

DEMAND NO. 10
FINANCE, REVENUE AND EXPENDITURE

A - General Services (b) Fiscal Services		
(i) Collection of Taxes on Income and Expenditure	2020	Collection of Taxes on Income and Expenditure
(ii) Collection of Taxes on Property and Capital Transactions	2030	Stamps and Registration
(iii) Collection of Taxes on Commodities & Services	2040	Taxes on Sales, Trade etc.
	2045	Other Taxes and Duties on Commodities & Services
(c) Interest payment and Servicing of Debt	2048	Appropriation for Reduction or Avoidance of Debt
	2049	Interest Payments (Charged)
(d) Administrative Services	2052	Secretariat - General Services
	2054	Treasury & Accounts Administration
(e) Pensions and Miscs. General Services	2071	Pensions and Other Retirement Benefits
	2075	Miscellaneous General Services
B - Social Services (g) Social Welfare & Nutrition	2235	Social Security & Welfare
E - Public Debt	6003	Internal Debt of the State
	6004	Loans & Advances from the Central Government
F - Loans and Advances	7610	Loans to Government Servants etc.

I. Estimate of the amount required in the year ending 31st March, 2011 to defray the charges in respect of Finance, Revenue and Expenditure

	Revenue	Capital	Total
<i>Charged</i>	2094973	738613	2833586
Voted	10945604	3000	10948604

II. Details of the estimates and the heads under which this grant will be accounted for:

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
REVENUE SECTION									
M.H. 2020 Collection of Taxes on Income and Expenditure									
00.101 Collection Charges - Income Tax (under State Law)									
44 Head Office Establishment									
00.44.01 Salaries	-	4981	-	-	-	-	-	-	-
00.44.11 Travel Expenses	-	150	-	-	-	-	-	-	-
00.44.13 Office Expenses	-	488	-	-	-	-	-	-	-
00.44.50 Other Charges	-	106	-	-	-	-	-	-	-

(Rs. in thousand)

	Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
		2008-09		2009-10		2009-10		2010-11		
		Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
Total	44 Head Office Establishment	-	5725	-	-	-	-	-	-	-
	66 Jorethang Sub-Division									
	00.66.01 Salaries	-	1190	-	-	-	-	-	-	-
	00.66.11 Travel Expenses	-	35	-	-	-	-	-	-	-
	00.66.13 Office Expenses	-	75	-	-	-	-	-	-	-
Total	66 Jorethang Sub-Division	-	1300	-	-	-	-	-	-	-
Total	00.101 Collection Charges - Income Tax (under State Law)	-	7025	-	-	-	-	-	-	-
	00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment									
	44 Head Office Establishment									
	00.44.01 Salaries	-	-	-	2290	-	3317	-	3697	3697
	00.44.11 Travel Expenses	-	-	-	100	-	100	-	90	90
	00.44.13 Office Expenses	-	-	-	700	-	700	-	630	630
	00.44.50 Other Charges	-	-	-	5400	-	7300	-	6000	6000
Total	44 Head Office Establishment	-	-	-	8490	-	11417	-	10417	10417
	66 Jorethang Sub-Division									
	00.66.01 Salaries	-	-	-	790	-	1462	-	2865	2865
	00.66.11 Travel Expenses	-	-	-	30	-	30	-	27	27
	00.66.13 Office Expenses	-	-	-	150	-	150	-	135	135
Total	66 Jorethang Sub-Division	-	-	-	970	-	1642	-	3027	3027
Total	00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment	-	-	-	9460	-	13059	-	13444	13444
Total	2020 Collection of Taxes on Income and Expenditure	-	7025	-	9460	-	13059	-	13444	13444
M.H.	2030 Stamps and Registration									
	01 Stamps- Judicial									
	01.101 Cost of Stamps									
	00.00.71 Judicial Stamps	-	284	-	1500	-	3600	-	1500	1500

