



**APPROPRIATION ACCOUNTS
2004-2005**

GOVERNMENT OF SIKKIM

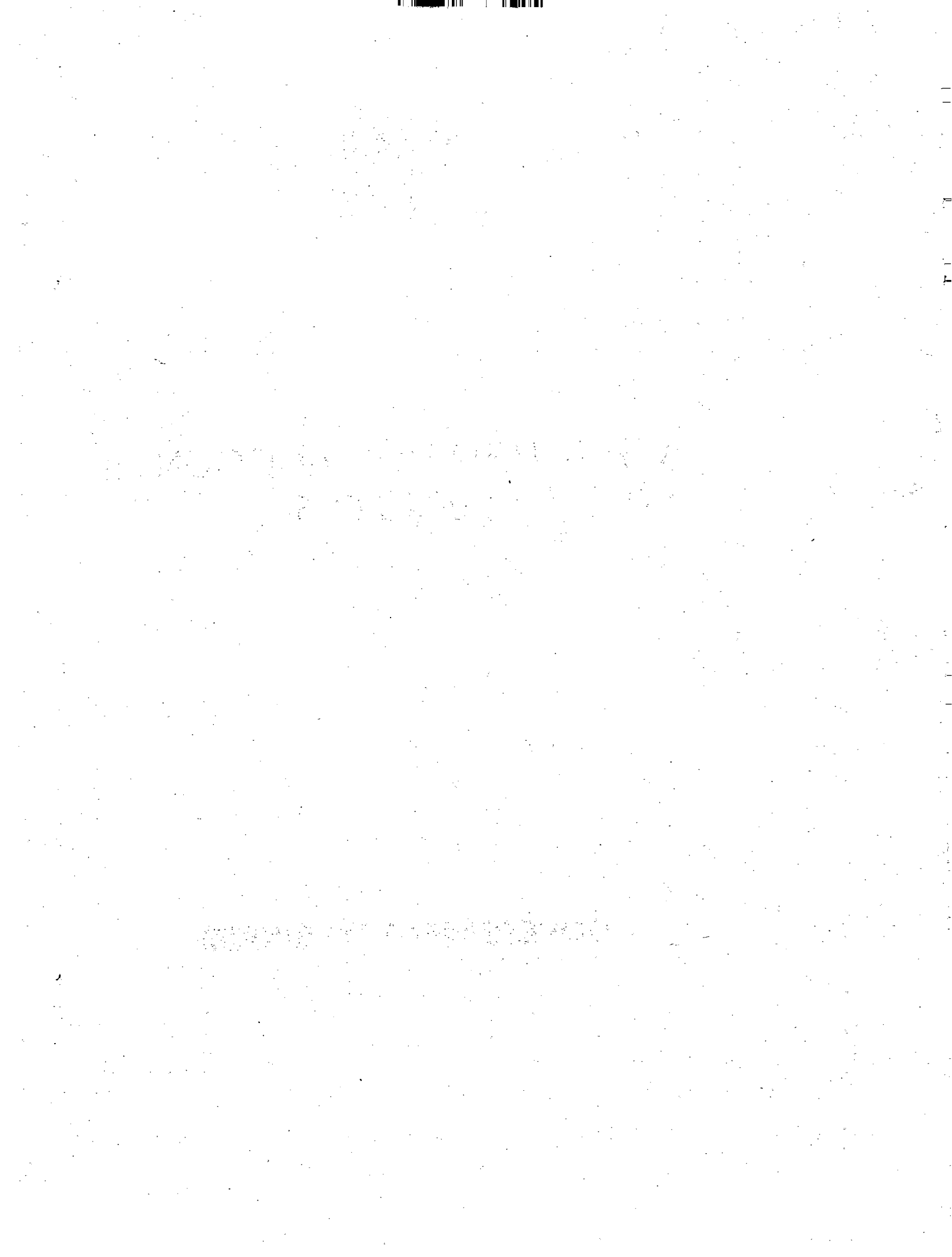


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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2004-2005 presents the accounts of sums expended during the year ended 31st March, 2005 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

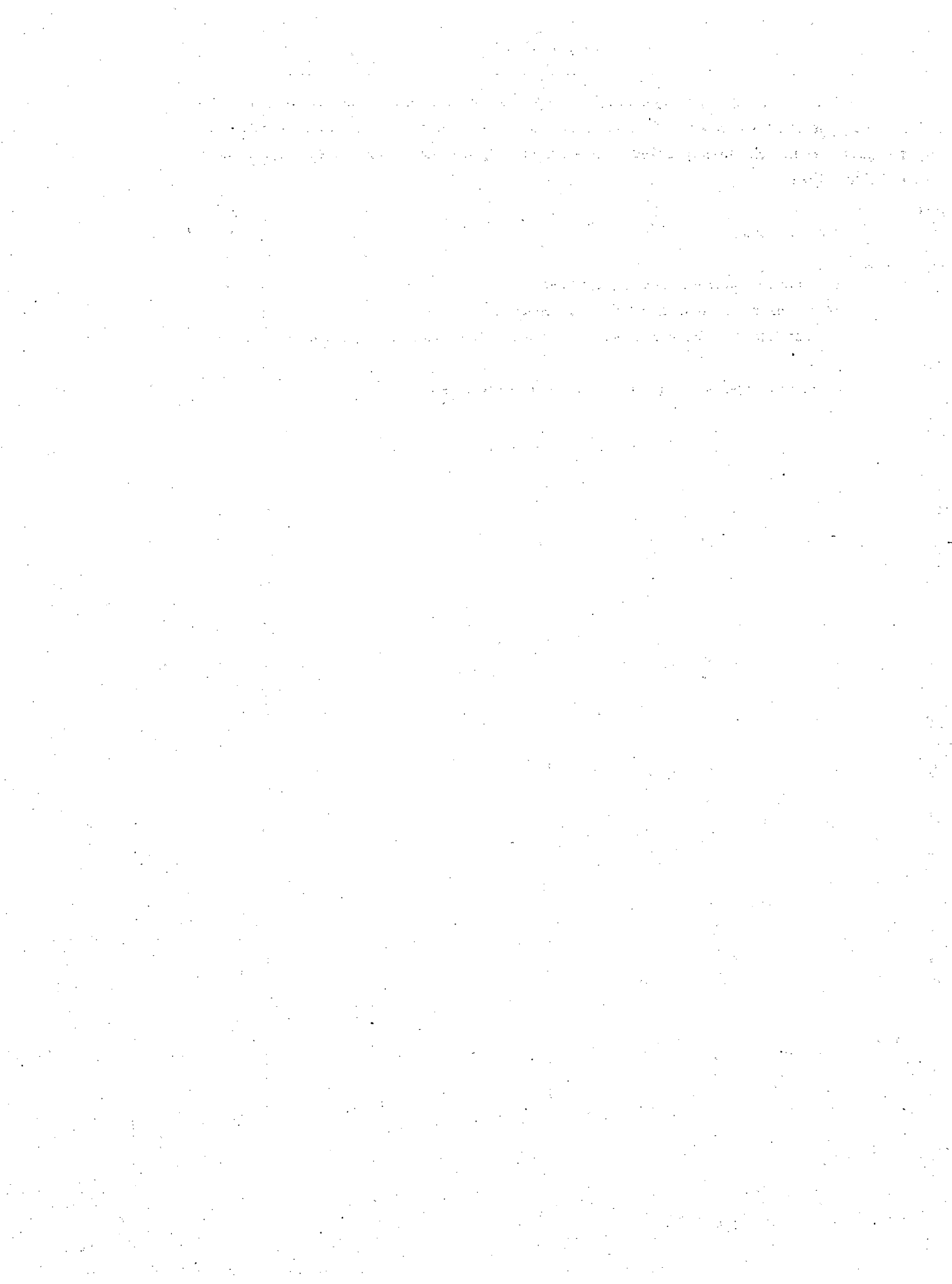
In these Accounts

'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 2004-2005 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 Food Security and Agriculture Development | | | | | | | | |
| Voted | 206474000 | 4600000 | 197686940 | 4418320 | 8787060 | 181680 | 0 | 0 |
| 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services | | | | | | | | |
| Voted | 186886000 | 3932000 | 178644711 | 4886425 | 8241289 | 0 | 0 | 954425 |
| 3 Buildings | | | | | | | | |
| Voted | 67399000 | 190700000 | 64233117 | 180297333 | 3165883 | 10402667 | 0 | 0 |
| 4 Co-operation | | | | | | | | |
| Voted | 60515000 | 8650000 | 58808553 | 8641509 | 1706447 | 8491 | 0 | 0 |
| 5 Cultural Affairs and Heritage | | | | | | | | |
| Voted | 43825000 | 26644000 | 40997352 | 25999136 | 2827648 | 644864 | 0 | 0 |
| 6 Ecclesiastical | | | | | | | | |
| Voted | 19925000 | 0 | 18421754 | 0 | 1503246 | 0 | 0 | 0 |
| 7 Human Resource Development | | | | | | | | |
| Voted | 1549817000 | 395758000 | 1546834364 | 202647277 | 2982636 | 193110723 | 0 | 0 |
| 8 Election | | | | | | | | |
| Voted | 30930000 | 0 | 28222736 | 0 | 2707264 | 0 | 0 | 0 |
| 9 Excise | | | | | | | | |
| Voted | 21461000 | 0 | 20049262 | 0 | 1411738 | 0 | 0 | 0 |
| 10 Finance, Revenue and Expenditure | | | | | | | | |
| Charged | 1105951000 | 590225000 | 1101906479 | 837214793 | 4044521 | 0 | 0 | 246989793 |
| Voted | 9280405000 | 1500000 | 9221278962 | 648196 | 59126038 | 851804 | 0 | 0 |
| 11 Food, Civil Supplies & Consumer Affairs | | | | | | | | |
| Voted | 149906000 | 1160000 | 131616853 | 1158252 | 12289147 | 1748 | 0 | 0 |
| 12 Forestry & Environment Management | | | | | | | | |
| Voted | 255513000 | 23675000 | 222170417 | 21958088 | 33342583 | 1716912 | 0 | 0 |
| 13 Health Care, Human Services and Family Welfare | | | | | | | | |
| Voted | 578612000 | 40470000 | 544575328 | 38742589 | 34036672 | 1727411 | 0 | 0 |
| 14 Home | | | | | | | | |
| Voted | 136143000 | 0 | 135310630 | 0 | 832370 | 0 | 0 | 0 |
| 15 Horticulture & Cash Crops Management | | | | | | | | |
| Voted | 81157000 | 706000 | 71340342 | 534770 | 9816658 | 171230 | 0 | 0 |

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2004-2005 EXPENDITURE COMPARED
WITH TOTAL GRANT/APPROPRIATION**

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | | Expenditure | | Saving | | Excess | |
|--|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Revenue 1 Rs. | Capital 3 Rs. | Revenue 4 Rs. | Capital 5 Rs. | Revenue 6 Rs. | Capital 7 Rs. | Revenue 8 Rs. | Capital 9 Rs. |
| 16 Commerce and Industries | | | | | | | | |
| Voted | 112501000 | 75400000 | 95345213 | 64349664 | 17155787 | 11050336 | 0 | 0 |
| 17 Information and Public Relation | | | | | | | | |
| Voted | 37764000 | 0 | 37533239 | 0 | 230761 | 0 | 0 | 0 |
| 18 Information Technology | | | | | | | | |
| Voted | 17500000 | 0 | 12232518 | 0 | 5267482 | 0 | 0 | 0 |
| 19 Irrigation & Flood Control | | | | | | | | |
| Voted | 93890000 | 25300000 | 71581062 | 24530740 | 22308938 | 769260 | 0 | 0 |
| 20 Judiciary | | | | | | | | |
| Charged | 20050000 | 0 | 20041159 | 0 | 8841 | 0 | 0 | 0 |
| Voted | 32925000 | 0 | 20885315 | 0 | 12039685 | 0 | 0 | 0 |
| 21 Labour | | | | | | | | |
| Voted | 6550000 | 0 | 6369619 | 0 | 180381 | 0 | 0 | 0 |
| 22 Land Revenue and Disaster Management | | | | | | | | |
| Voted | 542784000 | 1000000 | 429513030 | 127348 | 113270970 | 872652 | 0 | 0 |
| 23 Law | | | | | | | | |
| Voted | 14798000 | 0 | 14828523 | 0 | 0 | 0 | 30523 | 0 |
| 24 Legislature | | | | | | | | |
| Charged | 2450000 | 0 | 1672426 | 0 | 777574 | 0 | 0 | 0 |
| Voted | 38102000 | 0 | 38349318 | 0 | 0 | 0 | 247318 | 0 |
| 25 Mines, Minerals and Geology | | | | | | | | |
| Voted | 14726000 | 3600000 | 14237308 | 3577045 | 488692 | 22955 | 0 | 0 |
| 26 Motor Vehicles | | | | | | | | |
| Voted | 14335000 | 0 | 11820295 | 0 | 2514705 | 0 | 0 | 0 |
| 27 Parliamentary Affairs | | | | | | | | |
| Voted | 4541000 | 0 | 4454379 | 0 | 86621 | 0 | 0 | 0 |
| 28 Personnel, Administrative Reforms, Training, Public Grievances, Career Options and Employment Skill Development and Chief Minister's Self Employment Schemes | | | | | | | | |
| Voted | 31183000 | 0 | 25505767 | 0 | 5677233 | 0 | 0 | 0 |

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2004-2005 EXPENDITURE COMPARED
WITH TOTAL GRANT/APPROPRIATION**

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | | Expenditure | | Saving | | Excess | |
|--|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Revenue 1 Rs. | Capital 3 Rs. | Revenue 4 Rs. | Capital 5 Rs. | Revenue 6 Rs. | Capital 7 Rs. | Revenue 8 Rs. | Capital 9 Rs. |
| 29 Development Planning, Economic Reforms and North Eastern Council Affairs | | | | | | | | |
| Voted | 143855000 | 120000000 | 49518383 | 30671395 | 94336617 | 89328605 | 0 | 0 |
| 30 Police | | | | | | | | |
| Voted | 607658000 | 26971000 | 584488444 | 26524270 | 23169556 | 446730 | 0 | 0 |
| 31 Energy and Power | | | | | | | | |
| Voted | 941894000 | 1356759000 | 925946297 | 998689750 | 15947703 | 358069250 | 0 | 0 |
| 32 Printing | | | | | | | | |
| Voted | 26954000 | 0 | 26890118 | 0 | 63882 | 0 | 0 | 0 |
| 33 Water Security and Public Health Engineering | | | | | | | | |
| Voted | 64748000 | 334756000 | 63012743 | 266448708 | 1735257 | 68307292 | 0 | 0 |
| 34 Roads & Bridges | | | | | | | | |
| Voted | 330582000 | 1235279000 | 223144195 | 640244515 | 107437805 | 595034485 | 0 | 0 |
| 35 Rural Management and Development | | | | | | | | |
| Voted | 448980000 | 859350000 | 325272255 | 740134758 | 123707745 | 119215242 | 0 | 0 |
| 36 Science and Technology | | | | | | | | |
| Voted | 7500000 | 0 | 6733753 | 0 | 766247 | 0 | 0 | 0 |
| 37 Sikkim Nationalised Transport | | | | | | | | |
| Voted | 285910000 | 9500000 | 285751989 | 9497263 | 158011 | 2737 | 0 | 0 |
| 38 Social Justice, Empowerment and Welfare | | | | | | | | |
| Voted | 272556000 | 20926000 | 245759508 | 19598729 | 26796492 | 1327271 | 0 | 0 |
| 39 Sports & Youth Affairs | | | | | | | | |
| Voted | 38866000 | 71138000 | 26627046 | 70174560 | 12238954 | 963440 | 0 | 0 |
| 40 Tourism | | | | | | | | |
| Voted | 56875000 | 162190000 | 50900483 | 60894146 | 5974517 | 101295854 | 0 | 0 |
| 41 Urban Development & Housing | | | | | | | | |
| Voted | 220675000 | 103904000 | 209943765 | 96824949 | 10731235 | 7079051 | 0 | 0 |
| 42 Vigilance | | | | | | | | |
| Voted | 15856000 | 0 | 14360996 | 0 | 1495004 | 0 | 0 | 0 |
| 43 NULL | | | | | | | | |
| Governor | | | | | | | | |
| Charged | 19743000 | 0 | 19745121 | 0 | 0 | 0 | 2121 | 0 |

**SUMMARY OF APPROPRIATION ACCOUNTS FOR 2004-2005 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. |
| Public Service Commission | | | | | | | | |
| <i>Charged</i> | 4709000 | 0 | 4675851 | 0 | 33149 | 0 | 0 | 0 |
| Total Charged | 1152903000 | 590225000 | 1148041036 | 837214793 | 4864085 | 0 | 2121 | 246989793 |
| Total Voted | 17093476000 | 5103868000 | 16301196882 | 3542219735 | 792556959 | 1562602690 | 277841 | 954425 |
| Grand total | 18246379000 | 5694093000 | 17449237918 | 4379434528 | 797421044 | 1562602690 | 279962 | 247944218 |

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

The Excess over the following grants requires regularisation:-

REVENUE SECTION**Voted**

23. Law
24. State Legislature

Charged

Governor

CAPITAL SECTION**Voted**

2. Animal Husbandry, Livestock, Fisheries and Veterinary Services

Charged

10. Finance, Revenue and Expenditure

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 2004-2005 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 | 16,30,11,96,882 | 3,54,22,19,735 | 19,84,34,16,617 |
| Charged | 1,14,80,41,036 | 83,72,14,793 | 1,98,52,55,829 |
| Deduct | | | |
| Total recoveries as shown in | | | |
| Voted | 21,43,43,205 | | 21,43,43,205 |
| Net expenditure as shown in the Finance Accounts | | | |
| Voted | 16,08,68,53,677 | 3,54,22,19,735 | 19,62,90,73,412 |
| Charged | 1,14,80,41,036 | 83,72,14,793 | 1,98,52,55,829 |

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 2005.



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

New Delhi
The

THE UNIVERSITY OF CHICAGO

THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF CHEMISTRY
5780 SOUTH CAMPUS DRIVE
CHICAGO, ILLINOIS 60637

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Grant No. 1
FOOD SECURITY & AGRICULTURE DEVELOPMENT

| Section and Major Head | | | (ALL VOTED) | |
|--|--------------|--------------------|--------------|---------------|
| | Total Grant | Actual Expenditure | Excess (+) | Saving (-) |
| | Rs. | Rs. | Rs. | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2401 – CROP HUSBANDRY | | | | |
| ORIGINAL | 9,98,15,000 | | | |
| SUPPLEMENTARY | 39,28,000 | 10,37,43,000 | 9,52,00,114 | (-) 85,42,886 |
| 2402 – SOIL AND WATER CONSERVATION | | | | |
| ORIGINAL | 1,23,62,000 | | | |
| SUPPLEMENTARY | 24,29,000 | 1,47,91,000 | 1,47,65,943 | (-) 25,057 |
| 2415 – AGRICULTURAL RESEARCH AND EDUCATION | | | | |
| ORIGINAL | 7,00,000 | | | |
| SUPPLEMENTARY | NIL | 7,00,000 | 6,95,571 | (-) 4,429 |
| 2435 – OTHER AGRICULTURAL PROGRAMMES | | | | |
| ORIGINAL | 7,35,40,000 | | | |
| SUPPLEMENTARY | 1,37,00,000 | 8,72,40,000 | 8,70,25,312 | (-) 2,14,688 |
| TOTAL VOTED | | | | |
| ORIGINAL | 18,64,17,000 | | | |
| SUPPLEMENTARY | 2,00,57,000 | 20,64,74,000 | 19,76,86,940 | (-) 87,87,060 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | |
| | | | | 80,25,000 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4401 – CAPITAL OUTLAY ON CROP HUSBANDRY | | | | |
| ORIGINAL | 41,00,000 | | | |
| SUPPLEMENTARY | NIL | 41,00,000 | 39,21,287 | (-) 1,78,713 |

Grant No. 1- FOOD SECURITY & AGRICULTURE DEVELOPMENT Contd.

4408 – CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING

| | | | | |
|--|-----------|-----------|-----------|--------------|
| ORIGINAL | 5,00,000 | | | |
| SUPPLEMENTARY | NIL | 5,00,000 | 4,97,033 | (-) 2,967 |
| TOTAL VOTED | | | | |
| ORIGINAL | 46,00,000 | | | |
| SUPPLEMENTARY | NIL | 46,00,000 | 44,18,320 | (-) 1,81,680 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 1,78,000 |

Notes and Comments

REVENUE

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

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

- (ii) In view of the eventual saving of Rs. 87.87 lakh in the grant supplementary provision of Rs. 2,00.57 lakh obtained in February 2005 for payment of salaries and wages and also for implementation of Centrally Sponsored Scheme proved excessive and should have been restricted to a more prudent amount, based on proper estimates.

- (iii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|----------------------------------|-------------|---|------------|
| 2401 CROP HUSBANDRY | | | |
| 001 Direction and Administration | | | |
| 01 Agriculture Department | | | |
| O | 1,51.82 | | |
| S | 5.92 | | |
| R | 2.80 | | |
| | 1,60.54 | 1,57.31 | (-) 3.23 |

Augmentation of provision by Rs. 2.80 lakh through re-appropriation in March was stated to be due to payment of arrear of outstanding electricity, water supply and sewerage bills. Reason for eventual saving of Rs. 3.23 lakh was stated to be due to non payment of leave encashment amount during the year mainly.

Grant No. 1 FOOD SECURITY & AGRICULTURE DEVELOPMENT Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--|--------------------------------------|-------------|--|--------------------------|
| 104 | Agriculture Farms | | | |
| 01 | Agriculture Department | | | |
| O | 4,34.19 | | | |
| S | 22.30 | | | |
| R (-) | 7.50 | 4,48.99 | 4,49.91 | (+) 0.92 |
| <p>Anticipated saving of Rs. 7.50 lakh was re-appropriated in March 2005, after augmentation of original budget provision by Rs. 22.30 lakh in February 2005 by supplementary, due to non-receipt of large no of bills (Rs. 2.35 lakh), transfer of officers/staff (Rs. 1.27 lakh) and less payment of wages (Rs. 3.79 lakh) etc.</p> | | | | |
| 105 | Manures and Fertilisers | | | |
| 62 | Agriculture Input Scheme | | | |
| O | 81.69 | | | |
| S | 1.24 | | | |
| R (-) | 2.07 | 80.86 | 81.77 | (+) 0.91 |
| <p>Reason for anticipated saving of Rs. 2.07 lakh through re-appropriation (Rs. 1.87 lakh) and finally by surrender (Rs. 0.20 lakh) was attributed to non-claiming of the subsidy bill by SIMFED.</p> | | | | |
| 109 | Extension and Farmers Training | | | |
| 01 | Agriculture Department | | | |
| O | 90.27 | | | |
| S | 5.10 | | | |
| R (-) | 38.48 | 56.89 | 57.31 | (+) 0.42 |
| <p>Supplementary provision of Rs. 5.10 lakh was obtained in February 2005 for implementation of Centrally Sponsored Scheme. However, in next month i.e. March 2005 Rs. 38.48 lakh was surrendered for various reasons viz. (i) late administrative approval from State Government for Krishi Vigyan Kendra 100% C.S.S. (Rs. 17.50 lakh) (ii) non implementation of certain scheme under Agriculture extension again 100% C.S.S. (Rs. 14.50 lakh). (iii) non-implementation of schemes of demonstration of agriculture equipments at farmers field (Rs. 5.00 lakh) etc.</p> | | | | |
| 111 | Agriculture Economics and Statistics | | | |
| 01 | Agricultural Department | | | |
| O | 38.00 | | | |
| R (-) | 6.56 | 31.44 | 31.36 | (-) 0.08 |
| <p>Surrender of Rs. 6.56 lakh was made in March 2005 with a view to meeting the establishment cost of two Centrally Sponsored Schemes out of the unutilised amount of the fund at the beginning of the next fiscal (i.e. 2005-06) till such time grants from Government of India is forth coming.</p> | | | | |
| 800 | Other expenditure | | | |
| 65 | Organic Farming | | | |
| O | 69.63 | | | |
| R (-) | 32.13 | 37.50 | 37.07 | (-) 0.43 |
| <p>Surrender of Rs. 32.13 lakh in March 2005 was attributed to non-receipt of fund from North Eastern Council Guwahati for certain schemes.</p> | | | | |

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|------------------------------|-------------|--|------------|
| 2435 | OTHER AGRICULTURAL PROGRAMME | | | |
| 60 | Others | | | |
| O | | 7,35.40 | | |
| S | | 1,37.00 | | |
| R | | 4.16 | 8,76.56 | 8,70.25 |
| | | | | (-) 6.31 |

Augmentation of provision by Rs. 4.16 lakh was the net effect of re-appropriation of Rs. 4.56 lakh in March 2005 and marginal surrender of Rs. 0.40 lakh was stated to be due to (i) enhancement of price of wheat (Rs. 3.79 lakh) (ii) non-release of fund by Government of India (Rs. 0.77 lakh). The surrender of Rs. 0.40 lakh was stated to be due to diversion of scheme under macro mode of Agriculture. Reason for eventual saving of Rs. 6.31 lakh was stated to be due to late release of fund by the Government of India.

CAPITAL

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|----------------------------------|-------------|--|------------|
| 4401 | CAPITAL OUTLAY ON CROP HUSBANDRY | | | |
| 103 | Seeds | | | |
| 01 | Agriculture Department | | | |
| O | | 1.00 | | |
| R (-) | | 1.00 | | |

Anticipated saving of Rs. 1.00 lakh was surrendered in March 2005 due to the fact that acquisition of land did not materialise during the year.

| | | | | |
|-------|-------------------------|-------|-------|-------|
| 105 | Manures and Fertilisers | | | |
| 01 | Agriculture Department | | | |
| O | | 30.00 | | |
| R (-) | | 1.78 | 28.22 | 28.22 |

Anticipated saving of Rs. 1.78 lakh was surrendered in March 2005 due to non-receipt of bills of certain expenditure incurred during the year.

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

| Section and Major Head | Total Grant | | Actual Expenditure | | (ALL VOTED) |
|--|--------------|--------------|--------------------|-----|---------------------------------|
| | | Rs. | | Rs. | Excess (+) Saving (-) Rs. |
| REVENUE | | | | | |
| VOTED | | | | | |
| MAJOR HEAD | | | | | |
| 2403 – ANIMAL HUSBANDRY | | | | | |
| ORIGINAL | 11,05,08,000 | | | | |
| SUPPLEMENTARY | 87,02,000 | 11,92,10,000 | 11,14,80,778 | | (-) 77,29,222 |
| 2404 – DAIRY DEVELOPMENT | | | | | |
| ORIGINAL | 4,42,45,000 | | | | |
| SUPPLEMENTARY | NIL | 4,42,45,000 | 4,44,11,938 | | (+) 1,66,938 |
| 2405 – FISHERIES | | | | | |
| ORIGINAL | 1,70,40,000 | | | | |
| SUPPLEMENTARY | NIL | 1,70,40,000 | 1,65,55,053 | | (-) 4,84,947 |
| 2415 – AGRICULTURAL RESEARCH AND EDUCATION | | | | | |
| ORIGINAL | 63,91,000 | | | | |
| SUPPLEMENTARY | NIL | 63,91,000 | 61,96,942 | | (-) 1,94,058 |
| TOTAL VOTED | | | | | |
| ORIGINAL | 17,81,84,000 | | | | |
| SUPPLEMENTARY | 87,02,000 | 18,68,86,000 | 17,86,44,711 | | (-) 82,41,289 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | | 56,65,000 |
| CAPITAL | | | | | |
| VOTED | | | | | |
| 4403 – CAPITAL OUTLAY ON ANIMAL HUSBANDRY | | | | | |
| ORIGINAL | 29,42,000 | | | | |
| SUPPLEMENTARY | NIL | 29,42,000 | 39,05,998 | | (+) 9,63,998 |

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

4405 – CAPITAL OUTLAY ON FISHERIES

| | | | | |
|--|-----------|-----------|-----------|--------------|
| ORIGINAL | 9,90,000 | | | |
| SUPPLEMENTARY | NIL | 9,90,000 | 9,80,427 | (-) 9,573 |
| TOTAL VOTED | | | | |
| ORIGINAL | 39,32,000 | | | |
| SUPPLEMENTARY | NIL | 39,32,000 | 48,86,425 | (+) 9,54,425 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | NIL |

Notes and Comments

REVENUE

- (i) In view of the eventual saving of Rs. 82.41 lakh in the grant, supplementary provision of Rs. 87.02 lakh obtained in February 2005 proved excessive and should have been limited as per the actual need.
- (ii) As against the actual saving of Rs. 82.41 lakh, only Rs. 56.65 lakh was anticipated and surrendered during the year. This shows the inability of the government to watch over the progress of expenditure carefully.
- (iii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--|-------------|--|--------------------------|
| 2403 ANIMAL HUSBANDRY | | | |
| 101 Veterinary Services and Animal Health | | | |
| 62 Prevention and Control of Animal Diseases | | | |
| O | 50.00 | | |
| S | 11.50 | | |
| R(-) | 8.00 | 53.50 | 49.34 |
| | | | (-) 4.16 |

Augmentation of provision by Rs. 11.50 lakh through supplementary provision in February 2005 was made for implementation of national project on rinder pest eradication and professional efficiency development under C.S. Schemes. However, in March 2005 an amount of Rs. 8.00 lakh was surrendered which was stated to be due to non-completion of work. This is an instance of bad budgeting. Reason for eventual saving of Rs. 4.16 lakh has not been intimated (August 2005).

| | | | |
|----------------------------------|---------|-------|----------|
| 103 Poultry Development | | | |
| 68 Intensive Poultry Development | | | |
| O | 1,11.00 | | |
| R(-) | 43.31 | 67.69 | 68.43 |
| | | | (+) 0.74 |

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

Reason for anticipated saving of Rs. 43.31 lakh surrendered in March 2005, was stated to be due to non-receipt of fund from Government of India. Reason for eventual excess of Rs. 0.74 lakh has not been intimated (August 2005).

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---------------------------------|-------------|--|--------------------------|
| 107 Fodder and Feed Development | | | |
| 73 Pasture Development | | | |
| O | 76.19 | | |
| R(-) | 19.00 | 57.19 | (+) 1.50 |

Reason for anticipated saving of Rs. 19.00 lakh which was re-appropriated in March 2005 was stated to be due to non filling up of vacant posts, less receipt of medical reimbursement claims, retirement of officials etc. Reason for ultimate excess of Rs. 1.50 lakh has not been intimated (August 2005). There was similar saving in the last fiscal too.

| | | | |
|---|-------|-------|----------|
| 113 Administrative Investigation and Statistics | | | |
| 75 Census, Survey and Investigation | | | |
| O | 24.84 | | |
| S | 4.02 | | |
| R(-) | 2.09 | 26.77 | (-) 1.74 |

Reduction in provision by Rs. 2.09 lakh in March 2005 was the net effect of re-appropriation of Rs. 0.75 lakh and surrender of Rs. 1.34 lakh and stated to be due to non-completion of the work. In view of this explanation, supplementary provision of Rs. 4.02 lakh obtained in February 2005 proved excessive as this led to ultimate saving of Rs. 1.74 lakh, reason for which has not been intimated (August 2005). Similar saving occurred during 2003-2004 also.

| | | | |
|----------------------------|-------|-------|-----------|
| 800 Other Expenditure | | | |
| 79 Slaughter House, Namchi | | | |
| O | 48.00 | 48.00 | (-) 48.00 |

Reason for final saving of Rs. 48.00 lakh was stated to be due to non receipt of provision from North Eastern Council.

| | | | |
|---------------------------------------|-------|-------|----------|
| 2405 FISHERIES | | | |
| 101 In land Fisheries | | | |
| 62 Carps and Cat Fish Seed Production | | | |
| O | 34.45 | | |
| R | 0.10 | 34.55 | (-) 2.31 |

Reason for eventual saving of Rs. 2.31 lakh has not been intimated (August 2005).

| | | | |
|--|------|--|--|
| 109 Extension and Training | | | |
| 81 Farmer's Training outside the State and other extension Services (80:20 % C.S.S.) | | | |
| O | 5.00 | | |
| R (-) | 5.00 | | |

Reason for reduction in provision by Rs. 5.00 lakh first by re-appropriation of Rs. 1.00 lakh and followed by surrender of Rs. 4.00 lakh was stated to be due to non implementation of the scheme during the year.

