



GOVERNMENT OF SIKKIM

**APPROPRIATION ACCOUNTS**

**1978-79**

1918-19

УЧЕБНИК ПО МАТЕМАТИКЕ

ДЛЯ УЧИТЕЛЕЙ И УЧАЩИХСЯ



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1978-79 presents the accounts of sums expended during the year ended 31st March 1979 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

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
1. State Legislature		
Voted	8,60,000	..
<i>Charged</i>	55,000	..
Governor		
<i>Charged</i>	6,55,000	..
2. Cabinet		
Voted	13,55,000	..
3. Agriculture		
Voted	1,56,73,000	24,80,000
4. Animal Husbandry and Dairy Development		
Voted	85,45,000	1,02,80,000
5. Local Self Government		
Voted	23,78,000	1,00,000
6. Co-operation		
Voted	18,03,000	5,32,000
<i>Charged</i>	12,000	..
7. Ecclesiastical Department		
Voted	11,28,000	..
8. Education		
Voted	2,30,36,000	41,50,000
9. Power and Irrigation		
Voted	1,92,49,000	61,96,000
<i>Charged</i>	1,97,000	1,50,000
10. Establishment Department		
Voted	3,33,000	..
11. Excise (Abkari)		
Voted	5,74,000	..
12. Finance Department		
Voted	7,60,000	..

## APPROPRIATION ACCOUNTS FOR 1978-79

<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.
8,06,683	..	53,317	..	..	..
<i>54,615</i>	..	<i>385</i>	..	..	..
<i>5,16,127</i>	..	<i>1,38,873</i>	..	..	..
13,49,755	..	5,245	..	..	..
1,48,98,456	12,59,907	7,74,544	12,20,093	..	..
68,41,337	15,03,048	17,03,663	87,76,952	..	..
23,69,545	1,00,000	8,455	..	..	..
12,15,280	8,23,062	5,87,720	..	..	2,91,062
..	..	<i>12,000</i>	..	..	..
10,41,551	..	86,449	..	..	..
1,93,94,405	20,93,746	36,41,595	20,56,254	..	..
1,66,93,438	62,99,490	25,55,562	..	..	1,03,490
<i>1,96,875</i>	<i>1,50,000</i>	<i>125</i>	..	..	..
2,78,730	..	54,270	..	..	..
5,75,574	..	..	..	1,574	..
7,97,249	..	..	..	37,249	..

SUMMARY OF

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
13. Income Tax and Sales Tax Voted	2,19,000	..
14. Other Expenditure of the Finance Department		
Voted	1,69,88,000	20,00,000
Charged	19,73,000	27,14,000
15. Food and Civil Supplies Voted	10,10,000	6,65,000
16. Forest, Fisheries and Soil Conservation		
Voted	2,32,12,000	1,01,50,000
Charged	9,000	10,000
17. Motor Vehicles Voted	3,33,000	..
18. Sikkim Nationalised Transport Voted	1,91,21,000	42,00,000
19. Home Department Voted	39,21,000	20,00,000
Charged	2,00,000	..
20. Administration of Justice Voted	5,12,000	..
Charged	4,60,000	..
21. Police Voted	1,12,34,000	44,29,000
Charged	1,54,000	93,000
22. Land Revenue Voted	42,94,000	..
23. Law Department Voted	2,74,000	..
24. Medical and Public Health Voted	1,45,50,000	41,20,000



APPROPRIATION ACCOUNTS FOR 1978-79—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.
1,87,955	..	31,045	..	..	..
14,51,721	10,13,007	1,55,36,279	9,86,993	..	..
17,98,789	23,00,260	1,74,211	4,13,740	..	..
8,00,782	2,98,014	2,09,218	3,66,986	..	..
2,39,69,191	23,80,363	..	77,69,637	7,57,191	..
..	..	9,000	10,000	..	..
3,26,039	..	6,961	..	..	..
1,89,06,693	36,66,841	2,14,307	5,33,159	..	..
36,31,315	..	2,89,685	20,00,000	..	..
..	..	2,00,000	..	..	..
3,05,291	..	2,06,709	..	..	..
4,77,533	..	..	..	17,533	..
1,09,70,534	27,46,572	2,63,466	16,82,428	..	..
1,40,802	1,05,240	13,198	..	..	12,240
42,70,900	210	23,100	..	..	210
2,40,693	..	33,307	..	..	..
1,38,75,592	41,08,179	6,74,408	11,821	..	..

SUMMARY OF

<i>Number and name of grant or appropriation</i>	<i>Amount of grant/ appropriation</i>	
	<i>Revenue</i>	<i>Capital</i>
1	2	3
	Rs.	Rs.
25. Panchayat, Rural Works and Social Welfare Voted .. .. .	2,32,09,000	..
26. Planning and Development Department Voted	7,72,000	..
27. Press, Publicity and Cultural Affairs Voted	32,86,000	2,75,000
28. Public Works, Roads, Bridges and Water supply Voted	7,02,44,000	4,05,00,000
29. Tourism Voted	25,85,000	12,40,000
30. Industries and Labour Voted	73,86,000	64,45,000
Charged	6,000	9,000
TOTAL		
Voted	27,88,44,000	9,97,62,000
Charged	37,21,000	29,76,000
GRAND TOTAL :	28,25,65,000	10,27,38,000

APPROPRIATION ACCOUNTS FOR 1978-79—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.
1,87,84,793	..	44,24,207	..	..	..
6,15,461	..	1,56,539	..	..	..
29,31,130	54,461	3,54,870	2,20,539	..	..
6,82,65,364	4,03,50,476	19,78,636	1,49,524	..	..
25,39,415	12,41,277	45,585	..	..	1,277
63,27,779	59,59,548	10,58,221	4,85,452	..	..
5,250	8,337	750	663	..	..
24,46,62,651	7,38,98,201	3,49,77,363	2,62,59,838	7,96,014	3,96,039
31,89,991	25,63,837	5,48,542	4,24,403	17,533	12,240
24,78,52,642	7,64,62,038	3,55,25,905	2,66,84,241	8,13,547	4,08,279

SUMMARY OF APPROPRIATION ACCOUNTS  
FOR 1978-79—Contd.

