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सत्यमेव जयते

# FINANCE ACCOUNTS

## (VOLUME-I)

### 2014-15



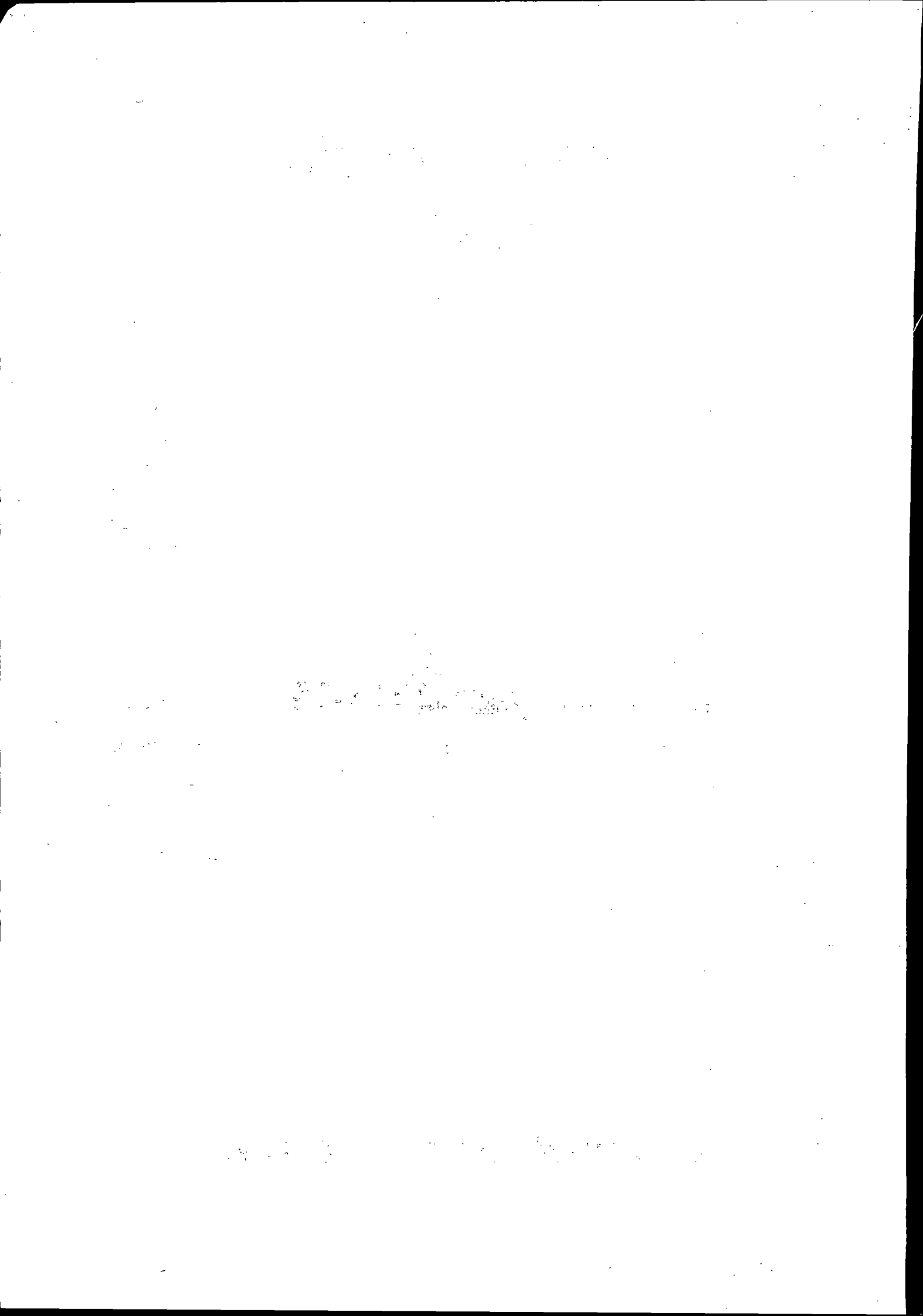
# GOVERNMENT OF SIKKIM

# **FINANCE ACCOUNTS**

## **VOLUME – I**

**for the year 2014-15**

**GOVERNMENT OF SIKKIM**



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**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

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This compilation containing the Finance Accounts of the Government of Sikkim for the year ending 31 March 2015 presents the financial position alongwith accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume - I contains the consolidated position of the state of finances and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Sikkim and the statements received from the State Bank of Sikkim. Statement (No.8, 9, 10, 19, 20 and 22) and appendices (III, IV, VIII, IX, and XI) in this compilation have been prepared directly from the information received from the Government of Sikkim who are responsible to ensure the correctness of such information.

The treasuries, offices, and or departments functioning under the control of the Government of Sikkim are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Senior Deputy Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) 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, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.



(v)

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Sikkim for the year 2014-15.

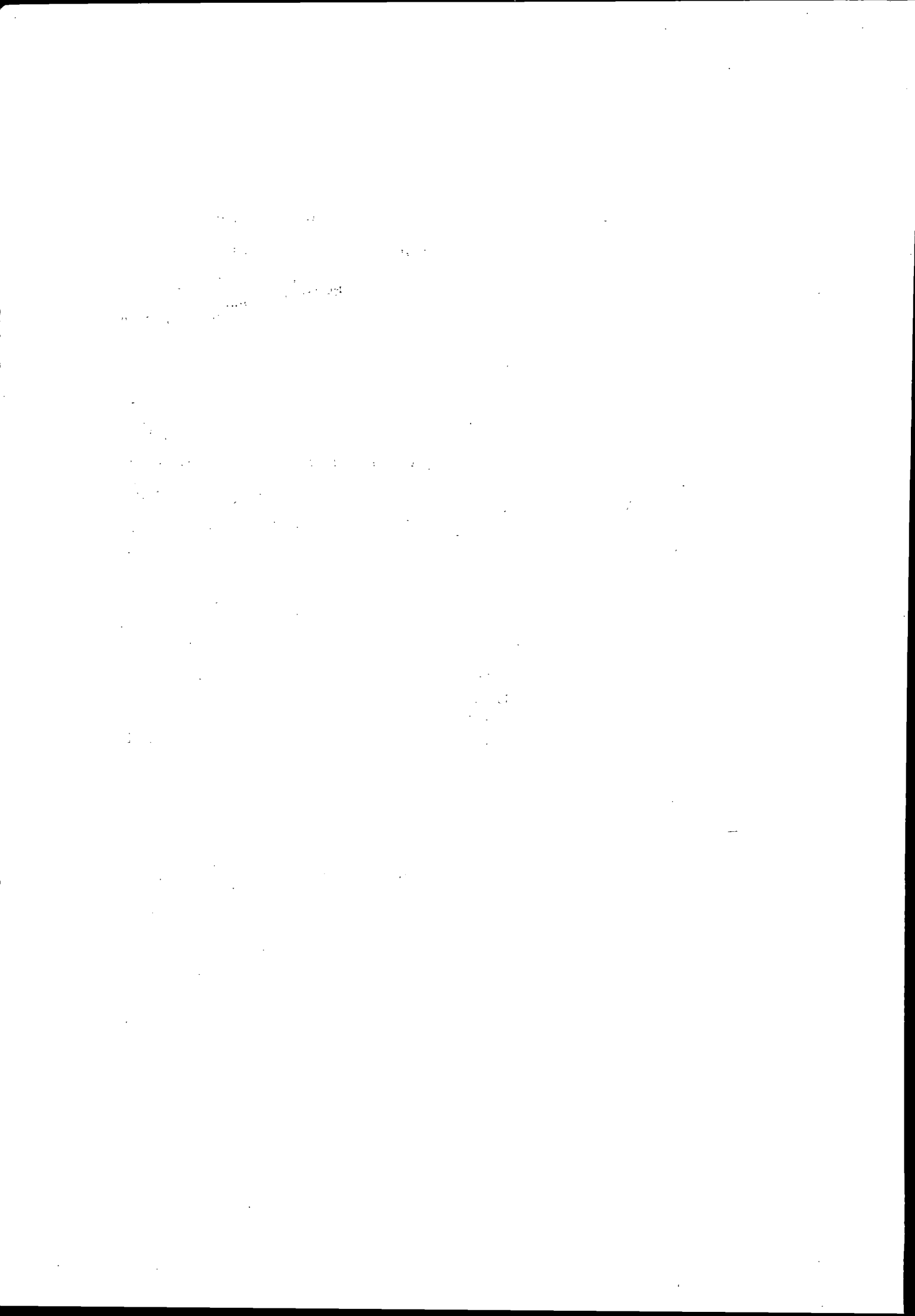
Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Sikkim being presented separately for the year ended 31 March 2015.

Date: 12.3 OCT 2015  
Place: New Delhi



(SHASHI KANT SHARMA)  
Comptroller and Auditor General of India





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## Guide to the Finance Accounts

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### A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Sikkim present the accounts of receipts and outgoing of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

**Part -I: The Consolidated Fund:** This fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorized under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part -II: The Contingency Fund:** This fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Sikkim for 2014-15 is ₹ one crore.

**Part -III: The Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.' 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

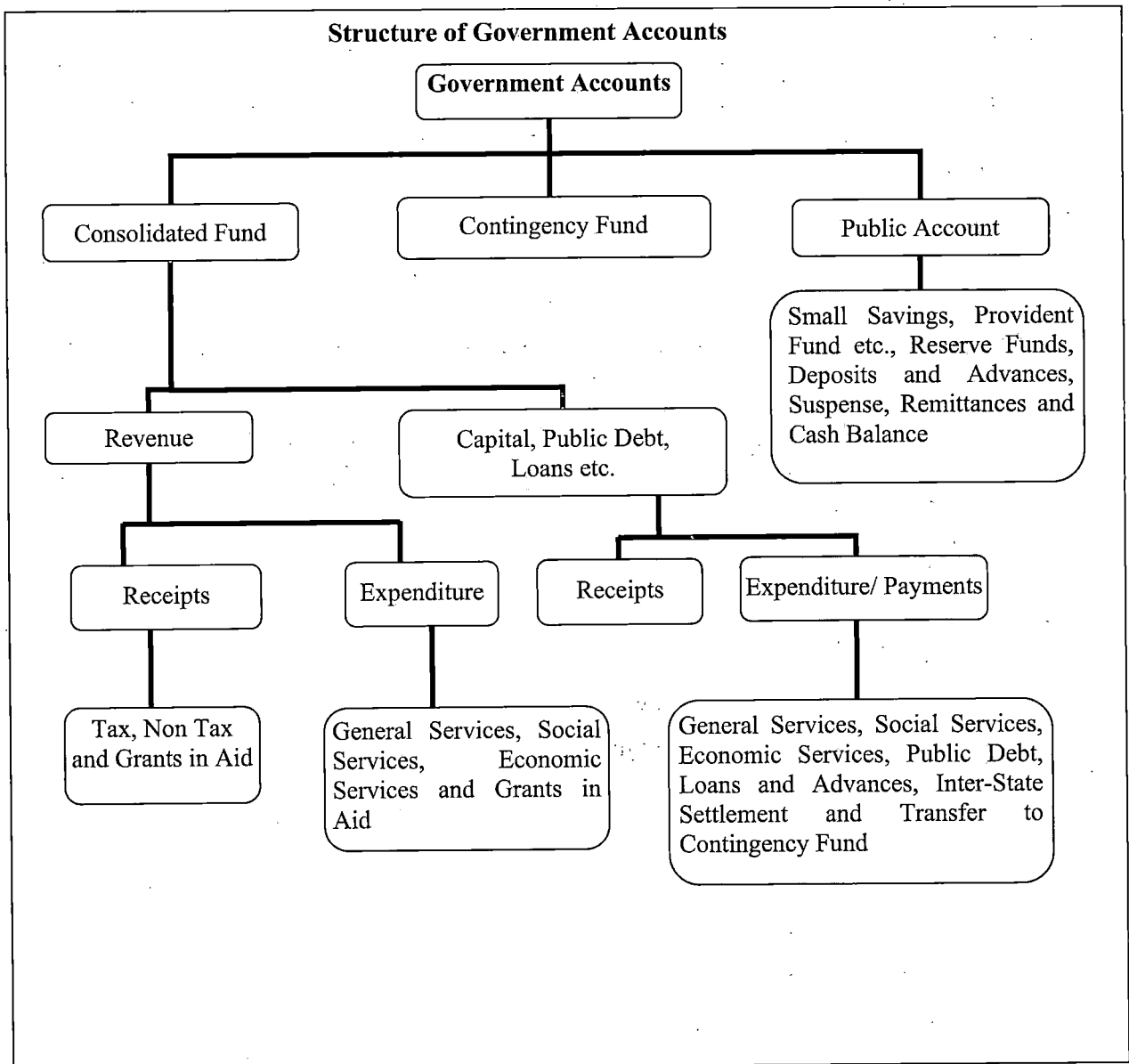
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2015.

|              |                                                                 |
|--------------|-----------------------------------------------------------------|
| 0020 to 1606 | Revenue Receipts                                                |
| 2011 to 3606 | Revenue Expenditure                                             |
| 4000         | Capital Receipts                                                |
| 4046 to 7810 | Capital Expenditure (including Public Debt, Loans and Advances) |
| 7999         | Appropriation to the Contingence Fund                           |
| 8000         | Contingency Fund                                                |
| 8001 to 8999 | Public Account                                                  |

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A Pictorial representation of Structure of Government Accounts is given below:



**B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

**Volume-I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transaction of the State Government for the current financial year, Notes to Accounts and an annexure to the Notes to Accounts. Details of the 13 statements in **Volume -I** are given below:

1. **Statement of financial position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of receipts and disbursement:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statements of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayment of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume -II of the Finance Accounts.
4. **Statements of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume -II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.

- 8. Statement of Investments of the Government:** This statement depicts investments of the Government in the equity capital of Statutory Corporation, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies.

This statements corresponds to the detailed statement 19 in Volume II.

- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies Other institutions. This statements corresponds to the detailed statement 20 in Part II.

- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix -III provides details of the recipient institution.

- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15,16,17,18 and 21 in Volume II.

**Volume II of the Finance Accounts contains two parts- nine detailed statement in Part I and twelve Appendices in Part -II.**

#### **Part I of Volume II**

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.

- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charge and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund etc.), and Ways and Means Advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e. amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary 7 in Volume I.
- 19. Detailed Statement of Investments:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

## **Part -II of Volume -II**

**Part -II contains eleven appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the "Table of Contents" in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.



**C. READY RECKONER**

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have direct link with the Summary Statements are not shown below).

| Parameter                                                      | Summary Statements (Volume-I) | Detailed Statements (Volume-II) | Appendices                                                     |
|----------------------------------------------------------------|-------------------------------|---------------------------------|----------------------------------------------------------------|
| Revenue Receipts (including Grants received), Capital Receipts | 2,3                           | 14                              |                                                                |
| Revenue Expenditure                                            | 2,4                           | 15                              | I (Salary),<br>II (Subsidy)                                    |
| Grants-in-Aid given by the Government                          | 2,10                          | ...                             | III (Grants-in-Aid)                                            |
| Capital expenditure                                            | 1,2,4,5,12                    | 16                              | I (Salary)                                                     |
| Loans and advances given by the Government                     | 1,2,7                         | 18                              |                                                                |
| Debt Position/Borrowings                                       | 1,2,6                         | 17                              |                                                                |
| Investments of the Government in Companies, Corporations etc   | 8                             | 19                              |                                                                |
| Cash                                                           | 1,2,12,13                     |                                 |                                                                |
| Balances in Public Account and investments thereof             | 1,2,12,13                     | 21,22                           |                                                                |
| Guarantees                                                     | 9                             | 20                              |                                                                |
| Schemes                                                        |                               |                                 | IV (Externally Aided Projects),<br>V (Plan Scheme Expenditure) |

**D. Periodical adjustments and Book adjustments:**

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public

Accounts represent non-cash transactions occurring at the level of the accounts rendering units.

In addition to the above the Sr. Dy. Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume -I) and footnotes to the relevant statements.

Example of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commission. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipt and Public Debt heads.

**E. Rounding:**

Difference of ₹ 0.01 lakh/crore, wherever occurring is due to rounding.

