



GOVERNMENT OF SIKKIM

**APPROPRIATION ACCOUNTS
1976-77**



OFFICE OF THE COMPTROLLER GENERAL OF THE UNITED STATES

APPROPRIATION ACCOUNTS
1976-77

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1976—77 presents the accounts of sums expended during the year ended 31st March 1977 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*.

(ii)

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)
1.	State Legislature		
	Voted	5,85,000	..
	Charged	51,000	—
	Governor		
	Charged	6,16,000	..
2.	Cabinet		
	Voted	13,86,000	..
3.	Agriculture		
	Voted	83,27,000	25,87,000
4.	Animal Husbandry and Dairy Development		
	Voted	59,62,000	12,00,000
5.	Local Self Government		
	Voted	18,30,000	3,00,000
6.	Co-operation		
	Voted	8,21,000	9,67,000
7.	Ecclesiastical Department		
	Voted	2,58,000	5,00,000
8.	Education		
	Voted	1,48,62,000	28,55,000
9.	Power and Irrigation		
	Voted	1,45,39,000	59,27,000
10.	Establishment Department		
	Voted	1,34,000	..
11.	Excise (Abkari)		
	Voted	6,12,000	..
12.	Finance Department		
	Voted	4,64,000	2,00,000
13.	Income Tax and Sales Tax		
	Voted	1,71,000	..
14.	Other Expenditure of the Finance Department		
	Voted	9,72,000	67,95,000
	Charged	1,00,000	2,26,000
15.	Food Supplies and Fair Price Shops		
	Voted	7,46,000	6,75,000
16.	Forest, Fisheries and Soil Conservation		
	Voted	1,30,50,000	4,00,000
17.	General Excise and Motor Vehicles		
	Voted	3,21,000	..

ACCOUNTS 1976—77

Revenue	Expenditure		Saving		Excess	
	Capital	Revenue	Capital	Revenue	Capital	Capital
(4)	(5)	(6)	(7)	(8)	(9)	
5,77,350	..	7,650	..	..	..	..
51,000	..	..	..	..	..	..
5,28,519	..	87,481	..	..	..	..
13,14,562	..	71,438	..	..	..	..
75,95,343	20,36,819	7,31,657	5,50,181	..	..	..
45,58,537	9,48,523	14,03,463	2,51,477	..	..	..
13,93,886	2,52,508	4,36,114	47,492	..	..	..
7,91,997	9,12,000	29,003	55,000	—	..	..
2,27,345	1,82,057	30,655	3,17,943	..	..	..
1,43,82,803	31,69,076	4,79,197	..	..	3,14,076	..
1,13,55,263	57,41,497	31,83,737	1,85,503	..	..	..
1,42,489	..	..	..	8,489	..	..
3,86,193	..	2,25,807	..	..	—	..
4,37,102	..	26,898	2,00,000	..	..	..
1,56,160	..	14,840	..	..	..	..
10,15,838	38,69,950	..	29,25,050	43,838	..	..
70,821	2,26,000	29,179	..	..	..	..
7,16,396	8,60,040	29,604	..	..	1,85,040	..
1,23,73,595	4,00,000	6,76,405	..	..	..	..
2,74,387	..	46,613	..	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grants or appropriation		Amount of grant/appropriation	
		Revenue	Capital
(1)		(2)	(3)
18.	Sikkim Nationalised Transport Voted	1,40,41,000	29,22,000
19.	Home Department Voted	20,52,000	..
	Charged	25,000	..
20.	Administration of Justice Voted	3,88,000	..
	Charged	3,16,000	..
21.	Police Voted	57,93,000	21,64,000
22.	Land Revenue Voted	58,24,000	13,00,000
23.	Law Department Voted	1,47,000	..
24.	Medical, Public Health and Social Welfare Voted	99,84,000	52,40,000
25.	Panchayat and Rural Works Voted	92,09,000	..
26.	Planning and Development Department Voted	9,03,000	..
27.	Press, Publicity and Cultural Affairs Voted	25,37,000	3,00,000
28.	Public Works, Roads, Bridges and Water Supply Voted	2,54,30,000	2,12,00,000
29.	Tourism Voted	6,91,000	36,92,000
30.	Trade, Industries and Labour Voted	63,14,000	99,77,000
Total	Voted	14,83,53,000	6,92,01,000
	Charged	11,08,000	2,26,000
Grand Total		14,94,61,000	6,94,27,000

ACCOUNTS 1976-77

Revenue	Expenditure Capital	Revenue	Saving Capital	Revenue	Excess Capital
(4)	(5)	(6)	(7)	(8)	(9)
1,42,22,230	24,54,441	..	4,67,559	1,81,230	..
19,23,648	..	1,28,352	..	..	..
..	..	25,000	..	..	..
2,32,285	..	1,55,715	..	..	..
3,12,678	..	3,322	..	..	..
46,01,239	11,75,219	11,91,761	9,88,781	..	..
24,42,504	3,09,439	33,81,496	9,90,561	..	..
1,28,990	..	18,010	..	..	..
72,96,158	31,35,785	26,87,842	21,04,215	..	..
86,95,496	..	5,13,504	..	..	..
5,82,040	..	3,20,960	..	..	..
18,75,922	83,100	6,61,078	2,16,900	..	..
6,13,45,813	2,01,49,628	..	10,50,372	3,59,15,813	..
3,06,683	30,43,119	3,84,317	6,48,881	..	..
38,85,485	31,07,915	24,28,515	68,69,085	..	..
16,52,37,739	5,18,31,116	1,92,64,631	1,78,69,000	3,61,49,370	4,99,116
9,63,018	2,26,000	1,44,982	..	..	..
16,62,00,757	5,20,57,116	1,94,09,613	1,78,69,000	3,61,49,370	4,99,116

1976-77
 1,88,5,000
 1,88,5,000
 1,88,5,000
 1,88,5,000
 1,88,5,000

(vi)

The excess over the following grants requires regularisation :—

Revenue Section

10. Establishment Department
14. Other Expenditure of the Finance Department
18. Sikkim Nationalised Transport
28. Public Works, Roads, Bridges and Water Supply

Capital Section

8. Education
15. Food Supplies and Fair Price Shops

The expenditure shown in the Appropriation Accounts does not include Rs. 11,00,000 spent out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year. The details of this expenditure are given below :—

Serial Number	Number and name of Grant	Major head of account	Amount of expenditure	Amount of advance	Date of sanction
1.	4-Animal Husbandry and Dairy Development	511-Capital Outlay on Dairy Development	10,00,000	10,00,000	11th March 1977
2.	30-Trade Industries and Labour	530-Investment in Industrial Financial institutions.	1,00,000	1,00,000	19th March 1977

As the grants and charged appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries 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 1976-77 and that shown in the Finance Accounts for that year is shown below :—

Total expenditure according to Appropriation Accounts			Accounts		
Revenue	Capital	Total	Revenue	Capital	Total
9,63,018	2,26,000	11,89,018	16,52,37,739	5,18,31,116	21,70,68,855
Deduct - Total recoveries shown in Appendix			1,58,66,571	..	1,58,66,571

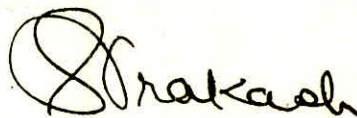
Net total expenditure as shown in Statement No.9 of the Finance Accounts

9,63,018	2,26,000	11,89,018	14,93,71,168	5,18,31,116	20,12,02,284
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The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my Officers required and have obtained, I certify that these accounts are correct subject to the observations in my Report on the accounts of the Government of Sikkim for the year 1976-77.

