



GOVERNMENT OF SIKKIM

APPROPRIATION ACCOUNTS

1982-83



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1982-83 presents the accounts of sums expended during the year ended 31st March 1983 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ stands for original grant or appropriation;

‘S’ stands for supplementary grant or appropriation;

‘R’ stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

SUMMARY OF APPROPRIATION

| Number and name of grant or appropriation | Amount of grant/ appropriation | |
|--|-----------------------------------|-----------|
| | Revenue | Capital |
| 1 | 2 | 3 |
| | Rs. | Rs. |
| 1. State Legislature | | |
| Voted | 15,45,000 | 9,000 |
| Charged | 60,000 | .. |
| Governor | | |
| Voted | .. | 7,000 |
| Charged | 15,38,000 | .. |
| 2. Cabinet | | |
| Voted | 35,12,000 | 15,000 |
| 3. Agriculture | | |
| Voted | 2,47,40,000 | 31,90,000 |
| 4. Animal Husbandry | | |
| Voted | 1,21,77,000 | 45,50,000 |
| 5. Co-operation | | |
| Voted | 28,00,000 | 7,20,000 |
| 6. Ecclesiastical | | |
| Department | | |
| Voted | 10,40,000 | 6,000 |
| 7. Education | | |
| Voted | 4,34,70,000 | 58,50,000 |
| 8. Establishment | | |
| Department | | |
| Voted | 4,48,000 | 7,000 |
| 9. Excise (Abkari) | | |
| Voted | 10,53,000 | 15,000 |

ACCOUNTS FOR 1982-83

| <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. |
| 16,09,812 | 7,400 | .. | 1,600 | 64,812 | .. |
| <i>57,915</i> | .. | <i>2,085</i> | .. | .. | .. |
| .. | 9,400 | .. | .. | .. | 2,400 |
| <i>15,50,795</i> | .. | .. | .. | <i>12,795</i> | .. |
| 30,42,768 | 10,115 | 4,69,232 | 4,885 | .. | .. |
| 2,29,74,499 | 23,85,127 | 17,65,501 | 8,04,873 | .. | .. |
| 91,50,214 | 34,83,373 | 30,26,786 | 10,66,627 | .. | .. |
| 24,24,821 | 5,00,706 | 3,75,179 | 2,19,294 | .. | .. |
| 9,92,101 | 6,247 | 47,899 | .. | .. | 247 |
| 5,07,29,529 | 54,04,136 | .. | 4,45,864 | 72,59,529 | .. |
| 4,65,521 | 5,319 | .. | 1,681 | 17,521 | .. |
| 9,92,195 | 5,500 | 60,805 | 9,500 | .. | .. |

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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. |
| 10. Finance Department Voted | 14,48,000 | .. |
| 11. Income Tax and Sales Tax Voted | 4,62,000 | 6,000 |
| 12. Other Expenditure of the Finance Department Voted | 42,04,000 | 19,57,000 |
| <i>Charged</i> | 92,25,000 | 64,21,000 |
| 13. Food and Civil Supplies Voted | 13,00,000 | 7,20,000 |
| 14. Forest and Soil Conservation Voted | 3,03,18,000 | 25,000 |
| 15. Fisheries and Wild Life Voted | 39,10,000 | 15,25,000 |
| 16. Home Department Voted | 61,19,000 | 5,33,000 |
| <i>Charged</i> | 2,80,000 | .. |
| 17. Administration of Justice Voted | 10,54,000 | 25,000 |
| <i>Charged</i> | 8,94,000 | .. |

ACCOUNTS FOR 1982-83—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. |
| 14,47,723 | .. | 277 | .. | .. | .. |
| 4,94,661 | 3,063 | .. | 2,937 | 32,661 | .. |
| 31,95,972 | 18,69,774 | 10,08,028 | 87,226 | .. | .. |
| 17,71,672 | 2,92,000 | 74,53,328 | 61,29,000 | .. | .. |
| 13,07,813 | 3,31,493 | .. | 3,88,507 | 7,813 | .. |
| 3,12,67,473 | 38,825 | .. | .. | 9,49,473 | 13,825 |
| 34,76,041 | 8,29,676 | 4,33,959 | 6,95,324 | .. | .. |
| 60,99,608 | 2,89,702 | 19,392 | 2,43,298 | .. | .. |
| 2,57,453 | .. | 22,547 | .. | .. | .. |
| 7,30,681 | .. | 3,23,319 | 25,000 | .. | .. |
| 8,99,049 | .. | .. | .. | 5,049 | .. |

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. |
| 18. Police Voted | 2,25,24,000 | 12,00,000 |
| 19. Industries Voted | 57,30,000 | 60,55,000 |
| 20. Government Institute of Cottage Industries Voted | 37,75,000 | 2,07,000 |
| 21. Mines and Geology Voted | 13,50,000 | 11,55,000 |
| 22. Labour Welfare Voted | 1,40,000 | 3,000 |
| 23. Land Revenue Voted | 73,15,000 | 50,000 |
| 24. Law Department Voted | 3,63,000 | 7,000 |
| 25. Local Self Government Voted | 68,80,000 | 8,15,000 |
| 26. Medical and Public Health Voted | 2,48,13,000 | 35,50,000 |

ACCOUNTS FOR 1982-83—*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. |
| 2,17,23,899 | 8,60,111 | 8,00,101 | 3,39,889 | .. | .. |
| 40,98,027 | 45,05,375 | 16,31,973 | 15,49,625 | .. | .. |
| 30,15,453 | 18,460 | 7,59,547 | 1,88,540 | .. | .. |
| 7,19,628 | 6,26,185 | 6,30,372 | 5,28,815 | .. | .. |
| 1,37,038 | 1,645 | 2,962 | 1,355 | .. | .. |
| 76,12,798 | 36,458 | .. | 13,542 | 2,97,798 | .. |
| 3,73,317 | 20,755 | .. | .. | 10,317 | 13,755 |
| 43,36,435 | 5,57,500 | 25,43,565 | 2,57,500 | .. | .. |
| 2,61,52,003 | 31,85,625 | .. | 3,64,375 | 13,39,003 | .. |

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. |
| 27. Motor Vehicles Voted | 5,06,000 | 7,000 |
| 28. Planning and Development Voted | 13,15,000 | 10,000 |
| 29. Power Voted | 2,26,78,000 | 2,67,75,000 |
| 30. Press, Information and Public Relations Voted | 34,88,000 | 37,000 |
| 31. Cultural Affairs Voted | 23,40,000 | 3,56,000 |
| 32. Roads and Bridges Voted | 10,09,04,000 | 4,07,40,000 |
| 33. Public Works and Water Supply Voted | 1,16,10,000 | 1,59,50,000 |
| 34. Rural Development Voted | 5,84,60,000 | 50,000 |
| 35. Scheduled Castes and Scheduled Tribes Welfare Voted | 47,45,000 | 6,000 |

ACCOUNTS FOR 1982-83—*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. |
| 4,58,097 | 3,570 | 47,903 | 3,430 | .. | .. |
| 13,00,537 | 11,390 | 14,463 | .. | .. | 1,390 |
| 2,13,44,269 | 2,97,40,039 | 13,33,731 | .. | .. | 29,65,039 |
| 34,05,716 | 33,187 | 82,284 | 3,813 | .. | .. |
| 17,67,340 | 11,039 | 5,72,660 | 3,44,961 | .. | .. |
| 4,61,43,819 | 3,96,98,230 | 5,47,60,181 | 10,41,770 | .. | .. |
| 98,07,230 | 1,12,36,451 | 18,02,770 | 47,13,549 | .. | .. |
| 5,44,32,440 | 25,850 | 40,27,560 | 24,150 | .. | .. |
| 22,17,018 | 3,560 | 25,27,982 | 2,440 | .. | .. |

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. |
| 36. Sikkim Nationalised Transport Voted | 3,57,60,000 | 86,75,000 |
| 37. Tourism Voted | 33,23,000 | 3,15,000 |
| TOTAL | | |
| Voted | 45,76,19,000 | 12,51,23,000 |
| Charged | 1,19,97,000 | 64,21,000 |
| Grand Total : | 46,96,16,000 | 13,15,44,000 |

ACCOUNTS FOR 1982-83—*Concl'd.*

| <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. |
| 3,80,83,878 | 55,01,390 | .. | 31,73,610 | 23,23,878 | .. |
| 26,29,600 | 3,12,475 | 6,93,400 | 2,525 | .. | .. |
| 39,01,59,974 | 11,15,69,151 | 7,97,61,831 | 1,65,50,505 | 1,23,02,805 | 29,96,656 |
| 45,36,884 | 2,92,000 | 74,77,960 | 61,29,000 | 17,844 | .. |
| 39,46,96,858 | 11,18,61,151 | 8,72,39,791 | 2,26,79,505 | 1,23,20,649 | 29,96,656 |

**SUMMARY OF APPROPRIATION ACCOUNTS
FOR 1982-83**

The excess over the following voted grants and charged appropriations requires regularisations:

Revenue Section

Voted

1. State Legislature
7. Education
8. Establishment Department
11. Income Tax and Sales Tax
13. Food and Civil Supplies
14. Forest and Soil Conservation
23. Land Revenue
24. Law Department
26. Medical and Public Health
36. Sikkim Nationalised Transport

Charged

Governor

17. Administration of Justice

Capital Section

Voted

6. Ecclesiastical Department
14. Forest and Soil Conservation
24. Law Department
28. Planning and Development
29. Power

SUMMARY OF APPROPRIATION ACCOUNTS
FOR 1982-83—Contd.

Charged

Governor

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. 10,96,013 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:—

| Sl. No. | Number and name of grant/ appropriation | Amount Rs. | Month of sanction |
|---------|---|---------------|----------------------|
| 1. | 6-Ecclesiastical Department | 19,000 | August 1982 |
| 2. | 12-Other Expenditure of the Finance Department | 50,000 | May 1982 |
| 3. | 17-Administration of Justice | 1,57,000 | September 1982 |
| 4. | 26-Medical and Public Health | 8,70,013 | January 1983 |
| | Total | 10,96,013 | |

SUMMARY OF APPROPRIATION ACCOUNTS
FOR 1982-83—*Concl'd.*

The reconciliation between the total expenditure according to the Appropriation Accounts for 1982-83 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. |
| 45,36,884 | 2,92,000 | 48,28,884 | 39,01,59,974 | 11,15,69,151 | 50,17,29,125 |
| | | | Deduct—Total recoveries shown in the Appendix | | |
| | | | 4,00,87,012 | | 4,00,87,012 |
| | | | Net total expenditure as shown in Statement No. 9 of the Finance Accounts | | |
| 45,36,884 | 2,92,000 | 48,28,884 | 35,00,72,962 | 11,15,69,151 | 46,16,42,113 |

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 1982-83.

T. N. Chaturvedi

(T. N. CHATURVEDI)

Comptroller and Auditor General of India

New Delhi,
The

8 MAR 1987

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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 | <i>Rs.</i> | | |
| Original | 11,95,000 | | |
| Supplementary | 3,50,000 | 15,45,000 | 16,09,812 |
| Amount surrendered during the year | | .. | .. |
| <i>Charged</i> | | | |
| Original | 60,000 | | |
| Supplementary | .. | 60,000 | 57,915 |
| Amount surrendered during the year | | .. | .. |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Voted | | | |
| Original | 9,000 | | |
| Supplementary | .. | 9,000 | 7,400 |
| Amount surrendered during the year | | .. | .. |

NOTES AND COMMENTS

REVENUE

Voted

(i) The expenditure exceeded the grant by Rs. 64,812; the excess requires regularisation.

(ii) Excess occurred mainly under A2-Legislature Secretariat (provision Rs. 9.80 lakhs; expenditure Rs. 10.61 lakhs) due reportedly to increased expenditure because of more tours undertaken by M. L. As.

APPROPRIATION—GOVERNOR

| | <i>Total grant/ appropriation</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|--|---------------------------------------|-------------------------------|----------------------------------|
| | <i>Rs.</i> | <i>Rs.</i> | <i>Rs.</i> |
| REVENUE | | | |
| MAJOR HEADS : | | | |
| 212—PRESIDENT, VICE-PRESIDENT/ GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES AND 259-PUBLIC WORKS | | | |
| | Rs. | | |
| <i>Charged</i> | | | |
| <i>Original</i> | 8,86,000 | | |
| <i>Supplementary</i> | 6,52,000 | 15,38,000 | 15,50,795 +12,795 |
| <i>Amount surrendered during the year</i> | | .. | .. |
| CAPITAL | | | |
| MAJOR HEAD : | | | |
| 766-LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Voted | | | |
| <i>Original</i> | 7,000 | | |
| <i>Supplementary</i> | .. | 7,000 | 9,400 +2,400 |
| <i>Amount surrendered during the year</i> | | .. | .. |
| NOTES AND COMMENTS | | | |

REVENUE

Expenditure exceeded the appropriation by Rs. 12,795; the excess requires regularisation.

CAPITAL

(ii) The expenditure exceeded the provision in the Capital Section also by Rs. 2,400; the excess requires regularisation.

GRANT No. 2—CABINET (ALL VOTED)

| | Total grant | Actual expenditure | Excess+ Saving— |
|--|----------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. |

REVENUE

MAJOR HEADS:

213—COUNCIL OF MINISTERS AND

252—SECRETARIAT—

GENERAL SERVICES

| | Rs. | | |
|---|-----------|-----------|-----------|
| Original | 21,30,000 | | |
| Supplementary | 13,82,000 | 35,12,000 | 30,42,768 |
| Amount surrendered during the year (March 1983) | | .. | .. |
| | | | 1,30,000 |

CAPITAL

| | | | |
|---------------------------------------|--------|--------|--------|
| Original | 15,000 | | |
| Supplementary | .. | 15,000 | 10,115 |
| Amount surrendered during the year | | .. | .. |

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. 4.69 lakhs.

(ii) In view of the saving, the supplementary provision of Rs. 13.82 lakhs obtained in March 1983 for meeting increased expenditure on tours by Ministers and V. I. Ps, payment of enhanced dearness allowance and grant of leave encashment concession proved excessive.

GRANT No. 3—Contd.

NOTES AND COMMENTS

REVENUE

(i) In view of the overall saving of Rs. 17.66 lakhs in the grant, supplementary provision of Rs. 4.70 lakhs obtained in March 1983 for meeting increased expenditure on dearness allowance and grant of leave encashment concession to Government employees proved unnecessary.

(ii) Saving in 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> | | |
| 307—SOIL AND WATER CONSERVATION | | | |
| C—Soil and Water Conservation | | | |
| C2—Soil Conservation Schemes— | | | |
| O .. | 39.00 | | |
| R .. | —13.78 | 25.22 | 21.53 |
| | | | — 3.69 |

Total saving of Rs. 17.47 lakhs (45 per cent of the provision) was due to partial implementation of the following schemes:—

| <i>Name of scheme</i> | <i>Provision Saving (In lakhs of rupees)</i> | <i>Brief reasons</i> |
|---|--|---|
| 1. Soil conservation on agricultural land | 28.00 | 14.22 |
| | | Imposition of restriction on expenditure by Government and non-completion of construction works by the farmers in their agricultural lands. |
| 2. Reclamation of acidic soil | 7.00 | 3.02 |
| | | Non-availability of reclamation materials. |

GRANT No. 3—Contd.

| <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— | | | |
| B9—Manures and fertilisers— | | | |
| O | 37.65 | | |
| R | — 7.48 | 30.17 | 30.20 + 0.03 |

Saving of Rs. 7.48 lakhs was anticipated due to less payment of subsidy grant because of restriction imposed on expenditure.

