



GOVERNMENT OF SIKKIM

**FINANCE ACCOUNTS**

**1978-79**

1978-10

ЫМҮЙСЕ УССОПЫГ

COMMITTEE OF SURVIVAL



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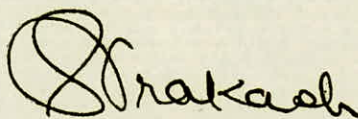
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*Certificate of the Comptroller and Auditor General  
of India*

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1978-79 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my Report on the accounts of the Government of Sikkim for the year 1978-79, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1978-79.



NEW DELHI,

(GIAN PRAKASH)

The *Comptroller and Auditor General of India*

25 FEB 1981

1874  
NEW YORK

Charles W. Johnson, Secretary of the  
CIVIL SERVICE COMMISSION

Accepted

Book 46

THE SECRETARY OF THE COMMISSION OF CIVIL SERVICE FOR THE YEAR  
1874. The Commission has the honor to acknowledge the receipt of  
your report on the subject of the proposed amendments to the  
Civil Service Act, and to inform you that the same have been  
referred to the Commission for their consideration. The Commission  
will be glad to receive from you any further information or  
suggestions which you may desire to submit in connection with  
the proposed amendments.

Very respectfully,  
Charles W. Johnson, Secretary

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the proposed amendments.

Accepted

Charles W. Johnson, Secretary of the  
CIVIL SERVICE COMMISSION



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

Each major head is allotted a code number which consists of a three digit Arabic number code. The first digit indicates whether a particular major head pertains to the 'Revenue Receipt' section/'Revenue Expenditure' section/'Capital Receipt' section/'Capital Expenditure' section/'Public Debt and Loans and

Advances, etc.', section or to the 'Public Account'. The next two digits indicate the major heads. The digits indicating the major heads remain the same for the major head denoting the same function occurring in the several sections included in the Consolidated Fund.

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

4. The transactions included in these accounts represent mainly the actual cash receipts and disbursements 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 the Debt, Deposits and Remittance heads as on 26th April 1975 were adopted on the basis of information collected from the records maintained by the State Government Departments. These balances are still to be reconciled/accepted.

STATEMENT OF FINANCIAL POSITION

PART I - CONSOLIDATED

Assets		
Current Assets		
Cash and equivalents		
Accounts receivable		
Inventory		
Prepaid expenses		
Other		
Non-current Assets		
Property, plant and equipment		
Intangible assets		
Other		
Liabilities		
Current Liabilities		
Accounts payable		
Accrued liabilities		
Deferred tax liabilities		
Other		
Non-current Liabilities		
Long-term debt		
Other		
Equity		
Share capital		
Reserves		
Other		

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**PART I**

**SUMMARISED STATEMENTS**

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STATEMENT No 1—SUMMARY OF

PART I — CONSOLIDATED

(I)—

Receipts	Actuals	
	(In lakhs of rupees)	
Receipt Heads (Revenue Account)	1977-78	1978-79
<b>A—Tax Revenue</b>		
 (a) Taxes on Income and Expenditure—		
021—Taxes on Income other than Corporation Tax	18.82	12.11
 Total—A (a) Taxes on Income and Expenditure .. ..	18.82	12.11
 (b) Taxes on Property and Capital Transactions—		
029—Land Revenue .. ..	13.26	4.87
030—Stamps and Registration Fees .. ..	..	0.01
 Total—A(b) Taxes on Property and Capital Transactions ...	13.26	4.88



## TRANSACTIONS

### FUND

#### Revenue

#### Disbursements

#### Actuals

(In lakhs of rupees)

Expenditure Heads (Revenue Account)	1977-78	1978-79
<b>A—General Services</b>		
(a) Organs of State—		
211—Parliament/State/Union Territory Legislatures ..	7.51	8.27
212—President, Vice-President/Governor/ Administrator of Union Territories	4.94	4.80
213—Council of Ministers ..	8.26	8.55
214—Administration of Justice ..	7.34	8.96
215—Elections .. ..	1.33	5.67
Total—A(a)—Organs of State ..	29.38	36.25
(b) Fiscal Services		
(i) Collection of Taxes on Income and Expenditure—		
220—Collection of Taxes on Income and Expenditure ..	0.54	0.77
Total—A(b) (i)—Collection of Taxes on Income and Expenditure. .	0.54	0.77
(ii) Collection of Taxes on Property and Capital Transactions—		
229—Land Revenue .. ..	20.55	30.34
230—Stamps and Registration ..	0.01	..
Total—A(b)(ii)—Collection of Taxes on Property and Capital Transactions ..	20.56	30.34

## STATEMENT

## PART I—CONSOLIDATED

Receipts	(I)— Actuals	
	(In lakhs of rupees)	
	1977-78	1978-79
<b>Receipt Heads (Revenue Account)—Contd.</b>		
<b>A.—Tax Revenue—concl'd.</b>		
<b>(c) Taxes on Commodities and Services—</b>		
039—State Excise .. .. .	1,14.97	1,45.13
040—Sales Tax .. .. .	47.36	43.69
041—Taxes on Vehicles .. .. .	5.16	5.63
045—Other Taxes and Duties on Commodities and Services .. .. .	8.58	15.23
<b>Total—A(c)—Taxes on Commodities and Services .. .. .</b>	<b>1,76.07</b>	<b>2,09.68</b>
<b>Total—A—Tax Revenue .. .. .</b>	<b>2,08.15</b>	<b>2,26.67</b>
<b>B—Non-Tax Revenue</b>		
<b>(b) Interest Receipts, Dividends and Profits—</b>		
049—Interest Receipts .. .. .	30.62	41.89
050—Dividends and Profits .. .. .	13.58	35.18
<b>Total—B(b)—Interest Receipts, Dividends and Profits .. .. .</b>	<b>44.20</b>	<b>77.07</b>
<b>(c) Other Non-Tax Revenue</b>		
<b>(i) General Services—</b>		
055—Police .. .. .	0.76	0.94
058—Stationery and Printing .. .. .	5.22	4.22
059—Public Works .. .. .	54.12	9.82
065—Other Administrative Services .. .. .	3.82	11.07
<b>Total—B(c)(i)—General Services .. .. .</b>	<b>63.92</b>	<b>26.05</b>

No. 1—Contd.

FUND—Contd.

Revenue—Contd.

Disbursements

Actuals

(In lakhs of rupees)  
1977-78    1978-79

**Expenditure Heads (Revenue Account)—Contd.**

**A—General Services—Contd.**

(b) Fiscal Services—(Concl'd.)

(iii) Collection of Taxes on Commo-  
dities and Services—

239—State Excise .. .. .	3.46	3.48
240—Sales Tax .. .. .	0.72	1.11
241—Taxes on Vehicles .. .. .	2.51	1.01
245—Other Taxes and Duties on Commodities and Services .. .. .	1.22	2.09
<b>Total—A(b)(iii)—Collection of Taxes on Commodities and Services .. .. .</b>	<b>7.91</b>	<b>7.69</b>
<b>Total—A(b)—Fiscal Services .. .. .</b>	<b>29.01</b>	<b>38.80</b>

(c) Interest Payments and Servicing of Debt—

249—Interest Payments .. .. .	6.28	21.42
<b>Total—(c)—Interest Payments and Servicing of Debt .. .. .</b>	<b>6.28</b>	<b>21.42</b>

(d) Administrative Services—

252—Secretariat—General Services .. .. .	26.16	38.50
253—District Administration .. .. .	7.38	8.19
254—Treasury and Accounts Administration .. .. .	2.69	3.87
255—Police .. .. .	81.48	1,01.37
256—Jails .. .. .	3.21	2.93
258—Stationery and Printing .. .. .	7.53	11.71
259—Public Works .. .. .	42.13	77.96
260—Fire Protection and Control .. .. .	2.58	2.99
265—Other Administrative Services .. .. .	9.23	17.12
<b>Total—A (d)—Administrative Services .. .. .</b>	<b>1,82.39</b>	<b>2,64.64</b>

**STATEMENT**

**PART I — CONSOLIDATED**

Receipts	(1) — Actuals	
	(In lakhs of rupees)	
	1977-78	1978-79
<b>Receipt Heads (Revenue Account)—Contd.</b>		
<b>B—Non-Tax Revenue—Contd.</b>		
<b>(c) Other Non-Tax Revenue—Contd.</b>		
<b>(ii) Social and Community Services—</b>		
077—Education ..	3.11	10.01
080—Medical ..	0.80	0.88
082—Public Health, Sanitation and Water Supply ..	0.62	0.58
083—Housing ..	..	0.06
085—Information and Publicity ..	0.60	0.65
<b>Total—B(c)(ii)—Social and Commu- nity Services ..</b>	<b>5.13</b>	<b>12.18</b>
<b>(iii) Economic Services—</b>		
098—Co-operation ..	..	0.02
105—Agriculture ..	2.03	3.68
109—Food ..	0.51	0.68
110—Animal Husbandry ..	1.45	4.63
111—Dairy Development ..	(a)	..
112—Fisheries ..	..	(b)
113—Forest ..	31.57	37.73
120—Industries ..	..	2.57
121—Village and Small Industries ..	5.02	4.84
128—Mines and Minerals ..	..	0.02
134—Power Projects ..	13.24	14.30
137—Roads and Bridges ..	..	(c)
<b>(a) Rs. 62 only.</b>	<b>(b) Rs. 274 only.</b>	<b>(c) Rs. 25 only.</b>

No 1—Contd.

FUND—Contd.

Revenue—Contd.

Disbursements

Actuals

(In lakhs of rupees)

1977-78      1978-79

Expenditure Heads (Revenue Account)—Contd.

A—General Services—Concl'd.

(e) Pension and Miscellaneous General Services—

266—Pensions and other Retirement Benefits ..	3.85	5.19
268—Miscellaneous General Services ..	1.86	1.81
Total—A (e)—Pension and Miscellaneous General Services ..	5.71	7.00
<b>Total—A—General Services ..</b>	<b>2,52.77</b>	<b>3,68.11</b>

B—Social and Community Services

276—Secretariat—Social and Community Services ..	3.12	3.27
277—Education ..	1,40.66	1,93.94
278—Art and Culture ..	4.74	5.90
280—Medical ..	61.60	78.01
281—Family Welfare ..	3.69	6.62
282—Public Health, Sanitation and Water Supply ..	45.73	35.17
283—Housing ..	18.49	15.14
284—Urban Development ..	10.49	14.95
285—Information and Publicity ..	10.06	10.52
287—Labour and Employment ..	6.40	5.95
288—Social Security and Welfare ..	20.72	20.78
289—Relief on account of Natural Calamities ..	1.20	0.40
295—Other Social and Community Services ..	9.60	10.42
<b>Total—B—Social and Community Services ..</b>	<b>3,36.50</b>	<b>4,01.07</b>

## STATEMENT

PART I—CONSOLIDATED  
(I)—

Receipts	Actuals	
	(In lakhs of rupees)	
	1977-78	1978-79
<b>Receipt Heads (Revenue Account)—Contd.</b>		
<b>B—Non-Tax Revenue—Concl.</b>		
(c) Other Non-Tax Revenue—Concl.		
(iii) Economic Services—Concl.		
138—Road and Water Transport Services ..	1,70.85	1,76.75
139—Tourism ..	0.49	1.19
	<hr/>	<hr/>
Total—B (c) (iii) Economic Services ..	2,25.16	2,46.41
	<hr/>	<hr/>
Total—B (c)—Other Non-Tax Revenue ..	2,94.21	2,84.64
	<hr/>	<hr/>
<b>Total—B—Non-Tax Revenue ..</b>	<b>3,38.41</b>	<b>3,61.71</b>
	<hr/>	<hr/>

No. 1—Contd.

FUND—Contd.

Revenue—Contd.

Disbursements	Actual	
	1977-78	1978-79
<b>Expenditure Heads (Revenue Account) —Contd.</b>		
<b>C—Economic Services</b>		
<b>(a) General Economic Services—</b>		
296—Secretariat—Economic Services ..	3.07	3.65
298—Co-operation ..	10.23	9.47
304—Other General Economic Services ..	1.09	2.07
Total—C(a)—General Economic Services ..	14.39	15.19
<b>(b) Agriculture and Allied Services—</b>		
305—Agriculture ..	95.25	1,30.01
306—Minor Irrigation ..	30.07	44.89
307—Soil and Water Conservation ..	62.09	70.40
309—Food ..	20.98	37.19
310—Animal Husbandry ..	52.26	62.76
311—Dairy Development ..	4.80	5.65
312—Fisheries ..	7.83	14.37
313—Forest ..	1,06.59	1,54.08
314—Community Development ..	65.68	1,11.38
Total—C(b)—Agriculture and Allied Services ..	4,45.55	6,30.73

STATEMENT

PART I—CONSOLIDATED

(I)—

Receipts

Actuals

(In lakhs of rupees)  
1977-78    1978-79

Receipt Heads (Revenue Account)—Concl'd.

**C—Grants-in-Aid and Contributions**

160—Grants-in-Aid from Central Government	..	15,73.70	23,38.90
--	----	----------	----------

<b>Total—C—Grants-in-Aid and     Contributions</b>	..	15,73.70	23,38.90
--	----	----------	----------

<b>Total—Receipt Heads (Revenue     Account)</b>	..	21,20.26	29,27.28
--	----	----------	----------



No. 1—Contd.

FUND—Contd.

Revenue—Concl'd.

Disbursements

Actuals

(In lakhs of rupees)

1977-78    1978-79

Expenditure Heads (Revenue Account)—Concl'd.

C—Economic Services—Concl'd.

(c) Industry and Minerals—

320—Industries ..	22.78	24.40
321—Village and Small Industries ...	31.00	48.05
328—Mines and Minerals ..	3.29	2.88
<b>Total—C (c)—Industry and Minerals</b>	<b>57.07</b>	<b>75.33</b>

(d) Water and Power Development—

333—Irrigation, Navigation, Drainage and Flood Control Projects ..	24.40	29.40
334—Power Projects ..	79.14	1,24.88
<b>Total—C(d)—Water and Power Development ..</b>	<b>1,03.54</b>	<b>1,54.28</b>

(e) Transport and Communications—

337—Roads and Bridges ..	3,37.68	4,19.98
338—Road and Water Transport Services ..	1,82.55	1,89.07
339—Tourism ..	7.02	25.39
<b>Total—C(e)—Transport and Communications ..</b>	<b>5,27.25</b>	<b>6,34.44</b>
<b>Total—C—Economic Services ..</b>	<b>11,47.80</b>	<b>15,09.97</b>
<b>Total—Expenditure Heads (Revenue Account) ..</b>	<b>17,37.07</b>	<b>22,79.15</b>
Revenue Surplus ..	3,83.19	6,48.13

**STATEMENT**

**PART I—CONSOLIDATED**

Receipt	(2)—Capital, Actuals	
	(In lakhs of rupees)	
	1977-78	1978-79
<b>E—Public Debt (a)</b>		
603—Internal Debt of the State Government ..	5.00	56.00
604—Loans and Advances from the Central Government ...	1,19.07	2,38.60
<b>Total—E—Public Debt</b>	1,24.07	2,94.60
<b>F—Loans and Advances (b)</b> ..	14.27	5.97
<b>Total—CONSOLIDATED FUND</b> ..	22,58.60	32,27.84

**PART II—CONTINGENCY**

800—Contingency Fund ..	11.00	0.49
<b>Total—CONTINGENCY FUND</b> ..	11.00	0.49

- 
- (a) A detailed account is given in Statement No. 16.  
 (b) A detailed account is given in Statement No. 17.

No. 1—Contd.

FUND—Concl'd.

Public Debt, Loans, etc.