New Delhi,

The.....



(GIAN PRAKASH)

Comptroller and Auditor General of India

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GRANT NO. 1 - STATE LEGISLATURE

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
MAJOR HEAD				
211-PARLIAMENT/STATE/UNION TERRITORY LEGISLATURE -				
259-PUBLIC WORKS				
Voted				
Original	4,71,000	5,85,000	5,77,350	— 7,650
Supplementary	1,14,000			
Amount surrendered during the year				..
Charged				
Original	45,000	51,000	51,000	..
Supplementary	6,000			
Amount surrendered during the year				..

APPROPRIATION - GOVERNOR
(ALL CHARGED)

	<i>Total appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD			
212—PRESIDENT, VICE-PRESIDENT/ GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES			
259—PUBLIC WORKS			
Original	5,61,000		
	6,16,000	5,28,519	— 87,481
Supplementary	55,000		
Amount surrendered during the year (March 1977)			44,000

NOTES AND COMMENTS

The supplementary appropriation of Rs.0.55 lakh obtained in March 1977 proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to a token amount, if required.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total appropriation (In lakhs of rupees)</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
212—Governor			
A.1(3)-House-hold Establishment of the Governor	1.33	1.02	— 0.31

Reasons for saving have not been intimated (June 1978).

**GRANT NO. 2 - CABINET
(ALL VOTED)**

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD			
213—COUNCIL OF MINISTERS			
252—SECRETARIAT- GENERAL SERVICES			
Original	13,06,000		
	13,86,000	13,14,562	— 71,438
Supplementary	80,000		
Amount surrendered during the year (March 1977)			68,307

NOTES AND COMMENTS

Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
213—COUNCIL OF MINISTERS			
A.5—Discretionary grant by Ministers			
O	1.60		
	1.16	0.66	— 0.50
R	—0.44		

Reasons for saving have not been intimated (June 1978)

GRANT NO. 3 - AGRICULTURE
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEADS				
283—HOUSING				
305—AGRICULTURE				
Original	76,64,000			
		83,27,000	75,95,343	-7,31,657
Supplementary	6,63,000			
Amount surrendered during the year (March 1977)				..
CAPITAL				
MAJOR HEADS				
483—CAPITAL OUTLAY ON HOUSING				
505—CAPITAL OUTLAY ON AGRICULTURE				
705—LOANS FOR AGRICULTURE				
Original	23,55,000			
		25,87,000	20,36,819	-5,50,181
Supplementary	2,32,000			
Amount surrendered during the year (March 1977)				..

NOTES AND COMMENTS

Revenue

(i) In view of the ultimate saving of Rs.7.32 lakhs, the supplementary grant of Rs.6.63 lakhs obtained in March 1977 proved unnecessary and could have been limited to a token provision for new items, if required.

(ii) No part of the saving was surrendered.

GRANT No. 3—AGRICULTURE—(Contd.)

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
305—AGRICULTURE			
B.8—Horticulture			
O	3.95		
S	1.15		
R	0.10	5.20	4.14
			—1.06

Reasons for saving have not been intimated (June 1978)

B.14—Services for Small and Marginal Farmer and Agricultural Labour	15.00	5.00	—10.00
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Reasons for saving have not been intimated (June 1978)

(iv) The above mentioned savings were partly counterbalanced by excess under—

B.3—Agricultural Farms			
O	3.62		
S	1.45		
R	0.09	5.16	6.44
			+ 1.28

Reasons for excess have not been intimated (June 1978)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
B.9—Manures and Fertilisers			
O	19.81		
S	1.10	20.91	22.99
			+ 2.08

Reasons for excess have not been intimated (June 1978)

CAPITAL

(v) No part of the saving was surrendered.

(vi) Saving over the original and supplementary provision (partly counterbalanced by excess under other heads) occurred mainly under :—

GRANT No. 3—AGRICULTURE—(Concl.)

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> (In lakhs of rupees)	<i>Excess (+) Saving (—)</i>
505—CAPITAL OUTLAY ON AGRICULTURE				
BB.2—Agricultural Research				
O	2.00			
S	2.32			
R	2.35	6.67	4.78	— 1.89
BB.3—Storage and Ware-house				
O	4.20			
R	—4.20	..	..	..
BB.4—Marketing				
O	2.40			
R	—2.40	..	..	..

Provision made in the above two cases remained unutilised reportedly due to non-finalisation of the schemes.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> (In lakhs of rupees)	<i>Excess (+) Saving (—)</i>
705—LOANS FOR AGRICULTURE				
CC.3—Other Agriculture Loans				
O	1.50			
R	—1.50
Reasons for saving have not been intimated (June 1978)				

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GRANT NO. 4 - ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
310—ANIMAL HUSBANDRY			
311—DAIRY DEVELOPMENT			
321—VILLAGE AND SMALL INDUSTRIES			
Original	54,72,000		
Supplementary	4,90,000	459,62,000	45,58,537
Amount surrendered during the year			—14,03,463

CAPITAL

MAJOR HEADS

710—LOANS FOR ANIMAL HUSBANDRY
510—CAPITAL OUTLAY ON ANIMAL
HUSBANDRY

Original	7,00,000		
Supplementary	5,00,000	12,00,000	9,48,523
Amount surrendered during the year			—2,51,477

The expenditure in the Capital Section does not include Rs. 10,00,000 spent from out of advance from the Contingency Fund but not recouped to the Fund till the close of the year.
Notes and Comments

Revenue

(i) In view of the ultimate saving of Rs. 14.03 lakhs, the supplementary grant of Rs. 4.90 lakhs obtained in March 1977 proved unnecessary and could have been restricted to a token provision, if required.

(ii) No part of the saving was surrendered.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
310—ANIMAL HUSBANDRY			
A.—Animal Husbandry			
A.1—Direction and Administration			
O	3.97		
R	—0.42	3.55	2.29
A.3—Veterinary Services and Animal Health			—1.26
O	9.53		
R	—0.14	9.39	7.80
			—1.59

**GRANT No. 4—ANIMAL HUSBANDRY AND DAIRY
DEVELOPMENT—(Concl.)**

A.8—Piggery Dvelopment

O	7.28			
R	— 1.50	5.78	4.48	— 1.30

A.11—Other Expenditure

O	8.50			
S	4.90			
R	0.52	13.92	6.96	— 6.96

Reasons for saving in the above cases have not been intimated (June 1978).

CAPITAL

(iv) Saving occurred under—

Head

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

**710-LOANS FOR ANIMAL
HUSBANDRY**

AA—Loans for Animal Husbandry

O	5.00			
S	3.00	8.00	5.49	— 2.51

Saving was stated to be due to less payment of loan because of smaller number of applications for loan.

**GRANT NO.5 - 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				
284—URBAN DEVELOEMENT				
Original	15,99,000			
Supplementary	2,31,000	18,30,000	13,93,886	—4,36,114
Amount surrendered during the year (March) 1977).				91,000

CAPITAL

459—CAPITAL OUTLAY ON PUBLIC WORKS				
Original	3,00,000	3,00,000	2,52,508	—47,492
Supplementary	..			
Amount surrendered during the year (March 1977)				2,25,000

NOTES AND COMMENTS**Revenue**

(i) In view of the final saving of Rs.4.36 lakhs, the supplementary grant of Rs.2.31 lakhs obtained in Mach 1977 proved unnecessary and could have been restricted to a token provision, if required.

(ii) Against the available saving of Rs.4.36 lakhs, Rs.0.91 lakh only were surrendered in March 1977.

