



GOVERNMENT OF SIKKIM

APPROPRIATION ACCOUNTS

1977-78

87-1701

УПРАВЛЕНИЕ НАЦИОНАЛЬНОЙ БЕЗОПАСНОСТИ

МИНИСТЕРСТВО СЕЛЬСКОГО ХОЗЯЙСТВА



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 1977-78 presents the accounts of sums expended during the year ended 31st March 1978 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ stands for original grant or appropriation;

‘S’ stands for supplementary grant or appropriation ;

‘R’ stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

SUMMARY OF

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs
1. State Legislature		
Voted	7,40,000	..
Charged	50,000	..
Governor		
Charged	6,02,000	..
2. Cabinet		
Voted	13,61,000	..
3. Agriculture		
Voted	1,06,48,000	16,50,000
4. Animal Husbandry and Dairy Development		
Voted	77,59,000	96,00,000
5. Local Self Government		
Voted	17,82,000	20,000
6. Co-operation		
Voted	10,35,000	6,83,000
7. Ecclesiastical Department		
Voted	9,62,000	..
8. Education		
Voted	1,54,87,000	36,50,000
9. Power and Irrigation		
Voted	1,26,14,000	42,50,000
10. Establishment Department		
Voted	1,80,000	..
11. Excise (Abkari)		
Voted	5,23,000	..
12. Finance Department		
Voted	8,15,000	..
13. Income Tax and Sales Tax		
Voted	2,01,000	..

APPROPRIATION ACCOUNTS

<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.
7,22,379	..	17,621	..	..	..
47,829	..	2,171	..	..	..
5,86,449	..	15,551	..	..	..
12,12,736	..	1,48,264	..	..	..
95,25,114	26,15,653	11,22,886	..	..	9,65,653
57,10,604	95,03,202	20,48,396	96,798	..	..
17,54,277	20,000	27,723	..	..	..
10,22,778	6,33,000	12,222	50,000	..	..
9,59,715	..	2,285	..	..	..
1,40,65,997	31,38,410	14,21,003	5,11,590	..	..
1,21,97,888	40,34,968	4,16,112	2,15,032	..	..
1,75,541	..	4,459	..	..	..
4,53,525	..	69,475	..	..	..
7,06,242	..	1,08,758	..	..	..
1,26,313	..	74,687	..	..	..

(iii)

SUMMARY OF

Number and name of grant or appropriation	Amount of grant/ appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
14. Other Expenditure of the Finance Department		
Voted	17,46,000	18,50,000
Charged	8,14,000	11,22,000
15. Food Supplies and Fair Price Shops		
Voted	8,94,000	5,65,000
16. Forest, Fisheries and Soil Conservation		
Voted	1,80,37,000	52,00,000
17. Motor Vehicles		
Voted	3,52,000	..
18. Sikkim Nationalised Transport		
Voted	2,02,47,000	23,51,000
19. Home Department		
Voted	18,77,000	..
Charged	2,00,000	..
20. Administration of Justice		
Voted	4,23,000	..
Charged	4,74,000	..
21. Police		
Voted	85,95,000	17,43,000
22. Land Revenue		
Voted	39,93,000	21,79,000
23. Law Department		
Voted	1,41,000	..
24. Medical, Public Health and Social Welfare		
Voted	1,29,99,000	34,25,000

APPROPRIATION ACCOUNTS

<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.
15,43,095	14,37,915	2,02,905	4,12,085	..	..
6,27,609	9,07,960	1,96,391	2,14,040	..	..
7,54,292	4,10,609	1,39,708	1,54,391	..	..
1,78,30,481	16,59,498	2,06,519	35,40,502	..	..
3,39,650	..	12,350	..	..	..
1,82,55,519	23,24,116	19,91,481	26,884	..	..
18,19,427	..	57,573	..	..	..
..	..	2,00,000	..	..	..
1,53,726	..	2,69,274	..	..	..
4,89,928	..	..	..	15,928	..
85,29,768	16,52,752	65,232	90,248	..	..
33,58,913	5,59,141	6,34,087	16,19,859	..	..
1,37,686	..	3,314	..	..	..
1,04,56,086	45,92,223	25,42,914	..	..	11,67,223

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 and Rural Works Voted	1,73,97,000	..
26. Planning and Development Voted	7,28,000	..
27. Press, Publicity and Cultural Affairs Voted	24,80,000	3,25,000
28. Public Works, Roads, Bridges and Water Supply Voted	5,71,42,000	2,60,00,000
29. Tourism Voted	9,27,000	32,00,000
30. Trade, Industries and Labour Voted	74,56,000	66,50,000
TOTAL Voted	20,95,41,000	7,33,41,000
Charged	21,40,000	11,22,000
GRAND TOTAL :	21,16,81,000	7,44,63,000

APPROPRIATION ACCOUNTS—*Contd.*

<i>Expenditure Revenue Capital</i>		<i>Saving Revenue Capital</i>		<i>Excess Revenue Capital</i>	
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,29,98,404	..	43,98,596	..	..	..
5,08,943	..	2,19,057	..	..	..
23,62,254	..	1,17,746	3,25,000	..	..
5,55,80,086	2,58,99,562	15,61,914	1,00,438	..	..
7,01,938	27,18,280	2,25,062	4,81,720	..	..
63,94,423	56,81,508	10,61,577	9,68,492	..	..
19,03,57,800	6,68,80,837	1,91,83,200	85,93,039	..	21,32,876
17,51,815	9,07,960	4,04,113	2,14,040	15,928	..
19,21,09,615	6,77,88,797	1,95,87,313	88,07,079	15,928	21,32,876

SUMMARY OF APPROPRIATION ACCOUNTS—*Contd.*

The excess over the following grants requires regularisation :
Capital Section

3—Agriculture

24—Medical, Public Health and Social Welfare

The excess over the following charged appropriation also requires regularisation :

Revenue Section

20—Administration of Justice

The expenditure shown in the Appropriation Accounts does not include Rs. 48,750 spent from out of an advance from the Contingency Fund which was not recouped to the Fund till the close of the year. The details of this expenditure are given below :—