Disbursements	Actuals	
	(In lakhs of rupees)	
	1977-78	1978-79
Expenditure Heads (Capital Account)*	6,37.36	7,19.26
<b>E—Public Debt (a)</b>		
603—Internal Debt of the State Government ..	0.20	0.43
604—Loans and Advances from the Central Government ..	8.88	25.21
<b>Total—E—Public Debt</b> ..	9.08	25.64
<b>F—Loans and Advances (b)</b> ..	31.44	19.73
<b>Total—CONSOLIDATED FUND</b> ..	24,14.95	30,43.78
<b>FUND</b>		
800—Contingency Fund ..	0.49	32.21(y)
<b>Total—CONTINGENCY FUND</b> ..	0.49	32.21

\*Figures for each Major Head are given in Statement No. 2.

(y) Details of expenditure met out of Contingency Fund are given in Statement No. 15.

(a) See footnote (a) on page 20.

(b) See footnote (b) on page 20.

## STATEMENT

## PART III—PUBLIC

Receipts	Actuals	
	(In lakhs of rupees)	
	1977-78	1978-79
<b>I—Small Savings, Provident Funds, etc.</b>		
<b>(b) Provident Funds</b> ..	5.75	7.59
Total—I—Small Savings, Provident Funds, etc. ..	<u>5.75</u>	<u>7.59</u>
<b>J—Reserve Funds</b>		
(b) Reserve Funds not bearing interest ..		4.05
<b>K—Deposits and Advances</b>		
(b) Deposits not bearing interest ..	28.65	80.75
(c) Advances ..		0.16
Total—K—Deposits and Advances ..	<u>28.65</u>	<u>80.91</u>
<b>L—Suspense and Miscellaneous</b>		
(b) Suspense ..	0.30	9.94
(c) Other Accounts ..	13,25.60	16,39.33
Total—L—Suspense and Miscellaneous ..	<u>13,25.90</u>	<u>16,49.27</u>
<b>M—Remittances</b>		
(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc., and other Remittances ..	11,15.15	15,57.87
(b) Inter-Government Adjustment Accounts ..	14.00	..
Total—M—Remittances ..	<u>11,29.15</u>	<u>15,57.87</u>

## ACCOUNT

## Disbursements

## Actuals

(In lakhs of rupees)

1977-78      1978-79

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

(b) Provident Funds

**J—Reserve Funds**(b) Reserve Funds not bearing  
interest**K—Deposits and Advances**

(b) Deposits not bearing interest .. 25.55      65.58

(c) Advances .. 0.03      0.16

Total—K—Deposits and Advances .. 25.58      65.74

**L—Suspense and Miscellaneous**

(b) Suspense .. 44.69      89.40

(c) Other Accounts .. 13,67.97      17,24.54

Total—L—Suspense and Mis-  
cellaneous .. 14,12.66      18,13.94**M—Remittances**(a) Money Orders, Remittances and  
adjustments between the officers  
rendering accounts to the same  
Accountant General, etc. and  
other Remittances .. 10,15.11      15,20.90(b) Inter-Government Adjustment  
Accounts .. 7.84      ..

Total—M—Remittances .. 10,22.95      15,20.90

(a) Rs. 10 only

## STATEMENT

Receipts	PART III—PUBLIC	
	Actuals	
	(In lakhs of rupees)	
	1977-78	1978-79
Total—PUBLIC ACCOUNT	24,89.45	32,99.69
Total—Receipts (Parts I, II and III)	47,59.05	65,28.03
<b>N—Cash Balance</b>		
Opening Cash Balance	86.75	(—)30.83
<b>GRAND TOTAL</b>	48,45.80	64,97.20

**ACCOUNT—Concl.**

Disbursements	Actuals	
	(In lakhs of rupees)	
	1977-78	1978-79
<b>Total—PUBLIC ACCOUNT</b>	<b>24,61.19</b>	<b>34,00.58</b>
<b>Total—Disbursements (Parts I, II and III)</b>	<b>48,76.63</b>	<b>64,76.57</b>
<b>Closing Cash Balance</b>	<b>(—)30.83</b>	<b>20.63</b>
<b>GRAND TOTAL</b>	<b>48,45.80</b>	<b>64,97.20</b>

STATEMENT No. 1—Contd.

**Explanatory Notes**

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

Of the total revenue receipts of Rs. 29,27.28 lakhs in 1978-79, Rs. 23,38.90 lakhs (80 per cent of the total revenue receipts) were received from Government of India as shown below:—

(In lakhs of rupees)	
(i) Grants under Article 275 (1) of the Constitution	4,20.52
(ii) Grant for State Plan Schemes	14,06.57
(iii) Other grants	5,11.81
Total	<u>23,38.90</u>

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

State Excise Duty was raised by 7 per cent over the prevailing rate during the year and the anticipated receipts from such increase were Rs. 3 lakhs.

**3. Revenue receipts :**

The increase of Rs. 8,07.02 lakhs in revenue receipts from Rs. 21,20.26 lakhs in 1977-78 to Rs. 29,27.28 lakhs in 1978-79 was due mainly to more grants received from the Government of India during the year (Rs. 23,38.90 lakhs as against Rs. 15,73.70 lakhs in the previous year).

**4. Expenditure on revenue account :**

The increase of Rs. 5,42.08 lakhs in expenditure on revenue account from Rs. 17,37.07 lakhs in 1977-78 to Rs. 22,79.15 lakhs in 1978-79 was mainly under:—



STATEMENT No. 1—Contd.

Serial number	Major head of account	Actuals		Increase
		1977-78	1978-79	
		(In lakhs of rupees)		
1.	337—Roads and Bridges	3,37.68	4,19.98	82.30
	The increase was due mainly to more expenditure on strategic and border roads.			
2.	277—Education	1,40.66	1,93.94	53.28
	The increase was due mainly to payments of arrears as a result of revision of scales of pay.			
3.	313—Forest	1,06.59	1,54.08	47.49
	The increase was due mainly to expansion of sericulture, more extraction of logs and their transportation by floating through River Teesta, emphasis on preservation of wild life and on social forestry works on waste land and appointment of additional staff.			
4.	334—Power Projects	79.14	1,24.88	45.74
	The increase was due mainly to purchase of motor vehicles, repairs of the power house damaged in floods, purchase of power from the Lower Lagyap Hydel Project, construction of new transmission lines, purchase of survey equipment, rural electrification and payment of arrears to work charge staff.			
5.	314—Community Development	65.68	1,11.38	45.70
	The increase was due mainly to increased cost of galvanised iron pipes which were generally used instead of polythene pipes.			
6.	259—Public Works	42.13	77.96	35.83
	The increase was due mainly to construction of more buildings and maintenance thereof, hiring of more vehicles and appointment of more staff.			

STATEMENT No. 1—Contd.

Serial number	Major head of account	Actuals		Increase
		1977-78 (In lakhs of rupees)	1978-79	
7.	305—Agriculture	95.25	1,30.01	34.76
	<p>The increase was due mainly to expansion of Regional Centre, increase in area under high yielding varieties programme, introduction of new varieties of commercial crops, conducting more adoptive trials in the fields of the farmers, increase in fruit plant orchards, extending facilities to Apple and Vegetable Growers' Association and bringing more area under bench terracing.</p>			
8.	255—Police	81.48	1,01.37	19.89
	<p>The increase was due mainly to opening of three new sections, namely, "Finger Print", "Photography" and "Cryptography", strengthening of wireless branch by more recruitment and payment of arrears of pay and allowances due to revision of pay scales.</p>			
9.	339—Tourism	7.02	25.39	18.37
	<p>The increase was due mainly to purchase of vehicles, construction of trekking routes and sheds at Dzungri, Thangsing and Zemathang, recruitment of officials at Delhi, Culcutta and Siliguri and <i>ad-hoc</i> advance payment to staff pending fixation of pay in the revised scales.</p>			
10.	321—Village and Small Industries	31.00	48.05	17.05

The increase was due mainly to opening of new District Office at Mangan and District Industries Centre at Jorethang, starting of new schemes like Handloom Industries and Handicrafts Industries and training of rural artisans, increase in promotional and developmental activities and new appointments.

STATEMENT No 1—*Contd.*

Serial number	Major head of account	Actuals		Increase
		1977-78	1978-79	

(In lakhs of rupees)

11.	280—Medical	61.60	78.01	16.41
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The increase was due mainly to purchase of more medicines, appointment of additional staff and payment of arrears of pay and allowances.

12.	309—Food	20.98	37.19	16.21
-----	----------	-------	-------	-------

The increase was due mainly to emphasis of schemes for supply of nutritions and subsidiary food.

13.	249—Interest Payments	6.28	21.42	15.14
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The increase was due mainly to payment of interest on larger amount of loan.

14.	306—Minor Irrigation	30.07	44.89	14.82
-----	----------------------	-------	-------	-------

The increase was due mainly to implementation of more schemes and appointment of more staff.

15.	252—Secretariat-General			
	Services	26.16	38.50	12.34

The increase was due mainly to

- (i) installation of 300 lines Branch Telephone Exchange, appointment of additional staff and revision of pay scales,
- (ii) purchase of a new petrol jeep, construction of garages and payment of arrears to staff in the Department of Land Revenue, and
- (iii) expansion of the Department of Local Self Government.

STATEMENT No. 1—*Concl'd.*

Serial number	Major head of account	Actuals		Increase
		1977-78 (In lakhs of rupees)	1978-79	

16.	310—Animal Husbandry	52.26	62.76	10.50
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The increase was due mainly to opening of new veterinary centres in the districts, establishment of more units for pasture development and piggery development and construction of new buildings in the districts.

17.	229—Land Revenue	20.55	30.34	9.79
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Reasons for the increase have not been intimated (May 1980).

18.	307—Soil and Water Conservation	62.09	70.40	8.31
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The increase was due mainly to accelerated progress of soil conservation work in the catchment of Teesta River Valley.

19.	312—Fisheries	7.83	14.37	6.54
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The increase was due to expenditure on development of inland fisheries and on survey of fisheries, both being new schemes in the State.

**STATEMENT No. 2—CAPITAL OUTLAY—PROGRESSIVE  
CAPITAL OUTLAY TO END OF 1978-79**

Serial number	Major head of account	Expenditure up to 1977-78	Expenditure during 1978-79	Total
1	2	3	4	5
(In lakhs of rupees)				
A—Capital Account of General Services—				
1.	459—Capital Outlay on Public Works	1,27.23	59.80	1,87.03
Total—A—Capital Account of General Services		1,27.23	59.80	1,87.03
B—Capital Account of Social and Community Services—				
2.	477—Capital Outlay on Education, Art and Culture	94.27	20.94	1,15.21
3.	480—Capital Outlay on Medical	82.41	39.67	1,22.08
4.	482—Capital Outlay on Public Health, Sanitation and Water Supply	43.10	46.66	89.76
5.	483—Capital Outlay on Housing	98.92	55.12	1,54.04
6.	488—Capital Outlay on Social Security and Welfare	1.25	1.41	2.66

## STATEMENT No. 2—Contd.

Serial number	Major head of account	Expenditure up to 1977-78	Expenditure during 1978-79	Total
1	2	3	4	5
<b>B—Capital Account of Social and Community Services—Concl'd.</b>				
(In lakhs of rupees)				
7.	495—Capital Outlay on Other Social and Community Services	1.82	..	1.82
<b>Total—B—Capital Account of Social and Community Services</b>		<b>3,21.77</b>	<b>1,63.80</b>	<b>4,85.57</b>
<b>C—Capital Account of Economic Services</b>				
<b>(a) Capital Account of General Economic Services—</b>				
8.	498—Capital Outlay on Co-operation	18.53	8.23	26.76
9.	500—Investments in General Financial and Trading Institutions	6.00	4.00	10.00
<b>Total—C(a)—Capital Account of General Economic Services</b>		<b>24.53</b>	<b>12.23</b>	<b>36.76</b>
<b>(b) Capital Account of Agriculture and Allied Services—</b>				
10.	505—Capital Outlay on Agriculture	28.36	6.76	35.12

STATEMENT No. 2—Contd.

Serial number 1	Major head of account 2	Expenditure up to 1977-78 3	Expenditure during 1978-79 4	Total 5
<b>C—Capital Account of Economic Services—Contd.</b>				
(b)—Capital Account of Agriculture and Allied Services—Concl'd.				
(In lakhs of rupees)				
11.	509—Capital Outlay on Food	34.68	..	34.68
12.	510—Capital Outlay on Animal Husbandry	7.89	14.12	22.01
13.	511—Capital Outlay on Dairy Development	90.00	..	90.00
14.	513—Capital Outlay on Forests	15.60	23.36	38.96
<b>Total—C(b)—Capital Account of Agriculture and Allied Services</b>		<b>1,76.53</b>	<b>44.24</b>	<b>2,20.77</b>
(c)—Capital Account of Industry and Minerals—				
15.	526—Capital Outlay on Consumer Industries	56.61	23.00	79.61
16.	528—Capital Outlay on Mining and Metallurgical Industries	23.10	15.00	38.10
17.	530—Investments in Industrial Financial Institutions	5.00	11.00	16.00
<b>Total—C(c)—Capital Account of Industry and Minerals</b>		<b>84.71</b>	<b>49.00</b>	<b>1,33.71</b>

STATEMENT No. 2—Contd.

Serial number 1	Major head of account 2	Expenditure up to 1977-78 3	Expenditure during 1978-79 4	Total 5
(In lakhs of rupees)				
C—Capital Account of Economic Services—Concl'd.				
(d)—Capital Account of Water and Power Development—				
18.	534—Capital Outlay on Power Projects	96.71	54.05	1,50.76
Total—C(d)—Capital Account of Water and Power Development		96.71	54.05	1,50.76
(e)—Capital Account of Transport and Communications—				
19.	537—Capital Outlay on Roads and Bridges	4,09.12	2,93.05	7,02.17
20.	538—Capital Outlay on Road and Water Transport Services	51.61	36.67	88.28
21.	544—Capital Outlay on Other Transport and Communication Services	46.49	6.42	52.91
Total—C(e)—Capital Account of Transport and Communications		5,07.22	3,36.14	8,43.36
Total—C—Capital Account of Economic Services		8,89.70	4,95.66	13,85.36
Total		13,38.70	7,19.26	20,57.96



STATEMENT No. 2—*Concl'd.*

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**Explanatory Notes**

1. Further details of capital expenditure are given in Statement No. 12.
2. During 1978-79, Government invested Rs. 66.85 lakhs (Rs. 15.00 lakhs in Sikkim Mining Corporation, Rs. 4.00 lakhs in State Trading Corporation, Rs. 6.00 lakhs in Sikkim Time Corporation, Rs. 13.00 lakhs in Sikkim Industrial Development and Investment Corporation, Rs. 13.85 lakhs in Sikkim Distilleries Ltd. and Rs. 15.00 lakhs in Roller Flour Mill). According to the information furnished by Government, the total investment of the Government in the share capital of different concerns at the end of 1976-77, 1977-78 and 1978-79 was Rs. 1,26.10 lakhs, Rs. 1,79.95 lakhs and Rs. 2,46.80 lakhs respectively. Dividend received from the investments during these years was Rs. 11.28 lakhs, Rs. 13.58 lakhs and Rs. 35.18 lakhs respectively. Further details are given in Statement No. 13.

## STATEMENT No. 3—DEBT POSITION

### (i) Statement of borrowings

Nature of borrowings	Balance on 1st April 1978	Receipts during the year	Repay-ments during the year	Balance on 31st March 1979	In-crease
1	2	3	4	5	6
(In lakhs of rupees)					
<b>I. Public Debt</b>					
<b>(a) Internal Debt of the State Government</b>					
	9.80	56.00	0.43	65.37	55.57
<b>(b) Loans and Advances from the Central Government</b>					
	3,14.37	2,38.60	25.21	5,27.76	2,13.39
<b>Total: Public Debt</b>	3,24.17	2,94.60	25.64	5,93.13	2,68.96
<b>II. Small Savings, Provident Funds, etc.</b>					
	21.42	7.59	..	29.01	7.59
<b>GRAND TOTAL:</b>	3,45.59	3,02.19	25.64	6,22.14	2,76.55

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

STATEMENT No. 3—Contd.