(iii) Saving over the original plus supplementary provision, if any occurred mainly under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
259—PUBLIC WORKS				
C—Public Works				
O	4.11			
S	1.32			
R	0.82	6.25	4.60	—1.65

Final saving was due mainly to non-completion of work during the year.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
282—Public Health, Sanitation and Water Supply			
E.2—Sanitation Services			
O	2.80		
R	2.01	0.79	+0.01
Reasons for the anticipated saving of Rs.2.01 lakhs have not been intimated (June 1978).			
284—URBAN DEVELOPMENT			
F.—Urban Development			
F.1(1)—Assistance to Municipalities, Corporations etc.			
O	6.89		
S	0.99		
R	0.66	8.54	6.76 —1.78

Final saving was stated to be due mainly to non-payment of interest subsidy and non-finalisation of certain claims during the year.

CAPITAL

(iv) An amount of Rs.2.25 lakhs was surrendered in March 1977 against the available saving of Rs.0.47 lakh in this section of the grant.

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

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEAD				
298—CO-OPERATION				
Original	8,21,000	8,21,000	7,91,997	—29,003
Supplementary				
Amount surrendered during the year				..
CAPITAL				
MAJOR HEADS				
498—CAPITAL OUTLAY ON CO-OPERATION				
698—LOANS FOR CO-OPERATION				
Original	7,60,000			
Supplementary	2,07,000	9,67,000	9,12,000	—55,000
Amount surrendered during the year				..

GRANT NO.7 - 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				
Original	2,58,000	2,58,000	2,27,345	—30,655
Supplementary	..			
Amount surrendered during the year				
CAPITAL				
495—CAPITAL OUTLAY ON OTHER SOCIAL AND COMMUNITY SERVICES				
Original	5,00,000	5,00,000	1,82,057	—3,17,943
Supplementary	..			
Amount surrendered during the year				
NOTES AND COMMENTS				

CAPITAL

Saving occurred mainly under —

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
495—CAPITAL OUTLAY ON OTHER SOCIAL AND COMMUNITY SERVICES			
AA Capital Outlay on other Social and Community Services.			
AA.1 Other expenditure	5.00	1.82	—3.18
Saving was due to non-completion of the work of reconstruction of Ralong and Phodong Monasteries during the year.			

GRANT NO.8 - EDUCATION
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEAD				
277—EDUCATION				
Original	1,23,87,000			
Supplementary	24,75,000	1,48,62,000	1,43,82,803	-4,79,197
Amount surrendered during the year				..

CAPITAL**MAJOR HEADS**

477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE				
483—CAPITAL OUTLAY ON HOUSING				
Original	25,64,000			
Supplementary	2,91,000	28,55,000	31,69,076	+3,14,076
Amount surrendered during the year				..

NOTES AND COMMENTS**Revenue**

(i) In view of the ultimate saving of Rs.4.79-lakhs, the supplementary grant of Rs.24.75 lakhs obtained in March 1977 proved excessive.

(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>	
277—EDUCATION			
A.1—Primary			
A.1(1)—Government Primary Schools			
A.1(1)(2)—Primary Schools			
O	37.41		
S	5.77		
R	— 0.23	42.95	34.14
			—8.81

Saving was stated to be due mainly to vacant posts, non-purchase of equipment and stationery and non-execution of minor works due to shortage of materials.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
A.5—Technical Education			
A.5(1)—Technical Schools			
O	1.50		
S	2.45	3.95	8.44
			+4.49

GRANT No. 8—EDUCATION
(ALL VOTED) (Concl'd)

Excess occurred mainly under 'Office Expenses' and 'Other Charges', reasons for which have not been intimated (June 18978).

Capital

(iv) The expenditure exceeded the grant by Rs. 3,14,076; the excess requires regularisation.

(v) Excess of Rs. 6,32,446 also occurred in the Capital Section of the grant in 1975-76.

(vi) Excess occurred under —

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

477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE

AA.1—Primary Education

AA.1(1)—Primary Schools

O	5.00			
S	1.84			
R	6.55	13.39	13.85	+0.46

Excess was stated to be due to payment of more carriage charges for building materials than anticipated.

AA.2—Secondary Education

AA.2(1)—Buildings

O	11.64			
S	1.07			
R	-0.55	12.16	15.99	+3.83

Excess was stated to be due to the expenditure on building being more than anticipated because of increased cost of materials.

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

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

AA.3—University and other Higher Educational Institutions

AA.3(1)—Building - Education

O	3.50			
R	-2.50	1.00	..	- 1.00

Saving was stated to be due to non-execution of works during the year.

**GRANT NO. 9 - POWER AND IRRIGATION
(ALL VOTED)**

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
REVENUE				
MAJOR HEADS				
283—HOUSING				
331—WATER AND POWER DEVELOPMENT SERVICES				
333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS				
334—POWER PROJECTS				
Original	1,42,42,000			
Supplementary	2,97,000	1,45,39,000	1,13,55,263	—31,83,737
Amount surrendered during the year (March 1977)				29,14,000

CAPITAL				
MAJOR HEADS				
459—CAPITAL OUTLAY ON PUBLIC WORKS				
483—CAPITAL OUTLAY ON HOUSING				
534—CAPITAL OUTLAY ON POWER PROJECTS				
Original	53,00,000			
Supplementary	6,27,000	59,27,000	57,41,497	—1,85,503
Amount surrendered during the year (March 1977)				3,25,000

NOTES AND COMMENTS**Revenue**

(i) In view of the final saving of Rs. 31.84 lakhs, the supplementary grant of Rs. 2.97 lakhs obtained in March 1977 proved unnecessary and could have been restricted to a token provision, if required.

(ii) Saving over the original 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>	
Major Head 331				
D.1(2)—Water and Power Development				
D.1—Water Development				
D.1(2)—Survey and Investigation				
O	8.86			
R	—6.86	2.00	2.39	+0.39

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

(Concl'd.)

<i>CAPITAL ..</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
(iv) Saving occurred mainly under :—			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
CC—Capital outlay on works			
CC.1—Construction	6.00	2.83	— 3.17
	Reasons for saving have not been intimated (June 1978).		
(v) The saving mentioned in note (iv) above was partly counterbalanced by excess under :—			
534—Capital Outlay on Power Projects.			
AA.1—Hydro-Electric Schemes.			
O	18.00		
S	6.27	24.27	25.59
			+ 1.32
	Excess was reported to be due to accelerated progress of work.		

GRANT NO.10 - ESTABLISHMENT 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	1,32,000		
Supplementary	2,000		
Amount surrendered during the year	1,34,000	1,42,489	+8,489
			..

NOTES AND COMMENTS

- (i) The expenditure exceeded the grant by Rs.8,489; the excess requires regularisation.
- (ii) Excess occurred under A.1- Secretariat and was attributed to more expenditure on charge allowance, leave salary and winter allowance.

GRANT NO.11 - 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				
283—HOUSING				
Original	4,83,000			
Supplementary	1,29,000	6,12,000	3,86,193	—2,25,807
Amount surrendered during the year (March 1977)				1,24,390

NOTES AND COMMENTS

The supplementary grant of Rs.1.29 lakhs obtained on March 1977 proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to a token provision if required.

(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>
283—HOUSING			
B.1—Government Residential Buildings			
B.1(1)—Construction of Quarters			
O	2.00		
R	—0.31	1.69	0.69
			— 1.00

The saving was attributed to slow progress in construction of quarters.

