



GOVERNMENT OF SIKKIM

**APPROPRIATION ACCOUNTS  
1975-76**

(26th APRIL 1975 TO 31st MARCH 1976)

СОВЕТСКО-КАНАДСКАЯ КОМПАНИЯ

1972-76

ИНВЕСТИЦИОННО-ПРОМЫШЛЕННАЯ КОМПАНИЯ

СОВЕТСКО-КАНАДСКАЯ КОМПАНИЯ

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1975-76 presents the accounts of sums expended during the period 26th April 1975, when Sikkim became the 22nd State of the Indian Union, to 31st March 1976 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

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
1. State Legislature		
Voted	3,23,000	..
Charged	1,00,000	..
Governor		
Charged	5,60,500	..
2. Cabinet		
Voted	4,32,000	..
3. Agriculture		
Voted	45,66,400	92,000
4. Animal Husbandry and Dairy Development		
Voted	24,20,600	5,20,000
5. Bazar		
Voted	7,19,500	..
6. Co-operation		
Voted	3,55,000	5,45,000
7. Ecclesiastical Department		
Voted	3,20,300	1,99,600
8. Education		
Voted	78,54,000	24,04,000
9. Electricity		
Voted	62,04,000	10,00,000
10. Establishment Department		
Voted	1,06,000	..

## ACCOUNTS 1975-76

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,78,789	..	1,44,211	..	..	..
76,560	..	23,440	..	..	..
6,52,176	..	..	..	91,676	..
3,58,481	..	73,519	..	..	..
36,55,665	1,24,312	9,10,735	..	..	32,312
21,13,904	5,24,931	3,06,696	..	..	4,931
5,42,876	..	1,76,624	..	..	..
1,99,413	7,88,630	1,55,587	..	..	2,43,630
1,56,761	..	1,63,539	1,99,600	..	..
71,48,623	30,36,446	7,05,377	..	..	6,32,446
65,89,856	5,68,743	..	4,31,257	3,85,856	..
91,829	..	14,171	..	..	..

(iv)

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
11. Excise (Abkari) Voted	2,93,700	..
12. Finance Department Voted	2,28,000	..
13. Income Tax and Sales Tax Voted	92,000	..
14. Other Expenditure of the Finance Department Voted	91,67,500	30,32,000
<i>Charged</i>	40,000	..
15. Food Supplies and Fair Price Shops Voted	1,85,900	39,00,000
16. Forest, Fisheries and Soil Conservation Voted	71,13,800	1,00,000
17. General Excise and Motor Vehicles Voted	2,39,100	..
18. Sikkim Nationalised Transport Voted	1,33,51,900	2,65,000
19. Home Department Voted	29,36,500	..



## ACCOUNTS 1975-76—(Contd.)

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,83,260	..	1,10,440	..	..	..
2,38,074	..	..	..	10,074	..
79,532	..	12,468	..	..	..
85,18,441	28,96,257	6,49,059	1,35,743	..	..
..	..	40,000	..	..	..
1,78,041	32,40,793	7,859	6,59,207	..	..
75,14,517	48,747	..	51,253	4,00,717	..
1,95,075	..	44,025	..	..	..
1,28,31,466	3,82,418	5,20,434	..	..	1,17,418
31,88,586	..	..	..	2,52,086	..

(vi)

### 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.
20. Administration of Justice Voted	3,13,000	..
<i>Charged</i>	2,49,500	..
21. Police Voted	32,33,700	4,00,000
22. Land Revenue Voted	12,41,900	..
23. Law Department Voted	97,000	..
24. Medical, Public Health and Sanitation Voted	61,97,600	10,70,000
25. Panchayat and Rural Works Voted	58,82,000	..
26. Planning and Development Department Voted	7,25,000	..
27. Press, Publicity and Cultural Affairs Voted	13,25,900	94,000

## ACCOUNTS 1975-76—(Contd.)

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,44,863	..	1,68,137	..	..	..
2,03,506	..	45,994	..	..	..
27,79,589	..	4,54,111	4,00,000	..	..
9,62,219	..	2,79,681	..	..	..
7,376	..	89,624	..	..	..
46,51,204	6,37,823	15,46,396	4,32,177	..	..
55,37,350	..	3,44,650	..	..	..
6,95,641	..	29,359	..	..	..
14,43,255	75,707	..	18,293	1,17,355	..

(viii)

### 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.	
28. Public Works, Roads, Bridges and Water Supply Voted	1,90,41,900	1,16,54,000	
29. Tourism Voted	1,90,000	11,01,000	
30. Trade, Industries and Commerce Voted	48,12,700	25,01,000	
Total {	Voted	9,99,69,900	2,88,77,600
	Charged	9,50,000	..
Grand Total ..	10,09,19,900	2,88,77,600	

## ACCOUNTS 1975-76—(Concl.)

<i>Expenditure</i>		<i>Saving</i>		<i>Excess</i>	
<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,00,62,986	1,35,18,340	..	..	1,10,21,086	18,64,340
1,34,480	7,57,906	55,520	3,43,094	..	..
31,46,773	22,14,356	16,65,927	2,86,644	..	..
10,35,28,925	2,89,15,409	86,28,149	28,57,268	1,21,87,174	28,95,077
9,32,242	..	1,09,434	..	91,676	..
10,44,61,167	2,89,15,409	87,37,583	28,57,268	1,22,78,850	28,95,077

(x)

The excess over the following voted grants requires regularisation:—

3. Agriculture (Capital section).
4. Animal Husbandry and Dairy Development (Capital section).
6. Co-operation (Capital section).
8. Education (Capital section).
9. Electricity (Revenue section).
12. Finance Department (Revenue section).
16. Forest, Fisheries and Soil Conservation (Revenue section).
18. Sikkim Nationalised Transport (Capital section).
19. Home Department (Revenue section).
27. Press, Publicity and Cultural Affairs (Revenue section).
28. Public Works, Roads, Bridges and Water Supply (Both Revenue and Capital sections).

The excess over the charged appropriation "Governor" also requires regularisation

As the grants and the appropriations are for gross amounts required for expenditure, 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 1975-76 and the Finance Accounts for that year is shown below:—

	<i>Charged</i>	<i>Voted</i>
Total expenditure according to the Appropriation Accounts.	9,32,242	13,24,44,334
Deduct recoveries shown in Appendix	—	1,29,48,346
Net total expenditure as shown in Statement No. 9 of the Finance Accounts.	9,32,242	11,94,95,988

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 period from 26th April 1975 to 31st March 1976.



New Delhi.

(A. BAKSI)

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





## GRANT No. 1—STATE LEGISLATURE

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
211—PARLIAMENT/ STATE/UNION TERRITORY LEGISLATURE—			
Voted			
O 2,86,000	3,23,000	1,78,789	(—) 1,44,211
S 37,000			
Amount surrendered during the year	..	..	..
<i>Charged</i>			
O 1,00,000	1,00,000	76,560	(—) 23,440
Amount surrendered during the year	..	..	..

