



GOVERNMENT OF SIKKIM

FINANCE ACCOUNTS

1984-85



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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 1984-85 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 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 1984-85, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1984-85.

T.N. Chaturvedi

NEW DELHI,
The

(T.N. CHATURVEDI)
Comptroller and Auditor General of India

79 DEC 1986

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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)' and '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 the 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 embrace 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, sub-divided 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 the 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 number 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.

PART I
SUMMARISED STATEMENTS

STATEMENT No. 1—SUMMARY OF

PART I—CONSOLIDATED

Receipts

Actuals

(In lakhs of rupees)

1983-84 1984-85

Receipt Heads**(Revenue Account)****A—Tax Revenue—**

(a) Taxes on Income and Expenditure

021—Taxes on Income other than
Corporation Tax

1,00.18

1,03.63

Total—A(a) Taxes on Income
and Expenditure1,00.181,03.63

TRANSACTIONS

FUND

Disbursements

Actuals

(In lakhs of rupees)
1983-84 1984-85

Expenditure Heads

(Revenue Account)

A—General Services—

(a) Organs of State—

211—Parliament/State/Union Territory Legislatures	18.97	19.55
212—President, Vice-President/ Governor/Administrator of Union Territories	15.16	17.03
213—Council of Ministers	27.31	25.71
214—Administration of Justice	28.99	31.98
215—Elections	8.06	21.78
Total—A(a) Organs of State	98.49	1,16.05

(b) Fiscal Services

(i) Collection of Taxes on
Income and Expenditure

220—Collection of Taxes on Income and Expenditure	1.95	2.26
Total—A(b)(i)—Collection of Taxes on Income and Expenditure	1.95	2.26

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
Receipt Heads		
(Revenue Account)—Contd.		
A—Tax Revenue—Concl.		
(b)—Taxes on Property and Capital Transactions		
029—Land Revenue	4.30	3.84
030—Stamps and Registration Fees	5.58	6.70
Total—A(b) Taxes on Property and Capital Transactions	9.88	10.54
(C) Taxes on Commodities and Services		
039—State Excise	2,33.80	3,12.85
040—Sales Tax	92.13	1,31.85
041—Taxes on Vehicles	9.11	10.93
045—Other Taxes and Duties on Commodities and Services	32.38	34.06
Total—A(c) Taxes on Commodities and Services	3,67.42	4,89.69
Total—A—Tax Revenue	4,77.48	6,03.86

No. 1—Contd.

FUND—Contd.

Disbursements

Actuals

(In lakhs of rupees)

1983-84 1984-85

Expenditure Heads**(Revenue Account)—Contd.****A—General Services—Contd.**A(C) Interest payment and
Servicing of Debt

249—Interest Payments 1,21.96 1,80.15

Total—(C) Interest Payments and
Servicing of Debt

1,21.96 1,80.15

(d)—Administrative Services

251—Public Service Commission 2.33 3.08

252—Secretariat—General Services 83.01 80.62

253—District Administration 17.79 21.03

254—Treasury and Accounts
Administration 17.36 19.24

255—Police 2,17.54 2,78.27

256—Jails 5.19 6.32

258—Stationery and Printing 18.18 24.92

259—Public Works (a)(—)52.51 (a)—1,71.88

260—Fire Protection and Control 7.77 8.92

(a) Minus figure is due to excess of credit over debit transactions.

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
Receipt Heads		
(Revenue Account)—Contd.		
B (c)—Other Non-Tax Revenue—Contd.		
(i)—General Services—Concl.		
065—Other Administrative Services	6.93	25.31
068—Miscellaneous General Services	69.07	1,62.63
Total—B(C)(i) General Services	<u>1,54.33</u>	<u>3,07.73</u>

No. 1—*Contd.*FUND—*Contd.*

Disbursements

Actuals

(In lakhs of rupees)

1983-84 1984-85

Expenditure Heads**(Revenue Account)—Contd.****A—General Services—Contd.****(e)—Pensions and Miscellaneous****General Services—Contd.**

265—Other Administrative Services 23.54 29.91

Total—A(d) Administrative Services 3,40.20 3,00.43

**(e) Pensions and Miscellaneous
General Services**266—Pension and other
Retirement Benefits 14.96 25.62

268—Miscellaneous General Services 2.23 4.34

Total—A(e) Pensions and Misce-
llaneous General Services 17.19 29.96

Total—A—General Services 6,11.22 6,72.09

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.		
B(c) Other Non-Tax Revenue—Contd.		
(ii) Social and Community Services		
077—Education	13.99	5.84
078—Art and Culture	0.07	0.06
080—Medical	0.78	0.83
082—Public Health, Sanitation and Water Supply	2.62	1.73
083—Housing	0.22	..
085—Information and Publicity	1.05	1.71
088—Social Security and Welfare	0.05	..
	<hr/>	<hr/>
Total—B(c)(ii) Social and Community Services	18.78	10.17
	<hr/>	<hr/>

No. 1—Contd.

FUND—Contd.

Disbursements

Actuals

(In lakhs of rupees)

1983-84 1984-85

Expenditure Heads**(Revenue Account)—Contd.****B—Social and Community Services**

276—Secretariat—Social and Community Services	4.57	5.46
277—Education	5,67.68	8,41.31
278—Art and Culture	25.47	20.65
279—Scientific Services and Research	0.90	1.00
280—Medical	2,06.48	2,07.14
281—Family Welfare	26.86	31.66
282—Public Health, Sanitation and Water Supply	71.99	91.72
283—Housing	35.65	36.90
284—Urban Development	30.55	37.86
285—Information and Publicity	19.45	22.11
287—Labour and Employment	8.62	10.94
288—Social Security and Welfare	86.58	82.25
289—Relief on account of Natural Calamities	1,61.03	3,40.62
295—Other Social and Community Services	12.85	12.75
Total—B—Social and Community Services	12,58.68	17,42.37

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
Receipt Heads		
(Revenue Account)—Contd.		
B(C) (iii)—Economic Services		
098—Co-operation	..	(b)
104—Other General Economic Services	(a)	0.21

(a) Rs. 125 only; (b) Rs. 180 only.

No. 1—Contd.

FUND—Contd.

Disbursements

Actuals

(In lakhs of rupees)

1983-84 1984-85

Expenditure Heads**(Revenue Account)—Contd.****C—Economic Services****(a) General Economic Services****296—Secretariat—****Economic Services**

4.65

6.22

298—Co-operation

25.07

34.92

304—Other General Economic Services

10.14

13.97

Total—C(a) General Economic Services

39.86

55.11

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.		
B(C)(iii)—Economic Services—Contd.		
105—Agriculture	12.59	14.78
106—Minor Irrigation, Soil Conservation and Area Development	0.77	1.65
109—Food	9.94	1.89
110—Animal Husbandry	4.20	7.46
111—Dairy Development	(a)	..
112—Fisheries	0.38	0.15
113—Forest	46.57	43.02
114—Community Development	0.17	0.67
120—Industries	8.26	14.46
121—Village and Small Industries	7.99	12.16
128—Mines and Minerals	0.07	0.74
133—Irrigation, Navigation, Drainage and Flood Control Projects	(b)	..
134—Power Projects	72.89	1,28.91

(a) Rs. 136 only, (b) Rs. 10 only.

- No. 1—Contd.

FUND—Contd.**Disbursements****Actuals**

(In lakhs of rupees)

1983-84 1984-85

Expenditure Heads**(Revenue Account)—Contd.****C—Economic Services—Contd.****(b) Agriculture and Allied Services**

305—Agriculture	2,61.18	3,07.38
306—Minor Irrigation	1,16.13	1,26.80
307—Soil and Water Conservation	1,52.28	1,98.43
308—Area Development	..	1.46
309—Food	48.77	56.79
310—Animal Husbandry	1,17.81	1,35.81
311—Dairy Development	10.08	21.64
312—Fisheries	9.88	11.72
313—Forest	2,43.83	2,78.35
314—Community Development	5,04.02	3,97.39

Total—C(b)—Agriculture and Allied Services	14,63.98	15,35.77
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(C) Industry and Minerals—

320—Industries	33.31	32.66
321—Village and Small Industries	74.62	81.76
328—Mines and Minerals	12.24	9.99

Total—C(C) Industry and Minerals	1,20.17	1,24.41
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(d) Water and Power Development—

333—Irrigation, Navigation, Drainage and Flood Control Projects	11.74	22.66
334—Power Projects	2,08.02	2,39.40

Total—C(d) Water and Power Development	2,19.76	2,62.06
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STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Concl'd.		
B(C)(iii) Economic Services—Concl'd.		
137—Roads and Bridges	0.73	2.55
138—Roads and Water Transport Services	4,07.83	3,88.11
139—Tourism	5.33	4.86
Total—B(C)(iii) Economic Services	5,77.72	6,21.62
Total—B(C)—Other Non-Tax Revenue	7,50.83	9,39.52
Total—B—Non-Tax Revenue	7,86.06	10,68.26
C—Grants-in-aid and Contributions		
160—Grants-in-aid from Central Government	43,31.52	59,24.00
162—State's share of Union Excise Duties	12.59	1,29.00
Total—C—Grants-in-aid and Contributions	43,44.11	60,53.00

No. 1—*Contd.*

FUND—*Contd.*

Disbursements

Actuals

(In lakhs of rupees)
1983-84 1984-85
Expenditure Heads**(Revenue Account)—*Contd.*****C—Economic Services—*Concl.*****(e) Transport and Communications—**

337—Roads and Bridges	8,11.03	10,10.47
338—Roads and Water Transport Services	3,70.78	4,28.71
339—Tourism	32.86	26.43
Total—C(e)—Transport and Communications	<hr/> 12,14.67	<hr/> 14,65.61
Total—C—Economic Services	<hr/> 30,58.44	<hr/> 34,42.96

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
Receipt Heads		
(Revenue Account)—Concl'd.		
Total—Receipt Heads		
(Revenue Account)	56,07.65	77,25.12
E—Public Debt		
603—Internal Debt of the State Government	1,14.45	1,76.82
604—Loans and Advances from the Central Government	7,66.31	4,48.82
Total—E—Public Debt	8,80.76	6,25.64
F—Loans and Advances	25.36	25.07
Total—Consolidated Fund	65,13.77	83,75.83

No.1 —Contd.

FUND—Concl'd.

Disbursements

Actuals

(In lakhs of rupees)
1983-84 1984-85**Expenditure Heads
(Revenue Account)—Concl'd.****Total—Expenditure Heads
(Revenue Account)**

49,28.34

58,57.42

Revenue Surplus

6,79.31

18,67.70

(2) Capital, Public Debt, Loans, etc.

**Expenditure Heads
(Capital Account)**

13,36.66

15,50.32

E—Public Debt603—Internal Debt of the
State Government.

3.54

6.65

604—Loans and Advances from
the Central Government

3,88.29

1,56.33

Total—E—Public Debt

3,91.83

1,62.98

F—Loans and Advances

54.80

58.90

Total—Consolidated Fund

67,11.63

76,29.62

STATEMENT

Receipts	PART II—CONTINGENCY	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
800—Contingency Fund	..	0.23
Total—Contingency Fund	..	0.23
	PART III—PUBLIC	
I—Small Savings, Provident Funds, etc.		
(b) Provident funds, Insurance and Pension Funds	70.54	1,08.29
Total—I—Small Savings, Provident Funds, etc.	70.54	1,08.29
K—Deposits and Advances		
(b) Deposits not bearing interest	2,20.95	66.00
Total—K—Deposits and Advances	2,20.95	66.00

No. 1—*Contd.***FUND**

Disbursements

Actuals

(In lakhs of rupees)

1983-84

1984-85

800—Contingency Fund

11.50

20.90

Total—Contingency Fund

11.50

20.90

ACCOUNT**I—Small Savings, Provident Funds, etc.**

(b) Provident Funds

14.86

17.53

Total—I Small Savings,
Provident Funds, etc.

14.86

17.53

K—Deposits and Advances

(b) Deposits not bearing interest

1,99.49

67.17

Total—K—Deposits and Advances

1,99.49

67.17

STATEMENT

Receipts	PART III—PUBLIC	
	Actuals	
	(In lakhs of rupees)	
	1983-84	1984-85
L—Suspense and Miscellaneous		
(b) Suspense	5,18.59	1,92.52
(C) Other Accounts	28,04.98	39,05.72
Total—L—Suspense and Miscellaneous	33,23.57	40,98. 4
M—Remittances		
(a) Money Orders, Remittances and adjustments between the Officers rendering Accounts to the same Accountant General, etc. and other Remittances	28,22.36	41,90.54
Total—M—Remittances	28,22.36	41,90.54
Total—PUBLIC ACCOUNT	64,37.4	84,63.07
Total—Receipts (Parts I, II and III)	1,29,51.19	1,68,39.13
N—Cash Balance	(—)6,53.86	(—)2,62.68
GRAND TOTAL	1,22,97.33	1,65,76.45

No. 1—*Contd.***ACCOUNT—*Concl'd.***

Disbursements

Actuals

(In lakhs of rupees)
1983-84 1984-85**L—Suspense and Miscellaneous**

(b) Suspense	(—)1,98.29	3,50.43
(C) Other Accounts	31,96.59	38,83.58

Total—L—Suspense and
Miscellaneous

29,98.30 42,34.01

M—Remittances(a) Money Orders, Remittances and
adjustments between the Officers
rendering Accounts to the same
Accountant General, etc. and
other Remittances

26,24.23 47,51.03

Total—M—Remittances

26,24.23 47,51.03

Total—PUBLIC ACCOUNT

58,36.88 90,69.74

Total—Disbursements
(Parts I, II and III)

1,25,60.01 1,67,20.26

Closing Cash Balance

(—)2,62.68 (—)1,43.81

GRAND TOTAL

1,22,97.33 1,65,76.45

STATEMENT No. 1—Contd.

Explanatory Notes—

1. There was a revenue surplus of Rs. 18.68 crores in 1984-85 against a surplus of Rs. 6.79 crores in 1983-84. Taking into account the transactions other than on Revenue account also, there was an over all surplus of Rs. 1.19 crores in 1984-85 against over all surplus of Rs. 3.91 crores in 1983-84. The details are given below :

	1983-84	1984-85
	(In Crores of rupees)	
Opening Cash Balance		
Part I—Consolidated Fund	(—)6.54	(—) 2.63
(a) Transactions on Revenue Account		
Receipt Heads	(+)56.08	(+)77.25
Expenditure Heads	(—)49.29	(—)58.57
Net Revenue Surplus	(+) 6.79	(+)18.68
(b) Transactions other than Revenue Accounts		
Capital Account—Net	(—)13.37	(—)15.50
Public Debt—Net	(+) 4.89	(+) 4.63
Loans and Advances—Net	(—) 0.30	(—) 0.34
Part II—Contingency Fund—Net	(—) 0.11	(—) 0.21
Part III—Public Account—Net	(+) 6.01	(—) 6.07
Closing Cash Balance	(—) 2.63	(—) 1.44
Overall Surplus	(+) 3.91	(+) 1.19

STATEMENT No. 1—Contd.