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|---|-------------|--|--------------------------|
| 800 | Other Expenditure | | | |
| 82 | Fisheries Statistics (100% C.S.S.) | | | |
| O | 1.50 | 1.50 | ... | (-) 1.50 |
| Reason for eventual saving of Rs. 1.50 lakh has not been intimated (August 2005). | | | | |
| 2415 | AGRICULTURAL RESEARCH AND EDUCATION | | | |
| 03 | Animal Husbandry | | | |
| 004 | Research | | | |
| 61 | Sheep Research | | | |
| O | 37.80 | | | |
| R (-) | 0.90 | 36.90 | 35.62 | (-) 1.28 |
| Anticipated saving of Rs. 0.90 lakh was stated to be due to meeting excess under other sub-head within the grant. Reason for eventual saving of Rs. 1.28 lakh has not been intimated (August 2005). | | | | |
| 81 | Research on Foot and Mouth Disease (50:50 % C.S.S.) | | | |
| O | 4.00 | 4.00 | 2.00 | (-) 2.00 |
| Reason for ultimate saving of Rs. 2.00 lakh in the above case has not been intimated (August 2005). | | | | |
| (iv) | Saving at (iii) above was partly offset by excess as under:- | | | |
| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
| 2403 | ANIMAL HUSBANDRY | | | |
| 001 | Direction and Administration | | | |
| 60 | Administration | | | |
| O | 14,8.04 | | | |
| R | 15.96 | 1,64.00 | 1,67.71 | (+) 3.71 |
| Reason for anticipated excess of Rs. 15.96 lakh was attributed to less provision of fund provided originally. Even after this re-appropriation, there was an ultimate excess of Rs. 3.71 lakh. Reason for excess of Rs. 3.71 lakh has not been intimated (August 2005). | | | | |
| 101 | Veterinary Services and Animal Health | | | |
| 61 | Veterinary Hospitals and Dispensaries | | | |
| O | 2,87.97 | | | |
| S | 10.00 | | | |
| R | 5.03 | 3,03.00 | 3,13.54 | (+) 10.54 |
| Augmentation of provision first by supplementary (Rs. 10.00 lakh) in February 2005 was made for procurement of feed and medicine. This was followed by re-appropriation of Rs. 5.03 lakh in March 2005 stated to be due to poor allocation made initially. Notwithstanding these two exercises, there was an ultimate excess of Rs. 10.54 lakh. This is an instance of poor budgeting. Reason for excess has not been intimated (August 2005). | | | | |

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|-------|--------------------------------|-------------|--|--------------------------|
| 102 | Cattle and Buffalo Development | | | |
| 63 | Intensive Cattle Development | | | |
| O | | 2,20.57 | | |
| S | | 2.00 | | |
| R (-) | | 2.68 | 2,25.25 | (+) 5.36 |

Supplementary budget of Rs. 2.00 lakh was provided in February 2005 for procurement of feed and medicines. But in March 2005 Rs. 2.68 lakh was re-appropriated due to less receipt of claims. Ultimately there was an excess of Rs. 5.36 lakh reason for which has not been intimated (August 2005).

| | | | | |
|-----|-------------------------------|-------|-------|----------|
| 105 | Piggery Development | | | |
| 70 | Intensive Piggery Development | | | |
| O | | 33.45 | | |
| S | | 8.00 | | |
| R | | 1.00 | 45.30 | (+) 2.85 |
| | | 42.45 | | |

Augmentation of provision by Rs. 8.00 lakh was made through supplementary in February 2005 for procurement of feed and medicine. This was followed by re-appropriation of Rs. 1.00 lakh in March 2005 stated to be due to poor allocation made earlier. Despite these two exercises, there was an ultimate excess of Rs. 2.85 lakh which was attributed to minor repair works done during the year.

| | | | | |
|------|------------------------------|-------|-------|----------|
| 2404 | DIARY DEVELOPMENT | | | |
| 001 | Direction and Administration | | | |
| 60 | Administration | | | |
| O | | 37.65 | | |
| R | | 1.30 | 39.54 | (+) 0.59 |
| | | 38.95 | | |

Reason for augmentation of provision by Rs. 1.30 lakh through re-appropriation was stated to be due to less allocation of provision made initially. Reason for final excess of Rs. 0.59 lakh has not been intimated (August 2005).

| | | | | |
|------|------------------------------|-------|-------|----------|
| 2405 | FISHERIES | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| O | | 69.20 | | |
| R | | 1.70 | 72.11 | (+) 1.21 |
| | | 70.90 | | |

Augmentation of provision by re-appropriation in March 2005 was stated to be due to payment of wages and purchase of office materials during the year. Reason for eventual excess of Rs. 1.21 lakh has not been intimated (August 2005).

| | | | | |
|-----|------------------|-------|-------|----------|
| 101 | Inland Fisheries | | | |
| 61 | Trout Fish Seed | | | |
| O | | 25.55 | | |
| R | | 0.10 | 26.86 | (+) 1.21 |
| | | 25.65 | | |

Reason for ultimate excess of Rs. 1.21 lakh has not been intimated (August 2005).

Grant No. 2 ANIMAL HUSBANDRY, LIVESTOCK, FISHERIES AND VATERINARY SERVICES Concl.d.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 2415 AGRICULTURE RESEARCH AND EDUCATION | | | |
| 03 Animal Husbandry | | | |
| 004 Research | | | |
| 62 Diseases & Nutrition Research | | | |
| 0 | | 0.99 | (+) 0.99 |

Reason for incurring the expenditure without budget provision has not been intimated (August 2005).

CAPITAL

(i) Expenditure exceeded the capital grant by Rs. 9,54,425. The excess requires regularisation.

(ii) Excess occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|---|-------------|--|------------|
| 4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY | | | |
| 101 Veterinary Services and Animal Health | | | |
| 0 | 29.42 | 39.06 | (+) 9.64 |

Reason for ultimate excess of Rs. 9.64 lakh was stated to be due to the fact that the department spent an amount of Rs. 18.44 lakh on the basis of projected estimate of three months made on the basis of vote on account for Rs. 16.00 lakh. However, ultimately Rs. 8.80 lakh was provided through budget in September 2004 and this caused the excess of Rs. 9.64 lakh.

**Grant No. 3
BUILDING**

| Section and Major Head | (ALL VOTED) | | |
|--|--------------|--------------------|--------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2059 – PUBLIC WORKS | | | |
| ORIGINAL | 5,30,42,000 | | |
| SUPPLEMENTARY | 6,02,000 | 5,36,44,000 | 5,08,88,408 |
| | | | (-) 27,55,592 |
| 2216 – HOUSING | | | |
| ORIGINAL | 1,37,55,000 | | |
| SUPPLEMENTARY | NIL | 1,37,55,000 | 1,33,44,709 |
| | | | (-) 4,10,291 |
| TOTAL VOTED | | | |
| ORIGINAL | 6,67,97,000 | | |
| SUPPLEMENTARY | 6,02,000 | 6,73,99,000 | 6,42,33,117 |
| | | | (-) 31,65,883 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 26,78,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4059 – CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| ORIGINAL | 10,52,00,000 | | |
| SUPPLEMENTARY | 3,55,00,000 | 14,07,00,000 | 13,05,54,422 |
| | | | (-) 1,01,45,578 |
| 4216 – CAPITAL OUTLAY ON HOUSING | | | |
| ORIGINAL | 4,50,00,000 | | |
| SUPPLEMENTARY | 50,00,000 | 5,00,00,000 | 4,97,42,911 |
| | | | (-) 2,57,089 |
| TOTAL VOTED | | | |
| ORIGINAL | 15,02,00,000 | | |
| SUPPLEMENTARY | 4,05,00,000 | 19,07,00,000 | 18,02,97,333 |
| | | | (-) 1,04,02,667 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 1,01,24,000 |

Grant No. 3 BUILDING Contd.

Notes and Comments**Revenue**

(i) As against the eventual saving of Rs. 31.66 lakh in the grant, only an amount of Rs. 26.78 lakh could be anticipated and surrendered during the year.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 2059 PUBLIC WORKS | | | |
| 80 General | | | |
| 001 Direction and Administration | | | |
| 61 Chief Engineer (Buildings) Establishment | | | |
| O | 3,67.57 | | |
| S | 6.02 | | |
| R (-) | 20.01 | 3,53.58 | 3,52.52 |
| | | | (-) 1.06 |

Reduction of provision by Rs. 20.01 lakh, which was the net effect of increasing the provision by Rs. 0.60 lakh by re-appropriation and finally surrender of Rs. 20.61 lakh was stated to be due to (i) non-filling up of vacant posts of Chief Engineer, Assistant Engineer, Under Secretary etc. during the year (Rs. 20.34 lakh) and less medical claim received during the year (Rs. 0.27 lakh). Reason for eventual saving of Rs. 1.06 lakh was stated to be due to non payment of leave encashment bill for want of administrative approval.

| | | | |
|------------------------------------|-------|-------|----------|
| 799 Suspense | | | |
| 03 Building and Housing Department | | | |
| O | 50.00 | | |
| R (-) | 6.17 | 43.83 | 43.75 |
| | | | (-) 0.08 |

Anticipated saving of Rs. 6.17 lakh was attributed to less purchase of stock materials during the year. Similar saving of Rs. 3.01 lakh occurred during the year 2003-2004 also.

| | | | |
|-------------------------------------|------|------|----------|
| 2216 HOUSING | | | |
| 01 Government Residential Buildings | | | |
| 106 General Pool accommodation | | | |
| 62 Lease Charge (P.W.D.) | | | |
| O | 3.50 | | |
| R(-) | 2.78 | 0.72 | 0.64 |
| | | | (-) 0.08 |

Anticipated saving of Rs. 2.78 lakh re-appropriated in March 2005 was stated to be due to the fact that private building hired for Minister was vacated during the year.

Grant No. 3 BUILDING Concl.

Capital

(i) In view of the huge saving of Rs. 1,04.03 lakh, supplementary provision of Rs. 4,05.00 lakh obtained in February 2005 proved excessive.

(ii) Saving occurred mainly under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|--------------------------------|-------------|--|------------|
| 4059 | CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| 01 | Office Buildings | | | |
| 051 | Construction | | | |
| 03 | Building and Development | | | |
| O | | | 3,56.00 | |
| R (-) | | 2,54.74 | 2,54.33 | (-) 0.41 |

Reduction in provision by Rs. 1,01.26 lakh was the net effect of re-appropriation of Rs. 1.26 lakh and eventually surrender of Rs. 1,00.00 lakh during the year was stated to be due to non-receipt of Central Share during the year. Similar saving occurred during the year 2003-2004 also.

| | | | | |
|-------|----------------------------------|---------|---------|----------|
| 4216 | CAPITAL OUTLAY ON HOUSING | | | |
| 01 | Government Residential Buildings | | | |
| 106 | General Pool Accommodation | | | |
| 60 | Construction | | | |
| O | | | 4,50.00 | |
| S | | | 50.00 | |
| R (-) | | 4,98.76 | 4,97.43 | (-) 1.33 |

Anticipated saving of Rs. 1.24 lakh surrendered in March 2005 was attributed to non-receipt of bills during the year. Reason for eventual saving of Rs. 1.33 lakh has not been intimated (August 2005).

**Grant No. 4
CO-OPERATION**

| Section and Major Head | Total Grant | | Actual Expenditure | (ALL VOTED) Excess (+) Saving (-) |
|--|-------------|-------------|--------------------|---|
| | | Rs. | Rs. | Rs. |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2425 – CO-OPERATION | | | | |
| ORIGINAL | 4,45,15,000 | | | |
| SUPPLEMENTARY | 1,60,00,000 | 6,05,15,000 | 5,88,08,553 | (-) 17,06,447 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 13,41,000 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4059 – CAPITAL OUTLAY ON PUBLIC WORKS | | | | |
| ORIGINAL | 6,50,000 | | | |
| SUPPLEMENTARY | NIL | 6,50,000 | 6,41,509 | (-) 8,491 |
| 4425 – CAPITAL OUTLAY ON CO-OPERATION | | | | |
| ORIGINAL | 65,00,000 | | | |
| SUPPLEMENTARY | NIL | 65,00,000 | 65,00,000 | NIL |
| 6425 – LOANS FOR CO-OPERATION | | | | |
| ORIGINAL | NIL | | | |
| SUPPLEMENTARY | 15,00,000 | 15,00,000 | 15,00,000 | NIL |
| TOTAL VOTED | | | | |
| ORIGINAL | 71,50,000 | | | |
| SUPPLEMENTARY | 15,00,000 | 86,50,000 | 86,41,509 | (-) 8,491 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | NIL |

Grant No. 4 CO-OPERATION Concid.

Notes and Comments**REVENUE**

- (i) There has been persistent cases of saving in the revenue section of the grant in the last few years in a row a practice continued unabated even in the current year as shown below:-

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

- (ii) Against the actual saving of Rs. 17.06 lakh, an amount of Rs. 13.41 lakh only was surrendered during the year.

- (iii) Saving occurred mainly under :-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|----------------------------------|-------------|--|------------------|
| 2425 CO-OPERATION | | | |
| 001 Direction and Administration | | | |
| O | 3,45.35 | | |
| R(-) | 22.75 | 3,22.60 | 3,19.10 (-) 3.50 |

Reduction in provision by Rs. 22.75 lakh, which was the net effect of decrease of Rs. 11.53 lakh through re-appropriation and further withdrawal of Rs. 11.22 lakh through surrender, was stated to be mainly due to (i) intra-departmental transfers and postings, and (ii) non-appointment of eleven (11) Co-operative inspectors and late appointment of five (5) Co-operative Auditors. Reason for ultimate saving of Rs. 3.50 lakh has not been intimated (August 2005). Similar saving occurred during the year 2003-2004 also.

| | | | |
|-------------------------------|------|------|----------|
| 105 Information and Publicity | | | |
| O | 4.00 | | |
| R(-) | 2.33 | 1.67 | 1.67 ... |

Reduction in provision by Rs. 2.33 lakh, which was the net effect of decrease of Rs. 1.13 lakh through re-appropriation and further withdrawal of Rs. 1.20 lakh through surrender, was stated to be due to (i) lesser number of training proposal and (ii) non-organising of State Level Sammelan during the year. Similar saving occurred in last fiscal too.

Grant No. 5
CULTURAL AFFAIRS AND HERITAGE

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|---|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2205 – ART AND CULTURE | | | |
| ORIGINAL | 3,84,66,000 | | |
| SUPPLEMENTARY | 40,00,000 | 4,24,66,000 | 3,97,45,684 |
| | | | (-) 27,20,316 |
| 2251 – SECRETARIAT – SOCIAL SERVICES | | | |
| ORIGINAL | 13,59,000 | | |
| SUPPLEMENTARY | NIL | 13,59,000 | 12,51,668 |
| | | | (-) 1,07,332 |
| TOTAL VOTED | | | |
| ORIGINAL | 3,98,25,000 | | |
| SUPPLEMENTARY | 40,00,000 | 4,38,25,000 | 4,09,97,352 |
| | | | (-) 28,27,648 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | |
| | | | NIL |
| CAPITAL | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE | | | |
| ORIGINAL | 2,66,44,000 | | |
| SUPPLEMENTARY | NIL | 2,66,44,000 | 2,59,99,136 |
| | | | (-) 6,44,864 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | |
| | | | NIL |

Notes and Comments**REVENUE**

- (i) In view of the eventual saving of Rs. 28.28 lakh in the grant, supplementary provision of Rs. 40.00 lakh obtained in February 2005 proved excessive. There was identical situation in last year too.

Grant No. 5 CULTURAL AFFAIRS AND HERITAGE Contd.

(ii) No part of the saving of Rs. 28.28 lakh could be anticipated and surrendered during the year. This indicates Government's inability to keep a watch over the progress of expenditure.

(iii) Saving occurred mainly under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|-------------------------------|-------------|--|------------|
| 2205 | ART AND CULTURE | | | |
| 102 | Promotion of Arts and Culture | | | |
| 60 | Establishment | | | |
| O | | 1,58.08 | | |
| S | | 40.00 | | |
| R | | 10.00 | 1,78.31 | (-) 29.77 |
| | | 2,08.08 | | |

Augmentation of provision by Rs. 10.00 lakh by re-appropriation was stated to be due to payment of arrear and pension of national awardees upto March 2005 and settlement of outstanding bills of Samman Samilan Diwas. However, there was an eventual saving of Rs. 29.77 lakh which was stated to be due to non-sanctioning of payment of grants-in-aid for purchase of musical instruments to several social organisation, cancellation of some programme during the year etc.

| | | | | |
|------|-------------------|-------|-------|-----------|
| 103 | Archaeology | | | |
| 61 | State Archaeology | | | |
| O | | 67.40 | | |
| R(-) | | 4.00 | 52.66 | (-) 10.74 |
| | | 63.40 | | |

Anticipated saving of Rs. 4.00 lakh re-appropriated in March 2005 was stated to be due to non-receipt of proposal during the year. Reason for eventual saving of Rs. 10.74 lakh has not been intimated (August 2005). Similar saving occurred during 2003-2004 also.

| | | | | |
|------|----------------|-------|-------|----------|
| 104 | Archives | | | |
| 62 | State Archives | | | |
| O | | 20.33 | | |
| R(-) | | 0.41 | 18.14 | (-) 1.78 |
| | | 19.92 | | |

Anticipated saving of Rs. 0.41 lakh re-appropriated in March 2005 was stated to be due to transfer of officer. Reason for eventual saving of Rs. 1.78 lakh has not been intimated (August 2005).

| | | | | |
|------|--------------------------------------|-------|-------|----------|
| 105 | Public Libraries | | | |
| 63 | State Central and District Libraries | | | |
| O | | 38.90 | | |
| R(-) | | 3.59 | 32.16 | (-) 3.15 |
| | | 35.31 | | |

Anticipated saving of Rs. 3.59 lakh re-appropriated in March 2005 was stated to be due to non-receipt of proposal during the year. Reason for eventual saving of Rs. 3.15 lakh was stated to be due to less performance of tour (Rs. 1.22 lakh) (ii) non-submission of bills (Rs.1.61 lakh) etc.

| | | | | |
|------|------------------------------|-------|-------|----------|
| 2251 | SECRETARIAT - SOCIAL SERVICE | | | |
| 090 | Secretariat | | | |
| 05 | Culture Department | | | |
| O | | 13.59 | 12.52 | (-) 1.07 |
| | | 13.59 | | |

Reason for eventual saving of Rs. 1.07 lakh has not been intimated (August 2005).

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

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|----------------------------------|-------------|--|--------------------------|
| 2205 ART AND CULTURE | | | |
| 001 Direction and Administration | | | |
| O | 49.95 | | |
| R | 8.00 | 56.19 | (-) 1.76 |

Augmentation of provision by Rs. 8.00 lakh through re-appropriation in March 2005 was stated to be due to purchase of vehicle for Minister of Culture and Settlement of other liabilities during the year. Reason for ultimate saving of Rs. 1.76 lakh was attributed to (i) transfer of officers (Rs. 0.43 lakh) (ii) non payment of arrear, dearness pay (Rs. 0.80 lakh) etc.

| | | | |
|------------------------------------|-------|-------|-----------|
| 102 Promotion of Art and Culture | | | |
| 62 Namgyal Institute of Tibetology | | | |
| O | 30.00 | | |
| R (-) | 10.00 | 40.00 | (+) 20.00 |

Anticipated saving of Rs. 10.00 lakh was re-appropriated in March 2005 but that ultimately lead to an excess of Rs. 20.00 lakh. This is an instance of bad budgeting. Reason for ultimate excess of Rs. 20.00 lakh has not been intimated (August 2005). Similar excess occurred during the year 2003-2004 also.

CAPITAL

(i) No part of the saving of Rs. 6.45 lakh could be anticipated and surrendered during the year.

(ii) Saving occurred under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--|-------------|--|------------|
| 4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE | | | |
| 04 Art and Culture | | | |
| 800 Other Expenditure | | | |
| 60 Construction | | | |
| O | 2,66.44 | 2,59.99 | (-) 6.45 |

Reason for eventual saving of Rs. 6.45 lakh has not been intimated (August 2005).

**Grant No. 6
ECCLESIASTICAL**

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2250 – OTHER SOCIAL SERVICES | | | |
| ORIGINAL | 1,96,25,000 | | |
| SUPPLEMENTARY | 3,00,000 | 1,99,25,000 | (-) 15,03,246 |
| AMOUNT SURRENDERED DURING THE YEAR (March 2005) | | | NIL |

Notes and Comments

- (i) No part of the saving of Rs. 15.03 lakh could be anticipated and surrendered during the year.
- (ii) Saving occurred as under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|---|------------|
| 2250 OTHER SOCIAL SERVICES | | | |
| 103 Upkeep of Shrines, Temples etc. | | | |
| 60 Grants to Monastries, Shrines and Temples | | | |
| O | 1,02.55 | | |
| S | 3.00 | | |
| R (-) | 18.86 | 86.69 | (-) 1.79 |

Reduction in provision of Rs. 18.86 lakh was made with a view to meeting excess under the Sub-head 44 Head Office establishment under the same minor head 103 on account of increase in number of muster roll employee, payment of telephone bill and price hike of petrol. Reason for eventual saving of Rs. 1.79 lakh has not been intimated (August 2005).

**Grant No. 7
HUMAN RESOURCES DEVELOPMENT**

(ALL VOTED)

| Section and Major Head | Total Grant | | Actual Expenditure | Excess (+) Saving (-) |
|--|---------------|---------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2059 – PUBLIC WORKS | | | | |
| ORIGINAL | 40,00,000 | | | |
| SUPPLEMENTARY | NIL | 40,00,000 | 39,85,077 | (-) 14,923 |
| 2202 – GENERAL EDUCATION | | | | |
| ORIGINAL | 149,31,74,000 | | | |
| SUPPLEMENTARY | 3,08,00,000 | 152,39,74,000 | 152,21,75,460 | (-) 17,98,540 |
| 2203 – TECHNICAL EDUCATION | | | | |
| ORIGINAL | 1,60,00,000 | | | |
| SUPPLEMENTARY | NIL | 1,60,00,000 | 1,54,82,066 | (-) 5,17,934 |
| 2230 – LABOUR AND EMPLOYMENT | | | | |
| ORIGINAL | 52,24,000 | | | |
| SUPPLEMENTARY | 6,19,000 | 58,43,000 | 51,91,761 | (-) 6,51,239 |
| TOTAL VOTED | | | | |
| ORIGINAL | 151,83,98,000 | | | |
| SUPPLEMENTARY | 3,14,19,000 | 154,98,17,000 | 154,68,34,364 | (-) 29,82,636 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 2,47,06,000 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4059 – CAPITAL OUTLAY ON PUBLIC WORKS | | | | |
| ORIGINAL | 1,25,65,000 | | | |
| SUPPLEMENTARY | NIL | 1,25,65,000 | 41,32,947 | (-) 84,32,053 |

Grant No. 7 HUMAN RESOURCES DEVELOPMENT Contd.

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

| | | | | |
|--|--------------|--------------|--------------|------------------|
| ORIGINAL | 30,22,93,000 | | | |
| SUPPLEMENTARY | 8,09,00,000 | 38,31,93,000 | 19,85,14,330 | (-) 18,46,78,670 |
| TOTAL VOTED | | | | |
| ORIGINAL | 31,48,58,000 | | | |
| SUPPLEMENTARY | 8,09,00,000 | 39,57,58,000 | 20,26,47,277 | (-) 19,31,10,723 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 19,14,11,000 |

Notes and Comments

Revenue

(i) Against the ultimate saving of Rs. 29.82 lakh, an amount of Rs. 2,47.06 lakh was surrendered during the year. This indicates 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) | Excess (+) Saving (-) |
|------|---------------------------|-------------|---|--------------------------|
| 2202 | GENERAL EDUCATION | | | |
| 01 | Elementary Education | | | |
| 101 | Government Primary School | | | |
| 61 | Pre-primary School | | | |
| O | | 3.00 | | |
| R(-) | | 1.00 | 2.00 | (-) 2.00 |

Anticipated saving of Rs. 1.00 lakh was re-appropriated and was stated to be due to partial implementation of Scheme. Reason for eventual saving of Rs. 2.00 lakh has not been intimated (August 2005).

| | | | | |
|------|----------------|---------|---------|----------|
| 62 | Primary School | | | |
| O | | 2,16.00 | | |
| S | | 1,00.00 | | |
| R(-) | | 19.00 | 2,97.00 | 2,97.81 |
| | | | | (+) 0.81 |

Reduction in provision by Rs. 19.00 lakh was the net effect of surrender of Rs. 4.00 lakh and decrease of provision by Rs. 15.00 lakh during the year stated to be due to non-receipt of fund from Government of India (Rs. 4.00 lakh) and (ii) partial implementation of the scheme. Reason for eventual excess of Rs. 0.81 lakh has, however, not been intimated (August 2005).

| | | | | |
|------|--------------------|-------|-------|----------|
| 63 | Junior High School | | | |
| O | | 84.00 | | |
| R(-) | | 32.00 | 52.00 | 52.21 |
| | | | | (+) 0.21 |

Reason for anticipated saving of Rs. 32.00 lakh was attributed to partial implementation of the scheme.

Grant No. 7 HUMAN RESOURCES DEVELOPMENT *Contd.*

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|---|-------------|--|--------------------------|
| 107 | Teacher's Training | | | |
| 66 | Teachers' Training Institute | | | |
| O | 42.83 | | | |
| R | 1.10 | 43.93 | 33.28 | (-) 10.65 |
| Anticipated excess of Rs. 1.10 lakh was stated to be due to purchase of office equipment. Reason for eventual saving of Rs. 10.65 lakh has not been intimated (August 2005). | | | | |
| 81 | Setting up of District Institutes of Education & Training (100 % C.S.S) | | | |
| O | 55.00 | | | |
| R(-) | 43.09 | 11.91 | 12.64 | (+) 0.73 |
| Reason for surrender of Rs. 43.09 lakh was attributed to non-receipt of grant form Government of India. | | | | |
| 196 | Assistance to Zilla Parishads/District Level Panchayats | | | |
| O | 10.00 | | | |
| R(-) | 10.00 | ... | ... | ... |
| The entire provision of Rs. 10.00 lakh was surrendered (Rs. 5.00 lakh) and re-appropriated (Rs. 5.00 lakh) due to non submission of utilisation certificate by the district level panchayats. | | | | |
| 198 | Assistance to Gram Panchayats | | | |
| O | 8.00 | | | |
| R(-) | 6.00 | 2.00 | ... | (-) 2.00 |
| Reason for anticipated saving of Rs. 6.00 lakh was state to be due to non-submission of utilisation certificate by the gram panchayats. As a result grants-in-aid was surrendered/re-appropriated during the year. Reason for eventual saving of Rs. 2.00 lakh has not been intimated. Similar saving occurred in the year 2003-2004 also. | | | | |
| 02 | Secondary Education | | | |
| 001 | Direction and Administration | | | |
| 58 | Directorate of Education | | | |
| O | 3,78.90 | | | |
| R | 4.00 | 3,82.90 | 3,60.77 | (-) 22.13 |
| Reason for eventual saving of Rs. 22.13 lakh , after augmentation of provision by Rs. 4.00 lakh, for clearance of pending liabilities of North and South districts, has not been intimated (August 2005). Similar saving occurred in the last financial year too. | | | | |
| 052 | Equipments | | | |
| O | 60.00 | 60.00 | 54.77 | (-) 5.23 |
| Reason for eventual saving of Rs. 5.23 lakh has not been intimated (August 2005). | | | | |
| 800 | Other Expenditure | | | |
| O | 2,54.07 | | | |
| R(-) | 1,79.60 | 74.47 | 74.83 | (+) 0.36 |
| Reduction in provision by Rs. 1,79.60 lakh was the net effect of decrease of provision by Rs. 11.00 lakh through re-appropriation and then surrender of Rs. 1,68.60 lakh stated to be due to non-implementation of ICT Scheme for computer education in fifty more schools due to delay in receipt of scheme from Government of India. | | | | |

Grant No. 7 HUMAN RESOURCES DEVELOPMENT Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 03 University and Higher Education | | | |
| 103 Government College and Institutes | | | |
| 65 Government Degree College and Institutes | | | |
| O | 3,59.62 | | |
| R (-) | 94.00 | 2,65.62 | (-) 34.75 |
| Reason for anticipation saving of Rs. 94.00 lakh was stated to be due to non payment of arrears of the Lecturers in the revised scale (Rs. 23.00 lakh) (ii) non payment of leave encashment etc. for accommodating salaries under other head (Rs. 71.00 lakh). Reason for ultimate saving of Rs. 34.75 lakh has not been intimated (August 2005). Last year there was an ultimate saving of Rs. 15.11 lakh. | | | |
| 66 Sikkim Law College | | | |
| O | 44.00 | 44.00 | (-) 2.20 |
| Reason for eventual saving of Rs. 2.20 lakh has not been intimated (August 2005). | | | |
| 69 Sanskrit Mahavidhalaya, Gyalshing | | | |
| O | 16.15 | | |
| R (-) | 2.00 | 14.15 | (+) 0.02 |
| Reason for anticipated saving of Rs. 2.00 lakh was stated to be due to partial implementation of the scheme. | | | |
| 04 Adult Education | | | |
| 200 Other Adult Education Programme | | | |
| O | 5.00 | | |
| R(-) | 5.00 | ... | (+) 0.10 |
| Anticipated saving of Rs. 5.00 lakh was re-appropriated in March 2005 and stated to be due to partial implementation of the scheme. | | | |
| 107 Scholarship | | | |
| 61 Post Matric Scholarship | | | |
| O | 15.00 | | |
| R(-) | 15.00 | ... | ... |
| The entire provision of Rs. 15.00 lakh was surrendered in March 2005 due to non-receipt of grant from North Eastern Council. | | | |
| 2203 TECHNICAL EDUCATION | | | |
| 001 Direction and Administration | | | |
| 60 Establishment | | | |
| O | 15.00 | | |
| R(-) | 1.93 | 13.07 | (-) 0.07 |
| Reason for surrender of Rs. 1.93 lakh was stated to be due to meeting the expenditure from the polytechnic's (EAP) account (Rs. 1.16 lakh) and (ii) non-fixation of fees for engineering and medical colleges during the year. | | | |
| 105 Polytechnics | | | |
| O | 1,45.00 | | |
| R(-) | 3.10 | 1,41.90 | (-) 0.08 |
| Reason for surrender of Rs. 3.10 lakh has not been intimated (August 2005). | | | |

Grant No. 7 HUMAN RESOURCES DEVELOPMENT Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|--|-------------|--|----------------|
| 2230 | LABOUR AND EMPLOYMENT | | | |
| 03 | Training | | | |
| 101 | Industrial Training Institutes (100% C.S.S.) | | | |
| 60 | Industrial Training Institutes | | | |
| O | | 52.24 | | |
| S | | 6.19 | | |
| R(-) | | 3.34 | 55.09 | 51.92 (-) 3.17 |

Reason for surrender of Rs. 3.34 lakh was stated to be due to non-receipt of fund from Government of India. Reason for saving of Rs. 3.17 lakh has not been intimated (August 2005).

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|------|-----------------------------|-------------|--|-------------------|
| 2202 | GENERAL EDUCATION | | | |
| 01 | Elementary Education | | | |
| 106 | Teachers and Other Services | | | |
| 61 | Pre-primary School | | | |
| O | | 7,39.94 | | |
| R | | 51.00 | 7,90.94 | 8,03.85 (+) 12.91 |

Augmentation of provision by Rs. 51.00 lakh was attributed to meeting shortfall under salaries. However, reason for eventual excess of Rs. 12.91 lakh has not been intimated (August 2005).

| | | | | |
|----|-----------------|----------|----------|--------------------|
| 62 | Primary Schools | | | |
| O | | 30,73.77 | | |
| R | | 23.00 | 30,96.77 | 31,44.67 (+) 47.90 |

Augmentation of provision by Rs. 23.00 lakh was made in order to meet the requirement of provision under the head 'salaries'. Notwithstanding there was an ultimate excess of Rs. 47.90 lakh, reason for which has not been intimated (August 2005).

| | | | | |
|----|---------------------|----------|----------|-------------------|
| 63 | Junior High Schools | | | |
| O | | 26,69.91 | | |
| R | | 1,09.00 | 27,78.91 | 27,80.26 (+) 1.35 |

Reason for anticipated excess of Rs. 1,09.00 lakh was attributed to meeting shortfall under the head salaries. Reason for ultimate excess of Rs. 1.35 lakh has not been intimated (August 2005).

| | | | | |
|------|------------------------------|-------|-------|----------------|
| 107 | Teachers Training | | | |
| 67 | State Institute of Education | | | |
| O | | 76.15 | | |
| S | | 8.00 | | |
| R(-) | | 7.00 | 91.15 | 93.99 (+) 2.84 |

Reason for excess of Rs. 7.00 lakh was stated to be due to inadequate budget provision under State Institute of Education. Reason for eventual excess of Rs. 2.84 lakh has not been intimated (August 2005).

Grant No. 7 HUMAN RESOURCES DEVELOPMENT Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|---|-------------|--|--------------------------|
| 108 | Text Books | | | |
| O | | 60.00 | | |
| R | | 33.00 | 93.00 | 93.00 |
| | Augmentation of provision by Rs. 33.00 lakh was stated to be due to inadequate original budget provision. | | | |
| 02 | Secondary Education | | | |
| 104 | Teachers and other Services | | | |
| 64 | High and Higher Secondary School | | | |
| O | | 57,06.87 | | |
| R(-) | | 1,18.00 | 55,88.87 | 58,10.54 (+) 2,21.67 |
| | Anticipated saving of Rs. 1,18.00 lakh was re-appropriated in order to match requirement of provision under salary as at (iii) above. However, there was an eventual excess of Rs. 2,21.67 lakh even after this re-appropriation for which no reason has been intimated (August 2005). | | | |
| 106 | Text Books | | | |
| O | | 50.00 | | |
| S | | 50.00 | | |
| R | | 20.00 | 1,20.00 | 1,18.95 (-) 1.05 |
| | Reason for augmentation of provision by Rs. 20.00 lakh was stated to be due to advance payment made to CBSE and NCERT for purchase of books for academic session of 2005. Reason for eventual saving of Rs. 1.05 lakh has not been intimated (August 2005). Similar excess of Rs. 30.21 lakh occurred in the financial year 2003-2004 also. | | | |
| 109 | Government Secondary Schools | | | |
| 65 | Establishment Expense | | | |
| O | | 45.00 | | |
| R | | 5.00 | 50.00 | 49.37 (-) 0.63 |
| | Reason for augmentation of provision by Rs. 5.00 lakh was attributed to clearance of pending liabilities of North (Rs. 1.50 lakh) and South (Rs. 2.50 lakh) districts during the year. Reason for eventual saving of Rs. 0.63 lakh has, however, not been intimated (August 2005). | | | |
| 03 | University and Higher Education | | | |
| 67 | Sikkim Institute of Higher Nyingma Studies | | | |
| O | | 44.00 | | |
| R | | 2.63 | 46.63 | 46.54 (-) 0.09 |
| | Reason for anticipated excess of Rs. 2.63 lakh was stated to be due to clearance of annual increment bill etc. | | | |
| 68 | New Degree College, Namchi | | | |
| O | | 48.00 | | |
| R | | 11.00 | 59.00 | 58.07 (-) 0.93 |
| | Augmentation of provision by Rs. 11.00 lakh was attributed to payment of salaries. Reason for eventual saving of Rs. 0.93 lakh has not been intimated (August 2005). Similar excess occurred in the year 2003-2004 also. | | | |

Grant No. 7 HUMAN RESOURCES DEVELOPMENT Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------------------------|-------------|--|--------------------------|
| 103 Sanskrit Education | | | |
| O | 5.00 | | |
| R (-) | 0.75 | 4.25 | 24.57 |
| | | | (+) 20.32 |

Anticipated saving of Rs. 0.75 lakh was re-appropriated due to partial implementation of the scheme. However, there was an ultimate excess of Rs. 20.32 lakh reason for which has not been stated (August 2005).

| | | | |
|----------------------------------|---------|---------|----------|
| 80 General | | | |
| 001 Direction and Administration | | | |
| 60 Establishment | | | |
| O | 4,35.53 | | |
| R | 20.50 | 4,56.03 | 4,52.08 |
| | | | (-) 3.95 |

Reason for anticipated excess of Rs. 20.50 lakh was stated to be due to payment of salaries. However, there was an ultimate saving of Rs. 3.95 lakh. Reason for that has not been stated (August 2005).

