

APPENDIX – I

(Ref: Paragraph No 2.3.5 Page 30)

Statement showing unnecessary supplementary provision

(Rupees in lakh)

Sl No	Grant No and Name of Grant	Original Provision	Supplementary provision	Total Provision	Expenditure during the year	Savings
1	2-Animal Husbandry	1598.55	239.77	1838.32	1164.72	673.60
2	7-Education	14936.65	124.30	15060.95	13790.23	1270.72
3	12-FCS&CA	1449.50	58.34	1507.84	823.91	683.93
4	Judiciary	400.59	2.00	402.59	333.82	68.77
5	23-Land Revenue	2102.80	229.74	2332.54	1892.40	440.14
6	29-Personnel, Adm. Reforms & Training	134.66	5.20	139.86	114.72	25.14
7	30-Planning & Devp.	869.28	130.93	1000.21	789.50	210.71
8	31-Police	4869.59	567.80	5437.39	4381.51	1055.88
9	35-Roads & Bridges	7134.66	1466.83	8601.49	6193.73	2407.76
10	42-UD&H	1480.90	43.00	1523.9	1256.08	267.82
	Grand Total	34977.18	2867.91	37845.09	30740.62	7104.47

APPENDIX-II

(Ref: Paragraph No. 2.3.9 Page 31)

Statement showing surrender less than actual savings

(Rupees in crore)

Sl. No.	Grant No	Name	Actual savings	Amount actually surrendered	Less Amount surrendered
1	2	3	4	5	6
REVENUE					
1	1	Agriculture	5.29	4.08	1.21
2	2	Animal Husbandry	6.74	6.40	0.34
3	3	Building & Housing	0.18	0.14	0.04
4	4	Co-operation	0.05	0.03	0.02
5	5	Culture	0.27	0.12	0.15
6	7	Education	5.84	1.72	4.12
7	8	Election	0.16	0.14	0.02
8	9	Excise	0.06	0.05	0.01
9	11	Fisheries	0.15	0.05	0.10
10	13	Forestry & Wildlife	1.06	0.40	0.66
11	14	Health & Family Welfare	3.88	1.81	2.07
12	15	Home	0.40	0.06	0.34
13	16	Horticulture	0.11	0.05	0.06
14	17	Industries	0.25	0.22	0.03
15	18	Information & Public Relations	0.09	0.08	0.01
16	22	Labour	0.10	0.09	0.01
17	23	Land Revenue	4.21	1.21	3.00
18	24	Law	0.03	0.01	0.02
19	29	Personnel, Adm. Reforms & Training	0.25	0.08	0.17
20	30	Planning & Development	2.12	0.86	1.26
21	31	Police	9.16	6.16	3.00
22	32	Power	0.65	0.60	0.05
23	33	Printing & Stationary	0.26	0.25	0.01
24.	34	Public Health Engineering	0.02	0.01	0.01
25	35	Roads & Bridges	11.46	2.17	9.29
26	39	Social Welfare	1.04	0.83	0.21
27	40	Sports & Youth Affairs	0.15	0.14	0.01
28	41	Tourism	0.91	0.65	0.26
29	42	Urban Development & Housing	0.51	0.49	0.02
		Total (Revenue)	55.40	28.90	26.50
CAPITAL					
1	7	Education	6.87	3.98	2.89
2	11	Fisheries	0.32	0.01	0.31
3	16	Horticulture	0.20	0.18	0.02
4	32	Power	6.52	5.57	0.95
5	34	Public Health Engineering	1.27	1.25	0.02
6	35	Roads & Bridges	12.61	2.75	9.86
7	36	Rural Development	0.35	0.20	0.15
8	37	Science & Technology	0.06	0.05	0.01
9	39	Social welfare	0.27	0.25	0.02
10	40	Sports & Youth Affairs	1.06	0.01	1.05
		Total (Capital)	29.53	14.25	15.28
		Grand Total	84.93	43.15	41.78

APPENDIX – III

(Ref: : Paragraph No. 2.3.10 Page 31)

Statement showing surrender in excess of actual savings

(Rupees in lakh)

Sl.No.	Grants No	Name	Actual savings	Amount actually Surrendered	Excess Amount Surrendered
REVENUE					
1	6	Ecclesiastical	2.19	2.55	0.36
2	36	Rural Development	145.55	157.23	11.68
CAPITAL					
3	14	Health & Family Welfare	16.34	17.40	1.06
4		Public Service Commission Charged	9.27	9.50	0.23
5	42	Urban Development & Housing	216.76	220.02	3.26
		Total	390.11	406.70	16.59

APPENDIX-IV

(Ref.: Paragraph No. 2.3.11 Page 31)

