



GOVERNMENT OF SIKKIM

**FINANCE ACCOUNTS**

**1981-82**

1881-83

КНИЖКА ПЕРВАЯ

СЪСТАВЛЕНА ОТ ПИИТЕРА



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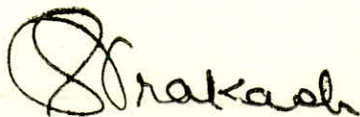
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*Certificate of the Comptroller and Auditor General  
of India*

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1981-82 presents the accounts of the receipts and outgoings 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 as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my Report on the accounts of the Government of Sikkim for the year 1981-82, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1981-82.



NEW DELHI,  
The

(GIAN PRAKASH)  
Comptroller and Auditor General of India

14 FEB 1984

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## INTRODUCTORY

The accounts of Government are kept in three parts :

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

In part I, there are two main divisions, *viz.* :

- (1) Revenue—Consisting of sections for 'Receipt Heads (Revenue Account)', 'Expenditure Heads (Revenue Account)';
- (2) Capital, Public Debt, Loans, etc.—Consisting of sections for 'Receipt Heads (Capital Account)', 'Expenditure Heads (Capital Account)' and 'Public Debt, Loans and Advances, etc.'

*First Division* : The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

*Second Division* : In this division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature which cannot be applied as a set-off to capital expenditure.

The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with object either of increasing concrete assets of a material and permanent character or of reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as set-off against expenditure.

The section 'Public Debt, Loans and Advances, etc.,' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government. The section also includes certain special types of heads for transactions relating to 'Transfers from the Consolidated Fund to the Contingency Fund' and 'Inter-State Settlement'.

In Part II of the accounts are recorded the transactions connected with the Contingency Fund set up by the Government of Sikkim under Article 267(2) of the Constitution of India.

In Part III of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances' in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part em-

brace all heads which are merely adjusting heads under which appear such transactions as remittances of cash between the bank and departments of the Government. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments.

2. *Sectors and heads of Accounts*—Within each of the sections in Part I mentioned above the transactions are grouped into sectors, such as 'Tax Revenue', 'Non-Tax Revenue', etc., for the receipt heads (revenue account) and 'General Services', 'Social and Community Services', 'Economic Services', etc., for expenditure heads. Specific functions or services (such as education, medical, family welfare, housing, etc., in respect of Social and Community Services) are grouped in the sectors for expenditure heads. In Part III also the transactions are grouped into sectors, such as 'Small Savings, Provident Funds', etc., and 'Reserve Funds', etc. The sectors are sub-divided into major heads of account. In some cases the sectors are, in addition, subdivided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, each of which has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before

their further division into minor heads. The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants; but in general a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objective of the function represented by the major heads. The schemes or activities included in the programme generally correspond to sub-heads below a minor head representing a programme. Detailed heads give the object classification.

3. *Codification*—The sectors are distinguished by capital letters of alphabet in separate series for (i) receipt major heads (revenue account), (ii) expenditure major heads (revenue account) and (iii) capital section, public debt, loans and advances and public account. The sub-sectors are distinguished by small letters of the alphabet.

Each major head is allotted a code number which consists of a three digit Arabic number code. The first digit indicates whether a particular major head pertains to the 'Revenue Receipt' section/'Revenue Expenditure' section/'Capital Receipt' section/'Capital Expenditure' section/'Public Debt and Loans and Advances, etc.,' section or to the 'Public Account'. The next two digits indicate the major heads. The digits indicating the major heads remain the same for the major head denoting the same function occurring in the several sections included in the Consolidated Fund.

Under this scheme of codification, the receipt major heads (revenue account) are assigned a block of consecutive serial numbers from 020 to 199, expenditure major heads (revenue account) from 211 to 399, expenditure major heads (capital account) from 411 to 599, major heads under 'Public Debt' from 601 to 610 and those under 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund' from 611 to 799. The code number 400 has been assigned for capital receipt major head. The only major head 'Contingency Fund' in "Part II—Contingency Fund" has been assigned the code number 800. The major heads in the Public Account are assigned the code numbers from 801 to 899.

4. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March as distinguished from amounts due to or from

Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and are subjected to test check by the Indian Audit and Accounts Department.

5. The figures of actuals shown in these accounts are net, after taking into account the recoveries, although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries which are otherwise taken as reduction of expenditure.

6. As mentioned in paragraph 7 of Introductory to Finance Accounts 1975-76, the opening balances under Debt, Deposit and Remittance heads as on 26th April, 1975 were adopted on the basis of information collected from the records maintained by the State Government Department. These balances are under reconciliation.

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**PART I**  
**SUMMARISED STATEMENTS**

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STATEMENT No.1—SUMMARY OF

PART 1—CONSOLIDATED

(I) Revenue

Receipts	Actuals	
	(In lakhs of rupees)	
Receipt Heads (Revenue Account)	1980-81	1981-82
<b>A—Tax Revenue</b>		
(a) Taxes on Income and Expenditure		
021—Taxes on Income other than Corporation Tax	28.39	37.30
Total—A (a)—Taxes on Income and Expenditure	28.39	37.30
(b) Taxes on Property and Capital Transactions		
029—Land Revenue	17.10	11.29



## TRANSACTIONS

### FUND

#### Disbursements

#### Actuals

(In lakhs of rupees)

1980-81      1981-82

#### Expenditure Heads (Revenue Account)

##### A—General Services

##### (a) Organs of State

##### 211—Parliament/State/Union

Territory Legislatures

11.31      14.34

##### 212—President, Vice-President/

Governor/Administrator of

Union Territories

5.28      9.88

##### 213—Council of Ministers

11.10      17.19

##### 214—Administration of Justice

15.67      16.55

##### 215—Elections

6.95      3.54

Total—A (a)—Organs of State

50.31      61.50

##### (b) Fiscal Services

(i) Collection of Taxes on  
Income and expenditure

##### 220—Collection of Taxes on

Income and Expenditure

1.40      1.70

Total—A (b) (i)—Collection of Taxes  
on Income and Expenditure

1.40      1.70

A (b) (ii)—Collection of Taxes on  
Property and Capital Transactions

##### 229—Land Revenue

30.96      28.09

## PART I—CONSOLIDATED

## (I) Revenue—Contd.

Receipts	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>Receipt Heads (Revenue Account)—Contd.</b>		
<b>A—Tax Revenue—Concl'd.</b>		
(b) Taxes on property and Capital Transactions— <i>Concl'd.</i>		
030—Stamps and Registration fees	2.01	4.58
Total—A (b)—Taxes on Property and Capital Transactions	19.11	15.87
(c)—Taxes on Commodities and Services		
039—State Excise	1,58.08	1,91.74
040—Sales Tax	64.79	71.34
041—Taxes on Vehicles	6.61	7.65
045—Other Taxes and Duties on Commodities and Services	13.72	28.64
Total—A (c)—Taxes on Commodities and Services	2,43.20	2,99.37
<b>Total—A—Taxes Revenue</b>	<b>2,90.70</b>	<b>3,52.54</b>
<b>B—Non-Tax Revenue</b>		
(b)—Interest Receipts, Dividends, and Profits		
049—Interest Receipts	43.65	42.84
050—Dividends and Profits	23.62	8.45
Total—B (b)—Interest Receipts, Dividends and Profits	67.27	51.29

**FUND—Contd.**

Disbursements	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>Expenditure Heads (Revenue Account)—Contd.</b>		
<b>A—General Services—Contd.</b>		
A (b) (ii)—Collection of Taxes on property and Capital Transactions —Concl'd.		
230—Stamps and Registration	0.19	..
Total—A (b) (ii)—Collection of Taxes on Property and Capital Transactions	31.15	28.09
A (b) (iii)—Collection of Taxes on Commodities and Services		
239—State Excise	3.70	4.32
240—Sales Tax	1.43	1.61
241—Taxes on Vehicles	2.08	1.48
245—Other Taxes and Duties on Commodities and Services	2.23	2.30
Total—A (b) (iii)—Collection of Taxes on Commodities and Services	9.44	9.71
Total—A (b)—Fiscal Services	41.99	39.50
A (c)—Interest Payments and Servicing of Debt.		
249—Interest Payments	36.15	73.56
Total—(c)—Interest Payments and Servicing of Debt	36.15	73.56

## STATEMENT

## PART I—CONSOLIDATED

## (I) Revenue—Contd.

Receipts

Actuals

(In lakhs of rupees)

1980-81      1981-82

## Receipts Heads (Revenue Account)—Contd.

## B (c)—Other Non-Tax Revenue

## (i)—General Services

055—Police	1.45	0.85
058—Stationery and Printing	8.82	1.15
059—Public Works	67.16	27.24
065—Other Administrative Services	18.54	7.34
068—Miscellaneous General Services	5.20	0.03
<b>Total—B (c) (i)—General Services</b>	<b>1,01.17</b>	<b>36.61</b>

## FUND—Contd.

## Disbursements

## Actuals

(In lakhs of rupees)

1980-81      1981-82

## Expenditure Heads (Revenue Account)—Contd.

## A—General Services—Concl'd.

A (d)—Administrative Services		
251—Public Service Commission	...	1.16
252—Secretariat General Services	51.28	56.38
253—District Administration	11.92	14.06
254—Treasury and Accounts Administration	7.89	11.55
255—Police	1,44.54	1,67.13
256—Jail	3.46	3.38
258—Stationery and Printing	12.12	15.05
259—Public Works	2,09.67	(—) 6.16*
260—Fire Protection and Control	5.62	6.15
265—Other Administrative Services	16.52	16.79
Total—A (d)—Administrative Services	4,63.02	2,85.49
A (e)—Pensions and Miscellaneous General Services		
266—Pensions and other Retirement Benefits	8.71	9.86
268—Miscellaneous General Services	1.88	2.58
Total—A (e)—Pensions and Miscellaneous General Services	10.59	12.44
Total—A—General Services	6,02.06	4,72.49

\* Please See explanatory note below statement no 11 (Page 75).

## STATEMENT

## PART I—CONSOLIDATED

## (I) Revenue—Contd.

## Receipts

## Actuals

(In lakhs of rupees)  
1980-81 1981-82

## Receipt Heads (Revenue Account)—Contd.

## B—Non-Tax Revenue—Contd.

## B—(c) (ii)—Social and Community Services

077—Education	6.37	9.60
078—Art and Culture	..	0.80
080—Medical	1.15	0.82
082—Public Health, Sanitation and Water Supply	0.46	0.81
083—Housing	0.26	0.29
085—Information and Publicity	0.46	0.59

Total—B (c) (ii)—Social and  
Community Services

8.70 12.91

NO.1—Contd.

FUND—Contd.

Disbursements

	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>Expenditure Heads (Revenue Account)—Contd.</b>		
<b>B—Social and Community Services</b>		
276—Secretariat Social and Community Services	4.54	4.44
277—Education	3,19.56	4,17.76
278—Art and Culture	16.98	24.92
280—Medical	99.56	1,23.95
281—Family Welfare	9.79	10.52
282—Public Health, Sanitation and Water Supply	58.52	77.34
283—Housing	19.78	20.34
284—Urban Development	14.12	20.07
285—Information and Publicity	12.15	17.03
287—Labour and Employment	6.96	5.60
288—Social Security and Welfare	54.40	70.06
289—Relief on account of Natural Calamities	0.82	1,18.34
295—Other Social and Community Services	9.77	6.94
<b>Total—B—Social and Community Services</b>	<b>6,26.95</b>	<b>9,17.31</b>

**STATEMENT**

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**PART—I—CONSOLIDATED**

(I) Revenue—Contd.

Receipts	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>Receipt Heads (Revenue Account)—Contd.</b>		
<b>B—Non-Tax Revenue—Contd.</b>		
<b>B (c) (iii)—Economic Services</b>		
<b>098—Co-operation</b>	..	0.03
<b>105—Agriculture</b>	9.54	9.19
<b>109—Food</b>	1.49	1.47
<b>110—Animal Husbandry</b>	6.11	10.58
<b>111—Dairy Development</b>	..	0.01
<b>112—Fisheries</b>	0.17	0.16
<b>113—Forest</b>	60.33	26.38
<b>114—Community Development</b>	0.17	0.12



**FUND—Contd.**

**Disbursements**

**Actuals**

(In lakhs of rupees)

1980-81      1981-82

**Expenditure Heads**

**(Revenue Account)—Contd.**

**C—Economic Services**

**(a)—General Economic Services**

296—Secretariat—Economic Services	7.26	4.17
298—Co-operation	16.60	19.70
304—Other General Economic Services	5.18	5.82
<b>Total—C (a)—General Economic Services</b>	<b>29.04</b>	<b>29.69</b>

**(b)—Agriculture and Allied Services**

305—Agriculture	1,53.40	2,24.92
306—Minor Irrigation	1,21.08	70.35
307—Soil and Water Conservation	1,57.68	1,41.97
309—Food	38.08	42.75
310—Animal Husbandry	76.34	71.85
311—Dairy Development	15.01	7.00
312—Fisheries	7.86	9.00
313—Forest	1,74.80	2,01.98
314—Community Development	1,25.92	1,58.53
<b>Total—C (b)—Agriculture and Allied Services</b>	<b>8,70.17</b>	<b>9,28.35</b>

STATEMENT

PART I—CONSOLIDATED

(I) Revenue—Contd.

Receipts	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>Receipt Heads (Revenue Account)—Contd.</b>		
<b>B—Non-Tax Revenue—Contd.</b>		
(c)—(iii)—Economic Services—Contd.		
120—Industries	0.82	12.39
121—Village and Small Industries	7.66	8.17
128—Mines and Minerals	(b)	0.09
134—Power Projects	24.58	24.05
138—Road and Water Transport Services	2,62.19	2,85.92
(b) Rs. 630 only.		

No.—1 *Contd.*

---

FUND—*Contd.*

Disbursements	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>Expenditure Heads (Revenue Account) —Contd.</b>		
<b>C—Economic Services—Contd.</b>		
(c) Industry and Minerals		
320—Industry and Minerals	21.70	24.41
321—Village and Small Industries	52.42	61.17
328—Mines and Minerals	4.96	8.49
Total—C(c)—Industry and Minerals	79.08	94.07
(d)—Water and Power Development		
333—Irrigation, Navigation, Drainage and Flood Control Projects	13.01	10.01
334—Power Projects	1,24.43	56.30
Total—(d)—Water and Power Development	1,37.44	66.31
(e)—Transport and Communications		
337—Roads and Bridges	4,54.11	3,10.99
338—Road and Water Trasport Services	2,45.53	3,24.10

## STATEMENT

## PART I—CONSOLIDATED

## (I) Revenue—Concl'd.

Receipts	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>Receipt Heads (Revenue Account)—Concl'd.</b>		
<b>B—Non-Tax Revenue—Concl'd.</b>		
(c) (iii) <b>Economic Services—Concl'd.</b>		
139—Tourism	1.01	0.44
<b>Total—B (c) (iii)—Economic Services</b>	<b>3,74.07</b>	<b>3,79.00</b>
<b>Total B(c)—Other Non-Tax Revenue</b>	<b>4,83.94</b>	<b>4,28.52</b>
<b>Total—B—Non-Tax Revenue</b>	<b>5,51.21</b>	<b>4,79.81</b>
<b>C—Grants-in-aid and Contributions—</b>		
160—Grants-in-aid from Central Government	32,27.09	30,74.76
162—States' Share of Union Excise Duties	7.90	11.98
<b>Total—C—Grants-in-aid and Contributions</b>	<b>32,34.99</b>	<b>30,86.74</b>
<b>Total—Receipt Heads (Revenue Account)</b>	<b>40,76.90</b>	<b>39,19.09</b>

No. 1—*Contd.*

---

FUND—*Contd.*

Disbursements	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82

**Expenditure Heads (Revenue Account)—Concl'd.**

**C—Economic Services—Concl'd.**

(e) Transport and Communications—*Concl'd.*

339—Tourism	20.17	30.15
	<hr/>	<hr/>
<b>Total—C(e)—Transport and Communications</b>	<b>7,19.81</b>	<b>6,65.24</b>
	<hr/>	<hr/>
<b>Total—C—Economic Services</b>	<b>18,35.54</b>	<b>17,83.66</b>
	<hr/>	<hr/>

**Total— Expenditure Heads**

<b>(Revenue Account)</b>	<b>30,64.55</b>	<b>31,73.46</b>
	<hr/>	<hr/>
<b>Revenue Surplus</b>	<b>10,12.35</b>	<b>7,45.63</b>
	<hr/>	<hr/>

## STATEMENT

## PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>E—Public Debt—</b>		
603—Internal Debt of the State Government	1.00	32.45
604—Loans and Advances from the Central Government	2,10.86	2,64.02
<b>Total—E—Public Debt</b>	<u>2,11.86</u>	<u>2,96.47</u>
<b>F—Loans and Advances</b>	<u>12.06</u>	<u>24.46</u>
<b>Total—Consolidated Fund</b>	<u>43,00.82</u>	<u>42,40.02</u>

