



**FINANCE ACCOUNTS**  
**2009 - 2010**

**VOLUME - 1**

**GOVERNMENT OF SIKKIM**



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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 ending 31st March 2010 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Sikkim and the statements received from the State Bank of Sikkim. Statement (No.8 & 9), explanatory notes below statement (No. 9, 11 & 12) and appendices (IV, V, VI(B), X, XI) in this compilation have been prepared directly from the information received from the Government of Sikkim who are responsible to ensure the correctness of such information.

The treasuries, offices, and or departments functioning under the control of the Government of Sikkim are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal/Accountant General (Audit) 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, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.



(iv)

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Sikkim for the year 2009-10.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Sikkim being presented separately for the year ended 31st March 2010.

New Delhi,  
The 30 NOV 2010



(VINOD RAI)  
Comptroller and Auditor General of India





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**Guide to the Finance Accounts**


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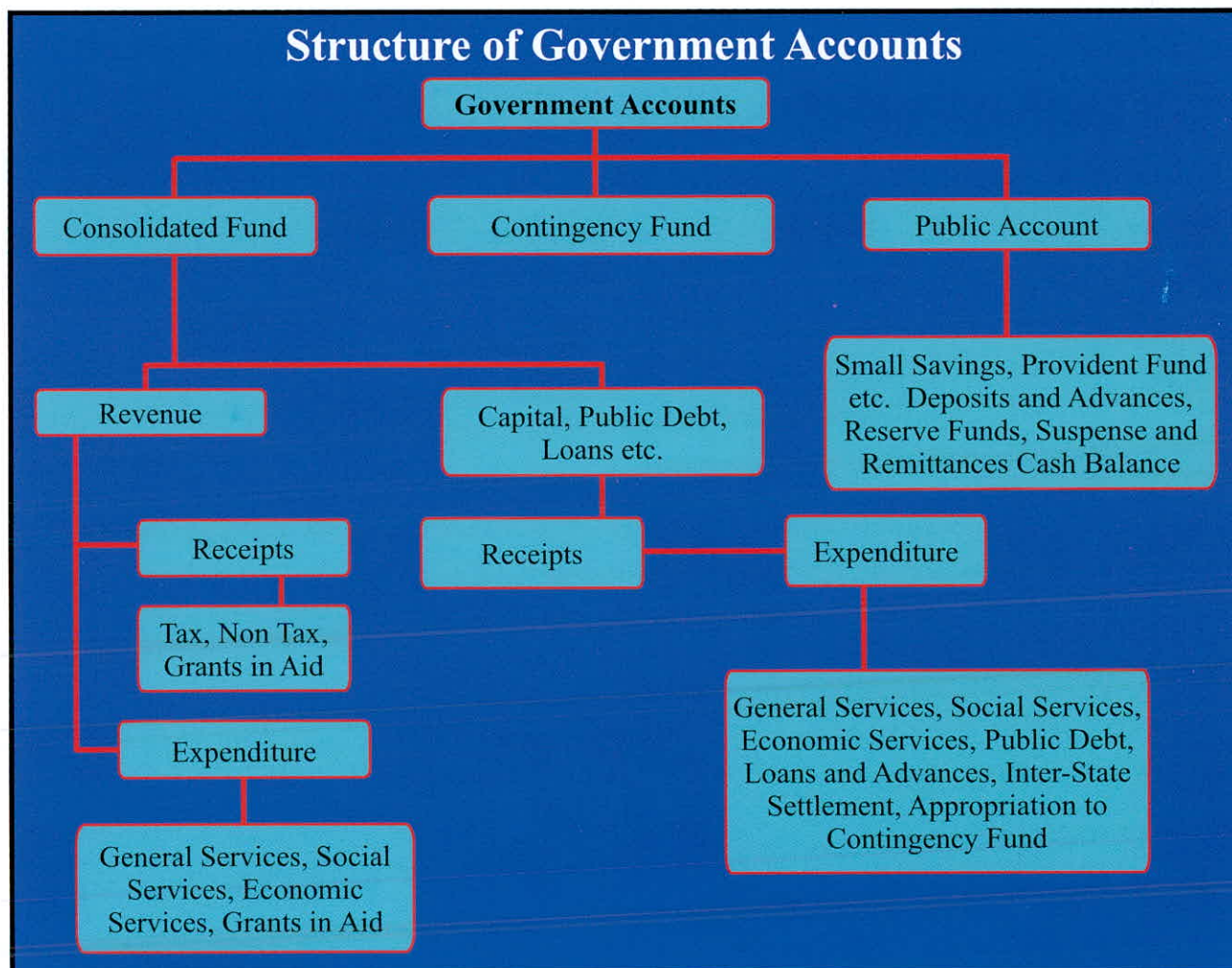
**A. Broad overview of the Structure of Government Accounts**

1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

**A.1.1 Pictorial representation of Structure of Government accounts**


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**Guide to the Finance Accounts**

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**2. DIVISIONS, SECTIONS, SECTORS etc**

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into subsectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads( objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

**B. WHAT DO THE STATEMENTS CONTAIN**

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

**Volume 1** contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.



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**Guide to the Finance Accounts**

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4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

**The second volume** comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2,3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in his statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

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**Part II Volume 2:** This part contains **9 statements** presenting details of transactions by **minor head** corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government : The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
15. Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
16. Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.
17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in this statement.
18. Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.



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**Guide to the Finance Accounts**


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**Part III Volume 2 contains appendices** on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

**C. READY RECKONER**

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

| Parameter   | Summary Statements<br>(Volume 1) | Detailed Statements<br>(Volume 2) | Appendices                               |
|---|----------------------------------|-----------------------------------|--|
| Revenue Receipts<br>(incl Grants<br>received)                         | 2,3                              | 11                                |  |
| Revenue Expenditure   | 2,4                              | 12                                | 2 (Salary), 3<br>(Subsidy)               |
| Grants-In-Aid given<br>by the Government                              | 2                                | 8                                 | 4  |
| Capital receipts  | 2,3                              | 11                                |  |
| Capital expenditure   | 1,2,4                            | 5,13,17                           |  |
| Loans and<br>Advances given by<br>the Government                      | 1,2,7                            | 16                                |  |
| Debt<br>Position/Borrowings   | 1,2,6                            | 15                                |  |
| Investments of the<br>Government in<br>Companies,<br>Corporations etc |                                  | 14                                |  |
| Cash  | 1,2                              |                                   | 1,8                                      |
| Balances in Public<br>Account and<br>investments thereof              | 1,2                              | 18, 19                            |  |
| Guarantees<br>Schemes   |                                  | 9                                 | 5 (Externally<br>Aided Projects),<br>6,7 |

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**C. Book adjustments:**

Certain transactions are in the nature of periodical adjustment and book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account(e.g. GPF)

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

**I: STATEMENT OF FINANCIAL POSITION**

(₹ in crore)

| Assets <sup>1</sup>   | Reference<br>(Sr. no.) |           | As at 31 <sup>st</sup><br>March 2010 | As at 31 <sup>st</sup> March<br>2009 |
|---|------------------------|-----------|--------------------------------------|--------------------------------------|
|   | Notes to<br>Accounts   | Statement |                                      |                                      |
| <b>Cash</b>   |                        |           | <b>10,28.01</b>                      | <b>7,08.24</b>                       |
| (i) Cash in State Bank of Sikkim                                  | ...                    | 18        | 94.60                                | 81.60                                |
| (ii) Departmental Balances  | ...                    | 18        | 0.15                                 | 0.20                                 |
| (iii) Permanent Imprest   | ...                    | 18        | 0.39                                 | 0.39                                 |
| (iv) Cash Balance Investments                                     | ...                    | 18        | 7,85.00                              | 4,95.00                              |
| (v) Deposits with Other Bank                                      | ...                    | 18        | 20.40                                | 14.08                                |
| (vi) Investments from Earmarked Funds <sup>2</sup>                | ...                    | 19        | 1,27.47                              | 1,16.97                              |
| <b>Capital Expenditure</b>  |                        | 13        | <b>45,67.68</b>                      | <b>39,19.15</b>                      |
| (i) Investments in shares of Companies, Corporations, etc.        | ...                    | 14        | 89.31                                | 86.59                                |
| (ii) Other Capital Expenditure                                    | ...                    | 13        | 44,78.37                             | 38,32.56                             |
| <b>Contingency Fund (un-recouped)</b>                             | ...                    | 18        | ...                                  | ...                                  |
| <b>Loans and Advances</b>   | ...                    | 16        | <b>41.68</b>                         | <b>5.00</b>                          |
| Advances with departmental officers                               | ...                    | 18        | 1.03                                 | 1.03                                 |
| <b>Suspense and Miscellaneous Balances<sup>3</sup></b>            | ...                    | ...       | ...                                  | ...                                  |
| <b>Remittance Balances</b>  | ...                    | ...       | ...                                  | ...                                  |
| <b>Cumulative excess of expenditure over receipts<sup>4</sup></b> | ...                    | ...       | ...                                  | ...                                  |
| <b>Total</b>  |                        |           | <b>56,38.40</b>                      | <b>46,33.42</b>                      |

1 The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

2 Investments out of earmarked funds in shares of companies etc are excluded under capital expenditure and included under 'Investments from Earmarked Funds'.