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

**Explanatory Notes**

1. Internal Debt of the State Government :

The receipts of Rs. 56 lakhs under this represent borrowings of Rs. 6 lakhs from the Life Insurance Corporation of India for implementing the Social Housing Schemes and Rs. 50 lakhs from the General Insurance Corporation of India for implementing Village Housing Project Schemes and construction of houses for the economically weaker section of the society, with the consent of the Government of India.

Both the loans are repayable in twentyfive equal annual instalments and carry interest at the rate of 8 per cent per annum. Rupees 0.61 lakh were paid as interest on the loan from the Life Insurance Corporation of India during 1978-79.

2. Loans and advances from the Central Government :

Rupees 2,38.60 lakhs were received from the Government of India as loans (block loan for Plan schemes : Rs. 68.62 lakhs, loans for Centrally Sponsored Plan schemes : Rs. 85.09 lakhs and loans for Central Plan schemes : Rs. 84.89 lakhs). Repayment during the year was Rs. 25.21 lakhs. Amount due for repayment towards principal but not paid was Rs. 0.75 lakh.

During the year the State Government paid Rs. 18.72 lakhs to the Government of India as interest on loans.

3. Small Savings, Provident Funds, etc.:

This comprises the provident fund balances of the Government servants. It was mentioned in Explanatory Note I below

STATEMENT No. 3—Contd.

Statement No. 7 of Finance Accounts 1975-76 that the balances in the Provident Fund accounts were kept out of Government accounts. Till 31st March 1979, a total sum of Rs. 29.01 lakhs (1976-77 : Rs. 15.67 lakhs, 1977-78: Rs. 5.75 lakhs and 1978-79: Rs. 7.59 lakhs) was transferred to Government accounts (in Part III—Public Account).

A balance of Rs. 3.68 lakhs as on 31st March 1979 still remained out of Government accounts vide details given in Appendix. Also refer to note below the Appendix.

The State Government paid interest of Rs. 2.09 lakhs on provident fund balances and the amount was credited to the fund account.

(ii) Other obligations

In addition to the above, the balances at the credit of certain deposits to the extent to which they have not been invested but are merged with the general cash balance of the Government also constitute a liability of the Government. Such liability at the end of March 1979 was Rs. 90.07 lakhs as shown in Statement No. 15.

(iii) Service of debt

The gross debt and other obligations and the total net amount of interest charges met from revenue during 1977-78 and 1978-79 are shown below :—

	1977-78	1978-79	Net increase during the year
(In lakhs of rupees)			
Gross debt and other obligations outstanding at the end of the year	4,20.48	7,12.21	2,91.73

**STATEMENT No. 3—Concl'd.**

	1977-78	1978-79	Net increase during the year
	(In lakhs of rupees)		
(I) Interest paid by Government	6.28	21.42	15.14
(II) Interest realised (interest on investments of cash balances)	30.62	41.89	11.27

Apart from the interest receipts as above, the Government also received Rs. 35.18 lakhs during the year as dividend on investments in commercial undertakings, etc.

## STATEMENT No. 4—LOANS AND ADVANCES

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(i) Statement of

Class of loans and advances	Balance on 1st April 1978
	( In lakhs
<b>I—Loans for Economic Services</b>	
(i) General Economic Services	19.25
(ii) Agriculture and Allied Services	40.32
(iii) Industry and Minerals	66.70
(iv) Loans for Transport and Communications	18.70
Total—I—Loans for Economic Services	<hr/> 1,44.97
<b>II—Loans to Government servants, etc.</b>	29.18
<b>III—Loans for miscellaneous purposes</b>	63.54
<b>Total</b>	<hr/> 2,37.69 <hr/>

(ii) Recoveries

Information about arrears in recovery of loans and advancemental officers, has not

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

## BY THE STATE GOVERNMENT

### loans and advances (a)

Paid during the year	Repaid during the year	Balance on 31st March 1979	Net increase(+) or decrease (-) during the year
..	..	19.25	Nil
1.35	0.71	40.96	(+) 0.64
2.25	2.84	66.11	(-) 0.59
6.00	0.03	24.67	(+) 5.97
9.60	3.58	1,50.99	(+) 6.02
10.13	2.14	37.17	(+) 7.99
..	0.25	63.29	(-) 0.25
19.73	5.97	2,51.45	(+) 13.76

### in arrears

ces, the detailed accounts of which are maintained by the department, been received (July 1980).

**STATEMENT No. 5—GUARANTEES GIVEN BY  
GOVERNMENT FOR REPAYMENT OF LOANS,  
ETC., RAISED BY STATUTORY CORPORA-  
TIONS, LOCAL BODIES AND OTHER INSTI-  
TUTIONS**

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1979
( In lakhs of rupees )		
<b>Sikkim Mining Corporation—</b>		
Guarantee to the State Bank of Sikkim for the grant of advance (overdraft) to the Corporation	10.00	..
<b>Sikkim Consumers' Co-operative Society—</b>		
Guarantee to the State Bank of Sikkim for repayment of overdraft	10.00	4.04
<b>Total</b>	<b>20.00</b>	<b>4.04</b>

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

No guarantee was invoked during the year.



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

	As on 1st April 1978	As on 31st March 1979
( In lakhs of rupees )		
<b>(A) General Cash Balance—</b>		
(1) Deposits with Reserve Bank	..	..
(2) Deposits with other banks	(—) 15.84	20.63
(3) Remittances in transit	(—) 15.00	..
Total	<u>(—)30.84</u>	<u>20.63</u>
(4) Investments held in the Cash Balance Investment Account	4,85.30	4,85.30*
Total (A)	<u>4,54.46</u>	<u>          </u>
<b>(B) Other Cash Balances and Investments—</b>		
(1) Permanent advances for contingent expenditure with departmental officers	0.18	0.18
(2) Investments of earmarked funds	64.74	60.69
Total (B)	<u>64.92</u>	<u>60.87</u>
Total (A) and (B)	<u>5,19.38</u>	<u>5,66.80*</u>

\*Please see footnote \*on pages 126—127

STATEMENT No. 6—*Concl'd.*

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**Explanatory Notes**

1. Under an arrangement made from the year 1968-69, the State Bank of Sikkim, established in that year, has been vested with the responsibility of receiving money on behalf of Government, making all Government payments and keeping custody of the balances of Government in current account as well as in fixed deposits that may be made from time to time. The transactions of Government in the districts are also made through the branches of the bank. The balance held with the State Bank of Sikkim on 31st March 1979 amounted to Rs. 16.84 lakhs. Government also holds a part of its balance (Rs. 3.79 lakhs) in current account with a bank in Calcutta (the balance of Rs. 2.92 lakhs shown in last account has been increased due to credit of interest since April 1974).

2. The cash balance represents the combined balances of the Consolidated Fund, Contingency Fund and Public Account.

3. The investments held in the Cash Balance Investment Account were partly in fixed deposits with the State Bank of India (Rs. 3.17 lakhs) and with the State Bank of Sikkim (Rs. 4,76.11 lakhs) and partly in the Government of India securities (Rs. 6.02 lakhs). Interest realised during the year on investment of cash balances was Rs. 41.89 lakhs.

4. Details of investments out of earmarked funds are given in Statement No. 18.

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

The following is a summary of balances on 31st March 1979

Debit balance Rs.	Sector of the General Account	Name of Account	Credit balance Rs.
<b>Consolidated Fund</b>			
1,46,62,638	A to D and part of H	Government Account	
	E	Public Debt	5,93,12,803
2,51,44,551	F	Loans and Advances	
	H	<b>Contingency Fund</b> <b>Public Account</b>	17,79,150
	I	Small Savings, Provident Funds, etc.	29,01,064
		Reserve Funds not bearing interest—	
		<b>Gross balance</b>	<b>64,75,373</b>
60,69,554		Investments	
	K	Deposits and Advances— (b) Deposits not bear- ing interest	90,06,541
5,35,839		(c) Advances	
	L	Suspense and Miscel- laneous—	
1,22,05,623		(b) Suspense	
		(c) Other Accounts—	
4,85,30,420		Investments	
		Other items (net)	1,05,47,012
	M	Remittances	1,91,89,254
20,62,572	N	Cash Balance (Closing)	
10,92,11,197		<b>Total</b>	<b>10,92,11,197</b>

## STATEMENT No. 7—Contd.

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### Explanatory Notes

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

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

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

3. Government Account : Under the system of book-keeping followed in Government accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Contingency Funds, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1978-79 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.
75,49,886	A—Amount at the debit of Government Account on 1st April 1978	
	B—Receipt Heads (Revenue Account)	29,27,27,759
22,79,15,222	C—Expenditure Heads (Revenue Account)	
7,19,25,289	D—Expenditure Heads (Capital Account)	
	E—Amount at the debit of Government Account on 31st March 1979	1,46,62,638
<u>30,73,90,397</u>	Total	<u>30,73,90,397</u>

1000000000	1. 100	2017 00 30
1000000000	1000000000	1000000000
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1000000000	1000000000	1000000000
1000000000	1000000000	1000000000

Period: From \_\_\_\_\_ to \_\_\_\_\_  
 Annual report of \_\_\_\_\_  
 Total \_\_\_\_\_  
 Revenue \_\_\_\_\_

(In lakhs of rupees)

Revenue	
(a) Tax Revenue	
(b) Taxes on Income and Expenditure	

**PART II**

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

(c) Taxes on Income other than	
(d) Stamp and Registration Fees	0.04
(e) Taxes on Commodities and Services—	
State Excise	4.96
Sales Tax	1.32
Taxes on Vehicles	0.19
Other Taxes and Duties on Commodities and Services	0.87
<b>Total—Tax Revenue</b>	<b>7.38</b>

(1) Percentage share

**STATEMENT No. 8—STATEMENT OF REVENUE AND  
PRESSED AS A PERCENTAGE OF**

Heads	Amount	Per- centage of total revenue	Per- centage of total ex- penditure
1	2	3	4
(In lakhs of rupees)			
<b>Revenue</b>			
<b>(a) Tax Revenue</b>			
(i) Taxes on Income and Expenditure— Taxes on Income other than Corpora- tion Tax	12.11	0.41	0.53
(ii) Taxes on Property and Capital Transactions— Land Revenue	4.87	0.17	0.21
Stamps and Registration Fees	0.01	(a)	..
(iii) Taxes on Commodities and Services— State Excise	1,45.13	4.96	6.37
Sales Tax	43.69	1.49	1.92
Taxes on Vehicles	5.63	0.19	0.25
Other Taxes and Duties on Commodities and Services	15.23	0.52	0.67
<b>Total—Tax Revenue</b>	<b>2,26.67</b>	<b>7.74</b>	<b>9.95</b>

(a) Percentage small



**EXPENDITURE UNDER DIFFERENT HEADS EX-  
TOTAL REVENUE/TOTAL EXPENDITURE**

Heads	Amount	Percen- tage of total revenue	Percen- tage of total ex- penditure
1	2	3	4
(In lakhs of rupees)			
<b>Expenditure</b>			
<b>(a) Fiscal Services</b>			
(i) Collection of Taxes on Income and Expenditure	0.77	0.03	0.04
(ii) Collection of Taxes on Property and Capital Transactions— Land Revenue	30.34	1.04	1.33
(iii) Collection of Taxes on Commodities and Services—			
State Excise	3.48	0.12	0.15
Sales Tax	1.11	0.04	0.05
Taxes on Vehicles	1.01	0.03	0.04
Other Taxes and Duties on Commodities and Services	2.09	0.07	0.09
<b>Total—Fiscal Services</b>	<b>38.80</b>	<b>1.33</b>	<b>1.70</b>

## STATEMENT

Heads	Amount	Per-centage of total revenue	Per-centage of total ex-penditure
1	2	3	4
(In lakhs of rupees)			
<b>Revenue</b>			
<b>(b) Non-Tax Revenue</b>			
(i) Interest Receipts, Dividends and Profits	77.07	2.63	3.38
(ii) Administrative Services	26.05	0.89	1.14
(iii) Social and Community Services	12.18	0.42	0.53
(iv) Economic Services—			
General Economic Services	0.02	(b)	(b)
Agriculture and Allied Services	46.72	1.60	2.05
Industry and Minerals	7.43	0.25	0.33
Water and Power Development	14.30	0.49	0.63
Transport and Communications	1,77.94	6.08	7.81
Total—Non-Tax Revenue	3,61.71	12.36	15.87
(c) Grants-in-aid and Contributions	23,38.90	79.90	1,02.62
<b>Grand Total—Revenue</b>	<b>29,27.28</b>	<b>100</b>	<b>1,28.43</b>

(b) Percentage small

Heads	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>Expenditure</b>			
(In lakhs of rupees)			
Interest Payment and Servicing of Debt	21.42	0.73	0.94
Organs of State	36.25	1.24	1.58
Administrative Services	2,64.64	9.04	11.61
Pension and Miscellaneous General Services	7.00	0.24	0.31
(b) Social and Community Services	4,01.07	13.70	17.60
(c) Economic Services—			
General Economic Services	15.19	0.52	0.67
Agriculture and Allied Services	6,30.73	21.55	27.67
Industry and Minerals	75.33	2.57	3.31
Water and Power Development	1,54.28	5.27	6.77
Transport and Communications	6,34.44	21.67	27.84
Total—Economic Services	15,09.97	51.58	66.26
<b>Grand Total—Expenditure (Revenue Account)</b>	22,79.15	77.86	100

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

(Figures representing charged expenditure are shown in italics)  
Actuals for 1978-79

	Charged Rs.	Voted Rs.	Total Rs.	
Expenditure Heads (Revenue Account)	<i>31,89,991</i>	22,47,25,231	22,79,15,222	(a) (b)
Expenditure Heads (Capital Account)	..	7,19,25,289	7,19,25,289	(c)
Disbursements under Public Debt and Loans and Advances				
(i) Public Debt	<i>25,63,837</i>	..	25,63,837	
(ii) Loans and Advances	..	19,72,912	19,72,912	(d)
Total	<i>57,53,828</i>	29,86,23,432	30,43,77,260	

- (a) Includes Rs. 48,750 spent from out of an advance from the Contingency Fund obtained during 1977-78 and recouped to the Fund during 1978-79.
- (b) Excludes Rs. 3,87,575 spent from out of advances from the Contingency Fund obtained during 1978-79 but not recouped to the Fund till the close of the year.
- (c) Excludes Rs. 26,83,275 spent from out of an advance from the Contingency Fund obtained during 1978-79 but not recouped to the Fund till the close of the year.
- (d) Excludes Rs. 1,50,000 spent from out of an advance from the Contingency Fund obtained during 1978-79 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 1978-79
Receipt Heads (Revenue Account)	Rs.
<b>A—Tax Revenue</b>	
(The figures are net after taking into account refunds)	
<b>(a)—Taxes on Income and Expenditure</b>	
<b>021—Taxes on Income other than Corporation Tax</b>	
Taxes on Income levied under State Laws (Sikkim)	.. 12,11,065
Total	.. 12,11,065
<hr/>	
Total—(a)—Taxes on Income and expenditure	.. 12,11,065
<hr/>	
<b>(b) Taxes on Property and Capital transactions</b>	
<b>029—Land Revenue</b>	
Land Revenue/Tax	.. 3,38,775
Rates and Cesses on land	.. 21,726
Other receipts	.. 1,26,558
Total	.. 4,87,059
<hr/>	
<b>030—Stamps and Registration Fees</b>	
<b>B—Stamps—Judicial</b>	
Sale of stamps	.. 350
Total—B	.. 350
<hr/>	
<b>C—Stamps—Non-Judicial</b>	
Sale of stamps	.. ..
Total—C	.. ..
<hr/>	
Total—B and C	.. 350
<hr/>	
Total—A(b)—Taxes on property and capital transactions	.. 4,87,409
<hr/>	

