



GOVERNMENT OF SIKKIM

# APPROPRIATION ACCOUNTS

1981-82

1981/82

УБЫТОК ИЛИ ВЫГОДА

УБЫТОК ИЛИ ВЫГОДА

УБЫТОК ИЛИ ВЫГОДА

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1981-82 presents the accounts of sums expended during the year ended 31st March 1982 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

<i>Number and Name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
1. State Legislature		
Voted	13,10,000	6,000
<i>Charged</i>	<i>75,000</i>	..
Governor		
Voted	..	7,000
<i>Charged</i>	<i>9,01,000</i>	..
2. Cabinet		
Voted	26,40,000	10,000
3. Agriculture		
Voted	2,39,57,000	30,90,000
4. Animal Husbandry		
Voted	87,45,000	25,90,000
5. Co-operation		
Voted	26,25,000	9,70,000
6. Ecclesiastical Department		
Voted	9,17,000	6,000
7. Education		
Voted	3,30,93,000	47,00,000
8. Establishment Department		
Voted	4,46,000	7,000

ACCOUNTS FOR 1981-82

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,66,229	11,100	..	..	56,229	5,100
67,473	..	7,527	..	..	..
..	3,120	..	3,880	..	..
10,40,861	..	..	..	1,39,861	..
27,58,398	9,595	..	405	1,18,398	..
2,48,84,194	42,56,718	..	..	9,27,194	11,66,718
78,84,937	26,81,918	8,60,063	..	..	91,918
22,51,570	5,57,941	3,73,430	4,12,059	..	..
6,93,406	1,417	2,23,594	4,583	..	..
4,17,76,153	51,25,243	..	..	86,83,153	4,25,243
4,72,074	5,940	..	1,060	26,074	..

## SUMMARY OF APPROPRIATION

<i>Number and Name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
9. Excise (Abkari)		
Voted	7,46,000	18,000
10. Finance Department		
Voted	10,46,000	..
11. Income Tax & Sales Tax		
Voted	2,94,000	6,000
12. Other Expenditure of the Finance Department		
Voted	38,52,000	20,85,000
<i>Charged</i>	<i>85,09,000</i>	<i>58,61,000</i>
13. Food & Civil Supplies		
Voted	11,30,000	6,20,000
14. Forest and Soil Conservation		
Voted	2,50,76,000	25,000
15. Fisheries and Wild Life		
Voted	31,40,000	13,51,000
16. Home Department		
Voted	48,34,000	5,14,000
<i>Charged</i>	<i>2,00,000</i>	..

ACCOUNTS FOR 1981-82—*Contd.*

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,40,922	10,769	5,078	7,231	..	..
8,53,899	..	1,92,101	..	..	..
3,31,128	2,500	..	3,500	37,128	..
31,36,704	18,08,057	7,15,296	2,76,943	..	..
73,56,101	57,75,255	11,52,899	85,745	..	..
11,53,125	6,28,626	..	..	23,125	8,626
2,70,68,489	26,900	..	..	19,92,489	1,900
28,04,074	5,98,552	3,35,926	7,52,448	..	..
44,47,719	14,805	3,86,281	4,99,195	..	..
1,15,718	.	84,282	..	..	..



SUMMARY OF

<i>Number and Name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
17. Administration of Justice		
Voted	5,53,000	20,000
<i>Charged</i>	6,55,000	..
18. Police		
Voted	1,82,07,000	12,00,000
19. Industries		
Voted	49,28,000	60,55,000
20. Government Institute of Cottage Industries		
Voted	30,31,000	2,17,000
21. Mines and Geology		
Voted	16,00,000	9,55,000
22. Labour Welfare		
Voted	1,35,000	3,000
23. Land Revenue		
Voted	2,16,20,000	1,00,000
24. Law Department		
Voted	3,19,000	3,000
25. Local Self Government		
Voted	85,50,000	2,85,000

APPROPRIATION ACCOUNTS FOR 1981-82—*Contd.*

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,64,874	930	..	19,070	11,874	..
6,72,926	..	..	..	17,926	..
1,73,85,488	9,95,921	8,21,512	2,04,079	..	..
49,57,473	58,52,938	..	2,02,062	29,473	..
26,09,059	2,20,696	4,21,941	...	..	3,696
8,48,678	9,06,904	7,51,322	48,096	..	..
88,738	1,607	46,262	1,393	..	..
1,64,67,054	42,792	51,52,946	57,208	..	..
3,08,245	17,165	10,755	..	..	14,165
74,07,327	7,125	11,42,673	2,77,875	..	..



SUMMARY OF

<i>Number and Name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
26. Medical and Public Health Voted	1,88,41,000	40,50,000
27. Motor Vehicles Voted	3,83,000	7,000
28. Planning and Development Voted	13,05,000	9,000
29. Power Voted	1,91,42,000	2,75,96,000
30. Press, Information and Publicity Voted	33,36,000	37,000
31. Cultural Affairs Voted	29,22,000	8,56,000
32. Public Works, Roads, Bridges and Water Supply Voted	10,33,21,000	6,04,80,000
33. Rural Development Voted	4,83,93,000	1,10,000
34. Scheduled Castes & Scheduled Tribes Welfare Voted	53,75,000	6,000

APPROPRIATION ACCOUNTS FOR 1981-82—Contd.

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,07,33,408	43,35,062	..	..	18,92,408	2,85,062
4,23,925	3,230	..	3,770	40,925	..
9,32,273	7,935	3,72,727	1,065	..	..
1,36,46,438	2,76,51,821	54,95,562	..	..	55,821
32,77,456	25,474	58,544	11,526	..	..
26,17,195	7,22,092	3,04,805	1,33,908	..	..
5,15,86,133	5,63,71,170	5,17,34,867	41,08,830	..	..
4,09,02,290	63,473	74,90,710	46,527	..	..
41,66,937	3,405	12,08,063	2,595	..	..

SUMMARY OF

<i>Number and Name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
35. Sikkim Nationalised Transport		
Voted	2,97,65,000	1,05,75,000
36. Tourism		
Voted	23,70,000	7,15,000
Voted	40,79,47,000	12,92,84,000
TOTAL		
Charged	1,03,40,000	58,61,000
<b>Grand Total:</b>	<b>41,82,87,000</b>	<b>13,51,45,000</b>

APPROPRIATION ACCOUNTS FOR 1981-82—Contd.

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,24,09,983	1,04,68,723	..	1,06,277	26,44,983	..
30,15,412	10,13,343	..	..	6,45,412	2,98,343
34,69,71,407	12,44,55,007	7,81,04,458	71,85,585	1,71,28,865	23,56,592
92,53,079	57,75,255	12,44,708	85,745	1,57,787	..
<b>35,62,24,486</b>	<b>13,02,30,262</b>	<b>7,93,49,166</b>	<b>72,71,330</b>	<b>1,72,86,652</b>	<b>23,56,592</b>

SUMMARY OF APPROPRIATION ACCOUNTS  
FOR 1981-82

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The excess over the following Voted grants and Charged appropriations requires regularisation :—

**Revenue Section**

*Voted*

1. State Legislature
2. Cabinet
3. Agriculture
7. Education
8. Establishment Department
11. Income Tax and Sales Tax
13. Food & Civil Supplies
14. Forest and Soil Conservation
17. Administration of Justice
19. Industries
26. Medical and Public Health
27. Motor Vehicles
35. Sikkim Nationalised Transport
36. Tourism

*Charged*

Governor

17. Administration of Justice

**Capital Section**

*Voted*

1. State Legislature
3. Agriculture



SUMMARY OF APPROPRIATION ACCOUNTS  
FOR 1981-82—*Contd.*

- 
- 4. Animal Husbandry
  - 7. Education
  - 13. Food & Civil Supplies
  - 14. Forest and Soil Conservation
  - 20. Government Institute of Cottage Industries
  - 24. Law Department
  - 26. Medical and Public Health
  - 29. Power
  - 36. Tourism

As the grants and charged appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (as in Appendix) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The expenditure shown above does not include Rs. 5,20,000 spent from out of the advances from the Contingency Fund which were not recouped to the Fund till the close of the year. The details of such expenditure are as follows :—

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Sl. No.	Number and Name of grant	Amount Rs.	Month of sanction
1.	3—Agriculture	2,00,000	May 1981
2.	12—Other Expenditure of the Finance Department	20,000	April 1981
3.	15—Fisheries and Wild Life	3,00,000	October 1981
	Total	5,20,000	

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SUMMARY OF APPROPRIATION ACCOUNTS  
FOR 1981-82—*Concl'd.*

The reconciliation between the total expenditure according to the Appropriation Accounts for 1981-82 and that shown in the Finance Accounts for that year is shown below :—

Total expenditure according to the Appropriation Accounts

<i>Charged</i>			<i>Voted</i>		
Revenue Rs.	Capital Rs.	Total Rs.	Revenue Rs.	Capital Rs.	Total Rs.
92,53,079	57,75,255	1,50,28,334	34,69,71,407	12,44,55,007	47,14,26,414

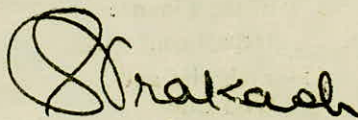
Deduct—Total recoveries shown in the Appendix

..	..	..	3,88,78,735	..	3,88,78,735
----	----	----	-------------	----	-------------

Net total expenditure as shown in Statement No. 9 of the  
Finance Accounts

92,53,079	57,75,255	1,50,28,334	30,80,92,672	12,44,55,007	43,25,47,679
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The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and 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 for the year 1981-82.



(GIAN PRAKASH)

New Delhi,

The ..... Comptroller and Auditor General of India



GRANT No. 1—STATE LEGISLATURE

		<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD				
211—PARLIAMENT/STATE/ UNION TERRITORY				
LEGISLATURES—				
Voted	Rs.			
Original	10,30,000			
Supplemen- tary	2,80,000	13,10,000	13,66,229	+56,229
Amount surrendered during the year		..	..	..
<i>Charged</i>				
Original	60,000			
Supplementary	15,000	75,000	67,473	-7,527
Amount surrendered during the year		..	..	..
CAPITAL				
MAJOR HEAD				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Voted—				
Original	6,000	6,000	11,100	+5,100
Supplementary	..			
Amount surrendered during the year		..	..	..

GRANT No. 1—*Concl.*

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NOTES AND COMMENTS—

REVENUE

Voted

- (i) Expenditure exceeded the grant by Rs. 56,229; the excess requires regularisation.
- (ii) Excess (partly counterbalanced by saving) occurred mainly under A. 2—Legislature Secretariat (Provision Rs. 8.05 lakhs; Expenditure Rs. 9.12 lakhs) owing reportedly to appointment of additional staff, payment of additional dearness allowance and replacement of staff car.

CAPITAL

- (iii) Expenditure exceeded the grant by Rs. 5,100; the excess requires regularisation.

## GOVERNOR

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>MAJOR HEADS :</b>			
212—PRESIDENT/VICE-PRESIDENT/ GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES,			
259—PUBLIC WORKS AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
<b>Voted</b>	<b>Rs.</b>		
Original	7,000	7,000	3,120
Supplementary	..		—3,880
Amount surrendered during the year			
<b>Charged</b>			
Original	7,61,000		
Supplementary	1,40,000	9,01,000	10,40,861
Amount surrendered during the year			+1,39,861

### NOTES AND COMMENTS—

#### Charged appropriation

- (i) Expenditure exceeded the appropriation by Rs. 1,39,861; the excess requires regularisation.
- (ii) Excess (partly offset by saving) occurred mainly under :—

GOVERNOR—*Concl.*

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<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In lakhs of rupees)

REVENUE

MAJOR HEAD :

212—PRESIDENT/VICE-PRESIDENT/  
GOVERNOR/ADMINISTRATOR OF  
UNION TERRITORIES—  
A—PRESIDENT/VICE-PRESIDENT/  
GOVERNOR/ADMINISTRATOR OF  
UNION TERRITORIES  
A1(2)—Secretariat of the  
Governor

O	3.45				
S	0.50	3.95	4.89	+0.94	

A.1(7)—Tour Expenses of the  
Governor and his  
establishment

O	0.30				
S	0.20	0.50	1.05	+0.55	

Reasons for the final excess in the above two cases have not been intimated (March 1983).

