



GOVERNMENT OF SIKKIM

APPROPRIATION ACCOUNTS

1980-81

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1980-81 presents the accounts of sums expended during the year ended 31st March 1981 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

<i>Number and Name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
1. State Legislature		
Voted	10,00,000	5,000
<i>Charged</i>	60,000	..
Governor		
<i>Charged</i>	6,56,000	7,000
2. Cabinet		
Voted	19,22,000	12,000
3. Agriculture		
Voted	2,26,07,000	32,40,000
4. Animal Husbandry and Dairy Development		
Voted	1,04,29,000	25,90,000
5. Local Self Government		
Voted	51,84,000	6,10,000
6. Co-operation		
Voted	23,86,000	10,70,000
7. Ecclesiastical Department		
Voted	10,56,000	6,000
8. Education		
Voted	2,98,67,000	38,00,000
9. Power and Irrigation		
Voted	3,47,58,000	4,30,30,000
10. Establishment Department		
Voted	4,04,000	7,000

APPROPRIATION ACCOUNTS FOR 1980-81

<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.
10,75,504	4,490	..	510	75,504	..
55,688	..	4,312	..	..	..
5,65,159	5,760	90,841	1,240	..	..
19,13,341	11,850	8,659	150	..	..
2,13,82,092	29,37,724	12,24,908	3,02,276	..	..
91,35,382	24,04,769	12,93,618	1,85,231	..	..
41,35,746	5,60,339	10,48,254	49,661	..	..
21,79,923	5,63,923	2,06,077	5,06,077	..	..
9,76,845	3,555	79,155	2,445	..	..
3,19,56,001	41,88,274	..	..	20,89,001	3,88,274
2,77,83,780	4,26,78,666	69,74,220	3,51,334	..	..
3,97,013	5,664	6,987	1,336	..	..

(iii)

SUMMARY OF

Number and Name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
11. Excise (Abkari)		
Voted	7,37,000	25,000
12. Finance Department		
Voted	9,94,000	..
13. Income Tax and Sales Tax		
Voted	3,17,000	6,000
14. Other Expenditure of the Finance Department		
Voted	33,05,000	27,70,000
Charged	40,65,000	32,60,000
15. Food and Civil Supplies		
Voted	11,91,000	5,10,000
16. Forest, Fisheries and Soil Conservation		
Voted	2,81,61,000	10,05,000
17. Motor Vehicles		
Voted	4,03,000	7,000
18. Sikkim Nationalised Transport		
Voted	2,43,40,000	63,96,000
19. Home Department		
Voted	72,01,000	5,20,000
Charged	2,00,000	..
20. Administration of Justice		
Voted	4,79,000	15,000
Charged	5,87,000	..

APPROPRIATION ACCOUNTS FOR 1980-81—(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.
6,47,662	9,341	89,338	15,659	..	..
9,23,589	..	70,411	..	..	..
2,82,209	7,020	34,791	..	..	1,020
23,75,797	26,72,667	9,29,203	97,333	..	..
36,14,992	75,32,836	4,50,008	..	..	42,72,836
10,71,962	74,559	1,19,038	4,35,441	..	..
3,01,87,431	9,58,521	..	46,479	20,26,431	..
3,78,439	3,725	24,561	3,275	..	..
2,45,53,301	62,84,278	..	1,11,722	2,13,301	..
67,97,259	81,569	4,03,741	4,38,431	..	..
..	..	2,00,000	..	..	..
4,78,460	14,550	540	450	..	..
5,82,816	..	4,184	..	..	..

SUMMARY OF

<i>Number and Name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
21. Police		
Voted	1,59,69,000	15,00,000
22. Land Revenue		
Voted	54,59,000	3,58,000
23. Law Department		
Voted	3,07,000	5,000
24. Medical, Public Health and Social Welfare		
Voted	1,77,93,000	33,50,000
25. Panchayat and Rural Works		
Voted	3,42,30,000	48,000
26. Planning and Development		
Voted	11,75,000	9,000
27. Press, Publicity and Cultural Affairs		
Voted	45,59,000	5,48,000
28. Public Works, Roads, Bridges and Water Supply		
Voted	9,66,67,000	5,16,80,000
29. Tourism		
Voted	24,35,000	8,15,000
30. Industries and Labour		
Voted	80,83,000	64,47,000
TOTAL		
Voted	36,34,18,000	13,03,84,000
Charged	55,68,000	32,67,000
GRAND TOTAL	36,89,86,000	13,36,51,000

APPROPRIATION ACCOUNTS FOR 1980-81

<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.
1,50,35,660	9,35,896	9,33,340	5,64,104	..	..
47,22,855	50,010	7,36,145	3,07,990	..	..
2,03,321	2,800	1,03,679	2,200	..	..
1,81,55,249	26,47,081	..	7,02,919	3,62,249	..
3,26,95,060	58,422	15,34,940	..	..	10,422
11,72,344	9,395	2,656	..	..	395
43,35,975	2,30,458	2,23,025	3,17,542	..	..
7,80,78,507	5,10,32,567	1,85,88,493	6,47,433	..	..
20,17,370	10,12,789	4,17,630	..	..	1,97,789
65,35,766	53,48,806	15,47,234	10,98,194	..	..
33,15,83,843	12,47,93,708	3,66,00,643	61,88,192	47,66,486	5,97,900
48,18,655	75,38,596	7,49,345	1,240	..	42,72,836
33,64,02,498	13,23,32,304	3,73,49,988	61,89,432	47,66,486	48,70,736

SUMMARY OF APPROPRIATION ACCOUNTS
FOR 1980-81—Contd.

The excess over the following grants requires regularisation:—

Serial number	Number and name of the grant
Revenue Section	
1.	1. State Legislature
2.	8. Education
3.	16. Forest, Fisheries and Soil Conservation
4.	18. Sikkim Nationalised Transport
5.	24. Medical, Public Health and Social Welfare.
Capital Section	
6.	8. Education
7.	13. Income Tax and Sales Tax
8.	25. Panchayat and Rural Works
9.	26. Planning and Development
10.	27. Tourism

The excess over the following charged appropriation also requires regularisation :—

Capital Section

14. Other Expenditure of the Finance Department

The revenue expenditure shown in column (4) of the above summary does not include Rs. 11 lakhs (Rupees 9 lakhs in Grant no. 15—Food and Civil Supplies and Rupees 2 lakhs in Grant no. 8—Education) met from out of advances from the Contingency Fund sanctioned during March 1981 which were not recouped to the Fund till the close of the year.

SUMMARY OF APPROPRIATION ACCOUNTS
FOR 1980-81—*Contd.*

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 reconciliation between the total expenditure according to the Appropriation Accounts for 1980-81 and that shown in the Finance Accounts for that year is shown below :—

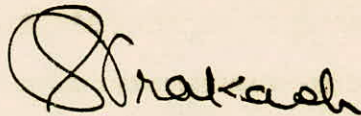
Total expenditure according to the Appropriation Accounts

<i>Charged</i>			<i>Voted</i>		
Revenue	Capital	Total	Revenue	Capital	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48,18,655	75,38,596	1,23,57,251	33,15,83,843	12,47,93,708	45,63,77,551
			2,99,47,703		2,99,47,703
<p style="text-align: center;">Deduct—Total recoveries shown in Appendix</p>					
<p style="text-align: center;">Net total expenditure as shown in Statement No. 9 of the Finance Accounts</p>					
48,18,655	75,38,596	1,23,57,251	30,16,46,140	12,47,93,708	42,63,29,848

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

SUMMARY OF APPROPRIATION ACCOUNTS
FOR 1980-81—*Concl'd.*

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 1980-81.