B5—Commercial crops—

| | | | |
|-----------|--------|-------|--------------|
| O | 18.50 | | |
| R | — 7.96 | 10.54 | 11.75 + 1.21 |

Anticipated saving of Rs. 7.96 lakhs (43 per cent of the provision) was attributed to partial implementation of the following schemes:—

| <i>Name of the scheme</i> | <i>Provision</i> | <i>Saving</i> | <i>Brief reasons</i> |
|--|-----------------------------|---------------|--|
| | <i>(In lakhs of rupees)</i> | | |
| 1. Development of cardamom cultivation | 5.00 | 3.38 | Handing over of Cardamom Progeny Orchard, Panthang to the Cardamom Board, Government of India. |
| 2. Development of coffee cultivation | 3.50 | 1.70 | Imposition of restriction on expenditure due to financial constraints. |
| 3. Development of other commercial crops | 10.00 | 2.67 | — do — |

GRANT No. 3—Contd.

(v) 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> | | |
| 506—CAPITAL OUTLAY ON MINOR IRRIGATION, SOIL CONSERVATION AND AREA DEVELOP- MENT | | | |
| CC—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development— | | | |
| O .. 3.00 | | | |
| R .. —3.00 | .. | .. | .. |

Non-utilisation of the entire provision was attributed to imposition of restriction on expenditure due to financial constrain's.

483—CAPITAL OUTLAY
ON HOUSING

AA—Capital Outlay on
Housing—

AAI—Government Resi-
dential Buildings—

AAI(1)—Construction—

| | | | |
|-------------|-------|-------|--------|
| O .. 16.00 | | | |
| R .. — 0.80 | 15.20 | 14.07 | — 1.13 |

Reasons for the saving have not been intimated (March 1984).

GRANT No. 3—*Concl'd.*

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess(+) / Saving(-)</i> |
|---|------------------------|-------------------------------|----------------------------------|
| | | | <i>(In lakhs of rupees)</i> |
| 505—CAPITAL OUTLAY ON AGRICULTURE | | | |
| BB—Capital Outlay on Agriculture | | | |
| BB7—Storage and Ware housing (S.R.D) | | | |
| O .. 3.00 | | | |
| R .. — 0.75 | 2.25 | 1.31 | — 0.94 |
| BB2—Agriculture Research— | | | |
| O .. 2.00 | | | |
| R .. — 1.00 | 1.00 | 0.95 | — 0.05 |

In the above two cases the total saving in the provision was stated to be due to restriction imposed on expenditure and consequent surrender of funds by the Public Works Department, Sikkim.

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> |
| REVENUE | | | |
| MAJOR HEADS: | | | |
| 310—ANIMAL HUSBANDRY AND | | | |
| 311—DAIRY DEVELOPMENT | | | |
| | Rs. | | |
| Original | 1,17,93,000 | | |
| Supplementary | 3,84,000 | 1,21,77,000 | 91,50,214 |
| Amount surrendered | | | - 30,26,786 |
| during the year | | | |
| (March 1983) | .. | .. | 20,65,000 |
| CAPITAL | | | |
| MAJOR HEADS: | | | |
| 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 | 26,50,000 | | |
| Supplementary | 19,00,000 | 45,50,000 | 34,83,373 |
| Amount surrendered | | | -10,66,627 |
| during the year | | | |
| (March 1983) | .. | .. | 8,35,000 |

GRANT No. 4—Contd.

NOTES AND COMMENTS

REVENUE

- (i) Surrender of anticipated saving of Rs. 20.65 lakhs was made on the last day of the financial year; the saving ultimately was Rs. 30.27 lakhs.
- (ii) In view of the saving, the supplementary grant of Rs. 3.84 lakhs obtained in March 1983 for meeting increased expenditure under I.C.A.R. sponsored schemes and Centrally sponsored Schemes in respect of Dairy Development proved unnecessary.
- (iii) Saving in 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> | | |
| 310—ANIMAL HUSBANDRY | | | |
| A—Animal Husbandry— | | | |
| A5—Cattle Development— | | | |
| O .. 27.76 | | | |
| R .. — 3.20 | 24.56 | 20.56 | — 4.00 |

Saving of Rs. 3.20 lakhs was anticipated due to non-receipt of feed bills from suppliers (Rs. 2.81 lakhs) and non-completion of fencing of Chujachen farm (Rs. 0.30 lakh). Reasons for the final saving of Rs. 4 lakhs have not been intimated (March 1984).

A3—Veterinary Services
and Animal Health—

| | | | |
|-------------------|-------|-------|--------|
| O .. 20.40 | | | |
| R .. — 3.96 | 16.44 | 14.35 | — 2.09 |

GRANT No. 4—Contd.

Saving of Rs. 3.96 lakhs was anticipated due to (i) less purchase of materials (Rs. 2.42 lakhs), (ii) non-filling up of vacant posts (Rs. 0.82 lakh), and (iii) partial execution of minor works (Rs. 0.70 lakh). Reasons for the final saving of Rs. 2.09 lakhs have not been intimated (March 1984).

A8—Piggery Development—

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|-----------------------------|---------------------------|----------------------------------|
| | <i>(In lakhs of rupees)</i> | | |
| O .. | 12.55 | | |
| R .. | — 3.16 | 9.39 | 8.06 — 1.33 |

Surrender of provision of Rs. 3.16 lakhs was attributed to non-execution of repair works of the piggery farm at Tadong, non-finalisation of proposal for construction of piggery shed and non-purchase of machinery and equipments due to non-receipt of quotations. Reasons for the final saving of Rs. 1.33 lakhs have not been intimated (March 1984).

A11—Vaterinary Research—

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|-----------------------------|---------------------------|----------------------------------|
| | <i>(In lakhs of rupees)</i> | | |
| O .. | 5.60 | | |
| S .. | 3.84 | | |
| R .. | — 2.53 | 6.91 | 6.36 — 0.55 |

The total saving of Rs. 3.08 lakhs was ascribed to deferment of some schemes under I.C.A.R. projects to the next year; reasons for deferment have not been intimated (March 1984).

GRANT No. 4—Contd.

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

(In lakhs of rupees)

A7—Sheep and Wool

Development—

| | | | |
|------|--------|------|-------------|
| O .. | 8.30 | | |
| R .. | — 1.43 | 6.87 | 6.13 — 0.74 |

The total saving of Rs. 2.17 lakhs in the provision was attributed to non-completion of minor works, non-purchase of equipments and non-filling up of posts under the scheme 'Sheep and Wool Development', partial construction under the scheme 'Goat Breeding' and non-receipt of bills.

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

(In lakhs of rupees)

A12—Other Expenditure—

| | | | |
|------|--------|------|---------|
| O .. | 2.00 | | |
| R .. | — 1.94 | 0.06 | 0.06 .. |

Saving of Rs. 1.94 lakhs in the provision was mainly due to partial implementation of the schemes 'All India Co-ordinated Project on Poultry' and 'All India Co-ordinated Project on Sheep'; reasons therefore have not been intimated (March 1984).

A10—Fodder and Feed

Development—

| | | | |
|------|--------|------|-------------|
| O .. | 8.20 | | |
| R .. | — 0.10 | 8.10 | 6.96 — 1.14 |

Reasons for the total saving of Rs. 1.24 lakhs have not been intimated (March 1984).

GRANT No. 4—Contd.

CAPITAL

(iv) Surrender of anticipated saving of Rs. 8.35 lakhs was made on the last day of the financial year; the ultimate saving was Rs. 10.67 lakhs.

(v) In view of the saving, the supplementary provision of Rs. 19 lakhs obtained in March 1983 proved excessive.

(vi) Saving in 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—

| | | | |
|------------------------|------|----|--------|
| BB2—Other Expenditure— | 4.00 | .. | — 4.00 |
|------------------------|------|----|--------|

Non-utilisation of entire provision was due to non-investment in share capital of Sikkim Livestock Development Corporation, reasons for which have not been intimated (March 1984).

511—CAPITAL OUTLAY ON
DAIRY DEVELOPMENT

CC—Capital Outlay on
Dairy Development—

| | | | | |
|------|--------|-------|-------|--------|
| O .. | 11.00 | | | |
| S .. | 19.00 | | | |
| R .. | — 2.50 | 27.50 | 26.95 | — 0.55 |

The total saving of Rs. 3.05 lakhs was stated to be due to non-finalisation of proposal for some construction works under the scheme 'Dairy Development Programme in Milk Production and Marketing in Sikkim (C.S.S).'

GRANT No. 4—*Concl.*

(vii) The following is an instance of excessive surrender of funds:—

| <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— | | | |
| BBI—Veterinary Services and Animal Health— | | | |
| O .. 11.00 | | | |
| R .. — 5.80 | 5.20 | 7.67 | +2.47 |

Saving of Rs. 5.80 lakhs was anticipated due to partial execution of works pertaining to land and buildings by the Public Works Department. Reasons for the eventual excess have not been intimated (March 1984).

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

| | | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess(+) Saving(-) Rs.</i> |
|---|-----------|--------------------------------|---------------------------------------|--|
| REVENUE | | | | |
| MAJOR HEADS: | | | | |
| 298—CO-OPERATION AND | | | | |
| 309—FOOD | | | | |
| | Rs. | | | |
| Original | 27,50,000 | | | |
| Supplementary | 50,000 | 28,00,000 | 24,24,821 | —3,75,179 |
| Amount surrendered during the year (March 1983) | .. | .. | ..... | 3,58,000 |
| CAPITAL | | | | |
| MAJOR HEADS: | | | | |
| 498—CAPITAL OUTLAY ON | | | | |
| CO-OPERATION AND | | | | |
| 766—LOANS TO GOVERNMENT | | | | |
| SERVANTS, ETC. | | | | |
| Original | 7,20,000 | | | |
| Supplementary | .. | 7,20,000 | 5,00,706 | —2,19,294 |
| Amount surrendered during the year (March 1983) | .. | .. | .. | 2,27,000 |
| NOTES AND COMMENTS | | | | |

REVENUE

(i) In view of the overall saving of Rs. 3.75 lakhs in the grant, the supplementary provision of Rs. 0.50 lakh obtained in March 1983 for meeting increased expenditure on dearness allowance and leave encashment concession to Governments servants proved unnecessary.

GRANT No. 5—CO-OPERATION—Contd.

(ii) Saving in 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> | | | |
| 298—Co-OPERATION | | | |
| A—Co-operation | | | |
| A6—Ware Housing and Marketing Co-operatives— | | | |
| O .. 4.50 | | | |
| R .. -2.16 | 2.34 | 2.32 | -0.02 |

Anticipated saving of Rs. 2.16 lakhs was attributed to non-release of full transport subsidy due to difficult ways and means position of the State Government (Rs. 1.47 lakhs) and non utilisation of subsidy for construction of godowns owing to administrative difficulties (Rs. 0.69 lakh).

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-----------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| A9—Dairy Co-operatives— | | | |
| O .. 3.50 | | | |
| R .. -0.51 | 2.99 | 2.99 | .. |

Anticipated saving of Rs. 0.51 lakh was stated to be due to difficult ways and means position of the State Government.

CAPITAL

(iii) Saving of Rs. 2.19 lakhs formed 30 per cent of the provision.

GRANT No. 5—CO-OPERATION—Concl'd.

(iv) 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> | | |
| 498—CAPITAL OUTLAY ON | | | |
| CO-OPERATION | | | |
| AA—Capital outlay on | | | |
| Co-operation | | | |
| AA5—Dairy Co-operatives | | | |
| O .. 1.50 | | | |
| R .. —0.84 | 0.66 | 0.66 | .. |
| AA1—Credit Co-operatives | | | |
| O .. 1.50 | | | |
| R .. —0.78 | 0.72 | 0.71 | —0.01 |

Anticipated savings of Rs. 0.84 lakh and Rs. 0.78 lakh in the above cases were surrendered on the last day of the financial year due to non-payment of bills because of difficult ways and means position of the State Government.

GRANT No. 6—ECCLESIASTICAL DEPARTMENT
(ALL VOTED)

| | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess (+) Saving (—) Rs.</i> |
|---|--------------------------------|---------------------------------------|--|
| REVENUE | | | |
| MAJOR HEAD: | | | |
| 295—OTHER SOCIAL AND COMMUNITY SERVICES | | | |
| | Rs. | | |
| Original | 10,40,000 | | |
| Supplementary .. | 10,40,000 | 9,92,101 | —47,899 |
| Amount surrendered during the year (March 1983) | .. | .. | 37,674 |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 6,000 | | |
| Supplementary .. | | 6,000 | 6,247 +247 |
| Amount surrendered during the year | | | |

The expenditure in the Revenue portion of the grant does not include Rs. 19,000 spent from out of an advance sanctioned from the Contingency Fund in August 1982 but not recouped to the fund till the close of the year.

COMMENT

CAPITAL

Expenditure exceeded the grant by Rs. 247; the excess requires regularisation.

GRANT No. 7—EDUCATION—Contd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| A2—Secondary Education— | | | |
| A2(1)—Direction and Administration— | | | |
| O .. 19.85 | | | |
| S .. 5.10 | | | |
| R .. 0.92 | 25.87 | 28.54 | + 2.67 |

Augmentation of funds by Rs. 0.92 lakh was attributed to payment of bills of the previous year. Reasons for the final excess have not been intimated (March 1984).

| | | | |
|---|------|------|-------|
| A2(3)—Assistance to Non-Government Secondary Schools— | | | |
| O .. 7.71 | | | |
| R .. 1.88 | 9.59 | 9.93 | +0.34 |

The total excess of Rs. 2.22 lakhs over the provision was due to payment of pending bills and more assistance to schools.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-----------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| A2(5)—Other Expenditure | 2.35 | 4.75 | +2.40 |
| A3—Special Education— | | | |
| O .. 5.38 | | | |
| S .. 5.56 | | | |
| R .. -0.20 | 10.74 | 12.41 | +1.67 |

In the above cases, reasons for the excess over the provision have not been intimated (March 1984).

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> | | | |
| A1 (3)—Teachers' Training— | | | |
| A1 (3) (1)—Teachers' Training Institute— | | | |
| O .. 2.50 | | | |
| R .. 0.59 | 3.09 | 3.68 | +0.59 |

The total excess of Rs. 1.18 lakhs was attributed to increased expenditure on leave encashment concession and increments to teaching staff.

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

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (—)</i> |
|--|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| 277—EDUCATION | | | |
| A —Education— | | | |
| A1—Primary Education— | | | |
| A1(3)—Teachers' Training— | | | |
| A1(3)(4)—Crash Teachers' Training Programme— | 2.00 | 0.49 | —1.51 |
| A2—Secondary Education— | | | |
| A2(2)—Government Secondary Schools | | | |
| A2(2)(4)—Stipend and Clothing to Tibetan refugee children at Enchey School | 2.45 | 1.43 | —1.02 |

Reasons for the saving in the above cases have not been intimated (March 1984).