CAPITAL

(i) In view of the eventual saving of Rs. 1931.11 lakhs during the year, supplementary provision of Rs. 809.00 lakh obtained in February 2005 proved totally unnecessary. This trend was noticed in the last three financial years in a row.

(ii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--|-------------|--|------------|
| 4059 CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| 60 Other Buildings | | | |
| 051 Construction | | | |
| 81 Strengthening/Modernisation of Existing Industrial Training Institute | | | |
| O | 1,25.65 | | |
| R (-) | 84.32 | 41.33 | 27.05 |
| | | | (-) 14.28 |

Reason for surrender of Rs. 84.32 lakh was stated to be due to non procurement of equipments for ITI due to non-receipt of funds from Government of India.

| | | | |
|---|----------|---------|----------|
| 4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE | | | |
| 01 General Education | | | |
| 201 Elementary Education | | | |
| 70 Buildings | | | |
| O | 10,44.93 | | |
| S | 1,00.00 | | |
| R (-) | 3,71.70 | 7,73.23 | 7,66.31 |
| | | | (-) 6.92 |

Reason for surrender of Rs. 3,71.70 lakh was attributed to curtailment of provision by the Government for which no reason was given (August 2005). Last year there was a saving of Rs. 1,84.54 lakh.

Grant No. 7 HUMAN RESOURCES DEVELOPMENT Concl'd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|-------|---------------------------------|-------------|--|--------------------------|
| 202 | Secondary Education | | | |
| 70 | Building | | | |
| O | | 62.00 | | |
| S | | 74.00 | | |
| R (-) | | 2.00 | 1,34.00 | 1,26.34 |
| | | | | (-) 7.66 |
| 203 | University and Higher Education | | | |
| 70 | Building | | | |
| O | | 50.00 | | |
| S | | 2,50.00 | | |
| R (-) | | 42.26 | 2,57.74 | 2,60.65 |
| | | | | (+) 2.91 |

Reason for surrender of Rs. 2.00 lakh and Rs. 42.26 lakh was attributed to curtailment of provision by the government. However, reason for final saving of Rs. 7.66 lakh and eventual excess of Rs. 2.91 lakh respectively in above two cases has not been intimated (August 2005).

| | | | | |
|-------|---------------------|----------|---------|----------|
| 02 | Technical Education | | | |
| 103 | Technical Schools | | | |
| O | | 18,66.00 | | |
| S | | 3,85.00 | | |
| R (-) | | 14,13.83 | 8,37.17 | 8,31.84 |
| | | | | (-) 5.33 |

Reason for surrender of Rs. 14,13.83 lakh in March 2005 after obtaining supplementary provision of Rs. 3,85.00 lakh in February 2005, was stated to be due to non-achievement of target for civil works on account of administrative difficulty and delay on the part of the contractor. Reason for eventual saving of Rs. 5.33 lakh has not been stated (August 2005).

In the following case expenditure was incurred without budget provision. This violates the financial rule of the Government.

| | | | | |
|------|--------------------------------|-----|-----|-----------|
| 4059 | CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| 60 | Others | | | |
| 051 | Construction | | | |
| 07 | Education | | | |
| O | | ... | ... | 14.28 |
| | | | | (+) 14.28 |

Reason for incurring expenditure without budget provision has not been intimated (August 2005).

**Grant No. 8
ELECTION**

| Section and Major Head | Total Grant | Actual Expenditure | (ALL VOTED) |
|--|-------------|--------------------|--------------------------|
| | | | Excess (+) Saving (-) |
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2015 – ELECTION | | | |
| ORIGINAL | 3,09,30,000 | | |
| SUPPLEMENTARY | NIL | 3,09,30,000 | 2,82,22,736 |
| | | | (-) 27,07,264 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 26,77,000 |

Notes and Comments

(i) As amount of Rs. 26.77 lakh was surrendered in March 2005 out of the eventual saving 27.07 lakh.

(ii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 2015 ELECTION | | | |
| 103 Preparation and Printing of Electoral Rolls | | | |
| 08 Election Department | | | |
| O 17.00 | | | |
| R (-) 0.62 | 16.38 | 16.38 | ... |
| 104 Charges for conduct of elections for Lok Shabha and State/U.T. Legislative Assembly | | | |
| 62 Conduct of Election | | | |
| O 2,00.00 | | | |
| R (-) 14.40 | 1,85.60 | 1,85.58 | (-) 0.02 |

Reason for anticipated saving of Rs. 14.40 lakh, which was surrender in March 2005 was stated to be due to payment of bills from other charges instead of travel expenses from the same sub-head.

| | | | |
|---|-------|-------|----------|
| 108 Issue of Photo Identity Cards to Voters | | | |
| 63 Photo Identity Cards | | | |
| O 35.00 | | | |
| R (-) 10.62 | 24.38 | 24.37 | (-) 0.01 |

Reduction in provision by Rs. 40.62 lakh was the net effect of reduction of provision by Rs. 3.00 lakh through re-appropriation followed by surrender of Rs. 7.62 lakh in March 2005 and was stated to be due to conduct of simultaneous elections both for State Legislative Assembly and Union Parliament in 2004, which necessitated postponement of issue of photo identity cards during the year.

**Grant No. 9
EXCISE**

| Section and Major Head | Total Grant | | Actual Expenditure | (ALL VOTED) Excess (+) Saving (-) |
|--|-------------|-------------|--------------------|---|
| | | Rs. | Rs. | Rs. |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2039 – STATE EXCISE DUTIES | | | | |
| ORIGINAL | 1,62,18,000 | | | |
| SUPPLEMENTARY | NIL | 1,62,18,000 | 1,49,19,817 | (-) 12,98,183 |
| 2052 – SECRETARIAT-GENERAL SERVICES | | | | |
| ORIGINAL | 50,33,000 | | | |
| SUPPLEMENTARY | 2,10,000 | 52,43,000 | 51,29,445 | (-) 1,13,555 |
| TOTAL VOTED | | | | |
| ORIGINAL | 2,12,51,000 | | | |
| SUPPLEMENTARY | 2,10,000 | 2,14,61,000 | 2,00,49,262 | (-) 14,11,738 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 18,31,000 |

Notes and Comments

(i) Against a saving of Rs. 14.12 lakh, an amount of Rs. 18.31 lakh was surrendered on the last day of the financial year. This indicates 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) | Excess (+) |
|----------------------------------|-------------|--|------------|
| 2039 STATE EXCISE DUTIES | | | |
| 001 Direction and Administration | | | |
| 60 Establishment | | | |
| O | 1,62.18 | | |
| R (-) | 17.73 | 1,44.45 | 1,49.20 |
| | | | (+) 4.75 |

Reduction in provision by Rs. 17.73 lakh was the net effect of increasing the provision first by re-appropriation of Rs. 0.58 lakh and then surrender of Rs. 18.31 lakh stated to be due to requirement of provision for office expenses to clear pending bills and non-filling up of seven numbers of vacant posts during the year (Rs. 13.35 lakh) and also for non utilisation of Rs. 4.96 lakh during the year. This irregular excess surrender ultimately caused an eventual excess of Rs. 4.75 lakh.

Grant No. 10
FINANCE, REVENUE AND EXPENDITURE

| Section and Major Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|-------------------------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2020 – COLLECTION OF TAXES ON INCOME AND EXPENDITURE | | | |
| ORIGINAL | 61,00,000 | | |
| SUPPLEMENTARY | NIL | 61,00,000 | (-) 71,940 |
| 2030 – STAMPS AND REGISTRATION | | | |
| ORIGINAL | 5,00,000 | | |
| SUPPLEMENTARY | NIL | 5,00,000 | (-) 4,50,903 |
| 2040 – SALES TAX | | | |
| ORIGINAL | 2,32,43,000 | | |
| SUPPLEMENTARY | NIL | 2,32,43,000 | (-) 1,22,85,245 |
| 2052 – SECRETARIAT – GENERAL SERVICES | | | |
| ORIGINAL | 1,25,65,000 | | |
| SUPPLEMENTARY | NIL | 1,25,65,000 | (+) 42,55,964 |
| 2054 – TREASURY AND ACCOUNTS ADMINISTRATION | | | |
| ORIGINAL | 4,89,75,000 | | |
| SUPPLEMENTARY | NIL | 4,89,75,000 | (-) 13,59,075 |
| 2071 – PENSIONS AND OTHER RETIREMENT BENEFITS | | | |
| ORIGINAL | 31,00,00,000 | | |
| SUPPLEMENTARY | NIL | 31,00,00,000 | (-) 68,30,894 |
| 2075 – MISCELLANEOUS GENERAL SERVICES | | | |
| ORIGINAL | 887,54,72,000 | | |
| SUPPLEMENTARY | NIL | 887,54,72,000 | (-) 4,13,39,622 |
| 2235 – SOCIAL SECURITY AND WELFARE | | | |
| ORIGINAL | 35,50,000 | | |
| SUPPLEMENTARY | NIL | 35,50,000 | (-) 10,44,323 |

Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.

TOTAL VOTED

| | | | | |
|--|---------------|---------------|---------------|-----------------|
| ORIGINAL | 928,04,05,000 | | | |
| SUPPLEMENTARY | NIL | 928,04,05,000 | 922,12,78,962 | (-) 5,91,26,038 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 1,76,37,000 |

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 | 96,83,70,000 | | | |
| SUPPLEMENTARY | 2,75,81,000 | 99,59,51,000 | 99,19,06,479 | (-) 40,44,521 |

TOTAL CHARGED

| | | | | |
|---------------|---------------|---------------|---------------|---------------|
| ORIGINAL | 107,83,70,000 | | | |
| SUPPLEMENTARY | 2,75,81,000 | 110,59,51,000 | 110,19,06,479 | (-) 40,44,521 |

AMOUNT SURRENDERED

| | | | | |
|------------------------------|--|--|--|-----------|
| DURING THE YEAR (MARCH 2005) | | | | 40,42,000 |
|------------------------------|--|--|--|-----------|

CAPITAL

VOTED

7610 - LOANS TO GOVERNMENT SERVANTS, ETC

| | | | | |
|---------------|-----------|-----------|----------|--------------|
| ORIGINAL | 15,00,000 | | | |
| SUPPLEMENTARY | NIL | 15,00,000 | 6,48,196 | (-) 8,51,804 |

AMOUNT SURRENDERED

| | | | | |
|------------------------------|--|--|--|----------|
| DURING THE YEAR (MARCH 2005) | | | | 8,50,000 |
|------------------------------|--|--|--|----------|

CHARGED

6003 - INTERNAL DEBT OF THE STATE GOVERNMENT

| | | | | |
|---------------|--------------|--------------|--------------|------------------|
| ORIGINAL | 24,70,31,000 | | | |
| SUPPLEMENTARY | NIL | 24,70,31,000 | 43,64,93,102 | (+) 18,94,62,102 |

Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.

6004 – LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

| | | | | |
|-------------------------------------|--------------|--------------|--------------|------------------|
| ORIGINAL | 15,65,06,000 | | | |
| SUPPLEMENTARY | 18,66,88,000 | 34,31,94,000 | 40,07,21,691 | (+) 5,75,27,691 |
| TOTAL CHARGED | | | | |
| ORIGINAL | 40,35,37,000 | | | |
| SUPPLEMENTARY | 18,66,88,000 | 59,02,25,000 | 83,72,14,793 | (+) 24,69,89,793 |
| AMOUNT SURRENDERED | | | | |
| DURING THE YEAR (MARCH 2005) | | | | NIL |

Notes and Comments**Revenue (Voted)**

(i) Against the eventual saving of Rs. 5,91.26 lakh in the voted section of the grant only Rs. 1,76.37 lakh was anticipated and surrendered during the year. This proved unrealistic.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------------------------------|-------------|--|------------|
| 2030 STAMPS AND REGISTRATION | | | |
| 01 Stamps -judicial | | | |
| 101 Cost of Stamp | | | |
| O | 3.00 | | |
| R(-) | 2.50 | 0.50 | 0.49 |
| | | | (-) 0.01 |

Reason for anticipated saving of Rs. 2.50 lakh was stated to be due to non-receipt of bill from Central Stamp Depot, Nashik.

| | | | |
|------------------------|------|-----|-----|
| 02 Stamps non-judicial | | | |
| 101 Cost of Stamps | | | |
| O | 2.00 | | |
| R(-) | 2.00 | ... | ... |

The entire provision of Rs. 2.00 lakh was surrendered due to non-receipt of bills from Deputy Controller of Depot from Nashik. There was similar surrender in the year 2003-2004 also.

| | | | |
|------------------------|---------|---------|----------|
| 2040 SALES TAX | | | |
| 101 Collection Charges | | | |
| O | 2,32.43 | | |
| R(-) | 1,23.27 | 1,09.16 | 1,09.58 |
| | | | (+) 0.42 |

Reduction of provision by Rs. 1,23.27 lakh was the net effect of surrender of Rs. 97.86 lakh and further decrease by re-appropriation of Rs. 25.41 lakh stated to be due to non implementation of the VAT during the year.

Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd:

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|---|--|--------------------------|
| 2054 | TREASURY AND ACCOUNTS ADMINISTRATION | | |
| 095 | Directorate of Accounts and Treasuries | | |
| 10 | Finance Department | | |
| O | 1,67.70 | | |
| R(-) | 5.40 | 1,62.30 | 1,61.83 |
| | | | (-) 0.47 |

Reduction in provision by Rs. 5.40 lakh through surrender of Rs. 2.15 lakh and re-appropriation of Rs. 3.25 lakh was stated to be due to non joining of some officials during the year and curtailment of expenditure during the year due to non filling up of vacant post.

| | | | |
|------|--------------------------|---------|----------|
| 096 | Pay and Accounts Offices | | |
| O | 3,22.05 | | |
| R(-) | 7.77 | 3,14.28 | 3,14.33 |
| | | | (+) 0.05 |

Reason for surrender of Rs. 7.77 lakh during the year was stated to be due transfer of officials.

| | | | |
|------|--|---------|----------|
| 2071 | PENSION AND OTHER RETIREMENT BENEFITS | | |
| 01 | Civil | | |
| 102 | Commuted value of Pension | | |
| O | 6,00.00 | | |
| R(-) | 2,13.00 | 3,87.00 | 3,85.11 |
| | | | (-) 1.89 |

Reduction in provision by Rs. 2,13.00 lakh was the net effect of surrender of Rs. 1.00 lakh followed by decrease of Rs. 2,12.00 lakh through re-appropriation stated to be due to prorata allocation made during the year as per the actual need. Reason for ultimate saving of Rs. 1.89 lakh has, however, not been intimated (August 2005).

| | | | |
|------|-----------------------|---------|----------|
| 104 | Gratuities | | |
| 60 | Payment of Gratuities | | |
| O | 6,50.00 | | |
| R(-) | 2,87.00 | 3,63.00 | 3,59.87 |
| | | | (-) 3.13 |

Reduction in provision by Rs. 2,87.00 lakh was the net effect of surrender of Rs. 26.50 lakh and further decrease of Rs. 2,60.50 lakh by re-appropriation as the actual number of persons who retired was less than the anticipated number. Reason for eventual saving of Rs. 3.13 lakh has not been intimated (August 2005).

| | | | |
|------|---------------------------|---------|----------|
| 115 | Leave Encashment Benefits | | |
| O | 4,00.00 | | |
| R(-) | 38.00 | 3,62.00 | 3,58.00 |
| | | | (-) 4.00 |

Reason for surrender of Rs. 38.00 lakh was based on actual requirement of provision during the year. Reason for eventual saving of Rs. 4.00 lakh has not been intimated (August 2005).

Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------------------------------------|-------------|--|-------------|
| 2075 MISCELLANEOUS GENERAL SERVICES | | | |
| 103 State Lotteries | | | |
| 10 Finance Department | | | |
| O 8,85,24.72 | 8,85,24.72 | 8,81,10.79 | (-) 4,13.93 |

Reason for eventual saving of Rs. 4,13.93 lakh has not been intimated (August 2005).

| | | | |
|----------------------------------|------|------|-----|
| 2235 SOCIAL SECURITY AND WELFARE | | | |
| 200 Other Schemes | | | |
| 10 Finance Department | | | |
| O 10.50 | | | |
| R(-) 10.39 | 0.11 | 0.11 | ... |

Reason for anticipated saving of Rs. 10.39 lakh, which was re-appropriated, was attributed to non-receipt of claims during the year.

(iii) Saving at (ii) 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 | | | |
| 10 Finance Department | | | |
| O 1,25.65 | | | |
| R 41.90 | 1,67.55 | 1,68.23 | (+) 0.68 |

Reason for augmentation of provision by Rs. 41.90 lakh was attributed to posting of additional officers during the year and payment of leave encashment, settlement of pending bills etc.

| | | | |
|--|----------|----------|----------|
| 2071 PENSION AND OTHER RETIREMENT BENEFITS | | | |
| 01 Civil | | | |
| 101 Superannuation and Retirement Allowances | | | |
| O 8,00.00 | | | |
| R 3,20.00 | 11,20.00 | 11,23.73 | (+) 3.73 |

Reason for augmentation of provision by Rs. 3,20.00 lakh was attributed to increase in the number of pensioners during the year. Reason for eventual excess of Rs. 3.73 lakh was attributed to payment of monthly pension, which was unavoidable in nature.

| | | | |
|--------------------|---------|---------|----------|
| 105 Family Pension | | | |
| O 6,50.00 | | | |
| R 1,52.50 | 8,02.50 | 8,04.98 | (+) 2.48 |

Reason for anticipated excess of Rs. 1,52.50 lakh and eventual excess of Rs. 2.48 lakh was stated to be due to payment of monthly family pension being unavoidable in nature.

In addition to above in the following case expenditure was incurred without any budget provision.

Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|---|-------------|--|------------|
| 2075 MISCELLANEOUS GENERAL SERVICES | | | |
| 104 Pension and awards in consideration of distinguished services | | | |
| O | | 1.28 | (+) 1.28 |

Reason for excess of Rs. 1.28 lakh has not been intimated (August 2005).

Revenue

Charged

(i) **Against the ultimate saving of Rs. 40.45 lakh in the grant, an amount of Rs. 40.42 lakh was surrendered during the year. Last year there was a saving of Rs. 1,54.10 lakh.**

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--|-------------|--|------------|
| 2049 INTEREST PAYMENTS | | | |
| 01 Interest on Internal Debts | | | |
| 200 Interest on Other Internal Debts | | | |
| 60 Life Insurance Corporation of India | | | |
| O | 5,47.00 | | |
| R(-) | 16.32 | 5,30.68 | (-) 0.01 |

Reason for anticipated saving of Rs. 16.32 lakh was attributed less receipt of loan from Life Insurance Corporation.

65 Bank overdraft

| | | | |
|------|------|--|--|
| O | 1.00 | | |
| R(-) | 1.00 | | |

The entire provision of Rs. 1.00 lakh was surrendered due to non-availing of the overdraft facility from the bank.

66 NABARD

| | | | |
|------|---------|---------|--|
| O | 3,32.47 | | |
| R(-) | 24.93 | 3,07.54 | |

Reason for reduction in provision of Rs. 24.93 lakh through surrender in March 2005 was stated to be due to payment of past loan under debt swap scheme.

03 Interest on Small Savings, Provident Fund etc.

104 Interest on State Provident Funds

67 General Provident Fund

| | | | |
|------|----------|----------|--|
| O | 20,50.00 | | |
| R(-) | 14.60 | 20,35.40 | |

Reason for reduction in provision by Rs. 14.60 lakh has not been intimated (August 2005).

Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 04 Interest on Loans and Advances from Central Government | | | |
| 101 Interest on Loan for State/U.T. Plan Scheme | | | |
| 69 Block Loans | | | |
| O | 29,22.26 | | |
| R (-) | 3,39.45 | 25,82.81 | 25,82.81 |

Reason for reduction in provision by Rs. 3,39.45 lakh was the net effect of surrender of Rs. 12.49 lakh stated to be due to advance payment of past loan made during the last quarter of the year and re-appropriation of Rs. 3,26.96 lakh attributed to less receipt of loan from the Government of India during the year.

| | | | |
|--|-------|-------|-------|
| 103 Interest on Loan for Centrally Sponsored Plan Scheme | | | |
| 31 Police Department | | | |
| O | 36.54 | | |
| R (-) | 3.67 | 32.87 | 32.87 |

Reduction in provision by Rs. 3.67 lakh was the net effect of surrender of Rs. 2.00 lakh and decrease of Rs. 1.67 lakh through re-appropriation stated to be due to pre-payment of Loan and less receipt of loan from Government of India during the year.

| | | | |
|-----------|-------|-------|----------------|
| 44 Others | | | |
| O | 73.09 | | |
| R (-) | 4.85 | 62.24 | 68.23 (-) 0.01 |

Reason for anticipated saving of Rs. 4.85 lakh was attributed to less receipt of loan from Government of India which caused ultimately less payment of interest during the year.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|-------------------------------|-------------|--|------------|
| 2049 INTEREST PAYMENT | | | |
| 01 Interest on Internal Debts | | | |
| 101 Interest on Market Loans | | | |
| O | 29,21.29 | | |
| S | 2,75.81 | | |
| R | 2,74.33 | 34,71.43 | 34,71.43 |

Reason for anticipated excess of Rs. 2,74.33 lakh which was re-appropriated in March 2005, was attributed to receipt of more market loan which was not contemplated earlier. This necessitated re-payment of more interest during the year. Last year there was a similar re-appropriation of Rs. 6,73.86 lakh.

| | | | |
|--------------------------------------|---------|---------|---------|
| 200 Interest on Other Internal Debts | | | |
| 62 Rural Electrification Corporation | | | |
| O | 1,52.19 | | |
| R | 1.98 | 1,54.17 | 1,54.17 |

Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|-----------------------------------|-------------|--|------------|
| 63 National Insurance Corporation | | | |
| O | 26.13 | | |
| R | 1.86 | 27.99 | 27.99 |

Reason for augmentation of Rs. 1.98 lakh and Rs. 1.86 lakh in the above two cases was attributed to receipt of more loan which caused payment of more interest than anticipated earlier.

| | | | |
|---|---------|---------|---------|
| 108 Interest on Insurance and Pension Fund | | | |
| 68 Sikkim State Government Employees Group Insurance Scheme | | | |
| O | 1,00.00 | | |
| R | 14.60 | 1.14.60 | 1.14.60 |

Reason for anticipated excess of Rs. 14.60 lakh was attributed to payment of more interest following hike in subscription rate as a result of promotion of subscribers.

| | | | |
|---|---------|---------|---------|
| 04 Interest on Loans & Advances from Central Government | | | |
| 104 Interest on Loan for Non Plan Schemes | | | |
| 60 Loans against Small Saving Collection | | | |
| O | 4,33.67 | | |
| R | 71.63 | 5,05.30 | 5,05.30 |

Reason for anticipated excess of Rs. 71.63 lakh was attributed to receipt of more loan against the estimate made earlier. This necessitated re-payment of more interest during the year.

Capital (Charged)

(i) The expenditure exceeded the charged appropriation by Rs. 24,69.90 lakh. The excess requires regularization.

(ii) Excess occurred mainly as under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|--|-------------|--|--------------|
| 6003 INTERNAL DEBT OF THE STATE GOVERNMENT | | | |
| 105 Loans from NABARD | | | |
| 61 Loan for Rural Infrastructure Development | | | |
| O | 8,85.10 | 8,85.10 | 27,79.72 |
| | | | (+) 18,94.62 |

Reason for ultimate excess of Rs. 18,94.62 lakh was attributed to availing the interest relief on such loan. By this process the state government could avail additional interest relief of 5% during the year.

Grant No. 10 FINANCE, REVENUE AND EXPENDITURE Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|------|---|-------------|---|-------------|
| 6004 | LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT | | | |
| 02 | Loans for State/Union Territory Plan Schemes | | | |
| 101 | Block Loans | | | |
| O | | 12,09.21 | | |
| S | | 18,66.88 | | |
| R | | 11.59 | 36,62.96 | (+) 5,75.28 |
| | | 30,87.68 | | |

Reason for augmentation of provision by Rs. 11.59 lakh was attributed to debt Swap during the year. Reason for ultimate excess of Rs. 5,75.28 lakh was attributed to availing interest relief of 5% of the re-payment of the original loan.

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|---|-------------|---|------------|
| 6004 | LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT | | | |
| 01 | Non Plan Loan | | | |
| 102 | Share of Small Saving Collection | | | |
| O | | 17.65 | | |
| R (-) | | 7.85 | 9.80 | ... |
| | | 9.80 | | |
| 201 | House Building Advance | | | |
| 60 | House Building Advance to All India Service Officers | | | |
| O | | 9.86 | | |
| R (-) | | 1.62 | 8.24 | ... |
| | | 8.24 | | |
| 04 | Loans for Central Sponsored Plan Schemes | | | |
| 31 | Police Department | | | |
| O | | 64.48 | | |
| R (-) | | 1.40 | 63.08 | ... |
| | | 63.08 | | |

Reason for anticipated saving of Rs. 7.85 lakh, Rs. 1.62 lakh and Rs. 1.40 lakh in the above three cases was attributed to non-receipt of loan from Government of India during the year.

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

Capital (Voted)

(i) Saving in the voted grant occurred as under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|---|-------------|--|------------|
| 7610 | LOANS TO GOVERNMENT SERVANT | | | |
| 201 | House Building Advances | | | |
| 61 | House Building Advance to All India Service Officer | | | |
| O | | 10.00 | | |
| R(-) | | 3.50 | 6.49 | (-) 0.01 |

Anticipated saving of Rs. 3.50 lakh was surrendered due to non-receipt of claim from All India Service officer during the year.

| | | | | |
|-------|--|------|--|--|
| 202 | Advance for purchase of Motor Conveyance | | | |
| 62 | Motor Conveyance to State Government employees | | | |
| O | | 5.00 | | |
| R (-) | | 5.00 | | |

The entire provision of Rs. 5.00 lakh was surrendered due to non-receipt of claim during the year. Last year there was similar saving of Rs. 10.00 lakh.

Grant No. 11
FOOD, CIVIL SUPPLIES & CONSUMER AFFAIRS

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2408 – FOOD STORAGE AND WAREHOUSING | | | |
| ORIGINAL | 14,53,26,000 | | |
| SUPPLEMENTARY | NIL | 12,70,46,050 | (-) 1,82,79,950 |
| 3475 – OTHER GENERAL ECONOMIC SERVICES | | | |
| ORIGINAL | 45,80,000 | | |
| SUPPLEMENTARY | NIL | 45,70,803 | (-) 9,197 |
| TOTAL VOTED | | | |
| ORIGINAL | 14,99,06,000 | | |
| SUPPLEMENTARY | NIL | 13,16,16,853 | (-) 1,82,89,147 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 1,82,50,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4408 – CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING | | | |
| ORIGINAL | 11,60,000 | | |
| SUPPLEMENTARY | NIL | 11,58,252 | (-) 1,748 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

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

Notes and Comments

REVENUE

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

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

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-----------------------------------|-------------|--|------------|
| 2408 FOOD STORAGE AND WAREHOUSING | | | |
| 01 Food | | | |
| 004 Research and Evaluation | | | |
| O | 2.00 | | |
| R (-) | 2.00 | | |
| 102 Food Subsidies | | | |
| 62 Subsidies on Sale of Rice | | | |
| O | 10,00.00 | | |
| R (-) | 2,02.90 | 7,97.10 | 7,97.10 |

The entire provision of Rs. 2.00 lakh was surrendered in March 2005 due to non finalisation of the programme for testing and sampling of food grains during the year. Similar re-appropriation of entire provision of Rs. 3.00 lakh occurred in last financial year too.

Reduction in provision by Rs. 2,02.90 lakh was the net effect of re-appropriation of Rs. 20.40 lakh and then surrender of Rs. 1,82.50 lakh and was attributed to delay in finalisation of BPL beneficiary list. Similar saving of Rs. 30.02 lakh occurred during the year 2003-2004 also.

Grant No. 12
FORESTRY AND ENVIRONMENT MANAGEMENT

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------|--------------------|------------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2402 – SOIL AND WATER CONSERVATION | | | |
| ORIGINAL | 2,19,86,000 | | |
| SUPPLEMENTARY | NIL | 2,19,86,000 | 2,12,88,749 (-) 6,97,251 |
| 2406 – FORESTRY AND WILD LIFE | | | |
| ORIGINAL | 21,00,76,000 | | |
| SUPPLEMENTARY | 81,69,000 | 21,82,45,000 | 19,08,43,958 (-) 2,74,01,042 |
| 2501 – SPECIAL PROGRAMME FOR RURAL DEVELOPMENT | | | |
| ORIGINAL | 1,19,82,000 | | |
| SUPPLEMENTARY | NIL | 1,19,82,000 | 70,38,584 (-) 49,43,416 |
| 3435 – ECOLOGY AND ENVIRONMENT | | | |
| ORIGINAL | 33,00,000 | | |
| SUPPLEMENTARY | NIL | 33,00,000 | 29,99,126 (-) 3,00,874 |
| TOTAL VOTED | | | |
| ORIGINAL | 24,73,44,000 | | |
| SUPPLEMENTARY | 81,69,000 | 25,55,13,000 | 22,21,70,417 (-) 3,33,42,583 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 3,25,52,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4406 – CAPITAL OUTLAY ON FORESTRY AND WILD LIFE | | | |
| ORIGINAL | 37,00,000 | | |
| SUPPLEMENTARY | 1,99,75,000 | 2,36,75,000 | 2,19,58,088 (-) 17,16,912 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 11,70,000 |

Grant No. 12 FORESTRY AND ENVIRONMENT MANAGEMENT Contd.

Notes and Comments

REVENUE

- (i) There has been persistent cases of saving under the M.H. 2406 Forestry and Wild Life in the preceding eleven years in a row. This points out the need for more accurate and need based budgeting exercise by the government :-

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

In the last three financial years even the original budget provision under the above major head remain unutilised. But the supplementary provisions were still provided as a routine measure without any proper assessment.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--------------------------------------|-------------|--|--------------------------|
| 2402 SOIL AND WATER CONSERVATION | | | |
| 001 Direction and Administration | | | |
| 13 Forestry and Wild Life Department | | | |
| O 1,75.20 | | | |
| R(-) 10.52 | 1,64.68 | 1,68.62 | (+) 3.94 |

Anticipated saving of Rs. 10.52 lakh through re-appropriation (Rs. 10.44 lakh)/surrender (Rs. 0.08 lakh) was attributed to non-filling up of vacant posts of Assistant Conservator of Forest and Beat Officers during the year and transfer of staff to other sectors mainly. Reason for eventual excess of Rs. 3.94 lakh was mainly due to the fact that transfer entries were made by this office on the basis of department's observation of 1st quarter reconciliation. However, subsequently the concerned original vouchers were sent by the Chief Pay and Accounts Offices again during the March (S) accounts, which once accounted for, resulted in excess posting of Rs. 3.80 lakh and the same remained undetected till the finalisation of the March (S) accounts. One voucher for Rs. 1.27 lakh in fact even came from two sources, CPAO (East) and CPAO (HQ), during March (S) accounts.

| | | | |
|---|-------|-------|----------|
| 2406 FORESTRY AND WILD LIFE | | | |
| 01 Forestry | | | |
| 101 Forest Conservation, Development and Regeneration | | | |
| 66 Forest Protection Schemes | | | |
| O 1,62.53 | | | |
| R (-) 1,36.69 | 25.84 | 25.79 | (-) 0.05 |

The amount of Rs. 1,36.69 lakh was surrendered on the last day of the financial year due to change of pattern of funding by the Government of India.

