



GOVERNMENT OF SIKKIM

**APPROPRIATION
ACCOUNTS**

1983-84

ИЗДАНИЕ ВО ВРЕМЯ ПЕРВОЙ

МОЛТАЛЬЯРОЛЮРА

СТИХОСЛА

АВ-ЕВЕР



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1983-84 presents the accounts of sums expended during the year ended 31st March 1984, 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*.

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SUMMARY OF APPROPRIATION
COMPARED WITH TOTAL

<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	18,62,000	9,000
Voted		
Charged	60,000	..
Governor		
Voted	..	7,000
Charged	16,30,000	..
2. Cabinet		
Voted	41,59,000	15,000
3. Agriculture		
Voted	2,46,88,000	30,90,000
4. Animal Husbandry		
Voted	1,48,03,000	22,02,000
5. Co-operation		
Voted	29,60,000	15,20,000
6. Ecclesiastical Department		
Voted	13,39,000	6,000
7. Education		
Voted	6,20,11,000	1,30,52,000
8. Establishment		
Voted	5,20,000	7,000
9. Excise (Abkari)		
Voted	11,43,000	20,000
10. Finance Department		
Voted	17,82,000	...

(v)

ACCOUNTS FOR 1983-84 EXPENDITURE
GRANT/APPROPRIATION

<i>Expenditure</i>		<i>Less than granted| appropriated</i>		<i>More than granted| appropriated</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.
18 37,225	9,750	24,775	..	..	750
59,444	..	556	..	..	..
..	9,300	..	..	..	2,300
16,15,318	..	14,682	..	..	..
41,79,096	4,500	..	10,500	20,096	..
2,45,17,892	32,32,525	1,70,108	..	..	1,42 525
1,27,88,646	12,66,872	20,14,354	9,35 128	..	..
28,77,790	13,98,022	82,210	1,21,978	..	..
12,84,617	4,140	54,383	1,860	..	..
5,67,67,887	1,24,97,406	52,43,113	5,54,594
5,06,211	5,940	13,789	1,060
10,80,968	9,760	62,032	10,240
18,21,373	39,373	..

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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.
11. Income Tax and Sales Tax Voted	5,32,000	6,000
12. Other Expenditure of the Finance Department		
<i>Charged</i>	1,22,91,000	82,13,000
Voted	1,32,11,000	24,70,000
13. Food and Civil Supplies Voted	15,81,000	5,20,000
14. Forest Voted	2,34,55,000	15,000
15. Soil and Water Conservation Voted	1,84,80,000	10,000
16. Fisheries and Wild Life Voted	44,37,000	14,95,000
17. Home Department		
<i>Charged</i>	2,50,000	..
Voted	71,83,000	10,78,000
18. Administration of Justice		
<i>Charged</i>	9,69,000	..
Voted	10,93,000	30,000
19. Police Voted	2,52,66,000	20,31,000
20. Industries Voted	86,05,000	51,17,000

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ACCOUNTS FOR 1983-84—Contd.

<i>Expenditure</i>		<i>Less than granted </i>		<i>More than granted </i>	
		<i>appropriated</i>		<i>appropriated</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,44,672	5,795	..	205	12,672	..
1,21,96,069	3,91,83,345	94,931	..	..	3,09,70,345
39,00,377	24,34,132	93,10,623	35,868	..	..
15,44,993	4,69,464	36,007	50,536	..	..
2,21,13,662	27,000	13,41,338	..	..	12,000
1,52,28,417	1,800	32,51,583	8,200	..	..
32,92,092	5,77,662	11,44,908	9,17,338	..	..
2,32,794	..	17,206	..	..	..
69,53,505	8,82,076	2,29,495	1,95,924	..	..
9,97,182	..	..	..	28,182	..
10,37,853	22,500	55,147	7,500
2,25,40,664	13,34,880	27,25,336	6,96,120
78,00,082	48,53,671	8,04,918	2,63,329

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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.
21. Government Institute of Cottage Industries Voted	41,47,000	2,07,000
22. Mines and Geology Voted	13,30,000	16,75,000
23. Labour Welfare Voted	2,40,000	3,000
24. Land Revenue Voted	71,65,000	40,000
25. Law Department Voted	5,70,000	7,000
26. Local Self Government Voted	74,51,000	14,75,000
27. Medical and Public Health Voted	3,59,18,000	43,00,000
28. Motor Vehicles Voted	5,15,000	7,000
29. Planning and Development Voted	18,52,000	10,000
30. Power Voted	2,84,10,000	3,29,75,000
31. Press, Information and Public Relations Voted	38,91,000	37,000
32. Cultural Affairs Voted	28,00,000	6,000

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ACCOUNTS FOR 1983-84—Contd.

<i>Expenditure</i>		<i>Less than granted appropriated</i>		<i>More than granted appropriated</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.
37,16,872	1,33,813	4,30,128	73,187	..	..
12,24,269	16,50,385	1,05,731	24,615	..	..
1,94,458	1,700	45,542	1,300	..	..
2,00,88,389	34,425	..	5,575	1,29,23,389	..
5,64,806	3,820	5,194	3,180	..	..
67,13,717	10,95,615	7,37,283	3,79,385	..	..
3,14,01,663	33,46,447	45,16,337	9,53,553	..	..
5,02,093	3,450	12,907	3,550	..	..
15,12,364	11,090	3,39,636	..	..	1,090
2,82,61,406	2,90,38,876	1,48,594	39,36,124	..	..
38,54,078	24,270	36,922	12,730	..	..
26,78,245	6,685	1,21,755	..	..	685

(x)

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.
33. Roads and Bridges Voted	8,48,64,000	5,15,50,000
34. Public Works and Water Supply Voted	1,28,50,000	1,91,50,000
35. Rural Development Voted	8,08,49,000	50,000
36. Scheduled Castes and Scheduled Tribes Welfare Voted	58,50,000	6,000
37. Sikkim Nationalised Transport Voted	3,86,05,000	84,75,000
38. Tourism Voted	32,92,000	4,15,000
Total { Voted	53,97,09,000	15,30,88,000
{ Charged	1,52,00,000	82,13,000
Grand Total	55,49,09,000	16,13,01,000

ACCOUNTS FOR 1983-84—Contd.

<i>Expenditure</i>		<i>Less than granted/ appropriated</i>		<i>More than granted/ appropriated</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.
8,46,39,652	5,07,72,081	2,24,348	7,77,919	..	..
1,18,00,149	1,80,97,336	10,49,851	10,52,664	..	..
7,60,75,878	24,150	47,73,122	25,850	..	..
55,14,433	3,712	3,35,567	2,288	..	..
3,70,78,368	57,83,574	15,26,632	26,91,426	..	..
32,86,287	67,053	5,713	3,47,947	..	..
51,17,25,149	13,91,45,677	4,09,79,381	1,41,01,673	1,29,95,530	1,59,350
1,51,00,807	3,91,83,345	1,27,375	..	28,82,309,70,345	..
52,68,25,956	17,83,29,022	4,11,06,756	1,41,01,673	1,30,23,712	3,11,29,695

SUMMARY OF APPROPRIATION ACCOUNTS
FOR 1983-84—*Contd.*

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

Revenue Section

Voted

2. Cabinet
10. Finance Department
11. Income Tax and Sales Tax
24. Land Revenue

Charged

18. Administration of Justice

Capital Section

Voted

1. State Legislature
Governor
3. Agriculture
14. Forest
29. Planning and Development
32. Cultural Affairs

Charged

12. Other Expenditure of the Finance Department

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 11,50,000 spent from out of the advances from the Contingency Fund

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SUMMARY OF APPROPRIATION
ACCOUNTS FOR 1983-84—Contd.

which were not recouped to the Fund till the close of the year. The details of such expenditure are as follow:—

Sl. No.	Number and name of grant	Amount	Month of sanction	
		Rs.		
1.	18—Administration of Justice	1,50,000	June	1983
2.	24—Land Revenue	5,00,000	June	1983
3.	24 Land Revenue	5,00,000	July	1983
	Total	11,50,000		

The reconciliation between the total expenditure according to the Appropriation Accounts for 1983-84 and that shown in the Finance Accounts for that year is shown below:—

	Revenue Rs.	Capital Rs.	Total Rs.
Total expenditure according to Appropriation Accounts			
Voted	51,17,25,149	13,91,45,677	65,08,70,826
Charged	1,51,00,807	3,91,83,345	5,42,84,152
Deduct—Total recoveries as shown in Appendix			
Voted	3,39,92,520	..	3,39,92,520
Charged	..	..	..
Net expenditure as shown in the Finance Accounts			
Voted	47,77,32,629	13,91,45,677	61,68,78,306
Charged	1,51,00,807	3,91,83,345	5,42,84,152

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SUMMARY OF APPROPRIATION ACCOUNTS
FOR 1983-84—*Concl'd.*

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 1983-84.

T. N. Chaturvedi

New Delhi,

(T.N. CHATURVEDI)

The.....

Comptroller and Auditor General of India

24 DEC 1985

GRANT No. 1—STATE LEGISLATURE

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(-)</i>
REVENUE	Rs.	Rs.	Rs.
MAJOR HEAD:			
211—PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES			
Voted			
	Rs.		
Original	16,45,000		
Supplementary	2,17,000	18,62,000	18,37,225
Amount surrendered during the year		..	..
<i>Charged</i>			
<i>Original</i>	60,000		
<i>Supplementary</i>	..	60,000	59,444
<i>Amount surrendered during the year</i>	..	..	..
CAPITAL			
MAJOR HEAD:			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Voted			
Original	9,000		
Supplementary	..	9,000	9,750
Amount surrendered during the year		..	..
COMMENT:			
CAPITAL:			
Voted			

The expenditure exceeded the provision in the capital Section by Rs. 750; the excess requires regularisation.

APPROPRIATION—GOVERNOR

	<i>Total grant or 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>	13,59,000		
<i>Supplementary</i>	2,71,000	16,30,000	16,15,318
<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	9,300
<i>Amount surrendered during the year</i>	..	..	..
COMMENT			
CAPITAL			
Voted			
The expenditure exceeded the voted grant by Rs. 2,300; the excess which occurred under the head '766—Loans to Government Servants, etc.' requires regularisation. In the previous year also, the expenditure exceeded the grant by Rs. 2,400.			