## 1: STATEMENT OF FINANCIAL POSITION

(₹ in crore)

| Assets <sup>1</sup>                                               | Reference<br>(Sr. no.) |           | As on 31<br>March 2015 | As on 31<br>March 2014 |
|-------------------------------------------------------------------|------------------------|-----------|------------------------|------------------------|
|                                                                   | Notes to<br>Accounts   | Statement |                        |                        |
| <b>Cash</b>                                                       |                        |           | <b>15,36.94</b>        | <b>12,83.60</b>        |
| (i) Cash in State Bank of Sikkim                                  | ...                    | 21        | 1,71.35                | 2,59.51                |
| (ii) Departmental Balances                                        | ...                    | 21        | 0.55                   | 0.55                   |
| (iii) Permanent Imprest                                           | ...                    | 21        | 0.42                   | 0.42                   |
| (iv) Cash Balance Investments                                     | ...                    | 21        | 10,50.00               | 7,50.00                |
| (v) Deposits with Other Bank                                      | ...                    | 21        | 6.60                   | 11.09                  |
| (vi) Investments from Earmarked Funds <sup>2</sup>                | ...                    | 22        | 3,08.02                | 2,62.03                |
| <b>Capital Expenditure</b>                                        |                        | 16        | <b>83,27.25</b>        | <b>73,46.54</b>        |
| (i) Investments in shares of Companies, Corporations, etc.        | ...                    | 19        | 97.42                  | 97.42                  |
| (ii) Other Capital Expenditure                                    | ...                    | 16        | 82,29.83               | 72,49.12               |
| <b>Contingency Fund (un-recouped)</b>                             | ...                    | 21        | ...                    | <b>1.00</b>            |
| <b>Loans and Advances</b>                                         | ...                    | 18        | <b>1,35.17</b>         | <b>1,09.48</b>         |
| <b>Advances with departmental officers</b>                        | ...                    | 21        | <b>1.03</b>            | <b>1.03</b>            |
| <b>Suspense and Miscellaneous Balances<sup>3</sup></b>            | ...                    | ...       | ...                    | ...                    |
| <b>Remittance Balances</b>                                        | ...                    | ...       | ...                    | ...                    |
| <b>Cumulative excess of expenditure over receipts<sup>4</sup></b> | ...                    | ...       | ...                    | ...                    |
| <b>Total</b>                                                      |                        |           | <b>1,30,00.39</b>      | <b>87,41.65</b>        |

1 The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

2 Investments out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under "Investments from Earmarked Funds".

3 In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

4 The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

**1: STATEMENT OF FINANCIAL POSITION (Concl.d.)**

(₹ in crore)

| Liabilities                                           | Reference<br>(Sr. no.) |           | As on 31<br>March 2015 | As on 31<br>March 2014 |
|-------------------------------------------------------|------------------------|-----------|------------------------|------------------------|
|                                                       | Notes to<br>Accounts   | Statement |                        |                        |
| <b>Borrowings (Public Debt)</b>                       |                        |           |                        |                        |
| (i) Internal Debt                                     | ...                    | 6         | <b>23,89.23</b>        | <b>20,58.47</b>        |
| (ii) Loans and Advances from Central Government       | ...                    | 6         | <b>1,21.07</b>         | <b>1,27.07</b>         |
| Non-Plan Loans                                        | ...                    | 6         | 0.85                   | 0.55                   |
| Loans for State Plan Schemes                          | ...                    | 6         | 1,16.82                | 1,22.78                |
| Loans for Central Plan Schemes                        | ...                    | ...       | ...                    | ...                    |
| Loans for Centrally Sponsored Plan Schemes            | ...                    | 6         | 1.28                   | 1.41                   |
| Other loans                                           | ...                    | 6         | 2.12                   | 2.34                   |
|                                                       |                        |           |                        |                        |
| <b>Contingency Fund (corpus)</b>                      |                        | 21        | <b>1.00</b>            | <b>1.00</b>            |
|                                                       |                        |           |                        |                        |
| <b>Liabilities on Public Account</b>                  |                        |           | <b>16,51.32</b>        | <b>14,48.34</b>        |
| (i) Small Savings, Provident Funds, etc.              | ...                    | 21        | 7,10.20                | 6,85.64                |
| (ii) Deposits                                         | ...                    | 21        | 1,38.37                | 1,46.21                |
| (iii) Reserve Funds                                   | ...                    | 21        | 4,30.61                | 3,13.15                |
| (iv) Remittance Balances                              | ...                    | 21        | 2,13.40                | 2,04.31                |
| (v) Suspense and Miscellaneous Balances               | ...                    | 21        | 1,58.75                | 99.03                  |
| <b>Cumulative excess of receipts over expenditure</b> | ...                    | 12        | <b>58,37.77</b>        | <b>51,06.77</b>        |
| <b>Total</b>                                          |                        |           | <b>1,00,00.39</b>      | <b>87,41.65</b>        |

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

| Receipts                              |                 |                 | Disbursements                                               |                 |                 |
|---------------------------------------|-----------------|-----------------|-------------------------------------------------------------|-----------------|-----------------|
|                                       | 2014-15         | 2013-14         |                                                             | 2014-15         | 2013-14         |
| <b>Part-I Consolidated Fund</b>       |                 |                 |                                                             |                 |                 |
| <b>Section-A: Revenue</b>             |                 |                 |                                                             |                 |                 |
| <b>Revenue Receipts</b>               | <b>44,61.95</b> | <b>43,26.44</b> | <b>Revenue Expenditure</b>                                  | <b>37,30.95</b> | <b>34,57.96</b> |
| Tax revenue (raised by the State)     | 5,27.54         | 5,24.92         | Salaries <sup>1*</sup>                                      | 12,36.37        | 10,93.88        |
| Non-tax revenue                       | 6,98.08         | 7,94.49         | Subsidies*                                                  | 14.78           | 15.60           |
|                                       |                 |                 | Grants-in-aid <sup>2*</sup>                                 | 47.18           | 89.62           |
| Interest receipts                     | 66.44           | 67.02           | <b>General services</b>                                     | <b>12,07.89</b> | <b>11,11.01</b> |
| Others                                | 6,31.64         | 7,27.47         | Interest Payment and service of debt                        | 2,51.55         | 2,21.16         |
|                                       |                 |                 | Pension                                                     | 3,33.08         | 2,60.63         |
| <b>Share of Union Taxes/Duties</b>    | <b>8,09.33</b>  | <b>7,62.62</b>  | Others                                                      | 6,23.26         | 6,29.22         |
|                                       |                 |                 |                                                             |                 |                 |
|                                       |                 |                 | <b>Social services</b>                                      | <b>4,57.98</b>  | <b>4,87.83</b>  |
|                                       |                 |                 | <b>Economic services</b>                                    | <b>4,49.54</b>  | <b>3,67.72</b>  |
|                                       |                 |                 |                                                             |                 |                 |
| <b>Grants from Central Government</b> | <b>24,27.00</b> | <b>22,44.41</b> | <b>Compensation and assignment to Local Bodies and PRIs</b> | <b>3,17.21</b>  | <b>2,92.30</b>  |
| <b>Revenue Deficit</b>                | <b>...</b>      | <b>...</b>      | <b>Revenue Surplus</b>                                      | <b>7,31.00</b>  | <b>8,68.48</b>  |

<sup>1</sup>Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2) under Revenue Expenditure (and salaries under capital expenditure). <sup>1</sup> Salaries, sometimes, also figure under capital expenditure.

<sup>2</sup>Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

| Receipts                                     |                 |                 | Disbursements                                |                 |                 |
|----------------------------------------------|-----------------|-----------------|----------------------------------------------|-----------------|-----------------|
|                                              | 2014-15         | 2013-14         |                                              | 2014-15         | 2013-14         |
| <b>Part-I Consolidated Fund Concl'd.</b>     |                 |                 |                                              |                 |                 |
| <b>Section-B: Capital</b>                    |                 |                 |                                              |                 |                 |
| <b>Capital Receipts</b>                      | ...             | ...             | <b>Capital Expenditure</b>                   | <b>9,80.71</b>  | <b>9,11.94</b>  |
|                                              |                 |                 | <b>General Services</b>                      | <b>1,09.52</b>  | <b>1,69.52</b>  |
|                                              |                 |                 | <b>Social Services</b>                       | <b>2,69.81</b>  | <b>2,66.21</b>  |
|                                              |                 |                 | <b>Economic Services</b>                     | <b>6,01.38</b>  | <b>4,76.21</b>  |
|                                              |                 |                 |                                              |                 |                 |
| <b>Recoveries of Loans and Advances</b>      | <b>0.88</b>     | <b>0.92</b>     | <b>Loans and Advances disbursed</b>          | <b>26.57</b>    | <b>10.40</b>    |
|                                              |                 |                 | <b>General Services</b>                      | ...             | ...             |
|                                              |                 |                 | <b>Social Services</b>                       | <b>11.50</b>    | <b>10.00</b>    |
|                                              |                 |                 | <b>Economic Services</b>                     | <b>15.00</b>    | ...             |
|                                              |                 |                 | <b>Others</b>                                | <b>0.07</b>     | <b>0.40</b>     |
| <b>Public Debt Receipts</b>                  | <b>4,11.79</b>  | <b>2,96.32</b>  | <b>Repayment of Public Debt</b>              | <b>87.03</b>    | <b>88.74</b>    |
| Internal Debt (market loans etc.)            | 4,08.12         | 2,94.01         | Internal Debt (market loans etc.)            | 77.36           | 64.47           |
| Loans from GOI                               | 3.67            | 2.31            | Loans from GOI                               | 9.67            | 24.27           |
| <b>Net of Inter-State-Settlement Account</b> | ...             | ...             | <b>Net of Inter-State-Settlement Account</b> | ...             | ...             |
| <b>Total Receipts Consolidated Fund</b>      | <b>48,74.62</b> | <b>46,23.68</b> | <b>Total Expenditure Consolidated Fund</b>   | <b>48,25.26</b> | <b>44,69.04</b> |
| <b>Deficit in Consolidated Fund</b>          | ...             | ...             | <b>Surplus in Consolidated Fund</b>          | <b>49.36</b>    | <b>1,54.64</b>  |

| <b>Part-II Contingency Fund</b> |             |     |                         |     |             |
|---------------------------------|-------------|-----|-------------------------|-----|-------------|
| <b>Contingency Fund</b>         | <b>1.00</b> | ... | <b>Contingency Fund</b> | ... | <b>1.00</b> |

| <b>Part-III Public Accounts<sup>3</sup></b> |                |                |                                     |                |                |
|---------------------------------------------|----------------|----------------|-------------------------------------|----------------|----------------|
| <b>Small savings</b>                        | <b>2,65.51</b> | <b>2,42.54</b> | <b>Small savings</b>                | <b>2,40.96</b> | <b>1,81.05</b> |
| <b>Reserves &amp; Sinking Funds</b>         | <b>2,15.29</b> | <b>2,29.15</b> | <b>Reserves &amp; Sinking Funds</b> | <b>1,43.82</b> | <b>1,91.24</b> |

<sup>3</sup> For details please refer to Statement No. 21 in Volume II.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

| Receipts                                 |                 |                 | Disbursements                             |                 |                 |
|------------------------------------------|-----------------|-----------------|-------------------------------------------|-----------------|-----------------|
|                                          | 2014-15         | 2013-14         |                                           | 2014-15         | 2013-14         |
| <b>Part-III Public Accounts Concl'd.</b> |                 |                 |                                           |                 |                 |
| Deposits                                 | 91.74           | 88.90           | Deposits                                  | 99.58           | 85.47           |
| Advances                                 | ...             | ...             | Advances                                  | ...             | ...             |
| Suspense and Misc                        | 54,40.46        | 50,36.34        | Suspense and Misc <sup>4</sup>            | 56,80.74        | 50,95.15        |
| Remittances                              | 14,61.51        | 15,46.88        | Remittances                               | 14,52.42        | 15,39.30        |
| <b>Total Receipts Public Account</b>     | <b>74,74.51</b> | <b>71,43.81</b> | <b>Total Disbursements Public Account</b> | <b>76,17.52</b> | <b>70,92.21</b> |
| <b>Deficit in Public Account</b>         | <b>1,43.01</b>  | ...             | <b>Surplus in Public Account</b>          | ...             | <b>51.60</b>    |
| <b>Opening Cash Balance</b>              | <b>2,70.60</b>  | <b>65.36</b>    | <b>Closing Cash Balance</b>               | <b>1,77.94</b>  | <b>2,70.60</b>  |
| <b>Increase in cash balance</b>          | ...             | <b>2,05.24</b>  | <b>Decrease in cash balance</b>           | <b>92.66</b>    | ...             |

<sup>4</sup> Suspense and Miscellaneous' includes 'other accounts' such as 8658 - Suspense Account, 8670 - Cheques and Bills, 8671 - Departmental Balances, 8672 - Permanent Cash Impreset, 8673 - Cash Balance Investment and 8680 - Miscellaneous Government Accounts. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No.21.



## ANNEXURE - A

## CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

|                                                                               | As on 31<br>March 2015 | As on 31<br>March 2014 |
|-------------------------------------------------------------------------------|------------------------|------------------------|
| <b>(A) General Cash Balance</b>                                               |                        |                        |
| (1) Deposits with other Banks(State Bank of Sikkim)                           | 1,71.35                | 2,59.51                |
| (2) Deposits with the Nationalised Banks                                      | 6.60                   | 11.09                  |
| <b>TOTAL</b>                                                                  | <b>1,77.95</b>         | <b>2,70.60</b>         |
| <b>Investment held in the 'Cash Balance Investment Accounts'</b>              | <b>10,50.00</b>        | <b>7,50.00</b>         |
| <b>TOTAL (A)</b>                                                              | <b>12,27.95</b>        | <b>10,20.60</b>        |
| <b>(B) Other Cash Balances and Investments</b>                                |                        |                        |
| (1) Cash with Departmental Officers viz,Forest and Public Works Deptt.        | 0.55                   | 0.55                   |
| (2) Permanent Advances for Contingent Expenditure with Departmental Officers. | 0.42                   | 0.42                   |
| (3) Investments of Earmarked Funds                                            | 3,08.02                | 2,62.03                |
| <b>TOTAL (B)</b>                                                              | <b>3,08.99</b>         | <b>2,63.00</b>         |
| <b>TOTAL (A+B)</b>                                                            | <b>15,36.94</b>        | <b>12,83.60</b>        |

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**ANNEXURE - A**

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**CASH BALANCES AND INVESTMENTS OF CASH BALANCES -Concl.****Explanatory Notes****(a) Cash and Cash Equivalents:**

Cash and cash equivalents consist of cash in treasuries and deposit with State Bank of Sikkim and other Banks and Remittances in Transit. The balance under the head 'Deposits with State Bank of Sikkim' (A 1 above) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with State Bank of Sikkim'.

(b) The general cash balance represents the combined balance of the Consolidated Fund, Contingency Fund and the Public Accounts.

(c) Under a resolution passed in the year 1968-69, the State Bank of Sikkim has been vested with the responsibility by the Government of Sikkim of receiving money on behalf of Government and making all Government payments and keeping custody of the balances of government in Current Account as well as in Fixed Deposits that may be made through the branches of Bank. There is a balance of ₹ 1,71.35 crore with the State Bank of Sikkim as on 31 March 2015 as per the records of this office. But as per the record of the State Bank of Sikkim, the Cash Balance of Government stood at ₹ 1,25.63 crore leaving behind an unreconciled balance of ₹ 45.72 crore.

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

| <b>TAX &amp; NON-TAX REVENUE</b>                                           |                     |                 |
|----------------------------------------------------------------------------|---------------------|-----------------|
|                                                                            | <i>(₹ in crore)</i> |                 |
|                                                                            | Actuals             |                 |
| Description                                                                | 2014-2015           | 2013-2014       |
| <b>A. Tax Revenue</b>                                                      |                     |                 |
| <b>A.1 Own Tax Revenue</b>                                                 |                     |                 |
| Land Revenue                                                               | 6.15                | 3.39            |
| Stamps and Registration Fees                                               | 6.77                | 6.46            |
| State Excise                                                               | 1,31.36             | 1,20.64         |
| Taxes on Sales, Trades etc.                                                | 2,82.10             | 2,86.33         |
| Taxes on Vehicles                                                          | 19.42               | 18.52           |
| Others                                                                     | 81.74               | 89.58           |
| <b>A.2 Share of net proceeds of Taxes</b>                                  |                     |                 |
| Corporation Tax                                                            | 2,82.58             | 2,56.44         |
| Taxes on Income other than Corporation Tax                                 | 2,01.79             | 1,68.86         |
| Other Taxes On Income and Expenditure                                      | 0.01                | ...             |
| Taxes on Wealth                                                            | 0.76                | 0.70            |
| Customs                                                                    | 1,30.87             | 1,24.41         |
| Union Excise Duties                                                        | 73.90               | 87.87           |
| Service Tax                                                                | 1,19.42             | 1,24.34         |
| <b>Total A</b>                                                             | <b>13,36.87</b>     | <b>12,87.54</b> |
| <b>B. Non Tax Revenue</b>                                                  |                     |                 |
| Interest Receipts                                                          | 66.44               | 67.02           |
| Miscellaneous General Services                                             | 4,18.64             | 4,88.98         |
| Power                                                                      | 1,13.56             | 98.93           |
| Road Transport                                                             | 27.63               | 34.10           |
| Police                                                                     | 17.60               | 41.14           |
| Other Administrative Services                                              | 13.59               | 11.06           |
| Forestry and Wild Life                                                     | 11.45               | 14.27           |
| Contributions and Recoveries towards Pension and Other Retirement Benefits | 4.17                | 10.64           |
| Public Works                                                               | 3.66                | 4.68            |
| Water Supply and Sanitation                                                | 3.25                | 3.17            |
| Tourism                                                                    | 2.64                | 2.65            |
| Plantations                                                                | 2.31                | 3.62            |
| Medical and Public Health                                                  | 1.97                | 2.19            |
| Stationery and Printing                                                    | 1.75                | 2.05            |
| Other Rural Development Programmes                                         | 1.65                | 2.13            |
| Education, Sports, Art and Culture                                         | 1.22                | 1.38            |
| Animal Husbandry                                                           | 1.17                | 0.85            |
| Urban Development                                                          | 1.12                | 0.99            |
| Dividends and Profits                                                      | 0.87                | 0.55            |
| Industries                                                                 | 0.58                | 0.50            |
| Crop Husbandry                                                             | 0.56                | 1.45            |

## 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.

| TAX & NON-TAX REVENUE                                       |                       |                 |
|-------------------------------------------------------------|-----------------------|-----------------|
|                                                             | ( <i>₹ in crore</i> ) |                 |
|                                                             | Actuals               |                 |
| Description                                                 | 2014-2015             | 2013-2014       |
| Housing                                                     | 0.51                  | 0.54            |
| Labour and Employment                                       | 0.48                  | 0.49            |
| Non-ferrous Mining and Metallurgical industries             | 0.31                  | 0.15            |
| Information and Publicity                                   | 0.24                  | 0.27            |
| Public Service commission                                   | 0.14                  | 0.02            |
| Village and Small Industries                                | 0.13                  | 0.08            |
| Other General Economic Services                             | 0.12                  | 0.13            |
| Fisheries                                                   | 0.11                  | 0.07            |
| Food Storage and Warehousing                                | 0.08                  | 0.09            |
| Minor Irrigation                                            | 0.07                  | 0.22            |
| Other Social Services                                       | 0.04                  | 0.06            |
| Co-operation                                                | 0.02                  | 0.01            |
| Social Security and Welfare                                 | ...                   | ...             |
| Jails                                                       | ...                   | 0.01            |
| <b>Total B</b>                                              | <b>6,98.08</b>        | <b>7,94.49</b>  |
| <b>C. Grants-in-aid from Central government</b>             |                       |                 |
| <b>Non-Plan Grants</b>                                      |                       |                 |
| Grants under the proviso to art.275(1) of the Constitution  | ...                   | ...             |
| Grants towards Contribution to State Disaster Response Fund | 24.89                 | 98.20           |
| Other Grants                                                | 48.62                 | 50.06           |
| <b>Grants for State/Union Territory Plan Schemes</b>        |                       |                 |
| Block Grants                                                | 67.17                 | 42.56           |
| Grants under the proviso to art.275(1) of the Constitution  | 2.78                  | 3.32            |
| Other Grants                                                | 16,68.59              | 17,57.32        |
| <b>Grants for Central Plan Schemes</b>                      | <b>2.91</b>           | <b>0.20</b>     |
| <b>Grants for Centrally Sponsored Plan Schemes</b>          | <b>5,77.80</b>        | <b>2,33.17</b>  |
| <b>Grants for Special Plan Schemes</b>                      | <b>34.24</b>          | <b>59.58</b>    |
| <b>Total C</b>                                              | <b>24,27.00</b>       | <b>22,44.41</b> |
| <b>Total Revenue Receipts (A+B+C)</b>                       | <b>44,61.95</b>       | <b>43,26.44</b> |
| <b>D. Capital Receipts</b>                                  |                       |                 |
| Disinvestment proceeds                                      | ...                   | ...             |
| Others                                                      | ...                   | ...             |
| <b>Total D</b>                                              | <b>...</b>            | <b>...</b>      |

| <b>3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.</b>                     |                     |                  |
|------------------------------------------------------------------------------------|---------------------|------------------|
| <b>CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>                                     |                     |                  |
|                                                                                    | <i>(₹ in crore)</i> |                  |
|                                                                                    | <b>Actuals</b>      |                  |
| <b>Description</b>                                                                 | <b>2014-2015</b>    | <b>2013-2014</b> |
| <b>E. Public Debt receipts</b>                                                     |                     |                  |
| <b>Internal Debt of the State Government</b>                                       |                     |                  |
| Market Loans                                                                       | 3,30.00             | 2,15.00          |
| WMA <sup>1</sup> from the RBI                                                      | ...                 | ...              |
| Bonds                                                                              | ...                 | ...              |
| Loans from Financial Institutions                                                  | 48.11               | 57.00            |
| Special Securities issued to National Small Savings Fund of the Central Government | 30.01               | 21.21            |
| Other Loans                                                                        | ...                 | 0.81             |
| <b>Loans and Advances from the Central Government</b>                              |                     |                  |
| Non-Plan Loans                                                                     | 0.40                | ...              |
| Loans for State/Union Territory Plan Schemes                                       | 3.27                | 2.02             |
| Loans for Centrally Sponsored Plan Schemes                                         | ...                 | ...              |
| Other Loans                                                                        | ...                 | ...              |
| <b>Total E</b>                                                                     | <b>4,11.79</b>      | <b>2,96.04</b>   |
| <b>F. Loans and Advances by State Government (Recoveries)<sup>2</sup></b>          | <b>0.88</b>         | <b>0.92</b>      |
| <b>G. Inter State Settlement</b>                                                   | <b>...</b>          | <b>...</b>       |
| <b>Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>                       | <b>48,74.62</b>     | <b>46,23.40</b>  |

<sup>1</sup> WMA: Ways and Means Advances

<sup>2</sup> Details are in Statement 7 and 18 in Volume-II.