## PART—II—

800—Contingency Fund	10.00
<b>Total—Contingency Fund</b>	<u>10.00</u>

**FUND—*Concl'd.***

Disbursements	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
(2)—Capital, Public Debt, Loans, etc. Expenditure Heads (Capital Account)	11,83.44	12,08.92
<b>E—Public Debt</b>		
603—Internal Debt of the State Government	3.57	2.88
604—Loans and Advances from the Central Government	71.75	54.87
<b>Total—E—Public Debt</b>	<u>75.32</u>	<u>57.75</u>
<b>F—Loans and Advances</b>	<u>64.56</u>	<u>35.62</u>
<b>Total—Consolidated Fund</b>	<u>43,87.87</u>	<u>44,75.75</u>
<b>CONTINGENCY FUND</b>		
800—Contingency Fund	11.00	5.20
<b>Total—Contingency Fund</b>	<u>11.00</u>	<u>5.20</u>

STATEMENT

Receipts	PART III—PUBLIC	
	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>I—Small Savings, Provident Funds, etc.</b>		
(b) <b>Provident Funds</b>	18.20	37.59
Total—I—Small Savings, Provident Funds, etc.	18.20	37.59
<b>J—Reserve Funds</b>		
(b) Reserve Funds not bearing Interest	30.43	14.88
Total—J—Reserve Funds	30.43	14.88
<b>K—Deposits and Advances</b>		
(b) Deposits not bearing Interest	89.34	87.01
(c) Advances	..	..
Total—K—Deposits and Advances	89.34	87.01
<b>L—Suspense and Miscellaneous</b>		
(b) Suspense	36.61	27.29
(c) Other Accounts	21,02.80	26,11.95
Total—L—Suspense and Miscellaneous	21,39.41	26,39.24



ACCOUNT Disbursements	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>I—Small Savings, Provident Funds, etc.</b>		
(b) Provident Funds	2.91	4.00
Total—I—Small Savings, Provident Funds, etc.	2.91	4.00
<b>J—Reserve Funds</b>		
(b) Reserve Funds not bearing interest	15.28	..
Total—J—Reserve Funds	15.28	..
<b>K—Deposits and Advances</b>		
(b) Deposits not bearing interest	54.46	87.23
(c) Advances	..	7.47
Total—K—Deposits and Advances	54.46	94.70
<b>L—Suspense and Miscellaneous</b>		
(b) Suspense	1,55.94	8,04.70
(c) Other Accounts	18,19.92	23,20.31
Total—L—Suspense and Miscellaneous	19,75.86	31,25.01

## STATEMENT

Receipts	PART III—PUBLIC	
	Actuals	
	(In lakhs of rupees)	
	1980-81	1981-82
<b>M—Remittances</b>		
(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc. and other Remittances	19,84.66	15,84.28
(b) Inter-Government Adjustment Accounts	..	..
Total—M—Remittances	19,84.66	15,84.28
<b>Total—PUBLIC ACCOUNT</b>	<b>42,62.03</b>	<b>43,63.00</b>
Total—Receipts (Parts I, II, III)	85,62.86	86,13.02
<b>N—Cash Balance</b>		
Opening Cash Balance	(—) 1,90.61	(—) 1,48.63
<b>GRAND TOTAL</b>	<b>83,72.25</b>	<b>84,64.39</b>

## ERRATA

Finance Accounts 1981-82 — Government of Sikkim

<i>Page No.</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
Table of Contents,			
1st page, heading of			
Sl. No. 6, 2nd line			
		Cach	Cash
Page (VI)	penultimate line	Department	Departments.
6	6th line	Receipts Heads	Receipt Heads
12	8th line	(c)—(iii)—Economic Services—Contd.	(c) (iii)—Economic Services—Contd.
13	head 338	Trasport	Transport
14	8th line	(c) (iii) Economic Services—Concl'd	(c) (iii)—Economic Services—Concl'd.
14	11th line	TotalB(c)—other Non-Tax Revenue	Total—B (c)—Other Non-Tax Revenue
22	11th line	state Plan	State Plan
24	penultimate line	Laprosy	Leprosy
25	— do —	Subordinate	subordinate
25	Last line	project.	projects.
25	Heading Last Column	Increase	Increase/decrease
34	2nd line	1. Public Debt	I. Public Debt
34		Add foot note “* ∫ For guidemarks (a) \ See page 36”	*and (a)
37	Ncte 3, 4th line	At page 72	In note (a) on page 36
38	figure in last column	+ 286.96	+ 2,86.97
41	4th line from bottom	Information above	Information about

<i>Page No.</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
44	Note 1; penultimate line	1980—	1982
45	1st line	March 1982	March 1982:—
47	1st line under column	credit	debit
47	Last line	“Total” is with credit side	“Total” with Debit side also
50	Top	(In lakhs of rupees)	“(In lakhs of rupees)” below the thin line
65	Head Food details etc.	Nutritions	Nutritious
66	Top	GRANT NO. 10— Contd.	GRANT NO. 10— Concl.
71	8th line	b—Fiscal Services— Contd.	(b)—Fiscal Services— Contd.
73	5th line	Expenditure Heads.	Expenditure Heads
76	5th line	Expenditure Heads.	Expenditure Heads
77	5th line	Expenditure Heads.	Expenditure Heads
88	last line	recouped	recouped
91	7th line	Contnd.	Contd.
95	8th line	(c)—Industrial and Minerals— Concl.	(c)—Industry and Minerals— Concl.
103	Last line	Road and Bridges	Roads and Bridges
106	Major head 459	Show the word ‘Construction’ below the major head and above ‘Acquisition of Land’	
118	16th line	Noith	North
119	11th line		Delete the line
132	4th line from top	The Expenditure.	The Expenditure
132	6th line	Agriculture and Allied Service	Agriculture and Allied Services
134	1st line	expendituer	expenditure

<i>Page No.</i>	<i>Reference</i>	<i>For</i>	<i>Read</i>
134	11th line	out standing	Out standing
135	Penultimate line	other	other
135	— do —	progressive	progressive
138	Minor head below 800	Appropriation From	Appropriations from
140	Column 1, 5th line	Finance Department	Miscellaneous Loans
140	Col. 1 (i) 6th line	Fisheries and Wild life	Fisheries
	(ii) 11th line	Fund	Funds
142	1st line, column 1.	Fund	Funds
142	9th line from the bottom	Goveinment	Government
144-145		treated "Advance"	treated as "Advance"
156	Minor head below 683	(i) Board (ii) Corporation	Boards Corporations
156	Col. 1; Head 700, 6th line	Sikkim	Sikkim
164	heading of column 3	Advance	Advanced
164	17th line	Servants etc.	Servants, etc.
164	4th line from the bottom	Servants etc.	Servants, etc.
166		Place a guide mark against total 767-Miscellaneous loans col. 3 and add the following footnote :— Rupees 20,000 shown against minor head 'Miscelleneous Loans' under major head 800 at page 140 were spent from out of an advance from the Contingency Fund during 1981-82 which was not recouped to the fund till the close of the year.	



**ACCOUNT—Concl'd.**

## Disbursements

## Actuals

(In lakhs of rupees)

1980-81      1981-82

**M—Remittances**

- (a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc. and other Remittances

20,73.50      16,00.29

- (b) Inter-Government Adjustment Accounts

..      ..

Total—M—Remittances

20,73.50      16,00.29

**Total—PUBLIC ACCOUNT**

41,22.01      48,24.00

Total—Disbursements  
(Parts I, II, III)

85,20.88      93,04.95

Closing Cash Balance

(—) 1,48.63      (—) 8,40.56

**GRAND TOTAL**

83,72.25      84,64.39

**Explanatory Notes****1. Receipts from the Government of India :**

Out of the total revenue receipts of Rs. 39,19.09 lakhs in 1981-82, Rs. 30,86.74 lakhs (79 per cent of the total revenue receipts) were received from Government of India as shown below :

(In lakhs of rupees)	
(i) Grants under proviso to Article 275(1) of the Constitution (Non-plan)	8,31.91
(ii) Grants for state Plan Schemes	20,63.47
(iii) Grants for Centrally Sponsored Plan Schemes	1,79.38
(iv) State's share of Union Excise Duties	11.98
Total	30,86.74

**2. Taxation changes during the year :**

No new tax was levied during the year, nor was any change made in the existing taxes and duties except the entertainment tax, the rates of which were raised with effect from 1st August 1981.

**3. Revenue receipts :**

The decrease of Rs. 1,57,80 lakhs in revenue receipts from Rs. 40,76.90 lakhs in 1980-81 to Rs. 39,19.09 lakhs in 1981-82 was due mainly to less grants and contributions received from the Government of India during the year (Rs. 30,86.74 lakhs as against Rs. 32,34.99 lakhs in the previous year).

**4. Expenditure on revenue account :**



STATEMENT No. 1—Contd.

The increase of Rs. 1,08.91 lakhs in expenditure on Revenue Account from Rs. 30,64.55 lakhs in 1980-81 to Rs. 31,73.46 lakhs in 1981-82 was mainly under :

Serial number	Major head of account	Actuals		Increase
		1980-81	1981-82	

(In lakhs of rupees)

1.	289—Relief on Account of natural calamities	0.82	1,18.34	1,17.52
----	---	------	---------	---------

The increase was mainly due to large expenditure on earthquake relief works on receipt of special grant from the Government of India.

2.	277—Education	3,19.56	4,17.76	98.20
----	---------------	---------	---------	-------

The increase was due mainly to more expenditure on primary education, secondary education, sports and youth welfare activities and scholarships.

3.	338—Road and Water Transport Services	2,45.53	3,24.10	78.57
----	---------------------------------------	---------	---------	-------

The increase was mainly due to more expenditure on operation of the Sikkim Nationalised Transport system caused by rise in cost of petrol, oil and lubricants.

4.	305—Agriculture	1,53.40	2,24.92	71.52
----	-----------------	---------	---------	-------

The increase was mainly due to increase in cost of fertilisers and enhancement of subsidy, construction of compost pits and payment of increased dearness allowance.

5.	249—Interest Payments	36.15	73.56	37.41
----	-----------------------	-------	-------	-------

The increase was due to payment of more interest on balances in provident funds and on loans from the Central Government.

STATEMENT No. 1—Contd.

Serial number	Major head of account	Actuals		Increase
		1980-81 (In lakhs of rupees)	1981-82	
6.	314—Community Development	1,25.92	1,58.53	32.61
		The increase was mainly due to escalation of prices of petrol, oil and lubricants, increase in frequency of tours by officials and more expenditure on Khadi Industries.		
7.	313—Forest	1,74.80	2,01.98	27.18
		The increase was mainly due to more expenditure on administration, Farm Forestry, and participation in the International Trade Fair at New Delhi.		
8.	280—Medical	99.56	1,23.95	24.39
		The increase was mainly due to more expenditure on Central Referral Hospital, Gangtok, midday meals, Central Health Stores Organisation, Administration, Primary Health Centre, Family and Social Welfare, Family Health sub-centres and Namchi Hospital.		
9.	255—Police	1,44.54	1,67.13	22.59
		The increase was mainly due to normal rise in establishment cost.		
10.	282—Public health, sanitation & water supply	58.52	77.34	18.82
		The increase was mainly due to more expenditure on maintenance of Water Supply Schemes, National Leprosy Control programme and Urban Water Supply Schemes.		

STATEMENT No. 1—*Concl'd.*

Serial number	Major head of account	Actuals		Increase
		1980-81	1981-82	
(In lakhs of rupees)				
11.	288—Social Security & welfare	54.40	70.06	15.66

The increase was mainly due to more expenditure on Family and Social Welfare and Welfare of Schedule Tribes.

The above increase was partly counter balanced by decrease mainly under :—

1.	337—Roads and Bridges	4,54.11	3,10.99	1,43.12
2.	334—Power Projects	1,24.43	56.30	68.13

The decrease in above two cases was mainly due to non-utilisation of the provision under "Strategic and Border Roads" (CSS) and partial utilisation of provision under "Suspense" Subordinate to transmission and distribution scheme of power project.

STATEMENT No. 2—CAPITAL OUTLAY—

Serial number 1	Major head of account 2
	<b>A—Capital Account of General Services—</b>
1.	459—Capital Outlay on Public Works
Total—A—Capital Account of General Services	
	<b>B—Capital Account of Social and Community Services—</b>
2.	477—Capital Outlay on Education, Art and Culture
3.	480—Capital Outlay on Medical
4.	482—Capital Outlay on Public Health, Sanitation and Water Supply
5.	483—Capital Outlay on Housing
6.	488—Capital Outlay on Social Security and Welfare
7.	495—Capital Outlay on other Social and Community Services
Total—B—Capital Account of Social and Community Services	
	<b>C—Capital Account of Economic Services</b>
	<b>(a)—Capital Account of General Economic Services</b>
8.	498—Capital Outlay on Co-operation
9.	500—Investments in General Financial and Trading Institutions
Total—C(a)—Capital Account of General Economic Services	

\*Differs from the figures in previous account due to rounding.

## PROGRESSIVE CAPITAL OUTLAY TO END OF 1981-82

Expenditure upto 1980-81 3	Expenditure during 1981-82 4	Total 5
( In lakhs of rupees )		
3,32.47	70.79	4,03.26
<hr/> 3,32.47	<hr/> 70.79	<hr/> 4,03.26
1,90.89	57.18	2,48.07
1,56.78	42.39	1,99.17
1,96.88*	33.79	2,30.67
2,45.23*	77.00	3,22.23
3.06	0.31	3.37
1.82	..	1.82
<hr/> 7,94.66	<hr/> 2,10.67	<hr/> 10,05.33
42.60	5.50	48.10
11.00	..	11.00
<hr/> 53.60	<hr/> 5.50	<hr/> 59.10

## STATEMENT

Serial Number	Major Head of account
1	2

**C—Capital Account of Economic Services—Contd.****(b)—Capital Account of Agriculture and Allied Services—**

10. 505—Capital Outlay on Agriculture
11. 509—Capital Outlay on Food
12. 510—Capital Outlay on Animal Husbandry
13. 511—Capital Outlay on Dairy Development
14. 512—Capital Outlay on Fisheries
15. 513—Capital Outlay on Forests

Total—C(b)—Capital Account of Agriculture and Allied Services

**(c)—Capital Account of Industry and Minerals**

16. 521—Capital Outlay on Village and Small Industries
17. 526—Capital Outlay on Consumer Industries
18. 528—Capital Outlay on Mining and Metallurgical  
Industries
19. 530—Investments in Industrial Financial Institutions

Total—C(c)—Capital Account of Industry and Minerals

No. 2—Contd.

Expenditure upto 1980-81 3	Expenditure during 1981-82 4	Total 5
(In lakhs of rupees)		
48.30	15.20	63.50
35.25	0.62	35.87
39.03	18.18	57.21
1,28.39	8.37	1,36.76
14.42	5.25	19.67
38.96	..	38.96
<u>3,04.35</u>	<u>47.62</u>	<u>3,51.97</u>

11.38	9.13	20.51
1,12.61	26.00	1,38.61
43.10	3.05	46.15
65.00	10.00	75.00
<u>2,32.09</u>	<u>48.18</u>	<u>2,80.27</u>

STATEMENT

Serial Number	Major Head of account
1	2

**C—Capital Account of Economic Services—Concl'd.**

**(d)—Capital Account of Water and Power Development—**

20. 534—Capital Outlay on Power Projects

Total—C(d)—Capital Account of Water and Power Development

**(e)—Capital Account of Transport and Communications—**

21. 537—Capital Outlay on Roads and Bridges

22. 538—Capital Outlay on Road and Water Transport  
Services

23. 544—Capital Outlay on Other Transport and  
Communication Services

Total—C(e)—Capital Account of Transport and  
Communications

Total—C—Capital Account of Economic Services

Total



Expenditure upto 1980-81 3	Expenditure during 1981-82 4	Total 5
(In lakhs of rupees)		
6,26.48	2,68.54	8,95.02
6,26.48	2,68.54	8,95.02
14,17.36	4,42.90	18,60.26
2,16.25	1,04.69	3,20.94
70.43	10.03	80.46
17,04.04	5,57.62	22,61.66
29,20.56	9,27.46	38,48.02
40,47.69	12,08.92	52,56.61

STATEMENT No. 2—*Concl'd.*

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**Explanatory Notes :—**

1. Further details of capital expenditure are given in Statement No. 12.
2. During 1981-82, Government invested Rs. 1,49.53 lakhs (Rs. 69.23 lakhs in Sikkim Distilleries Limited, Rs. 29.00 lakhs in Sikkim Flour Mills Limited and Rs. 51.30 lakhs in Sikkim Industrial Development and Investment Corporation). According to the information furnished by Government, the total investment of the Government in the share capital of different concerns at the end of 1981-82 was Rs. 4,85.58 lakhs. Dividend received from the investment during 1981-82 was Rs. 8.45 lakhs. Further details are given in Statement No. 13.