New Delhi,

(GIAN PRAKASH)

The.....

Comptroller and Auditor General of India

GRANT No. 1—STATE LEGISLATURE

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
211—PARLIAMENT/STATE/UNION			
TERRITORY LEGISLATURES—			
<i>Voted</i>			
Original	7,25,000		
Supplementary	2,75,000	10,00,000	+ 75,504
Amount surrendered during the year			Nil
<i>Charged</i>			
Original	60,000		
Supplementary	..	60,000	— 4,312
Amount surrendered during the year (March 1981)			3,000
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
<i>Voted</i>			
Original	5,000		
Supplementary	..	5,000	— 510
Amount surrendered during the year			Nil

NOTE/COMMENT

REVENUE

The expenditure exceeded the grant by Rs. 75,504 ; The excess requires regularisation.

GOVERNOR
(ALL CHARGED)

	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
212—PRESIDENT/VICE- PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES			
259—PUBLIC WORKS			
<i>Original</i>	6,31,000		
<i>Supplementary</i>	25,000	6,56,000	5,65,159 — 90,841
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
<i>Original</i>	7,000	7,000	5,760 — 1,240
Amount surrendered during the year			Nil

NOTE/COMMENT

There was a saving of Rs. 0.91 lakh under the grant; supplementary grant of Rs 0.25 lakh obtained in March 1981 proved unnecessary.

GRANT No. 2—CABINET
(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			
213—COUNCIL OF MINISTERS			
252—SECRETARIAT-GENERAL SERVICES			
Original	14,67,000		
Supplementary	4,55,000	19,22,000	19,13,341
			— 8,659
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	12,000		
Supplementary	...	12,000	11,850
			— 150
Amount surrendered during the year	...		Nil

GRANT No. 3—AGRICULTURE
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
305—AGRICULTURE			
307—SOIL AND WATER CONSERVATION			
320—INDUSTRIES			
Original	2,25,07,000		
Supplementary	1,00,000	2,26,07,000	2,13,82,092 — 12,24,908
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS			
483—CAPITAL OUTLAY ON HOUSING			
505—CAPITAL OUTLAY ON AGRICULTURE			
705—LOANS FOR AGRICULTURE			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	26,40,000		
Supplementary	6,00,000	32,40,000	29,37,724 — 3,02,276
Amount surrendered during the year			Nil

GRANT No. 3 —Contd.

NOTES AND COMMENTS

REVENUE

(i) In view of the saving of Rs. 12.25 lakhs, the supplementary grant of Rs. 1 lakh obtained in March 1981 proved unnecessary.

(ii) No part of the saving was surrendered.

(iii) Saving in provision occurred mainly under :—

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

305—AGRICULTURE

B.3—Agricultural Farms

B 13 —Agricultural
Marketing and
quality control
Plan

O	7.00	5.20	4.51	— 0.69
R	—1.80			

307—SOIL AND WATER
CONSERVATION

C 1 —SOIL SURVEY AND
TESTING
Plan

O	4.00	1.89	1.91	+ 0.02
R	—2.11			

320—INDUSTRIES

A.1 (1) (2) Operation and
maintenance
Plan

O	10.65	10.65	2.31	— 8.34
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GRANT No. 3 —Contd.

Saving occurred mainly under 'Minor Works' (Rs.2.63 lakhs) 'Motor Vehicles' (Rs. 1.85 lakhs), and 'Materials and Supplies' (Rs. 1.35 lakhs), reasons for which have not been intimated (December 1982).

<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 (1) (3) —Factory Plan			
O 4.69	4.69	..	— 4.69
A 1 (1) (4) —Buildings Plan			
O 3.60	3.60	..	— 3.60
A1 (1) (5) — Other Expenditure Plan			
O 4.57	4.57	..	— 4.57
A1 (2) Coffee, Coffee Cultivation Plan			
O 3.00			
R —0.50	2.50	0.23	— 2.27

Reasons for saving in the above cases have not been intimated (December 1982).

GRANT No. 3 — *Contd.*

(iv) The above savings were partly offset by excess mainly under the following :—

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

320—INDUSTRIES

A — Industries

A (1)—Plantations

A1 (1) —Tea
Plan

O	1.49	1.49	18.85	+ 17.36
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305—AGRICULTURE

B8 (2) (4) Progeny
Orchards
Plan

O	5.95			
R	+0.40	6.35	7.68	+1.33

Reasons for the excess in both the cases have not been intimated (December 1982).

CAPITAL

(v) No part of the saving was surrendered; ultimately there was a saving of Rs. 3.02 lakhs.

GRANT No: 3—Concl'd.

(vi) Saving was occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
483			
AA CAPITAL OUTLAY ON HOUSING			
AA1 Government Residential Buildings			
AA1 (1) Construction			
AA1 (1) (1) Staff Quarters			
O	20.25		
R	-2.22	18.03	15.85
			-2.18

Reasons for the saving have not been intimated (December 1982).

GRANT No. 4—ANIMAL HUSBANDRY AND DAIRY
DEVELOPMENT
(ALL VOTED)

	Total grant	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
310—ANIMAL HUSBANDRY			
311—DAIRY DEVELOPMENT			
Original	1,04,29,000		
Supplementary ..	1,04,29,000	91,35,382	— 12,93,618
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS			
510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT			
710—LOANS FOR ANIMAL HUSBANDRY			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	25,90,000		
Supplementary ..	25,90,000	24,04,769	— 1,85,231
Amount surrendered during the year			Nil

GRANT No. 4—Concl'd.

NOTES AND COMMENTS

REVENUE

- (i) No part of the ultimate saving of Rs. 12.94 lakhs was surrendered.
- (ii) Saving occurred mainly under :—

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

(In lakhs of ruppees)

310—Animal Husbandry

A.12(2)

Animal Services Research
Scheme sponsored by
I.C.A.R. (Plan and
Non-Plan)

O	17.37	17.37	5.99	— 11.38
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A.3 Veterinary Services
and Animal Health (Plan)

O	10.50			
R	— 0.42	10.08	8.78	— 1.30

Reasons for the saving in the above cases have not been intimated (December 1982).

CAPITAL

- (iii) No part of the ultimate saving of Rs. 1.85 lakhs was surrendered.

GRANT No. 4—Concl'd.

(iv) Saving occurred mainly under :—

		<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
		<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
511—Capital Outlay on Dairy Development Development Programme in Milk production and marketing in Sikkim (CSS) (Non-Plan)	0	1.00	1.00	..
				— 1.00

Reasons for the saving have not been intimated (December 1982)

GRANT No. 5—LOCAL SELF GOVERNMENT
(ALL VOTED)

	Total grant	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
245—OTHER TAXES AND DUTIES ON COMMO- DITIES AND SERVICES			
252—SECRETARIAT— GENERAL SERVICES			
259—PUBLIC WORKS			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
283—HOUSING			
284—URBAN DEVELOPMENT			
337—ROADS AND BRIDGES			
Original 51,84,000			
Supplementary ..	51,84,000	41,35,746	—10,48,254
Amount surrendered during the year (March 1981)			10,19,150
CAPITAL			
MAJOR HEADS			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
483—CAPITAL OUTLAY ON HOUSING			

GRANT No. 5—*Concl'd.*

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
Original 6,10,000			
Supplementary ..	6,10,000	5,60,339	—49,661
Amount surrendered during the year (March 1981)			49,619

NOTES AND COMMENTS

REVENUE

Saving in provision occurred mainly under :—
259

C—Public Works

C 1—Construction

O	6.00				
R	—1.83	4.17	4.18		+0.01

Saving of Rs. 1.82 lakhs (net) occurred mainly under 'Construction of Meat Stalls' (Rs. 1.27 lakhs), reasons for which have not been intimated (December, 1982)
284

E —Urban Development

E 1 (1) Assistance to Municipalities, Corporations etc.

