public Health Education			
O	62.45		
R	3.19	65.18	(-) 0.46

Augmentation of provision by Rs. 3.19 lakhs through re-appropriation was stated to be due to (i) procurement of furniture & fixtures (ii) settlement of advances against supply of stationeries and (iii) organising more school health programmes during this year.

2211 FAMILY WELFARE			
101 Rural Family Welfare Services			
62 Rural Family Welfare Sub Center			
O	232.00		
R	8.52	237.58	(-) 2.94

Enhancement of provision by Rs. 8.52 lakhs through re-appropriation was attributed to restructuring of staffing pattern. Reason for ultimate savings of Rs. 2.94 lakhs has not been intimated (September 2004).

102 Urban Family Welfare Services			
64 Urban Family Welfare Centers			
O	15.00		
R	2.75	15.76	(-) 1.99

Augmentation of provision by Rs. 2.75 lakhs was due to restructuring of staffing pattern under UFWS. Reason for final saving of Rs. 1.99 lakhs has not been intimated (September 2004).

CAPITAL

(i) Against actual savings of Rs. 69.59 lakhs an amount of Rs. 70.00 lakhs was surrendered on the last day of financial year.

(ii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01 Urban Health Services			
800 Other expenditure			
60 Construction			
O	70.00		
R (-)	30.00	39.84	(-) 0.16

Reduction in provision by Rs. 30.00 lakhs through re-appropriation was stated to be due to meeting the requirement for works of conversion of 3.3KV overhead transmission line meant for Quarters of STNM Hospital into a underground system (ii) for installation of incinerator and also for (iii) construction of training center at STNM Hospital.

Grant No. 14 HEALTH & FAMILY WELFARE Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
02	Rural Health Services			
103	Primary Health Center			
60	Construction			
O		115.00		
R(-)		50.00	65.24	(+) 0.24
02	Rural Health Services			
104	Community Health Centers			
60	Construction			
O		200.00		
R(-)		20.00	180.11	(+) 0.11

Anticipated savings of Rs. 50.00 lakhs and Rs. 20.00 lakhs in the above two cases were surrendered as per the direction of the Government without citing any specific reason.

**Grant No. 15
HOME**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2013 – COUNCIL OF MINISTERS			
ORIGINAL	3,69,35,000		
SUPPLEMENTARY	73,00,000	4,42,35,000	4,43,71,843
			(+ 1,36,843)
2052 – SECRETARIAT GENERAL SERVICES			
ORIGINAL	2,74,40,000		
SUPPLEMENTARY	68,00,000	3,42,40,000	3,42,44,492
			(+ 4,492)
2056 – JAILS			
ORIGINAL	1,22,40,000		
SUPPLEMENTARY	57,74,000	1,80,14,000	1,79,53,314
			(-) 60,686
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	1,57,00,000		
SUPPLEMENTARY	17,58,000	1,74,58,000	1,74,57,981
			(-) 19
2235 – SOCIAL SECURITY AND WELFARE			
ORIGINAL	36,75,000		
SUPPLEMENTARY	4,80,000	41,55,000	41,55,000
			NIL
TOTAL VOTED			
ORIGINAL	9,59,90,000		
SUPPLEMENTARY	2,21,12,000	11,81,02,000	11,81,82,630
			(+) 80,630
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			1,18,000

Notes and Comments

- (i) Expenditure exceeded the grant by Rs. 80,630, the excess requires regularisation.
- (ii) In view of the above excess of Rs. 80,630, surrender of Rs. 1.18 lakhs was totally unrealistic.

Grant No. 15 HOME Concl'd.

(iii) Excess occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
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2013	COUNCIL OF MINISTERS		
101	Salary of Ministers and Deputy Ministers		
O	35.00	35.00	38.38
			(+) 3.38

Reason for ultimate excess of Rs. 3.38 lakhs was stated to be due to reimbursement of medical expenses.

800	Other expenditure		
O	70.00		
S	50.00		
R	11.77	131.77	133.33
			(+) 1.56

Reason for anticipated excess of Rs. 11.77 lakhs was stated to be due to maintenance of Vehicles, purchase of petrol, payment of muster rolls, telephone bills etc. Even after augmentation of provision by supplementary, and re-appropriation there was excess expenditure of Rs. 1.56 lakhs; which was stated to be due to payment of telephone and mobile telephone bills during the year.

2052	SECRETARIAT GENERAL SERVICES		
090	Secretariat		
44	Home Department		
O	45.40		
S	14.00		
R	4.33	63.73	62.72
			(-) 1.01

Reason for anticipated excess of Rs. 4.33 lakhs was attributed to requirement of fund for payment of salaries of officers and staff. However, reason for eventual saving of Rs. 1.01 lakhs was stated to be mainly due to transfer of ministerial staff on promotion.

(iv) Excess above was partly counter balanced by savings:-

2013	COUNCIL OF MINISTERS		
102	Sumptuary and other Allowances		
O	19.15	19.15	17.20
			(-) 1.95

Reason for eventual saving of Rs. 1.95 lakhs has not been intimated (September 2004).

108	Tour Expenses		
O	25.00		
R(-)	11.77	13.23	12.82
			(-) 0.41

Reason for anticipated saving of Rs. 11.77 lakhs was stated to be due to lesser number of tours performed by the ministers.

2052	SECRETARIAT GENERAL SERVICES		
090	Secretariat		
O	229.00		
S	54.00		
R(-)	4.33	278.67	279.73
			(+) 1.06

Reason for anticipated saving of Rs. 4.33 lakhs was stated to be due to opting for VRS by Staff and Officers during the year. Reason for ultimate excess of Rs. Rs. 1.06 lakhs has not been intimated (September 2004).

**Grant No. 16
HORTICULTURE**

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2401 – CROP HUSBANDRY			
ORIGINAL	6,41,85,000		
SUPPLEMENTARY	14,12,000	6,55,97,000	6,36,05,981 (-) 19,91,019
2415 – AGRICULTURAL RESEARCH AND EDUCATION			
ORIGINAL	5,00,000		
SUPPLEMENTARY	NIL	5,00,000	2,80,,758 (-) 2,19,242
2435 – OTHER AGRICULTURAL PROGRAMMES			
ORIGINAL	20,00,000		
SUPPLEMENTARY	NIL	20,00,000	16,38,647 (-) 3,61,353
TOTAL VOTED			
ORIGINAL	6,66,85,000		
SUPPLEMENTARY	14,12,000	6,80,97,000	6,55,25,386 (-) 25,71,614
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			15,07,000
CAPITAL			
VOTED			
4401 – CAPITAL OUTLAY ON CROP HUSBANDRY			
ORIGINAL	30,00,000		
SUPPLEMENTARY	NIL	30,00,000	4,95,973 (-) 25,04,027
4435 – CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES			
ORIGINAL	10,00,000		
SUPPLEMENTARY	NIL	10,00,000	10,00,000 NIL

Grant No. 16 HORTICULTURE *Contd.*

TOTAL VOTED

ORIGINAL	40,00,000			
SUPPLEMENTARY	NIL	40,00,000	14,95,973	(-) 25,04,027
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				25,04,000

Notes and Comments

REVENUE

- (i) Against the available saving of Rs. 25.72 lakhs, a sum of Rs. 15.07 lakhs was only anticipated and surrendered in March 2004.
- (ii) In view of the ultimate saving of Rs. 25.72 lakhs, supplementary provision of Rs. 14.12 lakhs obtained during the year was totally unnecessary:-
- (iii) Savings occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2401	CROP HUSBANDRY			
104	Agricultural Farm			
O	181.55			
R(-)	12.66	168.89	167.15	(-) 1.74
Reduction in provision by Rs. 12.66 lakhs was the net effect of reduction of Rs. 11.85 lakhs through re-appropriation and further reduction by surrender of Rs. 0.81 lakh was stated to be due to non-implementation of schemes mainly.				
105	Manures and Fertilisers			
16	Horticulture Department			
O	10.00			
R(-)	8.30	1.70	1.69	(-) 0.01
Reduction in provision by Rs. 8.30 lakhs was the net effect of reduction of Rs. 3.30 lakhs through re-appropriation and further reduction of the Rs. 5.00 lakhs through surrender was stated to be due to meeting excess in other heads of account. Surrender was made as per the instruction of the Government without citing any reason.				
109	Extensive and Farmer's Training			
16	Horticulture Department			
O	8.20			
R(-)	1.85	6.35	6.30	(-) 0.05
Anticipated saving of Rs. 1.85 lakhs was utilised in order to meet the additional fund required for exhibition on North Eastern Agriculture, show at Guwahati in February 2004 under the head 2401 - 01 - 109 - 16.				
119	Horticulture and Vegetable crops			
62	Fruits			
O	21.50			
S	3.00			
R(-)	11.74	12.76	12.74	(-) 0.02

Grant No. 16 HORTICULTURE Contd.

Reduction in provision by Rs. 11.74 lakhs was the net effect of decrease of provision by Re-appropriation (Rs. 11.55 lakhs) and then by surrender (Rs. 0.19 lakh) was stated to be due to non-implementation of scheme.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
800 Other expenditure			
81 Human Resource Development in Horticulture (100 % C.S.S.)			
O	3.00		
R(-)	3.00		

Anticipated saving of Rs. 3.00 lakhs was surrendered as per the instruction of the Government.

2415 AGRICULTURE RESEARCH AND EDUCATION			
01 Crop Husbandry			
004 Research			
16 Horticulture Department			
O	3.00		
R(-)	2.05	0.95	0.95

Anticipated saving was re-appropriated/surrendered due to non-implementation of the scheme.

2435 OTHER AGRICULTURAL PROGRAMMES			
01 Marketing and Quality Control			
101 Marketing facilities			
65 Marketing and Quality Control Programme			
O	15.00		
R	1.00	16.00	12.96 (-) 3.04

Augmentation of provision by Rs. 1.00 lakh was stated to be due to coming on transfer of Deputy Director and Horticulture Inspector from East District. Reason for eventual saving of Rs. 3.04 lakhs has; however, not been intimated by the Department (September 2004).

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2401 CROP HUSBANDRY			
001 Direction and Administration			
16 Horticulture Department			
O	295.95		
S	10.12		
R	8.65	314.72	309.61 (-) 5.11

Augmentation of provision by Rs. 8.65 lakhs was the net effect of increasing the provision by re-appropriation (Rs. 12.83 lakhs) and finally by surrender (Rs. 4.18 lakhs) was stated to be due to meeting additional requirement of salaries and medical advance of the staff, arrear increment of advancement grade etc. Surrender was made mainly for transfer of Officers and staff during the year. Reason for eventual saving of Rs. 5.11 lakhs has not been intimated (September 2004).

Grant No. 16 HORTICULTURE Concl'd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
108	Commercial Crops			
16	Horticulture Department			
O		26.00		
R		15.34	41.29	(-) 0.05
		41.34		

Augmentation of provision by Rs. 15.34 lakhs was attributed to requirement of more provision to save the pest affected cardamom plantation during the year.

CAPITAL

(i) Savings in the Capital Section occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4401	CAPITAL OUTLAY ON CROP HUSBANDRY			
104	Agricultural Farms			
16	Horticulture Department			
O		5.00		
R(-)		5.00		
119	Horticulture and Vegetable Crops			
16	Horticulture Department			
O		5.00		
R(-)		5.00		
190	Investment in Public Sector Undertaking			
16	Horticulture Department			
O		10.00		
R(-)		10.00		

Surrender of Rs. 5.00 lakhs, Rs. 5.00 lakhs Rs. 10.00 lakhs in the above three cases were made as per the instruction of the Government without citing any reasons.

800	Other Expenditure			
16	Horticulture Department			
O		10.00		
R(-)		5.04	4.96	
		4.96		

Rs. 5.04 lakhs was surrendered due to non receipt of bills during the year.

**Grant No. 17
INDUSTRIES**

(ALL VOTED)

Section and Major Head	Total Grant		Actual Expenditure	Excess (+) Savings (-)
	Rs.		Rs.	Rs.
REVENUE				
VOTED				
MAJOR HEAD				
2407 – PLANTATIONS				
ORIGINAL	2,27,20,000			
SUPPLEMENTARY	NIL	2,27,20,000	2,27,20,000	NIL
2851 – VILLAGE AND SMALL INDUSTRIES				
ORIGINAL	19,29,45,000			
SUPPLEMENTARY	1,14,20,000	20,43,65,000	19,54,54,732	(-) 89,10,268
2852 – INDUSTRIES				
ORIGINAL	15,00,000			
SUPPLEMENTARY	NIL	15,00,000	30,75,250	(+) 15,75,250
TOTAL VOTED				
ORIGINAL	21,71,65,000			
SUPPLEMENTARY	1,14,20,000	22,85,85,000	22,12,49,982	(-) 73,35,018
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				71,03,000
CAPITAL				
VOTED				
4851 – CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
ORIGINAL	78,00,000			
SUPPLEMENTARY	NIL	78,00,000	79,26,905	(+) 1,26,905
4860 – CAPITAL OUTLAY ON CONSUMER INDUSTRIES				
ORIGINAL	3,50,00,000			
SUPPLEMENTARY	NIL	3,50,00,000	60,99,983	(-) 2,89,00,017.

Grant No. 17 INDUSTRIES Contd.

4885 – OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS

ORIGINAL	50,00,000			
SUPPLEMENTARY	NIL	50,00,000	50,00,000	NIL
TOTAL VOTED				
ORIGINAL	4,78,00,000			
SUPPLEMENTARY	NIL	4,78,00,000	1,90,26,888	(-) 2,87,73,112
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				2,89,00,000

Notes and Comments

REVENUE

(i) In view of the eventual savings of Rs. 73.35 lakhs in the grant, supplementary provision of Rs. 114.20 lakhs obtained in July 2003 (Rs. 5.20 lakhs) and also in December 2003 (Rs. 109.00) for purchase of a new vehicle for the Chairman, Sikkim Village Industries Boards and Under Swarojgar Udyag Yojana under plan sector proved excessive.

(ii) Savings occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2851 VILLAGE AND SMALL INDUSTRIES			
102 Small Scale industries			
65 Hand made paper unit			
O	16.75		
R(-)	1.59	15.16	15.14
			(-) 0.02

Reduction of Rs. 1.59 lakhs was attributed to minimising the expenditure.

66 Other programmes			
O	67.00		
R(-)	10.70	56.30	56.29
			(-) 0.01

Reason for re-appropriation of Rs. 10.70 lakhs at the fag end of the year was made in order to meet the requirement of fund under 2852 – 08 – 600 Other Charges.