3 In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

4 The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.



## 1: STATEMENT OF FINANCIAL POSITION (Concl'd.)

(₹ in crore)

| Liabilities   | Reference<br>(Sr. no.) |           | As at 31 <sup>st</sup><br>March 2010 | As at 31 <sup>st</sup> March<br>2009 |
|---|------------------------|-----------|--------------------------------------|--------------------------------------|
|   | Notes to<br>Accounts   | Statement |                                      |                                      |
| <b>Borrowings (Public Debt)</b>                       |                        |           |                                      |                                      |
| (i) Internal Debt                                     | ...                    | 6         | 15,10.05                             | 11,85.74                             |
| (ii) Loans and Advances from Central Government       | ...                    | 6         | 2,81.63                              | 3,00.11                              |
| Non-Plan Loans  | ...                    | 6         | 86.66                                | 89.73                                |
| Loans for State Plan Schemes                          | ...                    | 6         | 1,70.55                              | 1,84.33                              |
| Loans for Central Plan Schemes                        | ...                    | ...       | ...                                  | ...                                  |
| Loans for Centrally Sponsored Plan Schemes            | ...                    | 6         | 18.53                                | 19.47                                |
| Other loans   | ...                    | 6         | 5.89                                 | 6.58                                 |
|   |                        |           |                                      |                                      |
| <b>Contingency Fund (corpus)</b>                      |                        | 6         | 1.00                                 | 1.00                                 |
|   |                        |           |                                      |                                      |
| <b>Liabilities on Public Account</b>                  |                        |           | 9,70.67                              | 7,87.87                              |
| (i) Small Savings, Provident Funds, etc.              | ...                    | 18        | 4,11.76                              | 3,66.19                              |
| (ii) Deposits   | ...                    | 18        | 65.39                                | 55.49                                |
| (iii) Reserve Funds                                   | ...                    | 18        | 151.37                               | 142.50                               |
| (iv) Remittance Balances                              | ...                    | 18        | 1,66.93                              | 1,52.12                              |
| (v) Suspense and Miscellaneous Balances               | ...                    | 18        | 1,75.22                              | 71.57                                |
| <b>Cumulative excess of receipts over expenditure</b> | ...                    | ...       | 28,75.05                             | 23,58.70                             |
| <b>Total</b>  |                        |           | 56,38.40                             | 46,33.42                             |



## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

| Receipts                                 |                 |                 | Disbursements  |                 |                 |
|--|-----------------|-----------------|--|-----------------|-----------------|
|  | 2009-10         | 2008-09         |  | 2009-10         | 2008-09         |
| <b>Part-I Consolidated Fund</b>          |                 |                 |  |                 |                 |
| <b>Section-A: Revenue</b>                |                 |                 |  |                 |                 |
| <b>Revenue Receipts</b>                  |                 |                 | <b>Revenue Expenditure</b>                                   |                 |                 |
| <b>Tax revenue (raised by the State)</b> | 2,23.65         | 1,99.18         | Salaries <sup>1*</sup>                                       | 8,25.83         | 4,69.79         |
| <b>Non-tax revenue</b>                   |                 |                 | Subsidies*   | 7.22            | 8.93            |
|  |                 |                 | Grants-in-aid <sup>2*</sup>                                  | 27.90           | 30.61           |
| Interest receipts                        | 44.18           | 25.94           | <b>General services</b>                                      |                 |                 |
| Others                                   | 13,12.26        | 11,79.38        | Interest Payment and service of debt                         | 1,66.43         | 1,54.37         |
| <b>Total</b>                             | <b>13,56.44</b> | <b>12,05.32</b> | Pension  | 1,25.75         | 59.45           |
| <b>Share of Union Taxes/Duties</b>       | <b>3,74.68</b>  | <b>3,64.20</b>  | Others   | 10,16.22        | 10,09.56        |
|  |                 |                 | <b>Total</b>   | <b>13,08.40</b> | <b>12,23.38</b> |
|  |                 |                 | <b>Social services</b>                                       | 1,68.23         | 2,03.45         |
|  |                 |                 | <b>Economic services</b>                                     | 2,18.41         | 2,23.46         |
|  |                 |                 |  |                 |                 |
| <b>Grants from Central Government</b>    | <b>12,99.62</b> | <b>9,02.55</b>  | <b>Compensation and assignment to Local Bodies and PRIs@</b> | <b>1,82.05</b>  | <b>1,33.98</b>  |
| <b>Total</b>                             | <b>32,54.39</b> | <b>26,71.25</b> |  | <b>27,38.04</b> | <b>22,93.60</b> |
| <b>Revenue Deficit</b>                   | ...             | ...             | <b>Revenue Surplus</b>                                       | <b>5,16.35</b>  | <b>3,77.65</b>  |

<sup>1</sup>Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2) under Revenue Expenditure and salaries under capital expenditure. <sup>1</sup> Salaries, sometimes, also figure under capital expenditure.

<sup>2</sup>Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

| Receipts                                     |                 |                | Disbursements                                |                 |                 |
|--|-----------------|----------------|--|-----------------|-----------------|
|  | 2009-10         | 2008-09        |  | 2009-10         | 2008-09         |
| <b>Part-I Consolidated Fund Concl.</b>       |                 |                |  |                 |                 |
| <b>Section-B: Capital</b>                    |                 |                |  |                 |                 |
| <b>Capital Receipts</b>                      | ...             | ...            | <b>Capital Expenditure</b>                   |                 |                 |
|  |                 |                | Salaries                                     | ...             | ...             |
|  |                 |                | General Services                             | 88.87           | 77.13           |
|  |                 |                | Social Services                              | 2,20.64         | 1,90.54         |
|  |                 |                | Economic Services                            | 3,39.02         | 3,44.11         |
|  |                 |                |  |                 |                 |
| <b>Recoveries of Loans and Advances</b>      | 0.30            | 0.38           | <b>Loans and Advances disbursed</b>          |                 |                 |
|  |                 |                | General Services                             | ...             | ...             |
|  |                 |                | Social Services                              | 1.65            | ...             |
|  |                 |                | Economic Services                            | 35.03           | ...             |
|  |                 |                | Others                                       | 0.30            | 0.25            |
|  |                 |                |  |                 |                 |
| <b>Public debt receipts</b>                  |                 |                | <b>Repayment of Public Debt</b>              |                 |                 |
| Internal Debt (market loans etc.)            | 3,91.86         | 3,37.01        | Internal Debt (market loans etc.)            | 67.55           | 60.13           |
| Loans from GOI                               | 0.25            | 0.44           | Loans from GOI                               | 18.74           | 16.15           |
| <b>Net of Inter-State-Settlement Account</b> | ...             | ...            | <b>Net of Inter-State-Settlement Account</b> | ...             | ...             |
| <b>Total Receipts Consolidated Fund</b>      | <b>36,46.80</b> | <b>3009.08</b> | <b>Total Expenditure Consolidated Fund</b>   | <b>35,09.84</b> | <b>29,81.91</b> |
| <b>Deficit in Consolidated Fund</b>          | ...             | ...            | <b>Surplus in Consolidated Fund</b>          | <b>1,36.96</b>  | <b>27.17</b>    |

| <b>Part-II Contingency Fund</b> |     |     |                         |     |     |
|---------------------------------|-----|-----|-------------------------|-----|-----|
| <b>Contingency Fund</b>         | ... | ... | <b>Contingency Fund</b> | ... | ... |

**Part-III Public Accounts<sup>3</sup>**

|                                     |                |              |                                     |              |              |
|-------------------------------------|----------------|--------------|-------------------------------------|--------------|--------------|
| <b>Small savings</b>                | <b>1,07.84</b> | <b>97.39</b> | <b>Small savings</b>                | <b>62.26</b> | <b>68.12</b> |
| <b>Reserves &amp; Sinking Funds</b> | <b>48.49</b>   | <b>63.25</b> | <b>Reserves &amp; Sinking Funds</b> | <b>50.12</b> | <b>60.75</b> |