Grant No. 12 FORESTRY AND ENVIRONMENT MANAGEMENT Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 2406 FORESTRY AND WILD LIFE | | | |
| 01 Forestry | | | |
| 101 Forest Conservation, Development and Regeneration | | | |
| 67 Biodiversity Scheme | | | |
| O | 1,02.00 | | |
| R (-) | 4.49 | 97.51 | 97.50 (-) 0.01 |
| Reduction in provision by Rs. 4.49 lakh was the net effect of surrender of Rs. 5.00 lakh and subsequent addition by re-appropriation of Rs. 0.51 lakh during the year. Surrender of Rs. 5.00 lakh was stated to be due to non-receipt of fund from North Eastern Council. | | | |
| 102 Social and Farm Forestry | | | |
| 69 Social Forestry | | | |
| O | 85.32 | | |
| S | 8.31 | | |
| R (-) | 3.34 | 90.29 | 90.32 (+) 0.03 |
| Reduction in provision by Rs. 3.34 lakh was the net effect of reduction of Rs. 1.56 lakh through re-appropriation and again by surrendered of Rs. 1.78 lakh in March 2005 and was stated to be due to transfer of staff to other sector and non filling up of vacancy of Forest Guards mainly. | | | |
| 102 Social and Farm Forestry | | | |
| 72 Compensatory Afforestation Scheme | | | |
| O | 2,00.00 | | |
| R (-) | 1,61.31 | 38.69 | 38.54 (-) 0.15 |
| Provision initially was made under compensatory afforestation as per the Central Government's direction in this regard. However, subsequently accounting guideline was changed and the same was not issued by the Government of India before the close of the fiscal as stated by the State Government. Hence the anticipated saving was surrendered. However, similar saving occurred in last financial year also. | | | |
| 105 Forest Produce | | | |
| 73 Utilisation Circle | | | |
| O | 57.61 | | |
| S | 0.86 | | |
| R (-) | 3.45 | 55.02 | 54.51 (-) 0.51 |
| Anticipated saving of Rs. 3.45 lakh was re-appropriated due to non-availability of operation area following non-completion of working plan. Similar saving occurred in the year 2003-2004 also. | | | |
| 111 Zoological Park | | | |
| 61 Development of Himalayan Zoological Park | | | |
| O | 69.62 | | |
| S | 2.16 | | |
| R (-) | 20.36 | 51.42 | 47.48 (-) 3.94 |
| Reduction in provision by Rs. 20.36 lakh was the net effect of reduction of Rs. 13.11 lakh through re-appropriation and further reduction of Rs. 7.25 lakh through surrender stated to be due to non-release of fund by Central Zoo Authority of India. Reason for eventual saving of Rs. 3.94 lakh was due to fact that the irregular and improper re-appropriation order proposed by the department was not accepted and sent back to the Government with proper justification. Similar re-appropriation/surrender occurred during the year 2003-2004 also. | | | |

Grant No. 12.FORESTRY AND ENVIRONMENT MANAGEMENT Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--------------------|-------------|--|------------------|
| 112 Public Gardens | | | |
| O | 1,31.04 | | |
| S | 1.42 | | |
| R(-) | 20.45 | 1,12.01 | 1,11.76 (-) 0.25 |

Reduction of provision by Rs. 20.40 lakh through re-appropriation and Rs. 0.05 lakh through surrender was due to non completion of the project before the close of the financial year. Similar trend was noticed in the last financial year too.

| | | | |
|---|---------|-------|----------------|
| 2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT | | | |
| 05 Waste Land Development (Forest) | | | |
| 101 National Waste Land Development Programme (100% C.S.S.) | | | |
| 81 Waste Land Development | | | |
| O | 1,15.32 | | |
| R(-) | 43.31 | 72.01 | 65.89 (-) 6.12 |

Reduction in provision by Rs. 43.31 lakh was the net effect of reduction of Rs. 40.69 lakh through re-appropriation and further reduction of Rs. 2.62 lakh through surrender and was stated to be due to delay in sanction of project and execution of work as per the guideline. Reason for eventual saving of Rs. 6.12 lakh was due to the fact that improper re-appropriation order of the department was not effected and the same was sent back to the Government with proper justification.

| | | | |
|---|-------|-------|----------------|
| 3435 ECOLOGY AND ENVIRONMENT | | | |
| 03 Environment Research and Ecological Regeneration | | | |
| 001 Direction and Administration | | | |
| O | 17.25 | | |
| R(-) | 2.58 | 14.67 | 14.61 (-) 0.06 |

Anticipated saving of Rs. 2.58 lakh was surrendered due to non receipt of medical reimbursement, printing bill etc. during the year.

(iii) Saving that occurred at (ii) above was partly counter balanced as under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|----------------------------------|-------------|--|------------------|
| 2406 FORESTRY AND WILD LIFE | | | |
| 01 Forestry | | | |
| 001 Direction and Administration | | | |
| O | 8,06.78 | | |
| S | 13.07 | | |
| R | 18.99 | 8,38.84 | 8,39.96 (+) 1.12 |

Augmentation of provision by Rs. 18.99 lakh through re-appropriation in March 2005 was the net effect of increasing the provision first by re-appropriation for Rs. 20.42 lakh and followed by surrender of Rs. 1.43 lakh. Re-appropriation was stated to be made due to payment of medical advance and encashment of leave etc. Surrender was made stated to be due to non-payment of dues for want of completion report. Reason for anticipated excess of Rs. 1.12 lakh was stated to be due to payment of medical advance.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 003 Education Training | | | |
| 44 Head Office Establishment | | | |
| O 3.00 | | | |
| R 7.00 | 10.00 | 9.96 | (-) 0.04 |
| Augmentation of provision by Rs. 7.00 lakh through re-appropriation in March 2005 was attributed to payment of leave encashment, training of new Assistant Conservator of Forest, settlement of outstanding Government dues etc. | | | |
| 102 Social and Farm Forestry | | | |
| 71 Plantation Scheme | | | |
| O 62.10 | | | |
| R 10.73 | 72.83 | 72.67 | (-) 0.16 |
| Augmentation of provision by Rs. 10.73 lakh was stated to be due to payment of different government dues and organising the training etc. during the year. | | | |
| 02 Environmental Forestry and Wild Life | | | |
| 110 Wild Life Preservation | | | |
| O 1,89.59 | | | |
| S 5.87 | | | |
| R 48.61 | 2,44.07 | 2,42.21 | (-) 1.86 |
| Augmentation of provision by Rs. 48.61 lakh was stated to be due to payment of leave encashment, training of new Assistant Chief Conservator of Forest, settlement of dues for muster roll workers and completion of ongoing schemes during the year. Reason for eventual saving has not been clearly stated (August 2005). | | | |
| CAPITAL | | | |
| (i) As against the actual saving of Rs. 17.17 lakh in the grant only an amount of Rs. 11.70 lakh could be anticipated and surrendered. This proved unrealistic. | | | |
| (ii) Saving occurred under:- | | | |
| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
| 4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE | | | |
| 01 Forestry | | | |
| 070 Communication and Building | | | |
| O 37.00 | | | |
| S 30.00 | 67.00 | 61.66 | (-) 5.34 |
| Supplementary provision of Rs. 30.00 lakh was obtained in February 2005 for creation of picnic spot at Kumrek. However, out of that Rs. 5.34 lakh remained unutilised and unsurrendered at the end of March 2005. | | | |
| 101 Forestry Conservation, Development and Regeneration | | | |
| 66 Forest Protect Scheme | | | |
| S 1,50.50 | | | |
| R (-) 11.70 | 1,38.80 | 1,38.79 | (-) 0.01 |
| Anticipated saving of Rs. 11.70 lakh was surrendered on the last day of the financial year due to non construction of building during the year. | | | |

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 | 1,64,72,000 | | |
| SUPPLEMENTARY | 17,45,000 | 1,82,17,000 | 1,82,18,421 (+) 1,421 |
| 2059 – PUBLIC WORKS | | | |
| ORIGINAL | 15,26,000 | | |
| SUPPLEMENTARY | NIL | 15,26,000 | 15,26,700 (+) 700 |
| TOTAL CHARGED | | | |
| ORIGINAL | 1,79,98,000 | | |
| SUPPLEMENTARY | 17,45,000 | 1,97,43,000 | 1,97,45,121 (+) 2,121 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

Notes and Comments**REVENUE (CHARGED)**

- (i) Expenditure exceeded the charged appropriation by Rs. 2,121; the excess requires regularisation.

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

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------|--------------------|------------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2059 – PUBLIC WORKS | | | |
| ORIGINAL | 33,58,000 | | |
| SUPPLEMENTARY | NIL | 33,58,000 | 34,04,166 (+) 46,166 |
| 2210 – MEDICAL AND PUBLIC HEALTH | | | |
| ORIGINAL | 49,31,39,000 | | |
| SUPPLEMENTARY | 2,31,50,000 | 51,62,89,000 | 48,46,37,883 (-) 3,16,51,117 |
| 2211 – FAMILY WELFARE | | | |
| ORIGINAL | 5,32,70,000 | | |
| SUPPLEMENTARY | NIL | 5,32,70,000 | 5,08,62,711 (-) 24,07,289 |
| 2216 – HOUSING | | | |
| ORIGINAL | 32,95,000 | | |
| SUPPLEMENTARY | NIL | 32,95,000 | 32,83,740 (-) 11,260 |
| 3454 – CENSUS SURVEYS AND STATISTICS | | | |
| ORIGINAL | 24,00,000 | | |
| SUPPLEMENTARY | NIL | 24,00,000 | 23,86,828 (-) 13,172 |
| TOTAL VOTED | | | |
| ORIGINAL | 55,54,62,000 | | |
| SUPPLEMENTARY | 2,31,50,000 | 57,86,12,000 | 54,45,75,328 (-) 3,40,36,672 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 2,12,18,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4210 – CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH | | | |
| ORIGINAL | 2,08,00,000 | | |
| SUPPLEMENTARY | 1,40,00,000 | 3,48,00,000 | 3,40,72,589 (-) 7,27,411 |

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

6210 – LOANS FOR MEDICAL AND PUBLIC HEALTH

| | | | | |
|--|-------------|-------------|-------------|---------------|
| ORIGINAL | 56,70,000 | | | |
| SUPPLEMENTARY | NIL | 56,70,000 | 46,70,000 | (-) 10,00,000 |
| TOTAL VOTED | | | | |
| ORIGINAL | 2,64,70,000 | | | |
| SUPPLEMENTARY | 1,40,00,000 | 4,04,70,000 | 3,87,42,589 | (-) 17,27,411 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 18,00,000 |

Notes and Comments

REVENUE

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

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

- (ii) The expenditure of Rs. 54,45.75 lakh even fell short of the original budget provision of Rs. 55,54.62 lakh. As such supplementary provision of Rs. 2,31.50 lakh obtained in February 2005 was totally unnecessary. This trend was noticed in the financial year 2002-2003 also.

- (iii) Saving occurred mainly as under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--------------------------------|-------------|---|------------|
| 2210 MEDICAL AND PUBLIC HEALTH | | | |
| 110 Hospital and Dispensaries | | | |
| 61 Central Health Stores | | | |
| O | 4,91.77 | | |
| S | 1,65.00 | | |
| R | 1.87 | 6,58.64 | 6,53.40 |
| | | | (-) 5.24 |

- Augmentation of provision by Rs. 1.87 lakh through re-appropriation was intended for payment of emergency repair of two dental unit of Namchi Hospital. Reason for eventual saving of Rs. 5.24 lakh has not been intimated (August 2005).

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|--|-------------|--|--------------------------|
| 62 | Central Referral Hospital, Gangtok (STNM) | | | |
| | O | 9,48.89 | | |
| | R (-) | 24.95 | 9,23.94 | 9,23.19 |
| | | | | (-) 0.75 |
| | Reason for anticipated saving of Rs. 24.95 lakh, which was re-appropriated in March 2005, was stated to be due to non-receipt of claim for leave encashment from staff of Public Health Centers and Sub-Centers as well as from staff of STNM Hospital Gangtok, mainly. | | | |
| 63 | Other Hospital (PMGY) | | | |
| | O | 7,63.56 | | |
| | R (-) | 31.18 | 7,32.38 | 6,09.68 |
| | | | | (-) 1,22.70 |
| | Reduction in provision was the net effect of surrender of Rs. 50.00 lakh stated to be due to non-receipt of fund from Government of India and increase of provision by Rs. 18.82 lakh through re-appropriation was attributed to payment of medical advances and leave encashment mainly. Reason for eventual saving of Rs. 1,22.70 lakh has not been intimated. This is an instance of defective re-appropriation and less surrender. | | | |
| 800 | Other Expenditure | | | |
| | O | 12,26.30 | | |
| | S | 60.00 | | |
| | R (-) | 91.00 | 11,95.30 | 11,96.66 |
| | | | | (+) 1.36 |
| | Reason for saving of Rs. 91.00 lakh which was surrendered (Rs. 90.00 lakh) was attributed to non-receipt of grants under North Eastern Council. The budget provision was intended for procurement of equipment for Sikkim Manipal University of Health. | | | |
| 198 | Assistance to Gram Panchayats | | | |
| | O | 20.00 | | |
| | R (-) | 10.00 | 10.00 | 10.00 |
| | | | | ... |
| | Reason for anticipated saving of Rs. 10.00 lakh was attributed to late issue of intimation by the Adhakshya, South district to take up the construction of Kafray, Public Health Sub-Center to the Government. | | | |
| 06 | Public Health | | | |
| 101 | Prevention and control of diseases | | | |
| 68 | Other Communicable Diseases | | | |
| | O | 3.05 | | |
| | R (-) | 1.60 | 1.45 | 1.45 |
| | | | | ... |
| | Reduction of provision by Rs. 1.60 lakh was stated to be due to requirement of provision under the head 2210-01-110-62 during the year. | | | |
| 70 | Thyroid Centre | | | |
| | O | 3.25 | | |
| | R (-) | 1.50 | 1.75 | 1.75 |
| | | | | ... |
| | Anticipated saving of Rs. 1.50 lakh was re-appropriated with a view to meeting excess under 2210-06-101-66 during the year. | | | |

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 82 Prevention & Control of Blindness (100 % C.S.S.) | | | |
| O | 15.70 | | |
| R(-) | 12.05 | 3.65 | 3.63 (-) 0.02 |
| Reason for saving of Rs. 12.05 lakh was attributed to higher estimation of flow of fund from Government of India at the time of framing the original budget provision. | | | |
| 83 National Leprosy Control Programme (100 % C.S.S.) | | | |
| O | 7.00 | | |
| R(-) | 4.00 | 3.00 | 3.00 ... |
| Reduction in provision by Rs. 4.00 lakh by re-appropriation (Rs. 1.50 lakh) and surrender (Rs. 2.50 lakh) was attributed to less release of fund by the Government of India. | | | |
| 84 Iodine Deficiency Disease Control Programme (100 % C.S.S.) | | | |
| O | 12.75 | | |
| R(-) | 8.48 | 4.27 | 4.22 (-) 0.05 |
| Reason for surrender of Rs. 8.48 lakh was attributed to non-submission of leave encashment, T.A. claims and bills for advertisement in time. Similar saving occurred in the year 2003-2004 also. | | | |
| 85 National Cancer Control Programme (100% C.S.S.) | | | |
| O | 10.50 | | |
| R(-) | 10.50 | ... | |
| The entire provision of Rs. 10.50 lakh was surrendered in March 2005 due to non-receipt of proposal for conducting the programme and non-admission of any cancer patient at Namchi Hospital requiring Palliative therapy. In the last year an amount of Rs. 17.92 lakh was surrendered. | | | |
| 86 National Mental Health Programme (100% C.S.S.) | | | |
| O | 20.50 | | |
| R(-) | 14.83 | 5.67 | 5.67 ... |
| Reason for surrender of Rs. 14.83 lakh was stated to be due to (i) non finalisation of allocation of pay, on the basis of rate of pay in vogue in the state, by the Government of India (Rs. 8.83 lakh) and (ii) non-submission of leave encashment and T.A. claims etc. (Rs. 6.00 lakh) during the year. Last year an amount of Rs. 16.30 lakh was surrendered. | | | |
| 87 Drug De-addiction Programme (100 % C.S.S.) | | | |
| O | 5.00 | | |
| R(-) | 4.50 | 0.50 | 0.50 ... |
| Reason for surrender of Rs. 4.50 lakh was stated to be due to non-admission of any indoor patient for de-addiction programme and also for late receipt of provision from Government of India (Rs. 2.00 lakh). Similar saving of Rs. 8.00 lakh occurred in the financial year 2003-2004 also. | | | |

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------------------------------|-------------|--|------------|
| 112 Public Health Engineering | | | |
| 72 Health Campaign | | | |
| O | 82.10 | | |
| R(-) | 4.69 | 77.41 | 74.33 |
| | | | (-) 3.08 |

Reduction of provision by Rs. 4.69 lakh was made with a view to meeting the cost of purchase of an Ambulance for Rhenock Public Health Centre. by re-appropriating it to 2210-03-103-45 etc.

| | | | |
|---------------------|-------|-------|----------|
| 2211 FAMILY WELFARE | | | |
| 003 Training | | | |
| O | 48.50 | | |
| R (-) | 17.50 | 31.00 | 28.84 |
| | | | (-) 2.16 |

Reduction of provision by Rs. 17.50 lakh was the net effect of decrease by re-appropriation of Rs. 13.75 lakh stated to be due to non finalisation of work and non-submission of claim for payment of leave encashment, medical claims during the year and surrender of Rs. 3.75 lakh was stated to be due to late finalisation of the scheme.

| | | | |
|------------------|-------|------|----------|
| 105 Compensation | | | |
| O | 20.00 | | |
| R (-) | 16.20 | 3.80 | 3.68 |
| | | | (-) 0.12 |

Reason for surrender of Rs. 16.20 lakh was attributed to late finalisation of the programme and non-availability of Gynaecologist and anaesthetist to perform ligation operation. Last year an amount of Rs. 33.00 lakh was surrendered.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|--------------------------------------|-------------|--|------------|
| 2210 MEDICAL AND PUBLIC HEALTH | | | |
| 01 Urban Health Services – Allopathy | | | |
| 001 Direction and Administration | | | |
| 60 Establishment | | | |
| O | 2,10.36 | | |
| S | 6.00 | | |
| R (-) | 0.31 | 2,16.05 | 2,17.94 |
| | | | (+) 1.89 |

Reason for anticipated saving of Rs. 0.31 lakh was attributed to non-submission of medical advance adjustment bill during the year. Reason for eventual excess of Rs. 1.89 lakh has not been intimated (August 2005).

| | | | |
|-----------------------------------|---------|---------|----------|
| 03 Rural Health Service Allopathy | | | |
| 101 Health Sub-Centres | | | |
| O | 3,53.73 | | |
| R | 3.95 | 3,57.68 | 3,57.78 |
| | | | (+) 0.10 |

Reason for augmentation of provision through re-appropriation was stated to be due to purchase of Ambulance for Rhenock Primary Health Centre.

| | | | |
|---------------------------|---------|---------|----------|
| 103 Primary Health Centre | | | |
| O | 5,13.43 | | |
| R | 9.88 | 5,23.31 | 5,29.20 |
| | | | (+) 5.89 |

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

Reason for anticipated excess of Rs. 9.88 lakh was attributed to payment of leave encashment, medical advance etc. However, there was an ultimate excess of Rs. 5.89 lakh reason for which has not been intimated (August 2005).

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|--|-------------|--|--------------------------|
| 06 | Public Health | | | |
| 101 | Prevention and control of diseases | | | |
| 66 | National Malaria Eradication Programme | | | |
| O | | 72.75 | | |
| S | | 0.50 | | |
| R | | 8.27 | 81.80 | (+) 0.28 |

Reason for augmentation of provision by Rs. 8.27 lakh was stated to be due to meeting the shortfall under salary head for the month of February 2005 and to accommodate the long pending adjustment bills of State Trading Corporation of Sikkim etc.

| | | | | |
|----|---------------------------------|-------|-------|----------|
| 67 | National Tuberculosis Programme | | | |
| O | | 40.35 | | |
| R | | 3.00 | 43.29 | (-) 0.06 |

Reason for augmentation of provision by Rs. 3.00 lakh was attributed to payment of Muster roll wages, house rent of rented buildings etc.

| | | | | |
|------|------------------------------|---------|---------|----------|
| 2211 | FAMILY WELFARE | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| O | | 1,98.20 | | |
| R | | 4.35 | 2,03.47 | (+) 0.92 |

Reason for augmentation of provision by Rs. 4.35 lakh was stated to be due to payment of house rent bills and printing of forms. Reason for eventual saving of Rs. 0.92 lakh has not been intimated (August 2005).

| | | | | |
|-----|----------------------------------|---------|---------|----------|
| 101 | Rural Family Welfare Services | | | |
| 62 | Rural Family Welfare Sub Centres | | | |
| O | | 2,40.00 | | |
| R | | 4.62 | 2,42.21 | (-) 2.41 |

Reason for re-appropriation of Rs. 4.62 lakh was attributed to payment of leave encashment, medical advance etc. Similar excess occurred in the year 2003-2004 also.

| | | | | |
|-----|-----------|-------|-------|----------|
| 104 | Transport | | | |
| O | | 11.00 | | |
| R | | 2.66 | 13.68 | (+) 0.02 |

Reason for augmentation of provision of Rs. 2.66 lakh was stated to be due to payment of house rent bill etc.

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

CAPITAL

(i) Against an available saving of Rs. 17.27 lakh, an amount of Rs. 18.00 lakh was surrendered during the year. This proved unrealistic.

(ii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--|-------------|--|---------------|
| 4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH | | | |
| 01 Urban Health Services | | | |
| 110 Hospital and Dispensaries | | | |
| 60 Construction | | | |
| O | 18.00 | | |
| R (-) | 8.00 | 10.00 | 9.97 (-) 0.03 |

Surrender of Rs. 8.00 lakh was made in March 2005 stated to be due to non-finalisation of the 100% of Scheme following late receipt of fund from Government of India.

| | | | |
|--|-------|-------|-------|
| 6210 LOANS FOR MEDICAL AND PUBLIC HEALTH | | | |
| 01 Urban Health Services | | | |
| 800 Other Loan | | | |
| 65 Central Referral Hospital, Tadong | | | |
| O | 56.70 | | |
| R (-) | 10.00 | 46.70 | 46.70 |

Reason for surrender of Rs. 10.00 lakh was attributed to non-receipt of grants from North Eastern Council.

**Grant No. 14
HOME**

| Section and Major Head | Total Grant | | Actual Expenditure | (ALL VOTED) Excess (+) Saving (-) |
|--|--------------|--------------|--------------------|---|
| | | Rs. | Rs. | Rs. |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2013 – COUNCIL OF MINISTERS | | | | |
| ORIGINAL | 4,95,20,000 | | | |
| SUPPLEMENTARY | 65,00,000 | 5,60,20,000 | 5,43,81,619 | (-) 16,38,381 |
| 2052 – SECRETARIAT GENERAL SERVICES | | | | |
| ORIGINAL | 3,08,38,000 | | | |
| SUPPLEMENTARY | 34,50,000 | 3,42,88,000 | 3,63,38,006 | (+) 20,50,006 |
| 2056 – JAILS | | | | |
| ORIGINAL | 1,79,04,000 | | | |
| SUPPLEMENTARY | 30,28,000 | 2,09,32,000 | 2,08,90,666 | (-) 41,334 |
| 2070 – OTHER ADMINISTRATIVE SERVICES | | | | |
| ORIGINAL | 1,95,43,000 | | | |
| SUPPLEMENTARY | NIL | 1,95,43,000 | 1,95,45,339 | (+) 2,339 |
| 2075 – MISCELLANEOUS GENERAL SERVICES | | | | |
| ORIGINAL | 12,05,000 | | | |
| SUPPLEMENTARY | NIL | 12,05,000 | NIL | (-) 12,05,000 |
| 2235 – SOCIAL SECURITY AND WELFARE | | | | |
| ORIGINAL | 36,75,000 | | | |
| SUPPLEMENTARY | 4,80,000 | 41,55,000 | 41,55,000 | NIL |
| TOTAL VOTED | | | | |
| ORIGINAL | 12,26,85,000 | | | |
| SUPPLEMENTARY | 1,34,58,000 | 13,61,43,000 | 13,53,10,630 | (-) 8,32,370 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 1,47,000 |

Grant No. 14 HOME Contd.

Notes and Comments

(i) As against the eventual saving of Rs. 8.32 lakh only an amount of Rs. 1.47 lakh was surrendered on the last of the financial year.

(ii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--|-------------|--|--------------------------|
| 2013 COUNCIL OF MINISTERS | | | |
| 101 Salary of Ministers and Deputy Ministers | | | |
| O | 45.74 | | |
| R (-) | 10.00 | 35.44 | (-) 0.30 |

Reason for anticipated saving of Rs. 10.00 lakh was attributed to reduction of size of the Council of Ministers during the year. Reason for ultimate excess of Rs. 0.30 lakh was stated to be due to un-passed medical bills during the year.

| | | | |
|------------------------------------|-------|-------|----------|
| 102 Sumptuary and other Allowances | | | |
| O | 19.15 | | |
| R (-) | 4.07 | 13.87 | (-) 1.21 |

Anticipated saving of Rs. 4.07 lakh was re-appropriated stated to be due to reduction of size of Council of Ministers from 17 to 12 during the year. Reason for eventual saving of Rs. 1.21 lakh was attributed to non-submission of some voucher by the Pay and Accounts office during the year.

| | | | |
|--------------------------------------|-------|-------|-----|
| 105 Discretionary Grant by Ministers | | | |
| O | 39.40 | | |
| R(-) | 3.20 | 36.20 | ... |

Reduction in provision by Rs. 3.20 lakh through re-appropriation was stated to be due to reduction of size of Council of Ministers during the year.

| | | | |
|-------------------------|--------|--------|----------|
| 106 Cabinet Secretariat | | | |
| O | 149.67 | | |
| R(-) | 1.53 | 148.51 | (+) 0.37 |

Anticipated saving of Rs. 1.53 lakh was attributed to transfer of officials during the year. Reason for eventual excess of Rs. 0.37 lakh was attributed to settlement of T.A. advance during the year.

| | | | |
|--|-------|------|----------|
| 2075 MISCELLANEOUS GENERAL SERVICE | | | |
| 104 Pension and awards in consideration of distinguished service | | | |
| O | 12.05 | | |
| R(-) | 10.83 | 1.22 | (-) 1.22 |

Anticipated saving of Rs. 10.83 lakh was attributed to delayed passage of appropriation bill by the House during the year. The reason for eventual saving of Rs. 1.22 lakh has not been intimated (August 2005).

Grant No. 14 HOME Concl'd.

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--|------------------------------|-------------|---|--------------------------|
| 2013 | COUNCIL OF MINISTERS | | | |
| 108 | Tour Expenses | | | |
| O | 25.00 | | | |
| R | 7.27 | 32.27 | 30.69 | (-) 1.58 |
| <p>Augmentation of provision by Rs. 7.27 lakh was stated to be due to frequent tours made by Council of Ministers outside the state. Reason for eventual saving of Rs. 1.58 lakh was stated to be due to refund of excess drawl of T.A. by the C.M.'s Secretariat during the year.</p> | | | | |
| 2052 | SECRETARIAT GENERAL SERVICES | | | |
| 090 | Secretariat | | | |
| 15 | Home Department | | | |
| O | 2,38.66 | | | |
| S | 34.50 | | | |
| R | 19.36 | 2,92.52 | 2,92.87 | (+) 0.35 |

Augmentation of provision by Rs. 19.36 lakh was attributed to payment of arrear electricity and telephone bills during the year.

Grant No. 15
HORTICULTURE & CASH CROPS MANAGEMENT

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|---|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2401 – CROP HUSBANDRY | | | |
| ORIGINAL | 7,59,57,000 | | |
| SUPPLEMENTARY | NIL | 6,87,38,742 | (-) 72,18,258 |
| 2415 – AGRICULTURAL RESEARCH AND EDUCATION | | | |
| ORIGINAL | 7,00,000 | | |
| SUPPLEMENTARY | NIL | 6,70,293 | (-) 29,707 |
| 2435 – OTHER AGRICULTURAL PROGRAMMES | | | |
| ORIGINAL | 45,00,000 | | |
| SUPPLEMENTARY | NIL | 19,31,307 | (-) 25,68,693 |
| TOTAL VOTED | | | |
| ORIGINAL | 8,11,57,000 | | |
| SUPPLEMENTARY | NIL | 7,13,40,342 | (-) 98,16,658 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 90,94,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4401 – CAPITAL OUTLAY ON CROP HUSBANDRY | | | |
| ORIGINAL | 3,56,000 | | |
| SUPPLEMENTARY | NIL | 1,86,568 | (-) 1,69,432 |
| 4435 – CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES | | | |
| ORIGINAL | 3,50,000 | | |
| SUPPLEMENTARY | NIL | 3,48,202 | (-) 1,798 |

Grant No. 15 HORTICULTURE & CASH CROPS MANAGEMENT Contd.

TOTAL VOTED

| | | | | |
|--|----------|----------|----------|--------------|
| ORIGINAL | 7,06,000 | | | |
| SUPPLEMENTARY | NIL | 7,06,000 | 5,34,770 | (-) 1,71,230 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 1,60,000 |

Notes and Comments

REVENUE

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

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

- (ii) As against the actual saving of Rs. 98.17 lakh in the current fiscal, an amount of Rs. 90.94 lakh could be anticipated and surrendered during the year.

- (iii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Savings (-) |
|----------------------------------|-------------|---|---------------------------|
| 2401 CROP HUSBANDRY | | | |
| 001 Direction and Administration | | | |
| 16 Horticulture Department | | | |
| O 3,68.10 | | | |
| R(-) 9.02 | 3,59.08 | 3,50.25 | (-) 8.83 |

Reduction in provision by Rs. 9.02 lakh through re-appropriation was the net effect of (i) increase of Rs. 3.78 lakh stated to be due to requirement of additional fund for shifting of regional office at Jorethang and Gangtok, settlement of outstanding payment of petrol and payment of dues to STCS etc. and (ii) surrender of Rs. 12.80 lakh was due to transfer of officer to the Agriculture Department and non payment of medical reimbursement mainly. Reason for ultimate saving of Rs. 8.83 lakh has not been intimated (August 2005).

| | | | |
|----------------------------|-------|-------|----------|
| 108 Commercial Crops | | | |
| 16 Horticulture Department | | | |
| O 12.53 | | | |
| R(-) 1.41 | 11.12 | 10.84 | (-) 0.28 |

Reduction in provision by Rs. 1.41 lakh through re-appropriation and surrender was attributed to delay in making the sanction and non payment of wages to muster roll employees.

| | | | |
|-------------------------------------|------|------|-----------|
| 109 Extensive and Farmer's Training | | | |
| 16 Horticulture Department | | | |
| O 5.00 | | | |
| R(-) 1.24 | 3.76 | 4.49 | (+) 0.73 |

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

Anticipated saving of Rs. 1.24 lakh was re-appropriated mainly for meeting excess under other sub-heads within the grant. Reason for ultimate excess of Rs. 0.73 lakh has not been intimated (August 2005).

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--------------------------------------|-------------|--|--------------------------|
| 119 Horticulture and Vegetable crops | | | |
| 62 Fruits | | | |
| O | 41.06 | | |
| R(-) | 17.64 | 23.42 | 23.26 |
| | | | (-) 0.16 |

Reduction in provision by Rs. 17.64 lakh through re-appropriation (Rs. 0.80 lakh) and again by surrender (Rs. 16.84 lakh) in March 2005 was attributed to non-receipt of fund from North Eastern Council for rejuvenation of plantation crops during the year mainly. There was saving under the same sub-head in last financial year i.e.2003-04 also.

| | | | |
|-----------------------|-------|------|-----------|
| 800 Other expenditure | | | |
| 65 Organic Farming | | | |
| O | 32.76 | | |
| R(-) | 32.59 | 0.17 | 0.24 |
| | | | (+) 0.07 |

Surrender of Rs. 32.59 lakh on the last day of the financial year was made without citing any reason.

| | | | |
|--|-------|-------|-----------|
| 2435 OTHER AGRICULTURAL PROGRAMMES | | | |
| 01 Marketing and Quality Control | | | |
| 101 Marketing facilities | | | |
| 65 Marketing and Quality Control Programme | | | |
| O | 43.90 | | |
| R (-) | 26.22 | 17.68 | 18.06 |
| | | | (+) 0.38 |

Reduction in provision by Rs. 26.22 lakh through surrender in March 2005 was stated to be due to non-receipt of provision from North Eastern Council during the year.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|----------------------------|-------------|--|------------|
| 2401 CROP HUSBANDRY | | | |
| 104 Agricultural Farms | | | |
| 16 Horticulture Department | | | |
| O | 2,05.95 | | |
| R | 0.56 | 2,06.51 | 2,07.20 |
| | | | (+) 0.69 |

Augmentation of provision by Rs. 0.56 lakh in March 2005 was stated to be due to reimbursement of medical claim mainly. Reason for eventual excess of Rs. 0.69 lakh has not been intimated (August 2005).

CAPITAL

(i) As against a saving of Rs. 1.71 lakh, an amount of Rs. 1.60 lakh was surrendered during the year. Surrender was made from the head 4401-00-800-16 Horticulture Department because sanction for construction of shed at Kanchi Bazar at 9th mile was not received in time.

Grant No. 16
COMMERCE AND INDUSTRIES

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2407 – PLANTATIONS | | | |
| ORIGINAL | 2,52,09,000 | | |
| SUPPLEMENTARY | NIL | 2,52,09,000 | 2,52,09,000 |
| 2851 – VILLAGE AND SMALL INDUSTRIES | | | |
| ORIGINAL | 6,80,92,000 | | |
| SUPPLEMENTARY | 39,00,000 | 7,19,92,000 | 7,01,36,213 |
| 2852 – INDUSTRIES | | | |
| ORIGINAL | 1,53,00,000 | | |
| SUPPLEMENTARY | NIL | 1,53,00,000 | NIL |
| TOTAL VOTED | | | |
| ORIGINAL | 10,86,01,000 | | |
| SUPPLEMENTARY | 39,00,000 | 11,25,01,000 | 9,53,45,213 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 1,53,05,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4851 – CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES | | | |
| ORIGINAL | 6,33,50,000 | | |
| SUPPLEMENTARY | NIL | 6,33,50,000 | 33,49,892 |
| 4860 – CAPITAL OUTLAY ON CONSUMER INDUSTRIES | | | |
| ORIGINAL | 1,10,50,000 | | |
| SUPPLEMENTARY | NIL | 1,10,50,000 | 5,99,99,772 |
| | | | (+ 4,89,49,772) |

Grant No. 16 COMMERCE AND INDUSTRIES Contd.