GRANT No. 2—CABINET (*ALL VOTED*)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
213—MAJOR HEADS :			
COUNCIL OF MINISTERS AND			
252—SECRETARIAT—			
GENERAL SERVICES			
	Rs.		
Original	27,75,000		
Supplementary	13,84,000	41,59,000	41,79,096 +20,096
Amount surrendered during the year		..	.. ..
CAPITAL			
MAJOR HEAD:—766			
LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	15,000		
Supplementary	..	15,000	4,500 —10,500
Amount surrendered during the year		..	.. ..
COMMENT			
REVENUE			

The expenditure exceeded the grant by Rs. 20,096; the excess requires regularisation.

GRANT No. 3—AGRICULTURE (*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:			
305—AGRICULTURE			
	Rs.		
Original	2,27,15,000		
Supplementary	19,73,000	2,46,88,000	2,45,17,892
Amount surrendered during the year (March 1984)			-1,70,108
	..	..	9,20,000
CAPITAL			
MAJOR HEADS:			
483—CAPITAL			
OUTLAY ON HOUSING,			
505—CAPITAL OUTLAY ON			
AGRICULTURE AND			
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
Original	30,90,000		
Supplementary	..	30,90,000	32,32,525
Amount surrendered during the year			+1,42,525

NOTES AND COMMENTS			

REVENUE

- (i) Rupees 9.20 lakhs were surrendered in March 1984; the saving, however, ultimately worked out to only Rs. 1.70 lakhs.

CAPITAL

- (ii) Expenditure exceeded the grant by Rs. 1,42,525; the excess requires regularisation.

GRANT No. 3—*Concl'd.*

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
505—CAPITAL OUTLAY on Agriculture			
BB—Capital Outlay ON Agriculture			
O 15.50			
R 3.00	18.50	20.70	+2.20

The total excess of Rs. 5.20 lakhs over the provision was attributed to additional payment of compensation for land required at Kewzing for the establishment of regional Sub-Centre and to meet the expenditure for construction of shed for Agriculture Service Centre.

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

483—CAPITAL OUTLAY ON HOUSING—			
AA—Capital Outlay on Housing—			
AA1—Government Residential Buildings—			
AA1(1)—Construction—			
AA1(1)(1)—Staff Quarters—			
O 14.40			
R -3.00	11.40	11.03	-0.37

Reduction of provision by Rs. 3.00 lakhs was attributed to non-finalisation of selection of site for construction of staff quarters.

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	1,48,03,000		
Supplementary ..	1,48,03,000	1,27,88,646	-20,14,354
Amount surrendered during the year (March 1984) ..	..	..	13,35,000
CAPITAL			
MAJOR HEADS :			
510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY,			
511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	18,50,000		
Supplementary	3,52,000	22,02,000	12,66,872
Amount surrendered during the year (March 1984) ..	..	..	2,84,000

NOTES AND COMMENTS

REVENUE:

- (i) Anticipated saving of Rs. 13.35 lakhs was surrendered on the last day of the financial year; the saving ultimately was Rs. 20.14 lakhs.
- (ii) Saving in the provision occurred mainly under:—

GRANT No. 4—Contd.

<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—4 Investigation and Statistics			
O 4.75			
R —2.18	2.57	2.15	—0.42
Saving of Rs. 2.18 lakhs was anticipated due to non-receipt of bills from suppliers (1.88 lakhs) and non-taking up of Milk Survey Works. Reasons for the final saving of Rs. 0.42 lakhs have not been intimated (March 1985).			
A6—Poultry Development			
O 17.47			
R —4.20	13.27	11.18	—2.09
Saving of Rs. 4.20 lakhs was anticipated due to non-receipt of bills from suppliers (Rs. 4.19 lakhs). Reasons for final saving of Rs. 2.09 lakhs have not been intimated (March 1985).			
A7—Sheep and Wool Development			
O 10.40			
R —5.51	4.89	4.72	—0.17
Saving of Rs. 5.51 lakhs was anticipated due to non-receipt of bills from suppliers in time and for non-completion of some construction works. Reasons for final saving of Rs. 0.17 lakh have not been intimated (March 1985).			
A8—Piggery Development			
O 13.65			
R —2.83	10.82	11.22	+0.40
Reasons for the anticipated saving of Rs. 2.83 lakhs have not been intimated (March 1985).			

GRANT No. 4—Contd.

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

A11—Veterinary
Research

O 12.20

R —3.50

8.70

8.21

—0.49

Anticipated saving of Rs. 3.50 lakhs was stated to be due to non-receipt of bills from suppliers and non-receipt of approval for some construction works.

CAPITAL

(iii) Surrender of anticipated saving of Rs. 2.84 lakhs was made on the last day of the financial year; the ultimate saving, was Rs. 9.35 lakhs.

(iv) In view of the ultimate saving, the supplementary provision of Rs. 3.52 lakhs, obtained in September 1983, proved unnecessary.

(v) Saving in provision occurred mainly under:—

510—CAPITAL OUTLAY ON
ANIMAL HUSBANDRYAA—Capital outlay on
Animal HusbandryAA. 1—Veterinary Services
and Animal Health

O 12.00

R — 0.69

11.31

10.85

—0.46

Saving of Rs. 0.69 lakh was anticipated due to surrender of fund by Sikkim Public Works Department. Reasons for the final saving of Rs. 0.46 lakh have not been intimated (March 1985).

GRANT No. 4—*Concl'd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT			
BB—Capital outlay on Dairy Development			
BB. 1—Dairy Development			
O 6.00			
S 3.52			
R -2.15	7.37	1.52	-5.85

Saving of Rs. 2.15 lakhs was anticipated due to non-receipt of sanction for further construction. Reasons for the final saving of Rs. 5.85 lakhs have not been intimated (March 1985).

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	29,35,000			
Supplementary	25,000	29,60,000	28,77,790	—82,210
Amount surrendered during the year (March 1984)		..	..	97,000
CAPITAL				
MAJOR HEADS:				
498—CAPITAL OUTLAY ON CO-OPERATION AND				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	15,20,000			
Supplementary	..	15,20,000	13,98,022	—1,21,978
Amount surrendered during the year (March 1984)		..	..	1,25,000

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	11,67,000		
Supplementary	1,72,000	13,39,000	12,84,617
Amount surrendered during the year (March 1984)		..	..
			39,801
CAPITAL			
MAJOR HEAD:			
766—LOANS TO GOVERNMENT SERVANTS,TEC.			
Original	6,000		
Supplementary	..	6,000	4,140
Amount surrendered during the year		..	..

GRANT No. 7—EDUCATION (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD:			
277—EDUCATION			
	Rs.		
Original	4,76,54,000		
Supplementary	1,43,57,000	6,20,11,000	5,67,67,887 —52,43,113
Amount surrendered during the year	..	..	..

CAPITAL

MAJOR HEADS:

477—CAPITAL OUTLAY ON
EDUCATION ART AND
CULTURE AND

766—LOANS TO GOVERNMENT
SERVANTS, ETC.

Original	70,52,000		
Supplementary	60,00,000	1,30,52,000	1,24,97,406 —5,54,594
Amount surrendered during the year	..	..	..

NOTES AND COMMENTS

REVENUE

- (i) No part of the unutilised provision of Rs. 52.43 lakhs was surrendered.
- (ii) Supplementary provision obtained under the grant during March 1984 proved excessive in view of the ultimate saving.

GRAND No. 7—Contd.

(iii) Saving counterbalanced by excess under other heads 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			
A—Education			
A. 1—Primary Education			
A. 1(3)—Teacher's Training			
A. 1(3) (1)—Teacher's Training Institute			
O 7.80			
S 1.50			
R -0.29	9.01	4.92	-4.09
A. 1(3) (3)—State Institute of Education	6.00	4.37	-1.63
A. 1(3) (4)—Crash Teachers Training Programme	2.20	0.52	-1.68
A. 1 (2)—Assistance to Non-Government Primary Schools	0.50	..	-0.50
A. 2—Secondary Education			
A. 2(2) (2)—Government Higher Secondary & High Schools			
O 1,04.02			
S 79.75			
R -0.78	1,82.99	1,54.35	-28.64

GRANT No. 7—*Concl.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakh of rupees)</i>		
A. 3—Special Education			
O 14.50			
S 7.87			
R -0.80	21.57	11.56	-10.01
A. 4—University and Other Higher Education			
O 19.00			
S 1.00			
R -4.07	15.93	11.32	-4.61

Reasons for the anticipated saving of Rs. 5.94 lakhs and final saving of Rs. 51.16 lakhs in the above cases have not been intimated (March 1985).

GRANT No. 8—ESTABLISHMENT DEPARTMENT
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure R .</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD:				
252—SECRETARIAT-				
GENERAL SERVICES				
	Rs.			
Original	4,90,000			
Supplementary	30,000	5,20,000	5,06,211	—13,789
Amount surrendered during the year (March 1984)		..	..	9,344
CAPITAL				
MAJOR HEAD:				
766—LOANS TO GOVERNMENT				
SERVANTS, ETC.				
Original	7,000			
Supplementary	..	7,000	5,940	—1,060
Amount surrendered during the year (March 1984)		..	..	1,050

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	10,06,000			
Supplementary	1,37,000	11,43,000	10,80,968	—62,032
Amount surrendered during the year		..	..	..
CAPITAL				
MAJOR HEAD :				
766—LOANS TO GOVERNMENT				
SERVANTS, ETC.				
Original	20,000			
Supplementary	..	20,000	9,760	—10,240
Amount surrendered during the year (March 1984)		..	..	5,240

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	12,90,000		
Supplementary	4,92,000	17,82,000	18,21,373
Amount surrendered during the year		..	+39,373
	
	

COMMENT
REVENUE

Expenditure exceeded the grant by Rs. 39,373; the excess requires regularisation.