Statement showing persistent Savings

(Rs. in lakh)

Sl.No	GRANT & NAME	1999-00	2000-01	2001-02
	REVENUE			
1	8- Election	23.00 (11)	16.29 (20)	16.17 (21)
2	12- Food & Civil Supply & Consumers Affairs	331.70 (10)	988.25 (71)	683.81(46)
3	14- Health & Family Welfare	640.64 (16)	1141.02 (26)	387.65 (9)
4	22- Labour	12.50 (14)	12.16 (13)	9.55 (19)
5	Public Service Commission	6.65 (16)	10.92 (25)	9.27 (20)
6	41- Tourism	348.18 (52)	62.16 (12)	91.35 (16)

(Figures in brackets indicate percentage to total provision)

APPENDIX – V

(Ref: Paragraph No. 2.3.12 Page 31)

Statement showing the Grants in which the expenditure fell short by more than Rs.10 lakh and also by 10 per cent of the total Provision

(Rupees in lakh)

Sl.No	Grant No and Name of Grant / Appropriation	Amount of Saving (percentage of saving to the provision)	Reasons for saving
1	2	3	4
REVENUE			
1	1-Agriculture	529.05(23)	Mainly due to non-implementation of programme under mass management (100% CSS) in the Horticulture Deptt. (Rs. 246.02 lakh) & in non-implementation of programme in Co-Operation Deptt. (Rs. 98.00 lakh) Reasons for the balance not stated.
2	2- Animal Husbandry	673.60(37)	Mainly due to surrender of entire provision of Rs. 625.00 lakh under Poultry Development due to non-receipt of fund from GOI.
3	8-Election	16.17(21)	Mainly due to non-posting of staff.
4	12-F&CS&CA	683.81(46)	Mainly due to withdrawal of subsidy for rice during the year.
5	20-Irrigation & Flood control	217.79(12)	Reasons not stated.
6	21-Judiciary	68.77(17)	Mainly due to not agreeing to the proposal for utilization of the provision for fast track court by GOI, non-filling of vacant post and adjustment of expenditure on computerization against fund received from GOI.
7	23-Land Revenue	421.36(18)	Mainly due to less receipt of contribution from GOI (Rs. 272 lakh) under CRF. Reasons for balance not stated.
8	29-Personnel, Adm. Reforms & Training	25.14(18)	Reasons not intimated.
9	30- Planning & Development	212.31(39)	Due to postponement of meeting of State Planning commission. Reasons for Rs. 127.68 lakh not stated.
10	31-Police	915.83(18)	Mainly due to late sanction of the schemes by Ministry of Home Affairs, non-receipt of medical claims.
11	33-Printing & Stationery	25.25 (11)	Due to non-filling of vacant posts, curtailment of tours as per instructions of the Govt.
12	35-R&B	1146.16(44)	Mainly due to inability for book adjustment due to non-receipt of expenditure statement from BRTF, purchase of stock material from project itself instead of stock, transfer and retirement of some officials
13	41-Tourism	91.35(16)	Mainly due to un-utilisation of fund by implementing agencies, non-clearance of project site by Govt., non-receipt of fund from GOI.

Sl.No	Grant No and Name of Grant / Appropriation	Amount of Saving (percentage of saving to the provision)	Reasons for saving
1	2	3	4
CAPITAL			
1	1-Agriculture	15.21(49)	Savings was mainly due to settlement of old O/s liability of power printing & stationery department, and SCCS Ltd. by including the same in the supplementary demand for grant under revenue section.
2	7-Education	686.78(25)	Mainly due to revision of plan in the ongoing construction of building less receipt of central assistance late commencement of work.
3	16-Horticulture	20.01(48)	Mainly due to non-finalization of project on infrastructure development during the year
4	17-Industries	100(18)	Reasons not intimated.
5	23-Land Revenue	18.77(89)	Mainly due to non-availability of land for the construction of VLO qtrs.
6	31- Police	140.05(45)	Mainly due to late sanction of scheme under modernization of Police force by Ministry of Home Affairs.
7	32-Power	652.31(11)	Mainly due to non-receipt equal amount of provision from GOI, non-finalisation of revised estimate during the year.
8	34-PHE	125.30(11)	Mainly due to non-receipt of provision (100 lakh) and financing of water treatment plant from the central resources instead of state's own resources.
9	35-R&B	126.60(21)	Due to non-execution of new schemes, non-sanction of expenditure by govt. for the remaining Rs. 609.08 lakh book adjustment could not be carried out due to non-receipt of expenditure statement from BRTF.
10	39-Social Welfare	27.24(11)	Mainly due to late-finalisation of tender.
11	40-Sports & Youth Affairs	106.50(11)	Reasons not intimated.
12	42-UD&H	216.76(27)	Mainly due to non-receipt of Central share during the year.