<sup>3</sup> For details please refer to Statement No 18. in Voume II.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

| Receipts                                 |                 |                 | Disbursements                             |                 |                 |
|--|-----------------|-----------------|---|-----------------|-----------------|
|  | 2009-10         | 2008-09         |   | 2009-10         | 2008-09         |
| <b>Part-III Public Accounts Concl'd.</b> |                 |                 |   |                 |                 |
| Deposits                                 | 45.04           | 46.84           | Deposits                                  | 35.14           | 23.61           |
| Advances                                 | ...             | ...             | Advances                                  | ...             | ...             |
| Suspense and Misc                        | 35,12.96        | 24,08.11        | Suspense and Misc <sup>4</sup>            | 36,99.28        | 25,22.56        |
| Remittances                              | 8,44.29         | 8,28.97         | Remittances                               | 8,29.48         | 7,79.84         |
| <b>Total Receipts Public Account</b>     | <b>45,58.62</b> | <b>34,44.56</b> | <b>Total Disbursements Public Account</b> | <b>46,76.27</b> | <b>34,54.88</b> |
| Deficit in Public Account                | 1,17.65         | 10.32           | Surplus in Public Account                 | ...             | ...             |
| Opening Cash Balance                     | 95.68           | 78.83           | Closing Cash Balance                      | 1,14.99         | 95.68           |
| Increase in cash balance                 | 19.31           | 16.85           | Decrease in cash balance                  |                 |                 |

<sup>4</sup> Suspense and Miscellaneous' includes 'other accounts' such as 8658 - Suspense Account, 8670 - Cheques and Bills, 8671 - Departmental Balances, 8672 - Permanent Cash Impreset, 8673 - Cash Balance Investment and 8680 - Miscellaneous General Accounts. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 18.



## 3. STATEMENT OF RECEIPTS

| CONSOLIDATED FUND |   |               |               |
|-------------------|---|---------------|---------------|
| (₹ in crore)      |   |               |               |
|                   | Description   | 2009-10       | 2008-09       |
| <b>A.</b>         | <b>Tax Revenue</b>  |               |               |
| A.1               | <b>Own Tax revenue</b>  |               |               |
|                   | Land Revenue  | 2.71          | 1.95          |
|                   | Stamps and Registration fees                                      | 4.48          | 4.35          |
|                   | State Excise  | 57.27         | 46.46         |
|                   | Sales Tax   | 121.07        | 101.14        |
|                   | Taxes on goods and passengers                                     | 0.00          | 0.00          |
|                   | Taxes on Vehicles   | 7.88          | 6.94          |
|                   | Others  | 30.24         | 38.35         |
| A.2               | <b>Share of net proceeds of Taxes</b>                             |               |               |
|                   | Corporation Tax   | 154.20        | 119.30        |
|                   | Taxes on Income other than Corporation Tax                        | 85.89         | 75.02         |
|                   | Other Taxes on Income and Expenditure                             | 0.00          | 0.00          |
|                   | Taxes on Wealth   | 0.35          | 0.11          |
|                   | Customs   | 52.44         | 69.63         |
|                   | Union Excise Duties   | 42.24         | 60.74         |
|                   | Service Tax   | 39.56         | 39.40         |
|                   | Other Taxes and Duties on Commodities and Services                | 0.00          | 0.00          |
|                   | Others  | 0.00          | 0.00          |
|                   | <b>Total A</b>  | <b>598.33</b> | <b>563.39</b> |
| <b>B</b>          | <b>Non-Tax Revenue</b>  |               |               |
| 0049              | Interest receipts   | 44.18         | 25.94         |
| 0075              | Miscellaneous General services                                    | 950.92        | 957.01        |
| 0801              | Power   | 285.83        | 154.74        |
| 1055              | Rorad Transport   | 20.29         | 17.64         |
| 0055              | Police  | 14.52         | 11.68         |
| 0406              | Forestry and Wild Life  | 8.79          | 11.26         |
| 0071              | Contributions and Recoveries towards pension and other Retirement | 5.19          | 0.19          |
| 0070              | Other Administrative Services                                     | 4.42          | 2.55          |

## 3. STATEMENT OF RECEIPTS

| CONSOLIDATED FUND contd. |   |                |                |
|--------------------------|---|----------------|----------------|
| (₹ in crore)             |   |                |                |
|                          | Description                                     | 2009-10        | 2008-09        |
| <b>B</b>                 | <b>Non-Tax Revenue - Concl.</b>                 |                |                |
| 0217                     | Urban Development                               | 3.04           | 1.60           |
| 0059                     | Public Works                                    | 2.89           | 4.97           |
| 0215                     | Water Supply and Sanitation                     | 2.61           | 2.58           |
| 0515                     | Other Rural Development Programmes              | 2.55           | 1.24           |
| 0058                     | Stationery and Printing                         | 2.27           | 1.50           |
| 0407                     | Plantations                                     | 1.80           | 2.35           |
| 1452                     | Tourism   | 1.62           | 2.11           |
| 0202                     | Education, Sports, Art and Culture              | 1.57           | 1.79           |
| 0210                     | Medical and Public Health                       | 1.02           | 0.96           |
| 0050                     | Dividends and Profits                           | 0.46           | 1.31           |
| 0401                     | Crop Husbandry                                  | 0.40           | 0.71           |
| 0702                     | Minor Irrigation                                | 0.36           | 1.38           |
| 0403                     | Animal Husbandry                                | 0.32           | 0.30           |
| 0216                     | Housing   | 0.27           | 0.27           |
| 0230                     | Labour and Employment                           | 0.25           | 0.24           |
| 0220                     | Information and Publicity                       | 0.20           | 0.25           |
| 0852                     | Industries                                      | 0.18           | 0.25           |
| 0853                     | Non-ferrous Mining and Metallurgical Industries | 0.13           | 0.10           |
| 1475                     | Other General Economics Services                | 0.11           | 0.09           |
| 0851                     | Village and Small Industries                    | 0.09           | 0.08           |
| 0408                     | Food Storage and Warehousing                    | 0.08           | 0.07           |
| 0250                     | Other Social Services                           | 0.04           | 0.07           |
| 0051                     | Public Service Commission                       | ...            | 0.05           |
| 0405                     | Fisheries                                       | 0.02           | 0.01           |
| 0425                     | Co-operation                                    | 0.01           | 0.01           |
| 0235                     | Social Security and Welfare                     | 0.01           | 0.01           |
|                          | <b>Total B</b>                                  | <b>1356.44</b> | <b>1205.31</b> |

## 3. STATEMENT OF RECEIPTS ( CONSOLIDATED FUND ) - Contd.

| GRANTS FROM GOVERNMENT OF INDIA |   |                |                |
|---------------------------------|---|----------------|----------------|
| ( ₹ in crore)                   |   |                |                |
|                                 | Description   | Actuals        |                |
|                                 |   | 2009-10        | 2008-09        |
| (C)                             | <b>Grants</b>   |                |                |
|                                 | Grants-In-Aid from Central Government                           |                |                |
|                                 | <b>Non Plan Grants</b>  |                |                |
|                                 | Grants under the proviso to Article 275 (1) of the Constitution | ...            | ...            |
|                                 | Grants towards contribution to Calamity Relief Fund             | 14.78          | 22.71          |
|                                 | Grants under National Calamity Contingency Fund                 | ...            | ...            |
|                                 | Other Grants  | 14.01          | 43.90          |
|                                 | <b>Grants for State/Union</b>                                   |                |                |
|                                 | <b>Territory Plan Schemes</b>                                   |                |                |
|                                 | Block Grants (of which EAP)                                     | 983.35         | 582.38         |
|                                 | Grants under the proviso to Article 275 (1) of the Constitution | ...            | ...            |
|                                 | Grant for Central Road Fund                                     | ...            | ...            |
|                                 | Other Grants  | 42.84          | 52.86          |
|                                 | <b>Grants for Central Plan Schemes</b>                          | <b>4.63</b>    | <b>4.20</b>    |
|                                 | <b>Grants for Centrally Sponsored Plan Schemes</b>              | <b>187.14</b>  | <b>168.06</b>  |
|                                 | <b>Grants for Special Plan Schemes</b>                          | <b>52.87</b>   | <b>28.44</b>   |
|                                 | <b>Total C</b>  | <b>1299.62</b> | <b>902.55</b>  |
|                                 | <b>Total Revenue Receipts (A+B+C)</b>                           | <b>3254.39</b> | <b>2671.25</b> |