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total	
	2008-09		2009-10		2009-10		2010-11			
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan		
Total	01.101 Cost of Stamps	-	284	-	1500	-	3600	-	1500	1500
Total	01 Stamps- Judicial	-	284	-	1500	-	3600	-	1500	1500
	02 Stamps -Non-Judicial									
	02.101 Cost of Stamps									
	00.00.72 Service Postage Stamps	-	193	-	500	-	500	-	500	500
Total	02.101 Cost of Stamps	-	193	-	500	-	500	-	500	500
Total	02 Stamps- Non-Judicial	-	193	-	500	-	500	-	500	500
Total	2030 Stamps and Registration	-	477	-	2000	-	4100	-	2000	2000
M.H.	2040 Taxes on Sales, Trade etc.									
	00.101 Collection Charges									
	44 Head Office Establishment									
	00.44.01 Salaries	-	9497	-	12700	-	17750	-	19151	19151
	00.44.11 Travel Expenses	-	500	-	350	-	350	-	315	315
	00.44.13 Office Expenses	-	2157	-	3000	-	3000	-	2835	2835
	00.44.14 Rents, Rates & Taxes	-	215	-	320	-	320	-	320	320
	00.44.50 Other Charges	-	3260	-	5000	-	5000	-	4500	4500
Total	44 Head Office Establishment	-	15629	-	21370	-	26420	-	27121	27121
	66 Jorethang Sub-Division									
	00.66.01 Salaries	-	3130	-	3205	-	5598	-	4094	4094
	00.66.11 Travel Expenses	-	175	-	125	-	125	-	113	113
	00.66.13 Office Expenses	-	500	-	425	-	425	-	405	405
	00.66.14 Rents, Rates & Taxes	-	45	-	60	-	60	-	400	400
Total	66 Jorethang Sub-Division	-	3850	-	3815	-	6208	-	5012	5012
Total	00.101 Collection Charges	-	19479	-	25185	-	32628	-	32133	32133
Total	2040 Taxes on Sales, Trade etc	-	19479	-	25185	-	32628	-	32133	32133

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
2045 Other Taxes and Duties on Commodities & Services									
00.797 Transfer to Reserve Funds/Deposit Accounts									
00.00.71 Transfer to the Sikkim Transport Infrastructure Development Fund	-	90000	-	80000	-	80000	-	90000	90000
Total 00.797 Transfer to Reserve Funds/Deposit Accounts	-	90000	-	80000	-	80000	-	90000	90000
Total 2045 Other Taxes and Duties on Commodities & Services	-	90000	-	80000	-	80000	-	90000	90000
<i>M.H.</i>									
2048 Appropriation for Reduction or Avoidance of Debt (Charged)									
00.101 Sinking Funds									
60 Market Loan (1989-90 to 1995-96)									
60.00.71 Sinking Fund	-	117300	-	120000	-	120000	-	120000	120000
Total 60 Market Loan (1989-90 to 1995-96)	-	117300	-	120000	-	120000	-	120000	120000
Total 00.101 Sinking Funds	-	117300	-	120000	-	120000	-	120000	120000
Total 2048 Appropriation for Reduction or Avoidance of Debt (Charged)	-	117300	-	120000	-	120000	-	120000	120000
<i>M.H.</i>									
2049 Interest Payments (Charged)									
01 Interest on Internal Debt									
01.101 Interest on Market Loans									
00.00.45 Interest	-	666891	-	946100	-	946100	-	1155480	1155480
00.00.46 Interest on Power Bonds	-	31489	-	27426	-	27426	-	23363	23363
Total 01.101 Interest on Market Loans	-	698380	-	973526	-	973526	-	1178843	1178843
01.125 Interest on Special Central Government Securities, issued to NSSF against reinvestment of sums received on redemption of Special Central/State Government Securities									
00.00.45 Interest	-	115557	-	110882	-	110882	-	107702	107702

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
<i>Total</i>	01.125 Interest on Special Central Government Securities, issued to NSSF against reinvestment of sums received on redemption of Special Central/State Government Securities								
	-	115557	-	110882	-	110882	-	107702	107702
	01.200 Interest on Other Internal Debts								
	60 Life Insurance Corporation of India								
	60.00.45 Interest								
<i>Total</i>	-	70325	-	67507	-	67507	-	77318	77318
	60 Life Insurance Corporation of India								
	-	70325	-	67507	-	67507	-	77318	77318
	61 General Insurance Corporation								
	61.00.45 Interest								
<i>Total</i>	-	240	-	250	-	250	-	186	186
	61 General Insurance Corporation								
	-	240	-	250	-	250	-	186	186
	62 Rural Electrification Corporation								
	62.00.45 Interest								
<i>Total</i>	-	8160	-	6312	-	6312	-	15468	15468
	62 Rural Electrification Corporation								
	-	8160	-	6312	-	6312	-	15468	15468
	63 National Insurance Company								
	63.00.45 Interest								
<i>Total</i>	-	3253	-	3055	-	3055	-	2858	2858
	63 National Insurance Company								
	-	3253	-	3055	-	3055	-	2858	2858
	64 National Co-operative Development Corporation								
	64.00.45 Interest								
<i>Total</i>	-	-	-	-	-	-	-	3656	3656
	64 National Cooperative Development Corporation								
	-	-	-	-	-	-	-	3656	3656
	65 Bank Over draft								
	65.00.45 Interest								
<i>Total</i>	-	-	-	1	-	1	-	1	1
	65 Bank Over draft								
	-	-	-	1	-	1	-	1	1