O	8.50				
R	—6.10	2.40	2.17		—0.23

Saving occurred mainly under 'Garbage disposal' (Rs. 1.57 lakhs), 'Environmental improvement of slums' (Rs. 1.11 lakhs), 'Shopping Centres' (Rs. 1 lakh), 'Public Latrines' (Rs. 1 lakh) and 'Construction of Multistorey Super Market' (Rs. 1 lakh), reasons for which have not been intimated (December 1982).

GRANT No. 6-- CO-OPERATION
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE			
MAJOR HEADS			
298—CO-OPERATION			
309—FOOD			
Original	19,31,000		
Supplementary	4,55,000	23,86,000	21,79,923
			—2,06,077
Amount surrendered during the year (March 1981)			63,000
CAPITAL			
MAJOR HEADS			
498—CAPITAL OUTLAY ON CO-OPERATION			
766—LOANS TO GOVERNMENT SERVANT, ETC.			
Original	10,70,000		
Supplementary	..	10,70,000	5,63,923
			—5,06,077
Amount surrendered during the year (March 1981)			5,08,000

NOTES AND COMMENTS

REVENUE

(i) The supplementary grant of Rs. 4.55 lakhs was obtained in March 1981, mainly for payment of subsidy to dairy co-operatives and for purchase of buffer stock for fair price shops. There was ultimately a saving of Rs. 2.06 lakhs in the voted grant of which only Rs. 0.63 lakh was surrendered in March 1981.

GRANT No. 6—Contd.

(ii) Saving in the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess (+) Saving (—)
------	-------------	--------------------	-----------------------

(In lakhs of rupees)

298A—Co-operation

A1—Direction and Administration

A1(1)—Office of Registrar of
Co-operative Societies
(Plan)

O	4.00		
R	—0.78	3.22	3.23 +0.01

Saving of Rs. 0.77 lakh (net) occurred mainly under 'Motor Vehicles' (Rs. 0.63 lakh), reasons for which have not been intimated (December 1982).

A 4 Publicity and Information
(Plan)

O	0.60		
R	—0.57	0.03	0.03 ..

Reasons for saving of Rs. 0.57 lakh have not been intimated (December 1982).

309—FOOD

B1 Procurement and supply

B1(1) Fair Price Shop

O	3.85		
S	2.15	6.00	5.20 —0.80

Saving occurred mainly under 'Minor Works' (Rs. 0.65 lakh) reasons for which have not been intimated (December-1982).

GRANT No. 6—*Concl.*

<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>		

CAPITAL

(iii) Saving in provision occurred mainly under :—

498

AA —Capital outlay on Co-operation

AA4—Processing Co-operatives

AA4(1) Cold storage
Plan

O 4.00

R —4.00

AA1—Credit co-operatives
Plan

O 2.00

R —2.00

Reasons for saving have not been intimated (December 1982).

GRANT No. 7—ECCLESIASTICAL DEPARTMENT
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
295—OTHER SOCIAL AND COMMUNITY SERVICES			
Original	10,56,000		
Supplementary ..	10,56,000	9,76,845	— 79,155
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

- (i) NO part of the ultimate saving of Rs. 0.79 lakh was surrendered.
- (ii) Saving (partly offset by excess under another head) occurred mainly under :—

	Total grant	Actual expenditure	Excess (+) Saving (—)
<i>(In lakhs of rupees)</i>			
295—OTHER SOCIAL AND COMMUNITY SERVICES			
A1 (1) (4)—Major Works			
O	6.00		
R	—0.52	5.48	—0.29

Reasons for the total saving of Rs. 0.81 lakh under the head have not been intimated (December 1982).

GRANT No. 8—EDUCATION
(ALL VOTED)

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
277—EDUCATION			
Original	2,59,81,000		
Supplementary	38,86,000	2,98,67,000	3,19,56,001 +20,89,001
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS			
477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	38,00,000		
Supplementary	38,00,000	41,88,274	+3,88,274
Amount surrendered during the year			Nil

The expenditure shown above in the revenue section does not include Rs. 1 lakh drawn for the Government Law College Gangtok from out of Contingent Fund in March 1981 which was not recouped to the fund till the close of the year.

GRANT No. 8—Contd.

NOTES AND COMMENTS

REVENUE

(i) The expenditure exceeded the grant by Rs. 20,89,001; excess requires regularisation.

(ii) The supplementary provision of Rs. 38.86 lakhs obtained in March 1981 proved inadequate in view of the final excess.

(iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
277—EDUCATION			
A1 (1) (1)—Pre-primary schools			
A1 (1) (1) (1)—Salaries (Non-Plan)			
O	3.00		
R	—1.07	1.93	3.35
			+ 1.42
A1 (1) (2)—Primary Schools (Non-Plan)			
O	59.10		
S	2.50		
R	—1.63	59.97	64.18
			+ 4.21
A2 (1)—Direction and Administration (Non-plan)			
O	9.80		
R	—0.50	9.30	12.50
			+ 3.20
A2(2) Government Secondary Schools			

GRANT. No. 8—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>		
A2(2) (1)—Government Junior			
High Schools (Non-plan)			
O	43.94		
S	1.40		
R	— 0.32	45.02	54.73
			+9.71
A2 (2) (2)—Government Higher			
Secondary Schools			
(Non-plan)			
O	42.67		
S	5.25		
R	2.67	50.59	71.55
			+20.96
AA2—Secondary Education			
AA 2 (1)—Buildings			
AA(2) (1) (3)—Other Jr. High			
Schools and Higher			
Secondary Schools (Plan)			
O	10.00		
R	4.82	14.82	20.83
			+6.01

Reasons for excess expenditure in the above cases have not been intimated (December 1982).

GRANT No. 8—Contd.

(iv) The excess under the above heads was partly offset by savings in the provision mainly under the following :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
A2(2) (1)—Government Junior High Schools (Plan)			
O	9.00		
S	4.55	13.55	11.54
			—2.01
AA2(1) (4)—Hostels for Jr. High Schools (Plan)			
O	10.00		
R	—3.49	6.51	4.94
			—1.57
A2(4) (2)—Purchase & Publication of Text Books (Non-Plan)			
O	4.00		
R	—0.17	3.83	2.44
			—1.39
A2(2) (4)—Stipend and clothing to Tibetan Refugee Children of Enchey School (Plan)			
S	2.50	2.50	..
			—2.50
A3(1) (1)—Non-formal Education			
O	3.00		
R	—3.00	..	..
			—

Reasons for saving in the above cases have not been intimated (December 1982).

GRANT No. 8—*Concl.*

CAPITAL

(v) The expenditure exceeded the grant by Rs. 3,88,274; the excess requires regularisation.

(vi) 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>			

477—CAPITAL OUTLAY ON EDUCATION,
ART AND CULTURE

AA1 (1) (1)—Buildings

O	10.00	10.00	12.16	+ 2.16
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Reasons for the excess have not been intimated (December 1982).

AA2—Secondary Education

AA2 (1)—Buildings (Plan)

O	20.00			
R	+1.33	21.33	26.21	+ 4.88

Excess occurred mainly under 'Other Junior High Schools and Higher Secondary Schools' (provision Rs. 10 lakhs, expenditure Rs. 20.83 lakhs). This was partly offset by saving under 'Hostels for Junior High Schools' (provision Rs. 10 lakhs, expenditure Rs. 4.94 lakhs). Reasons for excess/saving have not been intimated (December 1982).