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**STATEMENT . No. 3.**

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## STATEMENT No. 3

## (i) Statement

Nature of borrowings	Balance on 1st April 1981	Receipts during the year
1	2	3
		<i>( In lakhs</i>
<b>1. Public Debt</b>		
(a) Internal Debt of the State Government	66.15*	32.45
(b) Loans and Advances from the Central Government	9,19.15	2,64.02
<b>Total—Public Debt</b>	<u>9,85.30*</u>	<u>2,96.47</u>
 <b>II. Small Savings, Provident Funds, etc.</b>	 69.77	 37.59(a)
 <b>Grand Total</b>	 <u>10,55.07*</u>	 <u>3,34.06</u>

—DEBT POSITION  
of borrowings

Repayments during the year	Balance on 31st March 1982	Increase
4	5	6
<i>of rupees)</i>		
2.88	95.72	29.57
54.87	11,28.30	2,09.15
<u>57.75</u>	<u>12,24.02</u>	<u>2,38.72</u>
4.00	1,03.36	33.59
<u>61.75</u>	<u>13,27.38</u>	<u>2,72.31</u>

STATEMENT No. 3—*Contd.*

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(a) Includes interest of Rs. 5.15 lakhs pertaining to 1980-81 and contribution of Rs. 1.94 lakhs pertaining to previous years which remained unadjusted for want of information/details.

A detailed account of debt position of the State Government is given in Statement No. 16.

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may borrow on the security of the Consolidated Fund of the State.

**Explanatory Notes :—**

**1. Internal Debt of the State Government :**

The receipts of Rs. 32.45 lakhs under this head represent borrowings from the Rural Electrification Corporation for implementation of the schemes of rural electrification in three blocks/panchayats of East District of Sikkim. The loan is repayable by the State Government within a period of 30 years from the date of disbursement of first instalment of loan and carries an interest at the rate of 6-1/2 percent per annum for first ten years, 7 percent per annum for the next ten years and 7-3/4 percent for the last ten years. Rupees 63.27 lakhs were the outstanding amounts of loans as on 31st March 1982 from the Life Insurance Corporation of India and other institutions. Rs. 5.22 lakhs were paid as interest on the loans during 1981—82.

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\*Differs from the balance in previous account by Rs.—0.01 lakh due to rounding.

**2. Loans and Advances from the Central Government :**

Rupees 2,64.02 lakhs were received from the Government of India as loans (Block loan for Plan schemes : Rs. 2,36.00 lakhs and loans for Centrally sponsored Plan schemes : Rs. 28.02 lakhs). Repayment during the year was Rs. 54.87 lakhs (Block loans for Plan schemes : Rs. 5.91 lakhs and Pre-1979-80 loans : Rs. 48.96 lakhs).

During the year, the State Government paid Rs. 55.71 lakhs to the Government of India as interest on loans for Centrally sponsored Plan schemes.

**3. Small Savings, Provident Funds, etc. :**

This comprises the provident fund balances of the Government servants. The State Government paid interest of Rs. 12.63 lakhs on provident fund balances (inclusive of Rs. 5.15 lakhs pertaining to 1980-81 mentioned at Page 72) and the amount was credited to the fund account.

(ii) Other obligations :

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of the Government also constitute a liability of the Government. Such liability at the end of March 1982 was Rs. 1,84.71 lakhs as shown in Statement No. 15.

(iii) Service of debt :

The gross debt and other obligations and the total net amount of interest charges met from revenues during 1980-81

STATEMENT No. 3— Concl'd.

and 1981-82 are shown below :—

	1980-81	1981-82	Net increase (+) decrease (—) during the year.
(In lakhs of rupees)			
Gross debt and other obligations outstanding at the end of the year	12,25.12	15,12.09	+2,86.96
(i) Interest paid by Government	36.15	73.56	+ 37.41
(ii) Interest realised (interest on investment of cash balance)	43.65	42.84	—0.81

Apart from the interest receipts as above, the Government also received Rs. 8.45 lakhs during the year as dividend on investments in commercial undertakings, etc.



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**STATEMENT No. 4**

---

STATEMENT No. 4—LOANS AND ADVANCES BY

<b>(i) Statement of Loans and</b>		
Class of loans and advances	Balance on 1st April 1981	Paid during the year
		(In lakhs)
<b>I—Loans for Social and Community Services</b>	50.00	..
<b>II—Loans for Economic Services</b>		
(i) General Economic Services	19.18	..
(ii) Agriculture and Allied Services	51.84	0.60
(iii) Industry and Minerals	75.17	7.66
(iv) Transport and Communications	19.44	..
Total II—Loans for Economic Services	1,65.63	8.26
<b>III—Loans to Government Servants, etc.</b>	90.14	27.36
<b>IV—Loans for miscellaneous Purposes</b>	65.81	..
Total :	3,71.58	35.62

**(ii) Recoveries in**

## THE STATE GOVERNMENT

### Advances (a)

Repaid during the year	Balance on 31st March 1982	Net increase(+) or decrease(--) during the year
of rupees)		
..	50.00	..
0.03	19.15	(—) 0.03
0.26	52.18	(+) 0.34
7.08	75.75	(+) 0.58
2.45	16.99	(—) 2.45
9.82	1,64.07	(—) 1.56
14.55	1,02.95	(+) 12.81
0.09	65.72	(—) 0.09
24.46	3,82.74	(+) 11.16

### arrears

Information above arrears in recovery of loans and advances, the detailed accounts of which are maintained by the departmental officers has not been received (January 1983).

(a) A more detailed account is given in Statement No. 17.

**STATEMENT No. 5—GUARANTEES GIVEN BY  
GOVERNMENT FOR REPAYMENT OF LOANS,  
ETC., RAISED BY STATUTORY CORPORATIONS,  
LOCAL BODIES AND OTHER INSTITUTIONS**

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1982
---	---------------------------------	--

(In lakhs of rupees)

<b>Sikkim Mining Corporation—</b>		
Guarantee to the State Bank of Sikkim for the grant of advance (overdraft) to the Corporation	10.00	..
<b>Sikkim Consumers' Co-operative Society—</b>		
Guarantee to the State Bank of Sikkim for repayment of overdraft	10.00	4.79
Total	20.00	4.79

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State.

No guarantee was invoked during the year.

STATEMENT No. 6—CASH BALANCES AND  
INVESTMENTS OF CASH BALANCES

	As on 1st April, 1981	As on 31st March, 1982
(In lakhs of rupees)		
<b>(A) General Cash Balance—</b>		
Deposits with other banks	—1,48.63	—8,40.56
Total	—1,48.63	—8,40.56
Investments held in the “Cash Balance Investment Account”	4,35.30	4,29.28
Total (A)	2,86.67	—4,11.28
 <b>(B) Other Cash Balances and Investments—</b>		
(1) Permanent advances for contingent expendi- ture with departmental officers	0.62	0.70
(2) Investments of ear- marked funds	45.84	45.84
Total (B)	46.46	46.54
Total (A) and (B)	3,33.13	—3,64.74

STATEMENT No. 6—*Concl'd.*

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**Explanatory Notes :—**

1. Under an arrangement made from the year 1968-69, the State Bank of Sikkim, established in that year, has been vested with the responsibility of receiving money on behalf of Government, 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 from time to time. The transactions of Government in the districts are also made through the branches of the bank. The balance held with the State Bank of Sikkim on 31st March 1980 amounted to Rs. (—) 8,40.56 lakhs.
2. The cash balance represents the combined balances of the Consolidated Fund, Contingency Fund and Public Account.
3. The investments held in the Cash Balance Investment Account were partly in fixed deposits with the State Bank of India (Rs. 3.17 lakhs) and with the State Bank of Sikkim (Rs. 4,26.11 lakhs). Interest realised during the year on investment of cash balances was Rs. 42.84 lakhs.
4. Details of investments out of earmarked funds are given in Statement No. 18.

STATEMENT NO. 7—SUMMARY OF BALANCES UNDER  
CONSOLIDATED FUND, CONTINGENCY  
FUND AND PUBLIC ACCOUNT

The following is a summary of balances on 31st March 1982

Debit balance Rs.	Sector of the General Account	Name of Account	Credit balance Rs.
-------------------------	-------------------------------------	-----------------	--------------------------

**Consolidated Fund**

12,61,25,425	A to D and part of H	Government Account	
	E	Public Debt	12,24,01,779
3,82,73,581	F	Loans and Advances	
	H	<b>Contingency Fund</b>	43,80,000
		<b>Public Account</b>	
	I	Small Savings, Provident Funds, etc.	1,03,35,682
	J	Reserve Funds not bearing interest	
		Gross balance	88,74,982
45,83,830	K	Investments Deposits and Advances— (b) Deposits not bear- ing interest	1,41,79,830
12,83,082	L	(c) Advances Suspense and miscel- laneous—	
11,29,54,403		(b) Suspense (c) Other Accounts	
4,29,28,420		Investments Other items (net)	5,91,79,934
	M	Remittances	2,27,40,103
	N	Cash Balance (Closing)	8,40,56,431
32,61,48,741		Total	32,61,48,741

STATEMENT No. 7—*Contd.*

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**Explanatory Notes :—**

1. The significance of the term 'Government Account' is explained in Note 3 below.

The other headings in the summary take into account the balances under all account heads in Government books about which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of Sikkim as these do not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

2. A summary of receipts, disbursements and balances under Debt, Contingency Fund and Public Account is given in Statement No. 15.

3. 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 Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1981-82 given below will show how the net amount at the end of the year has been arrived at :



STATEMENT No. 7—*Concl'd.*

Debit Rs.	Details	Credit Rs.
7,97,96,694	A—Amount at the credit of Government Account on 1st April 1981	
	B—Receipt Heads ( Revenue Account )	39,19,09,457
31,73,45,751	C—Expenditure Heads ( Revenue Account )	
12,08,92,437	D—Expenditure Heads ( Capital Account )	
	E—Amount at the debit of Government Account on 31st March 1982	12,61,25,425
<hr/> 51,80,34,882 <hr/>	Total	<hr/> 51,80,34,882 <hr/>



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**PART II**  
**DETAILED ACCOUNTS AND**  
**OTHER STATEMENTS**  
**A—REVENUE AND EXPENDITURE**

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STATEMENT No. 8—STATEMENT OF REVENUE AND  
EXPRESSED AS A PERCENTAGE OF

Heads	Amount	Percentage of total revenue	Percentage of total ex- penditure
	( In lakhs of rupees )		
1	2	3	4
<b>Revenue</b>			
(a) <b>Tax Revenue</b>			
(i) Taxes on Income and Expenditure			
Taxes on Income other than Corporation Tax	37.30	0.95	1.18
(ii) Taxes on Property and Capital Transactions			
Land Revenue	11.29	0.29	0.36
Stamps and Registration Fees	4.58	0.12	0.14
(iii) Taxes on Commodities and Services			
State Excise	1,91.74	4.89	6.04
Sales Tax	71.34	1.82	2.25
Taxes on Vehicles	7.65	0.20	0.24
Other taxes and Duties on Commodities and Services	28.64	0.73	0.90
<b>Total—Tax Revenue</b>	<b>3,52.54</b>	<b>9.00</b>	<b>11.11</b>

EXPENDITURE UNDER DIFFERENT HEADS  
TOTAL REVENUE/TOTAL EXPENDITURE

Heads	Amount	Percentage of total revenue	Percentage of total ex- penditure
1	2	3	4
( In lakhs of rupees )			
<b>Expenditure</b>			
<b>Fiscal Services—</b>			
(i) Collection of Taxes on Income and Expenditure	1.70	0.04	0.05
(ii) Collection of Taxes on Property and Capital Transactions— Land Revenue	28.09	0.72	0.89
Stamps and Regis- tration	..	..	..
(iii) Collection of Taxes on Commodities and Services—			
State Excise	4.32	0.11	0.14
Sales Tax	1.61	0.04	0.05
Taxes on Vehicles	1.48	0.04	0.05
Other Taxes and Duties on Commodities and Services	2.30	0.06	0.07
<b>Total—Fiscal Services</b>	<b>39.50</b>	<b>1.01</b>	<b>1.25</b>

## STATEMENT No. 8—Contd.

Heads	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
( In lakhs of rupees )			
<b>(b) Non-Tax Revenue</b>			
(i) Interest Receipts, Dividends and Profits	51.29	1.31	1.62
(ii) Administrative Services	36.61	0.93	1.15
(iii) Social and Community Services	12.92	0.33	0.41
(iv) Economic Services—			
General Economic Services	0.03	*	*
Agriculture and Allied Services	47.90	1.22	1.51
Industry and Minerals	20.65	0.53	0.65
Water and Power Development	24.06	0.61	0.76
Transport and Communications	2,86.36	7.31	9.02
<b>Total—Non-Tax Revenue</b>	<b>4,79.82</b>	<b>12.24</b>	<b>15.12</b>
(c) Grants-in-aid and Contributions	30,86.74	78.76	97.27
<b>Grand Total-Revenue</b>	<b>39,19.10</b>	<b>1,00.00</b>	<b>1,23.50</b>

\*Percentage small

STATEMENT No. 8—*Concl'd.*

Heads	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
( In lakhs of rupees )			
Interest Payment and Servicing of Debt	73.56	1.88	2.32
Organs of State	61.50	1.57	1.94
Administrative Services	2,85.49	7.28	9.00
Pension and Miscellaneous General Services	12.44	0.32	0.39
Social and Community Services	9,17.31	23.40	28.90
Economic Services—			
General Economic Services	29.69	0.76	0.94
Agriculture and Allied Services	9,28.35	23.69	29.25
Industry and Minerals	94.07	2.40	2.96
Water and Power Development	66.31	1.69	2.09
Transport and Communications	6,65.24	16.97	20.96
Total—Economic Services	17,83.66	45.51	56.20
<b>Grand Total-Expenditure ( Revenue Account )</b>	<b>31,73.46</b>	<b>80.97</b>	<b>1,00.00</b>

STATEMENT No. 9—STATEMENT SHOWING THE  
DISTRIBUTION BETWEEN CHARGED AND VOTED  
EXPENDITURE

(Figures representing charged expenditure  
are shown in italics)

	Actuals for 1981-82		
	Charged Rs.	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>92,53,079</i>	30,80,92,672	31,73,45,751(a)
Expenditure Heads (Capital Account)	..	12,08,92,437	12,08,92,437
Disbursements under Public Debt and Loans and Advances—			
(i) Public Debt	<i>57,75,255</i>	..	57,75,255
(ii) Loans and Advances	..	35,62,570	35,62,570
<b>Total</b>	<u><i>1,50,28,334</i></u>	<u>43,25,47,679</u>	<u>44,75,76,013</u>

(a) Includes Rs. 10,00,000 spent from out of advance from Contingency Fund during 1980-81 and recouped to the Fund during the year.



STATEMENT No. 10—DETAILED ACCOUNT OF  
REVENUE BY MINOR HEADS

Heads	Actuals for 1981-82
<b>Receipt Heads (Revenue Account)</b>	Rs.
<b>A—Tax Revenue</b>	
(The figures are net after taking into account refunds)	
<b>(a)—Taxes on Income and Expenditure</b>	
<b>021—Taxes on Income other than Corporation Tax</b>	
Taxes on Income levied under	
State Laws (Sikkim)	37,29,747
Total	37,29,747
Total—A(a)—Taxes on Income and Expenditure	37,29,747
<b>(b)—Taxes on Property and Capital Transactions</b>	
<b>029—Land Revenue</b>	
Land Revenue/Tax	1,55,828
Other receipts	9,72,996
Total	11,28,824
<b>030—Stamps and Registration Fees</b>	
<b>B—Stamps—Non-Judicial</b>	
Sale of stamps	4,555
Total—B	4,555

## STATEMENT No. 10—Contd.

Heads	Actuals for 1981-82
<b>A—Tax Revenue—Contd.</b>	Rs.
<b>C—Registration fees</b>	
Fees for registering documents	4,53,150
Total—C	<u>4,53,150</u>
Total—B & C	<u>4,57,705</u>
Total—A(b)—Taxes on Property and Capital Transactions	<u>15,86,529</u>
<b>(c) Taxes on Commodities and Services</b>	
<b>039—State Excise</b>	
Country fermented liquors	1,62,078
Foreign liquors and spirits	1,87,71,955
Opium, hemp and other drugs	600
Other receipts	2,39,516
Total	<u>1,91,74,149</u>
<b>040—Sales Tax</b>	
Receipts under the State Sales Tax Act	71,34,642
Total	<u>71,34,642</u>
<b>041—Taxes on Vehicles</b>	
Receipts under the State Motor Vehicles Taxation Acts	7,64,873
Total	<u>7,64,873</u>

## STATEMENT No. 10—Contd.

Heads	Actuals for 1981-82
A—Tax Revenue—Concl'd.	Rs.
<b>045—Other Taxes and Duties on Commodities and Services</b>	
Entertainment tax	6,49,198
Other receipts	22,14,435
Total	<u>28,63,633</u>
 Total—A(c)—Taxes on Commodities and Services	 <u>2,99,37,297</u>
 Total—A—Tax Revenue	 <u>3,52,53,573</u>
 <b>B—Non-Tax Revenue</b>	
<b>(b)—Interest Receipts, Dividends and Profits</b>	
<b>049—Interest Receipts</b>	
D—Interest receipts of State/Union Territory Governments	
Interest realised on investment of cash balances	42,83,935
Total	<u>42,83,935</u>
 <b>050—Dividends and Profits</b>	
Dividends from Public Undertakings	8,44,960
Total	<u>8,44,960</u>
 Total—B(b)—Interest Receipts Dividends and Profits	 <u>51,28,895</u>