## STATEMENT No. 10—Contd.

Heads	Actuals for 1978-79
A—Tax Revenue—Concl.	Rs.
<b>(c) Taxes on Commodities and Services</b>	
<b>039—State Excise</b>	
Country spirits .. .. .	1,04,422
Country fermented liquors .. .. .	95,988
Foreign liquors and spirits .. .. .	1,42,99,807
Opium, hemp and other drugs .. .. .	2,730
Other receipts .. .. .	10,300
Total .. .. .	<u>1,45,13,247</u>
<b>040—Sales Tax</b>	
Receipts under the State Sales Tax Acts .. .. .	43,68,561
Total .. .. .	<u>43,68,561</u>
<b>041—Taxes on Vehicles</b>	
Receipts under the State Motor Vehicles Taxation Acts .. .. .	5,63,213
Total .. .. .	<u>5,63,213</u>
<b>045—Other Taxes and Duties on Commodities and Services</b>	
Entertainment tax .. .. .	9,09,806
Other receipts .. .. .	6,13,130
Total .. .. .	<u>15,22,936</u>
Total—A(c)—Taxes on commodities and services .. .. .	<u>2,09,67,957</u>
Total—A—Tax Revenue .. .. .	<u>2,26,66,431</u>

## STATEMENT No. 10—Co

Heads	Actuals for 1978-79
<b>B—Non-Tax Revenue</b>	Rs.
<b>(b) Interest receipts, Dividends and Profits</b>	
<b>049—Interest Receipts</b>	
D—Interest receipts of State/Union Territory Government—	
Interest realised on investment of cash balances	41,89,348
Total	41,89,348
<b>050—Dividends and Profits</b>	
Dividends from Public Undertakings	33,61,901
Dividends from other investments	1,56,000
Total	35,17,901
Total—B(b)—Interest Receipts, Dividends and Profits	77,07,249
<b>(c)—Other Non-Tax Revenue</b>	
<b>(i)—General Services—</b>	
<b>055—Police</b>	
Receipts under Arms Act	5,470
Other receipts	88,954
Total	94,424
<b>058—Stationery and Printing</b>	
Other Press receipts	4,22,004
Total	4,22,004
<b>059—Public Works</b>	
Hire charges of machinery and equipment	5,62,235
Other receipts	4,19,274
Total	9,81,509
<b>065—Other Administrative Services</b>	
A—Administration of Justice	
Services and Service fees	1,22,884
Other receipts	1,56,718
Total—A—Administration of Justice	2,79,602

STATEMENT No. 10—Contd.

Heads	Actuals for 1978-79 Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c) Other Non-Tax Revenue—Contd.</b>	
<b>(i)—General Services—Concl'd.</b>	
<b>065—Other Administrative Services—Concl'd.</b>	
<b>C—Other Services</b>	
Receipts from Motor Garage, etc. ..	1,32,541
Other receipts ..	6,94,443
Total—C—Other Services ..	8,26,984
Total ..	11,06,586
 Total—B(c) (i)— General Services ..	 26,04,523
<b>(ii)—Social and Community Services—</b>	
<b>077—Education</b>	
A—Primary Education—	
Tuition and other Fees ..	3,89,339
Other receipts ..	6,12,302
Total ..	10,01,641
 <b>080—Medical</b>	
A—Allopathy—	
Receipts from Patients for Hospital and Dispensary Services ..	32,933
Other receipts ..	55,341
Total ..	88,274
 <b>082—Public Health, Sanitation and Water Supply</b>	
Receipts from Urban Water Supply Schemes ..	57, 44
Total ..	57,644



STATEMENT No. 10—Contd.

Heads	Actuals for 1978-79
<b>B—Non-Tax Revenue—Contd</b>	
<b>(c) Other Non-Tax Revenue—Contd.</b>	
<b>(ii)—Social and Community Services—Concl'd.</b>	
<b>083—Housing</b>	
Other receipts	5,759
Total	5,759
<b>085—Information and Publicity</b>	
Other receipts	64,949
Total	64,949
Total—B(c)(ii)—Social and Community Services	12,18,267
<b>(iii)—Economic Services—</b>	
<b>098—Co-operation</b>	
Other receipts	1,786
Total	1,786
<b>105—Agriculture</b>	
Sale of manures and fertilizers	1,67,358
Receipts from agricultural farms	1,73,256
Other receipts	27,567
Total	3,68,181
<b>109—Food</b>	
Other receipts	68,238
Total	68,238
<b>110—Animal Husbandry</b>	
Receipts from sheep and wool development	84,951
Other receipts	72,803
Grants from Indian Council of Agricultural Research	3,05,253
Total	4,63,007

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1978-79
	Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(iii) Economic Services—Contd.</b>	
<b>112—Fisheries</b>	
Other receipts ..	274
Total ..	<u>274</u>
<b>113—Forest</b>	
Sale of timber and other forest produce ..	36,38,994
Other receipts ..	1,33,734
Total ..	<u>37,72,728</u>
<b>120—Industries</b>	
A—General—	
Other receipts ..	1,51,593
B—Large and Medium Industries—	
Consumer Industries ..	1,05,258
Total ...	<u>2,56,851</u>
<b>121—Village and Small Industries</b>	
Other village Industries ..	4,83,535
Other receipts ..	3
Total ..	<u>4,83,538</u>
<b>128—Mines and Minerals</b>	
Other receipts ..	2,025
Total ..	<u>2,025</u>
<b>134—Power Projects</b>	
A—Hydro Electric Schemes—	
Other receipts ..	14,30,034
Total ..	<u>14,30,034</u>

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1978-79
<b>B—Non-Tax Revenue—Concl'd.</b>	Rs.
<b>(c) Other Non-Tax Revenue—Concl'd.</b>	
<b>(iii) Economic Services—Concl'd.</b>	
<b>137—Roads and Bridges</b>	
Other receipts	.. 25
Total	.. 25
<b>138—Road and Water Transport Services</b>	
Road Transport Services	.. 1,21,12,625
Receipts under Rail-Road Co-ordination Schemes	.. 6,21,472
Other receipts	.. 49,41,420
Total	.. 1,76,75,517
<b>139—Tourism</b>	
Other receipts	.. 1,18,898
Total	.. 1,18,898
Total—B(c)(iii)—Economic Services	... 2,46,41,102
Total—B(c)—Other Non-Tax Revenue	.. 2,84,63,892
Total—B—Non-Tax Revenue	.. 3,61,71,141
<b>C—Grants-in-Aid and Contributions</b>	
<b>160—Grants-in-Aid from Central Government</b>	
<b>A—Non-Plan Grants—</b>	
Grants under proviso to Article 275(1) of the Constitution	.. 4,20,52,000
Other grants	.. 11,62,800
Total—A	.. 4,32,14,800
<b>B—Grants for State/Union Territory</b>	
Plan Schemes—	
Block grants	.. 14,06,57,000

STATEMENT No. 10—Contd.

Heads	Actuals for 1978-79
<b>C—Grants-in-Aid and Contributions—Contd.</b>	
<b>160—Grants-in-Aid from Central Government—Contd.</b>	
<b>D—Grants for Centrally Sponsored</b>	<b>Rs.</b>
Plan Schemes	
Police—Modernisation of Police Force ..	2,08,500
Other Administrative Services—Other grants	98,000
Special Education—Other grants ..	1,46,000
Sports and Youth Welfare—Youth Welfare Schemes	52,750
Secondary Education—Other grants ...	4,20,000
Relief and Rehabilitation of Displaced Persons and Repatriates (Social Security and Welfare)— Tibetan Refugees ..	1,00,718
Social Welfare (Social Security and Welfare)— Women's Welfare ..	8,25,938
Social Welfare (Social Security and Welfare)— Other grants ..	1,00,000
Social Welfare (Social Security and Welfare)— Family and Child Welfare ..	57,800
Food—Nutritious and Subsidiary food ..	94,000
Agriculture—Extension and Farmers' training	64,000
Agriculture—Agricultural economics and statistics	1,25,000
Agriculture—Horticulture ..	23,800
Dairy development—Milk production and marketing in Sikkim ..	33,00,000
Soil and Water Conservation—Soil conserva- tion schemes ..	9,60,800

STATEMENT No. 10—*Concl'd.*

Heads	Actuals for 1978-79 Rs.
<b>C—Grants-in-Aid and Contributions—Concl'd.</b>	
<b>160—Grants-in-Aid from Central Government—Concl'd.</b>	
<b>D—Grants for Centrally Sponsored Plan Schemes—Concl'd.</b>	
Roads and Bridges—Strategic and Border Roads ..	3,28,72,797
Family Welfare—Other services and supplies	6,11,000
Village and Small Industries—Other village industries ...	5,00,000
Rural Works Programme (Community Development)—Other grants ..	36,844
Rural Works Programme (Community Development)—	
Water Supply and Sanitation ..	36,13,000
Rural Works Programme (Community Development)—Roads ..	10,00,000
Rural Works Programme (Community Development)—Buildings ..	2,60,440
Public Health and Sanitation (Public Health, Sanitation and Water Supply)—Health education and publicity ..	18,98,000
Forest—Plantation schemes ..	20,19,000
Forest—Other grants ..	6,30,000
Total—D ..	5,00,18,387
Total (A), (B) and (D) ..	23,38,90,187
Grand Total—Receipt Heads (Revenue Account) ...	29,27,27,759

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

(Figures representing charged expenditure are shown in italics)

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account)</b>			
<b>A—General Services</b>			
<b>(a)—Organs of State</b>			
<b>211—Parliament/State/Union Territory Legislatures</b>			
<b>B—State/Union Territory Legislatures</b>			
Legislative Assembly	.. 54,615	3,07,030	} 3,61,645
Legislature Secretariat	.. 4,65,526	4,65,526	
Total	.. 54,615	7,72,556	} 8,27,171
<b>212—President, Vice-President/ Governor/Administrator of Union Territories</b>			
<b>C—Governor/Administrator of Union Territories— Emoluments and allowances of the Governor/ Adminis- trator of Union Territories</b>			
Secretariat	.. 66,000	66,000	
Secretariat	.. 1,94,631	1,94,631	

## STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(a)—Organs of State —Contd.</b>			
<b>212—President, Vice-President/Governor/ Administrator of Union Territories—Contd.</b>			
Sumptuary allowances ..	17,005		17,005
House-hold establishment ..	1,40,864		1,40,864
Medical facilities ..	4,524		4,524
Expenditure from Contract			
Allowance ..	21,440		21,440
Tour expenses ..	18,493		18,493
Discretionary grants ..	17,158		17,158
Total ..	4,80,115		4,80,115
<b>213—Council of Ministers</b>			
Salary of Ministers and			
Deputy Ministers ..	1,82,133		1,82,133
Sumptuary and			
other allowances ..	24,300		24,300
Tour expenses ..	1,22,700		1,22,700
Entertainment and			
hospitality expenses ..	1,01,160		1,01,160
Discretionary grant			
by Ministers ..	87,151		87,151
Other expenditure ..	3,38,009		3,38,009
Total ..	8,55,453		8,55,453

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(a)—Organs of State—Concl'd.</b>			
<b>214—Administration of Justice</b>			
High Courts	..	4,77,533	4,77,533
Civil and Sessions Courts	..	2,61,970	2,61,970
Legal Advisers and Counsels	..	1,56,149	1,56,149
Total	..	4,77,533 4,18,119	8,95,652
<b>215—Elections</b>			
Electoral Officers	..	1,63,402	1,63,402
Preparation and printing of electoral rolls	..	4,02,888	4,02,888
Charges for conduct of election to State Union Ter- ritory Legislature	..	624	624
Total	..	5,66,914	5,66,914
Total—A(a)—Organs of State	..	10,12,263 26,13,042	36,25,305
<b>(b)—Fiscal Services</b>			
<b>(i)—Collection of Taxes on Income and Expenditure</b>			
<b>220—Collection of Taxes on Income and Expenditure</b>			
Collection charges— Income Tax	..	77,138	77,138
Total	..	77,138	77,138



STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(b)—Fiscal Services—Contd.</b>			
<b>Total—A(b)(i)—Collection</b>			
of Taxes on Income and Expenditure	..	<u>77,138</u>	<u>77,138</u>
(ii)—Collection of Taxes on Property and Capital Transactions			
<b>229—Land Revenue</b>			
Survey and settlement operations	<u>30,34,266</u>	..	<u>30,34,266</u>
Total	<u>30,34,266</u>	..	<u>30,34,266</u>
<b>Total—A(b) (ii) —Collection</b>			
of Taxes on Property and Capital Transactions	<u>30,34,266</u>	..	<u>30,34,266</u>
(iii)—Collection of Taxes on Com- modities and Services			
<b>239—State Excise</b>			
Direction and Administration	..	<u>3,48,053</u>	<u>3,48,053</u>
Total	..	<u>3,48,053</u>	<u>3,48,053</u>
<b>240—Sales Tax</b>			
Collection charges	..	<u>1,10,817</u>	<u>1,10,817</u>
Total	..	<u>1,10,817</u>	<u>1,10,817</u>

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(b)—Fiscal Services—Concl'd.</b>			
<b>(iii)—Collection of Taxes on Commodities and Services—Concl'd.</b>			
<b>241—Taxes on Vehicles</b>			
Collection charges	..	1,01,206	1,01,206
		1,01,206	1,01,206
Total	..	1,01,206	1,01,206
<b>245—Other Taxes</b>			
<b>and Duties on Commodities and Services</b>			
Collection charges—			
Entertainment Tax	..	13,343	13,343
Collection charges—			
Other Taxes and Duties	..	1,95,695	1,95,695
		2,09,038	2,09,038
Total	..	2,09,038	2,09,038
<b>Total—A(b) (iii)—Collection of Taxes on Commodities and Services</b>	..	7,69,114	7,69,114
<b>Total—A(b)—Fiscal Services</b>	30,34,266	8,46,252	38,80,518

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(c)—Interest payments and servicing of debt</b>			
<b>249—Interest Payments</b>			
<b>A—Interest on Internal debt—</b>			
Interest on other Internal debts	..	61,260	61,260
<b>C—Interest on Small Savings, Provident Funds, etc.—</b>			
Interest on State Provident Funds	..	2,08,768	2,08,768
<b>D—Interest on Loans and Advances from Central Government—</b>			
Interest on Loans for State Plan Schemes	..	16,74,813	16,74,813
Interest on Loans for Centrally Sponsored Plan Schemes	..	1,96,875	1,96,875
Total	..	21,41,716	21,41,716
Total—(c)—Interest Payments and servicing of debt	..	21,41,716	21,41,716

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services</b>			
<b>252—Secretariat—General Services</b>			
Secretariat	..	38,50,329	38,50,329
Total	..	38,50,329	38,50,329
<b>253—District Administration</b>			
E—District Administration	..	8,18,401	8,18,401
Total	..	8,18,401	8,18,401
<b>254—Treasury and Accounts Administration</b>			
Pay and Accounts Offices	..	3,86,402	3,86,402
Total	..	3,86,402	3,86,402
<b>255—Police</b>			
Direction and Administration	..	10,92,142	10,92,142
Criminal Investigation and Vigilance	..	7,59,806	7,59,806
Special Police	..	17,30,367	17,30,367
State Headquarters Police	..	26,54,848	26,54,848
District Police	..	22,61,796	22,61,796
Modernisation of Police Force	..	8,78,844	8,78,844
Other expenditure	..	7,58,967	7,58,967
Total	..	1,01,36,770	1,01,36,770