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GRANT No. 9 — POWER AND IRRIGATION
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
259—PUBLIC WORKS			
283—HOUSING			
306—MINOR IRRIGATION			
333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
334—POWER PROJECTS			
Original	2,02,28,000		
Supplementary	1,45,30,000	3,47,58,000	2,77,83,780 —69,74,220
Amount surrendered during the year (March 1981)			45,000
CAPITAL			
MAJOR HEADS			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
483—CAPITAL OUTLAY ON HOUSING			
534—CAPITAL OUTLAY ON POWER PROJECTS			

GRANT No. 9 — Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	2,12,90,000		
Supplementary	2,17,40,000	4,30,30,000	4,26,78,666 -3,51,334
Amount surrendered during the year (March 1981)			18,000

NOTES AND COMMENTS

REVENUE

(i) supplementary grant of Rs. 145.30 lakhs obtained in march 1981 mainly on account of creation of new posts, purchase of machinery and equipments and stock materials proved excessive as ultimately there was a saving of Rs. 69.74 lakhs. An amount of Rs. 0.45 lakh only was surrendered.

(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>			

334—Power Projects

C3(8)—Suspense (Plan)

O	80.00		
S	120.00	200.00	138.00 — 62.00

GRANT No. 9—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
C1(1)—Direction and Administration (Non-Plan)			
O 16.82			
S 1.03			
R 1.25	16.60	7.18	-9.42

Reasons for the saving in both the cases have not been intimated (December 1982).

CAPITAL

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
(iii) Saving in provision occurred mainly under :			
534—AA Capital outlay on Power Projects			
AA1—Hydro Electric Schemes (Plan)			
AA1 (1)—Rongchu Hydro Electric Schemes			
O 48.00			
R—13.00	35.00	35.02	+0.02
AA3—Diesel Power Scheme (Plan)			
O 80.00	80.00		-80.00

Reasons for the saving have not been intimated (December 1982).

GRANT No. 9 — *Concl'd.*

(iv) Saving in note (iii) above was partly offset by excess over the provision 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>		
534			
AA—Capital Outlay on Power Projects			
AA1—Hydro-Electric Schemes			
AA1 (4)—Rimbi Micro Hydel Scheme			
O 3.00			
R 7.25	10.25	8.60	— 1.65
AA2 Transmission and Distribution Schemes			
AA2(3)—Other Distribution Schemes			
S 17.78	17.78	97.74	+79.96

Reasons for excess in the above cases have not been intimated (December 1982).

GRANT No. 10 — ESTABLISHMENT DEPARTMENT
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
252—SECRETARIAT—GENERAL SERVICES			
Original	2,83,000		
Supple- mentary	1,21,000	4,04,000	3,97,013
			— 6,987
Amount surrendered during the year (March 1981)			15,000
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	7,000		
Supplementary ..	7,000	5,664	— 1,336
Amount surrendered during the year			Nil

GRANT No. 11—EXCISE (ABKARI)
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
239—STATE EXCISE			
252—SECRETARIAT—GENERAL			
SERVICES			
Original	5,70,000		
Supple- mentary	1,67,000	7,37,000	6,47,662 — 89,338
Amount surrendered during the year (March 1981)			70,000
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT			
SERVANTS. ETC.			
Original	25,000		
Supple- mentary	..	25,000	9,341 — 15,659
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

(i) Supplementary grant of Rs. 1.67 lakhs was obtained in March 1981 mainly for payment of more dearness allowance to Government employees and purchase of an

GRANT No. 11—*Concl'd.*

additional vehicle for the department, but ultimately there was a saving of Rs. 0.89 lakh. An amount for Rs 0.70 lakh only was surrendered on 31st March 1981 as the proposal for the purchase of the new vehicle was kept pending subject to future allotment after Government decision in the matter.

(ii) Saving in the provision occurred mainly under :—

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

REVENUE

252—B1 Secretariat

B1(1)—Excise (Abkari)

O	2.29			
S	1.26			
R	—0.70	2.85	2.77	— 0.08

Saving was mainly due to non-purchase of stationery items.

CAPITAL

(iii) Saving occurred under :—

766—

AA—Loans to Government Servants

AA1—Festival Advances

O	0.25	0.25	0.09	— 0.16
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Saving was mainly due to payment of festival advance to less number of Government employees.

GRANT No. 12—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			
Original	7,64,000		
Supplementary	2,30,000	9,94,000	— 70,411
Amount surrendered during the year (March 1981)			5,000

NOTES AND COMMENTS

(i) Supplementary grant of Rs. 2.30 lakhs was obtained in March 1981 mainly on account of payment of more dearness allowance to staff and replacement of State vehicle, but ultimately there was a saving of Rs. 0.70 lakh of which Rs. 0.05 lakh only was surrendered on 31st March 1981.

(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>		

252

A Secretariat-General Services

O	7.64		
S	2.30		
R	—0.05	9.89	9.24 —0.65

Reasons for the saving have not been intimated (December 1982)

GRANT No. 13—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			
240—SALES TAX			
Original	2,24,000		
Supplementary	93,000	3,17,000	2,82,209
Amount surrendered during the year			— 34,791 Nil

CAPITAL

MAJOR HEAD

766—LOANS TO GOVERNMENT

SERVANTS, ETC.

Original	6,000		
Supplementary		6,000	7,020
Amount surrendered during the year			+ 1,020 Nil

NOTES AND COMMENTS

REVENUE

(i) Supplementary grant of Rs. 0.93 lakh was obtained in March 1981 mainly on account of payment of more dearness allowance to staff and increased expenditure on maintenance and repairs of vehicles, but ultimately there was a saving in provision of Rs. 0.35 lakh, no part of which was surrendered.

GRANT No. 13—*Concl.*

(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>			
220 A—COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
A1 (1) (1)—Salaries			
O 1.15			
S 0.45	1.60	1.37	— 0.23

Reasons for the saving have not been intimated (December 1982)
CAPITAL

(iii) The expenditure exceeded the grant by Rs. 1,020; the excess requires regularisation.

GRANT No. 14—OTHER EXPENDITURE OF THE
FINANCE 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			
230—STAMPS AND REGISTRATION			
249—INTEREST PAYMENTS			
254—TREASURY AND ACCOUNTS ADMINISTRATION			
259—PUBLIC WORKS			
266—PENSIONS AND OTHER RETIREMENT BENEFITS			
268—MISCELLANEOUS GENERAL SERVICES			
288—SOCIAL SECURITY AND WELFARE			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
<i>Voted</i>			
Original	20,71,000		
Supplementary	12,34,000	33,05,000	23,75,797 —9,29,203
Amount surrendered during the year (March 1981)			3,91,000
<i>Charged</i>			
Original	40,65,000		
Supplementary	—	40,65,000	36,14,992 —4,50,008
Amount surrendered during the year (March 1981)			81,000

GRANT No. 14—Contd.

	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (—)
	Rs.	Rs.	Rs.
CAPITAL			
MAJOR HEADS			
603—INTERNAL DEBT OF THE STATE GOVERNMENT			
604—LOANS AND ADVANCES FROM CENTRAL GOVERNMENT			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
767—MISCELLANEOUS LOANS			
<i>Voted</i>			
Original	18,40,000		
Supplementary	9,30,000	27,70,000	26,72,667
Amount surrendered			—97,333
during the year			2,000
<i>Charged</i>			
Original	32,60,000		
Supplementary	..	32,60,000	75,32,836
Amount surrendered			+42,72,836
during the year			
(March 1981)			42,000

NOTES AND COMMENTS

REVENUE

Voted

(i) Supplementary grant of Rs. 12.34 lakhs obtained in March 1981 mainly for payment of relief to pensioners, more dearness allowance to the Government employees, construction of Sikkim Cottage at Hyderabad and for printing of more stamps and judicial papers than anticipated proved excessive as ultimately there was a saving of Rs. 9.29 lakhs in the voted grant. On this, only Rs. 3.91 lakhs were surrendered on 31st March 1981.