### NOTES AND COMMENTS

(i) In view of the final saving of Rs. 1.44 lakhs in the voted grant, the supplementary grant of Rs. 0.37 lakh obtained in March 1976 proved unnecessary and could have been limited to a token provision, if warranted. No part of the saving was surrendered.

(ii) Saving occurred mainly under "A. 1(2)—Members" (provision: Rs. 2.38 lakhs; expenditure: Rs. 1.33 lakhs) and was attributed to payment of allowances to Members from Grant No. 19 relating to the Home Department.

APPROPRIATION—GOVERNOR

(ALL CHARGED)

	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>appropriation</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
212—PRESIDENT, VICE-			
PRESIDENT/GOVER-			
NOR/ADMINISTRA-			
TOR OF UNION			
TERRITORIES			
259—PUBLIC WORKS			
O	5,60,500	5,60,500	(+ 91,676
Amount surrendered			
during the year			
	..	..	..

NOTES AND COMMENTS

(i) The expenditure exceeded the appropriation by Rs. 91,676; the excess requires regularisation.

(ii) Excess occurred mainly under :—

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

259—PUBLIC WORKS

B. 2 Furnishing	0.56	2.38	(+ 1.82
-----------------	------	------	---------

Excess was due to increased expenditure on furnishings and on maintenance and repairs of buildings.

(iii) Excess was partly counter-balanced by saving mainly under :—

212—GOVERNOR

A. 1 (2) Secretariat  
of the Governor

	2.30	1.98	(—) 0.32
--	------	------	----------

**APPROPRIATION—GOVERNOR—(Concl'd.)**

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Saving was due to posts kept vacant as a measure of economy and less tours than anticipated.

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

A. 1 (3) Household Establishment of the Governor	1.03	0.73	(—) 0.30
--------------------------------------------------------	------	------	----------

Saving was due to mainly posts not filled up as an economy measure.

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## GRANT No. 2—CABINET

(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
213—COUNCIL OF MINISTERS			
O	3,96,000		
S	36,000	4,32,000	3,58,481 (—) 73,519
Amount surrendered during the year			
	..	..	..

## NOTES AND COMMENTS

(i) In view of the final saving of Rs. 0.74 lakh, the supplementary grant of Rs. 0.36 lakh proved unnecessary.

(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>			

## 213—COUNCIL OF MINISTERS

A. 1 Salaries of Ministers and Deputy Ministers	1.60	0.71	(—) 0.89
-------------------------------------------------	------	------	----------

Saving was due mainly to meeting part of the expenditure from Grant No. 19 relating to the Home Department.

## 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 HEADS			
283—HOUSING			
305—AGRICULTURE			
O	43,66,400		
S	2,00,000	45,66,400	36,55,665 (-) 9,10,735
Amount surrendered during the year (March 1976)			
	..	..	5,00,000
CAPITAL			
MAJOR HEADS			
483—CAPITAL OUTLAY ON HOUSING			
505—CAPITAL OUTLAY ON AGRICULTURE			
705—LOANS FOR AGRICULTURE			
O	92,000	92,000	1,24,312 (+) 32,312
Amount surrendered during the year			
	..	..	..

## GRANT No. 3—AGRICULTURE—(Contd.)

## NOTES AND COMMENTS

*Revenue*

(i) In view of the ultimate saving of Rs. 9.11 lakhs, the supplementary grant of Rs. 2.00 lakhs obtained in March 1976 proved unnecessary and could have been limited to a token provision for new items, 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>		
305—AGRICULTURE			
B. 4 Plant Protection			
B. 4(1) Pesticides	2.50	..	(—) 2.50

Reasons for saving have not been intimated (January 1976)

B. 6(2) Agricultural  
Inputs Scheme

O	25.23		
R —	4.96	20.27	12.23
			(—) 8.04

Reasons for the saving of Rs. 13.00 lakhs over the original provisions have not been intimated (January 1977).

B. 7 Agricultural  
Research

B. 7(2) Adaptive trials

O	4.00		
R (—)	2.82	1.18	0.79
			(—) 0.39

Reasons for saving have not been intimated (January 1977).

(ii) The abovementioned savings were partly counter-balanced by excess mainly under—

305—AGRICULTURE

B. Agriculture

B. 1 Direction and  
Administration

O	0.75		
R (—)	0.02	0.73	2.72
			(+ ) 1.99

## GRANT No. 3—AGRICULTURE—(Concl'd.)

Excess was due mainly to revision of scales of pay and payment of increased dearness allowance.

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

## B. 3 Agricultural Farms

O 0.69

R (-) 0.23                      0.46                      9.30                      (+) 8.84

Excess was due mainly to expenditure on land development for which no provision was made.

*Capital*

(iii) Excess of Rs. 32,312 over the grant requires regularisation.

(iv) Excess occurred under "483—Capital Outlay on Housing" (provision nil ; expenditure Rs. 1.24 lakhs) on construction of staff quarters for which no provision was made.

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

705—LOANS FOR  
AGRICULTURECC.(1) Loans for  
Horticulture

O 0.92

R (-) 0.12                      0.80                      ..                      (-) 0.80

Reasons for saving have not been intimated (January 1977).

GRANT No. 4—ANIMAL HUSBANDRY AND  
DAIRY DEVELOPMENT

(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	Rs.	Rs.	Rs.
REVENUE			
MAJOR HEADS			
310—ANIMAL HUSBANDRY			
311—DAIRY DEVELOPMENT			
321—VILLAGE AND SMALL INDUSTRIES			
O 20,66,600			
S 3,54,000	24,20,600	21,13,904	(-) 3,06,696
Amount surrendered during the year	..	..	..
CAPITAL			
MAJOR HEAD			
710—LOANS FOR ANIMAL HUSBANDRY			
O 4,20,000			
S 1,00,000	5,20,000	5,24,931	(+) 4,931
Amount surrendered during the year	..	..	..



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

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NOTES AND COMMENTS

*Revenue*

(i) In view of the ultimate saving of Rs. 3.07 lakhs, the supplementary grant of Rs. 3.54 lakhs obtained in March 1976 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</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		

310—ANIMAL HUSBANDRY

A.3 Veterinary

Services and Animal  
Health

A.3 (1) Central Veteri-  
nary Hospital, Deorali

O	2.03				
S	0.06	2.09	1.27	(—) 0.82	

Saving was partly due to the funds placed at the disposal of the Public Works Department for construction of Class III quarters not being utilised and partly due to the salaries of the staff being met partly from A. 1 Direction and Administration.

A. 3(3) District  
Veterinary  
Hospital

O	0.40				
S	0.82	1.22	0.62	(—) 0.60	

Saving was due partly to non-payment of bills for supply of equipments and partly to salaries of staff being met from A.1 Direction and Administration.

GRANT No. 4—ANIMAL HUSBANDRY AND DAIRY  
DEVELOPMENT—(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.3 (7) Disease Survey and Investigation	1.00	..	(-) 1.00
------------------------------------------------	------	----	----------

Reasons for saving have not been intimated (January 1977).