## STATEMENT No. 10—Contd.

Heads	Actuals for 1981-82
	Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue</b>	
<b>(i)—General Services</b>	
<b>055—Police</b>	
Receipts under Arms Act	8,986
Other receipts	75,800
Total	84,786
<b>058—Stationery and Printing</b>	
Other Press receipts	1,15,206
Total	1,15,206
<b>059—Public Works</b>	
Hire charges of machinery and equipment	14,32,182
Other receipts	12,92,350
Total	27,24,532
<b>065—Other Administratives Services</b>	
<b>A—Administration of Justice</b>	
Services and Service fees	1,02,091
Fines and Forfeitures	78,754
Other receipts	2,31,893
Total—A—Administration of Justice	4,12,738

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1981-82 Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(i)—General Services—Concl'd.</b>	
<b>B—Elections</b>	
Other receipts	1,23,931
Total—B	1,23,931
<b>C—Other Services</b>	
Receipts from Motor Garage, etc.	1,97,575
Total—C—Other Services	1,97,575
Total—A, B and C	7,34,244
<b>068—Miscellaneous General Services</b>	
State lotteries	2,799
Total	2,799
Total—B(c) (i)—General Services	36,61,567
<b>(ii)—Social and Community Services</b>	
<b>077—Education</b>	
<b>B—Secondary Education</b>	
Tuition and other fees	3,60,473
Text Book receipts	3,03,780
Other receipts	2,95,418
Total	9,59,671

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1981-82 Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(ii)—Social and Community Services—Concl'd.</b>	
<b>078—Art and Culture</b>	
Other receipts	80,346
Total	80,346
<b>080—Medical</b>	
A—Allopathy	
Other receipts	82,323
Total	82,323
<b>082—Public Health, Sanitation and Water Supply</b>	
Receipts from Urban Water Supply Schemes	81,152
Total	81,152
<b>083—Housing</b>	
Receipts from Government Residential Buildings	28,995
Total	28,995
<b>085—Information and Publicity</b>	
Receipts from advertising and visual publicity	59,121
Total	59,121
Total—B(c) (ii)—Social and Community Services	12,91,608

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1981-82
	Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(iii)—Economic Services</b>	
<b>098—Co-operation</b>	
Other receipts	3,317
Total	3,317
 <b>105—Agriculture</b>	
Sale of manures and fertilisers	4,39,864
Receipts from agricultural farms	2,82,328
Grants from Indian Council of Agricultural Research	20,975
Other receipts	1,75,994
Total	9,19,161
 <b>109—Food</b>	
Other receipts	1,46,578
Total	1,46,578

## GRANT No. 10—Contd.

Heads	Actuals for 1981-82
	Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(iii)—Economic Services—Contd.</b>	
<b>110—Animal Husbandry</b>	
Receipts from Sheep and wool development	326
Receipts from Piggery development	25,127
Receipts from Cattle development	2,72,302
Receipts from Poultry development	1,04,486
Grants from Indian Council of Agricultural Research	5,77,800
Other receipts	77,843
Total	<u>10,57,884</u>
<b>111—Dairy Development</b>	
Other receipts	472
Total	<u>472</u>
<b>112—Fisheries</b>	
Sale of fish, fish seeds etc.	16,010
Total	<u>16,010</u>
<b>113—Forest</b>	
Sales of timber and other forest produce	16,24,665
Other receipts	10,12,844
Total	<u>26,37,509</u>



## STATEMENT No. 10—Contd.

Heads	Actuals for 1981-82 Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(iii)—Economic Services—Contd.</b>	
<b>114—Community Development</b>	
Receipts from community development projects	12,370
Total	<u>12,370</u>
<b>120—Industries</b>	
A—General Other receipts	
C—Plantations	
Tea	12,38,778
Total	<u>12,38,778</u>
<b>121—Village and Small Industries</b>	
Other Village Industries	8,17,198
Total	<u>8,17,198</u>
<b>128—Mines and Minerals</b>	
Total	<u>8,952</u>
<b>134—Power Projects</b>	
<b>A—Hydro Electric Schemes</b>	
Other receipts	24,05,180
Total	<u>24,05,180</u>

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1981-82 Rs.
<b>B—Non-Tax Revenue—Concl'd.</b>	
<b>(C)—Other Non-Tax Revenue—Concl'd.</b>	
<b>(iii)—Economic Services—Concl'd.</b>	
<b>138—Road and Water Transport Services</b>	
Road Transport Services	2,85,68,830
Other receipts	23,328
Total	2,85,92,158
<b>139—Tourism</b>	
Rent and catering receipts	44,296
Total	44,296
<b>Total—B(c) (iii)—Economic Services</b>	3,78,99,863
<b>Total—B(c)—Other Non-Tax Revenue</b>	4,28,53,038
<b>Total—B—Non-Tax Revenue</b>	4,79,81,933
<b>C—Grants-in-Aid and Contributions</b>	
<b>160—Grants-in-Aid from Central Government</b>	
<b>A—Non-Plan Grants</b>	
Grants under proviso to Article 275(1) of the Constitution	8,31,91,000
Total—A	8,31,91,000
<b>B—Grants for State/Union Territory</b>	
Plan Schemes—Block grants	20,63,47,119

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1981-82 Rs
<b>D—Grants for Centrally Sponsored Plan Schemes</b>	
Police—Modernisation of Police Force	8,61,881
Special Education—Other Grants	1,85,103
Relief and Rehabilitation of Displaced persons and Repatriates (Social Security and Welfare)—	
Tibetan Refugees	8,24,939
Social Welfare (Social Security and Welfare)—	
Women's Welfare	10,96,145
Other General Economic Services	84,312
Public Works Department, Sikkim	50,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes	16,59,000
Family Welfare—Other Services and Supplies	33,22,662
Food—Nutritions and Subsidiary food	1,05,649
Agriculture—Horticulture	4,00,998
Dairy Development	1,50,000
Public Health and Sanitation (Public Health, Sanitation and Water Supply)	3,76,828
Health education and publicity	27,000
Prevention and control of diseases	66,31,162
Rural Works Programme (Community Development)—	
Water Supply and Sanitation	
Soil and Water conservation schemes	14,25,000
Forest—Preservation of Wild life	81,713
Forest—Plantation Schemes	4,74,000
Village and Small Industries	1,25,000

## GRANT No. 10—Contd.

Heads	Actuals for 1981-82 Rs.
<b>Receipt Heads (Revenue Account)</b>	
<b>D—Grants for Centrally Sponsored Plan Schemes—Concl'd.</b>	
Art and Culture—	
Promotion of Arts and Culture	6,440
Veterinary Services and Animal Health (Animal Husbandry)	50,000
	<hr/>
Total—D	1,79,37,832
	<hr/>
Total (A), (B) and (D)	30,74,75,951
	<hr/>
<b>162—States' Share of Union Excise Duties</b>	
Additional Excise Duties in lieu of Sales Tax	11,98,000
	<hr/>
Total	11,98,000
	<hr/>
<b>Total—C—Grants-in-aid and Contributions</b>	30,86,73,951
	<hr/>
<b>Grand Total—Receipt Heads (Revenue Account)</b>	39,19,09,457
	<hr/>

STATEMENT No. 11—DETAILED ACCOUNTS OF  
EXPENDITURE BY MINOR HEADS

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
(Figures in italics represent charged expenditure)			
<b>Expenditure Heads (Revenue Account)</b>			
<b>A—General Services</b>			
<b>(a) Organs for State</b>			
<b>211—Parliament/State/Union Territory Legislatures</b>			
<b>B—State/Union Territory Legislatures</b>			
Legislative Assembly	..	<i>67,473</i>	
	..	4,54,654	5,22,127
Legislature Secretariat	..	9,11,575	9,11,575
	..	<i>67,473</i>	
Total	..	13,66,229	14,33,702
<b>212—President, Vice-President/ Governor/Administrator of Union Territories</b>			
<b>C—Governor/Administrator of Union Territories</b>			
<b>Emoluments and allowances of the Governor/ Administrator of Union Territories</b>			
	..	<i>64,716</i>	<i>64,716</i>

## STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads.</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services —Contd.</b>			
<b>(a)— Organs of State—Contd.</b>			
<b>212—President, etc.—Concl'd.</b>			
Secretariat ..		4,89,158	4,89,158
Sumptuary allowances ..		65,279	65,279
Household establishment ..		2,12,483	2,12,483
Medical facilities ..		5,747	5,747
Expenditure from Contract Allowance ..		30,491	30,491
Tour expenses ..		1,05,468	1,05,468
Discretionary grants ..		14,500	14,500
Total ..		9,87,842	9,87,842
<b>213—Council of Ministers</b>			
Salary of Ministers and Deputy Ministers ..		1,79,236	1,79,236
Sumptuary and other allowances ..		24,300	24,300
Tour expenses ..		3,06,713	3,06,713
Entertainment and hospitality expenses ..		4,11,628	4,11,628
Discretionary grant by Ministers ..		3,10,761	3,10,761
Other expenditure ..		4,86,890	4,86,890
Total ..		17,19,528	17,19,528

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(a)—Organs of State—Concl'd.</b>			
<b>214—Administration of Justice</b>			
High Courts	..	6,72,926	6,72,926
Civil and Sessions Courts	..	5,64,874	5,64,874
Legal Advisers and Counsels	..	4,16,881	4,16,881
		6,72,926	
Total	..	9,81,755	16,54,681
<b>215—Elections</b>			
Electoral Officers	..	3,01,289	3,01,289
Preparation and printing of electoral rolls	..	31,532	31,532
Charges for conduct of election to Parliament	..	..	..
Charges for conduct of election to State/Union Territory Legislature	..	20,549	20,549
Other expenditure	..	325	325
Total	..	3,53,695	3,53,695
<b>Total A (a) —Organs of State</b>	..	17,28,241	61,49,448
	..	44,21,207	61,49,448

STATEMENT No. 11— *Contd.*

Heads  1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) — Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(b) Fiscal Services</b>			
<b>(i) Collection of Taxes on Income and Expenditure</b>			
<b>220—Collection of Taxes on Income and Expenditure Collection Charges</b>			
<b>Income Tax</b>	..	1,69,632	1,69,632
<b>Total</b>	..	1,69,632	1,69,632
<b>Total—A (b) (i)—Collection of Taxes on Income and Expenditure</b>	..	1,69,632	1,69,632
<b>(b) Fiscal Services—Contd.</b>			
<b>(ii)—Collection of Taxes on Property and Capital Transactions</b>			
<b>229—Land Revenue</b>			
<b>Survey and settlement operations</b>	24,72,157	3,37,260	28,09,417
<b>Total</b>	24,72,157	3,37,260	28,09,417



## STATEMENT No. 11—Contd.

Heads	Actuals for 1981-82		
	2	3	4
1	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
A—General Services—Contd.			
b—Fiscal Services—Contd.			
<b>230—Stamps and Registration</b>			
B—Stamps-Non-Judicial-cost of Stamps	..	..	..
<b>Total A (b) (ii) —Collection of Taxes on Property and Capital Transactions</b>	<u>24,72,157</u>	<u>3,37,250</u>	<u>28,09,417</u>
A (b) (iii)—Collection of Taxes on Commodities and Services			
<b>239—State Excise</b>			
Direction and Adminis- tration	..	4,32,260	4,32,260
Total	<u>..</u>	<u>4,32,260</u>	<u>4,32,260</u>
<b>240—Sales Tax</b>			
Collection Charges	..	1,61,496	1,61,496
Total	<u>..</u>	<u>1,61,496</u>	<u>1,61,496</u>
<b>241—Taxes on Vehicles</b>			
Collection Charges	..	1,47,571	1,47,571
Total	<u>..</u>	<u>1,47,571</u>	<u>1,47,571</u>

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(b) Fiscal Services—Concl'd.			
<b>245—Other Taxes and Duties on Commodities and Services/Collection Charges</b>			
Entertainment Tax	..	31,319	31,319
Collection charges—Other Taxes and Duties	..	1,98,942	1,98,942
Total	..	2,30,261	2,30,261
<b>Total—A (b) (iii) Collection of Taxes on Commodities and Services</b>	..	9,71,588	9,71,588
<b>Total A(b)—Fiscal Services</b>	24,72,157	14,78,480	39,50,637
(c)—Interest payments and servicing of debt —			
<b>249—Interest Payments</b>			
A—Interest on Internal debt—			
Interest on other Internal debts	..	5,21,830	5,21,830
C—Interest on Small Savings, Provident Funds etc.			
Interest on State Provident funds	..	12,63,539	12,63,539*
D—Interest on loans and advances from Central Government for Centrally Sponsored Plan schemes.			
	...	55,70,732	55,70,732

\* Please see notes (a) and (3) under Statement No. 3

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads.</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(c)—Interest payments and Servicing of debt—Concd.</b>			
Total (c)—Interest payments and servicing of debt ..		<u>73,56,101</u>	<u>73,56,101</u>
<b>(d)—Administrative Services</b>			
<b>251—Public Service Commission</b>			
State Public Service Commissions ..		<u>1,15,718</u>	<u>1,15,718</u>
Total ..		<u>1,15,718</u>	<u>1,15,718</u>
<b>252—Secretariat-General Services</b>			
Secretariat ..		<u>56,38,287</u>	<u>56,38,287</u>
..		<u>56,38,287</u>	<u>56,38,287</u>
<b>253—District Administration</b>			
Commissioners/District Establishment ..		<u>1,29,802</u>	<u>1,29,802</u>
..		<u>12,76,298</u>	<u>12,76,298</u>
Total ..		<u>14,06,100</u>	<u>14,06,100</u>
<b>254—Treasury and Accounts Administration</b>			
Pay and Accounts Offices ..		<u>11,55,140</u>	<u>11,55,140</u>
Total ..		<u>11,55,140</u>	<u>11,55,140</u>

## STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services—Contd.</b>			
<b>255—Police—</b>			
Direction and Administration	..	17,05,785	17,05,785
Criminal Investigation and Vigilance	..	17,44,295	17,44,295
State Headquarters' Police	..	35,80,905	35,80,905
District Police	..	48,38,300	48,38,300
Special Police	..	34,98,008	34,98,008
Modernisation of Police Force	..	25,287	25,287
Other expenditure	..	13,20,727	13,20,727
Total	..	1,67,13,307	1,67,13,307
<b>256—Jails—</b>			
Jails	..	3,38,561	3,38,561
Total	..	3,38,561	3,38,561
<b>258—Stationery and Printing</b>			
Government Presses	3,00,501	12,04,196	15,04,697
Total	3,00,501	12,04,196	15,04,697

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services—Contd.</b>			
<b>259—Public Works—</b>			
Direction and Administration	1,86,858	16,70,815	18,57,673
Planning and Research	5,18,686	..	5,18,686
Construction	5,36,127	..	5,36,127
Maintenance and Repairs	..	53,019	
		23,76,517	24,29,536
Furnishings	..	45,981	45,981
Lease charges	..	1,17,985	1,17,985
Suspense	—62,14,690*	..	—62,14,690*
Other expenditure	92,950	..	92,950
		53,019	
Total	—48,80,069	42,11,298	— 6,15,752
<b>260—Fire Protection and Control</b>			
Protection and control	..	6,14,672	6,14,672
Total	..	6,14,672	6,14,672

\*Minus expenditure was due to excess of credit transactions over debit transactions.

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads.</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services—Concl'd.</b>			
<b>265—Other Administrative Services</b>			
Motor Garage etc.			
Vigilance ..		7,98,582	7,98,582
Guest Houses, Govern- ment Hostels etc. ..		6,38,888	6,38,888
Census ..		..	..
Vital Statistics 22,118	22,118	98,041	1,20,159
Training ..		63,409	63,409
Home Guards ..		57,509	57,509
Total	22,118	16,56,429	16,78,547
Total—A(d)— Administrative Services	—45,57,450	1,68,737 3,29,37,990	2,85,49,277
<b>(e)— Pensions and Miscellaneous General Services</b>			
<b>266—Pensions and other Retirement Benefits—</b>			
Superannuation and Retirement Allowances ..		4,57,655	4,57,655
Gratuities ..		3,52,919	3,52,919
Family Pensions ..		1,75,402	1,75,402
Total	..	9,85,976	9,85,976

STATEMENT No. 11—Contd.

Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads.</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A(e)—Pensions and Miscellaneous General Services—Concl'd.</b>			
<b>A— General Services—Concl'd.</b>			
<b>268—Miscellaneous General Services</b>			
Other expenditure	..	2,57,558	2,57,558
Total	..	2,57,558	2,57,558
Total—A(e)—Pensions and Miscellaneous General Services	..	12,43,534	12,43,534
<b>Total—A—General Services</b>	—20,85,293	92,53,079	
	—20,85,293	4,00,81,211	4,72,48,997
<b>B—Social and Community Services</b>			
<b>276—Secretariat—Social and Community Services</b>			
Secretariat	..	4,44,153	4,44,153
Total	..	4,44,153	4,44,153

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B— Social and Community Services—Contd.</b>			
<b>277—Education</b>			
<b>A— Primary Education</b>			
Government			
Primary Schools	39,72,434	96,22,493	1,35,94,927
Teachers' Training	4,31,501	..	4,31,501
Total—A	44,03,935	96,22,493	1,40,26,428
<b>B— Secondary Education</b>			
Direction and Administration	4,93,908	16,64,875	21,58,783
Government secondary schools	48,97,053	1,36,71,749	1,85,68,802
Assistance to non-Government Secondary schools	92,146	4,74,594	5,66,740
Text Books	17,22,299	5,72,623	22,94,922
Other expenditure	1,01,106	1,72,729	2,73,835
Total—B	73,06,512	1,65,56,570	2,38,63,082
<b>C— Special Education</b>			
Adult Education	1,23,165	5,73,868	6,97,033
Total—C	1,23,165	5,73,868	6,97,033



## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>277—Education—Contd.</b>			
<b>E— University and other</b>			
<b>Higher Education</b>			
Government			
Colleges	4,61,595	3,58,131	8,19,726
Total—E	4,61,595	3,58,131	8,19,726
<b>G—Sports and Youth Welfare</b>			
Youth Welfare			
Schemes	2,85,816	1,41,090	4,26,906
Sports and Games	6,68,017	7,252	6,75,269
Total—G	9,53,833	1,48,342	11,02,175
<b>H—General—Scholarships</b>	2,47,688	10,20,021	12,67,709
Total—H	2,47,688	10,20,021	12,67,709
Total	1,34,96,728	2,82,79,425	4,17,76,153

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B— Social and Community Services—Contd.</b>			
<b>278—Art and Culture</b>			
Direction and Administration	1,76,172	1,27,876	3,04,048
Promotion of Arts and Culture	10,61,271	1,00,000	11,61,271
Archaeology	9,05,166	..	9,05,166
Archives and Museums	13,372	3,955	17,327
Public Libraries	85,447	..	85,447
Other expenditure	18,595	..	18,595
Total	22,60,023	2,31,831	24,91,854
<b>280—Medical</b>			
<b>A—Allopathy</b>			
Direction and Administration	19,90,977	27,72,353	47,63,330
Medical Relief	18,26,242	57,11,972	75,38,214
Training	93,256	..	93,256
Total	39,10,475	84,84,325	1,23,94,800

## STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>281—Family Welfare</b>			
Other services and supplies	..	10,52,219	10,52,219
Total	..	10,52,219	10,52,219
<b>282—Public Health, Sanitation and Water Supply—</b>			
<b>A—Public Health and Sanitation</b>			
Prevention and control of diseases	8,68,086	14,14,670	22,82,756
Health education and publicity	3,70,581	3,70,510	7,41,091
Sanitation services	..	2,68,290	2,68,290
Total—A	12,38,667	20,53,470	32,92,137
<b>B—Sewerage and Water Supply</b>			
Urban Water Supply Programmes	24,82,693	19,58,693	44,41,386
Total—B	24,82,693	19,58,693	44,41,386
Total	37,21,360	40,12,163	77,33,523

## STATEMENT No. 11—Contd.

Heads	Actuals for 1981-82		
	Plan 2 Rs.	Non-Plan 3 Rs.	Total 4 Rs.
1			
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>283—Housing</b>			
<b>C—Government Residential Buildings</b>			
Maintenance and repairs	..	19,29,253	19,29,253
Construction	14,167	..	14,167
Furnishings	..	90,822	90,822
Total—C	14,167	20,20,075	20,34,242
Total	14,167	20,20,075	20,34,242
<b>284—Urban Development</b>			
<b>A—General</b>			
Assistance to Municipalities			
Corporations etc.	6,92,235	11,50,000	18,42,235
Town and Regional Planning	1,64,399	..	1,64,399
Total—A	8,56,634	11,50,000	20,06,634
Total	8,56,634	11,50,000	20,06,634

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>285—Information and Publicity</b>			
Direction and Administration	22,179	81,827	1,04,006
Publications	2,32,407	2,33,483	4,65,890
Films	86,150	..	86,150
Advertising and visual publicity	3,87,842	43,066	4,30,908
Photo Services	1,24,711	18,083	1,42,794
Information Centres	3,16,247	1,52,775	4,69,022
Research and training in mass communication	4,648	..	4,648
<b>Total</b>	<b>11,74,184</b>	<b>5,29,234</b>	<b>17,03,418</b>
<b>287—Labour and Employment</b>			
A—Labour			
Direction and Administration	..	88,738	88,738
B—Employment and Training			
Training of craftsmen and supervisors	2,66,184	2,05,257	4,71,441
<b>Total—A and B</b>	<b>2,66,184</b>	<b>2,93,995</b>	<b>5,60,179</b>
<b>Total</b>	<b>2,66,184</b>	<b>2,93,995</b>	<b>5,60,179</b>

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>288—Social, Security and Welfare</b>			
<b>B—Relief and Rehabilitation of Displaced Persons and Repatriates Tibetan refugees ..</b>			
		6,52,607	6,52,607
<b>Total—B</b>	..	6,52,607	6,52,607
<b>C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>			
<b>Other expenditure</b>	40,46,567*	..	40,46,567*
<b>Total—C</b>	40,46,567	..	40,46,567
<b>D—Social Welfare</b>			
<b>Direction and Administration</b>	25,990	2,07,760	2,33,750
<b>Education and Welfare of handicapped</b>	76,918	5,735	82,653
<b>Women's Welfare</b>	19,789	19,158	38,947
<b>Family and child welfare</b>	7,119	14,03,289	14,10,408
<b>Welfare of poor and destitute</b>	1,86,262	..	1,86,262
<b>Other expenditure</b>	1,49,108	1,20,370	2,69,478
<b>Total—D</b>	4,65,186	17,56,312	22,21,498

\* Includes Rs. 10 lakhs met from out of Contingency fund during 1980-81 and recouped to the fund during 1981-82.

STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Concid.</b>			
<b>288—Social Security and Welfare—Concid.</b>			
<b>E—Other Social Security and Welfare Programmes</b>			
Other Insurance schemes ..		15,196	15,196
Other programmes ..		70,227	70,227
Total—E ..		85,423	85,423
Total	45,11,753	24,94,342	70,06,095
<b>289—Relief on account of Natural Calamities</b>			
<b>B—Gratuitous Relief</b>			
Other gratuitous relief ..		1,18,33,749	1,18,33,749
Total—B ..		1,18,33,749	1,18,33,749
Total		1,18,33,749	1,18,33,749
<b>295—Other Social and Community Services</b>			
Upkeep of Shrines, Temples, etc. ..		6,93,406	6,93,406
Total ..		6,93,406	6,93,406
<b>Total B—Social and Community Services</b>	<b>3,02,11,508</b>	<b>6,15,18,917</b>	<b>9,17,30,425</b>

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services</b>			
<b>(a)—General Economic Services</b>			
<b>296—Secretariat—Economic Services</b>			
Secretariat	41,040	3,75,826	4,16,866
<b>Total</b>	<b>41,040</b>	<b>3,75,826</b>	<b>4,16,866</b>
<b>298—Co-operation</b>			
Direction and Administration	5,51,844	4,16,306	9,68,150
Education, research and training	2,913	..	2,913
Credit Co-operatives	1,41,570	..	1,41,570
Information and Publicity	22,761	..	22,761
Warehousing and Marketing			
Co-operatives	2,88,508	..	2,88,508
Consumers' Co- operatives	5,45,730	..	5,45,730
<b>Total</b>	<b>15,53,326</b>	<b>4,16,306</b>	<b>19,69,632</b>



STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(a)—General Economic Services—Contd.</b>			
<b>304—Other General Economic Services</b>			
Economic advice and statistics	3,29,555	1,23,233	4,52,788
Regulation of weights and measures	1,29,811	..	1,29,811
<b>Total</b>	<b>4,59,366</b>	<b>1,23,233</b>	<b>5,82,599</b>
<b>Total—C(a)—General Economic Services</b>	<b>20,53,732</b>	<b>9,15,365</b>	<b>29,69,097</b>
<b>(b)—Agriculture and Allied Services</b>			
<b>305—Agriculture</b>			
Direction and Administration	4,31,487	4,90,433	9 21,920
Multiplication and distribution of seeds	14,11,194	..	14,11,194
Agricultural farms	27,55,341	14,43,476	41,98,817
Manures and fertilizers	40,96,053	10,329	41,06,382
High yielding varieties programme	12,49,435	2,40,412	14,89,847
Plant protection	15,22,283	1,12,432	16,34,715

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>305—Agriculture—Contd.</b>			
Commercial Crops	17,81,156	..	17,81,156
Extension and farmers' training	15,11,981	32,433	15,44,414
Agricultural educa- tion	1,78,657	..	1,78,657
Agricultural engi- neering	7,38,287	..	7,38,287
Agricultural research	5,51,186	..	5,51,186
Agricultural Econo- mics and Statistics	2,12,449	60,986	2,73,435
Agricultural market- ing and quality control	8,25,893	..	8,25,893
Horticulture	18,25,250	..	18,25,250
Schemes for small and marginal farmers and agri- cultural labour	10,11,041	..	10,11,041
Total	2,01,01,693	23,90,501	2,24,92,194a

(a) The expenditure does not include Rs. 2 lakhs met from advance out of Contingency fund during 1981-82 but not recouped to the fund till the close of the year.

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and allied Services—Contd.</b>			
<b>306—Minor Irrigation</b>			
Other minor			
Irrigation works	75,93,925	3,72,239	79,66,164
Investigation and development of ground water resources	2,51,571	..	2,51,571
Direction and Administration	8,13,780	1,53,764	9,67,544
Machinery and equipment	15,560	..	15,560
Suspense	(—) 21,65,583	.. (—)	21,65,583
Total	65,09,253	5,26,003	70,35,256
<b>307—Soil and Water Conservation</b>			
Direction and Administration	8 21,665	40,330	8,61,995
Soil survey and testing	3,57,431	..	3,57,431
Soil Conservation schemes	1,19,06,153	10,71,042	1,29,77,195
Total	1,30,85,249	11,11,372	1,41,96,621

STATEMENT No. 11—Contd.

Heads	Actuals for 1981-82		
	2	3	4
1	Plan	Non-Plan	Total
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>309—Food</b>			
Direction and Administration		7,33,622	7,33,622
Procurement and Supply	4,19,503	2,81,938	7,01,441
Nutritious and subsidiary food	27,01,320	1,38,775	28,40,095
<b>Total</b>	<b>31,20,823</b>	<b>11,54,335</b>	<b>42,75,158</b>
<b>310—Animal Husbandry</b>			
Direction and Administration	1,29,416	2,29,270	3,58,686
Veterinary education and training	1,40,160	37,001	1,77,161
Veterinary services and animal health	8,27,437	4,80,001	13,07,438
Veterinary research	2,51,466	4,17,374	6,68,840
Investigation and Statistics	2,12,113		2,12,113
Cattle development	16,33,883	2,73,567	19,07,450
Poultry development	5,83,963	1,43,162	7,27,125
Sheep and wool development	3,09,816	1,18,850	4,28,666

## STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contnd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>310—Animal Husbandry—Contd.</b>			
Piggery development	5,49,498	1,63,526	7,13,024
Other livestock development	58,325	1,64,035	2,22,360
Fodder and feed development	3,45,164	74,518	4,19,682
Other expenditure	..	42,148	42,148
Total	50,41,241	21,43,452	71,84,693
<b>311—Dairy Development</b>			
Dairy Development	5,30,644	1,69,600	7,00,244
Total	5,30,644	1,69,600	7,00,244
<b>312—Fisheries</b>			
Direction and Administration	63,113	1,31,499	1,94,612
Inland Fisheries	3,88,288	2,87,184	6,75,472
Education and training	29,808	..	29,808
Total	4,81,209	4,18,683	*8,99,892

\* The expenditure does not include Rs. 3 lakhs met from advance out of Contingency fund during 1981-82 but not recouped to the fund till the close of the year.

## STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agricultural and Allied Services—Contd.</b>			
<b>313—Forest</b>			
Direction and Administration	1,06,302	43,30,976	44,37,278
Forest conservation and development	3,09,796	..	3,09,796
Survey of forest resources	10,44,994	5,783	10,50,777
Plantation Schemes	12,66,419	..	12,66,419
Farm forestry	32,74,416	2,41,904	35,16,320
Forest produce	10,71,847	29,80,576	40,52,423
Education and Training	1,71,666	..	1,71,666
Communications and Buildings	13,03,216	4,08,954	17,12,170
Preservation of wild life	10,69,117	8,35,065	19,04,182
Other expenditure	17,77,161	..	17,77,161
<b>Total</b>	<b>1,13,94,934</b>	<b>88,03,258</b>	<b>2,01,98,192</b>

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>314—Community Development</b>			
<b>A—General</b>			
Direction and Administration	13,72,908	8,11,422	21,84,330
<b>Total—A</b>	<b>13,72,908</b>	<b>8,11,422</b>	<b>21,84,330</b>
<b>B—Community Development Programmes</b>			
Buildings	9,82,438	..	9,82,438
<b>Total—B</b>	<b>9,82,438</b>	<b>..</b>	<b>9,82,438</b>
<b>C—Rural Works Programme</b>			
Water supply and sanitation	78,28,558	48,57,307	1,26,85,865
<b>Total—C</b>	<b>78,28,558</b>	<b>48,57,307</b>	<b>1,26,85,865</b>
<b>Total</b>	<b>1,01,83,904</b>	<b>56,68,729</b>	<b>1,58,52,633</b>

## STATEMENT No. 11—Contd

Heads 1	Actual for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Concl'd.</b>			
Total C (b)—Agriculture and allied Services	7,04,48,950	2,23,85,935	9,28,34,885
<b>(c)—Industry and Minerals</b>			
<b>320—Industries</b>			
B—Large and Medium Industries			
Consumer Industries	41,120	..	41,120
Total—B	41,120	..	41,120
C—Plantations	24,00,000	..	24,00,000
Total—C	24,00,000	..	24,00,000
Total	24,41,120	..	24,41,120
<b>321—Village and Small Industries</b>			
Direction and Administration	3,18,088	4,09,910	7,27,998
Small Scale Industries	21,26,848	12,53,344	33,80,192
Handloom Industries	33,158	..	33,158
Handicraft Industries	36,553	..	36,553
Khadi Industries	11,00,000	4,30,000	15,30,000



## STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(c)—Industrial and Minerals—Concl'd.</b>			
Other village Industries	2,18,497	1,90,381	4,08,878
Total	38,33,144	22,83,635	61,16,779
<b>328—Mines and Minerals</b>			
<b>B—Regulation and Development of Mines Direction and Administration</b>			
	8,48,678	..	8,48,678
Total—B	8,48,678	..	8,48,678
Total	8,48,678	..	8,48,678
<b>Total—(c)—Industry and Minerals</b>	71,22,942	22,83,635	94,06,577
<b>(d) Water and Power Development</b>			
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects</b>			
<b>G—Flood control and anti-sea erosion projects</b>			
Flood control and rivertraining	10,01,240	..	10,01,240
Total—G	10,01,240	..	10,01,240
Total	10,01,240	..	10,01,240

## STATEMENT No. 11—Contd.

1 Heads	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(d)Water and Power</b>			
<b>Development—Contd.</b>			
<b>334—Power Projects</b>			
<b>A—Hydro-electric Schemes</b>			
Direction and Administration	11,41,643	23,01,578	34,43,221
Rongnichu Hydro- electric scheme	..	5,96,256	5,96,256
Manual Micro Hydel Scheme	...	1,03,834	1,03,834
Rothak Micro Hydel Scheme	..	3,97,092	3,97,092
Rimbi Micro Hydel Scheme	..	4,93,342	4,93,342
Total—A	<u>11,41,643</u>	<u>38,92,102</u>	<u>50,33,745</u>
<b>D—Diesel Schemes</b>			
Diesel Power Station, Gangtok	..	1,37,221	1,37,221
Diesel Power Station, Mangan	..	44,802	44,802
Total—D	<u>..</u>	<u>1,82,023</u>	<u>1,82,023</u>

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) — Contd.</b>			
<b>C—Economic Services — Contd.</b>			
<b>(d)—Water and Power Development—Contd.</b>			
<b>E—Transmission and Distribution Schemes</b>			
Direction and Administration	86,251	..	86,251
Distribution line, Gangtok	..	7,11,885	7,11,885
Distribution line, Singtam and Rangpo	..	3,01,330	3,01,330
Other distribution lines	..	4,58,045	4,58,045
Suspense	(—)13,36,315*	..	(—)13,36,315
Distribution line under East Sub- division	..	1,93,418	1,93,418
Total—E	(—)12,50,064	16,64,678	4,14,614
Total	(—) 1,08,421	57,38,803	56,30,382

\* Minus expenditure was due to excess of credit transactions over debit transactions.