GRANT No. 7—EDUCATION—Contd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|---|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| A2(2)(5)—Appointment of Hindi Teachers in Non-Hindi speaking States (C. S. S.)— | | | |
| O .. 1.00 | | | |
| R .. -0.30 | 0.70 | .. | -0.70 |

Non-utilisation of the entire provision was stated to be due to non-appointment of any Hindi teacher during the year.

(v) In the following case, augmentation of funds by reappropriation proved largely excessive:—

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| 277—EDUCATION | | | |
| A—Education— | | | |
| A5 —Sports and Youth Welfare— | | | |
| O .. 8.75 | | | |
| R .. 1.14 | 9.89 | 9.02 | -0.87 |

Anticipated excess of Rs. 1.14 lakhs was attributed to increased expenditure on Bharat Scouts and Guides owing to their participation in national Jamborees and payment of pending bills. Reasons for the eventual saving of Rs. 0.87 lakh have not been intimated (March 1984).

CAPITAL

(vi) No part of the saving of Rs. 4.46 lakhs in the grant was surrendered.

GRANT No. 7—*Concl'd.*

(vii) 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> | | | |
| 477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE— | | | |
| AA—Capital Outlay on Education, Art and Culture | | | |
| AA2—Secondary Education— | | | |
| O .. 28.50 | | | |
| S .. 0.75 | 29.25 | 22.95 | — 6.30 |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| BB—Loans to Government Servants— | | | |
| | 4.00 | 1.50 | —2.50 |
| 477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE | | | |
| AA1—Primary Education | | | |
| | 18.00 | 15.95 | —2.05 |

In the above cases, reasons for the saving in provision have not been intimated (March 1984).

(viii) Above saving was partly offset by excess over provision under:—

| | | | |
|---|------|-------|-------|
| 477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE— | | | |
| AA—Capital Outlay on Education, Art and Culture— | | | |
| AA3—University and other Higher Education— | | | |
| | 6.00 | 12.40 | +6.40 |

Reasons for the excess have not been intimated (March 1984).

GRANT No. 8—ESTABLISHMENT DEPARTMENT
(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: | | | |
| 252—SECRETARIAT—GENERAL SERVICES | | | |
| | Rs. | | |
| Original .. | 3,71,000 | | |
| Supplementary | 77,000 | 4,48,000 | 4,65,521 |
| | | | +17,521 |
| Amount surrendered during the year (March 1983) | | .. | .. |
| | | | 4,093 |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 7,000 | | |
| Supplementary | .. | 7,000 | 5,319 |
| | | | —1,681 |
| Amount surrendered during the year | | .. | .. |

NOTES AND COMMENTS

REVENUE

- (i) Expenditure exceed the grant by Rs.17,521; the excess requires regularisation.
- (ii) Excess occurred under the head 'A—Secretariat General Services—A1—Secretariat' and was attributed to payment of enhanced dearness allowance and more expenditure than anticipated on leave encashment concession to Government servants.

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

| | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess (+) Saving (-) Rs.</i> |
|--|--------------------------------|---------------------------------------|--|
| REVENUE | | | |
| MAJOR HEADS: | | | |
| 239—STATE EXCISE AND | | | |
| 252—SECRETARIAT— | | | |
| GENERAL SERVICES | | | |
| | Rs. | | |
| Original .. | 8,26,000 | | |
| Supplementary | 2,27,000 | 10,53,000 | 9,92,195 |
| | | | —60,805 |
| Amount surrendered during the year (March 1983) | .. | .. | 89,000 |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT | | | |
| SERVANTS, ETC. | | | |
| Original .. | 15,000 | | |
| Supplementary .. | | 15,000 | 5,500 |
| | | | —9,500 |
| 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 | 11,15,000 | | |
| Supplementary | 3,33,000 | 14,48,000 | 14,47,723 |
| Amount surrendered during the year (March 1983) | .. | .. | —277 31,000 |

COMMENT

Rupees 0.31 lakh were surrendered on 31st March 1983; the ultimate saving was a bare Rs. 277.

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

| | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess(+) Saving(—) Rs.</i> |
|--|--------------------------------|---------------------------------------|--|
| REVENUE | | | |
| MAJOR HEADS : | | | |
| 220—COLLECTION OF TAXES ON INCOME AND EXPENDITURE AND | | | |
| 240—SALES TAX | | | |
| | Rs. | | |
| Original | 3,48,000 | | |
| Supplementary | 1,14,000 | 4,62,000 | 4,94,661 |
| | | | +32,661 |
| Amount surrendered during the year | .. | .. | .. |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT SERVENTS, ETC. | | | |
| Original | 6,000 | | |
| Supplementary | .. | 6,000 | 3,063 |
| | | | —2,937 |
| Amount surrendered during the year | .. | .. | .. |
| COMMENT | | | |
| REVENUE | | | |

Expenditure exceeded the grant by Rs. 32,661; the excess requires regularisation.

**GRANT No. 12—OTHER EXPENDITURE OF
THE FINANCE DEPARTMENT**

| REVENUE | <i>Total grant or appropriation</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|---|---|-------------------------------|----------------------------------|
| | <i>Rs.</i> | <i>Rs.</i> | <i>Rs.</i> |
| 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 | <i>Rs.</i> | | |
| Original | 36,99,000 | | |
| Supplimentary | 5,05,000 | 42,04,000 | 31,95,972 |
| Amount surrendered during the year (March 1983) | | | -10,08,028 |
| <i>Charged</i> | | | |
| Original | 78,00,000 | | |
| Supplementary | 14,25,000 | 92,25,000 | 17,71,672 |
| Amount surrendered during the year | | | -74,53,328 |
| 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 | | | |
| Original | 19,45,000 | | |
| Supplementary | 12,000 | 19,57,000 | 18,69,774 |
| Amount surrendered during the year (March 1983) | | | - 87,226 |
| | | | 12,000 |

**GRANT No. 12—OTHER EXPENDITURE OF
THE FINANCE DEPARTMENT—Contd.**

| | <i>Total grant or appropriation</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (—)</i> |
|---|---|-------------------------------|----------------------------------|
| | Rs. | Rs. | Rs. |
| <i>Charged</i> | | | |
| <i>Original</i> 50,92 000 | | | |
| <i>Supplementary</i> 13,29,000 | 64,21,000 | 2,92,000 | —61,29,000 |
| <i>Amount Surrendered during the year</i> | | | |

The expenditure in the Revenue portion of the grant does not include Rs. 50,000 spent from out of an advance sanctioned from the Contingency Fund in May 1982 but not recouped to the fund till the close of the year.

NOTES AND COMMENTS

REVENUE

Voted grant

- (i) Surrender of anticipated saving of Rs. 4.27 lakhs in the grant was made on the last day of the financial year; the ultimate saving was Rs. 10.08 lakhs (24 per cent of the total provision).
- (ii) In view of the saving, the supplementary provision of Rs. 5.05 lakhs obtained in March 1983 for meeting increased expenditure on account of opening of Branch Pay and Accounts Offices proved wholly unnecessary.
- (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 | | | |
| F.1—Relief and Rehabilitation of displaced persons (CSS)— | 7.58 | 1.80 | —5.78 |

**GRANT No. 12—OTHER EXPENDITURE OF
THE FINANCE DEPARTMENT—Contd.**

Saving of Rs. 5.78 lakhs (76 per cent of the provision) was stated to be due to less expenditure on relief and rehabilitation of Tibetan refugees; reasons therefor have not been intimated (March 1984).

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

(In lakhs of rupees)

268—MISCELLANEOUS

GENERAL SERVICES

C—MISCELLANEOUS GENERAL
SERVICES—

| | | | |
|------|--------|------|--------------|
| O .. | 4.50 | | |
| R .. | — 3.89 | 0.61 | 0.61 |

Anticipated saving of Rs. 3.89 lakhs in the provision was attributed to non-payment of commission to Bank due to non-receipt of claim (Rs. 2.50 lakhs), non-purchase of service postage stamps (Rs. 1 lakh) and non-receipt of claims (Rs. 0.39 lakh).

288—SOCIAL SECURITY
AND WELFARE

F.2—OTHER SOCIAL
SECURITY AND WELFARE
PROGRAMMES—

| | | | |
|------|-------|------|-------------|
| O .. | 2.06 | | |
| S .. | 0.30 | | |
| R .. | —0.18 | 2.18 | 1.28 — 0.90 |

Anticipated saving of Rs. 0.18 lakh in the provision was attributed to less payment under 'Insurance Scheme' due to non-receipt of sufficient admissible claims. Reasons for the final saving of Rs. 0.90 lakh have not been intimated (March 1984).

**GRANT No. 12—OTHER EXPENDITURE OF
THE FINANCE DEPARTMENT—Contd.**

Charged appropriation

- (iv) No part of the saving of Rs. 74.53 lakhs (81 per cent of the total provision) was surrendered.
- (v) In view of the saving, the supplementary provision of Rs. 14.25 lakhs was unnecessary.
- (vi) Saving occurred mainly under:—

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

249—INTEREST PAYMENTS

A—Interest Payments

A3—Interest on loans and

**Advances from Central
Government—**

| | | | | | |
|----------|----|-------|-------|----|--------|
| <i>O</i> | .. | 62.10 | | | |
| <i>S</i> | .. | 10.18 | 72.28 | .. | —72.28 |

Saving of the entire provision was due to realisation of the interest due from the last instalment of the grant through short release by the Central Government on account of non-payment thereof in time and consequent non-adjustment in the current year's accounts.

A 1—Interest on

Internal Debt

| | | | | | |
|----------|----|------|------|------|--------|
| <i>O</i> | .. | 6.90 | | | |
| <i>S</i> | .. | 2.57 | 9.47 | 7.63 | — 1.84 |

Supplementary provision of Rs. 2.57 lakhs was made in March 1983 for meeting increased payment of interest. Reasons for the saving of Rs. 1.84 lakhs have not been intimated (March 1984).

GRANT No. 12—OTHER EXPENDITURE OF
THE FINANCE DEPARTMENT—*Concl'd.*

CAPITAL

Charged appropriation

- (vii) No part of the saving of Rs. 61.29 lakhs (95 per cent of the total provision) was surrendered.
- (viii) In view of the saving, the supplementary provision of Rs. 13.29 lakhs for meeting increased payment of interest and repayment of loans to Central Government proved unnecessary.
- (ix) Saving occurred mainly under:—

| <i>Head</i> | <i>Total</i> | <i>Actual</i> | <i>Excess (+)</i> |
|--|-----------------------------|--------------------|-------------------|
| | <i>appropriation</i> | <i>expenditure</i> | <i>Saving (—)</i> |
| | <i>(In lakhs of rupees)</i> | | |
| 604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT DD—Loans and Advances from the Central Government— | | | |
| O .. | 47.72 | | |
| S .. | 13.29 | 61.01 | —61.01 |

Saving of the entire provision was stated to be due to realisation of the instalment of loan due for repayment the grant to be released towards the fag end of the year by the Central Government on account of non-payment thereof in time and consequent non-adjustment in the current year's accounts.

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 | 10,65,000 | | |
| Supplementary | 2,35,000 | 13,00,000 | 13,07,813 |
| Amount surrendered during the year | .. | .. | + 7,813 |

CAPITAL

MAJOR HEADS :

505—CAPITAL OUTLAY
ON AGRICULTURE,
509—CAPITAL OUTLAY ON FOOD AND
766—LOANS TO GOVERNMENT
SERVANTS, ETC.

| | | | |
|---------------------------------------|----------|----------|-----------|
| Original | 7,20,000 | | |
| Supplementary | .. | 7,20,000 | 3,31,493 |
| Amount surrendered during the year | .. | .. | —3,88,507 |

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the grant by Rs. 7,813; the excess requires regularisation.

CAPITAL

- (ii) No part of the saving of Rs. 3.89 lakhs (54 per cent of the provision) was surrendered.

GRANT No. 13—*Concl'd.*

(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> |
|-------------------------------|------------------------|-------------------------------|---|
| 509—CAPITAL OUTLAY ON FOOD | | | |
| BB—Capital Outlay on Food | | | |
| BB1—Procurement and Supply | 3.00 | .. | —3.00 |

Reasons for the saving of the entire provision have not been intimated (March 1984).

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

| | Total grant Rs. | Actual expenditure Rs. | Excess (₹) Saving (—) Rs. |
|---|-----------------------|------------------------------|---------------------------------|
| REVENUE | | | |
| MAJOR HEADS : | | | |
| 307—SOIL AND WATER CONSERVATION, | | | |
| 313—FOREST AND | | | |
| 265—OTHER ADMINISTRATIVE SERVICES | | | |
| | Rs. | | |
| Original | 2,72,19,000 | | |
| Supplementary | 30,99,000 | 3,03,18,000 | 3,12,67,473 +9,49,473 |
| Amount surrendered during the year (March 1983) | ... | ... | 17,14,000 |
| CAPITAL | | | |
| MAJOR HEAD : | | | |
| 766—LOANS TO GOVERN- MENT SERVANTS, ETC. | | | |
| Original | 25,000 | | |
| Supplementary | .. | 25,000 | 38,825 +13,825 |
| Amount surrendered during the year | .. | .. | .. |
| NOTES AND COMMENTS | | | |
| REVENUE | | | |
| (i) Expenditure exceeded the grant by Rs. 9,49,473; the excess requires regularisation. | | | |
| (ii) In view of the excess, surrender of Rs. 17.14 lakhs made on the last day of the financial year proved unrealistic. | | | |
| (iii) Supplementary grant of Rs. 30.99 lakhs obtained in March 1983 to meet additional expenditure on enhanced dearness | | | |

GRANT No. 14—Contd.

allowance, grant of leave encashment concession to Government employees and increased operational cost of Wood Working Centre proved inadequate.

(iv) Excess occurred mainly under:

| Head | Total grant | Actual expenditure | Excess (+) Saving (—) |
|-----------------------------------|-------------|--------------------|-----------------------|
| 313—FOREST | | | |
| C—Forest— | | | |
| C.1—Direction and Administration— | | | |
| O .. 36.90 | | | |
| S .. 5.25 | 42.15 | 56.51 | +14.36 |

Reasons for the excess of Rs. 14.36 lakhs have not been intimated (March 1984).

| | | | |
|------------------------|-------|-------|-------|
| 313—FOREST | | | |
| C.10—Other expenditure | 13.00 | 18.31 | +5.31 |
| C.5—Plantation— | 10.00 | 13.66 | +3.66 |

Reasons for the excess in the above cases have not been intimated (March 1984).

| | | | |
|-----------------------------------|-------|-------|-------|
| 307—Soil and Water Conservation | | | |
| A— Soil and Water Conservation— | | | |
| A.1—Direction and Administration— | | | |
| O .. 7.79 | | | |
| R .. 4.74 | 12.53 | 14.76 | +2.23 |

Anticipated excess of Rs. 4.74 lakhs was attributed to payment of arrears of dearness allowance, increase in staff strength due to creation of a new office and increased grant of leave encashment concession. Reasons for the final excess of Rs. 2.23 lakhs have not been intimated (March 1984).