A.9 Other Livestock Development

O	1.51		
S	0.18	1.69	0.46 (-) 1.23

Saving was stated to be due mainly to non-availability of trained staff.

(iv) The abovementioned savings were partly off-set by excesses under—

310—ANIMAL HUSBANDRY

A. Animal Husbandry

A. 1 Direction and  
Administration

O	0.96		
S	0.18	1.14	2.35 (+) 1.21

Excess was due to part of the expenditure on Central Veterinary Hospital, Deorali and District Veterinary Hospital being met from this head.

A. 6 (1) Intensive Poultry  
Development

O	2.84		
S	0.20		
R	(-) 0.23	2.81	3.84 (+) 1.03

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

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Reasons for the final excess have not been intimated (January 1977).

*Capital*

(v) The expenditure exceeded the grant by Rs. 4,931; the excess requires regularisation.

Reasons for the excess have not been intimated (January 1977).

GRANT No. 5—BAZAR  
(ALL VOTED)

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	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>MAJOR HEADS</b>			
245—OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
252—SECRETARIAT GENERAL SERVICES			
259—PUBLIC WORKS			
284—URBAN DEVELOPMENT			
O      4,53,500			
S      2,66,000	7,19,500	5,42,876	(-) 1,76,624
Amount surrendered during the year	..	..	..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 1.77 lakhs, the supplementary grant of Rs. 2.66 lakhs obtained in March 1976 proved excessive.
- (ii) No part of the saving was surrendered.

## GRANT No. 5—BAZAR—(Concl'd.)

(iii) Saving occurred mainly under—

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

245—OTHER TAXES AND  
DUTIES ON COMMODITIES  
AND SERVICES

## A. 1 Collection charges

O	1.15		
S	0.34	1.49	1.08 (—) 0.41

Saving was due mainly to vacant posts and non-payment of compensation for land acquired.

## 259—PUBLIC WORKS

## C—Public Works

O	2.83		
S	0.80	3.63	2.07 (—) 1.56

Saving of Rs. 0.17 lakh was due to construction of Hat Sheds not being taken up during the year. Reasons for the remaining saving have not been intimated (January 1977).

## GRANT No. 6—CO-OPERATION

(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
298—CO-OPERATION			
O	2,52,000		
S	1,03,000	3,55,000	1,99,413 (-) 1,55,587
Amount surrendered during the year	..	..	..
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
498—CAPITAL OUTLAY ON CO-OPERATION			
698—LOANS TO CO-OPERATIVE SOCIETIES			
O	3,00,000		
S	2,45,000	5,45,000	7,88,630 (+) 2,43,630
Amount surrendered during the year	..	..	..

## NOTES AND COMMENTS

*Revenue*

- (i) In view of the ultimate saving of Rs. 1.56 lakhs, the supplementary grant of Rs. 1.03 lakhs obtained in March 1976 proved unnecessary and could have been limited to a token provision where necessary.
- (ii) No part of the saving was surrendered.
- (iii) Saving occurred mainly under "298 - Co-operation-A.2 Farming Co-operatives-A.2 (1) Assistance for establishing Farmers' Service Centres" where the provision of Rs. 2.00 lakhs remained wholly unutilised.

## GRANT No. 6—CO-OPERATION—(Concl'd.)

*Capital*

(vi) The expenditure exceeded the grant by Rs. 2,43,630; the excess requires regularisation.

(v) The excess occurred under the following heads :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
498 —CAPITAL OUTLAY ON CO-OPERATION			
BB.1 Consumers' Co-operatives			
O ..			
S 2.08	2.08	3.08	(+) 1.00
698 —LOANS TO CO-OPERATIVE SOCIETIES			
AA.2 Loans to Co-opera- tive Societies			
O 3.00			
S 0.37			
R — 0.56	2.81	4.81	(+) 2.00

The excess under the above heads was due to expenditure towards the close of the year on certain Centrally sponsored schemes, for which no provision had been made.

GRANT No. 7—ECCLESIASTICAL DEPARTMENT  
(ALL VOTED)

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE				
MAJOR HEAD				
295—OTHER SOCIAL AND COMMUNITY SERVICES				
O	3,20,300	3,20,300	1,56,761	(-) 1,63,539
Amount surrendered during the year				
		..	..	..

## CAPITAL

495—CAPITAL OUTLAY  
ON OTHER SOCIAL AND  
COMMUNITY SERVICES

O	1,99,600	1,99,600	..	(-) 1,99,600
Amount surrendered during the year				
		..	..	..

## NOTES AND COMMENTS

Saving occurred mainly under—

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

*Revenue*

295—OTHER SOCIAL AND  
COMMUNITY SERVICES

A.1 Upkeep of Shrines, Temples etc.	3.20	1.57	(-) 1.63
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## GRANT No. 7—ECCLESIASTICAL DEPARTMENT

—(Concl.)

Saving was due mainly to vacant posts and non-purchase of a motor vehicle.

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

*Capital*

495—CAPITAL OUTLAY ON OTHER SOCIAL AND COMMUNITY SERVICES	1.99	..	(—) 1.99
-----------------------------------------------------------------	------	----	----------

Saving was due to the work of reconstruction of a monastery not being undertaken during the year.

GRANT No. 8—EDUCATION  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
277—EDUCATION			
O	62,82,000		
S	15,72,000	78,54,000	71,48,623 (-) 7,05,377
Amount surrendered during the year (March 1976)	..	..	..

**CAPITAL****MAJOR HEAD**

## 477—CAPITAL OUTLAY ON

## EDUCATION, ART AND CULTURE

O	24,04,000	24,04,000	30,36,446 (+) 6,32,446
Amount surrendered during the year ..	..	..	..

**NOTES AND COMMENTS***Revenue*

(i) In view of the ultimate saving of Rs. 7.05 lakhs, the supplementary grant of Rs. 15.72 lakhs obtained in March 1976 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. 2 Secondary			
A. 2 (2) Government			
Secondary Schools			
O	33.60		
S	6.67		
R (-)	4.41	35.86	27.81 (-) 8.05

## GRANT No. 8—EDUCATION—(Contd.)

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
			<i>(In lakhs of rupees)</i>
A. 2(3) Assistance to non-Government Secondary Schools			
O 3.13			
S 0.29	3.42	1.34	(—) 2.08

Saving was due to non-payment of arrears of salaries and allowances of teaching and non-teaching staff.

A. 7 General			
O 0.44			
S 2.00	2.44	..	(—) 2.44

Saving was due to non-payment of stipends and scholarships to students.

(iii) The abovementioned savings were partly off-set by excesses under—

A. 1(1) Government Primary Schools			
O 17.58			
S 3.42			
R 0.08	21.08	24.54	(+) 3.46

## GRANT No. 8—EDUCATION—(Concl'd.)

The excess was attributed to misclassification in the bills.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
A. 2(1) Direction and Administration			
O 3.00			
S 0.50			
R 0.24	3.74	10.23	(+) 6.49

Excess occurred mainly under 'Salaries' reasons for which have not been intimated (January 1977).