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The excess over the following grants requires regularisation :—

Revenue Section

11—Excise (Abkari)

12—Finance Department

16—Forest, Fisheries and Soil Conservation

Capital Section

6—Co-operation

9—Power and Irrigation

22—Land Revenue

29—Tourism

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

Revenue Section

20—Administration of Justice

Capital Section

21—Police

**SUMMARY OF APPROPRIATION ACCOUNTS**  
FOR 1978-79—*Contd.*

The expenditure shown in the Appropriation Accounts does not include Rs. 32,20,850 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 :—

<i>Serial number</i>	<i>Number and name of grant</i>	<i>Major head of account</i>	<i>Amount of expenditure</i> Rs.	<i>Amount of advance</i> Rs.	<i>Date of sanction</i>
1.	19—Home Department	459—Capital Outlay on Public Works	26,83,275	26,83,275	17th March 1979
		304—Other General Economic Services	38,968	38,968	17th March 1979
2.	29—Tourism	339—Tourism	3,48,607	3,48,607	15th March 1979
3.	30—Industries and Labour	321—Village and Small Industries	1,50,000	1,50,000	21st March 1979

As the grants and charged appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (as in Appendix) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1978-79 and that shown in

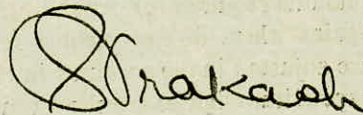
**SUMMARY OF APPROPRIATION ACCOUNTS  
FOR 1978-79—Concl'd.**

the Finance Accounts for that year is shown below :—

Total expenditure according to Appropriation Accounts

<i>Charged</i>			<i>Voted</i>		
Revenue	Capital	Total	Revenue	Capital	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,89,991	25,63,837	57,53,828	24,46,62,651	7,38,98,201	31,85,60,852
Deduct—Total recoveries shown in Appendix					
..	..	..	1,99,37,420	..	1,99,37,420
Net total expenditure as shown in Statement No. 9 of the Finance Accounts					
31,89,991	25,63,837	57,53,828	22,47,25,231	7,38,98,201	29,86,23,432

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 1978-79.



New Delhi,

(GIAN PRAKASH)

The.....

*Comptroller and Auditor General of India*

25 FEB 1981

## 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>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
211—PARLIAMENT/STATE/UNION			
TERRITORY LEGISLATURE—			
259—PUBLIC WORKS			
Voted			
Original	8,60,000		
Supplementary ..	8,60,000	8,06,683	—53,317
Amount surrendered during the year			55,000
Charged			
Original	55,000		
Supplementary ..	55,000	54,615	—385
Amount surrendered during the year			

**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 HEADS			
212—PRESIDENT, VICE- PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES			
259—PUBLIC WORKS			
<i>Original</i>	6,37,000		
<i>Supplementary</i>	18,000	6,55,000	5,16,127
Amount surrendered during the year (March 1979)			— 1,38,873
			1,33,000

NOTE/COMMENT

The supplementary appropriation of Rs. 0.18 lakh obtained in March 1979 proved unnecessary as the expenditure did not come up even to the original provision.



GRANT No. 2—CABINET  
(ALL VOTED)

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	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MOJOR HEADS			
213—COUNCIL OF MINISTERS			
252—SECRETARIAT—GENERAL SERVICES			
Original	11,22,000		
Supplementary	2,33,000	13,55,000	13,49,755
Amount surrendered during the year			— 5,245

GRANT No. 3—AGRICULTURE  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
305—AGRICULTURE			
320—INDUSTRIES			
Original	1,46,81,000		
Supplementary	9,92,000	1,48,98,456	-7,74,544
Amount surrendered during the year (March 1979)			..
CAPITAL			
MAJOR HEADS			
483—CAPITAL OUTLAY ON HOUSING			
505—CAPITAL OUTLAY ON AGRICULTURE			
Original	24,80,000	24,80,000	-12,20,093
Amount surrendered during the year (March 1979)			..

NOTES AND COMMENTS

REVENUE

- (i) In view of the ultimate saving of Rs. 7.75 lakhs, the supplementary grant of Rs. 9.92 lakhs obtained in March 1979 proved excessive.
- (ii) No part of the saving of Rs. 7.75 lakhs was surrendered.

GRANT No. 3—*Concl'd.*

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
305—AGRICULTURE			
B.9 (1) (6)—Subsidy grant	20.20	15.92	—4.28
320—INDUSTRIES			
A.1 (1) (4)—Other Expenditure			
O	4.95		
S	2.25	7.20	—2.46

Reasons for the saving in the above two heads have not been intimated (May 1980).

CAPITAL

(iv) No part of the saving of Rs. 12.20 lakhs was surrendered.

(v) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
483—CAPITAL OUTLAY ON HOUSING			
AA. 1—Government Residential Buildings			
O	15.00		
R	1.50	16.50	—7.68
505—CAPITAL OUTLAY ON AGRICULTURE			
BB. 3—Horticulture			
O	5.90		
R	—1.70	4.20	—3.98

Reasons for saving in the above two cases have not been intimated (May 1980).

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

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	<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	85,45,000		
Supplementary ..	85,45,000	68,41,337	— 17,03,663
Amount surrendered during the year			..
CAPITAL			
MAJOR HEADS			
510—CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
511—CAPITAL OUTLAY ON DAIRY DEVELOPMENT			
710—LOANS FOR ANIMAL HUSBANDRY			
Original	1,02,80,000		
Supple- mentary ..	1,02,80,000	15,03,048	— 87,76,952
Amount surrendered during the year			..

GRANT No. 4—Contd.

NOTES AND COMMENTS

REVENUE

(i) No part of the saving of Rs. 17.04 lakhs 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>		

310—ANIMAL HUSBANDRY

A—Animal Husbandry

A.6—Poultry Development

O	5.50		
R	— 1.30	4.20	3.43 — 0.77

Saving was attributed to non-completion of some minor works.

A.8—Piggery Development

O	8.05		
R	— 2.05	6.00	4.81 — 1.19

Saving was mainly attributed to non-construction of piggery sheds, non-purchase of piggery feeds and non-procurement of equipment due to late sanction.

A.12—Other Expenditure

A.12(2)—Animal Services Research Schemes Sponsored by Indian Council of Agricultural Research	24.10	12.06	— 12.04
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Reasons for saving have not been intimated (May 1980).

GRANT No. 4—*Concl'd.*

CAPITAL

(iii) No part of the saving of Rs. 87.77 lakhs was surrendered.