GRANT No. 14—*Concl'd.*

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

(v) Above excess was partly offset by saving in provision under :—

307—SOIL AND WATER CONSERVATION

A—Soil and Water Conservation—

A.3—Soil Conservation Schemes—

| | | | | |
|-------|--------|-------|-------|-------|
| O ... | 93.00 | | | |
| S .. | 13.00 | 84.32 | 86.89 | +2.57 |
| R ... | —21.68 | | | |

Anticipated saving of Rs. 21.68 lakhs was ascribed to non-execution of protective works due to receipt of late approval/sanction thereto. Reasons for the eventual excess of Rs. 2.57 lakhs have not been intimated (March 1984).

313—FOREST

C—Forest

C8—Communications

| | | | |
|---------------|-------|-------|-------|
| and Buildings | 17.50 | 10.09 | —7.41 |
|---------------|-------|-------|-------|

Reasons for the saving of Rs. 7.41 lakhs (42 per cent of the provision) have not been intimated (March 1984).

CAPITAL

(vi) Expenditure exceeded the grant by Rs. 13,825; the excess require regularisation.

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

| | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess (+) Saving (—) Rs.</i> |
|--|--------------------------------|---------------------------------------|--|
| REVENUE | | | |
| MAJOR HEADS: | | | |
| 312—FISHERIES AND | | | |
| 313—FOREST | Rs. | | |
| Original | 35,00,000 | | |
| Supplementary | 4,10,000 | 39,10,000 | 34,76,041 |
| Amount surrendered during the year (March 1983) | .. | .. | —4,33,959 |
| | | | 85,000 |
| CAPITAL | | | |
| MAJOR HEADS: | | | |
| 512—CAPITAL OUTLAY ON FISHERIES, | | | |
| 712—LOANS FOR FISHERIES AND | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 15,25,000 | | |
| Supplementary | .. | 15,25,000 | 8,29,676 |
| Amount surrendered during the year (March 1983) | .. | .. | —6,95,324 |
| | | | 5,00,000 |
| NOTES AND COMMENTS | | | |
| REVENUE | | | |
| (i) Surrender of anticipated saving of Rs. 0.85 lakh was made on the last day of the financial year; the saving ultimately was Rs. 4.34 lakhs. | | | |
| (ii) In view of the saving, the supplementary grant of Rs. 4.10 lakhs obtained in March 1983 proved wholly unnecessary. | | | |

GRANT No. 15—Contd.

(iii) Saving in 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> | | | |
| 313—PRESERVATION OF WILD LIFE | | | |
| B1—Preservation of Wild life | | | |
| B1—(2)—Khangchendzonga National Park (CSS) | | | |
| O 6.30 | | | |
| S 3.90 | | | |
| R -1.20 | 9.00 | 6.94 | -2.06 |

Anticipated saving of Rs. 1.20 lakhs was attributed to less release of funds by the Government of India. Reasons for the final saving of Rs. 2.06 lakhs have not been intimated (March 1984).

312—FISHERIES

A —Fisheries—

A.3—Inland Fisheries

| | | | |
|--------------|------|------|-------|
| O 7.30 | | | |
| R -0.60 | 6.70 | 6.01 | -0.69 |

Anticipated saving of Rs. 0.60 lakh was surrendered on the last day of the financial year due to non-embarkation of the survey work because of non-availability of survey equipments and late filling up of the post of Research Assistant. Final saving of Rs. 0.69 lakh was attributed to non-purchase of equipments for the aquarium for Trout Fish seed due to non-completion of the construction thereof.

GRANT No. 15—Contd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|---|-----------------------------|-------------------------------|----------------------------------|
| | <i>(In lakhs of rupees)</i> | | |
| 313—PRESERVATION OF WILD LIFE | | | |
| B1—Preservation of Wild Life | | | |
| B1(3)—Propagation and conservation of Wild Life products— | 2.50 | 1.79 | -0.71 |

Reasons for the saving of Rs. 0.71 lakh have not been intimated (March 1984).

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

| | | | |
|--|-------|-------|-------|
| 313—PRESERVATION OF WILD LIFE | | | |
| B1—Preservation of Wild life | | | |
| B 1(1)— Direction and Administration— | | | |
| O 13.70 | | | |
| S 0.20 | | | |
| R 1.20 | 15.10 | 15.53 | +0.43 |

Anticipated excess of Rs.1.20 lakhs was attributed to replacement of office vehicle, increased travel expenses due to frequent wild life tours and expeditions and payment of rent of office buildings located at several places. Reasons for the final excess of Rs. 0.43 lakh have not been intimated (March 1984).

CAPITAL

(v) Surrender of anticipated saving of Rs. 5 lakhs was made on the last day of the financial year; the ultimate saving was Rs.6.95 lakhs (46 percent of the provision).

GRANT No. 15—Concl'd.

(vi) 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> | | | |
| 512—CAPITAL OUTLAY ON FISHERIES | | | |
| AA—Capital Outlay on Fisheries | | | |
| O 14.50 | | | |
| R — 4.50 | 10.00 | 8.22 | —1.78 |

The total saving of Rs. 6.28 lakhs (43 percent of the provision) was ascribed to partial implementation of the following schemes:

| <i>Name of Schemes</i> | <i>Provision (In lakhs of rupees)</i> | <i>Saving</i> | <i>Brief reasons for partial implementation</i> |
|---|---------------------------------------|---------------|---|
| 1. Setting up of trout farm at Yoksoh | 3.00 | 2.61 | Late approval, non-acceptance of the proposal and decision to undertake the schemes during 1983-84. |
| 2. Setting up of ponds for conservation of Reverine fisheries | 2.00 | 1.86 | |
| 3. Setting up of Masheer Farm | 1.00 | 0.76 | Non-completion of initial works. |
| 4. Setting up of Carps and Catfish Farm | 2.50 | 0.62 | Reasons not intimated (March 1984) |
| 5. Administrative office-cum-aquarium | 6.00 | 0.48 | Late approval of construction of residential quarters at Paljor Stadium. |

GRANT No. 16—HOME DEPARTMENT

| | <i>Total grant/ appropriation</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (—)</i> |
|---|---------------------------------------|-------------------------------|----------------------------------|
| | <i>Rs.</i> | <i>Rs.</i> | <i>Rs.</i> |
| REVENUE | | | |
| MAJOR HEADS: | | | |
| 214—ADMINISTRATION OF JUSTICE, | | | |
| 215—ELECTIONS, | | | |
| 251—PUBLIC SERVICE COMMISSION, | | | |
| 252—SECRETARIAT-GENERAL SERVICES, | | | |
| 256—JAILS AND | | | |
| 265—OTHER ADMINISTRATIVE SERVICES | | | |
| Voted | Rs. | | |
| Original | 45,18,000 | | |
| Supplementary | 16,01,000 | 61,19,000 | 60,99,608 —19,392 |
| Amount surrendered during the year (March 1983) | | .. | .. |
| <i>Charged</i> | | | |
| Original | 2,00,000 | | |
| Supplementary | 80,000 | 2,80,000 | 2,57,453 —22,547 |
| Amount surrendered during the year (March 1983) | | .. | 24,000 |
| CAPITAL | | | |
| MAJOR HEADS: | | | |
| 459—CAPITAL OUTLAY ON PUBLIC WORKS AND | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 5,33,000 | | |
| Supplementary | .. | 5,33,000 | 2,89,702 —2,43,298 |
| Amount surrendered during the year (March 1983) | | .. | 2,30,000 |

GRANT No. 16—Contd.

NOTES AND COMMENTS

REVENUE

- (i) Surrender of anticipated saving of Rs. 0.82 lakh was made on the last day of the financial year; the ultimate saving was Rs. 0.19 lakh in the grant.
- (ii) Significant 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> | | |
| 265—OTHER ADMINISTRATIVE SERVICES— | | | |
| G —Other Administrative Services— | | | |
| G4 —Training— | | | |
| O .. 1.40 | | | |
| R .. —0.80 | 0.60 | 0.49 | —0.11 |

Anticipated saving of Rs. 0.80 lakh was attributed to less expenditure on “pre-examination coaching for All India Services and other examinations” due to non-receipt of reimbursement from the National Academy of Administration, Mussoorie.

G6—Vital Statistics—

| | | | |
|------------|------|------|-------|
| O .. 1.55 | | | |
| R .. —0.46 | 1.09 | 1.01 | —0.08 |

Anticipated saving of Rs. 0.46 lakh was ascribed to non-implementation of the scheme ‘Registration of Births and Deaths (C. S. S.)’ in the East District and non-filling up of vacant posts.

GRANT No. 16—*Concl'd.*

CAPITAL

(iii) Saving of Rs. 2.43 lakhs in the grant formed 46 per cent of the provision which occurred mainly under:—

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

(In lakhs of rupees)

459—CAPITAL OUTLAY ON PUBLIC WORKS

AA—Capital Outlay on Public Works—

AA1—Construction

AA1 (3)—Upgradation of standards of Administration recommended by Seventh

Finance Commission—

| | | | |
|------|-------|------|-------|
| O .. | 5.00 | | |
| R .. | —2.30 | 2.70 | 2.69 |
| | | | —0.01 |

Saving of Rs. 2.31 lakhs (46 per cent of the provision) was attributed to partial construction of Central Jail at Gangtok due to delayed finalisation of site and consequent late commencement of works towards the end of the year.

GRANT No. 17—ADMINISTRATION OF JUSTICE

| | | <i>Total grant or appropriation</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|--|----------|---|-------------------------------|----------------------------------|
| | Rs. | Rs. | Rs. | |
| REVENUE | | | | |
| MAJOR HEAD: | | | | |
| 214—ADMINISTRATION OF JUSTICE | | | | |
| Voted | Rs. | | | |
| Original .. | 5,74,000 | | | |
| Supplementary .. | 4,80,000 | 10,54,000 | 7,30,681 | -3,23,319 |
| Amount surrendered during the year | | .. | .. | .. |
| <i>Charged</i> | | | | |
| Original .. | 7,15,000 | | | |
| Supplementary .. | 1,79,000 | 8,94,000 | 8,99,049 | +5,049 |
| Amount surrendered during the year | | .. | .. | .. |
| CAPITAL | | | | |
| MAJOR HEAD: | | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | | |
| Original .. | 25,000 | | | |
| Supplementary .. | | 25,000 | .. | -25,000 |
| Amount Surrendered during the year | | .. | .. | .. |

The expenditure in the Revenue portion of the grant does not include Rs. 1,57,000 spent from out of an advance sanctioned from the Contingency Fund in September 1982 but not recouped to the fund till the close of the year.

NOTES AND COMMENTS

REVENUE

Voted

- (i) No part of the saving of Rs. 3.23 lakhs in the grant (31 per cent of the total provision) was surrendered.

GRANT No. 17—*Concl'd.*

(ii) In view of the saving, the supplementary grant of Rs. 4.80 lakhs obtained in March 1983 for meeting increased expenditure on dearness allowance and leave encashment concession to Government employees proved largely excessive.

(iii) 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> | | |
| 214—ADMINISTRATION OF JUSTICE | | | |
| A—Administration of Justice— | | | |
| A2—Civil and Sessions Courts, Gangtok— | | | |
| O .. 4.46 | | | |
| S .. 4.64 | 9.10 | 5.84 | —3.26 |

Reasons for the saving of Rs. 3.26 lakhs have not been intimated (March 1984).

Appropriation

(iv) Expenditure exceeded the Charged Appropriation by Rs. 5,049; the excess requires regularisation.

GRANT No. 18—POLICE
(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 HEADS: | | | |
| 255—POLICE, | | | |
| 260—FIRE PROTECTION AND | | | |
| CONTROL AND | | | |
| 265—OTHER | | | |
| ADMINISTRATIVE SERVICES | | | |
| | Rs. | | |
| Original | 2,05,27,000 | | |
| Supplementary | 19,97,000 | 2,25,24,000 | 2,17,23,899 |
| Amount surrendered during the year (March 1983) | .. | .. | —8,00,101 |
| | | | 2,56,000 |
| CAPITAL | | | |
| MAJOR HEADS : 483—CAPITAL | | | |
| OUTLAY ON HOUSING AND | | | |
| 766—LOANS TO GOVERNMENT | | | |
| SERVANTS, ETC. | | | |
| Original | 12,00,000 | | |
| Supplementary | .. | 12,00,000 | 8,60,111 |
| Amount surrendered during the year (March 1983) | .. | .. | —3,39,889 |
| | | | 4,16,000 |

NOTES AND COMMENTS

REVENUE

- (i) Surrender of anticipated saving of Rs. 2.56 lakhs in the grant was made on the last day of the financial year; the ultimate saving was Rs. 8 lakhs.

In the previous year also saving of Rs. 1.30 lakhs was surrendered on the last day of the financial year whereas the saving ultimately was Rs. 8.22 lakhs.

GRANT No. 18—Contd.

(ii) In view of the saving, the supplementary provision of Rs. 19.97 lakhs for meeting expenditure mainly on dearness allowance and leave encashment concession to police personnel and increase cost of uniforms proved excessive.

(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> | | |
| 260—FIRE PROTECTION AND CONTROL | | | |
| B—Fire Protection and Control | | | |
| B 2—Protection and Control— | 9.00 | 2.85 | —6.15 |

Reasons for the saving of Rs. 6.15 lakhs have not been furnished (March 1984).

255—POLICE

A—Police—

 A 5—Special Police

 A 5(1)—Armed Police—

| | | | | |
|------|-------|-------|-------|-------|
| O .. | 47.65 | | | |
| R .. | —1.19 | 46.46 | 43.62 | —2.84 |

Anticipated saving of Rs. 1.19 lakhs in the provision was attributed to non-filling up of vacant posts. Reasons for the final saving of Rs. 2.84 lakhs have not been intimated (March 1984).

GRANT No. 18—Contd.

(iv) The above saving was partly counterbalanced by excess over provision under :—

| <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— | | | |
| A 4—District Police | | | |
| A 4(3)—East District | | | |
| O .. 24.45 | | | |
| R .. —0.25 | 24.20 | 27.94 | +3.74 |

Withdrawal of provision of Rs. 0.25 lakh was ascribed to non-filling up of posts of officers and staff. Reasons for the eventual excess of Rs. 3.74 lakhs have not been intimated (March 1984).

A.4(4)—West District—

| | | | |
|-----------|-------|-------|-------|
| O .. 8.29 | | | |
| S .. 3.95 | | | |
| R .. 0.42 | 12.66 | 13.97 | +1.31 |

The total excess of Rs. 1.73 lakhs was stated to be due to payment of arrears of dearness allowance and leave encashment concession to the officers and staff and increased cost of P. O. L.

(v) In the following cases, withdrawal of funds by reappropriation proved unnecessary in view of final excess :—

GRANT No. 18—Contd.

| <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 | | | |
| A 4(1)—South District— | | | |
| O .. 8.01 | | | |
| S .. 3.48 | | | |
| R .. -0.42 | 11.07 | 12.08 | +1.01 |

Reasons for the surrender of provision by surrender of Rs. 0.42 lakh on the last day of the financial year as well as for the eventual excess of Rs. 1.01 lakhs have not been intimated (March 1984).

A 3—State Headquarters'
Police

A 3(2)—Reserve Lines and
Police Band—

| | | | |
|------------|-------|-------|-------|
| O .. 37.73 | | | |
| R .. -0.75 | 36.98 | 37.92 | +0.94 |

Reduction of provision by reappropriation of Rs. 0.75 lakh on the last day of the financial year was stated to be due to non-filling up of vacant posts. Reasons for the eventual excess of Rs. 0.94 lakh have not been intimated (March 1984).