104 Handicraft Industries			
71 Handicraft and Handloom Development Corporation			
O	50.00		
R(-)	35.00	15.00	15.00

Rs. 35.00 lakhs was surrendered at the fag end of the financial year due to delay in opening of corporation.

Grant No. 17 INDUSTRIES Contd.

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
111	Employment Scheme for Unemployed Educated Youths		
O	1160.00		
S	109.00		
R(-)	50.00	1219.00	1219.00
Reduction of provision by Rs. 50.00 lakhs through surrender in March 2004 was made as per the direction of the Government without assigning any reason (September 2004).			
196	Assistance to Zilla Parishads/District Level Panchayats		
O	20.00		
R(-)	20.00		
The entire provision of Rs. 20.00 lakhs was surrendered in March 2004 without assigning any reason.			
200	Other Village Industries		
68	District Industries Centre		
O	110.00		
R(-)	9.95	100.05	99.57 (-) 0.48

Decrease of provision by Rs. 8.95 lakhs was the resultant effect of re-appropriation by decreasing the provision by Rs. 9.45 lakhs and then again by surrender of Rs. 0.50 lakh in March 2004, stated to be due less release of fund by the Government during the year. Reason for ultimate saving of Rs. 0.48 lakh has not been intimated (September 2004).

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2851	VILLAGE AND SMALL INDUSTRIES		
003	Training		
61	Branch Training Centre		
O	283.85		
R	36.06	319.91	318.77 (-) 1.14
Augmentation of provision by Rs. 36.06 lakhs through re-appropriation was stated to be due to payment of (i) arrear D.A. and medical advances for treatment outside the states (Rs. 6.00 lakhs) (ii) salaries and wages (Rs. 22.59 lakhs) and purchase of raw materials during the year (Rs. 8.00 lakhs) subsequently Rs. 0.53 lakh was also surrendered. Reason for eventual saving of Rs. 1.14 lakhs has not been intimated (September 2004) .			
2852	INDUSTRIES		
08	Consumer Industries		
600	Others		
60	Food Beverages		
O	15.00		
R	16.23	31.23	30.75 (-) 0.48

Augmentation of provision by Rs. 16.23 lakhs through re-appropriation in March 2004 was stated to be due to payment of balance amount to Nathula Trade Study Group Company. However, reason for eventual saving of Rs. 0.48 lakh has not been intimated (September 2004).

Grant No. 17 INDUSTRIES Concl'd.

CAPITAL

Savings in the grant occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
60 Others			
102 Food and Beverages			
O		25.00	
R(-)		25.00	

The entire provision of Rs. 25.00 lakhs was surrendered as per the direction of the Government without assigning any reason.

600 Others			
60 Public Sector Undertakings			
O		325.00	
R(-)		264.00	
	61.00	61.00	

Reduction of provision by Rs. 264.00 lakhs was made as per the instruction of the Government without assigning any reason.

Grant No. 18
INFORMATION & PUBLIC RELATIONS

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs	Rs	Rs
REVENUE			
VOTED			
MAJOR HEAD			
2220 – INFORMATION AND PUBLICITY			
ORIGINAL	3,18,40,000		
SUPPLEMENTARY	65,00,000	3,83,40,000	3,02,02,666
			(-) 81,37,334
2251 – SECRETARIAT-SOCIAL SERVICES			
ORIGINAL	2,05,000		
SUPPLEMENTARY	NIL	2,05,000	93,783
			(-) 1,11,217
TOTAL VOTED			
ORIGINAL	3,20,45,000		
SUPPLEMENTARY	65,00,000	3,85,45,000	3,02,96,449
			(-) 82,48,551
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			3,34,000

Notes and Comments

- (i) In view of non-utilisation of even the original budget provision of committed Rs. 320.45 lakhs, augmentation of provision by supplementary grant of Rs. 65.00 lakhs obtained in July 2003 (Rs. 20.00 lakhs) for clearing liabilities under advertising and publicity, in December 2003 (Rs. 25.00 lakhs) for clearance of the payment of local news papers and printing of books and lastly again in February 2004 (Rs. 20.00 lakhs) for clearance of liabilities were totally unnecessary and direction less. It indicates clearly the Government's inability to keep a watch over the progress of expenditure.
- (ii) Against an overall savings of Rs. 82.49 lakhs, only an amount of Rs. 3.34 lakhs was anticipated at the fag end of the fiscal year. This proved unrealistic.
- (iii) Savings above occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2220 INFORMATION AND PUBLICITY			
101 Advertising and Visual Publicity			
O		92.55	
S		60.00	
R(-)		3.50	
	149.05	148.00	(-) 1.05

Grant No. 18 INFORMATION & PUBLIC RELATIONS *Concl'd.*

Anticipated saving of Rs. 3.50 lakhs by surrender in March 2004 was stated to be due to less purchase of publicity materials. Reason for eventual saving of Rs. 1.05 lakhs has not been intimated (September 2004).

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
102 Information Centres			
O	51.00		
R(-)	2.07	48.24	(-) 0.69
	48.93		

Reduction in provision by Rs. 2.07 lakhs was attributed to death of District Information Officer during the year. Reason for eventual saving of Rs. 0.69 lakh has not been intimated (September 2004).

2251 SECRETARIAT SOCIAL SERVICE			
090 Secretariat			
18 Information and Public Relation Department			
O	2.05		
R(-)	1.10	0.94	(-) 0.01
	0.95		

Reduction in provision of Rs. 1.10 lakhs through surrender in March 2004 was attributed to late appointment of a new driver in place of the retired driver during the year.

Grant No. 19
INFORMATION TECHNOLOGY

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2852 – INDUSTRIES			
ORIGINAL	40,00,000		
SUPPLEMENTARY	10,34,000	50,34,000	(-) 7,464
AMOUNT SURRENDERED			
DURING THE YEAR (MARCH 2004)			NIL

Grant No. 20
IRRIGATION & FLOOD CONTROL

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2702 – MINOR IRRIGATION			
ORIGINAL	6,00,83,000		
SUPPLEMENTARY	5,39,000	6,06,22,000	5,23,00,002 (-) 83,21,998
2705 – COMMAND AREA DEVELOPMENT			
ORIGINAL	5,00,000		
SUPPLEMENTARY	NIL	5,00,000	4,99,267 (-) 733
2711 – FLOOD CONTROL AND DRAINAGE			
ORIGINAL	8,59,00,000		
SUPPLEMENTARY	NIL	8,59,00,000	8,94,49,305 (+) 35,49,305
TOTAL VOTED			
ORIGINAL	14,64,83,000		
SUPPLEMENTARY	5,39,000	14,70,22,000	14,22,48,574 (-) 47,73,426
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			NIL
CAPITAL			
VOTED			
MAJOR HEAD			
4702 – CAPITAL OUTLAY ON MINOR IRRIGATION			
ORIGINAL	3,00,000		
SUPPLEMENTARY	NIL	3,00,000	2,92,569 (-) 7,431
4711 – CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
ORIGINAL	1,53,00,000		
SUPPLEMENTARY	NIL	1,53,00,000	1,61,43,518 (+) 11,43,518

Grant No. 20 IRRIGATION & FLOOD CONTROL Contd.

TOTAL VOTED

ORIGINAL	1,53,00,000			
SUPPLEMENTARY	NIL	1,53,00,000	1,64,36,087	(+) 11,36,087
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				NIL

Notes and Comments

REVENUE

- (i) No part of the eventual saving of Rs. 47.73 lakhs was anticipated and surrendered during the year. Similarly, in the year 2000-01 and 2002-03 the entire savings of Rs. 217.79 lakhs and Rs. 90.33 lakhs respectively remained unsurrendered. This establishes the failure on the part of the Government to keep a watch over the progress of expenditure and assess actual requirement of provision during the years.
- (ii) In view of the eventual saving of Rs. 47.73 lakhs, supplementary provision of Rs. 5.39 lakhs obtained in July 2003 for implementation of Centrally Sponsored Scheme was totally unnecessary.
- (iii) Savings occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2702	MINOR IRRIGATION			
103	Division Scheme			
60	Original Works			
O		150.00	85.00	(-) 65.00
61	Maintenance and Repairs			
O		59.50	54.74	(-) 4.76
196	Assistance to Zilla Parishads/District Level Panchyats			
O		2.58	...	(-) 2.58
198	Assistance to Gram Panchyats			
O		1.00	...	(-) 1.00
800	Other expenditure			
64	Rationalisation of Minor Irrigation Statistics			
S		5.39	4.50	(-) 0.89

Reason for eventual savings of Rs. 65.00 lakhs, Rs. 4.76 lakhs, Rs. 2.58 lakhs, Rs. 1.00 lakh and Rs. 0.89 lakh in the above five cases have not been intimated (September 2004).

Grant No. 20 IRRIGATION & FLOOD CONTROL *Concl'd.*

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
2711 FLOOD CONTROL AND DRAINAGE			
01 Flood Control			
103 Civil Works			
60 Original Works			
O	850.00	885.57	(+) 35.57

Reason for eventual excess of Rs. 35.57 lakhs has not been intimated (September 2004).

CAPITAL

(i) Expenditure in the capital section increased the budget provision by Rs. 11,36,087, the excess requires regularisation.

(ii) Excess occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
800 Other expenditure			
O	150.00	161.44	(+) 11.43

Reason for eventual excess of Rs. 11.43 lakhs has not been intimated (September 2004).

**Grant No. 21
JUDICIARY**

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Savings (-) Rs.
REVENUE			
MAJOR HEAD			
2014 – ADMINISTRATION OF JUSTICE			
ORIGINAL	3,66,35,000		
SUPPLEMENTARY	38,60,000	4,04,95,000	3,70,75,789 (-) 34,19,211
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	3,50,000		
SUPPLEMENTARY	NIL	3,50,000	3,50,000 NIL
TOTAL VOTED			
ORIGINAL	2,17,35,000		
SUPPLEMENTARY	22,10,000	2,39,45,000	2,05,64,609 (-) 33,80,391
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			11,25,000
TOTAL CHARGED			
ORIGINAL	1,52,50,000		
SUPPLEMENTARY	16,50,000	1,69,00,000	1,68,61,180 (-) 38,820
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			NIL

Notes and Comments

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

Year	Total Grant	Actual Expenditure	Savings (-)	Percentage of Savings
		(In lakhs of Rupees)		
1993-94	46.00	44.07	(-) 1.93	4%
1994-95	63.95	58.50	(-) 5.45	9%
1995-96	103.75	91.97	(-) 11.78	11%
1996-97	104.85	92.10	(-) 12.75	12%
1997-98	121.35	95.39	(-) 25.96	21%
1998-99	183.80	168.63	(-) 15.17	9%
99-2000	207.25	200.20	(-) 7.05	3%
2000-01	256.54	189.04	(-) 67.50	26%
2001-02	213.09	173.90	(-) 39.19	18%
2002-03	250.92	180.09	(-) 70.83	28%

Grant No. 21 JUDICIARY Contd.

- (ii) In view non-utilisation even of the entire original provision of Rs. 217.35 lakhs, augmentation of provision by obtaining supplementary grant of Rs. 15.30 lakhs in July 2003 and again in February 2004 Rs. 6.80 lakhs proved totally unnecessary.
- (iii) As against the eventual savings of Rs. 33.80 lakhs in the voted grant only an amount of Rs. 11.25 lakhs could be anticipated and surrendered.

(iv) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2014 ADMINISTRATION OF JUSTICE			
105 Civil and Session Courts			
62 District and Session Court West and South			
O	41.40		
S	6.80		
R(-)	4.30	43.90	43.83
			(-) 0.07

Reason for anticipated savings of Rs. 4.30 lakhs has not been intimated (August 2004).

65 Civil Court, Mangan			
O	13.75		
R(-)	5.90	7.85	7.30
			(-) 0.55

Reduction in provision by Rs. 5.90 lakhs through re-appropriation was attributed to non appointment of regular Presiding Officer in the Court of Civil Judge cum Judicial Magistrate at Mangan, North District.

66 Upgradation Grant			
O	20.00	20.00	...
			(-) 20.00
114 Legal Advisors and Counsels			
67 Legal Advisors and Counsels			
O	43.80		
R(-)	11.25	32.55	32.20
			(-) 0.35

Reduction of provision by Rs. 11.25 lakhs through surrender was attributed to non-filling up of posts of Junior Accountants and other posts. Reason for eventual savings of Rs. 0.35 lakh was stated to be due to non booking of vouchers by C.P.A.O and non utilisation of provision under medical reimbursement as concurrence of government was not made available. Reason for eventual saving of Rs. 20.00 lakhs has not been intimated (September 2004).

(v) Savings at (iv) above was partly set off by excess as under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
105 Civil and Session Courts			
61 District and Session Court East and North			
O	59.20		
S	15.30		
R	5.90	80.40	80.56
			(+) 0.16

Grant No. 21 JUDICIARY Concl'd.

Augmentation of provision by Rs. 5.90 lakhs through re-appropriation was attributed to meeting additional provision under salaries mainly.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
63	Civil Court, Gyalshing			
O		17.05		
R		2.34	19.39	(-) 0.20

Augmentation of provision by Rs. 2.34 lakhs was attributed to revision of pay scales of Judicial Officers and payment of arrears mainly.

**Grant No. 22
LABOUR**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2230 – LABOUR AND EMPLOYMENT			
ORIGINAL	62,40,000		
SUPPLEMENTARY	NIL	62,40,000	59,40,596
			(-) 2,99,404
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			1,71,000

Notes and Comments

(i) As against the eventual saving of Rs. 2.99 lakhs, only an amount of Rs. 1.71 lakhs could be anticipated and surrendered during the year.

(ii) Saving occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2230 LABOUR AND EMPLOYMENT			
01 Labour			
001 Direction and Administration			
60 Establishment			
O	62.40		
R (-)	1.71	60.69	59.41
			(-) 1.28

Reason for anticipated saving of Rs. 1.71 lakhs was stated to be due to transfer of Under Secretary and Labour Enforcement Officer (Jorethang) without any replacement. However, reason for eventual saving of Rs. 1.28 lakhs and inability to surrender the same has not been intimated (September 2004).