2. Receipts from the Government of India :

Of the total revenue receipts of Rs. 77,25.12 lakhs in 1984-85, Rs. 60,53.00 lakhs (78 percent 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	16,76.69
(ii) Grants for State Plan Schemes	30,61.81
(iii) Grants for Centrally Sponsored Plan Schemes	11,85.50
(iv) States' Share of Union Excise Duties	1,29.00
	Total 60,53.00

3. Taxation Changes during the year :

Taxation Changes : Information awaited (June 1986)

4. Revenue Receipts :

The increase of Rs 21,17.47 lakhs in revenue receipts from Rs. 56,07.65 lakhs in 1983-84 to Rs. 77,25.12 lakhs in 1984-85 was mainly due to more grants and contributions received from the Government of India during the financial year 1984-85 (Rs. 60,53.00 lakhs as against Rs. 43,44.11 lakhs in the previous year).

5. Expenditure on revenue account :

The increase of Rs. 9,29.08 lakhs in the expenditure on Revenue Account (from Rs. 49,28.34 lakhs in 1983-84 to Rs. 58,57.42 lakhs in 1984-85) was mainly under :

STATEMENT

Sl. No.	Major Head of Account	Actuals		Increase
		1983-84 (In lakhs of rupees)	1984-85	
1.	277—Education	5,67.68	8,41.31	2,73.63
2.	337—Roads and Bridges	8,11.03	10,10.47	1,99.44
3.	289—Relief on account of Natural Calamities	1,61.03	3,40.62	1,79.59
4.	255—Police	2,17.54	2,78.27	60.73
5.	249—Interest Payments	1,21.96	1,80.15	58.19
6.	338—Roads and Water Transport Services	3,70.78	4,28.71	57.93
7.	305—Agriculture	2,61.18	3,07.38	46.20
8.	307—Soil and Water Conservation	1,52.28	1,98.43	46.15
9.	313—Forest	2,43.83	2,78.35	34.52

No. 1—*Contd.*

Main reasons for increase.

Due to more expenditure on Primary and Secondary education and more assistance to the non-government Primary and Secondary education.

Due to more expenditure on repairs, maintenance and reconstruction of roads and bridges.

Due to more expenditure on relief works.

Due to more expenditure on grant of additional dearness allowance to the employees.

Due to more interest paid on Internal debt, Provident Funds, etc. and on loans from Central Government.

Due to more expenditure on improvement of road transport services.

Due to more expenditure on Agriculture Farms, Manures and Fertilizers, Commercial Crops Fruits and Schemes for small and marginal farmers and agricultural labours.

Due to more expenditure on Soil Conservation Schemes.

Due to more expenditure on forest conservation and development and farm forestry.

STATEMENT

Sl. No.	Major Head of Account	Actuals		Increase
		1983-84 (In lakhs of rupees)	1984-85	
10.	334—Power Projects	2,08.02	2,39.40	31.38
11.	282—Public Health, Sanitation and Water Supply	71.99	91.72	19.73
12.	310—Animal Husbandry	1,17.81	1,35.81	18.00
13.	215—Elections	8.06	21.79	13.73
14.	311—Dairy Development	10.08	21.64	11.56
15.	333—Irrigation, Naviga- tion, Drainage and Flood Control Projects	11.74	22.66	10.92
16.	306—Minor Irrigation	1,16.13	1,26.80	10.67

No. 1—*Contd.*

Main Reasons for increase.

Due to more expenditure on development of Power under transmission and distribution schemes.

Due to more expenditure on Urban water supply schemes and prevention and control of diseases.

Due to more expenditure on Veterinary Research and Poultry development.

Due to more expenditure on parliamentary and Assembly elections.

Due to more expenditure on subsidies provided to Sikkim Milk Union.

Due to more expenditure on flood control and river taming.

Due to more expenditure on other Minor Irrigation works.

STATEMENT

Sl. No.	Head of Account	Actuals		Increase
		1983-84	1984-85	
		(In lakhs of rupees)		
17.	266—Pensions and Other Retirement Benefits	14.96	25.62	10.66

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

Sl. No.	Head of Account	Actuals		Decrease
		1983-84	1984-85	
1.	259—Public Works	(—)52.51	(—)1,71.88	(—)1,19.37
2.	314—Community Development	5,04.02	3,97.39	1,06.63

No. 1 *Concl'd.*

Main reasons for increase

Due to more expenditure towards payments of superannuation and Retirement allowances, Gratuities and Family Pension.

Main reasons for decrease

Due to more credit transations under suspense.

Due to less expenditure in water supply and sanitation.

STATEMENT No. 2—CAPITAL OUTLAY—
TO END

Serial Number	Major head of account
1	2

A—Capital Account of General Services—

1. 459—Capital Outlay on Public Works

Total—A—Capital Account of General Services

B—Capital Account of Social and Community Services—

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. 484—Capital Outlay on Urban Development
7. 488—Capital Outlay on Social Security
and Welfare
8. 495—Capital Outlay on other Social and Community
Services

Total—B—Capital Account of Social and Community
Services

C—Capital Account of Economic Services—

(a) Capital Account of General Economic Services

9. 498—Capital Outlay on Co-operation
10. 500—Investments in General Financial and
Trading Institutions

Total—(a)—Capital Account of General Economic Services

PROGRESSIVE CAPITAL OUTLAY
OF 1984-85

Expenditure to end of 1983-84	Expenditure during 1984-85	Total
3	4	5
(In lakhs of rupees)		
5,77.54	78.99	6,56.53
<u>5,77.54</u>	<u>78.99</u>	<u>6,56.53</u>
4,24.02	1,10.31	5,34.33
2,62.37	31.45	2,93.82
3,52.93	43.25	3,96.18
4,29.43	81.11	5,10.54
5.50	2.00	7.50
3.47	0.72	4.19
1.82	..	1.82
<u>14,79.54</u>	<u>2,68.84</u>	<u>17,48.38</u>
66.75	50.75	1,17.50
11.00	..	11.00
<u>77.75</u>	<u>50.75</u>	<u>1,28.50</u>

STATEMENT

Serial Number	Major Head of Account
1	2

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

11. 505—Capital Outlay on Agriculture
12. 509—Capital Outlay on Food
13. 510—Capital Outlay on Animal Husbandry
14. 511—Capital Outlay on Dairy Development
15. 512—Capital Outlay on Fisheries
16. 513—Capital Outlay on Forests

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

(c)—Capital Account of Industry and Minerals

17. 521—Capital Outlay on Village and Small Industries
18. 526—Capital Outlay on Consumer Industries
19. 528—Capital Outlay on Mining and
Metallurgical Industries
20. 530—Investments in Industrial Financial Institutions.

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

C (d)—Capital Account of Water and Power Department

21. 534—Capital Outlay on Power Projects

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

No. 2—Contd.

Expenditure to end of 1983-84	Expenditure during 1984-85	Total
3	4	5
(In lakhs of rupees)		
1,00.81	25.37	1,26.18
36.38	0.74	37.12
75.73	9.35	85.08
1,65.24	1.00	1,66.24
32.55	5.43	37.98
38.96	..	38.96
<hr/> 4,49.67	<hr/> 41.89	<hr/> 4,91.56
25.32	2.71	28.03
1,77.11	13.00	1,90.11
48.34	6.43	54.77
1,15.00	21.50	1,36.50
<hr/> 3,65.77	<hr/> 43.64	<hr/> 4,09.41
14,42.60	4,06.54	18,49.14
<hr/> 14,42.60	<hr/> 4,06.54	<hr/> 18,49.14

STATEMENT

Serial Number	Major Head of Account
1	2

C(e)—Capital Account of Transport and Communications

22. 537—Capital Outlay on Roads and Bridges

23. 538—Capital Outlay on Roads and Water
Transport Services24. 544—Capital Outlay on other Transport
and CommunicationsTotal—C (e)—Capital Account of Transport
and Communications

Total—C—Capital Account of Economic Services

Total

No. 2—Contd.

Expenditure to end of 1983-84	Expenditure during 1984-85	Total
3	4	5
(In lakhs of rupees)		
27,64.52	6,11.26	33,75.78
4,31.75	46.35	4,78.10
83.97	2.06	86.03
<hr/> 32,80.24	<hr/> 6,59.67	<hr/> 39,39.91
<hr/> 56,16.03	<hr/> 12,02.49	<hr/> 68,18.52
<hr/> 76,73.11	<hr/> 15,50.32	<hr/> 92,23.43

STATEMENT No. 2—*Concl'd.*

Explanatory Notes :—

1. Further details of capital expenditure are given in statement No. 12.
2. During 1984-85, Government Investment was Rs. 30.00 lakhs, (Rs. 20.00 lakhs—Sikkim Industrial Development and Investment Corporation and Rs. 10.00 lakhs—Sikkim Flour Mills Limited).

According to the information furnished by Government, the total investment of the Government in the Share Capital of different concerns at the end of 1984-85 was Rs. 5,74.58 lakhs. Dividend received there from during 1984-85 was Rs. 41.11 lakhs.

In one concern (Sikkim Mining Corporation) in which Government invested Rs. 49.25 lakhs till the end of 1979-80, the accumulated losses at the end of the year 1980-81 were Rs. 47.44 lakhs.

Further details are given in statement No. 13.

REGISTERED BY HIGH

STATEMENT No. 3

STATEMENT No. 3—

(i) Statement

Nature of borrowing	Balance as on 1st April 1984
<i>(In lakhs)</i>	
I. Public Debt	
(a) Internal Debt of the State Government	*4,29.08
(b) Loans and Advances from the Central Government	*21,10.60
Total Public Debt	<u>25,39.68</u>
II. Small Savings, Provident Funds, etc.	<u>1,91.88</u>
Grand Total :	<u>27,31.56</u>

*Differs from the last year's figure due to proforma correction. For details, refer statement No. 16

DEBT POSITION
of Borrowings

Receipts during the year	Repayments during the year	Balance as on 31st March 1985	Increase
<i>of rupees)</i>			
1,76.82	6.65	5,99.25	1,70.17
4,48.82	1,56.33	24,03.09	2,92.49
<u>6,25.64</u>	<u>1,62.98</u>	<u>30,02.34</u>	<u>4,62.66</u>
1,08.29	17.53	2,82.64	90.76
<u>7,33.93</u>	<u>1,80.51</u>	<u>32,84.98</u>	<u>5,53.42</u>

STATEMENT No. 3—*Contd.*

A detailed account of the 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 the 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. 1,76.82 lakhs under this head includes Rs. 1,59.82 lakhs borrowed from Rural Electrification Corporation and the balance of Rs. 17.00 lakhs borrowed from the General Insurance Corporation of India. No details were made available (June 1986) for the loan of Rs. 1,76.82 lakhs obtained during the year and outstanding balances of interest as well as principal loans as on 31-3-85. The matter is under correspondence.

Government have not made any amortisation arrangement for repayment of loans taken from autonomous bodies.

2. Loans and Advances from the Central Government :—

Rupees 4,48.82 lakhs were received from the Government of India as loans (Share of Small Savings Collections for Non-Plan Schemes Rs. 7.00 lakhs, Block Loan for Plan Schemes Rs. 3,97.29 lakhs and Loans for Centrally Sponsored Plan Schemes Rs. 44.53 lakhs). The loans from the Central Government, as on 31st March 1985, constituted more than 80 per cent of the total public debt of the State Government on that date.

Details of loans obtained for different purposes from the Government of India are given in statement No. 16.

STATEMENT No. 3—*Concl.***3. Small Savings, Provident Funds, etc.**

Provident Funds :

This comprises mainly the provident fund balances at the credit of the Government servants. The State Government paid interest of Rs. 19.96 lakhs on provident fund balances.

(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 general cash balance of the Government, also constitute a liability of the Government. Such liability at the end of March 1985 was Rs. 1,78.32 lakhs, as shown in Statement No. 15.

(iii) Service of debt

Interest on debt and other obligations.

The gross debt and other obligations and the total net amount of interest charges met from revenue during 1983-84 and 1984-85 are shown below :—

	1983-84	1984-85	net increase(+) or decrease(—) during the year
	(In lakhs of rupees)		
Gross debt and other obligations outstanding at the end of the year	27,81.33	34,63.30	+6,81.97
(i) Interest paid by Government	1,21.96	1,80.15	+58.19
(ii) Interest realised	34.55	87.63	+53.08

Apart from the interest receipts as above the Government also received Rs. 41.11 lakhs during the year as dividend on Investments in commercial undertakings, etc.

**STATEMENT No. 4—LOANS AND
(I) STATEMENT OF LOANS**

Class of Loans and advances	Balance on 1st April 1984	Paid during the year
1	2	3
		(In lakhs)
(I) —Loans for Social and Community Services	50.00	..
(II) —Loans for Economic Services—		
(i) General Economic Services	19.06	..
(ii) Agriculture and Allied Services:	52.83	1.00
(iii) Industry and Minerals	94.56	21.40
(iv) Transport and Commu- nications	11.02	..
Total—(II)—Loans for Economic Services	1,77.47	22.40
(III)—Loans to Government Servants, etc.	1,32.04	36.50
(IV)—Loans for Miscellaneous purposes.	65.71	..
Grand Total	4,25.22	58.90

The loans to Government Servants, etc. (Rs. 1,45.97 lakhs) outstanding balances as on 31st March 1985. Out of the total Rs. 36.50 lakhs (62 per cent) were accounted for under "Loans

II Recoveries

Information about arrears in recovery of loans and advances and mental officers who maintain the detailed accounts thereof.

ADVANCES BY THE STATE GOVERNMENT
AND ADVANCES (a)

Repaid during the year	Balance on 31st March 1985	Net increase (+) or decrease (-) during the year
4	5	6
of rupees)		
..	50.00	..
..	19.06	..
0.01	53.82	+ 0.99
1.56	1,14.40	+19.84
0.93	10.09	-0.93
2.50	1,97.37	+19.90
22.57	1,45.97	+13.93
..	65.71	..
25.07	4,59.05	+33.83

constitute the largest single component (32 per cent of the loans and advances of Rs. 58.90 lakhs disbursed during the year, to Government Servants, etc”.

in Arrears

interest has not been received (June 1986) from the Depart-

(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 of other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaran- teed outstan- ding on 31st March 1985
---	---------------------------------	---

(In lakhs of rupees)

Sikkim Mining Corporation

Guarantee to the State Bank
of Sikkim for the grant of
advance (overdraft) to the
Corporation

10.00

Sikkim Consumers' Co-operative Society

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 guarantee on the security of the Consolidated Fund of the State.