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981—82		
	2 Plan Rs.	3 Non-plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(d)—Water and Power Development—Concl'd.</b>			
Total—C(d) Water and Power Development	8,92,819	57,38,803	66,31,622
<b>(e)—Transport and Communications</b>			
<b>337—Roads and Bridges</b>			
District and other Roads	74,84,873	1,77,22,952	2,52,07,825
Machinery and equipment	..	24,94,050	24,94,050
Suspense	33,96,880	..	33,96,880
Total	1,08,81,753	2,02,17,002	3,10,98,755
<b>338—Road and Water Transport Services</b>			
Road Transport	9,31,590	2,52,71,073	2,62,02,663
Other expenditure	..	62,07,320	62,07,320
Total	9,31,590	3,14,78,393	3,24,09,983

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1981-82			
	1	2	3	4
		Plan	Non-plan	Total
		Rs.	Rs.	Rs.
<b>Expenditure Heads</b>				
<b>(Revenue Account)—Concl'd.</b>				
<b>C—Economic Services—Concl'd.</b>				
<b>(e)—Transport and Communications—Concl'd.</b>				
<b>339—Tourism</b>				
Direction and Administration	2,81,478	1,70,878		4,52,356
Tourist Information and Publicity	13,47,705	1,99,954		15,47,659
Tourist Transport Services	3,75,084			3,75,084
Tourist accommodation	2,15,070	2,00,000		4,15,070
Tourist Centres	1,82,144			1,82,144
Other expenditure	43,099			43,099
<b>Total</b>	<b>24,44,580</b>	<b>5,70,832</b>		<b>30,15,412</b>
<b>Total—C(e)—Transport and Communications</b>	<b>1,42,57,923</b>	<b>5,22,66,227</b>		<b>6,65,24,150</b>
<b>Total—C—Economic Services</b>	<b>9,47,76,366</b>	<b>8,35,89,963</b>		<b>17,83,66,329</b>
<b>Total—Expenditure Heads (Revenue Account)</b>	<b>12,29,02,581</b>	<b>92,53,079</b>	<b>18,51,90,091</b>	<b>31,73,45,751</b>

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads (Capital Account)</b>			
<b>A—Capital Account of General Services</b>			
459—Capital Outlay on Public Works	70,29,074	49,999	70,79,073
Total—A—Capital Account of General Services	70,29,074	49,999	70,79,073
<b>B—Capital Account of Social and Community Services</b>			
477—Capital Outlay on Education, Art and Culture	57,17,748	..	57,17,748
480—Capital Outlay on Medical	42,38,717	..	42,38,717
482—Capital Outlay on Public Health, Sani- tation and Water Supply	33,78,919	..	33,78,919
483—Capital Outlay on Housing	69,16,895	7,82,890	76,99,785

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>B—Capital Account of Social and Community Services—Concl'd.</b>			
488—Capital Outlay on Social Security and Welfare	31,373	..	31,373
Total—B—Capital Account of Social and Community Services	2,02,83,652	7,82,890	2,10,66,542
<b>C — Capital Account of Economic Services</b>			
<b>(a)—Capital Account of General Economic Services</b>			
498—Capital Outlay on Co-operation	5,50,000	..	5,50,000
Total	5,50,000	..	5,50,000
<b>(b) Capital Account of Agriculture and Allied Services</b>			
505—Capital Outlay on Agriculture	15,19,866	..	15,19,866

## STATEMENT No. 11—Contd.

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads (Capital Account)—Contd.</b>			
<b>C—Capital Account of Economic Services—Contd.</b>			
<b>(b)—Capital Account of Agriculture and Allied Services—Concd.</b>			
509—Capital Outlay on Food	62,496	..	62,496
510—Capital Outlay on Animal Husbandry	18,18,517	..	18,18,517
511—Capital Outlay on Dairy Development	7,37,224	1,00,000	8,37,224
512—Capital Outlay on Fisheries	5,25,392	..	5,25,392
<b>Total—C (b)—Capital Account of Agriculture and Allied Services</b>	<b>46,63,495</b>	<b>1,00,000</b>	<b>47,63,495</b>
<b>(c) Capital Account of Industry and Minerals</b>			
521—Capital Outlay on Village and Small Industries	9,13,083	..	9,13,083
526—Capital Outlay on Consumer Industries	26,00,000	..	26,00,000
528—Capital Outlay on Mining and Me- tallurgical Industries	3,04,904	..	3,04,904



STATEMENT No. 11—*Contd.*

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—<i>Contd.</i></b>			
<b>C—Capital Account of</b>			
<b>Economic Services—<i>Contd.</i></b>			
<b>(c)—Capital Account of</b>			
<b>Industry and Minerals</b>			
530—Investments in Industrial Financial Institutions	10,00,000		10,00,000
Total—C(c)—Capital Account of Industry and Minerals	48,17,987		48,17,987
<b>(d) Capital Account of Water and Power Development</b>			
534—Capital Outlay on Power Projects	2,64,42,250	4,11,927	2,68,54,177
Total—C (d)—Capital Account of Water and Power Development	2,64,42,250	4,11,927	2,68,54,177
<b>(e) Capital Account of Transport and Communications</b>			
537—Capital Outlay on Road and Bridges	4,42,89,549		4,42,89,549

STATEMENT No. 11—*Concl.*

Heads 1	Actuals for 1981-82		
	2 Plan Rs.	3 Non-Plan Rs.	4 Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account) — Concl.</b>			
<b>C—Capital Account of</b>			
<b>Economic Services—Concl.</b>			
<b>(e) — Capital Account of Transport</b>			
<b>and Communications—Concl.</b>			
538—Capital outlay on Road and Water Transport Services	1,04,68,723	..	1,04,68,723
544—Capital Outlay on other Transport and Communica- tion services	10,02,891	..	10,02,891
Total—C(e)—Capital Account of Trans- port and Communi- cations	5,57,61,163	..	5,57,61,163
Total—C—Capital Account of Econo- mic Services	9,22,34,895	5,11,927	9,27,46,822
Total—Expenditure Heads (Capital Account)	11,95,47,621	13,44,816	12,08,92,437
GRAND TOTAL— EXPENDITURE	24,24,50,202	92,53,079 18,65,34,907	.. 43,82,38,188

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STATEMENT No. 12

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STATEMENT  
 DETAILED STATEMENT OF CAPITAL EXPENDI-

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Nature of Expenditure

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(1)

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**Expenditure Heads (Capital Account)**

**A—Capital Account of General Services**

459—Capital Outlay on Public Works Construction  
 Acquisition of Land .. .. .

Total

Total—A—Capital Account of General Services .. .. .

**B—Capital Account of Social and  
 Community Services**

477—Capital Outlay on Education,  
 Art and Culture  
 Primary education .. .. .  
 Secondary education .. .. .  
 University and Other Higher education .. .. .  
 Technical education .. .. .  
 Sports and youth welfare .. .. .  
 Other expenditure .. .. .

Total :

TURE DURING AND TO END OF THE YEAR 1981-82

Expenditure during 1981-82			Expenditure to the end of 1981-82 Rs.
Plan Rs.	Non-Plan Rs.	Total Rs.	
2	3	4	5
70,29,074	49,999	70,79,073	3,97,98,264
..	..	..	5,27,066
70,29,074	49,999	70,79,073	4,03,25,330
70,29,074	49,999	70,79,073	4,03,25,330
13,38,633	..	13,38,633	85,51,217
34,27,820	..	34,27,820	1,30,97,519
2,15,409	..	2,15,409	8,73,792
..	..	..	1,84,729
20,894	..	20,894	8,20,249
7,14,992	..	7,14,992	12,78,945
57,17,748	..	57,17,748	2,48,06,451

## STATEMENT

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 Nature of Expenditure
 

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1

**B—Capital Account of Social and  
Community Services—Contd.**
**480—Capital Outlay on  
Medical**
**A—Allopathy—  
Medical relief**

 .. .. .  
 Total

**482—Capital Outlay on Public  
Health, Sanitation and  
Water Supply  
Public Health and  
Sanitation Programmes—**

 Gangtok Water Supply Scheme .. .. .  
 Sewerage Schemes .. .. .  
 Urban Water Supply Schemes .. .. .

 .. .. .  
 Total

**483—Capital Outlay on Housing**
**A—Government  
Residential Buildings—  
Construction**

 .. .. .  
**C—Other Investments  
Investment in Housing Boards,  
Corporations, etc.** .. .. .

 .. .. .  
 Total

Expenditure during 1981-82			Expenditure to the end of 1981-82
Plan	Non-Plan	Total	
Rs.	Rs.	Rs.	Rs.
2	3	4	5
42,38,717	..	42,38,717	1,99,16,933
<u>42,38,717</u>	<u>..</u>	<u>42,38,717</u>	<u>1,99,16,933</u>
..	..	..	1,09,52,132
9,84,791	..	9,84,791	53,89,717
23,94,128	..	23,94,128	67,25,089
<u>33,78,919</u>	<u>..</u>	<u>33,78,919</u>	<u>2,30,66,938</u>
69,16,895	7,82,890	76,99,785	3,17,24,005
..	..	..	4,99,000
<u>69,16,895</u>	<u>7,82,890</u>	<u>76,99,785</u>	<u>3,22,23,005</u>

STATEMENT

Nature of Expenditure	
1	
<b>B—Capital Account of Social and Community Services—Concl'd.</b>	
<b>488—Capital Outlay on Social Security and Welfare</b>	
<b>E—Other Social Security and Welfare Programmes</b>	
Social security and welfare .. .. .	
	Total
<b>495—Capital Outlay on Other Social and Community Services</b>	
Other expenditure .. .. .	
	Total
Total—B—Capital Account of Social and Community Services .. .. .	
<b>C—Capital Account of Economic Services</b>	
(a) Capital Account of General Economic Services	
<b>498—Capital Outlay on Co-operation—Credit co-operatives</b>	
Warehousing and Marketing Co-operatives	
Consumer Co-operatives	
Processing Co-operatives	
	Total



Expenditure during 1981-82			Expenditure to the end of 1981-82
Plan	Non-Plan	Total	
Rs.	Rs.	Rs.	Rs.
2	3	4	5
31,373	..	31,373	3,37,944
<u>31,373</u>	<u>..</u>	<u>31,373</u>	<u>3,37,944</u>
..	..	..	1,82,057
<u>..</u>	<u>..</u>	<u>..</u>	<u>1,82,057</u>
<u>2,02,83,652</u>	<u>7,82,890</u>	<u>2,10,66,542</u>	<u>10,05,33,328</u>
1,00,000	..	1,00,000	19,40,080
2,50,000	..	2,50,000	15,38,462
..	..	..	11,32,000
<u>2,00,000</u>	<u>..</u>	<u>2,00,000</u>	<u>2,00,000</u>
<u>5,50,000</u>	<u>..</u>	<u>5,50,000</u>	<u>48,10,542</u>

STATEMENT

Nature of Expenditure	
1	
<b>C—Capital Account of Economic Services—Contd.</b>	
<b>(a) Capital Account of General Economic Services—Concl'd.</b>	
<b>500—Investments in General Financial and Trading Institutions—</b>	
Investments in Trading Institutions	
	Total
Total—C(a)—Capital Account of General Economic Services	
<b>(b)—Capital Account of Agriculture and Allied Services</b>	
<b>505—Capital Outlay on Agriculture</b>	
Agricultural farms	
Plant Protection	
Agricultural Research	
Storage and Warehousing	
Horticulture	
Seeds	
	Total
<b>509—Capital Outlay on Food</b>	
Procurement and supply	
Buffer stock scheme	
Other schemes each costing Rs. 25 lakhs and less	
	Total

Expenditure during 1981-82			Expenditure to the end of 1981-82
Plan Rs.	Non-Plan Rs.	Total Rs.	Rs.
2	3	4	5
..	..	..	11,00,000
..	..	..	11,00,000
5,50,000	..	5,50,000	59,10,542
2,72,548	..	2,72,548	24,20,716
..	..	..	1,05,835
39,634	..	39,634	5,43,054
8,12,727	..	8,12,727	24,84,845
3,46,021	..	3,46,021	7,46,554
48,936	..	48,936	48,936
15,19,866	..	15,19,866	63,49,940
62,496	..	62,496	5,72,183
..	..	..	29,25,000
..	..	..	90,000
62,496	..	62,496	35,87,183

Nature of expenditure	
1	
<hr/>	
<b>C— Capital Account of Economic Services—Contd.</b>	
<b>(b)— Capital Account of Agriculture and Allied Services—Contd.</b>	
<b>510—Capital Outlay on Animal Husbandry</b>	
Veterinary Services and Animal Health	
Other expenditure	
	Total
<b>511—Capital Outlay on Dairy Development</b>	
Dairy Development	
	Total
<b>512—Capital Outlay on Fisheries</b>	
Inland Fisheries	
	Total
<b>513—Capital Outlay on Forests</b>	
Forest Produce—	
Forest Utilisation Circle	
	Total

Expenditure during 1981-82			Expenditure to the end of 1981-82
Plan Rs.	Non-Plan Rs.	Total Rs.	Rs.
2	3	4	5
8,92,850	..	8 92,850	25,95,771
9,25,667	..	9,25,667	31,25,667
<u>18,18,517</u>	<u>...</u>	<u>18,18,517</u>	<u>57,21,438</u>
7,37,224	1,00,000	8,37,224	1,36,76,845
<u>7,37,224</u>	<u>1,00,000</u>	<u>8,37,224</u>	<u>1,36,76,845</u>
5,25,392	..	5,25,392	19,67,261
<u>5,25,392</u>	<u>..</u>	<u>5,25,392</u>	<u>19,67,261</u>
..	..	..	38,96,161
<u>..</u>	<u>..</u>	<u>..</u>	<u>38,96,161</u>

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 Nature of Expenditure
 

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1

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**C—Capital Account of Economic Services—Contd.**
**(b)—Capital Account of Agriculture and Allied Services—Concl.**
**Total—C(b)—Capital Account of Agriculture and Allied Services**
**(c)—Capital Account of Industry and Minerals**
**521—Capital Outlay on Village and Small Industries**

Industrial Estates .. ..

Small Scale Industries .. ..

Total .. ..

**526—Capital Outlay on Consumer Industries**

Tea .. ..

Other Industries .. ..

Total .. ..

**528—Capital Outlay on Mining and Metallurgical Industries**

Other Mining and Metallurgical Industries .. ..

 Total .. ..
 

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Expenditure during 1981-82			Expenditure to the end of 1981-82 Rs.
Plan Rs.	Non-Plan Rs.	Total Rs.	
2	3	4	5
46,63,495	1,00,000	47,63,495	3,51,98,828
7,00,637	..	7,00,637	15,06,732
2,12,446	..	2,12,446	5,44,654
9,13,083	..	9,13,083	20,51,386
..	..	..	14,59,000
26,00,000	..	26,00,000	1,24,02,000
26,00,000	..	26,00,000	1,38,61,000
3,04,904	..	3,04,904	46,14,904
3,04,904	..	3,04,904	46,14,904

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 Nature of Expenditure
 

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1

C— Capital Account of Economic Services—Contd.

(C)— Capital Account of Industry and Minerals—Concl'd.

530— Investments in Industrial Financial Institutions

Investments in Public

Undertakings .. .. .

Total ..

Total— C(c)— Capital Account of  
Industry and Minerals(d)— Capital Account of Water and Power  
Development

534— Capital Outlay on Power Projects

A— Hydro Electric Schemes

Rongnichu Hydro-Electric Scheme .. .. .

Rothak Micro Hydel Scheme .. .. .

Rimbi Micro Hydel Scheme .. .. .

North Sikkim Hydel Scheme .. .. .

Chakung Hydel Scheme .. .. .

E— Transmission and Distribution Schemes

Rural Electrification Scheme .. .. .

North Sikkim Distribution Line .. .. .

Other distribution Lines .. .. .

Machinery and equipment .. .. .

Construction of Inter-state Transmission line

Gangtok Kalimpong line (CSS). .. .. .

Total ..

Total— C(d)— Capital Account of Water and  
Power Development



Expenditure during 1981-82			Expenditure to the end of 1981-82 Rs.
Plan Rs.	Non-Plan Rs.	Total Rs.	
2	3	4	5
10,00,000	..	10,00,000	75,00,000
10,00,000	..	10,00,000	75,00,000
48,17,987	..	48,17,987	2,80,27,290
26,84,433	..	26,84,433	1,19,90,393
99,779	..	99,779	7,76,178
5,23,588	..	5,23,588	58,73,085
1,98,588	..	1,98,588	6,74,294
66,50,762	4,11,927	70,62,689	2,08,56,563
1,00,57,980	..	1,00,57,980	1,10,64,850
62,27,120	..	62,27,120	97,74,289
..	..	..	1,07,02,224
..	..	..	1,74,12,900
2,64,42,250	4,11,927	2,68,54,177	8,95,01,577
2,64,42,250	4,11,927	2,68,54,177	8,95,01,577

## STATEMENT

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 Nature of Expenditure
 

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1

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**C— Capital Account of Economic Services—Contd.**
**(e)—Capital Account of Transport and  
Communications**
**537—Capital Outlay on Roads and Bridges**

District and other roads	..	..	..
Machinery and equipment—	..	..	..
Roads of Inter-state Importance (C.S.S)	..	..	..
		<b>Total</b>	..