## 4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND)

## A. EXPENDITURE BY FUNCTION

(₹ In crore )

| Description                                                           | Revenue | Capital | L&A | Total   |
|-----------------------------------------------------------------------|---------|---------|-----|---------|
| <b>A. General Services</b>                                            |         |         |     |         |
| <b>A.1. Organs of State</b>                                           |         |         |     |         |
| Parliament/State/Union Territory Legislatures                         | 15.87   | ...     | ... | 15.87   |
| President, Vice-President/Governor/Administrator of Union Territories | 5.48    | ...     | ... | 5.48    |
| Council of Ministers                                                  | 13.21   | ...     | ... | 13.21   |
| Administration of Justice                                             | 26.72   | ...     | ... | 26.72   |
| Elections                                                             | 18.82   | ...     | ... | 18.82   |
| <b>A.2. Fiscal Services</b>                                           |         |         |     |         |
| Collection of Taxes on Income and Expenditure                         | 1.04    | ...     | ... | 1.04    |
| Land Revenue                                                          | 13.24   | ...     | ... | 13.24   |
| Stamps and Registration                                               | 1.08    | ...     | ... | 1.08    |
| State Excise Duties                                                   | 5.22    | ...     | ... | 5.22    |
| Taxes on Sales, Trades etc.                                           | 6.42    | ...     | ... | 6.42    |
| Taxes on Vehicles                                                     | 2.00    | ...     | ... | 2.00    |
| Other Taxes and Duties on Commodities and Services                    | 1,27.78 | ...     | ... | 1,27.78 |
| Appropriation for reduction or avoidance of Debt                      | 12.00   | ...     | ... | 12.00   |
| Interest Payment                                                      | 2,39.55 | ...     | ... | 2,39.55 |
| <b>A.3. Administrative Services</b>                                   |         |         |     |         |
| Public Service Commission                                             | 3.39    | ...     | ... | 3.39    |
| Secretariat-General Services                                          | 37.64   | ...     | ... | 37.64   |
| District Administration                                               | 11.79   | ...     | ... | 11.79   |
| Treasury and Accounts Administration                                  | 13.25   | ...     | ... | 13.25   |
| Police                                                                | 2,41.72 | 20.23   | ... | 2,61.95 |
| Jails                                                                 | 5.58    | ...     | ... | 5.58    |
| Stationery and Printing                                               | 8.00    | ...     | ... | 8.00    |
| Public Works                                                          | 23.39   | 89.29   | ... | 1,12.68 |
| Other Administrative Services                                         | 38.51   | ...     | ... | 38.51   |
| <b>A.4. Pensions and Miscellaneous General Services</b>               |         |         |     |         |

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**4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.**


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**A. EXPENDITURE BY FUNCTION - Contd.**

(₹ In crore )

| Description                                                                        | Revenue         | Capital        | L&A   | Total           |
|------------------------------------------------------------------------------------|-----------------|----------------|-------|-----------------|
| Pensions and Other Retirement benefits                                             | 3,33.08         | ...            | ...   | 3,33.08         |
| Miscellaneous General Services                                                     | 3,83.65         | ...            | ...   | 3,83.65         |
| <b>Total - General Services</b>                                                    | <b>15,88.43</b> | <b>1,09.52</b> | ...   | <b>16,97.95</b> |
| <b>B. Social Services</b>                                                          |                 |                |       |                 |
| <b>B.1. Education, Sports, Art and Culture</b>                                     |                 |                |       |                 |
| General Education                                                                  | 7,11.75         | 31.74          | 11.50 | 7,54.99         |
| Technical Education                                                                | 0.56            | ...            | ...   | 0.56            |
| Sports and Youth Services                                                          | 8.60            | ...            | ...   | 8.60            |
| Art and Culture                                                                    | 7.82            | ...            | ...   | 7.82            |
| <b>B.2. Health and Family Welfare</b>                                              |                 |                |       |                 |
| Medical and Public Health                                                          | 1,83.19         | 61.33          | ...   | 2,44.52         |
| Family Welfare                                                                     | 15.31           | ...            | ...   | 15.31           |
| <b>B.3. Water Supply, Sanitation, Housing and Urban Development</b>                |                 |                |       |                 |
| Water Supply and Sanitation                                                        | 28.37           | 84.91          | ...   | 1,13.28         |
| Housing                                                                            | 1,44.61         | 15.32          | ...   | 1,59.93         |
| Urban Development                                                                  | 34.47           | 71.62          | ...   | 1,06.09         |
| <b>B.4. Information and Broadcasting</b>                                           |                 |                |       |                 |
| Information and Publicity                                                          | 10.44           | 2.00           | ...   | 12.44           |
| <b>B.5. Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes</b> |                 |                |       |                 |
| Welfare of Sceduled Castes, Sceduled Tribes and Other Backward Classes             | 27.31           | 1.40           | ...   | 28.71           |
| <b>B.6. Labour and Labour Welfare</b>                                              |                 |                |       |                 |
| Labour and Employment                                                              | 5.07            | ...            | ...   | 5.07            |
| <b>B.7. Social Welfare and Nutrition</b>                                           |                 |                |       |                 |
| Social Security and Welfare                                                        | 52.15           | 1.50           | ...   | 53.65           |
| Nutrition                                                                          | 11.24           | ...            | ...   | 11.24           |
| Relief on Account of Natural Calamities                                            | 30.81           | ...            | ...   | 30.81           |



## 4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.

## A. EXPENDITURE BY FUNCTION - Contd.

(₹ In crore )

|             | Description                              | Revenue         | Capital        | L&A          | Total           |
|-------------|------------------------------------------|-----------------|----------------|--------------|-----------------|
| <b>B.8.</b> | <b>Others</b>                            |                 |                |              |                 |
|             | Other Social Services                    | 7.52            | ...            | ...          | 7.52            |
|             | Secretariat-Social Services              | 0.50            | ...            | ...          | 0.50            |
|             | <b>Total - Social Services</b>           | <b>12,79.72</b> | <b>2,69.82</b> | <b>11.50</b> | <b>15,61.04</b> |
| <b>C.</b>   | <b>Economic Services</b>                 |                 |                |              |                 |
| <b>C.1.</b> | <b>Agriculture and Allied Activities</b> |                 |                |              |                 |
|             | Crop Husbandry                           | 97.11           | 1.16           | ...          | 98.27           |
|             | Soil and Water Conservation              | 7.44            | ...            | ...          | 7.44            |
|             | Animal Husbandry                         | 30.70           | 1.46           | ...          | 32.16           |
|             | Diary Development                        | 3.72            | ...            | ...          | 3.72            |
|             | Fisheries                                | 4.70            | 0.05           | ...          | 4.75            |
|             | Forestry and Wild Life                   | 86.30           | 0.71           | ...          | 87.01           |
|             | Plantations                              | 4.65            | ...            | ...          | 4.65            |
|             | Food Storage and Warehousing             | 26.19           | 2.73           | ...          | 28.92           |
|             | Co-operation                             | 9.81            | 5.50           | ...          | 15.31           |
|             | Other Agricultural Programmes            | 10.07           | ...            | ...          | 10.07           |
| <b>C.2.</b> | <b>Rural Development</b>                 |                 |                |              |                 |
|             | Special Programmes for Rural Development | 28.07           | ...            | ...          | 28.07           |
|             | Rural Employment                         | 79.57           | ...            | ...          | 79.57           |
|             | Land Reforms                             | 5.98            | ...            | ...          | 5.98            |
|             | Other Rural Development Programmes       | 52.86           | 16.01          | ...          | 68.87           |
|             | Other Special Areas Programmes           | 1.37            | 22.49          | ...          | 23.86           |
| <b>C.3.</b> | <b>Special Areas Programmes</b>          |                 |                |              |                 |
|             | Minor Irrigation                         | 16.53           | ...            | ...          | 16.53           |
|             | Flood Control and Drainage               | 1.60            | 4.25           | ...          | 5.85            |
| <b>C.4.</b> | <b>Energy</b>                            |                 |                |              |                 |
|             | Power                                    | 1,35.53         | 32.41          | ...          | 1,67.94         |
|             | Non-Conventional Sources of Energy       | 1.60            | ...            | ...          | 1.60            |
| <b>C.5.</b> | <b>Industry and Minerals</b>             |                 |                |              |                 |
|             | Village and Small Industries             | 19.39           | ...            | ...          | 19.39           |

**4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.**
**A. EXPENDITURE BY FUNCTION - Concl'd.**

(₹ In crore )

|             | Description                                           | Revenue         | Capital        | L&A            | Total           |
|-------------|-------------------------------------------------------|-----------------|----------------|----------------|-----------------|
|             | Industries                                            | 16.70           | ...            | ...            | 16.70           |
|             | Non-ferrous Mining and Metallurgical Industries       | 3.78            | ...            | ...            | 3.78            |
|             | Loans for Telecommunication and Electronic Industries | ...             | 1.50           | ...            | 1.50            |
|             | Loans for Consumer Industries                         | ...             | 5.56           | ...            | 5.56            |
| <b>C.6.</b> | <b>Transport</b>                                      |                 |                |                |                 |
|             | Roads and Bridges                                     | 97.75           | 2,38.48        | ...            | 3,36.23         |
|             | Road Transport                                        | 44.38           | 2.00           | ...            | 46.38           |
| <b>C.7.</b> | <b>Science Technology and Environment</b>             |                 |                |                |                 |
|             | Other Scientific Research                             | 1.96            | 0.50           | ...            | 2.46            |
|             | Ecology and Environment                               | 0.58            | ...            | ...            | 0.58            |
| <b>C.8.</b> | <b>General Economic Services</b>                      |                 |                |                |                 |
|             | Secretariate-Economic Services                        | 3.70            | ...            | ...            | 3.70            |
|             | Tourism                                               | 18.69           | 2,66.56        | ...            | 2,85.25         |
|             | Census Surveys and Statistics                         | 8.51            | ...            | ...            | 8.51            |
|             | Civil Supplies                                        | 0.62            | ...            | ...            | 0.62            |
|             | Other General Economic Services                       | 1.10            | ...            | 15.00          | 16.10           |
|             | <b>Total - Economic Services</b>                      | <b>8,20.96</b>  | <b>6,01.37</b> | <b>15.00</b>   | <b>14,37.33</b> |
| <b>D.</b>   | <b>Loans,Grants-in-aid and</b>                        |                 |                |                |                 |
|             | Compensation to Local Bodies Raj Inst.                | 41.84           | ...            | ...            | 41.84           |
| <b>E.</b>   | <b>Public Debt</b>                                    |                 |                |                |                 |
|             | Internal Debt of the State Government                 | ...             | ...            | 77.36          | 77.36           |
|             | Loans and Advances from the Central Government        | ...             | ...            | 9.68           | 9.68            |
| <b>F.</b>   | <b>Loans To Government Servants,Etc</b>               |                 |                |                |                 |
|             | Loans to Government Servants,etc                      | ...             | ...            | 0.07           | 0.07            |
|             | <b>Total Loans, Grants in Aid &amp; Contributions</b> | <b>41.84</b>    | <b>...</b>     | <b>87.11</b>   | <b>1,28.95</b>  |
|             | <b>Total Consolidated Fund Expenditure</b>            | <b>37,30.95</b> | <b>9,80.71</b> | <b>1,13.61</b> | <b>48,25.27</b> |

## 4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.

## B. EXPENDITURE BY NATURE

(₹ in crore)

| Object of Expenditure                                                 | 2014-15 |     |         | 2013-14 |     |         | 2012-13 |     |        |
|-----------------------------------------------------------------------|---------|-----|---------|---------|-----|---------|---------|-----|--------|
|                                                                       | Rev     | Cap | Total   | Rev     | Cap | Total   | Rev     | Cap | Total  |
| 01 - Salaries                                                         | 1236.37 | ... | 1236.37 | 1093.88 | ... | 1093.88 | 971.01  | ... | 971.01 |
| 50 - Other Charges                                                    | 335.25  | ... | 335.25  | 362.98  | ... | 362.98  | 514.24  | ... | 514.24 |
| 36 - Grants-in-aid-Salaries                                           | 270.49  | ... | 270.49  | 256.90  | ... | 256.90  | ...     | ... | ...    |
| 45 - Interest                                                         | 237.63  | ... | 237.63  | 206.72  | ... | 206.72  | 195.95  | ... | 195.95 |
| 27 - Minor Works                                                      | 150.81  | ... | 150.81  | 155.04  | ... | 155.04  | 131.59  | ... | 131.59 |
| 04 - Pensionary Charges                                               | 150.25  | ... | 150.25  | 120.65  | ... | 120.65  | 109.97  | ... | 109.97 |
| 71 - Superannuation & Retirement Allowances                           | 116.72  | ... | 116.72  | 92.51   | ... | 92.51   | 73.81   | ... | 73.81  |
| 13 - Office Expenses                                                  | 107.23  | ... | 107.23  | 125.43  | ... | 125.43  | 88.84   | ... | 88.84  |
| 72 - Transfer to Sikkim Ecology Fund                                  | 84.14   | ... | 84.14   | 30.00   | ... | 30.00   | 20.00   | ... | 20.00  |
| 81 - National Rural Livelihood Mission (NRLM) Central Share           | 74.57   | ... | 74.57   | ...     | ... | ...     | ...     | ... | ...    |
| 02 - Wages                                                            | 60.75   | ... | 60.75   | 60.78   | ... | 60.78   | 46.00   | ... | 46.00  |
| 81 - Transportation Charges in Mid-Day meal Programmes (100% CSS)     | 58.84   | ... | 58.84   | ...     | ... | ...     | ...     | ... | ...    |
| 31 - Grant-in-aid                                                     | 49.11   | ... | 49.11   | 64.62   | ... | 64.62   | 276.46  | ... | 276.46 |
| 76 - Leave Encashment                                                 | 45.44   | ... | 45.44   | 32.90   | ... | 32.90   | 30.67   | ... | 30.67  |
| 71 - Transfer to the Sikkim Transport Infrastructure Development Fund | 42.46   | ... | 42.46   | 27.20   | ... | 27.20   | 11.00   | ... | 11.00  |

## 4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.

## B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

| Object of Expenditure                                                | 2014-15 |     |       | 2013-14 |     |        | 2012-13 |     |       |
|----------------------------------------------------------------------|---------|-----|-------|---------|-----|--------|---------|-----|-------|
|                                                                      | Rev     | Cap | Total | Rev     | Cap | Total  | Rev     | Cap | Total |
| 71 - Ex-gratia Payment                                               | 37.15   | ... | 37.15 | 115.87  | ... | 115.87 | ...     | ... | ...   |
| 72 - Rimbi Micro Hydel Scheme                                        | 36.93   | ... | 36.93 | 33.47   | ... | 33.47  | ...     | ... | ...   |
| 82 - Purchase of Hepatitis Vaccines                                  | 32.92   | ... | 32.92 | ...     | ... | ...    | ...     | ... | ...   |
| 81 - HCMs Package for Dry and Backward Area for Various GPUs         | 32.57   | ... | 32.57 | ...     | ... | ...    | ...     | ... | ...   |
| 75 - Mission Poverty Free Scheme / Kacha House Free                  | 30.00   | ... | 30.00 | 50.00   | ... | 50.00  | 65.87   | ... | 65.87 |
| 72 - Gram Panchayat                                                  | 26.31   | ... | 26.31 | 22.65   | ... | 22.65  | ...     | ... | ...   |
| 72 - Non-formal Education                                            | 23.58   | ... | 23.58 | 27.01   | ... | 27.01  | ...     | ... | ...   |
| 50 - Other Charges                                                   | 22.04   | ... | 22.04 | 11.54   | ... | 11.54  | ...     | ... | ...   |
| 78 - State Government Contribution towards Contributory Pension Fund | 20.79   | ... | 20.79 | 14.61   | ... | 14.61  | ...     | ... | ...   |
| 72 - Silviculture Research                                           | 20.14   | ... | 20.14 | 15.80   | ... | 15.80  | ...     | ... | ...   |
| 33 - Subsidies                                                       | 14.69   | ... | 14.69 | 15.52   | ... | 15.52  | ...     | ... | ...   |
| 71 - Zilla Panchayat                                                 | 14.42   | ... | 14.42 | 11.76   | ... | 11.76  | ...     | ... | ...   |
| 73 - Fodder and Fodder Concentrate                                   | 14.19   | ... | 14.19 | 52.11   | ... | 52.11  | ...     | ... | ...   |
| 50 - Other Charges                                                   | 13.85   | ... | 13.85 | ...     | ... | ...    | ...     | ... | ...   |
| 81 - Indira Awas Yojana (IAY) Central Share                          | 12.87   | ... | 12.87 | ...     | ... | ...    | ...     | ... | ...   |