GRANT NO. 2—CABINET  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
213—COUNCIL OF MINISTERS,			
252—SECRETARIAT—GENERAL SERVICES			
Rs.			
Original	16,30,000		
Supplementary	10,10,000	26,40,000	27,58,398
			+1,18,398
Amount surrendered during the year			
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	10,000	10,000	9,595
Supplementary			405
Amount surrendered during the year			
NOTES AND COMMENTS			
Revenue Section			
(i) Expenditure exceeded the grant by Rs. 1,18,398 which requires regularisation.			
(ii) Excess (partly offset by saving) occurred mainly under :—			



**GRANT No. 2—Concl'd.**

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>( In lakhs of rupees )</i>			
<b>REVENUE</b>			
252—SECRETARIAT—			
GENERAL SERVICES			
B1—Secretariat—General Services			
B1—Chief Minister's Secretariat			
O	1.80		
S	0.20		
R	0.06	2.06	2.85
			+ 0.79

Reasons for the final excess have not been intimated (March 1983).

**MAJOR HEAD**

213—COUNCIL OF MINISTERS

O	8.95		
S	7.65	16.60	17.20
			+ 0.60

Supplementary provision was made mainly due to more tours by ministers and increased entertainment and hospitality expenses owing to visits of larger number of VIPs than originally estimated. Reasons for the final excess have not been intimated (March 1983).

**GRANT NO. 3—AGRICULTURE**  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
<b>REVENUE SECTION</b>			
<b>MAJOR HEADS</b>			
305—AGRICULTURE.			
307—SOIL AND WATER CONSERVATION			
	Rs.		
Original	2,37,56,000		
Supplementary	2,01,000	2,39,57,000	2,48,84,194 + 9,27,194
Amount surrendered during the year (March 1982)			
	..	..	88,000
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
483—CAPITAL OUTLAY ON HOUSING,			
505—CAPITAL OUTLAY ON AGRICULTURE AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	30,90,000		
Supplementary	..	30,90,000	42,56,718 + 11,66,718
Amount surrendered during the year (March 1982)			
	..	..	4,00,000

The expenditure in the Revenue portion of the grant does not include Rs. 2,00,000 spent from out of the advance sanctioned from the contingency fund in May 1981 but not re-couped to the fund till the close of the year.



GRANT No. 3—Contd.

NOTES AND COMMENTS

REVENUE

- (i) Expenditure exceeded the grant by Rs. 9,27,194; the excess requires regularisation.
- (ii) Supplementary grant of Rs. 2.01 lakhs obtained during March 1982 proved inadequate in view of the excess over the total provision.
- (iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		

305—AGRICULTURE

B—Agriculture

B3—Agricultural Farms

B3(1)—Regional Centre

B3(1)(1)—Establishment

O        26.50

R        2.99                      29.49                      33.98                      + 4.49

Anticipated excess of Rs.2.99 lakhs was attributed to payment of increased dearness allowance, outstanding claims and increased office expenses caused by opening of new centre/farms etc. Reasons for the final excess of Rs. 4.49 lakhs have not been intimated (March 1983).

B9—Manures and

Fertilizers—

O        32.53

S        2.00

R        5.75                      40.28                      41.06                      + 0.78

GRANT No. 3—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In lakhs of rupees)

Anticipated excess (Rs. 5.75 lakhs) was attributed to payment of increased price of fertilizers and enhancement of subsidy to farmers towards cost of construction of compost pits. Reasons for the final excess have not been intimated (March 1983).

B6—Extension and  
Farmers' training

O	13.12			
R	0.25	13.37	15.44	+ 2.07

Reasons for the excess have not been intimated (March 1983).

B3(1) (2)—Farm Improvement

O	6.50			
R	0.78	7.28	8.00	+ 0.72

Anticipated excess (Rs. 0.78 lakh) was stated to be due to payment of increased prices of agricultural machinery and equipments. Reasons for the final excess have not been intimated (March 1983).

B1—Direction and  
Administration

O	8.06			
R	0.76	8.82	9.22	+ 0.40

Anticipated excess (Rs. 0.76 lakh) was attributed to increased cost of winter uniforms of drivers and peons and payments of travelling allowance to trainees. Reasons for the final excess have not been intimated (March 1983).

GRANT No. 3—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In lakhs of rupees)

B2—Multiplication and Distribution of seeds	13.00	14.11	+ 1.11
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Reasons for the excess have not been intimated (March 1983).

(iv) Above excess was partly offset by saving under :—

307—SOIL AND WATER  
CONSERVATION

C— Soil and water  
conservation

C2—Soil conservation  
Schemes

O      42.00

R      —7.45      34.55      31.47      — 3.08

Anticipated saving (Rs.7.45 lakhs) was attributed to partial implementation of the schemes “Soil Reclamation” and “Reclamation of acidic soil” due to non-availability of reclamation materials. Reasons for the final saving have not been intimated (March 1983).

CAPITAL

(v) Expenditure exceeded the grant by Rs. 11,66,718; the excess requires regularisation.

(vi) In view of the excess over the grant, surrender of Rs. 4 lakhs on the last day of the financial year proved unrealistic.

GRANT No.3—Contd.

(vii) Excess occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
483—CAPITAL OUTLAY ON HOUSING			
AA—Capital outlay on Housing			
AA1—Government Residential Buildings			
AA1(1)—Construction			
O           20.00			
R       — 1.50	18.50	32.41	+13.91

Reasons for the eventual excess of Rs. 13.91 lakhs have not been intimated (March 1983).

505—CAPITAL OUTLAY ON  
AGRICULTURE

BB—Capital outlay on  
Agriculture

BB3—Horticulture—

O           1.40			
R           0.50	1.90	3.46	+1.56

Additional funds were provided by reappropriation due reportedly to payment of compensation for land and properties acquired for construction of quarters for Village Level Workers. Reasons for the final excess have not been intimated (March 1983).



GRANT No. 3—*Concl.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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*(In lakhs of rupees)*

BB1—Agricultural Farms	1.50	2.73	+ 1.23
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Reasons for the excess have not been intimated (March 1983).

(viii) Excess in note (vii) above was partly counter balanced by the saving under :—

505—CAPITAL OUTLAY ON  
AGRICULTURE

BB—Capital Outlay on  
Agriculture

BB6—Seed Production  
Schemes

O	3.00			
R	—2.50	0.50	0.49	— 0.01

Saving was attributed to non-construction of the proposed building for the seed processing plant, reasons for which have not been intimated (March 1983).

GRANT No. 4—ANIMAL HUSBANDRY  
( ALL VOTED )

		<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
		<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>				
<b>MAJOR HEADS</b>				
310—ANIMAL HUSBANDRY AND				
311—DAIRY DEVELOPMENT				
	Rs.			
Original	87,45,000	87,45,000	78,84,937	—8,60,063
Supplementary	..			
Amount surrendered				
during the year				
(March 1982)			..	4,00,000
<b>CAPITAL</b>				
<b>MAJOR HEADS</b>				
510—CAPITAL OUTLAY ON				
ANIMAL HUSBANDRY,				
511—CAPITAL OUTLAY ON				
DAIRY DEVELOPMENT,				
710—LOANS FOR ANIMAL				
HUSBANDRY AND				
766—LOANS TO GOVERNMENT				
SERVANTS, ETC.				
Original	25,90,000			
Supplementary	..	25,90,000	26,81,918	+91,918
Amount surrendered				
during the year		..	..	..

GRANT No. 4— *Contd.*

NOTES AND COMMENTS

REVENUE

(i) Surrender of anticipated saving of Rs. 4 lakhs was made in the last month of the financial year; the saving ultimately was Rs. 8.60 lakhs.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			

310—ANIMAL HUSBANDRY

A—Animal Husbandry

A3—Veterinary Services  
and Animal Health

A3(3)—Veterinary  
Dispensaries —

O	4.95				
R	-0.77	4.18	3.09	-1.09	

Anticipated saving of Rs. 0.77 lakh was attributed to non-filling up of vacant posts. Reasons for the final saving of Rs. 1.09 lakhs have not been intimated (March 1983).

A5—Cattle Development

A5(2)—Bull Rearing Farm

O	7.60				
R	-1.07	6.53	6.30	-0.23	

Saving was attributed mainly to non-filling up of vacant posts, non-purchase of equipments owing to non-receipt of quotations in time and non-execution of some of the minor works provided for due to non-receipt of estimates from the Public Works Department.

A3(1)—Veterinary Hospitals—

O	8.95				
R	-0.99	7.96	7.71	-0.25	



GRANT No. 4—Contd.

Saving was ascribed mainly to non-filling up of vacant posts and non-purchase of machinery and equipments due to non-receipt of quotations in time.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

A3(4)—Disease control programme—  
Veterinary—

O	3.30		
R	—0.17	3.13	2.28 —0.85

Anticipated saving of Rs. 0.17 lakh was attributed to non-receipt of vaccines for rabies control in time. Reasons for the final saving have not been intimated (March 1983).

(iii) In the following case, funds provided by reappropriation proved unnecessary :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

310—ANIMAL HUSBANDRY

A—Animal Husbandry

A10—Fodder and Feed

Development

O	4.70		
R	0.55	5.25	4.20 —1.05

Provision of additional funds by reappropriation in March 1982 was attributed to construction of quarters, purchase of tyres, paddy straw and oat seeds and also more payment for fodder cultivation works. Reasons for the final saving of Rs. 1.05 lakhs have not been intimated (March 1983).

GRANT No. 4—Contd.

CAPITAL :

(iv) The expenditure exceeded the grant by Rs. 91,918; the excess requires regularisation.

(v) Excess over the provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>( In lakhs of rupees )</i>		
510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
BB—Capital Outlay on Animal Husbandry—			
BB1—Veterinary Services and Animal Health—			
O     5.00			
R     4.50	9.50	8.93	—0.57

Additional funds were provided by reappropriation for meeting excess expenditure on account of purchase of land and construction of a dispensary at Chuchachen. Reasons for the the final saving have not been intimated (March 1983).

BB2—Other Expenditure.	7.00	9.26	+2.26
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Reasons for the excess have not been intimated (March 1983).

GRANT No. 4—*Concl'd.*

(vi) The excess mentioned under note (v) above was partly offset by saving in provision under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of rupees)</i>		

BB3—Piggery Development

O	2.50		
R	-2.50	..	..

Entire original provision was withdrawn by reappropriation due to non-embarkation of the scheme 'pork processing plant' during the year; reasons therefor have not been intimated (March 1983).

710—LOANS FOR  
ANIMAL HUSBANDRY

AA—Loans for  
Animal Husbandry

O	2.00		
R	-2.00	..	(a) + (a)

Entire provision obtained under 'Loans for poultry' and 'Loans for piggery' was withdrawn by reappropriation due to non-payment of loan as a post-budget decision by the Government owing to poor recovery of such loans already granted in previous years.

(a) Less than one thousand rupees.

GRANT No. 5-- CO-OPERATION  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
298—CO-OPERATION AND			
309—FOOD                      Rs.			
Original	26,25,000		
Supplementary ..	26,25,000	22,51,570	—3,73,430
Amount surrendered during the year (March 1982)	..	..	2,42,000
CAPITAL			
MAJOR HEADS			
498—CAPITAL OUTLAY ON			
CO-OPERATION AND			
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
Original	9,70,000		
Supplementary ..	9,70,000	5,57,941	—4,12,059
Amount surrendered during the year (March 1982)	..	..	4,12,000
NOTES AND COMMENTS			

REVENUE

(i) Surrender of anticipated saving of Rs. 2.42 lakhs was made on the last day of the financial year; the final saving was Rs. 3.73 lakhs.



GRANT No. 5 —Contd.

(ii) Saving in provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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( In lakhs of rupees )

298—CO-OPERATION

A—Co-operation—

A6—Ware Housing and

Marketing Co-operatives—

O 4.10

R —0.77 3.33 2.88 —0.45

Saving was attributed to non-embarkation of the targeted marketing programmes for want of necessary infrastructure.

A1—Direction and

Administration—

O 10.75

R —1.19 9.56 9.68 +0.12

Funds were surrendered on the last day of the financial year due to non-finalisation of the proposal for merger of Fair price shops into the Co-operation Department and consequent non-recruitment of staff.

(iii) In the following case, provision of additional funds by re-appropriation in the last month of the financial year proved unnecessary :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
-------------	--------------------	---------------------------	------------------------------

( In lakhs of rupees )

298—CO-OPERATION

A—Co-operation—

A7—Consumers' Co-operatives—

O 2.50

R 0.52 3.02 2.22 —0.80



GRANT No. 5—*Concl.*

Provision was augmented by Rs. 0.52 lakh for paying subsidies to more consumers' co-operatives; reasons for the eventual saving of Rs. 0.80 lakh have not been intimated (March 1983).