GRANT NO.12 - FINANCE DEPARTMENT
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEADS				
252—SECRETARIAT-GENERAL SERVICES				
254—TREASURY AND ACCOUNTS - ADMINISTRATION				
Original	4,64,000	4,64,000	4,37,102	— 26,898
Amount surrendered during the year				..
CAPITAL				
MAJOR HEAD				
483—CAPITAL OUTLAY ON HOUSING				
Original	2,00,000	2,00,000		— 2,00,000
Amount surrendered during the year (March 1977)				2,00,000

NOTES AND COMMENTS**Capital**

Saving which occurred under "AA.1(1)(1) — Staff quarters" was stated to be due to the construction of staff quarters not being taken up during the year.

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 1,37,000			
Supplementary 34,000	1,71,000	1,56,160	—14,840
Amount surrendered during the year (March 1977).			16,593

**GRANT NO. 14 - OTHER EXPENDITURE OF THE
FINANCE DEPARTMENT**

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Es.</i>
REVENUE				
MAJOR HEADS				
230—STAMPS AND REGISTRATION				
249—INTEREST PAYMENTS				
266—Pensions and other Retirement Benefits				
268—MISCELLANEOUS GENERAL SERVICES				
288—SOCIAL SECURITY AND WELFARE				
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES				
Voted				
Original	9,72,000	9,72,000	10,15,838	+43,838
Amount surrendered during the year				..
Charged				
Original	50,000	1,00,000	70,821	— 29,179
Supplementary	50,000			
Amount surrendered during the year				
CAPITAL				
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
766—LOANS TO GOVERNMENT SERVANTS, ETC.				
769—APPROPRIATIONS TO THE CONTINGENCY FUND				
Voted				
Original	67,95,000	67,95,000	38,69,950	—29,25,050
Amount surrendered during the year				25,00,000
(March 1977)				
Charged				
Supplementary	2,26,000	2,26,000	2,26,000	..
Amount surrendered during the year				..
NOTES AND COMMENTS				
Revenue (Voted)				

(i) The expenditure exceeded the grant by Rs.43,838 ;the excess requires regularisation.

(ii) Excess occurred mainly under :—

**GRANT NO. 14—OTHER EXPENDITURE OF THE
FINANCE DEPARTMENT (Concl'd)**

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
266—PENSIONS AND OTHER RETIRE- MENT BENEFITS			
B.1—Superannuation and Retirement			
Allowances	2.00	2.66	+0.66
Excess was stated to be due to unanticipated increase in the number of pensioners.			
(iii) Saving occurred under :—			

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
766—LOANS TO GOVERNMENT SERVANTS			
AA—Loans to Government Servants	17.95	13.70	—4.25
Saving occurred mainly under AA.1—House Building Advance and was attributed to less number of applications for loans than anticipated.			
769—Appropriations to Contingency Fund			
BB.1—Transfer to the Contingency Fund of the State of Sikkim			
O	50.00		
R	—25.00	25.00	..
Rupees 25 lakhs were surrendered in March 1977. Reasons for saving have not been intimated (June 1978).			

**GRANT NO.15 - FOOD SUPPLIES AND FAIR PRICE SHOPS
(ALL VOTED)**

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEADS				
309—FOOD				
Original	6,94,000			
Supplementary	52,000	7,46,000	7,16,396	-29,604
Amount surrendered during the year (March 1977)				23,444

CAPITAL

505—CAPITAL OUTLAY ON AGRICULTURE				
509—CAPITAL OUTLAY ON FOOD				
Original	6,75,000	6,75,000	8,60,040	+1,85,040
Amount surrendered during the year (March 1977)				2,00,000

NOTES AND COMMENTS**Capital**

- (i) The expenditure exceeded the grant by Rs.1,85,040; the excess required regularisation.
- (ii) In view of the excess of Rs.1.85 lakhs, the surrender of Rs.2.00 lakhs in March 1977 was unrealistic.
- (iii) Excess occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
505—CAPITAL OUTLAY ON AGRICULTURE			
AA.1(1)—Scheme for construction of godowns for Food and Civil Supplies Department			
O	4.65		
R	-0.32	4.33	8.18
			+3.85

The final excess was stated to be due to more payment on construction of godowns at Jorethang and Gangtok.

GRANT NO. 15—FOOD SUPPLIES AND FAIR PRICE SHOPS (Concl'd.)

(iv) The excess under note (iii) above was partly offset by saving over the original provision under :—

509—CAPITAL OUTLAY ON FOOD

BB.1—Procurement and Supply.

O	2.10		
R	—1.68	0.42	0.42

Reasons for the anticipated saving of Rs.1.68 lakhs have not been intimated (June 1978).

GRANT NO.16 - FOREST, FISHERIES AND SOIL CONSERVATION
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEADS				
265—OTHER ADMINISTRATIVE SERVICES				
283—HOUSING				
307—SOIL AND WATER CONSERVATION				
312—FISHERIES				
313—FOREST				
Original	1,23,18,000			
Supplementary	7,32,000	1,30,50,000	1,23,73,595	-6,76,405
Amount surrendered during the year				..

CAPITAL

713—LOANS FOR FOREST				
Voted				
Original	4,00,000	4,00,000	4,00,000	..
Amount surrendered during the year				..

NOTES AND COMMENTS**Revenue**

(i) In view of the ultimate saving of Rs.6.76 lakhs, the supplementary grant of Rs.7.32 lakhs obtained in March 1977 proved excessive.

(ii) No part of the saving was surrendered.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
307—SOIL AND WATER CONSERVATION			
A.4—Other Expenditure			
A.4(1)—Suspense	8.00	4.30	—3.70
Saving was stated to be due to less purchase of materials.			

GRANT NO.17 - GENERAL EXCISE AND 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 MOTOR VEHICLES				
252—SECRETARIAT GENERAL SERVICES				
265—OTHER ADMINISTRATIVE SERVICES				
Original	3,21,000	3,21,000	2,74,387	— 46,613
Amount surrendered during the year				..

GRANT NO. 18 - SIKKIM NATIONALISED TRANSPORT

(ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
MAJOR HEADS				
338—ROAD AND WATER TRANSPORT SERVICES				
Original	1,29,65,000			
Supplementary	10,76,000	1,40,41,000	1,42,22,230	+ 1,81,230
Amount surrendered during the year (March 1977)				1,16,000

CAPITAL

538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES

Original	29,22,000	29,22,000	24,54,441	-4,67,559
Amount surrendered during the year (March 1977)				1,28,000

NOTES AND COMMENTS

Revenue

- (i) The expenditure exceeded the grant by Rs.1,81,230; the excess requires regularisation.
- (ii) In view of excess, the surrender of Rs.1.16 lakhs in March 1977 was unrealistic.
- (iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
B.1(1)(1)(2)—Operation			
O	54.40		
S	7.00		
R	3.77	68.23	+ 3.06

Reasons for the excess have not been intimated (June 1978).

GRANT NO. 18 —SIKKIM NATIONALISED TRANSPORT
ALL VOTED (Concl.)

(iv) Excess in note (iii) above was partly offset by saving over the provision under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
B.1(1)(1)—Sikkim Nationalised Transport			
B.1(1)(1)(1)—Management			
O	9.04		
S	0.08		
R	—0.25	5.63	—3.24

Reasons for the saving have not been intimated (June 1978).

B.1(1)(1)(3)—Repairs and Maintenance

O	32.93		
R	—4.26	31.17	+ 2.50

Reasons for the net saving was Rs.1.76 lakhs over the original provision have not been intimated (June 1978).

Capital

(v) Against the final saving of Rs.4.68 lakhs, Rs.1.28 lakhs were surrendered in March 1977.