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services—Contd.</b>			
256—Jails	..	2,92,853	2,92,853
Total	..	2,92,853	2,92,853
258—Stationery and Printing—			
Government Presses	3,64,593	8,06,526	11,71,119
Total	3,64,593	8,06,526	11,71,119
259—Public Works			
Direction and Administration	21,66,546	11,44,620	33,11,166
Planning and Research	32,523	..	32,523
Construction	5,25,347	77,448	6,02,795
Maintenance and Repairs	..	36,012	..
	..	16,79,861	17,15,873
Furnishings	..	37,279	37,279
Lease charges	..	1,18,025	1,18,025
Suspense	19,57,769	..	19,57,769
Other expenditure	20,637	..	20,637
Total	47,02,822	36,012	77,96,067
		30,57,233	
260—Fire Protection and Control			
Protection and Control	..	2,99,139	2,99,139
Total	..	2,99,139	2,99,139

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services—Concl'd.</b>			
<b>265—Other Administrative Services</b>			
Home Guards	..	5,34,625	5,34,625
Motor Garages, etc.	..	2,65,708	2,65,708
Guest Houses, Government Hostels, etc.	..	6,46,865	6,46,865
Training	..	63,037	63,037
Other expenditure	..	2,02,112	2,02,112
Total	..	<u>17,12,347</u>	<u>17,12,347(A)</u>
Total—A (d)—Administrative Services		36,012 <u>50,67,415</u>	<u>2,13,60,000</u> <u>2,64,63,427</u>
<b>(e)—Pension and Miscellaneous General Services</b>			
<b>266—Pensions and other retirement Benefits</b>			
Superannuation and Retirement allowances	..	3,67,116	3,67,116
Gratuities	..	1,03,140	1,03,140
Family Pensions	..	48,327	48,327
Total	..	<u>5,18,583</u>	<u>5,18,583</u>

(A) Excludes Rs. 38,968 spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
A—General Services—Concl'd.			
(e)—Pension and Miscellaneous General Services—Concl'd.			
<b>268—Miscellaneous General Services</b>			
Other expenditure	..	1,81,411	1,81,411
<b>Total</b>	..	1,81,411	1,81,411
Total—A (e)—Pension and Miscellaneous General Services	..	6,99,994	6,99,994
Total—A—General Services		31,89,991	
	81,01,681	2,55,19,288	3,68,10,960
<b>B—Social and Community Services</b>			
<b>276—Secretariat—Social and   Community Services</b>			
Secretariat	..	3,26,634	3,26,634
<b>Total</b>	..	3,26,634	3,26,634
<b>277—Education</b>			
A—Primary Education— Government primary schools	51,78,866	23,35,435	75,14,301
Assistance to non-Govern- ment primary schools	15,000	68,045	83,045
<b>Total</b>	51,93,866	24,03,480	75,97,346
B—Secondary Education— Direction and Administration	10,09,563	3,50,892	13,60,455
Government secondary schools	40,41,190	40,27,520	80,68,710
Assistance to non-Govern- ment secondary schools	..	1,26,069	1,26,069
Teachers' training	25,986	22,229	48,215
Text Books	2,56,388	3,27,290	5,83,678
Other expenditure	3,24,676	35,528	3,60,204
<b>Total—B</b>	56,57,803	48,89,528	1,05,47,331

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>277—Education—Concl'd.</b>			
C—Special Education—			
Adult Education	53,939	1,56,852	2,10,791
Total	<u>53,939</u>	<u>1,56,852</u>	<u>2,10,791</u>
E—University and other			
Higher Education—			
Government Colleges	3,95,317	..	3,95,317
Total	<u>3,95,317</u>	..	<u>3,95,317</u>
G—Sports and Youth			
Welfare—			
Physical Education	1,29,360	..	1,29,360
Youth welfare			
schemes	29,096	..	29,096
Sports and games	1,39,289	22,500	1,61,789
Total—G	<u>2,97,745</u>	<u>22,500</u>	<u>3,20,245</u>
H—General—			
Scholarships	..	3,23,375	3,23,375
Total—H	..	<u>3,23,375</u>	<u>3,23,375</u>
Total	<u>1,15,98,670</u>	<u>77,95,73</u>	<u>1,93,94,405</u>



## STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>278—Art and Culture</b>			
Promotion of Arts and Culture	1,50,133	1,00,000	2,50,133
Archaeology	1,53,474	..	1,53,474
Archives and Museums	25,531	..	25,531
Direction and Administration	65,329	..	65,329
Public Libraries	78,451	..	78,451
Other expenditure	16,734	..	16,734
Total	4,89,652	1,00,000	5,89,652
<b>280—Medical</b>			
A—Allopathy— Direction and Administration	3,84,684	26,30,939	30,15,623
Medical Relief	23,70,286	22,37,110	46,07,396
Training	1,78,181	..	1,78,181
Total	29,33,151	48,68,049	78,01,200
<b>281—Family Welfare</b>			
Other services and supplies	..	6,61,812	6,61,812
Total	..	6,61,812	6,61,812

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>282—Public Health, Sanitation and Water Supply</b>			
<b>A—Public Health and Sanitation—</b>			
Prevention and control of diseases	59,700	12,06,638	12,66,338
Health education and publicity	1,41,337	3,81,117*	5,22,454
Sanitation services	4,24,557	1,69,105	5,93,662
Total—A	6,25,594	17,56,860	23,82,454
<b>B—Sewerage and Water Supply—</b>			
Urban water supply schemes	..	11,34,714	11,34,714
Total—B	..	11,34,714	11,34,714
Total	6,25,594	28,91,574	35,17,168

\* Includes Rs. 48,750 met from out of an advance from the Contingency Fund obtained during 1977-78 and recouped to the Fund during 1978-79. The expenditure was mentioned as having been met from out of an advance from the Contingency Fund (Social Welfare) vide page 75 of Finance Accounts 1977-78. Adjustment is made under "282" following the provision for recoupment in the budget.

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>283—Housing</b>			
A—General—			
Assistance to Housing			
Boards, Corporations, etc.	1,40,000	..	1,40,000
Total—A	1,40,000	..	1,40,000
C—Government Residential Buildings—			
Construction	1,21,481	527	1,22,008
Maintenance and repairs	..	11,92,834	11,92,834
Furnishings	..	59,684	59,684
Total—C	1,21,481	12,53,045	13,74,526
Total	2,61,481	12,53,045	15,14,526
<b>284—Urban Development</b>			
A—General—			
Assistance to Municipalities,			
Corporations, etc.	9,45,578	5,49,654	14,95,232
Total	9,45,578	5,49,654	14,95,232

## STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>285—Information and Publicity</b>			
Publications	3,21,907	80,024	4,01,931
Direction and Administration	64,996	25,525	90,521
Advertising and visual publicity	4,01,763	20,467	4,22,230
Information Centres	1,37,332	..	1,37,332
<b>Total</b>	<b>9,25,998</b>	<b>1,26,016</b>	<b>10,52,014</b>
<b>287—Labour and Employment</b>			
<b>A—Labour— Direction and Administra- tion</b>	62,022	..	62,022
<b>B—Employment and Training— Training of craftsmen and supervisors</b>	5,24,611	8,356	5,32,967
<b>Total</b>	<b>5,86,633</b>	<b>8,356</b>	<b>5,94,989</b>
<b>288—Social Security and Welfare</b>			
<b>B—Relief and Rehabilita- tion of Displaced Persons and repatriates— Tibetan refugees</b>	..	3,19,912	3,19,912
<b>Total</b>	<b>..</b>	<b>3,19,912</b>	<b>3,19,912</b>

## STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>B—Social and Community Services—Contd.</b>			
<b>288—Social Security and Welfare—Concl'd.</b>			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Other expenditure	4,98,755	..	4,98,755
Total—C	4,98,755	..	4,98,755
D—Social Welfare—			
Direction and Administration	1,23,368	..	1,23,368
Women's Welfare	7,459	1,13,949	1,21,408
Family and child welfare	..	7,57,976	7,57,976
Welfare of poor and destitute	8,731	1,01,300	1,10,031
Other expenditure	45,028	..	45,028
Total—D	1,84,586	9,73,225	11,57,811
E—Other Social Security and Welfare Programmes—			
Other programmes	..	1,01,926	1,01,926
Total—E	..	1,01,926	1,01,926
Total	6,83,341	13,95,063	20,78,404

## STATEMENT No. 11—Contd.

Heads Expenditure Heads (Revenue Account)—Contd.	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>B—Social and Community Services—Concl'd.</b>			
<b>289—Relief on account of Natural Calamities</b>			
B—Gratuitous Relief— Other gratuitous relief	..	39,550	39,550
Total	..	<u>39,550</u>	<u>39,550</u>
<b>295—Other Social and Community Services</b>			
Upkeep of Shrines, Temples, etc.	..	10,41,551	10,41,551
Total	..	<u>10,41,551</u>	<u>10,41,551</u>
Total—B—Social and Community Services	<u>1,90,50,098</u>	<u>2,10,57,039</u>	<u>4,01,07,137</u>
<b>C—Economic Services</b>			
<b>(a)—General Economic Services—</b>			
<b>296—Secretariat—Economic Services</b>			
Secretariat	<u>45,101</u>	<u>3,20,314</u>	<u>3,65,415</u>
Total	<u>45,101</u>	<u>3,20,314</u>	<u>3,65,415</u>
<b>298—Co-operation</b>			
Direction and Administration	5,27,025	42,695	5,69,720
Education, research and training	14,697	..	14,697
Credit co-operatives	2,02,000	..	2,02,000
Information and publicity	3,937	..	3,937
Warehousing and Marketing co-operatives	16,718	..	16,718
Consumers' co-operatives	1,40,170	..	1,40,170
Total	<u>9,04,547</u>	<u>42,695</u>	<u>9,47,242</u>

## STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(a)—General Economic Services—Concl'd.</b>			
<b>304—Other General</b>			
<b>Economic Services</b>			
Economic advice and statistics	90,952	..	90,952
Regulation of weights and measures	1,15,783	..	1,15,783
<b>Total</b>	<b>2,06,735</b>	<b>..</b>	<b>2,06,735</b>
<b>Total—C(a)—General Economic Services</b>	<b>11,56,383</b>	<b>3,63,009</b>	<b>15,19,392</b>
<b>(b)—Agriculture and Allied Services</b>			
<b>305—Agriculture</b>			
Direction and Administration	19,24,305	1,99,260	21,23,565
Multiplication and distribution of seeds	8,24,855	62,234	8,87,089
Agricultural farms	4,57,989	63,720	5,21,709
Manures and fertilizers	12,19,097	8,92,431	21,11,528
High yielding varieties programme	5,44,672	51,176	5,95,848
Plant protection	12,05,705	2,46,905	14,52,610
Commercial crops	2,10,901	..	2,10,901
Extension and farmers' training	2,16,958	2,95,153	5,12,111
Agricultural education	81,505	..	81,505
Agricultural engineering	5,11,627	..	5,11,627
Agricultural research	5,36,898	..	5,36,898

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>305—Agriculture—Concl.</b>			
Agricultural economics and statistics	45,332	62,474	1,07,806
Agricultural marketing and quality control	2,20,406	..	2,20,406
Horticulture	8,53,309	1,41,167	9,94,476
Other expenditure	21,33,010	..	21,33,010
<b>Total</b>	<b>1,09,86,569</b>	<b>20,14,520</b>	<b>1,30,01,089</b>
<b>306—Minor Irrigation</b>			
Other minor irrigation works	40,43,334	4,45,424	44,88,758
<b>Total</b>	<b>40,43,334</b>	<b>4,45,424</b>	<b>44,88,758</b>
<b>307—Soil and Water</b>			
<b>Conservation</b>			
Direction and Administration	6,66,942	..	6,66,942
Soil survey and testing	2,508	..	2,508
Soil conservation schemes	53,65,315	10,04,676	63,69,991
<b>Total</b>	<b>60,34,765</b>	<b>10,04,676</b>	<b>70,39,441</b>
<b>309—Food</b>			
Direction and Administration	..	4,73,435	4,73,435
Procurement and supply	3,27,347	2,68,038	5,95,385
Nutritious and subsidiary food	24,79,862	1,70,701	26,50,563
<b>Total</b>	<b>28,07,209</b>	<b>9,12,174</b>	<b>37,19,383</b>



**STATEMENT No. 11—Contd.**

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b) Agriculture and Allied Services—Contd.</b>			
<b>310—Animal Husbandry</b>			
Direction and Administration	51,094	2,36,421	2,87,515
Veterinary education and training	1,61,763	..	1,61,763
Veterinary services and Animal health	11,09,303	3,30,816	14,40,119
Veterinary research	19,977	..	19,977
Investigation and statistics	62,812	..	62,812
Cattle development	13,70,269	8,900	13,79,169
Poultry development	3,42,561	..	3,42,561
Sheep and wool development	2,34,574	1,19,851	3,94,425
Piggery development	3,66,652	1,14,407	4,81,059
Other livestock development	69,342	1,53,159	2,22,501
Fodder and feed development	2,95,525	..	2,95,525
Other expenditure	4,858	12,23,977	12,28,835
<b>Total</b>	<b>40,88,730</b>	<b>21,87,531</b>	<b>62,76,261</b>

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(b) Agriculture and Allied Services—Contd.</b>			
<b>311—Dairy Development</b>			
Dairy development	5,65,076	..	5,65,076
Total	<u>5,65,076</u>	..	<u>5,65,076</u>
<b>312—Fisheries</b>			
Direction and Administration	2,79,508	..	2,79,508
Education and training	24,263	..	24,263
Inland Fisheries	11,32,872	..	11,32,872
Total	<u>14,36,643</u>	..	<u>14,36,643</u>
<b>313—Forest</b>			
Direction and Administration	1,85,174	29,13,650	30,98,824
Education and training	2,31,887	..	2,31,887
Forest conservation and development	11,56,351	..	11,56,351
Survey of forest resources	6,62,067	..	6,62,067
Plantation schemes	19,55,549	..	19,55,549
Farm forestry	17,54,476	34,91,287	52,45,763
Forest produce	6,43,309	..	6,43,309
Communications and Buildings	7,29,494	3,95,307	11,24,801

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
Expenditure Heads (Revenue Account)—Contd.	Rs.	Rs.	Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b) Agriculture and Allied Services—Concl'd.</b>			
<b>313—Forest—Concl'd.</b>			
Preservation of wild life	10,00,689	58,013	10,58,702
Other expenditure	2,30,950	..	2,30,950
Total	85,49,946	68,58,257	1,54,08,203
<b>314—Community Development</b>			
<b>A—General—</b>			
Direction and Administration	..	2,54,667	2,54,667
Total—A		2,54,667	2,54,667
<b>B—Community Development Programmes—</b>			
Buildings	3,19,444	78,276	3,97,720
Total—B	3,19,444	78,276	3,97,720
<b>C—Rural Works Programme—</b>			
Water supply and sanitation	24,74,143	48,64,422	73,38,565
Roads	96,755	30,49,922	31,46,677
Total—C	25,70,898	79,14,344	1,04,85,242
Total	28,90,342	82,47,287	1,11,37,629
<b>Total—C(b)—Agriculture and Allied Services</b>	<b>4,14,02,614</b>	<b>2,16,69,869</b>	<b>6,30,72,483</b>

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
(Revenue Account)—Contd.			
<b>C—Economic Services—Contd.</b>			
<b>(c)—Industry and Minerals</b>			
<b>320—Industries</b>			
B—Large and Medium Industries—			
Consumer Industries	5,43,072	..	5,43,072
Total—B	<u>5,43,072</u>	..	<u>5,43,072</u>
C—Plantations—			
Tea	18,06,191	..	18,06,191
Coffee	91,176	..	91,176
Total—C	<u>18,97,367</u>	..	<u>18,97,367</u>
Total	<u>24,40,439</u>	..	<u>24,40,439</u>
<b>321—Village and Small Industries</b>			
Direction and Administration	3,83,194	41,912	4,25,106
Industrial Estates	3,57,255	..	3,57,255
Small Scale Industries	15,62,598	7,72,568	23,35,166
Khadi Industries	8,00,000	3,00,000	11,00,000
Sericulture Industries	10,000	..	10,000
Other village Industries	..	3,45,330	3,45,330
Handloom Industries	1,00,000	..	1,00,000
Handicraft Industries	1,32,485	..	1,32,485
Total	<u>33,45,532</u>	<u>14,59,810</u>	<u>48,05,342</u>

