



GOVERNMENT OF SIKKIM

**FINANCE ACCOUNTS  
1975-76**

(26th APRIL 1975 TO 31st MARCH 1976)

STATIONER'S COPY OF THE ORIGINAL

1912-19

MINISTER OF FINANCE

MINISTER OF FINANCE

(i)

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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 1975-76 presents the accounts of the receipts and outgoings of the Government for the period from 26th April 1975, when Sikkim became a State of the Indian Union, to 31st March 1976 (referred to as the year 1975-76 in this compilation) together with the financial results disclosed by the revenue and capital accounts, the accounts of public debt and liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the same period 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 period from 26th April 1975 to 31st March 1976, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the period 26th April 1975 to 31st March 1976.



(A. BAKSI)

*Comptroller and Auditor General of India*

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## INTRODUCTORY

Under the Constitution (Thirty-sixth Amendment) 1975, Sikkim became a State of the Indian Union from the 26th April 1975 and from that date, the Consolidated Fund and the Public Account of the State came into being under Article 266 of the Constitution. A Contingency Fund was also established by an Act of the State Legislature passed in October 1975, in terms of Article 267 (2) of the Constitution.

Prior to 26th April 1975, the transactions of the erstwhile Government of Sikkim were grouped under two sections, the first consisting of developmental expenditure financed entirely from grants or loans received from the Government of India and the second one consisting of normal expenditure met from the resources raised by the Government of Sikkim as well as from the grants and loans from the Government of India. The developmental expenditure was classified under sectoral heads for the purpose of rendering periodical statements of such expenditure to the Government of India. The normal receipts and expenditure were classified under certain Major Heads prescribed by the then Government. In either of the two sections, no distinction was maintained between revenue and capital expenditure, nor any distinction made between 'charged' and 'voted' expenditure.

During the period 26th April 1975 to 30th September 1975, when the expenditure of Government was covered by two authorisations by the Governor issued in May, 1975 and July, 1975, the accounting pattern previously followed was retained except that distinctions were introduced for the first time between revenue and capital expenditure and between charged and voted expenditure. In the budget for the year 1975-76, covering the period 26th April 1975 to 31st March 1976, presented to the Legislature in September 1975, the normal and the developmental budgets were unified into one statement and the classification of the transactions followed by other States of the Indian Union was adopted. The receipts and expenditure for the period upto 30th September 1975, initially classified under the old heads of accounts, were reclassified under the corresponding new heads of accounts.

2. The accounts of Government are kept in three parts :

Part I Consolidated Fund

Part II Contingency Fund

Part III Public Account

In Part I, there are two main divisions, viz :

(1) Revenue — consisting of sections for 'Receipt Heads (Revenue Account),' and 'Expenditure Heads (Revenue Account).'

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

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

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

The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material and permanent character or 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 in October 1975 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 Government. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments.

3. *Sectors and Heads of Accounts*—Within each of the sections in Part I mentioned above the transactions are grouped into sectors, such as 'Tax Revenue', 'Non-Tax Revenue', etc., for the receipt heads (revenue account), and 'General Services', 'Social and Community Services', 'Economic Services', etc., for expenditure heads. Specific functions or services (such as education, medical 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 subdivided into major heads of account. In some cases the sectors are, in addition, subdivided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, each of which has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants; but in general a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes

undertaken to achieve the objectives of the function represented by the major head. The schemes or activities included in the programme generally correspond to sub-heads below a minor head representing a programme. Detailed heads give the object classification.

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

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

Under this scheme of codification, the receipt major heads (revenue account) are assigned a block of consecutive serial numbers from 020 to 199, expenditure major heads (revenue account) from 211

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

5. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the period from 26th April 1975 to 31st March 1976 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.

6. 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.

7. Under the system of accounts followed in Sikkim prior to its becoming a State of the Indian Union from 26th April 1975, no distinction was maintained between capital and revenue expenditure and the progressive figures for the capital expenditure on the various projects and schemes were not available either in the accounts or in the departmental records. Therefore, the figures of capital expenditure incurred from 26th April 1975 onwards alone are shown in this compilation. Similarly, the opening balances under the Debt, Deposits and Remittance heads as on 26th April 1975 could not be worked out from the accounts, the figures adopted in this compilation as opening balances in some of these cases being based on the information collected from departmental records.

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PART I  
SUMMARISED STATEMENTS

## STATEMENT No. 1—SUMMARY

## PART I—CONSOLIDATED

## (1)—Revenue

Receipts	Actuals	
	(In lakhs of rupees) 1975-76 (a)	
<b>Receipt Heads (Revenue Account)</b>		
<b>A—Tax Revenue—</b>		
<b>(a) Taxes on Income and Expenditure—</b>		
021—Taxes on Income other than Corporation Tax ..		12.05
Total—A (a) Taxes on Income and Expenditure. ..		12.05
<b>(b) Taxes on Property and Capital transactions—</b>		
029—Land Revenue ..		4.22
030—Stamps and Registration Fees ..		1.31
Total A(b)—Taxes on Property and Capital transactions ..		5.53
<b>(c) Taxes on Commodities and Services—</b>		
039—State Excise ..		56.41
040—Sales Tax ..		23.38
041—Taxes on Vehicles ..		3.21
045—Other Taxes and Duties on Commodities and Services ..		25.31
Total—A(c)—Taxes on Commodities and Services ..		108.31
Total—A—Tax Revenue ..		125.89

(a) The year 1975-76, wherever it occurs in this and other subsequent statements refers to the period 26th April 1975 to 31st March 1976.

## OF TRANSACTIONS

## FUND

	Actuals
Disbursements	(In lakhs of rupees) 1975-76
<b>Expenditure Heads (Revenue Account)</b>	
<b>A—General Services—</b>	
<b>(a) Organs of State—</b>	
211—Parliament/State/Union Territory Legislatures ..	2.55
212—President, Vice-President/ Governor/Administrator of Union Territories ..	4.08
213—Council of Ministers ..	3.59
214—Administration of Justice ..	3.48
215—Elections ..	1.89
Total—A(a)—Organs of State ..	15.59
<b>(b) Fiscal Services—</b>	
<b>(i) Collection of Taxes on Income and Expenditure—</b>	
220—Collection of Taxes on Income and Expenditure ..	0.50
Total—A (b)(i)—Collection of Taxes on Income and Expenditure ..	0.50
<b>(ii) Collection of Taxes on Property and Capital transactions—</b>	
229—Land Revenue ..	4.80
Total—A(b)(ii)—Collection of Taxes on Property and Capital transactions ..	4.80

## STATEMENT No. 1—SUMMARY

## PART I—CONSOLIDATED

## (1)—Revenue

Receipts	Actuals
	(In lakhs of rupees)
	1975-76
<b>Receipt Heads (Revenue Account)—Contd.</b>	
<b>B—Non-Tax Revenue—</b>	
<b>(b) Interest Receipts, Dividends and Profits—</b>	
049—Interest Receipts ..	33.06
050—Dividends and Profits ..	13.46
	<hr/>
Total—B(b)—Interest Receipts, Dividends and Profits ..	46.52
	<hr/>
<b>(c) Other Non-Tax Revenue—</b>	
<b>(i) General Services—</b>	
055—Police ..	0.34
056—Jails ..	.. (a)
058—Stationery and Printing ..	2.23
059—Public Works ..	10.62
065—Other Administrative Services ..	12.60
	<hr/>
Total-B-(c) (i)—General Services ..	25.79
	<hr/>
<b>(ii)—Social and Community Services—</b>	
077—Education ..	0.90
080—Medical ..	0.26
082—Public Health, Sanitation and Water Supply ..	1.06
085—Information and Publicity ..	0.22
	<hr/>
Total—B-(c) (ii)—Social and Community Services ..	2.44
	<hr/>

(a) Rs. 312 only.

OF TRANSACTIONS—*Contd.*FUND—*Contd.*—*Contd.*

## Disbursements

Actuals

(In lakhs of rupees)  
1975-76Expenditure Heads (Revenue Account)—*Contd.*A-General Services—*Contd.*(b) Fiscal Services—*Contd.*(iii) Collection of Taxes on  
Commodities and Services—

239—State Excise	..	1.83
240—Sales Tax	..	0.30
241—Taxes on Vehicles	..	0.33
245—Other Taxes and Duties on Commodities and Services	..	1.08
Total—A(b)(iii)—Collection of Taxes on Commodities and Services	..	3.54
Total—A(b)—Fiscal Services	..	8.84

## (d) Administrative Services—

252—Secretariat—General Services	..	20.17
255—Police	..	27.77
256—Jails	..	1.12
258—Stationery and Printing	..	5.31
259—Public Works	..	(—) 16.43*
260—Fire Protection and Control	..	0.02
265—Other Administrative Services	..	19.89

Total—A(d)—Administrative  
Services

.. 57.85

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

## STATEMENT No. 1—SUMMARY

## PART I—CONSOLIDATED

## (1)—Revenue

Receipts	Actuals
	(In lakhs of rupees) 1975-76
<b>Receipt Heads (Revenue Account)—Contd.</b>	
<b>(c) Other Non-Tax Revenue—Contd.</b>	
(iii) Economic Services—	
105—Agriculture ..	2.65
109—Food ..	1.00
110—Animal Husbandry ..	1.01
111—Dairy Development ..	0.03
113—Forest ..	6.32
121—Village and Small Industries ..	1.94
133—Irrigation, Navigation, Drainage and Flood Control Projects ..	2.58
134—Power Projects ..	9.21
138—Road and Water Transport Services ..	97.55
Total—b(c) (iii)-Economic Services ..	122.29
Total—B(c)-Other Non-Tax Revenue ..	150.52
Total—B-Non-Tax Revenue ..	197.04
<b>C—Grants-in-aid and Contributions—</b>	
160—Grants-in-aid from Central Government ..	709.67
Total—C—Grants-in-aid and Contributions ..	709.67
Total—Receipt Heads (Revenue Account) ..	1,032.60

OF TRANSACTIONS—*Contd.*FUND—*Contd.*—*Contd.*

Disbursements	Actuals (In lakhs of rupees) 1975-76
<b>(e) Pensions and Miscellaneous General Services—</b>	
266—Pensions and other Retirement Benefits ..	3.46
268—Miscellaneous General Services ..	3.41
Total—A(e)—Pensions and Miscellaneous General Services ..	6.87
Total—A—General Services ..	89.15
<b>B—Social and Community Services—</b>	
276—Secretariat—Social and Community Services ..	1.95
277—Education ..	73.15
278—Art and Culture ..	4.93
280—Medical ..	37.47
281—Family Planning ..	0.39
282—Public Health, Sanitation and Water Supply ..	15.34
283—Housing ..	26.99
284—Urban Development ..	1.00
285—Information and Publicity ..	3.19
288—Social Security and Welfare ..	3.83
289—Relief on account of Natural Calamities ..	74.49
295—Other Social and Community Services ..	1.56
Total—B—Social and Community Services ..	244.29

STATEMENT No. 1—SUMMARY

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PART I—CONSOLIDATED

Receipts

Actuals

(In lakhs of rupees)  
1975-76

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OF TRANSACTIONS—*Contd.*FUND—*Contd.*

## Disbursements

## Actuals

(In lakhs of rupees)  
1975-76Expenditure Heads (Revenue Account)—*Contd.*

## C. Economic Services—

## (a) General Economic Services—

296—Secretariat—Economic Services .. 7.10

298—Co-operation .. 1.99

Total—C(a)—General Economic Services	..	9.09
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## (b) Agriculture and Allied Services—