## 3. STATEMENT OF RECEIPTS ( CONSOLIDATED FUND ) - Concl'd.

| CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS |  |  |             |                |                |
|---|--|--|-------------|----------------|----------------|
| (₹ in crore)                            |  |  |             |                |                |
|   |  |  | Actuals     |                |                |
| Description                             |  |  | 2009-10     | 2008-09        |                |
| <b>D.</b>                               | <b>Capital Receipts</b>  |  |             |                |                |
|   | Disinvestment proceeds   |  |             | ...            | ...            |
|   | Others   |  |             | ...            | ...            |
|   | <b>Total D</b>   |  |             | ...            | ...            |
| <b>E.</b>                               | <b>Public Debt receipts</b>  |  |             |                |                |
|   | Internal Debt  | Market Loans   | 328.01      | 293.12         |                |
|   |  | WMA <sup>1</sup> from the RBI                            | ...         | ...            |                |
|   |  | Bonds  | ...         | ...            |                |
|   |  | Loans from Financial Institutions                        | 54.94       | 43.89          |                |
|   |  | Special Securities issued to National Small Savings Fund | ...         | ...            |                |
|   |  | Other Loans  | 8.91        | ...            |                |
|   | Loans and Advances from Central Government                             |  |             |                |                |
|   |  | Non Plan Loans   | 0.25        | 0.24           |                |
|   |  | Loans for State Plan Schemes                             | ...         | 0.21           |                |
|   |  | Loans for Central Plan Schemes                           | ...         | ...            |                |
|   |  | Loans for Centrally Sponsored Plan Schemes               | ...         | ...            |                |
|   |  | Other Loans  | ...         | ...            |                |
|   | <b>Total E</b>   |  |             | <b>392.11</b>  | <b>337.46</b>  |
| <b>F.</b>                               | <b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b> |  | <b>0.30</b> | <b>0.38</b>    |                |
| <b>G.</b>                               | <b>Inter-State-Settlements</b>   |  | ...         | ...            |                |
|   | <b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>             |  |             | <b>3646.80</b> | <b>3009.08</b> |

<sup>1</sup> WMA : Ways and Means Advances

<sup>2</sup> Details are in Statement 7 and 16 in Volume 2.

## 4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

### A. EXPENDITURE BY FUNCTION

(₹ in crore)

|            | Description  | Revenue | Capital | L&A | Total  |
|------------|--|---------|---------|-----|--------|
| <b>A.</b>  | <b>General Services</b>  |         |         |     |        |
| <b>A1</b>  | <b>Organs of State</b>   |         |         |     |        |
|            | Parliament/State/Union Territory Legislatures                          | 8.24    | ...     | ... | 8.24   |
|            | President, Vice President/Governor, Administrator of Union Territories | 4.19    | ...     | ... | 4.19   |
|            | Council of Minister  | 9.28    | ...     | ... | 9.28   |
|            | Administration of Justice Elections                                    | 15.69   | ...     | ... | 15.69  |
|            | Election   | 8.91    | ...     | ... | 8.91   |
| <b>A.2</b> | <b>Fiscal Services</b>   |         |         |     |        |
|            | Collection of taxes on Income and Expenditure                          | 1.48    | ...     | ... | 1.48   |
|            | Land Revenue   | 8.34    | ...     | ... | 8.34   |
|            | Stamps and Registration  | 0.38    | ...     | ... | 0.38   |
|            | State excise   | 3.62    | ...     | ... | 3.62   |
|            | Taxes on States, Trade etc.  | 3.75    | ...     | ... | 3.75   |
|            | Taxes on Vehicles  | 1.34    | ...     | ... | 1.34   |
|            | Other Taxes and Duties on Commodities and Services                     | 12.04   | ...     | ... | 12.04  |
|            | Appropriation for Reduction or Avoidance of Debt                       | 12.00   | ...     | ... | 12.00  |
|            | Interest Payments  | 154.43  | ...     | ... | 154.43 |
| <b>A.3</b> | <b>Administrative Services</b>   |         |         |     |        |
|            | Public Service Commission  | 1.56    | ...     | ... | 1.56   |
|            | Secretariat-General Service  | 25.38   | ...     | ... | 25.38  |
|            | District Administration  | 8.63    | ...     | ... | 8.63   |
|            | Treasury and Accounts Administration                                   | 10.95   | ...     | ... | 10.95  |
|            | Police   | 159.33  | 2.39    | ... | 161.72 |
|            | Jails  | 4.58    | ...     | ... | 4.58   |
|            | Stationery and Printing  | 5.80    | ...     | ... | 5.80   |
|            | Public Works   | 19.53   | 86.48   | ... | 106.01 |
|            | Other Administrative Services  | 47.38   | ...     | ... | 47.38  |

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**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**


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**A. EXPENDITURE BY FUNCTION - Contd.**

(₹ in crore)

|            | Description   | Revenue        | Capital      | L&A        | Total          |
|------------|---|----------------|--------------|------------|----------------|
|            | <b>General Services - Concl'd.</b>  |                |              |            |                |
| <b>A.4</b> | <b>Pension &amp; Misc. General Services</b>                                     |                |              |            |                |
|            | Pensions and Other Retirement Benefits  | 125.75         | ...          | ...        | 125.75         |
|            | Miscellaneous General Services  | 914.05         | ...          | ...        | 914.05         |
|            | <b>Total General Services</b>   | <b>1566.63</b> | <b>88.87</b> | <b>...</b> | <b>1655.50</b> |
| <b>B</b>   | <b>Social Services</b>  |                |              |            |                |
| <b>B.1</b> | <b>Education, Sports Art &amp; Culture (see note 1 below statement)</b>         |                |              |            |                |
|            | General Education   | 390.08         | 27.48        | 1.65       | 419.21         |
|            | Technical Education   | 2.01           | ...          | ...        | 2.01           |
|            | Sports and Youth Services   | 9.49           | ...          | ...        | 9.49           |
|            | Art and Culture   | 7.09           | ...          | ...        | 7.09           |
| <b>B.2</b> | <b>Health &amp; Family Welfare</b>  |                | ...          | ...        |                |
|            | Medical and Public health   | 108.31         | 3.43         | ...        | 111.74         |
|            | Family Welfare  | 12.79          | ...          | ...        | 12.79          |
|            | Water Supply, Sanitation, Housing & Urban                                       | ...            | ...          | ...        | ...            |
| <b>B.3</b> | <b>Development</b>  |                |              |            |                |
|            | Water Supply and Sanitation   | 21.56          | 75.92        | ...        | 97.48          |
|            | Housing   | 29.79          | 45.40        | ...        | 75.19          |
|            | Urban Development   | 15.13          | 59.92        | ...        | 75.05          |
| <b>B.4</b> | <b>Information and Broadcasting</b>   |                |              |            |                |
|            | Information and Publicity   | 7.67           | 1.00         | ...        | 8.67           |
| <b>B.5</b> | <b>Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classess</b> |                |              |            |                |
|            | Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classess        | 17.15          | 1.42         | ...        | 18.57          |

1. Includes Capital expenditure on account of Sports and Youth Services (₹ 1.76 crore), Art and Culture (₹ 9.06 crore).



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**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**


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**A. EXPENDITURE BY FUNCTION - Contd.**

(₹ in crore)

|            | Description                                | Revenue       | Capital       | L&A         | Total         |
|------------|--|---------------|---------------|-------------|---------------|
|            | <b>Social Services - Concltd.</b>          |               |               |             |               |
| <b>B.6</b> | <b>Labour and Labour Welfare</b>           |               |               |             |               |
|            | Labour and employment                      | 3.41          | 6.07          | ...         | 9.48          |
| <b>B.7</b> | <b>Social Welfare &amp; Nutrition</b>      |               |               |             |               |
|            | Social Security and Welfare                | 28.51         | ...           | ...         | 28.51         |
|            | Nutrition                                  | 8.05          | ...           | ...         | 8.05          |
|            | Relief on Account of Natural Calamities    | 19.90         | ...           | ...         | 19.90         |
| <b>B.8</b> | <b>Others</b>                              |               |               |             |               |
|            | Other Social Services                      | 10.04         | ...           | ...         | 10.04         |
|            | Secretariat- Social Services               | 0.30          | ...           | ...         | 0.30          |
|            | <b>Total Social Services</b>               | <b>691.28</b> | <b>220.64</b> | <b>1.65</b> | <b>913.57</b> |
| <b>C</b>   | <b>Economic Services</b>                   |               |               |             |               |
| <b>C.1</b> | <b>Agriculture &amp; Allied Activities</b> |               |               |             |               |
|            | Crop Husbandry                             | 42.58         | 6.48          | ...         | 49.06         |
|            | Soil & Water Conservation                  | 7.54          | ...           | ...         | 7.54          |
|            | Animal Husbandry                           | 31.31         | 0.69          | ...         | 32.00         |
|            | Dairy Development                          | 1.39          | ...           | ...         | 1.39          |
|            | Fisheries                                  | 3.16          | 0.23          | ...         | 3.39          |
|            | Forestry & Wild Life                       | 42.88         | 6.66          | ...         | 49.54         |
|            | Plantations                                | 3.52          | ...           | ...         | 3.52          |
|            | Food, Storage & Warehousing                | 13.73         | 0.49          | ...         | 14.22         |
|            | Agricultural Research & Education          | 0.23          | ...           | ...         | 0.23          |
|            | Co-operation                               | 13.32         | 0.01          | 0.03        | 13.36         |
|            | Other Agricultural Programmes              | 30.71         | 0.09          | ...         | 30.80         |
| <b>C.2</b> | <b>Rural Development</b>                   |               |               |             |               |
|            | Special Programmes for Rural Development   | 19.83         | ...           | ...         | 19.83         |
|            | Rural Employment                           | 3.09          | ...           | ...         | 3.09          |
|            | Land Reforms                               | 1.38          | ...           | ...         | 1.38          |
|            | Other Rural Development Programmes         | 23.76         | 33.93         | ...         | 57.69         |