**538—Capital Outlay on Road and Water Transport  
Services****A—Road Transport**

Acquisition of fleet	..	..	..
Workshop facilities	..	..	..
Other expenditure	..	..	..
		<b>Total</b>	..

**544—Capital Outlay on Other Transport and  
Communication Services**

Tourism	..	..	..
		<b>Total</b>	..

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Expenditure during 1981-82			Expenditure to the end of 1981-82
Plan Rs.	Non-Plan Rs.	Total Rs.	Rs.
2	3	4	5
4,39,30,227	..	4,39,30,227	17,37,51,458
3,59,322	..	3,59,322	1,22,41,730
..	..	..	31,757
<u>4,42,89,549</u>	<u>..</u>	<u>4,42,89,549</u>	<u>18,60,24,945</u>
75,47,503	..	75,47,503	2,00,88,866
29,21,220	..	29,21,220	57,67,504
..	..	..	62,37,395
<u>1,04,68,723</u>	<u>..</u>	<u>1,04,68,723</u>	<u>3,20,93,765</u>
10,02,891	..	10,02,891	80,45,945
<u>10,02,891</u>	<u>..</u>	<u>10,02,891</u>	<u>80,45,945</u>

STATEMENT

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Nature of Expenditure

1

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C—Capital Account of Economic Services—Concl'd.

(e)— Capital Account of Transport and  
Communications—Concl'd.

Total—C—(e)— Capital Account of Transport  
and Communications

Total—C—Capital Account of Economic Services

Total—Expenditure Heads  
(Capital Account)

Expenditure during 1981-82			Expenditure to the end of
Plan Rs.	Non-Plan Rs.	Total Rs.	1981-82 Rs.
2	3	4	5
5,57,61,163	..	5,57,61,163	22,61,64,655
9,22,34,895	5,11,927	9,27,46,822	38,48,02,892
11,95,47,621	13,44,816	12,08,92,437	52,56,61,550

STATEMENT No. 13—STATEMENT SHOWING  
STATUTORY CORPORATION-  
SOCIETIES, ETC. UPTO

Serial number	Name of the Concern	Year(s) of invest- ment	Details of Type
1	2	3	4
<b>(i) Statutory Corporations</b>			
1.	State Bank of Sikkim	1968	Equity shares
2.	Sikkim Mining Corporation	1960 & 1978-79 1979-80	-do- (a) (a)

DETAILS OF INVESTMENTS OF GOVERNMENT IN  
TIONS, COMPANIES, BANKS AND CO-OPERATIVE  
THE END OF 1981-82

investment Number of shares and percentage of Govern- ment invest- ment to the total paid up capital	Face value of each share	Amount invested to the end of 1981-82	Amount of dividend declared and credi- ted to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
26,000 (63.98%)	100 but called 50	13,00,000	3,25,000	Dividend of Rs. 3.25 lakhs decla- red in 1980- 81 and credi- ted to Gove- rnment dur- ing the year.
29,245(51%)	100	29,24,500 15,00,000 5,00,000		(a) Special financial assistance considered as invest- ment. Loss sustained during 1980- 81 was Rs. 5.04 lakhs

## STATEMENT

1	2	3	4
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3. State Trading Corporation	1975-76 to 1978-79 1979-80	Equity shares -do-
4. Sikkim Time Corporation	1976-77 to 1978-79 1980-81	-do- -do-
5. Sikkim Industrial Deve- lopment and Investment Corporation	1977-78 to 1978-79 1979-80 1980-81 1981-82	-do- -do- -do- -do-
6. Sikkim Livestock Development Corporation	1976-77 to 1978-79 1979-80	-do- -do-

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Total—Statutory Corporations

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5	6	7	8	9
	Rs.	Rs.	Rs.	and accumulated loss upto the end of the year was Rs. 47.44 lakhs (96 percent of the total paid up capital upto 31.3.80). Position of loss during 1980-81 and 1981-82 is awaited from the Govt.
10,000	100	10,00,000		
1,000(100%)	100	1,00,000		
3,800(100%)	1,000	38,00,000		
200(100%)	1,000	2,00,000		
2,130(100%)	1,000	21,30,000		
1,000(100%)	1,000	10,00,000		
1,000(100%)	1,000	10,00,000		
5,130(100%)	1,000	51,30,000		
1,400(100%)	1,000	14,00,000		
800(100%)	1,000	8,00,000		
		<u>2,27,84,500</u>	<u>3,25,000</u>	

STATEMENT

1	2	3	4
	(ii) Companies		
7.	Sikkim Jewels Company	1972	(b)
8.	Sikkim Distilleries Ltd.	(c)	Preference shares
		1976-77	Equity shares
		1977-78 to 1978-79	Bonus shares
		1980-81	Bonus shares
		1981-82	

5	6	7	8	9
	Rs.	Rs.	Rs.	
4,100(53.78%)	100	4,10,000	1,02,500	(b) Informa- tion awaited.
350	100	35,000	4,17,460	Dividend of Rs. 4.17 lakhs declar- ed in 1980-81 but credited to Govern- ment account during the year. Declar- ed dividend of Rs. 7.64 lakhs for 1981-82 but credited to Government account in 1982-83.
9,69,038	5	45,45,190		
5,67,797	5	28,38,985		
1,84,604	5	9,23,020		
13,84,532	5	69,22,660		
				(c) Informa- tion awaited.

## STATEMENT

1	2	3	4
9.	Star Cinema	1962	Share Capital
10.	Denzong Cinema	1962	Equity
11.	Sikkim Flour Mills Ltd.	1977-78 to	
		1978-79	-do-
		1980-81	-do-
		1981-82	-do-

Total—Companies

## (iii) Bank and Co-operative Societies

12.	State Bank of India	1966	Equity
13.	Sikkim Consumers' Co-operative Society	1975-76 1976-77	-do- -do-
14.	Joint Ventures	1976-77	-do-
15.	Dikchu Copper Zinc Project	1977-78	(d)
16.	Wood Working Centre, Singtam	1977-78	Equity

Total—Bank and Co-operative Societies

Grand Total—

No. 13—*Concl'd.*

5	6	7	8	9
No shares issued	..	1,75,000		
1,750	100	1,75,000		
2,300(100%)	1,000	23,00,000		
2,000	1,000	20,00,000		
900	..	9,00,000		
2,900(100%)	1,000	29,00,000		
		<u>2,41,24,855</u>	<u>5,19,960</u>	
75	350	26,250		
12,320	25	3,08,000		
4,000	25	1,00,000		
1,020(51%)	100	1,02,000		
(d)	(d)	10,10,000	(d) Information awaited	
1,020	100	1,02,000		
		<u>16,48,250</u>		
		<u>4,85,57,605</u>	<u>8,44,960</u>	

STATEMENT No. 14—STATEMENT SHOWING  
THAN ON REVENUE  
PRINCIPAL SOURCES  
THE EXPENDITURE

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CAPITAL AND OTHER EXPENDITURE

**Capital Expenditure—**

Public Works

Social and Community Services

General Economic Services

Agriculture and Allied Services

Industry and Minerals

Water and Power Development

Transport and Communications

Total—Capital Expenditure

**Loans and Advances—**

Loans and advances for various services

Social and Community Services

General Economic Services

Agriculture and Allied Services

Industry and Minerals

Transport and Communications

Loans to Government Servants

**Miscellaneous Loans**

Total—Loans and Advances

THE CAPITAL AND OTHER EXPENDITURE (OTHER ACCOUNT) TO THE END OF 1981-82 AND THE FROM WHICH THE FUNDS WERE PROVIDED FOR

On 1st April 1981	During the year	On 31st March 1982
(In lakhs of rupees)		
3,32.46	70.79	4,03.25
7,94.67	2,10.67	10,05.34
53.60	5.50	59.10
3,04.35	47.63	3,51.98
2,32.09	48.18	2,80.27
6,26.48	2,68.54	8,95.02
17,04.04	5,57.61	22,61.65
<hr/> 40,47.69 <hr/>	<hr/> 12,08.92 <hr/>	<hr/> 52,56.61 <hr/>
50.00	..	50.00
19.18	(—) 0.03	19.15
51.84	0.34	52.18
75.17	0.58	75.75
19.44	(—) 2.45	16.99
90.14	12.81	1,02.95
65.81	(—) 0.09	65.72
<hr/> 3,71.58 <hr/>	<hr/> 11.16 <hr/>	<hr/> 3,82.74 <hr/>

Capital and other expenditure—Concl'd.  
 Other expenditure  
 Appropriation to Contingency Fund  
 Total—Capital and other Expenditure

**Principal Sources of Funds**

Revenue Surplus  
 Debt—  
 Internal Debt of the State Government  
 Loans and Advances from the Central Government  
 Small Savings, Provident Funds etc.

Total—outstanding Debt

**Contingency Fund**

Reserve Fund  
 Deposits and Advances etc. other than those  
 shown separately  
 Remittances

Total—Debt and other obligations

**Deduct**

- ( i ) Cash Balance
- ( ii ) Investments

**Net Provision of Funds**

\* Differs from the figures in the previous Account due to rounding.

\*\* Difference of Rs. 1.97 lakhs between the progressive Capital and stands explained in footnote (b) at page 132-133 of Finance



On 1st April 1981	During the year (In lakhs of rupees)	On 31st March 1982
50.00	..	50.00
<u>44,69.27</u>	<u>12,20.08</u>	<u>56,89.35</u>
32,97.75	7,45.63	40,43.38
66.15*	29.57	95.72
9,19.15	2,09.15	11,28.30
69.77	33.59	1,03.36
<u>10,55.07*</u>	<u>2,72.31</u>	<u>13,27.38</u>
39.00	4.80	43.80
73.87*	14.88	88.75
90.70	(—) 4,99.48	(—) 4,08.78
2,43.42	(—) 16.01	2,27.41
<u>15,02.06</u>	<u>(—) 2,23.50</u>	<u>12,78.56</u>
(—) 1,48.63	(—) 6,91.93	(—) 8,40.56
4,81.14	(—) 6.02	4,75.12
<u>44,67.30</u>	<u>12,20.08</u>	<u>56,87.38**</u>

other Expenditure and the progressive net provision of funds  
Accounts 1980-81.



**B--DEBT, CONTINGENCY FUND AND  
PUBLIC ACCOUNT**

STATEMENT No. 15—DETAILED STATEMENT OF  
HEADS OF ACCOUNT RELATING TO DEBT,

Head of account 1	Opening balance 2
	Rs.
	PART I—
Receipts Heads (Revenue Account) (a)	
Expenditure Heads (Revenue Account) (b)	
Expenditure Heads (Capital Account) (b)	
<b>E—Public Debt (c)</b>	
603—Internal Debt of the State Government	Cr. 66,15,300
604—Loans and Advances from the Central Government	Cr. 9,19,14,734
<b>Total—E—Public Debt</b>	Cr. 9,85,30,034
<b>F—Loans and Advances</b>	
Loans and Advances by the State Government (d)	Dr. 3,71,57,036
<b>Total—Part—I—Consolidated Fund</b>	Cr. 4,42,63,825
	PART II—
<b>H—Transfer to Contingency Fund</b>	
800—Contingency Fund	
Appropriation From the Consolidated Fund	Cr. 50,00,000
Education	Dr. 1,00,000

(a), (b), (c) and (d) : For details see Statement 10 for (a), 11 for (b),

\*These transactions are closed to Government Account.

RECEIPTS, DISBURSEMENTS AND BALANCES UNDER  
CONTINGENCY FUND AND PUBLIC ACCOUNT

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
CONSOLIDATED FUND		
39,19,09,457		
	31,73,45,751	
	12,08,92,437	
32,44,500	2,88,000	Cr. 95,71,800
2,64,02,500	54,87,255	Cr. 11,28,29,979
<u>2,96,47,000</u>	<u>57,75,255</u>	Cr. <u>12,24,01,779</u>
24,46,025	35,62,570	Dr. 3,82,73,581
42,40,02,482	44,75,76,013	Cr. 2,06,90,294
<u>39,19,09,457*</u>	<u>43,82,38,188*</u>	
CONTINGENCY FUND		
..	..	Cr. 50,00,000
..	..	Dr. 1,00,000

16 for (c) and 17 for (d)

## STATEMENT

Head of account 1	Opening Balance 2
	Rs.
	PART II—
<b>H—Transfer to Contingency Fund—Concl'd.</b>	
Welfare of Scheduled Castes, Scheduled Tribes and other backward classes	Dr. 10,00,000
Finance Department	..
Fisheries and Wild Life	..
Agriculture	..
Total—Part II—Contingency Fund	Cr. 39,00,000
	PART III—
<b>I—Small Savings, Provident Funds, etc.</b>	
(b)—Provident Funds	
805—State Provident Fund	Cr. 69,76,970
Total—I—Small Savings, Provident Funds, etc.	Cr. 69,76,970
<b>J—Reserve Funds</b>	
(b)—Reserve Funds not bearing interest	
826—Depreciation/Renewal Reserve Funds**	
Gross Balance	Cr. 73,85,593
Investment	Dr. 45,83,830
Total—Gross Balance	Cr. 73,85,593
Investment	Dr. 45,83,830

\*\*For details please see Statement No. 18

No. 15—*Conid.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
<b>CONTINGENCY FUND—<i>Concl.</i></b>		
10,00,000	..	..
..	20,000	Dr. 20,000
..	3,00,000	Dr. 3,00,000
..	2,00,000	Dr. 2,00,000
<u>10,00,000</u>	<u>5,20,000</u>	<u>Cr. 43,80,000</u>

**PUBLIC ACCOUNT**

37,58,982	4,00,270	1,03,35,682
<u>37,58,982</u>	<u>4,00,270</u>	<u>Cr. 1,03,35,682</u>

14,88,473	..	Cr. 88,74,066
..	..	Dr. 45,83,830
14,88,473	..	Cr. 88,74,066
..	..	Dr. 45,83,830

## STATEMENT

Head of account 1	Opening balance 2
	Rs. PART III—
<b>J—Reserve Fund—Concl'd.</b>	
829—Development and Welfare Funds	
Development funds for Medical and Public Health purposes	
Hospital Fund	
Gross Balance	
	Cr.       916
Total—829	Cr.       916
Total—J—Reserve Funds	
Gross Balance	
	Cr.   73,86,509
Investments	
	Dr.   45,83,830
<b>K—Deposits and Advances</b>	
(b)—Deposits not bearing interest	
843—Civil Deposits	
Revenue Deposits	
	Cr.   5,88,377
Public Works Deposits	
	Cr.  1,13,23,850
Forest Deposits	
	Cr.   65,078
Deposits received by or from Government Commercial undertakings	
	Cr.       5,159
Deposits in connection with Elections	
	Cr.       750
Other Deposits	
	Cr.  22,18,399
Total—(b)—Deposits not bearing interest	Cr.  1,42,01,613



No. 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
<b>PUBLIC ACCOUNT—<i>Contd.</i></b>		
..	..	Cr. 916
..	..	Cr. 916
14,88,473	..	Cr. 88,74,982
..	..	Dr. 45,83,830
..	..	Cr. 5,88,377
66,87,871	60,31,095	Cr. 1,19,80,626
1,08,942	1,14,174	Cr. 59,846
..	..	Cr. 5,159
..	..	Cr. 750
19,04,249	25,77,576	Cr. 15,45,072
87,01,062	87,22,845	Cr. 1,41,79,830

STATEMENT

Head of account 1	Opening balance 2	Rs.
PART III—		
<b>K—Deposits and Advances—Concl'd.</b>		
(c) Advances		
850—Civil Advances		
Forest Advances	Dr.	4,986
Other Advances	Dr.	5,30,853
Total—850—Civil Advances	Dr.	5,35,839
Total—(c)—Advances	Dr.	5,35,839
Total—K—Deposits and Advances	Cr.	1,36,65,774
<b>L—Suspense and Miscellaneous</b>		
(b) Suspense		
858—Suspense Accounts		
Cash Settlement Suspense Account	Dr.	948
Suspense Account (Civil)	Dr.	3,52,12,183
Total—858—Suspense Accounts	Dr.	3,52,13,131
Total—(b)—Suspense	Dr.	3,52,13,131
(c) — Other Accounts		
870—Cheques and Bills		
Treasury cheques	Cr.	3,06,79,752
Total—870—Cheques and Bills	Cr.	3,06,79,752
872—Permanent Cash Imprest—Civil	Dr.	62,340
Total—872—Permanent Cash Imprest—Civil	Dr.	62,340

\* Represents amount invested in Government of India securities  
Cash Balance Investment Account now transferred and treated

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
<b>PUBLIC ACCOUNT—Contd.</b>		
..	1,45,243	1,50,229
..	6,02,000*	11,32,853
..	7,47,243	Dr. 12,83,082
..	7,47,243	Dr. 12,83,082
87,01,062	94,70,088	Cr. 1,28,96,748
27,28,632	8,04,69,904	Dr. 948
27,28,632	8,04,69,904	Dr. 11,29,53,455
27,28,632	8,04,69,904a	Dr. 11,29,54,403
26,05,93,620	23,20,23,348	Cr. 5,92,50,024
26,05,93,620	23,20,23,348	Cr. 5,92,50,024
..	7,750	Dr. 70,090
..	7,750	Dr. 70,090

in the name of the late Chogyal, previously included under "Advance pending its final treatment in the Accounts.