4885 – OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS

| | | | | |
|--|-------------|-------------|-------------|-----------------|
| ORIGINAL | 10,00,000 | | | |
| SUPPLEMENTARY | NIL | 10,00,000 | 10,00,000 | NIL |
| TOTAL VOTED | | | | |
| ORIGINAL | 7,54,00,000 | | | |
| SUPPLEMENTARY | NIL | 7,54,00,000 | 6,43,49,664 | (-) 1,10,50,336 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 6,00,00,000 |

Notes and Comments

REVENUE

- (i) The expenditure of Rs. 9,53.45 lakh did not come up to the level of original budget provision of Rs. 10,86.01 lakh. As such supplementary grant of Rs. 39.00 lakh obtained in February 2004 for payment of salaries and wages, release of Grants-in-aid to Khadi and Village Industries Board etc. was totally unnecessary.
- (ii) Against the actual saving of Rs. 1,71.56 lakh, an amount of Rs. 1,53.05 lakh could be anticipated and surrendered during the year.
- (iii) Saving in the grant occurred mainly under :-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-----------------------------------|-------------|--|------------|
| 2851 VILLAGE AND SMALL INDUSTRIES | | | |
| 003 Training | | | |
| 61 Branch Training Centre | | | |
| O 3,33.31 | | | |
| S 4.06 | 3,37.37 | 3,20.28 | (-) 17.09 |

Reason for ultimate saving of Rs. 17.09 lakh has not been intimated (August 2005).

| | | | |
|----------------------------|-------|-------|----------|
| 102 Small Scale industries | | | |
| 65 Hand made paper unit | | | |
| O 15.21 | | | |
| S 0.94 | 16.15 | 13.76 | (-) 2.39 |

Reason for ultimate saving of Rs. 2.39 lakh has not been intimated (August 2005).

| | | | |
|-----------------------|-----|-----|-----|
| 2852 INDUSTRIES | | | |
| 80 General | | | |
| 800 Other expenditure | | | |
| O 1,53.00 | | | |
| R(-) 1,53.00 | ... | ... | ... |

Grant No. 16 COMMERCE AND INDUSTRIES Contd.

The entire provision of Rs. 1,53.00 lakh was surrendered on the last day of the financial year due to non approval of Scheme of promotion of Industries and Trade by the North Eastern Hill Council.

(iv) Saving in note (iii) above was partly offset by excess under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|-----------------------------------|-------------|--|------------|
| 2851 VILLAGE AND SMALL INDUSTRIES | | | |
| 200 Other Village Industries | | | |
| 68 District Industries Centre | | | |
| O 64.25 | | | |
| S 10.00 | 74.25 | 75.41 | (+) 1.16 |

Reason for eventual excess of Rs. 1.16 lakh has not been intimated (August 2005).

CAPITAL

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

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

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Savings (-) |
|--|-------------|--|-------------|
| 4851 CAPITAL OUTLAY ON VILLAGE AND INDUSTRIES | | | |
| 102 Small Scale Industries | | | |
| 60 Government Institute of Collage Industries, Gangtok | | | |
| O 6,33.50 | | | |
| R(-) 6,00.00 | 33.50 | 33.50 | ... |

Nearly 95% of the total provision of Rs. 6,33.50 lakh was surrendered on the last day of the financial year as per the instructions of the Government without citing any reason.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|--|-------------|--|-------------|
| 4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES | | | |
| 60 Others | | | |
| 600 Others | | | |
| 60 Public Sector Undertakings | | | |
| O 1,10.50 | 1,10.50 | 6,00.00 | (+) 4,89.50 |

Grant No. 16 COMMERCE AND INDUSTRIES *Concl.*

Reason for ultimate excess of Rs. 489.50 lakh was stated to be due to payment of Rs. 4,00.00 lakh to State Bank of Sikkim as dues of Sikkim Vanaspati Limited for which the Government of Sikkim stood as guarantor. This was paid as per the decree of Debt Recovery Tribunal, Guwahati, Assam.

Further, Rs. 90.00 lakh was also paid to ICICI Bank on account of debt recovery for investment made in Sikkim Vanaspati Ltd.

Grant No. 17
INFORMATION & PUBLIC RELATION

| Section and Major Head | (ALL VOTED) | | |
|--|-------------|--------------------|--------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2220 – INFORMATION AND PUBLICITY | | | |
| ORIGINAL | 2,98,58,000 | | |
| SUPPLEMENTARY | 76,44,000 | 3,75,02,000 | 3,72,76,800 |
| | | | (-) 2,25,200 |
| 2251 – SECRETARIAT-SOCIAL SERVICES | | | |
| ORIGINAL | 2,05,000 | | |
| SUPPLEMENTARY | 57,000 | 2,62,000 | 2,56,439 |
| | | | (-) 5,561 |
| TOTAL VOTED | | | |
| ORIGINAL | 3,00,63,000 | | |
| SUPPLEMENTARY | 77,01,000 | 3,77,64,000 | 3,75,33,239 |
| | | | (-) 2,30,761 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 1,48,000 |

Notes and Comments

- (i) As against the actual saving of Rs. 2.31 lakh in the grant, only an amount of Rs. 1.48 lakh was surrendered during the year.
- (ii) Saving occurred under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--------------------------------|-------------|---|------------|
| 2220 INFORMATION AND PUBLICITY | | | |
| 01 Films | | | |
| 102 Information Centres | | | |
| O | 48.85 | | |
| S | 2.66 | | |
| R(-) | 3.00 | 48.51 | 47.90 |
| | | | (-) 0.61 |

Reduction in provision by Rs. 3.00 lakh in March 2005 was attributed to non purchase of one vehicle. Reason for eventual saving of Rs. 0.61 lakh has not been intimated (August 2005).

Grant No. 17 INFORMATION & PUBLIC RELATION *Concl'd.*

(iii) Saving at (ii) above was partly offset by excess:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|------|------------------------------|-------------|---|------------|
| 2220 | INFORMATION AND PUBLICITY | | | |
| 60 | Others | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| O | | 41.80 | | |
| S | | 2.57 | | |
| R | | 0.04 | | |
| | | 44.41 | 45.41 | (+) 1.00 |

Reason for eventual excess of Rs. 1.00 lakh has not been intimated (August 2005).

Grant No. 18
INFORMATION TECHNOLOGY

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2852 – INDUSTRIES | | | |
| ORIGINAL | 1,75,00,000 | | |
| SUPPLEMENTARY | NIL | 1,22,32,518 | (-) 52,67,482 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 55,00,000 |

Notes and Comments**(i) Saving occurred under:-**

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--|-------------|--|--------------------------|
| 2852 INDUSTRIES | | | |
| 07 Telecommunication and Electronic Industries | | | |
| 800 Other Expenditure | | | |
| 19 Information Technology Department | | | |
| O | 1,75.00 | | |
| R(-) | 55.00 | 1,22.33 | (+). 2.33 |
| | 1,20.00 | | |

Anticipated saving of Rs. 55.00 lakh surrendered in March 2005 was stated to be due to non-receipts of fund from North Eastern Council. Reason for eventual excess of Rs. 2.33 lakh was attributed to inevitable payments made during the year.

Grant No. 19
IRRIGATION & FLOOD CONTROL

| Section and Major Head | | | | (ALL VOTED) |
|--|--------------------|--------------------|--------------------------|------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Saving (-) | |
| | Rs. | Rs. | | Rs. |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2702 – MINOR IRRIGATION | | | | |
| ORIGINAL | 6,33,90,000 | | | |
| SUPPLEMENTARY | 16,00,000 | 6,49,90,000 | 4,99,60,495 | (-) 1,50,29,505 |
| 2705 – COMMAND AREA DEVELOPMENT | | | | |
| ORIGINAL | 5,00,000 | | | |
| SUPPLEMENTARY | NIL | 5,00,000 | NIL | (-) 5,00,000 |
| 2711 – FLOOD CONTROL AND DRAINAGE | | | | |
| ORIGINAL | 2,09,00,000 | | | |
| SUPPLEMENTARY | 75,00,000 | 2,84,00,000 | 2,16,20,567 | (-) 67,79,433 |
| TOTAL VOTED | | | | |
| ORIGINAL | 8,47,90,000 | | | |
| SUPPLEMENTARY | 91,00,000 | 9,38,90,000 | 7,15,81,062 | (-) 2,23,08,938 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 1,23,41,000 |
| CAPITAL | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 4702 – CAPITAL OUTLAY ON MINOR IRRIGATION | | | | |
| ORIGINAL | 3,00,000 | | | |
| SUPPLEMENTARY | NIL | 3,00,000 | NIL | (-) 3,00,000 |
| 4711 – CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS | | | | |
| ORIGINAL | 2,00,00,000 | | | |
| SUPPLEMENTARY | 50,00,000 | 2,50,00,000 | 2,45,30,740 | (-) 4,69,260 |

Grant No. 19 IRRIGATION & FLOOD CONTROL Contd.

TOTAL VOTED

| | | | | |
|--|--------------------|--------------------|--------------------|---------------------|
| ORIGINAL | 2,03,00,000 | | | |
| SUPPLEMENTARY | 50,00,000 | 2,53,00,000 | 2,45,30,740 | (-) 7,69,260 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 3,00,000 |

Notes and Comments

REVENUE

- (i) In view of non-utilisation of 16% of even the original budget provision of Rs. 8,47.90 lakh during the year, supplementary provision of Rs. 91.00 lakh obtained in March 2005 was totally unnecessary.
- (ii) There were persistent cases of substantial amount of saving in the last four financial years in a row.
- (iii) Saving in the current fiscal occurred mainly under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|---------|-------------|---|--------------------------|
| 2702 MINOR IRRIGATION | | | | |
| 01 Surface Water | | | | |
| 103 Division Schemes | | | | |
| 60 Original Works | | | | |
| O | 1,50.00 | | | |
| R (-) | 1,06.00 | 44.00 | 43.61 | (-) 0.39 |
| Surrender of Rs. 1,06.00 lakh in March 2005 was attributed to non-receipt of fund from Government of India. There was a saving of Rs. 65.00 lakh in the year 2003-04 also in the same head. | | | | |
| 61 Maintenance and Repairs | | | | |
| O | 82.50 | | | |
| R (-) | 4.00 | 78.50 | 82.44 | (+) 3.94 |
| An amount of Rs. 4.00 lakh was surrendered in March 2005 on the stated reason of non-receipt of claims. However, this surrender ultimately led to a eventual excess of Rs. 3.94 lakh reason for which has not been furnished (August 2005). | | | | |
| 80 General | | | | |
| 001 Direction and Administration | | | | |
| 20 Irrigation Department | | | | |
| O | 2,91.35 | | | |
| S | 16.00 | | | |
| R (-) | 6.41 | 3,00.94 | 2,92.89 | (-) 8.05 |

Augmentation of provision by Rs. 16.00 lakh made through supplementary in February 2005 was meant for payment of salaries. However, in the next month i.e. March 2005, an amount of Rs. 6.41 lakh was surrendered which was stated to be due to non-receipt of claims and ban on purchase of new vehicles. Ultimately there was a saving of Rs. 8.05 lakh reason for which has not been intimated (August 2005).

Grant No. 19 IRRIGATION & FLOOD CONTROL Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|---|-------------|--|------------|
| 196 | Assistance to Zilla Parishads/District Level Panchayats | | | |
| O | | 2.58 | | |
| R (-) | | 1.00 | ... | (-) 1.58 |

Anticipated saving of Rs. 1.00 lakh surrendered in March 2005 was stated to be due to non-receipt of claims of Grants-in-aid from district level panchayats. There was similar saving in the last financial year too.

| | | | | |
|-----|-----------------------|---------|-------|-----------|
| 799 | Suspense | | | |
| 20 | Irrigation Department | | | |
| S | | 1.00.00 | 74.88 | (-) 25.12 |

Reason for final saving of Rs. 25.12 lakh was attributed to debiting the stock materials direct to the work instead of Stock.

| | | | | |
|-------|--|------|-----|-----|
| 2705 | COMMAND AREA DEVELOPMENT | | | |
| 101 | Integrated Development of Agriculture through Irrigation | | | |
| O | | 5.00 | ... | ... |
| R (-) | | 5.00 | ... | ... |

The entire provision was surrendered due to non-receipt of claim from east district.

| | | | | |
|------|----------------------------|---------|---------|-----------|
| 2711 | FLOOD CONTROL AND DRAINAGE | | | |
| 01 | Flood Control | | | |
| 103 | Civil Works | | | |
| 60 | Original Works | | | |
| O | | 2,00.00 | | |
| S | | 75.00 | 2,05.56 | (-) 69.44 |

Supplementary provision of Rs. 75.00 lakh was provided in February 2005 for critical flood control and anti-erosion scheme. But the money did not reach ultimately, as per the observation of the Government, and this caused the saving. The provision remained ultimately unsundered.

CAPITAL

(i) **Against an eventual saving of Rs. 7.69 lakh in the grant only an amount of Rs. 3.00 lakh could be anticipated and surrendered during the year.**

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|------------------------------------|-------------|--|------------|
| 4702 | CAPITAL OUTLAY ON MINOR IRRIGATION | | | |
| 800 | Other expenditure | | | |
| 60 | Construction | | | |
| O | | 3.00 | ... | ... |
| R(-) | | 3.00 | ... | ... |

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

The entire provision of Rs. 3.00 lakh was surrendered in March 2005 due to non-receipt of claim for construction of building from east district.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS | | | |
| 01 Flood Control | | | |
| 800 Other expenditure | | | |
| 0 | 2.00.00 | 1.95.31 | (-) 4.69 |

Reason for ultimate saving of Rs. 4.69 lakh has not been intimated (August 2005).

**Grant No. 20
JUDICIARY**

| Section and Major Head | Total Grant/ Appropriation Rs. | Actual Expenditure Rs. | Excess (+) Saving (-) Rs. |
|--|--------------------------------------|---------------------------|---------------------------------|
| REVENUE | | | |
| MAJOR HEAD | | | |
| 2014 – ADMINISTRATION OF JUSTICE | | | |
| ORIGINAL | 5,10,15,000 | | |
| SUPPLEMENTARY | 16,10,000 | 5,26,25,000 | (-) 1,20,48,526 |
| 2071 – PENSIONS AND OTHER RETIREMENT BENEFITS | | | |
| ORIGINAL | 3.50,000 | | |
| SUPPLEMENTARY | NIL | 3,50,000 | NIL |
| TOTAL VOTED | | | |
| ORIGINAL | 3,13,15,000 | | |
| SUPPLEMENTARY | 16,10,000 | 3,29,25,000 | (-) 1,20,39,685 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 14,13,000 |
| TOTAL CHARGED | | | |
| ORIGINAL | 2,00,50,000 | | |
| SUPPLEMENTARY | NIL | 2,00,50,000 | (-) 8,841 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

Notes and Comments

VOTED

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

| Year | Total Grant | Actual Expenditure | Saving (-) | Percentage of Saving (Rounded) |
|---------|-------------|----------------------|------------|--------------------------------------|
| | | (In lakhs of Rupees) | | |
| 1993-94 | 46.00 | 44.07 | (-) 1.93 | 4% |
| 1994-95 | 63.95 | 58.50 | (-) 5.45 | 9% |
| 1995-96 | 1,03.75 | 91.97 | (-) 11.78 | 11% |
| 1996-97 | 1,04.85 | 92.10 | (-) 12.75 | 12% |
| 1997-98 | 1,21.35 | 95.39 | (-) 25.96 | 21% |
| 1998-99 | 1,83.80 | 1,68.63 | (-) 15.17 | 9% |
| 99-2000 | 2,07.25 | 2,00.20 | (-) 7.05 | 3% |
| 2000-01 | 2,56.54 | 1,89.04 | (-) 67.50 | 26% |
| 2001-02 | 2,13.09 | 1,73.90 | (-) 39.19 | 18% |
| 2002-03 | 2,50.92 | 1,80.09 | (-) 70.83 | 28% |
| 2003-04 | 2,39.45 | 2,05.65 | (-) 33.80 | 14% |

Grant No. 20 JUDICIARY Concl'd.

(ii) In view of non-utilisation of even the entire original budget provision of Rs. 3,13.15 lakh, augmentation of provision by Rs. 16.10 lakh in February 2005 for arrear allowances, T.A. expenditure of Judicial Officers for attending Seminars and Training, establishment of Court of the Chief Judicial Magistrate (Rangpo) and purchase of law books etc. was found to be totally unnecessary. This practice has been watched in the last five financial years in succession and as such calls for urgent need-based budgeting.

(iii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 2014 ADMINISTRATION OF JUSTICE | | | |
| 105 Civil and Session Courts | | | |
| 61 District and Session Court, East and North | | | |
| O | 80.80 | | |
| S | 15.60 | | |
| R | 0.75 | 97.15 | 94.34 |
| | | | (-) 2.81 |

Augmentation of provision by Rs. 0.75 lakh by re-appropriation in March 2005 was stated to be due to insufficient provision under office expenses. However, there was an ultimate saving of Rs. 2.81 lakh reason for which has not been intimated (August 2005).

| | | | |
|---|-------|-------|----------|
| 62 District and Session Court, West and South | | | |
| O | 43.11 | | |
| R(-) | 1.20 | 41.91 | 41.40 |
| | | | (-) 0.51 |

Reason for anticipated savings of Rs. 1.20 lakh was stated to be due to cancellation of purchase of computer etc. Reason for ultimate saving of Rs. 0.51 lakh has not been intimated (August 2005).

| | | | |
|----------------------|---------|---------|-------------|
| 66 Upgradation Grant | | | |
| O | 1,00.00 | 1,00.00 | |
| | | | (-) 1,00.00 |

Reason for eventual saving of Rs. 100.00 lakh and inability to surrender the same has not been intimated (August 2005). Similar practice of non-surrender of Rs. 20.00 lakh occurred in the financial year 2003-2004 also.

| | | | |
|---------------------------------|-------|-------|----------|
| 114 Legal Advisors and Counsels | | | |
| 67 Legal Advisors and Counsels | | | |
| O | 42.33 | | |
| R(-) | 14.13 | 28.20 | 27.28 |
| | | | (-) 0.92 |

Reason for surrender of Rs. 14.13 lakh in March 2005 was attributed to (i) non-appointment of staff as per schedule of Sikkim State Legal Service Act 1995 (Rs. 4.40 lakh) and (ii) non-appointment of staff and peon and also austerity measure (Rs. 9.73 lakh). Similar surrender of Rs. 11.25 lakh occurred in the financial year 2003-2004 too.

**Grant No. 21
LABOUR**

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|--|-------------|--------------------|---------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2230 – LABOUR AND EMPLOYMENT | | | |
| ORIGINAL | 65,50,000 | | |
| SUPPLEMENTARY | NIL | 63,69,619 | (-) 1,80,381 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 1,78,000 |

Grant No. 22
LAND REVENUE AND DISASTER MANAGEMENT

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2029 – LAND REVENUE | | | |
| ORIGINAL | 2,80,97,000 | | |
| SUPPLEMENTARY | 11,06,000 | 2,92,03,000 | 2,74,01,374 |
| | | | (-) 18,01,626 |
| 2052 – SECRETARIAT – GENERAL SERVICES | | | |
| ORIGINAL | 37,60,000 | | |
| SUPPLEMENTARY | NIL | 37,60,000 | 34,14,005 |
| | | | (-) 3,45,995 |
| 2053 – DISTRICT ADMINISTRATION | | | |
| ORIGINAL | 3,23,96,000 | | |
| SUPPLEMENTARY | 9,62,000 | 3,33,58,000 | 3,15,27,959 |
| | | | (-) 18,30,041 |
| 2245 – RELIEF OF ACCOUNT OF NATURAL CALAMITIES | | | |
| ORIGINAL | 19,84,87,000 | | |
| SUPPLEMENTARY | 26,83,56,000 | 46,68,43,000 | 36,33,64,692 |
| | | | (-) 10,34,78,308 |
| 2506 – LAND REFORMS | | | |
| ORIGINAL | 74,00,000 | | |
| SUPPLEMENTARY | 22,20,000 | 96,20,000 | 38,05,000 |
| | | | (-) 58,15,000 |
| TOTAL VOTED | | | |
| ORIGINAL | 27,01,40,000 | | |
| SUPPLEMENTARY | 27,26,44,000 | 54,27,84,000 | 42,95,13,030 |
| | | | (-) 11,32,70,970 |
| AMOUNT SURRENDERED DURING the year (March 2005) | | | 8,32,99,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4059 – CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| ORIGINAL | 10,00,000 | | |
| SUPPLEMENTARY | NIL | 10,00,000 | 1,27,348 |
| | | | (-) 8,72,652 |
| AMOUNT SURRENDERED DURING the year (March 2005) | | | 1,23,000 |

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

Notes and Comments

REVENUE

- (i) In view of the eventual saving of Rs. 11,32.71 lakh in the grant, supplementary provision of Rs. 27,26.44 lakh obtained in February 2005 proved excessive and could have been restricted to wherever found necessary.
- (ii) Against the ultimate saving of Rs. 11,32.71 lakh, only an amount of Rs. 8,32.99 lakh could be anticipated and surrendered during the year. This indicates Government's inability to keep watch over the progress of expenditure.
- (iii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|----------------------------------|-------------|--|--------------------------|
| 2029 LAND REVENUE | | | |
| 001 Direction and Administration | | | |
| O | 73.13 | | |
| S | 9.28 | | |
| R (-) | 7.68 | 74.90 | (+ 0.17) |
| | 74.73 | | |

Supplementary provision of Rs. 9.28 lakh was obtained in February 2005 for payment of lawyer's fee. However, in March 2005 the provision was first reduced by re-appropriation (Rs. 1.27 lakh) due to non submission of adjustment bill in time and surrender of Rs. 6.41 lakh was due to non filling up of vacant post. This is an instance of bad budgeting.

| | | | |
|--------------------------|---------|---------|----------|
| 101 Collection Charges | | | |
| 60 District Collectorate | | | |
| O | 1,84.35 | | |
| S | 1.78 | | |
| R (-) | 8.81 | 1,77.12 | (-) 0.20 |
| | 1,77.32 | | |

Reduction in provision by Rs. 8.81 lakh was the net effect of increase of provision by Rs. 0.27 lakh and then surrender of Rs. 9.08 lakh in March 2005, and was stated to be due to transfer of officials during the year against whom the replacements did not resume duty.

| | | | |
|------------------|-------|-------|----------|
| 103 Land Records | | | |
| 61 Land Records | | | |
| O | 23.49 | 21.99 | (-) 1.50 |
| | 23.49 | | |

Reason for eventual saving of Rs. 1.50 lakh has not been intimated (August 2005).

| | | | |
|-----------------------------------|-------|-------|----------|
| 2052 SECRETARIAT GENERAL SERVICES | | | |
| 090 Secretariat | | | |
| 23 Land Revenue Department | | | |
| O | 37.60 | | |
| R (-) | 3.79 | 34.14 | (+ 0.33) |
| | 33.81 | | |

Reason for surrender of Rs. 3.79 lakh was stated to be due to transfer of officers during the year.

Grant No. 22 LAND REVENUE AND DISASTER MANAGEMENT Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|--|-------------|--|--------------------------|
| 2053 | DISTRICT ADMINISTRATION | | | |
| 093 | District Establishment | | | |
| | O | 2,24.86 | | |
| | S | 7.65 | | |
| | R (-) | 9.69 | 2,22.82 | 2,21.26 |
| | | | | (-) 1.56 |
| | Reduction in provision by Rs. 9.69 lakh was the net effect of increasing the provision by re-appropriation of Rs. 1.07 lakh and then surrendering Rs. 10.76 lakh during the year. The surrender was stated to be due to transfer of officials against whom replacements did not resume duty during the year. Reason for eventual saving of Rs. 1.56 lakh has not been intimated (August 2005). | | | |
| 094 | Other Establishments | | | |
| 60 | Sub-Divisional Establishments | | | |
| | O | 99.10 | | |
| | S | 1.97 | | |
| | R (-) | 5.80 | 95.27 | 94.02 |
| | | | | (-) 1.25 |
| | Reduction in provision by Rs. 5.80 lakh was the net result of decreasing the provision by re-appropriation (Rs. 1.07 lakh) and finally by surrender (Rs. 4.73 lakh) stated to be due to transfer of officials during the year. Reasons for eventual saving of Rs. 1.25 lakh has not been intimated (August 2005). | | | |
| 2245 | RELIEF ON ACCOUNT OF NATURAL CALAMITIES | | | |
| 02 | Floods, Cyclones etc. | | | |
| 800 | Other Expenditure | | | |
| | O | 7,58.20 | | |
| | S | 16,93.56 | | |
| | R(-) | 11,88.50 | 12,63.26 | 12,60.07 |
| | | | | (-) 3.19 |
| | Reduction of provision first by re-appropriation of Rs. 4,51.75 lakh and then by surrender of Rs. 7,36.75 lakh was attributed to meeting expenses under different minor heads under the same major head after the actual occurrence of the calamity as detailed in note (iv) below. | | | |
| 05 | Calamity Relief Fund | | | |
| 101 | Transfer to Reserve Fund and Deposit Account | | | |
| | O | 11,25.50 | | |
| | S | 9,90.00 | 21,15.50 | 18,30.00 |
| | | | | (-) 2,85.50 |

On the basis of central share of Rs. 6,30.00 lakh and state's share Rs. 2,10.00 lakh the original budget provision should have been Rs. 8,40.00 lakh only. But against that a budget provision of Rs. 11,25.50 lakh has been made. Hence the balance amount of Rs. 2,85.50 lakh (Rs. 11,25.50-Rs. 8,40.00 lakh) was the saving. Hence it is an instance of defective budgeting.

The natural calamity relief assistance came in to force from 1990-91 on the basis of IX Finance Commission's recommendation and is still continuing. As per this recommendation, Government of India would contribute 75 percent to this fund as grants-in-aid. This year's contribution from Central Share was Rs. 16,20.00 lakh out of which Rs. 9,90.00 lakh was provided as Special Central Assistance and State Share was Rs. 2,10.00 lakh.

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

The scheme also stipulates that accretion 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 be met from encashment of the security to the extent required.

Expenditure to the relief fund during this year was Rs. 17,93.55 lakh. The closing balance to the fund at the year was Rs. 7,40.00 lakh out of which the State Government invested an amount of Rs. 2,50.00 lakh in 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 2004-2005.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|-----------------------------|-------------|--|------------|
| 2506 | LAND REFORMS | | | |
| 103 | Maintenance of Land Records | | | |
| O | | 44.00 | | |
| S | | 22.20 | | |
| R (-) | | 50.20 | 16.00 | 16.00 |

After augmentation of provision by Rs. 22.20 lakh through supplementary in February 2005, an amount of Rs. 50.20 lakh was surrendered in March 2005 due to (i) non-submission of final bill of NIC, New Delhi (Rs. 44.00 lakh) and (ii) withholding of final payment of Rs. 6.20 lakh to M/S Hyderabad Mapsets for want of hard copies of cadastral Map Sheets.

| | | | | |
|-------|-------------------|-------|-------|----------|
| 800 | Other Expenditure | | | |
| 60 | Land Bank Scheme | | | |
| O | | 30.00 | | |
| R (-) | | 0.07 | 29.93 | 22.05 |
| | | | | (-) 7.88 |

Reason for eventual saving of Rs. 7.88 lakh has not been intimated (August 2005).

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|---|-------------|--|--------------------------|
| 2245 | RELIEF ON ACCOUNT OF NATURAL CALAMITIES | | | |
| 02 | Floods, Cyclones etc. | | | |
| 101 | Gratuitous Relief | | | |
| O | | 80.00 | 80.00 | 81.50 |
| | | | | (+) 1.50 |

Reason for eventual excess of Rs. 1.50 lakh has not been intimated (August 2005).

| | | | | |
|-----|-----------------------|-------|-------|----------|
| 102 | Drinking Water Supply | | | |
| O | | 0.10 | | |
| R | | 37.43 | 37.53 | 35.52 |
| | | | | (-) 0.01 |

Augmentation of provision by Rs. 37.43 lakh was made after the actual occurrence of the natural calamity as the original provision was a token one.

| | | | | |
|-----|------------------------------|------|-------|----------|
| 80 | General | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| O | | 9.37 | | |
| R | | 1.00 | 10.37 | 10.09 |
| | | | | (-) 0.28 |

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

Augmentation of provision by Rs. 1.00 lakh through re-appropriation was attributed to meeting emergency medical expenses. Reason for eventual saving of Rs. 0.28 lakh has not been intimated (August 2005).

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|--|-------------|--|------------|
| 106 | Repairs and restoration of damaged roads and Bridges | | | |
| | O | 0.10 | | |
| | R | 1,73.96 | 1,74.06 | (-) 0.02 |
| 107 | Repairs and Restoration of damaged Government office Building | | | |
| | O | 0.10 | | |
| | R | 29.47 | 29.57 | ... |
| 108 | Repairs and Restoration of damaged Government Residential Building | | | |
| | O | 0.10 | | |
| | R | 2.80 | 2.90 | ... |
| 109 | Repairs and Restoration of damaged water supply, drainage and sewerage | | | |
| | O | 0.10 | | |
| | R | 37.74 | 37.84 | ... |
| 122 | Repairs and Restoration of damaged irrigation and flood control works | | | |
| | O | 0.10 | | |
| | R | 1,70.35 | 1,70.11 | (-) 0.34 |

Reason for anticipated excess of Rs. 1,73.96 lakh, Rs. 29.47 lakh, Rs. 2.80 lakh, Rs. 37.74 lakh and Rs. 1,70.35 lakh in the above five cases was attributed to insufficient original token provision. The augmentation by re-appropriation was made after the occurrence of actual natural calamity.

CAPITAL

(i) Against an eventual saving of Rs. 8.73 lakh, only an amount of Rs. 1.23 lakh was surrendered during the year. This proved unrealistic.

(ii) Saving occurred mainly under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|--------------------------------|-------------|--|------------|
| 4059 | CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| 80 | General | | | |
| 051 | Construction | | | |
| 23 | Land Revenue Department | | | |
| | O | 10.00 | | |
| | R (-) | 1.23 | 8.77 | (-) 7.50 |

Anticipated saving of Rs. 1.23 lakh was surrendered stated to be due to non-submission of estimate by district officers. Reason for eventual saving of Rs. 7.50 lakh has however, not been intimated (August 2005).

**Grant No. 23
LAW**

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2014 – ADMINISTRATION OF JUSTICE | | | |
| ORIGINAL | 67,57,000 | | |
| SUPPLEMENTARY | NIL | 68,03,039 | (+ 46,039 |
| 2052 – SECRETARIAT-GENERAL SERVICES | | | |
| ORIGINAL | 74,35,000 | | |
| SUPPLEMENTARY | 6,06,000 | 80,25,484 | (-) 15,516 |
| TOTAL VOTED | | | |
| ORIGINAL | 1,41,92,000 | | |
| SUPPLEMENTARY | 6,06,000 | 1,48,28,523 | (+ 30,523 |
| AMOUNT SURRENDERED DURING the year (March 2005) | | | NIL |

Notes and Comments

REVENUE

Expenditure exceeded the provision by Rs. 30,523, the excess requires regularisation.

Grant No. 24
LEGISLATURE

| Section and Major Head | Total Grant/ Appropriation | | Actual Expenditure | Excess (+) Saving (-) |
|---|-------------------------------|-------------|--------------------|--------------------------|
| | Rs. | | Rs. | Rs. |
| REVENUE | | | | |
| MAJOR HEAD | | | | |
| 2011 – PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES | | | | |
| ORIGINAL | 3,31,10,000 | | | |
| SUPPLEMENTARY | 33,42,000 | 3,64,52,000 | 3,58,13,803 | (-) 6,38,197 |
| 2071 – PENSIONS AND OTHER RETIREMENT BENEFITS | | | | |
| ORIGINAL | 41,00,000 | | | |
| SUPPLEMENTARY | NIL | 41,00,000 | 42,07,941 | (+) 1,07,941 |
| TOTAL VOTED | | | | |
| ORIGINAL | 3,47,60,000 | | | |
| SUPPLEMENTARY | 33,42,000 | 3,81,02,000 | 3,83,49,318 | (+) 2,47,318 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 2,44,000 |
| TOTAL CHARGED | | | | |
| ORIGINAL | 24,50,000 | | | |
| SUPPLEMENTARY | NIL | 24,50,000 | 16,72,426 | (-) 7,77,574 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 7,77,000 |

Notes and Comments

REVENUE (VOTED)

- (i) Expenditure exceeded the grant by Rs. 2,47,318. The excess requires regularisation.
- (ii) In view of the above excess of Rs. 2,47,318, surrender of Rs. 2,44,000 was totally unrealistic.

Grant No. 24 LEGISLATURE Contd.

(iii) Excess occurred mainly under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|-------|---|-------------|--|------------|
| 2011 | PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES | | | |
| 02 | State/Union Territory Legislature | | | |
| 103 | Legislative Secretariat | | | |
| 63 | Establishment | | | |
| O | | 2,22.20 | | |
| S | | 25.00 | | |
| R (-) | | 0.69 | | |
| | | 2,46.51 | 2,50.77 | (+) 4.26 |

Reason for anticipated saving of Rs. 0.69 lakh re-appropriated in March 2005 was stated to be due to limited performance of tour by officers and staff of the assembly. Reason for eventual excess of Rs. 4.26 lakh has not been intimated (August 2005).

| | | | | |
|-----|--------------------|-------|-------|----------|
| 104 | Legislators Hostel | | | |
| 63 | Establishment | | | |
| O | | 19.00 | | |
| S | | 5.92 | | |
| R | | 0.69 | | |
| | | 25.61 | 26.84 | (+) 1.23 |

Reason for augmentation of provision by Rs. 0.69 lakh was attributed to clearance of the pending bills. Reason for eventual excess of Rs. 1.23 lakh has not been intimated (August 2005).

| | | | | |
|------|---------------------------------------|-------|-------|----------|
| 2071 | PENSION AND OTHER RETIREMENT BENEFITS | | | |
| 01 | Civil | | | |
| 111 | Pensions to Legislators | | | |
| 60 | Ex-members of State Legislators | | | |
| O | | 41.00 | | |
| | | 41.00 | 42.08 | (+) 1.08 |

Reason for eventual excess of Rs. 1.08 lakh has not been intimated (August 2005).

(iv) Excess above was partly off set by saving as under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|---|-------------|--|------------|
| 2011 | PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES | | | |
| 02 | State/Union Territory Legislatures | | | |
| 101 | Legislative Assembly | | | |
| 61 | Discretionary Grants | | | |
| O | | 44.00 | | |
| S | | 0.50 | | |
| R (-) | | 2.44 | | |
| | | 42.06 | 41.35 | (-) 0.71 |

Reason for anticipated saving of Rs. 2.44 lakh surrendered in March 2005 was attributed to non-submission of claim for free rail travel facility by Hon'ble Members of the House.

Grant No. 24 LEGISLATURE Concl'd.