<i>Serial Number and number</i>	<i>name of Major head of account</i>	<i>Amount of expenditure</i>	<i>Amount of advance</i>	<i>Date of sanction</i>	
		<i>Rs.</i>	<i>Rs.</i>		
1.	24 Medical, Public Health and Social Welfare	288—Social Security and Welfare	48,750	48,750	15th October 1977

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1977-78 and that shown in

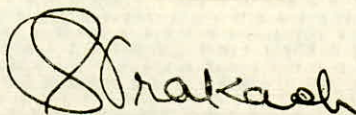
SUMMARY OF APPROPRIATION ACCOUNTS—*Concl'd.*

the Finance Accounts for that year is given 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.
71,51,815	9,07,960	26,59,775	19,03,57,800	6,68,80,837	25,72,38,637
Deduct—Total recoveries shown in Appendix					
..	..	..	1,84,02,562	..	1,84,02,562
Net total expenditure as shown in Statement No 9 of the Finance Accounts					
17,51,815	9,07,960	26,59,775	17,19,55,238	6,68,80,837	23,88,36,075

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 1977-78.



New Delhi,

(GIAN PRAKASH)

The.....

Comptroller and Auditor General of India

1890

NEW YORK

1890

THE
OFFICE OF THE
COMMISSIONER OF THE LAND OFFICE
STATE OF NEW YORK
ALBANY

IN SENATE
JANUARY 15, 1890

REPORT
OF THE
COMMISSIONER OF THE LAND OFFICE
FOR THE YEAR 1889

ALBANY:
PUBLISHED BY
J. B. WHITTAKER,
STATE PRINTING OFFICE,
1890.

1890

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—			
259—PUBLIC WORKS			
Voted			
Original	6,31,000		
Supplementary	1,09,000	7,40,000	7,22,379 — 17,621
Amount surrendered during the year (March 1978)			13,000
<i>Charged</i>			
Original	50,000		
Supplementary	..	50,000	47,829 — 2,171
Amount surrendered during the year (March 1978)			2,000

GRANT No. 3—AGRICULTURE
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD			
305—AGRICULTURE			
Original 1,06,48,000			
Supplementary ..	1,06,48,000	95,25,114	— 11,22,886
Amount surrendered during the year			..

CAPITAL

MAJOR HEADS

483—CAPITAL OUTLAY ON HOUSING

505—CAPITAL OUTLAY ON
 AGRICULTURE

705—LOANS FOR AGRICULTURE

Original 16,50,000			
Supplementary ..	16,50,000	26,15,653	+ 9,65,653
Amount surrendered during the year			..

NOTES AND COMMENTS

REVENUE

(i) No part of the saving was surrendered.

GRANT No. 3—Contd.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
305—AGRICULTURE			
B. 14—Schemes for small and marginal farmers and agricultural labour			
O	15.00		
R	— 10.00	5.00	— 5.00
B. 8—Horticulture			
O	12.50		
R	2.50	15.00	9.31 — 5.69
B. 6—Extension and Farmer's Training			
O	9.68		
R	— 3.00	6.68	6.43 — 0.25
B. I—Direction and Administration			
O	19.85		
R	— 2.45	17.40	18.33 + 0.93

Reasons for saving in the above-mentioned cases have not been intimated (June 1979).

(iii) The above savings were partly counterbalanced by excess over the original provision under:—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
B. 15—Other Expenditure			
O	7.08		
R	3.50	10.58	11.43 + 0.85

GRANT No. 3—Concl'd.

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

B. 9—Manures and Fertilizers

O	13.51		
R	8.15	21.66	21.37 — 0.29

Reasons for the excess in the above cases have not been intimated (June 1979).

CAPITAL

(iv) The expenditure exceeded the grant by Rs. 9,65,653; 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

AA. 1—Government

Residential Building

O	6.50		
R	2.00	8.50	20.45 + 11.95

Reasons for the excess have not been intimated (June 1979).

(vi) The excess in note (v) above was partly offset by saving in the original provision under :—

505—Capital Outlay on
Agriculture

BB. 5—Horticulture

O	5.00		
R	(—) 5.00	..	..

Reasons for the saving have not been intimated (June 1979).

GRANT No. 4—ANIMAL HUSBANDRY AND DAIRY
DEVELOPMENT

(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEADS			
310—ANIMAL HUSBANDRY			
311—DAIRY DEVELOPMENT			
321—VILLAGE AND SMALL INDUSTRIES			
Original	77,59,000		
Supplementary ..	77,59,000	57,10,604	— 20,48,396

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	6,00,000		
Supple- mentary	90,00,000	96,00,000	95,03,202 — 96,798

Amount surrendered
during the year

REVENUE

(i) No part of the saving was surrendered.

GRANT No. 4—*Concl.*

(ii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
310—ANIMAL HUSBANDRY			
A.3—Veterinary Services and Animal Health			
O	14.09		
R	— 1.37	12.72	— 2.57
A.8—Piggery Development			
O	7.81		
R	— 3.43	4.38	— 0.76
A.II—Other Expenditure			
O	26.32		
R	— 1.00	25.32	— 10.97

Reasons for the saving in the above cases have not been intimated (June 1979).

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	17,37,000		
Supplementary	45,000	17,82,000	17,54,277 — 27,723
Amount surrendered during the year (March 1978)			23,702
CAPITAL			
MAJOR HEAD			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
Original	20,000		
Supplementary	..	20,000	20,000 ..
Amount surrendered during the year			..