No guarantee was invoked during the year.

**STATEMENT No. 6—CASH BALANCES AND
INVESTMENT OF CASH BALANCES**

	As on 1st April 1984	As on 31st March 1985
(A) General Cash Balances—	<i>(In lakhs of rupees)</i>	
Deposits with other Banks	(—)2,62.68	(—)1,43.81
Total	<u>(—)2,62.68</u>	<u>(—)1,43.81</u>
Investments held in the “Cash Balance Investment Account”	4,29.28	4,29.28
Total (A)	<u>1,66.60</u>	<u>2,85.47</u>
(B) Other Cash Balances and Investments		
(1) Permanent advances for contingent expen- diture with departmen- tal officers	1.07	16.56
(2) Investment of earmarked funds	45.84	45.84
Total (B)	<u>46.91</u>	<u>62.40</u>
Total (A) and (B)	<u>2,13.51</u>	<u>3,47.87</u>

STATEMENT No. 6—*Concl'd.*

Explanatory Notes :—

1. Under an agreement made in 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 through the branches of the bank. The balance held with the State Bank of Sikkim on 31st March 1985 amounted to Rs. (—) 1,43.81 lakhs.
2. The cash balance represents the combined balances of 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) at Darjeeling and with the State Bank of Sikkim (Rs. 4,26.11 lakhs). Interest realised during the year on investments of cash balances was Rs. 65.10 lakhs (as per this office record).
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 1985.

Debit balance Rs.	Sector of the General Account	Name of Account	Credit balance Rs.
Consolidated Fund			
17,05,99,080	A to D and Part of H	Government Account Public Debt	30,02,34,271
4,59,04,646	F	Loans and Advances	
	H	Contingency Fund	67,097
Public Account			
	I	Small Savings, Provident Funds, etc.	2,82,64,488
	J	Reserve Funds not bearing interest Gross balance	88,74,982
45,83,830	K	Investments Deposits and Advances— (b) Deposit not bearing interest	1,35,40,821
12,83,082	L	(c) Advances Suspenses and Miscellaneous— (b) Suspense (c) Other Accounts	
11,55,65,292		Investments Other items (net)	3,28,72,504
4,29,28,420		Remittances	
1,73,70,801	M N	Cash balance (Closing)	1,43,80,988
39,82,35,151		Total	39,82,35,151

STATEMENT No. 7—*Contd.*

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 money received or has a claim to recover the amount 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, Communication, 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 the year 1984-85, 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.
20,23,36,809	A—Amount at the Credit of Government Account on 1st April 1984	
	B—Receipt Heads (Revenue Account)	77,25,12,134
58,57,41,811	C—Expenditure Heads (Revenue Account)	
15,50,32,594	D—Expenditure Heads (Capital Account)	
	E—Amount at the debit of Government Account on 31st March 1985	17,05,99,080
<u>94,31,11,214</u>	Total	<u>94,31,11,214</u>



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

**STATEMENT No. 8—STATEMENT OF REVENUE AND
YEAR 1984-85 EXPRESSED AS A PERCENT-**

Heads—Revenue	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4

(In lakhs of rupees)

(a) Tax Revenue—

(i) Taxes on Income and Expenditure			
Taxes on Income other than Corporation Tax	1,03.63	1.34	1.77
(ii) Taxes on Property and Capital Trans- actions			
Land Revenue	3.84	0.05	0.07
Stamps and Regis- tration Fees	6.70	0.09	0.11
(iii) Taxes on Commodities and Services—			
State Excise	3,12.85	4.05	5.34
Sales Tax	1,31.85	1.71	2.25
Taxes on Vehicles	10.93	0.14	0.19
Other Taxes and Duties on Commodities and Services	34.06	0.44	0.58
Total—Tax Revenue	6,03.86	7.82	10.31

EXPENDITURE UNDER DIFFERENT HEADS FOR THE
AGE OF TOTAL REVENUE/EXPENDITURE

Heads—Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
5	6	7	8
(in lakhs of rupees)			
Fiscal Services			
(i) Collection of Taxes on Income and Expenditure	2.26	0.03	0.04
(ii) Collection of taxes on property and Capital Transactions— Land Revenue	22.76	0.29	0.39
(iii) Collection of Taxes on Commodities and Services—			
State Excise	8.24	0.11	0.14
Sales Tax	5.85	0.08	0.10
Taxes on Vehicles	2.22	0.03	0.04
Other Taxes and Duties on Commodities and Services	4.17	0.05	0.07
Total—Fiscal Services	45.50	0.59	0.78

STATEMENT No. 8—*Concl'd.*

Heads	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
(b) Non-Tax Revenue			
(i) Interest Receipts, Dividends and Profits	1,28.74	1.67	2.20
(ii) Administrative Services	3,07.73	3.98	5.25
(iii) Social and Community Services	10.17	0.13	0.17
(iv) Economic Services— General Economic Services	0.21	(a)	(b)
Agriculture and Allied Services	69.62	0.90	1.19
Industry and Minerals	27.36	0.35	0.47
Water and Power Development	1,28.91	1.67	2.20
Transport and Com- munications	3,95.52	5.13	6.75
Total—Economic Services	6,21.62	8.05	10.61
Total—Non-Tax Revenue	10,68.26	13.83	18.23
(c)—Grants-in-aid and Contributions	60.53.00	78.35	1,03.34
Grand Total—Revenue	77,25.12	1,00.00	1,31.88

“(a) Percentage small”

“(b) Percentage small”

STATEMENT No. 8—*Concl'd.*

Heads—Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
Interest Payments and Servicing of Debt	1,80.15	2.33	3.08
Organs of State	1,16.05	1.50	1.98
Administrative Services	3,00.43	3.89	5.13
Pensions and Miscellaneous General Services	29.96	0.39	0.51
Social and Community Services	17,42.37	22.55	29.75
Economic Services— General Economic Services	55.11	0.72	0.94
Agriculture and Allied Services	15,35.77	19.88	26.22
Industry and Minerals	1,24.41	1.61	2.12
Water and Power Development	2,62.06	3.39	4.47
Transport and Communications	14,65.61	18.97	25.02
Total—Economic Services	34,42.96	44.57	58.77
Grand Total—Expenditure	58,57.42	75.82	1,00.00

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

(Figures representing charged expenditure are shown in italics)

Actuals for 1984-85

	<i>Charged</i> Rs.	<i>Voted</i> Rs.	<i>Total</i> Rs.
Expenditure Heads (Revenue Account)	<i>2,15,57,526</i>	56,41,84,285	58,57,41,811(a)
Expenditure Heads (Capital Account)	..	15,50,32,594	15,50,32,594
Disbursements under Public Debt and Loans and Advances			
(i) Public Debt	<i>1,62,97,880</i>	..	1,62,97,880
(ii) Loans and Advances	..	58,89,761	58,89,761
Total	<i>3,78,55,406</i>	72,51,06,640	76,29,62,046

(a) Excludes Rs. 20,90,079 met out of advances from the Contingency Fund obtained during 1984-85 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)	
A—Tax Revenue—(a)	
(a)—Taxes on Income and expenditure	
021—Taxes on Income other than Corporation Tax— Taxes on Income levied under State Laws (Sikkim)	1,04,72,743
Deduct—Refund	—1,10,199
Total	1,03,62,544
Total—(a)—Taxes on Income and Expenditure	1,03,62,544
(b)—Taxes on property and Capital Transactions	
029—Land Revenue	
Land Revenue/Tax	2,21,052
Rates and Cesses on Land	53,422
Other receipts	1,09,938
Total	3,84,412
030—Stamps and Registration Fees	
A—Stamps—Judicial	
Sale of stamps	3,57,863
Total—A	3,57,863

(a) The figures under this sector are net after taking into accounts refunds.

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
A—Tax Revenue—Contd.	
(b)—Taxes on property and Capital Transactions—Concl'd.	
B—Stamps—Non-Judicial	
Sale of stamps	24,470
Total—B	24,470
C—Registration Fees	
Fees for registering documents	2,87,223
Other receipts	20
Total—C	2,87,243
Total—A B & C	6,69,576
Total—(b)—Taxes on property and Capital Transactions	10,53,988
(c)—Taxes on Commodities and Services	
039—State Excise	
Country Spirits	10,34,665
Country fermented liquors	54,41,686
Foreign Liquors and Spirits	1,50,81,874
Opium, hemp and other drugs	1,337
Fines and confiscations	575
Other receipts	97,26,636
Deduct—Refunds	(—) 1,466
Total	3,12,85,307

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
A—Tax Revenue—Concl'd.	
040—Sales Tax	
Receipts under the Central Sales Tax Act	1,05,61,173
Receipts under the State Sales Tax Act	16,16,348
Other Receipts	10,08,037
Deduct—Refunds	— 195
Total	<u>1,31,85,363</u>
041—Taxes on Vehicles	
Receipts under the State Motor Vehicles Taxation Acts	10,92,802
Total	<u>10,92,802</u>
045—Other Taxes and Duties on Commodities and Services—	
Entertainment Tax	20,62,009
Other Receipts	13,46,868
Deduct—Refunds	—2,557
Total	<u>34,06,320</u>
Total—A(c)—Taxes on commodities and Services	4,89,69,792
Total—A—Tax Revenue	<u>6,03,86,324</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(b)—Interest Receipts, Dividends and Profits	
049—Interest Receipts	
D—Interest receipts of State/ Union Territory Governments	
Interest from Co-operatives Societies	27,52,890
Interest realised on Investment of Cash Balances	60,10,303
Total	<u>87,63,193</u>
050—Dividends and Profits	
Dividends from Public Undertakings	41,10,564
Total	<u>41,10,564</u>
Total—B(b)—Interest Receipts, Dividends and Profits	<u>1,28,73,757</u>
(c)—Other Non-Tax Revenue	
(i)—General Services	
055—Police	
Receipts under Arms Act	40,979
Other receipts	66,956
Total	<u>1,07,935</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
058—Stationery and Printing	
Other Press receipts	9,76,746
Total	9,76,746
059—Public Works	
Hire Charges of Machinery and Equipment	90,50,075
Other receipts	18,44,391
Total	1,08,94,466
065—Other Administrative Services	
A—Administration of Justice	
Services and Service fees	2,55,748
Fines and Forfeitures	1,20,079
Other receipts	8,77,163
Total—A	12,52,990
B—Elections	
Sale Proceeds of Election Forms and Documents	3,54,491
Fees, Fines and Forfeitures	8,850
Other receipts	171
Total—B	3,63,512

STATEMENT No. 10—Contd.

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
General Services—Concl'd.	
C—Other Services	
Receipts from Motor Garage, etc,	9,02,241
Receipts from Guest houses, Government Hostels, etc.	2,300
Other receipts	10,573
Total—C	9,15,114
Total—A, B and C	25,31,616
068—Miscellaneous General Services	
State Lotteries	1,60,00,162
Other receipts	2,62,500
Total	1,62,62,662
Total—B(c)(i)—General Services	3,07,73,425
(ii)—Social and Community Services	
077—Education	
A—Primary Education	
Tuition and other fees	7,059
Other receipts	18,253
Total—A	25,312

STATEMENT No. 10—Contd.

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
(ii) Social and Community Services—Contd.	
B—Non-Tax Revenue—Contd.	
B—Secondary Education—	
Tuition and other fees	30,350
Text Book Receipts	1,97,103
Other receipts	60,725
Total—B	2,88,178
G—General	
Other receipts	2,70,640
Total—G	2,70,640
Total—A, B & G	5,84,130
078—Art and Culture	
Other receipts	5,760
Total	5,760
080—Medical	
A—Allopathy	
Receipts from Patients for Hospital and Dispensary Services	63,230
Other receipts	19,188
Total	82,418

STATEMENT No. 10—Contd.

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(c) Other Non-Tax Revenue—Contd.	
(ii) Social and Community Services—Concl'd.	
082—Public Health, Sanitation and Water Supply	
Receipts from Urban Water Supply Schemes	1,61,568
Fees, fines, etc.	10,442
Other receipts	1,178
Total	1,73,188
085—Information and Publicity	
Receipts from advertising and visual Publicity	1,33,987
Other receipts	37,378
Total	1,71,365
Total—B(c)(ii)—Social and Community Services	10,16,861
(iii)—Economic Services	
098—Co-operation	
Other receipts	180
Total	180

STATEMENT No. 10—Contd.

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(c) Other Non-Tax Revenue—Contd.	
(iii) Economic Services—Contd.	
104—Other General Economic Services	
Other receipts	21,276
Total	<u>21,276</u>
105—Agriculture	
Sale of manures and fertilizers	5,99,721
Receipts from agricultural farms	4,65,986
Grants from Indian Council of Agricultural Research	541
Other receipts	4,12,273
Total	<u>14,78,521</u>
106—Minor Irrigation and Soil Conservation and Area Development	
Receipts from other minor Irrigation Works	1,64,986
Total	<u>1,64,986</u>
109—Food	
Other receipts	1,88,765
Total	<u>1,88,765</u>

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Concl'd.	
(c) Other Non-Tax Revenue—Concl'd.	
(iii) Economic Services—Concl'd.	
137—Roads and Bridges	
Other Receipts	2,54,529
Total	<u>2,54,529</u>
138—Roads and Water Transport Services	
Roads Transport Services	3,81,08,953
Other receipts	7,02,257
Total	<u>3,88,11,210</u>
139—Tourism—	
Receipts from Tourist Transport	3,61,987
Rent and Catering receipts	1,24,461
Total	<u>4,86,448</u>
Total—B(c)(iii)—Economic Services	<u>6,21,62,058</u>
Total—B(c)—Other Non-Tax Revenue	<u>9,39,52,344</u>
Total—B—Non-Tax Revenue	<u>10,68,26,101</u>
C—Grants-in-Aid and Contributions	
160—Grants-in-aid from Central Government	
A—Non-Plan Grants	
Grants under proviso to Article 275(1) of the Constitution	6,04,25,000
Reimbursement of Interest Liability	64,89,600

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
C—Grants-in-Aid and Contributions—Contd.	
Strategic and Border Roads	5,99,96,330
Margin money recommended by the seventh Finance Commission for relief of distress caused by natural calamities	3,82,00,000
Other grants (Relief on Natural calamities)	25,58,397
Total—A	<u>16,76,69,327</u>
B—Grants for State/Union Territory	
Plan Scheme—Block grants	30,25,58,000
Grants for Tribal Sub-Plan and Special Component Plan	36,22,700
Total-B	<u>30,61,80,700</u>
D—Grants for Centrally Sponsored Plan Schemes	
Other Administrative Home Guards	3,02,66,250
Art and Culture Operation of Antiquities and Art Treasure Act	7,400

STATEMENT No. 10—Contd.