CAPITAL

(vi) Surrender of anticipated saving of Rs. 4.16 lakhs in the grant was made on the last day of the financial year; the saving ultimately was Rs. 3.40 lakhs.

GRANT No. 18—*Concl'd.*

(vii) Saving in 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> | | |
| 483—CAPITAL OUTLAY ON HOUSING— | | | |
| BB—Capital Outlay on Housing | | | |
| BB1—Government Residential Buildings— | | | |
| BB1—(1)—Construction— | | | |
| O .. 10.00 | | | |
| R .. — 4.16 | 5.84 | 6.65 | +0.81 |

Anticipated saving of Rs. 4.16 lakhs in the provision was surrendered on the last day of the financial year; the reasons therefor and for the final excess of Rs. 0.81 lakh have not been intimated (March 1984).

GRANT No. 19—INDUSTRIES (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 HEADS: | | | |
| 287—LABOUR AND EMPLOYMENT, | | | |
| 296—SECRETARIAT—ECONOMIC SERVICES, | | | |
| 320—INDUSTRIES AND | | | |
| 321—VILLAGE AND SMALL INDUSTRIES | | | |
| | Rs. | | |
| Original | 57,30,000 | | |
| Supplementary .. | 57,30,000 | 40,98,027 | -16,31,973 |
| Amount surrendered during the year (March 1983) | .. | .. | 9,07,000 |
| 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 | 45,05,375 | -15,49,625 |
| Amount surrendered during the year (March 1983) | .. | .. | 14,15,000 |

GRANT No. 19—Contd.

NOTES AND COMMENTS

REVENUE

- (i) Surrender of anticipated saving of Rs. 9.07 lakhs in the grant was made on the last day of the financial year; the saving ultimately was Rs. 16.32 lakhs (28 per cent of the original provision).
- (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> | | |
| 320—INDUSTRIES | | | |
| C—Industries— | | | |
| C2—Plantations— | 28.00 | 21.70 | —6.30 |

Reasons for the final saving of Rs. 6.30 lakhs have not been intimated (March 1984).

287—LABOUR AND
EMPLOYMENT

B—Labour and
Employment—

B2—Employment and
Training—

| | | | |
|------|-------|------|---------------|
| O .. | 6.25 | | |
| R .. | —1.66 | 4.59 | 4.57 .. —0.02 |

The total saving of Rs. 1.68 lakhs in the provision was attributed mainly to imposition of restrictions on spending by the State Government as a measure of economy.

GRANT No. 19—Contd.

| <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 | | | |
| D7—Other Village Industries | | | |
| D7(1)—District Industries Centre, Jorethang (C. S. S.) | | | |
| D7(1)(1)—Establishment— | | | |
| O .. 4.40 | | | |
| R .. -1.40 | 3.00 | 2.75 | --0.25 |

The total saving of Rs. 1.65 lakhs in the provision was attributed to non-filling up of vacant post and expenditure cut imposed by Government due to financial constraints.

D7(1)(4)—Training to Rural
Artisans (C.S.S.)—

| | | | |
|------------|------|------|--------|
| O .. 1.10 | | | |
| R .. -0.88 | 0.22 | 0.10 | --0.12 |

Reasons for the total saving of Rs. 1 lakh (91 per cent) have not been intimated (March 1984).

GRANT No. 19—Contd.

CAPITAL

(iii) Saving in 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> | | | |

521—CAPITAL OUTLAY ON
VILLAGE AND SMALL
INDUSTRIES

II—Capital Outlay on
Village and Small
Industries—

II(1)—Industrial Estates—

| | | | | |
|------|-------|------|------|-------|
| O .. | 10.00 | | | |
| R .. | —8.70 | 1.30 | 1.20 | —0.10 |

Saving of Rs. 8.70 lakhs was ascribed to imposition of restriction on expenditure so as to meet the requirements of other priority schemes.

459—CAPITAL OUTLAY ON
PUBLIC WORKS

AA—Capital Outlay on
Public Works

AA1—Construction—

| | | | | |
|------|-------|------|------|-------|
| O .. | 6.50 | | | |
| R .. | —4.00 | 2.50 | 1.54 | —0.96 |

The total saving of Rs. 4.96 lakhs (76 per cent of the original provision) was attributed to less release of funds by Government as a measure of economy due to financial constraints.

GRANT No. 19—*Concl.*

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (—)</i> |
|--|------------------------|-------------------------------|----------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| 721—LOANS FOR VILLAGE AND SMALL INDUSTRIES | | | |
| FF—Loans for Village and Small Industries— | | | |
| FF—Term/Working Capital Loans to Entrepreneurs (CSS)— | | | |
| O .. 2.00 | | | |
| R .. —1.35 | 0.65 | 0.37 | —0.28 |

The total saving of Rs. 1.63 lakhs was attributed to less number of applicants for loan.

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

| | <i>Total</i> | <i>Actual</i> | <i>Excess (+)</i> | <i>Saving (-)</i> |
|---|--------------|--------------------|-------------------|-------------------|
| | <i>grant</i> | <i>expenditure</i> | | |
| | Rs. | Rs. | Rs. | Rs. |
| REVENUE | | | | |
| MAJOR HEAD: | | | | |
| 321—VILLAGE AND SMALL INDUSTRIES | | | | |
| | Rs. | | | |
| Original | 37,30,000 | | | |
| Supplementary | 45,000 | 37,75,000 | 30,15,453 | -7,59,547 |
| Amount surrendered during the year (March 1983) | | .. | .. | 8,66,000 |
| CAPITAL | | | | |
| MAJOR HEAD: | | | | |
| 521—CAPITAL OUTLAY ON VILLAGE INDUSTRIES AND | | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | | |
| Original | 2,07,000 | | | |
| Supplementary | .. | 2,07,000 | 18,460 | -1,88,540 |
| Amount surrendered during the year (March 1983) | | .. | .. | 1,86,000 |
| NOTES AND COMMENTS | | | | |
| REVENUE | | | | |

- (i) Saving of Rs. 8.66 lakhs was anticipated and surrendered on the last day of the financial year; the ultimate saving was Rs. 7.60 lakhs only.

GRANT No. 20—Contd.

(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> | | |
| 321—VILLAGE AND SMALL INDUSTRIES | | | |
| A—Village and Small Industries— | | | |
| A1—Government Institute of Cottage Industries— | | | |
| A1(1)—Training— | | | |
| A1(1)(6)—Branch Institute at Gyalzing— | | | |
| O .. 2.68 | | | |
| R .. — 1.64 | 1.04 | 1.02 | —0.02 |

Anticipated saving of Rs. 1.64 lakhs was surrendered on the last day of the financial year due to non-finalisation of proposal for purchase of land and house for the Institute and less payment of stipend due to dropouts among the trainees.

A1(1)(3)—Branch Institute at Lachung—

| | | | |
|-----------------|------|------|-------|
| O .. 2.99 | | | |
| R .. — 1.28 | 1.71 | 1.33 | —0.38 |

Anticipated saving of Rs. 1.28 lakhs was attributed to less release of funds to Public Works Department, Sikkim due to partial construction of the workshed of non-procurement of the tabular structure required for the purpose and less payment of stipend owing to dropouts among the trainees. Reasons for the final saving of Rs. 0.38 lakh have not been intimated (March 1984).

GRANT No. 20—Contd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> (<i>In lakhs of rupees</i>) | <i>Excess (+) Saving (-)</i> |
|---------------------------------------|--------------------|--|----------------------------------|
| A1(I)(1)—Training Centre, Gangtok— | | | |
| O .. 10.50 | | | |
| S .. 0.40 | | | |
| R .. — 0.98 | 9.92 | 9.31 | — 0.61 |

The total saving of Rs. 1.59 lakhs was stated to be due to non-manufacturing of looms and accessories ordered for carpet weaving section because of shortage of timbers, and non-receipt of supply of materials ordered for.

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

| | | | |
|-------------|------|------|--------|
| O .. 2.53 | | | |
| R .. — 1.12 | 1.41 | 1.38 | — 0.03 |

The total saving of Rs. 1.15 lakhs was attributed to partial execution of works as a measure of economy and non-receipt of supply of materials ordered for.

AI(2)—Production and
Marketing—

A1(2)(1)—Management—

| | | | |
|-------------|-------|-------|--------|
| O .. 11.30 | | | |
| S .. 0.05 | | | |
| R .. — 0.87 | 10.48 | 10.22 | — 0.26 |

The total saving of Rs. 1.13 lakhs was attributed to non-participation in the Indian Trade Fair and other exhibitions due to shortage of staff and unavoidable circumstances and non-purchase of timber, Baku materials and jewelleryes as a matter of economy.

(iii) The following is a case of injudicious surrender of funds:—

GRANT No. 20—Concl'd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|--|------------------------|-------------------------------|----------------------------------|
| 321—VILLAGE AND SMALL INDUSTRIES | | | |
| A—Village and Small Industries | | | |
| A1—Government Institute of Cottage Industries— | | | |
| A1(2)—Production and Marketing— | | | |
| A1(2)(2)—Field Level Organisation— | | | |
| O .. 5.50 | | | |
| R .. — 2.40 | 3.10 | 5.35 | +2.25 |

Anticipated saving of Rs. 2.40 lakhs was surrendered on the last day of the financial year as a measure of economy; the eventual excess was Rs. 2.25 lakhs, for which reasons have not been intimated (March 1984).

CAPITAL

(iv) Saving of Rs. 1.89 lakhs in the grant formed 91 per cent of the original provision.

(v) Saving occurred under:—

521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES

AA—Capital Outlay on Village and Small Industries—

AA1—Small Scale Industries

AA1(1)—Government Institute of Cottage Industries—

| | | | |
|-------------|------|------|----|
| O .. 2.00 | | | |
| R .. — 1.86 | 0.14 | 0.14 | .. |

Anticipated saving of Rs. 1.86 lakhs was surrendered on the last day of the financial year as a measure of economy.

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

| | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess (+) Saving (—) Rs.</i> |
|---|--------------------------------|---------------------------------------|--|
| REVENUE | | | |
| MAJOR HEAD: | | | |
| 328—MINES AND MINERALS | | | |
| | Rs. | | |
| Original | 13,50,000 | | |
| Supplementary .. | 13,50,000 | 7,19,628 | —6,30,372 |
| Amount surrendered during the year | .. | .. | .. |
| CAPITAL | | | |
| MAJOR HEADS: | | | |
| 528—CAPITAL OUTLAY ON MINING AND METALLUR- GICAL INDUSTRIES, | | | |
| 728—LOANS FOR MINING AND METALLURGICAL INDUSTRIES AND | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 11,55,000 | | |
| Supplementary .. | 11,55,000 | 6,26,185 | —5,28,815 |
| Amount surrendered during the year | .. | .. | .. |

NOTES AND COMMENTS

REVENUE

- (i) Entire unutilised provision of Rs. 6.30 lakhs in the grant (47 per cent of the original provision) remained unsurrendered. In previous year also, there was a saving of Rs. 7.51 lakhs (47 percent of the original provision).

**GRANT No. 23—LAND REVENUE
(ALL VOTED)**

| | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess (+) Saving (—) Rs.</i> |
|---|--------------------------------|---------------------------------------|--|
| REVENUE | | | |
| MAJOR HEADS : | | | |
| 229—LAND REVENUE, | | | |
| 252—SECRETARIAT—GENERAL SERVICES, | | | |
| 253—DISTRICT ADMINISTRATION, | | | |
| 289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES AND | | | |
| 314—COMMUNITY DEVELOPMENT | | | |
| | Rs. | | |
| Original | 42,43,300 | | |
| Supplementary | 30,72,000 | 73,15,000 | 76,12,798 +2,97,798 |
| Amount surrendered during the year (March 1983) |  | .. .. | 6,79,000 |
| CAPITAL | | | |
| Original | 50,000 | | |
| Supplementary | .. | 50,000 | 36,458 —13,542 |
| Amount surrendered during the year (March 1983) |  | .. .. | 20,000 |

NOTES AND COMMENTS

REVENUE

- (i) Expenditure exceeded the grant by Rs. 2,97,798; the excess requires regularisation.
- (ii) In view of the excess, surrender of Rs. 6.79 lakhs made on the last day of the financial year, proved unrealistic.

GRANT No. 23—Contd.

(iii) Excess over 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> | | | |
| 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— | | | |
| S .. 29.02 | | | |
| R .. -0.46 | 28.56 | 36.99 | +8.43 |

Supplementary grant of Rs. 29.02 lakhs obtained in March 1983 for meeting spill over liability on earthquake relief works proved inadequate in view of the eventual excess of Rs. 8.43 lakhs. Reasons for the excess have not been intimated (March 1984).

Reduction of provision by Rs. 0.46 lakh on account of partial execution of repairs and restoration of monasteries due to delayed release of funds proved injudicious.

| | | | |
|--|-------|-------|-------|
| 229—LAND REVENUE | | | |
| A—Land Revenue | | | |
| A1—Survey and Settle- ment Operations | | | |
| A1(2)—Survey and Settlement— | | | |
| O .. 4.50 | | | |
| R .. 5.50 | 10.00 | 10.18 | +0.18 |

GRANT No. 23—Contd.

Augmentation of provision by Rs. 5.50 lakhs was attributed to retention of surplus staff for completion of land records and field survey of Lachen (Rs. 4 lakhs), entertainment of retrenched staff to attend to Court cases (Rs. 0.40 lakh) and payment on account of leave encashment and arrears of dearness allowance (Rs. 1 lakh).

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-----------------------------|--------------------|---------------------------|----------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| 253—DISTRICT ADMINISTRATION | | | |
| C—District Administration | | | |
| C1—District Establishment— | | | |
| C1(3)—South District— | | | |
| O .. | 3.05 | | |
| S .. | 0.45 | 3.50 | 4.76 + 1.26 |

Reasons for the excess of Rs. 1.26 lakhs have not been intimated (March 1984).

(iv) Excess in the above cases was partly counterbalanced by saving in provision mainly under:—

229—LAND REVENUE

A—Land Revenue

A1—Survey and Settlement
Operation—

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

| | | | |
|------|--------|------|-------------|
| O .. | 18.40 | | |
| R .. | -10.32 | 8.08 | 8.48 + 0.40 |

Anticipated saving of Rs. 10.32 lakhs was attributed to non-construction of office in North District due to non-receipt of estimates, partial execution of other minor works and non-filling

GRANT No. 23—*Concl'd.*

up of vacant posts under Patwari system owing to non-implementation of Land Reforms Act. Reasons for the eventual excess have not been intimated (March 1984).

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

(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 .. | — 0.44 | 0.56 | 0.18 | — | 0.38 |

Anticipated saving of Rs. 0.44 lakh was ascribed to non-receipt of recommendations from district authorities for payment of grants-in-aid to victims affected by natural calamity. Reasons for the final saving of Rs. 0.38 lakh have not been intimated (March 1984).