(vi) Saving occurred mainly under :—

**538—CAPITAL OUTLAY ON ROAD
& WATER TRANSPORT
SERVICES**

AA.1—Road Transport

AA.1(2)—Workshop Facilities for S.N.T.

O	8.01		
R	—4.21	3.80	—2.91

AA.1(3)—Replacement of fleet

Reasons for saving have not been intimated (June 1978).

(vii) The savings mentioned in note (vi) above were partly counterbalanced by excess under :—

AA.1(1)—Acquisition of fleet for S.N.T.

O	14.21		
R	2.93	17.14	+0.88

Reasons for excess have not been intimated (June 1978).

GRANT NO 19 - HOME DEPARTMENT

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
MAJOR HEADS				
215—ELECTIONS				
251—PUBLIC SERVICE COMMISSION				
252—SECRETARIAT - GENERAL SERVICES				
265—OTHER ADMINISTRATIVE SERVICES				
288—SOCIAL SECURITY AND WELFARE				
	<i>Voted</i>			
	Original	18,85,000		
	Supplementary	1,67,000	20,52,000	19,23,648
Amount surrendered during the year (March 1977)				—1,28,352
	<i>Charged</i>			
	Supplementary	25,000	25,000	..
Amount surrendered during the year (March 1977).				—25,000
				25,000

NOTES AND COMMENTS

(i) Against the saving of Rs.1.28 lakhs, Rs.0.14 lakh were surrendered in March 1977.

(ii) Saving in the voted grant (partly counterbalanced by excess under other heads) occurred mainly under :—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
215—ELECTIONS				
A.3—Preparation and Printing of Electoral Rolls				
	O	1.00		
	R	—0.35	0.65	..
265—OTHER ADMINISTRATIVE SERVICES				
D.4—Other Expenditure				
	O	1.74		
	S	0.89	2.63	1.54

Reasons for saving in the above mentioned cases have not been intimated (June 1978)

GRANT NO.20 - ADMINISTRATION OF JUSTICE

		Total grant appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
MAJOR HEADS				
214—ADMINISTRATION JUSTICE				
259—PUBLIC WORKS				
<i>Voted</i>				
Original	2,90,000			
Supplementary	98,000	3,88,000	2,32,285	-1,55,715
Amount surrendered during the year				
<i>Charged</i>				
Original	2,35,000			
Supplementary	81,000	3,16,000	3,12,678	-3,322
Amount surrendered during the year				

NOTES AND COMMENTS

(i) In view of the ultimate saving of Rs.1.56 lakhs in the voted grant the supplementary grant of Rs.0.98 lakh obtained in March 1977 proved unnecessary.

(ii) No part of the saving of Rs.1.56 lakhs was surrendered.

(iii) Saving in the voted grant occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
214—ADMINISTRATION OF JUSTICE			
A.2—Civil and Sessions Courts	2.15	1.70	-0.45
Saving was due to posts remaining vacant.			
259—PUBLIC WORKS			
B.1—Construction			
S	0.98	0.98	-0.98

Saving of the entire supplementary provision was due to the construction of office accommodation for District Judge at Raddentse not being taken up.

GRANT NO.21 - POLICE

(ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
MAJOR HEADS				
255—POLICE				
259—PUBLIC WORKS				
260—FIRE PROTECTION AND CONTROL				
265—OTHER ADMINISTRATIVE SERVICES				
283—HOUSING				
Original	57,88,000	57,93,000	46,01,239	—11,91,761
Supplementary	5,000			
Amount surrendered during the year (March 1977).				8,56,000

CAPITAL

459—CAPITAL OUTLAY ON PUBLIC WORKS				
483—CAPITAL OUTLAY ON HOUSING				
Original	14,00,000			
Supplementary	7,64,000	21,64,000	11,75,219	—9,88,781
Amount surrendered during the year				

NOTES AND COMMENTS**Revenue**

(i) Rupees 3.36 lakhs of the total saving of Rs. 11.92 lakhs remained unsurrendered.

(ii) Saving occurred mainly under :—

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

A.2—Criminal Investigation and Vigilance

A.2(1)—Intelligence Branch

O 3.98

R 1.18

2.80

2.72

—0.08

Saving was stated to be due mainly to posts remaining vacant for want of suitable hands.

A.3—State Headquarters Police

A.3(2)—Reserve Line and Police Band

O 14.45

R 1.80

12.65

12.15

—0.50

GRANT NO. - 21 POLICE
(ALL VOTED)

Saving was stated to be due mainly to posts remaining vacant for want of suitable hands.

A.3(3)—Modernisation of Police Force 6.00 4.95 — 1.05

Saving was stated to be due to non-receipt of wireless equipment, motor vehicles, etc. for, which orders were placed during the year.

A.5(3)—Police Training Centre

O 4.17

R —4.12 0.05 .. — 0.50

Reasons for saving have not been intimated (June 1978).

260—FIRE PROTECTION AND CONTROL

D.1—Protection and Control

O 2.53

R —1.00 1.53 0.05 — 1.48

Saving was due mainly to posts remaining vacant and non-finalisation of the deal for purchase of a fire brigade vehicle.

283—HOUSING

C.1—Construction 0.95 0.02 —0.93

Saving was stated to be due mainly to slow progress of work during the year.

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

255—POLICE

A.5—Other Expenditure

A.5(1)—Police Wireless Branch

O 2.39

R 1.89 4.28 4.16 — 0.12

Reasons for anticipated excess have not been intimated (June 1978).

Capital

(iv) In view of the ultimate saving of Rs.9.89 lakhs, the supplementary grant of Rs.7.64 lakhs obtained in March 1977 proved unnecessary.

(v) No part of the saving was surrendered.

(vi) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
AA.1—Construction	6.00	2.63	—3.37
483—CAPITAL OUTLAY ON HOUSING			
BB.1—Government Residential Buildings			
O	8.00		
S	7.64	15.64	9.12
		—6.52	

Saving in the above case was due mainly to slow progress of the works during the year.

**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				
256—JAILS				
259—PUBLIC WORKS				
283—HOUSING				
Original	56,82,000			
Supplementary	1,42,000	58,24,000	24,42,504	—33,81,496
Amount surrendered during the year				

CAPITAL

459—CAPITAL OUTLAY ON PUBLIC WORKS

Original	13,00,000	13,00,000	3,09,439	—9,90,561
Amount surrendered during the year				

NOTES AND COMMENTS

- (i) No part of the saving of Rs. 33.81 lakhs was surrendered.
(ii) Saving occurred mainly under :—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
229—LAND REVENUE				
A.1—COLLECTION CHARGES				
A.1(5)—Strengthening of District Administration				
O	2.00			
R	—1.31	0.69	0.53	—0.16
A.2—Survey and Settlement Operations		40.24	14.27	—25.97
256—JAILS				
C.1—Jails				
O	1.91			
S	0.63	2.54	0.95	—1.49
283—HOUSING				
E.1—Construction of Residential Buildings				
E.1(1)—Construction				
O	4.76			
S	0.16	4.92	0.54	—4.38

Saving in the above mentioned cases was attributed mainly to posts remaining vacant because of non-availability of trained hands and late commencement of works.

Capital

(iii) No part of the saving of Rs.9.91 was surrendered.

(iv) Saving Occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
459—CAPITAL OUTLAY ON PUBLIC WORKS			
AA.—Capital Outlay on Public Works			
AA.1—Construction	13.00	3.09	—9.91
Saving was due to slow progress of works during the year.			