(iv) Saving occurred under :—

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

511—CAPITAL OUTLAY ON

DAIRY DEVELOPMENT

CC.1 (1)—Dairy Development

Programme in Milk  
Production and  
Marketing in Sikkim

(C.S.S.)	90.00	..	— 90.00
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Saving was stated to be due to non-receipt of funds from the Government of India.

(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>		

510—CAPITAL OUTLAY ON

ANIMAL HUSBANDRY

BB.1(1)—Land and Building	3.80	6.12	+ 2.32
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Reasons for excess have not been intimated (May 1980).

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 COMMO- DITIES AND SERVICES			
252—SECRETARIAT—GENERAL SERVICES			
259—PUBLIC WORKS			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
284—URBAN DEVELOPMENT			
Original           19,27,000			
Supplementary 4,51,000	23,78,000	23,69,545	— 8,455
Amount surrendered during the year			..
CAPITAL			
MAJOR HEAD			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
Original           1,00,000			
Supplementary ..	1,00,000	1,00,000	..
Amount surrendered during the year			..

GRANT No. 6—CO-OPERATION

	<i>Total grant/ appropriation Rs.</i>	<i>Actual expen- diture Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEADS			
298—CO-OPERATION			
249—INTEREST PAYMENTS			
309—FOOD			
Voted			
Original	17,41,000		
Supplementary	62,000	18,03,000	12,15,280
Amount surrendered during the year			—5,87,720
Charged			
Original	12,000		
Supplementary	..	12,000	..
Amount surrendered during the year			—12,000
CAPITAL			
MAJOR HEAD			
498—CAPITAL OUTLAY ON			
CO-OPERATION			
Original	5,32,000		
Supplementary	..	5,32,000	8,23,062
Amount surrendered during the year			+2,91,062
NOTES AND COMMENTS			
REVENUE			

(i) In view of the ultimate saving of Rs. 5.88 lakhs, the supplementary grant of Rs. 0.62 lakh obtained in March 1979



GRANT No. 6—Contd.

proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to token provision for new service scheme.

(ii) No part of the saving of Rs. 5.88 lakhs was surrendered.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
298—CO-OPERATION			
A—Co-operation			
A.1 (1) (5)—Minor Works			
O            2.50			
R            —0.24	2.26	..	—2.26

Saving was attributed to non-construction of the Circle office.

A.5—Processing  
Co-operatives

A.5(1)—Cold Storage			
O            2.00			
R            —0.50	1.50	..	—1.50

Saving was stated to be due to the cold storage project in the co-operative sector being deferred owing to some procedural difficulties.

CAPITAL

(iv) The expenditure exceeded the grant by Rs. 2,91,062; the excess requires regularisation.

GRANT No. 6—*Concl'd.*

(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>			
498—CAPITAL OUTLAY			
ON Co-OPERATION			
AA. 2—Marketing			
Co-operatives	2.00	4.91	+2.91

Excess was attributed to payment of additional marketing grants to marketing societies.

GRANT No. 7—ECCLESIASTICAL 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			
295—OTHER SOCIAL AND COMMUNITY SERVICES			
Original	8,95,000		
Supplementary	2,33,000	11,28,000	10,41,551
			—86,449
Amount surrendered during the year			..

**GRANT No. 8—EDUCATION**  
**(ALL VOTED)**

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	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEAD</b>			
<b>277—EDUCATION</b>			
Original	1,76,26,000		
Supplementary	54,10,000	2,30,36,000	1,93,94,405 —36,41,595
Amount surrendered during the year			..
<b>CAPITAL</b>			
<b>MAJOR HEAD</b>			
<b>477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE</b>			
Original	41,50,000		
Supplementary	..	41,50,000	20,93,746 —20,56,254
Amount surrendered during the year			..
<b>NOTES AND COMMENTS</b>			
<b>REVENUE</b>			
(i) In view of the ultimate saving of Rs. 36.42 lakhs, the supplementary grant of Rs. 54.10 lakhs obtained mainly in March 1979 (Rs. 51.29 lakhs) proved excessive.			
(ii) No part of the saving of Rs. 36.42 lakhs was surrendered.			

GRANT No. 8—Contd.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
277—EDUCATION			
A.1(3)—Teachers' Training			
O	2.69		
S	0.22	2.91	0.48
			—2.43
A.2 (2)—Government Secondary School			
A-2(2) (1)—Government Junior High Schools			
O	30.08		
S	11.75	41.83	29.49
			—12.34
A. 2(2) (2)—Government Higher Secondary and High Schools			
O	35.77		
S	14.81	50.58	40.38
			—10.20
A.2 (2) (6)—Appointment of Hindi Teachers in non-Hindi Speaking States			
S	4.20	4.20	..
			—4.20

GRANT No. 8—Contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> ( <i>In lakhs of rupees</i> )	<i>Excess (+)</i> <i>Saving (-)</i>
A.2 (3)—Assistance to Non-Government Secondary Schools				
	O	5.00		
	S	0.25	5.25	1.26
				—3.99
A.2 (4)—Text Books				
	O	2.00		
	S	6.00	8.00	5.84
				—2.16
A.3—Special Education				
	O	8.16		
	S	0.84	9.00	2.11
				—6.89
A.6—Sports and Youth Welfare				
	O	4.74		
	S	0.50	5.24	3.20
				—2.04
A.7—General				
A.7 (1)—Scholarship		9.00	3.23	—5.77

Reasons for saving in the above cases have not been intimated (May 1980).

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> ( <i>In lakhs of rupees</i> )	<i>Excess (+)</i> <i>Saving (-)</i>
277—EDUCATION				
A. 1—Primary Education				
A.1 (1)—Government Primary Schools				
	O	50.80		
	S	10.00	60.80	75.14
				+14.34

GRANT No. 8—*Concl'd.*

Reasons for excess have not been intimated (May 1980).

CAPITAL

(v) No part of the saving of Rs. 20.56 lakhs was surrendered.

(vi) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE			
AA.1 —Primary Education			
AA. 1(1)—Primary Schools	14.00	8.63	—5.37
AA. 2—Secondary Education			
AA. 2 (1) (3)—Junior Higher Secondary and Higher Secondary Schools	22.70	6.22	—16.48

Reasons for saving have not been intimated (May 1980).