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
Expenditure Heads (Revenue Account)—Contd.	Rs.	Rs.	Rs.
<b>C—Economic Services—Contd.</b>			
<b>(c)—Industry and Minerals—Concl'd.</b>			
<b>328—Mines and Minerals</b>			
B—Regulation and Development of Mines—			
Direction and Administration			
	2,72,855	..	2,72,855
Mineral exploration	14,832	..	14,832
Total—B	2,87,687	..	2,87,687
Total—(c)—Industry and Minerals	60,73,658	14,59,810	75,33,468
(d)—Water and Power Development			
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects</b>			
B—Irrigation Projects (Non-Commercial)—			
Direction and Administration			
	4,37,451	..	4,37,451
Machinery and Equipment	1,75,043	..	1,75,043
Suspense	1,91,070	..	1,91,070
Other expenditure	21,36,587	..	21,36,587
Total	29,40,151	..	29,40,151

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) — Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(d)—Water and Power</b>			
<b>Development—Contd.</b>			
<b>334—Power Projects</b>			
<b>A—Hydro-Electric Schemes—</b>			
Direction and Administration	3,13,420	8,25,739	11,39,159
Machinery and Equipment	1,47,095	..	1,47,095
Rongichu Hydro-Electric Scheme	..	7,48,978	7,48,978
Manul Micro-Hydel Scheme	..	1,17,771	1,17,771
Rothak Micro-Hydel Scheme	..	3,49,990	3,49,990
Rimbi Micro-Hydel Scheme	..	3,50,000	3,50,000
Purchase of power	..	4,00,000	4,00,000
<b>D—Diesel Schemes—</b>			
Diesel Power Station, Gangtok	..	3,65,176	3,65,176
Diesel Power Station, Mangan	..	1,23,045	1,23,045
<b>E—Transmission and Distribution Schemes—</b>			
Direction and Administration	5,74,659	..	5,74,659
Distribution line, Gangtok	..	4,07,684	4,07,684

**STATEMENT No 11—Contd.**

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>C—Economic Services—Contd.</b>			
<b>(d)—Water and Power</b>			
<b>Development—Concl'd.</b>			
<b>334—Power Projects—Concl'd.</b>			
Distribution line, Singtam and Rangpo	..	1,22,742	1,22,742
Other distribution lines	71,71,500	2,06,496	73,77,996
Suspense	1,65,259		1,65,259
Other expenditure	98,032		98,032
<b>Total</b>	<b>84,69,965</b>	<b>40,17,621</b>	<b>1,24,87,586</b>
<b>Total—(d)—Water and Power Development</b>	<b>1,14,10,116</b>	<b>40,17,621</b>	<b>1,54,27,737</b>
<b>(e) Transport and Communications</b>			
<b>337—Roads and Bridges</b>			
Strategic and Border Roads	..	2,69,15,232	2,69,15,232
District and other Roads	27,09,018	1,05,73,430	1,32,82,448
Machinery and equipment	..	18,00,257	18,00,257
<b>Total</b>	<b>27,09,018</b>	<b>3,92,88,919</b>	<b>4,19,97,937</b>
<b>338—Road and Water Transport Services</b>			
<b>A—Road Transport— Government Transport Services—</b>			
Working expenses	10,83,589	1,29,40,537	1,40,24,126
Other expenditure	..	48,82,567	48,82,567
<b>Total</b>	<b>10,83,589</b>	<b>1,78,23,104</b>	<b>1,89,06,693</b>

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Concl'd.</b>			
<b>C—Economic Services—Concl'd.</b>			
<b>(e)—Transport and Communications—Concl'd.</b>			
<b>339—Tourism</b>			
Direction and Administration	3,96,074	..	3,96,074
Tourist information and publicity	5,99,633	..	5,99,633
Tourist Transport Service	11,72,174	24,797	11,96,971
Tourist accommodation	1,22,032	..	1,22,032
Tourist Centres	1,73,767	..	1,73,767
Other expenditure	50,938		50,938
Total	25,14,618	24,797	25,39,415(A)
Total—C(e)—Transport and Communications	63,07,225	5,71,36,820	6,34,44,045
Total—C—Economic Services	6,63,49,996	8,46,47,129	15,09,97,125
Total—Expenditure Heads (Revenue Account)	9,35,01,775	31,89,991 13,12,23,456	22,79,15,222

(A) Excludes Rs. 3,48,607 spent from out of an advance from the Contingency Fund obtained during 1978-79, but not recouped to the Fund till the close of the year.



STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Capital Account)</b>			
<b>A—Capital Account of General Services</b>			
<b>459—Capital outlay on Public Works</b>	52,09,472(A)	7,69,681	59,79,153
Total—(A)—Capital Account of General Services	52,09,472	7,69,681	59,79,153
<b>B—Capital Account of Social and Com- munity Services</b>			
<b>477—Capital Outlay on Education, Art and Culture</b>	20,93,746	..	20,93,746
<b>480—Capital Outlay on Medical</b>	39,67,161	..	39,67,161
<b>482—Capital Outlay on Public Health, Sanita- tion and Water Supply</b>	46,66,329	..	46,66,329

(A) Excludes Rs. 26,83,275 spent from out of an advance from the Contingency Fund obtained during 1978-79, but not recouped to the Fund till the close of the year.

STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads (Capital Account)—Contd.</b>			
<b>B—Capital Account of Social and Community Services—Concl'd.</b>			
<b>483—Capital Outlay on Housing</b>	35,34,723	19,77,101	55,11,824
<b>488—Capital Outlay on Social Security and Welfare</b>	1,41,018	..	1,41,018
<b>Total—B—Capital Account of Social and Community Services</b>	<u>1,44,02,977</u>	<u>19,77,101</u>	<u>1,63,80,078</u>
<b>C—Capital Account of Economic Services (a) Capital Account of General Economic Services—</b>			
<b>498—Capital Outlay on Co-operation</b>	8,23,062	..	8,23,062
<b>500—Investments in General Financial and Trading Institutions</b>	4,00,000	..	4,00,000
<b>Total—C(a)—Capi- tal Account of General Economic Services</b>	<u>12,23,062</u>	..	<u>12,23,062</u>

## STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>C Capital Account of</b>			
<b>Economic Services—Contd.</b>			
(b)—Capital Account of Agriculture and Allied Services —			
<b>505—Capital Outlay on Agriculture</b>	6,76,415	..	6,76,415
<b>510—Capital Outlay on Animal Husbandry</b>	14,12,173	..	14,12,173
<b>513—Capital Outlay on Forests</b>	..	23,36,363	23,36,363
Total—(C) (b)—Cap- ital Account of Agri- culture and Allied Services	20,88,588	23,36,363	44,24,951
(c)—Capital Account of Industry and Minerals—			
<b>526—Capital Outlay on Consumer Industries</b>	23,00,000	..	23,00,000
<b>528—Capital Outlay on Mining and Metallurgi- cal Industries</b>	15,00,000	..	15,00,000
<b>530—Investments in In- dustrial Financial Insti- tutions</b>	11,00,000	..	11,00,000
Total—C—(c)— Capital Account of Industry and Minerals	49,00,000	..	49,00,000

## STATEMENT No. 11—Contd.

Heads	Actuals for 1978-79		
	Plan Rs.	Non-Plan Rs.	Total Rs
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>C—Capital Account of</b>			
<b>Economic Services—Contd.</b>			
(d)—Capital Account of Water and Power Development—			
<b>534—Capital Outlay on Power Projects</b>	54,04,925	..	54,04,925
Total—C(d)—Capi- tal Account of Water and Power Development	54,04,925	..	54,04,925
(e)—Capital Account of Transport and Communications—			
<b>537—Capital Outlay on Roads and Bridges</b>	2,93,05,002	..	2,93,05,002
<b>538—Capital Outlay on Road and Water Trans- port Services</b>	36,66,841	..	36,66,841
<b>544—Capital Outlay on Other Transport and Communication Services</b>	6,41,277	..	6,41,277

STATEMENT No. 11—*Concl.*

Heads	Actuals for 1978-79		
	Plan	Non-Plan	Total
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Concl.</b>			
<b>C—Capital Account of</b>			
<b>Economic Services—Concl.</b>			
Total—C(e)—Capital Account of Transport and Communications	<u>3,36,13,120</u>	..	<u>3,36,13,120</u>
Total—C—Capital Account of Economic Services	<u>4,72,29,695</u>	<u>23,36,363</u>	<u>4,95,66,058</u>
Total—Expenditure Heads (Capital Account)	<u>6,68,42,144</u>	<u>50,83,145</u>	<u>7,19,25,289</u>
Grand Total—Expenditure	<u>16,12,97,958</u>	<u>31,89,991</u> <u>13,62,06,611</u>	<u>30,06,94,560</u>

STATEMENT No. 12—DETAILED STATEMENT  
AND TO

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Nature of expenditure

1

**Expenditure Heads (Capital Account)**

**A—Capital Account of General Services**

**459—Capital Outlay on Public Works (A)**

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

**480—Capital Outlay on Medical**

**A—Allopathy—**

Medical relief	..	..	..	..	
					Total

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(A) Excludes Rs. 26,83,275 spent from out  
obtained during 1978-79, but not recouped

OF CAPITAL EXPENDITURE DURING  
END OF 1978-79

Expenditure during 1978-79			Expenditure to the end of 1978-79
Plan	Non-Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
51,09,472 (A)	7,69,681	58,79,153	1,83,30,283
1,00,000	..	1,00,000	3,72,508
52,09,472	7,69,681	59,79,153	1,87,02,791
52,09,472	7,69,681	59,79,153	1,87,02,791
8,62,947	..	8,62,947	50,53,981
6,21,836	..	6,21,836	53,91,838
3,96,751	..	3,96,751	5,94,744
..	..	..	1,84,729
2,12,212	..	2,12,212	2,12,212
..	..	..	83,100
20,93,746	..	20,93,746	1,15,20,604
39,67,161	..	39,67,161	1,22,07,992
39,67,161	..	39,67,161	1,22,07,992

of an advance from the Contingency Fund  
to the Fund till the close of the year.

## Nature of expenditure

1

**B—Capital Account of Social and Community Services—Contd.****482—Capital Outlay on Public Health, Sanitation and Water Supply**

Sewerage Schemes	..	..	..	..
Public health and sanitation programmes—				
Urban Water Supply Schemes	..	..	..	..
Gangtok Water Supply Scheme	..	..	..	..

Total

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

..	..	..	..
----	----	----	----

Total

**488—Capital Outlay on Social Security and Welfare****E—Other social security and welfare programmes**

Social security and welfare	..	..	..
-----------------------------	----	----	----

Total



No. 12.—*Contd.*

Expenditure during 1978-79			Expenditure to the end of 1978-79
Plan 2 Rs.	Non-Plan 3 Rs.	Total 4 Rs.	
24,00,601	..	24,00,601	25,02,812
22,65,728	..	22,65,728	43,30,961
..	..	..	21,42,103
<u>46,66,329</u>	..	<u>46,66,329</u>	<u>89,75,876</u>
35,34,723	19,77,101	55,11,824	1,54,04,618
<u>35,34,723</u>	<u>19,77,101</u>	<u>55,11,824</u>	<u>1,54,04,618</u>
1,41,018	..	1,41,018	2,66,018
<u>1,41,018</u>	..	<u>1,41,018</u>	<u>2,66,018</u>

STATEMENT

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Nature of expenditure

1

**B—Capital Account of Social and  
Community Services—Concl'd.**

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

Other expenditure	..	..	..	..
				Total

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	..	..	..	..
				Total

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

Investments in Trading Institutions	..	..	..	..
				Total

Total—C(a)—Capital Account of General Economic Services	..	..	..	..
--	----	----	----	----

Expenditure during 1978-79			Expenditure to the end of 1978-79
Plan	Non-Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	..	..	1,82,057
..	..	..	1,82,057
<u>1,44,02,977</u>	<u>19,77,101</u>	<u>1,63,80,078</u>	<u>4,85,57,165</u>
2,60,000	..	2,60,000	12,80,000
4,91,062	..	4,91,062	8,14,062
72,000	..	72,000	5,82,000
<u>8,23,062</u>	..	<u>8,23,062</u>	<u>26,76,062</u>
4,00,000	..	4,00,000	10,00,000
<u>4,00,000</u>	..	<u>4,00,000</u>	<u>10,00,000</u>
<u>12,23,062</u>	..	<u>12,23,062</u>	<u>36,76,062</u>

## Nature of expenditure

1

**C—Capital Account of Economic Services—Contd.****(b)—Capital Account of Agriculture  
and Allied Services--****505—Capital Outlay on Agriculture**

Agricultural farms	..	..	..	..
Agricultural research	..	..	..	..
Storage and warehousing	..	..	..	..
Horticulture	..	..	..	..
				Total

**509—Capital Outlay on Food**

Procurement and Supply	..	..	..	..
Buffer Stock Scheme	..	..	..	..
Other schemes each costing Rs. 25 lakhs and less	..	..	..	..
				Total

**510—Capital Outlay on Animal Husbandry**

Veterinary Services and Animal Health	..	..	..	..
Other expenditure	..	..	..	..
				Total

**511—Capital Outlay on Dairy Development**

Dairy Development	..	..	..	..
				Total

Expenditure during 1978-79			Expenditure to the end of 1978-79
Plan	Non-Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
3,31,113	..	3,31,113	16,44,942
25,754	..	25,754	5,03,420
2,98,014	..	2,98,014	13,41,847
21,534	..	21,534	21,534
<u>6,76,415</u>	..	<u>6,76,415</u>	<u>35,11,743</u>
..	..	..	4,52,609
..	..	..	29,25,000
..	..	..	90,000
..	..	..	<u>34,67,609</u>
6,12,173	..	6,12,173	8,01,849
8,00,000	..	8,00,000	14,00,000
<u>14,12,173</u>	..	<u>14,12,173</u>	<u>22,01,849</u>
..	..	..	90,00,000
..	..	..	<u>90,00,000</u>

STATEMENT

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Nature of expenditure

1

<b>C—Capital Account of Economic Services—Concl'd.</b>				
<b>(b)—Capital Account of Agriculture and Allied Services—Concl'd.</b>				
<b>513—Capital Outlay on Forests</b>				
Forest Produce—				
Forest Utilisation Circle	..	..	..	..
				Total
Total—C(b)—Capital Account of Agriculture and Allied Services				
<b>(c)—Capital Account of Industry and Minerals—</b>				
<b>526—Capital Outlay on Consumer Industries</b>				
Tea	..	..	..	..
Other Industries	..	..	..	..
				Total
<b>528—Capital Outlay on Mining and Metallurgical Industries</b>				
Other Mining and Metallurgical Industries			..	..
				Total
<b>530—Investments in Industrial Financial Institutions</b>				
Investments in Public Undertakings	..		..	..
				Total
Total—C(c)—Capital Account of Industry and Minerals				
	..		..	..