## 4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.

## B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

| Object of Expenditure                                                                           | 2014-15 |        |        | 2013-14 |     |       | 2012-13 |     |       |
|-------------------------------------------------------------------------------------------------|---------|--------|--------|---------|-----|-------|---------|-----|-------|
|                                                                                                 | Rev     | Cap    | Total  | Rev     | Cap | Total | Rev     | Cap | Total |
| 11 - Travel Expenses                                                                            | 12.04   | ...    | 12.04  | 10.49   | ... | 10.49 | 10.04   | ... | 10.04 |
| 71 - Sinking Fund                                                                               | 12.00   | ...    | 12.00  | 12.00   | ... | 12.00 | 12.00   | ... | 12.00 |
| 71 - Rothak Micro Hydel Scheme                                                                  | 11.74   | ...    | 11.74  | 21.87   | ... | 21.87 | ...     | ... | ...   |
| 84 - Bio-Diversity Hot Spot Conservation                                                        | 11.08   | ...    | 11.08  | 15.99   | ... | 15.99 | ...     | ... | ...   |
| 21 - Supplies and Materials                                                                     | 10.92   | ...    | 10.92  | 10.80   | ... | 10.80 | 21.65   | ... | 21.65 |
| 81 - Dev. of Buddhist circuit at Tashiding in West Sikkim(CSS)                                  | ...     | 40.13  | 40.13  | ...     | ... | ...   | ...     | ... | ...   |
| 83 - Dev.of Tourist Circuit of Rangpo, Singtam, Lamatar Samdruptse,Rumtek Tingchim,Dzongu (CSS) | ...     | 22.97  | 22.97  | ...     | ... | ...   | ...     | ... | ...   |
| 84 - Dev. of infrmation Technology proposal for promotion of Tourism facilities in Sikkim(CSS)  | ...     | 133.15 | 133.15 | ...     | ... | ...   | ...     | ... | ...   |
| 85 - Constn.of Religious Circuit Dev Programme at Soreng in in West Sikkim(CSS)                 | ...     | 13.78  | 13.78  | ...     | ... | ...   | ...     | ... | ...   |
| 90 - Forest Compensation for Dev. of Skywalk at Bhaleydunga (Funded under Sikkim Eco Fund)      | ...     | 16.57  | 16.57  | ...     | ... | ...   | ...     | ... | ...   |

## 4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.

## B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

| Object of Expenditure                                | 2014-15 |       |       | 2013-14 |        |        | 2012-13 |     |       |
|------------------------------------------------------|---------|-------|-------|---------|--------|--------|---------|-----|-------|
|                                                      | Rev     | Cap   | Total | Rev     | Cap    | Total  | Rev     | Cap | Total |
| 75 - Land Compensation for PMGSY                     | ...     | ...   | ...   | ...     | 18.54  | 18.54  | ...     | ... | ...   |
| 72 - Capacity Building/Training Programme            | ...     | ...   | ...   | 15.02   | ...    | 15.02  | 10.61   | ... | 10.61 |
| 73 - Integrated Education (100% CSS)                 | ...     | ...   | ...   | 14.33   | ...    | 14.33  | ...     | ... | ...   |
| 82 - Purchase of Uniform                             | ...     | ...   | ...   | 12.32   | ...    | 12.32  | ...     | ... | ...   |
| 74 - Distribution of G.C.I. Sheets to the Rural Poor | ...     | ...   | ...   | 14.47   | ...    | 14.47  | ...     | ... | ...   |
| 77 - Capacity Building/Traning                       | ...     | ...   | ...   | 28.52   | ...    | 28.52  | ...     | ... | ...   |
| 78 - Purchase of Electric Chullah with Utensils      | ...     | ...   | ...   | 12.00   | ...    | 12.00  | ...     | ... | ...   |
| 75 - Development of Inner City Roads                 | ...     | ...   | ...   | 11.00   | ...    | 11.00  | ...     | ... | ...   |
| 50 - Other Charges                                   | ...     | ...   | ...   | 12.01   | ...    | 12.01  | ...     | ... | ...   |
| 75 - Restoration of Communication Links              | ...     | ...   | ...   | 31.39   | ...    | 31.39  | 17.95   | ... | 17.95 |
| 35 - Major Works                                     | ...     | ...   | ...   | 27.01   | ...    | 27.01  | ...     | ... | ...   |
| 89 - Drought Prone are programme                     | ...     | ...   | ...   | 13.04   | ...    | 13.04  | ...     | ... | ...   |
| 76 - Accelerated Irrigation Benefit Programme        | ...     | ...   | ...   | 17.64   | ...    | 17.64  | ...     | ... | ...   |
| 53 - State Share for Construction of ITI             | ...     | 60.68 | 60.68 | ...     | 132.86 | 132.86 | ...     | ... | ...   |
| 71 - Secretariat at Gangtok                          | ...     | ...   | ...   | ...     | 10.30  | 10.30  | ...     | ... | ...   |

## 4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.

## B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

| Object of Expenditure                                                  | 2014-15 |        |        | 2013-14 |        |        | 2012-13 |       |       |
|------------------------------------------------------------------------|---------|--------|--------|---------|--------|--------|---------|-------|-------|
|                                                                        | Rev     | Cap    | Total  | Rev     | Cap    | Total  | Rev     | Cap   | Total |
| 76 - Construction of 575 bedded Super Speciality Hospital (ACA)        | ...     | 50.00  | 50.00  | ...     | 40.00  | 40.00  | ...     | 94.59 | 94.59 |
| 77 - Constuction of 575 Beded Supper Speciality Hospital (State Share) | ...     | ...    | ...    | ...     | 50.18  | 50.18  | ...     | ...   | ...   |
| 53 - Lachen Bazar Water Supply Schemes (NEC)                           | ...     | ...    | ...    | ...     | 15.32  | 15.32  | ...     | ...   | ...   |
| 81 - Fencing and Electrification of Selep Tank (NEC) (R)               | ...     | 30.42  | 30.42  | ...     | ...    | ...    | ...     | ...   | ...   |
| Others                                                                 | ...     | 13.73  | 13.73  | ...     | ...    | ...    | ...     | ...   | ...   |
| 72 - Quarters at other Districts                                       | ...     | ...    | ...    | ...     | ...    | ...    | ...     | 10.55 | 10.55 |
| 53 - Major Works                                                       | ...     | 112.68 | 112.68 | ...     | 174.43 | 174.43 | ...     | ...   | ...   |
| 73 - Sikkim Development Corporation (EAP)                              | ...     | 35.08  | 35.08  | ...     | 15.18  | 15.18  | ...     | ...   | ...   |
| 77 - City Centre (Namchi)                                              | ...     | ...    | ...    | ...     | 32.79  | 32.79  | ...     | ...   | ...   |
| 78 - Backward Region Grant Fund (BRGF)                                 | ...     | 12.32  | 12.32  | ...     | 15.06  | 15.06  | ...     | ...   | ...   |
| 71 - Construction in Border Areas                                      | ...     | 22.49  | 22.49  | ...     | 11.70  | 11.70  | ...     | 17.40 | 17.40 |
| 71 - Removal of Deficiencies in Existing Network                       | ...     | ...    | ...    | ...     | 11.26  | 11.26  | ...     | ...   | ...   |
| 75 - Construction                                                      | ...     | 18.30  | 18.30  | ...     | ...    | ...    | ...     | ...   | ...   |



## 4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Concl'd.

## B. EXPENDITURE BY NATURE - Concl'd.

(₹ in crore)

| Object of Expenditure                                                                     | 2014-15        |               |                | 2013-14        |               |                | 2012-13        |               |                |
|-------------------------------------------------------------------------------------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
|                                                                                           | Rev            | Cap           | Total          | Rev            | Cap           | Total          | Rev            | Cap           | Total          |
| 79 - Construction of Steel Bridge Over Upper Ben Khola on Tarku-Rabongla(GLVC) Road (NEC) | ...            | 23.88         | 23.88          | ...            | 43.04         | 43.04          | ...            | ...           | ...            |
| 81 - Construction of Steel Bridge on Namchi-Vok Road at Rinzi Khola (NEC)                 | ...            | 95.55         | 95.55          | ...            | ...           | ...            | ...            | ...           | ...            |
| 91 - External Aided Project                                                               | ...            | ...           | ...            | ...            | 11.59         | 11.59          | ...            | ...           | ...            |
| 92 - Construction of Pakyong-Machong-Rolep Raod (35 KMs) (NLCPR)                          | ...            | ...           | ...            | ...            | ...           | ...            | ...            | 15.60         | 15.60          |
| 96 - Land Compansation                                                                    | ...            | ...           | ...            | ...            | 12.11         | 12.11          | ...            | ...           | ...            |
| 97 - Financing of ongoing Schemes sanctioned under NABARD (State Plan)                    | ...            | 13.21         | 13.21          | ...            | 19.08         | 19.08          | ...            | ...           | ...            |
| Others                                                                                    | 300.66         | 265.77        | 564.65         | 178.11         | 279.91        | 458.02         | 206.87         | 675.56        | 882.43         |
| <b>TOTAL</b>                                                                              | <b>3730.95</b> | <b>980.71</b> | <b>4711.66</b> | <b>3457.96</b> | <b>911.95</b> | <b>4369.91</b> | <b>3012.35</b> | <b>842.35</b> | <b>3854.70</b> |

Note: Object head codes are as per the budget documents.

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

| Major Head          | Description                                                                         | Expenditure during 2013-14 | Progressive expenditure upto 2013-14 | Expenditure during 2014-15 | Progressive expenditure upto 2014-15 | Increase(+)/Decrease(-) in percentage |
|---------------------|-------------------------------------------------------------------------------------|----------------------------|--------------------------------------|----------------------------|--------------------------------------|---------------------------------------|
| <i>(₹ in crore)</i> |                                                                                     |                            |                                      |                            |                                      |                                       |
| <b>A</b>            | <b>General Services</b>                                                             |                            |                                      |                            |                                      |                                       |
| 4055                | Police                                                                              | 14.89                      | 55.26                                | 20.23                      | 75.49                                | 36                                    |
| 4059                | Public Works                                                                        | 1,54.64                    | 6,32.11                              | 89.29                      | 7,21.40                              | -42                                   |
|                     | <b>Total - A General Services</b>                                                   | <b>1,69.53</b>             | <b>6,87.37</b>                       | <b>1,09.52</b>             | <b>7,96.89</b>                       | <b>-35</b>                            |
| <b>B</b>            | <b>Social Services</b>                                                              |                            |                                      |                            |                                      |                                       |
|                     | <b>(a) Education, Sports, Art And Culture</b>                                       |                            |                                      |                            |                                      |                                       |
| 4202                | Education, Sports, Art And Culture                                                  | 49.80                      | 5,32.21                              | 31.74                      | 5,63.95                              | -36                                   |
|                     | <b>Total (a) Education, Sports, Art And Culture</b>                                 | <b>49.80</b>               | <b>5,32.21</b>                       | <b>31.74</b>               | <b>5,63.95</b>                       | <b>-36</b>                            |
|                     | <b>(b) Health And Family Welfare</b>                                                |                            |                                      |                            |                                      |                                       |
| 4210                | Medical And Public Health                                                           | 93.47                      | 4,20.77                              | 61.33                      | 4,82.10                              | -34                                   |
|                     | <b>Total (b) Health And Family Welfare</b>                                          | <b>93.47</b>               | <b>4,20.77</b>                       | <b>61.33</b>               | <b>4,82.10</b>                       | <b>-34</b>                            |
|                     | <b>(c) Water Supply, Sanitation, Housing And Urban Development</b>                  |                            |                                      |                            |                                      |                                       |
| 4215                | Water Supply And Sanitation                                                         | 39.24                      | 8,24.56                              | 84.91                      | 9,09.48                              | 116                                   |
| 4216                | Housing                                                                             | 9.74                       | 3,36.49                              | 15.32                      | 3,51.81                              | 57                                    |
| 4217                | Urban Development                                                                   | 62.16                      | 3,52.18                              | 71.62                      | 4,23.79                              | 15                                    |
|                     | <b>Total (c) Water Supply, Sanitation, Housing And Urban Development</b>            | <b>1,11.14</b>             | <b>15,13.23</b>                      | <b>1,71.85</b>             | <b>16,85.08</b>                      | <b>55</b>                             |
|                     | <b>(d) Information And Broadcasting</b>                                             |                            |                                      |                            |                                      |                                       |
| 4220                | Information And Publicity                                                           | 0.25                       | 4.14                                 | 2.00                       | 6.14                                 | 700                                   |
|                     | <b>Total (d) Information And Broadcasting</b>                                       | <b>0.25</b>                | <b>4.14</b>                          | <b>2.00</b>                | <b>6.14</b>                          | <b>700</b>                            |
|                     | <b>(e) Welfare Of Scheduled Castes, Scheduled Tribes And Other Backward Classes</b> |                            |                                      |                            |                                      |                                       |
| 4225                | Welfare of SC/ST/OBC                                                                | 1.86                       | 23.74                                | 1.40                       | 25.14                                | -25                                   |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

| Major Head          | Description                                                                                    | Expenditure during 2013-14 | Progressive expenditure upto 2013-14 | Expenditure during 2014-15 | Progressive expenditure upto 2014-15 | Increase(+)/ Decrease(-) in Percentage |
|---------------------|------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------|----------------------------|--------------------------------------|----------------------------------------|
| <i>(₹ in crore)</i> |                                                                                                |                            |                                      |                            |                                      |                                        |
| <b>B</b>            | <b>Social Services - conclud.</b>                                                              |                            |                                      |                            |                                      |                                        |
|                     | <b>(e) Welfare Of Scheduled Castes, Scheduled Tribes And Other Backward Classes - conclud.</b> |                            |                                      |                            |                                      |                                        |
|                     | <b>Total (e) Welfare of Scheduled Castes, Scheduled Tribes And Other Backward Classes</b>      | <b>1.86</b>                | <b>23.74</b>                         | <b>1.40</b>                | <b>25.14</b>                         | <b>-25</b>                             |
|                     | <b>(g) Social Welfare And Nutrition</b>                                                        |                            |                                      |                            |                                      |                                        |
| 4235                | Social Security And Welfare                                                                    | 9.69                       | 25.73                                | 1.50                       | 27.23                                | -85                                    |
|                     | <b>Total (g) Social Welfare And Nutrition</b>                                                  | <b>9.69</b>                | <b>25.73</b>                         | <b>1.50</b>                | <b>27.23</b>                         | <b>-85</b>                             |
|                     | <b>(h) Other Social Services</b>                                                               |                            |                                      |                            |                                      |                                        |
| 4250                | Other Social Services                                                                          | ...                        | 0.02                                 | ...                        | 0.02                                 | ...                                    |
|                     | <b>Total (h) Other Social Services</b>                                                         | <b>...</b>                 | <b>0.02</b>                          | <b>...</b>                 | <b>0.02</b>                          | <b>...</b>                             |
|                     | <b>Total - B Social Services</b>                                                               | <b>2,66.21</b>             | <b>25,19.84</b>                      | <b>2,69.82</b>             | <b>27,89.66</b>                      | <b>1</b>                               |
| <b>C</b>            | <b>Economic Services</b>                                                                       |                            |                                      |                            |                                      |                                        |
|                     | <b>(a) Agriculture And Allied Activities</b>                                                   |                            |                                      |                            |                                      |                                        |
| 4401                | Crop Husbandry                                                                                 | 1.98                       | 30.13                                | 1.16                       | 31.29                                | -41                                    |
| 4403                | Animal Husbandry                                                                               | 2.40                       | 18.11                                | 1.46                       | 19.57                                | -39                                    |
| 4404                | Dairy Development                                                                              | ...                        | 1.88                                 | ...                        | 1.88                                 | ...                                    |
| 4405                | Fisheries                                                                                      | 1.37                       | 14.27                                | 0.05                       | 14.32                                | -96                                    |
| 4406                | Forestry And Wild Life                                                                         | 2.44                       | 31.20                                | 0.71                       | 31.92                                | -70                                    |
| 4408                | Food Storage And Warehousing                                                                   | 0.55                       | 14.18                                | 2.73                       | 16.92                                | 396                                    |
| 4415                | Agricultural Research And Education                                                            | ...                        | 0.11                                 | ...                        | 0.11                                 | ...                                    |
| 4425                | Co-Operation                                                                                   | 3.27                       | 23.09                                | 5.50                       | 28.59                                | 68                                     |
| 4435                | Other Agricultural Programmes                                                                  | 0.40                       | 3.52                                 | ...                        | 3.52                                 | -100                                   |
|                     | <b>Total (a) Agriculture And Allied Activities</b>                                             | <b>12.41</b>               | <b>1,36.49</b>                       | <b>11.61</b>               | <b>1,48.12</b>                       | <b>-6</b>                              |