*Capital*

(iv) The expenditure exceeded the grant by Rs. 6,32,446; the excess requires regularisation.

(v) 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

O 10.00			
R 2.00	12.00	14.28	(+) 2.28

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

AA. 2 Secondary  
Education

	14.04	16.09	(+) 2.05
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Excess was due to the expenditure on buildings being more than anticipated due to increased cost of materials.

## GRANT No. 9—ELECTRICITY

(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
259—PUBLIC WORKS			
283—HOUSING			
331—WATER AND POWER DEVELOPMENT SERVICES			
333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
334—POWER PROJECTS			
O 35,64,000			
S 26,40,000	62,04,000	65,89,856	(+) 3,85,856
Amount surrendered during the year	..	..	..
CAPITAL			
MAJOR HEAD			
534—CAPITAL OUTLAY ON POWER PROJECTS			
O 10,00,000	10,00,000	5,68,743	(—) 4,31,257
Amount surrendered during the year	..	..	..

## GRANT No. 9—ELECTRICITY—(Contd.)

## NOTES AND COMMENTS

*Revenue*

(i) The expenditure exceeded the grant by Rs. 3,85,856; the excess requires regularisation.

(ii) Excess occurred mainly under —

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
334—POWER PROJECTS			
C.1 Hydro Electric Schemes			
C. 1(1) Direction and Administration			
O	3.31		
S	0.41		
R	1.53	5.25	7.88 (+) 2.63
C.1(5) Rothak Micro Hydel Scheme			
O	1.86		
S	0.10		
R	0.10	2.06	4.84 (+) 2.78
C.1(7) Rothak Soreng-Sombaria Hydel Scheme			
O	0.50		
S	6.22	6.72	14.12 (+) 7.40
C.3(5) Suspense	3.00	7.24	(+ 4.24
Reasons for the excess under the above heads have not been intimated (January 1977).			
(iii) The excesses mentioned above were partly off-set by saving under—			
C. 1(2) Machinery and Equipment			
O	0.30		
S	2.55	2.85	.. (-) 2.85

## GRANT No. 9—ELECTRICITY—(Concl'd.)

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
C.3 Transmission and Distribution Schemes			
C.3 (3) Survey and Investigation of Transmission and Distribution of Lower Lagyap	15.00	11.00	(—) 4.00
C. 3 (4) Other Distribution Lines			
O        0.20			
S        11.51	11.71	2.82	(—) 8.89

Reasons for the saving in the above cases have not been intimated (January 1977).

*Capital*

(iv) The saving occurred under "534—Capital outlay on Power Projects—AA. 1—Hydro Electric Schemes—AA. 1 (1) Rongnichu Hydro Electric Scheme" (original provision Rs. 10.00 lakhs; expenditure Rs. 5.69 lakhs).

Reasons for the saving have not been intimated (January 1977).

GRANT No. 10—ESTABLISHMENT DEPARTMENT  
(ALL VOTED)

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	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD			
252—SECRETARIAT—GENERAL			
SERVICES			
O       1,00,000			
S       6,000	1,06,000	91,829	(—) 14,171
Amount surrendered during the year			



## GRANT No. 11—EXCISE (ABKARI)

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
239—STATE EXCISE			
283—HOUSING			
O 2,85,700			
S 8,000	2,93,700	1,83,260	(—) 1,10,440

Amount surrendered  
during the year

## NOTES AND COMMENTS

- (i) No part of the saving of Rs. 1.10 lakhs was surrendered.  
(ii) Saving occurred mainly under—

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess (+) Saving (—)
239—STATE EXCISE			
A. Direction and Administration			
O 2.23			
S 0.08	2.31	1.83	(—) 0.48

Saving occurred due mainly to non-availability of vehicle.

## 283—HOUSING

B. 1 Government Residential  
BuildingsB. 1 (1) Construction of  
Quarters

0.60	..	(—) 0.60
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Saving occurred as the construction of quarters was not undertaken during the year.

## GRANT No. 12—FINANCE DEPARTMENT

(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
252—SECRETARIAT —			
General Services			
O    2,18,000			
S    10,000	2,28,000	2,38,074	(+) 10,074
Amount surrendered during the year	..	..	..

## NOTES AND COMMENTS

- (i) The expenditure exceeded the grant by Rs. 10,074, the excess requires regularisation.
- (ii) Excess occurred under "A. 1 Secretariat" (provision : Rs. 2.28 lakhs; expenditure : Rs. 2.38 lakhs) due to revision of pay scales.

GRANT No. 13—INCOME TAX AND SALES TAX  
(ALL VOTED)

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	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
220—COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
240—SALES TAX			
O    79,000			
S    13,000	92,000	79,532	(—) 12,468
Amount surrendered during the year	..	..	..

NOTES AND COMMENTS

- (i) In view of the final saving of Rs. 0.12 lakh, the supplementary grant of Rs. 0.13 lakh proved excessive.
- (ii) No part of the saving was surrendered.

GRANT No. 14—OTHER EXPENDITURE OF THE  
FINANCE DEPARTMENT

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
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			
O	90,37,500		
S	1,30,000	91,67,500	85,18,441 (—) 6,49,059
Amount surrendered during the year			
<i>Charged</i>			
O	40,000	40,000	.. (—) 40,000
Amount surrendered during the year			
	..	..	..
CAPITAL			
766—LOANS TO GOVERNMENT SERVANTS			
769—APPROPRIATIONS TO THE CONTINGENCY FUND			
Voted			
O	5,32,000		
S	25,00,000	30,32,000	28,96,257 (—) 1,35,743
Amount surrendered during the year			
	..	..	..

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

NOTES AND COMMENTS

*Revenue (Voied)*

(i) In view of the final saving of Rs. 6.49 lakhs under the voted grant, the supplementary grant of Rs. 1.30 lakhs obtained in March 1976, proved unnecessary and could have been restricted to a token provision to the extent required for new items of service. No part of the saving was surrendered.

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

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

268—C. Miscellaneous  
General Services

O 13.36

R (—) 1.00                      12.36                      3.41                      (—) 8.95

Saving was attributed to anticipated expenditure on scholarships, cultural visits, etc., not being incurred during the year.

(iii) The abovementioned saving was partly off-set by excess under—

288—E. Social Security and  
Welfare  
E. I Relief and Rehabi-  
litation of Displaced  
persons

S 1.30                      1.30                      3.83                      (+) 2.53

Excess was due to increased expenditure on relief and rehabilitation of refugees.

*Revenue (Charged)*

(iv) The entire provision of Rs. 0.40 lakh remained unutilised, reasons for which have not been intimated (January 1977).

*Capital*

(v) The saving of Rs. 1.36 lakhs which remained unsurrendered occurred under "766-AA Loans to Government Servants" (provision: Rs. 5.32 lakhs; expenditure: Rs. 3.96 lakhs) and was due to less number of applications for loans than anticipated.