GRANT No. 24—LAW DEPARTMENT
(ALL VOTED)

| | <i>Total grant</i> | <i>Actual Expenditure</i> | <i>Excess (+) Saving (-)</i> |
|---|------------------------|-------------------------------|----------------------------------|
| REVENUE | Rs. | Rs. | Rs. |
| MAJOR HEAD : | | | |
| 252—SECRETARIAT—GENERAL SERVICES | | | |
| | Rs. | | |
| Original | 3,39,000 | | |
| Supplementary | 24,000 | 3,63,000 | 3,73,317 |
| Amount surrendered during the year (March 1983) | | .. | +10,317 |
| | | .. | -5,000 |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 7,000 | | |
| Supplementary | .. | 7,000 | 20,755 |
| Amount surrendered during the year (March 1983) | | .. | + 13,755 |
| | | .. | 3,000 |
| NOTES AND COMMENTS | | | |

REVENUE

- (i) Expenditure exceeded the grant by Rs.10,317; the excess requires regularisation.

CAPITAL

- (ii) Expenditure exceeded the grant by Rs.13,755; 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 | 68,00,000 | | |
| Supplementary | 80,000 | 68,80,000 | 43,36,435 —25,43,565 |
| Amount surrendered during the year (March 1983) | .. | .. | 23,28,800 |

GRANT No.25—Contd.

| | Total grant Rs. | Actual. expenditure Rs. | Excess (+) Saving (—) Rs. |
|--|-----------------------|-------------------------------|---------------------------------|
| CAPITAL | | | |
| MAJOR HEADS : | | | |
| 459—CAPITAL OUTLAY ON PUBLIC WORKS, | | | |
| 483—CAPITAL OUTLAY ON HOUSING, | | | |
| 484—CAPITAL OUTLAY ON URBAN DEVELOPMENT AND | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 2,65,000 | | |
| Supplementary | .. 5,50,000 | 8,15,000 | 5,57,500 |
| Amount surrendered during the year (March 1983) | | .. | .. — 1,55,000 |
| NOTES AND COMMENTS | | | |
| REVENUE | | | |
| (i) Surrender of anticipated saving Rs. 23.29 lakhs was made on the last day of the financial year; the saving ultimately was Rs. 25.44 lakhs. | | | |
| (ii) Saving (37 per cent of the total provision) occurred mainly under:— | | | |
| 284—URBAN DEVELOPEMENT | | | |
| E —Urban Development | | | |
| E1—General | | | |
| E1 (1)—Assistance to Municipalities Corporations, etc.— | | | |
| E1(1)(1)—Assistance to Municipal Corporation, Gangtok— | | | |
| O .. | 25.50 | | |
| S .. | 0.50 | | |
| R .. | —10.90 | 15.10 | 15.11 |
| | | | +0.01 |

GRANT No. 25—Contd.

Anticipated saving of Rs. 10.90 lakhs was surrendered on the last day of the financial year due to non-construction of "Super Market", "Parking place" and "Parks and Gardens" and non-implementation of the scheme "Environmental improvement of the slums" owing to curtailment of assistance by the Government as a measure of economy.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------|-----------------------------|---------------------------|----------------------------------|
| | <i>(In lakhs of rupees)</i> | | |
| 337—ROADS AND BRIDGES | | | |
| H —Roads and Bridges | | | |
| H1 —District and other Roads— | | | |
| O .. 16.00 | | | |
| R .. -6.79 | 9.21 | 7.21 | -2.00 |

Anticipated saving of Rs. 6.79 lakhs was surrendered on the last day of the financial year due to imposition of restriction on expenditure as a measure of economy. Reasons for the final saving of Rs. 2 lakhs have not been intimated (March 1984).

283—HOUSING

F —Housing

F1 —Housing Schemes—

 O .. 2.00

 R .. -2.00

The entire provision was surrendered on the last day of the financial year due to non-implementation of the scheme "Social Housing" reason therefor have not been intimated (March 1984).

GRANT No. 25—Contd.

| | Total grant | Actual expenditure | Excess (+) Saving (-) |
|------------------------|----------------|-----------------------|--------------------------|
| (In lakhs of rupees) | | | |
| 259—PUBLIC WORKS | | | |
| C —Public Works | | | |
| C2 —Constructions— | | | |
| O .. 5.25 | | | |
| R .. —1.88 | 3.37 | 3.32 | —0.05 |

Anticipated saving of Rs. 1.88 lakhs was surrendered on the last day of the financial year due to partial implementation of the schemes “Construction of public latrines” and “Construction of meat stalls” and less purchase of technical equipments as a measure of economy.

283—HOUSING

F —Housing—

F2 —Government Residential
Building—

F2(1)-Construction—

| | | | |
|------------|------|------|----|
| O .. 1.00 | | | |
| R .. —0.99 | 0.01 | 0.01 | .. |

Anticipated saving of Rs. 0.99 lakh was surrendered on the last day of the financial year due to non-implementation of the scheme “Construction of Sweepers’ Quarters”; reasons therefor have not been intimated (March 1984).

CAPITAL

(iii) In view of the saving of Rs. 2.58 lakhs (32 per cent of the total provision), the supplementary grant of Rs. 5.50 lakhs obtained in March 1983 for meeting increased expenditure on Centrally sponsored scheme of “Intigrated Development of Jorethang Town” proved largely excessive.

GRANT No. 25—Concl'd.

(iv) 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> | | |
| 483—CAPITAL OUTLAY ON HOUSING | | | |
| BB—Capital Outlay on Housing— | | | |
| BB1—Other Investment | 1.00 | .. | —1.00 |

Saving of the entire provision was due to non-investment of funds in 'Sikkim Housing and Development Board's; reasons therefor have not been intimated (March 1984).

| | | | |
|---|-------|------|---------|
| 484—CAPITAL OUTLAY ON URBAN DEVELOPMENT | | | |
| CC—Capital Outlay on Urban Development— | | | |
| CC1—General— | | | |
| CC(1)—Building— | | | |
| G .. | 1.00 | | |
| S .. | 5.50 | | |
| R .. | —1.00 | 5.50 | 5.50 .. |

Anticipated saving of Rs. 1 lakh was surrendered on the last day of the financial year due to partial implementation of the Centrally sponsored scheme "Integrated Development of Jorethang Town", as a measure of economy.

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

| | | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | | <i>Excess (+) Saving (—) Rs.</i> |
|--|-------------|--------------------------------|---------------------------------------|------------|--|
| REVENUE | | | | | |
| MAJOR HEADS: | | | | | |
| 280—MEDICAL, | | | | | |
| 281—FAMILY WELFARE, | | | | | |
| 282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY, | | | | | |
| 288—SOCIAL SECURITY AND WELFARE AND | | | | | |
| 309—FOOD | | | | | |
| | Rs. | | | | |
| Original | 1,96,19,000 | | | | |
| Supplementary | 51,94,000 | 2,48,13,000 | 2,61,52,003 | +13,39,003 | |
| Amount surrendered during the year | | .. | .. | .. | |
| CAPITAL | | | | | |
| MAJOR HEADS: | | | | | |
| 480—CAPITAL OUTLAY ON MEDICAL AND | | | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | | | |
| Original | 35,50,000 | | | | |
| Supplementary | .. | 35,50,000 | 31,85,625 | —3,64,375 | |
| Amount surrendered during the year | | .. | .. | .. | |

The expenditure in the revenue portion of the grant does not include Rs. 8,70,013 spent from out of an advance sanctioned from the Contingency Fund in January 1983 but not recouped to the Fund till the close of the year.

GRANT No.26—Contd.

NOTES AND COMMENTS

REVENUE

- (i) Expenditure exceeded the grant by Rs. 13,39,003; the excess requires regularisation.
In the previous year also the expenditure had exceeded the grant by Rs. 18.92 lakhs.
- (ii) In view of the excess, the supplementary grant of Rs. 51.94 lakhs obtained in March 1983 proved inadequate.
- (iii) Excess over the 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> | | |
| 280—MEDICAL | | | |
| A—Medical— | | | |
| A1—Allopathy— | | | |
| A1(2)—Medical Relief— | | | |
| A1(2)(1)—Central Referral | | | |
| Hospital, Gangtok (S.T.N.M.) | | | |
| O .. 21.10 | | | |
| S .. 3.75 | | | |
| R .. —0.52 | 24.33 | 32.42 | +8.09 |

Saving of Rs. 0.52 lakh in the provision was anticipated due to non-purchase of indigenous medicines because of non-receipt of proposals. The eventual excess of Rs. 8.09 lakhs was due to payment of more arrears of dearness allowance and leave encashment concession to Government employees than anticipated.

GRANT No. 26—Contd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-) (In lakhs of rupees)</i> |
|---|------------------------|-------------------------------|---|
| 288—SOCIAL SECURITY AND WELFARE | | | |
| D—Social Security and Welfare— | | | |
| D1—Social Welfare— | | | |
| D1(3)—Family and Child Welfare— | 7.68 | 15.20 | +7.52 |
| 280—MEDICAL | | | |
| A—Medical— | | | |
| A1—Allopathy— | | | |
| A1(2)—Medical Relief— | | | |
| A1(2)(9)—Primary Health Centres— | | | |
| A1(2)(9)(1)—South District— | 3.15 | 10.15 | +7.00 |
| A1(2)(10)—Primary Health Sub-Centres | | | |
| A1(2)(10)(1)—South District— | 0.65 | 5.40 | +4.75 |
| A1(2)(10)(2)—West District— | 0.65 | 2.48 | +1.83 |
| A1(2)(9)—Primary Health Centres— | | | |
| A1(2)(9)(2)—West District | 2.35 | 4.04 | +1.69 |
| A1(2)(7)—Centralised purchase of directory materials— | | | |
| O .. 6.00 | | | |
| S .. 1.00 | 7.00 | 8.63 | +1.63 |

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> | | | |
| 282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY— | | | |
| C—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 (CSS)— | | | |
| O .. 1.34 | | | |
| S .. 3.76 | 5.10 | 6.78 | +1.68 |
| Reasons for the excess in the above cases have not been intimate (March 1984). | | | |
| 280—MEDICAL | | | |
| A—Medical | | | |
| A1—Allopathy | | | |
| A1(2)—Medical Relief | | | |
| A1(2)(4)—Namchi Hospital— | | | |
| O .. 4.32 | | | |
| R ..—0.25 | 4.07 | 5.74 | +1.67 |

Reduction of provision by Rs. 0.25 lakh was attributed to non-filling up of vacant posts owing to non-availability of suitable candidates. The eventual excess occurred mainly under the sub-head 'Salaries'; reasons therefor have not been intimated (March 1984).

GRANT No. 26—Contd.

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

| <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 | | | |
| C—Public Health Sanitation and Water Supply | | | |
| C1—Public Health and Sanitation | | | |
| C1(1)—Prevention and control of diseases | | | |
| C1(1)(2)—National Malaria Eradication Programme (C.S.S.) | | | |
| O .. 13.32 | | | |
| S .. 8.00 | 21.32 | 15.41 | —5.91 |

Saving of Rs. 5.91 lakhs occurred mainly under the sub-head 'Materials and Supplies (to be received in kind from Government of India)' due to non receipt of the full quota anticipated.

280—MEDICAL

A—Medical

A1—Allopathy

A1(2)—Medical Relief

A1(2)(10)—Primary Health
Sub-centres

A1(2)(10)(3)—Other Districts

O .. 5.50

S .. 0.60

R .. 0.04

6.14

1.81

—4.33

GRANT No. 26—Contd.

Eventual saving of Rs. 4.33 lakhs (71 per cent of the total provision) occurred under the sub-head 'Salaries'; reasons therefor have not been intimated (March 1984).

| <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 | 0.61 | —2.39 |

Reasons for the saving of Rs. 2.39 lakhs have not been intimated (March 1984).

| | | | |
|----------------------------|------|------|-------|
| 280—MEDICAL | | | |
| A—Medical | | | |
| A1—Allopathy— | | | |
| A1(2)—Medical Relief— | | | |
| A1(2)(2)—Gyalzing Hospital | | | |
| O .. 5.24 | | | |
| S .. 1.30 | 6.54 | 5.40 | —1.14 |

Saving of Rs. 1.14 lakhs in the provision occurred under the sub-head 'motor vehicles'; reasons therefor have not been intimated (March 1984).

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> | | | |
| 282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY | | | |
| C— Public Health, Sanitation and Water Supply— | | | |
| C1 —Public Health and Sanitation | | | |
| C1(1)—Prevention and control of diseases— | | | |
| C1(1)(6)—National Tuberculosis control programme (C. S. S.) | 1.11 | 0.06 | —1.05 |

Reasons for the saving have not been intimated (March 1984).

(v) Augmentation of funds by reappropriation in the following case proved unnecessary as the expenditure fell short of the provision.

| | | | |
|--|-------|-------|-------|
| 280—MEDICAL | | | |
| A—Medical— | | | |
| A1—Allopathy— | | | |
| A1(1)—Direction and Administration— | | | |
| A1(1)(3)—Central Health Stores Organisation— | | | |
| O .. | 29.00 | | |
| S .. | 13.00 | | |
| R .. | 2.58 | | |
| | 44.58 | 37.12 | —7.46 |

Anticipated excess of Rs. 2.58 lakhs was attributed to payment of old bills for supplies received previously. Reasons for the eventual saving of Rs. 7.46 lakhs have not been intimated (March 1984).

GRANT No. 26—*Concl'd.*

(vi) Withdrawal of funds in the following case proved injudicious as the expenditure exceeded the provision (original plus supplementary):—

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (—)</i> |
|-----------------------------|--------------------|---------------------------|----------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| 280—MEDICAL | | | |
| A—Medical | | | |
| A1—Allopathy | | | |
| A1(2)—Medical Relief | | | |
| A1(2)(3)—Mangan Hospital— | | | |
| O .. 3.80 | | | |
| S .. 0.44 | | | |
| R .. 1.07 | 3.17 | 4.44 | +1.27 |

Anticipated saving of Rs. 1.07 lakhs was attributed to non-receipt of bills in time for supplies received and non-filling up of technical posts due to non-availability of suitable candidates. Reasons for the eventual excess of Rs. 1.27 lakhs have not been intimated (March 1984).

CAPITAL

(vii) No part of the saving of Rs. 3.64 lakhs in the grant was surrendered.

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—SECRETARIATE—GENERAL SERVICES | | | |
| | <i>Rs.</i> | | |
| Original | 3,39,000 | | |
| Supplementary | 1,67,000 | 5,06,000 | 4,58,097 |
| | | | -47,903 |
| Amount surrendered during the year (March 1983) | .. | .. | 13,000 |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 7,000 | | |
| Supplementary | .. | 7,000 | 3,570 |
| | | | -3,430 |
| Amount surrendered during the year | .. | .. | .. |

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—SECRETARIATE—ECONOMIC SERVICES AND | | | |
| 304—OTHER GENERAL ECONOMIC SERVICES | | | |
| | Rs. | | |
| Original | 13,15,000 | | |
| Supplementary | 13,15,000 | 13,00,537 | —14,463 |
| Amount surrendered during the year (March 1983) | .. | .. | 71,000 |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 10,000 | | |
| Supplementary | .. 10,000 | 11,390 | +1,390 |
| Amount surrendered during the year | .. | .. | .. |
| NOTES AND COMMENTS | | | |
| REVENUE | | | |

- (i) Rupees 0.71 lakh were surrendered on the last day of the financial year; the saving ultimately was Rs. 0.14 lakh.

GRANT No. 28—Contd.