## 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

| Major Head                                    | Description                                     | Expenditure during 2013-14 | Progressive expenditure upto 2013-14 | Expenditure during 2014-15 | Progressive expenditure upto 2014-15 | Increase(+)/ Decrease(-) in Percentage |
|-----------------------------------------------|-------------------------------------------------|----------------------------|--------------------------------------|----------------------------|--------------------------------------|----------------------------------------|
| <i>(₹ in crore)</i>                           |                                                 |                            |                                      |                            |                                      |                                        |
| <b>C Economic Services - contd.</b>           |                                                 |                            |                                      |                            |                                      |                                        |
| <b>(b) Rural Development</b>                  |                                                 |                            |                                      |                            |                                      |                                        |
| 4515                                          | Other Rural Devalopment Programmes              | 19.29                      | 2,48.16                              | 16.01                      | 2,64.17                              | -17                                    |
| <b>Total (b) Rural Development</b>            |                                                 | <b>19.29</b>               | <b>2,48.16</b>                       | <b>16.01</b>               | <b>2,64.17</b>                       | <b>-17</b>                             |
| <b>(c) Special Areas Programme</b>            |                                                 |                            |                                      |                            |                                      |                                        |
| 4575                                          | Other Special Areas Programmes                  | 11.70                      | 1,81.64                              | 22.48                      | 2,04.12                              | 92                                     |
| <b>Total (c) Special Areas Programme</b>      |                                                 | <b>11.70</b>               | <b>1,81.64</b>                       | <b>22.48</b>               | <b>2,04.12</b>                       | <b>92</b>                              |
| <b>(d) Irrigation And Flood Control</b>       |                                                 |                            |                                      |                            |                                      |                                        |
| 4702                                          | Minor Irrigation                                | ...                        | 11.67                                | ...                        | 11.67                                | ...                                    |
| 4711                                          | Flood Control Projects                          | 3.79                       | 38.32                                | 4.25                       | 42.57                                | 12                                     |
| <b>Total (d) Irrigation And Flood Control</b> |                                                 | <b>3.79</b>                | <b>49.99</b>                         | <b>4.25</b>                | <b>54.24</b>                         | <b>12</b>                              |
| <b>(e) Energy</b>                             |                                                 |                            |                                      |                            |                                      |                                        |
| 4801                                          | Power Projects                                  | 66.25                      | 10,60.18                             | 32.42                      | 10,92.60                             | 3                                      |
| <b>Total (e) Energy</b>                       |                                                 | <b>66.25</b>               | <b>10,60.18</b>                      | <b>32.42</b>               | <b>10,92.60</b>                      | <b>3</b>                               |
| <b>(f) Industry And Minerals</b>              |                                                 |                            |                                      |                            |                                      |                                        |
| 4851                                          | Village And Small Industries                    | ...                        | 21.22                                | ...                        | 21.22                                | ...                                    |
| 4853                                          | Non-Ferrous Mining And Metallurgical Indutries  | ...                        | 6.68                                 | ...                        | 6.68                                 | ...                                    |
| 4859                                          | Telecommunication And Electronic Industries     | 0.50                       | 1.30                                 | 1.50                       | 2.80                                 | 200                                    |
| 4860                                          | Consumer Industries                             | 3.61                       | 55.30                                | 5.56                       | 60.85                                | 54                                     |
| 4885                                          | Other Capital Outlay On Industries And Minerals | ...                        | 15.88                                | ...                        | 15.88                                | ...                                    |
| <b>Total (f) Industry And Minerals</b>        |                                                 | <b>4.11</b>                | <b>1,00.38</b>                       | <b>7.06</b>                | <b>1,07.43</b>                       | <b>72</b>                              |
| <b>(g) Transport</b>                          |                                                 |                            |                                      |                            |                                      |                                        |
| 5053                                          | Civil Aviation                                  | ...                        | 1,27.86                              | ...                        | 1,27.86                              | ...                                    |
| 5054                                          | Roads And Bridges                               | 2,93.33                    | 17,65.81                             | 2,38.48                    | 20,04.29                             | -19                                    |
| 5055                                          | Road Transport                                  | 2.00                       | 48.28                                | 2.00                       | 50.28                                | ...                                    |
| <b>Total (g) Transport</b>                    |                                                 | <b>2,95.33</b>             | <b>19,41.95</b>                      | <b>2,40.48</b>             | <b>21,82.43</b>                      | <b>-19</b>                             |

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.**

| Major Head                                                | Description                                                 | Expenditure<br>2013-14<br>during | Progressive<br>expenditure upto<br>2013-14 | Expenditure<br>2014-15<br>during | Progressive<br>expenditure upto<br>2014-15 | Increase(+)/<br>Decrease(-)<br>in Per cent |
|-----------------------------------------------------------|-------------------------------------------------------------|----------------------------------|--------------------------------------------|----------------------------------|--------------------------------------------|--------------------------------------------|
| <i>(₹ in crore)</i>                                       |                                                             |                                  |                                            |                                  |                                            |                                            |
| <b>C Economic Services - concl'd.</b>                     |                                                             |                                  |                                            |                                  |                                            |                                            |
| <b>(i) Science Technology And Environment</b>             |                                                             |                                  |                                            |                                  |                                            |                                            |
| 5425                                                      | Other Scientific And Enviromental Research                  | 0.25                             | 6.26                                       | 0.50                             | 6.76                                       | 100                                        |
| <b>Total (i) Science Technology And Environment</b>       |                                                             | <b>0.25</b>                      | <b>6.26</b>                                | <b>0.50</b>                      | <b>6.76</b>                                | <b>100</b>                                 |
| <b>(j) General Economic Services</b>                      |                                                             |                                  |                                            |                                  |                                            |                                            |
| 5452                                                      | Tourism                                                     | 63.08                            | 4,12.24                                    | 2,66.56                          | 6,78.80                                    | 323                                        |
| 5465                                                      | Investment In General Financial And Trading<br>Institutions | ...                              | 1.68                                       | ...                              | 1.68                                       | ...                                        |
| 5475                                                      | Other General Economic Services                             | ...                              | 0.33                                       | ...                              | 0.33                                       | ...                                        |
| <b>Total (j) General Economic Services</b>                |                                                             | <b>63.08</b>                     | <b>4,14.25</b>                             | <b>2,66.56</b>                   | <b>6,80.81</b>                             | <b>323</b>                                 |
| <b>Total - C Economic Services</b>                        |                                                             | <b>4,76.21</b>                   | <b>41,39.33</b>                            | <b>6,01.37</b>                   | <b>47,40.70</b>                            | <b>26</b>                                  |
| <b>Total Expenditure Head Capital Account<br/>(A+B+C)</b> |                                                             | <b>9,11.95</b>                   | <b>73,46.54</b>                            | <b>9,80.71</b>                   | <b>83,27.25</b>                            | <b>8</b>                                   |

**Explanatory Notes**

- (i) The total investment of the Government in the share capital of various concerns at the end of 2014-15 was ₹ 97.42 crore. Dividend of ₹ 0.87 crore was credited to the Government Accounts during 2014-15.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities<sup>1</sup>

(₹ in crore)

| Nature of Borrowings                                                               | Balance as on<br>1 April 2014 | Receipt<br>during the<br>year | Repayments<br>during the<br>year | Balance as on<br>31 March 2015 | Net Increase (+)/<br>Decrease (-)<br>Percentage | As percentage of<br>Total Liabilities |
|------------------------------------------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|--------------------------------|-------------------------------------------------|---------------------------------------|
| <b>A Public Debt</b>                                                               |                               |                               |                                  |                                |                                                 |                                       |
| <b>6003 Internal Debt of the State Government</b>                                  |                               |                               |                                  |                                |                                                 |                                       |
| Market Loans                                                                       | 15,31.14                      | 3,30.00                       | 22.42                            | 18,38.72                       | 20                                              | 53                                    |
| Bonds                                                                              | 9.56                          | ...                           | 4.78                             | 4.78                           | (-)50                                           | 0                                     |
| Special Securities issued to National Small Savings Fund of the Central Government | 1,68.71                       | 30.01                         | 5.89                             | 1,92.83                        | 14                                              | 6                                     |
| Loans from Financial Institutions                                                  | 3,49.06                       | 48.11                         | 44.27                            | 3,52.90                        | 1                                               | 10                                    |
| <b>6004 Loans and Advances from the Central Government</b>                         |                               |                               |                                  |                                |                                                 |                                       |
| Non-Plan Loans                                                                     | 0.55                          | 0.40                          | 0.10                             | 0.85                           | 55                                              | 0                                     |
| Loans for State/Union Territory Plan Schemes                                       | 1,22.78                       | 3.27                          | 9.23                             | 1,16.82                        | (-)5                                            | 3                                     |
| Loans for Centrally Sponsored Plan Schemes                                         | 1.41                          | ...                           | 0.13                             | 1.28                           | (-)9                                            | 0                                     |
| Loans for Special Schemes                                                          | 2.34                          | ...                           | 0.22                             | 2.12                           | (-)9                                            | 0                                     |
| <b>Total A Public Debt</b>                                                         | <b>21,85.55</b>               | <b>4,11.79</b>                | <b>87.04</b>                     | <b>25,10.30</b>                | <b>15</b>                                       | <b>72</b>                             |
| <b>B Other Liabilities</b>                                                         |                               |                               |                                  |                                |                                                 |                                       |
| Public Accounts                                                                    |                               |                               |                                  |                                |                                                 |                                       |
| Small Savings, Provident Funds, Etc.                                               | 6,85.64                       | 2,65.51                       | 2,40.96                          | 7,10.19                        | 4                                               | 20                                    |
| Reserve Funds bearing Interest                                                     | 1.58                          | 42.74                         | 40.25                            | 4.07                           | 158                                             | 0                                     |
| Reserve Funds not bearing Interest                                                 | 49.54                         | 1,72.55                       | 1,03.57                          | 1,18.52                        | 139                                             | 3                                     |
| Deposits bearing Interest                                                          | 30.02                         | 41.59                         | 44.62                            | 26.99                          | (-)10                                           | 1                                     |
| Deposits not bearing Interest                                                      | 1,16.18                       | 50.15                         | 54.96                            | 1,11.37                        | (-)4                                            | 3                                     |
| <b>Total B Other Liabilities</b>                                                   | <b>8,82.96</b>                | <b>5,72.54</b>                | <b>4,84.36</b>                   | <b>9,71.14</b>                 | <b>10</b>                                       | <b>28</b>                             |
| <b>Total Public Debt and other liabilities</b>                                     | <b>30,68.51</b>               | <b>9,84.33</b>                | <b>5,71.40</b>                   | <b>34,81.44</b>                | <b>13</b>                                       | <b>100</b>                            |

<sup>1</sup> Detail Accounts is at pages 206 to 215 of Volume II.

For details on amortization arrangements, service of debt etc. explanatory notes to this statement at page 26 to 28 may be seen.

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**6. STATEMENT OF BORROWING AND OTHER LIABILITIES - Contd.**


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**Explanatory Notes to Statement 6****1. Amortisation arrangements:-**

The system of creation of Sinking Funds by transferring funds from revenue for amortisation of open market loans was created by government from 1999-2000 vide notification No.3/Finance Accounts dated 31.08.1999 on the recommendation of the 10th Finance Commission. The balance of the fund of commencement and at the end of the 2014-15 are given below:-

| Name         | Balance in<br>1 April 2014 | Addition during the<br>year | Withdrawal during<br>the year | Balance on<br>31 March 2015 |
|--------------|----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Sinking Fund | 2,30.35                    | 39.52                       | ...                           | 2,69.87                     |

₹ 39.52 crore appropriated from revenue during this year.

As per information furnished by the government the whole balances of the fund alongwith interest was invested in the nationalised/bank as fixed deposit as per the directions of Reserve Bank of India and ₹ 27.52 crore interest accrued during this year.

**2. Loans from Small Saving Fund:-**

Loans out of the collection in the Small Savings Schemes and Public Provident Fund in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. National Small Savings Fund was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. An amount of ₹ 30.01 crore received during 2014-2015 an amount of ₹ 5.89 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 1,92.84 crore which was 7.68 percent of the total Public Debt of the State Government as on 31 March 2015.

**3. Loans and Advances from the Central Government State/Union territory.**

During 2014-2015 State Government received loans from State/Union Territory ₹ 3.27 crore and paid ₹ 9.23 crore towards repayment to Government of India. The loans from the Central Government as on 31 March 2015 contributed 0.79 percent of the total public Debt of the State Government on the date 31 March 2015

## 6. STATEMENT OF BORROWING AND OTHER LIABILITIES - Contd.

### 4. Internal Debt of State Government.

The receipt of ₹ 4,11.79 crore under the head includes ₹ 10 crore borrowed from Life Insurance Corporation of India ₹ 37.76 crore borrowed from NABARD ₹ 30.01 crore borrowed from special securities issued to National Small Saving Fund of the Central Government. During 2014-2015 Government paid ₹ 77.36 crore in repayment of outstanding loans and paid interest ₹ 8.50 crore to L.I.C., ₹ 0.01 crore to G.I.C., ₹ 1.27 crore to R.E.C., ₹ 1.27 crore to N.I.C., ₹ 0.07 crore to National Co-operative Development Corporation ₹ 16.53 crore to NABARD and ₹ 16.33 crore to Special Central Government Security issued to NSSF against re-interest of sum received on redemption. Government also paid interest of ₹ 105.33 crore and ₹ 1.12 crore towards Market Loan and Power Bonds during the year 2014-2015

### 5. Service of Debt:-

Interest on Debt and Other Obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2014-2015 and 2013-2014 were as shown below:-

|                                                                                | 2014-2015       | 2013-2014       | Net increase<br>(+)/ Decrease(-)<br>during the year |
|--------------------------------------------------------------------------------|-----------------|-----------------|-----------------------------------------------------|
|                                                                                | (₹ in crore)    |                 |                                                     |
| <b>(i) Gross Debt and other obligations outstanding at the end of the year</b> |                 |                 |                                                     |
| (a) Public Debt and Small Savings, Provident Funds etc.                        | 32,20.50        | 28,71.19        | 3,49.32                                             |
| (b) Other Obligations                                                          | 9,41.13         | 7,62.84         | 1,78.29                                             |
| <b>Total (i)</b>                                                               | <b>41,61.63</b> | <b>36,34.03</b> | <b>5,27.60</b>                                      |
| <b>(ii) Interest paid by Government</b>                                        |                 |                 |                                                     |
| (a) On Public Debt and Small Savings, Provident Funds etc.                     | 2,39.55         | 2,09.16         | 30.39                                               |
| (b) Other Obligations                                                          | ...             | ...             | ...                                                 |
| <b>Total (ii)</b>                                                              | <b>2,39.55</b>  | <b>2,09.16</b>  | <b>30.39</b>                                        |
| <b>(iii) Deduct</b>                                                            |                 |                 |                                                     |
| (a) Interest received on loans and advances given by Government                | 1.76            | 4.18            | (-)2.42                                             |
| (b) Interest realised on investment of cash balances                           | 64.68           | 62.85           | 1.83                                                |
| <b>Total (iii)</b>                                                             | <b>66.44</b>    | <b>67.03</b>    | <b>(-)0.59</b>                                      |
| <b>(iv) Net interest charges</b>                                               | <b>1,73.11</b>  | <b>1,42.13</b>  | <b>30.98</b>                                        |
| <b>(v) Percentage of gross interest (item (ii)) to total revenue receipts</b>  | <b>5.37</b>     | <b>4.83</b>     | <b>0.54</b>                                         |
| <b>(vi) Percentage of net interest (item (iv)) to total revenue receipts</b>   | <b>3.88</b>     | <b>3.29</b>     | <b>0.59</b>                                         |



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**6. STATEMENT OF BORROWING AND OTHER LIABILITIES - Concl'd.**


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**6. Appopriation for reduction of avoidance of Debt.**


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| 8222 Sinking Funds                                   |                                     |                             |                |
|------------------------------------------------------|-------------------------------------|-----------------------------|----------------|
| 01- Appropriation for reduction or avoidance of Debt |                                     |                             |                |
| 101 Sinking Funds                                    |                                     |                             |                |
|                                                      |                                     | (₹ in crore)                |                |
|                                                      | Amount transferred to Miscellaneous |                             |                |
| Balance as on 1 April 2014                           | 2,30.35                             | Government Account          |                |
| Amount appropriated from revenue during 2014-2015    | 12.00                               | Balance as on 31 March 2015 | 2,69.87        |
| Interest on Investment                               | 27.52                               |                             |                |
| <b>Total</b>                                         | <b>2,69.87</b>                      | <b>Total</b>                | <b>2,69.87</b> |
|                                                      |                                     | (A) Cash                    | ...            |
|                                                      |                                     | Investment                  | 2,69.87        |
|                                                      |                                     | <b>Total</b>                | <b>2,69.87</b> |

| 02- Sinking Fund Investment Account                                                     |                |                                 |                |
|-----------------------------------------------------------------------------------------|----------------|---------------------------------|----------------|
| 101 Sinking Fund Investment Account                                                     |                |                                 |                |
|                                                                                         |                | (₹ in crore)                    |                |
| Balance as on 1 April 2014                                                              | 2,30.35        | Sale of Securities              | ...            |
| Purchase of Securities Investment (Fixed Deposit) in Nationalised Bank during 2014-2015 | 39.52          | ... Balance as on 31 March 2015 | 2,69.87        |
| <b>Total</b>                                                                            | <b>2,69.87</b> | <b>Total</b>                    | <b>2,69.87</b> |

As per information furnished by the Finance Department, the whole amount of Sinking Fund balances were invested as a fixed deposit in the State Bank of Sikkim and other Commercial Bank

**7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

**Section: 1 Summary of Loans and Advances: Loanee group-wise**

| Loanee Group                       | (₹ in crore)               |                                     |                                  |                                                        |                                                 |                                                             |                                      |
|------------------------------------|----------------------------|-------------------------------------|----------------------------------|--------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------|--------------------------------------|
|                                    | Balance on<br>1 April 2014 | Disbursements<br>during the<br>year | Repayments<br>during the<br>year | Write-off of<br>irrecoverable<br>loans and<br>advances | Balance on<br>31 March<br>2015 (2+3) -<br>(4+5) | Net<br>increase/<br>decrease<br>during<br>the year<br>(2-6) | Interest<br>Payment<br>in<br>arrears |
| 1                                  | 2                          | 3                                   | 4                                | 5                                                      | 6                                               | 7                                                           | 8                                    |
| Universities/Academic Institutions | 26.65                      | 11.50                               | ...                              | ...                                                    | 38.15                                           | 11.50                                                       | ...                                  |
| Others                             | 81.96                      | 15.00                               | 0.78                             | ...                                                    | 96.18                                           | 14.22                                                       | ...                                  |
| Government Servants                | 0.37                       | 10.07                               | 0.11                             | ...                                                    | 0.13                                            | 0.03                                                        | ...                                  |
| Miscellaneous                      | 0.50                       | ...                                 | ...                              | ...                                                    | 0.50                                            | ...                                                         | ...                                  |
| <b>Total - Loan and Advances</b>   | <b>1,09.48</b>             | <b>26.57</b>                        | <b>0.89</b>                      | <b>...</b>                                             | <b>1,35.16</b>                                  | <b>25.69</b>                                                | <b>...</b>                           |

Following are the cases of a loan having been sanctioned as 'loan in perpetuity'

| (₹ in crore) |               |                  |                    |        |                  |
|--------------|---------------|------------------|--------------------|--------|------------------|
| Sl. No.      | Loanee entity | Year of sanction | Sanction Order No. | Amount | Rate of Interest |
|              |               |                  |                    |        |                  |
|              |               |                  |                    |        |                  |

**Note:** No information is available in respect of loan in perpetuity due to loan accounts being maintained by the State Government Department.