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
C—Grants-in-Aid and Contributions—Contd.	
Education—	
Rural Functional Literacy Project (Adult Education)	22,36,167
National Service Scheme Programme	13,500
Rural talented Scholarship Scheme	3,78,000
Youth Welfare Schemes	1,27,300
Girls' Hostel for Scheduled Castes	5,47,000
Family Welfare	2,49,490
Public Health—	
Prevention and control of Blindness (N. L. C. P.)	10,88,000
✓ Social Security and Welfare—	
Grant of Special Component Plant Integrated Child Development Services Programme—	1,72,870
✓ Welfare of Poor and Destitute	4,89,092
Education and Welfare of Handicapped	1,11,745
Family and Child Welfare	1,04,120
✓ Power Projects—	45,72,803
Preparation of Status Report on Catchment Areas	10,00,000
Other General Economic Services—	
Economic Census	13,800
Agriculture—	
Farmers Training and Education	2,500

STATEMENT No. 10—Contd.

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Contd.	
C—Grants-in-Aid and Contributions—Contd.	
Agricultural Economics and Statistics	2,32,095
Minikit Programme of rice	45,000
Development of Oil Seeds	46,000
Intensive Pulses Development	3,88,200
Scheme for small marginal farmers	5,83,000
Soil and Water Conservation—	
Soil Conservation in the Catchment of River Valley Teesta	11,90,000
Integrated Soil Conservation in Himalayas	8,50,000
Animal Husbandry—	
Rinderpest Surveillance	1,19,000
Control of foot and Mouth diseases	85,000
Forest—	
Fuel Wood Plantation	16,00,000
Preservation of Wildlife	4,43,250
Community Development—	
Children in Rural Areas	25,500
Accelerated Water Supply Scheme	3,74,39,000
National Rural Employment Programme	41,800
Rural Landless Employment Programme	15,91,800
Integrated Rural Development Programme	17,74,000
Village and Small Scale Industries—	
Districts Industries Project Programme	2,00,000

STATEMENT No. 10—*Concl'd.*

Heads	Actuals for 1984-85 Rs.
Receipt Heads (Revenue Account)—Concl'd.	
C—Grants-in-Aid and Contributions—Concl'd.	
Training to Rural Artisans	2,42,000
Other Grants	3,02,74,000
Total	<u>11,85,49,682</u>
Total—A, B & D.	<u>59,23,99,709</u>
162—States' share of Union Excise Duties	
Additional Excise Duties in Lieu of Sales Tax	1,29,00,000
Total	<u>1,29,00,000</u>
Total—C—Grants-in-Aid and Contributions	<u>60,52,99,709</u>
Grant Total—Receipt Heads (Revenue Account)	<u>77,25,12,134</u>

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

(Figures in italics represent charged expenditure)

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Revenue Account)			
A—General Services—			
(a)—Organs of State—			
211—Parliament/State/Union Territory Legislatures			
B—State/Union Territory			
Legislatures	<i>49,383</i>		
Legislative Assembly	1,63,461	..	2,12,844
Legislative Secretariat	17,41,831	..	17,41,831
	<i>49,383</i>	..	
Total	19,05,292	..	19,54,675
212—President, Vice President/ Governor/Administrator of Union Territories			
C—Governor/Administrator of Union Territories—			

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
A—General Services—Contd.			
(a)—Organs of State—Contd.			
212—President, Vice-President/ Governor/Administrator of Union Territories—Concl'd. Emoluments and allowances of the Governor/ Administrator of Union Territories			
	71,500	..	71,500
Secretariat	8,01,180	..	8,01,180
Sumptuary allowances	79,658	..	79,658
Household establishment	3,47,097	..	3,47,097
Medical facilities	44,696	..	44,696
Expenditure from contract allowances	95,612	..	95,612
Tour expenses	2,55,044	..	2,55,044
Discretionary grants	8,269	..	8,269
Total	<u>17,03,056</u>	<u>..</u>	<u>17,03,056</u>

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85.		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
A—General Services—Contd.			
(a)—Organs of State—Contd.			
213—Council of Ministers			
Salary of Ministers and Deputy Ministers	75,182	..	75,182
Sumptuary and other allowances	5,494	..	5,494
Tour expenses	88,440	..	88,440
Entertainment and hospitality expenses	4,56,781	..	4,56,781
Discretionary grants by Ministers	2,38,996	..	2,38,996
Other expenses	17,05,631	..	17,05,631
Total	25,70,524	..	25,70,524
214—Administration of Justice			
High Court	13,93,561	..	13,93,561
Civil and Sessions Courts	12,16,871	..	12,16,871
Legal Advisers and Counsels	5,87,923	..	5,87,923
Total	18,04,794	..	31,98,355

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
A—General Services—Contd.			
(a)—Organs of State—Concl'd.			
215—Elections			
Electoral officers	3,92,296	..	3,92,296
Preparation and Printing of Electoral rolls	85,658	..	85,658
Charges for conduct of election to State/Union Territory			
Legislature	8,63,696	..	8,63,696
Charges for conduct of election to Parliament	8,36,818	..	8,36,818
	<u>21,78,468</u>	<u>..</u>	<u>21,78,468</u>
Total	21,78,468	..	21,78,468
Total—A (a) Organs of State	31,46,000	..	
	84,59,078	..	1,16,05,078
(b)—Fiscal Services			
(i)—Collection of Taxes on Income and Expenditure			
220—Collection of Taxes on Income and Expenditure			
Collection charges			
Income Tax	2,25,562	..	2,25,562
	<u>2,25,562</u>	<u>..</u>	<u>2,25,562</u>
Total	2,25,562	..	2,25,562

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
A—General Services—Contd.			
(b)—Fiscal Services—Contd.			
Total—A(b) (i) Collection of Taxes on Income and Expenditure	2,25,562	..	2,25,562
(ii)—Collection of Taxes on Property and Capital Transactions			
229—Land Revenue			
Survey and Settlement operations	5,64,783	17,11,335	22,76,118
Total	5,64,783	17,11,335	22,76,118
Total—A(b) (ii)—Collection of Taxes on property and Capital Transactions	5,64,783	17,11,335	22,76,118
A(b) (iii)—Collection of Taxes on Commodities and Services			
239—State Excise			
Direction and Administration	8,24,321	...	8,24,321
Total	8,24,321	..	8,24,321
240—Sales Tax			
Collection Charges	5,84,527	..	5,84,527
Total	5,84,527	..	5,84,527

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Service—Contd.			
(b) Fiscal Services—Concl'd.			
241—Taxes on Vehicles			
Collection Charges	2,22,329	..	2,22,329
Total	2,22,329	..	2,22,329
245—Other Taxes and Duties on Commodities and Services—			
Collection Charges			
Entertainment Tax	45,339	..	45,339
Collection Charges— Other Taxes and Duties	3,72,134	..	3,72,134
Total	4,17,473	..	4,17,473
Total—A(b)(iii)—Collection of Taxes on Commodities and Services	20,48,650	..	20,48,650
Total—A(b)—Fiscal Services	28,38,995	17,11,335	45,50,330

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(c) Interest payments and servicing of debt.			
249—Interest payments			
A—Interest on Internal Debt			
Interest on other Internal debts.	32,47,739	..	32,47,739
C. Interest on small savings, Provident Funds, Etc.			
Interest on State Provident Funds	19,96,052	..	19,96,052
D. Interest on Loan and Advances from the Central Government			
Interest on Loans for Centrally Sponsored Schemes	25,00,196	..	25,00,196
Interest on Fresh loans against small savings, collections	14,96,064	..	14,06,064
Interest on Loans for State Plan Schemes	69,01,640	..	69,01,640

STATEMENT No. 11—Contd.

Heads	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(c) Interest Payment and Servicing of Debt—Concl'd.			
Interest on Pre 1979 consolidated Loans	19,63,215	..	19,63,215
Total—A C & D	1,80,14,906	..	1,80,14,906
Total—A(c)—Interest Payment and Servicing of debt	1,80,14,906	..	1,80,14,906
(d) Administrative Services			
251—Public Service			
Commission State Public Service Commission	3,07,773	..	3,07,773
Total	3,07,773	..	3,07,773
252—Secretariat General Services Secretariat	80,61,817	..	80,61,817
Total	80,61,817	..	80,61,817

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(d)—Administrative Services—Contd.			
253—District Administration			
District Establishment	21,02,571	..	21,02,571
Total	21,02,571	..	21,02,571
254—Treasury and Accounts Administration			
Pay and Accounts office	19,03,144	..	19,03,144
Internal Audit	20,431	..	20,431
Total	19,23,575	..	19,23,575
255—Police			
Direction and Administration	33,75,209	..	33,75,209
Criminal Investigation and Vigilance	27,24,366	..	27,24,366
State Headquarters' Police	52,47,294	..	52,47,294
District Police	78,46,502	..	78,46,502
Special Police	62,01,655	..	62,01,655
Other expenditure	24,32,022	..	24,32,022
Total	2,78,27,048	..	2,78,27,048

STATEMENT No. 11—*Contd.*

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(d) Administrative Services—Contd.			
256—Jails			
Jails	6,32,448	..	6,32,448
Total	6,32,448	..	6,32,448
258—Stationery and Printing			
Government Presses	17,02,030	7,90,388	24,92,418
Total	17,02,030	7,90,388	24,92,418
259—Public Works—			
Direction and Administration	20,81,096	3,86,529	24,67,625
Planning and Research ..		7,807	7,807
Construction ..		3,74,724	3,74,724
	53,306		35,39,263
Maintenance and Repairs	34,85,957	..	34,85,957
	35,541		89,854
Furnishings	54,313	..	
Lease Charges	1,05,103	..	1,05,103
Suspense	..	(—)2,37,72,251	(—)2,37,72,251
Total	88,847 57,26,469	(—)2,30,03,191	(—)1,71,87,875*

*Minus figure is due to excess of credit over debit transactions.

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(d) Administrative Services—Concl'd.			
260—Fire Protection and Control			
Direction and Administration	8,92,017	..	8,92,017
Protection and control	300	..	300
Total	8,92,317	..	8,92,317
265—Other Administrative Services—			
Vigilance	12,90,977	..	12,90,977
Guest House, Government Hostels, etc.	13,48,999	..	13,48,999
Special commissions of enquiry	1,72,195	..	1,72,195
Vital Statistics	..	1,09,159	1,09,159
Training	53,179	..	53,179
Home guards	16,155	..	16,155
Total	28,81,505	1,09,159	29,90,664
Total—A(d)—Administrative Services			
	3,96,620	(—)2,21,03,644	
	5,17,49,780		3,00,42,756

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Concl'd.			
(e) Pensions and Miscellaneous General Services			
266—Pensions and other Retirement Benefits—			
Superannuation and Retirement			
Allowances	11,46,271	..	11,46,271
Gratuties	8,96,274	..	8,96,274
Family Pensions	5,19,565	..	5,19,565
Total	25,62,110	..	25,62,110
268—Miscellaneous General Services—			
Other expenditure	4,33,907	..	4,33,907
Total	4,33,907	..	4,33,907
Total—A(e)—Pensions and Miscellaneous general Services	29,96,017	..	29,96,017
	2,15,57,526		
Total—A—General Services	6,60,43,870	(—)2,03,92,309	6,72,09,087

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
B—Social and Community Services			
276—Secretariat Social and Community Services			
Secretariat	5,46,339	..	5,46,339
Total	5,46,339	..	5,46,339
277—Education			
A—Primary Education			
Government Primary Schools	1,10,58,557	1,16,19,118	2,26,77,675
Assistance to Non-Government Primary Schools	..	27,200	27,200
Teachers' Training	..	12,88,090	12,88,090
Total—A	1,10,58,557	1,29,34,408	2,39,92,965
B—Secondary Education			
Direction and Administration	25,93,605	21,79,949	47,73,554
Government Secondary Schools	2,12,53,278	1,62,66,018	3,75,19,296
Assistance to Non-Government Secondary Schools	19,94,622	20,50,000	40,44,622
Text Books	5,24,442	55,33,073	60,57,515
Other expenditure	1,55,690	3,85,175	5,40,865
Total—B	2,65,21,637	2,64,14,215	5,29,35,852

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
B—Social and Community Service—Contd.			
277—Education—Contd.			
C—Special Education			
Adult Education	3,608	11,49,220	11,52,828
Educational Technology Programme (CSS)	..	2,21,933	2,21,933
State Educational Technology Programme	..	1,31,341	1,31,341
Total—C	<u>3,608</u>	<u>15,02,494</u>	<u>15,06,102</u>
E—University and other Higher Education			
Government Colleges	4,19,932	10,27,342	14,47,274
Assistance to Univer- sities for non-techni- cal education	...	35,916	35,916
Total—E	<u>4,19,932</u>	<u>10,63,258</u>	<u>14,83,190</u>

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account) — Contd.			
B—Social and Community Services— Contd.			
277—Education—Concl'd.			
G—Sports and youth welfare			
Youth welfare schemes	1,23,800	4,81,345	6,05,145
Sports and games	..	13,04,193	13,04,193
Total—G	1,23,800	17,85,538	19,09,338
H—General			
Scholarships	9,75,198	13,28,651	23,03,849
Total—H	9,75,198	13,28,651	23,03,849
Total	3,91,02,732	4,50,28,564	8,41,31,296
278—Art and Culture			
Direction and Administration	2,01,101	1,98,123	3,99,224
Promotion and Arts and Culture	2,00,000	8,71,520	10,71,520

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
278—Art and Culture—Concl'd.			
Archaeology ..		3,73,915	3,73,915
Archives and Museums ..		34,522	34,522
Public Libraries ..		1,34,883	1,34,883
Other expenditure ..		51,003	51,003
Total	4,01,101	16,63,966	20,65,067
279—Scientific Service and Research—			
C—Other Scientific Ser- vices—Other Services			
..		1,00,000	1,00,000
Total	..	1,00,000	1,00,000
280—Medical			
A—Allopathy			
Direction and Administration	39,76,881	32,50,274	72,27,155
Medical Relief	1,03,27,951	30,60,819	1,33,88,770
Training	..	98,409	98,409
Total	1,43,04,832	64,09,502	2,07,14,334

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
281—Family Welfare			
Other Services and Supplies	..	31,65,757	31,65,757
Total	..	31,65,757	31,65,757
282—Public Health, Sanitation and Water Supply			
A—Public Health and Sanitation			
Prevention and control of diseases	3,633	25,42,141	25,45,774
Health education and publicity	2,84,642	2,96,544	5,81 186
Sanitation Services	4,87,502	2,235	4,89,737
Prevention of food adulteration	..	7,037	7,037
Total—A	7,75,777	28,47,957	36,23,734

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
285—Information and Publicity—Concl.			
Photo Services	20,687	1,13,660	1,34,347
Information Centres	2,15,516	3,50,488	5,66,004
Research and Training in mass Communication	..	1,200	1,200
Total	8,20,748	13,90,243	22,10,991
287—Labour and Employment			
A—Labour			
Direction and Administration	2,69,416	38,171	3,07,587
Total	2,69,416	38,171	3,07,587
B—Employment and Training			
Training of Craftsmen and Supervisors	3,44,373	4,42,104	7,86,477
Total	3,44,373	4,42,104	7,86,477
Total	6,13,789	4,80,275	10,94,064

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Head (Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
288—Social Security and Welfare—			
B—Relief and Rehabili- tation of Displaced Persons and Repatriates—			
Tibetan refugees	..	1,94,039	1,94,039
Total—B	..	1,94,039	1,94,039
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes—			
Direction and Administration	..	7,06,672	7,06,672
Welfare of Scheduled Castes	..	8,07,168	8,07,168
Welfare of Scheduled Tribes	..	26,94,230	26,94,230
Other expenditure	..	1,99,940	1,99,940
Total—C	..	44,08,010	44,08,010

STATEMENT No. 11—Contd.

