



GOVERNMENT OF SIKKIM

**FINANCE ACCOUNTS**

**1977-78**

1847-1848

THE UNIVERSITY OF CHICAGO

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## TABLE OF CONTENTS

	Page(s)
Certificate of the Comptroller and Auditor General of India	1
INTRODUCTORY	3—8
<b>PART I—SUMMARISED STATEMENTS</b>	
No. 1 — Summary of transactions ..	10—26
No. 2 — Capital outlay—Progressive capital outlay to end of 1977-78 ..	27—31
No. 3 — Debt position ..	32—34
(i) Statement of borrowings	
(ii) Other obligations	
(iii) Service of debt	
No. 4 — Loans and advances by the State Government Statement of loans and advances (a) ..	36—37
No. 5 — Guarantees given by Government for repayment of loans, etc., raised by statutory corporations, local bodies and other institutions ..	38
No. 6 — Cash balances and investments of cash balances ..	39—40
No. 7 — Summary of balances under Consolidated Fund, Contingency Fund and Public Account ..	41—43
<b>PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS</b>	
A. REVENUE AND EXPENDITURE	
No. 8 — Statement of revenue and expenditure under different heads expressed as a percentage of total revenue/total expenditure ..	45—48

No. 9 —Statement showing the distribution between charged and voted expenditure .. .. .	49
No. 10—Detailed account of revenue by minor heads .. ..	50—56
No. 11 —Detailed account of expenditure by minor heads .. ..	57—100
No. 12 —Detailed statement of capital expenditure during and to end of the year 1977-78 .. ..	102—113
No. 13 —Statement showing details of investments of Government in statutory corporations, companies, co-operative banks and societies, etc., to end of 1977-78	114—117
No. 14 —Statement showing the capital and other expenditure (other than on revenue account) to the end of 1977-78 and the principal sources from which the funds were provided for that expenditure .. .. .	118—120
<b>B. DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT</b>	
No. 15 —Detailed statement of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account .. ..	122—131
No. 16 —Detailed statement of debt and other interest bearing obligations of Government ..	132—135
No. 17 —Detailed statement of loans and advances by Government	136—144
No. 18 —Statement showing the details of earmarked balances ..	146—147

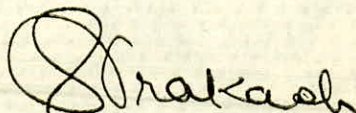
Appendix

Account of Provident Fund for 1977-78 .. .. .	148
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*Certificate of the Comptroller and Auditor  
General of India*

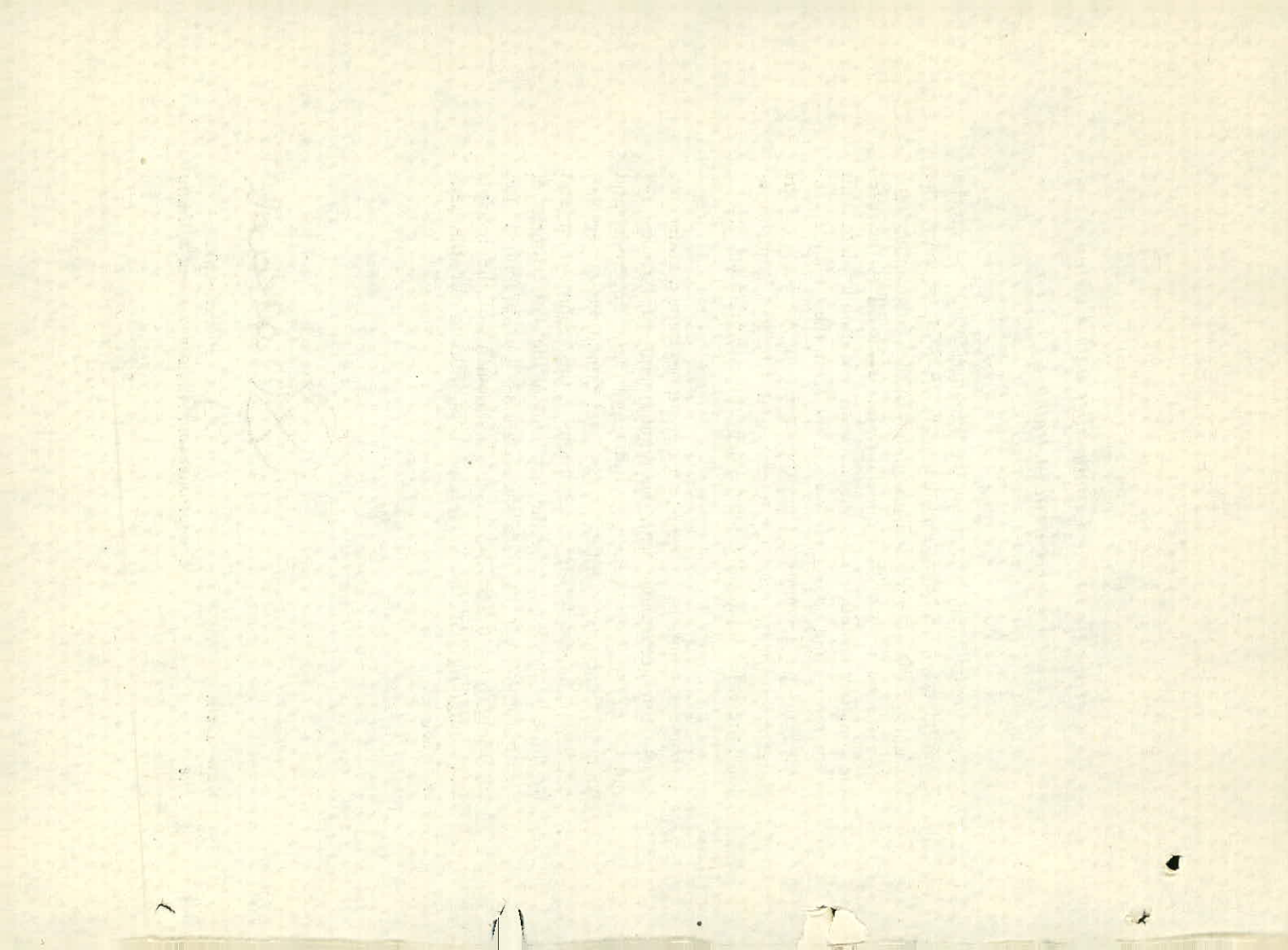
This compilation containing the Finance Accounts of the Government of Sikkim for the year 1977-78 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's ( Duties, Powers and Conditions of Service ) Act, 1971. Subject to the observations in this compilation and to those in my Report on the accounts of the Government of Sikkim for the year 1977-78, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1977-78.



New Delhi,  
The

(GIAN PRAKASH)  
*Comptroller and Auditor General of India*



## INTRODUCTORY

The accounts of Government are kept in three parts :

Part I	Consolidated Fund
Part II	Contingency Fund
Part III	Public Account

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

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

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

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

The section ‘Expenditure Heads (Capital Account)’ deals with expenditure met usually from

borrowed funds with the object either of increasing concrete assets of a material and permanent character or of reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as set-off against expenditure.

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

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

In Part III of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances' in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all heads which are merely adjusting heads under which appear such transactions as remittances of cash between the bank and de-



partments of the Government. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments.

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

The major heads are divided into minor heads, each of which has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts.

The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants ; but in general a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

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

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

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

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

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

4. The transactions included in these accounts represent mainly the actual cash receipts and disbursements as distinguished from amounts due to or from Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper

commercial form and are subjected to test check by the Indian Audit and Accounts Department.

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

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

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PART I

SUMMARISED STATEMENTS

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STATEMENT No. 1—SUMMARY OF

PART I — CONSOLIDATED

(I) Revenue

Receipts	Actuals	
	(In lakhs of rupees)	
Receipt Heads (Revenue Account)	1976-77	1977-78
<b>A—Tax-Revenue</b>		
(a) Taxes on Income and Expenditure—		
021—Taxes on Income other than Corporation Tax	14.15	18.82
Total—A (a) Taxes on Income and Expenditure .. ..	14.15	18.82
(b) Taxes on Property and Capital Transactions—		
029—Land Revenue .. ..	4.93	13.26
030—Stamps and Registration Fees ..	0.78	..
Total—A(b) Taxes on Property and Capital transactions ...	5.71	13.26
(c) Taxes on Commodities and Services—		
039—State Excise .. ..	79.91	1,14.97
040—Sales Tax .. ..	36.61	47.36
041—Taxes on Vehicles ..	4.41	5.16
045—Other Taxes and Duties on Commodities and Services ..	15.31	8.58
Total—A(c)—Taxes on Commodities and Services .. ..	136.24	176.07
<b>Total—A—Tax Revenue ..</b>	<b>156.10</b>	<b>208.15</b>

## TRANSACTIONS

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### FUND

Disbursements	Actuals	
Expenditure Heads (Revenue Account)	(In lakhs of rupees)	
	1976-77	1977-78
<b>A—General Services—</b>		
(a) Organs of State—		
211—Parliament/State/Union Territory Legislatures ..	6.21	7.51
212—President, Vice-President/Governor/ Administrator of Union Territories	4.96	4.94
213—Council of Ministers ..	10.25	8.26
214—Administration of Justice ..	5.45	7.34
215—Elections ..	1.37	1.33
Total—A(a)—Organs of State ..	28.24	29.38
(b) Fiscal Services—		
(i) Collection of Taxes on Income and Expenditure—		
220—Collection of Taxes on Income and Expenditure ..	0.55	0.54
Total—A(b) (i)—Collection of Taxes on Income and Expenditure. .	0.55	0.54
(ii) Collection of Taxes on Property and Capital Transactions—		
229—Land Revenue ..	19.95	20.55
230—Stamps and Registration ..	0.86	0.01
Total—A(b)(ii)—Collection of Taxes on Property and Capital Transactions ..	20.81	20.56
(iii) Collection of Taxes on Commo- dities and Services		
239—State Excise ... ..	3.17	3.46
240—Sales Tax .. ..	1.01	0.72
241—Taxes on Vehicles ..	1.02	2.51
245—Other Taxes and Duties on Commodities and Services ..	0.99	1.22
Total—A(b)(iii) Collection of Taxes on Commodities and Services ..	6.19	7.91
Total—A(b) Fiscal Services ..	27.55	29.01

## STATEMENT

## PART I—CONSOLIDATED

Receipts

(I) Revenue

Actuals

(In lakhs of rupees)

1976-77      1977-78

Receipts Heads (Revenue Account)—Contd.

B—Non-Tax Revenue—

(b) Interest Receipts, Dividends and Profits—

049—Interest Receipts ..	62.44	30.62
050—Dividends and Profits ..	11.28	13.58
Total—B(b)—Interest Receipts, Dividends and Profits ..	73.72	44.20

(c) Other Non-Tax Revenue—

(i) General Services

055—Police ..	0.52	0.76
058—Stationery and Printing ..	3.74	5.22
059—Public Works ..	7.95	54.12
065—Other Administrative Services ..	6.22	3.82
Total—B(c)(i)—General Services ..	18.43	63.92

(ii)—Social and Community Services

077—Education ..	2.85	3.11
080—Medical ..	1.07	0.80
082—Public Health, Sanitation and Water Supply ..	0.89	0.62
085—Information and Publicity ..	0.12	0.60
Total—B(c)(ii)—Social and Commu- nity Services ..	4.93	5.13

(iii) Economic Services

098—Co-operation ..	0.29	..
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No. 1—Contd.

FUND—Contd.

Disbursements

Actuals

(In lakhs of rupees)

1976-77    1977-78

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

**A—General Services—Concl.**

(c) Interest Payment and Servicing of Debt—

249—Interest Payments .. 0.71            6.28

Total—(c) Interest Payment and  
Servicing of Debt .. 0.71            6.28

(d) Administrative Services—

252—Secretariat—General Services .. 22.14            26.16

253—District Administration .. ..            7.38

254—Treasury and Accounts  
Administration .. ..            2.69

255—Police .. 44.38            81.48

256—Jails .. 1.05            3.21

258—Stationery and Printing .. 6.50            7.53

259—Public Works .. 47.75            42.13

260—Fire Protection and Control .. 0.05            2.58

265—Other Administrative Services .. 11.05            9.23

Total—A (d)—Administrative  
Services .. 132.92            182.39

(e) Pensions and Miscellaneous General  
Services

266—Pensions and other Retirement  
Benefits .. 4.50            3.85

268—Miscellaneous General Services .. 0.75            1.86

Total—A (e) Pensions and Miscellaneous  
General Services .. 5.25            5.71

**Total—A—General Services .. 194.67            252.77**

## STATEMENT

## PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1976-77	1977-78
<b>Receipt Heads (Revenue Account)—Contd.</b>		
<b>(c) Other Non-Tax Revenue—Contd.</b>		
<b>(iii)—Economic Services—Contd.</b>		
105—Agriculture	2.87	2.03
109—Food	0.93	0.51
110—Animal Husbandry	2.12	1.45
111—Dairy Development	0.01	(a)
113—Forest	20.13	31.57
121—Village and Small Industries	3.59	5.02
134—Power Projects	11.33	13.24
138—Road and Water Transport Services	143.22	170.85
139—Tourism	..	0.49
Total—B (c) (iii) Economic Services	184.49	225.16
Total—B (c)—Other Non-Tax Revenue	207.85	294.21
<b>Total—B—Non-Tax Revenue</b>	<b>281.57</b>	<b>338.41</b>
<b>C—Grants-in-aid and Contributions—</b>		
160—Grants-in-aid from Central Government	1,481.63	1,573.70
<b>Total—C—Grants-in-aid and Contributions</b>	<b>1,481.63</b>	<b>1,573.70</b>
<b>Total—Receipt Heads (Revenue Accounts)</b>	<b>1,919.30</b>	<b>2,120.26</b>

(a) Rs. 62 only

## FUND—Contd.

## Disbursements

## Actuals

(In lakhs of rupees)

	1976-77	1977-78
<b>B—Social and Community Services—</b>		
276—Secretariat—Social and Community Services ..	2.19	3.12
277—Education ..	143.83	140.66
278—Art and Culture ..	3.89	4.74
280—Medical ..	49.55	61.60
281—Family Welfare ..	2.22	3.69
282—Public Health, Sanitation and Water Supply ..	37.85	45.73
283—Housing ..	14.64	18.49
284—Urban Development ..	6.76	10.49
285—Information and Publicity ..	7.11	10.06
287—Labour and Employment ..	..	6.40
288—Social Security and Welfare ..	11.62	20.72
289—Relief on account of Natural Calamities ..	0.07	1.20
295—Other Social and Community Services ..	2.27	9.60
<b>Total—B—Social and Community Services ..</b>	<b>282.00</b>	<b>336.50</b>
<b>C—Economic Services—</b>		
<b>(a) General Economic Services—</b>		
296—Secretariat—Economic Services ..	5.94	3.07
298—Co-operation ..	7.92	10.23
304—Other General Economic Services ..	0.43	1.09
<b>Total—C(a)—General Economic Services ..</b>	<b>14.29</b>	<b>14.39</b>

STATEMENT

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PART I—CONSOLIDATED

Receipts

Actuals

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(In lakhs of rupees)

1976-77      1977-78

## FUND—Contd.

## Disbursements

## Actuals

(In lakhs of rupees)

1976-77      1977-78

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

305—Agriculture ..	75.95	95.25
306—Minor Irrigation ..	28.58	30.07
307—Soil and Water Conservation ..	38.11	62.09
309—Food ..	14.17	20.98
310—Animal Husbandry ..	41.55	52.26
311—Dairy Development ..	3.87	4.80
312—Fisheries ..	4.14	7.83
313—Forest ..	80.25	1,06.59
314—Community Development ..	57.44	65.68

Total—C(b) Agriculture and Allied Services ..	344.06	445.55
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**(c) Industry and Minerals—**

320—Industries ..	7.25	22.78
321—Village and Small Industries ..	28.02	31.00
328—Mines and Minerals ..	3.20	3.29

Total—C (c) Industry and Minerals	38.47	57.07
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**(d) Water and Power Development—**

331—Water and Power Development Services ..	2.58	..
333—Irrigation, Navigation, Drainage and Flood Control Projects ..	18.13	24.40
334—Power Projects ..	81.13	79.14

Total—C(d)—Water and Power Development ..	101.84	103.54
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STATEMENT

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PART I—CONSOLIDATED

Receipts

Actuals

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(In lakhs of rupees)  
1976-77 1977-78

No. 1—Contd.