305—Agriculture .. 36.22

306—Minor Irrigation .. 11.18

307—Soil and Water Conservation .. 32.42

309—Food .. 1.78

310—Animal Husbandry .. 17.04

311—Dairy Development .. 4.08

312—Fisheries .. 0.53

313—Forest .. 40.96

314—Community Development .. 43.24

Total—C(b)—Agriculture and Allied Services	..	187.45
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## STATEMENT No. 1—SUMMARY

## PART III—PUBLIC

Actuals

Receipts

(In lakhs of rupees)  
1975-76

OF TRANSACTIONS—*Contd.*

## ACCOUNT

	Actuals
Disbursements	(In lakhs of rupees) 1975-76
<b>Expenditure Heads (Revenue Account)—Contd.</b>	
<b>C. Economic Services—Concl'd.</b>	
(c) Industry and Minerals—	
320—Industries .. .. .	11.32
321—Village and Small Industries .. .. .	10.05
328—Mines and Minerals .. .. .	9.77
Total—C(c)—Industry and Minerals .. .. .	31.14
(d) Water and Power Development—	
331—Water and Power Development Services .. .. .	0.05
333—Irrigation, Navigation, Drainage and Flood Control Projects .. .. .	2.31
334—Power Projects .. .. .	61.48
Total—C(d)—Water and Power Development .. .. .	63.84
(e) Transport and Communications—	
337—Roads and Bridges .. .. .	160.98
338—Roads and Water Transport Services .. .. .	127.84
339—Tourism .. .. .	1.34
Total—C(e)—Transport and Communications .. .. .	290.16
Total—C—Economic Services .. .. .	581.68

## STATEMENT No. 1—SUMMARY

## PART III—PUBLIC

Actuals

Receipts	(In lakhs of rupees)
	1975-76

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

## E—Public Debt—

Loans and Advances from the Central

Government (a) .. 9.96

F—Loans and Advances (b) .. 10.78

Total—Part I—CONSOLIDATED FUND .. ..	1,053.34
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## PART—II—CONTINGENCY FUND

Contingency Fund .. .. 25.00

Total—Part II—CONTINGENCY FUND .. ..	25.00
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(a) A detailed account is given in Statement No. 16.

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

OF TRANSACTIONS—*Contd.*ACCOUNT—*Contd.*

	Actuals
Disbursements	(In lakhs of rupees) 1975-76
<b>Expenditure Heads (Revenue Account)—Contd.</b>	
Total—Expenditure Heads (Revenue Account) .. .. .	915.12
Revenue Surplus .. .. .	117.48
<b>(2)—Capital, Public Debt, Loans etc.</b>	
Expenditure Heads (Capital Account)* ..	246.52
Total—Expenditure ..	1161.64
<b>E. Public Debt</b>	
<b>F. Loans and Advances</b>	
Loans and Advances by the State Government .. .. .	17.64
<b>H. Transfer to Contingency Fund—</b>	
Appropriations to Contingency Fund .. .. .	25.00
Total—CONSOLIDATED FUND ..	1204.28
<b>PART—II—CONTINGENCY FUND</b>	
Contingency Fund .. .. .	

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

## STATEMENT No. 1—SUMMARY

## PART III—PUBLIC

Actuals

Receipts

(In lakhs of rupees)  
1975-76

## PART III—PUBLIC ACCOUNT

**K. Deposits and Advances—**

(b) Deposits not bearing interest	..	29.95
(c) Advances	..	8.89
Total—K—Deposits and Advances		38.84

**L. Suspense and Miscellaneous—**

(b) Suspense	..	0.17
(c) Other Accounts	..	1,073.02
Total—L—Suspense and Miscellaneous	..	1,073.19

**M. Remittances**

Total—Part III—PUBLIC ACCOUNT	..	1,365.29
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Total—Receipts (Parts I, II and III) .. 2,443.63

N. Cash Balance—Opening Cash Balance .. 113.93

GRAND TOTAL .. 2,557.56

OF TRANSACTIONS—*Concl'd.*ACCOUNT—*Concl'd.*

	Actuals
	(In lakhs of rupees)
	1975-76
<b>PART—III—PUBLIC ACCOUNT</b>	
<b>K. Deposits and Advances—</b>	
Deposits not bearing interest ..	34.49
Advances .. .. .	16.63
Total—K—Deposits and Advances	51.12
<b>L. Suspense and Miscellaneous—</b>	
(a) Suspense .. .. .	0.83
(c) Other Account .. .. .	970.72
Total—L—Suspense and Miscellaneous	971.55
<b>M. Remittances .. .. .</b>	<b>258.78</b>
Total—Part III—PUBLIC ACCOUNT ..	1281.45
Total—Disbursements (Parts I, II and III) .. .. .	2485.73
Closing Cash Balance ..	71.83
<b>GRAND TOTAL ..</b>	<b>2557.56</b>

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

Of the total Revenue receipts of Rs. 1,032.60 lakhs in 1975-76, Rs. 709.67 lakhs (69 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	120.00
(ii) Grants for Plan schemes	573.00
(iii) Other grants received from the Government of India	16.67
Total ..	<u>709.67</u>

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

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



STATEMENT No. 2—CAPITAL OUTLAY—PROGRESSIVE  
CAPITAL OUTLAY TO END OF 1975-76\*

Serial No.	Major head of account	Expenditure during 1975-76
(In lakhs of rupees)		
1.	459—Capital Outlay on Public Works	17.64
2.	477—Capital Outlay on Education, Art and Culture.	30.37
3.	480—Capital Outlay on Medical	6.38
4.	482—Capital Outlay on Public Health, Sanitation and Water Supply.	21.42
5.	483—Capital Outlay on Housing	1.24
6.	498—Capital Outlay on Co-operation	3.08
7.	500—Investments in General Financial and Trading Institutions.	4.00
8.	505—Capital Outlay on Agriculture	2.26
9.	509—Capital Outlay on Food	30.15
10.	526—Capital Outlay on Consumer Industries	14.59
11.	534—Capital Outlay on Power Projects	5.69
12.	537—Capital Outlay on Roads and Bridges	98.30
13.	538—Capital Outlay on Roads and Water Transport Services.	3.82
14.	544—Capital Outlay on other Transport and Communication Services.	7.58
	Total	246.52

\*Prior to 1975-76 no distinction was maintained between Revenue and Capital expenditure. Please refer to paragraph 7 of the 'Introductory'.

**Explanatory Notes**

1. Further details of Capital expenditure are given in Statement No. 12.
2. During the year 1975-76, Government invested the following amounts as share capital in two institutions:—

	Rs.
(a) Sikkim Consumers Co-operative Society, Gangtok.	3,08,000
(b) State Trading Corporation, Sikkim	4,00,000

**STATEMENT No. 3—DEBT POSITION**  
Statement of Borrowings

Nature of Borrowing	Balance on 26th April 1975*	Receipts during the year	Repay- ments during the year	Balance on 31st March 1976	Incre- ase
(In lakhs of rupees)					
Loans and Advances from the Central Government	119.74	9.96	..	129.70	9.96
Total—Public Debt	119.74	9.96	..	129.70	9.96

**Explanatory Notes**

*Loans and advances from the Central Government*

Details of loans taken from the Government of India are given in Statement No. 16.

During the year the State Government has not paid any amount to the Government of India as interest. Interest on loans taken from the Government of India amounted to Rs. 3.44 lakhs for the year 1975-76.

\*Please refer to paragraph 7 of the Introductory.

STATEMENT No. 4—LOANS AND ADVANCES  
BY STATE GOVERNMENT

Statement of Loans and Advances

Class of Loans and Advances	Balance on 26th April 1975*	Paid during the year	Repaid during the year	Balance on 31st March 1976	Net addition during the year
(In lakhs of rupees)					
I—Loans for Economic Services—					
(i) General Economic Services	15.34	4.81	0.53	19.62	4.28
(ii) Agriculture and Allied Services	29.01	5.74	1.53	33.22	4.21
(iii) Industry and Minerals	57.12	3.13	0.71	59.54	2.42
II—Loans to Government Servants	14.39	3.96	5.23	13.12	(—) 1.27
III—Loans for miscellaneous purposes	68.37	—	2.78	65.59	(—) 2.78
Total ..	184.23	17.64	10.78	191.09	6.86

A detailed account of the transactions and balance of each class of loan is given in Statement No. 17.

\*Please refer to paragraph 7 of the Introductory.

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaran- teed outstan- ding on the 31st March 1976
	Rs.	Rs.
Sikkim Mining Corporation— Guarantee to the State Bank of Sikkim for the grant of advance (over draft) to the Corporation	10,00,000	4,60,739
Total	10,00,000	4,60,739

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 INVESTMENT  
OF CASH BALANCES**

	As on 26th April 1975	As on 31st March 1976
(In lakhs of rupees)		
<b>(A) General Cash balances—</b>		
(1) Deposits with the Reserve Bank	..	..
(2) Deposits with other banks	113.93	91.77
(3) Remittances in transit	—	(—) 19.94
(4) Investments held in the “Cash Balance Investment Account”	295.18@	325.18@
Total (A)	.. 409.11	397.01

**(B) Other Cash balances and  
Investments—**

(1) Permanent advances for contingent expenditure with departmental officers	**	0.02
(2) Investment of earmarked funds	64.74*	64.74*
Total (B)	.. 64.74	64.76
Total (A) and (B)	.. 473.85	461.77

\*Excludes investment of Rs. 3,50,000 on 26th April 1975 and Rs. 8,67,296 on 31st March 1976 out of the balance in the Provident Fund Account.

@Please see footnote at Pages 106–107 (Statement No. 15)

\*\*Rs. 550 only.

### Explanatory Notes

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, except in one district in which a firm carrying on the business of banking among other things, functioned as an agent of the State Bank of Sikkim, by being authorised upto 1975-76 by the Bank to accept monies on behalf of the Government and also to make payment of cheques issued by Government departments. The balance held with the State Bank of Sikkim on 31st March, 1976 amounted to Rs. 88.15 lakhs.

Government also hold a part of their balances (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 under the head "Remittances in transit" represents the amounts remitted by the Public Works Department to the Bank towards the end of the year, which have not been 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. 314.74 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. 33.05 lakhs.

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

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

The following is a summary of balances on 31st March 1976 :

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
Rs.			Rs.
		<b>Consolidated Fund—</b>	
	A to D and part of H	Government Account	2,42,53,613
	E	Public Debt	1,29,70,100
1,91,09,097	F	Loans and Advances	
	H	<b>Contingency Fund—</b>	25,00,000
		<b>Public Account</b>	
	J	Reserve Funds— Reserve Funds not bearing interest	
		Gross balance	64,74,457
64,74,457		Investments	
	K	Deposits and Advances— (i) Deposits not bearing interest	55,67,364
7,73,339		(ii) Advances	
	L	Suspense and Miscellaneous (i) Suspense	
67,613		(ii) Other Accounts—	
2,318		Investments	
3,25,18,284		Other items (net)	1,49,14,386
5,51,374	M	Remittances	
71,83,438	N	Cash Balance (Closing)	
6,66,79,920		Total	6,66,79,920



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

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**Explanatory Notes**

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

The other headings in this summary take into account the balances under all account heads in Government books where 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 it does 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. The balances in the Provident Fund accounts of Government servants and investment made out of such balances have been kept out of Government Account, *vide* note in Statement No. 6 on page 32 and Appendix on page 120.