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>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
309—FOOD			
O	82,900		
S	1,03,000	1,85,900	(—) 7,859
Amount surrendered during the year	..	..	..
<b>CAPITAL</b>			
505—CAPITAL OUTLAY ON AGRICULTURE			
509—CAPITAL OUTLAY ON FOOD			
709—LOANS FOR FOOD			
O	34,00,000		
S	5,00,000	39,00,000	(—) 6,59,207
Amount surrendered during the year (March 1976)	..	..	5,00,000

**NOTES AND COMMENTS**

(i) In view of the final saving of Rs. 6.59 lakhs, the supplementary grant of Rs. 5.00 lakhs obtained in March 1976 proved unnecessary and could have been restricted to a token provision for new items of service, if any.

(ii) The saving occurred mainly under “505—Capital Outlay on Agriculture—AA.—Storage and Warehousing” (provision : Rs. 10.00 lakhs; expenditure : Rs. 2.26 lakhs) and was due to non-payment of final amounts in respect of certain godowns which were still under construction.

GRANT No. 15—FOOD SUPPLIES AND  
FAIR PRICE SHOPS—(Concl.)

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(iii) The saving mentioned above was partly counter-balanced by excess under “509—Capital Outlay on Food—BB. 1. Procurement and Supply” (provision : Rs. 29.00 lakhs; expenditure : Rs. 30.15 lakhs). Reasons for excess have not been intimated (January 1977).

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GRANT No. 16—FOREST, FISHERIES AND SOIL  
CONSERVATION

(ALL VOTED)

	<i>Total grant</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>Rs.</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
265—OTHER			
ADMINISTRATIVE			
SERVICES			
283—HOUSING			
307—SOIL AND WATER			
CONSERVATION			
312—FISHERIES			
313—FOREST			
O	70,53,800		
S	60,000	71,13,800	75,14,517 (+) 4,00,717
Amount surrendered			
during the year			
	..	..	..
<b>CAPITAL</b>			
713—LOANS FOR FOREST			
Voted			
O	1,00,000	1,00,000	48,747 (—) 51,253
Amount surrendered			
during the year			
	..	..	..
<b>NOTES AND COMMENTS</b>			

*Revenue*

(i) The expenditure exceeded the grant by Rs. 4,00,717; the excess requires regularisation.



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

(ii) Excess occurred mainly under —

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

307—SOIL AND WATER  
CONSERVATION

A.1 Direction and  
Administration

O	1.62				
R	0.48	2.10	2.93	(+)	0.83

Excess was attributed to purchase of two jeeps in March 1976 for which no provision had been made.

A. 3 Soil Conservation  
Schemes

O	17.20				
S	0.60				
R	—0.07	17.73	20.07	(+)	2.34

Excess was due to unforeseen additional works of afforestation and additional protective works of emergent nature undertaken during the year.

A. 4 Other expenditure	5.00				
		9.33	(+)	4.33	

Excess was attributed to non-adjustment of transactions.

313—FOREST

C.4 Forest Conservation  
and Development

O	2.68				
R	5.42	8.10	8.66	(+)	0.56

Excess was attributed mainly to increased expenditure on protection of forests from damage due to drought conditions.

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

## 283—HOUSING

## E.1 Government

Residential buildings	0.35	1.09	(+ 0.74)
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Reasons for the excess have not been intimated (January 1977).

(iii) The above-mentioned excess was partly set-off by saving mainly under —

## 313—FOREST

C.1 Direction and  
Administration

O 8.94

R 0.31	9.25	7.73	(—) 1.52
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Saving occurred reportedly due to non-availability of suitable officers.

## C.8 Forest Produce

O 12.71

R (—) 6.80	5.91	4.92	(—) 0.99
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Saving was attributed to non-extraction of timber, etc., from the interior for want of proper communication facilities.

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			
259—PUBLIC WORKS			
265—OTHER ADMINISTRATIVE SERVICES			
O 2,36,100			
S 3,000	2,39,100	1,95,075	(—) 44,025
Amount surrendered during the year	..	..	..

NOTES AND COMMENTS

Saving occurred mainly under “252—Secretariat-General Services—B Secretariat” (provision : Rs. 1.04 lakhs; expenditure: Rs. 0.69 lakh).

Reasons for saving have not been intimated (January 1977).

GRANT No. 18—SIKKIM NATIONALISED TRANSPORT  
(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			
283—HOUSING			
338—ROAD AND WATER TRANSPORT SERVICES			
O	80,23,900		
S	53,28,000	1,33,51,900	1,28,31,466 (-) 5,20,434
Amount surrendered during the year (March 1976)			
	..	..	3,000
CAPITAL			
538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES			
O	2,65,000	2,65,000	3,82,418 (+) 1,17,418
Amount surrendered during the year			
	..	..	..
NOTES AND COMMENTS			
<i>Revenue</i>			
(i) Saving occurred mainly under—			
338—ROAD AND WATER TRANSPORT SERVICES			
B. 1 Road Transport			
B. 1 (1) Government Transport Services Working Expenses			

GRANT No. 18—SIKKIM NATIONALISED  
TRANSPORT—(Concl'd.)

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
B. (1) (1) (1) Sikkim Nationalised Transport			
B (1) (1) (5) Other Expenditure			
O 14.09			
S 24.40			
R 1.00	39.49	24.33	(—) 15.16
(ii) The above-mentioned saving was partly counter balanced by excess mainly under—			
B. 1 (1) (1) (2)—Operation			
O 38.21			
S 11.90			
R 0.50	50.61	56.67	(+) 6.06
B. 1(1)(1)(3)—Repairs and Maintenance			
O 20.04			
S 15.00			
R (—) 1.05	33.99	37.93	(+) 3.94

Reasons for the excess in both the cases have not been intimated (January 1977).

*Capital*

(iii) The expenditure exceeded the grant by Rs. 1,17,418; the excess requires regularisation.

(iv) Reasons for the excess, which occurred mainly under "538—Capital Outlay on Road and Water Transport Services—AA. 1—Road Transport—AA. 1(2) Workshop facilities for S.N.T." (provision : Rs. 1.00 lakh; expenditure : Rs. 2.29 lakhs) have not been intimated (January 1977).

GRANT No. 19—HOME DEPARTMENT  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
215—ELECTIONS			
252—SECRETARIAT— GENERAL SERVICES			
260—FIRE PROTECTION AND CONTROL			
265—OTHER ADMINIS- TRATIVE SERVICES			
O 25,09,500			
S 4,27,000	29,36,500	31,88,586	(+ 2,52,086
Amount surrendered during the year	..	..	10,000

## NOTES AND COMMENTS

(i) The expenditure exceeded the grant by Rs. 2,52,086; the excess requires regularisation.

(ii) In view of the excess, the supplementary grant of Rs. 4.27 lakhs obtained in March 1976 proved inadequate and the amount surrendered in the same month was not available for surrender.