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	4,46,000		
Supplementary	86,000	5,32,000	5,44,672 +12,672
Amount surrendered during the year		..	..
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERN-			
MENT SERVANTS, ETC.			
Original	6,000		
Supplementary	..	6,000	5,795 — 205
Amount surrendered during the year		..	..
COMMENT			
REVENUE			

Expenditure exceeded the grant by Rs. 12,672; the excess requires regularisation.

GRANT No. 12—OTHER EXPENDITURE OF
THE FINANCE DEPARTMENT

	<i>Total grant or appropria- tion Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE			
MAJOR HEADS :			
230—STAMPS AND REGIS- TRATION,			
249—INTEREST PAYMENTS,			
254—TREASURY AND ACCOUNTS ADMINISTRATION,			
266—PENSION AND OTHER RETIREMENT BENEFITS,			
268—MISCELLANEOUS GENERAL SERVICES,			
288—SOCIAL SECURITY AND WELFARE AND			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
<i>Voted</i>	<i>Rs.</i>		
Original	35,26,000		
Supplementary	96,85,000	1,32,11,000	39,00,377
			—93,10,623
Amount surrendered during the year (March 1984)		..	..
			1,01,000
<i>Charged</i>			
Original	1,05,12,000		
Supplementary	17,79,000	1,22,91,000	1,21,96,069
			—94,931
Amount surrendered during the year		..	..
			..

GRANT No. 12—Contd.

	<i>Total grant or appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
CAPITAL			
MAJOR HEADS :			
603—INTERNAL DEBT OF THE STATE GOVERNMENT,			
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND			
766—LOANS TO GOVERN- MENT SERVANTS, ETC.			
<i>Voted</i>			
	Rs.		
Original	19,70,000		
Supplementary	5,00,000	24,70,000	24,34,132
Amount surrendered during the year		..	..
<i>Charged</i>			
Original	82,13,000		
Supplementary	..	82,13,000	3,91,83,345
			+3,09,70,345
Amount surrendered during the year	..	..	..
NOTES AND COMMENTS			
REVENUE			
<i>Voted</i>			

- (i) Against the available saving of Rs. 93.11 lakhs (70 per cent of the total provision), only Rs. 1.01 lakhs were surrendered on the last day of the financial year.

GRANT No. 12—*Contd.*

(ii) In view of the final saving of Rs. 93.11 lakhs the supplementary provision of Rs. 96.85 lakhs obtained in March 1984 for meeting increased expenditure on (a) dearness allowance, (b) maintenance work of rest house, (c) matching grant to Rajya Sainik Board, (d) relief to more cases of pensioners and (e) on special grant for Land slide relief works at Mangan are proved excessive.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant or appropria- tion</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
230—STAMPS AND REGISTRATION			
D—STAMPS AND REGISTRATION	0.50	..	—0.50

Saving of the entire provision was surrendered on the last day of the financial year, reasons for which have not been intimated (March 1985).

289—RELIEF ON ACCOUNT
OF NATURAL CALAMITIES

G—Relief on account of

Natural Calamities	90.00	..	—90.00
Reasons for non-utilisation of the entire provision of Rs. 90.00 lakhs have not been intimated (March 1985).			

GRANT No. 12—*Concl'd.*

CAPITAL :

Charged :

- (iv) The expenditure exceeded the appropriation by Rs. 3,09,70,345; the excess requires regularisation.
- (v) Excess was mainly on account of adjustment of expenditure under the head "604 Loans and Advances from Central Government, Ways and Means Advances for Plan Schemes (Rs. 3,00.00 lakhs) and State Loans for State Plan Schemes, Block Loans (Rs. 40.43 lakhs)" which was not effected in 1982-83 Accounts.

GRANT No. 13—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 HEAD :			
309—FOOD			
	Rs.		
Original	14,70,000		
Supplementary	1,11,000	15,81,000	15,44,993
			—36,007
Amount surrendered during the year		..	..
	
CAPITAL			
MAJOR HEADS :			
505—CAPITAL OUTLAY ON AGRICULTURE,			
509—CAPITAL OUTLAY ON FOOD AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
	Rs.		
Original	5,20,000		
Supplementary	..	5,20,000	4,69,464
			—50,536
Amount surrendered during the year (March 1984)		..	..
		..	1,00,000

GRANT No. 13—*Concl'd.*

 NOTE AND COMMENT
 CAPITAL

(i) 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	1.00	0.50	—0.50

Saving of Rs. 0.50 lakh in the provision was stated to be due to non-receipt of final bill by P.W.D.

GRANT No. 14—FOREST (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE			
MAJOR HEADS :			
313—FOREST AND			
265—OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	2,14,20,000		
Supplementary	20,35,000	2,34,55,000	2,21,13,662
			-13,41,338
Amount surrendered during the year (March 1984)	..	..	7,70,000
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	15,000		
Supplementary	..	15,000	27,000
			+12,000
Amount surrendered during the year	..	..	..
NOTES AND COMMENTS			
REVENUE			

- (i) Supplementary provision of Rs. 20.35 lakhs obtained during March 1984 proved excessive in view of the overall saving of Rs. 13.41 lakhs in the grant.
- (ii) Against the final saving of Rs. 13.41 lakhs in the provision, only Rs. 7.70 lakhs were surrendered on 31st March 1984.

GRANT No. 14—Contd.

(iii) Saving occurred mainly under :

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

313—FOREST

B—Forest

B. 1—Direction and
AdministrationB. 1(1)—Chief Conservator
of Forest

O	39.05		
S	13.55		
R	-3.00	49.60	49.89
			+0.29

Reasons for overall saving of Rs. 2.71 lakhs have not been intimated (March 1985).

B.4(2)—Demarcation of Survey

O	4.50		
R	- 0.25	4.25	3.24
			-1.01

Anticipated saving of Rs. 0.25 lakh in the provision was stated to be due to late receipt of proposal for purchase of survey equipments. Final saving of Rs. 1.01 lakhs was due mainly to non-execution of survey works.

B.4(4)—Planning and
Statistical Cell

O	2.00		
R	-0.53	1.47	0.90
			-0.57

GRANT No. 14—Contd.

Saving of Rs. 0.53 lakh was anticipated for deferment of proposal for creation of new posts to the next year and also due to transfer of the posts of Statistical Officers to Land Use and Environment Department. The final saving of Rs. 0.57 lakh was due to non-filling of vacant posts under Statistical Cell and administrative delays.

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

B.5—Plantation Schemes

O	18.00		
R	—1.67	16.33	15.66
			—0.67

Reasons for overall saving of Rs. 2.34 lakhs have not been intimated (March 1985).

B.6 — Farm Forestry

O	37.20		
S	5.50		
R	4.12	46.82	41.07
			—5.75

Anticipated excess of Rs. 4.12 lakhs under the Sub-heads B.6(3)—Creation of Park and Garden and B.6(6)—Rehabilitation of Degraded Forests were stated to be due to increased expenditure on creation of gardens at Mintogong, a Children's Park at Upper Sichey Busty, various plantation schemes at North Sikkim and more expenditure to establish a Nursery-cum-recreation Park at Nampcheding (North Sikkim). Reasons for final saving of Rs. 5.75 lakhs have not been intimated (March 85).

GRANT No. 14—Concl'd.

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

B.8—Communication and**Buildings**

O	17.50		
S	0.15		
R	—5.00	12.65	11.19
			—1.46

Reasons for saving of Rs. 1.46 lakhs have not been intimated (March 1985).

CAPITAL

- (iv) Expenditure exceeded the grant by Rs. 12,000; the excess requires regularisation.

GRANT No. 15—SOIL AND WATER CONSERVATION
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE			
MAJOR HEAD :			
307—SOIL AND WATER CONSERVATION			
	Rs.		
Original	1,77,80,000		
Supplementary	7,00,000	1,84,80,000	1,52,28,417
			—32,51,583
Amount surrendered during the year (March 1984)		.. ..	9,60,000
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	10,000		
Supplementary	..	10,000	1,800
Amount surrendered during the year		.. ..	..
NOTES AND COMMENTS			
REVENUE			

- (i) Against the final saving of Rs. 32.52 lakhs in the provision, only Rs. 9.60 lakhs were surrendered on 31st March 1984.
- (ii) In view of the saving, the supplementary provision of Rs. 7.00 lakhs obtained in March 1984 proved unnecessary as the expenditure did not come up even to the original provision.

GRANT No. 15—*Concl.*

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

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

307—SOIL AND WATER
CONSERVATION

A—Soil and Water Conservation

A.3—Soil Conservation
Schemes

O 1,52.00

S 7.00

R —10.20

1,48.80

1,24.40

—24.40

Saving of Rs. 10.20 lakhs was anticipated due to non-receipt of estimates relating to the scheme "Soil Conservation in watershed Areas" and for late approval of proposal for procurement of temperate plants in connection with the implementation of the Scheme "Garland Plantation".

GRANT No. 16—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	44,37,000		
Supplementary	.. 44,37,000	32,92,092	
			—11,44,908
Amount surrendered during the year	..	..	..
CAPITAL			
MAJOR HEADS :			
512—CAPITAL OUTLAY ON FISHERIES,			
712—LOANS FOR FISHERIES AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	14,95,000		
Supplementary	.. 14,95,000	5,77,662	—9,17,338
Amount surrendered during the year	..	..	..
NOTES AND COMMENTS			

REVENUE

- (i) No part of the saving of Rs. 11.45 lakhs in the grant (26 percent of the provision) was surrendered.
- (ii) Saving occurred mainly under :—

GRANT No. 16—Contd.

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

313—FOREST

B. 1—Preservation of
Wild LifeB. 1(2)—Khangachandzonga
National Park (CSS)—

	13.00	1.91	—11.09
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Reasons for the saving of Rs. 11.09 lakhs (85 percent of the provision) have not been furnished (March 1985).

CAPITAL

(iii) Entire unutilised provision of Rs. 9.17 lakhs in the grant (61 per cent of the original provision) remained unreturned.