## GRANT No. 9—POWER AND IRRIGATION

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
249—INTEREST PAYMENTS			
259—PUBLIC WORKS			
283—HOUSING			
333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
334—POWER PROJECTS			
<i>Voted</i>			
Original	1,78,24,000		
Supplementary	14,25,000	1,92,49,000	1,66,93,438 —25,55,562
Amount surrendered during the year (March 1979)			16,25,000
<i>Charged</i>			
Original	..		
Supplementary	1,97,000	1,97,000	1,96,875 —125
Amount surrendered during the year			..
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
483—CAPITAL OUTLAY ON HOUSING			
534—CAPITAL OUTLAY ON POWER PROJECTS			



GRANT No. 9—Contd.

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess(+) Saving (—) Rs.
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
Voted				
Original	51,96,000			
Supple- mentary	10,00,000	61,96,000	62,99,490	+1,03,490
Amount surrendered during the year				..
Charged				
Original	..			
Supple- mentary	1,50,000	1,50,000	1,50,000	..
Amount surrendered during the year				..
NOTES AND COMMENTS				
REVENUE				
(i) In view of the final saving of Rs. 25.56 lakhs, the supplementary grant of Rs. 14.25 lakhs obtained in March 1979 proved unnecessary and could have been restricted to a token provision, if required.				
(ii) Against the available saving of Rs. 25.56 lakhs, Rs. 16.25 lakhs only were surrendered.				
(iii) Saving in the provision occurred mainly under :—				
<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
		<i>(In lakhs of rupees)</i>		
333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS				
E. 1(4)—Suspense				
O	8.00			
R	— 4.80	3.20	1.91	—1.29

GRANT No. 9—*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)*

E.1 (5)—Other Expenditure

E. 1(5) (1) Medium Irrigation Works

O	27.50		
R	—11.70	15.80	17.62 +1.82

Reasons for the saving in the above two cases have not been intimated (May 1980).

334—POWER PROJECTS

C.3 (8)—Suspense	18.00	11.38	—6.62
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Saving was attributed to less purchase of stock materials than anticipated.

CAPITAL

(iv) The expenditure exceeded the grant by Rs. 1,03,490; the excess requires regularisation.

(v) 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)*

483—CAPITAL OUTLAY ON HOUSING

BB.1 (1) (1)—Construction of staff quarters for Irrigation Department

Department	1.50	2.52	+ 1.02
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Reasons for excess have not been intimated (May 1980).

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 2,33,000			
Supple- mentary 1,00,000	3,33,000	2,78,730	—54,270
Amount surrendered during the year			..

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			
252—SECRETARIAT—GENERAL SERVICES			
Original	4,91,000		
Supplementary	83,000	5,74,000	+ 1,574
Amount surrendered during the year			..

NOTES AND COMMENTS

(i) The expenditure exceeded the grant by Rs. 1,574; the excess requires regularisation.

(ii) Excess occurred under 'A. 1-Direction and Administration' and was attributed to more expenditure on payment of arrears arising out of revision of pay and allowances of the officers and staff.

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			
Original	7,60,000	7,60,000	7,97,249 + 37,249
Amount surrendered during the year			..

NOTES AND COMMENTS

REVENUE

(i) The expenditure exceeded the grant by Rs. 37,249; the excess requires regularisation.

(ii) Excess occurred mainly under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
				<i>(In lakhs of rupees)</i>
A.1 (1)—Finance Normal				
A.1 (1) (1)—Salaries				
O	3.00			
R	0.28	3.28	3.67	+ 0.39

Excess was stated to be due to payment of arrears on fixation of pay in the revised scale.

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

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	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
220—COLLECTION OF TAXES			
ON INCOME AND EXPENDITURE			
240—SALES TAX			
Original	2,19,000	2,19,000	1,87,955
Amount surrendered during the year			—31,045

GRANT No. 14—OTHER EXPENDITURE OF THE  
FINANCE DEPARTMENT

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	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
230—STAMPS AND REGIS- TRATION			
249—INTEREST PAYMENTS			
254—TREASURY AND ACCOUNTS ADMINISTRATION			
266—PENSIONS AND OTHER RETIREMENT BENEFITS			
268—MISCELLANEOUS GENERAL SER- VICES			
288—SOCIAL SECURITY AND WELFARE			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
Voted			
Original	67,88,000		
Supple- mentary	1,02,00,000	1,69,88,000	—1,55,36,279
Amount surrendered during the year (March 1979)			1,49,13,600

GRANT No. 14—Contd.

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
<i>Charged</i>				
Original	11,46,000			
Supple- mentary	8,27,000	19,73,000	17,98,789	— 1,74,211
Amount surrendered during the year ..				
CAPITAL				
MAJOR HEADS				
603—INTERNAL DEBT				
OF THE STATE				
GOVERNMENT				
604—LOANS AND				
ADVANCES				
FROM THE				
CENTRAL				
GOVERNMENT				
766—LOANS TO				
GOVERNMENT				
SERVANTS, ETC.				
Voted				
Original	20,00,000	20,00,000	10,13,007	— 9,86,993
Amount surrendered during the year ..				
<i>Charged</i>				
Original	17,18,000			
Supple- mentary	9,96,000	27,14,000	23,00,260	— 4,13,740
Amount surrendered during the year ..				



GRANT No. 14—Contd.

NOTES AND COMMENTS

REVENUE (Voted)

(i) In view of the ultimate saving of Rs. 1,55.36 lakhs, the supplementary grant of Rs. 1,02.00 lakhs obtained in September 1978 proved unnecessary as the expenditure did not come up even to the original provision.

(ii) Against the available saving of Rs. 1,55.36 lakhs, Rs. 1,49.14 lakhs only were surrendered in March 1979.

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

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

268—MISCELLANEOUS

GENERAL SERVICES

C.1(4)—Centralised provision  
on account of revision  
of pay scales etc., as a  
result of pay Commis-  
sion recommendations

O	50.00			
S	1,00.00			
R	— 1,50.00	..	..	..

Saving was stated to be due to non-utilisation of funds meant for payment of arrears under the revised pay scales since additional funds were provided for through supplementary grant under the relevant heads of the respective grants.

GRANT No. 14—Contd.

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess(+) Saving(-) Rs.
288—SOCIAL SECURITY AND WELFARE				
O	6.93			
S	2.00	8.93	3.65	— 5.28

Reasons for saving have not been intimated (May 1980).

*Charged*

(iv) No part of the saving of Rs. 1.74 lakhs was surrendered during the year.