**Grant No. 23
LAND REVENUE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2029 – LAND REVENUE			
ORIGINAL	2,75,00,000		
SUPPLEMENTARY	15,49,000	2,90,49,000	2,76,43,371 (-) 14,05,629
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	38,05,000		
SUPPLEMENTARY	NIL	38,05,000	36,73,801 (-) 1,31,199
2053 – DISTRICT ADMINISTRATION			
ORIGINAL	2,86,95,000		
SUPPLEMENTARY	7,43,000	2,94,38,000	2,79,19,342 (-) 15,18,658
2245 – RELIEF OF ACCOUNT OF NATURAL CALAMITIES			
ORIGINAL	16,08,65,000		
SUPPLEMENTARY	NIL	16,08,65,000	18,86,53,759 (+) 2,77,88,759
2506 – LAND REFORMS			
ORIGINAL	1,29,50,000		
SUPPLEMENTARY	45,42,000	1,74,92,000	27,58,417 (-) 1,47,33,583
TOTAL VOTED			
ORIGINAL	23,38,15,000		
SUPPLEMENTARY	68,34,000	24,06,49,000	25,06,48,690 (+) 99,99,690
AMOUNT SURRENDERED DURING the year (March 2004)			15,55,000
CAPITAL			
VOTED			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	10,00,000		
SUPPLEMENTARY	NIL	10,00,000	NIL (-) 10,00,000
AMOUNT SURRENDERED DURING the year (March 2004)			NIL

Grant No. 23 LAND REVENUE Contd.

Notes and Comments

REVENUE

- (i) Expenditure exceeded the grant by Rs. 99,99,690; the excess requires regularisation. There was an excess of Rs. 36.76 lakhs in the year 2002-2003 too.
- (ii) In view of the eventual excess of Rs. 1.00 crore, surrender of Rs. 15.55 lakhs proved unrealistic.

(iii) Excess occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
106	Repairs and Restoration of damaged roads & bridges			
O	0.10			
R	266.39	266.49	266.85	(+) 0.36
107	Repairs and Restoration of damaged Government office Building			
O	0.10			
R	11.56	11.66	11.66	...
108	Repairs and Restoration of damaged Government residential Building			
O	0.10			
R	6.11	6.21	6.21	...
109	Repairs and Restoration of damaged water supply, drainage and sewerage			
O	0.10			
R	14.72	14.82	13.88	(-) 0.94
122	Repairs and Restoration of damaged irrigation and flood control works			
O	0.10			
R	84.65	84.75	85.94	(+) 1.19

Reason for anticipated excess of Rs. 266.39 lakhs, Rs. 11.56 lakhs, Rs. 6.11 lakhs, Rs. 14.72 lakhs, Rs. 84.65 lakhs in the above five cases was attributed to insufficient original token provision made initially. The augmentation by re-appropriation were made after the occurrence of actual natural calamity. Reasons for eventual excess of Rs. 0.36 lakhs and Rs. 1.19 lakhs and saving of Rs. 0.94 lakh have not been intimated (September 2004).

05	Calamity Relief Fund			
101	Transfer to Reserve Funds and Deposit Accounts			
O	800.00	800.00	1085.50	(+) 285.50

Reason for eventual excess of Rs. 285.00 lakhs was due to the fact that as against the actual earmarked grants-in-aid for this financial year, being 75 percent of Government of India's Share, this year's release of Rs. 885.00 lakhs includes Rs. 285.00 lakhs of the previous financial year but released during the year 2003-04. Because of this excess release there was an excess of transfer to the Reserve Fund during the year. Further details is enjoined below:-

Grant No. 23 LAND REVENUE Contd.

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

Government of India would contribute 75 percent to the fund as grants-in-aid. In normal circumstances this year contribution to this fund should be Rs. 800.00 lakhs with central share of Rs. 600.00 lakhs and state share share of Rs. 200.00 lakhs. But Government of India contributed Rs. 885.00 lakhs out of which Rs. 285.00 lakhs pertains to previous financial year. This trend of less release of Central Share in one financial year with excess release in next fiscal against the earmarked fund has been continuing from the last few years due to late/non-submission of expenditure statement on natural calamity by the State Government to the Central Ministries.

The scheme also stipulates that accretions to the fund together with the interest earned on the investments of the fund should be invested. The liability on account of relief was to met from encashment of the security to the extent required.

Expenditure to the relief fund during the year was Rs. 791.45 lakhs. The closing balance to the fund at the end of the year was Rs. 703.56 lakhs out of which the State Government invested an amount of Rs. 250.00 lakhs as fixed deposit in Sikkim State Co-operative Bank during the year 2002-2003. An account of the fund is given in the statement No. 16 of the Finance Accounts for the year 2003-2004.

(iv) Excess at (iii) above was partly off set by saving:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2029 LAND REVENUE			
001 Direction and Administration			
O		82.15	
S		13.60	
R (-)	93.61	86.33	(-) 7.28
101 Collection Charges			
60 District Collectorate			
O		171.20	
S		1.89	
R (-)	172.89	167.60	(-) 5.29

Reasons for anticipated saving of Rs. 2.14 lakhs and eventual savings of Rs. 7.28 lakhs and Rs. 5.29 lakhs in the above two cases have not been intimated (September 2004).

Grant No. 23 LAND REVENUE Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2052	SECRETARIAT GENERAL SERVICES			
090	Secretariat			
23	Land Revenue Department			
O	38.05	38.05	36.74	(-) 1.31
2053	DISTRICT ADMINISTRATION			
093	District Establishment			
O	197.15			
S	3.15			
R	0.12	200.42	191.14	(-) 9.28
Reason for eventual saving of Rs. 1.31 lakhs and Rs. 9.28 lakhs in the above two cases have not been intimated (September 2004).				
2245	RELIEF ON ACCOUNT ON NATURAL CALAMITIES			
02	Floods, Cyclones etc.			
101	Gratuitous Relief			
O	80.00			
R(-)	26.00	54.00	54.00	...
Reduction in provision by Rs. 26.00 lakhs was the net effect of decrease by re-appropriation by Rs. 14.48 lakhs and further surrender of Rs. 11.52 lakhs in March 2004 due to non-receipt of claims in time.				
800	Other Expenditure			
O	718.20			
R(-)	597.30	120.90	124.47	(+) 3.57
Re-appropriation of Rs. 597.30 lakhs was made in order to meet the requirement of provision after the actual occurrence of the natural calamity as at (iii) above. Reason for eventual saving of Rs. 3.57 lakhs has not been intimated (September 2004).				
2506	LAND REFORMS			
103	Maintenance of Land Records			
O	85.00			
S	45.42	130.42	23.09	(-) 107.33
800	Other Expenditure			
60	Land Bank Schemes			
O	44.50	44.50	13.65	(-) 30.85
911	Deduct recoveries of previous years	...	(-) 9.15	(-) 9.15

Reasons for savings of Rs. 107.33 lakhs, Rs. 30.85 lakhs and deduct recoveries of Rs. 9.15 lakhs of previous financial years have not been intimated (September 2004).

Grant No. 23 LAND REVENUE Concl'd.

CAPITAL

Savings in the Capital Grant occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
80 General			
051 Construction			
23 Land Revenue Department			
0	10.00	10.00	(-) 10.00

Reason for eventual saving of Rs. 10.00 lakhs has not been intimated (September 2004).

Grant No. 24
LAW

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2014 – ADMINISTRATION OF JUSTICE			
ORIGINAL	47,60,000		
SUPPLEMENTARY	10,00,000	57,60,000	(-) 3,08,112
2052 – SECRETARIAT-GENERAL SERVICES			
ORIGINAL	63,97,000		
SUPPLEMENTARY	13,15,000	77,12,000	(-) 50,172
TOTAL VOTED			
ORIGINAL	1,11,57,000		
SUPPLEMENTARY	23,15,000	1,34,72,000	(-) 3,58,284
AMOUNT SURRENDERED DURING the year (March 2004)			2,54,000

Notes and Comments**REVENUE**

- (i) Out of the available savings of Rs. 3.58 lakhs, only Rs. 2.54 lakhs was surrendered during the year.
- (ii) In view of the final savings of Rs. 3.58 lakhs, Supplementary Provision of Rs. 23.15 lakhs obtained during the year proved excessive.
- (iii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2014 ADMINISTRATION OF JUSTICE			
114 Legal Advisors and Counsels			
24 Law Department			
O	47.60		
S	10.00		
R (-)	2.54	55.06	(-) 0.54

Reduction in provision by Rs. 2.54 lakhs through surrender in March 2004 was attributed to (i) lesser no of cases filed during the year (ii) Addl. Advocate General was relieved from his duty, which resulted in savings. The eventual saving of Rs. 0.54 lakhs was stated to be due to non submission of voucher, from PAO's office during the fiscal.

**Grant No. 25
LEGISLATURE**

Section and Major Head	Total Grant/ Appropriation		Actual Expenditure	Excess (+) Savings (-)
	Rs.		Rs.	Rs.
REVENUE				
MAJOR HEAD				
2011 – PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
ORIGINAL	2,86,40,000			
SUPPLEMENTARY	14,00,000	3,00,40,000	2,94,88,992	(-) 5,51,008
2071 – PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	19,00,000			
SUPPLEMENTARY	2,00,000	21,00,000	20,82,600	(-) 17,400
TOTAL VOTED				
ORIGINAL	2,90,90,000			
SUPPLEMENTARY	12,00,000	3,02,90,000	2,97,69,196	(-) 5,20,804
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				2,45,000
TOTAL CHARGED				
ORIGINAL	14,50,000			
SUPPLEMENTARY	4,00,000	18,50,000	18,02,396	(-) 47,604
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				NIL

Notes and Comments

REVENUE (VOTED)

- (i) In view of the overall saving of Rs. 5.21 lakhs in the grant, supplementary grant of Rs. 12.00 lakhs obtained in February 2004 for payment of salaries to members, payment of pension etc., proved excessive and could have been restricted to actual requirement wherever found necessary.
- (ii) As against the ultimate saving of Rs. 5.21 lakhs, only an amount of Rs. 2.45 lakhs could be anticipated and surrendered during the year.

Grant No. 25 LEGISLATURE Concl'd.

(iii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
101 Legislative Assembly			
62 Members			
O	44.00		
S	7.00	49.43	(-) 1.57
	51.00		
Reason for eventual saving of Rs. 1.57 lakhs, after obtaining supplementary provision of Rs. 7.00 lakhs in February 2004 for payment of salaries, has not been intimated (September 2004).			
103 Legislative Secretariat			
63 Establishment			
O	193.00		
R	0.50	192.46	(-) 1.04
	193.50		
Augmentation of provision by Rs. 0.50 lakh through re-appropriation was stated to be due hosting of North Eastern Council meeting at Gangtok. Reason for eventual saving of Rs. 1.04 lakhs has not been intimated (September 2004).			
104 Legislators Hostel			
03 Establishment			
O	22.00		
R(-)	2.95	18.11	(-) 0.94
	19.05		
Reduction in provision by Rs. 2.95 lakhs was the net effect of surrender of Rs. 2.45 lakhs stated to be due to non implementation of voluntary retirement scheme and decrease by Rs. 0.50 lakh by re-appropriation due to limited performance of tours by the officers of Legislative Secretariat. Reason for eventual saving of Rs. 0.94 lakh has not been intimated (September 2004).			
800 Other Expenditure			
64 Regional Institute of Parliamentary Studies & Training for North-East Region of India			
65 Other Contribution			
O	4.00		
S	3.00	4.00	(-) 3.00
	7.00		

Reason for eventual saving of Rs. 3.00 lakhs, after obtaining supplementary grant in February 2004, has not been intimated (September 2004).

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
101 Legislative Assembly			
61 Discretionary Grants			
O	4.50	9.00	(+) 4.50
	4.50		

Reason for eventual excess of Rs. 4.50 lakhs has not been intimated (September 2004).

**Grant No. 26
MINES & GEOLOGY**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2853 – NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
ORIGINAL	1,13,15,000		
SUPPLEMENTARY	NIL	1,10,28,750	(-) 2,86,250
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			2,53,000
CAPITAL			
VOTED			
4853 – CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
ORIGINAL	58,00,000		
SUPPLEMENTARY	43,00,000	1,00,99,810	(-) 190
AMOUNT SURRENDERED DURING the year (March 2004)			NIL

Notes and Comments**REVENUE**

- (i) As against the actual saving of Rs. 2.86 lakhs, an amount of Rs. 2.53 lakhs was surrendered in March 2004.
- (ii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
102 Mineral exploration			
62 Other Minerals Exploration			
O 7.00			
R (-) 2.00	5.00	5.07	(+) 0.07

Reduction in provision by Rs. 2.00 lakhs through re-appropriation was attributed to incurring less expenditure on mineral exploration than anticipated earlier.

**Grant No. 27
MOTOR VEHICLES**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2041 – TAXES ON VEHICLES			
ORIGINAL	45,40,000		
SUPPLEMENTARY	3,00,000	48,40,000	42,82,150 (-) 5,57,850
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	60,09,000		
SUPPLEMENTARY	NIL	60,09,000	57,52,181 (-) 2,56,819
TOTAL VOTED			
ORIGINAL	1,05,49,000		
SUPPLEMENTARY	3,00,000	1,08,49,000	1,00,34,331 (-) 8,14,669
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			7,45,000

Notes and Comments

- (i) The expenditure of Rs. 100.34 lakhs did not even touch the original budget provision of Rs. 105.00 lakhs. As such supplementary provision of Rs. 3.00 lakhs obtained during July 2003 for meeting shortfall in office expenses was totally unnecessary. There was similar savings of Rs. 6.04 lakhs in last year also. It only indicates Government's inability to frame budget estimate based on actual requirement.
- (ii) Against the eventual saving of Rs. 8.15 lakhs, only Rs. 7.45 lakhs could be anticipated and surrendered at the fag end of the fiscal.
- (iii) Savings occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2041 TAXES ON VEHICLES			
101 Collection Charges			
60 Regional Transport Office at Gangtok			
O	30.50		
S	3.00		
R (-)	4.84		
	28.66	28.52	(-) 0.14

Grant No. 27 MOTOR VEHICLES *Concl'd.*

Anticipated saving of Rs. 4.84 lakhs was surrendered in March 2004 due to non-payment of salaries to one constable, whose service was likely to be terminated during the year and non-receipt of anticipated medical reimbursement bills.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2052	SECRETARIAT GENERAL SERVICES			
090	Secretariat			
27	Motor Vehicles Division			
O		60.09		
R (-)		2.28	57.81	(-) 0.29
			57.52	

Anticipated saving of Rs. 2.28 lakhs was surrendered in March 2004 due to non-receipt of claim of medical reimbursement from patients sent outside the states.