CAPITAL

(iv) Saving of Rs. 4.12 lakhs in the grant forming 42 per cent of original grant occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>( In lakhs of rupees )</i>		

498—CAPITAL OUTLAY ON  
CO-OPERATION

AA—Capital Outlay on  
Co-operation—

AA2—Marketing Co-operatives

O	2.00	..	..	..
R	—2.00	..	..	..

Surrender of the entire provision on the last day of the financial year was attributed to non-implementation of the targeted programme for want of necessary infrastructure.

AA6—Housing Co-operatives

O	2.00	..	..	..
R	—2.00	..	..	..

Surrender of the entire provision on the last day of the financial year was attributed to non-formation of Apex Housing financing institution and the Primary Housing Co-operatives due to various administrative difficulties.

GRANT No. 6—ECCLESIASTICAL DEPARTMENT  
(ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	Rs.	Rs.	Rs.	
<b>REVENUE</b>				
<b>MAJOR HEAD</b>				
295—OTHER SOCIAL AND COMMUNITY SERVICES				
	Rs.			
Original	9,17,000	9,17,000	6,93,406	—2,23,594
Supplementary	..			
Amount surrendered during the year		..	..	..
<b>CAPITAL</b>				
<b>MAJOR HEAD</b>				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	6,000	6,000	1,417	—4,583
Supplementary	..			
Amount surrendered during the year		..	..	..

**NOTES AND COMMENTS**

**REVENUE**

Saving (25 per cent of the provision) occurred mainly under :—

GRANT No. 6—*Concl.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
-------------	------------------------	-------------------------------	----------------------------------

( *In lakhs of rupees* )

295—OTHER SOCIAL AND  
COMMUNITY SERVICES

A—Other Social and  
Community Services—

A1—Upkeep of Shrines, Temples etc.	9.17	6.93	—2.24
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The saving was mainly due to part-utilisation of the original provision made for major and minor works, the reasons for which have not been intimated (March 1983).

**GRANT No. 7—EDUCATION**  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
277—EDUCATION	<b>Rs.</b>		
Original	3,07,94,000		
Supplementary	22,99,000	3,30,93,000	4,17,76,153 +86,83,153
Amount surrendered during the year	..	..	..

**CAPITAL**

**MAJOR HEADS**

477—CAPITAL OUTLAY ON  
EDUCATION, ART  
AND CULTURE AND

766—LOANS TO GOVERNMENT  
SERVANTS, ETC.

Original	21,00,000		
Supplementary	26,00,000	47,00,000	51,25,243 + 4,25,243
Amount surrendered during the year	..	..	..

**NOTES AND COMMENTS**

**REVENUE**

(i) Expenditure exceeded the grant by Rs. 86,83,153; the excess requires regularisation.

(ii) Supplementary provision obtained under the grant during March 1982 proved largely inadequate in view of the excess.

GRANT NO. 7—Contd.

(iii) Excess occurred mainly under:—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

277—EDUCATION:

A—Education

A.1—Primary Education

A.1 (1)—Government Primary Schools

A.1 (1) (2)—Primary Schools

O	86.10		
S	0.60		
R	—1.37	85.33	1,30.97 +45.64

A.2—Secondary Education

A.2 (2)—Government Secondary schools

A.2 (2) (2)—Government Higher Secondary and high schools

O	77.82		
S	0.75		
R	1.00	79.57	1,14.97 +35.40

Reasons for the final excess in the above two cases have not been intimated (March 1983).



## GRANT No. 7—Contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>				
A.2 (4)—Text Books				
O	9.70			
S	5.50			
R	9.80	25.00	22.95	-2.05

Augmentation of provision by re-appropriation of Rs. 9.80 lakhs was attributed to escalation of prices of text books due to selection of text books published by private publishers, increased enrolment of students and massive programme of printing new language text books. Reasons for the eventual saving have not been intimated (March 1983).

## A2 (2) 1—Government Junior High School:—

O	47.24			
S	0.55			
R	- 2.30	45.49	53.32	+7.83

Saving of Rs. 2.30 lakhs was anticipated due to non-receipt of applications for grant-in-aid from private schools. Reasons for the eventual excess of Rs. 7.83 lakhs have not been intimated (March 1983).

## A.2 (1)—Direction and Administration

O	16.85			
S	0.75	17.60	21.59	+3.99

GRANT No. 7—Contd.

Reasons for the excess have not been intimated (March 1983):

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
-------------	--------------------	---------------------------	----------------------------------

(In lakhs of rupees)

A.6—General

O	8.75		
S	1.50		
R	1.00	11.25	12.68
			+1.43

Rupees 1 lakh were provided by re-appropriation as increased number of scholarships were to be awarded. Reasons for the final excess have not been intimated (March 1983).

A.5—Sports and Youth Welfare—

O	6.70		
S	3.00	9.70	11.02
			+1.32

Reasons for the excess have not been intimated (March 1983).

(iv) The above excess was partly offset by saving under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
-------------	--------------------	---------------------------	----------------------------------

(In lakhs of rupees)

277—EDUCATION

A—EDUCATION

A.3—Special Education

O	4.98		
S	8.51		
R	-1.60	11.89	6.97
			-4.92

Saving of Rs.1.60 lakhs was anticipated due to partial implementation of the proposed schemes because of late approval thereof. Reasons for the final saving have not been intimated (March 1983).

GRANT No. 7—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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*(In lakhs of rupees)*

A.2—Secondary Education

A.2 (2)—Government Secondary Schools

A (2) (2) (5)—Appointment of Hindi Teachers in Non-Hindi speaking States (C. S. S)

O	2.00		
R	-1.00	1.00	-1.00

Saving was stated to be due to non-receipt of Central grant.

A.4—University and other Higher education—

O	9.50		
R	-1.65	7.85	+0.35

Saving of Rs. 1.65 lakhs was anticipated due to delay in processing various proposals. Reasons for the eventual excess of Rs. 0.35 lakh have not been intimated (March 1983).

(v) Expenditure exceeded the grant by Rs. 4,25,243; the excess required regularisation.

(vi) Excess occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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*(In lakhs of rupees)*

477—CAPITAL OUTLAY ON

EDUCATION, ART AND CULTURE—

AA.1—Primary Education 6.00 13.39 +7.39

Reasons for the excess have not been intimated (March 1983).

GRANT No. 7—*Concl'd.*

(vii) Excess in note (vi) above was partly offset by saving under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			

766—LOANS TO

GOVERNMENT SERVANTS, ETC.

BB—Loans to Government

Servants	4.00	1.22	—2.78
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Reasons for the saving have not been intimated (March 1983).



GRANT No. 8—ESTABLISHMENT DEPARTMENT  
( ALL VOTED )

		Total grant	Actual expenditure	Excess (+) Saving (—)
		Rs.	Rs.	Rs.
<b>REVENUE</b>				
<b>MAJOR HEAD</b>				
252—SECRETARIAT—GENERAL SERVICES				
	Rs.			
Original	3,56,000			
Supplementary	90,000	4,46,000	4,72,074	+26,074
Amount surrendered during the year (March 1982)		..	..	3,000
<b>CAPITAL</b>				
<b>MAJOR HEAD</b>				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	7,000	7,000	5,940	—1,060
Supplementary				
Amount surrendered during the year		..	..	..

NOTES AND COMMENTS

REVENUE

- (i) Expenditure exceeded the grant by Rs. 26,074; the excess requires regularisation.
- (ii) Excess occurred under the head "252-Secretariat—General Services—A-Secretariat—General Services—AI-Secretariat" and was attributed to performance of larger number of tours than anticipated.



GRANT No. 9—EXCISE (ABKARI)  
(ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>				
<b>MAJOR HEADS</b>				
239—STATE EXCISE				
252—SECRETARIAT—				
GENERAL SERVICES				
	Rs.			
Original	6,89,000			
Supplementary	57,000	7,46,000	7,40,922	—5,078
Amount surrendered during the year		..	..	..
<b>CAPITAL</b>				
<b>MAJOR HEAD</b>				
766—LOANS TO GOVERNMENT				
SERVANTS, ETC.				
Original	18,000	18,000	10,769	—7,231
Supplementary	..			
Amount surrendered during the year		..	..	..

GRANT No. 10—FINANCE DEPARTMENT  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE			
MAJOR HEAD			
252—SECRETARIAT—			
GENERAL SERVICES			
	Rs.		
Original	8,76,000		
Supplementary	1,70,000	10,46,000	8,53,899
			—1,92,101
Amount surrendered during the year	...	..	..
NOTES AND COMMENTS			

(i) Supplementary grant obtained in March 1982 for meeting the requirements on account of payment of higher dearness allowance to the staff and for replacement of vehicles proved unnecessary in view of the saving in the grant.

(ii) Entire saving remained unsurrendered.

(iii) Saving (reasons not intimated) occurred under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>

252—SECRETARIAT—

GENERAL SERVICES

A—Secretariat—

General Services

AI—Secretariat

A1 (1)—Finance Department

O	8.76		
S	1.70	10.46	8.54
			—1.92

GRANT No. 11 – INCOME TAX AND SALES TAX  
(ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (–)</i>
	Rs.	Rs.	Rs.	
REVENUE				
MAJOR HEADS				
220—COLLECTION OF TAXES ON INCOME AND EXPENDITURE AND				
240—SALES TAX				
	Rs.			
Original	2,84,000			
Supplementary	10,000	2,94,000	3,31,128	+37,128
Amount surrendered during the year		..	..	..
CAPITAL				
MAJOR HEAD				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	6,000			
Supplementary	..	6,000	2,500	–3,500
Amount surrendered during the year		..	..	..
NOTES AND COMMENTS				
REVENUE				
(i) Expenditure exceeded the grant by Rs. 37,128; the excess requires regularisation.				

GRANT NO. 11—*Concl.*

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(ii) Excess (partly offset by saving) occurred under the heads "220—Collection of Taxes on Income and Expenditure—A-Collection of Taxes on Income and Expenditure—A1-Collection Charges" (provision Rs. 1.54 lakhs; expenditure Rs. 1.70 lakhs) and "240—Sales Tax—B-Sales Tax—B1-Collection Charges" (Total provisions Rs. 1.40 lakhs; expenditure Rs. 1.61 lakhs). The excess was attributed to payment of increased dearness allowances to employees.



GRANT No. 12—OTHER EXPENDITURE OF  
THE FINANCE DEPARTMENT

	<i>Total grant</i>	<i>Actual</i>	<i>Excess(+)</i>
	<i>or</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>appropriation</i>		
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
249—INTEREST PAYMENTS,			
266—PENSION AND OTHER RETIREMENT BENEFITS,			
268—MISCELLANEOUS GENERAL SERVICES,			
230—STAMPS AND REGISTRATION,			
288—SOCIAL SECURITY AND WELFARE AND			
254—TREASURY AND ACCOUNTS ADMINISTRATION			
Voted	Rs.		
Original	35,37,000		
Supplementary	3,15,000	38,52,000	31,36,704
			-7,15,296
Amount surrendered during the year (March 1982)		..	..
			2,14,000
<i>Charged</i>			
Original	50,66,000		
Supplementary	34,43,000	85,09,000	73,56,101
			-11,52,899
Amount surrendered during the year		..	..
			..