GRANT No. 6—CO-OPERATION
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD			
298—CO-OPERATION			
Original	8,81,000		
Supplementary	1,54,000	10,35,000	10,22,778 — 12,222
Amount surrendered during the year			
CAPITAL			
MAJOR HEAD			
498—CAPITAL OUTLAY ON			
CO-OPERATION			
Original	4,00,000		
Supplementary	2,83,000	6,83,000	6,33,000 — 50,000
Amount surrendered during the year			

GRANT No. 7—ECCLESIASTICAL DEPARTMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD			
295—OTHER SOCIAL AND COMMUNITY SERVICES.			
Original 8,02,000			
Supplementary 1,60,000	9,62,000	9,59,715	— 2,285
Amount surrendered during the year			

GRANT No. 8—EDUCATION
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs.</i>
REVENUE			
MAJOR HEAD			
277—EDUCATION			
Original	1,36,90,000		
Supplementary	17,97,000	1,54.87,000	1,40,65,997 —14,21,003
Amount surrendered during the year			

CAPITAL

MAJOR HEAD

477—CAPITAL OUTLAY ON			
EDUCATION, ART AND			
CULTURE			
Original	25,50,000		
Supplementary	11,00,000	36,50,000	31,38,410 —5,11,590
Amount surrendered during the year			

NOTES AND COMMENTS

REVENUE

(i) In view of the ultimate saving of Rs. 14.21 lakhs, the supplementary grant of Rs. 17.97 lakhs obtained in September 1977 (Rs. 0.29 lakhs) and March 1978 (Rs. 17.68 lakhs) proved excessive.

(ii) No part of the saving was surrendered.

GRANT No. 8—Contd.

(iii) Saving occurred mainly under :—

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
277—EDUCATION			
A.7—General			
A.7(2)—Scholarships			
O	9.00		
S	1.68		
R	—0.95	9.73	6.59
			—3.14
A.8—Vocationalisation of Education (CSS)			
S	1.48	1.48	0.01
			—1.47
A.1—Primary Education			
A.1(3)—Teachers' Training			
O	2.42		
S	0.04	2.46	1.25
			—1.21

Saving in the above cases occurred mainly under 'Salaries', 'Office Expenses', 'Miner Works' and 'Other charges', reasons for which have not been intimated (June 1979).

GRANT No. 8--*Concl'd.*

Capital

(iv) Saving occurred mainly under :—

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

477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE

AA.2—Secondary Education

AA.2(1)—Buildings

O	12.00		
S	9.00	21.00	15.62
			—5.38

AA.3—University and other
Higher Educational
Institutions

AA.3(1)—Building	3.00	1.98	—1.02
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Reasons for saving in the above cases have not been intimated (June 1979).

(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>			

477—Capital Outlay on
Education, Art
and Culture

AA.1—Primary Education

AA.1(1) Primary Schools

O	10.50		
S	2.00	12.50	13.78
			+1.28

Reasons for the excess have not been intimated (June 1979).

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
259—PUBLIC WORKS			
283—HOUSING			
333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS			
334—POWER PROJECTS			
Original	1,12,95,000		
Supplementary	13,19,000	1,26,14,000	1,21,97,888 —4,16,112
Amount surrendered during the year (March 1978)			13,29,000
CAPITAL			
MAJOR HEADS			
483—CAPITAL OUTLAY ON HOUSING			
534—CAPITAL OUTLAY ON POWER PROJECTS			
Original	41,50,000		
Supplementary	1,00,000	42,50,000	40,34,968 —2,15,032
Amount surrendered during the year (March 1978)			1,20,000

GRANT No. 9—Contd.

NOTES AND COMMENTS

REVENUE

(i) In view of the final saving of Rs. 4.16 lakhs, the supplementary grant of Rs. 13.19 lakhs obtained in March 1978 proved excessive.

(ii) An amount of Rs. 13.29 lakhs was surrendered in March 1978 against the available saving of Rs. 4.16 lakhs.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>(In lakhs of rupees)</i>		
333—Irrigation, Navigation, Drainage and Flood Control			
E. 1—Irrigation Project (Non-Commercial)			
E. 1(5)—Other Expenditure			
O 28.00			
R —9.24	18.76	18.50	— 0.26
E. 1(4)—Suspense			
O 5.00			
R —3.91	1.09	1.09	..

Savings in the above heads were attributed mainly to shortage of construction materials, want of technical staff and non-availability of stock materials.

(iv) The saving in note (iii) 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>		
334—Power Projects			
C. 3—Transmission and Distribution			
C. 3(7)—Suspense	18.00	27.86	+ 9.86

GRANT No. 9—*Concl.*

Excess was due to increase in the cost of materials and purchase of more materials for stock.

	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>(In lakhs of rupees)</i>			
CAPITAL			
483—Capital Outlay on Housing			
BB. 1—Government Resi- dential Buildings			
BB. 1(1)—Construction			
O 2.00			
R —1.20	0.80		— 0.80

Anticipated saving was attributed to non-availability of land at Jorethang. Reasons for the final saving of Rs. 0.80 lakh have not been intimated (June 1979).

GRANT No. 10—ESTABLISHMENT DEPARTMENT
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (-) Rs</i>
REVENUE				
MAJOR HEAD				
252—SECRETARIAT—GENERAL				
SERVICES				
Original	1,63,000			
Supplementary	17,000	1,80,000	1,75,541	— 4,459
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			
283—HOUSING			
Original	2,87,000		
Supplementary	2,36,000	5,23,000	4,53,525
Amount surrendered during the year (March 1978)			60,400

NOTE/COMMENT

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>			
239—State Excise			
A. 1—Direction and Administration			
A. 1(1)—Executive Officer, Excise			
O	2.87		
S	1.21		
R	-0.60	3.48	3.46
			-0.02

The anticipated saving was attributed to non-filling up of seven out of fourteen additional posts provided for due to shortage of time.

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	8,05,000		
Supplementary	10,000	8,15,000	7,06,242 — 1,08,758
Amount surrendered during the year			..

NOTES AND COMMENTS

(i) The supplementary grant of Rs. 0.10 lakh obtained in March 1978 proved unnecessary as the expenditure did not come up even to the original provision.