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

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

512—CAPITAL OUTLAY ON
FISHERIES

AA—Capital Outlay on

Fisheries	13.65	4.66	—8.99
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Saving of Rs. 8.99 lakhs (66 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 for partial implementation</i>
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1. Setting up of Trout

Farm	3.00	2.13	Non-completion of initial works.
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GRANT No. 16—*Concl.*

<i>Name of the Scheme</i>	<i>Provision</i>	<i>Saving</i>	<i>Brief reasons for partial implementation</i>
2. Setting up of Corps and Cat fish Farm	3.50	2.78	Non-Completion of initial works
3. Setting up of Masheer Farm	1.00	0.89	Due to late approval of the Government.
4. Setting up of ponds for conservation of Rev- erine fisheries	1.30	0.40	Final payment of construction works could not be made.
5. Administrative office-cum-aquarium	4.85	2.79	Saving occurred mainly due to non-completion of construction works of Administrative and Residential buildings.

GRANT No. 17—HOME DEPARTMENT

	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS:			
214—ADMINISTRATION OF JUSTICE,			
215—ELECTIONS,			
251—PUBLIC SERVICE COMMISSION,			
252—SECRETARIAT-GENERAL SERVICES,			
256—JAILS,			
265—OTHER ADMINISTRATIVE SERVICES AND			
288—SOCIAL SECURITY AND WELFARE			
Voted	Rs.		
Original	59,28,000		
Supplementary	12,55,000	71,83,000	69,53,505
Amount surrendered during the year		..	..
<i>Charged</i>			
<i>Original</i>	2,20,000		
<i>Supplementary</i>	30,000	2,50,000	2,32,794
<i>Amount surrendered during the year</i>		..	..

GRANT No. 17—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
CAPITAL:			
MAJOR HEADS:			
459—CAPITAL OUTLAY ON			
PUBLIC WORKS AND			
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
	Rs.		
Original	10,78,000		
Supplementary ..	10,78,000	8,82,076	—1,95,924
Amount surrendered during the year (March 1984)	..	..	1,84,000
NOTES AND COMMENTS			
REVENUE			
Voted			
(i) Saving of Rs. 2.29 lakhs 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			
F.3—Vigilance			
F.3(1)—Vigilance Police			
O	11.70		
R	—0.80	10.90	10.50
			—0.40
Anticipated saving of Rs. 0.80 lakh was attributed to non-filling up of Gazetted and non-Gazetted posts. Reasons for the final saving of Rs. 0.40 lakh have not been intimated (March 1985).			

GRANT No. 17—*Concl'd.***CAPITAL**

(ii) Saving of Rs. 1.96 lakhs 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—CAPITAL OUTLAY ON
PUBLIC WORKSAA—Capital outlay on
Public Works—

AA. 1—Construction

AA.1(3)—Construction of
Central Jail at Gangtok

O 10.40

R. 1.84

8.56

8.44

—0.12

Anticipated saving of Rs. 1.84 lakhs was attributed to non-completion of residential quarters within the current financial year. Reasons for the final saving of Rs. 0.12 lakh have not been intimated (March 1985).

GRANT No. 18—ADMINISTRATION OF JUSTICE

		Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.	
REVENUE				
MAJOR HEAD:				
214—ADMINISTRATION OF JUSTICE				
Voted	Rs.			
Original	8,60,000			
Supplementary	2,33,000	10,93,000	10,37,853	-55,147
Amount surrendered during the year		..	..	..
Charged				
Original	8,03,000			
Supplementary	1,66,000	9,69,000	9,97,182	+28,182
Amount surrendered during the year		..	..	..
CAPITAL				
MAJOR HEAD:				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	30,000			
Supplementary		30,000	22,500	-7,500
Amount surrendered during the year		..	..	..

The expenditure, in the Revenue portion of the grant, does not include Rs. 1,50,000 spent from out of an advance sanctioned from the Contingency Fund in June 1983 but not recouped to the fund till the close of the year.

COMMENTS

REVENUE:

Charged

Expenditure exceeded the charged appropriation by Rs. 28,182; the excess requires regularisation.

GRANT No. 19—POLICE (ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS:			
255—POLICE,			
260—FIRE PROTECTION AND CONTROL AND			
265—OTHER ADMINISTRATIVE SERVICES			
	Rs.		
Original	2,34,30,000		
Supplementary	18,36,000	2,52,66,000	2,25,40,664
Amount surrendered during the year (March 1984)		..	.. 1,01,000
CAPITAL			
MAJOR HEADS:			
483—CAPITAL OUTLAY ON HOUSING AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	12,00,000		
Supplementary	8,31,000	20,31,000	13,34,880
Amount surrendered during the year		..	.. ..

GRANT No. 19—Contd.

NOTES AND COMMENTS

REVENUE:

- (i) Against the ultimate saving of Rs 27.25 lakhs, only Rs.1.01 lakhs were surrendered on the last day of the financial year.
- (ii) The supplementary provision of Rs. 18.36 lakhs (Rs. 6.15 lakhs in September, 1983 and Rs. 12.21 lakhs in March, 1984) obtained for meeting the Spillover liabilities on strengthening of fire protection and control during 1982-83 and installation of telephone exchange at new Police Head Quarter Building, payment of D. A., Medical reimbursement, purchase of Stationeries and leave encashment proved wholly unnecessary as the total expenditure did not come up even to the original provision. The supplementary provision could have been restricted to a token amount, if necessary.
- (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>		
255—POLICE			
A—Police			
A. 1—Direction and Administration			
O	24.18		
S	3.00		
R	0.85	28.03	21.46
			—6.57

Final saving of Rs. 6.57 (23 per cent of the provision) occurred under the sub-heads 'Salaries', 'Office expenses', 'etc.', reasons for which have not been intimated (March 1985).

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>		
A3—State Headquarters Police			
A3 (3)—Modernisation of Police Forces (CSS)			
A. 4—District Police	5.00	3.96	—1.04
A. 4(2)—North District			
O 6.95			
S 0.28	7.23	5.77	—1.46
A. 4(3)—East District			
O 27.15			
S 1.45	28.60	27.52	—1.08
A.6—Other Expenditure			
A.6(1)—Police Wireless Branch	16.15	14.90	—1.25
Reasons for the unutilised provision in the above cases have not been intimated (March 1985).			
A.3 (2)—Reserve Lines and Police Band			
O 42.98			
S 1.23			
R —1.11	43.10	39.80	—3.30

Anticipated saving of Rs. 1.11 lakhs was attributed to late submission of travelling allowances and House Rent Bills and also non-receipts of bills from contractors. Reasons for the final saving of Rs. 3.30 lakhs have not been intimated (March 1985).

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)

A. 5—Special Police

A.5 (1)—Armed Police

O	53.35			
R	-1.65	51.70	47.64	-4.06

Anticipated saving of Rs. 1.65 lakhs was attributed to less recruitment for the 4th Coy of Armed Police. Reasons for the final saving of Rs. 4.06 lakhs have not been intimated (March 1985).

260—FIRE PROTECTION
AND CONTROLB—Fire Protection
and ControlB. 2—Protection and
Control

S	6.15	6.15	3.90	-2.25
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Reasons for the saving of Rs. 2.25 lakhs have not been intimated (March 1985).

265—OTHER ADMINISTRATIVE
SERVICESC—Other Administrative
Services

C. 1—Home Guards (CSS)	1.90	0.09	-1.81
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Saving of Rs. 1.81 lakhs (95 per cent of the original provision) was attributed to non-implementation of the scheme during the year reasons for which have not been intimated (March 1985).

GRANT No. 19—*Concl.***CAPITAL**

(iv) In view of the saving of Rs. 6.96 lakhs in the provision, the supplementary grant of Rs. 8.31 lakhs obtained in March 1984, proved excessive.

(v) Saving in the provision partly off set by excess under other heads occurred mainly under:—

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

483—CAPITAL OUTLAY ON
HOUSING

AA—Capital Outlay on
Housing

AA. 1—Government Residential
Buildings

AA. 1(1)—Construction

O 10.00

S 8.31

18.31 11.13 —7.18

Reasons for the saving of Rs. 7.18 lakhs have not been intimated (March 1985).

GRANT No. 20—INDUSTRIES (ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS :			
287—LABOUR AND EMPLOYMENT,			
296—SECRETARIAT ECONOMIC SERVICES,			
320—INDUSTRIES AND			
321—VILLAGE AND SMALL INDUSTRIES			
	Rs.		
Original	86,05,000		
Supplementary ..	86,05,000	78,00,082	-8,04,918
Amount surrendered during the year (March 1984)	..	..	6,73,000
CAPITAL			
MAJOR HEADS :			
459—CAPITAL OUTLAY ON PUBLIC WORKS,			
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES,			
526—CAPITAL OUTLAY ON CONSUMER INDUSTRIES,			

GRANT No. 20—Contd.

<i>Head</i>	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
530—INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS,			
721—LOANS FOR VILLAGE AND SMALL INDUSTRIES AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			

Rs.			
Original	51,17,000		
Supplementary	..	51,17,000	48,53,671
Amount surrendered during year (March 1984)	..	..	-2,63,329 3,70,000

NOTES AND COMMENTS
REVENUE

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

(i) Saving occurred mainly under :—

321—VILLAGE AND
SMALL INDUSTRIESD— Village and Small
Industries—

D3— Industrial Estates

O 0.50

R -0.30

0.20

..

-0.20

Anticipated saving of Rs. 0.30 lakh in the provision was attributed to non-implementation of the scheme. Reasons for the final saving of Rs. 0.20 lakh have not been furnished (March 1985).

GRANT No. 20—Contd.

<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—			
C1—Large and Medium Industries—			
C1(1)—Consumer Industries—			
O 1.00			
R -0.71	0.29	0.29	..
Withdrawal of Provision of Rs. 0.71 lakh was made as a measure of economy.			
321—VILLAGE AND SMALL INDUSTRIES			
D—Village and Small Industries—			
D2—Small Scale Industries—			
O 5.45			
R -2.05	3.40	3.45	+0.05
Saving of Rs. 2.05 lakhs in the provision was anticipated due to imposition of restriction on expenditure as a measure of economy.			
D5—Other Village Industries—			
O 7.10			
R -2.18	4.92	5.00	+0.08
Reduction of provision of Rs. 2.18 lakhs by reappropriation was made as a measure of economy.			

GRANT No. 20—Contd.