## E R R A T A

### Appropriation Accounts 1981-82—Government of Sikkim

<i>Page No.</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
Introductory	8th line	In these Accounts :	In these Accounts
—do—	9th line	appropriation;	appropriation.
—do—	10th line	re-appropriation	reappropriation
(v)	2nd line from bottom	4447,719	44, 47, 719
(viii)	Grant no. 30	Publicity	Public Relation
3		(i) Insert the caption 'Capital' immediately below the major heads mentioned.	
		(ii) Insert the caption 'Revenue' between lines 10-11 and also between lines 4-5 from the bottom.	
4	Heading	Total grant/ appropriation	Total appropriation
4	2nd line from bottom	final	delete
5	4th line from bottom	section	delete
8	note (iii), first line	occured	occurred
8	9th line from bottom	dearness	dearness
8	8th line from bottom	Centre	Centres
8	7th line from bottom	farms	farms,

<i>Page No.</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
38	Headings under note (vi) and (vii)	Total grant	Total appropriation
38	5th line from bottom	Funds etc.	Funds, etc.
40	(i) 9th line (ii) Note (ii) (iii) line 11	Original Add caption 'Capital' above note (ii) Delete the words "In the Capital Section also the". Letter of expenditure should be made capital. Surrendered	Original Add caption 'Capital' above note Letter of expenditure should be made capital. surrendered
44	Above note (vi)	Add the caption 'CAPITAL'	
47	Note (vi), 1st line	unutilised	unutilised
48	8th line	'Elections'	Elections,
48	11th line	'GENERAL SERVICES'	GENERAL SERVICES,
50	Below note (vi)	Add the following heading above the four columns	
	Head	Total Actual	Excess (+) appropriation expenditure Saving (-) (In lakhs of rupees)
52	5th line from bottom	cemments	comments
53	6th line	requres	requires
56	last line	no	on
57	1st line	hned	hired
58	2nd line	Sub-Inspectors	Sub-Inspectors,
58	2nd line from top	Raasons	Reasons
59	Last line	'D' in December is dim	
62	14th line	ured	occurred
64	5th line	provi ion	provision
67	last line	Owing	owing
71	4th line from bottom	suivey	survey

( ii )

<i>Page No.</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
71	2nd line from bottom	R asons	Reasons
72	9th line from bottom	Government Servant's	Government Servants,
72	10th line from bottom	GOVERNMENT	Delete 'T'
74	last line	non-finanisation	non-finalisation
77	note (i), first line	regularisation	regularisation
78	first line	Provision	provision
79	head C-1	Sanitation	Sanitation
—do—	Note (iv)	partially	partially
81	Note (vi)	Expenditare	Expenditure
84	9th line from bottom	Va ant	Vacant
86	9th line	120.00	1,20.00
90	penultimate line	th	the
95	4th line from bottom	Expenditure	expenditure
97	Note (vii), first line of explanation	re-appropriation	re-appropriation
99	Heading	Grant	grant
100	Note (ii), 2nd line	Add 'and' between	'Saving' and 'remained'
101	1st line note (iv)	saiving	Saving
103	1st line note (ii)	gant	grant
107	Note (i)	Expenditre	Expenditure
107	Note (ii) 2nd line	regularis tion	regularisation
109		Insert the following as note (iv) under Capital. /*Expenditure exceeded the grant by Rs. 2,98,343; the excess requires regularisation*.	
109		Renumber the present notes (iv) and (v) as (v) and (vi).	



GRANT No. 12—Contd.

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
CAPITAL			
MAJOR HEADS			
603—INTERNAL DEBT OF THE STATE GOVERNMENT,			
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Voted	Rs.		
Original	20,85,000		
Supplementary	20,85,000	18,08,057	—2,76,943
Amount surrendered during the year (March 1982)	..	..	2,80,000
Charged			
Original	48,42,000		
Supplementary	10,19,000	58,61,900	57,75,255
Amount surrendered during the year	..	..	..

The voted expenditure in the capital portion of the grant does not include Rs. 20,000 spent from out of the advance sanctioned from the Contingency Fund in April 1981 but not recouped to the fund till the close of the year.

NOTES AND COMMENTS

REVENUE

Voted grant:

(i) Supplementary provision of Rs. 3.15 lakhs obtained under the grant during March 1982 proved unnecessary in view of the overall saving of Rs. 7.15 lakhs in the grant.



(ii) Surrender of anticipated saving of Rs. 2.14 lakhs was made on the last day of the financial year. The remaining saving of Rs. 5.01 lakhs could not be anticipated and remained surrendered.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(-)</i>
<i>(In lakhs of rupees)</i>			

288—SOCIAL SECURITY  
AND WELFARE

F—Social Security and Welfare

F1—Relief and Rehabilitation

of displaced persons	10.70	6.53	—4.17
----------------------	-------	------	-------

Reasons for the saving have not been intimated (March 1983).

268—MISCELLANEOUS  
GENERAL SERVICES

C—Miscellaneous General  
Services

C1—Other Expenditure

O	4.00		
S	0.25		
R	—1.02	3.23	2.58
			—0.65

Saving of Rs. 1.02 lakhs was anticipated due to non-receipt of claims for commission from bank and non-settlement of other claims. Reasons for final saving have not been intimated (March 1983).

GRANT No. 12—Contd.

Head	Total	Actual	Excess (+)
	grant	expenditure	Saving (—)
	( In lakhs of rupees )		
288—SOCIAL SECURITY AND WELFARE			
F—Social Security and Welfare			
F2—Other Social Security and Welfare programmes			
O	1.77		
R	—0.09	1.68	0.85
			—0.83

Reasons for the saving have not been intimated (March 1983).

266—PENSION AND OTHER  
RETIREMENT BENEFITS

B—Pensions and other  
Retirement Benefits

B1—Superannuation and  
Retirement allowance

O 5.00

S 0.50

R —0.90

4.60

4.58

— 0.02

Saving of Rs. 0.90 lakh was stated to be due to non-payment of pension to a good number of pensioners who did not turn up to receive their pensions.

Charged appropriation

(iv) Supplementary provision of Rs. 34.43 lakhs made under the appropriation during March 1982 proved excessive in view of the overall saving of Rs. 11.53 lakhs.

(v) The entire unutilised provision remained unsurrendered.



GRANT No. 12—*Concl'd.*

The final excess was due to adjustment of interest pertaining to the previous year lying unadjusted in the accounts for that year owing to non-receipt of timely information/advice.

CAPITAL

*Voted*

(viii) Saving in provision occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>( In lakhs of rupees )</i>			

766—LOANS TO GOVERNMENT  
SERVANTS, etc.

AA—Loans to Government  
Servants —

O	20.85			
R	—2.80	18.05	18.08	+ 0.03

Saving of Rs. 2.80 lakhs was anticipated due to non-receipt of sufficient number of loan applications.



GRANT No. 13—FOOD AND CIVIL SUPPLIES  
( ALL VOTED )

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD			
309—FOOD			
	Rs.		
Original	10,85,000		
Supplementary	45,000	11,30,000	+23,125
Amount Surrendered during the year			
CAPITAL			
MAJOR HEADS			
505—CAPITAL OUTLAY ON AGRICULTURE,			
509—CAPITAL OUTLAY ON FOOD AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	6,20,000		
Supplementary	6,20,000	6,28,626	+ 8,626
Amount surrendered during the year			

NOTES AND COMMENTS

REVENUE

(i) Expenditure exceeded the grant by Rs. 23,125; the excess requires regularisation. The excess occurred mainly under "A-2 Procurement and supply — A2(1) Establishment of food grains godowns" (Provision Rs. 3.20 lakhs; expenditure Rs. 3.42 lakhs) and was attributed to payment of higher dearness allowance to the employees.

(ii) In the Capital section also the expenditure exceeded the grant by Rs. 8,626; the excess requires regularisation.

Reasons for the excess have not been intimated ( March 1983).



GRANT No. 14—FOREST AND SOIL CONSERVATION  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
307—SOIL AND WATER CONSERVATION,			
313—FOREST AND			
265—OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	2,48,76,000		
Supplementary	2,00,000	2,50,76,000	2,70,68,489 +19,92,489
Amount surrendered during the year	..	..	..
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	25,000		
Supplementary	..	25,000	26,900 +1,900
Amount surrendered during the year	..	..	..
NOTES AND COMMENTS			
REVENUE			

(i) Expenditure exceeded the grant by Rs. 19,92,489; the excess requires regularisation.

GRANT No. 14—Contd.

(ii) Supplementary grant of Rs. 2 lakhs obtained towards the end of the financial year reportedly for meeting expenditure on more protective works in respect of soil conservation proved inadequate in view of the eventual excess of Rs. 19.92 lakhs over the grant.

(iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(-)</i>
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( In lakhs of rupees )

313—FOREST

C—Forest .

C1—Direction and Administration	37.52	44.37	+6.85
---------------------------------	-------	-------	-------

Reasons for the excess have not been intimated (March 1983).

C6—Farm Forestry

O	29.20		
R	2.30	31.50	35.16
			+3.66

Additional funds of Rs. 2.30 lakhs were provided by reappropriation on the last day of the financial year due to purchase of a plot of land at Pacheykhani and creation of new parks and gardens in South and West Sikkim. Reasons for the final excess have not been intimated (March 1983).

C10—Other Expenditure

O	12.30		
R	0.60	12.90	17.77
			+4.87

GRANT No. 14—Contd.

Provision of additional funds of Rs. 0.60 lakh by reappropriation was attributed to participation in the International Trade Fair at New Delhi. Reasons for the final excess have not been intimated (March 1983).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
C5—Plantation Schemes			

O	9.00		
R	1.40	10.40	12.66 +2.26

Provision of additional funds of Rs. 1.40 lakhs by reappropriation was attributed to the starting of the scheme for Social Forestry and Rural Fuelwood plantations during the year. Reasons for the final excess have not been intimated (March 1983).

307—SOIL AND WATER  
CONSERVATION

A—Soil and Water Conservation

A1—Direction and Administration

	7.79	8.62	+0.83
--	------	------	-------

Reasons for excess have not been intimated (March 1983).

(iv) In the following case, withdrawal of funds by reappropriation towards the end of the financial year proved largely excessive :—

313—FOREST

C—Forest

C8—Communications and  
buildings

O	17.25		
R	—4.00	13.25	17.12 +3.87

GRANT NO. 14—*Concl'd.*

Withdrawal of Rs. 4 lakhs by reappropriation was attributed to non-construction of forest roads due to administrative difficulties. Reasons for the eventual excess have not been intimated (March 1983).

(v) Following is a case of excessive augmentation of funds by reappropriation :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

313—FOREST

C—Forest

C4—Survey of Forest Resources

O	10.40			
R	1.10	11.50	10.51	—0.99

The excess provision of Rs. 1.10 lakhs was attributed to the creation of a full-fledged Forest circle in addition to a Division. Reasons for non-utilisation of bulk of the additional funds have not been intimated (March 1983).

(vi) Expenditure exceeded the grant by Rs. 1,900; the excess requires regularisation.



GRANT No. 15—FISHERIES AND WILD LIFE  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
312—FISHERIES AND			
313—FOREST	Rs.		
Original	27,80,000		
Supplementary	3,60,000	31,40,000	28,04,074 —3,35,926
Amount surrendered during the year		..	..
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
512—CAPITAL OUTLAY ON FISHERIES,			
712—LOANS FOR FISHERIES AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	13,50,000		
Supplementary	1,000	13,51,000	5,98,552 —7,52,448
Amount surrendered during the year		..	..

The Expenditure in the Capital portion of the grant does not include Rs. 3,00,000 spent from out of advance sanctioned from the Contingency Fund in October 1981 but not recouped to the fund till the close of the year.



GRANT No. 15—Contd.

NOTES AND COMMENTS

REVENUE

- (i) No part of the saving of Rs. 3.36 lakhs was surrendered.  
 (ii) Saving in the original plus supplementary provision occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

313—FOREST

B1—Preservation of  
Wild Life

B1(3)—Survey of Wild  
Life (C.S.S.)

O	2.00			
S	1.10	3.10	1.70	—1.40

Additional funds obtained by supplementary grant towards the end of the financial year for meeting the extra expenditure on centrally sponsored scheme needed on receipt of administrative approval proved unnecessary as the expenditure did not come up even to the original provision. Reasons for the final saving have not been intimated (March 1983).

B1(2)—Development of  
Sanctuaries (C.S.S.)

O	1.00			
S	1.30	2.30	1.39	—0.91

Additional funds were obtained by supplementary grant towards the end of the financial year for meeting extra requirements in respect of the Centrally sponsored scheme. The supplementary provision proved to be excessive. Reasons for the final saving have not been intimated (March 1983).

GRANT No 15—*Concl'd.*

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CAPITAL

(iii) Unutilised provision of Rs. 7.52 lakhs forming 56 per cent of the total provision remained unsurrendered.

(iv) Provision remained unutilised mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
			<i>(In lakhs of rupees)</i>

512—CAPITAL OUTLAY ON  
FISHERIES

AA—Capital Outlay on Fisheries

AA1—Inland fisheries

O	12.60			
S	0.01	12.61	5.25	—7.36

Reasons for the final saving have not been intimated (March 1983).