GRANT No. 14—Contd.

(ii) Saving in voted grant occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
268 Miscellaneous			
General services			
C 1 Other Expenses			
O 4.00			
S 0.90			
R -3.02	1.88	1.88	

Saving of Rs. 3.02 lakhs was mainly anticipated as no commission was to be paid to Bank.

288

F—Social Security and Welfare

F1 Relief and Rehabilitation of displaced persons

F1(1)—Tibetan Refugee (CSS)

O 1.00			
S 7.59	8.59	3.47	-5.12

Reasons for the saving have not been intimated (December 1982).

Charged

(iii) Saving in charged appropriation occurred mainly under :—

249—Interest Payments

A2(1)(1)—Interest on
 General Provident Fund

Charged

O	2.90	..	-2.90
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Saving occurred as no proposal for adjustment of interest was received from Government.

GRANT No. 14 - *Concl'd.*

CAPITAL

Charged

- (iv) The expenditure exceeded the charged appropriation by Rs. 42,72,836; the excess requires regularisation.
- (v) The excess over the charged appropriation occurred mainly under the following :—

<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. DD Loans and Advance
from Central Government
(Charged)

DD. 2 Fresh Loans for State
plan schemes (Repayment)

<i>O</i>	29.68				
<i>R</i>	-0.42	29.26	71.75	+42.49	

The final excess was due to more repayment of loans to the Government of India based on amount which had fallen due for such repayment.

GRANT No. 15—FOOD AND CIVIL SUPPLIES
(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			
305—AGRICULTURE			
309—FOOD			
Original	11,91,000		
Supplementary ..	11,91,000	10,71,962	—1,19,038
Amount surrendered during the year (March 1981)			1,00,000
CAPITAL			
MAJOR HEADS			
505—CAPITAL OUTLAY ON AGRICULTURE			
509—CAPITAL OUTLAY ON FOOD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	5,10,000		
Supplementary ..	5,10,000	74,559	—4,35,441
Amount surrendered during the year (March 1981)			2,58,000

NOTES AND COMMENTS

REVENUE

(i) 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>

309

A3—Nutrition

A3(1)—Supply of nutritious food
(Plan)

O	2.50		
R	—2.50		

Reasons for the saving of Rs. 2.50 lakhs have not been intimated (December 1982).

(ii) Saving in note (i) above was partly offset by excess mainly under :—

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

309—Food

A2 Procurement and Supply

A2(1)—Establishment of Foodgrains godowns

O	1.80		
R	+1.50	3.30	3.39 +.09

Reasons for the excess of Rs. 1.59 lakhs have not been intimated (December 1982).

GRANT No. 15—*Conclcd.*

CAPITAL

(iii) Rupees 2.58 lakhs were surrendered on 31st March 1981; saving ultimately was Rs. 4.35 lakhs.

(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>		

505

AA—Capital Outlay on
Agriculture

AA1(1)(2) Construction of
godown at Gyalshing

AA1(1)(3)—Construction of
godown at Namchi

O	3.90			
R	—1.58	2.32	0.64	—1.68

Reasons for the saving have not been intimated (December 1982).

GRANT No. 16—FOREST, FISHERIES AND SOIL
CONSERVATION
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
265—OTHER ADMINISTRATIVE SERVICES			
307—SOIL AND WATER CONSERVATION			
312—FISHERIES			
313—FOREST			
Original	2,66,33,000		
Supplementary	15,28,000	2,81,61,000	3,01,87,431 +20,26,431
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS			
512—CAPITAL OUTLAY ON FISHERIES			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	10,05,000		
Supplementary	..	10,05,000	9,58,521 —46,479
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

(i) The expenditure exceeded the grant by Rs. 20,26,431; the excess requires regularisation.

(ii) In view of the excess, supplementary grant of Rs. 15.28 lakhs obtained in March 1981, proved to be inadequate.

GRANT No. 16—Contd.

(iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
307			
A—Soil and Water Conservation			
A3(1)(1)(3)—Protective Works			
O 58.60			
S 8.50	67.10	77.98	+10.88
313			
C—Forest			
C4(3)—Working Plan Schemes			
C4(3)(1)—Salaries			
O 0.40	0.40	1.43	+1.03
C6(3)—Creation of Parks and Gardens			
O 1.00			
S 0.66	1.66	2.78	+1.12
C7(3)—Logging			
O 4.00	4.00	7.31	+3.31
C7(4)			
Medicinal Plantation			
O 1.00	1.00	2.05	+1.05
C7(5)—Cardamom			
O 2.50	2.50	4.70	+2.20

GRANT No. 16—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
C8(2)—Building			
O 7.00			
S 2.00	9.00	13.58	+4.58
C9(4)—Roads and Buildings			
O 1.00	1.00	2.71	+1.71
307—Soil and Water Conservation			
A1—Direction and Administration			
A1(1)—Soil Conservation Office			
0.68	0.68	2.49	+1.81
A3(3)—Integrated Soil and Water conservation in Himalayas (CSS)			
O 5.00	5.00	9.96	+4.96
313—Forest			
C1—Direction and Administration			
O 31.89			
S 1.00			
R 0.60	33.49	40.40	+6.91
C7—Forest produce			
O 25.50	25.50	29.02	+3.52

GRANT No. 16—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
C6—Farm Forestry			
O 1.20	1.20	2.42	+1.22
C8(2)—Building			
O 1.25			
R 0.75	2.00	3.20	1.20

Reasons for the excess in the above cases have not been intimated (December 1982).

(iv) The excess in note (iii) above 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>			
307 Soil and Water Conservation			
A1—Direction and Administration			
A1(1)—Soil Conservation office			
A1(1)(1)—Salaries			
O 4.20	4.20	1.15	—3.05
A3(2)—Soil Conservation on the Catchment of River Valley Teesta (CSS)			
O 5.40	5.40	3.82	—1.58

GRANT No. 16—*Concl.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
307			
A3(3)—Integrated Soil and Water Conservation in Himalayas (CSS)			
O 5.00	5.00	2.74	-2.26
313—Forest			
C1—Direction and Administration			
O 5.50			
S 0.10	5.60	0.80	-4.80
C4(4)—Planning and Statistical Cell			
O 2.00			
S 0.10	2.10	0.28	-1.82
C5—Plantation Scheme			
O 8.00			
S 1.37	9.37	6.88	-2.49
C8(1)—Communication			
O 8.00	8.00	5.46	-2.54
C9(4)—Roads and Bridges (CSS)			
O 1.00	1.00	..	-1.00

Reasons for the saving in the above cases have not been inted (December 1982).

Grant No. 17—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			
252—SECRETARIAT GENERAL SERVICES			
Original	3,34,000		
Supplementary	69,000	4,03,000	3,78,439
Amount surrendered during the year		..	—24,561
			Nil
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	7,000		
Supplementary	..	7,000	3,725
Amount surrendered during the year		..	—3,275
			Nil

GRANT No. 18—SIKKIM NATIONALISED TRANSPORT
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEAD			
338—ROAD AND WATER TRANSPORT SERVICES			
Original	2,11,08,000		
Supplementary	32,32,000	2,43,40,000	2,45,53,301
			+2,13,301
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS			
538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	59,15,000		
Supplementary	4,81,000	63,96,000	62,84,278
			—1,11,722
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

(i) The expenditure exceeded the grant by Rs. 2,13,301; the excess requires regularisation.