(iii) Excess occurred mainly under—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
252—SECRETARIAT—GENERAL SERVICES—			
B. 1 Secretariat			
O 7.06			
S 1.55			
R 0.73	9.34	11.13	(+ 1.79

## GRANT No. 19—HOME DEPARTMENT—(Concl'd.)

Excess was attributed mainly to salaries of Ministers and their staff and Members of the Legislative Assembly being met from the Grant in the beginning of the year instead of from Grant Nos. 1 and 2.

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

265—OTHER ADMINISTRATIVE SERVICES—  
D. 3. Training

O	1.65		
R (-)	0.10	1.55	5.95 (+) 4.40

Reasons for the excess have not been intimated (January 1977).  
(iv) The above-mentioned excess was partly off-set by saving under—

265—OTHER ADMINISTRATIVE SERVICES—  
D. 4 Other Expenditure

O	8.10		
S	0.50		
R (-)	1.65	6.95	5.57 (-) 1.38

Reasons for the saving have not been intimated (January 1977).

## GRANT No. 20—ADMINISTRATION OF JUSTICE

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
214—ADMINISTRATION OF JUSTICE			
259—PUBLIC WORKS			
283—HOUSING Voted			
O 3,13,000	3,13,000	1,44,863	(—) 1,68,137
Amount surrendered during the year	..	..	..
<i>Charged</i>			
O 2,49,500	2,49,500	2,03,506	(—) 45,994
<i>Amount surrendered during the year</i>	..	..	..

## NOTES AND COMMENTS

(i) Saving under the voted grant occurred under —

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
214—ADMINISTRATION OF JUSTICE			
A.2 Civil and Sessions Courts	1.55	1.32	(—) 0.23
Saving was due to posts remaining vacant.			
A.3 Legal Advisers and Counsels	0.53	0.13	(—) 0.40



## GRANT No. 20—ADMINISTRATION OF JUSTICE—(Concl'd.)

Reasons for the saving have not been intimated (January 1977).

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

## 259—PUBLIC WORKS

B.1 Construction	0.66	..	(—) 0.66
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Saving was attributed to delay in preparation of estimates for the construction of office accommodation for District Judge at Rabdentse.

## 283—HOUSING

C. 1(1) Construction	0.39	..	(—) 0.39
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Saving was attributed mainly to delay in preparation of estimates for the construction of Class II quarters at Namchi.

(ii) Saving under the charged appropriation occurred under—

214—ADMINISTRATION  
OF JUSTICE

A.1 High Court	2.50	2.04	(—) 0.46
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Saving was due mainly to posts remaining vacant and less expenditure on running the office.

## GRANT No. 21—POLICE

(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
255—POLICE			
259—PUBLIC WORKS			
O 27,18,700			
S 5,15,000	32,33,700	27,79,589	(-) 4,54,111
Amount surrendered during the year	..	..	..
CAPITAL			
483—CAPITAL OUTLAY ON HOUSING			
S 4,00,000	4,00,000	..	(-) 4,00,000
Amount surrendered during the year	..	..	..

## NOTES AND COMMENTS

*Revenue*

(i) In view of the final saving of Rs. 4.54 lakhs, the supplementary grant of Rs. 5.15 lakhs obtained in March 1976 proved excessive. No part of the saving was surrendered.

(ii) Saving occurred mainly under —

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

## 255—POLICE

A.3 State Headquarters Police

A.3(3) Modernisation of  
Police Force

S 5.00	5.00	1.84	(-) 3.16
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## GRANT No. 21—POLICE—(Concl.)

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (—)</i>
A. 4 District Police			
O 13.06			
S 0.20	13.26	6.48	(—) 6.78
259—PUBLIC WORKS			
B. 1 Construction	3.05	0.03	(—) 3.02

No explanation has been furnished (January 1977) for the saving in these cases.

(iii) The above-mentioned saving was partly counter-balanced by excess under—

## 255—POLICE

## A. 1 Direction and

Administration	4.68	13.63	(+) 8.95
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Excess was attributed mainly to payment of arrears on account of revised pay scales introduced from 1 December 1975.

*Capital*

(iv) Saving, which remained unsurrendered, occurred under "483—Capital Outlay on Housing—AA. 1—Government Residential Buildings—AA. 1(1) Police Housing Schemes". Reasons for non-utilisation of the entire supplementary provision have not been intimated (January 1977).

## GRANT No. 22—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			
256—JAILS			
259—PUBLIC WORKS			
283—HOUSING			
O 8,71,900			
S 3,70,000	12,41,900	9,62,219	(—) 2,79,681

Amount surrendered  
during the year

## NOTES AND COMMENTS

(i) In view of the saving of Rs. 2.80 lakhs, the supplementary grant of Rs. 3.70 lakhs obtained in March 1976 proved excessive. No part of the saving was surrendered.

(ii) Saving occurred mainly under —

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

(In lakhs of rupees)

A.2 Survey and Settlement  
Operations

O	0.56		
S	3.00		
R	0.06	3.62	(—) 2.33

Reasons for saving have not been intimated (January 1977).

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			
O 97,000	97,000	7,376	(—) 89,624
Amount surrendered during the year	..	..	..

NOTES AND COMMENTS

Saving, which remained unsurrendered, occurred under “252—Secretariat—General Services—A Secretariat—A. 1 (1) Law Department” (provision: Rs. 0.97 lakh; expenditure: Rs. 0.07 lakh). Reasons for the saving have not been intimated (January 1977).

GRANT No. 24 — MEDICAL, PUBLIC HEALTH  
AND SANITATION

(ALL VOTED)

	<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			
283 — HOUSING			
288 — SOCIAL SECURITY AND WELFARE			
309 — FOOD			
O 51,16,600			
S 10,81,000	61,97,600	46,51,204	(—) 15,46,396
Amount surrendered during the year (March 1976)		..	..
CAPITAL			
480 — CAPITAL OUTLAY ON MEDICAL			
O 10,70,000	10,70,000	6,37,823	(—) 4,32,177
Amount surrendered during the year (March 1976)		..	5,80,000

NOTES AND COMMENTS

*Revenue*

(i) In view of the final saving of Rs. 15.46 lakhs, the supplementary grant of Rs. 10.81 lakhs obtained in March 1976 proved unnecessary and could have been restricted to token provision for new items of expenditure, if warranted.

GRANT No. 24—MEDICAL, PUBLIC HEALTH AND  
SANITATION—(Contd.)

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(ii) Saving occurred mainly under—\*

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

280 — MEDICAL

A. 1 — Allopathy

A. 1 (2) Medical Relief

A. 1 (2) (1) S. T. N. M. Hospital

O     8.39

R     0.33                 8.72                 4.82                 (—) 3.90

A. 1 (2) (5) Namchi Hospital

O     1.58

R     0.02                 1.60                 0.50                 (—) 1.10

Saving in the above 2 cases was attributed mainly to part of the expenditure being met from "A. 1 (1)—Direction and Administration" and partly due to non-payment of arrears arising out of fixation of pay in revised scales of pay.