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**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**


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**A. EXPENDITURE BY FUNCTION - Contd.**

(₹ in crore)

|      | Description                                   | Revenue       | Capital       | L&A          | Total         |
|------|---|---------------|---------------|--------------|---------------|
|      | <b>Economic Services - Concl'd</b>            |               |               |              |               |
| C.3  | <b>Special Areas Programmes</b>               |               |               |              |               |
|      | Other Special Areas Programmes                | 0.45          | 11.79         | ...          | 12.24         |
| C.4  | <b>Irrigation &amp; Flood Control</b>         |               |               |              |               |
|      | Minor Irrigation                              | 33.06         | 0.11          | ...          | 33.17         |
|      | Command Area Development                      | 0.04          | ...           | ...          | 0.04          |
|      | Flood Control & Drainage                      | 3.56          | 3.30          | ...          | 6.86          |
| C.5  | <b>Energy</b>                                 |               |               |              |               |
|      | Power   | 59.91         | 72.03         | 35.00        | 166.94        |
|      | Non-Conventional Sources of Energy            | 0.45          | ...           | ...          | 0.45          |
| C.6  | <b>Industry &amp; Minerals</b>                |               |               |              |               |
|      | Village & Small Industries                    | 17.19         | 1.96          | ...          | 19.15         |
|      | Industries                                    | 2.82          | ...           | ...          | 2.82          |
|      | Non-Ferrous Mining & metallurgical Industries | 3.48          | 0.01          | ...          | 3.49          |
|      | Telecommunication & Electronic Industries     | ...           | 0.40          | ...          | 0.40          |
|      | Consumer Industries                           | ...           | 2.75          | ...          | 2.75          |
| C.7  | <b>Transport</b>                              |               |               |              |               |
|      | Civil Aviation                                | ...           | 50.00         | ...          | 50.00         |
|      | Roads & Bridges                               | 52.80         | 96.74         | ...          | 149.54        |
|      | Road Transport                                | 33.43         | 0.95          | ...          | 34.38         |
| C.8  | <b>Communication</b>                          |               |               |              |               |
| C.9  | <b>Science &amp; Technology</b>               |               |               |              |               |
|      | Other Scientific Research                     | 1.89          | 1.12          | ...          | 3.01          |
|      | Ecology & Environment                         | 1.35          | ...           | ...          | 1.35          |
| C.10 | <b>General Economic Service</b>               |               |               |              |               |
|      | Secretariat- Economic Services                | 4.79          | ...           | ...          | 4.79          |
|      | Tourism                                       | 12.97         | 49.28         | ...          | 62.25         |
|      | Census Surveys & Statistics                   | 5.28          | ...           | ...          | 5.28          |
|      | Civil Supplies                                | 6.06          | ...           | ...          | 6.06          |
|      | Other General Economic Service                | 2.17          | ...           | ...          | 2.17          |
|      | <b>Total Economic Services</b>                | <b>480.13</b> | <b>339.02</b> | <b>35.03</b> | <b>854.18</b> |

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**4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**


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**A. EXPENDITURE BY FUNCTION - Concl'd.**

(₹ in crore)

|           | Description   | Revenue        | Capital       | L&A           | Total          |
|-----------|---|----------------|---------------|---------------|----------------|
| <b>D.</b> | <b>Loans, Grants in Aid &amp; Contributions</b>       |                |               |               |                |
|           | Grants- In - Aid to State Governments                 | ...            | ...           | ...           | ...            |
| <b>E</b>  | <b>Loans to Government Servants etc.</b>              |                |               |               |                |
|           | Loans to Government Servants etc.                     | ...            | ...           | 0.30          | 0.30           |
|           | Misc. Loans   | ...            | ...           | ...           | ...            |
| <b>F</b>  | <b>Public Debt</b>                                    |                |               |               |                |
|           | Internal Debt of the State Government                 | ...            | ...           | 67.55         | 67.55          |
|           | Loans and Advances from the Central Government        | ...            | ...           | 18.74         | 18.74          |
|           | <b>Total Loans, Grants in Aid &amp; Contributions</b> | ...            | ...           | ...           | ...            |
|           | <b>Total Consolidated Fund Expenditure</b>            | <b>2738.04</b> | <b>648.53</b> | <b>123.27</b> | <b>3509.84</b> |



## 4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

## B. EXPENDITURE BY NATURE

(₹ in crore)

| Object of Expenditure   | 2009-10 |       |        | 2008-09 |       |        | 2007-08 |       |         |
|---|---------|-------|--------|---------|-------|--------|---------|-------|---------|
|   | Rev     | Cap   | Total  | Rev     | Cap   | Total  | Rev     | Cap   | Total   |
| 50-Other Charges  | 973.26  | ...   | 973.26 | 964.06  | ...   | 964.06 | 1206.29 | ...   | 1206.29 |
| 01- Salaries  | 825.83  | ...   | 825.83 | 469.79  | ...   | 469.79 | 492.92  | ...   | 492.92  |
| 31-Grants-in-aid  | 209.60  | ...   | 209.60 | 164.33  | ...   | 164.33 | 48.09   | ...   | 48.09   |
| 45-Interest   | 149.91  | ...   | 149.91 | 137.65  | ...   | 137.65 | 110.61  | ...   | 101.61  |
| 53-Major Works  | ...     | 99.77 | 99.77  | ...     | 65.48 | 65.48  | ...     | 37.25 | 37.25   |
| 13-Office Expenses  | 69.70   | ...   | 69.70  | 68.44   | ...   | 68.44  | 109.78  | ...   | 109.78  |
| 04-Pensionary Charges   | 67.08   | ...   | 67.08  | 29.33   | ...   | 29.33  | 26.15   | ...   | 26.15   |
| 73-Construction of Airport at Pakyong (Upgradation Grant under TFC) | ...     | 50.00 | 50.00  | 50.00   | ...   | 50.00  | ...     | ...   | ...     |
| 71-Superannuation & Retirement allowances                           | 45.35   | ...   | 45.35  | 21.99   | ...   | 21.99  | 18.11   | ...   | 18.11   |
| 77-Development Works (ACA)  | ...     | 40.12 | 40.12  | ...     | ...   | ...    | ...     | ...   | ...     |
| 85-Construction of Patient House at New Delhi                       | ...     | 35.00 | 35.00  | ...     | 20.00 | 20.00  | ...     | ...   | ...     |
| 02-Wages  | 30.53   | ...   | 30.53  | 29.36   | ...   | 29.36  | 22.37   | ...   | 22.37   |
| 81-Accelerated Rural Water Supply Programme(100% CSS)               | ...     | 26.37 | 26.37  | ...     | 27.18 | 27.18  | ...     | 15.45 | 15.45   |
| 76-Anti-erosion/Flood Management Works (ACA)                        | 25.10   | ...   | 25.10  | ...     | ...   | ...    | ...     | ...   | ...     |
| 88-Macro Management in Agriculture                                  | 19.56   | ...   | 19.56  | 17.86   | ...   | 17.86  | 23.46   | ...   | 23.46   |
| 72-Capacity Building/Training Programme                             | 19.46   | ...   | 19.46  | 19.60   | ...   | 19.60  | ...     | ...   | ...     |

