



GOVERNMENT OF SIKKIM

FINANCE ACCOUNTS

1976-77

REVENUE DEPARTMENT



GOVERNMENT OF INDIA

FINANCE DEPARTMENT

1951-52

(i)

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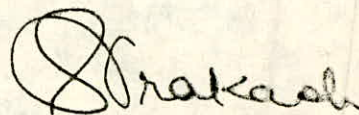
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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1976—77 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 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 1976—77, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1976—77.



(GIAN PRAKASH)

Comptroller and Auditor General of India

New Delhi,
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COMMISSIONER
Carpenter and Auditor General of India

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INTRODUCTORY

The accounts of Government are kept in three parts :

Part I - Consolidated Fund

Part II Contingency Fund

Part III Public Account

In part I, there are two main divisions, viz :-

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

First division :

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

Second division :

In this division, the section 'Receipt Heads (Capital Account)' deals with receipt 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 Government 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 Service', etc., for expenditure heads. Specific functions or services (such as education, medical aid, family planning, 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 co-relation 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 objectives 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 of 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 consecuting 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 Fiance 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.

1870
The first of the year
was a very dry one
and the crops were
very poor. The
winter was also very
cold and the snow
was very deep.

The second of the year
was a very wet one
and the crops were
very good. The
winter was also very
warm and the snow
was very light.

The third of the year
was a very dry one
and the crops were
very poor. The
winter was also very
cold and the snow
was very deep.

The fourth of the year
was a very wet one
and the crops were
very good. The
winter was also very
warm and the snow
was very light.

PART I

SUMMARISED STATEMENTS

STATEMENT NO.1 - SUMMARY

PART I - CONSOLIDATED

Receipts	(1) Revenue	
	Actuals	
	(In lakhs of rupees)	
	1975-76*	1976-77
Receipt Heads (Revenue Account) ..		
A—Tax Revenue—		
(a) Taxes on Income and Expenditure—		
021—Taxes on Income other than Corporation Tax	12.05	14.15
Total—A(a) Taxes on Income and Expenditure ..	12.05	14.15
(b) Taxes on Property and Capital Transactions—		
029—Land Revenue ..	4.22	4.93
030—Stamps and Registration Fees ..	1.31	0.78
Total—A(b)-Taxes on Property and capital transactions	5.53	5.71
(c) Taxes on Commodities and Services—		
039—State Excise ..	56.41	79.91
040—Sales Tax ..	23.38	36.61
041—Taxes on Vehicles ..	3.21	4.41
045—Other Taxes and Duties on Commodities and Services ..	25.31	15.31
Total—A(c)-Taxes on Commodities and Services	1,08.31	1,36.24
Total—A-Tax Revenue ..	1,25.89	1,56.10

* The year 1975-76, wherever it appears in these accounts, refers to period from 26th April 1975 to 31st March 1976.

OF TRANSACTIONS

FUND	Actuals	
	(In lakhs of rupees)	
Disbursements	1975-76	* 1976-77
Expenditure Heads (Revenue Accounts)		
A—General Services—		
(a) Organs of State—		
211—Parliament/State/Union Territory Legislatures	2.55	6.21
212—President, Vice-President/Governor/Administrator of Union Territories ..	4.08	4.96
213—Council of Ministers ..	3.59	10.25
214—Administration of Justice ..	3.48	5.45
215—Elections ..	1.89	1.37
Total—A(a)-Organs of State ..	15.59	28.24
(b) Fiscal Services—		
(i) Collection of Taxes on Income and Expenditure—		
220—Collection of Taxes on Income and Expenditure	0.50	0.55
Total—A(b)(i)-Collection of Taxes on Income and Expenditure ..	0.50	0.55
(ii) Collection of Taxes on Property and Capital trans- actions—		
229—Land Revenue ..	4.80	19.95
230—Stamps and Registration ..	..	0.86
Total—A(b)(ii)-Collection of Taxes on Property and Capital transactions ..	4.80	20.81
(iii) Collection of Taxes on Commodities and Services—		
239—State Excise ..	1.83	3.17
240—Sales Tax ..	0.30	1.01
241—Taxes on Vehicles ..	0.33	1.02
245—Other Taxes and Duties on Commodities and Services ..	1.08	0.99
Total—A(b)(iii)-Collection of Taxes on Commodities and Services ..	3.54	6.19
Total—A(b)-Fiscal Services ..	8.84	27.55

STATEMENT NO. 1 - SUMMARY

PART I - CONSOLIDATED

(1) Revenue

Receipts	Actuals	
	(In lakhs of rupees)	
	1975-76	1976-77
Receipt Heads (Revenue Account)-Contd.		
B—Non Tax Revenue—		
(b) Interest Receipts, Dividends and Profit—		
049—Interest Receipts ..	33.06	62.44
050—Dividends and Profits ..	13.46	11.28
Total—B.(b)—Interest Receipts, Dividends and Profits ..	46.52	73.72
(c) Other Non-Tax Revenue		
(i) General Services—		
055—Police ...	0.34	0.52
056—Jails ..	(—)(a)	—
058—Stationery and Printing ..	2.23	3.74
059—Public Works ..	10.62	7.95
065—Other Administrative Services ..	12.60	6.22
Total—B(c)(i)-General Services ..	25.79	18.43
(ii)—Social and Community Services		
077—Education ..	0.90	2.85
080—Medical ..	0.26	1.07
082—Public Health, Sanitation and Water Supply ..	01.06	0.89
085—Information and Publicity ..	0.22	0.12
Total—B-(c)(ii)-Social and Community Services	2.44	4.93
(iii) Economic Services		
098—Co-operation ..	—	0.29
105—Agriculture ..	2.65	2.87
109—Food ..	1.00	0.93
110—Animal Husbandry ..	1.01	2.12

(a) Rs. 312 only.

OF TRANSACTIONS—Contd.

Disbursements	Actuals	
	1975-76	1976-77
Expenditure Heads (Revenue Account)—Contd.		
A—General Services—Concl'd.		
(c) Interest Payment and servicing of Debt—		
249—Interest Payments ..	..	0.71
Total—(c)-Interest Payment and Servicing of Debt ..	..	0.71
(d) Administrative Services—		
252-Secretariat General Services ..	20.17	22.14
255—Police ..	27.77	44.38
256—Jails ..	1.12	1.05
258—Stationery and Printing ..	5.31	6.50
259—Public Works ..	—16.43	47.75
260—Fire Protection and Control ..	0.02	0.05
265—Other Administrative Services ..	19.89	11.05
Total—A(d)-Administrative Services ..	57.85	1,32,92
(e) Pensions and Miscellaneous General Services		
266—Pensions and other Retirement Benefits ..	3.46	4.50
268—Miscellaneous General Services ..	3.41	0.75
Total—A(e)-Pensions and Miscellaneous General Services ..	6.87	5.25
Total—A-General Services ..	89.15	1,94,67
B— Social and Community Services—		
276—Secretariat-Social and Community Services	1.95	2.19
277—Education ..	73.15	1,43,83
278—Art and Culture ..	4.93	3.89
280—Medical ..	37.47	49.55
281—Family Planning ..	0.39	2.22
282—Public Health, Sanitation and Water Supply.	15.34	37.85
283—Housing ..	26.99	14.64
284—Urban Development ..	1.00	6.76
285—Information and Publicity ..	3.19	7.11
288—Social Security and Welfare ..	3.83	11.62
289—Relief on account of Natural Calamities ..	74.49	0.07
295—Other Social and Community Services ..	1.56	2.27
Total—B-Social and Community Services ..	2,44.29	2,82.00

STATEMENT NO. I - SUMMARY

PART I - CONSOLIDATED

(1) Revenue

Receipts	Actuals	
	(In lakhs of rupees)	
	1975-76	1976-77
Receipt Heads (Revenue Account)-Contd.		
(c) Other Non-Tax Revenue —Contd.		
(iii) Economic Services —Contd.		
111—Dairy Development ..	0.03	0.01
113—Forest ..	6.32	20.13
121—Village and Small Industries ..	1.94	3.59
133—Irrigation, Navigation, Drainage and Flood Control Projects ..	2.58	—
134—Power Projects ..	9.21	11.33
138—Road and Water Transport Services ..	97.55	1,43.22
Total—b(c)(iii)-Economic Services ..	1,22.29	1,84.49
Total-B(c)-Other Non-Tax Revenue ..	150.52	2,07.85
Total—B-Non-Tax Revenue ..	1,97.04	2,81.57
C—Grants-in-aid and Contributions—		
160—Grants-in-aid from Central Government ..	7,09.67	14,81.63
Total—C-Grants-in-aid and Contributions ..	7,09.67	14,81.63
Total—Receipt Heads (Revenue Account). ..	10,32.60	19,19.30

OF TRANSACTIONS—Contd.

FUND—Contd. Contd.	Actuals	
	(In lakhs of rupees)	
	1975-76	1976-77
Disbursements		
Expenditure Heads (Revenue Account)—Contd.		
C. Economic Services—Contd.		
(a) General Economic Services—		
296—Secretariat -Economic Services ..	7.10	5.94
298—Co-operation ..	1.99	7.92
304—Other General Economic Services ..	—	0.43
Total—C(a)-General Economic Services ..	<u>9.09</u>	<u>14.29</u>
(b) Agriculture and Allied Services—		
305—Agriculture ..	36.22	75.95
306—Minor Irrigation ..	11.18	28.58
307—Soil and Water Conservation ..	32.42	38.11
309—Food ..	1.78	14.17
310—Animal Husbandry ..	17.04	41.55
311—Dairy Development ..	4.08	3.87
312—Fisheries ..	0.53	4.14
313—Forest ..	40.96	80.25
314—Community Development ..	43.24	57.44
Total—C(b)-Agriculture and Allied Services	<u>1,87.45</u>	<u>3,44.06</u>
(c) Industry and Minerals—		
320—Industries ..	11.32	7.25
321—Village and Small Industries ..	10.05	28.02
328—Mines and Minerals ..	9.77	3.20
Total—C(c)-Industry and Minerals ..	<u>31.14</u>	<u>38.47</u>
(d) Water and Power Development—		
331—Water and Power Development Services ..	0.05	2.58
333—Irrigation, Navigation, Drainage and Flood Control Projects ..	2.31	18.13
334—Power Projects ..	61.48	81.13
Total—C(d)-Water and Power Development	<u>63.84</u>	<u>1,01.84</u>
(e) Transport and Communications—		
337—Roads and Bridges ..	1,60.98	3,82.72
338—Road and Water Transport Services ..	1,27.84	1,42.22
339—Tourism ..	1.34	3.07
Total—C(e)-Transport and Communications	<u>2,90.16</u>	<u>5,28.01</u>
Total—C-Economic Services ..	<u>5,81.68</u>	<u>1,026.67</u>
Expenditure Heads (Revenue Account)		
Total-Expenditure Heads (Revenue Account)	<u>9,15.12</u>	<u>15,03.34</u>
Revenue Surplus ..	<u>1,17.48</u>	<u>4,15.96</u>

STATEMENT NO. 1 - SUMMARY

PART I - CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1975-76	1976-77
(2)— Capital, Public Debt, Loans etc.		
E—Public Debt—		
603—Internal Debt of the State Government (a)	—	5.00
604—Loans and Advances from the Central Government (a)	9.96	76.74
Total—E-Public Debt	9.96	81.74
F—Loans and Advances (b)	10.78	9.07
Total—Part I-CONSOLIDATED FUND	10,53.34	20,10.11
PART—II-CONTINGENCY FUND		
800-Contingency Fund	25.00	25.00
Total—Part II-CONTINGENCY FUND	25.00	25.00

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

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

OF TRANSACTIONS—Contd.

FUND - Concl'd.	Actuals	
	(In lakhs of rupees)	
	1975-76	1976-77
Disbursements		
(2)—Capital, Public Debt, Loan etc.		
Expenditure Heads (Capital Account* ..	2,46.52	4,54.82
E. Public Debt		
603—Internal Debt of the State Government ..	—	—
604—Loans and Advances from Central Government ..	—	2.26
F. Loans and Advances ..	17.64	38.49
H. Transfer to Contingency Fund—		
769—Appropriations to the Contingency Fund ..	25.00	25.00
Total—CONSOLIDATED FUND ..	12.04.28	20,23.91
PART—II-CONTINGENCY FUND		
800—Contingency Fund ..	—	11.00 (y)

* 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.

STATEMENT NO. I - SUMMARY

		PART III - PUBLIC	
		Actuals	
Receipts		(In lakhs of rupees)	
		1975-76	1976-77
I.	Small Savings, Provident Funds, etc:-		
	(b) Provident Funds ..	—	15.67
	Total I-Small Savings, Provident Funds, etc:- ..	—	15.67
J.	Reserve Funds		
	(b) Reserve Funds not bearing interest ..	—	0.13
K.	Deposits and Advances		
	(b) Deposits not bearing interest ..	29.95	35.59
	(c) Advances ..	8.90	—
	Total K-Deposits and Advances ..	38.85	35.59
L.	Suspense and Miscellaneous		
	(b) Suspense ..	0.17	3.45
	(c) Other Accounts ..	10,73.02	12,07.21
	Total : L-Suspense and Miscellaneous ..	10,73.19	12,10.66
M.	Remittances.		
	(a) Money orders, Remittances and adjustment between Officers rendering accounts to the same Accountant General, etc., and other remittances. General, and other remittances. ..	2,53.26	10.03.10
	(b) Inter-Government Adjustment Accounts ..	—	6.64
	Total-M. Remittances. ..	2,53.26	10,09.74
	TOTAL-PART III-PUBLIC ACCOUNT ..	13,65.30	22,71.79
	Total-Receipts (Parts I, II and III) ..	24,43.64	43,06.90
N.	Cash Balance-Opening Cash Balance ..	1,13.93	71.83
	GRAND TOTAL :	25,57.57	43,78.73

OF TRANSACTIONS (Contd.)
ACCOUNT

Disbursements	Actuals (In lakhs of rupees)	
	1975-76	1976-77
I. Small Savings, Provident Funds, etc:— .. .. .	..	..
J. Reserve Funds:—		
(b) Reserve Funds not bearing interest ..	—	0.12
K. Deposit and Advances		
(b) Deposits not bearing interest ..	34.49	19.46
(c) Advances ..	16.63	(—)2.40*
Total—K-Deposits and Advances ..	<u>51.12</u>	<u>17.06</u>
L. Suspense and Miscellaneous		
(b) Suspense ..	0.84	0.98
(c) Other Accounts ..	9,70.72	12,83.40
Total—L-Suspense and Miscellaneous ..	<u>9,71.56</u>	<u>12,84.38</u>
M. Remittances		
(a) Money orders, Remittances and adjustment between Officers rendering accounts to the same Accountant General, etc., and other remittances. ..	2,58.78	9,41.89
(b) Inter Government Adjustment Accounts ..	—	13.62
Total—M. Remittances ..	<u>2,58.78</u>	<u>9,55.51</u>
TOTAL PART III-PUBLIC ACCOUNT ..	<u>12,81.46</u>	<u>22,57.07</u>
TOTAL-Disbursements (Parts I, II and III)	<u>24,85.754</u>	<u>42,91.98</u>
Closing Cash Balance ..	<u>71.83</u>	<u>86.75</u>
GRAND TOTAL :	<u>25,57.57</u>	<u>43,78.73</u>

* Minus figure is due to withdrawal of an amount debited twice in the accounts of 1975-76.