GRANT No. 16—HOME DEPARTMENT

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEADS				
214—ADMINISTRATION OF JUSTICE,				
215—ELECTIONS*				
251—PUBLIC SERVICE COMMISSION,				
252—SECRETARIAT— GENERAL SERVICES*				
253—DISTRICT ADMINISTRATION,				
256—JAILS AND				
265—OTHER ADMINISTRATIVE SERVICES				
Voted				
	Rs.			
Original	40,15,000			
Supplementary	8,19,000	48,34,000	44,47,719	—3,86,281
Amount surrendered during the year (March 1982)				
		..	..	30,700
Charged				
Original	2,00,000			
Supplementary	..	2,00,000	1,15,718	—84,282
Amount surrendered during the year (March 1982)				
		..	..	78,328

## GRANT No. 16—Contd.

<i>Head</i>	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
CAPITAL			
MAJOR HEADS			
459—CAPITAL OUTLAY ON PUBLIC WORKS AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
	Rs.		
Original	5,14,000		
Supplementary ..	5,14,000	14,805	—4,99,195
Amount surrendered during the year (March 1982)	..	..	5,00,000

## NOTES AND COMMENTS

## REVENUE

## Voted grant

(i) Supplementary provision of Rs. 8.19 lakhs obtained under the voted grant during March 1982 for meeting increased expenditure on account of creation of additional posts, payment of dearness allowance, more legal cases and purchase of vehicles proved excessive in view of the overall saving of Rs. 3.86 lakhs in the grant.

(ii) Unutilised provision to the extent of Rs. 3.55 lakhs remained ~~unsurrendered~~ eventhough surrender of anticipated saving was made on the last day of the financial year.



GRANT No. 16—Contd.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
265—OTHER ADMINISTRATIVE SERVICES			
G—Other Administrative Services			
G1—Census			
G3—Guest Houses, Government Hostels, etc.			
O     5.87			
S     1.50	7.37	5.88	—1.49
G4—Training	1.40	0.63	—0.77
214—ADMINISTRATION OF JUSTICE			
A1—Legal Advisors and Counsels			
O     3.55			
S     1.36	4.91	4.17	—0.74

Reasons for saving in the above cases have not been intimated (March 1983).

Charged appropriation

(iv) Saving occurred under :—

251—PUBLIC SERVICE COMMISSION  
C—Public Service Commission

O     2.00			
R     —0.78	1.22	1.16	—0.06

Anticipated saving (Rs. 0.78 lakh) was attributed to belated filling up of vacant posts due to delay in setting up of the office.



GRANT No. 16—*Concl'd.*

CAPITAL

(v) Saving occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			

459—CAPITAL OUTLAY ON  
PUBLIC WORKS

AA—Capital Outlay on  
Public Works—

AA1—Construction—

O        5.00

R        —5.00

Saving of the entire provision was stated to be due to non-construction of new jail because of non-selection of site in time.

## GRANT NO. 17—ADMINISTRATION OF JUSTICE

		<i>Total</i>	<i>Actual</i>	<i>Excess (+ )</i>
		<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>				
<b>MAJOR HEAD</b>				
<b>214—ADMINISTRATION OF JUSTICE</b>				
<b>VOTED</b>				
	Rs.			
Original	4,90,000			
Supplementary	63,000	5,53,000	5,64,874	+11,874
Amount surrendered during the year		..	..	..
<i>Charged</i>				
	Rs.			
Original	5,84,000			
Supplementary	71,000	6,55,000	6,72,926	+17,926
Amount surrendered during the year		..	..	..
<b>CAPITAL</b>				
<b>MAJOR HEAD</b>				
<b>766—LOANS TO GOVERNMENT</b>				
<b>SERVANTS, ETC.</b>				
Original	20,000			
Supplementary	..	20,000	930	—19,070
Amount surrendered during the year		..	..	..
<b>NOTES AND COMMENTS</b>				
<b>REVENUE</b>				
<b>VOTED</b>				

(i) Expenditure exceeded the grant by Rs. 11 874; the excess requires regularisation.

GRANT NO. 17—*Concl.*

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(ii) Excess occurred under "214—Administration of Justice—A—Administration of Justice—A2—Civil and Sessions Courts (total provision Rs. 5.53 lakhs; expenditure Rs. 5.65 lakhs) Charged appropriation

(iii) Expenditure exceeded the appropriation by Rs. 17,926; the excess requires regularisation.

(iv) Excess occurred under '214—Administration of Justice—A—Administration of Justice—A1—High Court' (provision Rs. 6.55 lakhs; expenditure Rs. 6.73 lakhs) owing reportedly to filling up of vacant posts and settlement of pending claims.

GRANT NO. 18—POLICE  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
255—POLICE,			
260—FIRE PROTECTION AND CONTROL AND			
265—OTHER ADMINISTRATIVE SERVICES           Rs.			
Original	1,82,07,000		
Supplementary ..	1,82,07,000	1,73,85,488	—8,21,512
Amount surrendered during the year (March 1982)	..	..	1,30,000
CAPITAL			
MAJOR HEADS			
483—CAPITAL OUTLAY ON HOUSING AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	12,00,000		
Supplementary ..	12,00,000	9,95,921	—2,04,079
Amount surrendered during the year (March 1982)	..	..	1,50,000

GRANT No. 18—Contd.

NOTES AND COMMENTS

REVENUE

(i) Surrender of anticipated saving of Rs. 1.30 lakhs was made on the last day of the financial year, the saving ultimately was Rs. 8.22 lakhs.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>( In lakhs of rupees )</i>		
255—Police			
A—Police			
A3—State Headquarters’ Police			
A3 (3)—Modernisation of Police Force (C. S. S)	10.00	1.29	—8.71
A3 (1)—Traffic Police	2.22	0.99	—1.23

Reasons for the saving in the above cases have not been intimated (March 1983).

265—OTHER ADMINISTRATIVE  
SERVICES

C—Other Administrative  
Services

C1—Home Guards (C. S.S.)

O	2.00			
R	—1.30	0.70	0.58	—0.12

Saving was attributed mainly to non-filling up of the vacant posts of Home Guard Sainiks and non-utilisation of vehicles meant for Home Guards.



GRANT No. 18—Contd.

(iii) Above saving was partly counterbalanced by excess under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
-------------	--------------------	---------------------------	------------------------------

( In lakhs of rupees )

255—POLICE

A—Police

A4—District Police

A4 (4)—West District

O	7.99			
R	1.83	9.82	10.47	+0.65

The augmentation of provision by Rs. 1.83 lakhs through reappropriation was attributed to payment of arrears of dearness allowance, purchase of furniture for different police stations and new office building, purchase of spares for motor vehicles and payment of rent for outposts. Reasons for the final excess have not been intimated (March 1983).

(iv) The following is a case of unnecessary augmentation of funds by reappropriation :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
-------------	--------------------	---------------------------	------------------------------

( In lakhs of rupees )

255—POLICE

A—Police

A3—State Headquarters' Police

A3 (2)—Reserve lines and Police Band

O	33.85			
R	1.43	35.28	33.52	—1.76

Additional provision made by reappropriation no

GRANT NO. 18—Contd.

grounds of payment of rents of buildings hired for few officers in the middle of the year, increase in the price of spares of the motor vehicles and purchase of Bands and instruments increased the final saving to Rs. 1.76 lakhs, reasons for which have not been intimated (March 1983).

(v) In the following cases, funds withdrawn by reappropriation proved unnecessary:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>( In lakhs of rupees )</i>		
255—POLICE			
A—Police			
A4—District Police			
A4 (3)-East District			
O	22.43		
R	—1.45	20.98	23.30 +2.32

Reduction of provision by reappropriation of Rs. 1.45 lakhs was stated to be due to non-filling up of vacant posts of police personnel from the rank of Constable to that of Sub-Inspector. Reasons for the final excess of Rs. 2.32 lakhs have not been intimated (March 1983).

A4 (2)-North District			
O	5.75		
R	—1.04	4.71	6.85 +2.14

GRANT NO. 18—*Concl.*

Anticipated saving Rs. 1.04 lakhs was attributed to non-filling up of posts of Constables, Sub-Inspectors etc. Raesons for the final excess of Rs. 2.14 lakhs have not been intimated (March 1983).

CAPITAL

(vi) Saving occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
483—CAPITAL OUTLAY ON HOUSING			
BB—Capital Outlay on Housing			
BB1—Government Residential Buildings			
BB1 (1)—Construction			
O           10.00			
R           —1.50	8.50	7.83	—0.67

Reasons for the saving have not been intimated (March 1983).

GRANT No. 19—INDUSTRIES  
( ALL VOTED )

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
287—LABOUR AND EMPLOYMENT,			
296—SECRETARIAT-ECONOMIC SERVICES,			
320—INDUSTRIES AND			
321—VILLAGE AND SMALL INDUSTRIES			
	Rs.		
Original	48,68,000		
Supplementary	60,000	49,28,000	49,57,473 + 29,473
Amount surrendered during the year ( March 1982 )		.. ..	1,18,000
CAPITAL			
MAJOR HEADS			
459—CAPITAL OUTLAY ON PUBLIC WORKS,			
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES,			
526—CAPITAL OUTLAY ON CONSUMER INDUSTRIES,			
530—INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS,			
721—LOANS FOR VILLAGE AND SMALL INDUSTRIES AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	60,55,000		
Supplementary	..	60,55,000	58,52,938 — 2,02,062
Amount surrendered during the year ( December 1982 )		.. ..	1,35,000



GRANT No. 19—Contd.

NOTES AND COMMENTS

REVENUE

(i) Expenditure exceeded the grant by Rs. 29,473; the excess requires regularisation.

(ii) In view of the excess over the grant, surrender of Rs. 1.18 lakhs on the last day of the financial year proved unrealistic.

(iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>( In lakhs of rupees )</i>			
321—VILLAGE AND SMALL INDUSTRIES			
D—Village and Small Industries			
D2—Government Institute of Cottage Industries			
D2(3)—Branch Institute at Lachung	..	0.73	+ 0.73
D2(4)—Branch Institute at Chungthang	..	1.87	+ 1.87

Reasons for incurring expenditure without provision in the above two cases have not been intimated (March 1983).



GRAN No. 19—Contd.

(iv) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

287—LABOUR AND EMPLOYMENT

B—Labour and Employment

B2—Employment and Training

O	5.33		
R	—0.57	4.76	4.71 — 0.05

Saving was attributed mainly to non-filling up of vacant posts.

CAPITAL

(v) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

521—CAPITAL OUTLAY ON  
VILLAGE AND SMALL  
INDUSTRIES

II— Capital Outlay on  
Village and Small  
Industries

II. 1—Industrial Estates

O	11.50		
R	—3.83	7.67	7.01 — 0.66

Rupees 3.83 lakhs were diverted from funds to other priority schemes. Reasons for the final saving have not been intimated ( March 1983 ).

GRANT No. 19 —Concl'd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

721—LOANS FOR VILLAGE AND SMALL INDUSTRIES

FF—Loans for Village and Small Industries

FF 5—Term/working capital loans to entrepreneurs

O	2.00		
R	—1.29	0.71	0.70 — 0.01

Saving was attributed to fall in the number of applications for loans.

(vi) Significant excess over the provision occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

459—CAPITAL OUTLAY ON PUBLIC WORKS

AA—Capital Outlay on Public Works

AA 1—Construction

O	7.60		
R	6.17	13.77	13.70 — 0.07

Augmentation of funds by re-appropriation of Rs. 6.17 lakhs was stated to be for meeting the cost of construction of Administration block and residential quarters of I.T.I., Rangpo.

GRANT No. 20—GOVERNMENT INSTITUTE  
OF COTTAGE INDUSTRIES  
( ALL VOTED )

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	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>	<i>Saving (-)</i>
	<i>grant</i>	<i>expenditure</i>		
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	
REVENUE				
MAJOR HEAD				
321—VILLAGE AND SMALL INDUSTRIES				
	Rs.			
Original	28,19,000			
Supplementary	2,12,000	30,31,000	26,09,059	—4,21,941
Amount surrendered during the year ( March 1982 )	..	..		95,613
CAPITAL				
MAJOR HEADS				
521—CAPITAL OUTLAY ON VILLAGE INDUSTRIES AND				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	17,000			
Supplementary	2,00,000	2,17,000	2,20,696	+ 3,696
Amount surrendered during the year	..	..	..	..

(—) REVENUE

(i) Supplementary provision of Rs. 2.12 lakhs, obtained under the grant during March 1982, proved unnecessary in view of the overall saving of Rs. 4.22 lakhs in the grant. The actual expenditure did not come up even to the original provision.