## 4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.

## B. EXPENDITURE BY NATURE - Contd.

(₹ in crore)

| Object of Expenditure   | 2009-10 |       |       | 2008-09 |       |       | 2007-08 |       |       |
|---|---------|-------|-------|---------|-------|-------|---------|-------|-------|
|   | Rev     | Cap   | Total | Rev     | Cap   | Total | Rev     | Cap   | Total |
| 71-Transfer to Reserve Funds and Deposits Account(Calamity Relief Fund) | 19.17   | ...   | 19.17 | 27.49   | ...   | 27.49 | 34.38   | ...   | 34.38 |
| 21-Supplies & Materials   | 18.88   | ...   | 18.88 | 20.81   | ...   | 20.81 | 11.41   | ...   | 11.41 |
| 75-Ranka Cultural cum Tourist Village                                   | ...     | 16.31 | 16.31 | ...     | 15.00 | 15.00 | ...     | 13.18 | 13.18 |
| 75-Mukhya Mantri Awaas Yojana   | ...     | 15.84 | 15.84 | ...     | ...   | ...   | ...     | ...   | ...   |
| 27-Minor Works  | 15.31   | ...   | 15.31 | 19.92   | ...   | 19.92 | 25.81   | ...   | 25.81 |
| 72-Pilgrimage Centre cum Cultural Village at Sholophuk                  | ...     | 15.00 | 15.00 | ...     | 16.00 | 16.00 | ...     | 18.65 | 18.65 |
| 75-Land Compensation for PMGSY  | ...     | 12.86 | 12.86 | ...     | 16.00 | 16.00 | ...     | ...   | ...   |
| 51-Motor Vehicles   | 12.79   | ...   | 12.79 | 11.44   | ...   | 11.44 | ...     | ...   | ...   |
| 71-Sinking Fund   | 12.00   | ...   | 12.00 | 11.73   | ...   | 11.73 | 11.73   | ...   | 11.73 |
| 76-Rural Housing Scheme   | 12.00   | ...   | 12.00 | ...     | ...   | ...   | ...     | ...   | ...   |
| 71-Construction in Border Areas   | ...     | 11.79 | 11.79 | ...     | 10.09 | 10.09 | ...     | 14.20 | 14.20 |
| 78-Backward Region Grant Fund(BRGF)                                     | ...     | 11.59 | 11.59 | ...     | ...   | ...   | ...     | 13.96 | 13.96 |
| 54-Major Works  | ...     | 10.53 | 10.53 | ...     | ...   | ...   | ...     | ...   | ...   |
| 89-Rastriya Krishi Vikash Yojana  | 10.45   | ...   | 10.45 | ...     | ...   | ...   | ...     | ...   | ...   |
| 11-Travel Expenses  | 10.14   | ...   | 10.14 | 10.41   | ...   | 10.41 | ...     | ...   | ...   |
| 60-Schemes Under SCP for SC   | ...     | 10.12 | 10.12 | ...     | 14.65 | 14.65 | ...     | 11.58 | 15.58 |
| 60-Schemes Under TSP  | ...     | ...   | ...   | ...     | 14.20 | 14.20 | ...     | 14.61 | 14.61 |

## 4 STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Concl'd.

## B. EXPENDITURE BY NATURE - Concl'd.

(₹ in crore)

| Object of Expenditure   | 2009-10        |               |                | 2008-09        |               |                | 2007-08        |               |                |
|---|----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|----------------|
|   | Rev            | Cap           | Total          | Rev            | Cap           | Total          | Rev            | Cap           | Total          |
| 71-Transfer to the Sikkim Transport Infrastructure Development Fund | 8.00           | ...           | 8.00           | ...            | ...           | ...            | 14.50          | ...           | 14.50          |
| 71-Removal of deficiencies in existing Network                      | ...            | ...           | ...            | ...            | 16.57         | 16.57          | ...            | ...           | ...            |
| 73-Cultural Village at Yangang                                      | ...            | ...           | ...            | 15.00          | ...           | 15.00          | ...            | 15.00         | 15.00          |
| 74-Distribution of G.C.I. Sheets to the Rural Poor                  | ...            | ...           | ...            | 12.48          | ...           | 12.48          | ...            | ...           | ...            |
| 76-Restoration of Jhora etc.  | ...            | ...           | ...            | 10.44          | ...           | 10.44          | ...            | ...           | ...            |
| 77-Augmentation of Greater Rongpu Water Supply Schemes(NLCPR)       | ...            | ...           | ...            | ...            | ...           | ...            | ...            | 10.22         | 10.22          |
| Others  | 183.92         | 293.23        | 477.15         | 181.47         | 396.07        | 577.54         | 192.97         | 251.37        | 444.34         |
| <b>TOTAL</b>  | <b>2738.04</b> | <b>648.53</b> | <b>3386.57</b> | <b>2293.60</b> | <b>611.78</b> | <b>2905.38</b> | <b>2348.58</b> | <b>415.47</b> | <b>2764.05</b> |

Note: Object head codes are as per the budget documents.



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**Notes to Accounts**

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**1. Summary of significant accounting policies:****(i) Entity and Accounting Period:-**

These accounts present the transactions of the Government of Sikkim for the period 1<sup>st</sup> April 2009 to 31<sup>st</sup> March 2010.

**(ii) Basis of Accounting:-**

With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts.

The expenditure on pension and other retirement benefits to State Government employees during the year was ₹ 123.33 crore (5% of total revenue expenditure). However, the State Government recruits w.e.f. 01.04.2006 are eligible for New Pension Scheme. An amount of ₹ 8.46 crore towards employee's contribution and employer's share has been deposited under the head 8342-Other Deposits-117 Defined Contribution Pension Scheme for Government Employees during the year. The State Government liability on this account as on 31<sup>st</sup> March 2010 was ₹ 2.78 crore.

**(iii) Currency in which Accounts are kept:-**

The accounts of Government are maintained in Indian Rupees ₹.

**(iv) Form of Accounts:-**

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

**(v) Classification between Revenue and Capital:-**

Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

**2. Status on inclusion of statements/informations recommended by Twelfth Finance Commission in the Finance Accounts:-**

Following statements/information recommended by the Twelfth Finance Commission has been incorporated in the Finance Accounts 2009-10.

- (i) Statement containing expenditure on salaries by various departments in Appendix II.

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**Notes to Accounts**


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- (ii) Statement of subsidies given in Appendix III.
- (iii) Detailed information on pensions and expenditure on Government pensioners as per information furnished by the State Government (vide Note below Statement No. 12).
- (iv) Information on maintenance expenditure with segregation of salary and non-salary portion in Appendix XI.
- (v) Information on 'Implications of major policy decisions etc.' and 'Information on committed liabilities' has not been incorporated due to non-receipt of the requisite information from the State Government and the format are being revisited

### 3. Bookings under Minor Head 800 – 'Other Receipts' and 'Other Expenditure':-

Out of the total receipts of ₹ 32,54.39 crore ₹ 3,25.12 crore were booked under minor head 800-'Other Receipts'. Similarly, out of the total expenditure of ₹ 27,38.04 crore ₹ 2,62.54 crore were booked under minor head 800-'Other Expenditure'. Major Heads with substantial receipts/expenditure classified as 'Other Receipts/Expenditure' are given in Tables 1 and 2

**Table - 1 Minor Head '800 – Other Receipts'**

(₹ in crore)

| Major Head | Nomenclature                       | Total Receipts | Receipt booked under Minor Head 800 | Percentage of Column 4 to Column 3 |
|------------|------------------------------------|----------------|-------------------------------------|------------------------------------|
| (1)        | (2)                                | (3)            | (4)                                 | (5)                                |
| 0801       | Power                              | 2,85.83        | 2,85.83                             | 100                                |
| 0406       | Forestry and Wild Life             | 8.79           | 7.11                                | 81                                 |
| 0070       | Other Administrative Services      | 4.42           | 3.06                                | 69                                 |
| 0217       | Urban Development                  | 3.04           | 3.04                                | 100                                |
| 0059       | Public Works                       | 2.89           | 1.78                                | 62                                 |
| 0515       | Other Rural Development Programmes | 2.55           | 2.56                                | 100                                |
| 0407       | Plantations                        | 1.80           | 1.80                                | 100                                |
| 1452       | Tourism                            | 1.62           | 0.95                                | 59                                 |
| 0210       | Medical and Public Health          | 1.02           | 0.67                                | 66                                 |



## Notes to Accounts

Table - 2 Minor Head '800 – Other Expenditure'