(v) Saving occurred mainly under :—

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

249—INTEREST PAYMENTS

A.3(2)—Interest on Loans for  
State Plan Schemes

O	10.36			
S	8.20	18.56	15.29	—3.27

Saving was stated to be due to non-payment of interest for two quarters.

(vi) Saving mentioned under note (v) above was partly counterbalanced by excess under :—

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

249—INTEREST PAYMENTS

A.2(1) (1)—Interest on General

Provident Fund	0.56	2.09	+ 1.53
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Reasons for the excess have not been intimated (May 1980).

CAPITAL (Voted)

(vii) No part of the saving of Rs. 9.87 lakhs was surrendered during the year.

GRANT No. 14—*Concl'd.*

(viii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
766—LOANS TO GOVERNMENT SERVANTS, ETC.			
AA.3—Festival Advance			
O	10.00		
R	—0.50	9.50	0.18 —9.32

Saving was attributed to less demand owing to receipt of intermi relief by Government servants.

*Charged*

(ix) In view of ultimate saving of Rs. 4.14 lakhs, the supplementary provision of Rs. 9.96 lakhs obtained in March 1979 proved excessive.

(x) No part of the saving of Rs. 4.14 lakhs was surrendered during the year.

(xi) Saving occurred mainly under :—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
DD.2—Loans for State Plan Schemes (Repayment)			
O	14.78		
S	9.96	24.74	20.57 — 4.17

Saving was stated to be due to non-repayment of principal for two quarters.

**GRANT No. 15—FOOD AND CIVIL SUPPLIES**  
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
<b>REVENUE</b>				
<b>MAJOR HEADS</b>				
305 — AGRICULTURE				
309 — FOOD				
Original	9,56,000			
Supplementary	54,000	10,10,000	8,00,782	— 2,09,218
Amount surrendered -				
during the year				..
<b>CAPITAL</b>				
<b>MAJOR HEADS</b>				
505 — CAPITAL OUTLAY ON AGRICULTURE				
509 — CAPITAL OUTLAY ON FOOD				
Original	6,65,000	6,65,000	2,98,014	— 3,66,986
Amount surrendered				
during the year				..
<b>NOTES AND COMMENTS</b>				
<b>REVENUE</b>				
(i) No part of the saving of Rs. 2.09 lakhs was surrendered during the year.				

GRANT No. 15—*Concl'd.*

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess(+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving(—)</i>
	<i>(In lakhs of rupees)</i>		
305—AGRICULTURE			
B.1—Storage and Warehousing			
B.1(1)—Setting up of			
Storage Bins	1.00	..	— 1.00

Reasons for saving have not been intimated (May 1980).

CAPITAL

(iii) No part of the saving of Rs. 3.67 lakhs was surrendered during the year.

(iv) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess(+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving(—)</i>
	<i>(In lakhs of rupees)</i>		
505—CAPITAL OUTLAY ON AGRICULTURE			
AA.1—Storage and Warehousing	5.65	2.98	— 2.67

Reasons for saving have not been intimated (May 1980).

GRANT No. 16— FOREST, FISHERIES AND  
SOIL CONSERVATION

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	<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			
249—INTEREST PAYMENTS			
265— OTHER ADMINISTRATIVE SERVICES			
307— SOIL AND WATER CONSERVATION			
312— FISHERIES			
313— FOREST			
Voted			
Original	1,96,42,000		
Supplementary	35,70,000	2,32,12,000	2,39,69,191 +7,57,191
Amount surrendered during the year			
..			
<i>Charged</i>			
<i>Original</i>	9,000	9,000	.. — 9,000
Amount surrendered during the year			
..			
CAPITAL			
MAJOR HEADS			
513— CAPITAL OUTLAY ON FORESTS			
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			

GRANT No. 16—Contd.

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
712— LOANS FOR FISHERIES			
713— LOANS FOR FOREST			
Voted			
Original	1,01,50,000	1,01,50,000	23,80,363 — 77,69,637
Amount surrendered during the year			..
Charged			
Original	10,000	10,000	.. — 10,000
Amount surrendered during the year			..

NOTES AND COMMENTS

REVENUE

- (i) The expenditure exceeded the grant by Rs. 7,57,191; 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>		

313— FOREST

C. 1—Direction and  
Administration

O	20.65			
S	4.90	25.55	30.99	+5.44

Excess occurred due to revision of pay and allowances and clearance of outstanding bills of contingent expenditure.

C.6—Plantation Schemes	15.35	19.56	+4.21
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Excess was stated to be due mainly to additional plantation of tree saplings and bringing additional forest land under plantation, as well as incurring extra expenditure on procuring firewood and charcoal to meet public demand.

C.7(6)—Rehabilitation of degraded Forest	22.50	32.76	+10.26
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GRANT No. 16—*Concl'd.*

Excess was stated to be due to taking up of the rehabilitation work in excess of the specified limit.

(iii) The excess mentioned under 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>		
307—Soil and Water Conservation			
A. 3(1)—Forest Soil Conservation Scheme			
O       51.00			
S       14.00	65.00	53.65	— 11.35

Saving was stated to be due mainly to protective works not being taken up on account of shortage of materials and non-utilisation of entire amount of supplementary grant under 'Integrated Soil and Water Conservation in Himalayas' (CSS) obtained in March 1979.

CAPITAL

(iv) No part of the saving of Rs. 77.70 lakhs in the voted provision was surrendered during the year.

(v) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
513—BB. CAPITAL OUTLAY			
ON FORESTS	1,00.00	23.36	— 76.64

Reasons for saving have not been intimated (May 1980).



GRANT No. 17—MOTOR VEHICLES  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
241—TAXES ON VEHICLES			
252—SECRETARIAT—GENERAL SERVICES			
Original	2,06,000		
Supple- mentary	1,27,000	3,33,000	3,26,039
Amount surrendered during the year			— 6,961

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

	Total grant Rs.	Actual expenditure Rs.	Excess(+) Saving(-) Rs.
REVENUE			
MAJOR HEAD			
338—ROAD AND WATER			
TRANSPORT SERVICES			
Original	1,88,21,000		
Supplementary	3,00,000	1,91,21,000	1,89,06,693 — 2,14,307
Amount surrendered during the year			..

CAPITAL

MAJOR HEAD

538—CAPITAL OUTLAY ON  
ROAD AND WATER  
TRANSPORT SERVICES

Original	42,00,000	42,00,000	36,66,841 —5,33,159
Amount surrendered during the year			..