(ii) Saving of Rs. 0.96 lakh was anticipated and surrendered on the last day of the financial year. As saving ultimately was Rs. 4.22 lakhs, the anticipation proved to be very low.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
			<i>( In lakhs of rupees )</i>

321—VILLAGE AND

SMALL INDUSTRIES

A 1—Government Institute of Cottage Industries

A 1(1)—Training

A 1(1) (3)—Branch Institute at Lachung

O	3.00			
R	—0.56	2.44	1.51	— 0.93

Saving of Rs. 0.56 lakh was attributed to a number of drop-outs among the trainees. Reasons for the final saving have not been intimated ( March 1983 ).

A 1(1) (1)—Training Centre at Gangtok

O	9.92			
S	0.60			
R	—1.63	8.89	9.22	+ 0.33



GRANT No. 20—*Concl.*

Saving of Rs. 1.63 lakhs was anticipated due to large number of drop-outs among the trainees. Reasons for eventual excess have not been intimated ( March 1983 ).

(iv) In the following case, provision of additional funds by reappropriation towards the end of the financial year proved unrealistic as the actual expenditure did not even come upto the original provision :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>( In lakhs of rupees )</i>			

A1(1) (4)—Branch  
Institute at Chungthang

O	1.50		
R	1.75	3.25	1.32
			—1.93

Provision was augmented by re-appropriation of Rs. 1.75 lakhs due to expenditure on spillover construction work not completed within the stipulated time by the Sikkim Public Works Department. Reasons for the eventual saving have not been intimated ( March 1983 ).

CAPITAL

(v) Expenditure exceeded the grant by Rs. 3,696; the excess requires regularisation.



**GRANT No. 21—MINES AND GEOLOGY**  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>328—MINES AND MINERALS</b>			
	<b>Rs.</b>		
Original	16,00,000		
Supplementary ..	16,00,000	8,48,678	—7,51,322
Amount surrendered during the year (March 1982)	..	..	7,00,000
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
<b>528—CAPITAL OUTLAY ON MINING AND METALLUR- GICAL INDUSTRIES,</b>			
<b>728—LOANS FOR MINING AND METALLURGICAL INDUSTRIES AND</b>			
<b>766—LOANS TO GOVERNMENT SERVANTS, ETC.</b>			
Original	8,05,000		
Supplementary	1,50,000	9,55,000	9,06,904 — 48,096
Amount surrendered during the year	..	..	..
<b>NOTES AND COMMENTS</b>			
<b>REVENUE</b>			

(i) Unutilised provision of Rs. 7.51 lakhs in the grant formed 47 per cent of the original provision.

(ii) Saving in provision occurred under :—

Head	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

A1—Regulation and  
Development of MinesA1 (1)—Direction and  
Administration

A1 (2)—Mineral Exploration

O 9.00

R —5.75                      3.25                      3.22                      —0.03

Saving was attributed mainly to partial execution of works due to shortage of trained personnel and non-purchase of vehicle provided for.

A1 (1) (1)—Directorate of  
Mines and Geology

O 7.00

R —1.25                      5.75                      5.26                      —0.49

Saving was attributed mainly to non-filling up of vacant posts Owing to dearth of trained personnel.

GRANT NO. 22— LABOUR WELFARE  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
287—LABOUR AND EMPLOYMENT			
	Rs.		
Original	1,35,000		
Supplementary ..	1,35,000	88,738	—46,262
Amount surrendered during the year	..	..	..
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	3,000		
Supplementary ..	3,000	1,607	—1,393
Amount surrendered during the year	..	..	..

GRANT No. 23—LAND REVENUE  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
229—LAND REVENUE,			
252—SECRETARIAT—GENERAL SERVICES,			
253—DISTRICT ADMINISTRATION,			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES AND			
314—COMMUNITY DEVELOPMENT Rs.			
Original	48,28,000		
Supplementary	1,67,92,000	2,16,20,000	—51,52,946
Amount surrendered during the year (March 1982)			39,35,400
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	1,00,000		
Supplementary	..	1,00,000	42,792 — 57,208
Amount surrendered during the year (March 1982)			32,000
<b>NOTES AND COMMENTS</b>			
<b>REVENUE</b>			

(i) In view of the saving of Rs. 51.53 lakhs in the grant, supplementary provision of Rs. 1,67.92 lakhs obtained during March 1982 proved largely excessive.



GRANT No. 23—Contd.

(ii) Surrender of anticipated saving of Rs.39.35 lakhs was made on the last day of the financial year compared to ultimate saving, Rs. 12.18 lakhs remained unsurrendered.

(iii) Saving occurred mainly under :—

Head	<i>Total</i>	<i>Actual</i>	<i>Excess</i>	(+)
	<i>grant</i>	<i>expenditure</i>	<i>Saving</i>	(—)
	( In lakhs of rupees )			

289—RELIEF ON ACCOUNT OF  
NATURAL CALAMITIES

D—Relief on account of Natural  
Calamities

D2—Special Relief

D2(1)—Other special relief  
measures

D2 (1) (1)—Earthquake Relief

O ..

S 1,66.72

R —28.77      1,37.95      1,18.34      —19.61

Saving of Rs. 28.77 lakhs was anticipated as owing to allotment of less funds relief work was also correspondingly less.

Reasons for the final saving have not been intimated (March 1983).

229—LAND REVENUE

A—Land Revenue

A1—Survey and Settlement  
operations

A1 (1) —Strengthening of Administration for Land Reforms—

O 15.70

R — 8.96      6.74      8.50      +1.76

GRANT No. 23—*Concl'd*

Saving of Rs. 8.96 lakhs was anticipated due to partial execution of the scheme as certain policy decisions remained to be taken. Reasons for eventual excess have not been intimated (March 1983).

Head	Total grant	Actual expenditure	Excess (+) Saving (—)
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(In lakhs of rupees)

289—RELIEF ON ACCOUNT OF  
NATURAL CALAMITIES

D—Relief on account of  
natural calamities

D1—Gratuitous Relief

O	1.00		
R	— 0.25	0.75	—0.75

Saving of Rs. 0.25 lakh was anticipated due to less demand for relief from the districts. Reasons for the final saving have not been intimated (March 1983).

(iv) Above saving was partly counterbalanced by excess under:—

Head	Total grant	Actual expenditure	Excess (+) Saving (—)
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(In lakhs of rupees)

229—LAND REVENUE

A—Land Revenue

A1—Survey and settlement  
operations

A1 (2)—Survey and settlement	15.00	19.60	+4.60
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Reasons for the excess have not been intimated (March 1983).

GRANT No. 24— LAW DEPARTMENT  
(ALL VOTED)

	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>	<i>Saving (-)</i>
	<i>grant</i>	<i>expenditure</i>		
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD				
252—SECRETARIAT—GENERAL				
SERVICES				
	Rs.			
Original	3,19,000			
Supplementary	.. 3,19,000	3,08,245		-10,755
Amount surrendered during the year (March 1982)				.. 2,000
CAPITAL				
MAJOR HEAD				
766—LOANS TO GOVERNMENT SERVANTS ETC.				
Original	3,000			
Supplementary	.. 3,000	17,165		+14,165
Amount surrendered during the year				.. ..
NOTES AND COMMENTS				
CAPITAL				

Expenditure exceeded the grant by Rs. 14,165; the excess requires regularisation.

GRANT No. 25—LOCAL SELF GOVERNMENT  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES,			
252—SECRETARIAT-GENERAL SERVICES,			
259—PUBLIC WORKS,			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY,			
284—URBAN DEVELOPMENT,			
283—HOUSING,			
307—SOIL AND WATER, CONSER— VATION AND			
337—ROADS AND BRIDGES			
	Rs.		
Original	85,00,000		
Supplementary	50,000	85,50,000	74,07,327
			—11,42,673
Amount surrendered during the year (March 1982)	..	..	11,37,400



GRANT No. 25—Contd.

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
459—CAPITAL OUTLAY ON PUBLIC WORKS,			
483—CAPITAL OUTLAY ON HOUSING,			
683—LOANS FOR HOUSING AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original 2,85,000			
Supplementary ..	2,85,000	7,125	—2,77,875
Amount surrendered during the year (March 1982)	..	..	2,50,800
<b>NOTES AND COMMENTS</b>			
<b>REVENUE</b>			
(i) Supplementary provision obtained under the grant during March 1982 proved unnecessary in view of the overall saving of Rs. 11.43 lakhs in the grant.			
(ii) Saving in provision occurred mainly under :—			
<i>Head</i>	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
	<i>(In lakhs of rupees)</i>		
283—HOUSING			
F—Housing			
F1—Housing Schemes			
O	7.00		
R	— 7.00		

Non-utilisation of the entire provision was stated to be due to non-financialisation of different housing schemes.

GRANT No. 25 —*Concl'd.*

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
284—URBAN DEVELOPMENT			
E—Urban Development			
E1—General			
E1 (1)—Assistance to Municipalities, Corporations, etc.			
O	22.50		
S	0.50	18.42	18.42
R	—4.58		+(a)

(a) less than one thousand rupees.

Anticipated saving of Rs. 4.58 lakhs was attributed mainly to less expenditure on construction of parking places than provided for.

CAPITAL

(iii) Saving in provision occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving(-)</i>
	<i>(In lakhs of rupees)</i>		

483—CAPITAL OUTLAY ON  
HOUSING

B.B—Capital outlay on  
Housing

B.B1—Other Investments

O	2.00		
R	— 2.00		

Surrender of the entire provision was made on the last day of the financial year. Reasons for the saving have not been intimated (March 1983).

GRANT No. 26—MEDICAL AND PUBLIC HEALTH  
(ALL VOTED)

	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
280—MEDICAL,			
281—FAMILY WELFARE,			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY,			
288—SOCIAL SECURITY AND WELFARE AND			
309—FOOD			
	Rs.		
Original	1,88,41,000		
Supplementary ..	1,88,41,000	2,07,33,408	+18,92,408
Amount surrendered during the year (March 1982) ..			3,00,000
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
480—CAPITAL OUTLAY ON MEDICAL AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	24,50,000		
Supplementary	16,00,000	40,50,000	43,35,062
Amount surrendered during the year			+2,85,062

GRANT No. 26—Contd.

NOTES AND COMMENTS

REVENUE

(i) Expenditure exceeded the grant by Rs. 18,92,408; the excess requires regularisation.

(ii) Surrender of Rs. 3 lakhs made on the last day of the financial year proved unrealistic in view of the excess of Rs. 18.92 lakhs over the grant.

(iii) Excess occurred mainly under :—

HEAD	Total grant	Actual expenditure	Excess (+) Saving (—)
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*(In lakhs of rupees)*

280—MEDICAL

A—MEDICAL

A. 1—Allopathy

A.1 (2)—Medical Relief

A.1 (2) (1)—Central Referral Hospital,

Gangtok (S. T. N. M)

O	18.50			
R	0.15	18.65	24.64	+5.99

Reasons for the excess have not been intimated (March 1983).

309—FOOD

E—FOOD

E. 1—Nutritious and Subsidiary Food

E. 1(3)—Midday Meals

O	12.00			
R	2.55	14.55	17.10	+2.55



GRANT No.26—Contd.

Augmentation of Provision by Rs 2.55 lakhs was attributed to settlement of claims in respect of midday meals. Reasons for the final excess have not been intimated (March 1983).

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
280—MEDICAL			
A—Medical			
A1—Allopathy			
A.1 (1)—Direction and Administration			
A.1 (1) (3)—Central Health Stores Organisation			
O	28.85		
R	2.20	31.05	33.67
			+2.62
Excess of Rs. 2.20 lakhs was attributed to purchase of instruments for E. N. T. Specialist. Reasons for the final excess have not been intimated (March 1983).			
A.1 (1) (1)—Directorate of Health Services			
O	10.65		
R	0.07	10.72	13.96
			+3.24
A.1 (2) (9)—Primary Health Centre			
O	14.30		
R	— 0.51	13.79	17.59
			+3.80
288—SOCIAL SECURITY AND WELFARE			
D—Social Security and Welfare			
D.1—Social welfare			
D.1 (3)—Family and Social Welfare			
Welfare	11.40	14.03	+2.63
280—MEDICAL			
A—Medical			
A.1—Allopathy			
A.1 (2)—Medical Relief			
A.1 (2) (10)—Primary Health Sub-Centres			
	5.48	7.40	+1.92

## GRANT No. 26—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
A.1 (2) (4)—Namchi Hospital			
O	4.30		
R	-0.05	4.25	5.60
			+1.35
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
C—Public Health, sanitation and water supply			
C.1—Public Health and sanitation			
C.1 (2)—Health education and publicity			
C.1 (2) (3)—Community health workers scheme (C.S.S)	2.00	3.04	+1.04

Reasons for excess in the above six cases have not been intimated (March 1983).