Grant No. 28
PARLIAMENTARY AFFAIRS

(ALL VOTED)

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

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

2052 – SECRETARIAT – GENERAL SERVICES

ORIGINAL 21,20,000

SUPPLEMENTARY NIL 21,20,000 21,09,339 (-) 10,661

AMOUNT SURRENDERED**DURING THE YEAR (MARCH 2004)****NIL**

Grant No. 29
PERSONNEL, ADMN. REFORMS & TRAINING

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2052 – SECRETARIAT – GENERAL SERVICES			
ORIGINAL	87,00,000		
SUPPLEMENTARY	6,00,000	93,00,000	92,82,820
			(-) 17,180
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	67,00,000		
SUPPLEMENTARY	NIL	67,00,000	57,42,991
			(-) 9,57,009
TOTAL VOTED			
ORIGINAL	1,54,00,000		
SUPPLEMENTARY	6,00,000	1,60,00,000	1,50,25,811
			(-) 9,74,189
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			6,75,000

Notes and Comments

- (i) Against the eventual savings of Rs. 9.74 lakhs, only an amount of Rs. 6.75 lakhs could be anticipated and surrendered.
- (ii) In view of the savings of Rs. 9.74 lakhs, supplementary provision of Rs. 6.00 lakhs obtained in February 2004 for payment of salaries and honorarium to conduct legal inquiries were absolutely unnecessary.
- (iii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2070 OTHER ADMINISTRATIVE SERVICES			
003 Training			
29 Department of Personal Administrative Reforms and Training			
O	47.00		
R (-)	6.95	40.05	39.13
			(-) 0.92

Reduction in provision by Rs. 6.95 lakhs through surrender in March 2004 was stated to be due to (i) transfer of officers without replacement (ii) no faculties were deputed for training out side the State (Rs. 0.75 lakh) and (iii) intention to use the provision (under 100 % C.S.S.) in the next fiscal year.

**Grant No. 30
PLANNING & DEVELOPMENT**

Section and Major Head	Total Grant		Actual Expenditure		(ALL VOTED)
	Rs.	Rs.	Rs.	Rs.	Excess (+) Savings (-)
REVENUE					
VOTED					
MAJOR HEAD					
2575 – OTHER SPECIAL AREAS PROGRAMMES					
ORIGINAL	2,22,00,000				
SUPPLEMENTARY	1,00,000	2,23,00,000	70,39,735		(-) 1,52,60,265
3451 – SECRETARIAT – ECONOMIC SERVICES					
ORIGINAL	15,51,80,000				
SUPPLEMENTARY	NIL	15,51,80,000	1,83,95,051		(-) 13,67,84,949
3454 – CENSUS SURVEYS AND STATISTICS					
ORIGINAL	1,23,10,000				
SUPPLEMENTARY	NIL	1,23,10,000	1,12,72,248		(-) 10,37,752
TOTAL VOTED					
ORIGINAL	18,96,90,000				
SUPPLEMENTARY	1,00,000	18,97,90,000	3,67,07,034		(-) 15,30,82,966
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)					15,45,17,000
CAPITAL					
VOTED					
4575 – CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES					
ORIGINAL	3,50,00,000				
SUPPLEMENTARY	7,50,00,000	11,00,00,000	3,11,74,654		(-) 7,88,25,346
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)					7,52,04,000

Grant No. 30 PLANNING & DEVELOPMENT Contd.

Notes and Comments

REVENUE

(i) Against the eventual saving of Rs. 1530.83 lakhs, Rs. 1545.17 lakhs was surrendered during the year. In the last financial year too there was a huge saving of Rs. 979.99 lakhs.

(ii) Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2575 OTHER SPECIAL AREA PROGRAMME			
60 Others			
101 Border Area Development Programmes			
O	222.00		
R(-)	166.63	55.37	70.40 (+) 15.03

Anticipated saving of Rs. 166.63 lakhs was stated to be due to non-submission of schemes. Reason for eventual excess of Rs. 15.03 lakhs has not been intimated (September 2004).

102 Rastriya Sam Vikas Yojana			
S	1.00		
R(-)	1.00		

Reduction in provision by Rs. 1.00 lakhs was in fact the net effect of increasing the provision by Rs. 749.00 lakhs first by re-appropriation in August 2003 and then reducing the amount by surrender of Rs. 750.00 lakhs stated to be due to non-sanctioning of the scheme by planning commission.

3451 SECRETARIAT – ECONOMIC SERVICES			
090 Secretariat			
30 Planning and Development Department			
O	1450.30		
R(-)	1354.45	95.85	95.82 (-) 0.03

Reduction in provision by Rs. 1354.45 lakhs was net result of decrease by re-appropriation (Rs. 748.10 lakhs) followed by surrender (Rs. 606.35 lakhs) in February 2004 stated to be due to meeting the supplementary grants of other departments during the year and non sanction of Grants-in-aid to State Planning Board.

3454 CENSUS SURVEYS AND STATISTICS			
02 Survey and Statistics			
112 Economic Advice and Statistics			
O	53.10		
R(-)	4.00	49.10	47.60 (-) 1.50

Anticipated saving of Rs. 4.00 lakhs was surrendered at the fag end of the year due to transfer of staff and non-recruitment in vacant posts. Reason for eventual saving of Rs. 1.50 has not been intimated (September 2004).

Grant No. 30 PLANNING & DEVELOPMENT Concl'd.

CAPITAL

The entire supplementary provision of Rs. 75.00 lakhs obtained in July 2003 meant for implementation of earmarked schemes under Rastriya Sam Vikas Yojana remain unutilised and finally surrendered due to non sanctioning of scheme by the planning commission. In addition to the above saving under the head 4575 – 102 – Rastriya Sam Vikas Yojana, there was saving under the following head also:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4575	CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMS			
60	Others			
101	Border Area Development Programmes			
O		350.00		
R(-)		2.04	347.96	311.75
				(-) 36.21

Anticipated saving of Rs. 2.04 lakhs only was surrendered on the last day of the financial year due to stated reason of non completion of project. It is an instance of bad budgeting as the remaining amount of Rs. 36.21 lakhs could not be surrendered at the same time. Reason for eventual saving of Rs. 36.21 lakhs, however, has not been intimated (September 2004).

**Grant No. 31
POLICE**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2055 – POLICE			
ORIGINAL	48,10,45,000		
SUPPLEMENTARY	1,26,63,000	49,37,08,000	49,37,85,374 (+) 77,374
2059 – PUBLIC WORKS			
ORIGINAL	34,00,000		
SUPPLEMENTARY	NIL	34,00,000	34,41,527 (+) 41,527
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	2,41,53,000		
SUPPLEMENTARY	NIL	2,41,53,000	2,24,16,386 (-) 17,36,614
TOTAL VOTED			
ORIGINAL	50,85,98,000		
SUPPLEMENTARY	1,26,63,000	52,12,61,000	51,96,43,287 (-) 16,17,713
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			15,85,000
CAPITAL			
VOTED			
4055 – CAPITAL OUTLAY ON POLICE			
ORIGINAL	1,24,00,000		
SUPPLEMENTARY	NIL	1,24,00,000	1,25,72,617 (+) 1,72,617
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			6,00,000

Grant No. 31 POLICE *Contd.***Notes and Comments**

REVENUE

(i) In view of the eventual saving of Rs. 16.18 lakhs in the grant, supplementary provision of Rs. 126.63 lakhs obtained during the year proved excessive. Against the actual saving of Rs. 16.18 lakhs during the year, Rs. 15.85 lakhs could be anticipated and surrendered during the year.

(ii) Saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2055	POLICE			
104	Special Police			
65	Indian Reserve Battalion			
O			925.75	
R(-)			33.92	
		891.83	891.82	(-) 0.01

Decrease in provision by Rs. 33.92 lakhs was the net effect of reduction of Rs. 29.00 lakhs through re-appropriation and further reduction of Rs. 4.92 lakhs through surrender stated to be due to (i) deferment of purchase of uniforms for IRB. (ii) non-recruitment in the battalion (ii) non-purchase of vehicles etc. and for utilisation of salary component from plan sector (Rs. 4.92 lakhs) during the year.

108	State Headquarters Police			
66	Traffic Police			
O			72.50	
R(-)			1.26	
		71.24	70.63	(-) 0.61

Reduction in provision by Rs. 1.26 lakhs through re-appropriation in March 2004 was attributed to economic purchase of POL during the year. Reason for eventual saving of Rs. 0.61 lakh has not been intimated (September 2004).

114	Wireless and Computers			
71	A.M.C. of Computer under Criminal Information System (100 % C.S.S.)			
O			18.05	
R(-)			3.44	
		14.61	13.85	(-) 0.76

Reduction in provision by Rs. 3.44 lakhs through re-appropriation in March 2004 was stated to be due to non purchasing of computers etc. However, reason for eventual saving of Rs. 0.76 lakh was attributed to non-receipt of bills in time.

115	Modernisation of Police Force			
71	Modernisation of Police Force			
O			1.00	
R(-)			1.00	
	

Anticipated saving of Rs. 1.00 lakhs was re-appropriated in March 2004 due to transfer of Police personnel.

116	Forensic Science			
O			52.20	
R(-)			20.20	
		32.00	32.57	(+) 0.57

Grant No. 31 POLICE Contd.

Reduction in provision by Rs. 20.20 lakhs was the net effect of re-appropriation of Rs. 19.39 lakhs and again by surrender of Rs. 0.81 lakh in March 2004 was stated to be due to non-receipt of clearance for purchase of equipment for Sikkim Forensic Science Laboratory. Reason for ultimate excess of Rs. 0.57 lakh was attributed to payment of pending bills of Sikkim Consumer Co-operative Societies Ltd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
800	Other expenditure			
73	Expenditure on Maintenance of Security Staff			
O		6.00		
R(-)		1.29	4.71	4.69
				(-) 0.02

Reduction in provision by Rs. 1.29 lakhs through re-appropriation in March 2004 was stated to be due to surrender of rented house occupied by the CRPF.

2070	OTHER ADMINISTRATIVE SERVICES			
106	Civil Defence			
60	Establishment			
O		26.48		
R(-)		7.53	18.95	19.32
				(+) 0.37

Reduction in provision by Rs. 7.53 lakhs through re-appropriation (Rs. 7.04 lakhs) and then again by surrender (Rs. 0.49 lakh) during March 2004 was attributed to transfer of Police personnel during the year (Rs. 4.39 lakhs) and retirement and VRS of Deputy Secretary, Constables and delay in recruitment of five personnel (Rs. 3.14 lakhs).

108	Fire Protection and Control			
60	Establishment			
O		179.00		
R(-)		11.98	167.02	167.60
				(+) 0.58

Reduction in provision by Rs. 11.98 lakhs in March 2004 was the net effect of decrease of Rs. 2.94 lakhs through re-appropriation and then further reduction of Rs. 9.04 lakhs through surrender which was stated to be due to inability of the Government to construct a Fire Station at Mangan during the fiscal. Reason for ultimate excess of Rs. 0.58 lakh was stated to be due to payment of two month's salary to Deputy Inspector General Fire services and five officials mainly, during the year.

(iii) Savings as (ii) above was partly offset by excess:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
2055	POLICE			
101	Criminal Investigation and Vigilance			
O		207.70		
S		11.63		
R		2.31	221.64	228.97
				(+) 7.33

Augmentation of provision of Rs. 11.63 lakhs first by supplementary in February 2004 was made to meet travel expenses to UN, payment of salaries etc. Subsequently it was further increased by Rs. 2.31 lakhs through re-appropriation in March 2004 to meet the salary of staff. However, still there is an ultimate excess of Rs. 7.33 lakhs, which was attributed to payment of leave encashment medical expenses, payment of pending bills of Sikkim Government Press. This is an instance of faulty budgeting.

Grant No. 31 POLICE *Concid.*

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
108 State headquarters Police			
67 Reserve Line and Police Band			
O	475.10		
S	65.00		
R	19.87	558.78	(-) 1.19

Augmentation of provision by Rs. 19.87 lakhs through re-appropriation was stated to be due to (i) recruitment of 123 numbers of Police Personnel during the year (ii) increase in house rent bills, electricity bills and providing new telephone connections. Reason for ultimate saving of Rs. 1.19 lakhs was attributed to return of medical bills with objection by the PAO at the fag end of the financial year.

109 District Police			
O	1088.75		
R	15.37	1094.44	(-) 9.68

Augmentation of provision by Rs. 15.37 lakhs through re-appropriation was stated to be due to joining of Police personnel on transfer, payment of medical bills advance and reimbursement during the year. However, reason for ultimate saving of Rs. 9.68 lakhs was attributed to transfer of Police Personnel and the non-joining of the replacements mainly. This is a case of unnecessary excess re-appropriation.

114 Wireless and Computers			
70 Police Wireless Branch			
O	181.70		
R	1.15	182.80	(-) 0.05

Augmentation of provision by Rs. 1.15 lakhs through re-appropriation in March 2004 was attributed to payment of medical reimbursement and adjustment of L.T.C. bills during the year.

CAPITAL

- (i) Expenditure in the Capital grant exceeded the provision by Rs. 1,72,617. The excess requires regularisation.
- (ii) In view of the eventual excess of Rs. 1.72 lakhs, surrender of Rs. 6.00 lakhs in March 2004 proved unrealistic.
- (iii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4055 CAPITAL OUTLAY ON POLICE			
60 Construction			
O	6.00		
R(-)	6.00		

The entire provision of Rs. 6.00 lakhs was surrendered on the last day of the financial year due to (i) non construction of rest room, toilet for Women Police Personnel, with the help of upgradation grant from Eleventh Finance Commission and (ii) non availability of any proposal from the Government.

**Grant No. 32
POWER**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	32,00,000		
SUPPLEMENTARY	NIL	32,00,000	(-) 2,166
2216 – HOUSING			
ORIGINAL	37,80,000		
SUPPLEMENTARY	NIL	37,80,000	(+) 4,896
2801 – POWER			
ORIGINAL	36,32,55,000		
SUPPLEMENTARY	NIL	36,32,55,000	(+) 6,77,217
3054 – ROADS AND BRIDGES			
ORIGINAL	4,50,000		
SUPPLEMENTARY	NIL	4,50,000	(-) 2,437
TOTAL VOTED			
ORIGINAL	37,06,85,000		
SUPPLEMENTARY	NIL	37,06,85,000	(+) 6,77,510
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			15,35,000
CAPITAL			
VOTED			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	1,00,00,000		
SUPPLEMENTARY	NIL	1,00,00,000	(-) 45,695

Grant No. 32 POWER Contd.