**GRANT NO. 23 - LAW 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	80,000			
Supplementary	67,000	1,47,000	1,28,990	—18,010
Amount surrendered during the year (March 1977).				20,260

**GRANT NO.24 - MEDICAL, PUBLIC HEALTH AND SOCIAL
WELFARE
(ALL VOTED)**

37

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEADS				
280—MEDICAL				
281—FAMILY PLANNING				
282—PUBLIC HEALTH SANITATION AND WATER SUPPLY				
288—SOCIAL SECURITY AND WELFARE				
309—FOOD				
Original	99,63,000			
Supplementary	21,000	99,84,000	72,96,158	-26,87,842
Amount surrendered during the year				

CAPITAL

480—CAPITAL OUTLAY ON MEDICAL				
Original	52,40,000	52,40,000	31,35,785	-21,04,215
Amount surrendered during the year				

NOTES AND COMMENTS

Revenue

(i) No part of the saving was surrendered during the year.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
280—MEDICAL			
A.1—Allopathy			
A.1(2)—Medical Relief			
A.1(2)(10)—Centralised purchase of Dietary Materials	6.00	3.86	-2.14
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
C.1—Public Health and Sanitation			
C.1(1)—Prevention and Control of Diseases			
O	10.39		
S	0.01		
R	-0.38	7.91	-2.11

**GRANT NO. 24 - MEDICAL, PUBLIC HEALTH AND SOCIAL
WELFARE**

(ALL VOTED) (Concl'd)

288—SOCIAL SECURITY AND WELFARE

E.2—Social Welfare

E.2(2)—Womens' Welfare	8.74	0.67	—8.07
------------------------	------	------	-------

E.2(3)—Family and Child Welfare	4.68	3.69	—0.99
---------------------------------	------	------	-------

E.2(4)—Welfare of Poor and Destitute	2.00	0.40	—1.60
--------------------------------------	------	------	-------

309—FOOD

F.1—Nutrition

F.1(1)—Minimum Needs Programme

	17.20	6.51	—10.69
--	-------	------	--------

Saving in the above cases was attributed to non-filling up of posts for want of trained and technical hands, non-receipt of bills from the firms and certain programmes not being started during the year.

Capital

(iii) Saving which remained unsurrendered occurred under:—

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

480—CAPITAL OUTLAY ON MEDICAL

AA.1—Allopathy

AA.1(1)—Medical Relief

AA.1(1)(1)—Buildings

	52.40	31.36	—21.04
--	-------	-------	--------

Saving was attributed to slow progress of works during the year.

GRANT NO.25 - PANCHAYAT AND RURAL WORKS
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE			
MAJOR HEADS			
176—SECRETARIAT SOCIAL AND COMMUNITY SERVICES			
283—HOUSING			
306—MINOR IRRIGATION WORKS			
314—COMMUNITY DEVELOPMENT			
Original	64,59,000		
Supplementary	27,50,000	92,09,000	86,95,496
Amount surrendered during the year (March 1977).			—5,13,504
			3,59,400

NOTES AND COMMENTS

(i) In view of the final saving of Rs.5.14 lakhs, the supplementary grant of Rs.27.50 lakhs obtained in March 1977 proved excessive.

(ii) Saving over the original plus supplementary provision, if any, occurred mainly under :—

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
314—COMMUNITY DEVELOPMENT			
C.3(1)—Community Development Programmes			
C.3(1)—Buildings			
C.3(1)(1)—Construction of Panachayat ghars			
S	6.94		
R	—2.28	4.66	4.67 + 0.01

Reasons for anticipated saving have not been intimated (June 1978).

283—HOUSING

D.1—Government Residential Buildings

D.1(1)—Construction

1.00

—1.00

Saving was attributed to works not being started due to late sanction and delay in selection of site.

**GRANT NO.26 - PLANNING AND DEVELOPMENT
(ALL VOTED)**

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
MAJOR HEADS				
283—HOUSING				
296—SECRETARIAT ECONOMIC SERVICES				
304—OTHER GENERAL ECONOMIC SERVICES				
Original	9,03,000	9,03,000	5,82,040	-3,20,960
Amount surrendered during the year (March 1977)				2,52,000
NOTES AND COMMENTS				

(i) Saving over the original provision occurred mainly under :—

Head		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
283—HOUSING				
A.1—Government Residential Buildings				
A.1(1)—Construction				
O	1.50			
R	-1.50			
Reasons for anticipated saving have not been intimated (June 1978).				
296—SECRETARIAT ECONOMIC SERVICES				
B.1—Secretariat				
B.1(1)—Planning and Development Department		3.53	2.60	-0.93
Reasons for saving have not been intimated (June 1978).				
304—OTHER GENERAL ECONOMIC SERVICES				
C.1—Economic Advice and Statistics				
C.1(1)—Directorate of Statistics				
O	1.50			
R	-1.28	0.22	0.43	+0.21
Reasons for the anticipated saving have not been intimated (June 1978).				

**GRANT NO.27 - PRESS, PUBLICITY AND CULTURAL AFFAIRS
(ALL VOTED)**

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
258—STATIONAERY AND PRINTING			
276—SECRETARIAT SOCIAL AND COMMUNITY SERVICES			
278—ART AND CULTURE			
285—INFORMATION AND PUBLICITY			
Original	25,37,000	25,37,000	18,75,922
Amount surrendered during the year (March 1977)			-6,61,078
			1,21,176

CAPITAL

477—CAPITAL OUTLAY ON EDUCA- TION, ART & CULTURE			
Original	3,00,000	3,00,000	83,100
Amount surrendered during the year			-2,16,900

NOTES AND COMMENTS**REVENUE**

(i) Against the available saving of Rs.6.61 lakhs, only an amount of Rs.1.21 lakhs was surrendered in March 1977.

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
258—STATIONERY AND PRINTING			
A.1—Government Press			
A.1(1)—Sikkim Government Presses			
O	8.48		
R	-0.42	8.06	6.50
278—ART AND CULTURE			-1.56
C.1—Direction and Administration	1.91	0.47	-1.44
C.4—Archives and Museums			
O	1.25		
R	-0.10	1.15	-1.15
C.5—Public libraries	1.15	0.18	-0.97
C.6—Other expenditure	0.75	0.10	-0.65

**GRANT NO 27—PRESS, PUBLICITY AND CULTURAL AFFAIRS
(ALL VOTED)**

Capital

Reasons for saving in the above cases have not been intimated (June 1978).

(iii) No part of the saving of Rs.2.17 lakhs was surrendered during the year.

(iv) Saving occurred under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (—)</i>
477—CAPITAL OUTLAY ON EDUCATION ART & CULTURE			
B B.1—Other expenditure	3.00	0.83	—2.17
Reasons for saving have not been intimated (June 1978).			

**GRANT NO.28 - PUBLIC WORKS, ROADS BRIDGES
AND WATER SUPPLY
(ALL VOTED)**

43

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE			
MAJOR HEADS			
259—PUBLIC WORKS			
282—PUBLIC HEALTH SANITATION AND WATER SUPPLY			
283—HOUSING			
337—ROADS AND BRIDGES			
Original	2,42,03,000		
Supplementary	12,27,000		
	2,54,30,000	6,13,45,813	+3,59,15,813
Amount surrendered during the year			..

CAPITAL

459—CAPITAL OUTLAY ON PUBLIC WORKS			
482—CAPITAL OUTLAY ON PUBLIC HEALTH SANITATION AND WATER SUPPLY			
483—CAPITAL OUTLAY ON HOUSING			
537—CAPITAL OUTLAY ON ROADS AND BRIDGES			
Original	1,63,00,000		
Supplementary	49,00,000		
	2,12,00,000	2,01,49,628	—10,50,372
Amount surrendered during the year			..