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

3. *Government Account* : Under the system of book-keeping followed in Government accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous Remittances and

Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1975-76 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 26th April 1975	3,96,57,361
	B—Receipt Heads (Revenue Account)	10,32,60,760
9,15,12,821	C—Expenditure Heads (Revenue Account)	
2,46,51,687	D—Expenditure Heads (Capital Account)	
25,00,000	E—Transfer to Contingency Fund	
2,42,53,613	F—Amount at the credit of Government Account on 31st March 1976	
14,29,18,121	Total	14,29,18,121

4. The amount at the credit of Government Account on 26th April 1975, shown in the above statement, represents the net effect of certain balances under debt, deposit and suspense heads taken over on the basis of departmental records and includes the opening balance in the Government Account with the Bank.

**PART II  
DETAILED ACCOUNTS AND  
OTHER STATEMENTS**

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

H e a d s	Amount (in thou- sands of rupees)	Percentage of total revenue	Percen- tage of total ex- penditure
1	2	3	4
<b>Revenue—</b>			
<b>(a) Tax Revenue—</b>			
(i) Taxes on Income and Expenditure—Taxes on Income other than Corporation Tax ..	1205	1.17	1.32
(ii) Taxes on Property and Capital Transactions— Land Revenue ..	422	0.41	0.46
Stamps and Registra- tion Fees .. ..	131	0.13	0.14
(iii) Taxes on Commodities and Services— State Excise .. ..	5641	5.46	6.16
Sales Tax .. ..	2338	2.26	2.56
Taxes on Vehicles ..	321	0.31	0.35
Other Taxes and Duties on Commo- dities and Services	2531	2.45	2.77
Total—Tax Revenue ..	12,589	12.19	13.76

**EXPENDITURE UNDER DIFFERENT HEADS EXPRESSED  
REVENUE/TOTAL EXPENDITURE**

H e a d s	Amount (in thou- sands of rupees)	Percentage of total revenue	Percentage of total ex- penditure
1	2	3	4
<b>Expenditure—</b>			
<b>(a) Fiscal Services—</b>			
(i) Collection of Taxes on Income and Expen- diture ..	50	0.05	0.05
(ii) Collection of Taxes on Property and Capital Transactions— Land Revenue ..	480	0.47	0.53
(iii) Collection of Taxes on Commodities and Ser- vices—			
State Excise ..	183	0.18	0.20
Sales Tax ..	30	0.03	0.03
Taxes on Vehicles ..	33	0.03	0.04
Other Taxes and Duties on Commodities and Services	103	0.10	0.12
<b>Total—Fiscal Services</b>	<b>884</b>	<b>0.86</b>	<b>0.97</b>

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

Heads	Amount (in thou- sands of rupees)	Percentage of total revenue	Percen- tage of total ex- penditure
1	2	3	4
<b>(b) Non-Tax Revenue—</b>			
(i) Interest Receipts, Dividends and Profits	4652	4.50	5.08
(ii) Administrative Services	2579	2.50	2.82
(iii) Social and Community Services	244	0.24	0.27
(iv) Economic Services—			
Agriculture and Allied Services ..	1101	1.07	1.20
Industry and Mine- rals ..	194	0.19	0.21
Water and Power Development ..	1179	1.14	1.29
Transport and Com- munications ..	9755	9.44	10.66
<b>Total—Non-Tax Revenue ..</b>	<b>19,704</b>	<b>19.08</b>	<b>21.53</b>
<b>(c) Grants-in-aid and con- tributions ..</b>	<b>70,967</b>	<b>68.73</b>	<b>77.55</b>
<b>GRAND TOTAL REVENUE ..</b>	<b>1,03,260</b>	<b>100.00</b>	<b>112.84</b>

EXPENDITURE UNDER DIFFERENT HEADS EXPRESSED  
REVENUE/TOTAL EXPENDITURE—*Concl'd.*

H e a d s	Amount (in thou- sands of rupees)	Percentage of total revenue	Percen- tage of total ex- penditure
1	2	3	4
Organs of State ..	1559	1.51	1.70
Administrative Services ..	5785	5.60	6.32
Pensions and Miscellaneous			
General Services ..	687	0.66	0.75
(b) Social and Community Services ..	24,429	23.66	26.70
(c) Economic Services—			
General Economic Services ..	909	0.88	0.99
Agriculture and Allied Services ..	18,745	18.15	20.48
Industry and Minerals ..	3114	3.02	3.40
Water and Power Deve- lopment ..	6384	6.18	6.98
Transport and Commu- nications ..	29,016	28.10	31.71
<b>GRAND TOTAL—EXPEN- DITURE (REVENUE ACCOUNT)</b> ..	<b>91,512</b>	<b>88.62</b>	<b>100.00</b>

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

1	Charged Rs. 2	Voted Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account) ..	9,32,242	9,05,80,579	9,15,12,821
Expenditure Heads			
(Capital Account) ..	—	2,46,51,687	2,46,51,687
Disbursements under			
Loans and Advances ..	—	17,63,722	17,63,722
Transfer to Contingency			
Fund .. ..	—	25,00,000	25,00,000
Total ..	9,32,242	11,94,95,988	12,04,28,230



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

Heads	Actuals for 1975-76
<b>Receipt Heads (Revenue Account)</b>	<b>Rs.</b>
<b>A—Tax Revenue</b>	
(The figures are net after taking into account refunds)	
<b>(a)—Taxes on Income and expenditure—</b>	
<b>021—Taxes on Income other than Corporation Tax</b>	
Taxes on Income levied under State Laws (Sikkim)	.. 12,05,171
Total	.. 12,05,171
Total—A(a) Taxes on income and expenditure	.. 12,05,171
<b>(b)—Taxes on property and capital transactions—</b>	
<b>029—Land Revenue—</b>	
Land Revenues/Tax	.. .. 3,36,400
Rates and Cesses on Land	.. .. 29,075
Other receipts	.. .. 56,361
Total	.. 4,21,836
<b>030—Stamps and Registration Fees—</b>	
<b>B—Stamps—Judicial—</b>	
Sale of stamps	.. .. 47,656
Total—B	.. 47,656
<b>C—Stamps—Non-Judicial—</b>	
Sale of stamps	.. .. 83,511
Total—C	.. 83,511
Total—B and C	.. 1,31,167
Total—A(b)—Taxes on property and capital transactions	.. .. 5,53,003

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

Heads	Actuals for 1975-76 Rs.
<b>A—Tax Revenue—Concl'd.</b>	
<b>(c)—Taxes on commodities and services—</b>	
<b>039—State Excise—</b>	
Country spirits .. ..	36,87,117
Country fermented liquors .. ..	1,19,685
Foreign liquors and spirits .. ..	9,04,698
Opium, hemp and other drugs .. ..	9,14,264
Fines and confiscations .. ..	2,520
Other receipts .. ..	12,718
Total ..	56,41,002
<b>040—Sales Tax—</b>	
Receipts under the State Sales Tax Acts ..	23,37,409
Total ..	23,37,409
<b>041—Taxes on vehicles—</b>	
Receipts under the State Motor Vehicles Taxation Acts .. ..	3,21,267
Total ..	3,21,267
<b>045—Other Taxes and Duties on commodities and services—</b>	
Entertainment tax .. ..	2,39,916
Other receipts .. ..	22,90,782
Total ..	25,30,698
Total—A (c)—Taxes on commodities and services .. ..	108,30,376
Total—A—Tax Revenue ..	125,88,550

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

Heads	Actuals for 1975-76  Rs.
<b>B—Non-Tax Revenue—</b>	
(b)—Interest Receipts, Dividends and Profits—	
<b>049—Interest Receipts—</b>	
D—Interest receipts of State/Union Territory Governments—	
Interest from co-operative societies .. .. .	1,474
Interest realised on investment of cash balances .. .. .	33,04,610
Total .. .. .	33,06,084
 <b>050—Dividends and Profits—</b>	
Dividends from Public Undertakings .. .. .	12,29,301
Dividends from other investments .. .. .	1,17,000
Total .. .. .	13,46,301
 Total—B (b)—Interest Receipts, Dividends and Profits .. .. .	
	46,52,385
 (c)—Other Non-Tax Revenue—	
(i)—General Services—	
<b>055—Police—</b>	
Receipts under Arms Act—Other collections .. .. .	3,747
Other receipts .. .. .	30,322
Total .. .. .	34,069

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

Heads	Actuals for 1975-76 Rs.
<b>056—Jails—</b>	
Sale of Jail manufactures .. ..	312
Total ..	312
<b>058—Stationery and Printing—</b>	
Other Press receipts .. ..	2,22,330
Total ..	2,22,330
<b>059—Public Works—</b>	
Hire charges of Machinery and equipment .. ..	3,93,415
Other receipts .. ..	6,68,901
Total ..	10,62,316
<b>065—Other Administrative Services—</b>	
A—Administration of Justice—	
Services and Service fees .. ..	57,380
Fines and forfeitures .. ..	28,979
Other receipts .. ..	52,121
Total—A ..	1,38,480

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

Heads	Actuals for 1975-76 Rs.
<b>C—Other Services—</b>	
Receipts from Motor Garage, etc .. .. .	10,083
Other receipts .. .. .	11,11,678
Total—C .. .. .	11,21,761
Total —A and C .. .. .	12,60,241
Total —B (c) (i)—General Services .. .. .	25,79,268
 <b>(ii)—Social and Community Services—</b>	
<b>077—Education—</b>	
<b>A—Primary Education—</b>	
Tuition and other Fees .. .. .	19,232
Other receipts .. .. .	70,694
Total .. .. .	89,926
 <b>080—Medical—</b>	
<b>A—Allopathy—</b>	
Receipts from Patients for Hospital and Dispensary Services .. .. .	26,148
Total .. .. .	26,148

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

Heads	Actuals for 1975-76 Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(ii)—Social and Community Services— Contd.</b>	
<b>082—Public Health, Sanitation and Water Supply—</b>	
Receipts from Urban Water Supply	
Schemes .. .. .	1,04,354
Fees, fines etc .. .. .	1,053
Other receipts .. .. .	829
Total .. .. .	1,06,236
<b>085—Information and Publicity—</b>	
Other receipts .. .. .	21,412
Total .. .. .	21,412
Total—B(c) (ii)—Social and Com- munity Services .. .. .	2,43,722
<b>(iii)—Economic Services—</b>	
<b>105—Agriculture—</b>	
Sale of manures and fertilizers .. .. .	17,813
Receipts from agricultural farms .. .. .	45,129
Other receipts .. .. .	2,02,360
Total .. .. .	2,65,302
<b>109—Food—</b>	
Other receipts .. .. .	1,00,299
Total .. .. .	1,00,299

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

Heads	Actuals for 1975-76 Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
(c)—Other Non-Tax Revenue—Contd.	
(iii)—Economic Services—Contd.	
<b>110—Animal Husbandry —</b>	
Receipts from cattle development ..	11,384
Receipts from poultry development ..	5,492
Receipts from sheep and wool development .. .. .	69,928
Receipts from piggery develop- ment .. .. .	7,930
Other receipts .. .. .	6,188
Total ..	1,00,922
<b>111—Dairy Development—</b>	
Other receipts .. .. .	2,916
Total ..	2,916
<b>113—Forest—</b>	
Sale of timber and other forest produce .. .. .	5,85,215
Other receipts .. .. .	46,780
Total ..	6,31,995
<b>121—Village and Small Industries—</b>	
Other village Industries ..	1,90,440
Other receipts .. .. .	3,643
Total ..	1,94,083