APPENDIX-VI

(Ref: Paragraph No. 2.3.14 Page 32)

(a) Statement showing cases in which funds were injudiciously withdrawn by reappropriation although the account showed an excess over provision (original plus supplementary)

(Rupees in lakh)

Sl. No.	Grant No.& Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of re-appropriation
1	5- Culture 4202-Capital Outlay on Education, Sports, Arts & Culture 04- Art & culture 800- Office Expenses	210.00	218.55	8.55	2.29
2	10- Finance 2071- Pension & other Retirement benefits 102- Commuted value of pension	350.00	377.80	27.80	5.10
3	23- Land Revenue 2053- District Administration 093- District Administration 0043- West District	40.70	41.83	1.13	4.11

(b) Cases where funds were withdrawn by reappropriation in excess of available savings

(Rupees in lakh)

Sl. No	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	1-2401-Crop Husbandry 01-Direction & Administration 0040- Directorate of Agriculture	129.70	123.70	6.00	7.79
2	3- Building & Housing 2059- Public works 80-General 001- Direction & Administration	309.20	290.58	18.62	19.68
3	6- Ecclesiastical 2250- Other Social Service	138.85	136.66	2.19	2.55
4	10- Finance 2049- Interest payment 03- Interest or small savings, Provident Fund etc 104-interest on provident fund	2050	1950	100.00	288.12
5	12- Food, Civil Supply & Consumers Affairs 2408-Food, Storage & ware Houses 01- Food 001-Direction and Administration	127.32	116.16	11.16	13.52
6	13-Forest & Wildlife 2406- Forestry & Wildlife 01- Forestry 102-social & farm forestry	525.06	510.58	14.48	17.11
7	21 – Judiciary 0045- Civil Court, Mangan	12.75	11.24	1.51	2.68
8	23 – Land Revenue 2245-Relief on account of Naturals calamity. 800 – Other Expenditure 0071- Protective works, Jhora Training & soils conservation work	673.40	240.84	432.56	435.84

Appendices to Audit Report for the year ended 31 March 2002

Sl. No	Grant No. & Head of Account	Total grant (Original plus supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
9	27- Motor vehicles 2041- Taxes on Vehicles 101- Collection Charges 0040- Regional Transport Gangtok	26.16	25.30	0.86	2.32
10	30- Planning & Development 092- other offices 0041- District offices schemes under decentralization	10.00	7.60	2.4	5.00
11	31- Police (i) 101- Criminal Investigation & vigilance 104- special Police 0044- Armed Police (ii) 109- District Police 0050- East District	958.25 401.99	927.65 396.37	30.60 5.62	36.80 7.96
12	36- Rural Development 2215- Water Supply (i) 01- Water Supply 001- Direction & Administration 0041- Rural Development Deptt. (ii) 102- Rural Water Supply Programmes	313.25 135.00	311.10 134.56	2.15 0.44	5.79 7.00
13	39- Social Welfare 2225- Welfare of SC, ST, & OBC (i) 794- Special Central Assistance for Tribal Sub plan. (ii) 2235- Social security & Welfare 01- Social welfare 02- 001- Direction & Administration	457.88 38.03	444.10 33.14	13.78 4.89	22.08 7.23
14	39-Social Welfare 2236-Nutrition 80-General 001-D&A	35.12	29.47	5.65	6.88
15	40-Sports & Youth Affairs 2204- Sports & Youth Affairs 001-D&A	85.90	80.17	5.73	7.55
16	42-Urban Development & Housing 4217-Capital Outlay on Urban Development 03-Integrated Development of Small & Medium Towns 051-Construction	798.00	551.14	216.86	220.02

- (c) **Cases in which funds were injudiciously augmented by reappropriation of fund in excess of what was actually required to cover the excess of expenditure over the provision (Original plus supplementary) which ultimately resulted in savings**

(Rupees in lakh)

Sl. no	Grant No. & Head of Account	Total grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6
1	7- Education 2202- General Education 01- Elementary Education 101- Govt. Primary School 43- Pre Primary School	23.00	26.97	3.97	6.50
2	10- Finance 2049- Interest payment 108- Interest on insurance and pension fund	46.00	53.61	7.61	26.45
3	23- Land Revenue 2245- Relief on a/c of Natural calamity 106- Repairs & Restoration of damaged Roads & Bridges	0.10	102.15	102.05	109.00
4	16- Horticulture 2401- Crop Husbandry 0041- Directorate of Horticulture	236.68	261.25	24.57	26.43