FUND—Contd.

Disbursements	Actuals	
	(In lakhs of rupees)	
	1976-77	1977-78
<b>C—Economic Services—Concd.</b>		
(e) Transport and Communications—		
337—Roads and Bridges ..	382.72	337.68
338—Road and Water Transport Services ..	142.22	182.55
339—Tourism ..	3.07	7.02
Total—C(e)—Transport and Communications ..	528.01	527.25
<b>Total—C—Economic Services</b> ..	1,026.67	1,147.80
<b>Total—Expenditure Heads (Revenue Account)</b> ..	1,503.34	1,737.07
Revenue Surplus ..	415.96	383.19
(2) Capital, Public Debt, Loans, etc.		
Expenditure Heads (Capital Account*)	454.82	637.36

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

## STATEMENT

## PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1976-77	1977-78
<b>E—Public Debt—</b>		
603—Internal Debt of the State		
Government (a) ..	5.00	5.00
604—Loans and Advances from the Central Government (a) ..	76.74	119.07
<b>Total—E—Public Debt</b> ..	81.74	124.07
<b>F—Loans and Advances (b)</b> ..	9.07	14.27
<b>Total—CONSOLIDATED FUND</b> ..	2,010.11	2,258.60

## PART II—CONTINGENCY

800—Contingency Fund ..	25.00	11.00
<b>Total—CONTINGENCY FUND</b> ..	25.00	11.00

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

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



No. 1—*Contd.*

FUND—*Contd.*

Disbursements	Actuals	
	(In lakhs of rupees)	
	1976-77	1977-78
<b>E—Public Debt</b>		
603—Internal Debt of the State		
Government .. .. .	.. .. .	0.20
604—Loans and Advances from the		
Central Government .. .. .	2.26	8.88
F. Loans and Advances (b) .. .. .	38.49	31.44
H. Transfer to Contingency Fund—		
769—Appropriations to the		
Contingency Fund .. .. .	25.00	..
Total—CONSOLIDATED FUND .. .. .	2,023.91	2,414.95
<b>FUND</b>		
800—Contingency Fund .. .. .	11.00	0.49(y)
Total—CONTINGENCY FUND .. .. .	11.00	0.49(y)

(b) See foot note (b) on page 20.

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

## STATEMENT

Receipts	PART III—PUBLIC	
	Actuals	
	(In lakhs of rupees)	
	1976-77	1977-78
<b>I—Small Savings, Provident Funds, etc.—</b>		
(b) <b>Provident Funds</b> ..	15.67	5.75
Total—I—Small Savings, Provident Funds etc. ..	15.67	5.75
<b>J—Reserve Funds</b>		
(b) Reserve Funds not bearing interest ..	0.13	..
<b>K—Deposits and Advances</b>		
(b) Deposits not bearing interest ..	35.59	28.65
(c) Advances ..	..	..
Total—K—Deposits and Advances ..	35.59	28.65
<b>L—Suspense and Miscellaneous</b>		
(b) Suspense ..	3.45	0.30
(c) Other Accounts ..	1,207.21	1,325.60
Total—L—Suspense and Miscellaneous ..	1,210.66	1,325.90
<b>M—Remittances</b>		
(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc. and other Remittances ..	1,003.10	1,115.15
(b) Inter-Government Adjustment Accounts ..	6.64	14.00
Total—M—Remittances ..	1,009.74	1,129.15
Total—PUBLIC ACCOUNT	2,271.79	2,489.45
Total—Receipts (Parts I, II and III) ..	4,306.90	4,759.05
<b>N—Cash Balance</b>		
Opening Cash Balance ..	71.83	86.75
<b>GRAND TOTAL</b> ..	4,378.73	4,845.80

ACCOUNT	Actuals	
	(In lakhs of rupees)	
	1976-77	1977-78
<b>I.—Small Savings, Provident Funds, etc.</b>		
<b>J.—Reserve Funds</b>		
(b) Reserve Funds not bearing interest ..	0.12	..
<b>K.—Deposits and Advances</b>		
(b) Deposits not bearing interest ..	19.46	25.55
(c) Advances ..	(—)2.40	0.03
Total—K—Deposits and Advances ..	17.06	25.58
<b>L.—Suspense and Miscellaneous</b>		
(b) Suspense ..	0.98	44.69
(c) Other Accounts ..	1,283.40	1,367.97
Total—L—Suspense and Miscellaneous ..	1,284.38	1,412.66
<b>M.—Remittances</b>		
(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc. and other Remittances ..	9,41.89	1,015.11
(b) Inter-Government Adjustment Accounts ..	13.62	7.84
Total—M—Remittances ..	955.51	1,022.95
Total—PUBLIC ACCOUNT	2,257.07	2,461.19
Total—Disbursements (Parts I, II and III) ..	4,291.98	4,876.63
Closing Cash Balance ..	86.75	(—)30.83
<b>GRAND TOTAL</b> ..	<b>4,378.73</b>	<b>4,845.80</b>

STATEMENT No. 1—*Concl'd.*

Serial no.	Major head of account	Actuals		Increase
		1976-77	1977-78	
1	2	3	4	5

(In lakhs of rupees)

5. 305—Agriculture 75.95 95.25 19.03

The increase was due mainly to more expenditure on plant protection, extension and farmers' training, horticulture and soil conservation on agricultural land.

6. 307—Soil and Water

Conservation 38.11 62.09 23.98

The increase was due mainly to more expenditure on Soil and Water Conservation and protective works undertaken during the year.

7. 313—Forest 80.25 106.59 26.34

The increase was due mainly to more expenditure on implementation of new schemes like plantation of medicinal herbs, sericulture, rehabilitation of degraded village forests and also expansion of the department during 1977-78.

8. 320—Industries 7.25 22.78 15.53

The increase was due mainly to more expenditure on tea plantation.

9. 338—Road and Water

Transport Services 142.22 182.55 40.33

The increase was due mainly to expansion of the Sikkim Nationalised Transport.

STATEMENT No. 2—CAPITAL OUTLAY—PROGRESSIVE  
CAPITAL OUTLAY TO END OF 1977-78

Serial number	Major head of account	Expenditure upto 1976-77	Expenditure during 1977-78	Total
(In lakhs of rupees)				
A.—Capital Account of General Services—				
1.	459—Capital Outlay on Public Works	77.57	49.66	127.23
Total—A—Capital Account of General Services		77.57	49.66	127.23
B—Capital Account of Social and Community Services—				
2.	477—Capital Outlay on Education, Art and Culture	62.89	31.38	94.27
3.	480—Capital Outlay on Medical	37.74	44.67	82.41
4.	482—Capital Outlay on Public Health, Sanitation and Water Supply	30.72	12.38	43.10
5.	483—Capital Outlay on Housing	35.08	63.84	98.92
6.	488—Capital Outlay on Social Security and Welfare		1.25	1.25

STATEMENT No. 2—*Contd.*

Serial number	Major head of account	Expenditure upto 1976-77	Expenditure during 1977-78	Total
(In lakhs of rupees)				
7.	495—Capital Outlay on other Social and Community Services	1.82	..	1.82
Total—B—Capital Account of Social and Community Services		168.25	153.52	321.77
C—Capital Account of Economic Services				
(a) Capital Account of General Economic Services—				
8.	498—Capital Outlay on Co-operation	12.20	6.33	18.53
9.	500—Investments in General Financial and Trading Institutions	4.00	2.00	6.00
Total—C(a)—Capital Account of General Economic Services		16.20	8.33	24.53
(b) Capital Account of Agriculture and Allied Services				
10.	505—Capital Outlay on Agriculture	23.15	5.21	28.36
11.	509—Capital Outlay on Food	30.57	4.11	34.68

## STATEMENT No. 2—Contd.

Serial number	Major head of account	Expenditure upto 1976-77	Expenditure during 1977-78	Total
(In lakhs of rupees)				
12.	510—Capital Outlay on Animal Husbandry	4.00	3.89	7.89
13.	511—Capital Outlay on Dairy Development	..	90.00	90.00
14.	513—Capital Outlay on Forests	..	15.60	15.60
Total—C(b)—Capital Account of Agriculture and Allied Services		57.72	118.81	176.53
(c)—Capital Account of Industry and Minerals—				
15.	526—Capital Outlay on Consumer Industries	27.61	29.00	56.61
16.	528—Capital Outlay on Mining and Metallurgical Industries	13.00	10.10	23.10
17.	530—Investments in Industrial Financial Institutions	..	5.00	5.00
Total—C(c)—Capital Account of Industry and Minerals		40.61	44.10	84.71

## STATEMENT No. 2—Contd.

Serial number	Major head of account	Expenditure upto 1976-77	Expenditure during 1977-78	Total
(In lakhs of rupees)				
(d)—Capital Account of Water and Power Development—				
18.	534—Capital Outlay on Power Projects	56.36	40.35	96.71
Total—C(d)—Capital Account of Water and Power Development		56.36	40.35	96.71
(e) Capital Account of Transport and Communications—				
19.	537—Capital Outlay on Roads and Bridges	229.51	179.61	409.12
20.	538—Capital Outlay on Road and Water Transport Services	28.36	23.25	51.61
21.	544—Capital Outlay on other Transport and Communication Services	26.76	19.73	46.49
Total—C(e)—Capital Account of Transport and Communications		284.63	222.59	507.22
Total—C—Capital Account of Economic Services		455.52	434.18	889.70
Total		701.34	637.36	1338.70



STATEMENT No. 2—*Concl'd.*

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**Explanatory Notes**

1. Further details of capital expenditure are given in Statement No. 12.
2. During 1977-78, the Government invested Rs. 53.85 lakhs (Rs.20.00 lakhs in the Sikkim Time Corporation, Rs. 2.00 lakhs in State Trading Corporation, Rs. 8.30 lakhs in Sikkim Industrial Development and Investment Corporation, Rs 5.45 lakhs in Sikkim Distilleries Ltd., Rs. 8.00 lakhs in Roller Flour Mill and Rs. 10.10 lakhs in Dikchu Copper Zinc Project). According to the information furnished by Government, the total investment of the Government in the share capital of different concerns at the end of 1975-76, 1976-77 and 1977-78 was Rs. 112.08 lakhs, Rs. 126.10 lakhs and Rs. 179.95 lakhs, respectively. Dividend received from the investments during these years was Rs. 13.46 lakhs, Rs. 11.28 lakhs and Rs. 13.58 lakhs respectively. Further details are given in Statement No. 13.

STATEMENT No. 3—DEBT POSITION

(i) Statement of borrowings

Nature of borrowings	Balance on 1st April 1977	Receipts during the year	Repay-ments during the year	Balance on 31st March 1978	In-crease
1	2	3	4	5	6
(In lakhs of rupees)					
<b>I Public Debt</b>					
(a) Internal Debt of the State Government	5.00	5.00	0.20	9.80	4.80
(b) Loans and Advances from the Central Government	204.18	119.07	8.88	314.37	110.19
Total: Public Debt	209.18	124.07	9.08	324.17	114.99
II Small Savings, Provident Funds, etc.	15.67	5.75	..	21.42	5.75
Grand Total :	224.85	129.82	9.08	345.59	120.74

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

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

### Explanatory Notes

1. Internal Debt of the State Government :

The receipts of Rs. 5 lakhs under this head represent borrowings from the Life Insurance Corporation of India for implementing Social Housing Schemes made with the consent of the Government of India. Repayment during the year was Rs. 0.20 lakh.

The loan is repayable in twenty-five equal annual instalments and carries interest at the rate of 8 per cent per annum. Rupees 0.38 lakh were paid as interest on the loan during 1978-79.

2. Loans and advances from the Central Government :

Rupees 119.07 lakhs were received from the Government of India as loans (Block loan for Plan Schemes : Rs. 102.50 lakhs and loans for Centrally Sponsored Plan Schemes : Rs. 16.57 lakhs). Repayment during the year was Rs. 8.88 lakhs (non-plan loans Rs. 2.00 lakhs, loans for Centrally Sponsored Plan Schemes Rs. 0.45 lakh and Block loan for Plan schemes Rs. 6.43 lakhs).

During the year the State Government paid Rs. 5.90 lakhs to the Government of India as interest (interest on loans for State Plan Scheme : Rs. 5.07 lakhs and interest on loans for Centrally sponsored Plan scheme : Rs. 0.83 lakh).

3. Small Savings, Provident Funds, etc.

Provident Funds—

This comprises the provident fund balances of Government servants. It was mentioned in Explanatory Note 1 below Statement No. 7 of Finance Accounts 1975-76 that the balances in the Provident Fund accounts had been kept out of Government Account. During 1976-77, a sum of Rs. 15,67,296 was transferred to Government Account and during 1977-78 a further sum of Rs. 5,75,000 was transferred to Government Account (in Part III—Public Account).

A balance of Rs. 1,79,277 as on 31st March 1978 was still kept out of Government Account vide details given in Appendix.

STATEMENT No. 3—*Concl'd.*

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(ii) Other obligations

In addition to the above, the balances at the credit of certain deposits to the extent to which they have not been invested but are merged with the general cash balance of the Government also constitute a liability of the Government. Such liability at the end of March 1978 was Rs. 74.89 lakhs as shown in Statement No. 15.

(iii) Service of debt

The gross debt and other obligations and the total net amount of interest charges met from revenue during 1976-77 and 1977-78 are shown below :—

	1976-77	1977-78	
			Net increase (+) Decrease (—) during the year
			(In lakhs of rupees)
Gross debt and other obligations outstanding at the end of the year	295.65	420.48	(+) 123.83
Interest paid by Government	0.71	6.28	(+) 5.57
Interest realised (mainly interest on investment of cash balances)	62.44	30.62	(—) 31.82

A part from the interest receipts as above, the Government also received Rs. 13.58 lakhs during the year as dividend on investments in commercial undertakings, etc. There was no burden of interest on revenue.

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LOANS AND ADVANCES

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STATEMENT No. 4—LOANS AND ADVANCES

Statement of loans and

Categories of loans and advances	Balance on 1st April 1977
(In lakhs)	
<b>I—Loans for Economic Services—</b>	
(i) General Economic Services	19.40
(ii) Agriculture and Allied Services	41.55
(iii) Industry and Minerals	62.30
(iv) Loans for Transport and Communications	11.25
Total I—Loans for Economic Services	134.50
<b>II—Loans to Government servant, etc.</b>	22.28
<b>III—Loans for miscellaneous purposes</b>	63.74(b)
Total :	220.52(b)

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

(b) Differs by Rs. (+) 0.01 lakh from the closing balance as on 31st March 1977 as mentioned in the last year's Accounts due to rounding.

BY THE STATE GOVERNMENT

advances (a)

Paid during the year	Repaid during the year	Balance on 31st March 1978	Net increase (+) or decrease(—) during the year
..	0.15	19.25	(—) 0.15
2.63	3.86	40.32	(—) 1.23
6.98	2.58	66.70	(+) 4.40
7.45	..	18.70	(+) 7.45
<u>17.06</u>	<u>6.59</u>	<u>144.97</u>	<u>(+) 10.47</u>
14.38	7.48	29.18	(+) 6.90
..	0.20	63.54	(—) 0.20
<u>31.44</u>	<u>14.27</u>	<u>237.69</u>	<u>(+) 17.17</u>

of rupees)

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1978
(In lakhs of rupees)		
<b>Sikkim Mining Corporation—</b>		
Guarantee to the State Bank of Sikkim for the grant of advance (overdraft) to the Corporation	10.00	
<b>Sikkim Consumers' Co-operative Society—</b>		
Guarantee to the State Bank of Sikkim for repayment of overdraft	10.00	4.39
Total	<u>20.00</u>	<u>4.39</u>

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

No guarantee was invoked during the year.