Heads	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2	3	4
1	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
288—Social Security and Welfare—Concl.			
D—Social Welfare—			
Direction and Administration	2,54,770	1,37,689	3,92,459
Education and Welfare of handicapped	..	1,36,775	1,36,775
Womens' Welfare	..	67,749	67,749
Family and child welfare	1,36,237	19,84,959	21,21,196
Other expenditure	..	3,92,554	3,92,554
Total—D	3,91,007	27,19,726	31,10,733
E—Other Social Security and Welfare Programmes			
Other Programmes	5,12,422	..	5,12,422
Total—E	5,12,422	..	5,12,422
Total	9,03,429	73,21,775	82,25,204

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
B—Social and Community Services—Concl'd.			
289—Relief on account of			
Natural Calamities			
B—Floods, Cyclones etc.			
Gratuitous Relief	8,39,848	..	8,39,848
Total—B	8,39,848	..	8,39,848
C—Unspent Margin Money Fund—			
Transfer to Reserve Fund			
and Deposit Accounts—			
Natural Calamities—			
Unspent Margin			
Money Fund			
	3,32,21,578	..	3,32,21,578
Total—C	3,32,21,578	..	3,32,21,578(A)
Total—B and C	3,40,61,426	..	3,40,61,426
295—Other Social and			
Community Services			
Upkeep of Shrines,			
Temples, etc.			
	12,74,825	..	12,74,825
Total	12,74,825	..	12,74,825
Total—B—Social and	9,98,64,424	7,43,72,218	17,42,36,642
Community Services			

(A) Note.—Actually relates to minor heads "Roads" (Rs. 148,62,121), "Irrigation works" (Rs. 5,48,333) and "Other works" (Rs. 1,78,11,124) under Sub-Major head "C—Relief works". The classification of Sub-Major head "C—Relief works" under this Major head were revised with effect from 11-8-82 the expenditure however could not be shown under the revised classification for want of details.

STATEMENT No. 11—Contd.

Heads	Actuals for 1984-85		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b) Agriculture and Allied Services—Contd.			
Manures and Fertilizers	35,146	48,39,604	48,74,750
High yielding varieties Programmes	..	23,42,608	23,42,608
Plant Protection	2,26,727	17,18,629	19,45,356
Commercial Crops	..	30,98,025	30,98,025
Extension and farmers' training	27,568	14,63,461	14,91,029
Agricultural Education	..	77,786	77,786
Agricultural Engineering	..	7,59,563	7,59,563
Agricultural Research	..	6,82,322	6,82,322
Agricultural Economic and Statistics	..	2,76,550	2,76,550
Agricultural marketing and quality control	..	7,19,884	7,19,884

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b) Agriculture and Allied Services—Contd.			
Horticulture	..	21,84,241	21,84,241
Schemes for Small and marginal Farmers and Agricultural Labour	..	35,38,337	35,38,377
Total	33,39,115	2,73,99,123	3,07,38,238
306—Minor Irrigation			
Direction and Administration	43,809	11,75,040	12,18,849
Investigation and development of ground water resources	578	2,14,996	2,15,574
Other Minor Irrigation works	7,61,131	1,07,55,172	1,15,16,303
Machinery and equipment	..	28,008	28,008

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b) Agriculture and Allied Services—Contd.			
Suspense	..	(—)2,99,025*	(—)2,99,025*
Total	8,05,518	1,18,74,191	1,26,79,709
307—Soil and Water Conservation			
Direction and Administration	57,437	26,05,678	26,63,115
Soil Survey and Testing	..	4,94,407	4,94,407
Soil Conservation Schemes	..	1,66,85,016	1,66,85,016
Total	57,437	1,97,85,101	1,98,42,538
308—Area Development			
Dry Area Development	..	1,45,914	1,45,914
Total	..	1,45,914	1,45,914
309—Food			
Direction and Administration	16,32,182	..	16,32,182
Procurement and Supply	5,07,098	5,76,555	10,83,653

*Minus figure is due to excess of credit over debit transactions.

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
309—Food—Concl'd.			
Nutritious and Subsidiary food	35,519	29,28,099	29,63,618
Total	21,74,799	35,04,654	56,79,453
310—Animal Husbandry			
Direction and Administration	3,26,488	3,89,958	7,16,446
Veterinary Education and Training	34,297	3,15,430	3,49,727
Veterinary Services and Animal Health	6,21,089	16,83,524	23,04,613
Veterinary Research	..	13,27,698	13,27,698
Investigation and Statistics	..	2,10,747	2,10,747
Cattle Development	3,87,207	23,28,016	27,15,223

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Service—Contd.			
(b)—Agriculture and Allied Services—Contd.			
310—Animal Husbandry—Concl'd.			
Poultry Development	1,14,215	15,97,358	17,11,573
Sheep and wool Development	1,78,592	3,04,597	4,83,189
Piggery Development	1,76,650	7,02,493	8,79,143
Other livestock Development	1,30,352	1,06,632	2,36,984
Fodder and Feed Development	1,04,755	15,41,220	16,45,975
Other expenditure	210	10,00,000	10,00,210
Total	20,73,855	1,15,07,673	1,35,81,528
311—Diary Development			
Dairy Development	2,34,474	19,29,685	21,64,159
Total	2,34,474	19,29,685	21,64,159

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
312—Fisheries			
Direction and Administration	1,53,108	1,37,896	2,91,004
Inland Fisheries	5,10,846	3,28,703	8,39,549
Education and Training	..	41,400	41,400
Total	6,63,954	5,07,999	11,71,953
313—Forest			
Direction and Administration	74,37,784	14,29,857	88,67,641
Forest conservation and Development	68,171	13,98,173	14,66,344
Survey of Forest resources	..	12,86,441	12,86,441
Plantation Schemes	..	16,01,907	16,01,907
Farm Forestry	1,19,464	63,24,183	63,43,647

STATEMENT No. 11—Contd.

Heads	Actuals for 1984-85		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Service—Contd.			
313—Forest—Concl'd.			
Forest Produce	39,30,275	15,70,554	55,00,829
Education and Training	..	1,35,780	1,35,780
Communications and Building	3,80,099	4,94,755	8,74,854
Other expenditure	..	16,57,175	16,57,175
Total	1,19,35,793	1,58,98,825	2,78,34,618
314—Community Development			
A—General			
Direction and Administration	11,05,046	17,83,477	28,88,523
Total—A	11,05,046	17,83,477	28,88,523

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Concl.			
314—Community Development—Concl.			
B—Community Development Programme—			
Building	93,703	2,50,935	3,44,638
Total—B	93,703	2,50,935	3,44,638
C—Rural Works Programmes			
Water Supply and Sanitation	3,33,825	3,00,91,475	3,04,25,300
National Rural Employment Programme	..	60,80,400	60,80,400
Total—C	3,33,825	3,61,71,875	3,65,05,700
Total—	15,32,574	3,82,06,287	3,97,38,861
Total—C(b)—Agriculture and Allied Services			
	2,28,17,519	13,07,59,452	15,35,76 971

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(c)—Industry and Minerals			
320—Industries			
B—Large and Medium Industries			
Consumer Industries	..	66,213	66,213
Total—B	..	66,213	66,213
C—Plantations			
Total—C	..	32,00,000	32,00,000
Total :	..	32,66,213	32,66,213
321—Village and Small Industries			
Direction and Administration	4,36,537	5,50,320	9,86,857
Small Scale Industries	..	3,93,644	3,93,644
Handicraft Industries	14,68,377	23,55,440	38,23,817
Khadi Industries	5,00,000	19,24,319	24,24,319

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(c)—Industry and Minerals—Concl'd.			
321—Village and Small Industries—Concl'd.			
Industrial Estates	..	31,793	31,793
Other Village Industries	14,650	4,85,156	4,99,806
Handloom Industries	..	15,350	15,350
Total	24,19,564	57,56,022	81,75,586
328—Mines and Minerals			
B—Regulation and Development of Mines Direction and Administration			
Administration	..	9,70,479	9,70,479
Mineral Exploration	..	28,853	28,853
Total—B	..	9,99,332	9,99,332
Total—C—Industry and Mineral	24,19,564	1,00,21,567	1,24,41,131

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(d)—Water and Power Development			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
G—Flood Control and Anti Sea Erosion Projects			
Flood Control and river taming	..	22,66,319	22,66,319
Total—G	..	22,66,319	22,66,319
Total	..	22,66,319	22,66,319
334—Power Projects			
A—Hydro-Electric Schemes—			
Direction and Administration			
Rongnichu Hydro-electric Scheme	41,71,532	61,72,533	1,03,44,065
Rothak Micro-Hydel Scheme	4,79,900	..	4,79,900
	4,67,978	..	4,67,978

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)—Contd.			
(d)—Water and Power Development—Contd.			
334—Power Projects—Contd.			
Reimbi Micro-Hydel Scheme	6,19,858	..	6,19,858
Lower Lagyap Hydel Project	..	4,47,735	4,47,735
Total—A	<u>57,39,268</u>	<u>66,20,268</u>	<u>1,23,59,536</u>
D—Diesel Schemes			
Diesel Power Station, Gangtok	8,07,320	..	8,07,320
Diesel Power Station, Mangan	24,791	..	24,791
Total—D	<u>8,32,111</u>	<u>..</u>	<u>8,32,111</u>
E—Transmission and Distribution Schemes			
Distribution Line, Gangtok	8,02,560	..	8,02,560
Distribution Line, Singtam and Rangpo	4,14,697	..	4,14,697
Other Distribution Lines	10,20,144	..	10,20,144
Survey and Investigation	..	3,02,293	3,02,293

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Concl'd.			
(d)—Water and Power Development—Concl'd.			
Suspense	..	80,18,830	80,18,830
Distribution Line under East Sub-Division	1,89,882	..	1,89,882
Total—E	24,27,283	83,21,123	1,07,48,406
Total	89,98,662	1,49,41,391	2,39,40,053
Total—C (d)—Water and Power Development	89,98,662	1,72,07,710	2,62,06,372
(e) Transport and Communications			
337—Roads and Bridges			
Direction and Administration	40,36,963	17,78,868	58,15,831
District and Other Roads	2,30,53,851	75,47,093	3,06,00,944
Strategic and Border Roads	..	5,99,96,330	5,99,96,330
Machinery and Equipment	31,26,902	..	31,26,902
Planning and Research	..	33,187	33,187
Suspense	..	14,73,706	14,73,706
Total	3,02,17,716	7,08,29,184	10,10,46,900

STATEMENT No. 11—*Contd.*

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)—Concl'd.			
C—Economic Services—Concl'd.			
(e)—Transport and Communications—Concl'd.			
338—Road and Water Transport Services—			
Road Transport	3,35,81,284	22,11,412	3,57,92,696
Other expenditure	70,77,848	..	70,77,848
Total	4,06,59,132	22,11,412	4,28,70,544
339—Tourism			
Direction and Administration	1,67,636	4,39,348	6,06,984
Tourist Information and Publicity	2,93,969	7,43,502	10,37,471
Tourist Transport Services ..	..	1,71,287	1,71,287
Tourist Accomodation ..	..	6,18,360	6,18,360
Tourist Centre ..	..	56,710	56,710
Other expenditure ..	..	1,52,480	1,52,480
Total	4,61,605	21,81,687	26,43,292
Total—C(e) Transport and Communications	7,13,38,453	7,52,22,283	14,65,60,736
Total—C—Economic Services	10,64,96,308	23,77,99,774	34,42,96,082
Total—Expenditure Heads (Revenue Account)	2,15,57,526	29,17,79,683	58,57,41,811
	27,24,04,602		

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Capital Account)			
A—Capital Accounts General Services			
459—Capital Outlay on Public Works	2,29,780	76,69,351	78,99,131
Total—A Capital Account of General Services	2,29,780	76,69,351	78,99,131
B—Capital Account of Social and Community Services			
477—Capital Outlay on Education, Art and Culture	..	1,10,31,043	1,10,31,043
480—Capital Outlay on Medical	..	31,44,662	31,44,662
482—Capital Outlay on Public Health, Sanitation and Waters Supply	..	43,24,963	43,24,963
483—Capital Outlay on Housing	10,29,463	70,82,170	81,11,633
484—Capital Outlay on Urban Development	..	2,00,000	2,00,000
488—Capital Outlay on Social Security and Welfare	..	71,986	71,986
Total B—Capital Account of Social and Community Services	10,29,463	2,58,54,824	2,68,84,287

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Capital Account)—Contd.			
C—Capital Account of Economic Services.			
(a) Capital Account of General Economic Services.			
498—Capital Outlay on Co-operation	..	50,75,000	50,75,000
Total (a)	..	50,75,000	50,75,000
(b) Capital Account of Agriculture and Allied Services.			
505—Capital Outlay on Agriculture	..	25,37,500	25,37,500
509—Capital Outlay on Food	..	74,234	74,234
510—Capital Outlay on Animal Husbandry	..	9,34,565	9,34,565
511—Capital Outlay on Dairy Development	..	99,688	99,688
512—Capital Outlay on Fisheries	..	5,43,028	5,43,028
Total—C(b) Capital Account of Agriculture and Allied Services	..	41,89,015	41,89,015

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Capital Account)—Contd.			
C—Capital Account of Economic Services—Contd.			
(c) Capital Account of Industry and Minerals			
521—Capital Outlay on Village and Small Industries	..	2,70,938	2,70,938
526—Capital Outlay on Consumer Industries	..	13,00,000	13,00,000
528—Capital Outlay on Mining and Metallurgical Industries	..	6,42,696	6,42,696
530—Investment in Industrial Financial Institution	..	21,50,000	21,50,000
Total—C(c) Capital Account of Industry and Minerals	..	43,63,634	43,63,634