Explanatory Notes

1. Receipts from the Government of India

Of the total revenue receipts of Rs.19,19.30 lakhs in 1976-77, 14,81.63 lakhs (77.20 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	2,54.27
(ii)	Grants for State Plan Schemes	9,96.98
(iii)	Other grants	2,30.38
Total		14,81.63

2. Taxation changes during the year :

No new taxes were levied during the year, nor any changes made in the existing taxes and duties

3. **Revenue receipts**—The increase of Rs.8,86.70 lakhs in revenue receipt from Rs.10,32.60 lakhs in 1975-76 to Rs.19,19.30 lakhs in 1976-77 was mainly due to more grants received from the Government of India during the year (Rs.14,81.63 lakhs as against Rs.7,09.67 lakhs in the previous year.

4. **Expenditure on revenue account**—The increase of 5,88.22 lakhs in expenditure on revenue account from Rs.9,15.12 lakhs in 1975-76 to Rs.15,03.34 lakhs in 1976-77 was mainly under:—

Serial number	Major head of account	Actuals		Increase
		1975-76	1976-77	
(In lakhs of rupees)				
1.	337—Roads and Bridges	1,60.98	3,82.72	2,21.74
The increase was due mainly to more expenditure on relief works and adjustment of expenditure incurred by the Border Roads Organisation in Sikkim.				
2.	277—Education	73.15	1,43.83	70.68
The increase was due mainly to more expenditure on Government Secondary Schools and on purchase of text books.				
3.	259—Public Works	(—)	47.75	64.18
The increase was due mainly to adjustments during 1976-77 for purchases made in the previous year.				
4.	305—Agriculture	36.22	75.95	39.73
The increase was due mainly to more expenditure on manures and fertilisers, horticulture and Direction and Administration.				

STATEMENT NO.1—SUMMARY OF TRANSACTIONS
PART III—PUBLIC ACCOUNT

Serial number	Major head of account	Actuals		Increase
		1975-76	1976-77	
		(In lakhs of rupees)		
5.	313—Forest The increase was due mainly to more expenditure on maintenance of forests and forest roads and buildings, plantation schemes and farm foresting.	40.96	80.25	39.29
6.	310—Animal Husbandry The increase was due mainly to more expenditure on Veterinary Services and animal health and Cattle and poultry development.	17.04	41.55	24.51
7.	282—Public Health, Sanitation and Water Supply. The increase was due mainly to more expenditure on urban water supply schemes.	15.34	37.85	22.51
8.	306—Minor Irrigation The increase was due mainly to expenditure on more minor irrigation works taken up during the year.	11.18	28.58	17.40
9.	321—Village and Small Industries The increase was due mainly to more purchase of materials and equipments for development of cottage industry.	10.05	28.02	17.97

**STATEMENT NO. 2 - CAPITAL OUTLAY - PROGRESSIVE CAPITAL
OUTLAY TO END OF 1976 - 77**

Serial number	Major Head of account	Expenditure during 1975-76*	Expenditure during 1976-77	Total
(In lakhs of rupees)				
1.	459—Capital Outlay on Public Works	17.64	59.93	77.57
2.	477—Capital Outlay on Education, Art and Culture	30.37	32.52	62.89
3.	480—Capital Outlay on Medical ..	6.38	31.36	37.74
4.	482—Capital Outlay on Public Health, Sanitation and Water Supply	21.42	9.30	30.72
5.	483—Capital Outlay on Housing	1.24	33.84	35.08
6.	495—Capital Outlay on other Social and Community Services	—	1.82	1.82
7.	498—Capital Outlay on Co-operation	3.08	9.12	12.20
8.	500—Investments in General Financial and Trading Institutions	4.00	—	4.00
9.	505—Capital Outlay on Agriculture	2.26	20.89	23.15
10.	509—Capital Outlay on Food	30.15	0.42	30.57
11.	510—Capital Outlay on Animal Husbandry	—	4.00	4.00
12.	526—Capital Outlay on Consumer Industries	14.59	13.02	27.61
13.	528—Capital Outlay on Mining and Metallurgical Industries	—	13.00	13.00
14.	534—Capital Outlay on Power Projects	5.69	50.67	56.36
15.	537—Capital Outlay on Roads and Bridges	98.30	1,31.21	2,29.51
16.	538—Capital Outlay on Roads and Water Transport Services	3.82	24.54	28.36
17.	544—Capital Outlay on Other Transport and Communication Services	7.58	19.18	26.76
	Total :	2,46.52	4,54.82	7,01.34

* Prior to 1975-76 no distinction was maintained between Revenue and Capital expenditure.

Explanatory Notes

1. Further details of capital expenditure are given in Statement No.12.
2. During 1976-77 Government invested Rs.14.02 lakhs (Rs.12.00 lakhs in the Sikkim Time Corporation, Rs.1.00 lakh in Sikkim Consumer's Co-operative Society and Rs.1.02 lakhs in a joint ventures). According to the information furnished by Government, the total investment of the Government in the share capital of different concerns at the end of 1975-76 and 1976-77 was Rs.1,12.08 lakhs (inclusive of Rs.9.09 lakhs being the face value of bonus shares in Sikkim Distilleries Ltd. not included in previous account) and Rs.1,26.10 lakhs respectively. Dividend/interest received therefrom was Rs.13.46 lakhs and Rs.11.28 lakhs respectively. Further details are given in statement No.13.

STATEMENT NO. 3 - DEBT POSITION

(I) Statement of borrowings

Nature of borrowing	Balance on 1st April 1976	Receipts during the year	Repayments during the year	Balance on 31st March, 1977	Increase
1	2	3	4	5	6
(In lakhs of rupees)					
I Public Debt					
(a) Internal Debt of the State Government.	—	5.00	—	5.00	5.00
(b) Loans and Advances from the Central Government	1,29.70	76.74	2.26	2,04.18	74.48
Total : Public Debt	1,29.70	81.74	2.26	2,09.18	79.48
II. Small Savings, Provident Funds, etc.	—	15.67	—	15.67	15.67
Grant Total :	1,29.70	97.41	2.26	2,24.85	95.15

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

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

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

The receipts of Rs.5 lakhs under this represent borrowings from the Life Insurance Corporation of India for implementing the Social Housing Schemes with the consent of the Government of India.

The loan is repayable in twenty five equal annual instalments and carries interest at the rate of 7 1/2 per cent per annum. Rupees 0.04 lakh were paid as interest on the loan during 1976-77.

2. Loan and advances from the Central Government:

Rupees 76.74 lakhs were received from the Government of India as loan (Block loan on Plan Schemes Rupees 72.00 lakhs and loan for Centrally Sponsored Plan Schemes Rs.4.74 lakhs). Repayment during the year was Rs.2.26 lakhs (non-plan loans Rs.2.00 lakhs and loan for Centrally Sponsored Plan Schemes Rs.0.26 lakh).

During the year the State Government paid Rs.0.67 lakh to the Government of India as interest against the over due interest of Rs.3.44 lakhs as shown in the Finance Accounts of 1975-76.

STATEMENT NO.3 DEBT POSITION—Concl'd

(1) Statement of borrowings

Nature of borrowing	Balance on 1st April 1976	Receipts during the year	Repayments during the year	Blance on 31st March, 1977	Increase
---------------------	---------------------------------	--------------------------------	----------------------------------	----------------------------------	----------

1	2	3	4	5	6
---	---	---	---	---	---

(In lakhs of rupees)

3. Small Savings, Provident Funds, etc:

(I) Provident Fund

This comprises the provident fund balances of the Government servants. It was mentioned in Explanatory Note 1 below statement no.7 of Finance Accounts 1975-76 that the balances in the Provident Fund accounts were kept out of Government accounts. During 1976-77, a sum of Rs.15,67,296 was transferred to Government Account (in Part III-Public Account).

A balance of Rs.1,80,216 as on 31st March, 1977 was still kept out of Government account vide details given in Appendix.

(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, 1977 was Rs.71.80 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 1975-76 and 1976-77 are shown below:—

	1975-76	1976-77	Net increase(+) Decrease (—) during the year
	(In lakhs of rupees)		
Gross debt and other obligations outstanding at the end of the year	1,85.37	2,96.65	(+) 1,11.28
(I) Interest paid by Government	—	0.71	(+) 0.71
(II) Interest realised (mainly interest on investment of cash balances)	33.06	62.44	(+) 29.38

Apart from the interest receipts as above the Government also received Rs.11.28 lakhs during the year as dividend on investments in commercial undertakings, etc. There was no burden of interest on revenue.

STATEMENT NO.4 - LOANS AND ADVANCES BY STATE GOVERNMENT
Statement of loans and advances (a)

Class of loans and advances	Balance on 1st April 1976	Paid during the year	Repaid during the year	Balance on 31st March 1977	Net increase(+) or decrease(-) during the year
(In lakhs of rupees)					
I - Loans for Economic Services —					
(i) General Economic Services	19.62	—	0.22	19.40	(—) 0.22
(ii) Agriculture and Allied Services	33.21(b)	10.07	1.73	41.55	(+) 8.34
(iii) Industry and Minerals	59.54	3.47	0.71	62.30	(+) 2.76
(iv) Loans for Transport- and Communi- cations	—	11.25	—	11.25	(+) 11.25
II - Loans to Government Servants	13.13(b)	13.70	4.55	22.28	(+) 9.15
III - Loans for Miscellaneous purposes	65.59	—	1.86	63.73	(—) 1.86
Total :	1,91.90	38.49	9.07	2,20.51	(+)29.42

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

(b) Differs by Rs.0.01 lakh from the closing balance as on 31st March 1976 as mentioned in the last years Accounts, due to rounding.

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

Public or other body for which gurantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1977
(In lakhs of rupees)		
Sikkim Mining Corporation- Guraantee to the State Bank of Sikkim for the grant of advance (over draft) to the Corporation	10.00	4.61
Sikkim Consumers' Co-operative Society Ltd. Guarantee to the State Bank of Sikkim for repayment of overdraft	10.00	4.49
Total	20.00	9.10

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.

**STATEMENT NO. 6 - CASH BALANCES AND INVESTMENTS OF
CASH BALANCES**

	As on 1st April 1976	As on 31st March 1977
(In lakhs of rupees)		
(A) General Cash Balance—		
(1) Deposits with Reserve Bank	..	..
(2) Deposits with other banks	91.77	81.81
(3) Remittances in transit	(—)19.94	4.94
(4) Investments held in the "Cash Balance Investment Account"	3,25.18	3,85.86*
Total (A)	3,97.01	4,72.61
(B) Other Cash Balances and Investments—		
(1) Permanent advances for contingent expenditure with departmental officers	0.02	0.14
(2) Investments of earmarked funds	64.74*	64.74*
Total (B)	64.76	64.88
Total (A) and (B)	4,61.77	5,37.49

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 1977 amounted to Rs.78.19 lakhs.

Government also hold a part of their balance (Rs. 3.62 lakhs) in current accounts with two other banks, one in Calcutta (Rs.2.92 lakhs) and the other in New Delhi (Rs.0.70 lakh).

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

3. The balance against the head "Remittances in transit" represents the amounts remitted by the Public Works Department to the Bank towards the end of the year, which were not credited to Government account before the close of the year.

4. 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.3,75.42 lakhs) and partly in the Government of India securities Rs.7.27 lakhs). Interest realised during the year on investment of cash balances was Rs.62.44 lakhs.

5. Details in investments out of earmarked funds are given in State No.18.

* Please see footnote at page 75 (Statement No.15).

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

The following is a summary of balances on 31st March 1977 :

Debit balance	Sector of the General Account	Name of Account	Credit balance
Rs.			Rs.
		Consolidated Fund— Government Account	
	A to D and part of H		1,78,67,432
	E	Public Debt	2,09,18,100
2,20,51,302	F	Loans and Advances	
	H	Contingency Fund— Public Account	39,00,000
	I	Small Savings, Provident Funds, etc.	15,67,296
	J	Reserve Funds— Reserve Funds not bearing interest	
		Gross balance	64,75,373
64,74,457		Investments	
	K	Deposits and Advances— (b) Deposits not bearing interest	71,80,068
5,33,339		(c) Advances	
	L	Suspense and Miscellaneous (b) Suspense	1,79,791
		(c) Other Accounts— Investments	
3,85,85,580		Other items (net)	1,33,60,134
	M	Remittances	48,71,392
86,74,908	N	Cash Balance (Closing)	
<u>7,63,19,586</u>		Total	<u>7,63,19,586</u>

**STATEMENT NO. 7 - SUMMARY OF BALANCES UNDER CONSOLIDATED
FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - Contd.**

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 balance 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 1976-77 given below will show how the net amount at the end of the year has been arrived at :

Debit Rs.	Details	Credit Rs.
	A-Amount at the credit of Government Account on 1st April 1976	2,42,53,613
	B-Receipt Heads (Revenue Account)	19,19,30,334
15,03,34,186	C-Expenditure Heads (Revenue Account)	
4,54,82,329	D-Expenditure Heads (Capital Account)	
25,00,000	E-Transfer to Contingency Fund	
1,78,67,432	F-Amount at the credit of Government Account on 31st March 1977.	
<hr/>	Total	<hr/>
21,61,83,947		21,61,83,947

PART II

DETAILED ACCOUNTS AND

OTHER STATEMENTS

STATEMENT NO.8 - STATEMENT OF REVENUE AND EXPENDITURE UNDER

Heads	Amount (in lakhs of rupees)	Percentage of total revenue	Percentage of total expendi- ture
1	2	3	4
Revenue —			
(a) Tax Revenue —			
(i) Taxes on Income and Expenditure—			
Taxes on Income other than Corpora- tion Tax	14.15	0.74	0.94
(ii) Taxes on Property and Capital Transactions —			
Land Revenue	4.93	0.26	0.33
Stamps and Registration Fees	0.78	0.04	0.05
(iii) Taxes on Commodities and Services—			
State Excise	79.91	4.16	5.31
Sales Tax	36.61	1.91	2.44
Taxes on Vehicles	4.41	0.22	0.29
Other Taxes and Duties on Commo- dities and Services	15.31	0.80	1.02
<u>Total - Tax Revenue</u>	<u>1,56.10</u>	<u>8.13</u>	<u>10.38</u>
(b) Non-Tax Revenue			
(i) Interest Receipts, Devidends and Profits	73.72	3.84	4.90
(ii) Administrative Services	18.43	0.96	1.23
(iii) Social and Community Services	4.93	0.26	0.33
(iv) Economic Services —			
General Economic Services	0.29	0.01	0.02
Agriculture and Allied Services	26.06	1.36	1.73
Industry and Minerals	3.59	0.19	0.24
Water and Power Development	11.33	0.59	0.75
Transport and Communications	1,43.22	7.46	9.53
<u>Total - Non-Tax Revenue</u>	<u>2,81.57</u>	<u>14.67</u>	<u>18.73</u>
(c) Grants-in-aid and Contributions	14,81.63	77.20	98.56
GRAND TOTAL- REVENUE	19,19.30	100	1,27.67

DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/TOTAL EXPENDITURE

Heads	Amount (in lakhs of Rupees)	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Expenditure			
(a) Fiscal Services —			
(i) Collection of Taxes on Income and Expenditure	0.55	0.03	0.03
(ii) Collection of Taxes on Property and Capital Transactions—			
Land Revenue	19.95	1.04	1.33
Stamps and Registration	0.86	0.04	0.06
(iii) Collection of Taxes on Commodities and Services —			
State Excise	3.17	0.17	0.21
Sales Tax	1.01	0.05	0.07
Taxes on Vehicles	1.02	0.06	0.07
Other Taxes and Duties on Commodities and Services	0.99	0.05	0.06
Total—Fiscal Services	<u>27.55</u>	<u>1.44</u>	<u>1.83</u>
Interest Payment and Servicing of Debt	0.71	0.04	0.05
Organs of State	28.24	1.47	1.88
Administrative Services	1,32.92	6.93	8.84
Pensions and Miscellaneous General Services	5.25	0.27	0.35
(b) Social and Community Services	2,82.00	14.69	18.76
(c) Economic Services —			
General Economic Services	14.29	0.74	0.95
Agriculture and Allied Services	3,44.06	17.93	22.89
Industry and Minerals	38.47	2.00	2.56
Water and Power Development	1,01.84	5.31	6.77
Transport and Communications	5,28.01	27.51	35.12
Total - Economic Services	<u>10,26.67</u>	<u>53.49</u>	<u>68.29</u>
GRAND TOTAL-EXPENDITURE (REVENUE ACCOUNT)	15,03.34	78.33	100

**STATEMENT NO.9 - STATEMENT SHOWING THE DISTRIBUTION BETWEEN
CHARGED AND VOTED EXPENDITURE**

(Figures representing charged expenditure are shown in italics)

		Actuals for 1976-77		
		<i>Charged</i> Rs.	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	..	9,63,018	14,93,71,168	15,03,34,186
Expenditure Heads (Capital Account)	..	—	4,54,82,329	4,54,82,329
Disbursements under Public Debt and Loans and Advances				
(i) Public Debt	..	2,26,000	—	2,26,000
(ii) Loans and Advances		—	38,48,787	38,48,787
Transfer to Contingency Fund	..	—	25,00,000	25,00,000
Total	..	11,89,018	20,12,02,284	20,23,91,302

**STATEMENT NO. 10 - DETAILED ACCOUNT OF REVENUE
BY MINOR HEADS**

Heads	Actuals for 1976-77 Rs.
Receipt Heads (Revenue Account)	
A—Tax Revenue	
(The figures are net after taking into account refunds)	
(a)—Taxes on Income and expenditure—	
021—Taxes on Income other than Corporation Tax	
Taxes on Income levied under	
State Laws (Sikkim)	14,15,345
Total	14,15,345
Total—A(a) Taxes on income and expenditure	14,15,345
(b)—Taxes on property and capital transactions —	
029—Land Revenue—	
Land Revenue/Tax	2,71,934
Rates and Cesses on land	31,099
Other receipts	1,89,307
Total	4,92,340
030—Stamps and Registration Fees —	
B—Stamps — Judicial	
Sale of stamps	9,986
Total—B	9,986
C—Stamps — Non-Judicial—	
Sale of stamps	68,386
Total—C	68,386
Total—B & C	78,372
Total — A(b)—Taxes on property and capital transactions	5,70,712
(c)—Taxes on commodities and services—	
039—State Excise	
Country spirits	72,38,067
Country fermented liquors	1,17,039
Foreign liquors and spirits	6,10,133
Opium, hemp and other drugs	250
Fines and confiscations	2,438
Other receipts	23,207
Total	79,91,134

**STATEMENT NO.10 - DETAILED ACCOUNT OF REVENUE
BY MINOR HEADS-contd.**

Heads	Actuals for 1976—77 Rs.
A—Tax Revenue-Concl'd.	
C—Taxes on Commodities and Services	
040—Sales Tax—	
Receipts under the State Sales Tax Acts	36,60,652
Total	<u>36,60,652</u>
041—Taxes on vehicles—	
Receipts under the State Motor Vehicles Taxation Acts	4,41,479
Total	<u>4,41,479</u>
045—Other Taxes and Duties on commodities and services	
Entertainment tax	2,62,944
Other receipts	12,68,097
Total	<u>15,31,041</u>
Total — A(c)—Taxes on commodities and services	<u>1,36,24,306</u>
Total — A—Tax Revenue	<u>1,56,10,363</u>
B—Non-Tax Revenue—	
(b)—Interest Receipts, Dividends and Profits—	
049—Interest Receipts—	
D—Interest receipts of State /Union Territory Governments—	
Interest from co-operative societies	300
Interest realised on investment of cash balances	62,43,896
Total	<u>62,44,196</u>
050—Dividends and Profits—	
Dividends from Public Undertakings	9,71,513
Dividends from other investments	1,56,000
Total	<u>11,27,513</u>
Total—B(b)—Interest Receipts, Dividends and Profits	<u>73,71,709</u>
(c)—Other Non-Tax Revenue—	
(i)—General Services	
055—Police—	
Receipts under Arms Act	4,822
Other receipts	47,361
Total	<u>52,183</u>
058—Stationery and Printing—	
Other Press receipts	3,74,357
Total	<u>3,74,357</u>
059—Public Works—	
Hire charges of Machinery and equipment	6,42,361
Other receipts	1,52,229
Total	<u>7,94,590</u>

STATEMENT NO. 10 - DETAILED ACCOUNT OF REVENUE BY MINOR HEADS - Contd.

Heads	Actuals for 1976-77 Rs.
B—Non-Tax Revenue -Contd.	
(c)—Other Non-Tax Revenue - Contd.	
(i)General Services - Concl'd.	
065—Other Administrative Services—	
A—Administration of Justice	
Services and Service fees	1,03,575
Fines and forfeitures	10,579
Other receipts	5,04,416
Total—A	6,18,570
C—Other Services—	
Receipts from Motor Garage etc.	3,765
Total—C	3,765
Total—A and C	6,22,335
Total—B(c)(i)—General Services	18,43,465
(ii)—Social and Community Services—	
077—Education—	
A—Primary Education—	
Tution and other Fees	35,937
Other receipts	2,49,265
Total	2,85,202
080—Medical—	
A—Allopathy—	
Receipts from Patients for Hospital and Dispensary Services	1,06,613
Total	1,06,613
082—Public Health, Sanitation and Water Supply—	
Receipts from Urban Water Supply Schemes	89,117
Other receipts	50
Total	89,167
085—Information and Publicity—	
Other receipts	11,512
Total	11,512
Total—B(c)(ii)—Social and Community Services	4,92,494
(iii) Economic Services—	
098—Co-operation	
Other receipts	29,182
Total	29,182

**STATEMENT NO. 10 DETAILED ACCOUNT OF REVENUE
BY MINOR HEADS.**

Heads				Actuals for 1976-77 Rs.
B—Non-Tax Revenue - Contd.				
(c) Other Non-Tax Revenue - Contd.				
(iii) Economic Services -Contd.				
105—Agriculture—				
Sale of manures and fertilizers	..	..	..	2,03,327
Receipts from agricultural farms	..	..	..	65,680
Other receipts	..	..	..	17,521
Total	..	..	..	2,86,528
109—Food—				
Other receipts	..	..	..	93,039
Total	..	..	..	93,039
110—Animal Husbandry—				
Receipts from cattle development	..	..	..	4,799
Receipts from poultry development	..	..	..	48,400
Receipts from sheep and wool development	..	..	..	89,284
Receipts from piggery development	..	..	..	43,170
Other receipts	..	..	..	26,115
Total	..	..	..	2,11,768
111—Dairy Development—				
Other receipts	..	..	..	825
Total	..	..	..	825
113—Forest—				
Sale of timber and other forest produce	..	..	..	18,47,215
Other receipts	..	..	..	1,65,801
Total	..	..	..	20,13,016
121—Village and Small Industries—				
Other village Industries	..	..	..	3,52,594
Other receipts	..	..	..	6,804
Total	..	..	..	3,59,398
134—Power Projects—				
A—Hydro Electric Schemes				
Other Receipts	..	..	..	11,33,213
Total	..	..	..	11,33,213

**STATEMENT NO. 10 DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS.**

Heads	Actuals for 1976-77
	Rs.
B—Non-Tax Revenue - Concl'd.	
(c) Other-NonTax Revenue - Concl'd.	
(iii) Economic Services - Concl'd.	
138—Road and Water Transport Services—	
Road Transport Services	1,17,87,991
Other receipts	25,33,853
	1,43,21,844
Total	1,43,21,844
Total—B(c)(iii) Economic Services	1,84,48,813
Total—B(c)-Other Non-Tax Revenue	2,07,84,772
Total—B-Non-Tax Revenue	1,82,56,481
C—Grants-in-aid and Contributions—	
160—Grants-in-Aid from Central Government—	
A—Non-Plan Grants—	
Grants under Proviso to Article 275(1) of the Constitution	2,54,26,700
Election	84,000
Police	1,65,000
Education	3,22,450
Social Security and Welfare	3,15,374
Public Health Sanitation and Water Supply	2,17,000
Agriculture	22,235
Community Development	2,04,000
Other grants	1,76,604
Roads and Bridges	2,15,32,127
	4,84,65,490
Total	4,84,65,490
B—Grants for State Plan Schemes—	
Block grants	9,96,98,000
Total (A) and (B)	14,81,63,490
Grand Total - Receipt Heads (Revenue Account)	19,19,30,334

**STATEMENT NO.11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS**

Headss	Actuals for 1976—77		
	Charged Rs.	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)			
A—General Services			
(a)—Organs of State.			
211—Parliament/State/Union Territory Legislature—			
B—State/Union Territory/Legislature—			
Legislative Assembly Non-Plan	51,000	2,48,734	2,99,734
Legislature Secretariat Non-Plan	—	3,21,446	3,21,446
Total	51,000	5,70,180	6,21,180
212—President, Vice-President/Governor/ Administrator of Union Territories—			
C. Governor/Administrator of Union Territories Emoluments and Allowances of the Governor/ Administrator of Union Territories	66,000	—	66,000
Secretariat Non-Plan	2,36,193	—	2,36,193
Sumptuary allowance Non-Plan	19,078	—	19,078
House-hold establishment Non-Plan	1,02,424	—	1,02,424
Medical facilities Non-Plan	1,420	—	1,420
Expenditure from Contract Allowance Non-Plan	23,104	—	23,104
Tour expenses Non-Plan	32,321	—	32,321
Discretionary grants Non-Plan	15,715	—	15,715
Total	4,96,255	—	4,96,255
213—Council of Ministers—			
Salary of Ministers and Deputy Ministers Non-Plan	—	1,53,396	1,53,396
Sumptuary and other allowances Non-Plan	—	20,000	20,000
Tour expenses Non-Plan	—	1,27,903	1,27,903
Entertainment and hospitality expenses			

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS (Contd.)**

Heads	Actuals for 1976-77		
	Charged Rs.	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account) contd.			
A—General Services - Contd.			
(a)—Organs of State - Concl'd.			
Non-Plan	—	60,647	60,647
Discretionary grant by Ministers			
Non-Plan	—	65,655	65,655
Other expenditure			
Non-Plan	—	5,97,166	5,97,166
Total	—	<u>10,24,767</u>	<u>10,24,767</u>
214—Administration of Justice			
High Court			
Non-Plan	3,12,678	—	3,12,678
Civil and Sessions Courts			
Non-Plan	—	1,70,458	1,70,458
Legal Advisers and Counsels			
Non-Plan	—	61,827	61,827
Total	<u>3,12,678</u>	<u>2,32,285</u>	<u>5,44,963</u>
215—Elections—			
Electoral Officers			
Non-Plan	—	1,36,684	1,36,684
Total	—	<u>1,36,684</u>	<u>1,36,684</u>
Total—A(a)-Organs of State	8,59,933	19,63,916	28,23,849
(b)—Fiscal Services—			
(i)—Collection of Taxes on Income and Expenditure—			
220—Collection of Taxes on Income and Expenditure—			
Collection Charges—			
Income Tax—			
Non-Plan	—	55,488	55,488
Total	—	<u>55,488</u>	<u>55,488</u>
Total—A(b)(i)—Collection of Taxes on Income and Expenditure	—	55,488	55,488

**STATEMENT NO. 11-DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS (Contd.)**

Heads	Actuals for 1976-77		
	Charged Rs.	Voted Rs.	Total Rs.
A—General Services-Contd.			
(b)—Fiscal Services - Contd.			
(ii)—Collection of Taxes on Property and Capital Transactions—			
229—Land Revenue—			
Collection charges			
Non-Plan	—	5,68,325	5,68,325
Survey and settlement operations			
State Plan	—	14,26,638	14,26,638
Total	—	19,94,963	19,94,963
230—Stamp and Registration			
C.Stamps -Non-Judicial—			
Cost of Stamps			
Non-Plan	—	85,885	85,885
Total	—	85,885	85,885
Total A(b)(ii)—Collection of Taxes on Property and Capital Transactions	—	20,80,848	20,80,848
(iii)—Collection of Taxes on Com- modities and Services			
239—State Excise—			
Direction and Administration			
Non-Plan	—	3,17,278	3,17,278
Total	—	3,17,278	3,17,278
240—Sales Tax—			
Collection Charges			
Non-Plan	—	1,00,672	1,00,672
Total	—	1,00,672	1,00,672
241—Taxes on Vehicles—			
Collection Charges			
Non-Plan	—	1,02,166	1,02,166
Total	—	1,02,166	1,02,166

STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS—Contd.