4801 – CAPITAL OUTLAY ON POWER PROJECTS				
ORIGINAL	56,91,00,000			
SUPPLEMENTARY	13,71,000	57,04,71,000	43,77,77,166	(-) 13,26,93,834
TOTAL VOTED				
ORIGINAL	57,91,00,000			
SUPPLEMENTARY	13,71,000	58,04,71,000	44,77,31,471	(-) 13,27,39,529
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				13,26,62,000

Notes and Comments

REVENUE

- (i) Expenditure exceeded the grant by Rs. 6,77,510 which requires regularisation.
- (ii) In view of the above excess, surrender of Rs. 15,35,000 during the year proved injudicious. This indicates Government's inability to keep a watch over the progress of expenditure.
- (iii) Excess occurred mainly under :-

Head		Total Grant	Actual Expenditure	Excess (+) Savings (-)
			(In lakhs of Rupees)	
2801	POWER			
101	Purchase of Power			
O	1096.00			
R	45.00	1141.00	1141.00	....

Augmentation of provision by Rs. 45.00 lakhs through re-appropriation in March 2004 was stated to be requirement of more provision under purchase of power due to a new system called ABT (Availability best tariff).

800	Other expenditure			
68	Upper Rongnichu Hydel Project			
O	70.00			
R	11.63	81.63	81.62	(-) 0.01

Augmentation of provision by Rs. 11.63 lakhs through re-appropriation in March 2004 was attributed to payment of wages and salaries to muster roll and work charged establishment during the year.

05	Transmission and Distribution			
005	Investigation			
62	Survey and Investigation			
O	5.00			
R	20.68	25.68	25.68	...

Grant No. 32 POWER Contd.

Augmentation of provision by Rs. 20.68 lakhs is the net result of re-appropriation of Rs. 21.51 lakhs and surrender of Rs. 0.83 lakh during March 2004. The re-appropriation was made in order to provide compensation related to Rathongchu Project, for which no provision was earmarked in the budget.

Head	Total Grant	Actual Expenditure	Excess (+)
		(In lakhs of Rupees)	
800 Other Expenditure, Each Transmission and Distribution Scheme			
63 Maintenance and Repairs			
O 607.50	607.50	610.31	(+) 2.81

Reason for eventual excess of Rs. 2.81 lakhs has not been intimated (September 2004).

(iv) Excesses above were partly off set by savings as under :-

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
		(In lakhs of Rupees)	
2801 POWER			
800 Other Expenditure			
60 Ronglichu Hydro Electric Scheme (Jali Power House)			
O 50.00	50.00	45.99	(-) 4.01

Reason for ultimate savings of Rs. 4.01 lakhs has not been intimated (September 2004).

62 Rimbi Micro Hydrel Project			
O 12.00			
R(-) 4.13	7.87	8.35	(+) 0.48
69 Meyon Hydrel Project			
O 55.00			
R(-) 7.50	47.50	46.65	(-) 0.85

Reduction in provision by Rs. 4.13 lakhs and Rs. 7.50 lakhs through re-appropriation in March 2004 was attributed to meeting the liability under payment of muster roll and worked charged employees. Reason for eventual excess of Rs. 0.48 lakhs and savings of Rs. 0.85 lakh has not been intimated (September 2004).

80 General			
001 Direction and Administration			
O 1394.35			
R(-) 80.03	1314.32	1330.27	(+) 15.95

Decrease in provision by Rs. 80.03 lakhs was the net effect of reduction of Rs. 66.51 lakhs through re-appropriation stated to be used for settlement of compensation related to Rathongchu as there was no provision kept in the original budget and further surrender of Rs. 13.52 lakhs was stated to be due to non payment of leave encashment to almost all the class III and IV employees of the department before 31st March 2004. Whereas reason for eventual excess of Rs. 15.95 lakhs was stated to be due to settlement of outstanding medical claims.

Grant No. 32 POWER Concl'd.

CAPITAL

(i) Savings in the Capital grant occurred mainly under:-

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

4801 CAPITAL OUTLAY ON POWER PROJECTS

800 Other Expenditure

65 Hydrel Projects

O 423.00

R(-) 150.83

272.17

272.19

(+) 0.02

Reduction in provision by Rs. 150.83 lakhs was the resultant effect of decreasing the provision by Rs. 9.79 lakhs through re-appropriation and further reduction of Rs. 141.04 lakhs through surrender in March 2004 was stated to be due to matching of the expenditure on the basis of sanction made by Government of India on C.S.S. Scheme during the year.

66 Other Micro-Mini Hydrel Schemes

O 380.00

R(-) 122.00

258.00

257.78

(-) 0.22

Reduction in provision of Rs. 122.00 lakhs by means of surrender in March 2004 was made as per the direction of the Government, for which no specific reason has been provided (September 2004).

05 Transmission and Distribution

800 Other Expenditure

60 Other Distribution Scheme

O 4292.00

R (-) 1054.72

3237.28

3237.11

(-) 0.17

Reduction in provision by Rs. 1054.72 lakhs by means of surrender in March 2004 was attributed to (i) late receipt of allocation from Government of India (Rs. 317.77 lakhs) (ii) restricting the expenditure on the basis of allocation made during the fiscal (Rs. 736.95 lakhs) etc.

06 Rural Electrification Scheme

800 Other Expenditure

61 Rural Electrification Scheme PMGY
(100% C.S.S.)

S 13.71

R (-) 7.40

6.31

6.31

...

Reduction in provision by Rs. 7.40 lakhs through surrender in March 2004 was made to match the amount released by the Government of India.

(ii) Savings at (i) above was partly offset by excess under:-

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

4801 CAPITAL OUTLAY ON POWER PROJECTS

800 Other Expenditure

67 Renovation of Old Power House

O 136.00

R 8.79

144.79

144.72

(-) 0.07

Augmentation of provision by Rs. 8.79 lakhs through re-appropriation in March 2004 was attributed to settlement of bills against the sanctioned estimate during the year.

Grant No. 33
PRINTING & STATIONERY

(ALL VOTED)

Section and Major Head	Total Grant/ Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Savings (-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2058 – STATIONERY AND PRINTING			
ORIGINAL	2,70,91,000		
SUPPLEMENTARY	NIL	2,70,91,000	(-) 14,32,748
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			6,60,000
CAPITAL			
VOTED			
MAJOR HEAD			
4059 – CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	30,34,000		
SUPPLEMENTARY	NIL	30,34,000	(-) 30,34,000
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			30,34,000

Notes and Comments**REVENUE**

(i) As against the eventual saving of Rs. 14.33 lakhs, only an amount of Rs. 6.60 lakhs was surrendered at the fag end of the financial year. This proved Government's inability to keep a watch over the progress of expenditure.

(ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2058 STATIONERY AND PRINTING			
103 Government Press			
60 Sikkim Government Press			
O	270.91		
R(-)	6.60	264.31	(-) 7.73

Grant No. 33 PRINTING & STATIONERY Concl'd.

Reason for anticipated saving of Rs. 6.60 lakhs, which was surrendered at the fag end of the financial year, was attributed to (i) non-performance of tour during the year (ii) non filling up of some vacant posts and also for VRS (Rs. 1.80 lakhs) (iii) non-completion of purchase procedure of machinery (Rs. 0.80 lakh). Rest of the amount of Rs. 4.00 lakhs was surrendered as per the direction of the Government without citing any reason. However, reason for eventual saving of Rs. 7.73 lakhs has not been intimated (September 2004). This is an instance of inaccurate budgeting.

CAPITAL

Saving in the Capital Section occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
60 Other Buildings			
051 Construction			
33 Stationery and Printing			
O		30.34	
R (-)		30.34	

The entire provision was surrendered in February 2004 as per the direction of the Government without assigning any reason (September 2004).

Grant No. 34
PUBLIC HEALTH ENGINEERING

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	17,50,000		
SUPPLEMENTARY	NIL	17,50,000	13,83,636
			(-) 3,66,364
2215 – WATER SUPPLY AND SANITATION			
ORIGINAL	6,62,22,000		
SUPPLEMENTARY	NIL	6,62,22,000	6,63,01,779
			(+) 79,779
2216 – HOUSING			
ORIGINAL	24,00,000		
SUPPLEMENTARY	NIL	24,00,000	14,98,923
			(-) 9,01,077
TOTAL VOTED			
ORIGINAL	7,03,72,000		
SUPPLEMENTARY	NIL	7,03,72,000	6,91,84,338
			(-) 11,87,662
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			15,00,000
CAPITAL			
VOTED			
4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
ORIGINAL	15,61,87,000		
SUPPLEMENTARY	NIL	15,61,87,000	14,53,41,639
			(-) 1,08,45,361
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			35,00,000

Grant No. 34 PUBLIC HEALTH ENGINEERING *Contd.*

Notes and Comments

REVENUE

(i) Amount surrendered Rs. 15.00 lakhs was much more than the actual saving of Rs. 11.88 lakhs during the year. This indicates absence of any mechanism to keep a watch over the progress of expenditure.

(ii) Significant saving occurred mainly under :-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2059 PUBLIC WORKS			
01 Office Building			
053 Maintenance and Repairs			
34 Public Health Engineering Department			
O	17.50		
R(-)	3.50	13.84	(-) 0.16

Reason for anticipated saving of Rs. 3.50 lakhs has not been intimated (September 2004).

2215 WATER SUPPLY AND SANITATION			
01 Water Supply			
001 Direction and Administration			
34 Public Health Engineering Department			
O	223.22		
R(-)	9.77	212.41	(-) 1.04

Reason for anticipated savings of Rs. 9.77 lakhs and ultimate savings of Rs. 1.04 lakhs has not been intimated (September 2004)

2216 HOUSING			
01 Government Residential Building			
106 General Pool Accommodation			
34 Public Health Engineering Department			
O	24.00		
R(-)	10.90	14.99	(+) 1.89

Reason for anticipated saving of Rs. 10.90 lakhs and ultimate excess of Rs. 1.89 lakhs have not been intimated (September 2004).

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
2059 PUBLIC WORKS			
101 Urban Water Supply Programme			
60 Maintenance and Repairs			
O	439.00		
R	9.17	450.61	(+) 2.44

Anticipated excess of Rs. 9.17 lakhs was attributed to requirement of more provision which could not be anticipated during the district wise allocation of the budget. Reason for ultimate excess of Rs. 2.44 lakhs has not been intimated (September 2004).

Grant No. 34 PUBLIC HEALTH ENGINEERING Concl'd.

CAPITAL

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)	Percentage of Saving (Rounded)
1994-95	722.70	709.52	(-) 13.18	2%
1995-96	1679.25	1522.48	(-) 156.77	9%
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%
99-2000	2796.61	2566.25	(-) 230.36	8%
2000-01	3698.90	1771.61	(-) 1927.29	52%
2001-02	1139.62	1012.30	(-) 127.32	11%
2002-03	2592.91	1200.16	(-) 1392.75	54%

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01 Water Supply			
101 Urban Water Supply			
60 Water Supply Scheme			
O	941.87		
R(-)	41.67		
	900.20	823.89	(-) 76.31

Reduction of provision by Rs. 41.67 lakhs, which was the net effect of decrease of Rs. 6.67 lakhs through re-appropriation and further withdrawal of Rs. 35.00 lakhs through surrender, was stated to be due to revised annual plan allocation for the financial year 2003-04. Reason for eventual saving of Rs. 76.31 lakhs has not been intimated (September 2004).

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
102 Rural Water Supply			
34 Public Health Engineering Department			
O	60.00		
R	6.67		
	66.67	69.54	(+) 2.87

Reason for anticipated excess of Rs. 6.67 lakhs and eventual excess of Rs. 2.87 lakhs even after the above re-appropriation, has not been intimated (September 2004).

PUBLIC SERVICE COMMISSION

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	(ALL CHARGED) Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
CHARGED			
MAJOR HEAD			
2051 – PUBLIC SERVICE COMMISSION			
ORIGINAL	44,20,000		
SUPPLEMENTARY	NIL	44,20,000	(-) 3,54,725
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			1,22,000

Notes and Comments

- (i) Out of the eventual saving of Rs. 3.55 lakhs in the charged appropriation, an amount of Rs. 1.22 lakhs could be anticipated and surrendered during the year.
- (ii) Saving occurred under:-

Head	Total Appropriation	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2051 PUBLIC SERVICE COMMISSION			
102 State Public Service Commission (Charged)			
60 Establishment			
O	44.20		
R (-)	1.22	42.98	(-) 2.33
		40.65	

Anticipated saving of Rs. 1.22 lakh was surrendered due to stated reason of (i) less performance of tour (Rs. 0.45 lakh) (ii) non-purchase of vehicle (R. 0.77 lakh). However, reason for eventual saving of Rs. 2.33 lakhs has not been intimated (September 2004).

**Grant No. 35
ROADS & BRIDGES**

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2059 – PUBLIC WORKS			
ORIGINAL	2,61,50,000		
SUPPLEMENTARY	NIL	2,61,50,000	52,95,103
			(-) 2,08,54,897
3054 – ROADS AND BRIDGES			
ORIGINAL	27,06,65,000		
SUPPLEMENTARY	51,93,000	27,58,58,000	19,08,88,772
			(-) 8,49,69,228
TOTAL VOTED			
ORIGINAL	29,68,15,000		
SUPPLEMENTARY	51,93,000	30,20,08,000	19,61,83,875
			(-) 10,58,24,125
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			2,14,09,000
CAPITAL			
VOTED			
5053 – CAPITAL OUTLAY ON CIVIL AVIATION			
ORIGINAL	9,89,00,000		
SUPPLEMENTARY	NIL	9,89,00,000	2,01,783
			(-) 9,86,98,217
5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES			
ORIGINAL	44,04,10,000		
SUPPLEMENTARY	5,92,26,000	49,96,36,000	34,41,78,617
			(-) 15,54,57,383
TOTAL VOTED			
ORIGINAL	53,93,10,000		
SUPPLEMENTARY	5,92,26,000	59,85,36,000	34,43,80,400
			(-) 25,41,55,600
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			15,36,13,000

Grant No. 35 ROADS & BRIDGES *Contd.***Notes and Comments**

REVENUE

(i) In the Revenue Section saving amounting to Rs. 850.00 lakhs occurred under the sub-major head 02 Strategic and Border Roads (100% C.S.S.) under the Major Head 3054 Roads and Bridges. Necessary book adjustment for the charges of maintenance of road work done by the Border Road Development Board could not be carried out in the current year's accounts, like previous years, due to non-receipt of expenditure statements from Border Road Task Force (Ministry of Surface Transport).