- (d) **Cases in which funds were injudiciously augmented by reappropriation of fund even though the actual expenditure fell far short of the provision (original plus supplementary)**

(Rupees in lakh)

Sl.No.	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual expenditure	Amount of Re-appropriation
1	2	3	4	5
1	7- Education 2202- General Education i) 0048- Junior High Schools ii) 104-Teachers & other Services ii) 0052- High & Higher secondary schools iii) 106- Text book	1824.20 3202.36 20.00	1746.52 3175.83 17.67	3.60 17.09 2.05
2	13- Forestry & wildlife 2406- Forestry & wildlife 01- Forestry 001- D&A 0041- Divisional Forest Officer (West) ii) 004- Research	104.93 50.58	104.35 47.91	11.90 1.63
3	29- Personnel, Administrative Reforms & Training 2070- Other administrative Service 0046- Accounts & Administrative Training Institute	46.33	32.05	1.05

APPENDIX VII

(Ref.: Paragraph No. 2.3.16 Page 32)

Statement showing trend of recoveries and credits

(Rupees in lakh)

Sl. no	Grant No. and Name of the Grant	Budget Estimate	Actuals	Actuals compared with the Budget Estimate More(+)/Less(-)
1	3-Building & Housing	20.00	75.21	(+) 55.21
2	13-Forestry & Wildlife	100.00	103.60	(+) 3.60
3	20-Irrigation & Flood Control	60.00	27.29	(-) 32.71
4	23-Land Revenue	725.00	641.60	(-)83.40
5	32-Power	20.00	0.00	(-)20.00
6	35-Roads & Bridges	250.00	47.49	(-)202.51
7	36-Rural Development	50.00	107.34	(+)57.34
	Total	1225.00	1002.53	(-) 222.47

APPENDIX – I

(Ref: Paragraph No 2.3.5 Page 30)

Statement showing unnecessary supplementary provision

(Rupees in lakh)

Sl No	Grant No and Name of Grant	Original Provision	Supplementary provision	Total Provision	Expenditure during the year	Savings
1	2-Animal Husbandry	1598.55	239.77	1838.32	1164.72	673.60
2	7-Education	14936.65	124.30	15060.95	13790.23	1270.72
3	12-FCS&CA	1449.50	58.34	1507.84	823.91	683.93
4	Judiciary	400.59	2.00	402.59	333.82	68.77
5	23-Land Revenue	2102.80	229.74	2332.54	1892.40	440.14
6	29-Personnel, Adm. Reforms & Training	134.66	5.20	139.86	114.72	25.14
7	30-Planning & Devp.	869.28	130.93	1000.21	789.50	210.71
8	31-Police	4869.59	567.80	5437.39	4381.51	1055.88
9	35-Roads & Bridges	7134.66	1466.83	8601.49	6193.73	2407.76
10	42-UD&H	1480.90	43.00	1523.9	1256.08	267.82
	Grand Total	34977.18	2867.91	37845.09	30740.62	7104.47

APPENDIX-II

(Ref: Paragraph No. 2.3.9 Page 31)

Statement showing surrender less than actual savings

(Rupees in crore)

Sl. No.	Grant No	Name	Actual savings	Amount actually surrendered	Less Amount surrendered
1	2	3	4	5	6
REVENUE					
1	1	Agriculture	5.29	4.08	1.21
2	2	Animal Husbandry	6.74	6.40	0.34
3	3	Building & Housing	0.18	0.14	0.04
4	4	Co-operation	0.05	0.03	0.02
5	5	Culture	0.27	0.12	0.15
6	7	Education	5.84	1.72	4.12
7	8	Election	0.16	0.14	0.02
8	9	Excise	0.06	0.05	0.01
9	11	Fisheries	0.15	0.05	0.10
10	13	Forestry & Wildlife	1.06	0.40	0.66
11	14	Health & Family Welfare	3.88	1.81	2.07
12	15	Home	0.40	0.06	0.34
13	16	Horticulture	0.11	0.05	0.06
14	17	Industries	0.25	0.22	0.03
15	18	Information & Public Relations	0.09	0.08	0.01
16	22	Labour	0.10	0.09	0.01
17	23	Land Revenue	4.21	1.21	3.00
18	24	Law	0.03	0.01	0.02
19	29	Personnel, Adm. Reforms & Training	0.25	0.08	0.17
20	30	Planning & Development	2.12	0.86	1.26
21	31	Police	9.16	6.16	3.00
22	32	Power	0.65	0.60	0.05
23	33	Printing & Stationary	0.26	0.25	0.01
24.	34	Public Health Engineering	0.02	0.01	0.01
25	35	Roads & Bridges	11.46	2.17	9.29
26	39	Social Welfare	1.04	0.83	0.21
27	40	Sports & Youth Affairs	0.15	0.14	0.01
28	41	Tourism	0.91	0.65	0.26
29	42	Urban Development & Housing	0.51	0.49	0.02
		Total (Revenue)	55.40	28.90	26.50
CAPITAL					
1	7	Education	6.87	3.98	2.89
2	11	Fisheries	0.32	0.01	0.31
3	16	Horticulture	0.20	0.18	0.02
4	32	Power	6.52	5.57	0.95
5	34	Public Health Engineering	1.27	1.25	0.02
6	35	Roads & Bridges	12.61	2.75	9.86
7	36	Rural Development	0.35	0.20	0.15
8	37	Science & Technology	0.06	0.05	0.01
9	39	Social welfare	0.27	0.25	0.02
10	40	Sports & Youth Affairs	1.06	0.01	1.05
		Total (Capital)	29.53	14.25	15.28
		Grand Total	84.93	43.15	41.78