191	240 100' 00" 2	93° 05' 00" 203	93° 05' 00" 203
192	300 100' 00" 1	170° 00'	170° 00'
193	400 100' 00" 2	7° 41' 30" 120	7° 41' 30" 120
194	500 100' 00" 1	18° 13' 00" 120	18° 13' 00" 120
195	600 100' 00" 2		
196	700 100' 00" 1	21° 28' 00"	21° 28' 00"
197	800 100'	300° 00'	300° 00'
198	900 100'	300° 00'	300° 00'
199	1000 100'	300° 00'	300° 00'
200	1100 100'	300° 00'	300° 00'
201	1200 100'	300° 00'	300° 00'
202	1300 100'	300° 00'	300° 00'
203	1400 100'	300° 00'	300° 00'
204	1500 100'	300° 00'	300° 00'
205	1600 100'	300° 00'	300° 00'
206	1700 100'	300° 00'	300° 00'
207	1800 100'	300° 00'	300° 00'
208	1900 100'	300° 00'	300° 00'
209	2000 100'	300° 00'	300° 00'
210	2100 100'	300° 00'	300° 00'
211	2200 100'	300° 00'	300° 00'
212	2300 100'	300° 00'	300° 00'
213	2400 100'	300° 00'	300° 00'
214	2500 100'	300° 00'	300° 00'
215	2600 100'	300° 00'	300° 00'
216	2700 100'	300° 00'	300° 00'
217	2800 100'	300° 00'	300° 00'
218	2900 100'	300° 00'	300° 00'
219	3000 100'	300° 00'	300° 00'
220	3100 100'	300° 00'	300° 00'
221	3200 100'	300° 00'	300° 00'
222	3300 100'	300° 00'	300° 00'
223	3400 100'	300° 00'	300° 00'
224	3500 100'	300° 00'	300° 00'
225	3600 100'	300° 00'	300° 00'
226	3700 100'	300° 00'	300° 00'
227	3800 100'	300° 00'	300° 00'
228	3900 100'	300° 00'	300° 00'
229	4000 100'	300° 00'	300° 00'
230	4100 100'	300° 00'	300° 00'
231	4200 100'	300° 00'	300° 00'
232	4300 100'	300° 00'	300° 00'
233	4400 100'	300° 00'	300° 00'
234	4500 100'	300° 00'	300° 00'
235	4600 100'	300° 00'	300° 00'
236	4700 100'	300° 00'	300° 00'
237	4800 100'	300° 00'	300° 00'
238	4900 100'	300° 00'	300° 00'
239	5000 100'	300° 00'	300° 00'
240	5100 100'	300° 00'	300° 00'
241	5200 100'	300° 00'	300° 00'
242	5300 100'	300° 00'	300° 00'
243	5400 100'	300° 00'	300° 00'
244	5500 100'	300° 00'	300° 00'
245	5600 100'	300° 00'	300° 00'
246	5700 100'	300° 00'	300° 00'
247	5800 100'	300° 00'	300° 00'
248	5900 100'	300° 00'	300° 00'
249	6000 100'	300° 00'	300° 00'
250	6100 100'	300° 00'	300° 00'
251	6200 100'	300° 00'	300° 00'
252	6300 100'	300° 00'	300° 00'
253	6400 100'	300° 00'	300° 00'
254	6500 100'	300° 00'	300° 00'
255	6600 100'	300° 00'	300° 00'
256	6700 100'	300° 00'	300° 00'
257	6800 100'	300° 00'	300° 00'
258	6900 100'	300° 00'	300° 00'
259	7000 100'	300° 00'	300° 00'
260	7100 100'	300° 00'	300° 00'
261	7200 100'	300° 00'	300° 00'
262	7300 100'	300° 00'	300° 00'
263	7400 100'	300° 00'	300° 00'
264	7500 100'	300° 00'	300° 00'
265	7600 100'	300° 00'	300° 00'
266	7700 100'	300° 00'	300° 00'
267	7800 100'	300° 00'	300° 00'
268	7900 100'	300° 00'	300° 00'
269	8000 100'	300° 00'	300° 00'
270	8100 100'	300° 00'	300° 00'
271	8200 100'	300° 00'	300° 00'
272	8300 100'	300° 00'	300° 00'
273	8400 100'	300° 00'	300° 00'
274	8500 100'	300° 00'	300° 00'
275	8600 100'	300° 00'	300° 00'
276	8700 100'	300° 00'	300° 00'
277	8800 100'	300° 00'	300° 00'
278	8900 100'	300° 00'	300° 00'
279	9000 100'	300° 00'	300° 00'
280	9100 100'	300° 00'	300° 00'
281	9200 100'	300° 00'	300° 00'
282	9300 100'	300° 00'	300° 00'
283	9400 100'	300° 00'	300° 00'
284	9500 100'	300° 00'	300° 00'
285	9600 100'	300° 00'	300° 00'
286	9700 100'	300° 00'	300° 00'
287	9800 100'	300° 00'	300° 00'
288	9900 100'	300° 00'	300° 00'
289	10000 100'	300° 00'	300° 00'
290	10100 100'	300° 00'	300° 00'
291	10200 100'	300° 00'	300° 00'
292	10300 100'	300° 00'	300° 00'
293	10400 100'	300° 00'	300° 00'
294	10500 100'	300° 00'	300° 00'
295	10600 100'	300° 00'	300° 00'
296	10700 100'	300° 00'	300° 00'
297	10800 100'	300° 00'	300° 00'
298	10900 100'	300° 00'	300° 00'
299	11000 100'	300° 00'	300° 00'
300	11100 100'	300° 00'	300° 00'

151	150 line	1,000.00	1,000.00
151	150 line	26,86.00	26,86.00
151	150 line	0.10 14.734	0.10 14.734
151	150 line	24.47 0.43	24.47 0.43
152	*	Interest	Interest
154	150 line	Amortization	Amortization
160	150 line	Firms	Firms
161	150 line	note (*) at page	note (*) at page
162-164	150 line	Indicated	Indicated
163-164	150 line	15,47.262	15,47.262
164-164	150 line	28,02.670	28,02.670

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

	As on 1st April 1977	As on 31st March 1978
(In lakhs of rupees)		
<b>(A) General Cash Balance—</b>		
(1) Deposits with Reserve Bank	..	..
(2) Deposits with other banks	81.81	(—) 15.84
(3) Remittances in transit	4.94	(—) 15.00
Total	86.75	(—) 30.84
(4) Investments held in the “Cash Balance Investment Account”	385.85@	485.30*
Total (A)	472.60	454.46
<b>(B) Other Cash Balances and Investments—</b>		
(1) Permanent advances for contingent expenditure with departmental officers	0.14	0.18
(2) Investments of earmarked funds	64.74	64.74
Total (B)	64.88	64.92
Total (A) and (B)	537.48@	519.38*

\*Please see foot note at page 95.

@Differs by Rs. (—) 0.01 lakh from the closing balance on 31st March 1977 due to rounding.

**Explanatory Notes**

1. Under an arrangement made from the year 1968-69, the State Bank of Sikkim, established in that year, has been vested with the responsibility of receiving money on behalf of Government, making all Government payments and keeping custody of the balances of Government in current account as well as in fixed deposits that may be made from time to time. The transactions of Government in the districts are also made through the branches of the bank. The balance held with the State Bank of Sikkim on 31st March 1978 amounted to Rs. (—) 18.76 lakhs.

Government also holds a part of its balance (Rs. 2.92 lakhs) in current account with one bank in Calcutta. Its balance of Rs. 0.70 lakh held in a bank in New Delhi was closed during the year and the proceeds after deducting commission (Rs. 69,840) have been invested in fixed deposit with the State Bank of Sikkim.

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

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

4. The investments held in the Cash Balance Investment Account were partly in fixed deposits with the State Bank of India (Rs. 3.17 lakhs) and with the State Bank of Sikkim (Rs. 476.11 lakhs) and partly in the Government of India securities (Rs. 6.02 lakhs). Interest realised during the year on investment of cash balances was Rs. 30.62 lakhs.

5. Details in 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 the 31st March 1978 :

Debit balance Rs.	Sector of the General Account	Name of Account	Credit balance Rs.
<b>Consolidated Fund</b>			
75,49,886	A to D and part of H	Government Account	
	E	Public Debt	3,24,17,140
2,37,68,711	F	Loans and Advances	
	H	<b>Contingency Fund</b>	
		Public Account	49,51,250
	I	Small Savings, Provi- dent Funds, etc.	21,42,296
	J	Reserve Funds— Reserve Funds not bearing interest	
		Gross balance	64,75,373
64,74,457	K	Investments Deposits and Advances— (b) Deposits not bearing interest	74,89,157
5,35,839	L	(c) Advances Suspense and Miscellaneous	
42,59,293		(b) Suspense	

## STATEMENT No. 7—Contd.

Debit balance Rs.	Sector of the General Account	Name of Account	Credit balance Rs.
		(c) Other Accounts	
4,85,30,420		Investments	
2,75,43,061		Other items (net)	
	M	Remittances	6,21,03,257
	N	Cash Balance (closing)	30,83,194
<u>11,86,61,667</u>		Total	<u>11,86,61,667</u>

**Explanatory Notes**

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

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

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

3. Government Account : Under the system of book-keeping followed in Government accounts, the amounts booked

STATEMENT No. 7—*Concl'd.*

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under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Contingency Funds, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1977-78 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 the 1st April 1977	1,78,67,432
	B—Receipt Heads (Revenue Account)	21,20,26,075
17,37,07,053	C—Expenditure Heads (Revenue Account)	
6,37,36,340	D—Expenditure Heads (Capital Account)	
	E—Transfer to Contingency Fund	
	F—Amount at the debit of Government Account on the 31st March 1978	75,49,886
23,74,43,393	Total	23,74,43,393

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PART II

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

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**STATEMENT No. 8—STATEMENT OF REVENUE AND  
EXPENDITURE UNDER DIFFERENT HEADS  
EXPRESSED AS A PERCENTAGE OF TOTAL  
REVENUE/TOTAL EXPENDITURE**

Head's	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
<b>Revenue</b>			
<b>(a) Tax Revenue</b>			
<b>(i) Taxes on Income and Expenditure—</b>			
<b>Taxes on Income other than</b>			
Corporation Tax	18.82	0.89	1.08
<b>(ii) Taxes on Property and Capital Transactions—</b>			
Land Revenue	13.26	0.63	0.76
<b>(iii) Taxes on Commodities and Services—</b>			
State Excise	114.97	5.42	6.62
Sales Tax	47.36	2.23	2.73
Taxes on Vehicles	5.16	0.24	0.30
Other Taxes and Duties on Commodities and Services	8.58	0.40	0.49
<b>Total—Tax Revenue</b>	<b>208.15</b>	<b>9.81</b>	<b>11.98</b>

## STATEMENT No. 8—Contd.

Heads	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
<b>(b) Non-Tax Revenue</b>			
(i) Interest Receipts, Dividends and Profits	44.20	2.09	2.54
(ii) Administrative Ser- vices	63.92	3.02	3.68
(iii) Social and Community Services	5.13	0.25	0.30
(iv) Economic Services— Agriculture and Allied Services	35.56	1.68	2.05
Industry and Minerals	5.02	0.24	0.30
Water and Power Development	13.24	0.62	0.76
Transport and Communications	171.34	8.07	9.85
Total—Non-Tax Revenue	<u>338.41</u>	<u>15.97</u>	<u>19.48</u>
(c) Grants-in-aid and Contributions	<u>1,573.70</u>	<u>74.22</u>	<u>90.60</u>
Grand Total—Revenue	2,120.26	100	122.06

## STATEMENT No. 8—Contd.

Heads	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
<b>Expenditure</b>			
Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure	0.54	0.02	0.03
(ii) Collection of Taxes on Property and Capital Transac- tions—			
Land Revenue	20.55	0.97	1.18
Stamps and Registration	0.01	*	*
(iii) Collection of Taxes on Commodities and Services—			
State Excise	3.46	0.16	0.20
Sales Tax	0.72	0.04	0.04
Taxes on Vehicles	2.51	0.12	0.15
Other Taxes and Duties on Commodities and Services	1.22	0.06	0.07
Total—Fiscal Services	29.01	1.37	1.67

\*The percentage worked out to less than 0.01 and hence omitted.

STATEMENT No. 8—*Concl.*

Heads	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
Interest Payment and Servicing of Debt	6.28	0.30	0.36
Organs of State	29.38	1.39	1.69
Administrative Services	182.39	8.60	10.50
Pensions and Miscellaneous General Services	5.71	0.27	0.33
Social and Community Services	336.50	15.87	19.37
Economic Services—			
General Economic Services	14.39	0.68	0.83
Agriculture and Allied Services	445.55	21.01	25.65
Industry and Minerals	57.07	2.69	3.29
Water and Power Development	103.54	4.88	5.96
Transport and Communications	527.25	24.87	30.35
Total—Economic Services	1,147.80	80.56	66.08
Grand Total—Expenditure (Revenue Account)	17,37.07	81.93	100

STATEMENT No. 9—STATEMENT SHOWING THE DIS-  
TRIBUTION BETWEEN CHARGED  
AND VOTED EXPENDITURE

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(Figures representing charged expenditure are shown in italics)

Actuals for 1977-78

	Charged Rs.	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>17,51,815</i>	17,19,55,238	17,37,07,053*
Expenditure Heads (Capital Account)	..	6,37,36,340	6,37,36,340
Disbursements under Public Debt and Loans and Advances			
(i) Public Debt	<i>9,07,969</i>	..	9,07,960
(ii) Loans and Advances	..	31,44,497	31,44,49
Total	<i>26,59,775</i>	23,88,36,075	24,14,95,850

(\*) Includes Rs. 11.00,000 spent from out of advances from the Contingency Fund obtained during 1976-77 and recouped to the Fund during 1977-78: and excludes Rs. 48,750 spent from out of advances from the Contingency Fund obtained during 1977-78 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1977-78
<b>Receipt Heads (Revenue Account)</b>	Rs.
<b>A—Tax Revenue</b>	
(The figures are net after taking into account refunds)	
<b>(a)—Taxes on Income and Expenditure</b>	
<b>021—Taxes on Income other than Corporation Tax—</b>	
Taxes on Income levied under State Laws (Sikkim)	.. 18,81,907
Total	.. 18,81,907
Total—(a) Taxes on Income and expenditure	.. 18,81,907
<b>(b) Taxes on Property and Capital transactions</b>	
<b>029—Land Revenue—</b>	
Land Revenues/Tax	.. 2,86,299
Rates and Cesses on land	.. 50,206
Other receipts	.. 9,89,199
Total	.. 13,25,704
Total—A(b)—Taxes on property and capital transactions	.. 13,25,704
<b>(c) Taxes on Commodities and Services—</b>	
<b>039—State Excise—</b>	
Country spirits	.. 1,12,46,513
Country fermented liquors	.. 1,56,363
Foreign liquors and spirits	.. 86,058
Opium, hemp and other drugs	..
Fines and confiscations	..
Other receipts	.. 7,866
Total	.. 1,14,96,800

STATEMENT No. 10—Contd.

Heads	Actuals for 1977-78
<b>A—Tax Revenue—Contd.</b>	Rs.
(c) Taxes on Commodities and Services	
040—Sales Tax—	
Receipts under the State	
Sales Tax Acts	.. 47,35,777
Total	.. 47,35,777
041—Taxes on vehicles—	
Receipts under the State	
Motor Vehicles Taxation Acts	.. 5,16,337
Total	.. 5,16,337
045—Other Taxes and Duties on	
Commodities and Services—	
Entertainment tax	.. 2,67,014
Other receipts	.. 5,90,988
Total	.. 8,58,002
Total—A(c)—Taxes on commodities and services	.. 1,76,06,916
Total—A—Tax Revenue	.. 2,08,14,527
<b>B—Non-Tax Revenue</b>	
(b) Interest receipts, Dividends and Profits	
049—Interest Receipts	
D—Interest receipts of State/Union	
Territory Governments—	
Interest realised on investment of cash balances	.. 30,62,382
Total	.. 30,62,382
050—Dividends and Profits	
Dividends from Public Undertakings	.. 12,02,030
Dividends from other investments	.. 1,56,000
Total	.. 13,58,030

STATEMENT No. 10—Contd.