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads			
(Capital Account)—Contd.			
C—Capital Account of			
Economic Services—Contd.			
(d) Capital Account of			
Water and Power			
Development			
534—Capital Outlay on			
Power Projects	59,059	4,05,95,399	4,06,54,458
	_____	_____	_____
Total—C(d) Capital			
Account of Water			
and Power			
Development	59,059	4,05,95,399	4,06,54,458
	_____	_____	_____
(e)—Capital Account of			
Transport and			
Communications			
537—Capital Outlay on			
Roads and Bridges	..	6,11,26,220	6,11,26,220
538—Capital Outlay on Road and			
Water Transport Services	..	46,35,297	46,35,297

STATEMENT No. 11—*Concl'd.*

Heads 1	Actuals for 1984-85		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Capital Account)—Concl'd.			
C—Capital Account of Economic Services—Concl'd.			
(e)—Capital Account of Transport and Communications—Concl'd.			
544—Capital Outlay on other Transport and Communication Services	..	2,05,552	2,05,552
Total—C(e)—Capital Account of Transport and Communications	..	6,59,67,069	6,59,67,069
Total—C—Capital Account of Economic Services	59,059	12,01,90,117	12,02,49,176
Total—Expenditure Heads (Capital Account)	13,18,302	15,37,14,292	15,50,32,594
GRAND TOTAL—EXPENDITURE	2,15,57,526 27,37,22,904	44,54,93,975	74,07,74,405

STATEMENT No. 12

STATEMENT
 DETAILED STATEMENT OF CAPITAL EXPENDITURE

Nature of expenditure

1

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

No. 12

DURING AND TO END OF THE YEAR 1984-85

Expenditure during 1984-85			Expenditure to the end of 1984-85
Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.	5 Rs.
2,29,780	70,69,423	72,99,203	6,42,46,717
..	5,99,928	75,99,928	14,06,514
2,29,780	76,69,351	78,99,131	6,56,53,231
2,29,780	76,69,351	78,99,131	6,56,53,231
..	21,30,117	21,30,117	1,42,50,460
..	64,67,149	64,67,149	3,06,75,098
..	22,98,966	22,98,966	59,57,778
..	..	..	1,84,729
..	..	..	9,45,124
..	1,34,811	1,34,811	14,19,295
..	1,10,31,043	1,10,31,043	5,34,32,484

STATEMENT

 Nature of expenditure

1

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 Programmes

Total

483—Capital Outlay on Housing
 A—Government Residential Buildings
 Construction
 C—Other Investments
 Investments in Housing Boards,
 Corporations, etc.

Total

No. 12—*Contd.*

Expenditure during 1984-85			Expenditure to the end of
Non-Plan	Plan	Total	1984-85
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	31,44,662	31,44,662	2,93,81,910
..	31,44,662	31,44,662	2,93,81,910
..	..	..	1,09,52,132
..	10,58,942	10,58,942	1,21,68,069
..	32,66,021	32,66,021	1,64,97,711
..	43,24,963	43,24,963	3,96,17,912
10,29,463	65,82,170	76,11,633	4,92,458
..	5,00,000	5,00,000	17,99,000
10,29,463	70,82,170	81,11,633	5,10,54,458

STATEMENT

Nature of expenditure

1

**484—Capital Outlay on Urban
Development
General—
Buildings**

Total

**488—Capital Outlay on Social
Security and Welfare
E—Other Social Security and
Welfare Programmes
Social Security and Welfare**

Total

**495—Capital Outlay on Other Social
and Community Services
Other expenditure**

Total

No. 12--Contd.

Expenditure during 1984-85			Expenditure to the end of 1984-85
Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.	
..	2,00,000	2,00,000	7,50,000
..	2,00,000	2,00,000	7,50,000
..	71,986	71,986	4,19,127
..	71,986	71,986	4,19,127
..	..	..	1,82,057
..	..	..	1,82,057

STATEMENT

Nature of expenditure

1

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

**C—Capital Account of Economic
Services**

**(a) Capital Account of General
Economic Services**

498—Capital Outlay on Co-operation
Credit Co-operatives
Warehousing and Marketing
Co-operatives
Consumer Co-operatives
Processing Co-operatives
Dairy Co-operatives
Other Co-operatives

Total

No. 12—Contd.

Expenditure during 1984-85			Expenditure to the end of
Non-Plan	Plan	Total	1984-85
2	3	4	5
Rs.	Rs.	Rs.	Rs.
10,29,463	2,58,54,824	2,68,84,287	17,48,37,948
..	1,67,000	1,67,000	28,78,392
..	2,68,000	2,68,000	22,66,462
..	2,40,000	2,40,000	18,39,500
..	..	..	2,00,000
..	1,00,000	1,00,000	2,66,000
..	43,00,000	43,00,000	43,00,000
..	50,75,000	50,75,000	1,17,50,354

STATEMENT

Nature of expenditure

1

**500—Investments in General
Financial and Trading
Institutions**
Investments in Trading
Institutions

Total

Total C(a)Capital Account of General
Economic Services

(b) Capital Account of Agriculture and
Allied Services

505—Capital Outlay on Agriculture
Agriculture Farms
Commercial Crops
Plant Protection
Marketing
Agricultural Research
Storage and Ware housing
Horticulture
Seeds
National Grid of Rural Godown

Total

No. 12—Contd.

Expenditure during 1984-85			Expenditure to the end of 1984-85
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	..	..	11,00,000
..	..	..	11,00,000
..	50,75,000	50,75,000	1,28,50,354
..	9,49,393	9,49,393	40,86,103
..	25,551	25,551	25,551
..	..	..	1,05,835
..	53,703	53,703	53,703
..	..	..	6,38,304
..	9,31,303	9,31,303	47,94,261
..	86,241	86,241	14,27,930
..	2,96,838	2,96,838	12,92,734
..	1,94,471	1,94,471	1,94,471
..	25,37,500	25,37,500	1,26,18,892

STATEMENT

Nature of expenditure

1

509—Capital Outlay on Food

Procurement and supply

Buffer stock scheme

Other scheme each costing

Rs. 25 lakhs and less

Total

510—Capital Outlay on Animal Husbandary

Veterinary Services and Animal Health

Other expenditure

Total

511—Capital Outlay on Dairy Development

Dairy Development

Total

No. 12—Contd.

Expenditure during 1984-85			Expenditure to the end of 1984-85
Non-Plan 2	Plan 3	Total 4	
Rs.	Rs.	Rs.	Rs.
..	74,234	74,234	6,96,648
..	..	..	29,25,000
..	..	..	90,000
..	74,234	74,234	37,11,648
..	9,34,565	9,34,565	53,82,334
..	..	..	31,25,667
..	9,34,565	9,34,565	85,08,001
..	99,688	99,688	1,66,23,540
..	99,688	99,688	1,66,23,540

STATEMENT

Nature of expenditure

1

512—Capital Outlay on Fisheries

Inland Fisheries

Total

513—Capital Outlay on Forests

Forest Produce—

Forest Utilisation

Circle

Total

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

No. 12—*Contd.*

Expenditure of during 1984-85			Expenditure to the end of 1984-85
Non-Plan 2	Plan 3	Total 4	5
Rs.	Rs.	Rs.	Rs.
..	5,43,028	5,43,028	37,98,127
..	5,43,028	5,43,028	37,98,127
..	..	..	38,96,161
..	..	..	38,96,161
..	41,89,015	41,89,015	4,91,56,369
..	2,24,481	2,24,481	20,73,510

STATEMENT

Nature of expenditure

1

Small Scale Industries

Total

526—Capital Outlay on Consumer Industries

Tea

Other Industries

Total

528—Capital Outlay on Mining and Metallurgical Industries

Mineral exploration and development

Other Mining and Metallurgical Industries

Total

No. 12—*Contd.*

Expenditure of during 1984-85			Expenditure to the end of 1984-85
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	46,457	46,457	7,29,353
..	2,70,938	2,70,938	28,02,863
..	..	..	14,59,000
..	13,00,000	13,00,000	1,75,52,000
..	13,00,000	13,00,000	1,90,11,000
..	19,196	19,196	19,196
..	6,23,500	6,23,500	54,58,104
..	6,42,696	6,42,696	54,77,300

STATEMENT

 Nature of expenditure

1

Chakung Hydel Scheme

Rathong Micro Hydel Scheme

Other Mini/Micro Hydel Scheme

D—Diesel Power Scheme

Machinery and Equipment

E—Transmission and Distribution Scheme

Rural Electrification Schemes

North Sikkim Distribution Line

Other distribution Schemes

Machinery and Equipments

Construction of Inter-State

Transmission Line-Gangtok Kalimpong Line (C.S.S.)

Rural Electrification Schemes financed by loans from
R.E.C. (C.S.S.)

Total

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

No. 12—Contd.

Expenditure during 1984-85			Expenditure to the end of 1984-85
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	..	..	7,03,685
..	1,28,700	1,28,700	5,20,412
..	56,71,587	56,71,587	58,21,463
..	..	..	24,18,732
..	48,49,522	48,49,522	3,52,20,423
..	..	..	1,01,64,850
..	1,46,77,382	1,46,77,382	4,26,49,036
..	..	..	1,07,02,224
..	..	..	1,74,12,900
59,059	1,52,68,208	1,53,27,267	3,33,86,687
59,059	4,05,95,399	4,06,54,458	18,49,13,707
59,059	4,05,95,399	4,06,54,458	18,49,13,707

STATEMENT

Nature of expenditure

1

(C)—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 (CSS)

Total

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

Acquisition of Fleet

Workshop Facilities

Other expenditure

Total

E R R A T A

Finance Accounts—1984-85

<i>Sl. No.</i>	<i>Page No. and line</i>	<i>For</i>	<i>Read</i>
1.	1, 7th line	viz,	viz.
2.	3, 18th line	Sud-divided	Sub-divided
3.	4, Last line	Section/	Section
4.	11, 12th line	Transtions	Transactions
5.	28, 12th line from bottom 3rd column	40,98.4	40,98.24
6.	29, Last line, 3rd column	1,65,76,45	1,65,76.45
7.	35, 6th line, 5th column	parliamentary	Parliamentary
8.	51, 6th line, from bottom	(32 parcent	32 percent)
9.	55, 1st line under public Accounts	Smal	Small
10.	68, Col. 1 8th line	Co operatives	Cooperat ive
11.	71, Col. 1. 5th line	Secoudary	Secondary
12.	74, Col. 1, 3rd line from bottom	144 —	114 —
13.	139, 141, 147, 149 Main handing over col. 2 to 4	delete the word 'of' appearing between expenditure and during	
14.	169, Last line, 5th column	Cr. 45,83,830	Dr. 45,83,830



1870

1871

1872

1873

1874

1875

1876

1877

1878

1879

1880

1881

1882

1883

1884

1885

1886

1887

1888

1889

1890

No. 12—Contd.

Expenditure of during 1984-85			Expenditure to the end of 1984-85
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	5,54,31,658	5,54,31,658	31,03,51,263
..	35,18,134	35,18,134	1,90,31,103
..	21,76,428	21,76,428	81,96,125
..	6,11,26,220	6,11,26,220	33,75,78,491
..	42,28,814	42,28,814	3,44,23,481
..	4,06,483	4,06,483	71,49,076
..	..	..	62,37,395
..	46,35,297	46,35,297	4,78,09,952

Nature of expenditure

1

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

Tourism

Total

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

Total—C—Capital Account of Economic Services

Total—Expenditure Heads (Capital Accounts)

No. 12—*Concl'd.*

Expenditure of during 1984-85			Expenditure to the end of 1984-85
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	2,05,552	2,05,552	86,02,573
..	2,05,552	2,05,552	86,02,573
..	6,59,67,069	6,59,67,069	39,39,91,016
59,059	12,01,90,117	12,02,49,176	68,18,52,609
13,18,302	15,37,14,292	15,50,32,594	92,23,43,788

STATEMENT No. 13—STATEMENT SHOWING
IN STATUTORY CORPORATIONS,
ETC. UPTO

Serial No.	Name of the concern	Years(s) of investment	Details of type
1	2	3	4

(i) **Statutory****Corporation**

1.	State Bank of Sikkim	1968	Equity Shares
2.	Sikkim Mining Cor- poration	1960 1978-79 1979-80	—do— (a) (a)

DETAILS OF INVESTMENTS OF GOVERNMENT COMPANIES, BANKS AND CO-OPERATIVE SOCIETIES, THE END OF 1984-85.

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 1984- 1985	Amount of divi- dend declared and credited to Govern- ment during the year.	Remarks
5	6	7	8	9
Rs.	Rs.	Rs.		
(26,000)	100 but	13,00,000		
(63.98%)	called 50			
29.245	100	29,24,500		
(51%)		15,00,000		
		5,00,000		
				(a) Special financial assistance was considered as investment Loss sustained during 1980-81 was Rs. 5.04 lakhs and accumulated Loss upto the end of the year was Rs. 47.44 lakhs (96 per cent of the total paid up capital as on 31-3-1980). Position of loss during 1981-82, 1982-83, 1983-84 and 1984-85 is awaited from the Govern-ment.

STATEMENT

Serial No.	Name of the concern	Year(s) of investment	Details of type
1	2	3	4
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 1982-83	—do— —do— —do— —do—
5.	Sikkim Industrial Development and Investment Corporation	1977-78 to 1978-79 1979-80 1980-81 1981-82 1982-83 1983-84 1984-85	Equity Shares —do— —do— —do— —do— —do— —do—
6.	Sikkim Livestock Development Corporation	1976-77 1979-80	—do— —do—

No. 13—Contd.

Investment	Face Value of each Share	Amount invested to the end of 1984- 1985.	Amount of divi- dend declared and credited to Govern- ment during the year.	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
10,000	100	10,00,000		
1,000(100%)	100	1,00,000		
3,800(100%)	1000	38,00,000		
200(100%)	1000	2,00,000		
800	1000	8,00,000		
2,130(100%)	1000	21,30,000		
1,000(100%)	1000	10,00,000		
1,000(100%)	1000	10,00,000		
5,130(100%)	1000	51,30,000		
1,800	1000	18,00,000		
2,200(100%)	1000	22,00,000		
2,000(100%)	1000	20,00,000		
1,400(100%)	1000	14,00,000		
800(100%)	1000	8,00,000		
Total				
Statutory Corporation	2,95,84,500(A)			

(A) Differs from the balance of 1983-84 by Rs. 8,00,000/—. The amount of investment in Sikkim Housing Board during 1983-84 being excluded as the amount was a subvention to the Board instead of as investment.