APPENDIX – III

(Ref: : Paragraph No. 2.3.10 Page 31)

Statement showing surrender in excess of actual savings

(Rupees in lakh)

Sl.No.	Grants No	Name	Actual savings	Amount actually Surrendered	Excess Amount Surrendered
REVENUE					
1	6	Ecclesiastical	2.19	2.55	0.36
2	36	Rural Development	145.55	157.23	11.68
CAPITAL					
3	14	Health & Family Welfare	16.34	17.40	1.06
4		Public Service Commission Charged	9.27	9.50	0.23
5	42	Urban Development & Housing	216.76	220.02	3.26
		Total	390.11	406.70	16.59

APPENDIX-IV

(Ref.: Paragraph No. 2.3.11 Page 31)

Statement showing persistent Savings

(Rs. in lakh)

Sl.No	GRANT & NAME	1999-00	2000-01	2001-02
	REVENUE			
1	8- Election	23.00 (11)	16.29 (20)	16.17 (21)
2	12- Food & Civil Supply & Consumers Affairs	331.70 (10)	988.25 (71)	683.81(46)
3	14- Health & Family Welfare	640.64 (16)	1141.02 (26)	387.65 (9)
4	22- Labour	12.50 (14)	12.16 (13)	9.55 (19)
5	Public Service Commission	6.65 (16)	10.92 (25)	9.27 (20)
6	41- Tourism	348.18 (52)	62.16 (12)	91.35 (16)

(Figures in brackets indicate percentage to total provision)

APPENDIX – V

(Ref: Paragraph No. 2.3.12 Page 31)

Statement showing the Grants in which the expenditure fell short by more than Rs.10 lakh and also by 10 per cent of the total Provision

(Rupees in lakh)

Sl.No	Grant No and Name of Grant / Appropriation	Amount of Saving (percentage of saving to the provision)	Reasons for saving
1	2	3	4
REVENUE			
1	1-Agriculture	529.05(23)	Mainly due to non-implementation of programme under mass management (100% CSS) in the Horticulture Deptt. (Rs. 246.02 lakh) & in non-implementation of programme in Co-Operation Deptt. (Rs. 98.00 lakh) Reasons for the balance not stated.
2	2- Animal Husbandry	673.60(37)	Mainly due to surrender of entire provision of Rs. 625.00 lakh under Poultry Development due to non-receipt of fund from GOI.
3	8-Election	16.17(21)	Mainly due to non-posting of staff.
4	12-F&CS&CA	683.81(46)	Mainly due to withdrawal of subsidy for rice during the year.
5	20-Irrigation & Flood control	217.79(12)	Reasons not stated.
6	21-Judiciary	68.77(17)	Mainly due to not agreeing to the proposal for utilization of the provision for fast track court by GOI, non-filling of vacant post and adjustment of expenditure on computerization against fund received from GOI.
7	23-Land Revenue	421.36(18)	Mainly due to less receipt of contribution from GOI (Rs. 272 lakh) under CRF. Reasons for balance not stated.
8	29-Personnel, Adm. Reforms & Training	25.14(18)	Reasons not intimated.
9	30- Planning & Development	212.31(39)	Due to postponement of meeting of State Planning commission. Reasons for Rs. 127.68 lakh not stated.
10	31-Police	915.83(18)	Mainly due to late sanction of the schemes by Ministry of Home Affairs, non-receipt of medical claims.
11	33-Printing & Stationery	25.25 (11)	Due to non-filling of vacant posts, curtailment of tours as per instructions of the Govt.
12	35-R&B	1146.16(44)	Mainly due to inability for book adjustment due to non-receipt of expenditure statement from BRTF, purchase of stock material from project itself instead of stock, transfer and retirement of some officials
13	41-Tourism	91.35(16)	Mainly due to un-utilisation of fund by implementing agencies, non-clearance of project site by Govt., non-receipt of fund from GOI.