GRANT No. 18—*Concl'd.*

(ii) 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>			

338

A—Road and Water Transport Services

A1(1) (1)—Sikkim Nationalised
Transport

A1(1) (1) (1)—Management

O	8.55		
S	0.05	8.60	10.75
			+2.15

Reasons for the excess have not been intimated (Dece. 1982).

CAPITAL

(iii) No part of the Saving in provision of Rs. 1.12 lakhs was surrendered during the year.

(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>			

766

BB—Loans to Government
servants

BB 1—Festival Advances

O	1.75	1.75	—1.75
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Reasons for the saving have not been intimated (December 1982).

GRANT No. 19—HOME DEPARTMENT

	<i>Total grant</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 SERVICE			
253—DISTRICT ADMINISTRATION			
256—JAILS			
265—OTHER ADMINISTRATIVE SERVICES			
288—SOCIAL SECURITY AND WELFARE			
Voted			
Original	40,76,000		
Supplementary	31,25,000	72,01,000	67,97,259
			—4,03,741
Amount surrendered			
during the year			
(March 1981)			
			1,72,500
<i>Charged</i>			
Original	2,00,000		
Supplementary	..	2,00,000	..
			—2,00,000
Amount surrendered			
during the year			
(March 1981)			
			2,00,000

GRANT No. 19—Contd.

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

CAPITAL

MAJOR HEADS

459—CAPITAL OUTLAY ON
PUBLIC WORKS

766—LOANS TO GOVERNMENT
SERVANTS, ETC.

Voted

Original 5,20,000

Supplementary .. 5,20,000 81,569 — 4,38,431

Amount surrendered
during the year
(March 1981)

4,22,665

The expenditure shown above in the revenue does not include Rs. 10 lakhs drawn for the welfare of Scheduled Castes and Scheduled Tribes from out of the contingency Fund in March 1981 which was not recouped to the fund till the close of the year.

NOTES AND COMMENTS

REVENUE

(i) Voted provision of Rs. 1.73 lakhs was surrendered ; the saving ultimately was Rs. 4.04 lakhs.

(ii) In view of the saving, the supplementary grant of Rs. 31.25 lakhs obtained in March 1981 proved to be excessive.

GRANT No. 19—Contd.

(iii) Saving in the voted 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>			
265 OTHER ADMINISTRATIVE SERVICES			
G Other Administrative Services			
G1 Census			
O	0.10		
S	3.40	3.50	2.40 —1.10

Reasons for the saving have not been intimated (December 1982).

(iv) Saving in the charged provision occurred under :—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(-)</i>
<i>(In lakhs of rupees)</i>			
251—PUBLIC SERVICE COMMISSION			
C1—STATE PUBLIC SERVICE COMMISSION			
O	2.00		
R	—2.00		

Saving was stated to be due to non-formation of the State Public Service Commission during the year. Similar saving of Rs. 2 lakhs in each year occurred during 1977-78, 1978-79 and 1979-80.

GRANT No. 19—*Concl'd.*

CAPITAL

(v) Saving in the provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expen- diture</i>	<i>Excess(+) Saving(-)</i>
<i>(In lakhs of rupees)</i>			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
AA1 (3) (1)—Construction of Central Jail at Gangtok			
O 5.00			
R -4.23	0.77	0.60	-0.17

Reasons for the total saving have not been intimated (December 1982).

GRANT No. 20—ADMINISTRATION OF JUSTICE

<i>Head</i>	<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			
214—ADMINISTRATION OF JUSTICE			
VOTED			
Original	3,26,000		
Supplementary	1,53,000	4,79,000	4,78,460
Amount surrendered during the year			—540
<i>Charged</i>			Nil
<i>Original</i>	<i>5,52,000</i>		
<i>Supplementary</i>	<i>35,000</i>	<i>5,87,000</i>	<i>5,82,816</i>
Amount surrendered during the year			—4,184
			Nil
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Voted			
Original	15,000		
Supplementary ..		15,000	14,550
Amount surrendered during the year			—450
			Nil

GRANT No. 21—POLICE
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
255—POLICE			
260—FIRE PROTECTION AND CONTROL			
265—OTHER ADMINISTRATIVE SERVICES			
Original	1,47,19,000		
Supplementary	12,50,000	1,59,69,000	1,50,35,660
			—9,33,340
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
483—CAPITAL OUTLAY ON HOUSING			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	15,00,000		
Supplementary ..		15,00,000	9,35,896
			—5,64,104
Amount surrendered during the year (March 1981)			8,00,000
NOTES AND COMMENTS			
REVENUE			

- (i) Supplementary grant of Rs. 12.50 lakhs was obtained in March 1981, but ultimately there was a saving of Rs. 9.33 lakhs.

GRANT No. 21 *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>		
255—Police			
A1 (2)—Centralised purchase of uniforms			
O 10.00	10.00	6.99	—3.01
A3(2)—Reserve lines and Police Band			
A3(2) (1)—Salaries			
O 28.80	28.80	26.60	—2.20

Saving has stated to be due mainly to non-supply of uniforms in time and non-filling up of vacant posts.

CAPITAL

(iii) Provision of Rs. 8 lakhs was surrendered ; final saving in provision was Rs. 5.64 lakhs.

(iv) 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			
BB—Capital Outlay on Housing			
BB1(3) (1)			
Construction of Police Quarters and Barracks			
O 10.00			
R —8.00	2.00	3.48	+1.48

Reasons for the net excess of Rs. 6.52 lakhs has not been intimated (December 1982).

GRANT No. 22—LAND REVENUE
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess(+) Saving(—) Rs.
REVENUE			
MAJOR HEADS			
229—LAND REVENUE			
252—SECRETARIAT-GENERAL SERVICES			
253—DISTRICT ADMINISTRATION			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
314—COMMUNITY DEVELOPMENT			
Original	53,35,000		
Supplementary	1,24,000	54,59,000	47,22,855
			—7,36,145
Amount surrendered during the year (March 1981)			3,38,000
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	3,58,000		
Supplementary	3,58,000	50,010	—3,07,990
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

(i) Supplementary provision of Rs. 1.24 lakhs was obtained in March 1981 but the expenditure (Rs. 47.23 lakhs) during the year was far less than the original provision (Rs. 53.35 lakhs). Supplementary provision was thus not necessary.

(ii) Rupees 3.38 lakhs was surrendered in March 1981; ultimately saving worked out to Rs. 7.36 lakhs.

(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>		

MAJOR HEAD

229

A—Land Revenue

A1(1)—Strengthening of
Administration for
Land Reforms

A1(1) (1)—Salaries

O	3.70			
S	0.30			
R	-0.16	3.84	2.36	-1.48

Saving was stated to be due to non-availability of technical staff for appointment.

CAPITAL

(iv) No part of the saving in provision of Rs. 3.08 lakhs was surrendered during the year.

GRANT No. 22—*Concl'd.*

(v) 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>			
766			
AA—Loans to Government Servants			
AA1—Festival Advance			
O	3.58	0.50	—3.08

Saving was stated to be due to less claimants for Festival advance during the year.