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

Heads	Actuals for 1975-76 Rs.
<b>133—Irrigation, Navigation, Drainage and Flood Control Projects—</b>	
G. Flood Control and Anti-sea erosion Projects	
Other receipts .. ..	2,57,870
Total .. ..	2,57,870
<b>134—Power Projects—</b>	
A—Hydro Electric Schemes	
Sale of power .. ..	9,21,176
Total .. ..	9,21,176
<b>138—Road and Water Transport Services—</b>	
Road Transport Services .. ..	78,53,508
Other receipts .. ..	19,01,460
Total .. ..	97,54,968
Total—B(c) (iii)—Economic Services .. ..	1,22,29,531
Total—B(c)—Other Non-Tax Revenue .. ..	1,50,52,521
Total—B—Non-Tax Revenue .. ..	1,97,04,906



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

Heads	Actuals for 1975-76  Rs.
<b>C—Grants-in-aid and Contributions—</b>	
<b>160—Grants-in-aid from Central Government—</b>	
<b>A—Non-Plan Grants—</b>	
Grants under Proviso to Article 275(1) of the Constitution .. ..	1,20,00,000
Grants for General Services .. ..	2,65,000
Grants for Social and Community Services .. .. .	13,79,804
Grants for Economic Services .. ..	22,500
Total	1,36,67,304
 <b>B—Grants for State Plan Schemes—</b>	
Block grants .. ..	5,73,00,000
Total (A) and (B) .. ..	7,09,67,304
<b>Grand Total—Receipt Heads (Revenue Account) ..</b>	<b>10,32,60,760</b>

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)</b>			
<b>A—General Services</b>			
<b>(a)—Organs of State—</b>			
<b>211—Parliament/State/ Union Territory Legislatures—</b>			
<b>B—State/Union Terri- tory Legislatures—</b>			
Legislative Assembly			
Non-Plan .. ..	76,560	1,32,906	2,09,466
Legislature Secretariat			
Non-Plan .. ..	..	45,883	45,883
<b>Total ..</b>	<b>76,560</b>	<b>1,78,789</b>	<b>2,55,349</b>
<b>212—President, Vice- President/Gover- nor/Administra- tor of Union Territories—</b>			
<b>C. Governor/Adminis- trator of Union Terri- tories</b>			
Emoluments and Allo- wances of the Gover- nor/Administrator of Union Territories			
Non-Plan .. ..	53,439	..	53,439

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)</b>			
—Contd.			
<b>A—General Services</b>			
—Contd.			
<b>(a)—Organs of State</b>			
—Contd.			
<b>212—President, Vice- President/Governor/Administrator of Union Territories—Concl'd.</b>			
Governor/Administrator of Union Territories— <i>Concl'd.</i>			
Secretariat			
Non-Plan .. ..	1,97,846	..	1,97,846
House-hold establishment			
Non-Plan .. ..	72,063	..	72,063
Medical facilities			
Non-Plan .. ..	396	..	396
Entertainment expenses of the Governor			
Non-Plan .. ..	7,026	..	7,026
Expenditure from Contract Allowance			
Non-Plan .. ..	27,011	..	27,011
Tour expenses			
Non-Plan .. ..	35,956	..	35,956
Discretionary grants			
Non-Plan .. ..	14,496	..	14,496
Total ..	4,08,233	..	4,08,233

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

Heads		Actuals for 1975-76		
		Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure</b>	<b>Heads</b>			
<b>(Revenue</b>	<b>Account)</b>			
—Contd.				
<b>A—General</b>	<b>Services</b>			
—Contd.				
<b>(a)—Organs of State</b>				
—Contd.				
<b>213—Council of Ministers—</b>				
Salary of Ministers and Deputy Ministers				
Non-Plan .. ..		..	70,717	70,717
Sumptuary and other allowances—				
Non-Plan .. ..		..	2,694	2,694
Tour expenses				
Non-Plan .. ..		..	87,826	87,826
Entertainment and hospitality expenses				
Non-Plan .. ..		..	28,758	28,758
Discretionary grant by Ministers				
Non-Plan .. ..		..	64,555	64,555
Other expenditure				
Non-Plan .. ..		..	1,03,931	1,03,931
<b>Total</b> .. ..		..	3,58,481	3,58,481

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

Heads	Actuals for 1975-76		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>A—General Services—Contd.</b>			
<b>(a)—Organs of State</b>			
—Concl'd.			
<b>214—Administration of Justice</b>			
High Courts			
Non-Plan .. ..	2,03,506	..	2,03,506
Civil and Sessions Courts			
Non-Plan .. ..	..	1,32,253	1,32,253
Legal Advisers and Counsels			
Non-Plan .. ..	..	12,610	12,610
Total ..	2,03,506	1,44,863	3,48,369
<b>215—Elections—</b>			
Electoral Officers			
Non-Plan .. ..	..	1,88,377	1,88,377
Total ..	..	1,88,377	1,88,377
Total—A(a)—Organs of State ..	6,88,299	8,70,510	15,58,809

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services</b> —Contd.			
(b)—Fiscal Services—			
(i)—Collection of Taxes on Income and Expenditure—			
<b>220—Collection of Taxes on Income and Expenditure—</b>			
Collection charges—			
Income Tax			
Non-Plan .. ..	..	49,906	49,906
Total ..	..	49,906	49,906
 Total—A (b)(i)—Col- lection of Taxes on In- come and Expendi- ture .. .. .	..	49,906	49,906
(ii)—Collection of Taxes on Prop- erty and Capital Transactions—			
<b>229—Land Revenue—</b>			
Collection charges			
Non-Plan .. ..	..	3,50,546	3,50,546
Survey and settlement operations			
Non-Plan .. ..	..	95,898	95,898
State Plan .. ..	..	33,034	33,034
Total ..	..	4,79,478	4,79,478

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
Total A(b)(ii)-Collection of Taxes on Property and Capital Transactions .. ..	..	<u>4,79,478</u>	<u>4,79,478</u>
<b>A—General Services</b> —Contd.			
(b)—Fiscal Services —Contd.			
(iii)—Collection of Taxes on Commodities and Services —			
<b>239—State Excise—</b> Direction and Administration			
Non-Plan .. ..	..	1,83,260	1,83,260
Total .. ..	..	<u>1,83,260</u>	<u>1,83,260</u>
<b>240—Sales Tax—</b> Collection charges			
Non-Plan .. ..	..	29,626	29,626
Total .. ..	..	<u>29,626</u>	<u>29,626</u>
<b>241—Taxes on Vehicles—</b> Collection charges			
Non-Plan .. ..	..	33,352	33,352
Total .. ..	..	<u>33,352</u>	<u>33,352</u>

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services—Contd.</b>			
<b>(b)—Fiscal Services—Contd.</b>			
<b>245—Other Taxes and Duties on Commodities and Services—</b>			
Collection charges—			
Other Taxes and Duties Non-Plan ..	..	1,07,811	1,07,811
Total ..	..	1,07,811	1,07,811
<b>Total—A(b)(iii)—Collection of Taxes on Commodities and Services .. ..</b>			
	..	3,54,049	3,54,049
<b>Total—A(b)—Fiscal Services .. ..</b>			
	..	8,83,433	8,83,433
<b>(d)—Administrative Services</b>			
<b>252—Secretariat—General Services—</b>			
Secretariat Non-Plan ..	..	20,17,037	20,17,037
Total ..	..	20,17,037	20,17,037



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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services—</b>			
<b>255—Police—</b>			
Direction and Administration			
Non-Plan .. ..	..	13,63,284	13,63,284
Criminal Investigation and Vigilance			
Non-Plan .. ..	..	1,01,629	1,01,629
State Headquarters Police			
Non-Plan .. ..	..	4,50,423	4,50,423
District Police			
Non-Plan .. ..	..	6,47,520	6,47,520
Welfare of Police Personnel			
Non-Plan .. ..	..	15,000	15,000
Other expenditure			
Non-Plan .. ..	..	1,98,961	1,98,961
Total .. ..	..	27,76,817	27,76,817
<b>256—Jails—</b>			
Jails			
Non-Plan .. ..	..	1,12,335	1,12,335
Total .. ..	..	1,12,335	1,12,335

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services— Contd.</b>			
<b>258—Stationery and Printing—</b>			
Government Presses			
Non-Plan .. ..	..	4,04,723	4,04,723
State Plan .. ..	..	1,26,806	1,26,806
Total	..	5,31,529	5,31,529
<b>259—Public Works—</b>			
Direction and Administration			
Non-Plan .. ..	..	6,50,157	6,50,157
State Plan .. ..	..	5,30,598	5,30,598
Planning and Research			
State Plan .. ..	..	65,537	65,537
Construction			
Non-Plan .. ..	..	1,56,165	1,56,165
State Plan .. ..	..	1,35,080	1,35,080
Maintenance and Repairs			
Non-Plan .. ..	5,626	7,77,839	7,83,465
Furnishings			
Non-Plan .. ..	2,38,317	20,519	2,58,836

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

Heads	Actuals for 1975-76		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>A—General</b>			
<b>Services—Contd.</b>			
<b>(d)—Administrative</b>			
<b>Services—Contd.</b>			
<b>259—Public Works—</b>			
<b>Contd.</b>			
Lease charges			
Non-Plan .. ..	.. ..	63,000	63,000
State Plan .. ..	.. ..	21,000	21,000
Suspense			
Non-Plan .. ..	.. ..	(—) 12,74,087	(—) 12,74,087(a)
State Plan .. ..	.. ..	(—) 30,32,431	(—) 30,32,431(a)
Total .. ..	2,43,943	(—) 18,86,623	(—) 16,42,680
<b>260—Fire Protection</b>			
<b>and Control—</b>			
Protection and			
Control			
Non-Plan .. ..	.. ..	1,853	1,853
Total .. ..	.. ..	1,853	1,853

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

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

Heads	Actuals for 1975-76		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
<b>A—General</b>			
<b>Services—Contd.</b>			
<b>(d)—Administrative</b>			
<b>Services—Contd.</b>			
<b>265—Other Administrative</b>			
<b>Services—</b>			
Motor Garages etc.			
Non-Plan	.. ..	6,26,257	6,26,257
Guest Houses, Government Hostels etc.			
Non-Plan	.. ..	1,07,086	1,07,086
Training			
Non-Plan	.. ..	1,54,192	1,54,192
State Plan	.. ..	4,40,653	4,40,653
Other expenditure			
Non-Plan	.. ..	6,60,562	6,60,562
Total	.. ..	19,88,750	19,88,750
Total—A—(d)—Ad- ministrative Services	2,43,943	55,41,698	57,85,641

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services— Concl.</b>			
<b>(e)—Pensions and Miscellaneous General Services</b>			
<b>266—Pensions and other Retirement Benefits—</b>			
Superannuation and Retirement allowances			
Non-Plan .. ..	1,59,967		1,59,967
Gratuities			
Non-Plan .. ..	1,83,456		1,83,456
Family Pensions			
Non-Plan .. ..	2,353		2,353
Total .. ..	<u>3,45,776</u>		<u>3,45,776</u>
<b>268—Miscellaneous General Services—</b>			
Other expenditure			
Non-Plan .. ..	3,41,376		3,41,376
Total .. ..	<u>3,41,376</u>		<u>3,41,376</u>
Total—A(e)—Pensions and Miscellaneous General Services .. ..	<u>6,87,152</u>		<u>6,87,152</u>
Total—A—General Services	9,32,242	79,82,793	89,15,035