Sl.No	Grant No and Name of Grant / Appropriation	Amount of Saving (percentage of saving to the provision)	Reasons for saving
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
CAPITAL			
1	1-Agriculture	15.21(49)	Savings was mainly due to settlement of old O/s liability of power printing & stationery department, and SCCS Ltd. by including the same in the supplementary demand for grant under revenue section.
2	7-Education	686.78(25)	Mainly due to revision of plan in the ongoing construction of building less receipt of central assistance late commencement of work.
3	16-Horticulture	20.01(48)	Mainly due to non-finalization of project on infrastructure development during the year
4	17-Industries	100(18)	Reasons not intimated.
5	23-Land Revenue	18.77(89)	Mainly due to non-availability of land for the construction of VLO qtrs.
6	31- Police	140.05(45)	Mainly due to late sanction of scheme under modernization of Police force by Ministry of Home Affairs.
7	32-Power	652.31(11)	Mainly due to non-receipt equal amount of provision from GOI, non-finalisation of revised estimate during the year.
8	34-PHE	125.30(11)	Mainly due to non-receipt of provision (100 lakh) and financing of water treatment plant from the central resources instead of state's own resources.
9	35-R&B	126.60(21)	Due to non-execution of new schemes, non-sanction of expenditure by govt. for the remaining Rs. 609.08 lakh book adjustment could not be carried out due to non-receipt of expenditure statement from BRTF.
10	39-Social Welfare	27.24(11)	Mainly due to late-finalisation of tender.
11	40-Sports & Youth Affairs	106.50(11)	Reasons not intimated.
12	42-UD&H	216.76(27)	Mainly due to non-receipt of Central share during the year.

APPENDIX-VI

(Ref: Paragraph No. 2.3.14 Page 32)

(a) Statement showing cases in which funds were injudiciously withdrawn by reappropriation although the account showed an excess over provision (original plus supplementary)

(Rupees in lakh)

Sl. No.	Grant No.& Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of re-appropriation
1	5- Culture 4202-Capital Outlay on Education, Sports, Arts & Culture 04- Art & culture 800- Office Expenses	210.00	218.55	8.55	2.29
2	10- Finance 2071- Pension & other Retirement benefits 102- Commuted value of pension	350.00	377.80	27.80	5.10
3	23- Land Revenue 2053- District Administration 093- District Administration 0043- West District	40.70	41.83	1.13	4.11

(c) Cases where funds were withdrawn by reappropriation in excess of available savings

(Rupees in lakh)

Sl. No	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	1-2401-Crop Husbandry 01-Direction & Administration 0040- Directorate of Agriculture	129.70	123.70	6.00	7.79
2	3- Building & Housing 2059- Public works 80-General 001- Direction & Administration	309.20	290.58	18.62	19.68
3	6- Ecclesiastical 2250- Other Social Service	138.85	136.66	2.19	2.55
4	10- Finance 2049- Interest payment 03- Interest or small savings, Provident Fund etc 104-interest on provident fund	2050	1950	100.00	288.12
5	12- Food, Civil Supply & Consumers Affairs 2408-Food, Storage & ware Houses 01- Food 001-Direction and Administration	127.32	116.16	11.16	13.52
6	13-Forest & Wildlife 2406- Forestry & Wildlife 01- Forestry 102-social & farm forestry	525.06	510.58	14.48	17.11
7	21 – Judiciary 0045- Civil Court, Mangan	12.75	11.24	1.51	2.68
8	23 – Land Revenue 2245-Relief on account of Naturals calamity. 800 – Other Expenditure 0071- Protective works, Jhora Training & soils conservation work	673.40	240.84	432.56	435.84