Heads	Actuals for 1977-78
Total—B(b)—Interest Receipts, Dividends and Profits	Rs. 44,20,412
<b>(c)—Other Non-Tax Revenue</b>	
<b>(i)—General Services</b>	
<b>055—Police</b>	
Receipts under Arms Act	7,956
Other Receipts	67,598
Total	75,554
<b>058—Stationery and Printing</b>	
Other Press receipts	5,22,207
Total	5,22,207
<b>059—Public Works</b>	
Hire charges of Machinery and equipments	11,02,391
Other receipts	43,09,885
Total	54,12,276
<b>065—Other Administrative Services—</b>	
<b>A—Administration of Justice</b>	
Services and Service fees	1,16,775
Fines and forfeitures	..
Other receipts	2,57,971
Total—A	3,74,746
<b>C—Other Services—</b>	
Receipts from Motor Garage etc.	7,139
Total—C	7,139
Total—A and C	3,81,885
Total—B(c) (i)— <b>General Services</b>	63,91,922



STATEMENT No. 10—Contd.

Heads	Actuals for 1977-78
	Rs.
<b>B—Non-Tax Revenue—Contd.</b>	
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(ii)—Social and Community Services—</b>	
<b>077—Education—</b>	
<b>A—Primary Education—</b>	
Tuition and other Fees	24,354
Other receipts	2,86,620
Total	3,10,974
<b>080—Medical</b>	
<b>A—Allopathy—</b>	
Receipts from Patients for Hospital and Dispensary Services	80,302
Total	80,302
<b>082—Public Health, Sanitation and Water Supply</b>	
Receipts from Urban Water Supply Schemes	62,094
Total	62,094
<b>085—Information and Publicity—</b>	
Other receipts	59,791
Total	59,791
Total—B(c)(ii)—Social and Community Services	5,13,161
<b>(iii)—Economic Services—</b>	
<b>105—Agriculture</b>	
Sale of manures and fertilizers	1,37,408
Receipts from Agricultural farms	58,065
Other receipts	7,729
Total	2,03,202

STATEMENT No. 10—Contd.

Heads	Actuals for 1977-78
<b>B—Non-Tax Revenue—Contd.</b>	Rs.
<b>(c) Other Non-Tax Revenue—Contd.</b>	
<b>(iii) Economic Services—Contd.</b>	
<b>109—Food</b>	
Other receipts ..	51,349
Total ..	51,349
<b>110—Animal Husbandry</b>	
Receipts from cattle development ..	1,701
Receipts from poultry development ..	6,819
Receipts from sheep and wool development ..	1,06,874
Receipts from piggery development ..	22,196
Other receipts ..	7,592
Total ..	1,45,182
<b>111—Dairy Development</b>	
Other receipts ..	62
Total ..	62
<b>113—Forests</b>	
Sale of timber and other forest produce ..	31,46,457
Other receipts ..	10,402
Total ..	31,56,859
<b>121—Village and Small Industries—</b>	
Other village Industries ..	4,99,798
Other receipts ..	1,908
Total ..	5,01,706

## STATEMENT No. 10—Contd.

Heads	Actuals for 1977-78
<b>B—Non-Tax Revenue—Contd.</b>	Rs.
<b>(c)—Other Non-Tax Revenue—Contd.</b>	
<b>(iii) Economic Services—Contd.</b>	
<b>134—Power Projects</b>	
<b>A—Hydro Electric Schemes</b>	
Other receipts	.. 13,24,281
Total	.. 13,24,281
<b>138—Road and Water Transport Services</b>	
Road Transport Services	.. 1,48,63,795
Other receipts	.. 22,20,842
Total	.. 1,70,84,637
<b>139—Tourism</b>	
Other receipts	.. 48,527
Total	.. 48,527
Total—B(c)(iii) Economic Services	.. 2,25,15,805
Total—B(c)—Other Non-Tax Revenue	2,94,20,888
Total—B—Non-Tax Revenue	.. 3,38,41,300
<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	.. 2,26,95,000
Medical	.. 4,13,000
Animal Husbandry	.. 15,91,250
Education	.. 5,10,734
Social Security and Welfare	.. 8,19,584

STATEMENT No. 10—*Concl'd.*

Heads	Actuals for 1977-78 Rs.
<b>C—Grants-in-aid and Contributions—Concl'd.</b>	
Public Health, Sanitation and Water Supply	3,33,000
Agriculture ..	1,41,900
Community Development ..	29,09,000
Roads and Bridges ..	1,68,67,752
Forest ..	8,31,000
Industry ..	1,34,000
Education, Art and Culture ..	60,000
Village and Small Industries ..	75,000
Soil and Water Conservation ..	1,50,000
Other grants ..	1,01,063
Total—A ..	4,76,32,283
<b>B—Grants for State Plan Schemes—</b>	
Block grants ..	10,93,50,000
<b>D—Grants for Centrally Sponsored Plan Schemes—</b>	
Social Security and Welfare ..	1,49,965
Family Welfare ..	1,52,000
Food ..	26,000
Agriculture ..	60,000
Total—D ..	3,87,965
Total (A), (B) and (D) ..	15,73,70,248
<b>Grand Total—Receipt Heads (Revenue Account) ..</b>	
	21,20,26,075

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

Heads	Actuals for 1977-78		
	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 Territory Legislatures—</b>			
Legislative Assembly (Non-Plan)	47,829	3,47,153	3,94,982
Legislature Secretariat (Non-Plan)	..	3,56,027	3,56,027
Total	47,829	7,03,180	7,51,009
<b>212—President, Vice-President Governor/Administrator of Union Territories—</b>			
<b>C—Governor/Administrator of Union Territories—</b>			
Emoluments and allowances of the Governor/ Administrator of Union Territories	66,000	..	66,000
Secretariat (Non-Plan)	2,40,819	..	2,40,819
Sumptuary allowance (Non-Plan)	21,915	..	21,915
House-hold establishment (Non-Plan)	1,18,316	..	1,18,316
Medical facilities (Non-Plan)	2,265	..	2,265

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(a)—Organs of State —Contd.</b>			
Expenditure from Contract Allowance (Non-Plan)			
	20,443	..	20,443
Tour expenses (Non-Plan)			
	16,052	..	16,052
Discretionary grants (Non-Plan)			
	8,265	..	8,265
Total	4,94,075	..	4,94,075
<b>213—Council of Ministers—</b>			
Salary of Ministers and Deputy Ministers (Non-Plan)			
	..	1,68,396	1,68,396
Sumptuary and other allowances (Non-Plan)			
	..	23,048	23,048
Tour expenses (Non-Plan)			
	..	1,03,992	1,03,992
Entertainment and hospitality expenses (Non-Plan)			
	..	42,359	42,359
Discretionary grant by Ministers (Non-Plan)			
	..	58,470	58,470
Other expenditure (Non-Plan)			
	..	4,29,702	4,29,702
Total	..	8,25,967	8,25,967

## STATEMENT No. 11—Contd.

	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
Services—Contd.			
Services—Concl'd.			
on of Taxes on			
ilities and Services—			
d.			
<b>Taxes and Duties</b>			
ommodities and services—			
d.			
—A(b) (iii)—			
ction of Taxes			
ommodities			
Services	..	7,90,902	7,90,902
al—A(b)—Fiscal Services	..	29,01,112	29,01,112
Interest payments			
and servicing of debt—			
<b>Interest Payments—</b>			
<b>Interest on Internal debt—</b>			
Interest on other Internal			
debts (Non-Plan)	37,500	..	37,500
D—Interest on			
Loans and Advances			
from Central Govern-			
ment			
(Non-Plan)	5,06,625	..	5,066,25

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(a)—Organs of State—Concl'd.</b>			
<b>214—Administration of Justice—</b>			
High Court (Non-Plan)	4,89,928	..	4,89,928
Civil and Session Courts (Non-Plan)	..	1,53,726	1,53,726
Legal Advisers and Counsels (Non-Plan)	..	89,622	89,622
Total	4,89,928	2,43,348	7,33,276
<b>215—Elections—</b>			
Electoral Officers (Non-Plan)	..	1,32,831	1,32,831
Total	..	1,32,831	1,32,831
Total—A(a)—Organs of State	10,31,832	19,05,326	29,37,158
<b>(b)—Fiscal Services—</b>			
<b>(i)—Collection of Taxes on Income and Expenditure—</b>			
<b>220—Collection of Taxes on Income and Expenditure—</b>			
Collection charges—			
Income Tax— (Non-Plan)	..	53,788	53,788
Total	..	53,788	53,788

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads (Revenue Account)—Contd.</b>			
<b>A—General Services—Contd.</b>			
<b>(b)—Fiscal Services—Contd.</b>			
Total—A(b)(i)—Collection of Taxes on Income and Expenditure	..	53,788	53,788
(ii)—Collection of Taxes on Property and Capital Transactions—			
<b>229—Land Revenue—</b>			
Survey and Settlement operations (State Plan)	..	20,55,569	20,55,569
Total	..	20,55,569	20,55,569
<b>230—Stamps and Registrations—</b>			
C—Stamps—Non-Judicial—			
Cost of Stamps	..	853	853
Total	..	853	853
Total—A(b) (ii) —Collection of Taxes on Property and Capital Transactions	..	20,56,422	20,56,422
(iii)—Collection of Taxes on Commodities and Services			
<b>239—State Excise—</b>			
Direction and Administration (Non-Plan)	..	3,45,616	3,45,616
Total	..	3,45,616	3,45,616

Heads	Heads
<b>A—General Services—Contd.</b>	<b>A—General Services—Contd.</b>
<b>(b)—Fiscal Services—Contd.</b>	<b>(b)—Fiscal Services—Contd.</b>
(iii)—Collection of Taxes on Commodities and Services—Contd.	(iii)—Collection of Taxes on Commodities and Services—Contd.
<b>240—Sales Tax—</b>	<b>240—Sales Tax—</b>
Collection Charges (Non-Plan)	Collection Charges (Non-Plan)
Total	Total
<b>241—Taxes on Vehicles—</b>	<b>241—Taxes on Vehicles—</b>
Collection Charges (Non-Plan)	Collection Charges (Non-Plan)
Total	Total
<b>245—Other Taxes and Duties on commodities and services—</b>	<b>245—Other Taxes and Duties on commodities and services—</b>
Collection charges—	Collection charges—
Entertainment Tax (Non-Plan)	Entertainment Tax (Non-Plan)
Collection Charges—	Collection Charges—
Other Taxes and Duties (Non-Plan)	Other Taxes and Duties (Non-Plan)
Total	Total



## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services—Contd.</b>			
<b>(c) Interest payments and servicing of debt—Concl'd.</b>			
Interest on Loans for Centrally Sponsored Schemes (Non-Plan)	83,484	..	83,484
Total	6,27,609	..	6,27,609
Total—(c)—Interest Payments and servicing of debt	6,27,609	..	6,27,609
<b>(d)—Administrative Services</b>			
<b>252—Secretariat—General Services—</b>			
Secretariat (Non-Plan)	..	25,72,892	25,72,892
(State-Plan)	..	43,191	43,191
Total	..	26,16,083	26,16,083
<b>253—District Administration—</b>			
Commissioners (Non-Plan)	..	1,07,675	1,07,675
District establishment (Non-Plan)	..	6,30,555	6,30,555
Total	..	7,38,230	7,38,230
<b>254—Treasury and Accounts Administration—</b>			
Pay and Accounts Offices (Non-Plan)	..	2,69,080	2,69,080
Total	..	2,69,080	2,69,080

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative         Services—Contd.</b>			
<b>255—Police—</b>			
Direction and Administration (Non-Plan)	..	10,64,252	10,64,252
Criminal Investiga- tion and Vigilance (Non-Plan)	..	5,02,702	5,02,702
State Headquarters— Police (Non-Plan)	..	30,06,041	30,06,041
District Police (Non-Plan)	..	13,94,771	13,94,771
Special Police (Non-Plan)	..	15,00,077	15,00,077
Other Expenditure (Non-Plan)	..	6,80,284	6,80,284
Total	..	81,48,127	81,48,127
<b>256—Jails—</b>			
Jails— (Non-Plan)	..	3,20,578	3,20,578
Total	..	3,20,578	3,20,578
<b>258—Stationery and Printing—</b>			
Government Presses (Non-Plan)	..	5,32,292	5,32,292
(State Plan)	..	2,20,427	2,20,427
Total	..	7,52,719	7,52,719
<b>259—Public Works—</b>			
Direction and Administration (Non-Plan)	..	9,46,130	9,46,130
(State Plan)	..	17,61,633	17,61,633

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services—Contd.</b>			
<b>(d)—Administrative Services—Contd.</b>			
<b>259—Public Works—Concl'd.</b>			
Planning and Research			
(State Plan) ..	..	46,443	46,443
Construction			
(Non-Plan) ..	..	94,199	94,199
(State Plan) ..	..	3,57,968	3,57,968
Maintenance and Repairs			
(Non-Plan)	88,915	16,09,917	16,98,832
Furnishings			
(Non-Plan)	3,459	..	3,459
Lease charges			
(Non-Plan)	..	1,04,913	1,04,913
Suspense			
(State Plan)	..	(—)8,16,077	(—)8,16,077
Other expenditure			
(State Plan)	..	15,338	15,338
Total	92,374	41,20,464	42,12,838
<b>260—Fire Protection and control—</b>			
Protection and control			
(Non-Plan)	..	2,58,312	2,58,312
Total	..	2,58,312	2,58,312

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>(A)—General Services—Contd.</b>			
<b>(d)—Administrative Services—Contd.</b>			
265—Other Administrative Services—			
Motor Garages etc. (Non-Plan)	..	2,41,640	2,41,640
Guest House, Government Hostels etc. (Non-Plan)	..	4,41,628	4,41,628
State Plan	..	71,232	71,232
Training (Non-Plan)	..	23,050	23,050
Home Guards (Non-Plan)	..	1,23,329	1,23,329
Special Commission of Enquiry (Non-Plan)	..	22,010	22,010
Total	..	9,22,889	9,22,889
Total—A—(d)— Administrative Services	92,374	1,81,46,482	1,82,38,856
<b>(e)—Pension and Miscellaneous General Services</b>			
266—Pensions and other Retirement Benefits—			
Superannuation and Retirement allowances (Non-Plan)	..	2,21,309	2,21,309

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>A—General Services—Concd.</b>			
Gratuities (Non-Plan)	..	1,49,884	1,49,884
Family Pensions (Non-Plan)	..	13,530	13,530
Total	..	3,84,723	3,84,723
<b>268—Miscellaneous General Services—</b>			
Other expenditure (Non-Plan)	..	1,86,584	1,86,584
Total	..	1,86,584	1,86,584
Total—A(e)—Pension and Miscellaneous General Services		5,71,307	5,71,307
Total—A—General Services	17,51,815	2,35,24,227	2,52,76,042
<b>B—Social and Community Services—</b>			
<b>276—Secretariat-Social and Community Services—</b>			
Secretariat (Non-Plan)	..	3,12,322	3,12,322
Total	..	3,12,322	3,12,322

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>277—Education—</b>			
<b>A—Primary Education</b>			
Government primary			
• schools			
(Non-Plan)	..	22,21,809	22,21,809
(State-Plan)	..	18,70,364	18,70,364
Total—A	..	40,92,173	40,92,173
<b>B—Secondary Education</b>			
Direction and Administration			
(Non-Plan)	..	4,37,844	4,37,844
(State Plan)	..	4,39,531	4,39,531
Government Secondary Schools			
(Non-Plan)	..	29,92,057	29,92,057
(State Plan)	..	25,73,997	25,73,997
Assistance to non- Government Secondary Schools			
(Non-Plan)	..	7,21,799	7,21,799
(State Plan)	..	1,73,531	1,73,531
Teachers' training			
(Non-Plan)	..	44,624	44,624
(State Plan)	..	80,071	80,071
Text Books			
(State Plan)	..	6,43,141	6,43,141