CHARGED

An amount of Rs. 7.77 lakh was surrendered from charged appropriation from the Head 101 Legislative Assembly- 60 Speaker and Deputy Speaker was stated to be due to non-receipt of medical reimbursement claim from Speaker/Deputy Speaker (Rs. 1.20 lakh) and (ii) non-receipt of outward claim from the Ministry of External Affairs in connection with foreign tour of Hon'able Deputy Speaker (Rs. 6.57 lakh).

Grant No. 25
MINES, MINERALS & GEOLOGY

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|---|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2853 – NON-FERROUS MINING AND METALLURGICAL INDUSTRIES | | | |
| ORIGINAL | 1,44,66,000 | | |
| SUPPLEMENTARY | 2,60,000 | 1,47,26,000 | 1,42,37,308 |
| | | | (-) 4,88,692 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 4,61,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4853 – CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES | | | |
| ORIGINAL | 36,00,000 | | |
| SUPPLEMENTARY | NIL | 36,00,000 | 35,77,045 |
| | | | (-) 22,955 |
| AMOUNT SURRENDERED DURING the year (March 2005) | | | NIL |

Notes and Comments**REVENUE**

(i) As against the actual saving of Rs. 4.89 lakh, an amount of Rs. 4.61 lakh was surrendered in March 2005.

(ii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES | | | |
| 02 Regulation and Development of mines | | | |
| 001 Direction and Administration | | | |
| 60 Establishment | | | |
| O | 1,14.66 | | |
| S | 2.60 | | |
| R (-) | 2.15 | | |
| | 1,15.11 | 1,14.96 | (-) 0.15 |

Grant No. 25 MINES, MINERALS & GEOLOGY Concl'd.

Reason for anticipated saving of Rs. 2.15 lakh surrendered in March 2005 was attributed to (i) transfer of one of the officers during the year (Rs. 0.33 lakh) (ii) non utilisation of medical expenses (Rs. 0.87 lakh) (iii) less procurement of lab equipments (Rs. 0.78 lakh) during the year etc.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|--------------------------|-------------|--|------------|
| 004 | Research and Development | | | |
| 61 | Research Works | | | |
| O | | 18.00 | | |
| R (-) | | 1.92 | 15.97 | (-) 0.11 |
| | | 16.08 | | |

Reason for anticipated saving of Rs. 1.92 lakh surrendered in March 2005 was stated to be due to late commencement of work following finalisation of budget in August 2004.

**Grant No. 26
MOTOR VEHICLES**

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2041 – TAXES ON VEHICLES | | | |
| ORIGINAL | 62,76,000 | | |
| SUPPLEMENTARY | NIL | 43,48,107 | (-) 19,27,893 |
| 2052 – SECRETARIAT – GENERAL SERVICES | | | |
| ORIGINAL | 80,59,000 | | |
| SUPPLEMENTARY | NIL | 74,72,188 | (-) 5,86,812 |
| TOTAL VOTED | | | |
| ORIGINAL | 1,43,35,000 | | |
| SUPPLEMENTARY | NIL | 1,18,20,295 | (-) 25,14,705 |
| AMOUNT SURRENDERED | | | |
| DURING THE YEAR (MARCH 2005) | | | |
| | | | 89,000 |

Notes and Comments

(i) As against an eventual saving of Rs. 25.15 lakh in the grant, only a marginal amount of Rs. 0.89 lakh was surrendered on the last day/month of the financial year. This indicates Government's inability to keep a watch over the progress of expenditure.

(ii) Saving occurred under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|---|------------|
| 2041 TAXES ON VEHICLES | | | |
| 101 Collection Charges | | | |
| 60 Regional Transport Office at Gangtok | | | |
| O | 39.15 | | |
| R (-) | 0.03 | 26.75 | (-) 12.37 |

Reason for surrender of Rs. 0.03 lakh was stated to be due to non-receipt of bill. Reason for eventual saving of Rs. 12.37 lakh, however, has not been intimated (August 2005). Similar saving occurred during the year 2003-2004 also.

| | | | |
|---|-------|-------|----------|
| 61 Regional Transport Office at Jorethang | | | |
| O | 23.61 | | |
| R (-) | 0.86 | 16.73 | (-) 6.02 |

Reason for anticipated saving of Rs. 0.86 lakh, which was surrendered in March 2005 was stated to be due to non production of office order related to pay scale of R.T.O. Reason for eventual saving of Rs. 6.02 lakh has not been intimated (August 2005).

Grant No. 27
PARLIAMENTARY AFFAIRS

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2052 – SECRETARIAT – GENERAL SERVICES | | | |
| ORIGINAL | 23,75,000 | | |
| SUPPLEMENTARY | 21,66,000 | 44,54,379 | (-) 86,621 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

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

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2052 – SECRETARIAT – GENERAL SERVICES | | | |
| ORIGINAL | 1,01,70,000 | | |
| SUPPLEMENTARY | NIL | 1,10,19,163 | (+ 8,49,163) |
| 2070 – OTHER ADMINISTRATIVE SERVICES | | | |
| ORIGINAL | 2,10,13,000 | | |
| SUPPLEMENTARY | NIL | 1,44,86,604 | (-) 65,26,396 |
| TOTAL VOTED | | | |
| ORIGINAL | 3,11,83,000 | | |
| SUPPLEMENTARY | NIL | 2,55,05,767 | (-) 56,77,233 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

Notes and Comments

(i) No part of the eventual saving of Rs. 56.77 lakh could be anticipated and surrendered during the year.

(ii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--|-------------|---|------------|
| 2070 OTHER ADMINISTRATIVE SERVICES | | | |
| 003 Training | | | |
| 29 Department of Personal Administrative Reforms and Training | | | |
| O | 1,70.00 | | |
| R (-) | 7.18 | 1,10.13 | (-) 52.69 |

Reason for anticipated saving of Rs. 7.18 lakh re-appropriated in March 2005 was stated to be due to less activity of the Training Institute during the year and lesser no of probationers. However, reason for ultimate huge saving of Rs. 52.69 lakh has not been intimated (August 2005).

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 003 Training | | | |
| 44 Accounts and Administrative Training Institute | | | |
| O | 40.13 | | |
| R (-) | 1.97 | 34.74 | (-) 3.42 |
| | 38.16 | | |

Anticipated saving of Rs. 1.97 lakh was re-appropriated in March 2005 from office expense due to less activity in the institute following absence of the head of the Institution. Reason for eventual saving of Rs. 3.42 lakh has not been intimated (August 2005).

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

(ALL VOTED)

| Section and Major Head | Total Grant | | Actual Expenditure | Excess (+) Saving (-) |
|--|---------------------|---------------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2575 – OTHER SPECIAL AREAS PROGRAMMES | | | | |
| ORIGINAL | 9,72,00,000 | | | |
| SUPPLEMENTARY | 40,00,000 | 10,12,00,000 | 1,60,79,827 | (-) 8,51,20,173 |
| 3451 – SECRETARIAT – ECONOMIC SERVICES | | | | |
| ORIGINAL | 2,78,83,000 | | | |
| SUPPLEMENTARY | NIL | 2,78,83,000 | 2,01,44,977 | (-) 77,38,023 |
| 3454 – CENSUS SURVEYS AND STATISTICS | | | | |
| ORIGINAL | 1,33,20,000 | | | |
| SUPPLEMENTARY | 14,52,000 | 1,47,72,000 | 1,32,93,579 | (-) 14,78,421 |
| TOTAL VOTED | | | | |
| ORIGINAL | 13,84,03,000 | | | |
| SUPPLEMENTARY | 54,52,000 | 14,38,55,000 | 4,95,18,383 | (-) 9,43,36,617 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 8,26,83,000 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4575 – CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES | | | | |
| ORIGINAL | 11,00,00,000 | | | |
| SUPPLEMENTARY | 1,00,00,000 | 12,00,00,000 | 3,06,71,395 | (-) 8,93,28,605 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 7,50,00,000 |

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

Notes and Comments

REVENUE

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

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

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

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

| Head | Total Grant | Actual Expenditure | Saving (-) |
|---------------------------------------|-------------|----------------------|-------------|
| | | (In lakhs of Rupees) | |
| 2575 OTHER SPECIAL AREA PROGRAMMES | | | |
| 06 Development of Border Areas | | | |
| 101 Border Area Development Programme | | | |
| O | 2,22.00 | | |
| S | 40.00 | 2,62.00 | 1,60.80 |
| | | | (-) 1,01.20 |

Reason for eventual saving of Rs. 1,01.20 lakh was attributed to the fact that the implementing agency could not show the desired level of progress against the anticipation made at the time of framing estimate for supplementary in February 2005.

| | | | |
|-------------------------------|---------|-----|-----|
| 102 Rastriya Sam Vikas Yojana | | | |
| O | 7,50.00 | | |
| R(-) | 7,50.00 | ... | ... |

The entire provision of Rs. 7,50.00 lakh was surrendered due to non-availability of the provision from Government of India.

| | | | |
|--|---------|---------|----------|
| 3451 SECRETARIAT – ECONOMIC SERVICES | | | |
| 090 Secretariat | | | |
| 30 Planning and Development Department | | | |
| O | 1,66.33 | | |
| R(-) | 41.51 | 1,24.82 | 1,24.80 |
| | | | (-) 0.02 |

Reduction in provision by Rs. 41.51 lakh was the net result of increasing the provision by Rs. 22.48 lakh through re-appropriation, stated to be due to establishment of video conference connection over VSAT at the office of the four District Collectorate and C.M.'s residence and surrender of Rs. 63.99, was attributed to meeting supplementary grants of other departments of the Government. Similar re-appropriation and surrender occurred in the last financial year too.

| | | | |
|---------------------------------|-------|-------|----------|
| 102 District Planning Machinery | | | |
| O | 96.00 | | |
| R(-) | 40.67 | 55.33 | 55.31 |
| | | | (-) 0.02 |

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

Reduction in provision is the net effect of re-appropriation of 27.83 lakh stated to be due to measure of economy and surrender of Rs. 12.84 lakh was stated to be due to non payment of arrear D.A. and also for meeting the supplementary grants of other department.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|---|-------------|---|------------|
| 3454 | CENSUS SURVEYS AND STATISTICS | | | |
| 02 | Surveys and Statistics | | | |
| 112 | Economic Advice and Statistics (100% C.S.S.) | | | |
| O | | 59.20 | | |
| S | | 7.52 | 66.72 | (-) 10.55 |
| 800 | Other Expenditure | | | |
| 60 | State Income Unit | | | |
| O | | 13.20 | | |
| S | | 7.00 | 20.20 | (-) 1.30 |

Supplementary provision of Rs. 7.52 lakh and Rs. 7.00 lakh in the above two cases was meant for implementation of C.S. Scheme. However, reasons for eventual saving of Rs. 10.55 lakh and Rs. 1.30 lakh has not been intimated (August 2005).

| | | | | |
|-----|--------------------------------|-------|-------|----------|
| 800 | Other Expenditure | | | |
| 63 | Monitoring and Evaluation Cell | | | |
| O | | 12.00 | 12.00 | 9.69 |
| | | | | (-) 2.31 |

Reason for eventual saving of Rs. 2.31 lakh has not been intimated (August 2005).

CAPITAL

(i) Only 27% of the original budget provision of Rs. 11,00.00 lakh could be utilised during the year. As such supplementary provision of Rs. 100.00 lakh obtained in February 2005 was totally unnecessary.

(ii) Saving occurred mainly under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|---|-------------|---|-------------|
| 4575 | CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES | | | |
| 06 | Border Area Development | | | |
| 101 | Border Area Development Programmes | | | |
| O | | 3,50.00 | | |
| R | | 1,00.00 | 4,50.00 | 3,06.71 |
| | | | | (-) 1,43.29 |

Reason for ultimate saving of Rs. 143.29 lakh, after augmentation of provision through supplementary in February 2005, was attributed to slow progress made by the implementing agency of the Government during the year. There was saving of Rs. 36.21 lakh in the last financial year also.

| | | | | |
|-------|---------------------------|---------|-----|-----|
| 60 | Other | | | |
| 102 | Rastriya Sam Vikas Yojana | | | |
| O | | 7,50.00 | | |
| R (-) | | 7,50.00 | ... | ... |

The entire provision of Rs. 7,50.00 lakh was surrendered stated to be due to partial sanction of the provision kept under RSVY Scheme during the year.

**Grant No. 30
POLICE**

(ALL VOTED)

| Section and Major Head | Total Grant | | Actual Expenditure | | Excess (+) Saving (-) Rs. |
|--|--------------|--------------|--------------------|-----|---------------------------------|
| | | Rs. | | Rs. | |
| REVENUE | | | | | |
| VOTED | | | | | |
| MAJOR HEAD | | | | | |
| 2055 – POLICE | | | | | |
| ORIGINAL | 57,08,05,000 | | | | |
| SUPPLEMENTARY | 58,07,000 | 57,66,12,000 | 55,30,30,527 | | (-) 2,35,81,473 |
| 2059 – PUBLIC WORKS | | | | | |
| ORIGINAL | 34,00,000 | | | | |
| SUPPLEMENTARY | NIL | 34,00,000 | 33,49,134 | | (-) 50,866 |
| 2070 – OTHER ADMINISTRATIVE SERVICES | | | | | |
| ORIGINAL | 2,70,46,000 | | | | |
| SUPPLEMENTARY | 6,00,000 | 2,76,46,000 | 2,81,08,783 | | (+) 4,62,783 |
| TOTAL VOTED | | | | | |
| ORIGINAL | 60,12,51,000 | | | | |
| SUPPLEMENTARY | 64,07,000 | 60,76,58,000 | 58,44,88,444 | | (-) 2,31,69,556 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | | 2,32,18,000 |
| CAPITAL | | | | | |
| VOTED | | | | | |
| 4055 – CAPITAL OUTLAY ON POLICE | | | | | |
| ORIGINAL | 2,39,71,000 | | | | |
| SUPPLEMENTARY | 30,00,000 | 2,69,71,000 | 2,65,24,270 | | (-) 4,46,730 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | | 89,000 |

Grant No. 30 POLICE Contd.

Notes and Comments**REVENUE**

(i) In view of non-utilisation of even the entire original provision of Rs. 60,12.51 lakh, augmentation of provision by obtaining supplementary grant of Rs. 64.07 lakh in February 2005 proved totally unnecessary.

(ii) As against the eventual saving of Rs. 2,31.70 lakh in the grant, an excess amount of Rs. 2,32.18 lakh was surrendered in March 2005. This proved unrealistic.

(iii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|----------------------------------|-------------|--|--------------------------|
| 2055 POLICE | | | |
| 001 Direction and Administration | | | |
| 60 Inspector General of Police | | | |
| O | 3,54.13 | | |
| R (-) | 12.08 | 3,42.05 | 3,42.02 (-) 0.03 |

Reduction in provision by Rs. 12.08 lakh was the net effect of (i) surrender of Rs. 1.52 lakh which was stated to be due to refund of medical advance etc and (ii) re-appropriation of Rs. 10.56 lakh was stated to be due to postponement of proposal for purchase of arms and ammunitions and reduction of Home Guard Sainiks during the year.

| | | | |
|-----------------------------|---------|---------|------------------|
| 104 Special Police | | | |
| 65 Indian Reserve Battalion | | | |
| O | 9,69.70 | | |
| R (-) | 35.29 | 9,34.41 | 9,32.57 (-) 1.84 |

Reduction in provision by Rs. 35.29 lakh by re-appropriation was attributed to deputation of personnel and transfer of staff (Rs. 22.00 lakh), non purchase of vehicle (Rs. 3.79 lakh), non-submission of some medical bills and stitching bills during the year. Reason for ultimate saving of Rs. 1.84 lakh has not been stated (August 2005). Similar re-appropriation and surrender occurred in the last financial year also.

| | | | |
|-------------------------------|-------|-------|----------------|
| 108 State Headquarters Police | | | |
| 66 Traffic Police | | | |
| O | 85.25 | | |
| S | 1.22 | | |
| R(-) | 5.55 | 80.92 | 80.65 (-) 0.27 |

Reason for anticipated saving of Rs. 5.55 lakh was attributed to transfer of police personnel from traffic branch during the year and non joining of their replacement during the year.

| | | | |
|---------------------------------|---------|---------|------------------|
| 108 State Headquarters Police | | | |
| 67 Reserve Line and Police Band | | | |
| O | 5,91.93 | | |
| S | 5.00 | | |
| R(-) | 38.00 | 5,58.93 | 5,59.40 (+) 0.47 |

Supplementary provision of Rs. 5.00 lakh was obtained in February 2005 for payment of house rent etc., whereas 38.00 lakh was re-appropriated in March 2005 due to transfer of recruited constables to other branches during the year.

Grant No. 30 POLICE Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|---|-------------|--|--------------------------|
| 114 | Wireless and Computers | | | |
| 71 | A.M.C. of Computer under Criminal Investigation System (100 % C.S.S.) | | | |
| O | | 18.47 | | |
| R(-) | | 3.15 | 15.32 | 15.39 |
| | | | | (+) 0.07 |

Anticipated saving of Rs. 3.15 lakh was re-appropriated due to non-purchase of computer items.

| | | | | |
|-------|--|---------|-------|-------|
| 115 | Modernisation of Police Force | | | |
| 81 | Modernisation of Police Force (75:25 % C.S.S.) | | | |
| O | | 3,05.03 | | |
| R (-) | | 2,19.75 | 85.28 | 85.28 |

Reduction in provision by Rs. 2,19.75 lakh was the net effect of (i) increase of Rs. 5.00 lakh by re-appropriation stated to be due to adjustment of advance drawn for implementation of POLNET project under modernisation of police force and (ii) surrender of Rs. 2,24.75 lakh was due to less receipt of central share during the year.

| | | | | |
|------|---|-------|------|------|
| 115 | Modernisation of Police Force | | | |
| 82 | Modernisation of Police Force (50:50% C.S.S.) | | | |
| O | | 10.00 | | |
| R(-) | | 5.38 | 4.62 | 4.62 |

Anticipated saving of Rs. 5.38 lakh was surrendered (Rs. 5.00 lakh) and re-appropriated (Rs. 0.38 lakh) due to non-receipt of proposal for adjustment of advances drawn earlier.

| | | | | |
|------|------------------|-------|-------|----------|
| 116 | Forensic Science | | | |
| O | | 44.95 | | |
| R(-) | | 6.04 | 38.91 | 38.81 |
| | | | | (-) 0.10 |

Reduction in provision by Rs. 6.04 lakh was the net effect of re-appropriation of Rs. 1.86 lakh stated to be due to non-receipt of appearance fee bills, transfer of staff and surrender of Rs. 4.18 lakh stated to be due to non-requirement of provision during the year. Last year an amount of Rs. 20.20 lakh was re-appropriated and surrendered.

| | | | | |
|------|-------------------------------|---------|---------|----------|
| 2070 | OTHER ADMINISTRATIVE SERVICES | | | |
| 108 | Fire Protection and Control | | | |
| 60 | Establishment | | | |
| O | | 2,12.71 | | |
| S | | 6.00 | | |
| R(-) | | 4.56 | 2,14.15 | 2,13.66 |
| | | | | (-) 0.49 |

Supplementary provision of Rs. 6.00 lakhs was provided in February 2005 for purchase of stationery items and clearance of pending liabilities. However, in March 2005 a sum of Rs. 4.56 lakh was re-appropriated/surrendered stated to be due to delay in appointment of five officers, driver and operators. This is an instance of poor budgeting. Similar cases of re-appropriation also occurred in the last financial year.

Grant No. 30 POLICE Contd.

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|--------------------------------------|-------------|--|--------------------------|
| 2055 | POLICE | | | |
| 003 | Education and Training | | | |
| 61 | Police Training Centre | | | |
| O | | 58.24 | | |
| R | | 1.71 | 59.95 | (-) 0.46 |
| Reason for anticipated excess of Rs. 1.71 lakh was stated to be due to payment of medical reimbursement bill. | | | | |
| 101 | Criminal Investigation and Vigilance | | | |
| 62 | Intelligence Branch | | | |
| O | | 2,31.65 | | |
| S | | 23.18 | | |
| R | | 3.79 | 2,58.62 | (-) 0.27 |
| Augmentation of provision by Rs. 3.79 lakh through re-appropriation was stated to be due to payment of medical advance, leave encashment etc. during the year. | | | | |
| 63 | Crime Investigation Branch | | | |
| O | | 99.95 | | |
| R | | 14.05 | 1,14.00 | (-) 2.39 |
| Anticipated excess of Rs. 14.05 lakh was attributed to payment of medical advances, leave encashment and advance grade arrears during the year. Reason for eventual saving of Rs. 2.39 lakh has not been intimated (August 2005). | | | | |
| 104 | Special Police | | | |
| 64 | Sikkim Armed Police | | | |
| O | | 11,25.87 | | |
| R | | 25.50 | 11,51.37 | (-) 0.79 |
| Augmentation of provision by Rs. 25.50 lakh was attributed to (i) purchase of rifle rack and steel racks and other furniture (Rs. 8.14 lakh) (ii) shifting of cops to New Delhi and outside Sikkim for which more provision for T.A. was required (Rs. 6.50 lakh) (iii) payment of medical advance (Rs. 4.50 lakh) etc. | | | | |
| 109 | District Police | | | |
| O | | 12,51.20 | | |
| S | | 24.67 | | |
| R | | 19.32 | 12,95.19 | (+) 7.58 |
| Augmentation of provision by Rs. 19.32 lakh was the net effect of (i) surrender of Rs. 1.25 lakh in March 2005 stated to be due to transfer of some police personnel without substitute etc. (ii) increase by re-appropriation of Rs. 20.57 lakh was stated to be due to payment of medical advances, leave encashment and advance grade arrear during the year and recruitment of new constables during the year. Reason for eventual excess of Rs. 7.58 lakh has not been intimated (August 2005). | | | | |
| 114 | Wireless and Computers | | | |
| 70 | Police Wireless Branch | | | |
| O | | 1,94.86 | | |
| S | | 2.00 | | |
| R | | 6.46 | 2,03.32 | (-) 0.19 |

Grant No. 30 POLICE Concl'd.

Augmentation of provision by Rs. 6.46 lakh through re-appropriation in March 2005 was stated to be due to increase in cost of petrol and diesel and maintenance of old vehicle and payment of medical reimbursement bill during the year.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|--|-------------|--|--------------------------|
| 800 | Other Expenditure | | | |
| 75 | Check Post at other places (Expenditure reimbursed by Government of India) | | | |
| O | | 2,74.97 | | |
| R | | 17.57 | 2,92.54 | (+) 1.41 |

Augmentation of provision by Rs. 17.57 lakh through re-appropriation was stated to be due to payment of leave encashment and purchase of uniform during the year. Reason for eventual excess of Rs. 1.41 lakh has not been intimated (August 2005).

| | | | | |
|------|-------------------------------|-------|-------|----------|
| 2070 | OTHER ADMINISTRATIVE SERVICES | | | |
| 106 | Civil Defence | | | |
| 60 | Establishment | | | |
| O | | 24.31 | | |
| R | | 6.18 | 30.49 | (+) 0.04 |

Augmentation of provision by Rs. 6.18 lakh through re-appropriation was stated to be due to transfer of additional manpower to this branch, enhancement of duty allowances of Home Guard Sainiks and payment of medical claim of Rs. 1.67 lakh during the year.

| | | | | |
|-----|---------------|-------|-------|----------|
| 107 | Home Guards | | | |
| 60 | Establishment | | | |
| O | | 33.44 | | |
| R | | 3.46 | 36.90 | (-) 0.01 |

Augmentation of provision by Rs. 3.46 lakh was attributed to transfer of recruited constables to other branches.

CAPITAL

(i) Against the actual saving of Rs. 4.47 lakh in the capital section, only an amount of Rs. 0.89 lakh was surrendered. This proved un realistic.

(ii) Saving occurred mainly under:-

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|--------------------------|-------------|--|------------|
| 4055 | CAPITAL OUTLAY ON POLICE | | | |
| 211 | Police Housing | | | |
| 60 | Construction | | | |
| O | | 2,30.11 | | |
| S | | 30.00 | 2,60.11 | (-) 3.54 |

Reason for ultimate saving of Rs. 3.54 lakh has not been intimated (August 2005).

Grant No. 31
ENERGY AND POWER

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2059 – PUBLIC WORKS | | | |
| ORIGINAL | 25,20,000 | | |
| SUPPLEMENTARY | NIL | 25,20,000 | 23,64,329 |
| | | | (-) 1,55,671 |
| 2216 – HOUSING | | | |
| ORIGINAL | 41,37,000 | | |
| SUPPLEMENTARY | NIL | 41,37,000 | 39,35,995 |
| | | | (-) 2,01,005 |
| 2801 – POWER | | | |
| ORIGINAL | 93,43,42,000 | | |
| SUPPLEMENTARY | 4,45,000 | 93,47,87,000 | 91,91,96,239 |
| | | | (-) 1,55,90,761 |
| 3054 – ROADS AND BRIDGES | | | |
| ORIGINAL | 4,50,000 | | |
| SUPPLEMENTARY | NIL | 4,50,000 | 4,49,734 |
| | | | (-) 266 |
| TOTAL VOTED | | | |
| ORIGINAL | 94,14,49,000 | | |
| SUPPLEMENTARY | 4,45,000 | 94,18,94,000 | 92,59,46,297 |
| | | | (-) 1,59,47,703 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 1,50,00,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4059 – CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| ORIGINAL | 1,000 | | |
| SUPPLEMENTARY | NIL | 1,000 | 28,77,293 |
| | | | (+) 28,76,293 |

Grant No. 31 ENERGY AND POWER Contd.

4801 – CAPITAL OUTLAY ON POWER PROJECTS

| | | | | |
|--|--------------|---------------|--------------|------------------|
| ORIGINAL | 90,66,51,000 | | | |
| SUPPLEMENTARY | 45,01,07,000 | 135,67,58,000 | 99,58,12,457 | (-) 36,09,45,543 |
| TOTAL VOTED | | | | |
| ORIGINAL | 90,66,52,000 | | | |
| SUPPLEMENTARY | 45,01,07,000 | 135,67,59,000 | 99,86,89,750 | (-) 35,80,69,250 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 35,45,34,000 |

Notes and Comments

REVENUE

(i) As against the ultimate saving of Rs. 1,59.48 lakh, an amount of Rs. 1,50.00 lakh was anticipated and surrendered during the year. In view of the saving, supplementary provision of Rs. 4.45 lakh obtained in February 2005 was totally unnecessary.

(ii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 2059 PUBLIC WORKS | | | |
| 80 General | | | |
| 053 Maintenance and Repairs | | | |
| 32 Power Management | | | |
| O | 25.20 | 25.20 | 23.64 |
| | | | (-) 1.56 |
| 2216 HOUSING | | | |
| 01 Government Residential Building | | | |
| 106 General Pool Accommodation | | | |
| 32 Power Department | | | |
| O | 41.37 | 41.37 | 39.36 |
| | | | (-) 2.01 |
| Reason for eventual saving of Rs. 1.56 lakh and Rs. 2.01 lakh in the above two cases has not been intimated (August 2005). | | | |
| 2801 POWER | | | |
| 01 Hydel Generation | | | |
| 101 Purchase of Power | | | |
| O | 65,76.20 | | |
| R (-) | 48.00 | 65,28.20 | 65,28.16 |
| | | | (-) 0.04 |

Reason for anticipated saving of Rs. 48.00 lakh through re-appropriation was stated to be due to meeting of purchase of power from other charges (U.I. Charges) during the year.

Grant No. 31 ENERGY AND POWER Contd.

| Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|----------------------------------|-------------|----------------------|-----------------------|
| | | (In lakhs of Rupees) | |
| 05 Transmission and Distribution | | | |
| 005 Investigation | | | |
| 62 Survey and Investigation | | | |
| O 1,50.01 | | | |
| R (-) 1,50.00 | 0.01 | 3.66 | (+) 3.65 |

Reason for surrender of Rs. 1,50.00 lakh in March 2005 was stated to be due to fund not being provided by the Government of India during the year. However, reason for ultimate excess of Rs. 3.65 lakh has not been intimated (August 2005).

| | | | |
|----------------------------|---------|---------|----------|
| 800 Other Expenditure | | | |
| 63 Maintenance and Repairs | | | |
| O 6,16.89 | 6,16.89 | 6,13.37 | (-) 3.52 |

Reason for eventual saving of Rs. 3.52 lakh has not been intimated (August 2005).

CAPITAL

(i) Excessive provision of funds leading to large saving in the Capital grant occurred in the last three financial years in a row:-

| Year | Total Grant | Actual Expenditure | Saving (-) | Percentage of Saving |
|---------|-------------|----------------------|--------------|----------------------|
| | | (In lakhs of Rupees) | | |
| 2001-02 | 57,00.90 | 50,48.59 | (-) 6,52.31 | 12 % |
| 2002-03 | 79,55.00 | 54,32.41 | (-) 25,22.59 | 32 % |
| 2003-04 | 58,04.71 | 44,77.31 | (-) 13,27.40 | 23 % |

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

| Head | Total Grant | Actual Expenditure | Saving (-) |
|--|-------------|----------------------|------------|
| | | (In lakhs of Rupees) | |
| 4801 CAPITAL OUTLAY ON POWER PROJECTS | | | |
| 01 Hydel generation | | | |
| 800 Other Expenditure | | | |
| 60 Rognichu Hydro Electric Scheme Stage - II | | | |
| O 5.01 | | | |
| R(-) 5.00 | 0.01 | ... | (-) 0.01 |
| 61 Upper Rognichu Hydel Scheme (East) | | | |
| O 5.01 | | | |
| R(-) 5.00 | 0.01 | ... | (-) 0.01 |
| 62 Jali Power House (East) | | | |
| O 5.01 | | | |
| R(-) 5.00 | 0.01 | ... | (-) 0.01 |

Grant No. 31 ENERGY AND POWER Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 65 Mangley Micro Hydel Scheme (East) | | | |
| O | 4,20.00 | | |
| S | 75.00 | | |
| R(-) | 4,00.00 | 95.00 | 81.87 (-) 13.13 |
| 66 Rongli Khola Micro-Hydel Scheme (5 MW) | | | |
| O | 8,20.00 | | |
| S | 75.00 | | |
| R(-) | 7,00.00 | 1,95.00 | 1,09.16 (-) 85.84 |
| 68 Rellichu Micro Hydel Scheme (6 MW) West | | | |
| O | 8,20.00 | | |
| S | 50.00 | | |
| R(-) | 8,00.00 | 70.00 | 66.53 (-) 3.47 |
| 72 Lachung Hydel Scheme Phase (II) North | | | |
| O | 4,20.00 | | |
| S | 75.00 | | |
| R(-) | 4,00.00 | 95.00 | 95.30 (+) 0.30 |
| 73 Rabanchu Hydel Scheme (North) | | | |
| O | 61.10 | | |
| R(-) | 41.10 | 20.00 | 20.42 (+) 0.42 |
| Surrender of provisions in the above cases was attributed to non receipt of fund from Government of India during the financial year. Reason for eventual saving of Rs. 13.13 lakh, Rs. 85.84 lakh, Rs. 3.47 lakh and final excess of Rs. 0.42 lakh has not been intimated (August 2005). | | | |
| 05 Transmission and Distribution | | | |
| 800 Other Expenditure | | | |
| 61 Upgradation/Improvement of Power and T & D lines | | | |
| O | 35.00 | | |
| R (-) | 35.00 | ... | ... |
| 66 Communication of data exchange pertaining to SLDC (NLPCR) East | | | |
| O | 4,00.00 | | |
| R (-) | 1,32.00 | 2,68.00 | 2,68.25 (+) 0.25 |
| 68 66 KVDC Transmission Lines from LLHP to Bulbuley | | | |
| O | 7,00.00 | | |
| R (-) | 3,46.00 | 3,54.00 | 3,53.30 (-) 0.70 |

Surrender of provision of Rs. 35.00 lakh, Rs. 1,32.00 lakh and Rs. 3,46.00 lakh in the above cases was attributed to limited availability of resources than anticipated at the time of framing of estimate.

Grant No. 31 ENERGY & POWER Concl'd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 80 Cost of 66 KV Sub-Station to Chungthang Sub-Station | | | |
| O 2,49.99 | 2,49.99 | 2,47.50 | (-) 2.49 |
| Reason for eventual saving of Rs. 2.49 lakh has not been intimated (August 2005). | | | |
| 81 Construction of 132 KV Transmission Lines from Sagbari, Gyalshing to Pelling | | | |
| O 8.07.15 | | | |
| R (-) 6.72.24 | 1,34.91 | 1,34.81 | (-) 0.10 |
| Surrender of Rs. 6,72.24 lakh was made in March 2005 on the basis of actual release of fund during the year. | | | |
| (iii) Saving at (ii) above was partly offset by excess as under:- | | | |
| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
| 4059 CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| 80 General | | | |
| 051 Construction | | | |
| 32 Power Department | | | |
| O 0.01 | 0.01 | 28.77 | (+) 28.76 |
| Reason for incurring expenditure of Rs. 28.76 lakh against a token budget provision of Rs. 0.01 lakh has not been intimated (August 2005). | | | |
| 4801 CAPITAL OUTLAY ON POWER PROJECTS | | | |
| 01 Hydel Generation | | | |
| 800 Other Expenditure | | | |
| 67 Renovation of Old Power House | | | |
| O ... | ... | 17.16 | (+) 17.16 |
| Reason for incurring the expenditure of Rs. 17.16 lakh without budget provision has not been stated (August 2005). | | | |
| 05 Transmission and Distribution | | | |
| 800 Other Expenditure | | | |
| 60 Other distribution scheme | | | |
| O ... | ... | 13.30 | (+) 13.30 |
| Reason for incurring expenditure of Rs. 13.30 lakh without the budget provision has not been intimated. This expenditure goes against the financial rules of the Government. | | | |
| 83 132 KVA Lines from Rangit to Melli | | | |
| O 80.00 | 80.00 | 81.09 | (+) 1.09 |
| Reason for eventual excess of Rs. 1.09 lakh has not been intimated (August 2005). | | | |

**Grant No. 32
PRINTING**

(ALL VOTED)

| Section and Major Head | Total Grant/ Appropriation Rs. | Actual Expenditure Rs. | Excess (+) Saving (-) Rs. |
|--|--------------------------------------|---------------------------|---------------------------------|
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2058 – STATIONERY AND PRINTING | | | |
| ORIGINAL | 2,66,47,000 | | |
| SUPPLEMENTARY | 3,07,000 | 2,68,90,118 | (-) 63,882 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

Grant No. 33
WATER SECURITY AND PUBLIC HEALTH ENGINEERING

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2059 – PUBLIC WORKS | | | |
| ORIGINAL | 17,50,000 | | |
| SUPPLEMENTARY | NIL | 17,50,000 | 17,20,882 |
| | | | (-) 29,118 |
| 2215 – WATER SUPPLY AND SANITATION | | | |
| ORIGINAL | 6,05,98,000 | | |
| SUPPLEMENTARY | NIL | 6,05,98,000 | 5,99,07,156 |
| | | | (-) 6,90,844 |
| 2216 – HOUSING | | | |
| ORIGINAL | 24,00,000 | | |
| SUPPLEMENTARY | NIL | 24,00,000 | 13,84,705 |
| | | | (-) 10,15,295 |
| TOTAL VOTED | | | |
| ORIGINAL | 6,47,48,000 | | |
| SUPPLEMENTARY | NIL | 6,47,48,000 | 6,30,12,743 |
| | | | (-) 17,35,257 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 15,07,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION | | | |
| ORIGINAL | 31,97,07,000 | | |
| SUPPLEMENTARY | 1,50,49,000 | 33,47,56,000 | 26,64,48,708 |
| | | | (-) 6,83,07,292 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 4,88,16,000 |

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

Notes and Comments

REVENUE

(i) Against the available saving of Rs. 17.35 lakh, only an amount of Rs. 15.07 lakh was surrendered during the year.