NOTES AND COMMENTS

Revenue

(i) The expenditure exceeded the grant by Rs.3,59,15,813; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
259—PUBLIC WORKS			
A.7—Suspense			
A.7(1)—Stock			
R	5.00	5.00	151.01
Excess occurred due to unanticipated purchase of large quantity of material for stock.			+ 1,46,01

**GRANT NO. 28—PUBLIC WORKS, ROADS BRIDGES
AND WATER SUPPLY
(ALL VOTED)**

337—ROADS AND BRIDGES

1.2—District and other Roads

O	148.85				
S	4.22				
R	—5.00	148.07	371.18	+ 223.11	

The final excess was stated to be due to more expenditure on relief works than anticipated and adjustment of expenditure incurred by the Border Roads Organisation in Sikkim for which no provision had been made.

(iii) The excess mentioned in note (ii) 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>			
259—Public Works			
A.2—Planning and Research			
A.2(1)—Survey and Investigation			
O	4.00		
R	—3.45	0.55	0.38
			—0.17

Saving was stated to be due to nonexecution of some works during the year.

282—PUBLIC HEALTH, SANITATION
AND WATER SUPPLY

D.2—Sewerage and Water Supply

O	35.94				
S	0.87	36.81	28.75	—8.06	

Saving was stated to be due to non-payment of bills for purchase of pipes and other materials.

283—HOUSING

E.—Housing

E.2—General

		1.75	0.69	—1.06	
--	--	------	------	-------	--

Reasons for saving have not been intimated (June 1978).

Capital

(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>			

537—CAPITAL OUTLAY ON ROADS
AND BRIDGES

CC.1—District and other Roads

O	83.00				
S	30.00				
R	5.00	1,18.00	1,03.74	—14.26	

GRANT NO.29 - TOURISM
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE				
MAJOR HEADS				
283—HOUSING				
339—Tourism				
Original	6,90,000			
Supplementary	1,000	6,91,000	3,06,683	—3,84,317
Amount surrendered during the year				
CAPITAL				
544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUN- ICATION SERVICES				
744—LOANS FOR OTHER TRANSPORT AND COMMUNICATION SERVICES				
Original	20,10,000			
Supplementary	16,82,000	36,92,000	30,43,119	—6,48,881
Amount surrendered during the year				
NOTES AND COMMENTS				

Revenue

- (i) No part of the saving of Rs.3.84 lakhs was surrendered during the year.
(ii) Saving occurred mainly under "283 - HOUSING - Government Residential Buildings" in which the entire provision of Rs.3.00 lakhs was not utilised. Saving was attributed to non-undertaking of construction work of the quarters during the year.

Capital

- (iii) No amount was surrendered during the year against the available saving of Rs.6.49 lakhs.

- (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>	
544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNI- ICATION SERVICES			
AA.1—Tourism			
AA.1(2)—Construction of Norkhil Hotel			
S	4.00	4.00	—4.00
AA.1(3)—Construction of Youth Hostel			
O	2.00		
S	4.00	6.00	0.84
			—5.16

GRANT NO. 29 - TOURISM
(ALL VOTED) (Concl'd)

Reasons for the saving in the above cases have not been intimated (June 1978).

(v) Saving in note (iv) above was partly counterbalanced by excess under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
AA.1(1)—Construction of Tourist Huts and Lodges			
O	10.10		
S	5.57	15.67	+2.67

Reasons for the excess have not been intimated (June 1978).

GRANT NO. 30 - TRADE, INDUSTRIES AND LABOUR
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
296—SECRETARIAT-ECONOMIC SERVICES			
320—INDUSTRIES			
321—VILLAGE AND SMALL INDUSTRIES			
328—MINES AND MINERALS			
Original	60,26,000		
Supplementary	2,88,000	63,14,000	
Amount surrendered during the year(March 1977)		38,85,485	-24,28,515 18,500
CAPITAL			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
500—INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS			
526—CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
528—CAPITAL OUTLAY ON MINING AND METALLURGICAL INDUSTRIES			
721—LOANS FOR VILLAGE AND SMALL INDUSTRIES			
Original	99,75,000		
Supplementary	2,000	99,77,000	
Amount surrendered during the year(March 1977)		31,07,915	-68,69,085 16,84,000

The expenditure in the Capital Section does not include Rs.1,00,000 spent from the Contingency Fund but not recouped to the Fund till the close of the year.

NOETS AND COMMENTS

REVENUE

- (i) The supplementary grant of Rs.288 lakhs obtained in March 1977 proved unnecessary as the expenditure did not come up even to the original provision.
- (ii) Bulk of the saving remained unsurrendered.
- (iii) Saving over the original provision occurred mainly under :—

GRANT NO. 30—TRADE, INDUSTRIES AND LABOUR
(ALL VOTED) (Concl'd)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (—)
321—VILLAGE AND SMALL INDUSTRIES			
D.2(1)(3)—Branch Institute at Lachung			
O	1.22		
S	0.58		
R	0.50	2.30	4.62
			+ 2.32
Reasons for excess have not been intimated (June 1978).			
Capital			
(v) Against the available saving of Rs.68.69 lakhs an amount of Rs.16.84 lakhs only was surrendered in March 1977.			
(vi) Saving over the provision occurred mainly under :—			
459—CAPITAL OUTLAY ON PUBLIC- WORKS			
AA.1—Construction			
AA.1(3)—Construction of office accommodation for Clock and Watch Assembly Unit			
O	1.95		
R	—1.95		
			—
Reasons for the anticipated saving have not been intimated (June 1978)			
AA.1(4)—Extension of office accommodation for G.F.P. Factory, Singtam			
O	4.65		
R	—2.65	2.00	0.11
			—1.89
500—INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS			
DD.1—Investment in Trading Institution	10.00		—10.00
526—CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
BB.1—Tea			
BB.1(1)—Tea Plantation			
O	1.85		
R	1.26	3.11	—3.11
BB.2—Paper			
O	25.00		
R	—25.00		
528—CAPITAL OUTLAY ON MINING AND METALLURGICAL INDUSTRIES			
CC.1—Other Industries	50.00	13.00	—37.00
Reasons for saving in the above-mentioned cases have not been intimated (June 1978)			

APPENDIX

Grant-wise details of recoveries adjusted in reduction of expenditure in accounts for 1976—77.
All Revenue, all voted
(Referred to in the Summary of the Appropriation Accounts)

Serial number	Number and name of grant or appropriation	Budget estimates	Actuals	Actuals compared with budget estimates More (+) Less (—)
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	9 Power and Irrigation	22,00,000	11,58,516	—10,41,484
2.	16 Forest, Fisheries and Soil Conservation	8,00,000	..	—8,00,000
3.	24 Medical, Public Health and Social Welfare	50,000	11,584	—38,416
4.	28 Public Works, Roads, Bridges and Water Supply	10,00,000	1,46,96,471	+1,36,96,471
Total		40,50,000	1,58,66,571	+1,18,16,571

THE HISTORY OF THE

REIGN OF KING CHARLES THE FIRST

IN THE YEAR 1649

BY JOHN BURNET

IN TWO VOLUMES

LONDON, 1724

Printed by J. Sturges, in Strand

and sold by R. and J. DODD, in Pall-mall

and by W. BENTLEY, in St. Dunstons Church-yard

and by J. KNEELAND, in St. Dunstons Church-yard

and by J. KNEELAND, in St. Dunstons Church-yard

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E R R A T A

Appropriation Accounts 1976-77- Government of Sikkim.