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
66 NABARD									
66.00.45 Interest	-	30048	-	34843	-	34843	-	80020	80020
<i>Total</i> 66 NABARD	-	30048	-	34843	-	34843	-	80020	80020
<i>Total</i> 01.200 Interest on Other Internal Debts	-	112026	-	111968	-	111968	-	179507	179507
<i>Total</i> 01 Interest on Internal Debt	-	925963	-	1196376	-	1196376	-	1466052	1466052
03 Interest on Small Savings, Provident Funds etc									
03.104 Interest on State Provident Funds									
67 General Provident Fund									
67.00.45 Interest	-	247932	-	255000	-	255000	-	260000	260000
<i>Total</i> 67 General Provident Fund	-	247932	-	255000	-	255000	-	260000	260000
<i>Total</i> 03.104 Interest on State Provident Funds	-	247932	-	255000	-	255000	-	260000	260000
03.108 Interest on Insurance and Pension Fund									
68 Sikkim State Government Employees Group Insurance Scheme.									
68.00.45 Interest	-	20583	-	25000	-	25000	-	25500	25500
<i>Total</i> 68 Sikkim State Government Employees Group Insurance Scheme.	-	20583	-	25000	-	25000	-	25500	25500
<i>Total</i> 03.108 Interest on Insurance and Pension Fund	-	20583	-	25000	-	25000	-	25500	25500
03.117 Interest on Defined Contribution Pension Scheme									
60 Sikkim Government Servant's Contributory Pension Scheme									
60.00.45 Interest	-	1497	-	3000	-	3000	-	5500	5500
<i>Total</i> 03.117 Interest on Defined Contribution Pension Scheme	-	1497	-	3000	-	3000	-	5500	5500
<i>Total</i> 03 Interest on Small Savings, Provident Funds etc	-	270012	-	283000	-	283000	-	291000	291000

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total	
	2008-09		2009-10		2009-10		2010-11			
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan		
<i>04 Interest on Loans and Advances from Central Govt.</i>										
04.101 Interest on Loans for State/ Union Territory Plan Schemes										
<i>69 Block Loans</i>										
	<i>69.00.45 Interest</i>	-	188241	-	175000	-	175000	-	159691	159691
	<i>69.00.46 Interest on NLCPR Loans</i>	-	14452	-	13881	-	13881	-	13124	13124
	<i>69.00.47 Interest on NEC Loans</i>	-	3966	-	3858	-	3858	-	3697	3697
<i>Total</i>	<i>69 Block Loans</i>	-	206659	-	192739	-	192739	-	176512	176512
<i>Total</i>	04.101 Interest on Loans for State/ Union Territory Plan Schemes	-	206659	-	192739	-	192739	-	176512	176512
04.103 Interest on Loans for Centrally Sponsored Plan Schemes										
<i>13 Forestry and Wildlife Department</i>										
<i>63 Soil Conservation in the Catchment of River Valley Teesta</i>										
	<i>13.63.45 Interest</i>	-	990	-	843	-	843	-	696	696
<i>Total</i>	<i>63 Soil Conservation in the Catchment of River Valley Teesta</i>	-	990	-	843	-	843	-	696	696
<i>Total</i>	<i>13 Forestry and Wildlife Department</i>	-	990	-	843	-	843	-	696	696
<i>31 Police Department</i>										
<i>60 Modernisation of Police</i>										
	<i>31.60.45 Interest</i>	-	2678	-	2517	-	2517	-	2356	2356
<i>Total</i>	<i>60 Modernisation of Police</i>	-	2678	-	2517	-	2517	-	2356	2356
<i>61 India Reserve Battalion</i>										
	<i>31.61.45 Interest</i>	-	-	-	-	-	-	-	-	-
<i>Total</i>	<i>61 India Reserve Battalion</i>	-	-	-	-	-	-	-	-	-
<i>Total</i>	<i>31 Police Department</i>	-	2678	-	2517	-	2517	-	2356	2356

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
44 Others									
65 Roads of Economic Importance									
44.65.45 Interest	-	35	-	23	-	23	-	10	10
Total 65 Roads of Economic Importance	-	35	-	23	-	23	-	10	10
67 Strengthening of State Land Use Board									
44.67.45 Interest	-	19	-	16	-	16	-	13	13
Total 67 Strengthening of State Land Use Board	-	19	-	16	-	16	-	13	13
68 National Watershed Development Programme for Rainfed Area									
44.68.45 Interest	-	1439	-	1284	-	1284	-	1129	1129
Total 68 National Watershed Development Programme for Rainfed Area	-	1439	-	1284	-	1284	-	1129	1129
69 Loans for Cooperation (Women Co-operatives)									
44.69.45 Interest	-	4	-	3	-	3	-	3	3
Total 69 Loans for Cooperation (Women Co-operatives)	-	4	-	3	-	3	-	3	3
71 Macro Management in Agriculture									
44.71.45 Interest	-	15426	-	15540	-	15540	-	14357	14357
Total 71 Macro Management in Agriculture	-	15426	-	15540	-	15540	-	14357	14357
73 Interest on House Building advance									
44.73.45 Interest	-	378	-	370	-	370	-	623	623
Total 73 Interest on House Building advance	-	378	-	370	-	370	-	623	623
Total 44 Others	-	17301	-	17236	-	17236	-	16135	16135
Total 04.103 Interest on Loans for Centrally Sponsored Plan Schemes	-	20969	-	20596	-	20596	-	19187	19187