CAPITAL

- (ii) Funds to the extent of Rs. 3.70 lakhs were surrendered in the month of March 1984; the actual saving in the provision was only Rs. 2.63 lakhs.
- (iii) Saving in the provision occurred mainly under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
530—INVESTMENT IN INDUSTRIAL FINANCIAL INSTITUTIONS			
CC—Investment in Industrial Financial Institutions			
CC. 1—Investment in Public Undertakings			
CC. 1(1)—Investment in Industrial Financial Institutions			
O 24.00			
R —2.00	22.00	22.00	..
Saving of Rs. 2.00 lakhs was attributed to imposition of restriction on expenditure so as to meet the requirements on other priority schemes.			
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
EE—Capital Outlay on Village and Small Industries			
EE.1—Industrial Estates			
EE.1(3)—Industrial Estates at other places			
O 4.50			
R —2.27	2.23	2.22	—0.01

GRANT No. 20—*Concl'd.*

The total saving of Rs. 2.28 lakhs in the provision was attributed mainly to imposition of restrictions on expenditure as a measure of economy.

<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>		

721—LOANS FOR VILLAGE
AND SMALL SCALE
INDUSTRIES

DD—Loans for Village
and Small Scale
Industries—

DD5—Term/Working
Capital Loans to
Entrepreneurs (CSS)

O	2.00			
R	-1.08	0.92	1.09	+0.17

Anticipated saving of Rs. 1.08 lakhs was attributed to less number of applicants for loan.

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

526—CAPITAL OUTLAY ON
CONSUMER INDUSTRIES

BB—Capital Outlay on
Consumer Industries—

O	14.00			
R	2.00	16.00	16.00	..

Augmentation of fund by Rs. 2.00 lakhs was due to release of additional share capital to 'Sikkim Flour Mill Limited' for food processing plant as approved by Government.

GRANT No. 21—GOVERNMENT INSTITUTE OF
COTTAGE INDUSTRIES (*ALL VOTED*)

		<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
		<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	Rs.	Rs.	Rs.	Rs.
REVENUE				
MAJOR HEAD:				
321—VILLAGE AND SMALL INDUSTRIES				
	Rs.			
Original	41,20,000			
Supplementary	27,000	41,47,000	37,16,872	-4,30,128
Amount surrendered during the year (March 1984)		..	..	2,70,000
CAPITAL				
MAJOR HEADS:				
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES AND				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	2,07,000			
Supplementary	..	2,07,000	1,33,813	-73,187
Amount surrendered during the year		..	..	..
NOTES AND COMMENTS				
REVENUE				

- (i) Supplementary provision of Rs. 0.27 lakh, obtained under the grant during in March 1984, proved unnecessary in view of the ultimate saving of Rs. 4.30 lakhs.

GRANT No. 21—Contd.

(ii) Rs. 2.70 lakhs were surrendered which fell short of the final saving by Rs. 1.60 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—VILLAGE AND SMALL
INDUSTRIES

A—Village and Small
Industries—

A. 1—Government Institute
of Cottage Industries

A. 1(1)—Training

A. 1(1)(1)—Training Centre
Gangtok

O 11.70

S 0.27

R -0.74

11.23

10.84

-0.39

A1(1)(6)—Branch Institute
at Gyalsing

O 2.50

R -0.77

1.73

1.48

-0.25

A1(2)—Production and
Marketing

A1(2)(1)—Management

O 13.50

R -0.91

12.59

11.98

-0.61

GRANT No. 21—*Concl'd.*

Reasons for the saving in the above cases have not been intimated (March 1985).

CAPITAL

- (iv) Saving of Rs. 0.73 lakh in the grant formed 35 per cent of the original provision.
- (v) Saving occurred under:

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
521—CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
AA—Copilal Outlay on Village and Small Industries—	2.00	1.24	—0.76

Reasons for saving of Rs. 0.76 lakh have not been intimated (March 1985).

GRANT No. 22—MINES AND GEOLOGY (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE				
MAJOR HEAD:				
328—MINES AND MINERALS				
	Rs.			
Original	13,30,000			
Supplementary	..	13,30,000	12,24,269	—1,05,731
Amount surrendered during the year (March 1984)		..	..	30,000
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	16,75,000			
Supplementary	..	16,75,000	16,50,385	—24,615
Amount surrendered during the year		..	..	..

GRANT No. 22—*Concl'd.*

NOTES AND COMMENTS

REVENUE

- (i) Surrender of anticipated saving of Rs. 0.30 lakh was made on the last day of the financial year; the saving ultimately was Rs. 1.06 lakhs.
- (ii) Saving in 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>		

328—MINES AND
MINERALS

A—Mines and Minerals

A. 1—Regulation and
Development of
MinesA. 1(1)—Direction and
Administration

O 10.30

R -1.30

9.00

8.48

-0.52

Total saving of Rs. 1.82 lakhs was attributed to non-filling up of vacant posts and deferment of expenditure of Dikchu maintenance.

- (iii) Above saving was partly counter balanced by excess under:—

A. 1(2)—Mineral
Exploration

O 3.00

R 1.00

4.00

3.77

-0.23

Reasons for the anticipated excess of Rs. 1.00 lakh have not been intimated (March 1985).

GRANT No. 23—LABOUR WELFARE (*ALL VOTED*)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEAD:				
287—LABOUR AND EMPLOYMENT				
	Rs.			
Original	2,10,000			
Supplementary	30,000	2,40,000	1,94,458	-45,542
Amount surrendered during the year (March 1984)		..	..	43,000
CAPITAL				
MAJOR HEAD:				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	3,000			
Supplementary	..	3,000	1,700	-1,300
Amount surrendered during the year		..	..	..
NOTES AND COMMENTS				

REVENUE

- (i) In view of the overall saving of Rs. 0.46 lakh, in the grant, the supplementary provision of Rs. 0.30 lakh obtained in March 1984 proved unnecessary as the actual expenditure did not come up even to the original provision.

GRANT No. 24—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	40,53,000		
Supplementary	31,12,000	71,65,000	2,00,88,389 +1,29,23,389
Amount surrendered during the year (March 1984)	..	..	2,86,000
CAPITAL			
MAJOR HEAD:			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	40,000		
Supplementary	..	40,000	34,425 -5,575
Amount surrendered during the year (March 1984)	..	..	5,000

GRANT No. 24—*Contd.*

The expenditure, in the Revenue portion of the grant, does not include Rs. 10,00,000 spent from out of an advance sanctioned from the Contingency Fund in June and July 1983 but not recouped to the fund till the close of the year.

NOTES AND COMMENTS

REVENUE SECTION—

- (i) Expenditure exceed the grant by Rs. 1,29,23,389; excess requires regularisation.
- (ii) In view of the total excess of Rs. 1,29.23 lakhs, supplementary grant obtained during the year proved inadequate.

In view of the excess, the surrender of an amount of Rs. 2.86 lakhs in March 1984 was injudicious.

- (iii) Excess occurred mainly under:—

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

289—RELIEF ON ACCOUNT OF
NATURAL CALAMITIES

D 1—Gratuitous Relief

O	1.00		
S	0.82	1.82	1,51.27 +1,49.45

Supplementary grant was stated to be mainly on account of spillover liabilities of previous year. Reasons for the final excess have not been intimated (March 1985).

GRANT No. 24—*Concl.*

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

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

289—RELIEF, ETC.

D/2(1)(2)—Draught Relief

S	26.00	26.00	9.75	—16.25
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Supplementary grant obtained in March 1984 was stated to be mainly on account of enhanced allocation made by the Central Government for draught relief. Reasons for non-utilisation of the balance provision have not been intimated (March 1985).

GRANT No. 25—LAW DEPARTMENT (ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	Rs.	Rs.	Rs.	Rs.
REVENUE				
MAJOR HEAD:				
252—SECRETARIAT				
GENERAL SERVICES				
	Rs.			
Original	4,25,000			
Supplementary	1,45,000	5,70,000	5,64,806	—5,194
Amount surrendered during the year (March 1984)		..	..	16,000
CAPITAL				
MAJOR HEAD:				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	7,000			
Supplementary	..	7,000	3,820	—3,180
Amount surrendered during the year (March 1984)		..	..	3,000

GRANT No. 26—LOCAL SELF GOVERNMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) 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			
283—HOUSING,			
284—URBAN DEVELOPMENT,			
307—SOIL AND WATER CONSERVATION AND			
337—ROADS AND BRIDGES			
	Rs.		
Original	74,29,000		
Supplementary	22,000	74,51,000	67,13,717
Amount surrendered during the year		..	..
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. Rs.			
Original	14,75,000		
Supplementary	..	14,75,000	10,95,615
Amount surrendered during the year		..	..

GRANT No. 26—Contd.

NOTES AND COMMENTS

REVENUE

- (i) No part of the unutilised provision of Rs. 7.37 lakhs was surrendered.
- (ii) Supplementary provision obtained during March 1984 proved unnecessary in view of the saving. The provision should have been restricted to a token amount, if necessary.
- (iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
259—PUBLIC WORKS			
C—Public Works			
C.2—Construction—	6.80	3.11	—3.69
284—URBAN DEVELOPMENT			
E—Urban Development			
E.2—Town and Regional Planning			
E.2(1)—Town Planning Cell	2.70	1.70	—1.00
Reasons for saving in the above cases have not been intimated (March 1985).			
283—HOUSING			
F—Housing			
F.2—Government Residential Buildings—			
F.2(1)—Construction			
F.2(1)(1)—Construction of Sweepers' Quarters			
O	1.00		
R	—0.60	0.40	—0.40

Anticipated saving of Rs. 0.60 lakh was attributed to non-construction of sweepers' quarter due to non-availability of construction materials. Reasons for the final saving have not been intimated (March 1985).

GRANT No. 26—*Concl'd.***CAPITAL**

(iv) No part of the unutilised provision of Rs. 3.79 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>
484—CAPITAL OUTLAY ON URBAN DEVELOPMENT			
CC—Capital Outlay on Urban Development			
CC.1—Integrated Development of Small and Medium Towns			
CC.1(1)—Integrated Develop- ment of Jorethang Town (CSS)			
O 10.50			
R —5.00	5.50	..	—5.50

Anticipated saving of Rs. 5.00 lakhs was attributed to non-implementation of the Centrally Sponsored Scheme, "Integrated Development of Jorethang Town". Reasons for final saving of Rs. 5.50 lakhs have not been intimated (March 1985).