Expenditure during 1978-79			Expenditure to the end of 1978-79
Plan	Non-Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	23,36,363	23,36,363	38,96,161
..	<u>23,36,363</u>	<u>23,36,363</u>	<u>38,96,161</u>
<u>20,88,588</u>	<u>23,36,363</u>	<u>44,24,951</u>	<u>2,20,77,362</u>
..	..	..	14,59,000
23,00,000	..	23,00,000	65,02,000
<u>23,00,000</u>	..	<u>23,00,000</u>	<u>79,61,000</u>
15,00,000	..	15,00,000	38,10,000
<u>15,00,000</u>	..	<u>15,00,000</u>	<u>38,10,000</u>
11,00,000	..	11,00,000	16,00,000
<u>11,00,000</u>	..	<u>11,00,000</u>	<u>16,00,000</u>
<u>49,00,000</u>	..	<u>49,00,000</u>	<u>1,33,71,000</u>

## Nature of expenditure

1

**C—Capital Account of Economic Services—Contd.****(d)—Capital Account of Water and  
Power Development—****534—Capital Outlay on Power Projects****A—Hydro Electric Schemes—**

Rongnichu Hydro-Electric Scheme .. .. .	..	..	..
Rothak Micro Hydel Scheme .. .. .	..	..	..
Rimbi Micro Hydel Scheme .. .. .	..	..	..
North Sikkim Hydel Scheme .. .. .	..	..	..

**E—Transmission and Distribution Scheme—**

Rural Electrification Scheme .. .. .	..	..	..
North Sikkim Distribution Line .. .. .	..	..	..

Total

**Total C(d)—Capital Account of Water and**

Power Development .. .. .	..	..	..
---------------------------	----	----	----

**(e)—Capital Account of Transport  
and Communications****537—Capital Outlay on Roads and Bridges**

District and other roads .. .. .	..	..	..
Machinery and equipment .. .. .	..	..	..

Total



No. 12—*Contd.*

Expenditure during 1978-79			Expenditure to the end of 1978-79
Plan	Non-Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
1,00,000	..	1,00,000	29,04,036
..	..	..	12,501
17,99,910	..	17,99,910	35,18,133
..	..	..	1,50,706
35,05,015	..	35,05,015	74,83,253
..	..	..	10,06,870
<u>54,04,925</u>	..	<u>54,04,925</u>	<u>1,50,75,499</u>
54,04,925	..	54,04,925	1,50,75,499
2,71,80,333	..	2,71,80,333	6,08,96,192
21,24,669	..	21,24,669	93,21,176
<u>2,93,05,002</u>	..	<u>2,93,05,002</u>	<u>7,02,17,368</u>

## Nature of expenditure

1

**C—Capital Account of Economic Services—Concl'd.****(e) Capital Account of Transport and  
Communications—Concl'd.****538—Capital Outlay on Road and  
Water Transport Services****A—Road Transport—**

Acquisition of fleet .. .. .	..	..	..	..	..
Workshop facilities .. .. .	..	..	..	..	..
Other expenditure .. .. .	..	..	..	..	..

Total

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

Tourism .. .. .	..	..	..	..	..
-----------------	----	----	----	----	----

Total

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

Total—C—Capital Account of Economic Services .. .. .	..	..	..	..	..
---	----	----	----	----	----

Total—Expenditure Heads (Capital Account) .. .. .	..	..	..	..	..
--	----	----	----	----	----

Expenditure during 1978-79			Expenditure to the end of 1978-79
Plan	Non-Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
5,64,328	..	5,64,328	35,41,215
5,02,519	..	5,02,519	12,76,399
25,99,994	..	25,99,994	40,10,202
<u>36,66,841</u>	..	<u>36,66,841</u>	<u>88,27,816</u>
6,41,277	..	6,41,277	52,90,582
<u>6,41,277</u>	..	<u>6,41,277</u>	<u>52,90,532</u>
3,36,13,120	..	3,36,13,120	8,43,35,766
<u>4,72,29,695</u>	<u>23,36,363</u>	<u>4,95,66,058</u>	<u>13,85,35,689</u>
<u>6,68,42,144</u>	<u>50,83,145</u>	<u>7,19,25,289</u>	<u>20,57,95,645</u>

STATEMENT No. 13—STATEMENT SHOWING  
STATUTORY CORPORA-  
SOCIETIES, ETC., UP TO

Serial number	Name of the concern	Year (s) of invest- ment	Details of Type
1	2	3	4
(i) Statutory Corporations			
1.	State Bank of Sikkim	1968	Equity shares
2.	Sikkim Mining Corporation	1960	-do-
3.	State Trading Corporation	1978-79	(a)
		1975-76 to } 1977-78 }	Equity shares
		1978-79	-do-
4.	Sikkim Time Corporation	1976-77 to } 1977-78 }	-do-
		1978-79	-do-
5.	Sikkim Industrial Develop- ment and Investment Cor- poration	1977-78 1978-79	-do- -do-

**DETAILS OF INVESTMENTS OF GOVERNMENT IN  
TIONS, COMPANIES, BANKS AND CO-OPERATIVE  
THE END OF 1978-79**

investment Number of shares and percentage of Govern- ment invest- ment to the total paid up capital	Face value of each share	Amount in- vested to the end of 1978-79	Amount of dividend declared and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
26,000 (63.98 %)	100 but called 50	13,00,000	1,56,000	
29,245 (51 %)	100	29,24,500		(a) Special
..	..	15,00,000		financia <sup>l</sup>
6,000 (100 %)	100	6,00,000		assistance
4,000 (100 %)	100	4,00,000		considered
3,200 (100 %)	1,900	32,00,000		as invest- ment.
600 (100 %)	1,000	6,00,000		
830 (100 %)	1,000	8,30,000		
1,300 (100 %)	1,000	13,00,000		
<b>Total—Statutory Cor- porations</b>		<b>1,26,54,500</b>	<b>1,56,000</b>	

## STATEMENT

1	2	3	4
	(ii) Companies		
6.	Sikkim Jewels Company	1972	(b)
7.	Sikkim Distilleries Ltd.	(b)	Preference shares
		1976-77	Equity shares
		1976-77 to	} Bonus shares
		1977-78	
		1978-79	-do-
8.	Star Cinema	1962	Share Capital
9.	Denzong Cinema	1962	Equity
10.	Roller Flour Mill	1977-78	(b)
		1978-79	(b)
	(iii) Bank and Co-operative Societies		
11.	State Bank of India	1966	Equity
12.	Sikkim Consumers' Co-operative Society	1975-76	-do-
		1976-77	-do-
13.	Joint Ventures	1976-77	-do-
14.	Dikchu Copper Zinc Project	1977-78	(b)

No. 13—*Concl.*

5	6	7	8	9
	Rs.	Rs.	Rs.	
4,100 (53.78%)	100	4,10,000		(b) Information awaited from the department (July 1980).
350 (87.50%)	100	35,000		
9,09,038 (48.60%)	5	45,45,190		
2,90,891	5	14,54,455	33,61,901	
2,76,906	5	13,84,530		
No shares issued (18.83%)	..	1,75,000		
1,750 (28.31%)	100	1,75,000		
(100%)	..	8,00,000		
(100%)	..	15,00,000		
Total—Companies		<u>1,04,79,175</u>	<u>33,61,901</u>	
75	350	26,250		
12,320	25	3,08,000		
4,000	25	1,00,000		
1,020	100	1,02,000		
(51%)	..	10,10,000		(b) Information regarding signature of shares awaited from the department (July 1980).
..	..			
Total-Bank and Co-operative Societies		<u>15,46,250</u>	..	
Grand Total		<u>2,46,79,925</u>	<u>35,17,901</u>	

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

---

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—  
General Economic Services  
Agriculture and Allied Services  
Industry and Minerals  
Transport and Communications  
Loans to Government Servants  
Miscellaneous Loans

Total—Loans and Advances

**Other Expenditure**

Appropriations to Contingency Fund

Total—Capital and Other Expenditure



THE CAPITAL AND OTHER EXPENDITURE ( OTHER ACCOUNT ) TO THE END OF 1978-79 AND THE FROM WHICH THE FUNDS WERE PROVIDED FOR

On 1st April 1978	During the year	On 31st March 1979
( In lakhs of rupees )		
1,27.23	59.80	1,87.03
3,21.77	1,63.80	4,85.57
24.53	12.23	36.76
1,76.53	44.24	2,20.77
84.71	49.00	1,33.71
96.71	54.05	1,50.76
5,07.22	3,36.14	8,43.36
<u>13,38.70</u>	<u>7,19.26</u>	<u>20,57.96</u>
19.25	..	19.25
40.32	0.64	40.96
66.70	(—) 0.59	66.11
18.70	5.97	24.67
29.18	7.99	37.17
63.54	(—) 0.25	63.29
<u>2,37.69</u>	<u>13.76</u>	<u>2,51.45</u>
50.00	..	50.00
<u>16,26.39</u>	<u>7,33.02</u>	<u>23,59.41</u>

STATEMENT

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**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.

Contingency Fund

Reserve Funds

Deposits and Advances

Suspense and Miscellaneous

Remittances

Total—Debt and other obligations

Deduct—

(i) Cash Balance

(ii) Investments

Net Provision of Funds

---

(a) Differs by Rs. (+) 0.01 lakh from the closing balance as on

No. 14—*Concl.*

On 1st April 1978	During the year	On 31st March 1979
( In lakhs of rupees )		
13,13.20	6,48.13	19,61.33
9.80	55.57	65.37
3,14.37	2,13.39	5,27.76
21.42	7.59	29.01
49.51	(—) 31.72	17.79
0.01	4.05	4.06
69.54 (a)	15.17	84.71
1,48.09	(—) 1,64.67	(—) 16.58
1,54.92	36.97	1,91.89
7,67.66 (a)	1,36.35	9,04.01
(—)30.83	51.46	20.63
4,85.30	..	4,85.30
16,26.39 (a)	7,33.02	23,59.41

31st March 1978 due to rounding.



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

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

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)	
<b>E—Public Debt (c)</b>	
603—Internal Debt of the State Government	Cr. 9,80,000
604—Loans and Advances from the Central Government	Cr. 3,14,37,140
Total—E—Public Debt	Cr. 3,24,17,140
<b>F—Loans and Advances</b>	
Loans and Advances by the State Government (d)	Dr. 2,37,68,711
<b>H—Transfer to Contingency Fund</b>	
769—Appropriations to Contingency Fund	Dr. 50,00,000
Total—Part I—Consolidated Fund	
	Part II—
800—Contingency Fund— Appropriations from the Consolidated Fund	Cr. 50,00,000
Social Security and Welfare	Dr. 48,750
Loans for Village and Small Industries	..
Capital Outlay on Public Works	..
Other General Economic Services	..
Tourism	..
Total—Part II—Contingency Fund	Cr. 49,51,250

\*The expenditure remained unrecouped till the  
For detailed account please see statements

**RECEIPTS, DISBURSEMENTS AND BALANCES UNDER  
CONTINGENCY FUND AND PUBLIC ACCOUNT**

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
<b>CONSOLIDATED FUND</b>		
29,27,27,759		
	22,79,15,222	
	7,19,25,289	
56,00,000	43,260	Cr. 65,36,740
2,38,59,500	25,20,577	Cr. 5,27,76,063
2,94,59,500	25,63,837	Cr. 5,93,12,803
5,97,072	19,72,912	Dr. 2,51,44,551
..	..	Dr. 50,00,000
32,27,84,331	30,43,77,260	
<b>CONTINGENCY FUND</b>		
..	..	Cr. 50,00,000
48,750	..	
..	1,50,000*	Dr. 1,50,000
..	26,83,275*	Dr. 26,83,275
..	38,968*	Dr. 38,968
..	3,48,607*	Dr. 3,48,607
48,750	32,20,850	Cr. 17,79,150

close of the year. (a), (b), (c) and (d):  
10 for (a), 11 for (b), 16 for (c) and 17 for (d).

## STATEMENT

Head of account	Opening balance
1	2
	Rs. Part III—
<b>I—Small Savings, Provident Funds, etc.</b>	
(b) Provident Funds—	
805—State Provident Funds	Cr. 21,42,296
Total—I—Small Savings, Provident Funds, etc.	Cr. 21,42,296
<b>J—Reserve Funds</b>	
(b) Reserve Funds not bearing interest—	
826—Depreciation/Renewal Reserve Funds**—	
Gross balance	Cr. 64,74,457
Investment	Dr. 64,74,457
Total—Gross Investments	Cr. 64,74,457 Dr. 64,74,457
829—Development and Welfare Funds	
Development Funds for Medical and Public Health purposes—	
Hospital Fund—	
Gross Balance	Cr. 916
Total—829	Cr. 916
Total—J—Reserve Funds	
Gross balance	Cr. 64,75,373
Investments	Dr. 64,74,457

\*\*For details please see

\*Transferred from the account of Provident



No. 15—Contd.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
<b>PUBLIC ACCOUNT</b>		
7,58,768*	..	Cr. 29,01,064
7,58,768	..	Cr. 29,01,064
..	..	Cr. 64,74,457
4,04,913	10	Dr. 60,69,554
..	..	Cr. 64,74,457
4,04,913	10	Dr. 60,69,554
..	..	Cr. 916
..	..	Cr. 916
..	..	Cr. 64,75,373
4,04,913	10	Dr. 60,69,554

Statement No. 18.

Fund vide Appendix at page 148.

## STATEMENT

Head of account 1	Opening balance 2
	Rs.
	Part III—
<b>K—Deposits and Advances</b>	
(b) Deposits not bearing interest	
843—Civil Deposits—	
Revenue Deposits	Cr. 5,88,377
Public Works Deposits	Cr. 68,94,871
Forest Deposits	..
Deposits received by Government	
Commercial Undertakings	Cr. 5,159
Deposits in connection with elections	Cr. 750
Total—Deposits not bearing interest	Cr. 74,89,157
(c) Advances	
850—Civil Advances—	
Forest Advances	Dr. 4,986
Other Advances	Dr. 5,30,853
Total—850—Civil Advances	Dr. 5,35,839
Total—(c)—Advances	Dr. 5,35,839
Total—K—Deposits and Advances	Cr. 69,53,318
<b>L—Suspense and Miscellaneous</b>	
(b) Suspense	
858—Suspense Accounts—	
Cash Settlement Suspense Account	Dr. 948
Suspense Account (Civil)	Dr. 42,58,345
Total—858—Suspense Accounts	Dr. 42,59,293
Total—(b)—Suspense	Dr. 42,59,293
(c) Other Accounts	
870—Cheques and Bills—	
Pre-audit Cheques	Cr. 1,90,86,336
Total—870—Cheques and Bills	Cr. 1,90,86,336

No. 15— *Contd.*

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

PUBLIC ACCOUNT—*Contd.*

..	..	Cr.	5,88,377
80,36,404	65,19,020	Cr.	84,12,255
39,280	39,280		..
..	..	Cr.	5,159
..	..	Cr.	750
80,75,684	65,58,300	Cr.	90,06,541
15,852	15,852	Dr.	4,986
	..	Dr.	5,30,853
15,852	15,852	Dr.	5,35,839
15,852	15,852	Dr.	5,35,839
80,91,536	65,74,152	Cr.	84,70,702
..	..	Dr.	948
9,94,034	89,40,364	Dr.	1,22,04,675
9,94,034	89,40,364	Dr.	1,22,05,623
9,94,034	89,40,364	Dr.	1,22,05,623
16,39,33,265	17,24,54,221	Cr.	1,05,65,380
16,39,33,265	17,24,54,221	Cr.	1,05,65,380

## STATEMENT

Head of account 1	Opening balance 2	Rs.
		Part III—
872—Permanent Cash Imprest Civil	Dr.	18,368
Total—872—Permanent Cash Imprest	Dr.	18,368
873—Cash Balance Investment Account	Dr.	4,85,30,420
Total—(C)—Other Accounts	Dr.	2,94,62,452
Total—L—Suspense and Miscellaneous	Dr.	3,37,21,745
<b>M—Remittances</b>		
(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc. and other Remittances		
882—Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General/Accounts Officer		
Public Works Remittances	Dr.	45,01,952
Forest Remittances	Cr.	88,76,437
Other departmental Remittances	Cr.	1,11,99,433
Total—882	Cr.	1,55,73,918
Total (a) Money Orders, etc.	Cr.	1,55,73,918
(b) Inter-Government Adjustment Accounts—		
886—Adjusting Account between Central and State Government	Dr.	81,690
Total (b) Inter-Government Adjustment Account	Dr.	81,690
Total—M—Remittances	Cr.	1,54,91,228
Total—Part III—Public Account	Dr.	91,32,987
Total—Receipts/Disbursements (Parts I, II and III)		

\*Excludes value of stocks of gold (2,000 grams) and silver

No. 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
<b>PUBLIC ACCOUNT—<i>Concl'd.</i></b>		
..	..	Dr. 18,368
..	..	Dr. 18,368
..	..	Dr. 4,85,30,420*
16,39,33,265	17,24,54,221	Dr. 3,79,83,408
16,49,27,299	18,13,94,585	Dr. 5,01,89,031
8,79,17,484	7,80,24,965	Cr. 53,90,567
2,80,27,077	2,56,54,162	Cr. 1,12,49,352
3,98,42,522	4,84,10,930	Cr. 26,31,025
15,57,87,083	15,20,90,057	Cr. 1,92,70,944
15,57,87,083	15,20,90,057	Cr. 1,92,70,944
..	..	Dr. 81,690
..	..	Dr. 81,690
15,57,87,083	15,20,90,057	Cr. 1,91,89,254
32,99,69,599	34,00,58,804	Dr. 1,92,22,192
65,28,02,680	64,76,56,914	

(10,000 grams) held as part of investment.