STATEMENT

Serial No.	Name of the concern	Year(s) of investment	Details of type
1	2	3	4
(ii) Companies			
7.	Sikkim Jewels Company	1972	(b)
8.	Sikkim Distilleries Limited	(c) 1976-77 1977-78 to 1978-79 1980-81 1981-82	Preference Shares Equity Shares Bonus Shares —do— —do—
9.	Star Cinema	1962	Share Capital
10.	Denzong Cinema	1962	Equity
11.	Sikkim Flour Mills Limited	1977-78 to 1978-79 1980-81 1981-82 1982-83 1984-85	—do— —do— —do— —do— —do—

No. 13—Contd.

Investment	Face Value of each Share	Amount invested to the end of 1984- 1985	Amount of divi- dend declared to Govern- ment during the year	Remarks
Number of Shares and percentage of Govern- ment Invest- ment to the total paid up Capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
4,100(53.78%)	100	4,10,000		(b) Infor- mation awaited.
350	100	35,000		(c) Infor- mation awarded.
9,09,038	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		
No Shares issued	..	1,75,000		
1750	100	1,75,000		
2,300(100%)	1,000	23,00,000		
2,000	1,000	20,00,000		
900	1,000	9,00,000		
2,900(100%)	1,000	29,00,000		
1,100	1,000	11,00,000		
10,000(100%)	100	10,00,000		
Total companies		2,62,24,855		

STATEMENT

Serial No.	Name of the concern	Year(s) of investment	Details of type
1	2	3	4
(iii) Banks and Co-operative Societies.			
12.	State Bank of India	1966	—do—
13.	Sikkim Consumers Co- Operative Society	1975-76 1976-77	—do— —do—
14.	Joint Ventures	1976-77	Equity
15.	Dikchu Copper Zine Project	1977-78	(d)
16.	Wood Working Centre, Singtam	1977-78	Equity

No. 13—*Concl'd.*

Investment Number of Shares and percentage of Govern- ment to the total paid up capital	Face Value of each Share	Amount invested to the end of 1984- 1985.	Amount of divi- dend declared to Govern- ment during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
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		
Total Banks and Co-operatives Societies		16,48,250		(e) Informa- tion showing all occasions amongst units not received.
Grand Total A *		5,74,57,605	41,10,564(e)	

(A)* *Vide* note at page 153

STATEMENT No. 14—STATEMENT SHOWING THE
THAN ON REVENUE ACCOUNT) TO THE
SOURCES FROM WHICH THE FUNDS WERE

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, etc.
Miscellaneous Loans

Total—Loans and Advances

**CAPITAL AND OTHER EXPENDITURE (OTHER
END OF 1984-85 AND THE PRINCIPAL
PROVIDED FOR THE EXPENDITURE**

On 1st April 1984 During the year On 31st March 1985

(In lakhs of rupees)

5,77.54	78.99	6,56.53
14,79.54	2,68.84	17,48.38
77.75	50.75	1,28.50
4,49.67	41.89	4,91.56
3,65.77	43.64	4,09.41
14,42.60	4,06.54	18,49.14
32,80.24	6,59.67	39,39.91
<u>76,73.11</u>	<u>15,50.32</u>	<u>92,23.43</u>
50.00	..	50.00
19.06	..	19.06
52.83	0.99	53.82
94.56	19.84	1,14.40
11.02	(—) 0.93	10.09
1,32.04	13.93	1,45.97
65.71	..	65.71
<u>4,25.22</u>	<u>33.83</u>	<u>4,59.05</u>

STATEMENT

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

Contingency Fund

Reserve Funds

Net balances under 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 by Rs. 1,29.72 lakhs from the closing balance shown in the details refer Statement No. 16.

**Difference of Rs. 1.97 lakhs between the figures of "Total capital and correction of balance under" Miscellaneous Loans" in 1980-81 Acc-

No. 14—*Concl'd.*

On 1st April 1984	During the year (In lakhs of rupees)	On 31st March 1985
50.00	..	50.00
<u>81,48.33</u>	<u>15,84.15</u>	<u>97,32.48</u>
56,97.75	18,67.70	75,65.45
4,29.08	1,70.17	5,99.25
21,10.60	2,92.49	24,03.09
1,91.88	90.76	2,82.64
<u>*27,31.56</u>	<u>5,53.42</u>	<u>32,84.98</u>
21.34	(—)20.67	0.67
88.75	..	88.75
(—)5,67.39	1,36.95	—7,04.34
<u>3,86.79</u>	<u>(—) 5,60.49</u>	<u>(—)1,73.70</u>
<u>26,61.05</u>	<u>(—) 1,64.69</u>	<u>24,96.36</u>
(—) 2,62.68	1,18.87	(—) 1,43.81
4,75.12	..	4,75.12
<u>*81,46.36</u>	<u>15,84.15</u>	<u>** 97,30.51</u>

Finance Accounts for 1983-84 due to proforma corrections. For other expenditure" and the "Provision of Funds" is due to proforma out.

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

STATEMENT No. 15—DETAILED STATEMENT OF
UNDER HEADS OF ACCOUNT RELATING
PUBLIC

Head of Account 1	Opening balance 2
----------------------	----------------------

Rs.

PART I—

Receipt Heads (Revenue Account) (a)

Expenditure Heads (Revenue Account) (b)

Expenditure Heads (Capital Account) (b)

E—Public Debt (c)

603—Internal Debt of the State Government Cr. 4,29,07,885

604—Loans and Advances from the
Central Government Cr. 21,10,59,456

Total—E—Public Debt Cr. 25,39,67,341

F—Loans and Advances (d)

Loans and Advances by the
State Government Dr. 4,25,21,572

Total—Part I—Consolidated Fund

RECEIPTS, DISBURSEMENTS AND BALANCES
TO DEBT, CONTINGENCY FUND AND
ACCOUNT

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
CONSOLIDATED FUND		
77,25,12,134*		
	58,57,41,811*	..
	15,50,32,594*	..
1,76,82,100	6,65,400	Cr. 5,99,24,585
4,48,82,710	1,56,32,480	Cr. 24,03,09,686
<u>6,25,64,810</u>	<u>1,62,97,880</u>	<u>Cr. 30,02,34,271</u>
25,06,687	58,89,761	Dr. 4,59,04,646
<u>83,75,83,631</u>	<u>76,29,62,046</u>	

*These heads close to "Government Account."

(a) and (b) : For details, refer Statement No. 10 and 11.

(c) For details, refer Statement No. 16.

(d) For details, refer Statement No. 17.

Differs from the closing balance of the year 1983-84 in rectification of misclassification in 1975-76 to 1983-84 Accounts.

STATEMENT

Head of Account 1	Opening balance 2
----------------------	----------------------

Rs.

PART—II

H—Transfer to Contingency Fund**800—Contingency Fund**

Appropriation from the Consolidated Fund	Cr.	50,00,000
Education	Dr.	1,00,000
Scheduled Tribes and Other Backward Classes	Dr.	20,000
Fisheries	Dr.	3,00,000
Agriculture	Dr.	2,00,000
Natural Calamities	Dr.	10,00,000
Other Social and Community Services	Dr.	19,000
Social Security and Welfare	Dr.	50,000
Administration of Justice	Dr.	3,07,000
Medical	Dr.	8,70,013
Co-Operation		..
Land Revenue		..
Planning and Development		..
Power		..
Total—Part II—Contingency Fund	Cr.	21,33,987

No. 15—Contd.

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
CONTINGENCY FUND		
..	..	Cr. 50,00,000
..	..	Dr. 1,00,000
4,189	..	Dr. 15,811
..	..	Dr. 3,00,000
..	1,57,479 ✓	Dr. 3,57,479
..	..	Dr. 10,00,000
19,000	..	
..	..	Dr. 50,000
..	..	Dr. 3,07,000
..	..	Dr. 8,70,013
..	17,00,000 ✓	Dr. 17,00,000
..	12,600	Dr. 12,600
..	2,00,000	Dr. 2,00,000
..	20,000	Dr. 20,000
<u>23,189</u>	<u>20,90,079</u>	<u>Cr. 67,097</u>

STATEMENT

Head of Account 1	Opening balance 2
	Rs. PART III—
I—Small Savings, Provident Funds, etc.	
(b) Provident Funds	
805—State Provident Fund	
A—Civil	
General Provident Fund	Cr. 1,91,56,283
811—Insurance and Pension Funds	Cr. 32,174
	<hr/>
Total—I—Small Savings Provident Funds, etc.	Cr. 1,91,88,457
	<hr/>
J—Reserve Funds	
(b) Reserve Funds not bearing interest	
826—Depreciation/Revelal Reserve Funds	
Depreciation Reserve Funds of Government Commercial Departments/Undertakings	
Gross Balance	Cr. 88,74,066
Investments	Dr. 45,83,830
	<hr/>
Total—Gross Balance Investments	Cr. 88,74,066 Dr. 45,83,830
	<hr/>

No 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.

PUBLIC ACCOUNT—*Contd.*

1,07,67,773	17,53,008	Cr. 2,81,71,048
61,266	..	Cr. 93,440

<u>1,08,29,039</u>	<u>17,53,008</u>	<u>Cr. 2,82,64,488</u>
--------------------	------------------	------------------------

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

<u>..</u>	<u>..</u>	<u>Cr. 88,74,066</u>
<u>..</u>	<u>..</u>	<u>Cr. 45,83,830</u>

STATEMENT

Head of Account 1	Opening balance 2
	Rs.
	PART III—
J—Reserve Funds—Concl'd.	
829—Development and Welfare Funds	
Development Funds for Medical and Public Health purposes	
Hospital Funds	
Gross Balance	Cr. 916
Total—	Cr. 916
Total—J—Reserve Funds	
Gross Balance	Cr. 88,74,982
Investments	Dr. 45,83,830
K—Deposits and Advances	
(b) Deposits not bearing interest	
843—Civil Deposits	
Revenue Deposits	Cr. 17,16,041
Public Works Deposits	Cr. 1,13,82,014
Forest Deposits	Cr. —91,032

No. 15—*Contd.*

Receipts 3	Distursements 4	Closing balance 5
Rs.	Rs.	Rs.
..	..	Cr. 916
..	..	Cr. 916
..	..	Cr. 88,74,982
..	..	Dr. 45,83,830
9,88,353	..	Cr. 27,04,394
24,59,142	39,70,535	Cr. 98,70,621
5,434	68,610	Dr. 1,54,208*

*Reasons for debit balance is under investigation.

STATEMENT

Head of Account 1	Opening balance 2
	Rs.
	PART III—
Deposits received by Government	
Commercial Undertakings	Cr. 23,641
Deposits in connection with elections	Cr. 78,602
Other Deposits	Cr. 5,48,811
	<hr/>
Total—(b)—Deposits not bearing interest	Cr. 1,36,58,077
	<hr/>
(c)—Advances	
850—Civil Advances	
Forest Advances	Dr. 1,50,229
Other Advances	Dr. 11,32,853
	<hr/>
Total—850—Civil Advances	Dr. 12,83,082
	<hr/>
Total—c—Advances	Dr. 12,83,082
	<hr/>
Total—K—Deposits and Advances	Cr. 1,23,74,995
	<hr/>

No. 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
PUBLIC ACCOUNT—<i>Contd.</i>		
..	..	Cr. 23,641
..	..	Cr. 78,602
31,46,734	26,77,774	Cr. 10,17,771
<hr/>	<hr/>	<hr/>
65,99,663	67,16,919	Cr. 1,35,40,821
<hr/>	<hr/>	<hr/>
..	..	Dr. 1,50,229
..	..	Dr. 11,32,853
<hr/>	<hr/>	<hr/>
..	..	Dr. 12,83,082
<hr/>	<hr/>	<hr/>
..	..	Dr. 12,83,082
<hr/>	<hr/>	<hr/>
65,99,663	67,16,919	Cr. 1,22,57,739
<hr/>	<hr/>	<hr/>

STATEMENT

Head of Account 1	Opening balance 2
	Rs.
	PART—III
L—Suspense and Miscellaneous—	
(b) Suspense	
858—Suspense Accounts	
Suspense Account (Civil)	Dr. 9,97,73,326
Cash Settlement	
Suspense Accounts	Dr. 948
 Total—858—Suspense Accounts	 Dr. 8,97,74,274
 Total—(b)—Suspense	 Dr. 9,97,74,274
 (C)—Other Accounts	
870—Cheques and Bills	
Treasury cheques	Cr. 3,07,66,673
Total—870—Cheques and Bills	Cr. 3,07,66,673
871—Departmental Balances	
Civil	Nil

No. 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.

PUBLIC ACCOUNT—*Contd.*

1,92,51,606	3,50,42,624	Dr. 11,55,64,344
..	..	Dr. 948
<hr/>	<hr/>	<hr/>
1,92,51,606	3,50,42,624	Dr 11,55,65,292
<hr/>	<hr/>	<hr/>
1,92,51,606	3,50,42,624	11,55,65,292
<hr/>	<hr/>	<hr/>
34,29,42,387	34,24,92,296	Cr. 3,12,16,764
<hr/>	<hr/>	<hr/>
34,29,42,387	34,24,92,296	Cr. 3,12,16,764
<hr/>	<hr/>	<hr/>
4,76,29,259	4,58,38,779	Cr. 17,90,480*
<hr/>	<hr/>	<hr/>

*Reasons for credit balance under investigation.

STATEMENT

Head of Account 1	Opening balance 2
	Rs.
	PART—III
Total—871 Departmental Balances	Nil
872—Permanent Cash Imprest Civil	Dr. 1,07,340
Total—872 Permanent Cash Imprest	Dr. 1,07,340
873—Cash Balance Investment Account	Dr. 4,29,28,420
Total—873 Cash Balance Investment Account	Dr. 4,29,28,420
L—Suspense and Miscellaneous	
Total—L—Suspense and Miscellaneous	Dr. 11,20,43,361

No. 15—Contd.

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.

PUBLIC ACCOUNT—Contd.