(iv) Above excess was partially offset by saving under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
309—FOOD			
E—Food			
E1—Nutritious and Subsidiary Food			
E1(2)—Special Nutrition			
O	17.00		
R	-2.55	14.45	9.91
			-4.54

Saving of Rs. 2.55 lakhs was attributed to non-availability of Balamul. Reasons for the final saving have not been intimated (March 1983)

## 281—FAMILY WELFARE

## B—Family Welfare

	15.07	10.52	-4.55
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GRANT No. 26—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
288—SOCIAL SECURITY AND WELFARE			
D—Social Security and Welfare			
D1—Social Welfare			
D1(2)—Women's Welfare	3.00	0.19	-2.81
280—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
CI—Public Health and Sanitation			
CI(3)—Prevention of Food Adulteration			
O	1.00		
R	-1.00		

Reasons for the saving in the above three cases have not been intimated (March 1983).

(v) The following are the cases of unrealistic withdrawal/surrender of funds :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
CI—Public Health and Sanitation			
CI(1)—Prevention and Control of Diseases			
CI(1)(3)—National Leprosy Control Programme (C.S.S.)			
O	2.68		
R	-1.34	1.34	5.29
			+3.95

Reduction of provision by surrendering Rs. 1.34 lakhs on the last day of the financial year was attributed to conversion of the scheme into a full-fledged Centrally-Sponsored scheme. Reasons for the eventual excess have not been intimated (March 1983).

GRANT No. 26—*Concl'd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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*( In lakhs of rupees )*

280—MEDICAL

A—Medical

A1—Allopathy

A1(2)—Medical Relief

A1(2)(2)—Gyalzing Hospital

O        4.55

R        —1.00                      3.55            4.70            +1.15

Reduction of provision by reappropriation of Rs. 1 lakh was attributed to non-purchase of hospital equipments. Reasons for the eventual excess have not been intimated (March 1983).

CAPITAL

(vi) Expenditure exceeded the grant by Rs. 2,85,062; the excess requires regularisation.

(vii) Excess occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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*(In lakhs of rupees)*

480—CAPITAL OUTLAY ON

MEDICAL

AA—Capital Outlay on Medical

AA1—Allopathy

AA1(1)—Medical Relief

AA1(1)(1)—Buildings

O        23.00

S        16.00                      39.00            42.39            +3.39

Reasons for the final excess have not been intimated (March 1983).



GRANT No. 27—MOTOR VEHICLES  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
241—TAXES ON VEHICLES AND			
252—SECRETARIAT—GENERAL SERVICES			
	Rs.		
Original	2,94,000		
Supplementary	89,000	3,83,000	4,23,925
			+40,925
Amount surrendered during the year		..	..
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	7,000		
Supplementary	..	7,000	3,230
			—3,770
Amount surrendered during the year		..	..
NOTES AND COMMENTS			
REVENUE			
Expenditure exceeded the grant by Rs. 40,925; the excess requires regularisation.			

GRANT No. 28.—PLANNING AND DEVELOPMENT  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
296—SECRETARIAT—ECONOMIC SERVICES AND			
304—OTHER GENERAL ECONOMIC SERVICES			
	Rs.		
Original	13,05,000		
Supplementary	.. 13,05,000	9,32,273	—3,72,727
Amount surrendered during the year (March 1982)	..	..	3,52,000
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	9 000		
Supplementary	.. 9,000	7,935	—1,065
Amount surrendered during the year	..	..	..

GRANT No. 29—Contd.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(—)</i>
<i>( In lakhs of rupees )</i>			
334—POWER PROJECTS			
C—Power Projects			
C3—Transmission and Distribution Schemes			
C3(8)—Suspense	1.20.00	62.78	—57.22
C2—Diesel Schemes			
C2(1)—Diesel Power Station, Gangtok	2.55	1.37	—1.18

Reasons for the saving in the above cases have not been intimated (March 1983).

CAPITAL

(iv) Expenditure exceeded the grant by Rs. 55,821; the excess requires regularisation.

(v) Excess over the provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving(—)</i>
<i>(In lakhs of rupees)</i>			

534—CAPITAL OUTLAY ON  
POWER PROJECTS

AA—Capital Outlay on Power  
Projects

AA1—Hydro-Electric Schemes

O	28.00		
R	7.38	35.38	35.06
			—0.32

GRANT No. 29—*Concl'd.*

Augmentation of provision by re-appropriation of Rs. 7.38 lakhs was attributed to accelerated progress of major civil as well as electrical works in respect of the Rongnichu Hydro-Electric Project.

(vi) Significant saving occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
			<i>(In lakhs of rupees)</i>

459—CAPITAL OUTLAY ON  
PUBLIC WORKS

CC—Capital Outlay on  
Public Works

CC1—Construction

O	16.00			
R	—8.50	7.50	7.50	—(a)

(a) Less than one thousand rupees

Saving of Rs. 8.50 lakhs was attributed to partial execution of civil works due to administrative difficulties.



GRANT No. 30—PRESS, INFORMATION AND  
PUBLIC RELATION (*ALL VOTED*)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
258—STATIONERY AND PRINTING,			
276—SECRETARIAT-SOCIAL AND COMMUNITY SERVICES AND			
285—INFORMATION AND PUBLICITY			
	Rs.		
Original	28,77,000		
Supplementary	4,59,000	33,36,000	32,77,456
			—58,544
Amount surrendered during the year	..	..	..
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	37,000		
Supplementary	..	37,000	25,474
			—11,526
Amount surrendered during the year	..	..	..
<i>Notes and Comments</i>			
<i>Revenue and Capital</i>			

No part of the saving was surrendered.

GRANT No. 31—CULTURAL AFFAIRS  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES AND			
278—ART AND CULTURE			
	Rs.		
Original	24,22,000		
Supplementary	5,00,000	29,22,000	26,17,195 —3,04,805
Amount surrendered during the year	..	..	..
CAPITAL			
MAJOR HEADS			
477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	5,56,000		
Supplementary	3,00,000	8,56,000	7,22,092 —1,33,908
Amount surrendered during the year	..	..	..

NOTES AND COMMENTS

REVENUE

- (i) No part of the saving was surrendered.
- (ii) Supplementary grant of Rs. 5 lakhs obtained during March 1982 proved excessive in view of the overall saving of Rs. 3.05 lakhs in the grant.

GRANT No. 31—Contd.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
			<i>(In lakhs of rupees)</i>

278—ART AND CULTURE

B—Art and Culture

B3—Archaeology

B3(1)—Preservation of Ancient  
Monuments

O	14.00			
R	--1.98	12.02	9.05	--2.97

Saving of Rs. 1.98 lakhs was attributed to non-execution of renovation, repairs etc. of the ancient monuments, ruins, monasteries etc., reasons for which as well as for the final saving have not been intimated (March 1983).

(iv) Above saving was partly counterbalanced by excess under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
			<i>(In lakhs of rupees)</i>

278—ART AND CULTURE

B—Art and Culture

B2—Promotion of Art and Culture

B2(2)—Cultural Activities

O	2.90			
S	5.00			
R	2.67	10.57	10.61	+0.04

Excess was attributed to extra expenditure incurred at the sudden demise of His Holiness Gyala Karmapa.

GRANT No. 31—*Concl'd.*

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CAPITAL

(v) No part of the saving was surrendered.

(vi) Saving occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			

477—CAPITAL OUTLAY ON  
EDUCATION, ART AND  
CULTURE

AA—Capital Outlay on Art  
and Culture

AA1—Other Expenditure

O	5.50			
S	3.00	8.50	7.15	—1.35

Reason for the final saving have not been intimated (March 1983).



GRANT No. 32—PUBLIC WORKS, ROADS,  
BRIDGES AND WATER SUPPLY  
( ALL VOTED )

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
259—PUBLIC WORKS,			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
283—HOUSING AND			
337—ROADS AND BRIDGES			
Rs.			
Original	10,31,64,000		
Supplementary	1,57,000	10,33,21,000	5,15,86,133 —5,17,34,867
Amount surrendered during the year ( March 1982 )	..	..	2,91,000
CAPITAL			
MAJOR HEADS			
459—CAPITAL OUTLAY ON PUBLIC WORKS,			
482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY,			
483—CAPITAL OUTLAY ON HOUSING,			
537—CAPITAL OUTLAY ON ROADS AND BRIDGES,			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	5,24,80,000		
Supplementary	80,00,000	6,04,80,000	5,63,71,170 —41,08,830
Amount surrendered during the year ( March 1982 ).	..	..	1,80,000

GRANT No. 32—*Contd.*

NOTES AND COMMENTS

REVENUE

(i) In view of the saving of Rs. 5,17.35 lakhs in the grant forming 50 per cent of the total provision, supplementary grant of Rs. 1.57 lakhs obtained during March 1982 proved unnecessary.

(ii) Bulk of this unutilised provision remained unsurrendered eventhough surrender of saving was made on the last day of the financial year.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>( In lakhs of rupees )</i>		
259—PUBLIC WORKS			
A—Public Works			
A6—Suspense	4,00.00	2,00.15	—1,99.85
337—ROADS AND BRIDGES			
D—Roads and Bridges			
D5—Strategic and			
Border Roads (C.S.S.)	3,16.42	..	—3,16.42

Reasons for the saving in the above cases have not been intimated ( March 1983 ).

282—PUBLIC HEALTH
SANITATION AND
WATER SUPPLY
B—Public Health, Sanitation
and Water Supply
B1—Sewerage and
Water Supply

GRANT No. 32—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

B1 (1)—Direction and  
Administration

O	12.00		
R	—8.40	3.60	3.72 + 0.12

Anticipated saving of Rs. 8.40 lakhs was attributed to non-filling up of vacant posts for want of suitable candidates, non-creation of proposed posts due to their non-sanction and non-purchase of vehicles.

337—ROADS AND BRIDGES

D—Roads and Bridges

D2—Planning and Research

O	3.55		
R	—1.00	2.55	0.59 — 1.96

Saving of Rs. 1 lakh was stated to be due to curtailment of funds under 'Survey and Investigation', reasons for which and for the final saving of Rs. 1.96 lakhs have not been intimated ( March 1983 ).

CAPITAL

(iv) In view of the saving of Rs. 41.09 lakhs in the grant, supplementary provision of Rs. 80 lakhs obtained during March 1982 for meeting expenditure on construction of more roads proved largely excessive.

GRANT No. 32—Contd.

(v) As in Revenue Section, bulk of the saving remained unsurrendered eventhough surrender of unutilised provision was made on the last day of the financial year.

(vi) Saving in provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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( In lakhs of rupees )

482—CAPITAL OUTLAY ON  
PUBLIC HEALTH, SANITATION  
AND WATER SUPPLY

BB - Capital Outlay on Public  
Health, Sanitation and  
Water Supply —

BB1—Sewerage schemes —

O	32.00			
R	—21.50	10.50	9.85	— 0.65

Saving was stated to be due to curtailment of funds, reasons for which have not been intimated ( March 1983 ).

537—CAPITAL OUTLAY ON  
ROADS AND BRIDGES

CC—Capital Outlay on  
Roads and Bridges

CC2—Machinery and equipment	20.00	3.59	— 16.41
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Reasons for non-utilisation of the funds of Rs. 16.41 lakhs have not been intimated ( March 1983 ).



## GRANT No. 32—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>( In lakhs of rupees )</i>			
482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
BB—Capital Outlay on Public Health, Sanitation and Water Supply			
BB2—Urban Water Supply Schemes			
O	38.00		
R	—14.75	23.25	23.94 + 0.69
537—CAPITAL OUTLAY ON ROADS AND BRIDGES			
CC—Capital Outlay on Roads and Bridges —			
CC3—Roads of Inter—State importance ( C. S. S. )			
O	2.00		
R	—2.00		

The shortfall in expenditure in the above two cases was attributed to curtailment of funds, reasons for which have not been stated ( March 1983 ).

GRANT No. 32—Contd.

(vii) Saving in note (vi) above was partly counterbalanced by excess mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>( In lakhs of rupees )</i>			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
AA—Capital Outlay on Public Works			
AA 1—Construction			
O       36.00			
R       11.25	47.25	49.58	+ 2.33

Augmentation of provision by re-appropriation of Rs. 11.25 lakhs was attributed to completion of the construction projects according to the schedule and meeting the committed expenditure during the year. Reasons for the final excess have not been intimated ( March 1983 ).