NOTES AND COMMENTS

REVENUE

(i) In view of the final saving of Rs. 2.14 lakhs, the supplementary grant of Rs. 3.00 lakhs obtained in March 1979 proved excessive.

(ii) No part of the saving of Rs. 2.14 lakhs was surrendered during the year.

GRANT No. 18—*Concl'd.*

CAPITAL

(iii) No part of the saving of Rs. 5.33 lakhs was surrendered during the year.

(iv) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
538—CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SERVICES			
AA. 1-Road Transport			
AA. 1(2)-Workshop Facilities for S.N.T.	10.00	5.03	—4.97

Saving was stated to be due to non-completion of projects within the year.

GRANT No. 19—HOME DEPARTMENT

	<i>Total grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
214—ADMINISTRATION OF JUSTICE			
215—ELECTIONS			
251—PUBLIC SERVICE COMMISSION			
252—SECRETARIAT—GENERAL SERVICES			
253—DISTRICT ADMINISTRATION			
256—JAILS			
265—OTHER ADMINISTRATIVE SERVICES			
288—SOCIAL SECURITY AND WELFARE			
Voted			
Original	25,23,000		
Supplementary	13,98,000	39,21,000	36,31,315 — 2,89,685
Amount surrendered during the year (March 1979)			2,14,000
Charged			
Original	2,00,000		
Supplementary	..	2,00,000	.. — 2,00,000
Amount surrendered during the year (March 1979)			2,00,000

GRANT No. 19—Contd.

<i>Head</i>	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
CAPITAL			
MAJOR HEAD			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
Original 20,00,000			
Supplementary ..	20,00,000	..	—20,00,000
Amount surrendered during the year (March 1979)			20,00,000

The expenditure does not include Rs. 26,83,275 and Rs. 38,968 in Capital Section and Revenue Section respectively spent out of advance from the Contingency Fund which were not recouped to the Fund till the close of the year.

NOTES AND COMMENTS

REVENUE

(i) Saving in the voted provision occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
215—ELECTIONS			
B.-Elections			
O	3.01		
S	4.99		
R	—2.14	5.86	5.67
			—0.19

Saving occurred mainly under 'Office Expenses', 'Travelling Expenses' and 'Printing of Electoral Rolls', reasons for which have not been intimated (May 1980).

GRANT No. 19—*Concl'd.*

(ii) Saving in charged provision occurred 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>		
251—PUBLIC SERVICE COMMISSION			
C. 1—State Public Service Commission			
O        2.00	..	..	..
R        —2.00			

Reasons for saving have not been intimated (May 1980).

CAPITAL

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

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
459—CAPITAL OUTLAY ON PUBLIC WORKS			
AA. 1 —Construction			
O        20.00			
R        —20.00	..	..	..

Reasons for saving have not been intimated (May 1980).

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			
Voted			
Original	5,12,000		
Supplementary ..	5,12,000	3,05,291	-2,06,709
Amount surrendered during the year			..
Charged			
Original	4,60,000		
Supplementary ..	4,60,000	4,77,533	+17,533
Amount surrendered during the year			..

NOTES AND COMMENTS

Voted

- (i) No part of the saving of Rs. 2.07 lakhs was surrendered.

GRANT No. 20—*Concl'd.*

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
259—PUBLIC WORKS			
B. 1—Construction			
O           2.25			
R        —0.50	1.75	0.43	—1.32

Saving was stated to be due to non-construction of staff quarters at Namchi and Gyalsing due to lack of suitable sites.

*Charged*

(iii) The expenditure exceeded the provision by Rs. 17,533; the excess requires regularisation.

(iv) Excess occurred mainly under:—

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
214—ADMINISTRATION OF JUSTICE			
A. 1—High Court	4.60	4.78	+0.18

Reasons for excess have not been intimated (May 1980).



GRANT No. 21—POLICE

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<b>REVENUE</b>			
<b>MAJOR HEADS</b>			
249—INTEREST PAYMENTS			
255—POLICE			
260—FIRE PROTECTION AND CONTROL			
265—OTHER ADMINIS- TRATIVE SERVICES			
 <b>Voted</b>			
Original	1,12,34,000		
Supplementary ..	1,12,34,000	1,09,70,534	—2,63,466
Amount surrendered during the year (March 1979)			30,000
 <b>Charged</b>			
Original	1,23,000		
Supplementary	31,000	1,54,000	1,40,802
Amount surrendered during the year			—13,198

GRANT No. 21—Contd.

<i>Head</i>	<i>Total grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
483—CAPITAL OUTLAY ON HOUSING			
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
<b>Voted</b>			
Original	44,29,000		
Supplementary ..	44,29,000	27,46,572	-16,82,428
Amount surrendered during the year			14,80,000
<b>Charged</b>			
Original	93,000		
Supplementary ..	93,000	1,05,240	+ 12,240
Amount surrendered during the year			..
<b>NOTES AND COMMENTS</b>			
<b>REVENUE</b>			
(i) Rupees 2.47 lakhs of the total saving of Rs. 2.77 lakhs (under 'Voted' and 'Charged') remained unsurrendered.			
(ii) Saving in the Voted grant occurred mainly under :—			
<i>Head</i>	<i>Total grant</i>	<i>Actual expen- diture</i>	<i>Excess(+) Saving(-)</i>
<i>(In lakhs of rupees)</i>			
255—POLICE			
A. 6—Other charges			
O	12.06		
R	-3.99	8.07	7.59
			-0.48

GRANT No. 21—*Concl'd.*

Saving was stated to be due to less receipt of machinery and equipment, tools and plant for which orders were placed during the year.

CAPITAL

(iii) Rupees 2.02 lakhs of the total saving of Rs. 16.82 lakhs remained unsurrendered.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess(+) Saving(-)</i>
	<i>(In lakhs of rupees)</i>		
459—CAPITAL OUTLAY ON PUBLIC WORKS			
AA. 1—Construction			
O       19.29			
R       —11.00	8.29	7.69	—0.60
483—CAPITAL OUTLAY ON HOUSING			
BB. 1 (1)—Construction			
O       25.00			
R       —3.80	21.20	19.77	—1.43

Saving in the above cases was stated to be due to slow progress of the work during the year.