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
277—Education—Contd.			
Other expenditure (State Plan)	..	45,958	45,958
Total—B	..	81,52,553	81,52,553
<b>C—Special Education</b>			
Adult Education (Non-Plan)	..	2,00,000	2,00,000
(State Plan)	..	1,11,329	1,11,329
Total—C	..	3,11,329	3,11,329
<b>E—University and other Higher Education</b>			
Government Colleges (State Plan)	..	2,71,764	2,71,764
Total—E	..	2,71,764	2,71,764
<b>G—Sports and Youth Welfare Physical Education</b>			
(State Plan)	..	1,06,023	1,06,023
Youth welfare schemes (Non-Plan)	..	25,000	25,000
(State Plan)	..	21,905	21,905

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>277—Education—Concl.</b>			
Sports and games (Non-Plan) ..	..	1,276	1,276
(State Plan) ..	..	4,24,054	4,24,054
Total—G	..	5,78,258	5,78,258
<b>H—General Scholarships (Non-Plan)</b>	..	6,59,920	6,59,920
Total—H	..	6,59,920	6,59,920
Total	..	1,40,65,997	1,40,65,997
<b>278—Art and Culture</b>			
Direction and Administration (State Plan) ..	..	37,285	37,285
Promotion of Arts and Culture (Non-Plan) ..	..	1,00,000	1,00,000
(State Plan) ..	..	1,41,122	1,41,122
Archaeology (State Plan) ..	..	88,871	88,871
Archives and Museums (State Plan) ..	..	63,664	63,664
Public Libraries (State Plan) ..	..	36,949	36,949
Other expenditure (State Plan) ..	..	6,006	6,006
Total	..	4,73,897	4,73,897



STATEMENT No. 11— *Contd.*

Heads	Actuals for 1977-78		
	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)	..	18,51,313	18,51,313
(State Plan)	..	8,41,504	8,41,504
Medical Relief			
(Non-Plan)	..	19,40,380	19,40,380
(State Plan)	..	13,87,533	13,87,533
Training			
(State Plan)	...	1,39,121	1,39,121
Total	..	61,59,851	61,59,851
<b>281—Family Welfare— Other services and supplies</b>			
(Non-Plan)	..	3,69,113	3,69,113
Total	..	3,69,113	3,69,113
<b>282—Public Health, Sanitation and Water Supply—</b>			
A—Public Health and Sanitation			
Prevention and control of diseases			
(Non-Plan)	..	10,05,753	10,05,753
(State Plan)	..	1,07,887	1,07,887
Health, education and publicity			
(Non-Plan)	..	4,800	4,800

STATEMENT No. 11— *Contd.*

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>282—Public Health, Sanitation and Water Supply—Concl'd.</b>			
(State Plan)	..	1,19,566	1,19,566
Sanitation services (Non-Plan)	..	1,06,472	1,06,472
<b>Total—A</b>	..	<b>13,44,478</b>	<b>13,44,478</b>
<b>B—Sewerage and Water Supply Urban Water supply schemes (Non-Plan) (State Plan)</b>			
(Non-Plan)	..	10,15,058	10,15,058
(State Plan)	..	22,13,294	22,13,294
<b>Total—B</b>	..	<b>32,28,352</b>	<b>32,28,352</b>
<b>Total</b>	..	<b>45,72,830</b>	<b>45,72,830</b>
<b>283—Housing—</b>			
<b>A—General Assistance to Housing Boards, Corporations, etc. (State Plan)</b>			
(State Plan)	..	1,44,390	1,44,390
<b>Total—A</b>	..	<b>1,44,390</b>	<b>1,44,390</b>
<b>C—Government Residential Buildings—</b>			
<b>Construction (Non-Plan) (State Plan)</b>			
(Non-Plan)	..	2,06,991	2,06,991
(State Plan)	..	2,28,416	2,28,416
<b>Maintenance and repairs (Non-Plan) Furnishings (Non-Plan)</b>			
(Non-Plan)	..	12,36,098	12,36,098
(Non-Plan)	..	33,392	33,392
<b>Total—C</b>	..	<b>17,04,897</b>	<b>17,04,897</b>

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>283—Housing—Concl'd.</b>			
Total	..	18,49,287	18,49,287
<b>284—Urban Development— A—General</b>			
Assistance to Municipalities, Corporations, etc.			
(Non-Plan)		2,50,000	2,50,000
(State Plan)	..	7,99,380	7,99,380
Total	..	10,49,380	10,49,380
<b>285—Information and Publicity—</b>			
Direction and Administration			
(Non-Plan)	..	27,603	27,603
(State Plan)	..	57,716	57,716
Publications			
(Non-Plan)	..	67,286	67,286
(State Plan)	..	3,25,854	3,25,854
Advertising and visual publicity (Non-Plan)	..	19,127	19,127
(State Plan)	..	4,28,094	4,28,094
Information Centres			
(State Plan)	..	80,205	80,205
Total	..	10,05,885	10,05,885

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>287—Labour and Employment—</b>			
A—Labour			
Direction and Administration (State Plan)	..	84,356	84,356
B—Employment and Training			
Training of craftsmen and supervisors (Non-Plan)	..	3,485	3,485
(State Plan)	..	5,52,267	5,52,267
Total	..	6,40,108	6,40,108
<b>288—Social, Security and Welfare—</b>			
B—Relief and Rehabilitation of Displaced Persons			
Tibetan refugees (Non-Plan)		1,81,805	1,81,805
Other Social Security and Welfare Programmes (Non-Plan)	..	3,45,050	3,45,050
Total—B	..	5,26,855	5,26,855
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Other expenditure (State Plan)	..	1,99,599	1,99,599
Total—C	..	1,99,599	1,99,599

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Contd.</b>			
<b>288—Social Security and Welfare—Concl'd.</b>			
<b>D—Social Welfare</b>			
Direction and Administration (State Plan)	..	1,57,121	1,57,121
Women's Welfare (Non-Plan)	..	5,41,781	5,41,781
(State Plan)	..	17,020	17,020
Family and child welfare (Non-Plan)	..	4,99,185	4,99,185
Welfare of poor and destitute (Non-Plan)	..	73,725	73,725
(State Plan)	..	33,686	33,686
Other expenditure (State Plan)	..	23,063	23,063
Total—D	..	13,45,581*	13,45,581*
Total	..	20,72,035	20,72,035

\*Excludes Rs. 48,750 spent from out of an advance from the Contingency Fund obtained during 1977-78 but not recouped to the Fund till the close of the year.

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>B—Social and Community Services—Concl'd.</b>			
<b>289—Relief on account of Natural Calamities</b>			
<b>B—Gratuitous Relief—</b>			
Other gratuitous relief (Non-Plan)	..	1,20,030	1,20,030
Total	..	1,20,030	1,20,030
<b>295—Other Social and Community Services—</b>			
Upkeep of Shrines, Temples, etc. (Non-Plan)	..	9,59,715	9,59,715
Total	..	9,59,715	9,59,715
Total—B—Social and Community Services	..	3,36,50,450	3,36,50,450
<b>C—Economic Services</b>			
<b>(a)—General Economic Services</b>			
<b>296—Secretariat—Economic Services—</b>			
Secretariat (Non-Plan)	..	2,64,808	2,64,808
(State-Plan)	..	41,962	41,962
Total	..	3,06,770	3,06,770

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(a)—General Economic Services—Contd.</b>			
<b>298—Co-operation</b>			
Direction and Administration (Non-Plan)	..	34,443	34,443
(State-Plan)	..	5,05,934	5,05,934
Education, research and training (State Plan)	..	15,847	15,847
Credit co-operatives (State Plan)	..	1,30,000	1,30,000
Information and Publicity (State Plan)	..	2,571	2,571
Processing co-operatives (State Plan)	..	50,000	50,000
Warehousing and Marketing co-operatives (State Plan)	..	2,51,985	2,51,985
Consumers' co-operatives (State Plan)	..	31,998	31,998
Total	..	10,22,778	10,22,778
<b>304—Other General Economic Services</b>			
Economic advice and statistics (State Plan)		58,033	58,033

STATEMENT No.11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(a)—General Economic Services—Concl'd.</b>			
<b>304—Other General Economic Services—Concl'd.</b>			
Regulation of weights and measures (State Plan)	..	50,781	50,781
Total	..	1,08,814	1,08,814
<b>Total—C(a)—General Economic Services</b>	..	14,38,362	14,38,362
<b>(b)—Agriculture and Allied Services</b>			
<b>305—Agriculture</b>			
Direction and Administration			
(Non-Plan)	..	1,67,390	1,67,390
(State Plan)	..	16,65,944	16,65,944
Multiplication and distribution of seeds			
(Non-Plan)	..	49,277	49,277
(State Plan)	..	7,67,996	7,67,996
Agricultural farms			
(Non-Plan)	..	58,059	58,059
(State Plan)	..	1,37,881	1,37,881
Manures and fertilizers			
(Non-Plan)	..	4,82,625	4,82,625
(State Plan)	..	16,54,565	16,54,565



## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—</b>			
Contd.			
<b>(b)—Agriculture</b>			
<b>and Allied</b>			
<b>Services—Contd.</b>			
<b>305—Agriculture—Contd.</b>			
Extension and farmers' training (Non-Plan)	..	2,95,608	2,95,608
(State Plan)	..	3,47,170	3,47,170
Agricultural research (State Plan)	..	3,72,255	3,72,255
Plant protection (State Plan)	..	8,19,030	8,19,030
Commercial crops (State Plan)	..	83,334	83,334
High yielding varieties Programme (State Plan)	..	3,18,271	3,18,271
Agricultural education (State Plan)	..	81,027	81,027
Agricultural Economics and Statistics (State Plan)	..	26,964	26,964
Agricultural marketing and quality control (State Plan)	..	1,23,969	1,23,969

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agricultural and Allied   Services—Contd.</b>			
<b>305—Agriculture—Contd.</b>			
Horticulture (Non-Plan)	..	86,988	86,988
(State Plan)	..	8,43,774	8,43,774
Other expenditure (State Plan)	..	11,42,987	11,42,987
Total	..	95,25,114	95,25,114
<b>306—Minor Irrigation</b>			
Other minor irriga- tion works (Non-Plan)	..	4,25,836	4,25,836
(State Plan)	..	25,81,432	25,81,432
Total	..	30,07,268	30,07,268
<b>307—Soil and Water   Conservation</b>			
Direction and Administration (State Plan)	..	2,17,422	2,17,422
Soil survey and testing (State Plan)	..	10,835	10,835
Soil Conservation schemes (Non-Plan)	..	1,23,455	1,23,455
(State Plan)	..	57,56,991	57,56,991
Other expenditure (State Plan)	..	1,00,000	1,00,000
Total	..	62,08,703	62,08,703

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—</b>			
Contd.			
<b>(b)—Agriculture and</b>			
<b>Allied Services—Contd.</b>			
<b>309—Food</b>			
Direction and Administration (Non-Plan)	..	4,22,980	4,22,980
Procurement and Supply (Non-Plan)	..	1,94,080	1,94,080
(State Plan)	..	1,37,232	1,37,232
Nutritious and subsidiary food (Non-Plan)	..	87,015	87,015
(State Plan)	..	12,56,520	12,56,520
Total	..	20,97,827	20,97,827
<b>310—Animal Husbandry</b>			
Direction and Administration (Non-Plan)	..	2,04,587	2,04,587
(State Plan)	..	86,456	86,456
Veterinary education and training (State Plan)	..	2,98,520	2,98,250
Veterinary services and Animal health (Non-Plan)	..	2,97,366	2,97,366
(State Plan)	..	7,18,086	7,18,086

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Contd.</b>			
<b>310—Animal Husbandry—Concd.</b>			
Cattle development			
(Non-Plan)	..	3,061	3,061
(State Plan)	..	6,97,935	6,97,935
Poultry development			
(State Plan)	..	4,38,859	4,38,859
Sheep and wool development			
(Non-Plan)	..	1,07,640	1,07,640
(State Plan)	..	1,93,739	1,93,739
Piggery development			
(Non-Plan)	..	77,597	77,597
(State Plan)	..	2,84,183	2,84,183
Other livestock development			
(Non-Plan)	..	1,68,131	1,68,131
(State Plan)	..	19,424	19,424
Fodder and feed development			
(State Plan)	..	1,95,987	1,95,987
Other expenditure			
(Non-Plan)	..	11,32,700	11,32,700
(State Plan)	..	3,01,980	3,01,980
Total	..	52,25,981	52,25,981
<b>311—Dairy Development</b>			
Dairy Development			
(State Plan)	..	4,80,439	4,80,439
Total	..	4,80,439	4,80,439

STATEMENT No. 11— *Contd.*

Heads	Actuals for-1977-78		
	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 (State Plan)	..	7,80,433	7,80,433
Education and training (State Plan)	..	2,277	2,277
Total	..	7,82,710	7,82,710
<b>313—Forest</b>			
Direction and Administration (Non-Plan)	..	20,35,664	20,35,664
(State Plan)	..	1,91,823	1,91,823
Forest conservation and development (State Plan)	..	4,25,862	4,25,862
Survey of forest resources (Non-Plan)	..	4,14,952	4,14,952
Plantation schemes (Non-Plan)	..	19,204	19,204
(State Plan)	..	19,24,249	19,24,249
Farm forestry (Non-Plan)	..	13,92,743	13,92,743
(State Plan)	..	10,16,975	10,16,975
Forest produce (Non-Plan)	..	11,41,677	11,41,677
(State Plan)	..	2,16,542	2,16,542

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78.		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Concl'd.</b>			
<b>313—Forest—Concl'd.</b>			
Education and Training			
(State Plan) ..	1,60,392		1,60,392
Communications and Buildings			
(Non-Plan) ..	1,89,094		1,89,094
(State Plan) ..	9,11,451		9,11,451
Preservation of wild life			
(Non-Plan) ..	2,07,502		2,07,502
(State Plan) ..	4,10,760		4,10,760
Total ..	1,06,58,890		1,06,58,890
<b>314—Community Development</b>			
<b>A—General</b>			
Direction and Administration			
(Non-Plan) ..	2,56,017		2,56,017
Total—A ..	2,56,017		2,56,017
<b>B—Community Development Programmes</b>			
Buildings			
(Non-Plan) ..	3,72,923		3,72,923
(State Plan) ..	2,75,820		2,75,820
Total—B ..	6,48,743		6,48,743

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(b)—Agriculture and Allied Services—Concd.</b>			
<b>(C)—Rural works programme—</b>			
Water supply and sanitation:			
(Non-Plan)	.. 31,63,073		31,63,073
(State Plan)	.. 25,00,528		25,00,528
Total—C	.. 56,63,601		56,63,601
Total	.. 65,68,361		65,68,361
Total—C(b)—Agriculture and Allied Services	.. 4,45,55,293		4,45,55,293
<b>(c)—Industry and Minerals—</b>			
<b>320—Industries—</b>			
B—Large and Medium Industries			
Consumer Industries			
(State Plan)	.. 5,77,993		5,77,993
Total—B	.. 5,77,993		5,77,993
C—Plantations			
Tea Industries			
(State Plan)	.. 17,00,000		17,00,000
Total—C	.. 17,00,000		17,00,000
Total	.. 22,77,993		22,77,993

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—<i>Contd.</i></b>			
<b>(C)—Industry and Mineral—<i>Contd.</i></b>			
<b>321—Village and Small Industries</b>			
Direction and administration			
(Non-Plan)	..	51,246	51,246
(State Plan)	..	3,24,024	3,24,024
Small Scale Industries			
(Non-Plan)	..	5,88,924	5,88,924
(State Plan)	..	9,55,833	9,55,833
Industrial Estates			
(Non-Plan)	..	3,91,512	3,91,512
(State Plan)	..	1,64,561	1,64,561
Khadi Industries			
(State Plan)	..	6,04,184	6,04,184
Sericulture Industries			
(State Plan)	..	20,000	20,000
Total	..	31,00,284	31,00,284
<b>328—Mines and Minerals—</b>			
<b>B—Regulation and Development of Mines</b>			
Direction and Administration			
(State Plan)	..	2,33,189	2,33,189
Survey and Mapping			
(State Plan)	..	96,002	96,002
Total	..	3,29,191	3,29,191
Total—(c)—Industry and Minerals	..	57,07,468	57,07,468



## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—</b>			
Contd.			
<b>(d)—Water and Power     Development</b>			
<b>333—Irrigation, Navigation,     Drainage and Flood     Control Projects—</b>			
B—Irrigation Projects (Non-Commercial)			
Direction and Administration (State Plan)	..	3,07,964	3,07,964
Machinery and Equipment (State Plan)	..	1,73,077	1,73,077
Suspense (State Plan)	..	1,08,795	1,08,795
Other expenditure (State Plan)	..	18,50,378	18,50,378
	Total	..	24,40,214
			24,40,214
<b>334—Power Projects—</b>			
A—Hydro-Electric Schemes			
Direction and Administration (Non-Plan) (State Plan)	..	5,89,618	5,89,618
Machinery and Equipment (State Plan)	..	3,09,825	3,09,825
Rongnichu Hydro-Electric Scheme (Non-Plan)	..	2,34,128	2,34,128
	..	4,67,505	4,67,505

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—</b>			
Contd.			
<b>(d)—Water and Power</b>			
<b>Development—Contd.</b>			
<b>334—Power Projects—Contd.</b>			
Manul Micro Hydrel Scheme (Non-Plan)	..	1,13,474	1,13,474
Rothak Micro Hydrel Scheme (Non-Plan)	..	2,16,010	2,16,010
Rimbi Micro Hydrel Scheme (Non-Plan)	..	2,49,762	2,49,762
Rothak, Soreng— Sombaria Hydrel Scheme (Non-Plan)	..	20,023	20,023
<b>D—Diesel Schemes</b>			
Diesel Power Station, Gangtok (Non-Plan)	..	3,75,001	3,75,001
Diesel Power Station, Mangan (Non-Plan)	..	1,09,114	1,09,114
<b>E—Transmission and</b>			
<b>Distribution Schemes</b>			
Direction and Adminis- tration (State Plan)	..	3,13,315	3,13,315
Distribution line, Gangtok (Non-Plan)	..	3,71,742	3,71,742
Distribution line, Singtam and Rangpu (Non-Plan)	..	75,672	75,672
Other distribution lines (Non-Plan)	..	99,775	99,775
(State Plan)	..	30,20,397	30,20,397

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—</b> Contd.			
<b>(d) Water and Power</b>			
<b>Development—Concl'd.</b>			
<b>334—Power Projects—Concl'd.</b>			
Other expenditure			
(State Plan)	..	92,940	92,940
Suspense			
(Non-Plan)	..	1,523	1,523
(State Plan)	..	12,03,094	12,03,094
Distribution line under East Sub-Division			
(Non-Plan)	..	50,718	50,718
Total	..	79,13,636	79,13,636
Total—C(d) Water and Power Development	..	1,03,53,850	1,03,53,850
<b>(e)—Transport and</b>			
<b>Communications</b>			
<b>337—Roads and Bridges—</b>			
District and other Roads			
(Non-Plan)	..	49,28,291	49,28,291
(State Plan)	..	1,05,58,913	1,05,58,913
Machinery and equipment			
(Non-Plan)	..	14,13,175	14,13,175
Strategic and Border Roads			
(Non-Plan)	..	1,68,67,752	1,68,67,752
Total	..	3,37,68,131	3,37,68,131

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—</b>			
Concl.			
<b>(e)—Transport and</b>			
<b>Communications—</b>			
Concl.			
<b>338—Road and Water</b>			
<b>Transport Services—</b>			
<b>A—Road Transport</b>			
Government Transport			
Services—			
Working expenses			
(Non-Plan)	..	1,75,09,108	1,75,09,108
(State Plan)	..	7,46,411	7,46,411
Total	..	1,82,55,519	1,82,55,519
<b>339—Tourism—</b>			
Direction and			
Administration			
(State Plan)	..	1,27,531	1,27,531
Tourist information			
and Publicity			
(State Plan)	..	2,58,154	2,58,154
Tourist Transport			
Service			
(State Plan)	..	1,25,465	1,25,465
Tourist accommoda-			
tion			
(Non-Plan)	..	10,000	10,000
(State Plan)	..	37,588	37,588

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>C—Economic Services—Contd.</b>			
<b>(e)—Transport and Communication—Contd.</b>			
<b>339—Tourism—Contd.</b>			
Other expenditure (State Plan)	..	1,43,200	1,43,200
Total	..	7,01,938	7,01,938
Total—C(e) Transport and Communi- cations ..	..	5,27,25,588	5,27,25,588
Total—C—Economic Services	..	11,47,80,561	11,47,80,561
Total—Expenditure Heads (Revenue Account)		<u>17,51,815</u>	<u>17,19,55,238</u>
<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)	..	4,38,945	4,38,945
(State Plan)	..	45,07,713	45,07,713
Acquisition of land (State Plan)	..	20,000	20,000
Total	..	49,66,658	49,66,658
Total—(A)—Capital Account of General Services	..	49,66,658	49,66,658

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)</b>			
<b>B—Capital Account of Social and Community Services</b>			
<b>477—Capital Outlay on Education, Art and Culture—</b>			
Primary education (State Plan)	..	13,78,092	13,78,092
Secondary education (State Plan)	..	15,62,325	15,62,325
University and other Higher Education (State Plan)	..	1,97,993	1,97,993
Total	..	31,38,410	31,38,410
<b>480—Capital Outlay on Medical—</b>			
<b>A—Allopathy Medical relief (State Plan)</b>			
	..	44,67,223	44,67,223
Total	..	44,67,223	44,67,223
<b>482—Capital Outlay on Public Health, Sanitation and Water Supply—</b>			
Urban water supply schemes (State Plan)	..	12,37,913	12,37,913
Total	..	12,37,913	12,37,913

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>B—Capital Account of</b>			
<b>Social and Community</b>			
<b>Services—concl'd.</b>			
<b>483—Capital Outlay</b>			
<b>on Housing—</b>			
<b>A—Government</b>			
<b>Residential Building</b>			
<b>Construction</b>			
(Non-Plan) ..			
(State Plan) ..			
Total ..			
63,84,144 63,84,144			
<b>488—Capital Outlay on Social</b>			
<b>Security and Welfare—</b>			
<b>E.—Other Social Security</b>			
<b>and Welfare Programmes</b>			
<b>Social security and welfare—</b>			
(State Plan) ..			
Total ..			
1,25,000 1,25,000			
<b>Total—B—Capital Account</b>			
<b>of Social and</b>			
<b>Community Services</b> ..			
1,53,52,690 1,53,52,690			

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>C—Capital Account of</b>			
<b>Economic Services—</b>			
<b>(a)—Capital Account of</b>			
<b>General Economic Services—</b>			
<b>498—Capital Outlay</b>			
<b>on Co-operation—</b>			
Credit co-operative			
(State Plan)	..	3,60,000	3,60,000
Warehousing and			
Marketing			
co-operatives			
(State Plan)	..	2,23,000	2,23,000
Consumer			
co-operatives			
(State Plan)	...	50,000	50,000
Total	..	6,33,000	6,33,000
<b>500—Investments in</b>			
<b>General Financial and</b>			
<b>Trading Institutions</b>			
Investments in			
Trading Institutions			
(State Plan)			
	..	2,00,000	2,00,000
Total	..	2,00,000	2,00,000
Total—(C) (a)—			
Capital Account of			
General Economic			
Services			
	..	8,33,000	8,33,000



STATEMENT No. 11—*Contd.*

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>C—Capital Account of Economic Services—</b>			
<b>Contd.</b>			
<b>(b)—Capital Account of Agriculture and Allied Services—Contd.</b>			
<b>505—Capital Outlay on Agriculture—</b>			
Agricultural farms (State Plan)	..	5,20,830	5,20,830
Total	..	5,20,830	5,20,830
<b>509—Capital Outlay on Food—</b>			
Procurement and Supply (State Plan)	..	4,10,609	4,10,609
Total	..	4,10,609	4,10,609
<b>510—Capital Outlay on Animal Husbandry—</b>			
Veterinary Services and animal health (State Plan)	..	1,89,676	1,89,676
Other expenditure (State Plan)	..	2,00,000	2,00,000
Total	..	3,89,676	3,89,676

STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>C—Capital Account of</b>			
<b>Economic Services—Contd.</b>			
<b>(b)—Capital Account</b>			
<b>of Agriculture and</b>			
<b>Allied Services—Concl'd.</b>			
<b>511—Capital Outlay on</b>			
<b>Dairy Development—</b>			
Dairy development (Non-Plan)	..	90,00,000*	90,00,000
Total	..	90,00,000	90,00,000
<b>513—Capital Outlay</b>			
<b>on Forest—</b>			
Forest Produce (Non-Plan)	..	15,59,798	15,59,798
Total	..	15,59,798	15,59,798
Total— C—(b)— Capital Account of Agriculture and Allied Services	..	1,18,80,913	1,18,80,913

\*Includes Rs. 10.00 lakhs met from out of advance from the Contingency Fund obtained during 1976-77 and recouped to the Fund during 1977-78.

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>C—Capital Account of</b>			
<b>Economic Services—Contd.</b>			
<b>(c)—Capital Account of</b>			
<b>Industry and Minerals—</b>			
<b>526—Capital Outlay on</b>			
<b>Consumer Industries—</b>			
Other Industries			
Investment in Sikkim			
Time Corporation			
(State-Plan)	..	20,00,000	20,00,000
Investment in			
Joint Venture			
(State Plan)	..	1,00,000	1,00,000
Investment in			
Roller Flour Mill			
(State Plan)	..	8,00,000	8,00,000
Total	..	29,00,000	29,00,000
<b>528—Capital Outlay on</b>			
<b>Mining and Metallurgical</b>			
<b>Industries—</b>			
Other mining and			
metallurgical industries			
(State Plan)	..	10,10,000	10,10,000
Total	..	10,10,000	10,10,000

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
(Capital Account)—Contd.			
C—Capital Account of			
Economic Services—Contd.			
(c)—Capital Account of Industry and Minerals—Concl'd.			
<b>530—Investment in Industrial     Financial Institutions—</b>			
Investment in Public Undertakings (State Plan)		5,00,000*	5,00,000
	Total ..	5,00,000	5,00,000
Total—C (c)—Capital Account of Industry and Minerals ..		44,10,000	44,10,000
(d)—Capital Account of Water and Power Development—			
<b>534—Capital Outlay on     Power Projects—</b>			
A—Hydro-Electric Schemes			
Rongnichu Hydro-Electric Scheme (State Plan) ..		4,47,051	4,47,051
Rothak Micro Hydel Scheme (State Plan) ..		12,321	12,321
Rimbi Micro Hydel Scheme (State Plan) ..		10,98,403	10,98,403

\*Includes Rs. 1.00 lakh met from out of advance from the Contingency Fund obtained during 1976-77 and recouped to the Fund during 1977-78.

## STATEMENT No. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total <sup>1</sup> Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>C—Capital Account of</b>			
<b>Economic Services—Contd.</b>			
<b>(d)—Capital Account of</b>			
<b>Water and Power</b>			
<b>Development—Concl'd.</b>			
<b>534—Capital Outlay on</b>			
<b>Power Projects—Concl'd.</b>			
<b>E—Transmission and</b>			
<b>Distribution Schemes</b>			
Rural Electrification Scheme			
(State Plan)	..	14,70,323	14,70,323
North Sikkim Distribution			
Line (State Plan)	..	10,06,870	10,06,870
Total	..	40,34,968	40,34,968
<b>Total—C (d)—Capital</b>			
<b>Account of Water and</b>			
<b>Power Development</b>			40,34,968
<b>(e)—Capital Account of</b>			
<b>Transport and</b>			
<b>Communications</b>			
<b>537—Capital Outlay on</b>			
<b>Roads and Bridges—</b>			
District and other roads			
(State Plans)	..	1,42,45,867	1,42,45,867
Machinery and equipment			
(State Plan)	..	37,14,848	37,14,848
Total	..	1,79,60,715	1,79,60,715

STATEMENT NO. 11—Contd.

Heads	Actuals for 1977-78		
	Charged Rs.	Voted Rs.	Total Rs.
<b>Expenditure Heads</b>			
<b>(Capital Account)—Contd.</b>			
<b>C—Capital Account of Economic Services—Concl'd.</b>			
<b>(e)—Capital Account of Transport and Communications—Concl'd.</b>			
<b>538—Capital Outlay on Road and Water Transport Services—</b>			
<b>A—Road Transport</b>			
Acquisition of fleet (State Plan)	.. 11,74,415		11,74,415
Workshop facilities (State Plan)	.. 6,84,701		6,84,701
Other expenditure (State Plan)	.. 4,65,000		4,65,000
<b>Total</b>	.. 23,24,116		23,24,116
<b>544—Capital Outlay on Other Transport and Communication Services—</b>			
Tourism (State Plan)	.. 19,73,280		19,73,280
<b>Total</b>	.. 19,73,280		19,73,280
<b>Total—C (e) Capital Acc of Transport and Communications</b>	.. 2,22,58,111		2,22,58,111
<b>Total—C—Capital Account of Economic Services</b>	.. 4,34,16,992		4,34,16,992
<b>Total—Expenditure Heads (Capital Account)</b>	.. 6,37,36,340		6,37,36,340
<b>Grand Total—Expenditure</b>	<i>17,51,815</i>	23,56,91,578	23,74,43,393

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CAPITAL EXPENDITURE 1977-78

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STATEMENT No. 12—DETAILED STATE  
AND TO END OF

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Nature of expenditure

1

**Expenditure Heads (Capital Account)**

**A—Capital Account of General Services**

**459—Capital Outlay on Public Works—**

Construction	..	..	..	..
Acquisition of land	..	..	..	..
				Total

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

**477—Capital Outlay on Education,**

**Art and Culture—**

Primary education	..	..	..	..
Secondary education	..	..	..	..
Technical education	..	..	..	..
University and other				
Higher education	..	..	..	..
Other expenditure	..	..	..	..
				Total

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

**480—Capital Outlay on Medical—**

**A—Allopathy**

Medical Relief

Total



MENT OF CAPITAL EXPENDITURE DURING  
THE YEAR 1977-78

Expenditure during 1977-78			Expenditure to the end of 1977-78
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	
4,38,945	45,07,713	49,46,658	1,24,51,130
..	20,000	20,000	2,72,508
<u>4,38,945</u>	<u>45,27,713</u>	<u>49,66,658</u>	<u>1,27,23,638</u>
..	13,78,092	13,78,092	41,91,034
..	5,62,325	15,62,325	47,70,002
..	..	..	1,84,729
..	1,97,993	1,97,993	1,97,993
..	..	..	83,100
<u>..</u>	<u>31,38,410</u>	<u>31,38,410</u>	<u>94,26,858</u>
..	44,67,223	44,67,223	82,40,831
<u>..</u>	<u>44,67,223</u>	<u>44,67,223</u>	<u>982,40,831</u>

Nature of expenditure

1

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

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

Sewerage schemes .. .. .	..	..	..	..
Public health and Sanitation Programme				
Gangtok Water Supply Scheme .. .. .	..	..	..	..
Urban Water Supply Scheme .. .. .	..	..	..	..