(viii) The following is a case of unnecessary augmentation of funds by reappropriation :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>( In lakhs of rupees )</i>			
537—CAPITAL OUTLAY ON ROADS AND BRIDGES			
CC—Capital Outlay on Roads and Bridges			
CC1—District and other Roads			
CC1 (1)—Construction			
O       3,60.00			
S       80.00			
R       27.00	4,67.00	4,39.30	— 27.70

Anticipated excess of Rs. 27 lakhs was attributed to receipt of more sanctions for construction of roads in the districts. Reasons for the eventual saving of Rs. 27.70 lakhs have not been intimated ( March 1983 ).

(ix) *Suspense* : The expenditure in the grant includes Rs. 2,00.15 lakhs under the head 'Suspense'. The minor head 'suspense' is not a final head of account. The head accommodates interim transactions pertaining to the value of materials received for stock purposes and not for any particular work of construction and maintenance of buildings under the Public Works Department. The sub-head 'stock' to which the transactions pertain under the minor head 'Suspenses' is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges etc. connected with the manufacture. This balance is carried forward from year to year.

The transactions during 1981-82 under the head 'Suspense Stock' subordinate to the Major head '259—Public Works' are given below together with the opening and closing balances :—

( *In lakhs of rupees* )

Opening balance	4,68.01 (Dr.)
Debit	2,00.15
Total	6,68.16
Credit	2,62.30
Closing balance	4,05.86 (Dr.)

GRANT NO. 33—RURAL DEVELOPMENT (ALL VOTED)

	<i>Total Grant</i>	<i>Actual expen- diture</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs</i>
REVENUE			
MAJOR HEADS :			
276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES,			
306—MINOR IRRIGATION,			
314—COMMUNITY DEVELOPMENT,			
337—ROADS AND BRIDGES,			
288--SOCIAL SECURITY AND WELFARE,			
333--IRRIGATION, NAVIGATION DRAINAGE AND FLOOD CONTROL PROJECTS,			
321—VILLAGE AND SMALL INDUSTRIES AND			
305—AGRICULTURE			
	Rs.		
Original	4,80,92,000		
Supplementary	3,01,000	4,83,93,000	4,09,02,290
Amount surrendered during the year			—74,90,710
(March 1982)	..	..	1,14,000
CAPITAL			
MAJOR HEADS			
488—CAPITAL OUTLAY ON			
SOCIAL SECURITY AND WELFARE,			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	1,10,000		
Supplementary	1,10,000	63,473	— 45,527
Amount surrendered during the year			



## NOTES AND COMMENTS

## REVENUE

(i) In view of the saving of Rs. 74.91 lakhs in the grant, the supplementary provision of Rs. 3.01 lakhs obtained during March 1982 proved unnecessary.

(ii) Unutilised provision to the extent of Rs. 73.77 lakhs could not be anticipated as saving remained unsurrendered even though surrender of saving was made on the last day of the financial year.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess (+) Saving (—)
			(In lakhs of rupees)

## 337—ROADS AND BRIDGES

## D—Roads and Bridges

## D.2—Suspense

O	100.00		
R	— 2.94	97.06	61.38
			—35.68

Saving of Rs. 2.94 lakhs was attributed to non-availability of cement and steel. Reasons for the final saving of Rs. 35.68 lakhs have not been intimated (March 1983)

## 306—MINOR IRRIGATION

## B—Minor Irrigation

## B.5—Suspense

O	20.00		
R	2.94	22.94	1.28
			—21.66

Additional funds of Rs. 2.94 lakhs were provided by re-appropriation on the ground of increase in the price of cement proposed to be purchased. Ultimately only 6 per cent of the original provision could be utilised and there was large final saving of Rs. 21.66 lakhs, reasons for which have not been intimated (March 1983).

## GRANT NO. 33—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
305—AGRICULTURE			
H—Agriculture			
H. 1—Scheme for Small and Marginal Farmers and Agriculture Labour (C. S. S.)			
O     24.00			
R     —8.40	15.60	10.11	—5.49
Anticipated saving of Rs. 8.40 lakhs was attributed to unsatisfactory progress of work under "Special programme for Rural Development". Reasons for the final saving have not been intimated (March 1983).			
337—ROADS AND BRIDGES			
D—Roads and Bridges			
D. 1—District and other Roads			
D. 1(1)—Rural Roads			
D. 1(1)(1)—Construction			
O     57.50			
R     — 6.35	51.15	51.13	—0.02
Anticipated saving of Rs. 6.35 lakhs was attributed to non-construction of village roads owing to change in Government policy and non-construction of bridges due to non-availability of materials.			
(iv) Above saving was partly counterbalanced by excess over the provision mainly under :—			
306—MINOR IRRIGATION			
B—Minor Irrigation			
B. 2—Other Minor Irrigation Works			
O     72.00			
R     8.94	80.94	79.66	—1.28

GRANT NO. 33—*Concl'd.*

Additional requirement of Rs. 8.94 lakhs was ascribed to rise in the cost of materials and road transport. Reasons for the eventual saving have not been intimated (March 1983).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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*(In lakhs of rupees)*

314—COMMUNITY DEVELOPMENT

C—COMMUNITY DEVELOPMENT

C. 1—General

C. 1(1)—Direction and Administration

O	17.60			
R	1.70	19.30	21.84	+2.54

Excess of Rs. 1.70 lakhs was attributed to escalation in the prices of petrol, oil and lubricants coupled with increase in frequency of tours by officials. Reasons for the final excess have not been intimated (March 1983).

(v) Following is a case of unnecessary augmentation of funds by re-appropriation :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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*(In lakhs of rupees)*

314—COMMUNITY DEVELOPMENT

C—Community Development

C. 3—Rural Works Programme

C. 3 (3)—Other Expenditure

O	18.00			
R	8.00	26.00	9.36	-16.64

Additional funds were provided by reappropriation owing to a post-budget decision to execute the scheme under this head instead of treating it as a Centrally sponsored scheme. Not only the additional funds were not spent, 48 per cent of the original provision too remained unutilised, reasons for which have not been intimated (March 1983).



GRANT NO. 34—SCHEDULED CASTES AND SCHEDULED  
TRIBES WELFARE (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>

REVENUE

MAJOR HEAD

288—SOCIAL SECURITY AND WELFARE

Rs.

Original	19,25,000			
Supplementary	34.50,000	53,75,000	41,66,937	—12,08,063

Amount surrendered  
during the year

CAPITAL

MAJOR HEAD

766—LOANS TO GOVERNMENT SERVANTS, ETC.

Original	6,000			
Supplementary	..	6,000	3,405	— 2,595

NOTES AND COMMENES

REVENUE

(i) No part of the saving was surrendered.

(ii) Supplementary grant of Rs. 34.50 lakhs obtained during March 1982 for meeting expenditure for special component plan for scheduled castes and scheduled tribes proved excessive in view of the saving of Rs. 12.08 lakhs in the grant.



GRANT No. 34—*Concl'd.*

(iii) Saving occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(—)</i>
<i>(In lakhs of rupees)</i>			
288—SOCIAL SECURITY AND WELFARE			
A—SOCIAL SECURITY AND WELFARE			
A. 1—Welfare of Scheduled Castes and Scheduled Tribes			
A. (1)3—Welfare of Scheduled Tribes			
O	8.10		
S	32.00		
R	0.40	40.50	28.61 —11.89

Reasons for the final saving of Rs. 11.89 lakhs have not been intimated (March 1983).

GRANT No. 35—SIKKIM NATIONALISED TRANSPORT  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(-)</i>
	Rs.	Rs.	Rs.
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
338—ROAD AND WATER TRANSPORT SERVICES			
	Rs.		
Original	2,73,80,000		
Supplementary	23,85,000	2,97,65,000	3,24,09,983
			+26,44,983
Amount surrendered during the year	..	..	..
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	90,75,000		
Supplementary	15,00,000	1,05,75,000	1,04,68,723
			-1,06,277
Amount surrendered during the year	..	..	..

**NOTES AND COMMENTS**

**REVENUE**

- (i) Expenditure exceeded the grant by Rs. 26,44,983; the excess requires regularisation.
- (ii) In view of the excess, the supplementary provision obtained under the grant during March 1982 proved inadequate.

GRANT No. 35—*Concl'd.*

(iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>( In lakhs of rupees )</i>		
338—ROAD AND WATER TRANSPORT SERVICES			
A—Road and Water Transport Services			
A1—Road Transport			
A1(1)—Government Transport Services— Working Expenses			
A1(1) (1)—Sikkim Nationalised Transport			
A1(1) (1)(2)—Operation			
O	1,43.75		
S	16.25		
R	0.10	1,60.10	1,89.14
			+29.04
A1(1) (1) (1)—Management			
O	11.75		
S	1.30	13.05	14.65
			+1.60

Reasons for the excess in the above cases have not been intimated (March 1983).

CAPITAL

(iv) No part of the saving was surrendered.

(v) Saving occurred under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>( In lakhs of rupees )</i>		
766—LOANS TO GOVERNMENT SERVANTS, ETC.	1.75		—1.75

Reasons for the non-utilisation of the entire provision have not been intimated (March 1983).

GRANT No. 36—TOURISM  
(ALL VOTED)

	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
339—TOURISM			
	Rs.		
Original	23,70,000		
Supplementary ..	23,70,000	30,15,412	+6,45,412
Amount surrendered during the year ..	..	..	..
CAPITAL			
MAJOR HEADS			
544—CAPITAL OUTLAY ON			
OTHER TRANSPORT AND COMMUNICATION SERVICES AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	7,15,000		
Supplementary ..	7,15,000	10,13,343	+2,98,343
Amount surrendered during the year (March 1982) ..	..	..	4,80,000
NOTES AND COMMENTS			
REVENUE			
(i) Expenditure exceeded the grant by Rs. 6,45,412; the excess requires regularisation.			



GRANT No. 36—Contd.

(ii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

339—TOURISM

A—Tourism

A2 Tourist Information and Publicity

A2(1)—Tourist Officers

O	6.50		
R	0.80	7.30	15.48
			+8.18

Anticipated excess of Rs. 0.80 lakh was attributed to payment of arrears of dearness allowance, more expenditure on various advertisements, tourist festivals and conferences and increased cost of publicity materials.

Reasons for the final excess have not been intimated (March 1983).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
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( In lakhs of rupees )

A4—Tourist Accommodation

A4(1)—Development of Tourist

Accommodation	1.20	2.15	+0.95
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Reasons for the excess have not been intimated (March 1983).

(iii) Above excess was partly offset by saving under :—

339—TOURISM

A—Tourism

A5—Tourist Centres

	3.50	1.82	—1.68
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Reasons for the saving have not been intimated (March 1983).

## GRANT No. 36—Concl'd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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*(In lakhs of rupees)*

## A6—Other expenditure

O	1.80		
R	-0.30	1.50	0.43
			-1.07

Anticipated saving of Rs. 0.30 Lakh was attributed to non-execution of statistical work of the proposed rope way. Reasons for the final saving have not been intimated (March 1983).

## CAPITAL

(iv) In view of the excess of Rs. 2.98 lakhs over the grant, surrender of Rs. 4.80 lakhs, made on the last day of the financial year, proved unrealistic.

(v) Excess occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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*(In lakhs of rupees)*

544—CAPITAL OUTLAY ON  
OTHER TRANSPORT AND  
COMMUNICATION SERVICESAA—Capital Outlay on Other Transport  
and Communication Services

## AA1—Tourism

O	7.00		
R	-4.80	2.20	10.03
			+7.83

Reasons for surrendering Rs. 4.80 lakhs as well as for the final excess have not been intimated (March 1983).

## APPENDIX

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure

(Referred to in the Summary of Appropriation Accounts at page (xix))

### Revenue—All Voted

Serial number	Number and name of grant	Budget estimates	Actuals	Actuals compared with budget estimates Decrease
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	Rs.
1.	29—Power	1,20,00,000	76,14,751	43,85,249
2.	32—Public Works, Roads, Bridges and Water Supply	4,00,00,000	2,62,30,000	1,37,70,000
3.	33—Rural Development	1,20,00,000	50,33,984	69,66,016
	<b>Total</b>	<b>6,40,00,000</b>	<b>3,88,78,735</b>	<b>2,51,21,265</b>