Sl. No.	Page	Reference to para, line, etc.	For	Read
1		Table of Contents (reverse side) 2nd line from bottom last line	Grant wise expenditure in accounts	Grant-wise expenditure in the accounts
2	(i)	Delete last line on this page.		
3	(iv)	Heading Table Column (1) Heading Table Column (2) & (3)	Grants appropriation	grant appropriation
4	(vi)	Heading of Column 1 Heading of Column 2 18th line	grant Capital Number Grant Trade Industries	grant Capital number grant Trade, Industries
5	(vii)	Amount not recouped sr.no.2 column 3 4th line 5th line	Investment Officers Correct	Investments officers correct,
6	1	Column 1 Heading	REVENUE MAJOR HEAD	REVENUE MAJOR HEADS
	2	-do-	HEAD	HEADS
7	3	Amount surrendered during the year Column 1 Heading Last line	(March 1977) HEAD. 1978)	(March 1977) HEADS 1978).
8	5	Explanation below B.8, B. 14, B.3 & B.9 Notes and comments (iv) line 1	-do-	-do-
9	6	(In lakhs of rupees) (1st occurrence) last line	above mentioned under -do- rupees 1978)	above-mentioned under :- rupees 1978).
10	7	Head 311 REVENUE Total grant	DEVELOEMENT 459,62,000	DEVELOPMENT 59,62,000

Sl. No.	Page No.	Reference to para, line, etc.	For	Read
11	8	A. 8 A. 11 Note (iv) first line	Development Expenditure under -	Development Expenditure under :-
12	9	Head 252 Head 284 Below the title CAPITAL Note (i) second line Notes and comments (iii), line 1	SECRETARIAT GENERAL DEVELOEMENT Insert the word mach 1977 if any	SECRETARIAT - GENERAL DEVELOPMENT MAJOR HEAD March 1977 if any,
13	10	Caption line 2 282-Public Health, etc E. 2- Sanitation Services R last line	(ALL VOTED) 2.01 available	(ALL VOTED) - 2.01 available
14	12	Below the title CAPITAL Head 495 Amount surren- dered etc. Head AA	Insert the words surrendered Services.	MAJOR HEAD surrendered Services
15	13	Notes and comments (iii)	above mentioned	above-mentioned
16	14	Line 2 Caption Line 2 from top	(Concl'd) 18978).	(Concl'd.) 1978).
17	16	note (ii) Expln. below head E.1. (3) Expln. below head E.1. (5) Other Expenditure	provvision Delate the word 'Stock'	provision Projects
18	17	Head 534 AA.1	Schemes.	Schemes
19	19	note 1, line 3 note (ii)	provision if cocurred	provision, if occurred
20	20	Head 254	ACCOUNTS	ACCOUNTS
21	22	Column Heading Head 766 Below the title CAPITAL Major Head 769 line 3 from bottom	Total grant SERVATNTS, Insert the words To The theexcess	Total grant/appropria tion SERVANTS, MAJOR HEADS To the excess
22	23	Caption line 2 Head 766	(Concl'd) SERVANTS	(Concl'd.) SERVANTS, ETC.

S. No.	Page No.	Reference to para, line, etc.	For	Read
23	24	Below REVENUE 2nd line below Head 309 Below the title CAPITAL Notes and comments (i) Head 505	MAJOR HEADS Supplementary Insert the words	MAJOR HEAD Supplementary MAJOR HEADS
24	25	Head BB. 1	required	requires
25	26	2nd line below Head 313 Below the title CAPITAL	AGRICULTURE - Supply. Supplementary Insert the words	AGRICULTURE - Supply Supplementary MAJOR HEAD
26	27	Head 252	SECRETARIAT GENERAL	SECRETARIAT - GENERAL
27	28	Below the title CAPITAL	Insert the words MAJOR HEAD	
28	29	(iv) B.1 (1) (3) Reasons for.....	Saving was	Saving of
29	30	Column Heading Last line -do-	Total grant above mentioned (June 1978)	Total grant/appropriation above-mentioned (June 1978)
30	31	Column Heading Head 214	Total grant appropriation ADMINISTRATION JUSTICE	Total grant/appropriation ADMINISTRATION OF JUSTICE
31	32	Below the title CAPITAL Notes and comments 255 - POLICE	Insert the words	MAJOR HEADS
32	33	A. 2 (1) - Intelligence etc. R A.3 (2) - Reserve etc. Caption line 2 A.5 (3) - Police etc. R (last column) last line	1.18 Line (ALL VOTED) -0.50 case	-1.18 Lines (ALL VOTED) - (Concl.) -0.05 cases
33	34	Major head 252 Below 'CAPITAL' 2nd line above Notes and comments Notes and comments (ii) Saving.....	SECRETARIAT GENERAL Insert MAJOR HEAD Original occurred	SECRETARIAT - GENERAL MAJOR HEAD Original occurred

Sl. No.	Page No.	Reference to para, line, etc.	For	Read
34	35	line 1 (iii) No part etc. (iv) Occurred	above mentioned Rs. 9.91 Occurred	above-mentioned Rs. 9.91 lakhs occurred
35	37	Below CAPITAL 480 CAPITAL etc. Notes and comments	Insert MAJOR HEAD Original AND COMMENTS	Original AND COMMENTS
36	38	Caption line 2 Caption line 3 E.2 (4)	WELFARE (Concl.) Weelfare	WELFARE (Concl.) Welfare
37	39	176-SECRETARIAT etc. Major head 276 -do- 306 C.3 (1) (1) - Construction etc	176 - SECRETARIAT SOCIAL Delete "WORKS" Panachyat	276 - SECRETARIAT - SOCIAL Panchayat
38	40	Head 296 (two places)	SECRETARIAT ECONOMIC	SECRETARIAT - ECONOMIC
39	41	Head 258 (1st occurrence) Head 276 Below head 285- INFORMA- TION etc. Below CAPITAL Head C.4	STATIONAERY SECRETARIAT SOCIAL Oaiginal Insert MAJOR HEAD Archieves	STATIONERY SECRETARIAT - SOCIAL Original Archives
40	42	Caption Head 477 line 2	(ALL VOTED) TION	(ALL VOTED)- (Concl.) TION,
41	43	Below CAPITAL Below 337 ROADS etc.	Insert MAJOR HEADS Original	Original
42	44	Caption line 3 Expln. below 12 (1) 282 PUCBLIC	(ALL VOTED) nonexecution PUCBLIC (ALL VOTED)	(ALL VOTED) - (Contd.) non execution PUBLIC (ALL VOTED) - (Concl.)
43	45	Caption line 3 Note beginign with saving in note (iv) Note (VI) Sub para 2 line 5	(ALL VOTED) Give Sr. No. (V) to this note. Subv-head	(ALL VOTED) - (Concl.) sub-head

Sl. No.	Page No.	Reference to para, line, etc	For	Read
44	46	Below CAPITAL Capital (IV) Heading of column 3 Actual expenditure AA.1(3) - Construction	Insert the word expendirture Counstruction	MAJOR HEADS expenditure Construction
45	47	Caption line 1	TOURISIM	TOURISM
46	48	Below CAPITAL 721-LOANS etc. Notes and comments NOTES AND COMMENTS REVENUE (i)	Insert the word Origiaal NOETS Rs.288	MAJOR HEADS Original NOTES Rs.2.88
47	50	Head 459	PUBLIC -	PUBLIC
48	51	APPENDIX Line 2 Line 3 from top	in accounts Revenue	in the accounts revenue