Total

**483—Capital Outlay on Housing—**

**A—Government Residential  
Buildings Construction**

Total

**488—Capital Outlay on Social  
Security and Welfare**

**E—Other Social Security and Welfare  
Programmes**

Social Security and Welfare .. .. .	..	..	..	..
-------------------------------------	----	----	----	----

Total

Expenditure during 1977-78			Expenditure to the end of 1977-78
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	
..	..	..	1,02,211
..	..	..	21,42,103
..	12,37,913	12,37,913	20,65,233
..	12,37,913	12,37,913	43,09,547
17,72,948	46,11,196	63,84,144	98,92,794
17,72,948	46,11,196	63,84,144	98,92,794
..	1,25,000	1,25,000	1,25,000
..	1,25,000	1,25,000	1,25,000

STATEMENT

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Nature of expenditure

<b>495—Capital Outlay on Other Social and Community Services—</b>				
Other expenditure .. .. .	..	..	..	..
			Total	
Total (B)—Capital Account of Social and Community Services .. .. .	..	..	..	..
<b>C—Capital Account of Economic Services—</b>				
(a)—Capital Account of General Economic Services				
<b>498—Capital Outlay on Co-operation—</b>				
Credit Cooperatives .. .. .	..	..	..	..
Warehousing and Marketing Co-operatives .. .. .	..	..	..	..
Consumer Co-operatives .. .. .	..	..	..	..
			Total	
<b>500—Investments in General Financial and Trading Institutions—</b>				
Investments in Trading Institutions .. .. .	..	..	..	..
			Total	
Total—C (a) Capital Account of General Economic Services .. .. .	..	..	..	..
<b>505—Capital Outlay on Agriculture—</b>				
Agricultural Farm .. .. .	..	..	..	..
Agricultural Research .. .. .	..	..	..	..
Store and Warehousing .. .. .	..	..	..	..
			Total	

Expenditure during 1977-78			Expenditure end to the of 1977-78
Non-Plan Rs	Plan Rs.	Total Rs.	
..	..	..	1,82,057
..	..	..	1,82,057
17,72,948	1,35,79,742	1,53,52,690	3,21,77,087
..	3,60,000	3,60,000	10,20,000
..	2,23,000	2,23,000	3,23,000
..	50,000	50,000	5,10,000
..	6,33,000	6,33,000	18,53,000
..	2,00,000	2,00,000	6,00,000
..	2,00,000	2,00,000	6,00,000
..	8,33,000	8,33,000	24,53,000
..	5,20,830	5,20,830	13,13,829
..	..	..	4,77,666
..	..	..	10,43,833
..	5,20,830	5,20,830	28,35,328

STATEMENT

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Nature of expenditure

**C—Capital Account of Economic Services—Contd.**

**509—Capital Outlay on Food—**

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

Total

**510—Capital Outlay on Animal Husbandry—**

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

Total

**511—Capital Outlay on Dairy Development—**

Dairy Development	..	..	..	..
-------------------	----	----	----	----

Total

**513—Capital Outlay on Forests—**

Forest Utilisation Circle	..	..	..	..
---------------------------	----	----	----	----

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

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

**526—Capital Outlay on Consumer Industries—**

Tea	..	..	..	..
Other Industries	..	..	..	..

Total

Expenditure during 1977-78			Expenditure to the end of 1977-78
Non-Plan Rs.	Plan Rs.	Total Rs.	
...	4,10,609	4,10,609	4,52,609
..	..	..	29,25,000
..	..	..	90,000
...	4,10,609	4,10,609	34,67,609
..	1,89,676	1,89,676	1,89,676
...	2,00,000	2,00,000	6,00,000
..	3,89,676	3,89,676	7,89,676
90,00,000	..	90,00,000	90,00,000
90,00,000	..	90,00,000	90,00,000
15,59,798	..	15,59,798	15,59,798
15,59,798	..	15,59,798	15,59,798
1,05,59,798	13,21,115	1,18,80,913	1,76,52,411
..	..	..	14,59,000
..	29,00,00	29,00,000	42,02,000
..	29,00,000	29,00,000	56,61,000

STATEMENT

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Nature of expenditure

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

**(c)—Capital Account of Industry and Minerals—Cont'd.**

**528—Capital Outlay on Mining and**

**Metallurgical Industries—**

Other mining and  
metallurgical industries .. .. .

Total

**530—Investment in Financial Institutions—**

Investment in Public undertakings .. .. .

Total

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

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

**534—Capital Outlay on Power Projects—**

**A—Hydro Electric Schemes**

Rongnichu Hydro-Electric Scheme .. .. .

Rothak Micro Hydel Scheme .. .. .

Rimbi Micro Hydel Scheme .. .. .

North Sikkim Hydel Scheme .. .. .

**E—Transmission and Distribution Scheme**

Rural Electrification Scheme .. .. .

North Sikkim Distribution line .. .. .

Total

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



Expenditure during 1977-78			Expenditure to the end of 1977-78
Non-Plan Rs.	Plan Rs.	Total Rs.	
..	10,10,000	10,10,000	23,10,000
..	10,10,000	10,10,000	23,10,000
..	5,00,000	5,00,000	5,00,000
..	5,00,000	5,00,000	5,00,000
..	44,10,000	44,10,000	84,71,000
..	4,47,051	4,47,051	28,04,036
..	12,321	12,321	12,501
..	10,98,403	10,98,403	17,18,223
..	..	..	1,50,706
..	14,70,323	14,70,323	39,78,238
..	10,06,870	10,06,870	10,06,870
..	40,34,968	40,34,968	96,70,574
..	40,34,968	40,34,968	96,70,574

Nature of expenditure

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

**(e)—Capital Account of Transport and  
Communication—Contd.**

**537—Capital Outlay on Roads and Bridges—**

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

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

A—Road Transport	..	..	..	..
Acquisition of Fleet				
Workshop facilities	..	..	..	..
Other expenditure	..	..	..	..
			Total	

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

Total

Total—C (e)—Capital Account of Transport and Communications	..	..	..	..
Total—C—Capital Account of Economic Services	..	..	..	..
Total—Expenditure Heads (Capital Account)	..	..	..	..

Expenditure during 1977-78			Expenditure to the end of 1977-78
Non-Plan Rs.	Plan Rs.	Total Rs.	
..	1,42,45,867	1,42,45,867	3,37,15,859
..	37,14,848	37,14,848	71,96,507
..	1,79,60,715	1,79,60,715	4,09,12,366
..	11,74,415	11,74,415	29,76,887
..	6,84,701	6,84,701	7,73,880
..	4,65,000	4,65,000	14,10,208
..	23,24,116	23,24,116	51,60,975
..	19,73,280	19,73,280	46,49,305
..	19,73,280	19,73,280	46,49,305
..	2,22,58,111	2,22,58,111	5,07,22,646
1,05,59,798	3,28,57,194	4,34,16,992	8,89,69,631
1,27,71,691	5,09,64,649	6,37,36,340	13,38,70,356

STATEMENT No. 13—STATEMENT SHOWING DETAILS  
CORPORATIONS, COMPANIES,  
SOCIETIES, ETC.,

Sl. No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	Number of shares and percentage of Government investment to the total paid up capital
1	2	3	4	5
<b>(i) Statutory Corporations</b>				
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	1975-76	-do-	4,000 (100%)
		1977-78	-do-	2,000 (100%)
4.	Sikkim Time Corporation	1976-77	(a)	1,200 (100%)
		1977-78	(a)	2,000
5.	S i k k i m Industrial Development & Investment Corporation	1977-78	(a)	830 (100%)
				Total—Statutory
<b>(ii) Companies</b>				
6.	Sikkim Jewels Company	1972	(a)	4,100 (53.78%)
7.	Sikkim Distilleries Ltd.	(a)	Preference shares	350 (87.50%)
		1976-77	Equity shares	9,09,038 (48.60%)
			Bonus shares	1,81,807
		1977-78	,,	1,09,098

OF INVESTMENTS OF GOVERNMENT IN STATUTORY  
CO-OPERATIVE BANKS AND  
TO THE END OF 1977-78

Face value of each share	Amount invested to the end of 1977-78	Amount of dividend declared and credited to Government during the year	Remarks
6	7	8	9
Rs.	Rs.	Rs.	
100 but called 50	13,00,000	1,56,000	
100	29,24,500		
100	4,00,000		(a) Information awaited from the department (June 1979).
100	2,00,000		
1000	12,00,000		
1000	20,00,000		
1000	(b) 8,30,000		(b) Rupees 2.30 lakhs released in 1976-77 transferred to share capital of the concern during 1977-78
Corporation	88,54,500	1,56,000	
100	4,10,000		
100	35,000		
5	45,45,190	12,02,030	
5	9,09,035		
5	5,45,490		

STATEMENT No. 13—STATEMENT SHOWING DETAILS  
CORPORATIONS, COMPANIES,  
SOCIETIES, ETC.,

Sl. No.	Name of the concern	Year(s) of investment	Details of investment	
			Type	Number of shares and percentage of Government investment to the total paid up capital

**(ii) Companies-Concl'd.**

8.	Star Cinema	1962	Share Capital	No shares issued (18.83%)
9.	Denzong Cinema	1962	Equity	1,750 (28.31%)
10.	Roller Flour Mill	1977-78	(c)	(100%)

Total—Companies

**(iii) Banks and Co-operative Societies**

11.	State Bank of India	1966	Equity	75
12.	Sikkim Consumers' Co-operative Society	1975-76 1976-77	-do-	12,320 4,000
13.	Joint Ventures	1976-77	-do-	1,020(51%)
14.	Dikchu Copper Zinc Project	1977-78	(c)	

Total—Banks and Co-operative Societies—

Grand Total

OF INVESTMENTS OF GOVERNMENT IN STATUTORY  
CO-OPERATIVE BANK AND  
TO THE END OF 1977-78.—*Concl'd.*

Face value of each share	Amount invested to the end of 1977-78	Amount of dividend declared and credited to Government during the year	Remarks
Rs. ..	Rs. 1,75,000	Rs.	
100	1,75,000		
..	8,00,000		
	<u>75,94,715</u>	<u>12,02,030</u>	
350	26,250		
25	3,08,000		
25	1,00,000		
100	1,02,000		
..	10,10,000	..	(c) Information regarding nature of share awaited from the depart- ment (June 1979).
	<u>15,46,250</u>	..	
	<u>1,79,95,465</u>	<u>13,58,030</u>	

STATEMENT No. 14—STATEMENT SHOWING THE  
CAPITAL AND OTHER EXPENDITURE (OTHER THAN  
ON REVENUE ACCOUNT) TO THE END OF 1977-78  
AND THE PRINCIPAL SOURCES FROM WHICH THE  
FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On 1st April 1977	During the year	On 31st March 1978
	(In lakhs of rupees)		
<b>Capital and Other Expenditure</b>			
<b>Capital Expenditure</b>			
Public Works	77.57	49.66	127.23
Social and Community Services	168.25	153.52	321.77
General Economic Services	16.20	8.33	24.53
Agriculture and Allied Services	57.72	118.81	176.53
Industry and Minerals	40.61	44.10	84.71
Water and Power Development	56.36	40.35	96.71
Transport and Communications	284.63	222.59	507.22
Total—Capital Expenditure	701.34	637.36	1,338.70



STATEMENT No. 14—Contd.

On 1st      During the      On 1st  
April 1977      year      March 1978

(In lakhs of rupees)

**Capital and Other  
Expenditure**

**Loans and Advances—  
Loans and Advances for  
various services**

General Economic Services	19.40	(—) 0.15	19.25
Agriculture and Allied Services	41.55	(—) 1.23	40.32
Industry and Minerals	62.30	4.40	66.70
Transport and Communications	11.25	7.45	18.70
Loans to Government Servants	22.28	6.90	29.18
Miscellaneous Loans	63.74(a)	(—) 0.20	63.54
	<hr/>	<hr/>	<hr/>
Total—Loans and Advances	220.52(a)	17.17	237.69

**Other Expenditure—  
Appropriations to  
Contingency Fund**

	50.00	..	50.00
	<hr/>	<hr/>	<hr/>
Total—Capital and other expenditure	971.86 (a)	654.53	1,626.39

(a) Differs by Rs. (+) 0.01 lakh from the closing balance as on 31st March 1977 due to rounding.

STATEMENT No. 14—*Concl'd.*

	On 1st April 1977	During the year	On 31st March 1978
	(In lakhs of rupees)		
<b>Principal Sources of Funds—</b>			
Revenue Surplus	930.01(b)	383.19	1,313.20
<b>Debt—</b>			
Internal Debt of the State Government	5.00	4.80	9.80
Loans and Advances from the Central Government	204.18	110.19	314.37
Small Savings, Provident Funds, etc.	15.67	5.75	21.42
Contingency Fund	39.00	10.51	49.51
Reserve Funds	0.01	..	0.01
Deposits and Advances	66.47	3.06	69.53
Suspense and Miscellaneous	135.40	12.69	148.09
Remittances	48.71	106.21	154.92
	<hr/>	<hr/>	<hr/>
Total—Debt and other obligations	514.44	253.21	767.65
Deduct—(i) Cash balance	86.75	(—) 117.58	(—) 30.83
(ii) Investments	385.85	99.45	485.30
	<hr/>	<hr/>	<hr/>
Net Provision of Funds	971.85 (c)	654.53	1,626.38 (c)

(b) Includes balance of Rs. 396.57 lakhs on 26th April 1975.

(c) Difference of Rs. (—)0.01 lakh between total capital and other expenditure and net provision of funds is due to rounding.

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**DEBT, CONTINGENCY FUND  
AND  
PUBLIC ACCOUNT**

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

Head of account	Opening balance
1	2
	Rs.
PART I	
Receipt Heads (Revenue Account) (a)	
Expenditure Heads (Revenue Account) (b)	
Expenditure Heads (Capital Account) (b)	
E—Public Debt—(c)	
603—Internal Debt of the State Government	Cr. 5,00,000
604—Loans and Advances from the	
Central Government	.. Cr. 2,04,18,100
Total—E—Public Debt	.. Cr. 2,09,18,100
F—Loans and Advances	
Loans and Advances by the	
State Government (d)	.. Dr. 2,20,51,302
H—Transfer to Contingency Fund	
769—Appropriations to Contingency Fund	Dr. 50,00,000
Total—Part I—Consolidated Fund	
PART II	
800—Contingency Fund	
Appropriations from the Consolidated Fund	.. Cr. 50,00,000
Dairy Development*	Dr. 10,00,000
Industries	.. Dr. 1,00,000
Social Welfare	—
Total—Part II—Contingency Fund	.. Cr. 39,00,000

\*The expenditure remained unrecouped till the close  
(a), (b), (c) (d). For detailed account please see Statement

\*\*Differs from the head "Animal Husbandry" in previous

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
—CONSOLIDATED FUND			
21,20,26,075			
..	17,37,07,053		..
..	6,37,36,340		..
5,00,000	20,000	Cr.	9,80,000
1,19,07,000	8,87,960	Cr.	3,14,37,140
1,24,07,000	9,07,960	Cr.	3,24,17,140
14,27,088	31,44,497	Dr.	2,37,68,711
..	..	Dr.	50,00,000
22,58,60,163	24,14,95,850		
—CONTINGENCY FUND			
..	..	Cr.	50,00,000
10,00,000	..		..
1,00,000	..		..
..	48,750**	Dr.	48,750
11,00,000	48,750	Cr.	49,51,250

of the year.

nos. 10 for (a), 11 for (b), 16 for (c) and 17 for (d).

account due to Correction

## STATEMENT

Head of account 1	Opening balance 2
	Rs.
	PART III
I—Small Savings, Provident Funds, etc. (b) Provident Funds	
805—State Provident Funds	Cr. 15,67,296
Total I—Small Savings, Provident Funds, etc.	Cr. 15,67,296
J—Reserve Funds (b) Reserve Funds not bearing interest	
826—Depreciation/Renewal Reserve Funds**	
Gross balance	Cr. 64,74,457
Investments	Dr. 64,74,457
Total—Gross	Cr. 64,74,457
Investments	Dr. 64,74,457
829—Development and Welfare Funds Development Funds for Medical and Public Health purposes Hospital Fund	
Gross Balance	Cr. 916
Total 829	Cr. 916
Total J—Reserve Funds	
Gross balance	Cr. 64,75,373
Investments	Dr. 64,74,457

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
—PUBLIC ACCOUNT			
5,75,000*	..	Cr.	21,42,296
5,75,000	..	Cr.	21,42,296
..	..	Cr.	64,74,457
..	..	Dr.	64,74,457
..	..	Cr.	64,74,457
..	..	Cr.	64,74,457
..	..	Cr.	916
..	..	Cr.	916
..	..	Cr.	64,75,373
..	..	Dr.	64,74,457

\*Transferred from the account of Provident Fund *vide* Appendix at page 148.