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

(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>		

252—SECRETARIAT—GENERAL
SERVICES

A. 1—Secretariat

A. 1(2)—Finance Development	4.00	2.92	— 1.08
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Saving was stated to be due partly to non-purchase of a car.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
220—COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
240—SALES TAX			
Original	2,01,000		
Supplementary ..	2,01,000	1,26,313	—74,687
Amount surrendered during the year (March 1978)			9,732

NOTES AND COMMENTS

REVENUE

- (i) Against the available saving of Rs. 0.75 lakh, an amount of Rs. 0.10 lakh was surrendered in March 1978.
- (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>			

240—SALES TAX

B. 1—Collection charges

B. 1(1) Sales Tax Office

O	1.50		
R	— 0.15	1.35	0.73
			— 0.62

Saving was stated to be due to construction of staff quarter at Rangpo not being taken up during the year because of non-availability of suitable site.

GRANT No. 14—OTHER EXPENDITURE OF THE
FINANCE DEPARTMENT

	<i>Total grant/ appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
REVENUE			
MAJOR HEADS			
230—STAMPS AND REGIS- TRATION			
249—INTEREST PAYMENTS			
254—TREASURY AND ACCOUNTS ADMINISTRATION			
259—PUBLIC WORKS			
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	12,85,000		
Supplementary	4,61,000	17,46,000	15,43,095 — 2,02,905
Amount surrendered during the year			..

GRANT No. 14—*Contd.*

<i>Head</i>	<i>Total grant/ appropriation Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
<i>Charged</i>			
Original	8,14,000		
Supplementary ..	8,14,000	6,27,609	— 1,86,391
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.			
<i>Voted</i>			
Original	18,20,000		
Supplementary	30,000	18,50,000	14,37,915
Amount surrendered during the year			— 4,12,085
<i>Charged</i>			
Original	11,22,000		
Supplementary ..	11,22,000	9,07,960	— 2,14,040
Amount surrendered during the year			

GRANT No. 14—Contd.

NOTES AND COMMENTS

REVENUE

(i) In view of the ultimate saving of Rs. 2.03 lakhs in the voted grant, the supplementary grant of Rs. 4.61 lakhs obtained in March 1978 proved excessive.

(ii) No part of the saving was surrendered.

(iii) Saving in the charged appropriation in this section 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>		

249—Interest Payments

A.3(2)—Interest on Loans for

State Plan Schemes	6.14	5.07	— 1.07
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Saving was stated to be due to less payment of interest than anticipated because of less release of loan by the Central Government.

CAPITAL

Voted

(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>		

766—LOANS TO GOVERNMENT

SERVANTS, ETC.

AA—Loans to Government Servants

O	18.20			
S	0.30	18.50	14.38	— 4.12

Saving was attributed to less number of applications for festival advances than anticipated.

GRANT No. 14—*Concl'd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (—)</i>
<i>Charged</i>			
604—Loans and Advance from the Central Government			
D.2(1)-Block Loans	8.50	6.43	—2.07

Saving was stated to be due to less repayment of loan than anticipated because of less release of loan by the Central Government.

GRANT No 15—FOOD SUPPLIES AND
FAIR PRICE SHOPS
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEADS				
309 — FOOD				
Original	7,76,000			
Supplementary	1,18,000	8,94,000	7,54,292	— 1,39,708
Amount surrendered during the year				
CAPITAL				
MAJOR HEAD				
509 — CAPITAL OUTLAY ON FOOD				
Original	5,65,000	5,65,000	4,10,609	— 1,54,391
Amount surrendered during the year				

NOTES AND COMMENTS

Revenue

(i) In view of the ultimate saving of Rs. 1.40 lakhs, the supplementary grant of Rs. 1.18 lakhs obtained in March 1978 proved excessive.

(ii) No part of the saving was surrendered.

Capital

(iii) No part of the saving in this section too was surrendered during the year.

(iv) Saving occurred mainly under “509—Capital Outlay on Food—BB.I—Procurement and Supply” and was stated to be due to slow progress of work during the year.

GRANT No 16— FOREST, FISHERIES AND
SOIL CONSERVATION
(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			
265— OTHER ADMINISTRATIVE SERVICES			
307— SOIL AND WATER CONSERVATION			
312— FISHERIES			
313— FOREST			
Original	1,55,17,000		
Supplementary	25,20,000	1,80,37,000	1,78,30,481 — 2,06,519
Amount surrendered during the year			
CAPITAL			
MAJOR HEADS			
513— CAPITAL OUTLAY ON FOREST			
712— LOANS FOR FISHERIES			
713— LOANS FOR FOREST			
Voted			
Original	1,00,000		
Supplementary	51,00,000	52,00,000	16,59,498 — 35,40,502
Amount surrendered during the year			

GRANT No. 16—Contd.

NOTES AND COMMENTS

REVENUE

- (i) 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>			

313— Forest

C.8— Forest Produce

C.8 (1)—Forest Utilisation

and Timber Extraction	25.00	11.42	— 13.58
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Saving was attributed to meeting expenditure during the last three quarters of the year from a separate fund formed under Major Head 513—Forests.

307—Soil and Water
 Conservation

A. 1—Direction and
 Administration

A. 1(1)—Soil Conservation

Office	4.90	2.17	— 2.73
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Saving was stated to be due mainly to six posts remaining vacant on account of non-availability of technical hands.

A. 3(1)—Forest Soil Conservation
 Scheme

O 39.00

S 22.00	61.00	57.57	— 3.43
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Saving occurred mainly due to the protective work not being undertaken as the approval for the work was accorded at the fag end of the year.

GRANT No. 16—Contd.

	Total grant	Actual expenditure	Excess (+) Saving (—)
(In lakhs of rupees)			
A. 3(2)—Soil conservation in the catchment of River Valley Teesta (C.S.S.)	2.32	1.23	— 1.09

Saving was attributed to the works not being taken up in full because of late receipt of administrative approval of the Government of India.

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

313—Forest

C. 7—Farm Forestry

O	10.75		
S	0.85	11.60	24.10 + 12.50

Excess was stated to be due mainly to procurement of forest orchids and mulberry cuttings for the next planting season, creation of cactic section in the orchidariums, distribution and transportation of plants to remote villages and rehabilitation of degraded forests.