*Charged*

(v) The expenditure under the charged appropriation exceeded the provision by Rs. 12,240 reportedly owing to inclusion of supplementary demand for appropriations of Rs. 0.13 lakh pertaining to Capital Section wrongly under the Revenue Section in the Appropriation Act. No. I of 1978-79. The excess requires regularisation.

GRANT No 22—LAND REVENUE  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expen- diture</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
229—LAND REVENUE			
252—SECRETARIAT—GENERAL SERVICES			
253—DISTRICT ADMINISTRATION			
259—PUBLIC WORKS			
283—HOUSING			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
Original	38,87,000		
Supplementary	4,07,000	42,94,000	42,70,900 —23,100
Amount surrendered during the year (March 1979)			23,000
CAPITAL			
MAJOR HEAD			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
Original		210	+210
Amount surrendered during the year			..
NOTE/COMMENT			
CAPITAL			

The expenditure of Rs. 210 incurred without provision requires regularisation.

GRANT No. 23—LAW DEPARTMENT  
(ALL VOTED)

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEAD			
252—SECRETARIAT—GENERAL SERVICES			
Original	2,70,000		
Supplementary	4,000	2,74,000	2,40,693
Amount surrendered during the year			—33,307

GRANT No. 24—MEDICAL AND PUBLIC HEALTH  
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
280—MEDICAL			
281—FAMILY WELFARE			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
288—SOCIAL SECURITY AND WELFARE			
309—FOOD			
Original	1,32,80,000		
Supplementary	12,70,000	1,45,50,000	1,38,75,592 —6,74,408
Amount surrendered during the year			
CAPITAL			
MAJOR HEADS			
480—CAPITAL OUTLAY ON MEDICAL			
488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
Original	41,20,000	41,20,000	41,08,179 —11,821
Amount surrendered during the year			1,21,825

NOTES AND COMMENTS

REVENUE

(i) In view of the ultimate saving of Rs. 6.74 lakhs, the supplementary grant of Rs. 12.70 lakhs obtained in March 1979 proved excessive.

GRANT No. 24—Contd.

(ii) No part of the saving of Rs. 6.74 lakhs was surrendered during the year.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
280—MEDICAL			
A. 1—Allopathy			
A. 1 (1)—Direction and Administration			
A. 1 (1) (1) (3)—Office Expenses			
O	2.45		
R	0.06	2.51	2.07
			—0.44
A. 1 (2)—Medical Relief			
A. 1 (2) (8)—Centralised purchase of dietary materials			
O	6.00		
R	0.66	6.66	4.85
			—1.81
Saving was attributed to non-receipt/late receipt of bills from suppliers.			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
C.1(1)—Prevention and control of Diseases			
C.1 (1) (2)—National Malaria Eradication Programme			
C.1 (1) (2) (5)—Motor Vehicles			
O	1.55		
R	—0.96	0.59	0.35
			—0.24

GRANT No. 24—*Concl'd.*


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<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
288—SOCIAL SECURITY AND WELFARE			
D.1(2)(1)—Functional			
Literacy for			
Adult Women	4.15	1.14	—3.01

Saving in the above two cases was attributed to certain contingent expenditure not being incurred during the year and less number of workers taking literacy classes.

## CAPITAL

(iv) Amount surrendered exceeded the available saving by Rs. 1.10 lakhs.



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

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	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES			
283—HOUSING			
288—SOCIAL SECURITY AND WELFARE			
306—MINOR IRRIGATION			
314—COMMUNITY DEVELOPMENT			
337—ROADS AND BRIDGES			
Original	2,30,83,000		
Supplementary	1,26,000	2,32,09,000	1,87,84,793 —44,24,207
Amount surrendered during the year			..

NOTES AND COMMENTS

(i) In view of the final saving of Rs. 44.24 lakhs, the supplementary grant of Rs. 1.26 lakhs obtained in September 1978 (Rs. 0.04 lakh) and March 1979 (Rs. 1.22 lakhs) proved unnecessary as the expenditure did not come up even to the original provision.

(ii) No part of the saving of Rs. 44.24 lakhs was 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			
Original      28,17,000			
Supplementary 4,69,000	32,86,000	29,31,130	— 3,54,870
Amount surrendered during the year			..
<b>CAPITAL</b>			
<b>MAJOR HEADS</b>			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE			
Original      2,75,000	2,75,000	54,461	— 2,20,539
Amount surrendered during the year			..
<b>NOTES AND COMMENTS</b>			
<b>REVENUE</b>			
(i) In view of the ultimate saving of Rs. 3.55 lakhs, the supplementary grant of Rs. 4.69 lakhs obtained in March 1979 proved excessive.			
(ii) No part of the saving of Rs. 3.55 lakhs was surrendered.			

GRANT No. 27—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)*

278—ART AND CULTURE

C.2(2)-Cultural Activities	2.50	1.50	— 1.00
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Saving was stated to be due to non-filling up of posts, non-purchase of musical equipment, non-sending of cultural troupe and non-disbursement of grants.

C.3 (1)—Preservation of Ancient

Monuments	3.00	1.53	—1.47
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Saving was stated to be due to non-construction of Tashiding Monastery in West Sikkim and non-filling up of posts.

CAPITAL

(iv) No part of the saving of Rs. 2.21 lakhs was surrendered during the year.

(v) 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)*

477—CAPITAL OUTLAY ON  
EDUCATION, ART &  
CULTURE

BB. 1—Other expenditure

BB. 1 (1)—Construction of Museum	1.00	..	—1.00
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BB. 1 (2)—Construction of Library	0.75	..	—0.75
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Saving was stated to be due to non-finalisation of suitable site for construction of museum and library during the year.

GRANT No. 28 — *Contd.*

<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

C.2—Government Residential Buildings

C.2 (1) (1)—Construction of Staff Quarters	7.00	1.22	—5.78
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Reasons for saving have not been intimated (May 1980).

CAPITAL

(iii) Amount surrendered exceeded the available saving by Rs. 8.50 lakhs.

(iv) 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)

483—CAPITAL OUTLAY ON HOUSING

DD.1—Government Residential Buildings

O	33.00		
R	—5.00	28.00	24.01
			—3.99

Saving was stated to be due to non-implementation of works due to shortage of materials.

537—CAPITAL OUTLAY ON ROADS AND BRIDGES

CC.1—District and other Roads

GRANT No. 28—*Contd.*

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
CC.1 (3)—Removal of deficiencies in existing Net Work	1,58.85	1,10.13	—48.72
CC.1 (4)—Replacements	66.15	42.72	—23.43

Reasons for saving in the above cases have not been intimated (May 1980).