A. 1 (2) (6) Singtam Hospital

O     1.85

R     0.04                 1.89                 0.31                 (—) 1.58

Saving was attributed partly to provision made for repairs not being utilised during the year and partly due to non-payment of arrears of pay arising out of fixation of pay in revised scales of pay.

A. 1 (2) (7) (1) Rural  
Dispensaries

O     2.65

R     0.06                 2.71                 0.89                 (—) 1.82

Saving was attributed to part of the expenditure being met from "A 1 (1)—Direction and Administration" and partly to non-utilisation of the provision made for repairs.

GRANT No. 24—MEDICAL, PUBLIC HEALTH AND  
SANITATION—(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. 1 Public Health and Sanitation			
C. 1 (3) Sanitation Services			
O     1.79			
R     0.03	1.82	0.11	(—) 1.71

Saving was attributed mainly to non-filling of vacancies.

288—SOCIAL SECURITY AND  
WELFARE

E. 1 Social Welfare			
E. 1 (1) Women's Welfare			
S     7.13	7.13	.. .	(—) 7.13

Saving was due to the Social Welfare Schemes not being taken up during the year.

309—FOOD

E. 1 (1) Supply of Nutrition under Integrated Child Development Services			
S     3.28	3.28	.. .	(—) 3.28

Saving was due to the programme not being started during the year.

*Capital*

(iv) In view of the final saving of Rs. 4.32 lakhs, surrender of Rs. 5.80 lakhs was excessive.



GRANT No. 24—MEDICAL, PUBLIC HEALTH AND  
SANITATION—(Concl'd.)

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<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
(v) Saving occurred under—			
480—CAPITAL OUTLAY ON MEDICAL			
AA—Allopathy			
AA1 (1) Medical Relief			
AA1 (1) (1) Buildings			
AA1 (1) (1) (1) Renovation of Singtam Hospital	6.00	1.48	(—) 4.52
AA1 (1) (1) (2) Construction of Rural Dispensaries	4.70	3.32	(—) 1.38

Reasons for saving have not been intimated (January 1977).

(vi) The above-mentioned saving was partly counter-balanced by excess of Rs. 1.58 lakhs under “AA1 (1) (1) (1) (3)—Construction of District Hospital” (provision : Nil; expenditure : Rs. 1.58 lakhs).

Reasons for saving have not been intimated (January 1977).

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GRANT No. 25—PANCHAYAT AND RURAL WORKS  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES			
306—MINOR IRRIGATION WORKS			
314—COMMUNITY DEVELOPMENT			
O	46,50,000		
S	12,32,000	58,82,000	55,37,350 (-) 3,44,650
Amount surrendered			
during the year			

## NOTES AND COMMENTS

(i) In view of the final saving of Rs. 3.45 lakhs, the supplementary grant of Rs. 12.32 lakhs obtained in March 1976, proved excessive. No part of the saving was surrendered.

(ii) Saving occurred mainly under "306—Minor Irrigation Works—B. 1—Other Minor Irrigation Works" (provision : Rs. 15.72 lakhs; expenditure : Rs. 11.18 lakhs). Saving was mainly due to late sanction of works.

(iii) The above-mentioned saving was partly counter-balanced by excess under—

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

## 314—COMMUNITY DEVELOPMENT

## C. 1 Rural Works Programme

O	30.00		
S	12.00	42.00	43.24 (+) 1.24

The excess was due to receipt of materials at higher rates than anticipated.

## GRANT No. 26—PLANNING AND DEVELOPMENT

(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			
283—HOUSING			
296—SECRETARIAT—			
ECONOMIC SERVICES			
O     5,44,000			
S     1,81,000	7,25,000	6,95,641	(—) 29,359
Amount surrendered during the year	..	..	..

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>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
258—STATIONERY AND PRINTING			
276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES			
278—ART AND CULTURE			
285—INFORMATION AND PUBLICITY			
O 13,25,900	13,25,900	14,43,255	(+ 1,17,355
Amount surrendered during the year	..	..	96,000
<b>CAPITAL</b>			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
O 94,000	94,000	75,707	(—) 18,293
Amount surrendered during the year	..	..	..

NOTES AND COMMENTS

*Revenue*

(i) The expenditure exceeded the grant by Rs. 1,17,355; the excess requires regularisation. In view of the excess, the amount surrendered (Rs. 0.96 lakh in March 1976) was not available for surrender.

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

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(ii) Excess occurred mainly under “278—Art and Culture—B Promotion of Art and Culture (provision : Rs. 2.00 lakhs; expenditure : Rs. 4.19 lakhs). The excess was attributed mainly to special repairs to the building of the Community Centre, organisation of a Cultural Troupe and expenditure on Republic Day Celebration.

(iii) The above-mentioned excess was partly offset by saving under “278—Art and Culture—B.2 Archaeology, B.2(1) Preservation of Ancient Monuments” (provision : Rs. 1.23 lakhs; expenditure : Rs. 0.74 lakh) due mainly to vacant posts.

GRANT No. 28—PUBLIC WORKS, ROADS, BRIDGES  
AND WATER SUPPLY

(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
259—PUBLIC WORKS			
277—EDUCATION			
280—MEDICAL			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
283—HOUSING			
305—AGRICULTURE			
310—ANIMAL HUSBANDRY			
311—DAIRY DEVELOPMENT			
337—ROADS AND BRIDGES			
338—ROAD AND WATER TRANSPORT SERVICES			
O 1,73,00,900			
S 17,41,000	1,90,41,900	3,00,62,986	(+ 1,10,21,086)
Amount surrendered during the year	..	..	..
CAPITAL			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY			

GRANT No. 28—PUBLIC WORKS, ROADS, BRIDGES  
AND WATER SUPPLY—(Contd.)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
537—CAPITAL OUTLAY:			
ON ROADS AND BRIDGES			
O	1,16,54,000	1,16,54,000	1,35,18,340 (+) 18,64,340
Amount surrendered during the year			

## NOTES AND COMMENTS

*Revenue*

(i) The expenditure exceeded the grant by Rs. 1,10,21,086; the excess requires regularisation.

(ii) Excess occurred mainly under —

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

## 259. PUBLIC WORKS

## A. 4 — Maintenance and Repairs

O	2.48		
S	3.00	5.48	7.68 (+) 2.20

Reasons for the excess have not been intimated (January 1977).

## A. 7 — Suspense

A. 7 (1) Stock	0.50	85.91	(+ 85.41
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Excess occurred due to purchase of large quantity of stock material.

## 283 — HOUSING

## E. 1 — Government Residential Buildings

## E. 1 (2) Maintenance and Repairs

O	13.23		
S	3.00	16.23	19.71 (+) 3.48

GRANT No. 28—PUBLIC WORKS, ROADS, BRIDGES  
AND WATER SUPPLY—(Contd.)

Excess was attributed partly to misclassifications and partly to additional expenditure on maintenance of residences.