C. 1—Direction and
Administration

	17.05	22.27	+ 5.22
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Excess was attributed to additional grant of dearness allowance, rise in the cost of uniforms and awarding of rewards to the Forest Guards.

GRANT No. 16—*Concl.*

Capital

(iv) In view of the ultimate saving of Rs. 35.41 lakhs the supplementary grant of Rs 51.00 lakhs obtained in September 1977 (Rs. 26.00 lakhs) and March 1978 (Rs. 25.00 lakhs) proved excessive.

(v) No part of the saving was surrendered.

(vi) 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>		

513—Capital Outlay on
Forests

BB. 1—Forest Produce

BB. 1(1)—Forest Utili-
sation Circle

BB. 1(1) (1)—Advances

S	50.00	50.00	15.60	— 34.40
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Reasons for the saving have not been intimated (June 1979)

713—Loans for Forest

AA. 1—Loans to Wood Working

Centre	1.00	..	— 1.00
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Saving was attributed to non-disbursement of the amount as the Wood Working Centre, Bordang, for which the loan was intended, was declared as a Forest division instead of an autonomous body.

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 MOTOR VEHICLES			
252—SECRETARIAT—GENERAL SERVICES			
Original	1,89,000		
Supplementary	1,63,000	3,52,000	3,39,650 — 12,350
Amount surrendered during the year			

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

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess(+) Saving(-) Rs.</i>
REVENUE			
MAJOR HEADS			
283—Housing			
338—ROAD AND WATER			
TRANSPORT SERVICES			
Original	1,48,75,000		
Supplementary	53,72,000	2,02,47,000	1,82,55,519 — 19,91,481
Amount surrendered during the year (March 1978)			17,32,536
CAPITAL			
538—CAPITAL OUTLAY ON			
ROAD AND WATER			
TRANSPORT SERVICES			
Original	21,09,000		
Supplementary	2,42,000	23,51,000	23,24,116 — 26,884
Amount surrendered during the year			..

NOTES AND COMMENTS

REVENUE

(i) In view of the saving of Rs. 19.91 lakhs, the supplementary grant of Rs. 53.72 lakhs obtained in March 1978 was excessive.

(ii) Against the final saving of Rs. 19.91 lakhs, Rs. 17.33 lakhs were surrendered in March 1978.

GRANT No.18—*Concl'd.*

(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>		
338—Road and Water Transport Services			
B. 1(1)(1)—Sikkim Nationalised Transport			
B. 1(1)(1)(3)—Repairs and Main- tenance			
O 36.55			
R — 9.94	26.61	26.25	— 0.36
283—Housing			
A. 1—Government Residential Buildings			
O 3.13			
R — 1.15	1.98	..	— 1.98

Reasons for saving in the above cases have not been intimated (June 1979).

GRANT No. 20—ADMINISTRATION OF JUSTICE

		<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				
214—ADMINISTRATION OF JUSTICE				
259—PUBLIC WORKS				
<i>Voted</i>				
Original	2,18,000			
Supplemen- tary	2,05,000	4,23,000	1,53,726	-2,69,274
Amount surrendered during the year (March 1978)				
				30,000
<i>Charged</i>				
Original	4,25,000			
Supplementary	49,000	4,74,000	4,89,928	+15,928
Amount surrendered during the year (March 1978)				
				34,000

NOTES AND COMMENTS

(i) In view of the ultimate saving of Rs. 2.69 lakhs in the voted grant, the supplementary grant of Rs. 2.05 lakhs obtained in March 1978 proved unnecessary.

GRANT No. 20—Concl'd.

(ii) Saving in 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	2.18	1.54	—0.54

Saving was attributed to non-purchase of law books and steel furniture.

259—PUBLIC WORKS

B. 1—Construction

S	2.05		
R	—0.30	1.75	—1.75

Saving was stated to be due to construction of staff quarters at Rabdentse and Namchi not being taken up, because of non-availability of suitable sites.

Charged

(iii) The expenditure exceeded the charged appropriation by Rs. 15,928; the excess requires regularisation.

(iv) In view of the excess of Rs. 0.16 lakh, the surrender of Rs. 0.34 lakh in the charged appropriation was unjustified.

(v) Excess occurred 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			
O	4.25		
S	0.49		
R	—0.34	4.40	+0.50

Reasons for the excess have not been intimated (June 1979).

GRANT No. 21—POLICE
(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				
255—POLICE				
260—FIRE PROTECTION AND CONTROL				
265—OTHER ADMINISTRATIVE SERVICES				
Original	75,84,000			
Supplementary	10,11,000	85,95,000	85,29,768	—65,232
Amount surrendered during the year				..
CAPITAL				
MAJOR HEADS				
459—CAPITAL OUTLAY ON PUBLIC WORKS				
483—CAPITAL OUTLAY ON HOUSING				
Original	17,00,000			
Supplementary	43,000	17,43,000	16,52,752	—90,248
Amount surrendered during the year				..

NOTES AND COMMENTS

Capital

(i) In view of the ultimate saving of Rs. 0.90 lakh, the supplementary grant of Rs. 0.43 lakh obtained in March 1978 proved unnecessary.

(ii) No part of the saving was surrendered.

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			
253—DISTRICT ADMINISTRATION			
256—JAILS			
289—RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
Original	37,50,000		
Supplementary	2,43,000	39,93,000	33,58,913
			— 6,34,087
Amount surrendered during the year (March 1978)			78,307
CAPITAL			
MAJOR HEADS			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
483—CAPITAL OUTLAY ON HOUSING			
Original	20,00,000		
Supplementary	1,79,000	21,79,000	5,59,141
			—16,19,859
Amount surrendered during the year (March 1978)			15,67,673

GRANT No. 22—Concl'd.

NOTES AND COMMENTS

REVENUE

(i) In view of the final saving of Rs. 6.34 lakhs, the supplementary grant of Rs. 2.43 lakhs obtained in March 1978 proved excessive.