## STATEMENT

Head of account 1	Opening balance 2
<b>K—Deposits and Advances</b>	Rs.
(b) Deposits not bearing interest	<b>PART III—PUBLIC</b>
<b>843—Civil Deposits</b>	
Revenue Deposits	Cr. 5,88,377
Public Works deposits	Cr. 65,85,782
Deposits received by Government	
Commercial Undertakings	Cr. 5,159
Deposits in connection with elections	Cr. 750
Total—Deposits not bearing interest	Cr. 71,80,068
(c) —Advances	
<b>850—Civil Advances</b>	
Forest Advances	Dr. 4,986
Other departmental advances	Dr. (—) 2,500
Other advances	Dr. 5,30,853
Total—850—Civil Advances	Dr. 5,33,339
Total—(c)—Advances	Dr. 5,33,339
Total—K—Deposits and Advances	Cr. 66,46,729
<b>L—Suspense and Miscellaneous</b>	
(b) Suspense	
<b>858—Suspense Accounts</b>	
Cash Settlement Suspense Account	Dr. 948
Suspense Account (Civil)	Cr. 1,80,739
Total—858 Suspense Accounts	Cr. 1,79,791
Total—(b)—Suspense	Cr. 1,79,791



No. 15—*Contd.*

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

ACCOUNTS—*Contd.*

..	..	Cr. 5,88,377
28,64,394,	25,55,305	Cr. 68,94,871
..	..	Cr. 5,159
..	..	Cr. 750
28,64,394	25,55,305	Cr. 74,89,157

..	..	Dr. 4,986
..	2,500	Dr. ..
..	..	Dr. 5,30,853
..	2,500	Dr. 5,35,839
..	2,500	Dr. 5,35,839
28,64,394	25,57,805	Cr. 69,53,318

..	..	Dr. 948
30,140	44,69,224	Dr. 42,58,345
30,140	44,69,224	Dr. 42,59,293
30,140	44,69,224	Dr. 42,59,293

STATEMENT

Head of account	Opening balance
1	2
(c) Other Accounts	
870—Cheques and Bills	Rs.
<b>PART III—PUBLIC</b>	
Preaudit Cheques	Cr. 1,33,74,202
Total—870—Cheques and Bills	Cr. 1,33,74,202
872—Permanent Cash Imprest—Civil	Dr. 14,068
Total—872—Permanent Cash Imprest—Civil	Dr. 14,068
873—Cash Balance	
Investment Account	Dr. 3,85,85,580
Total—(c)—Other Accounts	Dr. 2,52,25,446
Total—L—Suspense and Miscellaneous	Dr. 2,50,45,655
<b>M—Remittances</b>	
(a)—Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc. and other Remittances	
<b>882—Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General/Accounts Officer</b>	
Public Works Remittances	Cr. 3,45,705
Forest Remittances	Dr. 13,25,502
Other Departmental Remittances	Cr. 65,49,349
Total—882	Cr. 55,69,552
Total—(a)—Money Orders, etc.	Cr. 55,69,552
(b)—Inter-Government Adjustment Accounts	
<b>886—Adjusting Account between Central and State Governments</b>	
Total—(b)—Inter-Government Adjustment Accounts	Dr. 6,98,160
Total—M—Remittances	Dr. 6,98,160
Total—Part III—Public Account	Cr. 48,71,392
Total—Receipts/Disbursements (Parts I, II and III)	Dr. 1,19,59,322

\*Excludes value of stock of gold (2,000 grams)

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
ACCOUNTS—Contd.		
13,24,35,140	12,67,23,006	Cr. 1,90,86,336
13,24,35,140	12,67,23,006	Cr. 1,90,86,336
	4,300	Dr. 18,368
	4,300	Dr. 18,368
1,25,000	1,00,69,840	Dr. 4,85,30,420*
13,25,60,140	13,67,97,146	Dr. 2,94,62,452
13,25,90,280	14,12,66,370	Dr. 3,37,21,745
6,43,73,600	6,92,21,257	Dr. 45,01,952
2,01,94,349	99,92,410	Cr. 88,76,437
2,69,47,413	2,22,97,329	Cr. 1,11,99,433
11,15,15,362	10,15,10,996	Cr. 1,55,73,918
11,15,15,362	10,15,10,996	Cr. 1,55,73,918
14,00,000	7,83,530	Dr. 81,690
14,00,000	7,83,530	Dr. 81,690
11,29,15,362	10,22,94,526	Cr. 1,54,92,228
24,89,45,036	24,61,18,701	Dr. 91,32,987
47,59,05,199	48,76,63,301	

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

STATEMENT

---

Head of Account

1

**N—Cash Balance**

**899—Cash Balance**

Deposits with other Banks

Remittances in Transit Local

Total—N—Cash Balance

**Grand Total**

No. 15—*Concl.*

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Opening Balance	Closing Balance
2	3
Rs.	Rs.
81,80,546	(—) 15,83,514
4,94,362	(—) 14,99,680
86,74,908	(—) 30,83,194
<hr/>	<hr/>
48,45,80,107	48,45,80,107
<hr/>	<hr/>

STATEMENT No. 16--DETAILED STATEMENT  
OBLIGATIONS OF

---

Description of Debt

1

E—Public Debt

**603—Internal Debt of the State Government Loans from the Life Insurance Corporation of India**

Total 603—Internal Debt of the State Government

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

A—Non-Plan Loans

Loans to cover gap in resources

Loan for purchase of shares in Sikkim Mining Corporation

Loans for construction of Aerial Ropeways

Total—A—Non-Plan Loans

B—Loans for State/Union Territory

Plan Schemes

Block Loans

D—Loans for Centrally Sponsored Plan Schemes

Loans for General Services

Loans for General Economic Services

Loans for Agriculture and Allied Services

Total—D—Loans for Centrally Sponsored Plan Schemes

Total—604—Loans and Advances from the Central Government

Total—E—Public Debt

OF DEBT AND OTHER INTEREST BEARING  
GOVERNMENT

Balance on 1st April 1977 2 Rs.	Additions during the year 3 Rs.	Discharges during the year 4 Rs.	Balance on 31st March 1978 5 Rs.
5,00,000	5,00,000	20,000	9,80,000
5,00,000	5,00,000	20,000	9,80,000
27,24,600	..	2,00,000	25,24,600
30,50,000	..	..	30,50,000
<hr/> 57,74,600	<hr/> ..	<hr/> 2,00,000	<hr/> 55,74,600
1,32,00,000	1,02,50,000	6,43,000	2,28,07,000
10,98,000	15,07,000	44,960	25,60,040
3,45,500	..	..	3,45,500
..	1,50,000	..	1,50,000
<hr/> 14,43,500	<hr/> 16,57,000	<hr/> 44,960	<hr/> 30,55,540
2,04,18,100	1,19,07,000	8,87,960	3,14,37,140
2,09,18,100	1,24,07,000	9,07,960	3,24,17,140

STATEMENT No. 16—DETAILED STATEMENT  
OBLIGATIONS OF

---

Description of Debt

1

I.—Small Savings, Provident Funds, etc.

(b)—Provident Funds

**805—State Provident Funds**

A—Civil

General Provident Fund

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

**Grand Total**



OF DEBT AND OTHER INTEREST BEARING  
GOVERNMENT

Balance on 1st April 1977 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1978 5
Rs.	Rs.	Rs.	Rs.
15,67,296	5,75,000	..	21,42,96,2
<u>15,67,296</u>	<u>5,75,000</u>	<u>..</u>	<u>21,42,296</u>
<u>2,24,85,396</u>	<u>1,29,82,000</u>	<u>9,07,960</u>	<u>3,45,59,436</u>

STATEMENT No. 17—DETAILED STATEMENT OF

Head of account	Balance on 1st April 1977	Advanced during the year
1	2	3
	Rs.	Rs.
<b>F—Loans and Advances</b>		
<b>Loans for Economic Services</b>		
<b>(i) Loans for General Economic Services</b>		
<b>698—Loans for Co-operation</b>		
Credit co-operatives		
Loans to Sikkim Consumers Co-operative Society	2,37,500	..
Other co-operatives	9,02,094	..
Total	11,39,594	..
<b>700—Loans to General Financial and Trading Institutions</b>		
Loans to Trading Institutions		
Loans to State Trading Corporation, Sikkim	8,00,000	..
Total	8,00,000	..
Total—(i) Loans for General Economic Services	19,39,594	..
<b>(ii)—Loans for Agriculture and Allied Services</b>		
<b>705—Loans for Agriculture</b>		
Agricultural farms		
Advances to Cultivators	9,65,087	50,000
Total—705—Loans for Agriculture	9,65,087	50,000

## LOANS AND ADVANCES BY GOVERNMENT

Total	Recovered during the year	Balance on 31st March 1978	Interest re- ceived and credited to revenue
4 Rs.	5 Rs.	6 Rs.	7 Rs.
2,37,500	..	2,37,500	..
9,02,094	14,803	8,87,291	..
<u>11,39,594</u>	<u>14,803</u>	<u>11,24,791</u>	..
8,00,000	..	8,00,000	..
<u>8,00,000</u>	..	<u>8,00,000</u>	..
<u>19,39,594</u>	<u>14,803</u>	<u>19,24,791</u>	..
10,15,087	7,192	10,07,895	..
<u>10,15,087</u>	<u>7,192</u>	<u>10,07,895</u>	..

## STATEMENT

Head of account	Balance on 1st April 1977	Advanced during the year
1	2	3
	Rs.	Rs.
<b>710—Loans for Animal Husbandry</b>		
Piggery development	11,59,476	1,13,526
Poultry development	2,64,636	..
Total—710—Loans for Animal Husbandry	14,24,112	1,13,526
<b>711—Loans for Dairy Development</b>		
Milk Supply Schemes	13,17,289	..
Total—711—Loans for Dairy Development	13,17,289	..
<b>712—Loans for Fisheries</b>		
Other Loans	..	99,700
Total—712—Loans for Fisheries	..	99,700
<b>713—Loans for Forest</b>		
Forest conservation and development		
Loans to Wood Working Centre	4,48,747	..
Total—713—Loans for Forest	4,48,747	..
Total—(ii) Loans for Agriculture and Allied Services	41,55,235	2,63,226

Total	Recovered during the year	Balance on 31st March 1978	Interest received and credited to revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
12,73,002	3,63,315	9,09,687	..
2,64,636	15,979	2,48,657	..
<u>15,37,638</u>	<u>3,79,294</u>	<u>11,58,344</u>	<u>..</u>
13,17,289	..	13,17,289	..
<u>13,17,289</u>	<u>..</u>	<u>13,17,289</u>	<u>..</u>
99,700	..	99,700	..
<u>99,700</u>	<u>..</u>	<u>99,700</u>	<u>..</u>
4,48,747	..	4,48,747	..
<u>4,48,747</u>	<u>..</u>	<u>4,48,747</u>	<u>..</u>
<u>44,18,461</u>	<u>3,86,486</u>	<u>40,31,975</u>	<u>..</u>

**STATEMENT**

Head of account	Balance on 1st April 1977	Advanced during the year
1	2	3
	Rs.	Rs.
(iii) Loans for Industry and Minerals		
<b>720—Loans for Industrial Research and Development</b>		
Other Loans		
Loans to Sikkim Jewels	42,62,500	..
Other Loans	16,91,692	..
	<hr/>	<hr/>
Total—720—Loans for Industrial Research and Development	59,54,192	..
<b>721—Loans for Village and Small Industries</b>		
Small Scale Industries	2,76,288	6,98,356
	<hr/>	<hr/>
Total—721—Loans for Village and Small Industries	2,76,288	6,98,356
	<hr/>	<hr/>
Total—(iii) Loans for Industry and Minerals	62,30,480	6,98,356
	<hr/>	<hr/>
(iv) Loans for Transport and Communications		
<b>744—Loans for other Transport and Communication Services</b>		
Tourism	11,25,000	7,45,000
	<hr/>	<hr/>
Total—744—Loans for Other Transport and Communication Services	11,25,000	7,45,000
	<hr/>	<hr/>

No. 17—*Contd.*

Total	Recovered during the year	Balanced on 31st March 1978	Interest received and credited to revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
42,62,500	..	42,62,500	..
16,91,692	..	16,91,692	..
<u>59,54,192</u>	<u>..</u>	<u>59,54,192</u>	<u>..</u>
9,74,644	2,58,496	7,16,148	..
<u>9,73,644</u>	<u>2,58,496</u>	<u>7,16,148</u>	<u>..</u>
69,28,836	2,58,496	66,70,340	..
<u>69,28,836</u>	<u>2,58,496</u>	<u>66,70,340</u>	<u>..</u>
18,70,000	..	18,70,000	..
<u>18,70,000</u>	<u>..</u>	<u>18,70,000</u>	<u>..</u>

## STATEMENT

Head of account	Balance on 1st April 1977	Advanced during the year
1	2	3
	Rs.	Rs.
Total—(iv) Loans for Transport and Communications	11,25,000	7,45,000
Total—Loans for Economic Services	1,34,50,309	17,06,582
<b>Loans to Government Servants</b>		
<b>766—Loans to Government Servants, etc.</b>		
House Building Advances	18,19,283	8,04,267
Advances for purchase of Motor conveyances	2,44,154	24,500
Festival Advances	..	5,60,648
Other advances	1,64,078	48,500
Total—766—Loans to Govern- ment Servants, etc.	22,27,515	14,37,915
<b>767—Miscellaneous Loans</b>		
Miscellaneous Loans		
Loans to M/s Jetmul Bhojraj & Co.	63,73,478	..
Total—767—Miscellaneous Loans	63,73,478	..
Total—F—Loans and Advances	*2,20,51,302	31,44,497

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



No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1978	Interest received and credited to revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
18,70,000	..	18,70,000	..
<u>1,51,56,891</u>	<u>6,59,785</u>	<u>1,44,97,106</u>	<u>..</u>
26,23,550	83,835	25,39,715	..
2,68,654	18,192	2,50,462	..
5,60,648	5,58,000	2,648	..
2,12,578	87,543	1,25,035	..
<u>36,65,430</u>	<u>7,47,570</u>	<u>29,17,860</u>	<u>..</u>
63,73,478	19,733	63,53,745	..
<u>63,73,478</u>	<u>19,733</u>	<u>63,53,745</u>	<u>..</u>
2,51,95,799	14,27,088	2,37,68,711	..

STATEMENT No. 17—*Concl'd.*

Details of loans advanced during the year for "Plan" purposes are given below :—

Major heads of account	Amount
1	2
	Rs.
705—Loans for Agriculture	50,000
710—Loans for Animal Husbandry	1,13,526
712—Loans for Fisheries	99,700
721—Loans for Village and Small Industries	6,98,356
744—Loans for Other Transport and Communication Services	7,45,000
Total	17,06,582

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**DETAILS OF EARMARKED BALANCES**

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STATEMENT No. 18—STATEMENT SHOWING

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

## THE DETAILS OF EARMARKED BALANCES

1st April 1977		Balance on 31st March 1978		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
62,44,320	62,44,320	..	62,44,320	62,44,320
2,30,137	2,30,137	..	2,30,137	2,30,137
64,74,457	64,74,457	..	64,74,457	64,74,457

## APPENDIX

(Referred to in Statement No. 15, page 125)

### Account of Provident Fund for 1977-78

CREDITS	Rs.	DEBITS	Rs.
1. Opening balance	1,80,216	1. Withdrawals	1,59,352
2. Subscription during the year		2. Temporary advances	12,511
(i) Deposited	5,51,277	3. Transferred to Government Account	
(ii) Not deposited	47,646	(in Part III Public Account)	5,75,000
3. Interest credited to subscribers' accounts	1,40,380	(4) Closing balance as on 31-3-1978	1,79,277
4. Interest received	6,621		
	9,26,140		9,26,140