(ii) Saving occurred mainly under :-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|-------------|---|--------------------------|
| 2215 | | | |
| 01 | | | |
| 001 | | | |
| 34 | | | |
| O | 2.52.15 | | |
| R(-) | 15.45 | 2.36.70 | (-) 2.79 |

Reduction in provision by Rs. 15.45 lakh was the net effect of re-appropriation of Rs. 2.50 lakh stated to be due to cancellation of training programme of staff of Public Health Engineering Department and surrender of Rs. 12.95 lakh stated to be due to non payment of D.A. arrear (Rs. 9.80 lakh) and non-payment of increment arrear (Rs. 3.15 lakh) during the year. Reason for ultimate saving of Rs. 2.79 lakh has not been stated (August 2005). Similar saving occurred in the last financial year also.

| | | | |
|------|-------|-------|----------|
| 2216 | | | |
| 01 | | | |
| 106 | | | |
| 34 | | | |
| O | 24.00 | | |
| R(-) | 10.17 | 13.83 | (+) 0.02 |

Reason for reduction in provision by re-appropriation has not been intimated. Similar reduction of Rs. 10.90 lakh was made in the financial year 2003-2004 also.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|------|-------------|---|------------|
| 2215 | | | |
| 01 | | | |
| 101 | | | |
| 60 | | | |
| O | 3.53.83 | | |
| R | 10.76 | 3.64.59 | (+) 0.57 |

Augmentation of provision by Rs. 10.76 lakh through re-appropriation was stated to be due to requirement of additional amount for payment of wages and salaries of work charged establishment.

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

CAPITAL

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

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

- (ii) **Against the eventual saving of Rs. 6,83.07 lakh, only Rs. 4,88.16 lakh could be anticipated and surrendered during the year. This proved unrealistic.**

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION | | | |
| 01 Water Supply | | | |
| 101 Urban Water Supply | | | |
| 60 Gangtok Water Supply Scheme (East) | | | |
| O | 12,56.00 | | |
| R(-) | 92.91 | 11,63.09 | (+) 0.29 |
| Surrender of Rs. 92.91 lakh was attributed to non-receipt of resource during the year. | | | |
| 61 Namchi Water Supply Scheme (South) | | | |
| O | 1,09.00 | | |
| R(-) | 1,00.00 | 9.00 | (+) 0.07 |
| Surrender of Rs.1,00.00 lakh was attributed to non-sanctioning of Scheme. | | | |
| 64 Gyalshing Water Supply Schemes (West) | | | |
| O | 2,49.51 | | |
| S | 50.49 | | |
| R(-) | 11.35 | 2,88.65 | (-) 0.01 |
| Surrender of Rs. 11.35 lakh was attributed to non-receipt of resource from DONER. | | | |
| 65 Rongli Water Supply Scheme | | | |
| O | 85.90 | | |
| R(-) | 58.32 | 27.58 | ... |
| Surrender of Rs. 58.32 lakh was made due to non receipt of resource. | | | |

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|---|---|-------------|---|------------|
| 66 | Construction of Kaluk Rinchengpong Water Supply Scheme | | | |
| | O | 68.00 | | |
| | R (-) | 6.86 | 61.14 | ... |
| Surrender of Rs. 6.86 lakh was attributed to non-receipt of fund form North Eastern Council. | | | | |
| 69 | Pangthang Water Supply Scheme | | | |
| | O | 3,75.80 | | |
| | S | 1,00.00 | | |
| | R (-) | 1,85.80 | 2,90.00 | 2,90.00 |
| Surrender of Rs. 1,85.80 lakh was attributed to non-receipt of resource. | | | | |
| 70 | Other Water Supply Scheme | | | |
| | O | 1,00.00 | | |
| | R (-) | 20.36 | 79.64 | 82.65 |
| | | | | (+) 3.01 |

Reduction in provision by Rs. 20.36 lakh was the net effect of surrender of Rs. 30.00 lakh due to non-progress of the work and increase in provision by Rs. 9.64 lakh stated to be due to incurring expenditure during the period of vote on account. Reason for ultimate excess of Rs. 3.01 lakh has not been intimated (August 2005).

PUBLIC SERVICE COMMISSION

(ALL CHARGED)

| Section and Major Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|-------------------------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| CHARGED | | | |
| MAJOR HEAD | | | |
| 2051 – PUBLIC SERVICE COMMISSION | | | |
| ORIGINAL | 47,09,000 | | |
| SUPPLEMENTARY | NIL | 46,75,851 | (-) 33,149 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

**Grant No. 34
ROADS & BRIDGES**

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|----------------------|----------------------|--------------------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2059 – PUBLIC WORKS | | | |
| ORIGINAL | 2,61,50,000 | | |
| SUPPLEMENTARY | NIL | 2,61,50,000 | 51,42,584 (-) 2,10,07,416 |
| 3054 – ROADS AND BRIDGES | | | |
| ORIGINAL | 28,90,32,000 | | |
| SUPPLEMENTARY | 1,54,00,000 | 30,44,32,000 | 21,80,01,611 (-) 8,64,30,389 |
| TOTAL VOTED | | | |
| ORIGINAL | 31,51,82,000 | | |
| SUPPLEMENTARY | 1,54,00,000 | 33,05,82,000 | 22,31,44,195 (-) 10,74,37,805 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 2,23,24,000 |
| CAPITAL | | | |
| VOTED | | | |
| 5053 – CAPITAL OUTLAY ON CIVIL AVIATION | | | |
| ORIGINAL | 37,34,00,000 | | |
| SUPPLEMENTARY | 10,50,00,000 | 47,84,00,000 | 11,20,00,000 (-) 36,64,00,000 |
| 5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES | | | |
| ORIGINAL | 71,24,00,000 | | |
| SUPPLEMENTARY | 4,44,79,000 | 75,68,79,000 | 52,82,44,515 (-) 22,86,34,485 |
| TOTAL VOTED | | | |
| ORIGINAL | 108,58,00,000 | | |
| SUPPLEMENTARY | 14,94,79,000 | 123,52,79,000 | 64,02,44,515 (-) 59,50,34,485 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 53,34,68,000 |

Grant No. 34 ROADS & BRIDGES Contd.

Notes and Comments

REVENUE

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

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---------------------------------|-------------|--|--------------------------|
| 2059 PUBLIC WORKS | | | |
| 799 Suspense | | | |
| 35 Roads and Bridges Department | | | |
| O 2,50.00 | | | |
| R(-) 2,11.96 | 38.04 | 40.43 | (+) 2.39 |

Reason for surrender of Rs. 2,11.96 lakh in March 2005 was attributed to purchase of stock materials by debiting the sanctioned project cost itself instead of stock. Reason for eventual excess of Rs. 2.39 lakh has not been intimated (August 2005).

| | | | |
|----------------------------------|---------|---------|----------|
| 3054 ROADS & BRIDGES | | | |
| 80 General | | | |
| 001 Direction and Administration | | | |
| 35 Roads and Bridges Department | | | |
| O 6,25.95 | | | |
| R (-) 10.64 | 6,15.31 | 6,12.51 | (-) 2.80 |

Reason for surrender of Rs. 10.64 lakh was attributed to less payment on medical expenses and transfer of staff mainly. Reason for eventual saving of Rs. 2.80 lakh has not been intimated (August 2005).

CAPITAL

(i) Out of the total saving of Rs. 59,50.34 lakh in the capital section, saving amounting to Rs. 6,10.00 lakh occurred under sub-major head 02 - Strategic and Border Roads (100% C.S.S.) below Major Head 5054 Capital Outlay on Roads and Bridges. Necessary book adjustment for construction of road work could not be carried out due to non-receipt of expenditure statement from Border Roads Task Force.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---------------------------------------|-------------|--|------------|
| 5053 CAPITAL OUTLAY ON CIVIL AVIATION | | | |
| 02 Airports | | | |
| 102 Aerodromes | | | |
| 60 Upgradation Grants | | | |
| O 37,34.00 | | | |
| S 10,50.00 | | | |
| R (-) 36,64.00 | 11,20.00 | 11,20.00 | ... |

Grant No. 34 ROADS & BRIDGES Contd.

Augmentation of provision by Rs. 10,50.00 lakh by supplementary grant in February 2005 was for payments of land compensation. However, in March 2005 an amount of Rs. 36,64.00 lakh was surrendered due to non-payment of land compensation.

There was similar saving of Rs. 9,92.22 lakh and Rs. 9,86.88 lakh in the year 2002-2003 and 2003-2004 respectively.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|--|-------------|--|---|
| 5054 | CAPITAL OUTLAY ON ROADS AND BRIDGES | | | |
| 04 | District and other Roads | | | |
| 101 | Bridges | | | |
| 60 | Construction of Bridges over River Teesta on Dikchu – Sankalang Mangan Road (North) | | | |
| O | | 1,00.00 | | |
| R (-) | | 63.35 | 36.65 | 36.65 |
| | | | | ... |
| | | | | Anticipated saving of Rs. 63.35 lakh was surrendered in March 2005 as there was no scope to utilise the remaining portion of the provision, as pointed out by the Government. |
| 61 | Construction of Steel Bridge of Snaghola – Sumin Road (East) | | | |
| O | | 1,00.00 | | |
| R (-) | | 27.08 | 72.92 | 86.97 |
| | | | | (+) 14.05 |
| | | | | Reason for surrender of Rs. 27.08 lakh was attributed to late commencement of the project. Reason for ultimate excess of Rs. 14.05 lakh has not been intimated (August 2005). |
| 64 | Replacement of BB Lal Bridge over Kalej Khola (NLCPR) | | | |
| O | | 1,00.00 | | |
| R (-) | | 55.90 | 44.10 | 44.10 |
| | | | | ... |
| | | | | Reduction of provision of Rs. 55.90 lakh by surrender in March 2005 was to make part payment of mobilisation advance only to the contractor. |
| 65 | Replacement of 2 Nos of Existing suspension bridges on Pelling Yuksom Road in Sikkim | | | |
| O | | 1,15.00 | | |
| R (-) | | 1,15.00 | ... | ... |
| | | | | ... |
| | | | | The entire amount was surrendered in March 2005 due to the fact that the technical sanction has not been accorded by the Government during the year. |
| 337 | Road Works | | | |
| 60 | District Roads | | | |
| O | | 58,79.00 | | |
| S | | 2,32.87 | | |
| R (-) | | 16,26.80 | 44,85.07 | 45,32.29 |
| | | | | (+) 47.22 |

Grant No. 34 ROADS & BRIDGES Concl'd.

Augmentation of provision by Rs. 2,32.87 lakh was meant for new sanctioned projects in the month of February 2005. However, in the following month i.e. in March 2005, the provision was drastically reduced by Rs. 2,29.04 lakh through re-appropriation and then again by surrender of Rs. 13,97.76 lakh. This is an instance of poor budgeting and planning in the execution of the work. The surrender of Rs. 13,97.76 lakh was stated to be due to (i) non-completion of the work in progress, recasting of estimates, payment of only mobilisation advance to the contractor etc.

The re-appropriation of Rs. 2,29.04 lakh was made on the other hand for meeting the excess cost for machinery and equipment under the head 05-052 – Machinery and Equipment.

There was an eventual excess of Rs. 47.22 lakh reason for which has not been intimated (August 2005).

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|---|-------------|--|------------|
| 05 | Road of Interstate or Economic Importance | | | |
| 337 | Road Works | | | |
| 60 | District Roads | | | |
| S | | 2,11.91 | | |
| R (-) | | 11.36 | 2,00.55 | 1,33.64 |
| | | | | (-) 66.91 |

Reason for surrender of Rs. 11.36 lakh was attributed to transfer of staff mainly. Reason for eventual saving of Rs. 66.91 lakh has not been intimated (August 2005).

Grant No. 35
RURAL MANAGEMENT AND DEVELOPMENT

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2015 – ELECTIONS | | | |
| ORIGINAL | 45,65,000 | | |
| SUPPLEMENTARY | NIL | 45,65,000 | 32,76,496 |
| | | | (-) 12,88,504 |
| 2215 – WATER SUPPLY AND SANITATION | | | |
| ORIGINAL | 6,31,99,000 | | |
| SUPPLEMENTARY | NIL | 6,31,99,000 | 5,46,32,494 |
| | | | (-) 85,66,506 |
| 2216 – HOUSING | | | |
| ORIGINAL | 10,30,00,000 | | |
| SUPPLEMENTARY | 1,10,00,000 | 11,40,00,000 | 9,98,49,590 |
| | | | (-) 1,41,50,410 |
| 2501 – SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT | | | |
| ORIGINAL | 3,40,00,000 | | |
| SUPPLEMENTARY | NIL | 3,40,00,000 | 1,77,00,000 |
| | | | (-) 1,63,00,000 |
| 2505 – RURAL EMPLOYMENT | | | |
| ORIGINAL | 3,00,00,000 | | |
| SUPPLEMENTARY | NIL | 3,00,00,000 | 3,00,00,000 |
| | | | NIL |
| 2515 – OTHER RURAL DEVELOPMENT PROGRAMMES | | | |
| ORIGINAL | 18,27,76,000 | | |
| SUPPLEMENTARY | NIL | 18,27,76,000 | 9,87,36,932 |
| | | | (-) 8,40,39,068 |
| 2810 – NON-CONVENTIONAL SOURCES OF ENERGY | | | |
| ORIGINAL | 30,00,000 | | |
| SUPPLEMENTARY | NIL | 30,00,000 | 30,00,000 |
| | | | NIL |

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

3054 – ROADS AND BRIDGES

| | | | | |
|--|---------------------|---------------------|---------------------|-------------------------|
| ORIGINAL | 1,74,40,000 | | | |
| SUPPLEMENTARY | NIL | 1,74,40,000 | 1,80,76,743 | (+) 6,36,743 |
| TOTAL VOTED | | | | |
| ORIGINAL | 43,79,80,000 | | | |
| SUPPLEMENTARY | 1,10,00,000 | 44,89,80,000 | 32,52,72,255 | (-) 12,37,07,745 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 2,18,45,000 |

CAPITAL

VOTED

4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION

| | | | | |
|---------------|--------------|--------------|--------------|-----------------|
| ORIGINAL | 44,99,00,000 | | | |
| SUPPLEMENTARY | 1,41,50,000 | 46,40,50,000 | 36,81,24,889 | (-) 9,59,25,111 |

4216 – CAPITAL OUTLAY ON HOUSING

| | | | | |
|---------------|--------------|--------------|--------------|--------------|
| ORIGINAL | 12,70,00,000 | | | |
| SUPPLEMENTARY | 6,00,00,000 | 18,70,00,000 | 18,68,68,479 | (-) 1,31,521 |

4515 – CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES

| | | | | |
|---------------|--------------|--------------|--------------|---------------|
| ORIGINAL | 10,27,00,000 | | | |
| SUPPLEMENTARY | 1,80,00,000 | 12,07,00,000 | 11,75,05,416 | (-) 31,94,584 |

5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES

| | | | | |
|---------------|-------------|-------------|-------------|-----------------|
| ORIGINAL | 8,76,00,000 | | | |
| SUPPLEMENTARY | NIL | 8,76,00,000 | 6,76,35,974 | (-) 1,99,64,026 |

TOTAL VOTED

| | | | | |
|---------------|---------------------|---------------------|---------------------|-------------------------|
| ORIGINAL | 76,72,00,000 | | | |
| SUPPLEMENTARY | 9,21,50,000 | 85,93,50,000 | 74,01,34,758 | (-) 11,92,15,242 |

| | | | | |
|--|--|--|--|--------------|
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 21,96,99,000 |
|--|--|--|--|--------------|

Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT Contd.

Notes and Comments

Revenue

- (i) There had been persisting cases of saving in the revenue section of the grant in the last three financial years in a row like the present occasion:-

| Year | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---------|-------------|--|-------------|
| 2001-02 | 36,61.56 | 35,16.00 | (-) 1,45.56 |
| 2002-03 | 34,34.58 | 33,81.96 | (-) 52.62 |
| 2003-04 | 56,06.65 | 52,81.75 | (-) 3,24.90 |

- (ii) In view of non-utilisation even of the entire original provision of Rs. 43,79.80 lakh, augmentation of provision by Rs. 1,10.00 lakh in February 2005 proved totally unnecessary.

- (iii) As against the eventual saving of Rs. 12,37.08 lakh only an amount of Rs. 2,18.45 lakh could be anticipated and surrendered. This indicates there does not exist any mechanism to keep a watch over the progress of expenditure.

- (iv) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------------------------------|-------------|--|--------------------------|
| 2015 ELECTIONS | | | |
| 101 Election-Commission | | | |
| 60 State Election Commission | | | |
| O 25.65 | | | |
| R(-) 1.11 | 24.54 | 24.23 | (-) 0.31 |

Reduction in provision by Rs. 1.11 lakh was the net effect of surrender of Rs. 4.26 lakh followed by augmentation of Rs. 3.15 lakh stated to be due to missing of one staff from the office and requirement for payment to be made for the balance amount of one Bolero jeep during the year. In the last year an amount of Rs. 3.00 lakh was surrendered.

| | | | |
|---|------|------|----------|
| 103 Preparation and Printing of Electoral rolls | | | |
| 60 State Election Department | | | |
| O 8.00 | | | |
| R(-) 7.20 | 0.80 | 0.21 | (-) 0.59 |

Reason for surrender of Rs. 7.20 lakh was attributed to non-implementation of programme. Reason for eventual saving of Rs. 0.59 lakh has not been intimated (August 2005).

| | | | |
|---|------|------|----------|
| 109 Charges for conduct of Election to Panchayat/Local Bodies | | | |
| 61 Conduct of Election to Panchayat | | | |
| O 12.00 | | | |
| R(-) 4.27 | 7.73 | 8.32 | (+) 0.59 |

Reduction in provision by Rs. 4.27 lakh was the net effect of surrender of Rs. 1.12 lakh and further reduction of Rs. 3.15 lakh through re-appropriation stated to be due to non-implementation of the programme. The reason for eventual excess of Rs. 0.59 lakh has not been intimated (August 2005).

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--|---|-------------|--|------------|
| 2215 | WATER SUPPLY AND SANITATION | | | |
| 01 | Water Supply | | | |
| 001 | Direction and Administration | | | |
| 36 | Rural Development Department | | | |
| O | | 4,00.09 | | |
| R(-) | | 4.53 | 3,95.56 | (-) 5.94 |
| Reason for surrender of Rs. 4.53 lakh was stated to be due to transfer of officials without any replacement. Reason for eventual saving of Rs. 5.94 lakh has, however, not been intimated (August 2005). | | | | |
| 102 | Rural Water Supply Programmes | | | |
| 36 | Rural Development Department | | | |
| O | | 1,59.90 | | |
| R(-) | | 38.00 | 1,21.90 | (-) 15.20 |
| Reduction in provision by Rs. 38.00 lakh was the net effect of decrease of Rs. 30.00 lakh by surrender and further reduction of Rs. 8.00 lakh through re-appropriation was stated to be due to (i) non-receipt of fund from Government of India (Rs. 20.00 lakh) (ii) non-receipt of bills for sanctioned schemes (Rs. 10.00 lakh). Re-appropriation of Rs. 8.00 lakh was made for settlement of sanctioned work. Reason for eventual saving of Rs. 15.20 lakh has not been intimated. | | | | |
| 196 | Assistance to Zilla Parishads/District Level Panchayats | | | |
| O | | 12.00 | | |
| R(-) | | 12.00 | ... | ... |
| The entire provision of Rs. 12.00 lakh was surrendered for non-execution of water supply scheme under Zilla Panchayat during the year. | | | | |
| 02 | Sewerage and Sanitation | | | |
| 105 | Sanitation Services | | | |
| 36 | Rural Development Department | | | |
| O | | 60.00 | | |
| R(-) | | 10.00 | 50.00 | 50.00 |
| Reason for surrender of Rs. 10.00 lakh was stated to be due to non-receipt of fund from Government of India. | | | | |
| 2216 | HOUSING | | | |
| 03 | Rural Housing | | | |
| 800 | Other Expenditure | | | |
| 36 | Rural Development Department | | | |
| O | | 10,30.00 | | |
| S | | 1,10.00 | | |
| R(-) | | 1,41.50 | 9,98.50 | 9,98.50 |
| Augmentation of provision by Rs. 1,10.00 lakh was made by supplementary budget in February 2005 for implementation of rural housing scheme. | | | | |
| However, an amount of Rs. 1,41.50 lakh was surrendered in March 2005 stated to be due to placement of the provision in another sector, i.e. water supply, for availing the provision for payments pertaining to supply of G.I. pipes during the year 2003-2004. | | | | |

Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|-------------|--|--------------------------|
| 2501 | | | |
| | | | |
| 04 | | | |
| 101 | | | |
| | | | |
| O | 1,80.00 | 1,80.00 | 17.00 |
| | | | (-) 1,63.00 |

Reason for saving of Rs. 1,63.00 lakh has not been intimated (August 2005).

| | | | |
|------|---------|---------|----------|
| 2515 | | | |
| | | | |
| 101 | | | |
| | | | |
| O | 2,60.06 | | |
| R(-) | 1.51 | 2,58.55 | 2,55.67 |
| | | | (-) 2.88 |

Reason for saving of Rs. 1.51 lakh was attributed to transfer of officials without any replacement. Reason for saving of Rs. 2.88 lakh, even after the above surrender, has not been intimated (August 2005).

| | | | |
|------|-------|------|----------|
| 800 | | | |
| | | | |
| 60 | | | |
| | | | |
| O | 10.30 | | |
| R(-) | 6.33 | 3.97 | 4.30 |
| | | | (+) 0.33 |

Reason for surrender of Rs. 6.33 lakh was attributed to completion of the State Finance Commission's report and submission of the same to the Government.

| | | | |
|------|-------|--|--|
| 3054 | | | |
| | | | |
| 04 | | | |
| 196 | | | |
| | | | |
| O | 10.80 | | |
| R(-) | 10.80 | | |

Reason for saving of Rs. 10.80 lakh was stated to be due to restriction imposed so as to clear the liability under maintenance of roads (Rs. 8.00 lakh) etc.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|-------------|--|--------------------------|
| 3054 | | | |
| | | | |
| 337 | | | |
| | | | |
| 36 | | | |
| | | | |
| O | 33.60 | | |
| R(-) | 18.80 | 52.40 | 53.43 |
| | | | (+) 1.03 |

Augmentation of provision by Rs. 18.80 lakh through re-appropriation was attributed to meeting the shortfall of salary provision during the year and settlement of outstanding payments to the contractor (Rs. 18.80 lakh). Reason for excess of Rs. 1.03 lakh has not been intimated (August 2005).

Grant No. 35 RURAL MANAGEMENT AND DEVELOPMENT Contd.

CAPITAL

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

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

- (ii) In view of the eventual saving of Rs. 11,92.15 lakh, supplementary provision of Rs. 9,21.50 lakh obtained in February 2005 was totally unnecessary as the expenditure of Rs. 74,01.35 lakh even did not come up to the level of the original budget provision of Rs. 76,72.00 lakh.

- (iii) Surrender of Rs. 21,96.99 lakh made in March 2005 exceeded 54% more of the ultimate saving of Rs. 11,92.15 lakh. This indicates lack of control and watch on the progress of expenditure during the year.

- (iv) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--|-------------|--|--------------------------|
| 4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION | | | |
| 01 Water Supply | | | |
| 102 Rural Water Supply | | | |
| 36 Rural Development Department | | | |
| O | 44,99.00 | | |
| S | 1,41.50 | | |
| R (-) | 19,90.31 | 26,50.19 | (+) 10,31.06 |

Reason for surrender of Rs. 19,30.31 lakh was attributed to non-receipt of fund from Government of India. Reason for eventual excess of Rs. 10,31.06 lakh, which happened basically for this illogical excess surrender, has not been intimated (August 2005).

| | | | |
|---------------------------------|----------|----------|----------|
| 4216 CAPITAL OUTLAY ON HOUSING | | | |
| 03 Rural Housing | | | |
| 800 Other Expenditure | | | |
| 36 Rural Development Department | | | |
| O | 12,70.00 | | |
| S | 6,00.00 | 18,70.00 | (-) 1.32 |

Reason for eventual saving of Rs. 1.32 lakh has not been intimated (August 2005).

| | | | |
|---|-------|-------|-----------|
| 4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES | | | |
| 102 Community Development | | | |
| O | 65.00 | | |
| R(-) | 34.17 | 30.83 | (-) 23.87 |

Reason for reduction of Rs. 34.17 lakh by re-appropriation was stated to be due to non-completion of the work under various gram panchayat. Reason for eventual saving of Rs. 23.87 lakh, even after the said surrender, has not been intimated (August 2005).

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|---|--------------------------|
| 5054 CAPITAL OUTLAY ON ROAD AND BRIDGES | | | |
| 04 District and Other Roads | | | |
| 337 Road Works | | | |
| 36 Rural Development Department | | | |
| O 8,76.00 | | | |
| R(-) 2,06.68 | 6,69.32 | 6,76.36 | (+) 7.04 |

Reason for surrender of Rs. 2,06.68 lakh was stated to be due to non-completion of sanctioned scheme. Reason for eventual excess of Rs. 7.04 lakh has not been intimated (August 2005).

(v) **Saving at (iv) above case was partly off set by excess:-**

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|---|--------------------------|
| 4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMME | | | |
| 101 Panchayati Raj | | | |
| 36 Rural Development Department | | | |
| O 9,62.00 | | | |
| S 10.00 | | | |
| R 34.17 | 10,06.17 | 9,98.09 | (-) 8.08 |

Reason for augmentation of provision by Rs. 34.17 lakh was stated to be due to settlement of the outstanding payments of the contractor during the year. Reason for eventual saving of Rs. 8.08 lakh has not been intimated (August 2005).

Grant No. 36
SCIENCE & TECHNOLOGY

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Saving (-) |
|--|-------------|--------------------|--------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 3425 – OTHER SCIENTIFIC RESEARCH | | | |
| ORIGINAL | 75,00,000 | | |
| SUPPLEMENTARY | NIL | 75,00,000 | (-) 7,66,247 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

Notes and Comments

(i) No part of the saving of Rs. 7.66 lakh could be anticipated and surrendered during the year.

(ii) Saving occurred under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--------------------------------------|-------------|---|------------|
| 3425 OTHER SCIENTIFIC RESEARCH | | | |
| 60 Other expenditure | | | |
| 001 Direction and Administration | | | |
| 37 Science and Technology Department | | | |
| 0 | 45.00 | 37.34 | (-) 7.66 |

Reason for ultimate saving of Rs. 7.66 lakh has not been intimated.

Grant No. 37
SIKKIM NATIONALISED TRANSPORT

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 3055 – ROAD TRANSPORT | | | |
| ORIGINAL | 26,04,10,000 | | |
| SUPPLEMENTARY | 2,55,00,000 | 28,59,10,000 | 28,57,51,989 |
| | | | (-) 1,58,011 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

CAPITAL**VOTED****MAJOR HEAD**

5055 – CAPITAL OUTLAY ON ROAD TRANSPORT

| | | | |
|--|-----------|-----------|-----------|
| ORIGINAL | 95,00,000 | | |
| SUPPLEMENTARY | NIL | 95,00,000 | 94,97,263 |
| | | | (-) 2,737 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | NIL |

Notes and Comments**REVENUE****(i) Saving occurred mainly under:-**

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-----------------------------------|-------------|---|------------|
| 3055 ROAD TRANSPORT | | | |
| 201 Sikkim Nationalised Transport | | | |
| 61 Operation | | | |
| O | 17,68.00 | | |
| S | 2,46.00 | | |
| R (-) | 1.88 | 20,12.12 | 20,09.29 |
| | | | (-) 2.83 |

Anticipated saving of Rs. 1.88 lakh was re-appropriated in March 2005 as training programme of some employees did not materialise. Reason for ultimate saving of Rs. 2.83 lakh was attributed to non clearance of medical bills etc. before the close of the financial year.

Grant No. 37 SIKKIM NATIONALISED TRANSPORT *Concl'd.*

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|----------|-------------|--|------------|
| 64 | Building | | | |
| O | | 27.30 | | |
| R (-) | | 5.09 | 22.21 | (-) 0.07 |

Reduction in provision through re-appropriation in March 2005 was attributed to (i) delay in preparation of estimates of civil work due to late budget session in September 2005 (Rs. 3.61 lakh) (ii) non receipt of bills which was anticipated upto March 2005 (Rs. 1.48 lakh).

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|------|-------------------------------|-------------|--|------------|
| 3055 | ROAD TRANSPORT | | | |
| 201 | Sikkim Nationalised Transport | | | |
| 60 | Management | | | |
| O | | 2,42.90 | | |
| S | | 9.00 | | |
| R | | 7.64 | 2,59.54 | (+) 1.45 |

Augmentation of provision by Rs. 7.64 lakh through re-appropriation in March 2005 was stated to be mainly due to requirement of additional amount for payment to printing and Stationery Department, State Trading Corporation and bills for computer accessories during the year. Reason for eventual excess of Rs. 1.45 lakh was attributed to misclassification made by the department mainly at the time of passing of bills.

Grant No. 38
SOCIAL JUSTICE, EMPOWERMENT AND WELFARE

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|---------------------|---------------------|-------------------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2225 – WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES | | | |
| ORIGINAL | 6,70,06,000 | | |
| SUPPLEMENTARY | 51,29,000 | 7,21,35,000 | 5,95,09,510 (-) 1,26,25,490 |
| 2235 – SOCIAL SECURITY AND WELFARE | | | |
| ORIGINAL | 11,79,54,000 | | |
| SUPPLEMENTARY | 1,14,00,000 | 12,93,54,000 | 12,06,21,669 (-) 87,32,331 |
| 2236 – NUTRITION | | | |
| ORIGINAL | 7,09,05,000 | | |
| SUPPLEMENTARY | 1,62,000 | 7,10,67,000 | 6,56,28,329 (-) 54,38,671 |
| TOTAL VOTED | | | |
| ORIGINAL | 25,58,65,000 | | |
| SUPPLEMENTARY | 1,66,91,000 | 27,25,56,000 | 24,57,59,508 (-) 2,67,96,492 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 1,27,20,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4225 – CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES | | | |
| ORIGINAL | 1,28,00,000 | | |
| SUPPLEMENTARY | NIL | 1,28,00,000 | 1,17,31,247 (-) 10,68,753 |
| 4235 – CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE | | | |
| ORIGINAL | 59,38,000 | | |
| SUPPLEMENTARY | 21,88,000 | 81,26,000 | 78,67,482 (-) 2,58,518 |
| TOTAL VOTED | | | |
| ORIGINAL | 1,87,38,000 | | |
| SUPPLEMENTARY | 21,88,000 | 2,09,26,000 | 1,95,98,729 (-) 13,27,271 |

Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE Contd.

AMOUNT SURRENDERED
DURING THE YEAR (MARCH 2005)

NIL

Notes and Comments

REVENUE

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

| Year | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---------|-------------|--|-------------|
| 1993-94 | 4,15.20 | 4,09.05 | (-) 6.15 |
| 1994-95 | 3,54.02 | 3,03.06 | (-) 50.96 |
| 1995-96 | 4,34.94 | 4,16.24 | (-) 18.70 |
| 1996-97 | 5,07.71 | 4,77.58 | (-) 30.13 |
| 1997-98 | 7,05.58 | 5,74.38 | (-) 1,31.20 |
| 1998-99 | 9,66.82 | 8,75.30 | (-) 91.52 |
| 99-2000 | 7,84.50 | 5,97.10 | (-) 1,87.40 |
| 2000-01 | 8,80.27 | 8,45.72 | (-) 34.55 |
| 2001-02 | 19,15.00 | 18,10.54 | (-) 1,04.46 |
| 2002-03 | 19,28.32 | 18,40.40 | (-) 87.92 |
| 2003-04 | 22,87.12 | 21,07.53 | (-) 1,79.59 |

- (ii) The expenditure of Rs. 24,57.60 lakh did not even touch the original budget provision of Rs. 25,58.65 lakh. As such supplementary provisions of Rs. 1,66.91 lakh obtained in February 2005 for (a) maintenance of state level National Service Scheme programme (b) organising trekking programme and adventure training was totally unnecessary. The above only indicates Government's inability to form prudent budget estimate based on actual requirement.