Heads	Actuals for 1976-77		
	Charged Rs.	Voted Rs.	Total Rs.
A—General Services - Contd			
(b) Fiscal Services—Concld.			
(iii)—Collection of Taxes on Commodities and Services—Concld.			
245—Other Taxes and Duties on com modities and services—			
Collection charges—			
Entertainment Tax			
Non-Plan	—	6,504	6,504
Collection Charges—			
Other Taxes and Duties			
Non-Plan	—	92,620	92,620
Total	—	99,124	99,124
Total—A(b)(iii)—Collection of Taxes on Commodities and Services	—	6,19,240	6,19,240
Total—A(b)—Fiscal Services	—	27,55,576	27,55,576
C—Interest payments and servicing of debt—			
249—Interest Payments			
A—Interest on Internal debt—			
Interest on other			
Internal debts			
Non-Plan	3,821	—	3,821
D—Interest on Loans and Advances from Central Government—			
Interest on Loans for Centrally Sponsored Plan Schemes			
Non-Plan	67,000	—	67,000
Total	70,821	—	70,821
Total—C—Interest Payment and and servicing of debt.	70,821	—	70,821
(d)—Administrative Services			
252—Secretariat-General Services			
Secretariat			
Non-Plan	—	22,14,081	22,14,081
Total	—	22,14,081	22,14,081

**STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS-Contd**

		Actuals for 1976-77		
		Charged Rs.	Voted Rs.	Total Rs.
A—General Services-Contd.				
(d)—Administrative Services—Contd.				
255—Police—				
Direction and Administration				
Non-Plan	—	7,25,172		7,25,172
Criminal Investigation and Vigilance				
Non-Plan	—	2,76,325		2,76,325
State Headquarters				
Police				
Non-Plan	—	12,84,708		12,84,708
District Police				
Non-Plan	—	10,40,632		10,40,632
Welfare of Police Personnel				
Non-Plan	—	15,000		15,000
Modernisation of Police Force				
Non-Plan	—	4,94,664		4,94,664
Other expenditure				
Non-Plan	—	6,01,011		6,01,011
	Total	—	44,37,512	44,37,512
256—Jails—				
Jails				
Non-Plan	—	1,05,030		1,05,030
	Total	—	1,05,030	1,05,030
258—Stationery and Printing—				
Government Presses				
Non-Plan	—	4,28,469		4,28,469
State Plan	—	2,21,846		2,21,846
	Total	—	6,50,315	6,50,315

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS-Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total Rs.
A—General Services-Contd.			
(d)—Administrative Services-Concltd.			
259—Public Works—			
Direction and Administration			
Non-Plan	—	7,75,164	7,75,164
State Plan	—	14,56,954	14,56,954
Planning and Research			
State Plan	—	38,235	38,235
Construction			
Non-Plan	—	10,319	10,319
state plan	—	4,59,597	4,59,597
Maintenance and Repairs			
Non-Plan	16,814	13,90,557	14,07,371
Furnishings			
Non-Plan	15,450	1,02,000	1,17,450
Lease charges			
Non-Plan	—	67,810	67,810
State Plan	—	24,895	24,895
Suspense			
State Plan	—	4,04,501	4,04,501
Other expenditure			
State Plan	—	13,185	13,185
Total	32,264	47,43,217	47,75,481
260—Fire Protection and Control—			
Protection and control			
Non-Plan	—	4,725	4,725
Total	—	4,725	4,725
265—Other Administrative Services—			
Motor Garages etc.			
Non-Plan	—	2,55,662	2,55,662
Guest Houses, Government Hostels etc.			
Non-Plan	—	5,24,872	5,24,872
Taraining			
Non-Plan	—	27,346	27,346
Home Guards			
Non-Plan	—	59,454	59,45
Other expenditure			
Non-Plan	—	2,37,544	2,37,544
Total	—	11,04,878	11,04,878
Total—A—(d)Administrative Services.	32,264	1,32,59,758	1,32,92,022

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS—Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total Rs.
A—General Services—Concl'd.			
(e)—Pensions and Miscellaneous General Services			
266—Pensions and other Retirement Benefits— Superannuation and Retirement allowances			
Non-Plan	—	2,66,340	2,66,340
Gratuities			
Non-Plan	—	1,76,459	1,76,459
Family Pensions			
Non-Plan	—	6,847	6,847
Total	—	<u>4,49,646</u>	<u>4,49,646</u>
268—Miscellaneous General Services— Other expenditure			
Non-Plan	—	<u>75,320</u>	<u>75,320</u>
Total	—	<u>75,320</u>	<u>75,320</u>
Total—A(e)-Pensions and Miscellaneous General Services	—	<u>5,24,966</u>	<u>5,24,966</u>
Total—A-General Services	<u>9,63,018</u>	<u>1,85,04,216</u>	<u>1,94,67,234</u>
B—Social and Community Services—			
276—Secretariat-Social and Community Services— Secretariat			
Non-Plan	—	<u>2,18,683</u>	<u>2,18,683</u>
Total	—	<u>2,18,683</u>	<u>2,18,683</u>
277—Education—			
A—Primary Education			
Government primary schools			
Non-Plan	—	21,66,320	21,66,320
State Plan	—	13,63,746	13,63,746
Assistance to non-Government primary Schools			
Non-Plan	—	16,500	16,500
Total	—	<u>35,46,566</u>	<u>35,46,566</u>

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS -Contd.**

Heads	Charged Rs.	Actuals for 1976-77 Voted Rs.	Total Rs.
B.Social and Community Services - Contd.			
277-Education - Contd.			
B—Secondary Education Direction and Administration			
Non-Plan	—	4,48,963	4,48,963
State Plan	—	6,11,151	6,11,151
Government Secondary Schools			
Non-Plan	—	28,44,769	28,44,769
State Plan	—	19,72,487	19,72,487
Assistance to non-Government secondary schools			
Non-Plan	—	5,70,714	5,70,714
State Plan	—	1,76,833	1,76,833
Teachers' training			
Non-Plan	—	3,536	3,536
State Plan	—	4,17,417	4,17,417
Text Books			
State Plan	—	11,15,681	11,15,681
Other expenditure			
Non-Plan	—	80,652	80,652
Total — B	—	<u>82,42,203</u>	<u>82,42,203</u>
C.Special Education			
Adult Education			
Non-Plan	—	2,93,618	2,93,618
Total—	—	<u>2,93,618</u>	<u>2,93,618</u>
E.University and other Higher Education			
Government Colleges			
State Plan	—	2,52,684	2,52,684
Total—E.	—	<u>2,52,684</u>	<u>2,52,684</u>
F.—Technical Education			
Technical Schools—			
State Plan	—	8,44,355	8,44,355
Total —F	—	<u>8,44,355</u>	<u>8,44,355</u>

**STATEMENT NO.11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77 Voted Rs.	Total Rs.
B.Social and Community Services -Contd.			
277—Education-Contd.			
G—Sports and Youth Welfare			
Physical Education			
State Plan	—	1,77,930	1,77,930
Youth welfare scheme			
State Plan	—	64,650	64,650
Sports and games			
Non-Plan	—	3,417	3,417
State Plan	—	2,41,705	2,41,705
		<u> </u>	<u> </u>
Total—G	—	4,87,702	4,87,702
H—General			
Scholarships			
Non-Plan	—	5,97,893	5,97,893
Training			
State Plan	—	97,782	97,782
Other expenditure			
Non-Plan	—	20,000	20,000
		<u> </u>	<u> </u>
Total —H	—	7,15,675	7,15,675
		<u> </u>	<u> </u>
Total	—	1,43,82,803	1,43,82,803
278—Art and Culture			
Promotion of Arts and Culture			
Non-Plan	—	1,00,000	1,00,000
State Plan	—	1,47,200	1,47,200
Archaeology			
State Plan	—	67,294	67,294
Direction and Administration			
State Plan	—	47,068	47,068
Public Libraries			
State Plan	—	18,017	18,017
Other expenditure			
State Plan	—	9,788	9,788
		<u> </u>	<u> </u>
Total	—	3,89,367	3,89,367
		<u> </u>	<u> </u>

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total Rs.
B—Social and Community Services - Contd.			
280—Medical			
A—Allopathy			
Direction and Administration			
Non-Plan	—	18,00,432	18,00,432
State Plan	—	1,14,179	1,14,179
Medical Relief			
Non-Plan	—	18,02,939	18,02,939
State Plan	—	10,93,726	10,93,726
Training			
State Plan	—	1,31,019	1,31,019
Other expenditure			
Non-Plan	—	12,500	12,500
Total	—	<u>49,54,795</u>	<u>49,54,795</u>
281—Family Planning			
Other services and supplies			
Non-Plan	—	2,21,445	2,21,445
Total	—	<u>2,21,445</u>	<u>2,21,445</u>
282—Public Health, Sanitation and Water			
Supply			
A—Public Health and Sanitation			
Prevention and control of diseases			
Non-Plan	—	7,23,409	7,23,409
State Plan	—	68,084	68,084
Health, education and publicity			
State Plan	—	38,258	38,258
Sanitation services			
Non-Plan	—	79,733	79,733
Total —A	—	<u>9,09,484</u>	<u>9,09,484</u>
B—Sewerage and Water Supply			
Urban Water supply schemes			
Non-Plan	—	6,85,562	6,85,562
State Plan	—	21,89,568	21,89,568
Total—B	—	<u>28,75,130</u>	<u>28,75,568</u>
Total	—	<u>37,84,614</u>	<u>37,84,614</u>

**TATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total Rs.
B—Social and Community Services - Contd.			
283—Husing—			
A—Genral—			
Assistance to Housing Boards, Corporations etc.			
State Plan	—	69,394	69,394
Total—A	—	<u>69,394</u>	<u>69,394</u>
C—Government Residential Buildings—			
Construction			
Non-Plan	—	71,245	71,245
State Plan	—	54,181	54,181
Maintenance and repairs			
Non-Plan	—	12,32,392	12,32,392
Furnishings			
Non-plan	—	36,798	36,798
Total—C	—	<u>13,94,616</u>	<u>13,94,616</u>
Total	—	<u>14,64,010</u>	<u>14,64,010</u>
284—Urban Development			
A—General—			
Assistance to Municipalities, Corporations, etc.			
Non-Plan	—	2,00,000	2,00,000
State Plan	—	4,76,395	4,76,395
Total	—	<u>6,76,395</u>	<u>6,76,395</u>
285—Information and Publicity—			
Publications			
Non-Plan	—	79,121	79,121
State Plan	—	3,49,107	3,49,107
Direction and Administration			
State Plan	—	20,033	20,033
Advertising and visual publicity			
State Plan	—	2,32,814	2,32,814
Information Centres			
State Plan	—	<u>29,985</u>	<u>29,985</u>
Total	—	<u>7,11,060</u>	<u>7,11,060</u>

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS-Contd.**

		Actuals for 1976-77		
Heads		<i>Charged</i>	<i>Voted</i>	<i>Total</i>
B—Social and Community Services - Contd.		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
288—Social Security and Welfare—				
B—Relief and Rehabilitation of Displaced Persons—				
Tibetan refugees				
Non-Plan	—	2,67,811	<u>2,67,811</u>	<u>2,67,811</u>
Total	—	<u>2,67,811</u>	<u>2,67,811</u>	<u>2,67,811</u>
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—				
Other expenditure				
State Plan	—	1,86,450	<u>1,86,450</u>	<u>1,86,450</u>
Total—C	—	<u>1,86,450</u>	<u>1,86,450</u>	<u>1,86,450</u>
D—Social Welfare—				
Direction and Administration				
State Plan	—	90,983	90,983	90,983
Women's Welfare				
Non-Plan	—	64,089	64,089	64,089
State Plan	—	3,000	3,000	3,000
Family and child welfare				
Non-Plan	—	3,68,821	3,68,821	3,68,821
Welfare of poor and destitute				
Non-Plan	—	40,300	40,300	40,300
Other expenditure				
State Plan	—	10,725	<u>10,725</u>	<u>10,725</u>
Total—D	—	<u>5,77,918</u>	<u>5,77,918</u>	<u>5,77,918</u>
E—Other Social Security and Welfare Programmes—				
Other programmes				
Non-Plan	—	1,30,288	1,30,288	1,30,288
Total—E :	—	1,30,288	1,30,288	1,30,288
Total	—	11,62,467	11,62,467	11,62,467
289—Relief on account of Natural Calamities—				
B—Gratuitous Relief				
Other gratuitous relief				
Non-Plan	—	6,888	<u>6,888</u>	<u>6,888</u>
Total	—	<u>6,888</u>	<u>6,888</u>	<u>6,888</u>

**STATEMENT NO. 11 DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS.-Contd.**

	Actuals for 1976-77		
Heads	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
B—Social and Community Services - Concl'd.	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
295—Other Social and Community Services—			
Upkeep of Shrines, Temples, etc.			
Non-Plan	—	2,27,345	2,27,345
Total	—	2,27,345	2,27,345
Total—B-Social and Community Services	—	2,81,99,872	2,81,99,872
C—Economic Services—			
(a)—General Economic Services—			
296—Secretariat—			
Economic Services—			
Secretariat			
Non-Plan	—	3,14,848	3,14,848
State Plan	—	2,78,615	2,78,615
Total	—	5,93,463	5,93,463
298—Co-operation			
Direction and Administration			
Non-Plan	—	31,420	31,420
State Plan	—	3,20,902	3,20,902
Education research and training			
State Plan	—	64,385	64,385
Credit co-operatives			
State Plan	—	1,16,420	1,16,420
Information and publicity			
State Plan	—	14,661	14,661
Warehousing and Marketing Co-operatives			
State Plan	—	24,009	24,009
Consumers' co-operatives			
State Plan	—	2,20,200	2,20,200
Total	—	7,91,997	7,91,997

**STATEMENT NO.11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77 Voted Rs.	Total Rs.
C—Economic Services - Contd.			
(a)—General Economic Services - Coucld.			
304—Other General Economic Services—			
Economic advice and statistics			
State Plan	—	43,154	43,154
Total	—	<u>43,154</u>	<u>43,154</u>
Total—C(a)-General Economic Services	—	14,28,614	14,28,614
(b)Agriculture and Allied Services—			
305—Agriculture—			
Direction and Administration			
Non-Plan	—	1,42,189	1,42,189
State Plan	—	10,68,524	10,68,524
Multiplication and distributions of seeds			
Non-Plan	—	27,973	27,973
State Plan	—	2,17,571	2,17,571
Agricultural farms			
Non-Plan	—	34,209	24,209
State Plan	—	6,09,388	6,09,388
Manures and fertilizers			
State Plan	—	22,98,556	22,98,556
Extension and farmers, training			
Non-Plan	—	1,82,715	1,82,715
State Plan	—	25,263	25,263
Agricultural research			
State Plan	—	5,91,642	5,91,642
Plant protection			
State Plan	—	5,62,310	5,62,310
High yielding varieties Programme			
State Plan	—	2,40,546	2,40,546
Agricultural education			
State Plan	—	29,027	29,027
Agricultural economic and statistics			
State Plan	—	3,969	3,969
Agricultural marketing and quality control			
State Plan	—	1,93,889	1,93,889
Schemes for small and marginal farmers and agriculture labour			
Non-Plan	—	5,00,000	5,00,000

**STATEMENT NO.11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-777	
		Voted Rs.	Total Rs.
C—Economic Services-Contd.			
(b) Agriculture and Allied Services - Contd.			
305—Agriculture - Contd.			
Horticulture			
Non-Plan	—	62,444	62,444
State Plan	—	3,51,154	3,51,154
Other expenditure			
State Plan	—	4,53,974	4,53,974
	—	<u> </u>	<u> </u>
Total	—	75,95,343	75,95,343
	—	<u> </u>	<u> </u>
306—Minor Irrigation —			
Other minor irrigation works			
State Plan	—	28,58,478	28,58,478
	—	<u> </u>	<u> </u>
Total	—	28,58,478	28,58,478
	—	<u> </u>	<u> </u>
307—Soil and Water Conservation			
Direction and Administration			
State Plan	—	98,577	98,577
Soil survey and testing			
State Plan	—	666	666
Soil conservation schemes			
Non-Plan	—	1,92,645	1,92,645
State Plan	—	30,89,891	30,89,891
Other expenditure			
	—	4,29,540	4,29,540
	—	<u> </u>	<u> </u>
Total	—	38,11,319	38,11,319
	—	<u> </u>	<u> </u>
309—Food			
Direction and Administration			
Non-Plan	—	2,90,838	2,90,838
Procurement and supply			
Non-Plan	—	1,30,246	1,30,246
State Plan	—	2,95,312	2,95,312
Nutritious and subsidiary food			
Non-Plan	—	1,10,532	1,10,532
State Plan	—	5,90,133	5,90,133
	—	<u> </u>	<u> </u>
Total	—	14,17,061	14,17,061
	—	<u> </u>	<u> </u>

**STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total Rs.
C—Economic Services - Contd.			
(b)—Agriculture and Allied Services - Conld.			
310—Animal Husbandary—			
Direction and Administration			
Non-Plan	—	1,68,748	1,68,748
State Plan	—	59,973	59,973
Veterinary education and training			
State Plan	—	1,36,754	1,36,754
Veterinary services and Animal health			
Non-Plan	—	2,87,437	2,87,437
State Plan	—	4,93,031	4,93,031
Cattle development			
Non-Plan	—	5,958	5,958
State Plan	—	6,39,087	6,39,087
Poultry development			
State Plan	—	7,06,388	7,06,388
Sheep and wool development			
Non-Plan	—	63,541	63,541
State Plan	—	1,12,176	1,12,176
Piggery development			
Non-Plan	—	66,881	66,881
State Plan	—	3,80,639	3,80,639
Other live-stock development			
Non-Plan	—	1,58,378	1,58,378
State Plan	—	20,740	20,740
Fodder and feed development			
State Plan	—	1,59,251	1,59,251
Other expenditure			
Non-Plan	—	5,45,015	5,45,015
State Plan	—	1,51,405	1,51,405
Total	—	41,55,402	41,55,402
311—Dairy Development —			
Dairy development			
State Plan	—	3,86,701	3,86,701
Total	—	3,86,701	3,86,701

**STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-777	
		Voted Rs.	Total Rs.
C—Economic Services-Contd.			
(b) Agriculture and Allied Services-Contd.			
312—Fisheries—			
Inland fisheries			
State Plan	—	4,13,589	4,13,589
Education and training			
State Plan	—	55	55
Total	—	<u>4,13,644</u>	<u>4,13,644</u>
313—Forest			
Direction and Administration			
Non-Plan	—	15,51,394	15,51,394
State Plan	—	79,627	79,627
Forest conservation and development			
State Plan	—	2,89,698	2,89,698
Survey of forest resources			
Non-Plan	—	2,451	2,451
State Plan	—	7,47,994	7,47,994
313—Forest-contd.			
Plantation schemes			
Non-Plan	—	52,476	52,476
State Plan	—	15,36,201	15,36,201
Farm forestry			
Non-Plan	—	3,57,164	3,57,164
State Plan	—	2,36,601	2,36,601
Forest produce			
Non-Plan	—	17,14,874	17,14,874
State Plan	—	2,02,634	2,02,634
Education and Training			
State Plan	—	71,729	71,729
Communications and buildings			
Non-Plan	—	1,53,202	1,53,202
State Plan	—	8,09,384	8,09,384
Preservation of wild life			
State Plan	—	2,19,227	2,19,227
Total	—	<u>80,24,656</u>	<u>80,24,656</u>

**STATEMENT NO.11 - DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total Rs.
C—Economic Services-Contd.			
(b)—Agriculture and Allied Services-Concl'd.			
314—Community Development—			
A—General—			
Direction and Administration			
Non-Plan	—	1,89,632	1,89,632
Total —A	—	<u>1,89,632</u>	<u>1,89,632</u>
B—Community Development Programmes			
Buildings			
Non-Plan	—	3,60,051	3,60,051
State Plan	—	1,06,873	1,06,873
Total —B	—	<u>4,66,924</u>	<u>4,66,924</u>
C—Rural Works Programme			
Water supply and sanitation			
State Plan	—	21,03,719	21,03,719
Roads			
State Plan	—	2,45,379	2,45,379
Other expenditure			
State Plan	—	27,37,861	27,37,861
Total —C	—	<u>50,86,959</u>	<u>50,86,959</u>
Total	—	57,43,515	57,43,515
Total—C(b)-Agriculture and Allied Services	—	3,44,06,119	3,46,06,119
(c)—Industry and Minerals—			
320—Industries—			
A—General—			
Direction and Administration			
Non-Plan	—	61,999	61,999
Total—A	—	<u>61,999</u>	<u>61,999</u>
B—Large and Medium Industries—			
Consumer Industries			
State Plan	—	6,63,224	6,63,224
Total—B	—	<u>6,63,224</u>	<u>6,63,224</u>
Total—A & B	—	<u>7,25,223 *</u>	<u>7,25,223 *</u>

* Excludes Rs.1 lakh spent out of an advance from the Contingency Fund obtained during 1976-77 but not recouped to the Fund till the close of the year.

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total Rs.
C—Economic Services - Contd.			
(c)—Industry and Mineral - Concl'd.			
321—Village and Small Industries —			
Direction and Administration			
State Plan	—	2,82,522	2,82,522
Small Scale Industries			
Non-Plan	—	6,13,617	6,13,617
State Plan	—	8,22,026	8,22,026
Industrial Estates			
State Plan	—	1,99,243	1,99,243
Khadi Industries			
Non-Plan	—	2,68,000	2,68,000
State Plan	—	6,00,000	6,00,000
Other village industries			
State Plan	—	16,434	16,434
Total	—	<u>28,01,842</u>	<u>28,01,842</u>
328—Mines and Minerals—			
B—Regulation and Development of Mines—			
Direction and Administration			
State Plan	—	3,20,277	3,20,277
Total	—	<u>3,20,277</u>	<u>3,20,277</u>
Total—(c)-Industry and Minerals	—	<u>38,47,342</u>	<u>38,47,342</u>
(d)—Water and Power Development—			
331—Water and Power Development Services—			
A. Water Development			
Technical control and supervision			
State Plan	—	18,892	18,892
Survey and Investigation			
State Plan	—	2,39,157	2,39,157
Total	—	<u>2,58,049</u>	<u>2,58,049</u>

**STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total ¹ Rs.
C—Economic Services-contd.			
(d)-Water and Power Development-contd.			
333—Irrigation, Navigation Drainage and Flood Control Projects			
B—Irrigation Projects (Non-Commercial)— Direction and Administration			
State Plan	—	1,55,476	1,55,476
Machinery and Equipment			
State Plan	—	3,99,681	3,99,681
Other expenditure			
State Plan	—	12,57,845	12,57,845
Total	—	<u>18,13,002</u>	<u>18,13,002</u>
334—Power Projects—			
A.Hydro Electric Schemes—			
Direction and Administration			
Non-Plan	—	2,85,419	2,85,419
State Plan	—	2,84,020	2,84,020
Machinery and Equipment			
State Plan	—	2,29,067	2,29,067
Rongichu Hydro-Electric Schemes			
Non-Plan	—	3,25,353	3,25,353
Manul Micro Hydrel Scheme			
Non-Plan	—	59,647	59,647
Rothak Micro-Hydel Scheme			
Non-Plan	—	88,360	88,360
Rimbi Micro-Hydel Scheme			
Non-Plan	—	81,705	81,705
D.Diesel Schemes—			
Diesel Power Station, Gangtok			
Non-Plan	—	2,47,210	2,47,210
Diesel Power Station, Mangan			
Non-Plan	—	66,295	66,295
E.Transmission and Distribution Schemes—			
Direction and Administration			
State Plan	—	1,90,409	1,90,409
Distribution line, Gangtok			
Non-Plan	—	3,58,538	3,58,538
Distribution line, Singtam and Rangpo			
Non-Plan	—	65,387	65,387

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976 777	
		Voted Rs.	Total Rs.
C—Economic Services - Contd.			
(d)—Water and Power Development - Concl'd.			
334—Power Projects - Concl'd.			
Other distribution lines			
Non-Plan	—	49,774	49,774
State Plan	—	49,81,752	49,81,752
Suspense			
Non-Plan	—	96,369	96,369
State Plan	—	7,03,280	7,03,280
Total	—	<u>81,12,585</u>	<u>81,12,585</u>
Total (d) Water and Power Development	—	<u>1,01,83,636</u>	<u>1,01,83,636</u>
(e)—Transport and Communications			
337—Roads and Bridges—			
District and other Roads			
Non-Plan	—	2,69,48,856	2,69,48,856
State Plan	—	1,01,69,350	1,01,69,350
Machinery and equipment			
Non-Plan	—	11,54,250	11,54,250
Total	—	<u>3,82,72,456</u>	<u>3,82,72,456</u>
338—Road and Water Transport Services—			
A—Road Transport—			
Government Transport Services—			
Working expenses			
Non-Plan	—	1,40,39,937	1,40,39,937
State Plan	—	1,82,293	1,82,293
Total	—	<u>1,42,22,230</u>	<u>1,42,22,230</u>
339—Tourism—			
Direction and Administration			
State Plan	—	2,18,332	2,18,332
Tourist Information and publicity			
State Plan	—	88,351	88,351
Total	—	<u>3,06,683</u>	<u>3,06,683</u>
Total—C(e)-Transport and Communications	—	5,28,01,369	5,28,01,369
Total—C-Economic Services	—	10,26,67,080	10,26,67,080
Total-Expenditure Heads (Revenue Account)	9,63,018	<u>14,93,71,168</u>	<u>15,03,34,186</u>

**STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for 1976-77	
		Voted Rs.	Total Rs.
Expenditure Heads (Capital Account)			
A—Capital Account of General Services—			
459—Capital Outlay on Public Works—			
Construction			
Non-Plan	—	5,72,367	5,72,367
State Plan	—	51,68,387	51,68,387
Acquisition of land			
State Plan	—	2,52,508	2,52,508
Total	—	<u>59,93,262</u>	<u>59,93,262</u>
Total—(A)-Capital Account of General Services	—	59,93,262	59,93,262
B—Capital Account of Social and Community Services—			
477—Capital Outlay on Education, Art and Culture—			
Primary education			
State Plan	—	13,85,116	13,85,116
Secondary education			
State Plan	—	15,99,057	15,99,057
Technical education			
State Plan	—	1,84,729	1,84,729
Other expenditure			
State Plan	—	<u>83,100</u>	<u>83,100</u>
Total	—	<u>32,52,002</u>	<u>32,52,002</u>
480—Capital Outlay on Medical—			
A—Allopathy—			
Medical relief			
State Plan	—	<u>31,35,785</u>	<u>31,35,785</u>
Total	—	<u>31,35,785</u>	<u>31,35,785</u>

**STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for Voted Rs.	1976-77 Total Rs.
B—Capital Account of Social and Community Services—concl'd.			
482—Capital Outlay on Public Health Sanitation and Water Supply—sewerage schemes			
State Plan	—	1,02,211	1,02,211
Urban water supply schemes			
State Plan		<u>8,27,320</u>	<u>8,27,320</u>
Total	—	<u>9,29,531</u>	<u>9,29,531</u>
483—Capital Outlay on Housing—			
A—Government Residential Buildings—Construction			
Non-Plan	—	9,12,291	9,12,291
State Plan	—	<u>24,72,047</u>	<u>24,72,047</u>
Total	—	<u>33,84,338</u>	<u>33,84,338</u>
495—Capital Outlay on other Social and Community Services—Other expenditure—			
Non-Plan	—	<u>1,82,057</u>	<u>1,82,057</u>
Total	—	<u>1,82,057</u>	<u>1,82,057</u>
Total B—Capital Account of Social and Community Services	—	<u>1,08,83,713</u>	<u>1,08,83,713</u>
C—Capital Account of Economic Services—			
(a)—Capital Account of General Economic Services—			
498—Capital Outlay on Co-operation—Credit co-operatives			
State Plan	—	6,60,000	6,60,000
Warehousing and Marketing co-operatives			
State Plan	—	1,00,000	1,00,000
Consumers Co-operatives			
State Plan	—	<u>1,52,000</u>	<u>1,52,000</u>
Total	—	<u>9,12,000</u>	<u>9,12,000</u>
Total—(C)(a)-Capital Account of General Economic Services	—	9,12,000	9,12,000

**STATEMENT NO. 11 - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for Voted Rs.	1976-77 Total Rs.
C—Capital Account of Economic Services—Contd.			
(b)—Capital Account of Agriculture and Allied Services—			
505—Capital Outlay on Agriculture—			
Agricultura farms			
State Plan	..	7,92,999	7,92,999
Agricultural research			
State Plan	..	4,77,666	4,77,666
Storage and warehousing			
State Plan	..	8,18,040	8,18,040
Total	..	<u>20,88,705</u>	<u>20,88,705</u>
509—Capital Outlay on Food Procurement and Supply			
State Plan	..	<u>42,000</u>	<u>42,000</u>
Total	..	<u>42,000</u>	<u>42,000</u>
**510—Capital Outlay on Animal Husbandry			
Other expenditure			
State Plan	..	<u>4,00,000</u>	<u>4,00,000</u>
Total	..	<u>4,00,000</u>	<u>4,00,000</u>
Total—(C)-(b)-Capital Account Agriculture and Allied Services			
(c)—Capital Account of Industry and Minerals			
526—Capital Outlay on Consumer Industries			
Other Industries			
Investment in Sikkim Time Corporation			
State Plan	..	12,00,000	12,00,000
Investment in Joint Venture			
State Plan	..	<u>1,02,000</u>	<u>1,02,000</u>
Total	..	<u>13,02,000</u>	<u>13,02,000</u>

** Excludes Rs. 10 lakhs spent out of an advance from the Contingency Fund obtained during 1976-77 but not recouped to the Fund till the close of the year.

**STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS - Contd.**

Heads	Charged Rs.	Actuals for Voted Rs.	1976-77 Total Rs.
C—Capital Account of Economic Services - Contd.			
(c)—Capital Account of Industry and Minerals-Concl'd.			
528—Capital Outlay on Mining and Metallurgical Industries			
Other mining and metallurgical industries			
State Plan	..	13,00,000	13,00,000
Total	..	<u>13,00,000</u>	<u>13,00,000</u>
11 Total—C(c)-Capital Account of Industry and Minerals	..	<u>26,02,000</u>	<u>26,02,000</u>
(d)—Capital Account of Water and Power Development—			
534—Capital Outlay on Power Projects			
A—Hydro Electric Schemes			
Rongnichu Hydro Electric Scheme			
State Plan	..	17,88,242	17,88,242
Rothak Micro Hydel Scheme			
State Plan	..	180	180
Rimbi Micro Hydel Scheme			
State Plan	...	6,19,820	6,19,820
North Sikkim Micro Hydel Scheme			
State Plan	..	1,50,706	1,50,706
E—Transmission and Distribution Schemes			
Rural Electrification Scheme			
State Plan	..	25,07,915	25,07,915
Total	..	<u>50,66,863</u>	<u>50,66,863</u>
Total—C(d)-Capital Account of Water and Power Development	..	<u>50,66,863</u>	<u>50,66,863</u>
(e)—Capital Account of Transport and Communications			
537—Capital Outlay on Roads and Bridges			
o District and other roads			
State Plan	..	1,03,73,940	1,03,73,940
Machinery and equipment			
State Plan	..	27,47,286	27,47,286
Total	..	<u>1,31,21,226</u>	<u>1,31,21,226</u>

!! Excludes Rs. 1 lakh spent out of an advance from the Contingency Fund obtained during 1976-77 but not recouped to the Fund till the close of the year.