Appendices to Audit Report for the year ended 31 March 2002

Sl. No	Grant No. & Head of Account	Total grant (Original plus supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
9	27- Motor vehicles 2041- Taxes on Vehicles 101- Collection Charges 0040- Regional Transport Gangtok	26.16	25.30	0.86	2.32
10	30- Planning & Development 092- other offices 0041- District offices schemes under decentralization	10.00	7.60	2.4	5.00
11	31- Police (i) 101- Criminal Investigation & vigilance 104- special Police 0044- Armed Police (ii) 109- District Police 0050- East District	958.25 401.99	927.65 396.37	30.60 5.62	36.80 7.96
12	36- Rural Development 2215- Water Supply (i) 01- Water Supply 001- Direction & Administration 0041- Rural Development Deptt. (ii) 102- Rural Water Supply Programmes	313.25 135.00	311.10 134.56	2.15 0.44	5.79 7.00
13	39- Social Welfare 2225- Welfare of SC, ST, & OBC (i) 794- Special Central Assistance for Tribal Sub plan. (ii) 2235- Social security & Welfare 03- Social welfare 04- 001- Direction & Administration	457.88 38.03	444.10 33.14	13.78 4.89	22.08 7.23
14	39-Social Welfare 2236-Nutrition 80-General 001-D&A	35.12	29.47	5.65	6.88
15	40-Sports & Youth Affairs 2204- Sports & Youth Affairs 001-D&A	85.90	80.17	5.73	7.55
16	42-Urban Development & Housing 4217-Capital Outlay on Urban Development 03-Integrated Development of Small & Medium Towns 051-Construction	798.00	551.14	216.86	220.02

(c) **Cases in which funds were injudiciously augmented by reappropriation of fund in excess of what was actually required to cover the excess of expenditure over the provision (Original plus supplementary) which ultimately resulted in savings**

(Rupees in lakh)

Sl. no	Grant No. & Head of Account	Total grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6
1	7- Education 2202- General Education 01- Elementary Education 101- Govt. Primary School 43- Pre Primary School	23.00	26.97	3.97	6.50
2	10- Finance 2049- Interest payment 108- Interest on insurance and pension fund	46.00	53.61	7.61	26.45
3	23- Land Revenue 2245- Relief on a/c of Natural calamity 106- Repairs & Restoration of damaged Roads & Bridges	0.10	102.15	102.05	109.00
4	16- Horticulture 2401- Crop Husbandry 0041- Directorate of Horticulture	236.68	261.25	24.57	26.43

(d) **Cases in which funds were injudiciously augmented by reappropriation of fund even though the actual expenditure fell far short of the provision (original plus supplementary)**

(Rupees in lakh)

Sl.No.	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual expenditure	Amount of Re-appropriation
1	2	3	4	5
1	7- Education 2202- General Education i) 0048- Junior High Schools ii) 104-Teachers & other Services ii) 0052- High & Higher secondary schools iii) 106- Text book	1824.20 3202.36 20.00	1746.52 3175.83 17.67	3.60 17.09 2.05
2	13- Forestry & wildlife 2406- Forestry & wildlife 01- Forestry 001- D&A 0041- Divisional Forest Officer (West) ii) 004- Research	104.93 50.58	104.35 47.91	11.90 1.63
3	29- Personnel, Administrative Reforms & Training 2070- Other administrative Service 0046- Accounts & Administrative Training Institute	46.33	32.05	1.05

APPENDIX VII

(Ref.: Paragraph No. 2.3.16 Page 32)

Statement showing trend of recoveries and credits

(Rupees in lakh)

Sl. no	Grant No. and Name of the Grant	Budget Estimate	Actuals	Actuals compared with the Budget Estimate More(+)/Less(-)
1	3-Building & Housing	20.00	75.21	(+) 55.21
2	13-Forestry & Wildlife	100.00	103.60	(+) 3.60
3	20-Irrigation & Flood Control	60.00	27.29	(-) 32.71
4	23-Land Revenue	725.00	641.60	(-)83.40
5	32-Power	20.00	0.00	(-)20.00
6	35-Roads & Bridges	250.00	47.49	(-)202.51
7	36-Rural Development	50.00	107.34	(+)57.34
	Total	1225.00	1002.53	(-) 222.47

APPENDIX VIII

(Ref: Paragraph No. 3.1.8 Page 35)

Statement showing details of test check of total expenditure under IAY

(a) District-wise/Year-wise sample of total expenditure

(Rupees in lakh)

	1997-98		1998-99		1999-00		2000-01		2001-02	
	Expenditure		Expenditure		Expenditure		Expenditure		Expenditure	
	Total	Test checked	Total	Test checked	Total	Test checked	Total	Test checked	Total	Test checked
East	21.70	5.89	47.28	11.87	45.63	11.57	89.11	24.18	65.34	16.97
West	30.57	7.94	36.68	11.19	35.79	9.78	60.80	15.78	50.20	17.98
North	7.74	3.04	13.56	3.40	17.10	5.82	30.40	11.04	21.98	7.40
South	26.89	7.20	32.10	9.31	27.20	10.34	95.22	43.33	99.79	39.71
TOTAL	86.90	24.07	129.62	35.77	125.72	37.51	275.53	94.33	237.31	82.06

(b) District-wise/Year-wise sample of total beneficiaries

(Rupees in lakh)