GRANT No. 23—LAW DEPARTMENT
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
252—SECRETARIAT—GENERAL			
SERVICES			
Original	3,07,000		
Supplementary ..	3,07,000	2,03,321	-1,03,679
Amount surrendered during the year (March 1981)			82,000
CAPITAL			
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
Original	5,000		
Supplementary ..	5,000	2,800	-2,200

GRANT No. 24—MEDICAL, PUBLIC HEALTH
AND SOCIAL WELFARE
(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			
280—MEDICAL			
281—FAMILY WELFARE			
282—PUBLIC HEALTH SANITATION AND WATER SUPPLY			
288—SOCIAL SECURITY AND WELFARE			
309—FOOD			
Original	1,75,93,000		
Supplementary	2,00,000	1,77,93,000	1,81,55,249
Amount surrendered during the year			+3,62,249
			1,66,000
CAPITAL			
MAJOR HEADS			
480—CAPITAL OUTLAY ON MEDICAL			
488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	33,50,000		
Supplementary	..	33,50,000	26,47,081
Amount surrendered during the year (March 1981)			—7,02,919
			2,92,000

NOTES AND COMMENTS

REVENUE

(i) The expenditure exceeded the grant by Rs. 3,62,249; the excess requires regularisation.

(ii) 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>		
280			
A—Medical			
A1 (1) (3)—Central Stores Organisation (Plan)			
O 3.25			
R 5.44	8.69	12.55	+3.86
A1 (1) (2)—District Health Administration			
A1 (1) (2) (1)—Salaries			
O 13.50	13.50	17.89	+4.39
A1 (2) (7)—Centralised purchase of dietary materials			
O 6.00	6.00	7.47	+1.47
282			
C1 (1) (2)—National Malaria Eradication Programme (Non Plan)			
O 5.50	5.50	9.06	+3.56
288			
D1 (2) (4)—Welfare of Destitute Women (CSS) Grant (Plan)			
O 0.50			
R —0.01	0.49	7.32	+6.83

GRANT No. 24—Contd.

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

D1 (3)—Family and Child Welfare.

D1 (3) (1)—I. C. D. S. Programme (CSS)
(Non-Plan)

O 11.40	11.40	12.97	+1.57
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E1 (3)—Midday meals

E1 (1)—Direction and Administration
(Non-Plan)

O 1.10	1.10	9.45	+8.35
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E1 (5)—Supply of Nutrition
under I. C. D. S.

O	1.05	+1.05
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Reasons for the excess in the above cases have not been intimated (December 1982).

(iii) The excess under the above heads was partly offset by saving mainly under :—

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

309

E1 (2)—Special Nutrition

O 20.00

R -0.70

19.30	7.14	-12.16
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288

D1 (2)—Women's Welfare

D1 (2) (1)—Functional Literacy
for Adult Women (CSS)

O 2.89

2.89	0.94	-1.95
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GRANT No. 24—*Concl.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
288			
D1 (4)—Welfare of Poor and Destitute (Grant) (CSS)			
O 2.00	2.00	0.25	-1.75

Reasons for the saving in the above cases have not been intimated (December 1982).

CAPITAL

(iv) Rupees 2.92 lakhs were surrendered in March 1981; saving ultimately was Rs. 7.30 lakhs.

(v) 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>			

480—AA—Capital Outlay on Medical

AA1—Allopathy

AA1 (1)—Medical Relief

AA1 (1) (1)—Buildings (Plan)

O 31.00			
R —2.00	29.00	25.74	-3.26

Reasons for the saving have not been intimated (Dec. 1982).

GRANT No. 25—PANCHAYAT AND RURAL WORKS

(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				
276—SECRETARIAT-SOCIAL AND COMMUNITY SERVICES				
306—MINOR IRRIGATION				
314—COMMUNITY DEVELOPMENT				
337—ROADS AND BRIDGES				
Original	2,99,70,000			
Supplementary	42,60,000	3,42,30,000	3,26,95,060	-15,34,940
Amount surrendered during the year (March 1981)				10,56,000
CAPITAL				
MAJOR HEADS				
488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	48,000			
Supplementary	..	48,000	58,422	+10,422
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE

(i) Supplementary grant of Rs. 42.60 lakhs was obtained in March 1981; finally there was a saving of Rs. 15.35 lakhs. The supplementary provision proved excessive. Out of the total saving of Rs. 15.35 lakhs an amount of Rs. 10.56 lakhs only was surrendered on 31st March 1981.

(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>			
314			
C—Community Development			
C2—Community Development Programme			
C2 (1)—Building			
C2 (1) (1)—Construction of Panchayat Ghar (Plan)			
O 12.00			
R —8.03	3.97	4.32	+0.35

Saving of Rs. 8.03 lakhs was anticipated under 'Minor Works' (Rs. 4.33 lakhs) and 'Construction of other buildings' (Rs. 3.70 lakhs). Reasons for saving have not been intimated (Dec. 1982).

337

D—Roads and Bridge^o

D1—District and other Roads

D1 (1)—Rural Roads

GRANT No. 25—Contd.

	Total grant Rs.	Actual expen- diture Rs.	Excess (+) Saving (—) Rs.
D1 (1) (1)—Construction (Plan)			
O 50.00			
R —12.15	37.85	38.67	+0.82

Saving of Rs. 12.15 lakhs was anticipated under 'Bridges' (Rs. 10 lakhs) and 'Roads' (Rs. 2.15 lakhs). Reasons for saving have not been intimated (December 1982).

337—Roads and Bridges

D2—Suspense

O 100.00	100.00	92.01	—7.99
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Saving was stated to be due to delay in submission of estimates for annual repairs and maintenance by the District officials.

(iii) Saving in note (ii) above was partly counterbalanced by excess over the provision mainly under :—

Head	Total grant	Actual expenditure	Excess (+) Saving (—) (In lakhs of rupees)
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314

C— Community Development

C3 Rural Works Programme

C3 (1) Water Supply and Sanitation
(Plan)

O 66.00			
R 14.00	80.00	82.34	+2.34

GRANT No. 25—*Concl'd.*

Excess over the provision occurred mainly under Village Water Supply Scheme (provision : Rs. 66 lakhs, expenditure : Rs 81.26 lakhs), reasons for which have not been intimated (December 1982).

CAPITAL

(iv) The expenditure exceeded the Grant by Rs. 10,422; the excess requiring regularisation.

(v) Excess occurred under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
766— LOANS TO GOVERNMENT			
SERVANTS, ETC.			
Festival Advances			
(Non-Plan)			
O	0.48	0.58	+0.10

Reasons for the excess have not been intimated (Dec. 1982).

GRANT No. 26.—PLANNING AND DEVELOPMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
296— SECRETARIAT—ECONOMIC SERVICES			
304— OTHER GENERAL ECONOMIC SERVICES			
Original	11,75,000		
Supplementary ..	11,75,000	11,75,344	-2,656
Amount surrendered during the year (March 1981)			3,20,000
CAPITAL			
MAJOR HEAD			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	9,000		
Supplementary ..		9,000	9,395 +395
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

- (i) Rupees 3.20 lakhs were surrendered on 31st March 1981; saving finally was only Rs. 0.03 lakh.

CAPITAL

- (ii) Excess expenditure of Rs. 395 over the grant requires regularisation.

GRANT No. 27—PRESS, PUBLICITY AND
CULTURAL AFFAIRS
(ALL VOTED)

	<i>Total grant</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
258—STATIONERY AND PRINTING			
276—SECREARIAT-SOCIAL AND COMMUNITY SERVICES			
278—ART AND CULTURE			
285—INFORMATION AND PUBLICITY			
Original	36,63,000		
Supplementary	8,96,000	45,59,000	43,35,975
			—2,23,025
Amount surrendered during the year			Nil
CAPITAL			
MAJOR HEADS			
477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	5,48,000		
Supplementary	..	5,48,000	2,30,458
			—3,17,542
Amount surrendered during the year			Nil

NOTES AND COMMENTS

REVENUE

- (i) Supplementary grant of Rs. 8.96 lakhs obtained in March 1981 proved excessive as there was a saving of Rs. 2.23 lakhs.

GRANT No. 27—*Concl'd.*

(ii) No part of the saving of Rs.2.23 lakhs was surrendered.