**STATEMENT NO. II - DETAILED ACCOUNT OF EXPENDITURE
BY MINOR HEADS - Concl'd.**

Heads	Charged Rs.	Actuals Voted Rs.	for 1976-77 Total Rs.
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			
State Plan	..	18,02,472	18,02,472
Workshop facilities			
State Plan	..	89,179	89,179
Other expenditure			
State Plan	..	<u>5,62,790</u>	<u>5,62,790</u>
Total	..	<u>24,54,441</u>	<u>24,54,441</u>
544—Capital Outlay on Other Transport and Communication Services—			
Tourism			
State Plan	..	<u>19,18,119</u>	<u>19,18,119</u>
Total :	..	<u>19,18,119</u>	<u>19,18,119</u>
Total (C)(e)-Capital Account of Transport and Communications	..	<u>1,74,93,786</u>	<u>1,74,93,786</u>
Total (C)-Capital Account of Econo- mic Services	..	<u>2,86,05,354</u>	<u>2,86,05,354</u> *
Total-Expenditure Heads (Capital Account)	..	<u>4,54,82,329</u>	<u>4,54,82,329</u>
Grand Total—Expenditure	9,63,018	<u>19,48,53,497</u>	<u>19,58,16,515</u> *

* The above expenditure does not include Rs. 11 lakhs spent out of advance from the Contingency Fund but not recouped to the Fund till the close of the year, as under
511-Capital Outlay on Dairy Development—Rs. 10 lakhs
530—Investment in industrial financial institutions - Rs. 1 lakh.

**STATEMENT NO.12 - DETAILED STATEMENT OF CAPITAL EXPENDITURE
DURING AND TO END OF THE YEAR 1976-77**

Nature of expenditure 1	Expenditure during 1976-77			Expenditure to the end of 1976-77 5
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4	
Expenditure Heads (Capital Account)				
A-Capital Account of General Service—				
459—Capital Outlay on Public Works—				
Construction	5,72,367	51,68,387	57,40,754	75,04,472
Acquisition of land	—	2,52,508	2,52,508	2,52,508
Total	<u>5,72,367</u>	<u>54,20,895</u>	<u>59,93,262</u>	<u>77,56,980</u>
B—Capital Account of Social and Community Services—				
477—Capital Outlay on Education, Art and Culture—				
Primary education	—	13,85,116	13,85,116	28,12,942
Secondary education	—	15,99,057	15,99,057	32,07,677
Technical education	—	1,84,729	1,84,729	1,84,729
Other expenditure	—	83,100	83,100	83,100
Total	<u>—</u>	<u>32,52,002</u>	<u>32,52,002</u>	<u>62,88,448</u>
480—Capital Outlay on Medical				
A—Allopathy				
Medical Relief	—	31,35,785	31,35,785	37,73,608
Total :	<u>—</u>	<u>31,35,785</u>	<u>31,35,785</u>	<u>37,73,608</u>
482—Capital Outlay on Public Health, Sanitation and Water Supply —				
Sewerage Schemes	—	1,02,211	1,02,211	1,02,211
Public health and sanitation programme—				
Gangtok Water Supply Scheme	—	—	—	21,42,103
Urban Water Supply Scheme	—	8,27,320	8,27,320	8,27,320
Total	<u>—</u>	<u>9,29,531</u>	<u>9,29,531</u>	<u>30,71,634</u>

**STATEMENT NO.12 - DETAILED STATEMENT OF CAPITAL EXPENDITURE
DURING AND TO END OF THE YEAR 1976-77 - Contd.**

Nature of expenditure	Expenditure during 1976-77			Expenditure to the end of 1976-77
	Non-Plan Rs.	Plan Rs.	Total Rs.	
1	2	3	4	5
B—Capital Account of Social and Community Services—Concl'd.				
483—Capital Outlay on Housing—				
A—Government Residential Buildings—				
Construction	9,12,291	24,72,047	33,84,338	35,08,650
Total	<u>9,12,291</u>	<u>24,72,047</u>	<u>33,84,338</u>	<u>35,08,650</u>
495—Capital Outlay on Other Social and Community Services—				
Other expenditure	1,82,057	—	1,82,057	1,82,057
Total	<u>1,82,057</u>	—	<u>1,82,057</u>	<u>1,82,057</u>
Total—B-Capital Account of Social and Community Services	<u>10,94,348</u>	<u>97,89,365</u>	<u>1,08,83,713</u>	<u>1,68,24,397</u>
C—Capital Account of Economic Services—				
(a)-Capital Account of General Economic Services—				
498—Capital Outlay on Co-operation—				
Credit Co-operatives	—	6,60,000	6,60,000	6,60,000
Warehousing and Marketing Co-operatives	—	1,00,000	1,00,000	1,00,000
Consumer Co-operatives	—	1,52,000	1,52,000	4,60,000
Total	—	<u>9,12,000</u>	<u>9,12,000</u>	<u>12,20,000</u>
500—Investments in General Financial and Trading Institutions—				
Investments in Trading Institutions	—	—	—	4,00,000
Total	—	—	—	<u>4,00,000</u>

**STATEMENT No. 12—DETAILED STATEMENT OF CAPITAL EXPENDITURE
DURING AND TO END OF THE YEAR-1976-77* - Contd.**

Nature of expenditure I	Expenditure during 1976-77			Expenditure to the end 1976-77 5
	Non-Plan Rs.	Plan Rs. 3	Total Rs. 4	
C—Capital Account of Economic Services - Contd.				
(b)—Capital Account of Agriculture and Allied Services—				
505—Capital Outlay on Agriculture				
Agricultural Farm	—	7,92,999	7,92,999	7,92,999
Agricultural Research	—	4,77,666	4,77,666	4,77,666
Storage and Warehousing	—	8,18,040	8,18,040	10,43 833
Total	—	20,88,705	20,88,705	23,14,498
509—Capital Outlay on Food—				
Procurement and Supply—				
Buffer Stock Scheme	—	42,000	42,000	42,000
Other schemes each costing Rs. 25 lakhs and less	—	—	—	29,25,000
Total	—	42,000	42,000	90,000
Total	—	42,000	42,000	30,57,000
510—Capital Outlay on Animal Husbandry				
Other Expenditure	—	4,00,000	4,00,000	4,00,000
Total	—	4,00,000	4,00,000	4,00,000
Total C(b)-Capital Account of Agriculture and Allied Services	—	25,30,705	25,30,305	57,71,498
(c)-Capital Account of Indus- try and Minerals				
526—Capital Outlay on Consumer Industries				
Tea	—	—	—	14,59,000
Other Industries	—	13,02,000	13,02,000	13,02,000
Total	—	13,02,000	13,02,000	27,61,000

**STATEMENT NO.12 - DETAILED STATEMENT OF CAPITAL EXPENDITURE
DURING AND TO END OF THE YEAR 1976-77 - Contd.**

Nature of expenditure	Expenditure during 1976-77			Expenditure to bd end of 1976-77
	Non-Plan Rs.	Plan Rs.	Total Rs.	
C—Capital Account of Economic Services-Contd.				
(c)—Capital Account of Industry and Minerals Concl'd.				
528—Capital Outlay on Mining and Metallurgical Industries Other mining and metallurgical industries	—	13,00,000	13,00,000	13,00,000
Total	—	13,00,000	13,00,000	13,00,000
Total C(c)-Capital Account of Industry and Minerals	—	26,02,000	26,02,000	40,61,000
(d) - Capital Account of Water and Power Development—				
534—Capital Outlay on Power Projects—				
A-Hydro Electric Schemes				
Rongnichu Hydro-Electric Scheme	—	17,88,242	17,88,242	23,56,985
Rothak Micro Hydel Scheme	—	180	180	180
Rimbi Micro Hydel Scheme	—	6,19,820	6,19,820	6,19,820
North Sikkim Hydel Scheme	—	1,50,706	1,50,706	1,50,706
E - Transmission and Distribution Scheme				
Rural Electrification Scheme	—	25,07,915	25,07,915	25,07,915
Total	—	50,66,863	50,66,863	56,35,606
Total C(d)-Capital Account of Water and Power Development	—	50,66,863	50,66,863	56,35,606
(e)-Capital Account of Transport and Communications—				
537—Capital Outlay on Roads and Bridges—				
District and other roads	—	1,03,73,940	1,03,73,940	1,94,69,992
Machinery and equipment	—	27,47,286	27,47,286	34,81,659
Total	—	1,31,21,226	1,31,21,226	2,29,51,651

**STATEMENT NO.12 - DETAILED STATEMENT OF OF CAPITAL EXPENDITURE
DURING AND TO END OF THE YEAR 1976-77- Contd.**

Nature of expenditure	Expenditure during 1976-77			Expenditure to the end of 1976-77
	Non-Plan Rs.	Plan Rs.	Total Rs.	
C—Capital Account of Economic Services - Concl'd.				
538—Capital Outlay on Road and Water Transport Services—				
A—Road Transport—				
Acquisition of Fleet	—	18,02,472	18,02,472	18,02,472
Workshop facilities	—	89,179	89,179	89,179
Other expenditure	—	5,62,790	5,62,790	9,45,208
Total	—	<u>24,54,441</u>	<u>24,54,441</u>	<u>28,36,859</u>
544—Capital Outlay on Other Transport and Communication Services—				
Tourism	—	<u>19,18,119</u>	<u>19,18,119</u>	<u>26,76,025</u>
Total	—	<u>19,18,119</u>	<u>19,18,119</u>	<u>26,76,025</u>
Total C(e)-Capital Account of Transport and Communications	—	<u>1,74,93,786</u>	<u>1,74,93,786</u>	<u>2,84,64,535</u>
Total C-Capital Account of Economic Services	—	2,86,05,354	2,86,05,354	4,55,52,639
Total - Expenditure Heads (Capital Account)	<u>16,66,715</u>	<u>4,38,15,614</u>	<u>4,54,82,329</u>	<u>7,01,34,016*</u>

*The above expenditure does not include Rs. 11 lakhs spent out of advance from the Contingency Fund but not recouped to the Fund till the close of the year, as under:
511—Capital Outlay on Dairy Development - Rs. 10 lakhs
530—Investment in industrial financial institutions- Rs. 1 lakh.



**STATEMENT NO.13 - STATEMENT SHOWING DETAILS OF INVESTMENTS
CO-OPETIVE BANKS AND SOCIETIES ETC., TO THE END OF 1976-77**

Sl.No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	No. of shares and percentage of Government investment to the total paid up capital
1	2	3	4	5
	(i) <i>Statutory Corporations</i>			
1.	State Bank of Sikkim	1968	Equity shares	26,000 (63.98%)
2.	Sikkim Mining Corporation	1960	Equity shares	29,245 (51%)
3.	State Trading Corporation	1975-76	Equity shares	4,000 (100%)
4.	Sikkim Time Corporation	1976-77	Equity shares	1,200
	(ii) <i>Companies</i>			
5.	Sikkim Jewels Company	1972	Equity shares	4,100 (53.78%)
6.	Sikkim Distilleries Ltd.	.. (a)	Preference	350 (87.50%)
		1976-77	Equity	9,09,038 (48.60%)
			Bonus Shares	1,81,807
7.	Star Cinema	1962	Share capital	No shares issued (18.83%)
8.	Denzong Cinema	1962	Equity	1,750 (28.31%)
	(iii) <i>Banks and Co-operative Societies</i>			
9.	State Bank of India	1966	Equity	75 ..
10.	Sikkim Consumers Co-operative Society	1975-76	Equity	12,320 ..
		1976-77	Equity	4,000 ..
11.	Joint Ventures	1976-77	Equity	1,020 ..
	Face value of each share	Amount invested to the end of the year 1976-77	Amount of dividends declared and credited to Government during the year	

OF GOVERNMENT IN STATUTORY CORPORATIONS, COMPANIES,

6	7	8	9
100 but called 50	13,00,000	1,56,000	
100	29,24,500	—	
100	4,00,000	—	
1,000	12,00,000	—	
100	4,10,000	—	
100	35,000	—	
5	45,45,190	9,71,513	
	9,09,035	—	
	1,75,000	—	
100	1,75,000	—	
350	26,250	—	
25	3,08,000	—	
-do-	1,00,000	—	
100	1,02,000	—	
Grand Total	1,26,09,975	11,27,513	

(a) Information awaited from the Department.

STATEMENT NO.14 - STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1976-77

CAPITAL AND OTHER EXPENDITURE	(In lakhs of Rupees)		
	On the 1st April 1976	During the year	On the 31st March 1977
Capital Expenditure			
Public Works	17.64	59.93	77.57
Social and Community Services	59.41	1,08.84	1,68.25
General Economic Services	7.08	9.12	16.20
Agriculture and Allied Services	32.41	25.31	57.72
Industry and Minerals	14.59	26.02	40.61
Water and Power Development	5.69	50.67	56.36
Transport and Communications	1,09.70	1,74.93	2,84.63
Total Capital Expenditure	<u>2,46.52</u>	<u>4,54.82</u>	<u>7,01.34</u>
Loans and Advances—			
Loans and advances for various services			
General Economic Services	19.62	(—) 0.22	19.40
Agriculture and Allied Services	33.21(a)	8.34	41.55
Industry and Minerals	59.54	2.76	62.30
Transport and Communications	—	11.25	11.25
Loans to Government Servants	13.13(a)	9.15	22.28
Miscellaneous Loans	<u>65.59</u>	<u>(—) 1.86</u>	<u>63.73</u>
Total Loans and Advances	<u>1,91.09</u>	<u>29.42</u>	<u>2,20.51</u>

(a) Differs by Rs.0.01 lakh from the closing balance as on 31st March 1976 due to rounding.

**AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED
FOR THAT EXPENDITURE**

	(In lakhs of ruppees)		
Other Expenditure—			
Appropriation to the Contingency Fund	25.00	25.00	50.00
Total-Capital and Other expenditure	4,62.61	5,09.24	9,71.85(b)
Principal Sources of Funds			
Revenue Surplus	1,17.48	4,15.96	5,33.44
Debt—			
Internal Debt of the State Government	—	5.00	5.00
Loans and Advances from the Central Government	1,29.70	74.48	2,04.18
Small Savings, Provident Fund	—	15.67	15.67
Contingency Fund	25.00	14.00	39.00
Reserve Funds	—	0.01	0.01
Deposits and Advances	47.94	18.53	66.47
Suspense and Miscellaneous	1,48.45	(—) 13.05	1,35.40
Remittances	(—) 5.52	54.23	48.71
Total-Debt and other obligations	<u>3,45.57</u>	<u>1,68.87</u>	<u>5,14.44</u>
Deduct-Cash balance	71.83	14.92	86.75
Add- Decrease in Cash balance			
Deduct-Increase in Investment	<u>3,25.18</u>	<u>60.67</u>	<u>3,85.85</u>
Net Provision of Funds	66.04	5,09.24	5,75.28(b)

(b) Difference of Rs. 3,96.57 lakhs between the total Capital Expenditure (Rs. 9,71.85 lakhs) and the net provision of funds (Rs. 5,75.28 lakhs) as on 31st March 1977 is under reconciliation (March 1978).