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2059 PUBLIC WORKS			
799 Suspense			
35 Roads and Bridges Department			
O 250.00			
R(-) 214.09	35.91	41.49	(+) 5.58

Reduction of provision by Rs. 214.09 lakhs on the last day of the financial year was stated to be due to purchase of required stock materials from the project cost itself. Reason for ultimate excess of Rs. 5.58 lakhs has not been intimated (September 2004).

3054 ROADS & BRIDGES			
004 Research and Development			
62 Surveys and Testing Works			
O 30.00			
R(-) 5.00	25.00	24.75	(-) 0.25

Anticipated saving of Rs. 5.00 lakhs was stated to be due to non-receipt of proposals/estimates during the financial year.

80 General			
001 Direction and Administration			
35 Roads and Bridges Department			
O 546.65			
S 13.28	559.93	552.95	(-) 6.98

Augmentation of provision by Rs. 13.28 lakhs was made by supplementary in February 2004 for payment of salaries and payment of committed liabilities during the year. However this led to an eventual saving of Rs. 6.98 lakhs. This is an instance of bad budgeting. Reason for eventual saving of Rs. 6.98 lakhs has not been intimated (September 2004).

(iii) Savings above was partly off set by excess as under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
3054 ROADS & BRIDGES			
04 District and Other Roads			
60 District Roads			
O 1160.00			
S 38.65			
R 5.00	1203.65	1210.02	(+) 6.37

Grant No. 35 ROADS & BRIDGES Concl'd.

Augmentation of provision by Rs. 5.00 lakhs through re-appropriation in March 2004 was attributed to payment of a bill for major repair works sanctioned during the current fiscal. However, despite the above re-appropriation, ultimately there was an excess of Rs. 6.37 lakhs, for which no reason has been intimated (September 2004).

CAPITAL

(i) Out of the total savings of Rs. 25,41.55 lakhs in the capital section of the grant, saving amounting to Rs. 609.10 lakhs occurred under sub-major head 02 - Strategic and Border Roads (100% C.S.S.) below Major Head 5054 Capital Outlay on Roads and Bridges. Necessary book adjustment for construction of road work could not be carried out due to non-receipt of expenditure statement from Border Road Task Force.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
5053 CAPITAL OUTLAY ON CIVIL AVIATION			
02 Airports			
102 Aerodromes			
60 Upgradation Grants			
O	989.00		
R (-)	986.98	2.02	2.02

Anticipated savings of Rs. 986.98 lakhs was surrendered during the year due to non-finalisation of the scheme by the Civil Aviation Department. Last year an amount of Rs. 992.22 lakhs was also surrendered on similar grounds.

5054 CAPITAL OUTLAY ON ROADS AND BRIDGES			
04 District and other Roads			
337 Road Works			
60 District Roads			
O	3620.00		
S	306.35		
R (-)	542.09	3384.26	3273.84 (-) 110.42

Reduction of provision by Rs. 542.09 lakhs was the net effect of (a) augmentation of Rs. 4.40 lakhs through re-appropriation and (b) decrease of Rs. 546.49 lakhs by way of surrender. In the first case re-appropriation was stated to be due to payments of bills and in the latter case it was made in order to accommodate excess expenditure in others sectors. Reason for eventual saving of Rs. 110.42 lakhs has not been intimated (September 2004).

337 Road Works			
60 District Roads			
S	285.91	285.91	(-) 285.91

Supplementary grant was obtained in July 2003 for improvement of Pelling-Gyalzing Roads (Rs. 78.86 lakhs), improvement of Rimbi-Yoksum Road (Rs. 150.00 lakhs) and lastly for Nayabazar Road (Rs. 57.05 lakhs) all 100% C.S.S. Schemes. But the entire provision remain unutilised and unsurrendered during the year. Reason for non-utilisation and non-surrendering the provisions have not been intimated (September 2004).

Grant No. 36
RURAL DEVELOPMENT

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2015 – ELECTIONS			
ORIGINAL	25,95,000		
SUPPLEMENTARY	5,50,000	31,45,000	29,97,240 (-) 1,47,760
2215 – WATER SUPPLY AND SANITATION			
ORIGINAL	6,01,80,000		
SUPPLEMENTARY	NIL	6,01,80,000	5,73,51,163 (-) 28,28,837
2216 – HOUSING			
ORIGINAL	7,00,00,000		
SUPPLEMENTARY	4,12,00,000	11,12,00,000	11,11,90,564 (-) 9,436
2501 – SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
ORIGINAL	4,10,00,000		
SUPPLEMENTARY	NIL	4,10,00,000	4,36,19,272 (+) 26,19,272
2505 – RURAL EMPLOYMENT			
ORIGINAL	4,00,00,000		
SUPPLEMENTARY	NIL	4,00,00,000	3,10,00,000 (-) 90,00,000
2515 – OTHER RURAL DEVELOPMENT PROGRAMMES			
ORIGINAL	6,21,90,000		
SUPPLEMENTARY	22,26,10,000	28,48,00,000	26,17,62,111 (-) 2,30,37,889
2810 – NON-CONVENTIONAL SOURCES OF ENERGY			
ORIGINAL	50,00,000		
SUPPLEMENTARY	NIL	50,00,000	50,00,000 NIL

Grant No. 36 RURAL DEVELOPMENT *Contd.*

3054 – ROADS AND BRIDGES

ORIGINAL	1,53,40,000			
SUPPLEMENTARY	NIL	1,53,40,000	1,52,54,706	(-) 85,294
TOTAL VOTED				
ORIGINAL	29,63,05,000			
SUPPLEMENTARY	26,43,60,000	56,06,65,000	52,81,75,056	(-) 3,24,89,944
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				3,26,14,000

CAPITAL

VOTED

4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION

ORIGINAL	18,72,00,000			
SUPPLEMENTARY	50,00,000	19,22,00,000	20,11,95,519	(+) 89,95,519

4216 – CAPITAL OUTLAY ON HOUSING

ORIGINAL	10,00,00,000			
SUPPLEMENTARY	2,00,00,000	12,00,00,000	11,70,52,774	(-) 29,47,226

4515 – CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES

ORIGINAL	2,60,00,000			
SUPPLEMENTARY	NIL	2,60,00,000	1,69,76,643	(-) 90,23,357

5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES

ORIGINAL	5,41,00,000			
SUPPLEMENTARY	NIL	5,41,00,000	4,50,91,737	(-) 90,08,263

TOTAL VOTED

ORIGINAL	36,73,00,000			
SUPPLEMENTARY	2,50,00,000	39,23,00,000	38,03,16,673	(-) 1,19,83,327

AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				94,62,000
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Grant No. 36 RURAL DEVELOPMENT Contd.

Notes and Comments

Revenue

(i) In view of the ultimate saving of Rs. 324.90 lakhs in the grant, supplementary provision of Rs. 2643.60 lakhs obtained during the year proved excessive.

(ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2015 ELECTIONS			
103 Preparation and Printing of Electoral rolls			
60 State Election Department			
O		3.00	
R(-)		3.00	

The entire provision of Rs. 3.00 lakhs was re-appropriated due to non-conduction of election to Panchayats during the year.

2215 WATER SUPPLY AND SANITATION			
01 Water Supply			
001 Direction and Administration			
36 Rural Development Department			
O		350.90	
R(-)		11.25	
	339.65	343.35	(+) 3.70

Reduction in provision by Rs. 11.25 lakhs through surrender was attributed to (i) transfer of officials without replacement (Rs. 3.70 lakhs) (ii) transfer of provision kept for operation and maintenance of accelerated rural Water Supply Scheme (Rs. 6.53 lakhs) etc. Reason for ultimate excess of Rs. 3.70 lakhs has not been intimated (September 2004).

196 Assistance to Zilla Parishads/District Level Panchayats			
O		12.00	
R(-)		12.00	

Reduction in provision by Rs. 12.00 lakhs was made at the fag end of the fiscal in order to utilise the sum under 2215 – 01 – 102 – for Village Water Supply Scheme, where the fund was limited.

02 Sewerage and Sanitation			
105 Sanitation Services			
36 Rural Development Department			
O		63.00	
R(-)		25.00	
	38.00	38.00	

Reduction in provision by Rs. 25.00 lakhs through surrender was stated to be due to direct release of fund for Central Rural Sanction Scheme (100% C.S.S.) to the department for which a separate bank account was opened during the year.

Grant No. 36 RURAL DEVELOPMENT *Contd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2501	SPECIAL PROGRAMME FOR RURAL DEVELOPMENT			
01	Integrated Rural Development Programme			
800	Other Expenditure			
36	Rural Development Department			
O			100.00	
R(-)		75.00	75.00	...
2505	RURAL EMPLOYMENT			
01	National Programme			
702	Jawhar Rojgar Yojana			
O			100.00	
R(-)		80.00	80.00	...
60	Other Programme			
703	Employment Assurance Schemes			
O			300.00	
R(-)		230.00	230.00	...
Reduction in provisions by Rs. 25.00 lakhs, Rs. 20.00 lakhs and Rs. 70.00 lakhs in the above three cases were attributed to incorporation of the amount under 2216 – Rural Housing.				
2515	OTHER RURAL DEVELOPMENT PROGRAMME			
101	Panchayati Raj			
O			234.70	
R(-)		222.15	213.47	(-) 8.68
Reduction in provisions by Rs. 12.55 lakhs through surrender was attributed to transfer of officials who were earlier drawing salaries from the above head of accounts.				
198	Assistance to Gram Panchayats			
60	Grants-in-aid to local bodies recommended by EFC			
O			207.20	
S			105.80	
R(-)		105.80	105.80	...
The surrender and re-appropriation of Rs. 207.20 lakhs was made at the fag end of financial year, after obtaining supplementary provision of Rs. 105.80 lakhs in July 2003, as per the instruction of the Government without assigning any reason.				
800	Other Expenditure			
60	State Finance Commission			
O			10.30	
R(-)		9.65	8.36	(-) 1.29

Reduction in provision by Rs. 0.65 lakh was made by surrender due to withdrawal of one UDC after one month of his posting. Reason for ultimate saving of Rs. 1.29 lakhs has not been intimated (September 2004).

Grant No. 36 RURAL DEVELOPMENT Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
3054	ROADS & BRIDGES			
80	General			
001	Direction and Administration			
36	Rural Development Department			
O		59.00		
R(-)		4.20	55.20	(+) 0.40
	Reduction in provision by Rs. 4.20 lakhs was attributed to transfer of officials during the year. Reason for eventual excess of Rs. 0.40 lakh has not been limited (September 2004).			
(iii)	Saving above was partly off set by excess:-			
Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2015	ELECTION			
101	Election Commission			
60	State Election Commission			
O		22.75		
S		5.50		
R		2.04	29.98	(-) 0.31
	Augmentation of provision by Rs. 2.04 lakhs was the resultant effect of (a) increase of Rs. 3.00 lakhs through re-appropriation was stated to be due to purchase of one Bolero car for Secretary State Election Commission (b) decrease of Rs. 0.96 lakh by surrender has not been intimated (September 2004).			
2215	WATER SUPPLY AND SANITATION			
102	Rural Water Supply Programme			
36	Rural Development Department			
O		163.90		
R		12.97	180.17	(+) 3.30
	Augmentation of provision by Rs. 12.97 lakhs was the net effect of (a) increase of Rs. 62.00 lakhs through re-appropriation stated to be due to payment of works bill under rural water supply programme and further surrender of Rs. 49.03 lakhs during the year was stated to be due to cancellation of C.S.S. Programme by Government of India.			
2501	SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
04	Integrated Rural Energy			
101	Development of Design and Approach for Areas bound Block level IRE Projects			
O		210.00		
R		51.20	261.19	(-) 0.01
	Augmentation of provision by Rs. 51.20 lakhs through re-appropriation was attributed to payment of liabilities for supply of L.P.G. by STCS, as the original budget was found to be insufficient.			
3054	ROADS & BRIDGES			
337	Road Works			
36	Rural Development Department			
O		33.60		
R(-)		1.30	36.26	(+) 3.96
	Anticipated saving of Rs. 1.30 lakhs was attributed to non-completion of the work in east district. Reason for eventual excess of Rs. 3.96 lakhs has not been intimated (September 2004).			

Grant No. 36 RURAL DEVELOPMENT *Concl'd.*

CAPITAL

(i) **As against the eventual saving of Rs. 119.83 lakhs, only Rs. 94.62 lakhs could be anticipated and surrendered during the year. In view of the large savings of Rs. 119.83 lakhs, supplementary provision of Rs. 250.00 lakhs proved excessive and should have been restricted to wherever found necessary.**

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4216 CAPITAL OUTLAY ON HOUSING			
03 Rural Housing			
800 Other Expenditure			
36 Rural Development Department			
O 1000.00			
S 200.00	1200.00	1170.53	(-) 29.47

Reason for eventual saving of Rs. 29.47 lakhs has not been intimated (September 2004).

4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES			
101 Panchayati Raj			
36 Rural Development Department			
O 230.00			
R(-) 60.00	170.00	169.77	(-) 0.23

Reduction in provision by Rs. 60.00 lakhs by surrender in February 2004 was attributed to making equivalent provision under 2216 – Rural Housing during the current fiscal.

5054 CAPITAL OUTLAY ON ROAD AND BRIDGES			
04 District and Other Roads			
337 Road Works			
36 Rural Development Department			
O 541.00			
R(-) 86.00	455.00	450.92	(-) 4.08

Reduction in provision by Rs. 86.00 lakhs through re-appropriation in March 2004 was stated to be due to non-completion of schemes in North District. Reason for ultimate saving of Rs. 4.00 lakhs has not been intimated (September 2004).

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01 Water Supply			
102 Rural Water Supply			
36 Rural Development Department			
O 1872.00			
S 50.00			
R 81.38	2003.38	2011.96	(+) 8.58

Augmentation of provision by Rs. 81.38 lakhs was the net effect of increase by Rs. 86.00 lakhs by re-appropriation stated to be due to (i) payment for cost of materials for work sanctioned to STCS (ii) decrease of Rs. 4.62 lakhs by surrender was stated to be due to decentralisation of payment account in the district. Reason for eventual excess of Rs. 8.58 lakhs has not been intimated (September 2004).

Grant No. 37
SCIENCE & TECHNOLOGY

(ALL VOTED)

Section and Major Head	Total Grant Rs.	Actual Expenditure Rs.	Saving(-) Rs.
REVENUE			
VOTED			
MAJOR HEAD			
3425 – OTHER SCIENTIFIC RESEARCH			
ORIGINAL	75,00,000		
SUPPLEMENTARY	1,00,00,000	1,75,00,000	74,79,070 (-) 1,00,20,930
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			1,00,00,000

Notes and Comments

The entire provision of Rs. 100.00 lakhs obtained by supplementary provision in July 2003 for creation of Corpus Fund for supporting various skill development programmes remain unutilised and was surrendered at the fag end of the financial year, which is indicative of bad planning.