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—</b>			
<b>276—Secretariat—Social and Community Services— Secretariat</b>			
Non-Plan .. ..	.. ..	1,94,675	1,94,675
Total .. ..	.. ..	1,94,675	1,94,675
<b>277—Education— A—Primary—</b>			
Government primary schools			
Non-Plan .. ..	.. ..	14,66,712	14,66,712
State Plan .. ..	.. ..	9,87,429	9,87,429
Assistance to non- Government primary schools			
Non-Plan .. ..	.. ..	17,550	17,550
Total A .. ..	.. ..	24,71,691	24,71,691

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
277—Education—Contd.			
<b>B—Secondary—</b>			
Direction and Administration			
Non-Plan .. .. .	..	7,65,702	7,65,702
State Plan .. .. .	..	2,57,280	2,57,380
Government secondary schools			
Non-Plan .. .. .	..	10,48,899	10,48,899
State Plan .. .. .	..	17,31,963	17,31,963
Assistance to non-Government secondary schools			
Non-Plan .. .. .	..	18,044	18,044
State Plan .. .. .	..	1,16,354	1,16,354
Teachers' training			
State Plan .. .. .	..	3,20,913	3,20,913
Text Books			
State Plan .. .. .	..	3,46,646	3,46,646
Other expenditure			
Non-Plan .. .. .	..	1,66,122	1,66,122
Total—B .. .. .	..	47,71,923	47,71,923

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>277—Education—Contd.</b>			
E—University and other Higher Education— Government Colleges			
State Plan ..	..	62,626	62,626
Total—E	..	62,626	62,626
<b>G—Sports and Youth Welfare</b>			
Physical education			
State Plan ..	..	6,760	6,760
Sports and games			
State Plan ..	..	1,745	1,745
Total—G	..	8,505	8,505
Total—A, B, E and G	..	73,14,745	73,14,745
<b>278—Art and Culture</b>			
Promotion of Arts and Culture			
Non-Plan ..	..	1,00,000	1,00,000
State-Plan ..	..	3,18,571	3,18,571
Archaeology			
State Plan ..	..	74,229	74,229
Total	..	4,92,800	4,92,800



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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>280—Medical</b>			
A—Allopathy			
Direction and Administration			
Non-Plan .. ..	..	22,73,340	22,73,340
State Plan .. ..	..	1,70,329	1,70,329
Medical Relief			
Non-Plan .. ..	..	2,15,095	2,15,095
State Plan .. ..	..	9,81,226	9,81,226
Other Expenditure			
Non-Plan .. ..	..	1,07,468	1,07,468
Total .. ..	..	37,47,458	37,47,458
<b>281—Family Planning</b>			
Other services and supplies			
State Plan .. ..	..	38,891	38,891
Total .. ..	..	38,891	38,891
<b>282—Public Health, Sanitation and Water Supply</b>			
A—Public Health and Sanitation			
Prevention and control of diseases			
State Plan .. ..	..	6,74,955	6,74,955
Health, Education and Publicity			
State Plan .. ..	..	97,479	97,479

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>282—Public Health Sanitation and Water Supply—Contd.</b>			
<b>A—Public Health and Sanitation—Contd.</b>			
Sanitation services			
Non-Plan .. ..		1,01,666	1,01,666
State Plan .. ..		52,152	52,152
Total—A .. ..		9,26,252	9,26,252
<b>B—Sewerage and Water Supply—Urban Water supply schemes</b>			
Non-Plan .. ..		3,55,387	3,55,387
State Plan .. ..		2,51,965	2,51,965
Total—B .. ..		6,07,352	6,07,352
Total—A and B .. ..		15,33,604	15,33,604
<b>283—Housing—A—General—Direction and Administration</b>			
Non-Plan .. ..		4,984	4,984
State Plan .. ..		96,534	96,534
Total—A .. ..		1,01,518	1,01,518

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Commu- nity Services—Contd.</b>			
<b>283—Housing—</b>			
Concl.			
<b>C—Government</b>			
Residential			
Buildings—			
Construction			
State Plan .. ..		3,08,308	3,08,308
Maintenance and			
repairs .. ..			
Non-Plan .. ..		22,28,676	22,28,676
Furnishing			
Non-Plan .. ..		60,968	60,968
Total—C .. ..		25,97,952	25,97,952
Total—A and C .. ..		26,99,470	26,99,470
<b>284—Urban</b>			
<b>Development—</b>			
A—General—			
Assistance to			
Municipalities,			
Corporations, etc.			
Non-Plan .. ..		1,00,000	1,00,000
Total .. ..		1,00,000	1,00,000

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social And Commu- nity Services—Contd.</b>			
<b>285—Information and Publicity— Publications</b>			
Non-Plan .. ..		51,878	51,878
State Plan .. ..		2,67,360	2,67,360
Total .. ..		3,19,238	3,19,238
<b>288—Social Security and Welfare—</b>			
<b>B—Relief and Reha- bilitation of Dis- placed Persons— Tibetan refugees</b>			
Non-Plan .. ..		3,39,224	3,39,224
Total B .. ..		3,39,224	3,39,224
<b>E—Other Social Security and Welfare Programmes— Other programmes</b>			
Non-Plan .. ..		43,400	43,400
Total E .. ..		43,400	43,400
Total — B and E .. ..		3,82,624	3,82,624

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Commu- nity Services—Concl'd.</b>			
<b>289—Relief on account of Natural Calamities—</b>			
B—Gratuitous Relief—			
Other gratuitous relief			
Non-Plan	.. ..	37,685	37,685
<b>Total B</b>	.. ..	<b>37,685</b>	<b>37,685</b>
<b>C—Relief Works—</b>			
Roads			
Non-Plan	.. ..	1,11,361	1,11,361
State Plan	.. ..	24,95,632	24,95,632
Other Works			
Non-Plan	.. ..	10,000	10,000
State Plan	.. ..	47,93,987	47,93,987
<b>Total—C</b>	.. ..	<b>74,10,980</b>	<b>74,10,980</b>
<b>Total—B and C</b>	.. ..	<b>74,48,665</b>	<b>74,48,665</b>
<b>295—Other Social and Community Services—</b>			
Upkeep of Shrines— Temples etc.			
Non-Plan	.. ..	1,56,761	1,56,761
<b>Total</b>	.. ..	<b>1,56,761</b>	<b>1,56,761</b>
<b>Total—B—Social and Community Services</b>	..	<b>2,44,28,931</b>	<b>2,44,28,931</b>

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—</b>			
<b>(a)—General Economic   Services—</b>			
<b>296—Secretariat—</b>			
<b>Economic Services—</b>			
Secretariat			
Non-Plan .. ..		38,345	38,345
State Plan .. ..		4,55,349	4,55,349
Other offices			
State Plan .. ..		2,16,411	2,16,411
Total .. ..		7,10,105	7,10,105
<b>298—Co-operation</b>			
Direction and Administration			
Non-Plan .. ..		1,637	1,637
State Plan .. ..		1,75,276	1,75,276
Consumers' Co-operatives			
Non-Plan .. ..		22,500	22,500
Total .. ..		1,99,413	1,99,413
Total—C(a)—General Economic Services .. ..		9,09,518	9,09,518

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic</b>			
<b>Services—Contd.</b>			
<b>(b)—Agriculture and</b>			
<b>Allied Services—</b>			
<b>305—Agriculture—</b>			
Direction and			
Administration			
Non-Plan .. ..		2,61,205	2,61,205
State Plan .. ..		10,440	10,440
Multiplication and			
distribution of seeds			
Non-Plan .. ..		11,757	11,757
State Plan .. ..		72,470	72,470
Agricultural farms			
Non-Plan .. ..		26,324	26,324
State Plan .. ..		9,03,889	9,03,889
Manures and			
fertilizers			
State Plan .. ..		12,22,732	12,22,732
Commercial crops			
State Plan .. ..		7,746	7,746
Extension and			
farmers' training			
Non-Plan .. ..		1,306	1,306
State Plan .. ..		7,45,847	7,45,847
Agricultural research			
State Plan .. ..		1,20,907	1,20,907

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

Head	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>305—Agriculture—Contd.</b>			
Horticulture			
Non-Plan ..	..	27,232	27,232
Other expenditure			
Non-Plan ..	..	2,10,630	2,10,630
Total	..	36,22,485	36,22,485
<b>306—Minor Irrigation—</b>			
Other minor irrigation works			
State Plan ..	..	11,18,103	11,18,103
Total	..	11,18,103	11,18,103
<b>307—Soil and Water Conservation</b>			
Direction and Administration			
State Plan ..	..	2,92,930	2,92,930
Soil survey and testing			
State Plan ..	..	8,767	8,767
Soil conservation schemes			
State Plan ..	..	20,06,965	20,06,965
Other expenditure			
State Plan ..	..	9,33,422	9,33,422
Total	..	32,42,084	32,42,084



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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic</b>			
<b>Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>309—Food</b>			
Direction and Administration			
Non-Plan ..	..	1,78,041	1,78,041
Total	..	1,78,041	1,78,041
<b>310—Animal Husbandry—</b>			
Direction and Administration			
Non-Plan ..	..	1,46,405	1,46,405
State Plan ..	..	88,757	88,757
Veterinary education and training			
State Plan ..	..	37,220	37,220
Veterinary services and Animal health			
Non-Plan ..	..	99,978	99,978
State Plan ..	..	1,03,616	1,03,616
Cattle development			
Non-Plan ..	..	9,338	9,338
State Plan ..	..	2,32,830	2,32,830
Poultry development			
Non-Plan ..	..	931	931
State Plan ..	..	3,83,432	3,83,432
Sheep and wool development			
State Plan ..	..	1,16,333	1,16,333

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>310—Animal Husbandry—Concl'd.</b>			
Piggery development			
Non-Plan .. ..	..	1,08,022	1,08,022
State Plan .. ..	..	1,54,430	1,54,430
Other live-stock development			
Non-Plan .. ..	..	40,585	40,585
State Plan .. ..	..	5,805	5,805
Fodder and feed development			
Non-Plan .. ..	..	185	185
State Plan .. ..	..	1,72,754	1,72,754
Other expenditure			
Non-Plan .. ..	..	2,933	2,933
State Plan .. ..	..	372	372
Total .. ..	..	17,03,926	17,03,926
<b>311—Dairy Development</b>			
Dairy Development			
Non-Plan .. ..	..	17,922	17,922
State-Plan .. ..	..	3,89,494	3,89,494
Total .. ..	..	4,07,416	4,07,416

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>312—Fisheries—</b>			
Inland fisheries			
Non-Plan ..	..	452	452
State Plan ..	..	52,323	52,323
Total	..	52,775	52,775
<b>313—Forest</b>			
Direction and Administration			
Non-Plan ..	..	7,72,776	7,72,776
Forest conservation and development			
State Plan ..	..	8,65,901	8,65,901
Survey of forest resources			
State Plan ..	..	5,37,120	5,37,120
Plantation schemes			
Non-Plan ..	..	11,138	11,138
State Plan ..	..	9,24,033	9,24,033
Farm forestry			
Non-Plan ..	..	69,288	69,288
State Plan ..	..	1,05,271	1,05,271
Forest produce			
Non-Plan ..	..	2,64,513	2,64,513
State Plan ..	..	2,27,457	2,27,457

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>313—Forest—Contd.</b>			
Communications and Buildings			
State Plan ..	..	1,97,884	1,97,884
Preservation of wild life			
Non-Plan ..	..	37,302	37,302
State Plan ..	..	83,257	83,257
Total	..	40,95,940	40,95,940
<b>314—Community Development—</b>			
C—Rural Works Programme—			
Other expenditure—			
State Plan ..	..	43,24,260	43,24,260
Total—C	..	43,24,260	43,24,260
Total—C(b)—Agriculture and Allied Services ..	..	1,87,45,030	1,87,45,030
<b>(c)—Industry and Minerals—</b>			
<b>320—Industries—</b>			
A—General—			
Direction and Administration			
State Plan ..	..	1,23,178	1,23,178
Total—A	..	1,23,178	1,23,178