**STATEMENT NO. 15 - DETAILED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

Head of account 1	Opening blance 2	Receipts 3	Disbursements 4	Closing blance 5
	Rs.	Rs.	Rs.	Rs.
Part I - CONSOLIDATED FUND				
Receipt Heads (Revenue Account)(a)		19,19,30,334		
Expenditure Heads (Revenue Account) (b)			15,03,34,186	
Expenditure Heads (Capital Account) (b)			4,54,82,329	
E—Public Debt— (c)				
603—Internal Debt of the State Government		5,00,000	—	Cr. 5,00,000
604—Loans and Advances from the Central Government	Cr. 1,29,70,100	76,74,000	2,26,000	Cr. 2,04,18,100
Total—E-Public Debt	Cr. 1,29,70,100	81,74,000	2,26,000	Cr. 2,09,18,100
F—Loans and Advances—				
Loans and Advances by the State Government(d)	Dr. 1,91,09,097	9,06,582	38,48,787	Dr. 2,20,51,302
H—Transfer to Contingency				
769—Appropriations to Contingency Fund	Dr. 25,00,000	—	25,00,000	Dr. 50,00,000
Total-Part I Consolidated Fund		20,10,10,916	20,23,91,302	
Part II - CONTINGENCY FUND				
800—Contingency Fund				
Appropriations from the consolidated Fund	Cr. 25,00,000	25,00,000	—	Cr. 50,00,000
Animal Husbandry	—	—	10,00,000*	Dr. 10,00,000
Industries	—	—	1,00,000*	Dr. 1,00,000
Total Part II-Contingency Fund	Cr. 25,00,000	25,00,000	11,00,000*	Cr. 39,00,000

*The expenditure remained unrecouped till the close of the Year

(a),(b),(c)and (d) For detailed account please see statement 10 for (a); 11 for (b); 16 for (c) and 17 for (d).

**STATEMENT NO.15 - DETAILED STATEMENT OF RECEIPT, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
CONTINGENCY FUND AND PUBLIC ACCOUNT-Contd.**

Head of account 1	Opening balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
Part-III-PUBLIC ACCOUNT				
I—Small Savings, Provident Funds, etc.				
(b)Provident Funds				
805—State Provident Funds	—	15,67,296	—	Cr. 15,67,296
Total I—Small Savings, Provident Funds, etc.	—	15,67,296*	—	Cr. 15,67,296
J—Reserve Funds,				
(b)—Reserve Funds not bearing interest				
826—Depreciation/Renewal Reserve Funds **				
Gross balance	Cr. 64,74,457	—	—	Cr. 64,74,457
Investment	—	—	—	Dr. 64,74,457
Total—Gross	Cr. 64,74,457	—	—	Cr. 64,74,457
Investments	Dr. 64,74,457	—	—	Dr. 64,74,457
829—Development and Welfare Funds—				
Development Funds for Medical and Public Health purposes-Hospital Fund				
Gross Balance	—	12,500	11,584	Cr. 916
Total 829—	—	12,500	11,584	Cr. 916
Total J—Reserve Funds				
Gross balance	Cr. 64,74,457	12,500	11,584	Cr. 64,75,373
Investments	Dr. 64,74,457	—	—	Dr. 64,74,457

**For details please see statement No.18.

*Transferred from the Account of Provident Fund vide Appendix at page 86

**STATEMENT NO. 15 - DETAILED STATEMENT OF RECEIPT, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT
CONTINGENCY FUND AND PUBLIC ACCOUNT - conclud.**

Head of account	Opening balance	Receipts	Disbursements	Closing balance
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
K—Deposits and Advances				
(b)Deposits not bearing interest				
843—Civil Deposits—				
Revenue Deposits	Cr. 5,88,377	—	—	Cr. 5,88,377
Public Works Deposits	Cr. 49,73,078	35,58,783	19,46,079	Cr. 65,85,782
Deposits received by Government				
Commercial Undertakings	Cr. 5,159	—	—	Cr. 5,159
Deposits in connection with elections	Cr. 750	—	—	Cr. 750
Total—Deposits not bearing interest	Cr. 55,67,364	35,58,783	19,46,079	Cr. 71,80,068
(c)—Advances				
850—Civil Advances				
Forest Advances	Dr. 4,986	—	—	Dr. 4,986
Other departmental advances	Dr. (—)2,500	—	—	Dr. (—)2,500*
Other advances	Dr. 7,70,853	—	(-)2,40,000	Dr. 5,30,853**
Total-850-Civil Advances	Dr. 7,73,339	—	(-)2,40,000	Dr. 5,33,339
Total-(c)-Advances	Dr. 7,73,339	—	(-)2,40,000	Dr. 5,33,339
Total-K-Deposits and Advances	Cr. 47,94,025	35,58,783	17,06,079	Cr. 66,46,729

*Minus balance is due to misclassification.

**Minus figure is due to withdrawal of an amount debited twice in account of 1975-76.

**STATEMENT NO.15 - DETAILED STATEMENT OF RECEIPT, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
CONTINGENCY FUND AND PUBLIC ACCOUNT - Contd.**

Head of account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
L—Suspense and Miscellaneous				
(b) Suspense				
858—Suspense Accounts — Cash Settlement Suspense Account	Dr. 948	—	—	Dr. 948
Suspense Accounts (Civil)	Dr. 66,665	3,45,118	97,714	Cr. 1,80,739
Total 858-Suspense Accounts	Dr. 67,613	3,45,118	97,714	Cr. 1,79,791
Total (b)-Suspense (c) Other Accounts	Dr. 67,613	3,45,118	97,714	Cr. 1,79,791
870—Cheques and Bills— Preaudit Cheques	Cr. 1,49,14,386	9,57,20,804	9,72,60,988	Cr. 1,33,74,202
Total-870-Cheques and Bills	Cr. 1,49,14,386	9,57,20,804	9,72,60,988	Cr. 1,33,74,202
872—Permanent Cash Imprest- Civil	Dr. 2,318	—	11,750	Dr. 14,068
Total—872-Permanent Cash Imprest	Dr. 2,318	—	11,750	Dr. 14,068
873—Cash Balance Investment Account	Dr. 3,25,18,284*	2,50,00,000	3,10,67,296	Dr. 3,85,85,580
Total—(c)-Other Accounts	Dr. 1,76,06,216	12,07,20,804	12,83,40,034	Dr. 2,52,25,446
Total—L-Suspense and Mis- cellaneous	Dr. 1,76,73,829	12,10,65,922	12,84,37,748	Dr. 2,50,45,655

*Excludes value of stocks of gold (2,000 grams) and silver (10,000 grams) held as part of investment.

**STATEMENT NO. 15 - DETAILED STATEMENT OF RECEIPT, DISBURSEMENTS
AND BALANCES UNDER HEADS OF ACCOUNT RELATING TO DEBT,
CONTINGENCY FUND AND PUBLIC ACCOUNT - Concl'd.**

Head of account	Opening balance	Receipts	Disbursements	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
M—Remittances	PART III- PUCBLIC ACCOUNT - CONCLD.			
(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. 4,92,011	5,77,35,191	5,68,97,475	Cr. 3,45,705
Forest Remittances	Dr. 3,24,304	1,11,04,655	1,21,05,853	Dr. 13,25,502
Other departmental Remittances	Cr. 2,64,941	3,14,70,051	2,51,85,643	Cr. 65,49,349
Total—882	Dr. 5,51,374	10,03,09,897	9,41,88,971	Cr. 55,69,552
Total (a) Money Orders, etc.	Dr. 5,51,374	10,03,09,897	9,41,88,971	Cr. 55,69,552
(b)-Inter- Government Adjustment Accounts				
886—Adjusting Account between Central and State Governments	—	6,64,494	13,62,654	Dr. 6,98,160
Total(b)-Inter- Government Adjustment Accounts	Dr. —	6,64,494	13,62,654	Dr. 6,98,160
Total M- Remittances	Dr. 5,51,374	10,09,74,391	9,55,51,625	Cr. 48,71,392
Total Part III-Public Account	Dr. 1,34,31,178	22,71,78,892	22,57,07,036	Dr. 1,19,59,322
Total - Receipts/Disbursements (Parts I, II and III)	—	43,06,89,808	42,91,98,338	
N—Cash Balance—		Opening Balance	Closing Balance	
899—Cash Balance—				
Deposits with other Banks		91,77,480	81,80,546	
Remittances in Transit—		...		
Local—	(—)	19,94,042	4,94,362	
Total-N. Cash Balance		71,83,438	86,74,908	
Grand Total		43,78,73,246	43,78,73,246	

**STATEMENT NO.16 - DETAILED STATEMENT OF DEBT AND OTHER
INTEREST-BEARING OBLIGATIONS OF GOVERNMENT**

Description of Debt	Balance on 1st April, 1976	Additions du- ring the year	Discharges du- ring the year	Balance on 31st March 77
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E-Public Debt				
603—Internal Debt of the State Government				
Loans from the Life Insurance Corporation of India	—	5,00,000	—	5,00,000
Total 603-Internal Debt of the State Government	—	5,00,000	—	5,00,000
604—Loans and Advances from the Central Government-				
A-Non-Plan Loans—				
Loans to cover gap in resources—				
Loan for purchase of shares in Sikkim Mining Corporation	29,24,600	—	200,000	27,24,600
Loans for construction of Aerial Ropeways	30,50,000	—	—	30,50,000
Total-A-Non-Plan Loans	59,74,600	—	200,000	57,74,600
B-Loans for State/Union Territory—				
Plan schemes				
Block loans	60,00,000	72,00,000	—	1,32,00,000

**STATEMENT NO. 16 - DETAILED STATEMENT OF DEBT AND OTHER
INTEREST-BEARING OBLIGATIONS OF GOVERNMENT—Concl'd.**

Description of Debt	Balance on 1st April, 1976	Additions du- ring the year	Discharges du- ring the year	Balance on 31st March 77
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
D—Loans for Centrally Spon- sored Plan Schemes—				
Loans for General Ser- vices	6,50,000	4,74,000	26,000	10,98,000
Loans for General Econo- mic Services—	3,45,500	—	—	3,45,500
Total-D-Loans for Centra- lly Sponsored Plan Schemes	9,95,500	4,74,000	26,000	14,43,500
Total-604-Loans and Advances from the Central Govern- ment	1,29,70,100	76,74,000	2,26,000	2,04,18,100
Total-E-Public Debt	1,29,70,100	81,74,000	2,26,000	2,09,18,100
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
805-State Provident Funds				
A-Civil—				
General Provident Fund	—	15,67,296	—	15,67,296
Total-I-Small Savings, Provident Funds etc.	—	15,67,296	—	15,67,296
Grand Total	1,29,70,100	97,41,296	2,26,000	2,24,85,396

**STATEMENT NO.17 - DETAILED STATEMENT OF LOANS AND ADVANCES
BY GOVERNMENT**

Head of Account	Balance on 1st April 1976	Advanced during the year	Total	Recovered during the year	Balance on 31st March 1977	Interest received and credit- ed to reve- nue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F--LOANS AND ADVANCES						
Loans for Economic Services—						
(i) Loans for General Economic Services—						
698-Loans for Co-op- eration						
Credit Co-operatives—						
Loans to Sikkim Con- sumers						
Co-operative Society	2,37,500	—	2,37,500	—	2,37,500	—
Other Co-operatives	9,24,548	—	9,24,548	22,454	9,02,094	300
Total	11,62,048	—	11,62,048	22,454	11,39,594	300
700-Loans to General Financial and Tra- ding Institutions						
Loans to Trading Institutions						
Loans to State Tra- ding Corporation, Sikkim	8,00,000	—	8,00,000	—	8,00,000	—
Total	8,00,000	—	8,00,000	—	8,00,000	—
Total (i) Loans for General Economic Services	19,62,048	—	19,62,048	22,454	19,39,594	300

**STATEMENT NO.17 - DETAILED STATEMENT OF LOANS AND ADVANCES
BY GOVERNMENT—Contd.**

Head of Account	Balance on 1st April 1976	Advanced during the year	Total	Recovered during the year	Balance on 31st March 1977	Interest received and credit- ed to reve- nue
1	2	3	4	5	6	7
	Rs	Rs	Rs	Rs	Rs	Rs
(ii)-Loans for Agriculture and Allied Services						
705-Loans for Agriculture—						
Agricultural farms						
Advances to Cultivators	<u>9,49,609</u>	<u>58,514</u>	<u>10,08,123</u>	<u>43,036</u>	<u>9,65,087</u>	—
Total-705-Loans for Agriculture	<u>9,49,609</u>	<u>58,514</u>	<u>10,08,123</u>	<u>43,036</u>	<u>9,65,087</u>	—
710-Loans for Animal Husbandry—						
Piggery Development	6,48,615	5,48,523	11,97,138	37,662	11,59,476	—
Poultry Development	<u>3,56,896</u>	—	<u>3,56,896</u>	<u>92,260</u>	<u>2,64,636</u>	—
Total-710-Loans for Animal Husbandry	<u>10,05,511</u>	<u>5,48,523</u>	<u>15,54,034</u>	<u>1,29,922</u>	<u>14,24,112</u>	—
711-Loans for Dairy Development—						
Milk supply schemes	<u>13,17,289</u>	—	<u>13,17,289</u>	—	<u>13,17,289</u>	—
Total-711-Loans for Dairy Development	13,17,289	—	13,17,289	—	13,17,289	—
713-Loans for Forest Forest conservation and development—						
Loan to Wood Working Centre	<u>48,747</u>	<u>4,00,000</u>	<u>4,48,747</u>	—	<u>4,48,747</u>	—
Total-713-Loans for Forest	<u>48,747</u>	<u>4,00,000</u>	<u>4,48,747</u>	—	<u>4,48,747</u>	—
Total (ii) Loans for Agriculture and Allied Services	<u>33,21,156</u>	<u>10,07,037</u>	<u>43,28,193</u>	<u>1,72,958</u>	<u>41,55,235</u>	—