Grant No. 38
SIKKIM NATIONALISED TRANSPORT

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
*MAJOR HEAD			
3055 – ROAD TRANSPORT			
ORIGINAL	21,55,70,000		
SUPPLEMENTARY	53,94,000	22,09,64,000	22,08,86,114
			(-) 77,886
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			NIL
CAPITAL			
VOTED			
MAJOR HEAD			
5055 – CAPITAL OUTLAY ON ROAD TRANSPORT			
ORIGINAL	1,90,00,000		
SUPPLEMENTARY	NIL	1,90,00,000	1,41,08,185
			(-) 48,91,815
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			50,00,000

Notes and Comments**REVENUE**

The expenditure of Rs. 22,08.86 lakhs shown above in the revenue grant does not include Rs. 50.00 lakhs spent out of the advances from the Contingency Fund sanctioned during the year but not recouped to the fund till the close of the financial year.

CAPITAL

Savings in the grant occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
5055 CAPITAL OUTLAY ON ROAD TRANSPORT			
050 Lands and Buildings			
60 Construction			
O	90.00		
R (-)	7.25	83.79	(+) 1.04
	82.75		

Grant No. 38 SIKKIM NATIONALISED TRANSPORT *Concl'd.*

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
102	Acquisition of Fleet			
61	Fleet Purchase			
	O		50.00	
	R (-)		30.00	
		20.00	20.00	
103	Workshop Facilities			
62	Tools and Plants			
	O		50.00	
	R (-)		12.75	
		37.25	37.29	(+ 0.04)

Reduction in provision by surrender of Rs. 7.25 lakhs, Rs. 30.00 lakhs, Rs. 12.75 lakhs in the above three cases were made as per the direction of the Government for which no reasons were furnished. Reason for eventual excess of Rs. 1.04 lakhs has not been intimated (September 2004).

Grant No. 39
SOCIAL WELFARE

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2225 – WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
ORIGINAL	3,69,45,000		
SUPPLEMENTARY	1,89,44,000	5,58,89,000	4,37,23,574
			(-) 1,21,65,426
2235 – SOCIAL SECURITY AND WELFARE			
ORIGINAL	7,33,35,000		
SUPPLEMENTARY	3,28,93,000	10,62,28,000	10,20,87,566
			(-) 41,40,434
2236 – NUTRITION			
ORIGINAL	6,50,95,000		
SUPPLEMENTARY	15,00,000	6,65,95,000	6,49,42,086
			(-) 16,52,914
TOTAL VOTED			
ORIGINAL	17,53,75,000		
SUPPLEMENTARY	5,33,37,000	22,87,12,000	21,07,53,226
			(-) 1,79,58,774
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			
			9,46,000
CAPITAL			
VOTED			
4225 – CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
ORIGINAL	2,50,00,000		
SUPPLEMENTARY	20,00,000	2,70,00,000	1,28,86,039
			(-) 1,41,13,961
4235 – CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
ORIGINAL	NIL		
SUPPLEMENTARY	59,37,000	59,37,000	...
			(-) 59,37,000
TOTAL VOTED			
ORIGINAL	2,50,00,000		
SUPPLEMENTARY	79,37,000	3,29,37,000	1,28,86,039
			(-) 2,00,50,961

Grant No. 39 SOCIAL WELFARE Contd.

AMOUNT SURRENDERED
DURING THE YEAR (MARCH 2004)

1,20,00,000

Notes and Comments**REVENUE**

(i) In view of the eventual saving of Rs. 179.59 lakhs in the grant, supplementary provision of Rs. 533.37 lakhs obtained in July 2003 (Rs. 413.20 lakhs) December 2003 (Rs. 40.00 lakhs) and again in February 2004 (Rs. 80.17 lakhs) for implementation of Centrally Sponsored Schemes, payment of old age pension to more beneficiaries proved excessive and should have been restricted to whenever found necessary.

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1993-94	415.20	409.05	(-) 6.15
1994-95	354.02	303.06	(-) 50.96
1995-96	434.94	416.24	(-) 18.70
1996-97	507.71	477.58	(-) 30.13
1997-98	705.58	574.38	(-) 131.20
1998-99	966.82	875.30	(-) 91.52
99-2000	784.50	597.10	(-) 187.40
2000-01	880.27	845.72	(-) 34.55
2001-02	1915.00	1810.54	(-) 104.46
2002-03	1928.32	1840.40	(-) 87.92

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
01 Welfare of Scheduled Castes			
001 Direction and Administration			
60 Establishment			
O	52.75		
R (-)	6.67	46.08	46.39 (+) 0.31

Decrease in provision by Rs. 6.67 lakhs through re-appropriation (Rs. 6.56 lakhs) and surrender (Rs. 0.11 lakh) was attributed mainly to (i) non-posting of Joint Secretary in place of the retired official, (ii) transfer of Steno, other staff (Rs. 5.50 lakhs) etc.

794 Special Central Assistance for Tribal Sub-plan			
62 Tribal Sub-Plan Central Plan Scheme			
O	176.48	176.48	34.31 (-) 142.17

Grant No. 39 SOCIAL WELFARE Contd.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
80	General			
800	Other expenditure			
69	Post Matric Scholarship to Students Belonging to SC/ST (100% CSS)			
O	7.45	7.45	...	(-) 7.45
2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
001	Direction and Administration			
39	Social Welfare Department			
O	157.45			
R(-)	0.37	157.08	150.96	(-) 6.12
Reason for eventual savings of Rs. 142.17 lakhs, Rs. 7.45 lakhs and Rs. 6.12 lakhs in the above three cases have not been intimated (September 2004).				
102	Child Welfare			
61	I.C.D.S. Programme (100% C.S.S.)			
O	105.20			
S	216.98	322.18	291.48	(-) 30.70
Reason for not utilising the supplementary provision of Rs. 216.98 lakhs and resultant saving of Rs. 30.70 lakhs has not been intimated (September 2004).				
103	Women's Welfare			
64	Others Women's Welfare Programme			
O	2.90			
S	18.20			
R(-)	0.70	20.40	18.43	(-) 1.97
Anticipated saving of Rs. 0.70 lakh was surrendered due to non-receipt of applications for re-marriage of widows. Reason for ultimate saving of Rs. 1.97 lakhs has not been intimated (September 2004).				
02	Social Welfare			
103	Women's Welfare			
O	5.40			
S	18.45			
R(-)	0.28	23.57	21.60	(-) 1.97
Reason for eventual saving of Rs. 1.97 lakhs has not been intimated (September 2004).				
104	Welfare of Aged, infirm and destitute			
66	Destitute home			
O	30.30			
R(-)	3.86	26.44	25.71	(-) 0.73
Anticipated saving of Rs. 3.86 lakhs was attributed to economy measures.				
80	General			
001	Direction and Administration			
60	Establishment			
O	50.95			
R(-)	3.04	47.91	49.42	(+) 1.51

Grant No. 39 SOCIAL WELFARE Contd.

Anticipated saving of Rs. 3.04 lakhs was surrendered at the fag end of the year due to non purchase of new vehicle following Government's ban. Reason for eventual excess of Rs. 1.51 lakhs has not been intimated (September 2004).

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2225	WELFARE OF S.C./ S.T. AND O.B.C			
02	Welfare of Schedule Tribes			
001	Direction and Administration			
60	Establishment			
O		72.40		
R		4.44	78.40	(+) 1.56

Anticipated excess of Rs. 4.44 lakhs was attributed to (i) printing of disability cards (ii) settlement of pending liabilities (Rs. 4.14 lakhs) etc. Reason for eventual excess of Rs. 1.56 lakhs was attributed to meeting medical claim of cancer patient.

794	Special Central Assistance for Tribal Sub Plan			
62	Tribal Sub Plan State Plan Schemes			
O		141.00		
R(-)		2.07	163.93	(+) 25.00

Anticipated saving of Rs. 2.07 lakhs was surrendered due to stated reason of less release of fund by Government of India. Reason for eventual excess of Rs. 25.00 lakhs was attributed to wrong booking of expenditure.

80	General			
800	Other Expenditure			
65	Post Matriculation of SC/ST Students			
O		5.00		
R(-)		2.46	9.98	(+) 7.44

Anticipated saving of Rs. 2.46 lakhs was surrendered as the fund was insufficient to clear the pending bills. Whereas reason for eventual excess of Rs. 7.44 lakhs was attributed to meeting excess expenditure on PMS.

2235	SOCIAL SECURITY WELFARE			
02	Social Welfare			
101	Welfare of Handicapped			
60	Welfare Activities			
O		36.20		
R(-)		0.14	37.10	(+) 1.04
800	Other Expenditure			
69	Social Defence			
O		3.00		
R		5.50	8.46	(-) 0.04

Augmentation of provision by Rs. 5.50 lakhs by re-appropriation was attributed to purchase of new vehicle for Chairman Juvenile Board. Reason for eventual excess of Rs. 1.04 lakhs has not been intimated (September 2004).

Grant No. 39 SOCIAL WELFARE Concl'd.

CAPITAL

(i) In view of the eventual saving of Rs. 200.51 lakhs in the grant, supplementary provision of Rs. 79.37 lakhs obtained in July 2003 for implementation of Centrally Sponsored Scheme was totally unnecessary. Against eventual savings of Rs. 200.51 lakhs only Rs. 120.00 lakhs could be anticipated and surrendered at the fag end of the fiscal.

(ii) Saving occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4225 CAPITAL OUTLAY ON WELFARE OF SC/ST AND OBC			
03 Welfare of Backward classes			
800 Other expenditure			
60 Construction			
O	200.00		
S	20.00		
R(-)	120.00	78.86	(-) 21.14

Anticipated saving of Rs. 120.00 lakhs was surrendered after obtaining supplementary grant of Rs. 20.00 lakhs. The reason was stated to be due to (i) inability to utilise the provision meant for construction of OBC Boys Hostel at Kaluk by the executing department (Rs. 20.00 lakhs) and (ii) surrender of balance amount of Rs. 100.00 lakhs was done as per the Government direction without citing any reason.

4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
02 Social Welfare			
102 Child Welfare			
39 Social Welfare			
S	59.37	59.37	(-) 59.37

Reason for not utilising the supplementary provision of Rs. 59.37 lakhs obtained in July 2003 for construction of Angonwadi Center (100% C.S.S.) Scheme and not surrendering the same has not been intimated (September 2004).

Grant No. 40
SPORTS & YOUTH AFFAIRS

Section and Major Head	(ALL VOTED)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2204 – SPORTS AND YOUTH SERVICES			
ORIGINAL	2,64,10,000		
SUPPLEMENTARY	18,99,000	2,83,09,000	2,34,18,714
			(-) 48,90,286
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			47,09,000
CAPITAL			
VOTED			
4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
ORIGINAL	8,54,85,000		
SUPPLEMENTARY	4,58,60,000	13,13,45,000	8,29,45,478
			(-) 4,83,99,522
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			25,000

Notes and Comments

REVENUE

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

Year	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
1995-96	155.20	114.05	(-) 41.15
1996-97	161.20	110.46	(-) 50.74
1997-98	166.62	87.63	(-) 78.99
1998-99	144.88	125.25	(-) 19.63
99-2000	144.08	138.99	(-) 5.09
2000-01	219.21	159.12	(-) 60.09
2001-02	188.12	173.29	(-) 14.83
2002-03	210.42	183.77	(-) 26.65

- (ii) **The expenditure of Rs. 2,34.19 lakhs during the year did not reach up to the level of the original budget provision of Rs. 264.10 lakhs. As such supplementary provision of Rs. 18.99 lakhs obtained in July 2003 (Rs. 14.99 lakhs) towards Central Government share and also in December 2003 (Rs. 4.00 lakhs) for implementation of Centrally Sponsored Schemes was totally unnecessary.**

Grant No. 40 SPORTS & YOUTH AFFAIRS *Contd.*

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2204	SPORTS AND YOUTH SERVICES			
102	Youth Welfare Programme for Students			
61	National Cadet Corps			
O		68.50		
R (-)		27.55	40.96	(+) 0.01

Decrease in provision by Rs. 27.55 lakhs was the resultant effect of reduction of Rs. 9.15 lakhs through re-appropriation and further reduction by means of surrender of Rs. 18.40 lakhs during March 2004 was stated to be due to (i) economy of expenditure on office expenses (ii) non-receipt of fund from Government of India and more austerity measure during the year.

65	National Service Scheme Programme (75: 25 % C.S.S.)			
O		36.80		
S		14.99		
R(-)		19.03	32.97	(+) 0.21

Supplementary provision of Rs. 14.99 lakhs was obtained in July 2003 to accommodate Central Government Share. But in March 2004 provision was reduced by Rs. 19.03 lakhs through surrender due to stated reason of (i) non posting of Accountant in N.S.S. (75:25 C.S.S.) Scheme (Rs. 3.96 lakhs) and non organisation of programmes (Rs. 15.07 lakhs). This is an instance of bad budgeting.

104	Sports and Games			
65	Development Activities			
O		34.50		
S		4.00		
R(-)		8.19	29.86	(-) 0.45

Decrease in provision by Rs. 8.19 lakhs was the net effect of reduction of Rs. 4.00 lakhs through re-appropriation and further reduction of Rs. 4.19 lakhs through surrender in March 2004 stated to be due to economy in expenditure.

66	Sports Hostel Namchi			
O		16.00		
R(-)		2.58	12.40	(-) 1.02

Reduction in provision by Rs. 2.58 lakhs through re-appropriation in March 2004 was attributed to (i) cover up deficit of leave encashment claim of class III and IV staff (Rs. 1.78 lakhs) (ii) restricting expenditure to meet more urgent nature of expenditure (Rs. 0.80 lakhs) during the fiscal. Reason for ultimate saving of Rs. 1.02 lakhs was stated to be due to non-submission of vouchers from PAO's in the Districts.

Grant No. 40 SPORTS & YOUTH AFFAIRS Concl'd.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2204			
001			
60			
O		87.30	
R	10.26		
	97.56	97.00	(-) 0.56

Augmentation of provision by Rs. 10.26 lakhs through re-appropriation in March 2004 was attributed to (i) clearance of old pending liabilities (ii) performance of tour outside the State (iii) purchase of a new vehicle for the new Secretary. Reason for eventual savings of Rs. 0.56 lakhs was due to transfer of officials at the fag end of the year, which the department could not apprehend earlier.