## 7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section - 2 Summary of Loan and Advances - Sector-wise

| Sectors                                        | (₹ in crore)                  |                                    |                                  |                                                        |                                |                                                            |                                   |
|------------------------------------------------|-------------------------------|------------------------------------|----------------------------------|--------------------------------------------------------|--------------------------------|------------------------------------------------------------|-----------------------------------|
|                                                | Balance on<br>1 April<br>2014 | Disbursement<br>during the<br>year | Repayments<br>during the<br>year | Write-off of<br>irrecoverable<br>loans and<br>advances | Balance on<br>31 March<br>2015 | Net<br>increase(+)/<br>decrease(-)<br>during the year(2-6) | Interest<br>Payment in<br>arrears |
| 1                                              | 2                             | 3                                  | 4                                | 5                                                      | 6                              | 7                                                          | 8                                 |
| <b>Loans for General Services -</b>            | ...                           | ...                                | ...                              | ...                                                    | ...                            | ...                                                        | ...                               |
| Statutory Corporations                         | ...                           | ...                                | ...                              | ...                                                    | ...                            | ...                                                        | ...                               |
| <b>Total-Loans for General Services</b>        | ...                           | ...                                | ...                              | ...                                                    | ...                            | ...                                                        | ...                               |
| <b>Loans for Social Services -</b>             |                               |                                    |                                  |                                                        |                                |                                                            |                                   |
| Loans for Education, Sports, Art and Culture   | 26.65                         | 11.50                              | ...                              | ...                                                    | 38.15                          | 11.50                                                      | ...                               |
| Loans For Health And Family Welfare            | 0.33                          | ...                                | 0.03                             | ...                                                    | 0.30                           | 0.03                                                       | ...                               |
| <b>Total-Loans for Social Services</b>         | <b>26.98</b>                  | <b>11.50</b>                       | <b>0.03</b>                      | ...                                                    | <b>38.45</b>                   | <b>11.47</b>                                               | ...                               |
| <b>Loans for Economic Services -</b>           |                               |                                    |                                  |                                                        |                                |                                                            |                                   |
| Loans for Agriculture And Allied               | 2.50                          | ...                                | 0.75                             | ...                                                    | 1.75                           | 0.75                                                       | ...                               |
| Loans for Energy                               | 35.00                         | ...                                | ...                              | ...                                                    | 35.00                          | ...                                                        | ...                               |
| Loans for Industry And Minerals                | 3.12                          | ...                                | ...                              | ...                                                    | 3.12                           | ...                                                        | ...                               |
| Loans for Transport                            | 0.01                          | ...                                | ...                              | ...                                                    | 0.01                           | ...                                                        | ...                               |
| Loans for General Economic Services            | 41.00                         | 15.00                              | ...                              | ...                                                    | 56.00                          | 15.00                                                      | ...                               |
| <b>Total-Loans for Economic Services</b>       | <b>81.63</b>                  | <b>15.00</b>                       | <b>0.75</b>                      | ...                                                    | <b>95.88</b>                   | <b>14.25</b>                                               | ...                               |
| <b>Loans To Government Servants,Etc -</b>      |                               |                                    |                                  |                                                        |                                |                                                            |                                   |
| Governments Servants                           | 0.37                          | 0.07                               | 0.11                             | ...                                                    | 0.33                           | 0.03                                                       | ...                               |
| <b>Total-Loans To Government Servants,Etc.</b> | <b>0.37</b>                   | <b>0.07</b>                        | <b>0.11</b>                      | ...                                                    | <b>0.33</b>                    | <b>0.03</b>                                                | ...                               |
| <b>Miscellaneous Loans -</b>                   |                               |                                    |                                  |                                                        |                                |                                                            |                                   |
| Loans for Miscellaneous purposes               | 0.50                          | ...                                | ...                              | ...                                                    | 0.50                           | ...                                                        | ...                               |
| <b>Total-Miscellaneous Loans</b>               | <b>0.50</b>                   | ...                                | ...                              | ...                                                    | <b>0.50</b>                    | ...                                                        | ...                               |
| <b>Total-Loans and Advances</b>                | <b>1,09.48</b>                | <b>26.57</b>                       | <b>0.89</b>                      | ...                                                    | <b>1,35.16</b>                 | <b>25.69</b>                                               | ...                               |

Note: (i) For details refer Section 1 of Detailed Statement of Loans and Advances made by the State Government.

(ii) No information is available regarding interest payment in arrears due to loan accounts being maintained by the State Government.

**7 STATEMENT OF LOANS AND ADVANCES GIVEN BY GOVERNMENT - Concl'd.**

**Section - 3 Summary of repayment in arrears from other Loanee Entities**

*(₹ in crore)*

| Loanee-Entity | Amount of arrears as on 31 March 2015 |          |       | Earliest year<br>to which the<br>arrears relate | Total loans outstanding<br>against the entity on<br>31 March 2015 |
|---------------|---------------------------------------|----------|-------|-------------------------------------------------|-------------------------------------------------------------------|
|               | Principal                             | Interest | Total |                                                 |                                                                   |
| 1             | 2                                     | 3        | 4     | 5                                               | 6                                                                 |
|               |                                       |          |       |                                                 |                                                                   |
|               |                                       |          |       |                                                 |                                                                   |
|               |                                       | - NA -   |       |                                                 |                                                                   |
|               |                                       |          |       |                                                 |                                                                   |
|               |                                       |          |       |                                                 |                                                                   |
|               |                                       |          |       |                                                 |                                                                   |
|               |                                       |          |       |                                                 |                                                                   |

**Note:** Information not received from the State Government.

## 8 STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**Comparative summary of Government Investment in the share capital  
and debentures of different concerns for 2013-14 and 2014-15**

(₹ in crore)

| Name of the concern                | 2014-15            |                                   |                                             | 2013-14            |                                   |                                             |
|------------------------------------|--------------------|-----------------------------------|---------------------------------------------|--------------------|-----------------------------------|---------------------------------------------|
|                                    | Number of Concerns | Investment at the end of the year | Dividend/ interest received during the year | Number of Concerns | Investment at the end of the year | Dividend/ interest received during the year |
| 1. Statutory Corporations          | 3                  | ...                               | ...                                         | 3                  | ...                               | ...                                         |
| 2. Companies                       | 21                 | ...                               | 0.33                                        | 21                 | ...                               | 0.39                                        |
| 3. Bank and Co-operative Societies | 8                  | ...                               | 0.54                                        | 8                  | ...                               | 0.16                                        |
| <b>Total</b>                       | <b>32</b>          | ...                               | <b>0.87</b>                                 | <b>32</b>          | ...                               | <b>0.55</b>                                 |

## 9 STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2015 in various sectors are shown below:-

(₹ in crore)

| Sector                    | Maximum Amount Guaranteed |            | Outstanding at the beginning of 2014-15 |             | Net of Additions(+) Deletions(-) (other than invoked) during the year | Invoked during the year |                | Outstanding at the end of 2014-15 |             | Guarantee commission or fee |            |
|---------------------------|---------------------------|------------|-----------------------------------------|-------------|-----------------------------------------------------------------------|-------------------------|----------------|-----------------------------------|-------------|-----------------------------|------------|
|                           | Principal                 | Interest   | Principal                               | Interest    |                                                                       | Discharged              | Non Discharged | Principal                         | Interest    | Received                    | Receivable |
| State Finance Corporation | 131.70                    | ...        | 96.57                                   | ...         | ...                                                                   | 12.07                   | ...            | 84.50                             | 2.24        | ...                         | ...        |
| Other Institution         | 25.00                     | ...        | 25.00                                   | 0.52        | (-)0.12                                                               | ...                     | ...            | 25.00                             | 0.40        | ...                         | ...        |
| <b>Total</b>              | <b>156.70</b>             | <b>...</b> | <b>121.57</b>                           | <b>0.52</b> | <b>(-)0.12</b>                                                        | <b>12.07</b>            | <b>...</b>     | <b>109.50</b>                     | <b>2.64</b> | <b>...</b>                  | <b>...</b> |

**10 STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT**
**(i) Grant-in-aid paid in cash**

(₹ in crore)

| Grantee Institutions                   | Grants released |                              |              | Grants for creation of capital assets |              |
|----------------------------------------|-----------------|------------------------------|--------------|---------------------------------------|--------------|
|                                        | 2014-15         |                              | 2013-14      | 2014-15                               | 2013-14      |
|                                        | Non-Plan        | Plan-including<br>CSS and CP | Total        |                                       |              |
| <b>1 Panchayati Raj Institutions</b>   |                 |                              |              |                                       |              |
| (i) Zilla Parishads                    |                 |                              |              | 9.71                                  | ...          |
| (ii) Panchayat Samities                |                 |                              |              | ...                                   | ...          |
| (iii) Gram Panchayats                  |                 | 0.88                         | 0.88         | 2,82.38                               | ...          |
| (iv) Others                            |                 | 4.00                         | 4.00         | ...                                   | ...          |
| <b>2 Urban Local Bodies</b>            |                 |                              |              |                                       |              |
| (i) Municipal Corporations             | 2.32            |                              | 2.32         | 2.06                                  | ...          |
| (ii) Municipalities/Municipal Councils | 1.61            |                              | 1.61         | 0.44                                  | ...          |
| (iii) Others                           |                 |                              |              | ...                                   | ...          |
| <b>3 Public Sector Undertakings</b>    |                 |                              |              |                                       |              |
| (i) Government Companies               | 0.4             | 0.40                         | 0.8          | ...                                   | ...          |
| (ii) Statutory Corporations            | 0.82            |                              | 0.82         | ...                                   | ...          |
| <b>4 Autonomous Bodies</b>             |                 |                              |              |                                       |              |
| (i) Universities                       |                 |                              |              | ...                                   | ...          |
| (ii) Development Authorities           |                 |                              |              | ...                                   | ...          |
| (iii) Co-operative Institutions        |                 | 0.99                         | 0.99         | ...                                   | 0.4          |
| (iv) Others                            |                 | 7.86                         | 7.86         | ...                                   | 1.37         |
| <b>5 Non-Government Organisations</b>  | 0.33            |                              | 0.33         | 130.26                                | ...          |
| <b>Total</b>                           | <b>5.48</b>     | <b>14.13</b>                 | <b>19.61</b> | <b>424.85</b>                         | <b>1.77</b>  |
|                                        |                 |                              |              |                                       | <b>27.85</b> |

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**10 STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT Concl'd.**


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**(ii) Grant-in-aid given in kind**


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| Grantee Institutions                   | Total Value<br>(₹ in crore) |         |
|----------------------------------------|-----------------------------|---------|
|                                        | 2014-15                     | 2013-14 |
| <b>1 Panchayati Raj Institutions</b>   |                             |         |
| (i) Zilla Parishads                    | ...                         | ...     |
| (ii) Panchayat Samities                | ...                         | ...     |
| (iii) Gram Panchayats                  | ...                         | ...     |
| (iv) Others                            | ...                         | ...     |
| <b>2 Urban Local Bodies</b>            |                             |         |
| (i) Municipal Corporations             | ...                         | ...     |
| (ii) Municipalities/Municipal Councils | ...                         | ...     |
| (iii) Others                           | ...                         | ...     |
| <b>3 Public Sector Undertakings</b>    |                             |         |
| (i) Government Companies               | ...                         | ...     |
| (ii) Statutory Corporations            | ...                         | ...     |
| <b>4 Autonomous Bodies</b>             |                             |         |
| (i) Universities                       | ...                         | ...     |
| (ii) Development Authorities           | ...                         | ...     |
| (iii) Co-operative Institutions        | ...                         | ...     |
| (iv) Others                            | ...                         | ...     |
| <b>5 Non-Government Organisations</b>  | ...                         | ...     |
| <b>Total</b>                           | ...                         | ...     |



**11 STATEMENT OF VOTED AND CHARGED EXPENDITURE**

*(₹ in crore)*

| Particulars                                                                                                 | Actuals        |                 |                 |                |                 |                 |
|-------------------------------------------------------------------------------------------------------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|
|                                                                                                             | 2014-15        |                 |                 | 2013-14        |                 |                 |
|                                                                                                             | Charged        | Voted           | Total           | Charged        | Voted           | Total           |
| Expenditure Heads (Revenue Account)                                                                         | 2,73.38        | 34,57.57        | 37,30.95        | 2,39.53        | 32,18.43        | 34,57.96        |
| Expenditure Heads (Capital Account)                                                                         | ...            | 9,80.71         | 9,80.71         | ...            | 9,11.95         | 9,11.95         |
| Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund | 87.03          | 26.57           | 1,13.60         | 88.74          | 10.40           | 99.14           |
| <b>TOTAL</b>                                                                                                | <b>3,60.41</b> | <b>44,64.85</b> | <b>48,25.26</b> | <b>3,28.27</b> | <b>41,40.77</b> | <b>44,69.04</b> |
| (a) The figures have been arrived as follows :-                                                             |                |                 |                 |                |                 |                 |
| <b>E. Public Debt</b>                                                                                       |                |                 |                 |                |                 |                 |
| Internal Debt Of The State Government                                                                       | 77.36          | ...             | 77.36           | 64.47          | ...             | 64.47           |
| Loans And Advances From The Central Government                                                              | 9.67           | ...             | 9.67            | 24.27          | ...             | 24.27           |
| <b>F. Loans And Advances*</b>                                                                               |                |                 |                 |                |                 |                 |
| Loans For Social Services                                                                                   | ...            | 11.50           | 11.50           | ...            | 10.00           | 10.00           |
| Loans For Economic Services                                                                                 | ...            | 15.00           | 15.00           | ...            | ...             | ...             |
| Loans To Government Servants, Etc                                                                           | ...            | 0.07            | 0.07            | ...            | 0.40            | 0.40            |
| Miscellaneous Loans                                                                                         | ...            | ...             | ...             | ...            | ...             | ...             |
| <b>H. Transfer To Contingency Fund</b>                                                                      |                |                 |                 |                |                 |                 |
| Transfer To Contingency Fund                                                                                | ...            | ...             | ...             | ...            | ...             | ...             |

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2013-14 and 2014-15 was as under:-

| Year    | Percentage of total expenditure |       |
|---------|---------------------------------|-------|
|         | Charged                         | Voted |
| 2013-14 | 7.35                            | 92.65 |
| 2014-15 | 7.47                            | 92.53 |

\* A more detailed accounts is given in Statement No.18 at page 216 to 223 of Volume II

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**12 STATEMENT ON SOURCE AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT**


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On 1 April 2014    During the year 2014-15    On 31 March 2015  
(₹ in crore)

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**Capital and Other Expenditure****Capital Expenditure Heads****A. Capital Account Of General Services****Total-A. Capital Account Of General Services**

|  |                |                |                |
|--|----------------|----------------|----------------|
|  | <b>6,87.37</b> | <b>1,09.52</b> | <b>7,96.89</b> |
|--|----------------|----------------|----------------|

**B. Capital Account Of Social Services**

|                                                                                             |                 |                |                 |
|---------------------------------------------------------------------------------------------|-----------------|----------------|-----------------|
| (a) Capital A/C of Education, Sports, Art and Culture                                       | 5,32.21         | 31.74          | 5,63.94.99      |
| (b) Capital A/C of Health and Family Welfare                                                | 4,20.77         | 61.33          | 4,82.10.13      |
| (c) Capital A/C of Water Supply, Sanitation, Housing and Urban Development                  | 15,13.23        | 1,71.85        | 16,85.07.83     |
| (d) Capital A/C of Information and Broadcasting                                             | 4.14            | 2.00           | 6.14.00         |
| (e) Capital A/C of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 23.74           | 1.40           | 25.14.10        |
| (g) Capital A/C of Social Welfare and Nutrition                                             | 25.73           | 1.50           | 27.22.79        |
| (h) Capital A/C of Other Social Services                                                    | 0.02            | ...            | 0.01.82         |
| <b>Total-B. Capital Account Of Social Services</b>                                          | <b>25,19.84</b> | <b>2,69.82</b> | <b>27,89.66</b> |

**C. Capital Account Of Economic Services**

|                                                           |                 |                |                 |
|-----------------------------------------------------------|-----------------|----------------|-----------------|
| (a) Capital Account of Agriculture and Allied Activities  | 1,36.51         | 11.61          | 1,48.12         |
| (b) Capital Account of Rural Development                  | 2,48.16         | 16.01          | 2,64.17         |
| (c) Capital Account of Special Areas Programme            | 1,81.64         | 22.49          | 2,04.12         |
| (d) Capital Account of Irrigation and Flood Control       | 49.99           | 4.25           | 54.25           |
| (e) Capital Account of Energy                             | 11,02.43        | 32.42          | 11,34.85        |
| (f) Capital Account of Industry and Minerals              | 1,00.37         | 7.06           | 1,07.43         |
| (g) Capital Account of Transport                          | 19,41.96        | 2,40.48        | 21,82.44        |
| (i) Capital Account of Science Technology and Environment | 6.26            | 0.50           | 6.76            |
| (j) Capital Account of General Economic Services          | 4,14.26         | 2,66.56        | 6,80.81         |
| <b>Total-C. Capital Account Of Economic Services</b>      | <b>41,81.58</b> | <b>6,01.38</b> | <b>47,82.95</b> |

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**12 STATEMENT ON SOURCE AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT**
**Contd.**

|                                                               | On 1 April 2014     | During the year 2014-15 | On 31 March 2015 |
|---------------------------------------------------------------|---------------------|-------------------------|------------------|
|                                                               | <i>(₹ in crore)</i> |                         |                  |
| <b>Capital Expenditure Heads</b>                              |                     |                         |                  |
| <b>Total- Capital Expenditure Heads</b>                       | <b>73,88.79</b>     | <b>9,80.71</b>          | <b>83,69.50</b>  |
| <b>F. Loans And Advances</b>                                  |                     |                         |                  |
| I Loans for Social Services                                   |                     |                         |                  |
| (i) Loans for Education, Sports, Art and Culture              | 26.65               | 11.50                   | 38.15            |
| (ii) Loans for Health and Family Welfare                      | 0.33                | (-)0.03                 | 0.30             |
| III Loans for Economic Services                               |                     |                         |                  |
| (i) Loans for Agriculture and Allied Activities               | 2.50                | (-)0.75                 | 1.75             |
| (v) Loans for Energy                                          | 35.00               | ...                     | 35.00            |
| (vi) Loans for Industry and Minerals                          | 3.12                | ...                     | 3.12             |
| (vii) Loans for Transport                                     | 0.01                | ...                     | 0.01             |
| (x) Loans for General Economic Services                       | 41.00               | 15.00                   | 56.00            |
| IV Loans to Government Servants, etc                          | 0.37                | (-)0.03                 | 0.34             |
| V Miscellaneous Loans                                         | 0.50                | ...                     | 0.50             |
| <b>Total-F. Loans And Advances</b>                            | <b>1,09.48</b>      | <b>25.69</b>            | <b>1,35.17</b>   |
| <b>Total- Capital and Other Expenditure</b>                   | <b>74,98.27</b>     | <b>10,06.40</b>         | <b>85,04.67</b>  |
| <b>Deduct</b>                                                 |                     |                         |                  |
| <b>Contribution from Contingency Fund</b>                     | ...                 | ...                     | ...              |
| <b>Contribution from Miscellaneous Capital Receipts</b>       | 42                  | ...                     | 42               |
| <b>Contribution from development funds, reserve funds etc</b> | ...                 | ...                     | ...              |
| <b>Net Capital and other Expenditure</b>                      | <b>74,56.02</b>     | <b>10,06.40</b>         | <b>84,62.42</b>  |
| <b>Principal Sources of Funds</b>                             |                     |                         |                  |
| Revenue Surplus(+)/Deficit(-) for 2014-2015                   | 51,09.73            | 7,31.00                 | 58,40.73         |
| Add- Adjustment on Account of Retirement/Disinvestment        |                     |                         |                  |
| <b>Debt</b>                                                   |                     |                         |                  |
| Internal Debts of the State Government                        | 20,58.47            | 3,30.76                 | 23,89.23         |

**12 STATEMENT ON SOURCE AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT**
**Concl'd.**

|                                                                                                                 | On 1 April 2014     | During the year 2014-15 | On 31 March 2015 |
|-----------------------------------------------------------------------------------------------------------------|---------------------|-------------------------|------------------|
|                                                                                                                 | <i>(₹ in crore)</i> |                         |                  |
| Loans and Advances from the Central Government                                                                  | 1,27.07             | (-)6.00                 | 1,21.07          |
| Small Savings, Provident Funds etc                                                                              | 6,85.65             | 24.55                   | 7,10.20          |
| <b>Total Debt</b>                                                                                               | <b>28,71.19</b>     | <b>3,49.31</b>          | <b>32,20.50</b>  |
| <b>Other Obligations</b>                                                                                        |                     |                         |                  |
| Contingency Fund                                                                                                | ...                 | 1.00                    | 1.00             |
| Reserve Fund                                                                                                    | 51.12               | 71.46                   | 1,22.59          |
| Deposits and Advances                                                                                           | 1,45.18             | (-)7.84                 | 1,37.34          |
| Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account) | 98.06               | 59.72                   | 1,57.77          |
| Remittances                                                                                                     | 2,04.31             | 9.09                    | 2,13.40          |
| <b>Total Other Obligations</b>                                                                                  | <b>4,98.67</b>      | <b>1,33.43</b>          | <b>6,32.10</b>   |
| <b>Total Debt and Other Obligations</b>                                                                         | <b>33,69.86</b>     | <b>4,82.74</b>          | <b>38,52.60</b>  |
| Deduct Cash Balances                                                                                            | 2,70.60             | (-)92.66                | 1,77.94          |
| Deduct Investments                                                                                              | 7,50.00             | 3,00.00                 | 10,50.00         |
| Add- Amount closed to Government Account during 2014-2015                                                       |                     |                         |                  |
| <b>Net-Provisions of Funds</b>                                                                                  | <b>* 74,58.98</b>   | <b>10,06.40</b>         | <b>84,65.38</b>  |

\* Differs by ₹ 295.87 lakh due to proforma rectification under Loans & Advances and Suspense & Miscellaneous.