STATEMENT

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N—Cash Balance

899—Cash Balance

Deposits with other Banks

Remittances in transit—Local

Total—N—Cash Balance

**Grand Total**

Opening balance Rs.	Closing balance Rs.
(—) 15,83,514	20,62,572
(—) 14,99,680	..
(—) 30,83,194	20,62,572
<hr/>	<hr/>
64,97,19,486	64,97,19,486
<hr/>	<hr/>

STATEMENT No. 16—DETAILED STATEMENT  
OBLIGATIONS OF

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Description of Debt

1

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**E—Public Debt**

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

Loans from the Life Insurance Corporation of India

Loans from other Institutions

Total—603—Internal Debt of the State Government

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

A—Non-Plan Loans

Mining and Metallurgical Industries—

Other mining and metallurgical industries

Other Transport and Communication Services—

Other Loans

Total—A—Non—Plan Loans

B—Loans for State/Union Territory

Plan Schemes—

Block loans

C—Loans for Central Plan Schemes—

Housing—Government Residential Buildings—

Police Housing Scheme

Dairy Development—

Milk Production and Marketing in Sikkim

**Total—C—Loans for Central Plan Schemes**

---

(A) The amount was included in the closing balance of Rs. 25,60,040 head “D—Loans for Centrally Sponsored Plan Schemes” shown in for 1977-78.



OF DEBT AND OTHER INTEREST BEARING  
GOVERNMENT

Balance on 1st April 1978 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1979 5
Rs.	Rs.	Rs.	Rs.
9,80,000	6,00,000	43,260	15,36,740
..	50,00,000	..	50,00,000
9,80,000	56,00,000	43,260	65,36,740
..	..	..	..
25,24,600	..	2,00,000	23,24,600
..	..	..	..
30,50,000	..	..	30,50,000
..	..	..	..
55,74,600	..	2,00,000	53,74,600
..	..	..	..
2,28,07,000	68,62,000	20,57,000	2,76,12,000
..	..	..	..
16,86,040 (A)	7,89,000	69,240	24,05,800
..	77,00,000	..	77,00,000
16,86,040	84,89,000	69,240	1,01,05,800

under the head "Loans for General Services" under the sub-major  
Statement No. 16 on pages 132 and 133 of the Finance Accounts

## STATEMENT

Description of Debt	Balance on 1st April 1978
1	2
	Rs.
<b>E—Public Debt—Concl.</b>	
<b>604—Loans and Advances from the Central Government—Concl.</b>	
<b>D—Loans for Centrally Sponsored Plan Schemes</b>	
Police—Modernisation of Police Force	8,74,000 (A)
Co-operation—	
Consumers' Co-operatives	3,45,500
Soil and Water Conservation—	
Soil Conservation Schemes	1,50,000
Village and Small Industries—	
Other Loans	..
Transmission and Distribution Schemes (Power Projects)—	
Inter-State Transmission Lines	..
<b>Total—D—Loans for Centrally Sponsored Plan Schemes</b>	<b>13,69,500</b>
<b>Total—604—Loans and Advances from the Central Government</b>	<b>3,14,37,140</b>
<b>Total—E—Public Debt</b>	<b>3,24,17,140</b>
<b>I. Small Savings, Provident Funds, etc.</b>	
(b) Provident Funds	
805— State Provident Funds	
A—Civil—	
General Provident Fund	21,42,296
<b>Total—I—Small Savings, Provident Funds, etc.</b>	<b>21,42,296</b>
<b>Grand Total</b>	<b>3,45,59,436</b>

(A) The amount was included in the closing balance of Rs. 25,60,040 head "D—Loans for Centrally Sponsored Plan Schemes" shown in for 1977-78.

No. 16—*Concl'd.*

Additions during the year 3	Discharges during the year 4	Balance on 31st March 1979 5
Rs.	Rs.	Rs.
2,08,500	36,000	10,46,500
..	..	3,45,500
5,50,000	..	7,00,000
2,50,000	8,337	2,41,663
<u>75,00,000</u>	<u>1,50,000</u>	<u>73,50,000</u>
<u>85,08,500</u>	<u>1,94,337</u>	<u>96,83,663</u>
2,38,59,500	25,20,577	5,27,76,063
<u>2,94,59,500</u>	<u>25,63,837</u>	<u>5,93,12,803</u>
7,58,768	..	29,01,064
<u>7,58,768</u>	..	<u>29,01,064</u>
<u>3,02,18,268</u>	<u>25,63,837</u>	<u>6,22,13,867</u>

under the head "Loans for General Services" under the sub-major Statement No. 16 on pages 132 and 133 of the Finance Accounts.

STATEMENT No. 17—DETAILED STATEMENT OF

Head of account	Balance on 1st April 1978	Advanced during the year
1	2	3
	Rs.	Rs.
<b>F—Loans and Advances</b>		
<b>Loans for Economic Services</b>		
<b>(i) Loans for General Economic Services</b>		
<b>698—Loans for Co-operation</b>		
Credit Co-operatives—		
Loans to Sikkim Consumers' Co-operative Society	2,37,500	..
Other co-operatives	8,87,291	..
Total	11,24,791	..
<b>700—Loans to General Financial and Trading Institutions</b>		
Loans to Trading Institutions—		
Loans to State Trading Corporation, Sikkim	8,00,000	..
Total	8,00,000	..
Total—(i)—Loans for General Economic Services		
	19,24,791	..
<b>(ii)—Loans for Agriculture and Allied Services</b>		
<b>705—Loans for Agriculture</b>		
Agricultural farms—		
Advances to cultivators	10,07,895	..
Total—705—Loans for Agriculture	10,07,895	..

## LOANS AND ADVANCES BY GOVERNMENT

Total	Recovered during the year	Balance on 31st March 1979	Interest received and credited to revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
2,37,500	..	2,37,500	..
8,87,291	..	8,87,291	..
<u>11,24,791</u>	..	<u>11,24,791</u>	..
8,00,000	..	8,00,000	..
<u>8,00,000</u>	..	<u>8,00,000</u>	..
19,24,791	..	19,24,791	..
<u>10,07,895</u>	1,670	<u>10,06,225</u>	..
<u>10,07,895</u>	<u>1,670</u>	<u>10,06,225</u>	..

## STATEMENT

Head of account	Balance on 1st April 1978	Advanced during the year
1	2	3
	Rs.	Rs.
<b>Loans for Economic Services—Contd.</b>		
<b>(ii)—Loans for Agriculture and Allied Services—Contd.</b>		
<b>710—Loans for Animal Husbandry</b>		
Piggery Development	9,09,687	45,438
Poultry Development	2,48,657	45,437
<b>Total—710—Loans for Animal Husbandry</b>	<b>11,58,344</b>	<b>90,875</b>
<b>711—Loans for Dairy Development</b>		
Milk supply schemes	13,17,289	..
<b>Total—711—Loans for Dairy Development</b>	<b>13,17,289</b>	<b>..</b>
<b>712—Loans for fisheries</b>		
Other Loans	99,700	44,000
<b>Total—712—Loans for fisheries</b>	<b>99,700</b>	<b>44,000</b>
<b>713—Loans for Forest</b>		
Forest conservation and development	4,48,747	..

No. 17—*Contd.*

Total	Recovered during the year	Balance on 31st March 1979	Interest received and credited to revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
9,55,125	12,370	9,42,755	..
2,94,094	56,907	2,37,187	..
<hr/>	<hr/>	<hr/>	
12,49,219	69,277	11,79,942	..
13,17,289	..	13,17,289	..
<hr/>		<hr/>	
13,17,289	..	13,17,289	..
<hr/>		<hr/>	
1,43,700	..	1,43,700	..
<hr/>		<hr/>	
1,43,700	..	1,43,700	..
<hr/>		<hr/>	
4,48,747	..	4,48,747	..
<hr/>		<hr/>	

## STATEMENT

Head of account	Balance on 1st April 1978	Advanced during the year
1	2	3
	Rs.	Rs.
<b>Loans for Economic Services—Contd.</b>		
<b>(ii)—Loans for Agriculture and Allied Services—Concl'd.</b>		
Total—713—Loans for Forest	4,48,747	..
Total—(ii)—Loans for Agriculture and Allied Services	40,31,975	1,34,875
<b>(iii)—Loans for Industry and Minerals</b>		
<b>720—Loans for Indus- trial Research and Development</b>		
Other Loans—		
Loans to Sikkim Jewels	42,62,500	..
Other loans	16,91,692	..
Total—720—Loans for Industrial Research and Development	59,54,192	..
<b>721—Loans for Village and small Industries</b>		
Small Scale Industries	7,16,148	1,78,978
Handloom Industries	..	22,056
Handicraft Industries	..	24,000



No. 17—*Contd.*

Total	Recovered during the year	Balance on 31st March 1979	Interest received and credited to revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
<u>4,48,747</u>	..	<u>4,48,747</u>	..
<u>41,66,850</u>	<u>70,947</u>	<u>40,95,903</u>	..
42,62,500	..	42,62,500	..
<u>16,91,692</u>	..	<u>16,91,692</u>	..
<u>59,54,192</u>	..	<u>59,54,192</u>	..
8,95,122	2,84,266	6,10,856	..
22,056	..	22,056	..
24,000	..	24,000	..

## STATEMENT

Head of account	Balance on 1st April 1978	Advanced during the year
1	2	3
	Rs.	Rs.
<b>Loans for Economic Services—Contd.</b>		
<b>(iii)—Loans for Industry and Minerals—Concl'd.</b>		
Total—721—Loans for Village and small Industries	7,16,148	2,25,030
Total—(iii)—Loans for Industry and Minerals	66,70,340	2,25,030
<b>(iv)—Loans for Transport and Communications</b>		
<b>744—Loans for Other Transport and Communica- tion Services</b>		
Tourism	18,70,000	6,00,000
Total—744—Loans for Other Transport and Communication Services	18,70,000	6,00,000

\*Excludes Rs. 1,50,000 spent from out of an advance from the the Fund till the close of the year.

No. 17—Contd.

Total	Recovered during 31st the year	Balance on 31st March 1979	Interest received and credited to revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
<u>9,41,178*</u>	<u>2,84,266</u>	<u>6,56,912</u>	..
<u>68,95,370</u>	<u>2,84,266</u>	<u>66,11,104</u>	..
<u>24,70,000</u>	<u>2,778</u>	<u>24,67,222</u>	..
<u>24,70,000</u>	<u>2,778</u>	<u>24,67,222</u>	..

Contingency Fund obtained during 1978-79 but not recouped to●

## STATEMENT

Head of account	Balance on 1st April 1978	Advanced during the year
1	2	3
<b>Loans for Economic Services—Concl'd.</b>		
Total—(iv)—Loans for Transport and communications	18,70,000	6,00,000
Total—Loans for Economic Services	1,44,97,106	9,59,905
<b>Loans to Government Servants</b>		
<b>766—Loans to Government Servants, etc.</b>		
House Building Advances	25,39,715	8,98,160
Advances for purchase of motor conveyances	2,50,462	89,000
Festival advances	2,648	17,997
Other Advances	1,25,035	7,850
Total—766—Loans to Government Servants, etc.	29,17,860	10,13,007
<b>767—Miscellaneous Loans</b>		
Miscellaneous Loans— Loans to M/s Jetmul Bhojraj & Co.	63,53,745	..
Total—767—Miscella- neous Loans	63,53,745	..
Total—F—Loans and Advances	2,37,68,711 *	19,72,912

\* Includes a balance of Rs. 1,84,23,998 as on 26th April 1975, which

\*\*Reasons for interest not being received and credited under "049-

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1979	Interest received and credited to revenue
4	5	6	7
24,70,000	2,778	24,67,222	..
<u>1,54,57,011</u>	<u>3,57,991</u>	<u>1,50,99,020</u>	..
34,37,875	1,10,805	33,27,070	..
3,39,462	33,319	3,06,143	..
20,645	18,400	2,245	..
<u>1,32,885</u>	<u>51,113</u>	<u>81,772</u>	..
<u>39,30,867</u>	<u>2,13,637</u>	<u>37,17,230</u>	..
<u>63,53,745</u>	<u>25,444</u>	<u>63,28,301</u>	..
<u>63,53,745</u>	<u>25,444</u>	<u>63,28,301</u>	..
<u>2,57,41,623</u>	<u>5,97,072</u>	<u>2,51,44,551</u>	..**

is based on the information collected from the departmental records. Interest Receipts" have not been intimated by the State Government.

STATEMENT No. 17—*Concl'd.*

Details of Loans advanced during the year for Plan purposes are given below :—	
Major heads of account	Amount
	Rs.
710—Loans for Animal Husbandry	90,875
712—Loans for Fisheries	44,000
721—Loans for Village and Small Industries	2,25,030
744—Loans for Other Transport and Communication Services	6,00,000
Total	9,59,905

STATEMENT II - STATEMENT SHOWING

Balance as

of Reserve Fund

Deposit Account

CWP

RESERVATION

of Reserve Fund not bearing

interest

to Departmental Reserve

Reserve Fund

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**THE DETAILS OF EARMARKED BALANCES**

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Balance as

of Reserve Fund

to Departmental Reserve

of Reserve Fund

to Departmental Reserve

STATEMENT No. 18—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on
1	Cash 2
	Rs.
<b>J—RESERVE FUNDS</b>	
(a)—Reserve Funds not bearing interest	
826—Depreciation/Renewal Reserve Funds	
Depreciation Reserve Fund of Government	
Commercial Departments/ Undertakings	..
Depreciation Reserve Funds of Government	
Non-Commercial Departments	..
<hr/>	
Total—826—Depreciation/ Renewal Reserve Funds	..
<hr/>	



## THE DETAILS OF EARMARKED BALANCES

1st April 1978		Balance on 31st March 1979		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
62,44,320	62,44,320	4,04,903	58,39,417	58,39,417
2,30,137	2,30,137	..	2,30,137	2,30,137
64,74,457	64,74,457	4,04,903	60,69,554	60,69,554

## APPENDIX

(Referred to in Statement No. 15, page 123)

### Account of Provident Fund for 1978-79

CREDITS	Rs.	DEBITS	Rs.
1. Opening Balance	1,79,277	1. Withdrawals	73,867
2. Subscription during the year	8,72,729	2. Temporary advances	64,549
3. Interest credited to subscribers' accounts	2,08,768	3. Transferred to Government Account	7,58,768
4. Interest received	4,337	4. Closing balance as on 31.3.1979	3,67,927
	12,65,111		12,65,111

*N. B.*—Savings Bank Account with the State Bank of Sikkim has been closed during 1979-80 transferring the entire balance to Government account.