(ii) 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> | | | |
| 304—OTHER GENERAL ECONOMIC SERVICES | | | |
| B—OTHER GENERAL ECONOMIC SERVICES | | | |
| B1—ECONOMIC ADVICE AND STATISTICS | | | |
| B1(1)—BUREAU OF ECONOMICS AND STATISTICS | | | |
| O .. 4.00 | | | |
| R .. -1.07 | 2.93 | 2.96 | +0.03 |

Surrender of anticipated saving of Rs. 1.07 lakhs was stated to be due to non-filling up of technical posts, reasons for which have not been intimated (March 1984).

B1 (3)—Timly Reporting of
crop Statistics

| | | | |
|------------|------|----|------|
| O .. 1.00 | | | |
| R .. -0.40 | 0.60 | .. | 0.60 |

Saving of the entire provision was attributed to non-implementation of the scheme due to non-setting up of the Directorate of Land Records to which it was linked.

GRANT No. 28—*Concl'd.*

(iii) The 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> | | | |
| 296—SECRETARIAT— ECONOMIC SERVICES | | | |
| A—SECRETARIAT—ECONOMIC SERVICES | | | |
| A1—SECRETARIAT | | | |
| A1 (1)—PLANNING AND DEVELOPMENT DEPARTMENT | | | |
| O .. 4.00 | | | |
| R .. 1.40 | 5.40 | 5.57 | +0.17 |

Augmentation of the provision by reappropriation was attributed mainly to purchase of a new Jeep in replacement of the old one which was not provided for in the original budget.

CAPITAL

(iv) The expenditure exceeded the grant by Rs. 1,390; the excess requires regularisation.

GRANT No. 29—POWER (ALL VOTED)

| | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess (+) Saving (-) Rs.</i> |
|---|--------------------------------|---------------------------------------|--|
| REVENUE | | | |
| MAJOR HEADS: | | | |
| 259—PUBLIC WORKS, | | | |
| 283—HOUSING AND | | | |
| 334—POWER PROJECTS | | | |
| | Rs. | | |
| Original | 1,91,65,000 | | |
| Supplementary | 35,13,000 | 2,26,78,000 | 2,13,44,269 —13,33,731 |
| Amount surrendered during the year (March 1983) |  | .. .. | 5,08,000 |
| CAPITAL | | | |
| MAJOR HEADS : | | | |
| 534-CAPITAL OUTLAY ON POWER PROJECTS, | | | |
| 459—CAPITAL OUTLAY ON PUBLIC WORKS AND | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 2,67,75,000 | | |
| Supplementary | .. | 2,67,75,000 | 2,97,40,039 +29,65,039 |
| Amount surrendered during the year (March 1983) |  | .. .. | 17,63,000 |
| NOTES AND COMMENTS | | | |

REVENUE

(i) Surrender of anticipated saving of Rs. 5.08 lakhs in the grant was made on the last day of the financial year; the saving ultimately was Rs. 13.34 lakhs.

GRANT No. 29—Contd.

(ii) In view of the saving, the supplementary grant of Rs. 35.13 lakhs obtained in March 1983 for meeting additional expenditure on account of regularisation of work-charged staff and payment of enhanced dearness allowance and more amount of leave encashment concession to Government employees proved excessive.

(iii) 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> | | |
| 334—POWER PROJECTS | | | |
| C—Power Project— | | | |
| C3—Transmission and Distribution Schemes— | | | |
| C3 (8)—Suspense | | | |
| O .. 1,20.00 | | | |
| R .. —4.00 | 1,16.00 | 1,04.99 | —11.01 |

Anticipated saving of Rs. 4 lakhs in the provision was surrendered on the last day of the financial year due to imposition of restriction by Government on purchase of stock materials. The final saving of Rs. 11.01 lakhs was ascribed to economy measures adopted owing to resource constraints.

| | | | |
|----------------------------------|------|------|-------|
| C3 (5)—Survey and Investigation— | | | |
| O .. 1.00 | | | |
| S .. 3.50 | 4.50 | 1.76 | —2.74 |

The final saving of Rs. 2.74 lakhs in the provision was attributed to non-payment of certain bills due to their receipt towards the fag end of the financial year and also due to resource constraints.

GRANT No. 29—Contd.

(iv) The above saving was partly counterbalanced by excess over provision 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 Project— | | | |
| C1—Hydro Electric Schemes— | | | |
| C1 (1)—Direction and Administration— | | | |
| O | 30.90 | | |
| S | 20.63 | | |
| R | 1.37 | 52.90 | 57.07 |
| | | | +4.17 |

The total excess of Rs. 5.54 lakhs in the provision was stated to be due to increased expenditure on account of regularisation of work-charged staff and escalation of expenditure on P. O. L., stationery articles and liveries.

(v) In the following case, withdrawal of funds by reappropriation proved unrealistic in view of the excess over the total provision :—

| | | | |
|--------------------|----------|------|-------|
| 334—POWER PROJECTS | | | |
| C—Power Projects | | | |
| C2—Diesel Schemes— | | | |
| O | .. 3.50 | | |
| S | .. 3.00 | | |
| R | .. —0.50 | 6.00 | 7.18 |
| | | | +1.18 |

Anticipated saving of Rs. 0.50 lakh in the provision was stated to be mainly due to proposed winding up of the Diesel Power Station at Mangan and less maintenance cost of Diesel Power Station at Gangtok. The final excess of Rs. 1.18 lakhs was attributed to operation of the Gangtok and Mangan Diesel

GRANT No. 29—Contd.

Power Houses for longer periods due to less generation of electricity by the Hydel Power Station at Lower Lagyap during unexpected dry season and owing to price-hike of fuel.

CAPITAL

(vi) Expenditure exceeded the grant by Rs. 29,65,039; the excess requires regularisation.

In the previous year also, the expenditure exceeded the grant by Rs. 55,821.

(vii) In view of the excess, the surrender of Rs. 17.63 lakhs made on the last day of the financial year proved unrealistic.

(viii) Excess over the provision occurred 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— | | | |
| AA2—Transmission and Distribution Schemes— | | | |
| AA2 (5)—Rural Electrification Schemes financed by Loans from R.E.C. (CSS)— | | | |
| | 28.00 | 72.59 | + 44.59 |

The final excess of Rs. 44.59 lakhs over the provision was attributed to receipt of additional funds from the Rural Electrification Corporation towards the fag end of the year and consequent non-adjustment of the credit for the work in the current year's account.

GRANT No. 29—Contd.

| <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> | | |

AA3—Diesel Power Schemes—

AA3 (1)—Machinery and equipments—

| | | | |
|------|-------|-------|-------|
| O .. | 16.00 | | |
| R .. | 4.00 | 20.00 | 19.79 |
| | | | —0.21 |

Anticipated excess of Rs. 4 lakhs over the provision was stated to be due to certain unavoidable payments for machinery and equipments already purchased but not provided for.

AA1—Hydro Electric Schemes—

| | | |
|-------|-------|-------|
| 33.00 | 36.65 | +3.65 |
|-------|-------|-------|

The final excess of Rs. 3.65 lakhs was attributed to an inevitable payment connected with Rimbi Micro Hydel Scheme not provided for inadvertently.

(ix) Above excess was partly offset by saving in provision under :—

459—CAPITAL OUTLAY ON PUBLIC WORKS

CC—Capital Outlay on Public Works—

CC1—Construction

| | | | |
|------|-------|-------|-------|
| O .. | 20.00 | | |
| R .. | —9.50 | 10.50 | 11.95 |
| | | | +1.45 |

Saving of Rs. 9.50 lakhs in the provision was anticipated due to partial construction of office buildings because of delay in issuing administrative approval and financial sanction. Reasons for the final excess of Rs. 1.45 lakhs have not been intimated (March 1984).

GRANT No. 29—*Concl.*

| <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— | | | |
| AA2—Transmission and Distribution Schemes— | | | |
| AA2(3)—Other Distribution Schemes— | | | |
| O .. 1,20.00 | | | |
| R .. -9.63 | 1,10.37 | 1,07.07 | -3.30 |

The total saving of Rs. 12.93 lakhs in the provision was stated to be due to imposition of restriction on expenditure as a measure of economy and non-receipt of certain claims.

**GRANT No. 30—PRESS INFORMATION AND PUBLIC
RELATIONS (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 | 34,12,000 | | |
| Supplementary | 76,000 | 34,88,000 | 34,05,716 |
| Amount surrendered during the year | ... | .. | .. |
| CAPITAL | | | |
| MAJOR HEAD: | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 37,000 | | |
| Supplementary | — | 37,000 | 33,187 |
| Amount surrendered during the year | .. | .. | .. |

NOTES AND COMMENTS

REVENUE

- (i) No part of the saving of Rs. 0.82 lakh was surrendered; in view of the saving, supplementary grant of Rs. 0.76 obtained in March 1983 proved unnecessary.

GRANT No. 30—*Concl.*

(ii) Saving (partly offset by 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> | | |
| 285—INFORMATION AND PUBLICITY— | | | |
| D—Information and Publicity— | | | |
| D4—Publications | 6.28 | 4.68 | —1.60 |

Reasons for the saving have not been intimated (March 1984).

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 | 23,40,000 | | |
| Supplementary | 23,40,000 | 17,67,340 | —5,72,660 |
| Amount surrendered during the year | .. | .. | .. |
| CAPITAL | | | |
| MAJOR HEADS: | | | |
| 477—CAPITAL OUTLAY ON EDUCATION AND | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 3,56,000 | | |
| Supplementary | 3,56,000 | 11,039 | —3,44,961 |
| Amount surrendered during the year | .. | .. | .. |
| NOTES AND COMMENTS | | | |
| REVENUE | | | |

(i) Entire saving of Rs. 5.73 lakhs remained unsurrendered.

GRANT No. 31—*Concl'd.*

(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> | | | |
| 278—ART AND CULTURE | | | |
| B—Art and Culture— | | | |
| B3—Archaeology— | | | |
| B3(1)—Preservation of Ancient Monuments— | 12.10 | 6.74 | —5.36 |

Reasons for saving of Rs. 5.36 (44 per cent of the provision) have not been intimated (March 1984).

CAPITAL

(iii) Entire saving of Rs. 3.45 lakhs (97 per cent of the provision) remained unsurrendered.

(iv) Saving occurred under :—

| | | | |
|--|------|------|-------|
| 477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE | | | |
| AA—Capital Outlay on Education, Art and Culture— | | | |
| AA1—Other Expenditure | 3.50 | 0.06 | —3.44 |

Saving of Rs. 3.44 lakhs was mainly due to non-construction of Museum (Rs. 1 lakh) and Community Halls and other buildings (Rs. 0.95 lakh) and non-execution of renovation of Community Hall at Gangtok (Rs. 1 lakh); reasons have not been intimated (March 1984).

GRANT No. 32—ROADS AND BRIDGES (ALL VOTED)

| | | Total grant Rs. | Actual expenditure Rs. | Excess (+) Saving (—) Rs. |
|---|--------------|-----------------------|------------------------------|---------------------------------|
| REVENUE | | | | |
| MAJOR HEADS: | | | | |
| 259—PUBLIC WORKS AND | | | | |
| 337—ROADS AND BRIDGES | | | | |
| | Rs. | | | |
| Original | 10,01,29,000 | | | |
| Supplementary | 7,75,000 | 10,09,04,000 | 4,61,43,819 | —5,47,60,181 |
| Amount surrendered during the year (March 1983) | | .. | .. | 12,75,000 |
| CAPITAL | | | | |
| MAJOR HEADS: | | | | |
| 537—CAPITAL OUTLAY ON ROADS AND BRIDGES AND | | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | | |
| Original | 4,07,40,000 | | | |
| Supplementary | .. | 4,07,40,000 | 3,96,98,230 | —10,41,770 |
| Amount surrendered during the year (March 1983) | | .. | .. | 12,91,000 |
| NOTES AND COMMENTS | | | | |

REVENUE

- (i) In view of the saving of Rs. 5,47.60 lakhs in the grant forming 54 per cent of the total provision, the supplementary grant of Rs. 7.75 lakhs obtained during March 1983 proved unnecessary.

In the previous year also there was a saving of Rs. 5,17.35 lakhs in the grant forming 50 per cent of the total provision.

GRANT No. 32—Contd.

(ii) Bulk of the unutilised provision remained unsurrendered eventhough the surrender of saving to the extent of Rs. 12.75 lakhs was made on the last day of the financial year.

In the previous year also Rs. 5,14.44 lakhs which formed bulk of the saving of Rs. 5,17.35 lakhs remained unsurrendered.

(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> | | |
| 337—ROADS AND BRIDGES | | | |
| D—Roads and Bridges— | | | |
| D5—Strategic and Border Roads (CSS) | 3,71.74 | .. | —3,71.74 |

The expenditure incurred by GREF for maintenance and construction of the roads is reimbursed by the Government of India, Ministry of Shipping and Transport to the Defence and on receipt of the intimation of such release, the amount is adjusted as expenditure under this head per contra credit to Major Head "160".

No such intimation was received from the Government of India or the State Government and consequently no adjustment could be carried out resulting in saving.

259—PUBLIC WORKS,

A—Public Works—

| | | | |
|-------------|---------|---------|----------|
| A6—Suspense | 4,00.00 | 2,43.44 | —1,56.56 |
|-------------|---------|---------|----------|

Saving of Rs. 1,56.56 lakhs in the provision was attributed to less purchase of stock materials as a measure of economy due to financial constraints.

GRANT No. 32—*Concl'd.*

stock of materials and with manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed off and the balance represents the book value of materials in stock plus the unadjusted charged etc. connected with the manufacture. This balance is carried forward from year to year.

The transactions during 1982-83 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 | .. .. | 4,05.86 (Dr.) |
| Debits | .. .. | 2,43.44 |
| Total | .. .. | 6,49.30 |
| Credits | .. .. | 2,27.46 |
| Closing balance | .. .. | 4,21.84 (Dr.) |

GRANT No. 33—PUBLIC WORKS AND
WATER SUPPLY (ALL VOTED)

| | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|--|------------------------|-------------------------------|----------------------------------|
| | Rs. | Rs. | Rs. |
| REVENUE | | | |
| MAJOR HEADS: | | | |
| 259—PUBLIC WORKS, | | | |
| 282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY AND | | | |
| 283—HOUSING | | | |
| | Rs. | | |
| Original | 1,08,40,000 | | |
| Supplementary | 7,70,000 | 1,16,10,000 | 98,07,230 —18,02,770 |
| Amount surrendered during the year (March 1983) | .. | .. | 15,40,000 |
| CAPITAL | | | |
| MAJOR HEADS: | | | |
| 459—CAPITAL OUTLAY ON PUBLIC WORKS, | | | |
| 482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY, | | | |
| 483—CAPITAL OUTLAY ON HOUSING AND | | | |
| 766—LOANS TO GOVERNMENT SERVANTS, ETC. | | | |
| Original | 1,59,50,000 | | |
| Supplementary | .. | 1,59,50 000 | 1,12,36,451 —47,13,549 |
| Amount surrendered during the year (March 1983) | .. | .. | 47,40,000 |

GRANT No. 33—*Contd.*

NOTES AND COMMENTS

REVENUE

(i) In view of overall saving of Rs. 18.03 lakhs in the grant, the supplementary provision of Rs. 7.70 lakhs obtained in March 1983 proved unnecessary.