(₹ in crore)

| Major Head | Nomenclature                                | Total Expenditure | Expenditure booked under Minor Head 800 | Percentage of Column 4 to Column 3 |
|------------|---|-------------------|---|------------------------------------|
| (1)        | (2)   | (3)               | (4)                                     | (5)                                |
| 4801       | Capital Outlay on Power Project             | 72.03             | 65.95                                   | 92                                 |
| 4216       | Capital Outlay on Housing                   | 45.40             | 39.62                                   | 87                                 |
| 2435       | Other Agricultural Programmes               | 30.71             | 30.20                                   | 98                                 |
| 2216       | Housing                                     | 29.79             | 17.79                                   | 60                                 |
| 4401       | Capital Outlay on Crop Husbandry            | 6.48              | 6.44                                    | 99                                 |
| 3456       | Civil Supplies                              | 6.06              | 5.00                                    | 83                                 |
| 2407       | Plantations                                 | 3.52              | 3.52                                    | 100                                |
| 4711       | Capital Outlay on Flood Control Projects    | 3.30              | 3.18                                    | 96                                 |
| 2852       | Industries                                  | 2.82              | 1.86                                    | 66                                 |
| 4225       | Capital Outlay on Welfare of SC, ST and OBC | 1.42              | 1.16                                    | 82                                 |
| 2506       | Land Reforms                                | 1.38              | 1.24                                    | 90                                 |

## 4. Awaited Utilization Certificates:-

Utilisation Certificates are to be received by the Accountant General's office through the Departments who releases the Grants-in-aid to various organizations. However as on 31<sup>st</sup> March 2010, considerable numbers of UCs were not received as shown below:-

(₹ in crore)

| Year         | Number of UCs awaited | Amount involved |
|--------------|-----------------------|-----------------|
| Upto 2007-08 | 2502                  | 246.74          |
| 2008-09      | 1384                  | 164.33          |
| 2009-10      | 1606                  | 209.60          |



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**Notes to Accounts**


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**5. Periodical adjustments and Book adjustments:**

Certain transactions are in the nature of periodical adjustments and do not represent actual cash transactions such as adjustment by deductions, creation of funds in Public Account by debit to Consolidated fund, crediting of deposit head of accounts in Public Account by debit to Consolidated Fund and annual adjustment of interest. Following periodical adjustments were carried out during 2009-10.

(₹ in crore)

| Sl. No. | Book Adjustment | Head of Accounts     |                   | Amount | Remarks  |
|---------|-----------------|----------------------|-------------------|--------|--|
|         |                 | From                 | To                |        |  |
| 1       | Periodical      | 2406-01-901(P)       | 8235-00-200-01    | 0.02   | Deduct amount met from Compensatory Afforestation                                  |
| 2       | --do--          | 3435-03-901(NP)      | 8235-00-200-03    | 2.35   | Deduct amount met from Sikkim Ecological Fund                                      |
| 3       | --do--          | 2245-05-901(NP)      | 8235-00-111-00    | 0.01   | Deduct amount met from Calamity Relief Fund  |
| 4       | --do--          | 2245-05-901(NP)      | 8235-00-111-00    | 0.11   | -do-   |
| 5       | --do--          | 2245-05-901(NP)      | 8235-00-111-00    | 14.36  | -do-   |
| 6       | --do--          | 2049-03-108-68-00-48 | 8011-107-00       | 2.34   | Annual Interest earned on GIS  |
| 7       | --do--          | 2049-03-117-60-00-45 | 8342-117-00       | 0.35   | Annual Interest earned on CPF  |
| 8       | --do--          | 2071-01-117-00-11-78 | 8342-117-00       | 2.43   | Contribution given by the Government for CPF                                       |
| 9       | --do--          | 2049-03-104-67-00-45 | 8009-01-101-00    | 27.45  | Annual Interest earned on GPF  |
| 10      | --do--          | 2245-05-101-00-00-71 | 8235-00-111-00    | 19.70  | Central and State Share of Calamity Relief Fund                                    |
| 11      | --do--          | 2045-00-797-00-00-72 | 8235-00-200-00-03 | 3.00   | Transfer to Reserve/Deposit Accounts for Sikkim Ecological Fund                    |
| 12      | --do--          | 2045-00-797-00-00-71 | 8235-00-200-00-02 | 8.00   | Transfer to Reserve/Deposit Accounts for Transport Infrastructure Development Fund |

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**Notes to Accounts**


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**6. The position of timely rendition of monthly accounts for the year 2009-10:-**

As per Article 119 of Account Code Volume II, the Accounts rendering authorities should submit the accounts by the 10<sup>th</sup> of the following month. Average delay in receipt of accounts from various accounts rendering agencies was as detailed below:-

| Sl. No. | Accounts rendering agencies                        | Average delay in days |
|---------|--|-----------------------|
| 1       | Treasury, Pay & Accounts Office ( Headquarter)     | 4                     |
| 2       | Chief Pay & Accounts Office ( East)                | 8                     |
| 3       | Chief Pay & Accounts Office ( West)                | 5                     |
| 4       | Chief Pay & Accounts Office ( North)               | 1                     |
| 5       | Chief Pay & Accounts Office ( South)               | 3                     |
| 6       | Pay & Accounts Office, Sikkim Legislative Assembly | 12                    |

**7. Existence of unadjusted Abstract Contingency Bills (AC Bills):-**

The Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency Bill by debiting Service Heads, and they are required to present Detailed Contingency Bill (vouchers in support of final expenditure) in all these cases within a specified period. Presently 6301 DC Bills amounting to ₹ 1,43.36 crore have not been received in the office of the Accountant General. Year-wise accumulations of unadjusted AC Bills are given below:-

(₹ in crore)

| Year         | Amount of AC bills | Number of AC bills |
|--------------|--------------------|--------------------|
| Upto 2007-08 | 1,16.76            | 6140               |
| Upto 2008-09 | 1,22.96            | 5947               |
| Upto 2009-10 | 1,43.36            | 6301               |

**8. Reconciliation of Receipts and Expenditure:-**

All the Drawing and Disbursing Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. Reconciliation has been completed in respect of 100% of DDOs/COs.



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**Notes to Accounts**


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**9. Cash Balance:-**

Cash Balance worked out by AG on 31<sup>st</sup> March, 2010 is ₹ 1,14.99 crore (credit). The cash balance reported by State Bank of Sikkim as on 31<sup>st</sup> March 2010 is ₹ 105.02 crore (credit). Thus there is a difference of ₹ 9.97 crore (credit) between the two figures. The difference is mainly due to non-reconciliation by the State Treasuries with the State Bank of Sikkim. However, the matter has been again taken up with the State Finance Department for settlement of above differences including the issue of DMS/VDMS.

**10. Guarantee Redemption Fund:-**

Guarantees reported in Statement No. 9 are on the basis of the information received from the State Government Finance Department which is the authority for issuing such guarantees. No Guarantee Fee was transferred from the Guarantee Redemption Fund during the year. However, ₹2.00 crore has been transferred to Guarantee Redemption Fund out of the Consolidated Fund of the State. In respect of these guarantees, no reimbursement was made from the Fund during the year.

**11. Reserve funds:-**

(i) As per the recommendation of Twelfth Finance Commission, receipt under Major Head 8235-111-Calamity Relief Fund is ₹ 19.99 crore with Central's contributions of ₹ 14.78 crore and State's contribution of ₹ 4.92 crore during the year. ₹ 29.48 lakh as interest earned from fixed deposits under Major Head 8235 – 111 Calamity Relief Fund during the year is also included.

(ii) Figures of ₹ 11.00 crore under Major Head 8235-200-Other Funds constitutes of ₹ 8.00 crore Transport Infrastructure Development Fund and ₹ 3.00 crore Sikkim Ecology Fund

**12. Suspense and Remittances:-**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given below:

**8658 – Suspense Accounts****(₹ in lakh)**

| Minor Head                   | 2007-08          |        | 2008-09          |         | 2009-10          |        |
|------------------------------|------------------|--------|------------------|---------|------------------|--------|
|                              | Dr.              | Cr.    | Dr.              | Cr.     | Dr.              | Cr.    |
| 101-PAO - Suspense           | 428.28           | 155.70 | 507.47           | 326.68  | 556.76           | 147.35 |
| <b>Net</b>                   | <b>Dr 272.58</b> |        | <b>Dr 180.79</b> |         | <b>Dr 409.41</b> |        |
| 102-Suspense Account (Civil) | 150.68           | 140.69 | 1140.44          | 1117.78 | 224.63           | 182.08 |
| <b>Net</b>                   | <b>Dr 9.99</b>   |        | <b>Dr 22.66</b>  |         | <b>Dr 42.55</b>  |        |