<u>4,76,29,859</u>	<u>4,58,38,779</u>	Cr. 17,90,480
..	27,400	Dr. 1,34,740
..	27,400	Dr. 1,34,740
..	..	Dr. 4,29,28,420
..	..	Dr. 4,29,28,420
<u>40,98,23,252</u>	<u>42,34,01,099</u>	*Dr. 12,56,21,208

Differs from the last year's closing balance by Rs. 1,29,72,118 in rectification of misclassifications detected as a result of reconciliation with different Ministries and the State Government. Also refer footnote (a) at page 188 and 189

STATEMENT

Head of Account I	Opening balance 2
	Rs.
	PART—III
M—Remittances—Concl.	
(b)—Inter Government Adjustment Account	
886—Adjusting Account between Central and State Governments	
Other items	Dr. 81,690
Total—886	Dr. 81,690
Total—(b)—Inter Government Adjustment Accounts	Dr. 81,690
Total—M—Remittances	Cr. 3,86,78,161
Total — PART III—Public Account	Dr. 3,75,10,596
Total—Receipts Disburse- ments (Parts I, II & III)	
N—Cash Balance	
899—Cash Balance	
Deposits with Other Banks	
Total—N—Cash Balance	
	Grand Total

No. 15—*Concl'd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
		Dr. 81,690
..	..	Dr. 81,690
..	..	Dr. 81,690
41,90,54,171	47,51,03,133	Dr. 1,73,70,801
84,63,06,125	90,69,74,159	Dr. 9,81,78,630
1,68,39,12,945	1,67,20,26,284	
(—) 2,62,67,649	(—) 1,43,80,988	
(—) 2,62,67,649	(—) 1,43,80,988	
1,65,76,45,296	1,65,76,45,296	

STATEMENT No. 16—DETAILED STATEMENT
INTEREST BEARING OBLIGATIONS OF

Description of Debt

1

E—Public Debt

603—Internal Debt of the State Government

Loans from the Life Insurance Corporation of India

Loans from the Rural Electrification Corporation

Loans from other Institutions

Total—603—Internal Debt of the State Government

604—Loans and Advances from the Central Government

A—Non-Plan Loans

Share of Small Savings Collections

OF DEBT AND OTHER
GOVERNMENT

Balance on 1st April 1984 2	Additions during the year. 3	Discharges during the year 4	Balance on 31st March 1985 5
Rs.	Rs.	Rs.	Rs.
54,96,000 (a)	..	2,40,000	52,56,000
2,98,35,885 (a)	1,59,82,100	..	4,58,17,985
75,76,000 (a)	17,00,000	4,25,400	88,50,600
<u>4,29,07,885</u>	<u>1,76,82,100</u>	<u>6,65,400</u>	<u>5,99,24,585</u>
1,81,00,000 (a)	7,00,000	..	1,88,00,000

Description of Debt

1

604—Loans and Advances from the Central Government—Contd.

B—Loans for State/Union Territory

Plan Schemes

Block Loans

Natural Calamities

Drought Relief

D—Loans for Centrally Sponsored

Plan Schemes

Police—Modernisation of Police Force

House Building Advances

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

No. 17—Contd.

Balance on 1st April 1984	Additions during the year	Discharges during the year	Balance on 31st March 1985
2	3	4	5
Rs.	Rs.	Rs.	Rs.
11,48,66,134 (a)	3,97,29,210	85,75,396	14,60,19,948
1,60,000 (a)	..	21,336	1,38,664
7,22,400 (a)	1,57,500	60,900	8,19,000
4,60,000 (a)	6,00,000	89,000	9,71,000
24,02,200 (a)	8,50,000	2,80,599	29,71,601
20,52,834 (a)	17,97,00	3,44,670	35,05,164
3,73,000 (a)	75,000	62,997	3,85,003
3,50,000 (a)	..	..	3,50,000

 Description of Debt

1

**604—Loans and Advances from the Central
Government—Contd.**
D—Loans for Centrally Sponsored Plan Schemes—Concl.

Roads of Economic

Importance

Roads of Inter-State Importance

Loans for Jorethang Development Programme

Agriculture Fertilizer

Other Loans

Transmission and Distribution Schemes

(Power Projects)—

Inter-State Transmission

Lines

Loan for Rural Electrification

Total—D—Loans for Centrally Sponsored Plan Schemes
E—Ways and Means Advances—

Ways and Means Advances for Plan Schemes

Other Ways and Means Advances

No. 16—Contd.

Balance on 1st April 1984 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1985 5
Rs.	Rs.	Rs.	Rs.
11,24,000 (a)	..	48,960	10,75,000
..	9,74,000	..	9,74,000
5,50,000 (a)	..	..	5,50,000
33,00,000 (a)	..	33,00,000	..
.. (a)	..	..	..
1,14,31,981 (a)	..	10,21,622	1,04,10,359
(a)	..	..	..
<u>2,27,66,415 (a)</u>	<u>44,53,500</u>	<u>52,08,748</u>	<u>2,20,11,157</u>
1,15,00,000	..	..	1,15,00,000

STATEMENT

 Description of Debt

1

**604—Loans and Advances from the Central
Government—*Concl'd.***

F—Pre-1979-80 Loans—
Consolidated Loans for Productive and Semi
Productive Purposes

Total—604—Loans and Advances from the Central
Government

Total—E—Public Debt

I—Small Savings, Provident Funds, *etc.*
(b) Provident Funds

805—State Provident Funds

811—Insurance and Pension Funds
State Government Insurance Fund
General Insurance Scheme

Total—I—Small Savings, Provident Funds, *etc.*

GRAND TOTAL

(a) Differs from the closing balance shown in the Finance Accounts for 1983-84 on account of rectification of misclassifications from 1975 to 1983-84

No. 16—*Concl'd.*

Balance on 1st April 1984 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1985 5
Rs.	Rs.	Rs.	Rs.
4,36,66,907 (a)	..	18,27,000	4,18,39,907
21,10,59,456	4,48,82,710	1,56,32,480	24,03,09,686
5,39,67,341	6,25,64,810	1,62,97,880	30 02,34,271
1,91,56,283	1,07,67,773	17,53,008	2,81,71,048
32,174	61,266	..	93,440
1,91,88,457	1,08,29,039	17,53,008	2,82,64,488
27,31,55,798	7,33,93,849	1,80,50,888	32,84,98,759

detected as a result of reconciliation with the different Ministries/Autonomous Bodies and the State Government. Also refer footnote at page 177.

STATEMENT No. 17—DETAILED STATEMENT

Head of Account	Balance on 1st April 1984	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—		
Loans for Social and Community Services		
683—Loans for Housing		
Loans to Housing Boards, Corporations, <i>etc.</i>	50,00,000	..
	—————	—————
Total	50,00,000	..
	—————	—————
Total—Loans for Social and Community Services	50,00,000	..
	—————	—————
Loans for Economic Services		
(i) Loans for General Economic Services		
698—Loans for Co-operation		
Credit Co-operatives—		
Loans to Sikkim Consumer Co-operatives Society	2,28,740	..
Other Co-operatives	8,77,392	..
	—————	—————
Total	11,06,132	..
	—————	—————

OF LOANS AND ADVANCES BY GOVERNMENT

Total	Recovered during the year	Balance on 31st March 1985	Interest received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
50,00,000	..	50,00,000	
<u>50,00,000</u>	<u>..</u>	<u>50,00,000</u>	
50,00,000	..	50,00,000	
<u>50,00,000</u>	<u>..</u>	<u>50,00,000</u>	
2,28,740	..	2,28,740	27,52,890
8,77,392	..	8,77,392	
<u>11,06,132</u>	<u>..</u>	<u>11,06,132</u>	<u>27,52,890</u>

STATEMENT

Head of Account	Balance on 1st April 1984	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
Loans for Economic Services—Contd.		
700—Loans to General Financial and Trading Institutions		
Loans to Trading Institutions		
Loans to State Trading Corporation, Sikkim	8,00,000	..
Total	8,00,000	..
Total—(i)—Loans for General Economic Services	19,06,132	..
(ii)—Agriculture and Allied Services		
705—Loans for Agriculture		
Agriculture Farms—		
Advances to Cultivators	16,06,822	..
Total	16,00,822	..

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1985	Interest received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
8,00,000	..	8,00,000	
<u>8,00,000</u>	<u>..</u>	<u>8,00,000</u>	
19,06,132	..	19,06,132	27,52,890
<u>19,06,132</u>	<u>..</u>	<u>19,06,132</u>	<u>27,52,890</u>
16,00,822	..	16,00,822	
<u>16,00,822</u>	<u>..</u>	<u>16,00,822</u>	
16,00,822	..	16,00,822	
<u>16,00,822</u>	<u>..</u>	<u>16,00,822</u>	

STATEMENT

Head of Account	Balance on 31 April 1984	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advanced—Contd.		
Loans for Economic Service—Contd.		
(ii)—Agriculture and allied Services—Contd.		
710—Loans for Animal Husbandry		
Piggery Development	4,16,300	..
Poultry Development	3,28,167	..
Loans to Sikkim Livestock Development Corporation	7,93,492	..
Total—	15,37,959	..
711—Loans for Dairy Development		
Loans for Dairy Development Milk Supply Schemes		
	13,12,871	..
Total	13,12,871	..

No. 17—*Contd.*

Total	Recoveries during the year	Balance on 31st March 1985	Interest Received and credited to revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
4,16,300	62	4,16,238	
3,28,167	1,493	3,26,674	
7,93,492	..	7,93,492	
<u>15,37,959</u>	<u>1,555</u>	<u>15,36,404</u>	
13,12,871	..	13,12,871	
<u>13,12,871</u>	<u>..</u>	<u>13,12,871</u>	

*No interest was received.

STATEMENT

Head of Account	Balance on 1st April 1984	Advanced during the year
1	2	3
	Rs.	Rs.

**F—Loans and
Advances—Contd.
Loans for Economic
Services—Contd.
(ii) Loans for Agriculture
and Allied
Services—Contd.**

712—Loans for Fisheries

Other Loans	3,83,111	1,00,000
	<hr/>	<hr/>
Total	3,83,111	1,00,000
	<hr/>	<hr/>

713—Loans for Forest—

Forest Conservation and Development Loans to Wood Working Centre	4,48,747	..
	<hr/>	<hr/>
Total	4,48,747	..
	<hr/>	<hr/>

No. 17—Contd.

Total	Recoveries during the year	Balances on 31st March 1985	Interest Received and credited to revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
4,83,111	..	4,83,111	
<u>4,83,111</u>	<u>..</u>	<u>4,83,111</u>	
4,48,747	..	4,48,747	
<u>4,48,747</u>	<u>..</u>	<u>4,48,747</u>	

*No interest was received.

STATEMENT

Head of Account	Balance on 1st April 1984	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd. Loans for Economic Services—Contd.		
Total (ii) Agricultural and Allied Services	52,83,510	1,00,000
(iii)—Industry and Minerals		
720—Loans for Industrial Research and Develop- ment—		
Loans to Sikkim Jewels	38,37,500	..
Other Loans	14,78,592	..
Total	53,16,092	..

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1985	Interest Received and Credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
53,83,510	1,555	53,81,955	
38,37,500	..	38,37,500	
14,78,592	..	14,78,592	
53,16,092	..	53,16,092	

*No interest was received.

STATEMENT

Head of Account	Balance on 1st April 1984	Advanced during the year
1	2	3
	Rs.	Rs.

**F—Loans and
Advances—Contd.
Loans for Economic
Services—Contd.**

**(iii) Industry and
Minerals—Contd.**

**721—Loans for Village
and Small Industries**

Small Scale Industries	1,00,940	1,07,000
Handloom Industries	76,456	..
Handicraft Industries	84,852	..
Loans to entrepreneurs	47,167	..
Terms/working capital Loans to entrepreneurs	1,71,668	1,33,000
Total	<u>2,79,203</u>	<u>2,40,000</u>

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1985	Interest Received and Credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
6,060	..	6,060	
76,456	..	76,456	
84,852	..	84,852	
47,167	..	47,167	
3,94,668	1,55,662	1,49,006	
5,19,203	1,55,662	3,63,541	

*No interest was received.

STATEMENT

Head of Account	Balance on Ist April 1984	Advanced during the year	
1	2	3	
		Rs.	Rs.
F—Loans and Advances—Contd.			
Loans for Economic Services—Contd.			
(iii) Industry and Minerals—Contd.			
Mining and Metallurgical Industries—		38,60,000	19,00,000
728—Loans for Mining and Metallurgical Industries			
Other Mining and Metallurgical Industries—			
Loans for Development of Sikkim Mining Corporation			
Total		38,60,000	19,00,000
Total— (iii) Loans for Industry and Minerals		94,55,295	21,40,000
(iv) Loans for Communications			
744—Loans for other Transport and Communication Services			
Tourism		11,01,539	..

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1985	Interest Received and Credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
57,60,000	..	57,60,000	
<u>57,60,000</u>	<u>..</u>	<u>57,60,000</u>	
<u>1,15,95,295</u>	<u>1,55,662</u>	<u>1,14,39,633</u>	
<u>11,01,539</u>	<u>93,051</u>	<u>10,08,488</u>	

No Interest was received.

STATEMENT

Head of Account	Balance on 1st April 1984	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advance—Contd.		
Loans for Economic Services—Contd.		
(iv) Transport and Communication—Contd.		
Total	11,01,539	..
Total—Loans for Economic Services	1,77,46,476	22,40,000
766—Loans to Government Servants, etc.		
House Building Advances	1,28,65,756	24,70,659
Advance for Purchase of Motar Conveyances	3,53,707	89,175
Festival Advances	5,78,079	10,82,614
Other Advances	— 5,93,959	7,313
Total	1,32,03,583	36,49,761

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1985	Interest Received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
11,01,539	93,051	10,08,488	
1,99,86,476	2,50,268	1,97,36,208	27,52,890
1,53,36,415	7,28,989	1,46,07,426	
4,42,882	39,235	4,03,647	
16,60,693	9,73,515	6,87,178	
— 5,86,646	5,14,680	—11,01,326**	
1,68,53,344	22,56,419	1,45,96,925	

*°Minus balance is under investigation.

STATEMENT

Head of Account	Balance on Ist April 1984	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advance—Concl.		
767—Miscellaneous Loans		
Loans to M/s Jetmul Bhoraj and Company	65,20,484	..
Other Loans		
Loans to Members of Lagislative Assembly	1,029	..
Loans to individuals	50,000	..
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Total	65,71,513	..
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Total—Loans and Advances	4,25,21,572	58,89,761
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STATEMENT No. 18—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES

Name of Reserve Fund 1	Balance on 1st April 1984			Balance on 31st March 1985		
	Cash 2 Rs.	Investment 3 Rs.	Total 4 Rs.	Cash 5 Rs.	Investment 6 Rs.	Total 7 Rs.
	Reserve Fund not bearing Interest					
826—Depreciation/Renewal Reserve Funds						
Depreciation Reserve Funds of Government Commercial Department/Undertakings.	42,90,236	43,53,618	86,43,854	42,90,236	43,53,618	86,43,854
Depreciation Reserve Funds of Government Non-Commercial Departments	..	2,30,212	2,30,212	..	2,30,212	2,30,212
Total	42,90,236	45,83,830	88,74,066	42,90,236	45,83,830	88,74,066
829—Development and Welfare Fund						
Hospital Funds	916	..	916	916	..	916
Total—Reserve Funds not bearing Interest	42,91,152	45,83,830	88,74,982	42,91,152	45,83,830	88,74,982