(vi) The total saving of Rs. 10.50 lakhs in the above case was counter balanced by excess under :—

483—CAPITAL OUTLAY ON HOUSING			
BB—Capital Outlay on Housing			
BB.1—Other Investment			
O 1.00			
R 5.00	6.00	8.00	+ 2.00

Excess was attributed to execution of certain schemes funds for which could not be provided.

GRANT No. 27—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	3,29,80,000		
Supplementary	29,38,000	3,59,18,000	3,14,01,663 —45,16,337
Amount surrendered during the year (March 1984)	..	..	9,94,000
CAPITAL			
MAJOR HEADS :			
480—CAPITAL OUTLAY ON MEDICAL,			
488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	43,00,000		
Supplementary	..	43,00,000	33,46,447 —9,53,553
Amount surrendered during the year (March 1984)	..	..	41,000

GRANT No. 27—Contd.

NOTES AND COMMENTS

REVENUE

- (i) In view of overall saving of Rs. 45.16 lakhs in the grant, the supplementary provision of Rs. 29.38 lakhs obtained in March 1984 for meeting increased expenditure on dearness allowance, payment of pending bills, enhancement in cost of P.O.L. and overall rise of cost of medicines and other equipments *etc.* proved unnecessary. It should have been restricted to a token amount, if necessary.
- (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>			
280—MEDICAL			
A—Medical			
A.1—Allopathy			
A.1(2)—Medical Relief			
A.1(2)(9)—Primary Health Centres			
A.1(2)(3)(3)—Other Districts			
O	23.39		
S	0.83		
R	—3.64	20.58	19.94 —0.64

The total saving of Rs. 4.28 lakhs (18 per cent of the original provision) occurred mainly under the sub-head 'Materials and supplies' as a measure of economy.

280—MEDICAL			
A—Allopathy			
A.1(2)—Medical Relief			
A.1(2)(10)—Primary Health Sub-Centres			
A.1(2)(10)(3)—Other Districts			
O	7.83		
R	— 1.06	6.77	1.85 —4.92

GRANT No. 27—Contd.

Reduction of provision by Rs. 1.06 lakhs was anticipated mainly under the sub-head 'Office Expenses', owing to non-requirement of stationary goods. Final saving of Rs. 4.92 lakhs occurred due to non-filling up of vacant posts owing to non-availability of suitable candidates.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-) (In lakhs of rupees)</i>
280—MEDICAL			
A—Allopathy			
A.1(2)—Medical Relief			
A.1(2)(12)—Indigenous System of Medicines	2.00	1.00	—1.00

Saving of Rs. 1.00 lakh (50 per cent of the provision) was stated to be due to less number of proposal for purchase of Tibetan medicines.

281—FAMILY WELFARE

B—Family Planning

B.1—Other Services
and Supplies (CSS)

O	25.05			
S	12.94	37.99	26.86	—11.13

Saving of Rs. 11.13 lakhs (44 per cent of the original provision) was due mainly to non-implementation of the schemes pertaining to 'Health Guide' and 'Mass Media'.

GRANT No. 27—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			
C.1—Public Health and Sanitation			
C.1(1)—Preservation and Control of diseases			
C.1(1)(2)—National Leprosy Control Programme (CSS)	5.10	2.53	—2.57
Saving of Rs. 2.57 lakhs occurred due to late receipt of financial approval for expansion of the programme.			
C.1(1)(3)—National Tuberculosis Control Programme (CSS)	2.20	0.02	—2.18

Saving of Rs. 2.18 lakhs (99 per cent of the provision) was due to non-submission of proposals in time.

GRANT No. 27—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
288—SOCIAL SECURITY AND WELFARE			
D—Social Security and Welfare			
D.1—Social Welfare			
D.1(1)—Direction and Administration			
O 11.90			
R 0.19	12.09	1.25	—10.84
Eventual saving of Rs. 10.84 lakhs was attributed to poor response towards the fulfilment of the scheme “Functional Literacy for adult women”.			
D.1(4)—Welfare of poor and Destitutes (Grant) (CSS)			
O 11.50			
R —9.06	2.44	0.81	—1.63
Total saving of Rs. 10.69 lakhs was due to late-receipt of central share for the construction of a Destitute Home at Gangtok.			
D.1(5)—Education and Welfare of Handicapped (CSS)			
O 8.60			
R —0.09	8.51	0.94	—7.57

GRANT No. 27—Contd.

Reasons for the total saving of Rs. 7.66 lakhs have not been intimated (March 1985).

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

309—FOOD

E—Food

E.1—Nutritions and
Subsidiary Food

E.1(3)—Midday Meals	13.00	11.42	—1.58
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Eventual saving of Rs. 1.58 lakhs in the provision was attributed to non-payment of bills, being received late.

282—PUBLIC HEALTH

C.1(3)—Prevention
of Food
adulteration

	1.50	0.25	—1.25
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Reasons for the final saving of Rs. 1.25 lakhs have not been intimated (March 1985).

(iii) Savings were partly counterbalanced by excess over provision under :—

280—MEDICAL

A—Medical

A.1—Allopathy

A.1(2)—Medical Relief

A.1(2)(10)—Primary Health
Sub-Centres

A.1(2)(10)(1)—South District

O	0.73			
S	2.22	2.95	3.50	+0.55

GRANT No. 27—Contd.

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

A.1(2)(10)(2)—West District

O	1.58		
S	1.92	3.50	4.22 +0.72

Reasons for excess in the above cases have not been intimated (March 1985).

280—MEDICAL

A—Medical

A.1—Allopathy

A.1(1)—Direction and
AdministrationA.1(1)(1)—Direction of
Health Services

O	23.65		
R	3.75	27.40	31.63 +4.23

Excess of Rs. 3.75 lakhs was anticipated mainly under the sub-head 'Office Expenses' and 'Motor Vehicles' due to payment of old bills for supplies, increased cost of P.O.L. and repair of vehicles, etc. Reasons for the final excess of Rs. 4.23 lakhs have not been intimated (March 1985).

280—MEDICAL

A—Medical

A.1—Allopathy

A.1(2)—Medical Relief

A.1(2)(9)—Primary Health
Services

GRANT No. 27—Contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
A.1(2)(9)(1)—South District			
O	3.85		
S	0.22		
R	1.55	5.62	6.34 +0.72

The total excess of Rs. 2.27 lakhs mainly under the head 'Salaries' was stated to be due to payment of arrears of dearness allowance and increments to the officers and staff.

(iv) Withdrawal of provision in the following case proved injudicious as the expenditure exceeded the provision :—

288—SOCIAL SECURITY
AND WELFARE

D—Social Security
and Welfare

D.1—Social Welfare

D.1(1)—Direction and
Administration

O	3.90		
R	—0.82	3.08	4.41 +1.33

Saving of Rs. 0.82 lakh surrendered on the last day of the financial year was anticipated due to non-filling up of vacant posts, owing to non-availability of suitable candidates, late submission of bills for supplies. Reasons for the final excess of Rs. 1.33 lakhs have not been intimated (March 1985).

GRANT No. 27—*Concl'd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
CAPITAL			
(v) Saving occurred mainly under :—			
480—CAPITAL OUTLAY			
ON MEDICAL			
AA—Capital Outlay			
on Medical			
AA.1—Allopathy			
AA.1(1)—Medical			
AA.1(1)(1)—Buildings	41.00	32.30	—8.70

Saving of Rs. 8.70 lakhs (21 percent of the provision) was stated to be due to slow progress in execution of the works entrusted to the Sikkim Public Works Department.

**GRANT No. 28—MOTOR VEHICLES
(ALL VOTED)**

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE				
MAJOR HEADS :				
241—TAXES ON VEHICLES AND				
252—SECRETARIAT—GENERAL SERVICES				
	Rs.			
Original	4,65,000			
Supplementary	50,000	5,15,000	5,02,093	-12,907
Amount surrendered during the year	..	..	..	..
CAPITAL				
MAJOR HEAD :				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
Original	7,000			
Supplementary	..	7,000	3,450	-3,550
Amount surrendered during the year (March 1984)	..	..	..	3,000

GRANT No. 29—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 AND			
279—SCIENTIFIC SERVICES			
AND RESEARCH			
	Rs.		
Original	18,00,000		
Supplementary	52,000	18,52,000	15,12,364
Amount surrendered during the year (March 1984)		..	..
			76,311
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT			
SERVANTS, ETC.			
Original	10,000		
Supplementary	..	10,000	11,090
Amount surrendered during the year		..	..
			..
NOTES AND COMMENTS			
REVENUE			

- (i) Anticipated saving of Rs. 0.76 lakh in the grant was surrendered on the last day of the financial year; the ultimate saving was Rs. 3.40 lakhs.
- (ii) In view of the saving, the supplementary provision of Rs. 0.52 lakh obtained in September 1983 proved unnecessary and should have been restricted to a token amount, if necessary.

GRANT No. 29—*Concl.*

(iii) 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>			
304—OTHER GENERAL ECONOMIC SERVICES			
B—Other General Economic Services			
B 1—Economic Advice and Statistics			
B 1(3)—Timely Reporting of Crop Statistics (CSS)	2.00	0.04	—1.96
B1(4)—Collaboration with National Sample Survey Programme (CSS)	3.40	2.89	—0.51

Saving of Rs. 1.96 lakhs (98 per cent of the original provision) was attributed to non-implementation of the scheme during the year; reasons for the non-implementation have not been intimated (March 1985).

Saving of Rs. 0.51 lakh (15 per cent of the original provision) was stated to be due to non-filling up of vacant posts at various levels for a period of six months.

CAPITAL

(iv) The expenditure exceeded the grant by Rs. 1,090; the excess requires regularisation.