(iii) Saving occurred mainly under:—

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

278

C—Art and Culture

C3 (1) (4)—Minor Works

O 2.11

S 8.00	10.11	9.07	—1.04
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Reasons for the saving have not been intimated (December 1982).

CAPITAL

(iv) No part of the saving of Rs. 3.18 lakhs was surrendered.

(v) 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>		

477—Capital Outlay on
Education, Art and
Culture

BB1 (1)—Construction of Museum
(Plan)

O 2.05

R. —2.05

(vi) No part of the saving of Rs.3.18 lakhs was surrendered.

BB1 (2)—Construction of Library
(Plan)

O 1.00

R —0.72	0.28	0.01	—0.27
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Reasons for saving under both the heads mentioned above have not been intimated (December 1982).

GRANT No. 28—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
O 26.00	26.00	20.08	—5.92
D3—Strategic and Border Roads			
O 220.00			
S 96.42	316.42	182.47	—133.95

Saving in the above cases was stated to be due to non-utilisation of funds placed at the disposal of power department and non-clearance of final bills received from the suppliers towards the fag end of the financial year.

CAPITAL

(iii) No part of the ultimate saving of Rs. 6.47 lakhs was anticipated for surrender in time.

(iv) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
(In lakhs of rupees)			
459			
AA—Capital Outlay on Public Works			
AA1 (4)—Construction of M.L.A.'s Hostel			
O 6.00	6.00	4.02	—1.98
537			
CC—Capital Outlay on Roads and Bridges			
CC—2Machinery and Equipment			
O 16.00	16.00	14.55	—1.45

GRANT No. 28—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
CC1 (3)—Roads of Inter- State Importance (C.S.S.)			
O 2.00	2.00	0.32	—1.68
483—Capital Outlay on Housing			
DD 1 (1) (1)—Spill over Construction of Staff quarters at Gangtok			
O 16.00			
R—2.00	14.00	12.54	—1.46

Saving in the above cases was stated to be due to late sanction of funds.

(v) Suspense transactions:

Out of provision under the grant, Rs. 329.47 lakhs were utilised towards expenditure booked under the head 'Suspense' which is not a final head of account. Transactions booked under this head were not taken to be adjusted under a final head of account, are carried forward from year to year.

To the sub-head 'Stock' under 'Suspense' are charged the value of materials received for stock purposes (and not for any particular work). Value of the materials issued for use on works or otherwise disposed of are reduced from such a charge, the balance representing the value of materials held in stock. An

GRANT No. 28—*Concl'd.*

analysis of transactions accounted for under this sub-head under the Major Head 259—Public Works during the year 1980-81 is given below :—

(In lakhs of rupees)

(i) Opening balance (Debit)	330.95
(ii) Debit during the year	329.47
(iii) Total	660.42
(iv) Credits during the year	192.41
(v) Closing balance (Debit)	468.01

GRANT No. 29—TOURISM
(ALL VOTED)

		<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
		<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEADS				
339—TOURISM				
Original	23,80,000			
Supplementary	55,000	24,35,000	20,17,370	-4,17,630
Amount surrendered during the year				Nil
CAPITAL				
MAJOR HEADS				
544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	8,15,000			
Supplementary	..	8,15,000	10,12,789	+1,97,789
Amount surrendered during the year				Nil

NOTES AND COMMENTS

REVENUE

- (i) No part of the saving of Rs. 4.18 lakhs was surrendered.
- (ii) Supplementary grant of Rs. 0.55 lakh was obtained in March 1981, but the actual expenditure was even less than the original provision, resulting in a saving of Rs. 4.18 lakhs. Supplementary provision proved unnecessary.

GRANT No. 30— *Contd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
766—LOANS TO GOVERNMENT			
SERVANTS, etc.			
Original	59,87,000		
Supplementary	4,60,000	64,47,000	53,48,806
Amount surrendered during the year (March 1981)			-10,98,194
			3,32,000

NOTES AND COMMENTS

REVENUE

- (i) Supplementary provisions of Rs. 1.23 lakhs was obtained in March 1981 but the actual expenditure (Rs. 65.36 lakhs) was much less than the original provision (Rs. 79.60 lakhs). Supplementary provisions proved unnecessary.
- (ii) Provision of Rs. 1.33 lakhs was surrendered ; the final saving in provision was Rs. 15.47 lakhs.
- (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>		
321			
D.—Village and Small Industries			
D2—Government Institute of Cottage Industries (Plan)			
D2(1) Training Centre			
O	4.57	4.57	2.98
D2(5)—Production and Marketing			-1.59

GRANT No. 30—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(in lakhs of rupees)</i>		
D2(5) (3)—Field level			
Organisation (Non Plan)			
O	4.88		
R	— 0.54	4.34	3.33
			—1.01
D5(1)—Grant-in-aid to Sikkim			
Khadi and Village			
Industries Board			
O	15.00	15.00	8.50
			—6.50
D9—Handicraft Industries			
O	0.50		
R	0.72	1.22	0.16
			—1.06
328			
E1 (3) (5)—Establishment of			
Laboratory Building			
O	2.00	2.00	—2.00
Reasons for saving in the above cases have not been intimated (December 1982).			
CAPITAL			
(iv) Supplementary provision of Rs. 4.60 lakhs proved to be unnecessary at the actual expenditure (Rs. 53.49 lakhs) was less than the original provision (Rs. 59.87 lakhs).			
(v) Provision of Rs 3.32 lakhs was surrendered, saving in provision was ultimately Rs 10.98 lakhs.			

GRANT. No. 30—Contd.

(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>			
459			
AA—Capital Outlay on Public Works			
AA1—Construction (Plan)			
AA1 (3)—District Industry Centre Building at Jorethang (C. S. S.)			
O 1.70			
R 0.10	1.80	0.79	—1.01
AA1(2)—Construction of Building of I.T.I.			
O 7.20			
R — 1.50	5.70	1.19	—4.51
728—Loans for Mining and Metallurgical Industries			
HH1—Development of Sikkim Mining Corporation (Plan)			
O 16.00			
R — 3.55	12.45	12.10	—0.35
521			
II—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
II—1 Industrial Estates			

GRANT No. 30—*Concl'd*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
II 1(2)—Industrial Estate at Gangtok (Plan)			
O 4.35			
R —2.75	1.60	1.18	—0.42
721			
FF5—Term Working Capital loans to entrepreneur (CSS) (Non-Plan)			
O 2.00			
R —1.50	0.50	0.40	—0.10
Reasons for saving in the above cases have not been intimated (December 1982).			
(vii) Saving in note (vi) above was partly offset by excess over the provision mainly under :—			
<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(in lakhs of rupees)</i>			
530			
EE—Investments in Industrial Financial Institutions			
EE1—Investments in Public Undertakings			
EE1(1)—Investments in Industrial Financial Institutions			
O 12.00			
R 7.00	19.00	19.00	—

Excess was attributed to more investment than originally envisaged.

APPENDIX

(Referred to in the Summary of Appropriation Accounts at page (ii-x))

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

Revenue—All Voted

Serial number	Number and name of grant	Budget estimates	Actuals	Actuals compared with budget estimates Decrease
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	Rs.
1.	9 Power and Irrigation	2,15,30,000	79,97,149	1,35,32,851
2.	24 Medical, Public Health and Social Welfare	30,000	12,287	17,713
3.	25 Panchayat and Rural Works	1,00,00,000	26,97,168	73,02,832
4.	28 Public Works, Roads, Bridges and Water Supply	3,60,00,000	1,92,41,099	1,67,58,901
Total		6,75,60,000	2,99,47,703	3,76,12,297