(ii) 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> |
| 282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY | | | |
| B—Public Health, Sanitation and Water Supply— | | | |
| B1—Sewerage and Water Supply— | | | |
| B1(2)—Urban Water Supply Schemes— | | | |
| O .. 39.00 | | | |
| R .. —11.99 | 27.01 | 26.35 | —0.66 |

The total saving of Rs. 12.65 lakhs in the provision was attributed to partial implementation of the scheme 'Construction of other Bazars Water Supply Schemes' (Rs. 8.69 lakhs) and less expenditure on maintenance of other Water Supply Schemes (Rs. 3.95 lakhs) due to imposition of restriction on expenditure on account of resource constraints.

B1(1)—Direction and
Administration

| | | | |
|------------|------|------|-------|
| O .. 9.00 | | | |
| R .. —3.53 | 5.47 | 4.87 | —0.60 |

GRANT No. 33—Contd.

Anticipated saving of Rs. 3.53 lakhs in the provision was stated to be due to non-filling up of new posts for Public Health Engineering (Rs. 2.32 lakhs and imposition of restriction on spending by Government (Rs. 1.21 lakhs). Reasons for the final saving of Rs. 0.60 lakh have not been intimated (March 1984).

| <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— | | | |
| A2—Planing and Research— | | | |
| O .. | 2.95 | | |
| R .. | -2.05 | 0.90 | 0.99 |
| | | | +0.09 |

Provision of Rs. 2.05 lakhs was surrendered on the last day of the financial year due to partial operation of 'Soil and material testing laboratory' because of imposition of restriction on expenditure by the Government as a measure of economy.

CAPITAL

(iii) The overall saving of Rs. 47.14 lakhs in the grant formed 30 per cent of the original provision.

(iv) Saving in provision occurred under :—

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 .. | 37.00 | | | |
| R .. | -22.20 | 14.80 | 17.07 | +2.27 |

GRANT No. 33—*Concl'd.*

Anticipated saving of Rs. 22.20 lakhs in the provision was attributed to non-clearance of the proposal for Gangtck Water Supply Scheme—Second phase due to imposition of restriction on expenditure. The final excess was stated to be due to inevitable payment of bills for works already executed.

| <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 | | | |
| CC—Capital Outlay on Housing— | | | |
| CC1—Government Residential Buildings— | | | |
| O .. 40.00 | | | |
| R .. —16.40 | 23.60 | 21.66 | —1.94 |

The total saving of Rs. 18.34 lakhs in the provision (46 per cent of the original provision) was ascribed to imposition of restriction on expenditure by Government due to resource constraints.

| | | | |
|---------------------------------------|-------|-------|-------|
| 459—CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| AA—Capital Outlay on Public Works— | | | |
| AA1—Construction— | | | |
| O .. 54.00 | | | |
| R .. —8.70 | 45.30 | 45.44 | +0.14 |

Anticipated saving of Rs. 8.70 lakhs was surrendered on the last day of the financial year as a measure of economy.

GRANT No. 34—Contd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------|------------------------|-------------------------------|----------------------------------|
| <i>(In lakhs of rupees)</i> | | | |
| 337—ROADS AND BRIDGES | | | |
| D2 (1)—Rural Roads— | | | |
| O .. 60.80 | | | |
| R .. -9.41 | 51.39 | 52.10 | +0.71 |

Saving of Rs. 9.41 lakhs in the provision was stated to be due to partial construction of rural roads because of non-availability of required quantity of cement and as a measure of economy. The final excess of Rs. 0.71 lakh was attributed to certain inevitable payments.

314—COMMUNITY DEVELOPMENT

C—Community Development—

C2—Community Development
Programmes

| | | | |
|------------|------|------|-------|
| O .. 11.00 | | | |
| S .. 0.04 | | | |
| R .. -3.99 | 7.05 | 6.46 | -0.59 |

Withdrawal of provision of Rs. 3.99 lakhs by reappropriation was attributed to financial constraints. The final saving of Rs. 0.59 lakh was stated to be due to non-receipt of bills from Jorethang sub-division and non-completion of some training programmes.

306—MINOR IRRIGATION

B—Minor Irrigation—

B1—Direction and
Administration

| | | | |
|------------|------|------|-------|
| O .. 12.70 | | | |
| R .. -2.82 | 9.88 | 9.86 | -0.02 |

The total saving of Rs. 2.84 lakhs was attributed to non-opening of the proposed divisions and consequent less expenditure in respect of salaries, office expenses and motor vehicles.

GRANT No. 34—Contd.

| <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 | | | |
| G — Village and Small Industries | | | |
| G1— Khadi Industries— | 15.93 | 13.08 | —2.85 |
| Reasons for the saving of Rs. 2.85 lakhs have not been intimated (March 1984). | | | |
| 333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS | | | |
| F—Irrigation, Navigation, Drainage and Flood Control Projects— | | | |
| F1—Flood Control and anti sea erosion projects— | | | |
| O .. 10.00 | | | |
| R .. —1.22 | 8.78 | 8.69 | —0.09 |
| 306—MINOR IRRIGATION | | | |
| B—Minor Irrigation— | | | |
| B3—Investigation and Development of ground water resources— | | | |
| O .. 3.00 | | | |
| R .. —1.18 | 1.82 | 1.81 | —0.01 |

In the above cases, reasons for the withdrawal of provision by reappropriation and the final saving have not been intimated (March 1984).

GRANT No. 34—*Concl.*

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

(In lakhs of rupees)

288—SOCIAL SECURITY AND WELFARE

E(1)—Social Welfare—

E(1) (3)—Women's Welfare—

O .. 1.10

R .. -0.67 0.43 0.02 — 0.41

The total saving of Rs. 1.08 lakhs was attributed to non-implementation of welfare programme as a measure of economy.

(iv) The above saving was partly counterbalanced by excess over the provision under:—

314—COMMUNITY DEVELOPMENT

C — Community Development —

C3— Rural Works Programmes

O .. 1,44.40

S .. 76.53

R .. 26.88 2,47.81 2,45.95 — 1.86

Reasons for the anticipated excess of Rs. 26.88 lakhs and the final saving of Rs. 1.86 lakhs have not been intimated (March 1984).

**GRANT No. 35—SCHEDULED CASTES AND
SCHEDULED TRIBES WELFARE
(ALL VOTED)**

| | <i>Total grant Rs.</i> | <i>Actual expenditure Rs.</i> | <i>Excess (+) Saving (—) Rs.</i> |
|--|--------------------------------|---------------------------------------|--|
| REVENUE | | | |
| MAJOR HEAD: | | | |
| 288—SOCIAL SECURITY AND WELFARE | | | |
| | Rs. | | |
| Original | 47,45,000 | | |
| Supplementary .. | 47,45,000 | 22,17,018 | —25,27,982 |
| Amount surrendered during the year | .. | .. | .. |
| CAPITAL | | | |
| MAJOR HEAD : | | | |
| 766—LOANS TO GOVERNMENT | | | |
| SERVANTS, ETC. | | | |
| Original | 6,000 | | |
| Supplementary .. | 6,000 | 3,560 | —2,440 |
| Amount surrendered during the year | .. | .. | .. |
| NOTES AND COMMENTS | | | |
| REVENUE | | | |
| (i) No part of the saving of Rs. 25.28 lakhs (53 per cent of the provision) was surrendered. | | | |
| (ii) Saving (partly offset by excess) occurred under:— | | | |
| 288—SOCIAL SECURITY AND WELFARE | | | |
| A—Social Security | | | |
| A. 1—Welfare of Scheduled Castes and Scheduled Tribes— | | | |
| A.1(3)—Welfare of Scheduled Tribes— | 33.70 | 13.35 | —20.35 |

GRANT No. 35—*Concl'd.*

Saving of Rs. 20.35 lakhs (60 percent of the provision) was due mainly to non-implementation/partial implementation of the schemes pertaining to 'Animal Husbandry (Rs. 7 lakhs), 'Forest' (Rs. 4 lakhs), 'Housing' (Rs. 3.70 lakhs) and 'Education' (Rs. 1.50 lakhs) subordinate to "Schemes under Tribal Sub-plan" and schemes for 'Economic betterment' (Rs. 3.90 lakhs) under "State Plan".

Reasons for non-implementation/partial implementation have not been furnished (March 1984).

| <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> | | |
| A.1(2)—Welfare of Scheduled Castes— | 8.50 | 3.30 | —5.20 |

Saving of Rs. 5.20 lakhs (61 percent of the provision) was due to non-implementation/partial implementation of the schemes for 'Economic betterment' (Rs. 2 lakhs) and 'Education' (Rs. 1.35 lakhs) under 'State Plan' and 'Economic betterment schemes' (Rs. 2 lakhs) and 'Animal Husbandry Schemes' (Rs. 1.48 lakhs) subordinate to "Special component plan for Scheduled Castes".

Reasons for non-implementation/partial implementation have not been intimated (March 1984).

GRANT No. 36—SIKKIM NATIONALISED TRANSPORT
(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: | | | |
| 338—ROAD AND WATER TRANSPORT SERVICES | | | |
| Rs. | | | |
| Original | 3,15,85,000 | | |
| Supplementary | 41,75,000 | 3,57,60,000 | 3,80,83,878 |
| Amount surrendered during the year | .. | .. | +23,23,878 |

CAPITAL

MAJOR HEADS:

538—CAPITAL OUTLAY ON
ROAD AND WATER
TRANSPORT SERVICES AND

766—LOANS TO GOVERNMENT
SERVANTS, ETC.

| | | | |
|---------------------------------------|-----------|-----------|------------|
| Original | 86,75,000 | | |
| Supplementary | .. | 86,75,000 | 55,01,390 |
| Amount surrendered during the year | .. | .. | —31,73,610 |

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the provision by Rs. 23,23,878; the excess requires regularisation.
Excess of Rs. 26.45 lakhs also occurred during the previous year under this grant.

GRANT No. 36—Contd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> | |
|--|-----------------------------|---------------------------|------------------------------|--------|
| | <i>(In lakhs of rupees)</i> | | | |
| (ii) In view of the excess, the supplementary grant of Rs. 41.75 lakhs obtained in March 1983 for meeting increased expenditure on dearness allowance and leave encashment concession to Government servants and for purchase of P.O.L. and spares for vehicles at escalated rates, proved inadequate. | | | | |
| (iii) Excess occurred mainly under :— | | | | |
| 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 .. | 1,67.50 | | | |
| S .. | 28.50 | 1,96.00 | 2,10.48 | +14.48 |
| - Reasons for the excess of Rs. 14.48 lakhs have not been intimated (March 1984). | | | | |
| A1(1)(1)(3)—Repairs and | | | | |
| Maintenance— | | | | |
| O .. | 64.10 | | | |
| S .. | 10.00 | | | |
| R .. | — 0.80 | 73.30 | 83.88 | +10.58 |

GRANT No. 36—Contd.

Anticipated saving of Rs. 0.80 lakh was attributed to non-supply of the plants and machinery by the firm with which the order was placed. Reasons for the ultimate excess of Rs. 10.58 lakhs have not been intimated (March 1984).

(iv) Above excess 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> | | | |
| 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)(1)—Management | | | |
| O .. | 13.85 | | |
| S .. | 3.25 | | |
| R .. | 0.80 | 17.90 | 15.49 . —2.41 |

Anticipated excess of Rs. 0.80 lakh was attributed to increased expenditure on printing of various forms. Reasons for the ultimate saving of Rs. 2.41 lakhs have not been intimated (March 1984).

CAPITAL

(v) No part of the saving of Rs. 31.74 lakhs (37 per cent of the provision) was surrendered.

GRANT No. 36—*Concl.*

(vi) 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> | | | |
| 538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES | | | |
| AA—Capital Outlay on Road and Water Transport Services— | | | |
| AA1—Road-Transport | 85.00 | 54.13 | —30.87 |

Reasons for the saving of Rs. 30.87 lakhs have not been intimated (March 1984).

GRANT No. 37--TOURISM (ALL VOTED)

| | | Total grant | Actual expenditure | Excess (+) Saving (-) |
|---------------------------------------|-----------|----------------|-----------------------|--------------------------|
| | Rs. | Rs. | Rs. | Rs. |
| REVENUE | | | | |
| MAJOR HEAD: | | | | |
| 339—TOURISM | | | | |
| | Rs. | | | |
| Original | 32,25,000 | | | |
| Supplementary | 98,000 | 33,23,000 | 26,29,600 | -6,93,400 |
| 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 | 3,15,000 | | | |
| Supplementary | .. | 3,15,000 | 3,12,475 | -2,525 |
| Amount surrendered during the year | | .. | .. | .. |

NOTES AND COMMENTS

REVENUE

- (i) Entire saving of Rs. 6.93 lakhs (21 per cent of the total provision) remained unsurrendered.
- (ii) In view of the saving, the supplementary grant of Rs. 0.98 lakh obtained in March 1983 for payment of increased dearness allowance and leave encashment concession to Government servants and for meeting increased travel expenses proved unnecessary.

GRANT No. 37—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>(—)</i> |
| | <i>(In lakhs of rupees)</i> | | | |
| 339—TOURISM | | | | |
| A—Tourism— | | | | |
| A5—Tourist Centres— | | | | |
| O .. 2.00 | | | | |
| R .. —2.00 | .. | .. | .. | .. |

Withdrawal of the entire provision by reappropriation was stated to be due to non-implementation of the scheme of beautification of tourist spots viz; Khechephari Lake, Phodong Monastery, Tashi view point and other attractive sports owing to administrative difficulties.

A4—Tourist Accommodation—

A4(2)—Maintenance and running expenses of tourist lodges run departmentally—

| | | | | |
|------------|------|------|-------|--|
| O .. 2.00 | | | | |
| R .. —0.10 | 1.90 | 0.02 | —1.88 | |

The total saving of Rs. 1.98 lakhs was attributed to non-finalisation of the scheme for running the lodges and restaurants by the Tourism Department.

GRANT No. 37—Contd.

| <i>Head</i> | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (—)</i> |
|----------------------|-----------------------------|---------------------------|----------------------------------|
| | <i>(In lakhs of rupees)</i> | | |
| A6—Other expenditure | | | |
| O .. | 1.50 | | |
| R .. | —0.95 | 0.55 | 0.10 —0.45 |

Reduction of provision by reappropriation was stated to be due to non-execution of repairs and renovations of tourist huts and non-taking up of survey and statistical works for the ropeway because of administrative difficulties. Reasons for the final saving have not been intimated (March 1984).

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 XiV)

Revenue—All Voted

| Serial number | Number and name of grant | Budget estimates | Actuals | Actuals compared with budget estimates D E C R E A S E |
|------------------|--------------------------|------------------|-------------|--|
| (1) | (2) | (3) | (4) | (5) |
| | | Rs. | Rs. | Rs. |
| 1. | 29—Power | 1,20,00,000 | 94,76,481 | 25,23,519 |
| 2. | 32—Roads and Bridges | 4,00,00,000 | 2,27,46,055 | 1,72,53,945 |
| 3. | 34—Rural Development | 1,20,00,000 | 78,64,476 | 41,35,524 |
| | | 6,40,00,000 | 4,00,87,012 | 2,39,12,988 |