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

337—ROADS AND BRIDGES

I. 1—District and other Roads

O	113.16		
S	7.21	120.37	151.96 (+) 31.59

Excess was due to more expenditure on relief works and payment of more bills for works than anticipated

(iii) The excess mentioned above was partly offset by saving mainly under —

259—PUBLIC WORKS

A. 2—Planning and  
Research

A. 2(1) Survey and Investigation	2.00	0.66	(—) 1.34
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Saving was due to postponement of survey works for Melli and Akar bridges.

A. 3 Construction	1.91	0.79	(—) 1.12
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Saving was due to non-payment of bills that were received late.

282—PUBLIC HEALTH,  
SANITATION AND  
WATER SUPPLY

D. 2—Sewerage and  
Water Supply

O	15.23		
S	0.47	15.70	6.07 (—) 9.63

Saving was due to non-payment of bills that were received late.



GRANT No. 28—PUBLIC WORKS, ROADS, BRIDGES  
AND WATER SUPPLY—(Contd.)

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*Capital*

(iv) The expenditure exceeded the grant by Rs. 18,64,340; the excess requires regularisation.

(v) Excess occurred mainly under —

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

537—CAPITAL OUTLAY  
ON ROADS AND BRIDGES

CC1—District and

Other Roads	73.25	90.96	(+) 17.71
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Excess was attributed to more expenditure than anticipated on the works of Makha-Dickchu Road and Rakdong-Dickchu Road.

(vi) *Suspense transactions*: The expenditure in the grant includes Rs. 85.91 lakhs booked under the minor head 'Suspense'. This minor head 'Suspense' is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transaction can be considered complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final heads of account, are carried forward from year to year.

The sub-head "Stock" under "Suspense" is debited with the value of materials acquired not for any particular work but for the general use of the department. It is credited with the value of the materials issued for use on works or otherwise disposed of. This sub-head will, therefore, show a debit balance representing

GRANT No. 28—PUBLIC WORKS, ROADS, BRIDGES  
AND WATER SUPPLY—(Concl.)

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the value of material held in stock. An analysis of transactions accounted for under this sub-head in this Grant during 1975-76 is given below :—

	<i>(Rupees in lakhs)</i>
Opening balance	144.43
Debits during the year	85.91
Total	230.34
Credits during the year	128.97
Closing balance	101.37

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			
O 1,90,000	1,90,000	1,34,480	(—) 55,520
Amount surrendered during the year (March 1976)	..	..	49,000
CAPITAL			
544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES			
744—LOANS FOR OTHER TRANSPORT AND COMMUNICATION SERVICES			
O 11,01,000	11,01,000	7,57,906	(—) 3,43,094
Amount surrendered during the year	..	..	1,77,000

NOTES AND COMMENTS

*Revenue*

(i) Saving occurred mainly under “283—Housing—Government Residential Buildings” in which the entire provision of Rs. 0.30 lakh was not utilised. Reasons for the saving have not been intimated (January 1977).

## GRANT No. 29—TOURISM—(Concl'd.)

*Capital*

(ii) Saving occurred 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 COMMUNICATION SERVICES			
AA1—Tourism			
O 10.21			
R — 1.77	8.44	7.58	(—) 0.86
744—LOANS FOR OTHER TRANSPORT AND COMMUNICATION SERVICES			
BB1—Tourism	0.80	..	(—) 0.80

Reasons for the saving in both the cases have not been intimated (January 1977).

GRANT No. 30—TRADE, INDUSTRIES  
AND COMMERCE

(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			
283—HOUSING			
296—SECRETARIAT—ECONOMIC SERVICES			
320—INDUSTRIES			
321—VILLAGE AND SMALL SCALE INDUSTRIES			
328—MINES AND MINERALS			
337—ROADS AND BRIDGES			
O 48,12,700	48,12,700	31,46,773	(—) 16,65,927
Amount surrendered during the year (March 1976)	..	..	12,58,000
CAPITAL			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
526—CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
700—LOANS TO GENERAL FINANCIAL AND TRADING INSTITUTIONS			
720—LOANS FOR INDUSTRIAL RESEARCH AND DEVELOPMENT			
O 25,01,000	25,01,000	22,14,356	(—) 2,86,644

GRANT No. 30—TRADE, INDUSTRIES AND  
COMMERCE—(Contd.)

NOTES AND COMMENTS

*Revenue*

(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>		
320—INDUSTRIES			
C2—Large and Medium Industries			
C2(1) Consumer Industries	1.00	0.51	(-) 0.49
C3—Plantations			
C3(1) Tea			
C3(1)(1) Tea Industries			
C3(1)(1)(2)(1) Tea Gardens			
O 7.75			
R (-) 1.12	6.63	5.58	(-) 1.05
C. 3(1)(1)(2)(2) Factory			
O 3.24			
R (-) 2.84	0.40	0.33	(-) 0.07
C. 3(1)(1)(3) Other Expenditure			
O 7.70			
R (-) 4.70	3.00	2.85	(-) 0.15
321—VILLAGE AND SMALL SCALE INDUSTRIES			
D1—Village and Small Industries			
D1(1)(2) Production Centre			
D1(1)(2)(1)—Management			
O 1.73			
R 0.09	1.82	1.14	(-) 0.68

GRANT No. 30—TRADE, INDUSTRIES AND  
COMMERCE—(Concl'd.)

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
D1(1)(1)(2)(2) Operations and Maintenance			
O 5.53			
R (-) 4.06	1.47	1.15	(-) 0.32
328—MINES AND MINERALS			
E1—Regulation and Development of Mines			
E1(1) Survey and Mapping	10.50	9.77	(-) 0.73

Reasons for the above savings have not been intimated (January 1977).

*Capital*

(ii) Saving occurred mainly under—

720 —DD. LOANS FOR INDUSTRIAL  
RESEARCH AND DEVELOPMENT

O 4.24			
R 1.00	5.24	2.13	(-) 3.11

Reasons for the saving have not been intimated (January 1977).

## APPENDIX

Grantwise details of recoveries adjusted in reduction of expenditure in accounts for 1975-76.

(Referred to in the summary of the Appropriation Accounts).

Serial No.	Number and name of grant or appropriation	Budget estimates	Actuals	Actuals compared with budget estimates More (+) Less (—)
1.	3 Agriculture	2,00,000	..	(—) 2,00,000
2.	9 Electricity	3,00,000	50,983	(—) 2,49,017
3.	15 Food Supplies and Fair Price Shops	20,00,000	..	(—) 20,00,000
4.	16 Forest, Fisheries and Soil Conservation	5,00,000	..	(—) 5,00,000
5.	24 Medical, Public Health and Sanitation	27,000	..	(—) 27,000
6.	28 Public Works, Roads, Bridges and Water Supply	8,50,000	1,28,97,363	(+) 1,20,47,363
Total	{ Voted	38,77,000	1,29,48,346	(+) 90,71,346
	{ Charged	..	..	..
GRAND TOTAL :		38,77,000	1,29,48,346	(+) 90,71,346