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(c)—Industry and Minerals—Contd.</b>			
B—Large and Medium Industries— Consumer Industries State Plan ..	..	51,198	51,198
Total—B	..	51,198	51,198
<b>C—Plantations— Tea</b>			
State Plan ..	..	9,57,000	9,57,000
Total—C	..	9,57,000	9,57,000
Total—A, B and C	..	11,31,376	11,31,376
<b>321—Village and Small Industries—</b>			
<b>Small Scale Industries—</b>			
Non-Plan ..	..	2,28,651	2,28,651
State Plan ..	..	3,21,581	3,21,581
<b>Khadi Industries</b>			
State Plan ..	..	4,49,600	4,49,600
<b>Other Village Industries</b>			
State Plan ..	..	5,172	5,172
Total ..	..	10,05,004	10,05,004

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(c)—Industry and Minerals—Concl'd.</b>			
<b>328—Mines and Minerals—</b>			
<b>B—Regulation and Development of Mines—</b>			
<b>Survey and Mapping</b>			
State Plan .. .. .	.. .. .	9,77,220	9,77,220
Total .. .. .	.. .. .	9,77,220	9,77,220
<b>Total—(c)—Industry and Minerals .. .. .</b>	<b>.. .. .</b>	<b>31,13,600</b>	<b>31,13,600</b>
<b>(d)—Water and Power Development—</b>			
<b>331—Water Power Development Services—</b>			
<b>B—Power Development Survey and Investigation</b>			
State Plan .. .. .	.. .. .	5,523	5,523
Total .. .. .	.. .. .	5,523	5,523
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects</b>			
<b>B—Irrigation Projects (Non-Commercial)—</b>			
<b>Direction and Administration</b>			
Non-Plan .. .. .	.. .. .	18,788	18,788
State Plan .. .. .	.. .. .	2,12,253	2,12,253
Total .. .. .	.. .. .	2,31,041	2,31,041

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services</b>			
—Contd.			
<b>(d)—Water and Power Development—Contd.</b>			
<b>334—Power Projects—</b>			
A. Hydro Electric Schemes—			
Direction and Administration			
Non-Plan .. ..	2,33,857		2,33,857
State Plan .. ..	5,54,368		5,54,368
Rongnichu Hydro-Electric Schemes			
Non-Plan .. ..	3,36,015		3,36,015
Manul Micro- Hydel Scheme			
Non-Plan .. ..	56,316		56,316
State Plan .. ..	1,05,995		1,05,995
Rothak Micro-Hydel Scheme			
Non-Plan .. ..	80,406		80,406
State Plan .. ..	4,04,000		4,04,000

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services</b>			
—Contd.			
<b>(d)—Water and Power Development—Contd.</b>			
<b>334—Power Projects—</b>			
Contd.			
Rimbi Micro-Hydel Scheme			
Non-Plan ..	..	83,925	83,925
State Plan ..	..	1,20,304	1,20,304
Rothak-Soreng—Sombaria Hydel Scheme			
State Plan ..	..	14,11,634	14,11,634
D. Diesel Schemes—			
Diesel Power Station, Gangtok			
Non-Plan ..	..	2,44,853	2,44,853
E. Transmission and Distribution Schemes			
Distribution line, Gangtok			
Non-Plan ..	..	3,68,678	3,68,678
State Plan ..	..	24,485	24,485
Distribution line, Singtam and Rangpo			
Non-Plan ..	..	68,395	68,395
Transmission line, Lower Lagyap			
State Plan ..	..	11,00,000	11,00,000



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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>Water and Power Development</b>			
—Concl'd.			
<b>334—Power Projects—Concl'd.</b>			
Other distribution lines			
Non-Plan .. .. .		1,98,689	1,98,689
State Plan .. .. .		83,057	83,057
Suspense			
State Plan .. .. .		6,72,517	6,72,517
Total .. .. .		61,47,494	61,47,494
Total—Water and Power Development	..	63,84,058	63,84,058
 <b>(e)—Transport and Communications</b>			
<b>337—Roads and Bridges—</b>			
Direction and Admi- nistration			
State Plan .. .. .		2,38,834	2,38,834
District and Other Roads			
Non-Plan .. .. .		32,15,583	32,15,583
State Plan .. .. .		1,19,80,673	1,19,80,673
Machinery and equip- ment			
Non-Plan .. .. .		6,63,128	6,63,128
Total .. .. .		1,60,98,218	1,60,98,218

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services</b>			
—Concl.			
<b>(e)—Transport and Communications</b>			
—Concl.			
<b>338—Road and Water Transport Services—</b>			
A—Road Transport—			
Government Transport Services—			
Working expenses ..	..	1,03,50,976	1,03,50,976
Other expenditure ..	..	24,32,975	24,32,975
Total ..	..	1,27,83,951	1,27,83,951
<b>339—Tourism—</b>			
Tourist information and publicity			
State Plan ..	..	1,34,480	1,34,480
Total ..	..	1,34,480	1,34,480
Total—C(e) Transport and Communications	..	2,90,16,649	2,90,16,649
Total—C—Economic Services	..	5,81,68,855	5,81,68,855
Total—Expenditure Heads (Revenue Account)	9,32,242	9,05,80,579	9,15,12,821

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads (Capital Account)</b>			
<b>A—Capital Account of General Services—</b>			
<b>459—Capital outlay on Public Works—</b>			
Construction			
Non-Plan ..	..	14,463	14,463
State Plan ..	..	17,49,255	17,49,255
Total ..	..	17,63,718	17,63,718
Total—(A) Capital Ac- count of General Ser- vices	..	17,63,718	17,63,718
<b>B—Capital Account of Social and Commu- nity Services—</b>			
<b>477—Capital outlay on Education, Art and Culture—</b>			
Primary education			
State Plan ..	..	14,27,826	14,27,826
Secondary education			
State Plan ..	..	16,08,620	16,08,620
Total ..	..	30,36,446	30,36,446

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Capital Account of Social and Communi- ty Services—Contd.</b>			
<b>480—Capital Outlay on Medical—</b>			
A—Allopathy—			
Medical relief			
State Plan ..	..	6,37,823	6,37,823
Total ..	..	6,37,823	6,37,823
<b>482—Capital outlay on Public Health, Sanitation and Water Supply—</b>			
Public health and sani- tation programmes			
State Plan ..	..	21,42,103	21,42,103
Total ..	..	21,42,103	21,42,103
<b>483—Capital Outlay on Housing—</b>			
A—Government Residential Build- ings—			
Construction			
State Plan ..	..	1,24,312	1,24,312
Total ..	..	1,24,312	1,24,312
Total B—Capital Account of Social and Community Services .. ..	..	59,40,684	59,40,684

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Capital Account of Economic Services—</b>			
<b>(a)—Capital Account         of General Eco-         nomic Services—</b>			
<b>498—Capital Outlay on             Co-operation—</b>			
<b>Consumers co-ope-             ratives</b>			
Non-Plan .. .. .		3,08,000	3,08,000
Total .. .. .		3,08,000	3,08,000
<b>500—Investment in Gene- ral Financial and Trading Institu- tions—</b>			
Investments in Trading Institutions			
State Plan .. .. .		4,00,000	4,00,000
Total .. .. .		4,00,000	4,00,000
 Total—(C) (a)—Cap- ital Account of Gen- eral Economic Services ..		7,08,000	7,08,000

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Capital Account of Economic Services— Contd.</b>			
<b>(b)—Capital Account of Agriculture and Allied Ser- vices—</b>			
<b>505—Capital Outlay on Agriculture—</b>			
Storage and warehousing			
State Plan .. .. .	.. .. .	2,25,793	2,25,793
Total .. .. .	.. .. .	2,25,793	2,25,793
<b>509—Capital Outlay on Food</b>			
Procurement and Supply			
Non-Plan .. .. .	.. .. .	10,00,000	10,00,000
State Plan .. .. .	.. .. .	20,15,000	20,15,000
Total .. .. .	.. .. .	30,15,000	30,15,000
Total—(C) (b)—Ca- pital Account of Agriculture and Allied Services .. .. .	.. .. .	32,40,793	32,40,793

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Capital Account of Economic Services— Contd.</b>			
<b>(c)—Capital Account of Industry and Minerals—</b>			
<b>526—Capital Outlay on Consumer Industries—</b>			
Tea			
State Plan ..	..	14,59,000	14,59,000
Total ..	..	14,59,000	14,59,000
Total C(c) Capital Ac- count of Industry and Minerals ..	..	14,59,000	14,59,000
<b>(d)—Capital Account of Water and Power Development—</b>			
<b>534—Capital Outlay on Power Projects</b>			
Hydro Electric Schemes			
Rongnichu Hydro Elec- tric Scheme			
State Plan ..	..	5,68,743	5,68,743
Total ..	..	5,68,743	5,68,743
Total C(c) Capital Ac- count of Water and Power Development ..	..	5,68,743	5,68,743

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

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Capital Account of Economic Services— Contd.</b>			
<b>(e)—Capital Account of Transport and Com- munications</b>			
<b>537—Capital Outlay on Roads and Bridges—</b>			
District and other roads			
State Plan ..	..	90,96,052	90,96,052
Machinery and equip- ment			
State Plan ..	..	7,34,373	7,34,373
Total ..	..	98,30,425	98,30,425
<b>538—Capital Outlay on Road and Water Transport Services—</b>			
<b>A—Road Transport—</b>			
Acquisition of fleet			
State Plan ..	..	1,53,648	1,53,648
Workshop facilities			
State Plan ..	..	2,28,770	2,28,770
Total ..	..	3,82,418	3,82,418



STATEMENT No. 11—DETAILED ACCOUNT OF  
EXPENDITURE BY MINOR HEADS—*Concl'd.*

Heads	Actuals for 1975-76		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Capital Account of Economic Services— Concl'd.</b>			
<b>544—Capital Outlay on Other Transport and Communica- tion Services—</b>			
Tourism			
State Plan ..	..	7,57,906	7,57,906
Total ..	..	7,57,906	7,57,906
Total (C)(e)—Capital Account of Transport and Communications	..	1,09,70,749	1,09,70,740
Total (C)—Capital Ac- count of Economic Services ..	..	1,69,47,285	1,69,47,285
Total—Expenditure Heads (Capital Ac- count) ..	..	2,46,51,687	2,46,51,687
<b>Grand Total—Expen- diture ..</b>	9,32,242	11,52,32,266	11,61,64,508

STATEMENT No. 12—DETAILED STATEMENT OF  
CAPITAL EXPENDITURE DURING AND TO  
END OF THE YEAR-1975-76\*

Nature of Expenditure  1	Expenditure during 1975-76		
	Non-Plan	Plan	Total
	Rs. 2	Rs. 3	Rs. 4
<b>Expenditure Heads (Capital Account)</b>			
<b>A—Capital Account of General Services—</b>			
<b>459—Capital Outlay on Public Works—</b>			
Construction	14,463	17,49,255	17,63,718
Total ..	14,463	17,49,255	17,63,718
<b>B—Capital Account of Social and Community Services—</b>			
<b>477—Capital Outlay on Education, Art and Culture—</b>			
Primary Education	..	14,27,826	14,27,826
Secondary Education	..	16,08,620	16,08,620
Total ..	..	30,36,446	30,36,446
<b>480—Capital Outlay on Medical—</b>			
<b>A—Allopathy</b>			
Medical Relief	..	6,37,823	6,37,823
Total ..	..	6,37,823	6,37,823

\*Please refer to footnote below Statement No. 2.