"(a)" Under investigation.

## STATEMENT

Head of account 1	Opening balance 2
	Rs.
	PART III—
L—Suspense and Miscellaneous— <i>Concl.</i>	
(c)—Other Accounts— <i>Concl.</i>	
873—Cash Balance Investment Account	Dr. 4,35,30,420
Total—873—Cash Balance Investment Account	Dr. 4,35,30,420
Total—(c)—Other Accounts	Dr. 1,29,13,058
Total—L—Suspense and Miscellaneous	Dr. 4,81,26,139
<b>M—Remittances</b>	
(a) Money orders, Remittances and adjustments between the Officers rendering Accounts to the same Accountant General, etc. and other Remittances.	
882—Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General/ Accounts Officer.	
Public Works Remittances	Cr. 69,79,953

\*\* Please see footnote at page 136. Excludes value of stock of

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
<b>PUBLIC ACCOUNT—Contd.</b>		
6,02,000		Dr. 4,29,28,420**
6,02,000		Dr. 4,29,28,420
26,11,95,620	23,20,31,098	Cr. 1,62,51,514
26,39,24,252	31,25,01,002	Dr. 9,67,02,889
9,82,98,974	9,79,90,305	Cr. 72,88,622

gold (2,000 grams) and silver (10,000 grams) held as Part of investment.

## STATEMENT

Head of account 1	Opening balance 2
	Rs.
	PART III—
<b>M—Remittances—Concl'd.</b>	
Forest Remittances	Cr. 1,54,78,013
Other Departmental Remittances	Cr. 19,65,136
Total—882	Cr. 2,44,23,102
Total—(a)—Money orders, etc.	Cr. 2,44,23,102
(b)—Inter Government adjustment Accounts	
886—Adjusting Account between Central and State Governments	Dr. 81,690
Total—886	Dr. 81,690
Total—(b)—Inter-Government Adjustment Account	Dr. 81,690
Total—M—Remittances	Cr. 2,43,41,412
Total—PART III—Public Account	Dr. 3,39,304
Total—Receipts/Disbursements (PARTS I, II and III)	..

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
<b>PUBLIC ACCOUNT—<i>Concl'd.</i></b>		
1,97,69,793	2,09,05,953	Cr. 1,43,41,853
4,03,59,022	4,11,32,840	Cr. 11,91,318
<hr/> 15,84,27,789	<hr/> 16,00,29,098	<hr/> Cr. 2,28,21,793
<hr/> 15,84,27,789	<hr/> 16,00,29,098	<hr/> Cr. 2,28,21,793
..	..	Dr. 81,690
<hr/> ..	<hr/> ..	<hr/> Dr. 81,690
..	..	Dr. 81,690
<hr/> 15,84,27,789	<hr/> 16,00,29,098	<hr/> Cr. 2,27,40,103
<hr/> 43,63,00,558	<hr/> 48,24,00,458	<hr/> Dr. 4,64,39,204
<hr/> 86,13,03,040	<hr/> 93,04,96,471	<hr/> ..

STATEMENT

Head of account

1

N—Cash Balance

899—Cash Balance

Deposits with other Banks

Total—N—Cash Balance

Grand Total



Opening balance 2	Closing balance 3
Rs.	Rs.
(—) 1,48,63,000	(—) 8,40,56,431
(—) 1,48,63,000	(—) 8,40,56,431
84,58,38,040	84,58,38,040

STATEMENT No. 16—DETAILED STATEMENT  
OBLIGATIONS OF

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Description of Debt

1

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**E—Public Debt**

**603—Internal Debt of the State Government**

Loans from the Life Insurance Corporation of India

Loans from other Institutions

Total—603—Internal Debt of the State Government

**604—Loans and Advances from the Central Government**

**B—Loans for State/Union Territory Plan Schemes—**

Block loans

**D—Loans for Centrally Sponsored Plan Schemes—**

Police—Modernisation of Police Force

Soil and Water Conservation—

Integrated soil conservation in Himalayas

Soil conservation in the catchment of River  
Valley Tista.

Village and Small Industries—

District Industries Project Programme

Dairy Development—

Programme of milk production and marketing in  
Sikkim

Loans to State Government against Small  
Saving Collections

Loans for Jorethang Development  
Programme

OF DEBT AND OTHER INTEREST BEARING  
GOVERNMENT

Balance on 1st April 1981 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1982 5
Rs.	Rs.	Rs.	Rs.
20,15,300	..	88,000	19,27,300
46,00,000	32,44,500	2,00,000	76,44,500
66,15,300	32,44,500	2,88,000	95,71,800
3,33,08,667	2,36,00,000	5,91,350	5,63,17,317
2,57,500	6,57,500	..	9,15,000
5,37,500	5,50,000	..	10,87,500
3,75,000	2,25,000	..	6,00,000
57,000	70,000	..	1,27,000
..	3,50,000	..	3,50,000
1,00,000	4,00,000	..	5,00,000
5,50,000	5,50,000	..	11,00,000

STATEMENT

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Description of Debt
I
<p><b>604—Loans and Advances from the Central Government—Concl'd.</b></p> <p>D—Loans for Centrally Sponsored Plan Schemes—<i>Concl'd.</i></p> <p style="padding-left: 20px;">Other loans</p> <p style="padding-left: 20px;">Transmission and distribution Schemes—(Power Projects)</p> <p style="padding-left: 20px;">Inter- State Transmission lines</p> <p style="padding-left: 40px;">Total—D—Loans for Centrally Sponsored Plan Schemes</p> <p>F—Pre-1979-80 Loans—</p> <p style="padding-left: 20px;">Consolidated Loans for productive and semi-productive purposes</p> <p style="padding-left: 40px;">Total—604—Loans and Advances from Central Government</p> <p style="padding-left: 20px;">Total—E—Public Debt</p> <p>I—Small Savings, Provident Funds, etc.</p> <p style="padding-left: 20px;">(b) Provident Funds</p> <p>805—State Provident Funds</p> <p style="padding-left: 40px;">Total—I—Small Savings, Provident Funds, etc.</p> <p style="text-align: center; padding-top: 10px;">Grand Total</p>

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Please see footnote (a) and explanatory notes (a) and

Balance on 1st April 1981 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1982 5
Rs.	Rs.	Rs.	Rs.
7,75,000	..	..	7,75,000
1,12,17,900	..	..	1,12,17,900
<u>1,38,69,900</u>	<u>28,02,500</u>	<u>..</u>	<u>1,66,72,400</u>
4,47,36,167	..	48,95,905	3,98,40,262
9,19,14,734	2,64,02,500	54,87,255	11,28,29,979
<u>9,85,30,034</u>	<u>2,96,47,000</u>	<u>57,75,255</u>	<u>12,24,01,779</u>
69,76,970	37,58,982*	4,00,270	1,03,35,682
<u>69,76,970</u>	<u>37,58,982</u>	<u>4,00,270</u>	<u>1,03,35,682</u>
<u>10,55,07,004</u>	<u>3,34,05,982</u>	<u>61,75,525</u>	<u>13,27,37,461</u>

3 below Statement no. 3.

STATEMENT No. 17—DETAILED STATEMENT OF

Head of account	Balance on 1st April 1981	Advanced during the year
1	2	3
	Rs.	Rs.
<b>F—Loans and Advances</b>		
<b>Loans for Social and Community Services</b>		
<b>683—Loans for Housing</b>		
Loans to Housing Board, Corporation, etc.	50,00,000	..
Total	50,00,000	..
Total—Loans for Social and Community services	50,00,000	..
<b>Loans for Economic Services</b>		
<b>(i)—General Economic Services</b>		
<b>698—Loans for Co-operation</b>		
Credit co-operatives		
Loans to Sikkim Consumers' Co-operative Society	2,37,500	..
Other co-operatives	8,81,032	..
Total	11,18,532	..
<b>700—Loans to General Financial     and Trading Institutions</b>		
<b>Loans to Trading         Institutions</b>		
Loans to State Trading Corporation, Sikkim	8,00,000	..
Total	8,00,000	..
Total—(i)—General Economic Services	19,18,532	..

\*No interest was received.

## LOANS AND ADVANCES BY GOVERNMENT

Total	Recovered during the year	Balance on 31st March 1982	Interest received and credited to revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
50,00,000	..	50,00,000	
50,00,000	..	50,00,000	
50,00,000	..	50,00,000	
2,37,500	..	2,37,500	
8,81,032	3,640	8,77,392	
11,18,532	3,640	11,14,892	
8,00,000	..	8,00,000	
8,00,000	..	8,00,000	
19,18,532	3,640	19,14,892	

## STATEMENT

Head of account	Balance on 1st April 1981	Advanced during the year
1	2	3
	Rs.	Rs.
<b>Loans for Economic Services—Contd.</b>		
<b>(ii) Agriculture and Allied Services</b>		
<b>705—Loans for Agriculture</b>		
Agricultural farms		
Advances to cultivators	16,02,395	..
Total—705—Loans for Agriculture	16,02,395	..
<b>710—Loans for Animal Husbandry</b>		
Piggery Development	4,36,232	95
Poultry Development	3,40,049	182
Sikkim Live Stock Development Corporation	8,00,000	..
Total—710—Loans for Animal Husbandry	15,76,281	277
<b>711—Loans for Dairy Development</b>		
Milk Supply Schemes	13,14,207	..
Total—711—Loans for Dairy Development	13,14,207	..
<b>712—Loans for Fisheries</b>		
Other Loans	2,42,362	60,000
Total—712—Loans for Fisheries	2,42,362	60,000

\*No interest was received.



Total	Recovered during the year	Balance on 31st March 1982	Interest received and credited to revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
16,02,395	..	16,02,395	
16,02,395	..	16,02,395	
4,36,327	14,349	4,21,978	
3,40,231	10,657	3,29,574	
8,00,000	..	8,00,000	
15,76,558	25,006	15,51,552	
13,14,207	..	13,14,207	
13,14,207	..	13,14,207	
3,02,362	500	3,01,862	
3,02,362	500	3,01,862	

## STATEMENT

Head of Account	Balance on 1st April 1981	Advanced during the year
1	2	3
	Rs.	Rs.
<b>Loans for Economic Services—Contd.</b>		
<b>Agriculture and Allied Services—Concl'd.</b>		
<b>713—Loans for Forest</b>		
Forest Conservation and Development		
Loans to Wood Working Centre	4,48,747	..
<b>Total—713—Loans for Forest</b>	4,48,747	..
<b>Total—(II) Agriculture and Allied Services</b>	51,83,992	60,277
<b>(iii)—Industry and Minerals</b>		
<b>720—Loans for Industrial</b>		
Research and Development		
Other Loan		
Loans to Sikkim Jewels	40,50,000	..
Other Loans	16,91,692	..
<b>Total—720—Loans for Industrial</b>		
Research and Development	57,41,692	..

\*No interest was received.

No. 17—*Contd.*

Total	Recovered during the year	Balance on 31st March 1982	Interest received and credited to revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
4,48,747	..	4,48,747	
4,48,747	..	4,48,747	
52,44,269	25,506	52,18,763	
40,50,000	2,12,500	38,37,500	
16,91,692	..	16,91,692	
57,41,692	2,12,500	55,29,192	

## STATEMENT

Head of account	Balance on 1st April 1981	Advanced during the year
1	2	3
	Rs.	Rs.
<b>Loans for Economic Services—Contd.</b>		
<b>Industries and Minerals—Concl'd.</b>		
<b>721—Loans for Village and Small Industries</b>		
Small Scale Industries	4,18,033	44,625
Handloom Industries	22,056	36,500
Handicraft Industries	84,301	..
Loans to entrepreneurs	40,000	15,500
Term/Working Capital		
Loans to entrepreneurs	..	69,625
	<hr/>	<hr/>
<b>Total—721—Loans for Village and Small Industries</b>	<b>5,64,390</b>	<b>1,66,250</b>
	<hr/>	<hr/>
<b>728—Loans for Industries</b>		
Loans for Mining and Metallurgical Industries	12,10,000	6,00,000
	<hr/>	<hr/>
<b>Total—728—Loans for Industries</b>	<b>12,10,000</b>	<b>6,00,000</b>
	<hr/>	<hr/>
<b>Total—(iii) Industry and Minerals</b>	<b>75,16,082</b>	<b>7,66,250</b>
	<hr/>	<hr/>

\*No interest was received

Total	Recovered during the year	Balance on 31st March 1982	Interest received and credited to revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
4,62,658	4,46,708	15,950	
58,556	1,400	57,156	
84,301	14,879	69,422	
55,500	8,333	47,167	
69,625	24,282	45,343	
<u>7,30,640</u>	<u>4,95,602</u>	<u>2,35,038</u>	
18,10,000	..	18,10,000	
<u>18,10,000</u>	<u>..</u>	<u>18,10,000</u>	
<u>82,82,332</u>	<u>7,08,102</u>	<u>75,74,230</u>	

## STATEMENT

Head of account	Balance on 1st April 1981	Advance during the year
1.	2.	3.
	Rs.	Rs.
<b>Loans for Economic Services—Concl.</b>		
<b>(iv)—Transport and Communications</b>		
<b>744—Loans for other Transport and Communication Services</b>		
Tourism	19,43,793	..
Total—Loans for Other Transport and Commu- nications Services	19,43,793	..
<b>Total—Loans for Economic Services</b>	<b>1,65,62,399</b>	<b>8,26,527</b>
<b>Loans to Government Servants</b>		
<b>766—Loans to Government Servants etc.</b>		
House Building Advances	81,17,484	17,53,910
Advance for purchase of motor conveyances	3,45,975	14,000
Festival advances	5,45,037	9,02,987
Other Advances	5,057	65,146
<b>Total—766—Loans to Govern- ment Servants etc.</b>	<b>90,13,553</b>	<b>27,36,043</b>

(x) Minus balance is under investigation.

\* No interest was received.

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1982	Interest received and credited to revenue.*
4.	5.	6.	7.
Rs.	Rs.	Rs.	Rs.
19,43,793	2,45,040	16,98,753	
19,43,793	2,45,040	16,98,753	
1,73,88,926	9,82,288	1,64,06,638	
98,71,394	3,47,555	95,23,839	
3,59,975	49,219	3,10,756	
14,48,024	9,80,877	4,67,147	
70,203	77,515	— 7,312(x)	
1,17,49,596	14,55,166	1,02,94,430	

## STATEMENT

Head of account	Balance on 1st April 1981	Advanced during the year
1.	2.	3.
	Rs.	Rs.
<b>767—Miscellaneous Loans</b>		
Miscellaneous Loans—		
Loans to M/s. Jetmul Bhojraj & Co.	65,21,484	
Other Loans—		
Loans to Members of Legislative Assembly	9,600	..
Loans to individuals	50,000	..
<b>Total—767—Miscellaneous Loans</b>	<b>65,81,084</b>	..
<b>Total—F—Loans and Advances</b>	<b>3,71,57,036</b>	<b>35,62,570</b>

\* No interest was received.

\*\* The amount represents dues from the private firm (M/s. Jetmul). The case for the recovery of outstanding dues is pending in the



Total	Recovered during the year	Balance on 31st March 1982	Interest received and credited to revenue*
4.	5.	6.	7.
Rs.	Rs.	Rs.	Rs.
65,21,484	..	65,21,484**	
9,600	8,571	1,029	
50,000	..	50,000	
65,81,084	8,571	65,72,513	
4,07,19,606	24,46,025	3,82,73,581	

Bhojraj) who was erstwhile banker to the State Government.  
High Court.

STATEMENT No. 17—*Concl.*

Details of loans advanced during the year for 'plan' purposes are given below :—

Major head of account	Amount
	Rs.
710—Loans for Animal Husbandry	277
712—Loans for Fisheries	
Other Loans	60,000
721—Loans for Village and Small Industries	1,66,250
728—Loans for Mining and Metallurgical Industries	6,00,000
Total	8,26,527

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STATEMENT No. 18

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STATEMENT No. 18—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on 1st April 1981		
	Cash	Investment	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>J—RESERVE FUNDS</b>			
(a)—Reserve Funds not bearing interest			
826—Depreciation/Renewal Reserve Funds			
Depreciation Reserve Funds of			
Government Commercial Departments/ Undertakings			
28,01,763	43,53,618		71,55,381
Depreciation Reserve Funds of			
Government Non-Commercial Department			
..	2,30,212		2,30,212
<hr/>			
Total—826—Depreciation/Renewal Reserve Funds	28,01,763	45,83,830	73,85,593
<hr/>			
829—Development and Welfare Funds			
Hospital Fund			
916	..		916
<hr/>			
Total—J—Reserve Funds—	28,02,679	45,83,830	73,86,509
<hr/>			
Reserve Funds not bearing interest			

## THE DETAILS OF EARMARKED BALANCES

Balance on 31st March 1982		
Cash	Investment	Total
5	6	7
Rs.	Rs.	Rs.
42,90,236	43,53,618	86,43,854
..	2,30,212	2,30,212
42,90,236	45,83,830	88,74,066
916	..	916
42,91,152	45,83,830	88,74,982