	1997-98		1998-99		1999-00		2000-01		2001-02	
	Beneficiaries									
	Total	Test checked								
East	145	40	215	54	270	71	408	112	455	119
West	209	53	147	51	203	54	391	101	459	172
North	54	21	54	16	108	29	217	75	168	57
South	182	49	127	43	171	69	523	268	672	278
TOTAL	590	163	543	164	752	223	1539	556	1754	626

(c) District-wise/Year-wise sample of total Gram Panchayats

(Rupees in lakh)

	1997-98		1998-99		1999-00		2000-01		2001-02	
	Gram Panchayats									
	Total	Test checked								
East	48	13	48	17	48	12	48	12	48	13
West	49	13	49	15	49	14	49	19	49	26
North	20	06	20	05	20	06	20	07	20	08
South	42	15	42	14	42	19	42	32	42	25
TOTAL	159	47	159	51	159	51	159	70	159	72

APPENDIX – IX

(Ref: Paragraph 3.3.3 Page 59)

Statement showing details of vehicles purchased and condemned after signing of MOU

(Rupees in lakh)

Sl. No.	Name of Department	No. of vehicles purchased	Condemned	Net vehicles	Cost of vehicles
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Appendices to Audit Report for the year ended 31 March 2002

1	Agriculture	7	0	7	30.96
2	AH & VS	3	3	0	12.19
3	Building & Housing	5		5	20.50
4	CM Secretariat	0		0	0.00
5	Co-operation	8	3	5	23.58
6	Culture	1		1	2.11
7	Ecclesiastical	1		1	4.63
8	Education	3	1	2	9.63
9	Election	0		0	0.00
10	Excise	3		3	13.07
11	Finance	11	5	6	39.01
12	Food & Civil Supply	4	2	2	13.59
13	Forest & Env. & Wildlife	13	2	11	40.68
14	Health & Family Welfare	5	8	-3	23.99
15	Home	10		10	48.23
16	Horticulture	0		0	0.00
17	Industries	3		3	11.72
18	Transport	6		6	20.30
19	Science & Technology	0	1	-1	0.00
20	Tourism	3	0	3	11.98
21	UD & HD	3	1	2	11.43
22	Social Welfare	10	1	9	37.55
23	Youth Affairs & Sports	2	0	2	9.63
24	Sikkim Legislative Assembly	8	3	5	35.32
25	Information & Public Relation	2		2	3.77
26	Irrigation & Flood Control	4		4	14.51
27	Labour	2	1	1	4.52
28	Land Revenue	6	5	1	20.39
29	Law Parliament Affairs	6		6	14.59
30	Mines & Geology	2		2	8.57
31	Personnel, A.R. & Training	0		0	0.00
32	Planning and Development	6	3	3	23.23
33	Sikkim Police	33	12	21	113.94
34	Power	12		12	49.00
35	Printing & Stationery	1		1	4.49
36	Public Health Engineering	2		2	10.01
37	Raj Bhawan	0		0	0.00
38	Roads & Bridges	15		15	57.93
39	Rural Development	9	4	5	24.09
40	Information & Technology	2		2	8.94
Total		211	55	156	778.08

APPENDIX-X

(Ref: Paragraph 3.3.6 Page 60)

Statement showing allotment of excess vehicles

(Rupees in lakh)

Sl. No	Name of the Department	No. of officers below the rank of Jt. Secretary and posted at State headquarters	No. of Vehicles allotted to the officers below the rank of Jt. Secretary posted at State headquarters	Maximum No. of vehicles required as per norms at 1vehicle per 3 officers	No. of vehicles in excess of prescribed norms	*Total expenditure on cost of vehicles, salaries of driver, POL and repair & maintenance of excess vehicles
1	UDHD	15	10	5	05 (100)	27.82
2	RDD	06	06	2	04 (200)	23.78
3	AHVS	05	06	2	04 (200)	18.62
4	Tourism	06	04	2	02 (100)	11.87
5	Food and Civil Supplies	04	03	2	01 (50)	2.22
6	Finance	09	07	3	04 (133)	22.99
7	Horticulture	11	09	4	05 (125)	19.08
8	Agriculture	07	07	3	04 (133)	17.72
9	Land Revenue	04	04	2	02 (100)	11.01
10	Education	09	09	3	06 (200)	22.13
11	Planning & Development	07	07	3	04 (133)	19.26
12	Sports & youth Affairs	4	4	2	02 (100)	10.70
	Total	87	76	33	43 (130)	207.21

* Amount calculated from the date of purchase of the last vehicle bought by each Department in excess of norms.

* Figures in brackets represent excess in percentage

Source: Departmental information.