STATEMENT No. 12—DETAILED STATEMENT OF  
CAPITAL EXPENDITURE DURING AND TO  
END OF THE YEAR 1975-76—*Contd.*

Nature of Expenditure  1	Expenditure during 1975-76		
	Non-Plan	Plan	Total
	Rs. 2	Rs. 3	Rs. 4
<b>B—Capital Account of Social and Community Services—Contd.</b>			
<b>482—Capital Outlay on Public Health, Sanitation and Water Supply—</b>			
Public health and sanitation programme—			
Gangtok Water Supply Scheme	..	21,42,103	21,42,103
Total ..	..	21,42,103	21,42,103
<b>483—Capital Outlay on Housing—</b>			
<b>A—Government Residential Buildings—</b>			
Construction ..	..	1,24,312	1,24,312
Total ..	..	1,24,312	1,24,312
Total-B—Capital Account of Social and Community Services ..	..	59,40,684	59,40,684

STATEMENT No. 12—DETAILED STATEMENT OF  
CAPITAL EXPENDITURE DURING AND TO  
END OF THE YEAR 1975-76—Contd.

Nature of Expenditure  1	Expenditure during 1975-76		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C—Capital Account of Economic Services—</b>			
<b>(a) Capital Account of General Eco- nomic Services—</b>			
<b>498—Capital Outlay on Co-operation—</b>			
Consumers Co- operatives ..	3,08,000	..	3,08,000
Total ..	3,08,000	..	3,08,000
 <b>500—Investments in General Financial and Trading Institutions—</b>			
Investments in Trading Institutions ..	..	4,00,000	4,00,000
Total ..	..	4,00,000	4,00,000

STATEMENT No. 12—DETAILED STATEMENT OF  
CAPITAL EXPENDITURE DURING AND TO  
END OF THE YEAR 1975-76— *Contd.*

Nature of Expenditure 1	Expenditure during 1975-76		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>C—Capital Account of Economic Services—Contd.</b>			
<b>(b)—Capital Account of Agriculture and Allied Services—</b>			
<b>505—Capital Outlay on Agriculture</b>			
Storage and Warehousing	..	2,25,793	2,25,793
Total ..	..	2,25,793	2,25,793
<b>509—Capital Outlay on Food—</b>			
Procurement and Supply—			
Buffer Stock Scheme	10,00,000	19,25,000	29,25,000
Other schemes each costing Rs. 25 lakhs and less ..	..	90,000	90,000
Total ..	10,00,000	20,15,000	30,15,000
<b>(c)—Capital Account of Industry and Minerals—</b>			
<b>526—Capital Outlay on Consumer Industries—</b>			
Tea	..	14,59,000	14,59,000
Total ..	..	14,59,000	14,59,000

STATEMENT No. 12—DETAILED STATEMENT OF  
CAPITAL EXPENDITURE DURING AND TO  
END OF THE YEAR 1975-76—*Contd.*

Nature of Expenditure  1	Expenditure during 1975-76		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C—Capital Account of Economic Services—Contd.</b>			
<b>(d)—Capital Account of Water and Power Development—</b>			
<b>534—Capital Outlay on Power Projects—</b>			
Hydro Electric Schemes			
Rongnichu Hydro-Electric Scheme	..	5,68,743	5,68,743
Total ..	..	5,68,743	5,68,743
Total (C) (d)—Capital Account of Water and Power Development	..	5,68,743	5,68,743
<b>(e)—Capital Account of Transport and Communications—</b>			
<b>537—Capital Outlay on Roads and Bridges—</b>			
District and other roads	..	90,96,052	90,96,052
Machinery and equipment ..	..	7,34,373	7,34,373
Total ..	..	98,30,425	98,30,425

STATEMENT No. 12--DETAILED STATEMENT OF  
CAPITAL EXPENDITURE DURING AND TO  
END OF THE YEAR 1975-76--*Concl'd.*

Nature of Expenditure 1	Expenditure during 1975-76		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C—Capital Account of Economic Services—Contd.</b>			
<b>538—Capital Outlay on Road and Water Transport Services—</b>			
A—Road Transport—			
Other expenditure	..	3,82,418	3,82,418
Total	..	3,82,418	3,82,418
<b>544—Capital Outlay on Other Transport and Communica- tion Services—</b>			
Tourism	.. ..	7,57,906	7,57,906
Total	..	7,57,906	7,57,906
Total (C) (e)—Capital Account of Transport and Communications.	..	1,09,70,749	1,09,70,749
Total—(C)—Capital Account of Economic Services	10,00,000	1,59,47,285	1,69,47,285
<b>Total—Expenditure Heads (Capital Account)</b>	13,22,463	2,33,29,224	2,46,51,687

STATEMENT No. 13—STATEMENT SHOWING DETAILS  
CORPORATIONS, GOVERNMENT COMPANIES, OTHER  
SOCIETIES, ETC; UPTO

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	—do—	29,245 (51%)
✓ 3.	State Trading Corporation	1972	—do—	4,000 (100%)
<i>(ii) Government Companies</i>				
4.	Sikkim Jewels Company	1972	—do—	4,100 (53.78%)
<i>(iii) Other Joint Stock Companies</i>				
5.	Sikkim Distilleries Ltd.	..	Preference Equity	350 (87.50%) 9,09,038 (48.60%)
6.	Star Cinema	1962	Share of Capital	No shares issued (18.82%)
7.	Denzong Cinema	1962	Equity	1,750 (28.31%)
<i>(iv) Banks and Co-operative Societies</i>				
8.	State Bank of India	1966	Equity	75 ..
9.	Sikkim Consumers Co-operative Society	1975-76	—do—	12,320 ..



OF INVESTMENTS OF GOVERNMENT IN STATUTORY  
JOINT STOCK COMPANIES, CO-OPERATIVE BANKS AND  
THE END OF 1975-76

Face value of each share	Amount in- vested upto the end of the year 1975-76	Amount of dividend de- clared and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100 but called 50	13,00,000	1,17,000	
100	29,24,500	..	
100	4,00,000	..	
100	4,10,000	..	
100 5	35,000 } 45,45,190 }	12,29,301	
..	1,75,000	..	
100	1,75,000	..	
350	26,250	..	
25	3,08,000	..	

STATEMENT No. 14—STATEMENT SHOWING THE  
CAPITAL AND OTHER EXPENDITURE (OTHER THAN  
ON REVENUE ACCOUNT) TO THE END OF 1975-76  
AND THE PRINCIPAL SOURCES FROM WHICH  
THE FUNDS WERE PROVIDED  
FOR THAT EXPENDITURE—

(In lakhs of rupees)

CAPITAL EXPENDITURE—

Public Works ..	..	17.64
Social and Community Services ..	..	59.41
General Economic Services ..	..	7.08
Agriculture and Allied Services ..	..	32.41
Industry and Minerals ..	..	14.59
Water and Power Development ..	..	5.69
Transport and Communications ..	..	109.70
Total—Capital expenditure ..	..	246.52

LOANS AND ADVANCES—

Loans and advances for various services

General Economic Services ..	..	4.28
Agriculture and Allied Services ..	..	4.21
Industry and Minerals ..	..	2.42
Loans to Government Servants ..	..	(—) 1.27
Miscellaneous Loans ..	..	(—) 2.78
Total—Loans and advances ..	..	6.86

STATEMENT No. 14—STATEMENT SHOWING THE  
CAPITAL AND OTHER EXPENDITURE (OTHER  
THAN ON REVENUE ACCOUNT) TO THE  
END OF 1975-76 AND THE PRINCIPAL  
SOURCES FROM WHICH THE  
FUNDS WERE PROVIDED FOR  
THAT EXPENDITURE—*Concl'd.*

(In lakhs of rupees)

## OTHER EXPENDITURE—

Appropriations to the Contingency Fund .. .. .	25.00
Total—Capital and Other Expenditure .. .. .	278.38

## PRINCIPAL SOURCES OF FUNDS—

Revenue surplus during 1975-76 ..	117.48
<b>Debt—</b>	
Loans and Advances from the Central Government ..	9.96
Contingency Fund ..	25.00
Deposits and Advances ..	(—) 12.27
Suspense and Miscellaneous ..	131.62
Remittances ..	(—) 5.51
Total Debt and other obligations ..	148.80
Add — Decrease in Cash balance ..	42.10
Deduct — Increase in Investments ..	(—) 30.00
Net Provision of Funds ..	278.38

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

Head of Account 1	*Opening Balance 2
	Rs.
<b>Part I—Consolidated Fund</b>	
Receipt Heads (Revenue Account) Statement No. 10	..
Expenditure Heads (Revenue Account) Statement No. 11	
Expenditure Heads (Capital Account) Statement No. 12	..
E—Public Debt—	
634—Loans and Advances from the Central Government .. ..	.. Cr. 1,19,74,600
F—Loans and Advances—	
Loans and Advances by the State Government .. ..	.. Dr. 1,84,23,998
H—Transfer to Contingency Fund	
769—Appropriations to Contingency Fund	..
Total—Part I—Consolidated Fund	..
<b>Part II—Contingency Fund</b>	
800—Contingency Fund	
Appropriations from the Consolidated Fund	
Total—Part II—Contingency Fund	..

\*Opening balances under various Debt, Deposit, Remittance etc. heads  
also refer paragraph

RECEIPTS, DISBURSEMENTS AND BALANCES UNDER  
CONTINGENCY FUND AND PUBLIC ACCOUNT

Receipts 3	Disbursements 4	Closing Balance 5
Rs.	Rs.	Rs.
10,32,60,760	..	..
..	9,15,12,821	..
..	2,46,51,687	..
9,95,500	..	Cr. 1,29,70,100
10,78,623	17,63,722	Dr. 1,91,09,097
..	25,00,000	Dr. 25,00,000
10,53,34,883	12,04,28,230	..
25,00,000	..	Cr. 25,00,000
25,00,000	..	Cr. 25,00,000

are based on the information collected from departmental records. Please  
7 of Introductory.

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

Head of Account 1	Opening Balance 2
	Rs.
<b>Part III—Public Account</b>	
J—Reserve Funds	
(b) Reserve Funds not bearing interest	
826—Depreciation/Renewal Reserve Funds—	
Statement No. 18	
Gross Balance .. .. .	Cr. 64,74,457
Investment .. .. .	Dr. 64,74,457
Total J—Reserve Fund	
Gross Balance .. .. .	Cr. 64,74,457
Investment .. .. .	Dr. 64,74,457
K—Deposits and Advances	
(b) Deposits not bearing Interest	
843—Civil Deposits—	
Revenue Deposits .. .. .	.. .. .
Civil Courts' Deposits .. .. .	Cr. 31,514
Public Works Deposits .. .. .	Cr. 59,89,308
Deposits received by Government	
Commercial Undertakings .. .. .	.. .. .
Deposits in connection with elections .. .. .	.. .. .
Total—843—Civil Deposits .. .. .	Cr. 60,20,822
(c) Advances	
850—Civil Advances—	
Forest Advances .. .. .	Dr. ..
Other departmental advances .. .. .	Dr. ..
Other advances .. .. .	Dr. ..
Total—850—Civil Advances .. .. .	Dr. ..
Total—(c)—Advances .. .. .	Dr. ..
Total—K—Deposits and Advances .. .. .	Cr. 60,20,822

\*Minus balance is due to

RECEIPTS, DISBURSEMENTS AND BALANCES UNDER  
CONTINGENCY FUND AND PUBLIC ACCOUNT— *Contd.*

Receipts 3	Disbursements 4	Closing Balance 5
Rs.	Rs.	Rs.
..	..	Cr. 64,74,457
..	..	Dr. 64,74,457
..	..	Cr. 64,74,457
..	..	Dr. 64,74,457
5,88,377	..	Cr. 5,88,377
..	31,514	..
23,99,324	34,15,554	Cr. 49,73,078
5,159	..	Cr. 5,159
2,500	1,750	Cr. 750
29,95,360	34,48,818	Cr. 55,67,364
1,069	6,055	Dr. 4,986
2,500	..	Dr. (—) 2,500*
8,85,936	16,56,789	Dr. 7,70,853
8,89,505	16,62,844	Dr. 7,73,339
8,89,505	16,62,844	Dr. 7,73,339
38,84,865	51,11,662	Cr. 47,94,025

misclassification.