GRANT No. 30—POWER
(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 :			
259—PUBLIC WORKS,			
283—HOUSING AND			
334—POWER PROJECTS			
	Rs.		
Original	98,28,000		
Supplementary	1,85,82,000	2,84,10,000	2,82,61,406
			—1,48,594
Amount surrendered during the year		.. ..	.. ..
CAPITAL			
MAJOR HEADS :			
459—CAPITAL OUTLAY ON PUBLIC WORKS,			
534—CAPITAL OUTLAY ON POWER PROJECTS AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	2,09,75,000		
Supplementary	1,20,00,000	3,29,75,000	2,90,38,876
			—39,36,124
Amount surrendered during the year (March 1984)		.. ..	23,15,000
12—7/AG/SKM/84			

GRANT No. 30—Contd.

NOTES AND COMMENTS
CAPITAL

(i) Surrender of anticipated saving (Rs. 23.15 lakhs) made on the last day of the financial year fell short of the final saving (Rs. 39.36 lakhs) by Rs. 16.21 lakhs.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
AA 534—Capital Outlay on Power Project—			
AA 1(6)—Other Mini/Micro Hydel Schemes			
O 20.00			
R -18.05	1.95	1.50	-0.45
Reasons for the saving of Rs. 18.05 lakhs have not been intimated (March 1985).			
AA 2(3)—Other Distribution Schemes			
O 1,10.00			
R -34.90	75.10	74.90	-0.20
AA. 2(5)—Rural Electrification Schemes—Financed by loans from REC(CSS)			
S 1,20.00	1,20.00	1,08.01	-11.99

Reasons for the saving in the above two cases have not been
intimated (March 1985).

GRANT No. 30—*Concl'd.*

(iii) The above savings were partly off-set by excess 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 PROJECT—

AA.1(1)—Rongnichu Hydro
Electric Schemes

R	17.50	17.50	15.10	— 2.40
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Excess was due to the renovation work of the project which was due to be completed in 1982-83, was ultimately completed in 1983-84.

AA.2(1)—Rural Electrification
Schemes

O	40.00			
R	7.10	47.10	46.46	—0.64

Augmentation of provision by Rs. 7.10 lakhs was attributed to meeting the increased expenditure in running the schemes.

AA.3—Diesel Power Schemes

AA.3(1)—Machinery and
Equipments

R	4.10	4.10	4.39	+0.29
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Reasons for the total excess of Rs. 4.39 lakhs were stated to be due to the fact that erection and commissioning of the "New power house, Gangtok were expected to be completed during 1982-83 and accordingly no provision was made. Ultimately the work was completed in 1983-84.

**GRANT No. 31—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	36,78,000		
Supplementary	2,13,000	38,91,000	38,54,078
Amount surrendered during the year		..	..
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	37,000		
Supplementary	..	37,000	24,270
Amount surrendered during the year		..	..

GRANT No. 32—CULTURAL AFFAIRS
(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			
AND			
278—ART AND CULTURE			
	Rs.		
Original	27,00,000		
Supplementary	1,00,000	28,00,000	26,78,245 —1,21,755
Amount surrendered during the year		..	..
CAPITAL			
MAJOR HEAD :			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	6,000		
Supplementary	..	6,000	6,685 +685
Amount surrendered during the year		..	..

NOTES AND COMMENTS

REVENUE

- (i) Supplementary grant of Rs. 1.00 lakh obtained during September 1983 proved unnecessary in view of the overall saving of Rs. 1.22 lakhs in the grant and should have been restricted to a token amount, if necessary.
- (ii) No part of the saving was surrendered.

CAPITAL

- (iii) Expenditure exceeded the grant by Rs. 685; the excess requires regularisation.

GRANT No. 33—ROADS AND BRIDGES (*ALL VOTED*)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS:			
259—PUBLIC WORKS AND			
337—ROADS AND BRIDGES			
	Rs.		
Original	6,77,34,000		
Supplementary	1,71,30,000	8,48,64,000	8,46,39,652 —2,24,348
Amount surrendered during the year (March 1984)		.. ..	5,28,000
CAPITAL			
MAJOR HEADS:			
537—CAPITAL OUTLAY ON ROADS AND BRIDGES AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	5,12,50,000		
Supplementary	3,00,000	5,15,50,000	5,07,72,081 —7,77,919
Amount surrendered during the year (March 1984)		.. ..	13,00,000
NOTES AND COMMENTS			
CAPITAL SECTION			

- (i) Surrender of anticipated saving exceeded the final saving by Rs. 5.22 lakhs.

GRANT No. 33—Contd.

(ii) Saving occurred mainly under:—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
<i>(In lakhs of rupees)</i>			
AA—537—Capital Outlay on Roads and Bridge			
AAI—District and Other Roads			
O 4,74.00			
R —58.18	4,15.82	4,19.19	+3.37

Reasons for neither the anticipated saving nor the final excess have been intimated (March 1985).

(iii) Above saving was off-set by excess under:

AA—537—Capital Outlay on Roads and Bridges—			
AA—3—Roads of Inter-State Importances (CSS)			
O 8.00			
S 3.00			
R 45.18	56.18	58.54	+2.36

Reasons for the excess have not been intimated (March 1985)

(iv) **Suspense:** The expenditure in the grant includes Rs. 71.67 lakhs under the head 'Suspense'. The minor head 'Suspense' is not a final head of account. The head accommodates interim transactions pertaining to the value of materials received for stock purposes and not for any particular work of construction and maintenance of buildings under the Public Works Department. The

GRANT No. 33—*Concl.*

sub-head 'Stock' to which the transactions pertain under the minor head 'Suspense' is debited with all expenditure connected with acquisition of stock of materials and with manufacturing operations. It is credited with the value of materials issued to works or sold or otherwise disposed 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 1983-84 under the head 'Suspense—Stock' subordinate to the Major Head '259—Public Works' are given below together with the opening and closing balances:—

<i>(In lakhs of rupees)</i>		
Opening balance	..	4,21.84 (Dr.)
Debits	..	71.67
Total	..	4,93.51
Credits	..	1,84.33
Closing balance	..	3,09.18 (Dr.)

GRANT No. 34—PUBLIC WORKS AND WATER SUPPLY
(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:			
259—PUBLIC WORKS,			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY AND			
283—HOUSING			
	Rs.		
Original	1,15,95,000		
Supplementary	12,55,000	1,28,50,000	1,18,00,149 —10,49,851
Amount surrendered during the year (March 1984)	..	..	6,74,000
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	1,91,50,000		
Supplementary	..	1,91,50,000	1,80,97,336 —10,52,664
Amount surrendered during the year (March 1984)	..	..	9,79,000
13—7AG/SKM/84			

GRANT No. 34— *Contd.*

NOTES AND COMMENTS

REVENUE SECTION

- (i) Supplementary demand obtained in March 1984 for meeting increased dearness allowance, leave encashment and increased wages proved largely excessive.
- (ii) Surrender of anticipated saving (Rs. 6.74 lakhs) fell short of final saving (Rs. 10.50 lakhs) by Rs. 3.76 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>		
AI(1)—Chief Engineer (Building)— Establishment			
O 21.00			
S 1.70			
R —1.69	21.01	20.03	—0.98
BI(2)—Urban Water Supply Schemes			
O 36.00			
S 2.00			
R —3.50	34.50	34.60	+0.10
A5—Lease Charges			
O 2.20			
R —0.60	1.60	..	—1.60

Reasons for saving in the above three cases have not been furnished (March 1985).

CAPITAL SECTION

Saving occurred mainly under:—

GRANT No. 34—Concl'd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
AA—459—Capital Outlay on Public Works			
AAI—Construction			
O 85.00			
R —15.80	69.20	68.76	—0.44
BB—482—Capital Outlay on Public Health etc.			
BBI—Sewerage Schemes—			
O 36.00			
R —6.70	29.30	29.25	—0.05
CC—483—Capital Outlay on Housing			
CCI—Government Residential Buildings—			
CCI(1)—Construction			
O 40.00			
R —4.70	35.30	34.66	—0.64

Reasons for the saving in the above cases have not been intimated (March 1985).

Saving in the above cases was partly off set by excess under:—

BB—482—Capital Outlay on Public Health, etc.			
BB 2—Urban Water Supply Schemes—			
O 30.00			
R 17.60	47.60	48.00	+0.40

Reasons for neither the anticipated nor the final excess have been intimated (March 1985).

GRANT No. 35—RURAL DEVELOPMENT (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,			
333—IRRIGATION, NAVIGATION DRAINAGE AND FLOOD CONTROL PROJECTS AND			
305—AGRICULTURE			
	Rs.		
Original	5,49,74,000		
Supplementary	2,58,75,000	8,08,49,000	7,60,75,878 —47,73,122
Amount surrendered during the year (March 1984)		.. ..	38,21,000
CAPITAL			
MAJOR HEADS:			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	50,000		
Supplementary	..	50,000	24,150 —25,850
Amount surrendered during the year		.. ..	..

GRANT No. 35—*Contd.*

NOTES AND COMMENTS

REVENUE

- (i) In view of the overall saving of Rs. 47.73 lakhs in the grant, the supplementary provision of Rs. 2,58.75 lakhs obtained in September 1983 (Rs. 1,29.00 lakhs) and March 1984 (Rs. 1,29.75 lakhs) for meeting payment of (a) spillover liabilities (b) enhanced allocation under Centrally Sponsored Scheme, (c) dearness allowance (d) tour expenses and (e) maintenance of works proved excessive.
- (ii) Anticipated saving of Rs. 38.21 lakhs in the grant was surrendered on the last day of the financial year; the ultimate saving was Rs. 47.73 lakhs.
- (iii) 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>

306—MINOR IRRIGATION

B—Minor Irrigation

B. 1—Direction and Administration

O	14.70		
R	—4.61	10.09	10.17 +0.08

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

B.2—Other Minor Irrigation works

O	1,13.00		
S	1.00		
R	—17.95	96.05	95.87 —0.18

Reasons for the total saving of Rs 18.13 lakhs have not been intimated (March 1985).

314—Community Development

GRANT No. 35—Concl'd.

<i>Head</i>		<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
		<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
C.2—Community Development				
O	15.00			
R	-1.35	13.65	6.79	-6.86

The total saving of Rs. 8.21 lakhs in the provision was stated to be due to non receipt of bills from the contractors for construction of chowkidars' quarters.