(ii) Against the available saving of Rs. 6.34 lakhs, Rs. 0.78 lakh were surrendered in March 1978.

(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>		

229—LAND REVENUE

A. 2—Survey and Settlement
Operations

A. 2(2)—Survey and Settlements

O	23.00			
R	—0.57	22.43	17.09	—5.34

Saving was stated to be due mainly to reduction in the number of officers from 12 to 6 and also non-availability of trained personnel.

CAPITAL

(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>		

459—CAPITAL OUTLAY ON
PUBLIC WORKS

AA—Capital Outlay on
Public Works

AA. 1—Construction

O	20.00			
R	—15.49	4.51	3.99	— 0.52

Anticipated saving was attributed to Jail construction not being undertaken.

Final saving was stated to be due to certain ancillary works like construction of approach road, levelling of site, protective works, etc., not being undertaken as it was decided to utilise the site for housing purposes instead of for construction of Jail.

GRANT No. 23—LAW DEPARTMENT
(ALL VOTED)

	<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE			
MAJOR HEAD			
252-SECRETARIAT—GENERAL			
SERVICES			
Original	1,33,000		
Supplementary	8,000	1,41,000	— 3,314
Amount surrendered during the year (March 1978)			7,045

NOTE/COMMENT

Amount surrendered exceeded the available saving by Rs. 0.04 lakh.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
280—MEDICAL			
281—FAMILY WELFARE			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
288—SOCIAL SECURITY AND WELFARE			
309—FOOD			
Original	1,26,85,000		
Supplementary	3,14,000	1,29,99,000	1,04,56,086 —25,42,914
Amount surrendered during the year			..
CAPITAL			
MAJOR HEADS			
480—CAPITAL OUTLAY ON MEDICAL			
488—CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
Original	34,25,000	34,25,000	45,92,223 + 11,67,223
Amount surrendered during the year			..

The expenditure in the Revenue Section does not include Rs. 48,750 spent from out of an advance from the Contingency Fund which was not recouped to the Fund till the close of the year.

GRANT No. 24—*Contd.*

NOTES AND COMMENTS

REVENUE

(i) In view of the ultimate saving of Rs. 25.43 lakhs, the supplementary grant of Rs. 3.14 lakhs obtained in September 1977 (Rs. 0.04 lakh) and March 1978 (Rs. 3.10 lakhs) proved unnecessary.

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

(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>		
288—Social Security and Welfare			
E.1—Social Welfare			
E.1(2)—Women's Welfare	11.97	5.59	— 6.38
E.1(4)—Welfare of Poor and Destitute	4.50	1.07	— 3.43
E.1(3)—Family and Child Welfare			
O	5.69		
S	0.82	4.99	— 1.52
280—Medical			
A.1—Allopathy			
A.1(2)—Medical Relief			
A.1(2)(10)—Centralised purchase of dietary materials	6.00	3.81	— 2.19

GRANT No. 24—*Concl'd.*

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
A.1(1)—Direction and Administration			
A.1(1)(3)—Central Health Store Organisation			
O	13.25		
R	7.59	20.84	— 2.22
281—Family Welfare			
B.1—Other Services and Supplies (C.S.S.)			
O	4.40		
S	1.94	6.34	— 2.65

Saving in the above cases was attributed to non-filling up of posts due to dearth of technically qualified persons, non-receipt/late receipt of bills from suppliers and certain programmes not being started during the year.

Capital

(iv) The expenditure exceeded the grant by Rs.11,67,223; 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>		
480—Capital Outlay on Medical			
AA.I—Allopathy			
AA.I(1)—Medical Relief			
AA.I(1) (1)Buildings	33.00	44.67	+11.67

The excess was stated to be due to accelerated progress in the construction of new District hospital at Singtam and a primary Health Sub-Centre at Dikchu.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
276—SECRETARIAT—SOCIAL AND COMMUNITY SERVICES			
283—HOUSING			
306—MINOR IRRIGATION WORKS			
314—COMMUNITY DEVELOPMENT			
337—ROADS AND BRIDGES			
Original	1,13,35,000		
Supplementary	60,62,000	1,73,97,000	1,29,98,404 —43,98,596
Amount surrendered during the year (March 1978)			7,85,000

NOTES AND COMMENTS

(i) In view of the final saving of Rs. 43.99 lakhs, the supplementary grant of Rs. 60.62 lakhs obtained in March 1978 proved excessive and could have been restricted to token provision for new service scheme.

(ii) Rupees 36.14 lakhs out of the total saving of Rs. 43.99 lakhs remained unsurrendered.

(iii) Saving occurred mainly under :—

	Total grant	Actual expenditure	Excess (+) Saving (—)
	<i>(In lakhs of rupees)</i>		
314—Community Development			
D.3(2)—Roads			
D.3(2) (2)—Rural Link Roads (C.S.S.)			
S	30.00		
R	—7.50	22.50	— 22.50

Saving was attributed to non-execution of the scheme due to delay in according sanction and in selecting nominees by the Panchayats as well as scarcity of stock materials during the year.

GRANT No. 25—*Concl'd.*

		<i>Total</i>	<i>Actual</i>	<i>Excess (+)</i>
		<i>grant</i>	<i>expenditure</i>	<i>Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
D.2(1) (1)—Construction of Panchayat Ghars (CSS)				
O	9.29			
R	-0.17	9.12	6.49	- 2.63

Saving was stated to be due to less progress of work because of non-availability of construction materials.

337—Roads and Bridges

E-2—Suspense		10.00	..	- 10.00
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Saving was reported to be due to the programme for purchasing stock materials in bulk not being implemented because of non-availability of suitable site for construction of proposed godowns at Gangtok and Jorethang.

E.1 (1)—Rural Roads

O	33.50			
R	0.02	33.52	30.92	- 2.60

Saving was stated to be due mainly to less progress of work because of non-availability of some materials for construction of bridges.