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

Head of Account 1	Opening Balance 2	
		Rs.
L—Suspense and Miscellaneous		
(b) Suspense		
858—Suspense Accounts—		
Cash Settlement Suspense Account ..	..	
Suspense Account (Civil) ..	..	
Total—858—Suspense Accounts ..	..	
Total—(b)—Suspense ..	..	
(c) Other Accounts		
870—Cheques and Bills—		
Pre-audit Cheques ..	Cr. 16,82,940	
Total—870—Cheques and Bills ..	Cr. 16,82,940	
872—Permanent Cash Imprest—		
Civil ..	Dr. 550	
Total 872—Permanent Cash Imprest ..	Dr. 550	
873—Cash Balance Investment Account		
Cash Balance Investment Account ..	Dr. 2,95,18,284*	
Total—(c)—Other Accounts ..	Dr. 2,78,35,894	
Total L—Suspense and Miscellaneous	Dr. 2,78,35,894	
M—Remittances		
(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 .. ..	.. ..	
Forest Remittances .. ..	.. ..	
Other departmental Remittances .. ..	.. ..	

\*Excludes value of stocks of gold (2000 grams) and silver (10,000



RECEIPTS, DISBURSEMENTS AND BALANCES UNDER  
CONTINGENCY FUND AND PUBLIC ACCOUNT—Contd.

Receipts 3	Disbursements 4	Closing Balance 5
Rs.	Rs.	Rs.
..	948	Dr. 948
16,574	83,239	Dr. 66,665
16,574	84,187	Dr. 67,613
16,574	84,187	Dr. 67,613
10,23,01,911	8,90,70,465	Cr. 1,49,14,386
10,23,01,911	8,90,70,465	Cr. 1,49,14,386
..	1,768	Dr. 2,318
..	1,768	Dr. 2,318
50,00,000	80,00,000	Dr. 3,25,18,284*
10,73,01,911	9,70,72,233	Dr. 1,76,06,216
10,73,18,485	9,71,56,420	Dr. 1,76,73,829
98,25,961	1,03,17,972	Dr. 4,92,011
12,64,826	15,89,130	Dr. 3,24,304
1,42,35,915	1,39,70,974	Cr. 2,64,941

grams) held as part of the investments.

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

Head of Account 1	Opening Balance 2
	Rs.
Total 882—Cash Remittances and Adjustments between Officers rendering Account to the same Accountant General/Accounts Officer	
Total M—Remittances	..
Total Part III—Public Account .. ..	Dr. 2,18,15,072
Total Receipts/Disbursements (Part I, II and III)	..
N—Cash Balance	
899—Cash Balance—	
Deposits with other Banks	
Remittances in Transit—Local—	
Total	
Grand Total	

RECEIPTS, DISBURSEMENTS AND BALANCES UNDER  
CONTINGENCY FUND AND PUBLIC ACCOUNT—*Concl.*

Receipts 3	Disbursements 4	Closing Balance 5
Rs.	Rs.	Rs.
2,53,26,702	2,58,78,076	Dr. 5,51,374
2,53,26,702	2,58,78,076	Dr. 5,51,374
13,65,30,052	12,81,46,158	Dr. 1,34,31,178
24,43,64,935	24,85,74,388	..
Opening Balance	Closing Balance	
1,13,92,891	91,77,480	
..	(—) 91,94,042	
1,13,92,891	71,83,438	
25,57,57,826	25,57,57,826	

STATEMENT NO 16—DETAILED STATEMENT OF  
OBLIGATIONS OF

Description of Debt 1	*Balance on the 26th April 1975 2
	Rs.
<b>Sector E—Public Debt</b>	
<b>604—Loans and Advances from the Central Government—</b>	
<b>A—Non-Plan Loans—Loans to cover gap in resources—</b>	
Loan for purchase of shares in Sikkim Mining Corporation ..	29,24,600
Loan for Construction of Aerial Ropeways ..	30,50,000
Total—A—Non-Plan Loans ..	59,74,600
<b>B—Loans for State/Union Territory— Plan Schemes</b>	
Block Loans ..	<u>60,00,000</u>
<b>C—Loans for Centrally sponsored Plan Schemes—</b>	
Loans for General Services ..	
Loans for General Economic Services ..	
Total—C—Loans for Centrally Sponsored Plan Schemes ..	<u>60,00,000</u>
Total—604—Loans and Advances from the Central Government ..	<u>1,19,74,600</u>
Total—Debt and other interest-bearing obligations ..	1,19,74,600

\*Opening balance on 26th April 1975 is based on

DEBT AND OTHER INTEREST-BEARING  
GOVERNMENT

Additions during the year 3	Discharges during the year 4	Balance on the 31st March 1976 5
Rs.	Rs.	Rs.
..	..	29,24,600
..	..	<u>30,50,000</u>
..	..	<u>59,74,600</u>
..	..	60,00,000
6,50,000	..	6,50,000
3,45,500	..	3,45,500
<u>9,95,500</u>	..	<u>69,95,500</u>
9,95,500	..	1,29,70,100
<u>9,95,500</u>	..	<u>1,29,70,100</u>

the information taken from departmental records.

## STATEMENT No. 17—DETAILED STATEMENT OF

Head of Account	*Balance on 26th April 1975
1	2
	Rs.
<b>SECTOR—F—LOANS AND ADVANCES</b>	
Loans for Economic Services—	
Loans for General Economic Services—	
698—Loans to Co-operative Societies—	
Credit Co-operatives—	
Loans to Sikkim Consumer Cooperative Society .. .. .	
Loans to other Cooperative Societies ..	
	7,34,787
Total ..	7,34,787
700—Loans to General Financial and Trading Institutions	
Loans to Trading Institutions	
Loans to State Trading Corporation, Sikkim .. .. .	
	8,00,000
Total ..	8,00,000
705—Loans for Agriculture—	
Other Agricultural Loans—	
Advances to Cultivators .. .. .	
	10,81,618
Total—705 Loans for Agricul- ture .. .. .	10,81,618

**LOANS AND ADVANCES MADE BY GOVERNMENT**

Advanced during the year	Total	Recovered during the year	Balance on 31st March 1976	Interest received and credited to revenue during the year
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,37,500	2,37,500	..	2,37,500	..
2,43,130	9,77,917	53,369	9,24,548	1,474
4,80,630	12,15,417	53,369	11,62,048	1,474
..	8,00,000	..	8,00,000	..
..	8,00,000	..	8,00,000	..
..	10,81,618	1,32,009	9,49,609	..
..	10,81,618	1,32,009	9,49,609	..

## STATEMENT No. 17—DETAILED STATEMENT OF LOAN

Head of Account	*Balance on 26th April 1975
1	2
	Rs.
710—Loans for Animal Husbandry—	
Piggery Development .. .. .	1,24,092
Poultry development—	
Other Loans—	
Loans to Poultry growers	3,65,712
Total—710—Loans for Animal Husbandry .. .. .	4,89,804
711—Loans for Dairy Development—	
Milk supply schemes— .. .. .	13,29,431
Total—711—Loans for Dairy Development .. .. .	13,29,431
713—Loans for Forest—	
Forest Conservation and Development—	
Loan to Wood working Centre	
Total—713—Loans for Forest Conservation .. .. .	..
720—Loans for Industrial Research and Development—	
Other Loans—	
Loans to Sikkim Jewels .. .. .	42,50,000
Other Loans .. .. .	14,62,076
Total—720—Loans for Industrial Research and Development .. .. .	57,12,076



## AND ADVANCES MADE BY GOVERNMENT—Contd.

Advanced during the year	Total	Recovered during the year	Balance on 31st March 1976	Interest received and credited to revenue during the year
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
5,24,931	6,49,023	408	6,48,615	..
..	3,65,712	8,816	3,56,896	..
5,24,931	10,14,735	9,224	10,05,511	..
..	13,29,431	12,142	13,17,289	..
..	13,29,431	12,142	13,17,289	..
48,747	48,747	..	48,747	..
48,747	48,747	..	48,747	..
12,500	42,62,500	..	42,62,500	..
3,00,657	17,62,733	71,041	16,91,692	..
3,13,157	60,25,233	71,041	59,54,192	..

## STATEMENT No. 17—DETAILED STATEMENT OF LOANS

Head of Account	*Balance on 26th April 1975
1	2
	Rs.
Loans to Government Servants—	
766—Loans to Government servants, etc.—	
House Building Advances ..	8,77,687
Advances for purchase of Motor Con- veyances .. .. .	1,77,519
Other Advances .. .. .	3,83,886
Total—766—Loans to Govern- ment servants, etc. ..	14,39,092
767—Miscellaneous Loans—	
Miscellaneous Loans—	
Other loans—Loans to M/s. Jetmul Bhojraj & Co. .. .. .	68,37,190
Total—767—Miscellaneous loans .. .. .	68,37,190
Total—F—L o a n s      a n d Advances .. .. .	1,84,23,998

## DETAILS OF LOANS AND ADVANCED DURING

## Major Heads of Account

698—Loans to Cooperative Societies	
710—Loans for Animal Husbandry	
713—Loans for Forest	
720—Loans for Industrial Research and Development	
Total ..	

\*Opening balance on 26th April 1975 is based on the

AND ADVANCES MADE BY GOVERNMENT—*Concd.*

Advanced during the year	Total	Recovered during the year	Balance on 31st March 1976	Interest received and credited to revenue during the year
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,39,684	11,17,371	80,226	10,37,145	..
1,06,500	2,84,019	36,910	2,47,109	..
50,073	4,33,959	4,05,575	28,384	..
3,96,257	18,35,349	5,22,711	13,12,638	..
..	68,37,190	2,78,127	65,59,063	..
..	68,37,190	2,78,127	65,59,063	..
17,63,722	2,01,87,720	10,78,623	1,91,09,097	1,474

## THE YEAR FOR PLAN PURPOSES

Amount

Rs.

4,43,130
5,24,931
48,747
3,13,157
13,29,965

information collected from departmental records.

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## APPENDIX

Account of Provident Fund for 1975-76  
(26-4-1975 to 31-3-1976)

CREDITS	Rs.	DEBITS	Rs.
1. Opening Balance as per Ledger Account	7,14,492	1. Withdrawals during 1975-76	8,650
2. Credits during 1975-76 as per Ledger Account	4,63,128	2. Temporary advances during 1975-76	11,321
3. Interest received	41,159	3. Interest credited to Ledger Account	45,111
		4. Investments at cost	8,67,296
		5. Closing Balance as on 31-3-1976	2,86,401
	<hr/>		<hr/>
	12,18,779		12,18,779
	<hr/>		<hr/>