C.3—Rural Work Programme				
O	2,71.44			
S	2,26.00			
R	-30.91	4,66.53	4,65.33	-1.20

Total saving of Rs. 32.11 lakhs was attributed to release of lesser funds by the Government of India and non-purchase of Engineering equipments.

337—ROADS AND BRIDGES

D.1—Roads and Bridges

D.2—District and other Roads

D.2(1)—Rural Roads

O	70.80			
R	-12.14	58.66	58.43	-0.23

Reasons for the total savings of Rs. 12.37 lakhs have not been intimated (March 1985).

(iv) Above savings were partly off set by excess under:—

D.2—Suspense				
R	30.00	30.00	30.21	+0.21
Excess was stated to be due to issue of more stock.				

**GRANT No. 36—SCHEDULED CASTES AND SCHEDULED
TRIBES WELFARE (ALL VOTED)**

		<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
		<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	Rs.	Rs.	Rs.	Rs.
REVENUE				
MAJOR HEAD:				
288—SOCIAL SECURITY AND WELFARE				
	Rs.			
Original	51,75,000			
Supplementary	6,75,000	58,50,000	55,14,433	-3,35,567
Amount surrendered during the year (March 1984)		..	..	38,000

CAPITAL**MAJOR HEAD:****766—LOANS TO GOVERNMENT
SERVANTS, ETC.**

Original	6,000			
Supplementary	..	6,000	3,712	-2,288
Amount surrendered during the year		..	..	..

NOTES AND COMMENTS**REVENUE**

- (i) Surrender of anticipated saving of Rs. 0.38 lakh in the grant was made on the last day of the financial year; the saving ultimately was Rs. 3.36 lakhs.

GRANT No. 36—*Concl'd.*

- (ii) In view of the saving, the supplementary grant of Rs. 6.75 lakhs obtained in March 1984 for meeting spillover expenditure of 1982-83 and enhancement of Central Assistance under the schemes, proved excessive.
- (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>		
288—SOCIAL SECURITY AND WELFARE			
A—Social Security and Welfare			
A. 1—Welfare of Scheduled Castes and Scheduled Tribes—			
A.1(2)—Welfare of Scheduled Castes—			
O	9.00		
S	1.26	10.26	8.20 —2.06

Reasons for the saving of Rs. 2.06 lakhs (23 per cent of the original provision) have not been intimated (March 1985).

**GRANT No. 37—SIKKIM NATIONALISED TRANSPORT
(ALL VOTED)**

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD:			
338—ROAD AND WATER TRANSPORT SERVICES			
		Rs.	
Original	3,73,35,000		
Supplementary	12,70,000	3,86,05,000	3,70,78,368 —15,26,632
Amount surrendered during the year		.. ..	.. ..
CAPITAL			
MAJOR HEADS:			
538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES AND			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
Original	84,75,000		
Supplementary	..	84,75,000	57,83,574 —26,91,426
Amount surrendered during the year (March 1984)		.. ..	5,58,170
NOTES AND COMMENTS			
REVENUE:			

- (i) In view of the ultimate saving of Rs. 15.27 lakhs in the provision, the supplementary grant of Rs. 12.70 lakhs obtained in March 1984 proved unnecessary and could have been restricted to a token amount, if necessary.

GRANT No. 37—*Concl'd.***CAPITAL**

- (ii) Surrender of anticipated saving of Rs. 5.48 lakhs in the grant was made on the last day of the financial year; the saving ultimately was Rs. 26.91 lakhs (32 per cent of the provision).
- (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>		
538—CAPITAL OUTLAY			
ON ROAD AND WATER			
TRANSPORT SERVICES			
AA—Capital Outlay			
on Road and Water Transport			
Services			
AA1—Road Transport			
O 83.00			
R —5.00	78.00	56.68	—21.32

The total saving in the provision was stated to be due to non-completion of projects by the State Public Works Department for which funds were placed at their disposal.

GRANT No. 38—TOURISM (ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE				
MAJOR HEAD:				
339—TOURISM				
	Rs.			
Original	32,60,000			
Supplementary	32,000	32,92,000	32,86,287	—5,713
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	4,15,000			
Supplementary	..	4,15,000	67,053	—3,47,947
Amount surrendered during the year (March 1984)		..	..	2,00,000
NOTES AND COMMENTS				
CAPITAL				

- (i) Saving of Rs. 3.48 lakhs in the grant forming 84 per cent of original grant occurred mainly under:—

GRANT No. 38—*Concl'd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES—			
AA—Capital Outlay on other Transport and Communication Services—			
AA1—Tourism			
O 4.00			
R -2.00	2.00	0.51	-1.49

Anticipated saving of Rs. 2.00 lakhs in the provision was due to non-finalisation of Blue Print for staff quarters at the Gangtok Tourist Lodge. The final saving of Rs. 1.49 lakhs was attributed to economy measures.

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 (iv)-(XIV)
Revenue—All Voted

Serial number	Number and name of grant	Budget estimates	Actuals	Actuals compared with
				budget estimates
				More (+)
				Less (—)
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	Rs.
1.	30—Power	1,50,00,000	65,29,925	(—) 84,70,075
2.	33—Roads and Bridges	1,50,00,000	1,84,33,000	(+) 34,33,000
3.	35—Rural Development	28,00,000	90,29,595	(+) 62,29,595
	Total	3,28,00,000	3,39,92,520	(+) 11,92,520

ERRATA

Appropriation Finance Accounts 1983-84
Government of Sikkim

<u>Sl.No.</u>	<u>Page No.</u>	<u>Reference to para, line etc.</u>	<u>For</u>	<u>Read</u>
1.	(i)	3rd line from top of 5th Column	(iii) 1337,225	(iii) 13,37 225
2.	(v)	6th line from top of Column-4	56	556
3.	(v)	7th line from top of Column-5	1,42,525	1,42,525
4.	(v)	11th line from top of Column-9	9,35,128	9,35,128
5.	(v)	7th line from bottom of Column-7	6,78,245	26,78,245
6.	(ix)	Last line of Column-4	28,52	28,132
7.	(xi)	2nd line from bottom of Column-8	24 Land Revenue	24--Land Revenue
8.	(xiii)	9th line from top	ADMINISTRATOR	ADMINISTRATOR
9.	2	7th line from top	213--MAJOR HEADS	MAJOR HEADS
10.	3	5th line from top	COUNCIL OF MINISTER	215--COUNCIL OF
11.	3	6th line from top	AND	MINISTER AND
12.	7	5th line from top	A -4	A4 -
13.	3	18th line from bottom	anticipated	anticipated
14.	11	5th line from bottom	SERVANTS, TEC.	SERVANTS, ETC
15.	13	9th line from bottom	Government	Government
16.	14	7th line from bottom	Educator	Education
17.	32	7th line from top	Khangachandzonga	Khanchandzanga

.....2/-

<u>Sl.No.</u>	<u>Page No.</u>	<u>Reference to para, line etc.</u>	<u>For</u>	<u>Read</u>
18.	33	9th line from bottom	Reverine	Riverine
19.	37	12th line from bottom	Supplementary	Supplementary
20.	37	5th line from bottom	COMMENTS	COMMENT
21.	39	2nd line from bottom	Office expenses' etc,	'Office expenses', etc,
22.	40	6th line from top	5.00 3.96 -1.04	Figures should be shown against A3(3) Modernisation of Police Forces (CSS)-
23.	45	12th line from top	Provision	provision
24.	48	2nd line from bottom	during	delete
25.	50	6th line from bottom	Copilal	Capital
26.	55	7th line from top	exceed	exceeded
27.	55	2nd line from bottom	Liabilities	liabilities
28.	56	7th line from bottom	D/2 (1)(1)	D2(1) 2)
29.	59	3rd line from bottom	Constructon-	Construction
30.	59	2nd line from bottom	Constructor Materials	Construction materials
31.	59	Last line	intemated	intimated
32.	61	4th line from bottom	-9,53,53	-9,53,553
33.	62	9th line from top	restroted	restricted
34.	62	15th line from bottom	A, (2)(3)(3)	A, (2)(9)(3)
35.	63	2nd line from bottom	Non-implementation	non-implementation
36.	74	10th line from top	AA534-Capital outlay	534-CAPITAL OUTLAY
37.	74	12th line from bottom	18.05 lakhs	18.50 lakhs

<u>Sl.No</u>	<u>Page No</u>	<u>Reference to para, line etc.</u>	<u>For</u>	<u>Read</u>
33.	75	7th line from top	AA1()	AA1 (1)
39.	75	3rd and 4th from bottom	"New power house, Gangtok	"New power house, Gangtok"
40.	79	5th line from top	AA-537 Capital outlay on Roads and Bridge	537-Capital Outlay on Roads and Bridges.
41.	79	15th line from bottom	AA-537-Capital outlay on Roads and Bridges	537-Capital Outlay on Roads and Bridges
42.	79	13th line from bottom	AA-3-Roads of inter State	AA-3 Roads of Inter State
43.	79	7th line from bottom	includes.	includes
44.	82	12th line from top	A1(1) Chief Engineer (Building, Establishment	259-- PUBL C WORKS A1- Direction and Administration A1-Chief Engineer (Building) Establishment
45.	83	4th line from top	AA-459 Capital outlay on public works	459-Capital Outlay on Public Works.
46.	83	9th line from top	BB-482-capital outlay on public Health etc	482-Capital Outlay on Public Health, etc

.....4/

<u>Sl.No.</u>	<u>Page No.</u>	<u>Reference to para, line etc.</u>	<u>For</u>	<u>Read</u>
47.	83	14th line from top	CC-483-Capital outlay on Housing	483-Capital Outlay on Housing
48.	83	8th line from bottom	BB-482-Capital outlay on public Health, etc	482-Capital Outlay on Public Health, etc.
49.	86	3rd line from bottom	D2-Suspense	357-Roads and Bridges D2-Suspense.
50.	86	11th line from bottom	D1-Roads and Bridges	D-Roads and Bridges
51.	90	2nd line from top	5.48 lakhs	5.58 lakhs