**STATEMENT NO.17 - DETAILED STATEMENT OF LOANS AND ADVANCES
BY GOVERNMENT—Contd.**

Head of Account	Balance on 1st April 1976	Advanced during the year	Total	Recovered during the year	Balance on 31st March 1977	Interest received and credit- ed to reve- nue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(iii) Loans for Industry and Minerals						
720-Loans for Industrial Research and Development—						
Other loans						
Loans to Sikkim						
Jewels	42,62,500	—	42,62,500	—	42,62,500	—
Other loans	16,91,692	—	16,91,692	—	16,91,692	—
Total-720-Loans for Industrial Research and Development	59,54,192	—	59,54,192	—	59,54,192	—
721-Loans for Village and small Industries—						
Small Scale Industries	—	3,46,800	3,46,800	70,512	2,76,288	—
Total-721-Loans for Village and small Industries	—	3,46,800	3,46,800	70,512	2,76,288	—
Total (iii) Loans for Industry and Minerals	59,54,192	3,46,800	63,00,992	70,512	62,30,480	—
(iv) Loans for Trans- port and Commu- nications						
744-Loans for Other Transport and Co- mmunication Services—						
Tourism	—	11,25,000	11,25,000	—	11,25,000	—
Total-744-Loans for Other Transport and Communication Services	—	11,25,000	11,25,000	—	11,25,000	—
Total (iv) Loans for Transport and Communications	—	11,25,000	11,25,000	—	11,25,000	—
Total-Loans for Ec- onomic Services	1,12,37,396	24,78,837	1,37,16,233	2,65,924	1,34,50,309	—

**STATEMENT NO.17 - DETAILED STATEMENT OF LOANS AND ADVANCES
BY GOVERNMENT—Concl'd.**

Head of Account	Balance on 1st April 1976	Advanced during the year	Total	Recovered during the year	Balance on 31st March 1977	Interest received and credit- ed to reve- nue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Government Servants—						
766-Loans to Govern- ment servants, etc.						
House Building Advances	10,37,145	8,72,333	19,09,478	90,195	18,19,283	—
Advances for purchase of Motor conveyances	2,47,109	40,000	2,87,109	42,955	2,44,154	—
Other advances	28,384	4,57,617	4,86,001	3,21,923	1,64,078	—
Total 766-Loans to Government Servants, etc.	13,12,638	13,69,950	26,82,588	4,55,073	22,27,515	—
767-Miscellaneous Loans—						
Miscellaneous Loans—						
Loans to M/s Jetmul Bhojraj & Co.	65,59,063	—	65,59,063	1,85,585	63,73,478	—
Total-767-Miscella- neous Loans	65,59,063	—	65,59,063	1,85,585	63,73,478	—
Total-F-Loans and and Advances	*1,91,09,097	38,48,787	2,29,57,884	9,06,582	2,20,51,302	300
Major Heads of Account	Amount					
	Rs.					
705-Loans for Agriculture	58,514					
710-Loans for Animal Husbandry	5,48,523					
713-Loans for Forest	4,00,000					
721-Loans for Village and Small Industries	3,46,800					
744-Loans for Other Transport Communication Services	11,25,000					
Total	24,78,837					

*Includes a balance of Rs.1,84,23,998 as on 26th April, 1975, which is based on the information collected from the departmental records.

**STATEMENT NO.18 - STATEMENT SHOWING THE DETAILS OF EARMARKED
BALANCES**

Name of Reserve Fund or Deposit Account	Balance on 1st April 1976			Balance on 31st March 1977		
	Cash	Investment	Total	Cash	Investment	Total
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
J-RESERVE FUNDS-						
(a)-Reserve Funds not bearing interest-						
826-Depreciation/Renewal Reserve Funds-						
Depreciation Reserve Funds of Government						
Commercial Departments/ Undertakings	—	62,44,320	62,44,320	—	62,44,320	62,44,320
Depreciation Reserve Funds of Government Non—Commercial De- partments	—	2,30,137	2,30,137	—	2,30,137	2,30,137
Total-826-Deprecia- tion Renewal Reserve Funds	—	64,74,457	64,74,457	—	64,74,457	64,74,457

STATE

Received of the Treasurer of the State

for the sum of Dollars

1887

1888

20,000
20,000

Warrant
for
to
for
for
for
for

10,000
10,000
10,000
10,000
10,000
10,000

20,000

20,000

20,000

20,000

ERRATA

Finance Account 1976-77—Government of Sikkim

Sl. No.	Page No.	Reference to para, line, etc.	For	Read
1.	(i)	Table of contents Statement No. 3 (iii)	Debt	debt
2	(i)	Statement No. 6	Cash balance	Cash balances
3	(i)	Statement No. 7	Public Accounts	Public Account
4	(ii)	Statement No. 16 Line 1	interest bearing	interest - bearing
5	(ii)	Appendix pages	86	87
6	1	Line 3 of the certificate	year	year,
7	3	Line 9	debt etc. Account)	Debt etc.- Account)
8	3	Line 10 First division line 1 line 6 from bottom Para "second division" 1st line 4th line from bottom	Account)', taxation (Other receipt Advances	Account)', taxation (other receipts Advances
9	4	Para 2 line 6 Line 20 Line 30	in thr sectors major of classification	in the sectors major, classification
10	5	Line 2 P ra 5 - line 3 Para 6 line 1	consecuting exlude Fiance	consecutive exlude Finance
11	8	(b)	Transation	Transactions
12	9	(b)	Fiscial	Fiscal

Sl. No.	Page No.	Reference to para, line etc.	For	Read
13	10	(i) Revenue (b) Dividends and profit 050-Dividends Total - B (b) - Interest . . . (ii) Social and Community	Revenue Dividends and profit Dividends Dividends Services	Revenue - Contd. Dividends and profits Dividends Dividends Services
14	11	(C) Interest payment Head 252 Total - A (d) Administrative Services 1976-77 Total A--General Services 1976-77 Head 277-Education 1976-77	servicing Secretariat General 1,32,92 1,94,67 1,43,83	Servicing Secretariat - General 1,32,92 1,94,67 1,43,83
15	12	Top of the page	SUMMARY	SUMMARY
16	13	C.Economic Services-Contd. Total-C (b)-Abgriculture	C. Economic Services-contd. Abgriculture	C.Economic Services Agriculture
17	14	(2)-Capital, Public Debt,	Loans	Loans,
18	15	(2) Capital, Public Debt, 603-Internal Debt. F.Loans and Advances Major head 769 Foot note (y) line 1	Loans Government F.Loans and Advance to the expenditure tiven	Loans, Government F. Loans and Advances (b) to expenditure given
19	16-17	Head below M. Remittances	Minor Head may be read as under:— (a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc. and other Remittances.	
20	17	K. Deposit and Advances Total-Disbursements Parts I, II and III) 1975-76	Deposit 24,85,754	Deposits 24,85,74
21	18	Insert the following on the top of this page STATEMENT NO. 1 - SUMMARY OF TRANSACTIONS - (Contd.) Explanation note. 1. line 2 Explanatory note. 3. line 1 Last line Explanatory note. 4. line 1 Explanatory note, 2. line 2	(77-20 per cent Revenue Receipt year. account duties	(77 per cent revenue receipts year). account duties.

Sl. No.	Page No.	Reference to para, line, etc.	For	Read
22	19	Caption line 1 Top of the page Heading -do- Explanation below S.No. 5 Explanation below serial No. 6 lines 1 and 2	TRANSACTIONS Delete PART III Actuale (In lakhs of rupee) forestry Veterinary Services Cattle	TRANSACTIONS - Concl'd. PUBLIC ACCOUNT Actuals (In lakhs of rupees) forestry Veterinary services cattle
23	21	Explanatory Note, 2 line 2 and 3 and last line	Consumer's Ventures statement	Consumers' Venture Statement
24	22	Table Column 5 1st line below Table Explanatory Note 2 - caption line 5 from bottom line 3 from bottom (sixth word)	March' statement Loan plan Government	March Statement Loans Plan Government
25	23	caption Table column 5 3. Small Savings,	Concl'd March, etc:	Concl'd. March etc.
	23	line 2 below serial no. 3 Second sub para of Note no. 3- line 1 3rd line under (II) Other obligations four h line under (II) Other obligations	statement March, March,	Statement March March
26	24	Statement No. 4 Total Balance on 1st April 1976 Foot note (b)	1,91.90 Accounts	1,91.09 accounts
27	25	Statement No. 5 Caption line 2 Heading -Column 1 Line 1 Column 1 Line 1 Sikkim Mining	LOANS gurantee Gurantee	LOANS, Guarantee Guarantee
28	25	4th line	Society Ltd.	Society

S. No.	Page No.	Reference to para, line, etc.	For	Read
29	26	(B) Other Cash Balances and Investments - Item (1) Line 2 Explanatory Note 1 last but one line Note 5	perditure Stste Bank in State. No.	penditure State Bank of Statement No.
30	28	caption line 2 Explanatory Notes para 1 - sub-para 2 line 1 Note-3-line 2	ACCOUNTNT Contd. balance in Government	ACCOUNT Concl. balances Government
31	30	(b) Non-Tax Revenue (i) Interest Receipts.....	Deividends	Dividends
32	31	Heading Column 2	Rupees	rupees
33	35	Head 065 - Line 4 Head 077 - Line 2	forteitures Tution	forfeitures Tuition
34	36	Caption line 2	HEADS	HEADS. -Contd.
35	37	-do- 138 - Road and Water Transport Services Total - B - Non-Tax Revenue	HEADS. 1,82,56,481	HEADS. - Concl. 2,81,56,481
36	37	Line 10 from bottom	Health	Health,
37	38	Heading 211 - Parliament/State B - State/Union..... 212 - President..... Emoluments and Allowances.. 213 - Council of Ministers - Salary of Ministers..... Column - Heads Column - Voted Column - Total	Headss Legislature Legislature Territories — — —	Heads Legislature Legislatures Territories - Non-Plan Non-Plan 60,647 60,647
38	39	(a) Organs of State-Concl. Non-Plan	(Deleted with figures)	
39	40	Head 230	Stamp	Stamps

Sl. No.	Page No.	Reference to para, line, etc.	For	Read
40	41	Head A - General Services 245 - Other Taxes..... Total - C - Interest payment..	Contd com payment	Contd. com - payments
41	42	Caption line 2 Heading Column 1	Contd	Contd. Heads
42	43	259 - Public Works Direction Construction state plan 2nd line under "Maintenance Repairs"	Administration state plan The minor head "Furnishings" should come come slightly to the left side i.e. immedi- ately below "Maintenance".	Administration State plan
	43	Under 265 - Other Administra- tive services Under 265 - Other Home Guards Non-Plan Column - Total	Taraining 59, 45	Training 59,454
43	45	Head 277 - Education	B-Secondary Education Direction and Administration	B-Secondary Educa- tion Direction and Admi- nistration
44	46	Head 277 Minor head youth welfare scheme	Contd. welfare scheme	Concl. welfare schemes
45	48	Caption line 1 Head 283 - line below Furnishings	TATEMENT Husing A-General Non-plan	STATEMENT Housing A-General Non-Plan
46	49	Head 288 C-Welfare..... Scheduled Tribes	orther	other
47	50	Under Head 298 - Co-operation Line 4 Line 6	Education credit Co-operatives	Education, credit Co-operatives
48	51	Under C-Economic Services (a) General Economic Services Under 305 Agriculture - Agricultural Farms Non-Plan 7th line from bottom	Concl. 24,209 economic	Concl. 34,209 economics

S. No.	Page No.	Reference to para line, etc.	For	Read
49	53	Under C-Economic Services (b) Agriculture 310-Animal Husbandry Veterinary Education State Plan Total	Concl. Husbandry	Contd. Husbandry 1,36,74 1,36,754
50	54	313-Forest-Contd.	313-Forest-	Contd. Deleted
51	55	(b)-Agriculture	Services	Services
52	56	Line 2 (c) - Industry and	Mineral	Minerals
53	57	Head 333	Navigation	Navigation,
		Head 334	Power	Power
		7th line below	Rongichu	Rongnichu
54	58	Line 1 - C-Economic Services	Contd.	Concl.
55	60	Head 482 sewerage schemes 4th line from bottom	Health sewerage schemes Consumer	Health, Sewerage schemes Consumers
56	61	Head 505 1st line below Total C-(b)	Agriculture Capital Account Agriculture	Agricultural Capital Account of Agriculture
57	62	(c) Capital Account of Indus- try Delete guide mark !! and foot	Minerals	Minerals
			note on this page.	
58	63	Head (e) Capital Foot note line 3 Foot note last line	Communications lakhs Investment in industrial financial institutions	Communications lakhs. Investment in industrial Financial institutions
59	64	Head 482 3rd line below 5th line below	Sewerage programme	Sewerage programmes
60	66	Caption-line 1 Head 495-2nd line Head 498-3rd Minor head Add the following on this page Total (a) Capital Account of General Economic Services	DETAILED Community Consumer	DETAILED Community Consumers
			9,12,000 (Col.3)	9,12,000 (Col.4)
				16,20,000 (Col.5)

Sl. No.	Page No.	Reference to para, line etc.	For	Read
61	66	Head 505 Head 510	Farm Expenditure	farms expenditure
62	67	Heading of last column. (c) Capital Account Head 528 Head 534 E-Transmission	bd Minerals Concl'd. Metallurgical	the Minerals - Concl'd. Metallurgical
63	68	Caption line 1 line 2 Footnotes - 2nd line from bottom last footnote	Scheme OF OF Contd. lakhs Investment in indus- trial financial institutions CO-OPETIVE SOCIETIES TO Consumers Ventures	Schemes OF Concl'd. lakhs. Investments in Indus- trial Financial institutions. CO-OPERATIVE SOCIETIES, UPTO Consumers' ventures
64	70	Caption - line 2 S.No. 10 Last line	TO THE Rupees	TO rupees
65	72	Caption - line 2 Heading of Table	Appropriation to the Fund	Appropriations to Funds, etc.
66	73	Second line Col. I 10th line		
67	74	Add the following on the top of this page FUND AND PUBLIC ACCOUNT Table columns 2nd and 5 Head 604 - line 2 Line 5 from bottom First footnote Second footnote Under 604 - Loans etc. H - Transfer to Contingency	B.DEBT, CONTINGENCY (i) blance (ii) blance Government con - Year statement Contingency	Contingency balance balance Government con - year. Statement no. Contingency Fund
68	75	Caption line 1 Column 3 (against Head 805) Column 3 (against Total I Column 2 Total Gross Footnote** should come Last line (in Footnote) 1st footnote	RECEIPT 15,67,296 15,67,296* Cr 64,47,457 under footnote* 86 statement	RECEIPTS 15,67,296* 15,67,296 Cr 64,74,457 87. Statement

Sl. No.	Page No.	Reference to para, line, etc.	For	Read
69	76	Caption line 1 Caption line 2 Caption line 3 First line (in Footnote) Last line (in Footnote)	RECEIPT DEBT, Concl'd. misclassification in account	RECEIPTS DEBT, Contd. Misclassification in the accounts
70	77	Caption line 1	RECEIPT	RECEIPTS
71	78	-do-	-do-	-do-
72	79	Table Column 2 Table Column 5 3rd line from bottom	April, March 77 Territory -	April March 1977 Territory
73	80	Table Column 2 Table column 5 Column -1 2nd line from bottom	April, March 77	April March 1977
74	81	Head 698	Funds Loans to Sikkim Commmers loans	Funds, Loans to Sikkim Consumers' Loans -
75	83	Head 720-Other loans		
76	84	Head 744 Footnote line 1	Communication April,	and Communication April
77	85	Second line from bottom	tion Renewal	tion/Renewal
77	87	Caption line 2	Accounts	Account