(v) Saving mentioned under 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>			
537—CAPITAL OUTLAY ON ROADS AND BRIDGES			
CC.1 (5)—Expansion of existing Net Work			
O	41.00		
S	10.00	51.00	1,18.95 +67.95

Reasons for the excess have not been intimated (May 1980).

(vi) Suspense transactions: The expenditure in the grant includes Rs. 2,09.22 lakhs booked under the head 'Suspense'. The 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 as complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year.

GRANT No. 28—*Concl.*

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The sub-head 'Stock' under 'Suspense' is debited with the value of materials received for stock purposes and 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, therefore, shows a debit balance representing the value of materials held in stock. An analysis of transactions accounted for under this sub-head in this grant during 1978-79 is given below.

*( In lakhs of rupees )*

Opening balance ..	97.26
Debits during the year ..	2,09.22
Total ..	3,06.48
Credits during the year ..	1,89.64
Closing balance ..	1,16.84

GRANT No. 29—TOURISM  
(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			
339—TOURISM			
Original	16,80,000		
Supplementary	9,05,000	25,85,000	25,39,415 —45,585
Amount surrendered during the year			

CAPITAL

MAJOR HEADS

544—CAPITAL OUTLAY ON OTHER  
TRANSPORT AND COMMUNICA-  
TION SERVICES

744—LOANS FOR OTHER TRANSPORT  
AND COMMUNICATION SERVICES

Original	8,00,000		
Supplementary	4,40,000	12,40,000	12,41,277 +1,277
Amount surrendered during the year			

The expenditure in the Revenue Section does not include Rs. 3,48,607 spent out of an advance from the Contingency Fund which was not recouped to the Fund till the close of the year.

NOTE/COMMENT

CAPITAL

The expenditure exceeded the grant by Rs. 1,277; the excess requires regularisation.

GRANT No. 30—INDUSTRIES AND LABOUR

	<i>Total grant/ appro- priation</i>	<i>Actual expendi- ture</i>	<i>Excess(+) Saving(-)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
249—INTEREST PAYMENTS			
287—LABOUR AND EMPLOYMENT			
296—SECRETARIAT—ECONOMIC SERVICES			
320—INDUSTRIES			
321—VILLAGE AND SMALL INDUSTRIES			
328—MINES AND MINERALS			
Voted			
Original	70,60,000		
Supplemen- tary	3,26,000	73,86,000	63,27,779 —10,58,221
Amount surrendered during the year (March 1979)			5,28,812
Charged			
Original	6,000		
Supplementary	..	6,000	5,250 —750
Amount surrendered during the year			..



GRANT No. 30—Contd.

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	Rs.	Rs.	Rs.
CAPITAL			
MAJOR HEADS			
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			
530—INVESTMENT IN INDUSTRIAL FINANCE INSTITUTIONS			
604—LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
721—LOANS FOR VILLAGE AND SMALL INDUSTRIES			
Voted			
Original	61,95,000		
Supplementary	2,50,000	64,45,000	59,59,548 — 4,85,452
Amount surrendered during the year (March 1979)			3,55,913
Charged			
Original	9,000		
Supplementary	..	9,000	8,337 — 663
Amount surrendered during the year (March 1979)			663

The Expenditure in the Revenue Section does not include Rs. 1,50,000 spent out of an advance from the Contingency Fund but not recouped to the Fund till the close of the year.

## NOTES AND COMMENTS

## REVENUE

(i) The supplementary grant of Rs. 3.26 lakhs obtained in September 1978 (Rs. 2.00 lakhs) and March 1979 (Rs. 1.26 lakhs) proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to token provision for new service scheme, if any.

(ii) Rupees 5.29 lakhs of the total saving of Rs. 10.58 lakhs remained unsurrendered.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
	<i>grant</i>	<i>expenditure</i>	<i>Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
321—VILLAGE AND SMALL INDUSTRIES			
D.2—Small Scale Industries			
D.2(1)—Government Institute of Cottage Industries			
D.2(1) (4)—Branch Institute at Lachen			
O	2.00		
R	—0.73	1.27	0.33
			—0.94
Reasons for saving have not been intimated (May 1980).			
D.2(1) (5)—Production and Marketing	7.20	5.98	—1.22

Saving occurred mainly under 'Advertising, Sales and Publicity' due to non-participation in all-India exhibition fair and under 'Minor Works' due to less construction works being undertaken owing to non-receipt of plans and estimates from the Sikkim Public Works Department.

GRANT No. 30—*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)

328—MINES AND MINERALS

E. 1—Regulation and Development of Mines

O	4.00		
R	-0.14	3.86	2.88
			-0.98

Saving occurred mainly under 'Salaries', 'Rent, rates and taxes', 'Office Expenses' and 'Mineral Exploration', reasons for which have not been intimated (May 1980).

CAPITAL

(iv) Against the available saving of Rs. 4.85 lakhs, an amount of Rs. 3.56 lakhs only was surrendered in March 1979.

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

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

721—LOANS FOR VILLAGE AND SMALL SCALE INDUSTRIES

GG. 1—Small Scale Industries

O	6.00		
R	-3.66	2.34	2.25
			- 0.09

Reasons for saving have not been intimated (May 1980).

(Referred to in the Summary of

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Grant-wise details of estimates and actuals of recoveries

All

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Serial number	Number and name of grant or appropriation	Budget estimates	
		Revenue	Capital
1	2	3	4
		Rs.	Rs.
1.	9 Power and Irrigation	26,00,000	..
2.	16 Forest, Fisheries and Soil Conservation	1,00,000	50,00,000
3.	24 Medical and Public Health	30,000	..
4.	28 Public Works, Roads, Bridges and Water Supply	2,00,00,000	..
Total		2,27,30,000	50,00,000

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(APPENDIX)

*Appropriation Accounts at page X)*

adjusted in the accounts in reduction of expenditure

Voted

Actuals		Actuals compared with budget estimates	
		More (+)	Less (-)
Revenue	Capital	Revenue	Capital
5	6	7	8
Rs.	Rs.	Rs.	Rs.
9,73,139	..	— 16,26,861	..
..	..	— 1,00,000	— 50,00,000
..	..	— 30,000	..
1,89,64,281	..	— 10,35,719	..
1,99,37,420	..	— 27,92,580	— 50,00,000