## Notes to Accounts

## 8658 – Suspense Accounts – Concl'd.

(₹ in lakh)

| Minor Head  | 2007-08 |      | 2008-09 |      | 2009-10    |         |
|---|---------|------|---------|------|------------|---------|
|   | Dr.     | Cr.  | Dr.     | Cr.  | Dr.        | Cr.     |
| 112 – Tax Deducted at Source                            | ...     | ...  | ...     | ...  | 2.02       | 5,09.83 |
| Net   | ...*    |      | ...*    |      | Cr 5,07.81 |         |
| 123-AIS Suspense  | 0.79    | 1.05 | 0.59    | 1.70 | 1.25       | 3.64    |
| Net   | Cr 0.26 |      | Cr 1.11 |      | Cr 2.39    |         |
| 135-Cash Settlement between A.G. Sikkim and Other State | 1.97    | 1.15 | 1.39    | ...  | 18.16      | 1.73    |
| Net   | Dr 0.82 |      | Dr 1.39 |      | Dr 16.43   |         |

\* Central income tax was implemented in Sikkim w.e.f., 16<sup>th</sup> June 2008. For the year 2008-09 the amount booked under 8658-112 was adjusted in the same year

## 8782 – Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer

(₹ in lakh)

| Minor Head                   | 2007-08    |          | 2008-09     |          | 2009-10     |          |
|------------------------------|------------|----------|-------------|----------|-------------|----------|
|                              | Dr.        | Cr.      | Dr.         | Cr.      | Dr.         | Cr.      |
| 102-Public Works Remittances | 43687.20   | 53280.65 | 68545.70    | 83807.41 | 68746.68    | 84091.74 |
| Net                          | Cr 9593.45 |          | Cr 15261.71 |          | Cr 15345.06 |          |
| 103-Forest Remittances       | 2770.03    | 3602.81  | 3151.07     | 3800.20  | 1886.28     | 3311.30  |
| Net                          | Cr 832.78  |          | Cr 649.13   |          | Cr 1425.02  |          |
| 108-Other Remittances        | 5100.18    | 4973.20  | 6414.11     | 5715.78  | 13012.87    | 12936.73 |
| Net                          | Dr 126.98  |          | Dr 698.33   |          | Dr 76.14    |          |

Constant efforts are underway to clear the balances under these heads. However, clearance of suspense and remittance items depends on the details furnished by the State Treasuries/Works and Forest Divisions/ PAOs etc.

## 13. Unspent balances in the accounts of the implementing agencies:-

The State Government provides funds to State/district level autonomous bodies and authorities, societies, non-governmental organizations, etc. for implementation of centrally sponsored schemes (State Share) and State schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The unspent balances in the bank accounts of the implementing agencies are given in Annexure.

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**Notes to Accounts**


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**ANNEX**

Statement showing the unspent balance reported by various departmental implementing agencies as on 31.03.2010.

| Sl. No. | Departmental Implementing Agency   | Name of Scheme   | Unspent Balance Remaining in the Separate Bank Account as on 31.03.2010 |
|---------|--|--|---|
| (1)     | (2)  | (3)  | (4)   |
| 1.      | H.R.D.D.   | State Knowledge Commission for preparation of vision document Sikkim – 2025.   | ₹ 1,80,314/=  |
| 2.      | H.R.D.D.   | Rashtriya Madhyamik Shiksha Abhiyan (RMSA) for Universalisation of Secondary Education (Class IX, X, XI and XII) in Sikkim   | ₹ 40,00,000/=   |
| 3.      | Urban Development & Housing Department                                       | (i) Jawaharlal Nehru National Urban Renewal Mission, (ii) Integrated Housing and Slum Development Programme and (iii) Urban Integrated Development Scheme of Small and Medium Town | ₹ 2,35,06,447/=   |
| 4.      | F.E.& W.M.D.   | Community Biodiversity Conservation Project.   | ₹ 10,260/=  |
| 5.      | F.E.& W.M.D.   | Sericulture Scheme   | ₹ 1,20,91,834/=   |
| 6.      | Food Security and Agriculture Department.                                    | Implementation and to oversee all the Watershed Development Projects in Sikkim under National Rain Fed Area Authority  | ₹ 10,000/=  |
| 7.      | State Welfare Commission, Social Justice, Empowerment and Welfare Department | Smooth-running of the State Welfare Commission for senior citizens, physically challenged persons, destitute women, widows and other abandoned person                              | ₹ 12,11,264/=   |
| 8.      | Sikkim Commission For Protection of Child Rights                             | Sikkim Commission for Protection of Child Rights   | ₹ 27,855/=  |

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**Notes to Accounts**


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**ANNEX- Contd.**

| (1)          | (2)   | (3)   | (4)                     |
|--------------|---|---|-------------------------|
| 9.           | Department of Animal Husbandry, Livestock, Fisheries and Veterinary Services              | Sikkim Anti-Rabies and Animal Health Programme  | ₹ 3,31,041/=            |
| 10.          | Department of Health Care, Human Services and Family Welfare,<br>Drugs and Cosmetics Cell | Drugs Licensing Authority (AYUSH)   | ₹ 22,08,234/=           |
| 11.          | Office of the Director, Directorate of Fisheries  | National Fisheries Development Board  | ₹ 50,000/=              |
| 12.          | A.A.T.I.  | Capacity Building for Poverty Reduction   | ₹ 24,57,945/=           |
| 13.          | A.A.T.I.  | Strengthening Capacity Building and Awareness Generation for Effective Implementation of RTI Act 2005 | ₹ 4,92,375/=            |
| 14.          | Rural Management & Development Department   | N.R.E.G.A Project   | ₹ 5,56,82,291/=         |
| 15.          | Horticulture and Cash Crops Development Department  | National Bamboo Mission   | ₹ 1,43,34,124/=         |
| 16.          | Energy and Power Department   | Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY)  | ₹ 25,50,74,055/=        |
| 17.          | Health Care, Human Services & Family Welfare Department                                   | AYUSH Programme   | ₹ 77,99,208/=           |
| <b>TOTAL</b> |   |   | <b>₹ 37,94,67,247/=</b> |

Abbreviation used above:-

H.R.D.D.: Human Resource Development Department.

F.E.& W.M.D. : Forest, Environment & Wildlife Management Department

A.Y.U.S.H. A: Ayurveda, Yoga & Naturopathy, Unani Siddha and Homeopathy.

A.A.T.I. : Accounts & Administrative Training Institute.



## Appendix - I

## CASH BALANCES AND INVESTMENT OF CASH BALANCES

(₹ in lakh)

|  | As on 31 <sup>st</sup><br>March 2010 | As on 31 <sup>st</sup><br>March 2009 |
|--|--------------------------------------|--------------------------------------|
| <b>(A) Geneal Cash Balance</b>   |                                      |                                      |
| (1) Deposits with other Banks (State Bank of Sikkim)                         | 94,59.79                             | 81,60.55                             |
| (2) Deposits with Nationalised Banks   | 20,39.65                             | 14,07.89                             |
| <b>TOTAL</b>   | <b>1,14,99.44</b>                    | <b>95,68.44</b>                      |
| <b>Investments held in the 'Cash Balance Investment Accounts'</b>            | 7,85,00.00                           | 4,95,00.00                           |
| <b>TOTAL (A)</b>   | <b>8,99,99.44</b>                    | <b>5,90,68.44</b>                    |
| <b>(B) Other Cash Balances and Investments</b>                               |                                      |                                      |
| (1) Cash with Departmental Officers viz, Forest and Public Works Deptt.      | 15.34                                | 19.74                                |
| (2) Permanent Advances for Contingent Expenditure with Departmental Officers | 39.45                                | 38.82                                |
| (3) Investment of earmarked Funds  | 1,27,47.16                           | 1,16,97.16                           |
| <b>TOTAL (B)</b>   | <b>1,28,01.95</b>                    | <b>1,17,55.72</b>                    |
| <b>TOTAL (A+B)</b>   | <b>10,28,01.39</b>                   | <b>7,08,24.16</b>                    |

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**Appendix - I**

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**CASH BALANCES AND INVESTMENT OF CASH BALANCES - Concl'd.****Explanatory Notes**

- a) Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with State Bank of Sikkim and other Banks and Remittances in Transit. The balance under the head 'Deposits with State Bank of Sikkim' ( A 1 above ) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc are added to the balance in 'Deposits with State Bank of Sikkim'.
- (b)** The general cash balance represents the combined balance of the Consolidated Fund, Contingency Fund and the Public Accounts.
- (c)** Under a resolution passed in the year 1968-69, the State Bank of Sikkim has been vested with the responsibility by the Government of Sikkim of receiving money on behalf of Government and making all Government payments and keeping custody of the balances of Government in Current Account as well as in Fixed Deposits that may be made through the branches of Bank. There is a balance of ₹ 1,14.99 crore with the State Bank of Sikkim as on 31st March 2010 as per the record of this office. But as per the record of the State Bank of Sikkim, the Cash Balance of Government stood at ₹ 1,05.02 crore leaving behind an unreconciled balance of ₹ 9.97 crore.