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			
304—OTHER GENERAL ECONOMIC SERVICES			
Original	7,10,000		
Supplementary	18,000	7,28,000	5,08,943
Amount surrendered during the year (March 1978)			—2,19,057 40,000

NOTES AND COMMENTS

(i) The supplementary grant of Rs. 0.18 lakh obtained in March 1978 proved unnecessary as the expenditure did not come up even to the original provision.

(ii) Against the available saving of Rs. 2.19 lakhs, an amount of Rs. 0.40 lakh only was surrendered in March 1978.

GRANT No. 26—*Concl'd.*

(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>		
296—Secretariat—Economic Services			
B. 1—Secretariat			
B. 1 (1)—Planning and Development Department			
O	3.10		
S	0.18		
R	—0.14	3.14	2.56
			—0.58

Saving was attributed mainly to less expenditure on allowances to non-official members of the District Planning Committee due to holding of less number of meetings than anticipated during the year.

304—Other General Economic Services

 C. 1—Economic Advice and Statistics

 C. (1) (1) Directorate of Statistics

1.20	0.58	—0.62
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Saving was attributed to non-establishment of a State Statistical Bureau as the Director selected for the purpose could not join.

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

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (—) Rs.
REVENUE			
MAJOR HEADS			
258—STATIONERY AND PRINTING			
276—SECRETARIAT-SOCIAL AND COMMUNITY SERVICES			
278—ART AND CULTURE			
285—INFORMATION AND PUBLICITY			
Original	21,31,000		
Supplementary	3,49,000	24,80,000	23,62,254 — 1,17,746
Amount surrendered during the year (March 1978)			10,000
CAPITAL			
MAJOR HEAD			
477—CAPITAL OUTLAY ON EDUCATION, ART AND CULTURE			
Original	3,25,000		
Supplementary	3,25,000		— 3,25,000
Amount surrendered during the year (March 1978)			3,00,000
NOTES AND COMMENTS			
REVENUE			

(i) Against the available saving of Rs. 1.18 lakhs, an amount of Rs. 0.10 lakh only was surrendered in March 1978.

GRANT No. 27—*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>			
278—Art and Culture			
C 2—Promotion of Arts and Culture			
C.2(2)-Cultural Activities	2.00	1.41	— 0.59

Saving was due mainly to less expenditure on machinery and equipment which could not be purchased for want of suitable technical personnel.

Capital

(iii) Saving 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 & Culture			
BB. 1—Other expenditure			
O	3.25		
R	—3.00	0.25	—0.25

Saving was stated to be due to construction of buildings for museum and library not being taken up during the year because of non-availability of suitable site.

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			
282—PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
283—HOUSING			
337—ROADS AND BRIDGES			
Original	2,78,81,000		
Supplemen- tary	2,92,61,000	5,71,42,000	5,55,80,086
			—15,61,914
Amount surrendered during the year (March 1978)			85,50,248
CAPITAL			
MAJOR HEADS			
459—CAPITAL OUTLAY ON PUBLIC WORKS			
482—CAPITAL OUTLAY ON PUBLIC HEALTH, SANITATION AND WATER SUPPLY			
483—CAPITAL OUTLAY ON HOUSING			

**537—CAPITAL OUTLAY ON ROADS
AND BRIDGES**

Original	2,60,00,000			
Supplementary	2,60,00,000	2,58,99,562		—1,00,438
Amount surrendered during the year				

NOTES AND COMMENTS**REVENUE**

(i) In view of the saving of Rs.15.62 lakhs, the surrender of Rs. 85.50 lakhs in March 1978 was excessive.

(ii) Saving in the original plus supplementary 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>			
337—Roads and Bridges			
H.4—Strategic and Border Roads (C. S. S.)			
S	254.18		
R	—85.50	168.68	168.68

Anticipated saving was attributed to non-receipt of full reimbursement claim from the Controller of Defence Accounts, Patna during the year.

283—Housing**E. 2—Government Residential
Buildings**

O	21.20			
S	3.51			
R	—4.98	19.73	13.50	—6.23

Reasons for saving have not been intimated (June 1979)

GRANT No. 28 —Contd.

Head	Total grant	Actual expenditure	Excess (+) Saving (—)
	(In lakhs of rupees)		
259—Public Works			
A 4—Maintenance and Repairs			
O	11.45		
S	5.55	17.00	—2.53
A.2—Planning and Research	3.00	0.46	—2.54

Saving in the above cases was attributed to non-completion of survey works and non-receipt of bills from the suppliers/agencies in time.

(iii) The saving mentioned in note (ii) above was partly counterbalanced by excess mainly under :—

259—Public Works			
A.7—Suspense	80.00	1,60.05	+ 80.05

Excess was stated to be due to unanticipated purchase of large quantity of materials for implementation of development works.

337—Roads and Bridges

H 2—District and other Roads

O	90.70		
S	25.82		
R	6.01	122.53	123.95 + 1.42

Excess was stated to be due mainly to payment of bills for work done in previous year for which there was no provision.

GRANT No. 28—Contd.

Capital

(iv) Saving occurred mainly under :—

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
				<i>Saving (-)</i>
<i>(In lakhs of rupees)</i>				
537—Capital Outlay on Roads and Bridges				
CC.1—District and other Roads				
O	173.00			
R	—19.14	153.86	142.46	—11.40

Reasons for the saving have not been intimated (June 1979).

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

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+)</i>
				<i>Saving (-)</i>
<i>(In lakhs of rupees)</i>				
459—Capital Outlay on Public Works				
AA.1—Construction				
O	31.00			
R	0.70	31.70	41.35	+ 9.65

Excess was stated to be due mainly to payment of telephone installation charges, cost of steel trusses and certain claims for the previous year.

(v) Suspense transactions: The expenditure in the grant includes Rs. 160.05 lakhs booked under the head 'Suspense'. The head 'Suspense' is not a final head of account. It accommodates interim transactions where further payments or adjust-

ments of value are necessary before the transactions 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.