**13 SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**
**A. The following is a summary balances on 31 March 2015**

| <i>(₹ in crore)</i> |                                   |                                                | <i>(₹ in crore)</i> |
|---------------------|-----------------------------------|------------------------------------------------|---------------------|
| Debit Balances      | Sector of the<br>General Accounts | Name of Account                                | Credit Balances     |
|                     |                                   | <b>Consolidated Fund</b>                       |                     |
| 24,89.48            | A to D,G,H<br>and Part of L(e)    | Government Account                             | ...                 |
| ...                 | E.....                            | Public Debt                                    | 25,10.30            |
| 1,35.17             | F.....                            | Loans and Advances                             | ...                 |
| ...                 | H.....                            | <b>Contingency Fund</b>                        | 1.00                |
|                     |                                   | <b>Public Account</b>                          |                     |
| ...                 | I.....                            | Small Savings, Provident Funds. etc.           | 7,10.20             |
|                     | J.....                            | <b>Reserve Funds -</b>                         |                     |
|                     |                                   | (a) Reserve Funds bearing interest             | 4.06                |
|                     |                                   | (b) Reserve Funds not bearing interest         | 4,12.54             |
|                     |                                   | Gross Balance                                  |                     |
| 2,94.02             |                                   | Investment                                     |                     |
|                     | K.....                            | <b>Deposits and Advances -</b>                 |                     |
| ...                 |                                   | (a) Deposits bearing interest                  | 26.99               |
| ...                 |                                   | (b) Deposits not bearing interest              | 1,11.38             |
| 1.03                |                                   | (c) Advances                                   | ...                 |
|                     | L.....                            | <b>Suspense and Miscellaneous</b>              |                     |
|                     |                                   | (Excluding 8680 - Miscellaneous Govt. Account) |                     |
| 1.23                |                                   | (b) Suspense                                   | ...                 |
| 8,91.00             |                                   | (c) Other Accounts                             | ...                 |
| ...                 | M.....                            | <b>Remittances</b>                             | 2,13.40             |
| 1,77.94             | N.....                            | <b>Cash Balance (Closing)</b>                  | ...                 |
| <b>39,89.87</b>     |                                   | <b>Total</b>                                   | <b>39,89.87</b>     |

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**13 SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

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**Explanatory Notes :-**

- (1) The significance of the head "Government Account" is explained in note B below.
- (2) A summary of receipts, disbursements and balances under heads of account relating to debt, Contingency Fund and Public Account is given in Statement No. 21.

**(B) Government Account**

Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue , capital and other transactions of Government the balances of which are not carried forward from year to year , are closed to a single head called "Government Accounts". The balances under this head represents the cummulative result of all such transactions.

To this the balances under Public Debt , Loans and Advances , Small-Savings , Provident Fund , Reserve Funds , Deposits and Advances , Suspence and Miscellaneous (Other than Miscellaneos Government Accounts) , Remmitancess and Contingency Fund etc. , are added and the closing cash balance at the of the year is to be worked out and proved.

The other heading in the summary take into account of the balances under all accounts heads in the Government Books in regard to which the Government has a liability to repay the money received or have a claim to recover the amounts paid and also heads of accounts opened in the books for adjustment of remmitance transactions.

It must be understood that theses balances can not be regarded as a complete record of the financial position on the Government as it does not take into account all the physical assets of the State , such as lands, buildings, communication etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accouting followed by the Government.

**13 SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

The net amount at the debit of Government Account at the end of the year has been arrived at as under :-

| (₹ in crore)    |                                                                     | (₹ in crore)    |
|-----------------|---------------------------------------------------------------------|-----------------|
| <b>Debit</b>    | <b>Details</b>                                                      | <b>Credit</b>   |
| 22,39.77        | A- Amount at the Debit of the Government Account as on 1 April 2014 |                 |
|                 | B-Revenue Receipt)                                                  | 44,61.95        |
| 37,30.95        | D-Expenditure on Revenue Account                                    |                 |
|                 | C-Capital Receipt                                                   | ...             |
|                 | ... H-Transfer to Contingency Fund                                  |                 |
| 9,80.71         | E-Capital Expenditure                                               |                 |
|                 | L(e) Suspense and Miscellaneous                                     | ...             |
|                 | ... G-Amount at the debit of Government Account on 31 March 2015    | 24,89.48        |
| <b>69,51.43</b> | <b>Total</b>                                                        | <b>69,51.43</b> |

- (i) In a number of cases, there are unreconciled differences in the closing balance are reported in the statement of 'Receipts, Disbursement and Contingency Fund and Public Account' (Annexure A to Statement 2) and that shown in separate Registers or other record maintained in the Account office/Departmental officers for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a larger number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Appendix - VII of Volume II
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix - VII of Volume II

**NOTES TO ACCOUNTS****1. Summary of significant accounting policies:****(i) Entity and Accounting Period:**

These accounts present the transactions of the Government of Sikkim for the period 1 April 2014 to 31 March 2015. The accounts of receipts and expenditure of the Government of Sikkim have been compiled based on the initial accounts rendered by 6 District Treasuries, 72 Public Works (including Irrigation) Divisions, 14 Forest Divisions, the Lottery Department, the Sikkim Nationalized Transport Department, and advices of the State Bank of Sikkim. Though, on average, during the year, there were delays ranging from 3 to 19 days in the receipt of accounts from accounts rendering units, no accounts were excluded at the end of the year.

**(ii) Basis of Accounting:**

With the exception of some book adjustments (Annexure –A of Notes to Accounts), the accounts represent the actual cash receipts and disbursements during the account period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value at the year of acquisition/ purchase. Physical assets are not depreciated or amortized. Losses in physical assets at the end of their life have not been expensed or recognized.

The pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. The retirement benefits disbursed during the current year are reflected in the accounts in Statement 15.

**(iii) Currency in which Accounts are kept:**

The accounts of the Government of Sikkim are maintained in Indian Rupees.

**(iv) Form of Accounts:**

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

**(v) Classification between Revenue and Capital:**

Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. Expenditure on Grants-in-Aid is recorded as Revenue Expenditure in the books of the grantor, and as Revenue Receipt in the books of the recipient.



## 2. Quality of Accounts

### (i) Booking under Minor Head “800 - Other Receipts and Other Expenditure”:

Minor Heads 800-Other Expenditure/ Other Receipts are intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. During the year the State Government classified under 800-Other Receipts/Expenditure, an amount of ₹ 1,61.10 crore under 36 Revenue Receipts Heads and ₹ 4,24.27 crore under 44 Expenditure Heads, constituting 3.61 *per cent* of total revenue receipts and 9.00 *per cent* of the total expenditure (Revenue and Capital) incurred under respective Major Heads. Instances where a substantial proportion (50 *per cent* or more) of the receipts and expenditure was classified under the Minor Head 800 – Other Receipts / Other Expenditure are given in Annexure – B and C respectively.

### (ii) Outstanding Abstract Contingency (AC) Bills:

Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency (AC) bills by debiting service heads. They are required to present Detailed Contingency (DC) Bills containing vouchers in support of final expenditure within three months of the withdrawal of AC bills. Non-submission of DC bills renders the expenditure under AC bills opaque. Significant expenditure against AC bills in March indicates that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary planning. Details of AC bills outstanding as on 31 March 2015 are given below:

| Year         | Outstanding Abstract Contingent Bills |              |
|--------------|---------------------------------------|--------------|
|              | Number of bills                       | Amount       |
| Upto 2012-13 | 2,063                                 | 47.24        |
| 2013-14      | 296                                   | 5.21         |
| 2014-15      | 519                                   | 20.06        |
| <b>Total</b> | <b>2,878</b>                          | <b>72.51</b> |

₹ 20.06 crore drawn against 519 AC bills in 2014-15. ₹ 11.45 crore was drawn through AC Bills in March 2015 and of this, ₹ 8.61 crore was drawn on the last day of the financial year.

### (iii) Outstanding Utilization Certificates (UCs):

Rule 116 (1) of the Sikkim Financial Rules stipulates that every grant made for a specific object is subject to implied conditions: (i) that the grant shall be spent upon the object within a reasonable time of one year from the date of issue of the letter sanctioning grant and (ii) that any portion of the amount which is not ultimately required for expenditure upon that object shall be duly surrendered to Government. UCs outstanding beyond that specified periods indicates absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent cannot be treated as final. The status of outstanding UCs as per the records of the Senior Deputy Accountant General (Accounts) is given below:

| (₹ in crore) |                       |                 |
|--------------|-----------------------|-----------------|
| Year         | Number of UCs awaited | Amount involved |
| Upto 2012-13 | 4,292                 | 5,04.49         |
| 2013-14      | 359                   | 2,65.21         |
| 2014-15      | 376                   | 2,93.43         |
| <b>Total</b> | <b>5,027</b>          | <b>10,63.13</b> |

**(iv) Reconciliation of Receipts and Expenditure:**

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Controlling Officers are required to reconcile the Receipts and Expenditure recorded in their books every month during the financial year with the figures accounted for by the Senior Deputy Accountant General (Accounts). Such reconciliation has been completed for all Revenue and Capital expenditure of ₹ 47,11.66 crore; receipts of ₹ 44,61.95 crore.

**(v) Cash Balance:**

There is a net difference of ₹ 45.72 crore (debit) between the Cash Balance as on 31 March 2015 as worked out by the Senior Deputy Accountant General (Accounts) and as reported by State Bank of Sikkim. The difference is mainly due to non-reconciliation of figures by the State Treasuries with the State Bank of Sikkim.

**3. Other items**

**(i) Liabilities on Retirement Benefits:**

The expenditure on "Pension and other retirement benefits" during the year to State Government employees recruited on or before 31 March 2006 was ₹ 3,12.29 crore (8.37 per cent of total revenue expenditure). State Government employees recruited with effect from 1 April 2006 are eligible for the New Pension Scheme, which is a Defined Contributory Pension Scheme. In terms of the Scheme, the employee contributes 10 per cent of Basic Pay and Dearness Allowance, which is matched by the State Government, and the entire amount, is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. The actual amount payable by employees and the matching Government contribution has not been estimated. During the year, the Government of Sikkim deposited ₹ 41.59 crore under Major Head 8342-117 Defined Contribution Pension Scheme (employees' contribution of ₹ 20.80 crore, matching Government contribution of ₹ 20.79 crore) and a portion of such contributions of earlier years ( ₹ 3.03 crore ). During the year, the Government transferred ₹ 44.62 crore to NSDL/ Trustee Bank, leaving a balance of ₹ 27.00 crore in the Fund as on 31 March 2015. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the scheme.

**(ii) Guarantees:**

The State Government extends guarantees on the loans taken by entities like State Government undertakings etc. Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee was extended. Details of Guarantees reported in Statement 9 are on the basis of information received from the Finance, Revenue & Expenditure Department, which is the authority for issuing such guarantees. The Sikkim Government Guarantees Act, 2000, stipulates that the total outstanding Government guarantee as on the 1st day of April of any year shall not exceed thrice the State's Tax receipts of the second preceding year and that the State Government shall charge guarantee commission of minimum one *per cent* which shall not be waived under any circumstances. The total guarantees (principal plus interest) outstanding as on 31 March 2015 was ₹ 1,12.14 crore, which was within the prescribed limit of thrice the total Tax Receipts of 2012-13 (₹ 4,35.48 crore). However, guarantee commission of ₹ 1.12 crore (at 1 *per cent* of outstanding guarantees of ₹ 1,12.14 crore as on 31 March 2015) was not received during the year.

**(iii) Reserve Funds:****(a) Consolidated Sinking Fund:**

State Government of Sikkim constituted a Consolidated Sinking Fund for redemption of the open market loans of the Government commencing from 2004-2005. As per guidelines, the Government is required to contribute to the Fund at the rate of 1 to 3 *per cent* of the outstanding open market loans as at the end of the previous year. The scope of this fund has been extended to cover all outstanding liabilities of the Government through a notification issued on 18 August 2007 on the basis of recommendations of the Twelfth Finance Commission. The State Government has not adopted the recommendations of Reserve Bank of India for minimum annual contribution of 0.5 *per cent* of outstanding liabilities. For the year 2014-15, the requirement for annual contribution was ₹ 15.34 crore (0.5 *per cent* of outstanding liabilities of ₹ 30,68.51 crore) in terms of the guidelines of the RBI and ₹ 15.31 crore (at 1 to 3 *per cent* of outstanding open market loans of ₹ 15,31.14 crore) in terms of the guidelines of the State Government. During the year Government transferred ₹ 12.00 crore to the fund against the minimum contribution of ₹ 15.31 crore, as per its own guidelines, resulting in short contribution ranging from ₹ 3.31 crore to ₹ 3.34 crore. As on 31 March 2015, the Fund had a balance of ₹ 2,69.87 crore (which included ₹ 27.52 crore accrued interest), which has been invested in fixed deposits in nationalized banks as per the directions of the Reserve Bank of India. Details of transaction in the fund are given in Statements 21 and 22.

**(b) Guarantee Redemption Fund:**

The State Government constituted a Guarantee Redemption Fund in the year 2005 for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Undertakings or other bodies and which stand invoked. The Government is required to contribute an amount equal to at least one-fifth of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees issued during the year. However, it is open to the Government to increase contribution to the fund at its discretion. During the 2014-15, the State Government transferred ₹ 2 crore to the Guarantee Redemption Fund alongwith accrued interest of ₹ 4.43 crore. No guarantee was invoked during the year. The Fund had a corpus of ₹ 24.15 crore at the end of the year which was entirely invested.

**(c) State Disaster Response Fund:**

The State Government replaced the Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11 as per the recommendations of the Thirteenth Finance Commission. In terms of the guidelines of the Fund, the Centre, and Special Category States like Sikkim, are required to contribute to the Fund in the proportion of 90:10. Further, if the State does not have adequate balance under SDRF, the Government of India provides additional assistance from the National Disaster Response Fund (NDRF). As at the beginning of 2014-15, the Fund had a corpus of ₹ 15.54 crore, out of which ₹ 13.96 crore was invested. During the year 2014-15, the State Government transferred ₹ 28.78 crore to the SDRF (Central share: ₹ 24.89 crore and State share of ₹ 2.76 crore together with ₹ 1.02 crore received as NDRF contribution and accrued interest of ₹ 0.11 crore). After meeting the expenditure of ₹ 26.25 crore during the year, the fund had a closing balance of ₹ 18.06 crore as on 31 March 2015. Details are available at Statement 21 of the Finance Accounts.

**(d) Non compliance of guideline of the Central Road Fund:**

An amount of ₹ 1.55 crore was received as Grants-in-aid from the Central Road Fund, which has not been transferred to Public Account due to absence of budget provision.

**(e) Adjustment of Interest against Reserve Fund (interest bearing) and Deposits (interest bearing):**

Government is liable to pay/adjust interest in respect of interest bearing Reserve Funds and Deposits. During the year 2014-15, interest of ₹ 0.11 crore on the Reserve Funds (interest bearing) was credited in the accounts. However, due to non-receipt of sanction orders from the concerned Administrative Departments of the Government, interest on Deposits (interest bearing) amounting to ₹ 2.61 crore could not be credited in the Accounts.