CAPITAL

(i) Against the actual savings of Rs. 484.00 lakhs in the Capital grant, only an amount of Rs. 0.25 lakhs was surrendered at the fag end of the financial year. This indicates Government's inability to keep a watch over the progress of expenditure.

(ii) Savings occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
4202			
102			
61			
O		844.85	
S		439.00	
R(-)	0.25		
	1283.60	829.45	(-) 454.15

The provision under Non-lapsable Central Pool of Resources (N.L.C.P.R.) could not be utilised during the year due to change of pattern of funding of the construction of Palzor Stadium by the Governments of India and Sikkim. As a result, the provision remain unutilised and unsundered.

**Grant No. 41
TOURISM**

Section and Major Head				(ALL VOTED)
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
	Rs.	Rs.	Rs.	
REVENUE				
VOTED				
MAJOR HEAD				
3452 – TOURISM				
ORIGINAL	6,15,70,000			
SUPPLEMENTARY	9,31,000	6,25,01,000	5,72,97,912	(-) 52,03,088
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				51,19,000
CAPITAL				
VOTED				
MAJOR HEAD				
5452 – CAPITAL OUTLAY ON TOURISM				
ORIGINAL	2,85,00,000			
SUPPLEMENTARY	5,01,49,000	7,86,49,000	6,05,30,520	(-) 1,81,18,480
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)				1,81,10,000

Notes and Comments

REVENUE

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

Year	Total Grant	Actual Expenditure	Savings (-)	Percentage of Saving (Rounded)
		(In lakhs of Rupees)		
1994-95	244.44	160.67	(-) 83.77	34%
1995-96	323.45	251.59	(-) 71.86	22%
1996-97	330.95	226.47	(-) 104.48	32%
1997-98	443.95	259.92	(-) 184.03	41%
1998-99	416.38	331.36	(-) 85.02	20%
99-2000	666.60	318.42	(-) 348.18	52%
2000-01	508.60	446.44	(-) 62.16	12%
2001-02	580.79	489.44	(-) 91.35	16%
2002-03	758.41	745.24	(-) 13.17	2%

Grant No. 41 TOURISM Concl'd.

(ii) In view of the overall saving of Rs. 52.03 in the current fiscal, supplementary provision of Rs. 9.31 lakhs obtained during July 2003 was absolutely unnecessary as the expenditure of Rs. 572.98 lakhs did not touch the original provision of Rs. 615.70 lakhs.

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

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
3452 TOURISM			
01 Tourist Infrastructure			
101 Tourist Center			
60 Establishment			
O	135.10		
R(-)	1.10	133.47	(-) 0.53

Reduction in provision by Rs. 1.10 lakhs was attributed to accommodating excess under other head of account.

104 Promotion and Publicity			
63 Tourism Development Activities			
O	340.00		
S	6.31		
R (-)	51.19	298.76	(+) 0.64

Reduction of provision by Rs. 51.19 lakhs through surrender in March 2004 was attributed to (i) non-receipt of estimate from department of Power (Rs. 16.97 lakhs) (ii) non-receipt of fund from Government of India (Rs. 34.22 lakhs). Reason for eventual excess of Rs. 0.64 lakhs was attributed to more utilisation of provision by other implementing department for various schemes.

CAPITAL

Savings in the capital grant occurred under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+)
5452 CAPITAL OUTLAY ON TOURISM			
102 Tourist Accommodation (100% C.S.S.)			
61 Construction			
O	120.00		
S	201.49		
R(-)	156.10	165.47	(+) 0.08

Augmentation of provision by Rs. 201.49 lakhs through supplementary provision was made in July 2003 for implementation of 100% C.S.S. Schemes. But in March 2004 Rs. 156.10 lakhs was surrendered stated to be due to (i) delay in progress of work of Yatri Niwas (Rs. 3.95 lakhs) (ii) adverse climatic conditions in the worksite since November 2003 (Rs. 59.00 lakhs) delay in finalisation of work through Gram Panchayats for tourist infrastructure at Rumtek (Rs. 33.31 lakhs) and finally non receipt of environmental clearance (Rs. 59.84 lakhs).

190 Investment in Public Sector and other Undertakings			
62 Sikkim Tourism Development Corporation			
O	65.00		
R(-)	25.00	40.00	

Rs. 25.00 lakhs was surrendered as per the direction of the Government without citing any reason.

Grant No. 42
URBAN DEVELOPMENT & HOUSING

(ALL VOTED)

Section and Major Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2045 – OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	37,75,000		
SUPPLEMENTARY	NIL	37,75,000	36,02,643
			(-) 1,72,357
2059 – PUBLIC WORKS			
ORIGINAL	29,00,000		
SUPPLEMENTARY	NIL	29,00,000	39,86,626
			(+) 10,86,626
2215 – WATER SUPPLY AND SANITATION			
ORIGINAL	56,00,000		
SUPPLEMENTARY	NIL	56,00,000	51,59,680
			(-) 4,40,320
2216 – HOUSING			
ORIGINAL	11,36,00,000		
SUPPLEMENTARY	NIL	11,36,00,000	11,36,00,000
			NIL
2217 – URBAN DEVELOPMENT			
ORIGINAL	5,36,25,000		
SUPPLEMENTARY	9,20,000	5,45,45,000	4,62,90,858
			(-) 82,54,142
3475 – OTHER GENERAL ECONOMIC SERVICES			
ORIGINAL	80,00,000		
SUPPLEMENTARY	NIL	80,00,000	56,73,760
			(-) 23,26,240
TOTAL VOTED			
ORIGINAL	18,75,00,000		
SUPPLEMENTARY	9,20,000	18,84,20,000	17,83,13,567
			(-) 1,01,06,433
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			99,42,000

Grant No. 42 URBAN DEVELOPMENT & HOUSING Contd.

CAPITAL

4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION

ORIGINAL	5,00,000			
SUPPLEMENTARY	NIL	5,00,000	4,86,102	(-) 13,898

4216 – CAPITAL OUTLAY ON HOUSING

ORIGINAL	20,00,000			
SUPPLEMENTARY	NIL	20,00,000	11,34,791	(-) 8,65,209

4217 – CAPITAL OUTLAY ON URBAN DEVELOPMENT

ORIGINAL	11,13,67,000			
SUPPLEMENTARY	1,04,80,000	12,18,47,000	9,82,38,691	(-) 2,36,08,309

TOTAL VOTED

ORIGINAL	11,38,67,000			
SUPPLEMENTARY	1,04,80,000	12,43,47,000	9,98,59,584	(-) 2,44,87,416

AMOUNT SURRENDERED

DURING THE YEAR (MARCH 2004)				2,46,16,000
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Notes and Comments

REVENUE

- (i) As the expenditure of Rs. 17,83.14 lakhs did not even come up to the original budget provision of Rs. 18,75.00 lakhs, augmentation of provision by supplementary grant of Rs. 9.20 lakhs first in July 2003 (Rs. 4.20 lakhs) for grant – in – aid to Local Bodies and finally in February 2004 (Rs. 5.00 lakhs) for purchase of high speed diesel for garbage vehicle was totally unnecessary.

- (ii) Saving occurred mainly under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
200	Collection charges – Other Taxes and Duties			
60	Establishment			
O		31.95		
R(-)		1.35	30.60	(-) 0.04

Anticipated saving of Rs. 1.35 lakhs was surrendered due to less claim of medical reimbursement and arrears of salary during the year.

Grant No. 42 URBAN DEVELOPMENT & HOUSING *Contd.*

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2215 WATER SUPPLY AND SANITATION			
02 Sewerage and Sanitation			
105 Sanitation Services			
42 Urban Development			
O	56.00		
R(-)	2.87	53.13	51.60 (-) 1.53
Reason for anticipated saving of Rs. 2.87 lakhs was attributed to non-submission of bills. Reason for ultimate saving of Rs. 1.53 lakhs has not been intimated (September 2004).			
2217 URBAN DEVELOPMENT			
01 State Capital Development			
053 Maintenance and Repairs			
O	25.00		
R(-)	8.00	17.00	17.00
Reduction in provision by Rs. 8.00 lakhs by re-appropriation in March 2004 was stated to be due to curtailment of expenditure.			
04 Slum Area Improvement			
051 Construction			
O	104.00		
R(-)	48.00	56.00	56.10 (+) 0.10
Reduction in provision by Rs. 48.00 lakhs through surrender in March 2004 was attributed to late receipt of slum area development fund.			
05 Other Urban Development Schemes			
051 Construction			
O	25.00		
R(-)	5.99	19.01	18.99 (-) 0.02
Reason for anticipated saving of Rs. 5.99 lakhs was attributed to curtailment of schemes to made room for payment of liability in South District.			
191 Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards etc.			
61 Local Bodies Grant			
O	8.80		
S	4.20		
R(-)	13.00		
The entire provision was surrendered due to non-clearance of expenditure proposal by the Government (Rs. 4.20 lakhs) and the balance amount of Rs. 8.80 lakhs was surrender as per the instruction of the Government.			
800 Other Expenditure			
61 Garbage Disposal			
O	98.65		
S	5.00		
R(-)	7.58	96.07	96.00 (-) 0.07

Grant No. 42 URBAN DEVELOPMENT & HOUSING Contd.

Reduction in provision by Rs. 7.58 lakhs through re-appropriation (Rs. 0.69 lakh) and also by surrender (Rs. 6.89 lakhs) was attributed to non-finalisation of proposals.

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
3475	OTHER GENERAL ECONOMIC SERVICES			
108	Urban Oriented Development Programmes			
O		80.00		
R(-)		23.26	56.74	56.74

Reduction in provision by Rs. 23.26 lakhs was the net effect of re-appropriation of Rs. 2.22 lakhs further reduction by surrender of Rs. 21.04 lakhs was stated to be due to non-receipt of Central Government Share.

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

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
2059	PUBLIC WORKS			
80	General			
053	Maintenance and Repairs			
42	Urban Development and Housing Department			
O		29.00		
R		10.87	39.87	39.87

Augmentation of provision by Rs. 10.87 lakhs was stated to be due to clearance of liability (Rs. 2.87 lakhs) and to make up the short allotment of provision made earlier to South District (Rs. 8.00 lakhs).

2217	URBAN DEVELOPMENT			
800	Other Expenditure			
62	Upkeep of town			
O		15.00		
R		2.22	17.22	17.22

Augmentation of provision by Rs. 2.22 lakhs was attributed to clearance of liability.

05	Other Urban Development Schemes			
001	Direction and Administration			
O		28.00		
R		2.00	30.00	29.94
				(-) 0.06

Anticipated excess of Rs. 2.00 lakhs was attributed to payments of salary and arrears.

80	General			
001	Direction and Administration			
O		143.30		
R		2.38	145.68	145.83
				(+) 0.15

Augmentation of provision by Rs. 2.38 lakhs was the net effect of increase by re-appropriation (Rs. 3.19 lakhs) was stated to be due to payment of salary etc and the residue amount of Rs. 0.81 lakh was surrendered after completing payments of salary.

Grant No. 42 URBAN DEVELOPMENT & HOUSING Concl'd.

CAPITAL

(i) In view of the eventual saving of Rs. 244.87 lakhs, supplementary provision of Rs. 104.80 lakhs obtained during the year was totally unnecessary.

(ii) Saving occurred under:-

Head		Total Grant	Actual Expenditure (In lakhs of Rupees)	Excess (+) Savings (-)
4216	CAPITAL OUTLAY ON HOUSING			
80	General			
800	Other expenditure			
42	Urban Development and Housing Department			
O		20.00		
R(-)		8.65	11.35	11.35

Anticipated saving of Rs. 8.65 lakhs was attributed to non-implementation of scheme.

4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03	Integrated Development of Small and Medium Towns			
051	Construction			
60	Urban Development Scheme			
O		1113.67		
S		104.80		
R(-)		237.51	980.96	982.39
				(+) 1.43

Reduction in provision by Rs. 237.51 lakhs through surrender was attributed to (i) non-receipt of fund (Rs. 200.00 lakhs) (ii) intention to utilise the provision (Rs. 37.51 lakhs) under non-lapsable pool in the next fiscal.

**Grant No. 43
VIGILANCE**

Section and Major Head	Total Grant	Actual Expenditure	(ALL VOTED)
			Excess (+) Savings (-)
	Rs.	Rs.	Rs.
REVENUE			
VOTED			
MAJOR HEAD			
2070 – OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	1,47,00,000		
SUPPLEMENTARY	3,50,000	1,50,50,000	1,37,86,597
			(-) 12,63,403
AMOUNT SURRENDERED DURING THE YEAR (MARCH 2004)			12,50,000

Notes and Comment

Savings occurred mainly under:-

Head	Total Grant	Actual Expenditure (In lakhs of Rupees)	Savings (-)
2070 OTHER ADMINISTRATIVE SERVICES			
104 Vigilance			
60 Establishment			
O	147.00		
S	3.50		
R(-)	12.50		
	138.00	137.97	(-) 0.03

Augmentation of provision by obtaining supplementary grant of Rs. 3.50 lakhs in July 2003 to cover expenses for the new Pamphlet Cell was totally unnecessary as the expenditure of Rs. 137.97 lakhs did not even come up to the level of original budget provision. Eventually in March 2004 Rs. 12.50 lakhs was surrendered due to non-filling up of vacant posts, which were to be filled up on deputation from Sikkim Police. Why this could not be done has not been intimated (August 2004).

APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 2003-2004 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
3055 Transport (S.N.T.)	49,99,998	13.02.2004	Nil	The amount drawn from Contingency Fund was not recouped to the fund during the year.

APPENDIX - II

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

Serial Number	Demand Number and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More(+) Less(-)	
1	2	3	4	5	
1.	3. Buildings and Housing	50,00,000	49,57,272	(-)	42,728
2.	13. Forestry and Wild Life	1,00,00,000	71,25,902	(-)	28,74,098
3.	20. Irrigation and Flood Control	1,00,00,000	66,05,332	(-)	33,94,668
4.	23. Land Revenue	8,00,00,000	7,91,45,256	(-)	8,54,744
5.	32. Power	1,00,000	3,88,286	(+)	2,88,286
6.	35. Roads and Bridges	2,50,00,000	1,27,67,838	(-)	1,22,32,162
7.	36. Rural Development	50,00,000	1,06,89,968	(+)	56,89,968
Total:		13,51,00,000	12,16,79,854	(-)	1,34,20,146