The sub-head 'Stock' under 'Suspense' is debited with the value of materials received for stock purposes and not for any particular work. It is credited with the value of the materials issued to 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 1977-78 is given below.

(In lakhs of rupees)

Opening balance ..	105.42
Debits during the year ..	160.05
Total ..	265.47
Credits during the year ..	168.21
Closing balance ..	97.26

GRANT No. 29—TOURISM
(ALL VOTED)

		<i>Total grant Rs.</i>	<i>Actual expenditure Rs.</i>	<i>Excess (+) Saving (—) Rs.</i>
REVENUE				
MAJOR HEAD				
339—TOURISM				
Original	8,00,000			
Supplementary	1 27,000	9,27,000	7,01,938	—2,25,062
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	32,00,000			
Supplementary	32,00,000	27,18,280		—4,81,720
Amount surrendered during the year				

NOTES AND COMMENTS

REVENUE

(i) The supplementary grant of Rs. 1.27 lakhs obtained in March 1978 was unnecessary as the expenditure did not come up even to the original provision.

(ii) No part of the saving of Rs. 2.25 lakhs was surrendered during the year.

GRANT No. 29—*Concl.*

(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)

339—TOURISM

B.3—Tourist Transport Services

O	2.65		
R	—1.38	1.27	1.25
			—0.02

Reasons for the total saving of Rs. 1.40 lakhs have not been intimated (June 1979)

B.5. Tourist Centres

O	0.50		
R	0.70	1.20	..
			—1.20

Saving was stated to be due to non-establishment of tourist offices at Darjeeling and Calcutta.

CAPITAL

(iv) No amount was surrendered during the year against the available saving of Rs. 4.82 lakhs.

(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)

544—CAPITAL OUTLAY ON OTHER TRANSPORT AND COMMUNICATION SERVICES

AA.1—Tourism

AA.1(3)—Tourist Accommodation

O	27.00		
R	— 3.00	24.00	19.73
			—4.27

Saving was attributed to non-construction of cafeteria souvenir shop, tourist huts, etc., during the year.

GRANT No. 30—TRADE, INDUSTRIES AND LABOUR
(ALL VOTED)

	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs
REVENUE			
MAJOR HEADS			
283—HOUSING			
287—LABOUR AND EMPLOYMENT			
296—SECRETARIAT—ECONOMIC SERVICES			
320—INDUSTRIES			
321—VILLAGE AND SMALL INDUSTRIES			
328—MINES AND MINERALS			
Original	72,87,000		
Supplementary	1,69,000	74,56,000	63,94,423
Amount surrendered during the year (March 1978)			11,15,456
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—INVESTMENTS IN INDUSTRIAL FINANCIAL INSTITUTIONS			
721—LOANS FOR VILLAGE AND SMALL INDUSTRIES			
Original	55,50,000		
Supplementary	11,00,000	66,50,000	56,81,508
Amount surrendered during the year (March 1978)			4,58,853

NOTES AND COMMENTS

REVENUE

(i) The supplementary grant of Rs. 1.69 lakhs obtained in September 1977 (Rs 1.51 lakhs) and March 1978 (Rs.0.18 lakh) proved unnecessary as the expenditure did not come up even to the original provision.

(ii) Saving in the original 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>		
321—Village and Small Industries			
D. 2—Small Scale Industries			
D. 2(1)—Production Centre			
D. 2(1)(4)—Production and Marketing			
D. 2(1)(4)(1)—Management			
O	3.50		
R	-2.45	1.05	0.82
			-0.23
D. 2(1)(4)(3)—Field Level Organisation			
O	3.55		
R	-1.21	2.14	1.82
			-0.32
Saving in the above cases was stated to be due mainly to less purchase of raw materials owing to storage problem.			
D. 3—Industrial Estate			
D. 3 (1)—Industrial Estate at Jorethang			
O	4.00		
R	-3.00	1.00	1.65
			+0.65

Reasons for the net saving of Rs. 2.35 lakhs have not been intimated (June 1979).

GRANT No. 30—*Concl'd.*

CAPITAL

(iii) In view of the ultimate saving of Rs. 9.68 lakhs, the supplementary grant of Rs. 11.00 lakhs obtained in September 1977 (Rs. 10.00 lakhs) and March 1978 (Rs. 1.00 lakh) proved excessive.

(iv) Against the available saving of Rs. 9.68 lakhs, an amount of Rs 4.59 lakhs only was surrendered in March 1978.

(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>		
459—CAPITAL OUTLAY ON PUBLIC WORKS			
AA. 1—Construction			
AA. 1(6)—Construction of Laboratory Building for Mines and Geology Department	1.30	..	—1.30
528—Capital Outlay on Mining and Metallurgical Industries			
DD. 1—Other Expenditure			
O	23.00		
R	—11.59	11.41	10.10 —1.31

Reasons for the saving in the above-mentioned cases have not been intimated (June 1979).

APPENDIX

**Grant-wise details of recoveries adjusted in reduction
(Referred to in the Summary of the Appropriation)**

Serial No.	Number and name of grant	Budget estimates	
		Revenue	Capital
1	2	3	4
1.	9 Power and Irrigation	Rs. 23,00,000	Rs. ..
2.	16 Forest, Fisheries and Soil Conservation	1,00,000	25,00,000
3.	24 Medical, Public Health and Social Welfare	30,000	..
4.	25 Panchayat and Rural Works	10,00,000	..
5.	28 Public Works, Roads, Bridges and Water Supply	80,00,000	..
Total		1,14,30,000	25,00,000

(Appendix)

of expenditure in accounts for 1977-78. All Voted
Accounts at page ix)

Actuals		Actuals compared with budget estimates	
Revenue	Capital	More Less	(+) (-)
5	6	Revenue 7	Capital 8
Rs.	Rs.	Rs.	Rs.
15,81,798	..	-7,18,202	..
..	..	-1,00,000	-25,00,000
..	..	- 30,000	..
..	..	-10,00,000	..
1,68,20,764	..	+88,20,764	..
1,84,02,562	..	+69,72,562	-25,00,000