**(iv) Suspense and Remittances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given below:

**8658 – Suspense Accounts**

| Minor Head                                               | 2012-13        |         | 2013-14        |       | 2014-15        |         |
|----------------------------------------------------------|----------------|---------|----------------|-------|----------------|---------|
|                                                          | Dr.            | Cr.     | Dr.            | Cr.   | Dr.            | Cr.     |
| 101-PAO - Suspense                                       | 8.13           | 4.69    | 7.10           | 2.76  | 8.00           | 4.70    |
| <b>Net</b>                                               | <b>Dr 3.44</b> |         | <b>Dr 4.34</b> |       | <b>Dr 3.30</b> |         |
| 102-Suspense Account (Civil)                             | 0.31           | (-)0.22 | 0.18           | 0.06  | 1,12.41        | 1,11.84 |
| <b>Net</b>                                               | <b>Dr 0.53</b> |         | <b>Dr 0.12</b> |       | <b>Dr 0.57</b> |         |
| 112 – Tax Deducted at Source                             | 14.54          | 22.91   | 13.62          | 23.13 | 18.79          | 22.55   |
| <b>Net</b>                                               | <b>Cr 8.37</b> |         | <b>Cr 9.51</b> |       | <b>Cr 3.76</b> |         |
| 123-AIS Suspense                                         | 0.06           | 0.32    | 0.01           | 0.27  | 0.01           | 0.27    |
| <b>Net</b>                                               | <b>Cr 0.26</b> |         | <b>Cr 0.26</b> |       | <b>Cr 0.26</b> |         |
| 135-Cash Settlement between A.G. Sikkim and other States | 0.79           | 0.12    | 1.74           | 0.75  | 1.55           | 0.18    |
| <b>Net</b>                                               | <b>Dr 0.67</b> |         | <b>Dr 0.99</b> |       | <b>Dr 1.37</b> |         |

**8782 – Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer**

| Minor Head                   | 2012-13           |          | 2013-14           |          | 2014-15           |          |
|------------------------------|-------------------|----------|-------------------|----------|-------------------|----------|
|                              | Dr.               | Cr.      | Dr.               | Cr.      | Dr.               | Cr.      |
| 102-Public Works Remittances | 26,11.11          | 28,23.29 | 13,77.83          | 16,44.48 | 10,65.77          | 15,98.55 |
| <b>Net</b>                   | <b>Cr 2,12.18</b> |          | <b>Cr 2,66.65</b> |          | <b>Cr 5,32.78</b> |          |
| 103-Forest Remittances       | 1,04.46           | 85.76    | 32.90             | 18.87    | 47.64             | 40.65    |
| <b>Net</b>                   | <b>Dr 18.70</b>   |          | <b>Dr 14.03</b>   |          | <b>Dr 6.99</b>    |          |
| 108-Other Remittances        | 2,02.67           | 2,05.93  | 1,28.57           | 80.29    | 3,39.00           | 26.65    |
| <b>Net</b>                   | <b>Cr 3.26</b>    |          | <b>Dr 48.28</b>   |          | <b>Dr 3,12.35</b> |          |

**(v) Contingency Fund:**

The Government of Sikkim has set up a Contingency Fund under Article 267(2) of the Constitution of India with corpus of ₹ 1.00 crore. Advances from this fund are made for the purposes of meeting unforeseen expenditure which are recouped to the Fund to the full extent as soon as State Legislature authorizes additional expenditure. During the last financial year an amount of ₹ 1.00 crore was given to Election Department, Government of Sikkim out of the Fund which is recouped during current financial year.

**(vi) Rush of expenditure:**

Of the total expenditure of ₹ 48,25.26 crore during 2014-15, ₹ 6,96.33 crore (i.e., 14.43 per cent of the total expenditure) was incurred in March 2015 of which ₹ 2,83.23 crore (5.87 per cent of the total expenditure of the year) was spent on the last day i.e., 31 March 2015 as detailed below:

**Details of Drawals on 31 March 2015**

(₹ in crore)

| <b>Detail of Drawal</b> | <b>Amount</b>  |
|-------------------------|----------------|
| From Treasury           | 1,34.17        |
| From Works Division     | 1,25.76        |
| From Forest Division    | 23.30          |
| <b>Total</b>            | <b>2,83.23</b> |

**(vii) MH 8670 Cheques and Bills:**

Credit balance under MH 8670 Cheques and Bills indicates cheques issued which remained uncashed as on 31 March. The opening balance as on 1 April 2014 was ₹ 94.70 crore (Credit). During 2014-15, cheques worth ₹ 30,76.03 crore were issued, against which cheques worth ₹ 30,10.76 crore were encashed leaving a closing balance of ₹ 1,59.97 crore (Credit).

**(viii) Restructuring of Centrally Sponsored Schemes (CSS)/Additional Central Assistances (ACA-excluding Block Grants):**

The existing 137 CSS and 5 ACA Schemes have now been restructured into 66 CSS/ACA/Flagship schemes in the 12<sup>th</sup> Plan. From 1 April 2014 onwards Government of India released Central Assistance for CSS/ACA Flagship Schemes directly to the State Government and these releases are now classified as 'Central Assistance to the State Plan'. Government of Sikkim has modified their budget depiction and the Central Assistance for CSS/ACA has been merged with the respective State Plan Schemes under 66 Umbrella Schemes of GOI.

Out of ₹ 19,09.04 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Central Assistance to the State Plan of the Government of Sikkim in 2014-15, supporting sanction orders from respective Ministries were received only in

respect of ₹ 17,38.54 crore and appropriately booked in the accounts of the State Government under Major Head 1601 Grants-in-aid from Central Government. Total expenditure under State Plan is ₹ 17,38.10 crore (Revenue Expenditure: ₹ 11,36.72 crore) and ₹ 6,01.38 crore (Capital Expenditure) which includes expenditure out of Central Assistance to State Plan/Central Sector Plan Assistance/Grants for Special Plan Schemes.

**(ix) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget):**

Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of India (CGA), GOI released ₹ 24.48 crore to the implementing agencies directly in Sikkim during 2014-15. Details are at Appendix – VI. Government of India's decision to release all assistance to CSS/CPS directly to the State Government and not to implementing agencies has reduced the direct transfers to implementing agencies by 93 per cent, as compared to 2013-14.

**(x) Disclosures under Sikkim Fiscal Responsibility and Budget Management (FRBM) Act, 2010 and Rules there under:**

The position of the State Government disclosures under the Sikkim FRBM Rules and as reflected in the accounts is given below:

| Sl. No | Targets                                                                                                                                                                                                                                             | Achievements as per the accounts                                                                                                                                                                                                                                            |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Maintain revenue surplus from 2010 onwards.                                                                                                                                                                                                         | As per the Accounts, the Government of Sikkim had maintained a revenue surplus of ₹ 8,68.48 crore in 2013-14 and a revenue surplus of ₹ 7,31.00 crore in 2014-15. The Government of Sikkim is maintaining its position as revenue surplus State consistently since 2000-01. |
| 2      | Reduce fiscal deficit to 3 per cent of estimated GSDP at the end of March 2015 and adhere to it thereafter.                                                                                                                                         | As per the Accounts, the Government of Sikkim maintained Fiscal Deficit of 0.43 per cent for the year 2013-14 and 1.90 per cent for the year 2014-15.                                                                                                                       |
| 3      | Debt stock not exceeding 30 per cent of GSDP.                                                                                                                                                                                                       | The total outstanding debt of the State including reserves and deposits (₹ 34,81.44 crore) was 23.98 per cent of *GSDP of ₹ 14,518 crore for 2014-15.                                                                                                                       |
| 4      | Under the Sikkim Government Guarantee Act 2000 (Act No. 21 of 2000) the ceiling on the total outstanding Government Guarantees as on the 1st day of April of any year shall not exceed thrice the State's Tax Receipt of the second preceding year. | Guarantee statement showing the outstanding at the beginning of 2014-15 as ₹ 1,21.57 crore which is within the prescribed ceiling.                                                                                                                                          |

\* GSDP advance estimates of ₹ 14,518 crore for 2014-15 as informed by State Government. GSDP figures are not available on the website of the Ministry of Statistics and Programme Implementation, Government of India.

**(xi) Committed Liabilities:**

The accounts are incomplete unless figures relating to Committed Liabilities are also exhibited. Since the State Government has not provided this information, the appendix on Committed Liabilities has not been incorporated.

**(xii) Impact on Revenue Surplus and Fiscal Deficit:**

Impact on Revenue Surplus and Fiscal Deficit of the State Government as per details given in preceding paragraphs is given below:

(₹ in crore)

| Para No.                  | Item                                                                                      | Impact on Revenue Surplus           |                 | Impact on Fiscal Deficit             |                 |
|---------------------------|-------------------------------------------------------------------------------------------|-------------------------------------|-----------------|--------------------------------------|-----------------|
|                           |                                                                                           | Over-Statement                      | Under-Statement | Over-Statement                       | Under-Statement |
| 3 (iii)(a)                | Short contribution to Consolidated Sinking Fund                                           | 3.31 to 3.34                        | **              | **                                   | 3.31 to 3.34    |
| 3 (d)                     | Non provision of budget under Central Road Fund                                           | 1.55                                | **              | **                                   | 1.55            |
| 3 (e)                     | Interest on the Deposits (interest bearing) could not be credited to the Deposit Accounts | 2.61                                | **              | **                                   | 2.61            |
| <b>Total (Net) Impact</b> |                                                                                           | <b>7.47 to 7.50 (Overstatement)</b> |                 | <b>7.47 to 7.50 (Understatement)</b> |                 |



## Annexure – A

## Statement of Periodical/ Other Adjustments

(Refer para 1 (ii) of Notes to Accounts)

(₹ in crore)

| Sl. No. | Head of Accounts                                                               |                                                                                                                                                       | Amount | Remarks                                                                     |
|---------|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------------------------------------------------------------------|
|         | From                                                                           | To                                                                                                                                                    |        |                                                                             |
| 1       | <b>8121-General and other Reserve Fund</b><br>122-State Disaster Response Fund | <b>2245-Relief on Accounts of Natural Calamities</b><br><i>05-Calamity Relief Fund</i><br>901-Deduct amount met from Calamity Relief Fund             | 26.25  | Transfer of expenditure to State Disaster Response Fund                     |
| 2       | <b>8235-General and other Reserve Fund</b><br>200-Other Funds                  | <b>5054-Capital Outlay on Roads and Bridges</b><br>901-Deduct amount met from Sikkim Transport Infrastructure Development Fund                        | 35.58  | Transfer of expenditure to Sikkim Transport Infrastructure Development Fund |
| 3       | <b>8235-General and other Reserve Fund</b><br>200-Other Funds                  | <b>3435-Ecology and Environment</b><br><i>03-Environmental Research and Ecological Regeneration</i><br>901-Deduct amount met from Sikkim Ecology Fund | 22.04  | Transfer of expenditure to Sikkim Ecology Fund                              |

**Annexure – A**  
**Statement of Periodical/ Other Adjustments**  
(Refer para 1 (ii) of Notes to Accounts)

(₹ in crore)

| Sl. No. | Head of Accounts                                                                                                                  |                                                                                                  | Amount | Remarks                                                                       |
|---------|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------|-------------------------------------------------------------------------------|
|         | From                                                                                                                              | To                                                                                               |        |                                                                               |
| 4       | <b>2045-Other Taxes and Duties on Commodities and Services</b><br>797-Transfer to Reserve Funds/Deposit Accounts                  | <b>8235-General and other Reserve Fund</b><br>200-Other Funds                                    | 84.14  | Fund transferred to the Sikkim Ecology Fund.                                  |
| 5       | <b>2045-Other Taxes and Duties on Commodities and Services</b><br>797-Transfer to Reserve Funds/Deposit Accounts                  | <b>8235-General and other Reserve Fund</b><br>200-Other Funds                                    | 42.46  | Fund transferred to the Sikkim Transport Infrastructure Development Fund      |
| 6       | <b>2049-Interest Payment</b><br>03-Interest on Small Savings, Provident Funds etc 104-Interest on State Provident Funds           | <b>8009-State Provident Fund</b><br>01-Civil<br>101-General Provident Fund                       | 49.15  | Annual Interest credited to GPF                                               |
| 7       | <b>2049- Interest Payment 03- Interest on Small Savings, Provident Funds etc</b><br>108-Interest on Insurance and Pension Fund    | <b>8011-Insurance and Pension Fund</b><br>107-State Government Employees' Group Insurance Scheme | 5.07   | Annual Interest credited to SGEIS                                             |
| 8       | <b>2071-Pensions and Other Retirement benefits 01-Civil</b><br>117-Government Contribution of Defined Contribution Pension Scheme | <b>8342-Other Deposits</b><br>117-Defined Contribution Pension Scheme for Government Employees   | 20.79  | Contribution given by the Government for Defined Contribution Pension Scheme. |

**Annexure - B****Statement of Major Head-wise Receipts booked under MH 800 – Other Receipts**

(Refer para 2 (i) of Notes to Accounts)

(₹ in crore)

| Major Head | Major Head Description        | Total Receipts | Receipt booked under Minor Head 800 | Percentage of Column 4 to Column 3 |
|------------|-------------------------------|----------------|-------------------------------------|------------------------------------|
| (1)        | (2)                           | (3)            | (4)                                 | (5)                                |
| 0801       | Power                         | 113.56         | 113.56                              | 100                                |
| 0070       | Other Administrative Services | 13.59          | 11.76                               | 87                                 |
| 0406       | Forestry and Wild Life        | 11.45          | 9.88                                | 86                                 |
| 0059       | Public Works                  | 3.66           | 1.91                                | 52                                 |
| 1452       | Tourism                       | 2.64           | 1.70                                | 64                                 |
| 0407       | Plantations                   | 2.31           | 2.31                                | 100                                |
| 0515       | Other Rural Development       | 1.65           | 1.65                                | 100                                |
| 0217       | Urban Development             | 1.12           | 1.11                                | 99                                 |
| 0220       | Information and Publicity     | 0.24           | 0.24                                | 100                                |
| 0702       | Minor Irrigation              | 0.07           | 0.07                                | 100                                |
| 0250       | Other Social Services         | 0.04           | 0.04                                | 100                                |

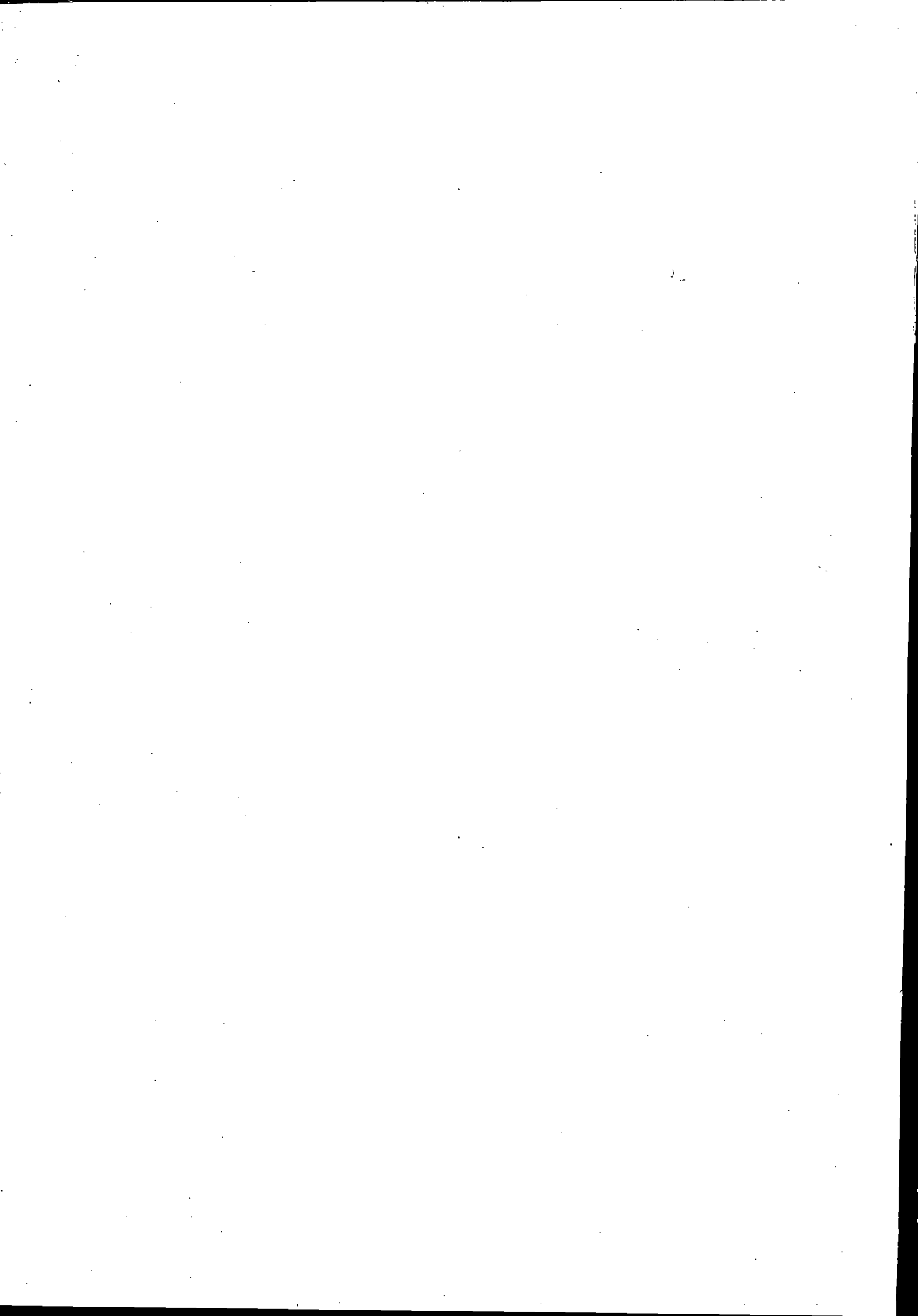
## Annexure – C

## Statement of Major Head-wise Expenditure booked under MH 800 – Other Expenditure

(Refer para 2 (i) of Notes to Accounts)

(₹ in crore)

| Major Head | Major Head Description                                        | Total Expenditure | Expenditure booked under Minor Head 800 | Percentage of Column 4 to Column 3 |
|------------|---------------------------------------------------------------|-------------------|-----------------------------------------|------------------------------------|
| (1)        | (2)                                                           | (3)               | (4)                                     | (5)                                |
| 2216       | Housing                                                       | 1,44.61           | 1,35.10                                 | 93                                 |
| 4801       | Capital Outlay on Power Projects                              | 32.41             | 31.38                                   | 97                                 |
| 2245       | Relief on Account of Natural Calamities                       | 30.81             | 19.17                                   | 62                                 |
| 2852       | Industries                                                    | 16.70             | 16.30                                   | 98                                 |
| 4216       | Capital Outlay on Housing                                     | 15.32             | 13.25                                   | 86                                 |
| 2435       | Other Agricultural Programmes                                 | 10.07             | 9.89                                    | 98                                 |
| 3454       | Census Surveys and Statistics                                 | 8.51              | 4.31                                    | 51                                 |
| 2506       | Land Reforms                                                  | 5.98              | 5.00                                    | 84                                 |
| 2407       | Plantations                                                   | 4.65              | 4.65                                    | 100                                |
| 4711       | Capital Outlay on Flood control Projects                      | 4.25              | 2.82                                    | 66                                 |
| 2810       | Non-Conventional Sources of Energy                            | 1.60              | 1.60                                    | 100                                |
| 4859       | Capital outlay on Telecommunication and Electronic Industries | 1.50              | 1.50                                    | 100                                |
| 4225       | Capital Outlay on Welfare of SC/ST/OBC                        | 1.40              | 1.40                                    | 100                                |



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