- (iii) Against the eventual saving of Rs. 2,67.96 lakh, only an amount of Rs. 1,27.20 lakh could be anticipated and surrendered at the fag end of the fiscal.

- (iv) Saving occurred under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES | | | |
| 01 Welfare of Scheduled Castes | | | |
| 001 Direction and Administration | | | |
| O | 52.90 | | |
| R (-) | 5.02 | 47.88 | (-) 0.71 |

Reduction in provision by Rs. 5.02 lakh in March 2005 was the net effect of surrender of Rs. 1.44 lakh which was stated to be due to transfer of staff and final reduction of Rs. 3.58 lakh by re-appropriation was attributed to retirement of Special Secretary and less claim of medical reimbursement during the year. There was similar re-appropriation and surrender of Rs. 6.67 lakh in the year 2003-2004 also.

Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|-------|---|-------------|--|------------|
| 277 | Education | | | |
| 61 | Education Support | | | |
| O | | 9.50 | | |
| R (-) | | 2.07 | 7.43 | 7.42 |
| | | | | (-) 0.01 |
| | Reduction in provision by Rs. 2.07 lakh was the net effect of reduction of Rs. 1.17 lakh through surrender and further reduction of Rs. 0.90 lakh through re-appropriation was stated to be due to non-receipt of application of Scholarship of S.C. Students from the Schools. | | | |
| 02 | Welfare of Scheduled Tribes | | | |
| 794 | Special Central Assistance for Tribal Sub-plan | | | |
| 62 | Tribal Sub-Plan Central Plan Scheme | | | |
| O | | 1,41.71 | | |
| R (-) | | 1,01.46 | 40.25 | 32.60 |
| | | | | (-) 7.65 |
| | Reduction in provision by Rs. 1,01.46 lakh through surrender in March 2005 was attributed to non-receipt of anticipated grant from Government of India and non-utilisation of the fund by the State Government, reason for which has not been explained. Reason for eventual saving of Rs. 7.65 lakh has not been intimated (August 2005). | | | |
| 800 | Other expenditure | | | |
| 64 | Other Welfare Activities | | | |
| O | | 33.34 | | |
| S | | 5.00 | | |
| R (-) | | 5.09 | 33.25 | 33.25 |
| | | | | ... |
| | Reduction in provision by Rs. 5.09 lakh was the net effect surrender of Rs. 4.09 lakh and again by re-appropriation of Rs. 1.00 lakh and was stated to be mainly due to non completion of training and non-receipt of application from Monastic Schools during the year. | | | |
| 03 | Welfare of Backward Classes | | | |
| 277 | Education | | | |
| O | | 18.00 | | |
| R (-) | | 3.51 | 14.49 | 14.46 |
| | | | | (-) 0.03 |
| | Anticipated saving of Rs. 3.51 lakh was surrendered in March 2005 due to non-receipt of anticipated grant from the Central Government. | | | |
| 2235 | SOCIAL SECURITY AND WELFARE | | | |
| 02 | Social Welfare | | | |
| 001 | Direction and Administration | | | |
| 39 | Social Welfare Department | | | |
| O | | 1,56.47 | | |
| S | | 25.00 | | |
| R(-) | | 0.95 | 1,80.52 | 1,76.83 |
| | | | | (-) 3.69 |
| | Anticipated saving of Rs. 0.95 lakh was surrendered in March 2005 due to non-posting of Probationary Officer, non-submission of T.A. bills and less costing of repair of vehicles by Sikkim Nationalised Transport. Reason for final saving of Rs. 3.69 lakh has not been intimated (August 2005). | | | |

Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE Contd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|------------------------|-------------|--|------------|
| 101 | Welfare of handicapped | | | |
| 60 | Welfare Activities | | | |
| O | | 1,21.00 | | |
| R(-) | | 10.40 | 1,17.48 | (+) 6.88 |

Reduction in provision by Rs. 10.40 lakh through re-appropriation in March 2005 was attributed to non-submission of application for stipend and non-enhancement of rate of stipend mainly. But the excess reduction of provision ultimately caused an eventual excess of Rs. 6.88 lakh for which no reason has been intimated (August 2005).

| | | | | |
|------|----------------------------------|---------|---------|-----------|
| 2235 | SOCIAL SECURITY AND WELFARE | | | |
| 102 | Child Welfare | | | |
| 61 | I.C.D.S. Programme (100% C.S.S.) | | | |
| O | | 2,81.87 | 2,24.22 | (-) 57.65 |

Eventual saving of Rs. 57.65 lakh could not be surrendered because of some internal bottleneck of the Government.

| | | | | |
|------|----------------------------------|-------|------|-----------|
| 103 | Women's Welfare | | | |
| 64 | Others Women's Welfare Programme | | | |
| O | | 29.90 | | |
| R(-) | | 2.00 | 7.78 | (-) 20.12 |

Anticipated saving of Rs. 2.00 lakh was surrendered in March 2005 due to non-receipt of application of widow remarriage during the year. Reason for final saving of Rs. 20.12 lakh has not been intimated (August 2005).

| | | | | |
|------|--|-------|------|------|
| 2236 | NUTRITION | | | |
| 02 | Distribution of Nutritious food and beverage | | | |
| 800 | Other Expenditure | | | |
| O | | 15.00 | | |
| R(-) | | 10.22 | 4.78 | 4.78 |

Reduction in provision by Rs. 10.22 lakh was the net effect of decrease of Rs. 9.22 lakh through re-appropriation in March 2005 and further reduction of Rs. 1.00 lakh through surrender and was stated to be due to (i) non-release of subsidised rice quota from F.C.I. (Rs. 9.22 lakh) and (ii) less release of provision by Government of India during the year (Rs. 1.00 lakh).

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|---------------------------------------|-------------|--|--------------------------|
| 2235 | SOCIAL SECURITY AND WELFARE | | | |
| 02 | Social Welfare | | | |
| 104 | Welfare of aged, infirm and destitute | | | |
| O | | 30.30 | | |
| R | | 4.00 | 34.05 | (-) 0.25 |

Augmentation of provision by Rs. 4.00 lakh through re-appropriation in March 2005 was attributed to supply of furniture for Kaluk destitute home.

Grant No. 38 SOCIAL JUSTICE, EMPOWERMENT AND WELFARE Concl'd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 107 Assistance to Voluntary Organisations | | | |
| 68 Voluntary Organisation | | | |
| O 11.50 | | | |
| R 6.40 | 17.90 | 17.66 | (-) 0.24 |

Augmentation of provision by Rs. 6.40 lakh through re-appropriation in March 2005 was stated to be due to release of more grants to NGOs.

CAPITAL

(i) No part of the saving of Rs. 13.27 lakh could be anticipated and surrendered during the year. This indicates 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) | Saving (-) |
|---|-------------|--|------------|
| 4225 CAPITAL OUTLAY ON WELFARE OF SC/ST AND OBC | | | |
| 01 Welfare of Scheduled castes | | | |
| 800 Other expenditure | | | |
| O 48.00 | 48.00 | 39.97 | (-) 8.03 |
| 03 Welfare of Backward classes | | | |
| 800 Other expenditure | | | |
| 60 Construction | | | |
| O 80.00 | 80.00 | 77.34 | (-) 2.65 |

Reason for saving of Rs. 8.03 lakh and Rs. 2.65 lakh, has not been intimated (August 2005).

| | | | |
|--|-------|-------|----------|
| 4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE | | | |
| 02 Social Welfare | | | |
| 102 Child Welfare | | | |
| 39 Social Welfare | | | |
| O 59.38 | | | |
| S 21.88 | 81.26 | 78.67 | (-) 2.59 |

Reason for ultimate saving of Rs. 2.59 lakh in the above case was stated to be due to non-completion of Anganwadi Centre during the year.

Grant No. 39
SPORTS & YOUTH AFFAIRS

| Section and Major Head | Total Grant | Actual Expenditure | (ALL VOTED) |
|---|-------------|--------------------|---------------------------------|
| | Rs. | Rs. | Excess (+) Saving (-) Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2204 – SPORTS AND YOUTH SERVICES | | | |
| ORIGINAL | 3,80,33,000 | | |
| SUPPLEMENTARY | 8,33,000 | 3,88,66,000 | 2,66,27,046 |
| | | | (-) 1,22,38,954 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 1,18,66,000 |
| CAPITAL | | | |
| VOTED | | | |
| 4202 – CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE | | | |
| ORIGINAL | 6,11,38,000 | | |
| SUPPLEMENTARY | 1,00,00,000 | 7,11,38,000 | 7,01,74,560 |
| | | | (-) 9,63,440 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 4,02,000 |

Notes and Comments

REVENUE

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

| Year | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---------|-------------|--|------------|
| 1995-96 | 1,55.20 | 1,14.05 | (-) 41.15 |
| 1996-97 | 1,61.20 | 1,10.46 | (-) 50.74 |
| 1997-98 | 1,66.62 | 87.63 | (-) 78.99 |
| 1998-99 | 1,44.88 | 1,25.25 | (-) 19.63 |
| 99-2000 | 1,44.08 | 1,38.99 | (-) 5.09 |
| 2000-01 | 2,19.21 | 1,59.12 | (-) 60.09 |
| 2001-02 | 1,88.12 | 1,73.29 | (-) 14.83 |
| 2002-03 | 2,10.42 | 1,83.77 | (-) 26.65 |
| 2003-04 | 2,83.09 | 2,34.19 | (-) 48.90 |

- (ii) The expenditure of Rs. 2,66.27 lakh did not touch even the original budget provision of Rs. 3,80.33 lakh. As such supplementary provision of Rs. 8.33 lakh obtained in February 2005 was totally unnecessary. The department has failed to utilise even the original budget provision in the last five financial years in succession. This points out the need of more accurate budgeting.

Grant No. 39 SPORTS & YOUTH AFFAIRS Contd.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--|-------------|--|--------------------------|
| 2204 SPORTS AND YOUTH SERVICES | | | |
| 102 Youth Welfare Programme for Students | | | |
| 61 National Cadet Corps | | | |
| O | 62.50 | | |
| R (-) | 23.41 | 37.89 | (-) 1.20 |

Reduction in provision by Rs. 23.41 lakh was the net effect of re-appropriation of Rs. 10.25 lakh and further reduction of Rs. 13.16 lakh by surrender in March 2005 which was stated to be due to austerity measure and non-receipt of provision from Central Government. Last year an amount of Rs. 27.55 lakh was re-appropriated and surrendered.

| | | | |
|--|-------|-------|----------|
| 65 National Service Scheme Programme (75: 25 % C.S.S.) | | | |
| O | 34.80 | | |
| S | 0.89 | | |
| R (-) | 6.21 | 29.79 | (+) 0.31 |

Reduction in provision by Rs. 6.21 lakh through surrender in March 2005 was attributed to non-receipt of fund mainly from the Central Government. Similar saving occurred in the year 2003-2004 also.

| | | | |
|---------------------------|---------|-------|----------|
| 104 Sports and Games | | | |
| 65 Development Activities | | | |
| O | 1,35.50 | | |
| S | 7.44 | | |
| R (-) | 98.03 | 44.44 | (-) 0.47 |

Reduction in provision by Rs. 98.03 lakh through surrender in March 2005 was attributed to non-receipt of fund from the North Eastern Council during the year.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|----------------------------------|-------------|--|--------------------------|
| 2204 SPORTS AND YOUTH SERVICES | | | |
| 001 Direction and Administration | | | |
| 60 Establishment | | | |
| O | 1,11.33 | | |
| R | 10.01 | 1,19.08 | (-) 2.26 |

Augmentation of provision by Rs. 10.01 lakh through re-appropriation was made for meeting expenditure on salaries of new officers and for clearance of pending liabilities during the year. Reason for eventual saving of Rs. 2.26 lakh has not been intimated (August 2005). Similar case of anticipated excess of Rs. 10.26 lakh and eventual saving of Rs. 0.56 lakh was noticed in the last financial year too.

Grant No. 39 SPORTS & YOUTH AFFAIRS Concl'd.

CAPITAL

(i) As against the eventual saving of Rs. 9.63 lakh, only an amount of Rs. 4.02 lakh could be anticipated and surrendered at the fag end of the year.

(ii) Saving occurred under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--|-------------|--|------------------|
| 4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART & CULTURE | | | |
| 03 Sports and Youth Services | | | |
| 102 Sports Stadia | | | |
| 61 Stadium, Gymnasium and Play Ground | | | |
| O | 6,10.88 | | |
| S | 1,00.00 | | |
| R(-) | 3.52 | 7,07.36 | 7,01.75 (-) 5.61 |

Reduction in provision by Rs. 3.52 lakh through surrender in March 2005 was made as it was felt by the Government that the provision was insufficient for payment to the Contractors. Reason for eventual saving of Rs. 5.61 lakh was stated to be due to (i) non rendition of vouchers to Accountant General's office (Rs. 1.24 lakh) and (ii) non-release of provision till the fag end of the financial year out of non lapsable pool. Last year there was an eventual saving of Rs. 4,54.15 lakh.

**Grant No. 40
TOURISM**

| Section and Major Head | Total Grant | | Actual Expenditure | (ALL VOTED) Excess (+) Saving (-) |
|--|--------------|--------------|--------------------|---|
| | | Rs. | Rs. | Rs. |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 3452 – TOURISM | | | | |
| ORIGINAL | 5,49,16,000 | | | |
| SUPPLEMENTARY | 19,59,000 | 5,68,75,000 | 5,09,00,483 | (-) 59,74,517 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 56,79,000 |
| CAPITAL | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 5452 – CAPITAL OUTLAY ON TOURISM | | | | |
| ORIGINAL | 14,86,55,000 | | | |
| SUPPLEMENTARY | 1,35,35,000 | 16,21,90,000 | 6,08,94,146 | (-) 10,12,95,854 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | | 10,08,44,000 |

Notes and Comments

REVENUE

- (i) This is the eleventh year in succession in which excessive provision of funds led to large scale saving in the grant:-

| Year | Total Grant | Actual Expenditure | Saving (-) | Percentage of Saving (Rounded) |
|---------|-------------|----------------------|-------------|--------------------------------|
| | | (In lakhs of Rupees) | | |
| 1994-95 | 2,44.44 | 1,60.67 | (-) 83.77 | 34% |
| 1995-96 | 3,23.45 | 2,51.59 | (-) 71.86 | 22% |
| 1996-97 | 3,30.95 | 2,26.47 | (-) 1,04.48 | 32% |
| 1997-98 | 4,43.95 | 2,59.92 | (-) 1,84.03 | 41% |
| 1998-99 | 4,16.38 | 3,31.36 | (-) 85.02 | 20% |
| 99-2000 | 6,66.60 | 3,18.42 | (-) 3,48.18 | 52% |
| 2000-01 | 5,08.60 | 4,46.44 | (-) 62.16 | 12% |
| 2001-02 | 5,80.79 | 4,89.44 | (-) 91.35 | 16% |
| 2002-03 | 7,58.41 | 7,45.24 | (-) 13.17 | 2% |
| 2003-04 | 6,25.01 | 5,72.98 | (-) 52.03 | 8% |

Grant No. 40 TOURISM Contd.

(ii) In view of the overall saving of Rs. 59.75 lakh in the current fiscal, supplementary provision of Rs. 19.59 lakh obtained in February 2005 for implementation of CS Scheme was absolutely unnecessary as the expenditure of Rs. 5,09.00 lakh did not even come up to the original budget provision of Rs. 5,49.16 lakh. This is the 2nd year in succession when this has occurred.

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

| Head | Total Grant | Actual Expenditure (In lakh of Rupees) | Savings (-) |
|---------------------------|-------------|---|------------------|
| 3452 TOURISM | | | |
| 01 Tourist Infrastructure | | | |
| 101 Tourist Center | | | |
| 60 Establishment | | | |
| O | 1,63.20 | | |
| R(-) | 1.07 | 1,62.13 | 1,60.05 (-) 2.08 |

Anticipated saving of Rs. 1.07 lakh was surrendered (Rs. 0.79 lakh) and re-appropriated (Rs. 0.28 lakh) stated to be due to retirement of one employee, transfer of staff etc. Reason for ultimate saving of Rs. 2.08 lakh was attributed to (i) non accountal of salary voucher by C.P.A.O. and non clearance of bills mainly.

| | | | |
|----------------------------------|-------|-------|----------------|
| 80 General | | | |
| 001 Direction and Administration | | | |
| 44 Head office | | | |
| O | 66.27 | | |
| R(-) | 1.43 | 64.84 | 64.40 (-) 0.44 |

Anticipated saving of Rs. 1.43 lakh surrendered was stated to be due to transfer of Pr. Secretary and non-drawal of salary by Commissioner-cum-Secretary from the department.

CAPITAL

Saving in the capital grant occurred under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|--------------------------------|-------------|--|--------------------------|
| 5452 CAPITAL OUTLAY ON TOURISM | | | |
| 01 Tourist Infrastructure | | | |
| 101 Tourist Centre | | | |
| 60 Development Projects | | | |
| O | 11,30.55 | | |
| S | 1,35.35 | | |
| R(-) | 9,12.18 | 3,53.72 | 3,53.77 (+) 0.05 |

Augmentation of provision by Rs. 1,35.35 lakh through supplementary in February 2005 was attributed to (i) implementation of various projects and (ii) development of Rimbi Rock Garden. However, in March 2005 Rs. 31.08 lakh was first withdrawn by re-appropriation from the above head being the cost of ropeway in Namchi due to stated reason of change of plan in the execution of the work. This was followed by a surrender of Rs. 8,81.10 lakh stated to be due to (i) short time available for utilisation of the work by (Rs 5.07 lakh) (ii) delay in commencement of work (Rs. 8,76.01 lakh). This is an instance of bad budgeting and planning. There was similar saving in the last financial year also.

Grant No. 40 TOURISM Concl'd.

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------|-----------------------|-------------|---|------------|
| 102 | Tourist Accommodation | | | |
| 61 | Construction | | | |
| O. | | 3,06.00 | | |
| R(-) | | 96.26 | 2,09.74 | 2,05.17 |
| | | | | (-) 4.57 |

Reduction in provision by Rs. 96.26 lakh was the net effect of augmentation of provision by Rs. 31.08 lakh in March 2005 for meeting up State share of C.S. Scheme followed by surrender of Rs. 1,27.34 lakh in the same month mostly due to delay in the progress of various C.S. Scheme (Rs. 84.22 lakh) and also non-receipt of final installment of fund from Government of India (Rs. 43.12 lakh). Reason for ultimate saving of Rs. 4.57 lakh has not been intimated (August 2005).

Grant No. 41
URBAN DEVELOPMENT & HOUSING

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2015 – ELECTIONS | | | |
| ORIGINAL | 30,00,000 | | |
| SUPPLEMENTARY | NIL | 30,00,000 | NIL |
| | | | (-) 30,00,000 |
| 2045 – OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES | | | |
| ORIGINAL | 41,99,000 | | |
| SUPPLEMENTARY | NIL | 41,99,000 | 37,97,061 |
| | | | (-) 4,01,939 |
| 2059 – PUBLIC WORKS | | | |
| ORIGINAL | 35,70,000 | | |
| SUPPLEMENTARY | NIL | 35,70,000 | 35,62,015 |
| | | | (-) 7,985 |
| 2215 – WATER SUPPLY AND SANITATION | | | |
| ORIGINAL | 78,90,000 | | |
| SUPPLEMENTARY | NIL | 78,90,000 | 78,87,894 |
| | | | (-) 2,106 |
| 2216 – HOUSING | | | |
| ORIGINAL | 10,36,00,000 | | |
| SUPPLEMENTARY | 80,00,000 | 11,16,00,000 | 11,16,00,000 |
| | | | NIL |
| 2217 – URBAN DEVELOPMENT | | | |
| ORIGINAL | 7,51,69,000 | | |
| SUPPLEMENTARY | NIL | 7,51,69,000 | 6,58,49,795 |
| | | | (-) 93,19,205 |
| 3475 – OTHER GENERAL ECONOMIC SERVICES | | | |
| ORIGINAL | 1,52,47,000 | | |
| SUPPLEMENTARY | NIL | 1,52,47,000 | 1,72,47,000 |
| | | | (+) 20,00,000 |
| TOTAL VOTED | | | |
| ORIGINAL | 21,26,75,000 | | |
| SUPPLEMENTARY | 80,00,000 | 22,06,75,000 | 20,99,43,765 |
| | | | (-) 1,07,31,235 |

Grant No. 41 URBAN DEVELOPMENT & HOUSING Contd.

| | | | | |
|--|--------------|--------------|-------------|---------------|
| AMOUNT SURRENDERED | | | | |
| DURING THE YEAR (MARCH 2005) | | | | |
| | | | | 1,06,30,000 |
| CAPITAL | | | | |
| 4215 – CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION | | | | |
| ORIGINAL | 8,00,000 | | | |
| SUPPLEMENTARY | NIL | 8,00,000 | 12,79,000 | (+ 4,79,000) |
| 4216 – CAPITAL OUTLAY ON HOUSING | | | | |
| ORIGINAL | 10,00,000 | | | |
| SUPPLEMENTARY | NIL | 10,00,000 | NIL | (-) 10,00,000 |
| 4217 – CAPITAL OUTLAY ON URBAN DEVELOPMENT | | | | |
| ORIGINAL | 10,13,62,000 | | | |
| SUPPLEMENTARY | 7,42,000 | 10,21,04,000 | 9,55,45,949 | (-) 65,58,051 |
| TOTAL VOTED | | | | |
| ORIGINAL | 10,31,62,000 | | | |
| SUPPLEMENTARY | 7,42,000 | 10,39,04,000 | 9,68,24,949 | (-) 70,79,051 |
| AMOUNT SURRENDERED | | | | |
| DURING THE YEAR (MARCH 2005) | | | | |
| | | | | 69,62,000 |

Notes and Comments

REVENUE

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

| Year | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---------|-------------|--|-------------|
| 2001-02 | 7,21.90 | 6,70.84 | (-) 51.06 |
| 2002-03 | 16,27.91 | 8,39.51 | (-) 7,88.40 |
| 2003-04 | 18,84.20 | 17,83.14 | (-) 1,01.06 |

- (ii) In view of non-utilisation even of the entire original provision of Rs. 21,26.75 lakh, augmentation of provision by obtaining supplementary grant of Rs. 80.00 lakh for release of grant to Sikkim Housing and Development Board was totally unnecessary.

This trend was noticed in the year 2003-2004 too.

Grant No. 41 URBAN DEVELOPMENT & HOUSING Contd.

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|--|-------------|--|------------|
| 2015 ELECTION | | | |
| 109 Charges for conduct of Election to Panchayats/Local Bodies | | | |
| 71 Conduct of Election to Urban Local Bodies | | | |
| O | 30.00 | | |
| R(-) | 30.00 | ... | ... |

The entire provision was surrendered in March 2005 due to non conduction of election during the year.

| | | | | |
|---|-------|-------|-------|----------|
| 2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES | | | | |
| 200 Collection charges – Other Taxes and Duties | | | | |
| 60 Establishment | | | | |
| O | 36.11 | | | |
| R(-) | 3.86 | 32.25 | 32.24 | (-) 0.01 |

Reason for surrender of Rs. 3.86 lakh was attributed to less submission of claims during the year.

| | | | | |
|----------------------------------|-------|-------|-------|----------|
| 2217 URBAN DEVELOPMENT | | | | |
| 01 State Capital Development | | | | |
| 001 Direction and Administration | | | | |
| 60 Establishment | | | | |
| O | 62.14 | | | |
| R(-) | 10.66 | 51.48 | 51.45 | (-) 0.03 |

Reason for surrender of Rs. 10.66 lakh was attributed to non-submission of claim for leave encashment during the year.

| | | | | |
|-----------------------|---------|-------|-------|----------|
| 800 Other Expenditure | | | | |
| 62 Upkeep of town | | | | |
| O | 1,55.00 | | | |
| R(-) | 77.79 | 77.21 | 77.20 | (-) 0.01 |

Re-appropriation of Rs. 77.29 lakh was made as per the order of the government for which no specific reason has been stated (August 2005).

| | | | | |
|---|---------|-----|-----|-----|
| 63 Initiative for strengthening of Urban Infrastructure | | | | |
| O | 1,00.00 | | | |
| R(-) | 1,00.00 | ... | ... | ... |

The entire provision was surrendered due to non-implementation of the scheme.

Grant No. 41 URBAN DEVELOPMENT & HOUSING Contd.

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|---|-------------|--|------------|
| 03 Integrated Development of Small and Medium Towns | | | |
| 001 Direction and Administration | | | |
| 48 South District | | | |
| O | 3.15 | | |
| R(-) | 0.43 | 3.58 | (-) 3.58 |

Reason for eventual saving of Rs. 3.58 lakh has not been intimated (August 2005).

| | | | |
|--|---------|---------|----------|
| 04 Slum Area Improvement | | | |
| 051 Construction | | | |
| 60 National Slum Development Programme | | | |
| O | 1,48.01 | | |
| R(-) | 26.36 | 1,21.65 | 1,21.53 |
| | | | (-) 0.12 |

Reason for anticipated saving of Rs. 26.36 lakh, which was surrendered in March 2005, has not been clearly stated (August 2005).

| | | | |
|---|------|--|--|
| 191 Assistance to Local Bodies, Corporation, Urban Development etc. | | | |
| 61 Local Bodies | | | |
| O | 8.84 | | |
| R(-) | 8.84 | | |

The entire provision of Rs. 8.84 lakh was surrendered in March 2005 due to non-implementation of the scheme (August 2005).

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

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) |
|----------------------------------|-------------|--|------------|
| 2217 URBAN DEVELOPMENT | | | |
| 80 General | | | |
| 001 Direction and Administration | | | |
| O | 1,90.06 | | |
| R | 5.72 | 1,95.78 | 1,99.32 |
| | | | (+) 3.54 |

Reason for augmentation of Rs. 5.72 lakh through re-appropriation and eventual excess of Rs. 3.54 lakh has not been intimated.

CAPITAL

(i) There were persisting cases of saving in the capital section also in the preceding three financial year as given below:-

| Year | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) | Percentage of Saving |
|---------|-------------|--|-------------|----------------------|
| 2001-02 | 8,02.00 | 5,85.24 | (-) 2,16.76 | 27% |
| 2002-03 | 16,27.91 | 8,39.51 | (-) 7,88.40 | 48% |
| 2003-04 | 12,43.47 | 9,98.60 | (-) 2,44.87 | 20% |

Grant No. 41 URBAN DEVELOPMENT & HOUSING Contd.

(ii) In view of the ultimate saving of Rs. 70.79 lakh in the grant, supplementary provision of Rs. 7.42 lakh obtained in February 2002 was totally unnecessary.

(iii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|---|-------------|--|--------------------------|
| 4216 CAPITAL OUTLAY ON HOUSING | | | |
| 80 General | | | |
| 800 Other expenditure | | | |
| 42 Urban Development and Housing Department | | | |
| O | 10.00 | | |
| R(-) | 10.00 | | |

The entire provision was surrendered in March 2005 due to non-implementation of the scheme. Similar phenomenon was noticed in the year 2003-2004 also.

| | | | | |
|---|---------|---------|---------|----------|
| 4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT | | | | |
| 03 Integrated Development of Small and Medium Towns | | | | |
| 051 Construction | | | | |
| 60 Land Acquisition | | | | |
| O | 3,50.03 | | | |
| R(-) | 2,50.03 | 1,00.00 | 1,03.35 | (+) 3.95 |

Reason for reduction of provision by Rs. 2,50.03 lakh through re-appropriation was attributed to non submission of bills mainly. Last year there was similar surrender of Rs. 2,37.51 lakh also.

Reason for eventual excess of Rs. 3.95 lakh has not been intimated (August 2005).

| | | | | |
|------------|-------|-------|-------|----------|
| 65 Ropeway | | | | |
| O | 48.00 | | | |
| R(-) | 15.00 | 33.00 | 33.02 | (+) 0.02 |

Reason for anticipated saving of Rs. 15.00 lakh was stated to be due to non submission of bills during the year.

| | | | | |
|--|---------|---------|---------|-----|
| 67 Solid Waste Management (90:10 % C.S.S.) | | | | |
| O | 1,94.97 | | | |
| R(-) | 36.74 | 1,50.23 | 1,58.23 | ... |

Reduction of provision by Rs. 36.74 lakh was the net effect of increase of provision by re-appropriation of Rs. 22.00 lakh and then surrender of Rs. 58.74 lakh in March 2005. No specific reason has been furnished for the above kind of exercise (August 2005).

| | | | | |
|--|---------|-------|-------|----------|
| 69 Implementation of 74 th Constitution Amendment (construction of boundary pillars etc.) | | | | |
| O | 2,50.00 | | | |
| R(-) | 2,05.81 | 44.19 | 44.18 | (-) 0.01 |

Re-appropriation of Rs. 2,05.81 lakh through re-appropriation in March 2005 was made as per the order of the Government mainly due to non-submission of bills.

Grant No. 41 URBAN DEVELOPMENT & HOUSING Concl'd.

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

| Head | | Total Grant | Actual Expenditure (In lakhs of Rupees) | Excess (+) Saving (-) |
|------|---|-------------|--|--------------------------|
| 4217 | CAPITAL OUTLAY ON URBAN DEVELOPMENT | | | |
| 051 | Construction | | | |
| 61 | Parking Place | | | |
| O | 0.04 | | | |
| R | 1,89.11 | 1,89.15 | 1,85.16 | (-) 3.99 |
| | Reason for augmentation of provision by Rs. 1,89.11 lakh through re-appropriation was attributed to inadequate budget provision made initially. Reason for eventual saving of Rs. 3.99 lakh has not been intimated. | | | |
| 62 | Implementation of Master Plan | | | |
| O | 0.01 | | | |
| R | 30.00 | 30.01 | 29.99 | (-) 0.02 |
| | Augmentation of provision by Rs. 30.00 lakh through re-appropriation was made, in view of the token provision provided initially, as per the order of the Government. | | | |
| 63 | Development of Small and Medium Towns | | | |
| O | 1.20 | | | |
| S | 7.42 | | | |
| R | 89.99 | 98.61 | 97.72 | (-) 0.89 |
| | Reason for augmentation of provision by Rs. 89.99 lakh was stated to be due to inadequate budget provision made initially. Reason for eventual saving of Rs. 0.89 lakh was not been intimated (August 2005). | | | |
| 64 | Construction of Approach Road | | | |
| O | 0.01 | | | |
| R | 51.26 | 51.27 | 51.27 | ... |
| 66 | Multipurpose Buildings | | | |
| O | 0.01 | | | |
| R | 22.80 | 22.81 | 22.62 | (-) 0.19 |
| | Augmentation of provision by Rs. 51.26 lakh and 22.80 lakh by re-appropriation in the above two cases in March 2005 was made as per the order of the government without citing any specific reason. | | | |
| 68 | Storm Water Drainage (90:10 % C.S.S.) | | | |
| O | 1,69.35 | | | |
| R | 60.00 | 2,29.35 | 2,29.31 | (-) 0.04 |
| | Reason for re-appropriation to the earmarked fund was made as per the orders of the Government during the year. | | | |

**Grant No. 42
VIGILANCE**

(ALL VOTED)

| Section and Major Head | Total Grant | Actual Expenditure | Excess (+) Saving (-) |
|--|-------------|--------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2070 – OTHER ADMINISTRATIVE SERVICES | | | |
| ORIGINAL | 1,58,56,000 | | |
| SUPPLEMENTARY | NIL | 1,58,56,000 | (-) 14,95,004 |
| AMOUNT SURRENDERED DURING THE YEAR (MARCH 2005) | | | 14,47,000 |

Notes and Comment**REVENUE**

- (i) As against the actual saving of Rs. 14.95 lakh, an amount of Rs. 14.47 lakh was anticipated and surrendered during the year.
- (ii) Saving occurred mainly under:-

| Head | Total Grant | Actual Expenditure (In lakhs of Rupees) | Saving (-) |
|------------------------------------|-------------|---|------------|
| 2070 OTHER ADMINISTRATIVE SERVICES | | | |
| 104 Vigilance | | | |
| 60 Establishment | | | |
| O | 1,58.56 | | |
| R(-) | 14.47 | 1,43.61 | (-) 0.48 |
| | 1,44.09 | | |

Reduction in provision by Rs. 14.47 lakh through surrender in March 2005 was stated to be due to (i) non-filling up of the vacant posts by Sikkim Police, (ii) non-merger of 50% D.A. as D.P. for which the provision was kept (Rs. 13.67 lakh) and (iii) non-appointment of special judge for Pollution Control Act. (Rs. 0.48 lakh) etc.

APPENDIX - I

Expenditure met out of advances from the Contingency Fund during 2004-2005 which was not recouped to the fund till the close of the year.

| Major Head of Accounts | Amount of Expenditure | Date of Sanction | Date of recoupment of Advance | Remarks |
|------------------------|-----------------------|------------------|-------------------------------|---|
| NIL | NIL | NIL | NIL | 1) Amount of Rs. 49,99,998/- drawn as advance during the year 2003-04 was recouped during the year 2004-05. |
| | | | | 2) An amount of Rs. 1,30,66,200/- drawn as advance from the Contingency Fund in 4 different occasions have been recouped in full during the year 2004-05. |

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 | 56,17,000 | 78,76,803 | +22,59,803 |
| 2 | 12. Forestry & Environment Management | 2,00,00,000 | 38,54,325 | -1,61,45,675 |
| 3 | 19. Irrigation & Flood Control | 1,00,00,000 | 39,90,338 | -60,09,662 |
| 4 | 22. Land Revenue and Disaster Management | 25,33,56,000 | 17,93,55,403 | -7,40,00,597 |
| 5 | 31. Energy and Power | 1,000 | 2,25,176 | +2,24,176 |
| 6 | 34. Roads & Bridges | 4,61,96,000 | 1,40,92,182 | -3,21,03,818 |
| 7 | 35. Rural Management and Development | 50,00,000 | 49,48,978 | -51,022 |
| Total : | | 34,01,70,000 | 21,43,43,205 | -12,58,26,795 |