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
04.104 Interest on Loans for Non-Plan Schemes									
60 Loans against Small Savings Collections									
60.00.45 Interest	-	367	-	253	-	253	-	162	162
Total									
60 Loans against Small Savings Collections	-	367	-	253	-	253	-	162	162
Total									
04.104 Interest on Loans for Non-Plan Schemes	-	367	-	253	-	253	-	162	162
04.106 Interest on Ways and Means Advances									
61 Ways and Means Advances									
61.00.45 Interest	-	-	-	-	-	-	-	-	-
Total									
61 Ways and Means Advances	-	-	-	-	-	-	-	-	-
Total									
04.106 Interest on Ways and Means Advances	-	-	-	-	-	-	-	-	-
04.107 Interest on Pre 1984-85 Loans									
62 Pre 1984-85 Loans									
62.00.45 Interest	-	2411	-	2078	-	2078	-	2060	2060
Total									
62 Pre 1984-85 Loans	-	2411	-	2078	-	2078	-	2060	2060
Total									
04.107 Interest on Pre 1984-85 Loans	-	2411	-	2078	-	2078	-	2060	2060
Total									
04 Interest on Loans and Advances from Central Govt.	-	230406	-	215666	-	215666	-	197921	197921
Total									
2049 Interest Payments (Charged)	-	1426381	-	1695042	-	1695042	-	1954973	1954973
M.H.									
2052 Secretariat - General Services									
00.090 Secretariat									
10 Finance Department									
10.00.01 Salaries	-	14428	-	16000	-	27615	-	22886	22886
10.00.11 Travel Expenses	-	469	-	540	-	540	-	540	540
10.00.13 Office Expenses	-	8889	-	6000	-	10000	-	6000	6000
10.00.50 Other Charges	-	-	-	-	-	-	-	20000	20000

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
Total	10.00.60 Capacity Building/Training	-	-	-	-	-	-	-	-
Total	10 Finance Department	-	23786	-	22540	-	38155	-	49426
	66 Regional Administrative Centre, Jorethang								
	66.00.01 Salaries	-	-	-	1	-	1	-	-
	66.00.11 Travel Expenses	-	-	-	1	-	1	-	-
	66.00.13 Office Expenses	-	-	-	1	-	1	-	-
	66.00.50 Other Charges	-	-	-	1	-	1	-	-
Total	66 Regional Administrative Centre, Jorethang	-	-	-	4	-	4	-	-
Total	00.090 Secretariat	-	23786	-	22544	-	38159	-	49426
Total	2052 Secretariat - General Services	-	23786	-	22544	-	38159	-	49426
M.H.	2054 Treasury & Accounts Administration								
	00.095 Directorate of Accounts & Treasuries								
	10 Finance Department								
	58 Directorate of Accounts								
	10.58.01 Salaries	-	3908	-	4000	-	5330	-	5112
	10.58.11 Travel Expenses	-	-	-	45	-	45	-	41
	10.58.13 Office Expenses	-	541	-	540	-	540	-	486
	10.58.42 Lumpsum provision for revision of pay	-	-	-	31760	-	31760	-	-
Total	58 Directorate of Accounts	-	4449	-	36345	-	37675	-	5639
	59 Internal Audit								
	10.59.01 Salaries	-	3761	-	3960	-	5809	-	5690
	10.59.11 Travel Expenses	-	72	-	150	-	150	-	135
	10.59.13 Office Expenses	-	438	-	310	-	310	-	400
Total	59 Internal Audit	-	4271	-	4420	-	6269	-	6225
	60 Pension, Group Insurance & Provident Fund								
	10.60.01 Salaries	-	12483	-	12130	-	19815	-	18580
	10.60.11 Travel Expenses	-	40	-	40	-	40	-	36

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
10.60.13 Office Expenses	-	2620	-	1000	-	1000	-	1000	1000
Total 60 Pension, Group Insurance & Provident Fund	-	15143	-	13170	-	20855	-	19616	19616
Total 10 Finance Department	-	23863	-	53935	-	64799	-	31480	31480
Total 00.095 Directorate of Accounts & Treasuries	-	23863	-	53935	-	64799	-	31480	31480
00.096 Pay & Accounts Offices									
00.44 Head Office Establishment									
00.44.01 Salaries	-	11181	-	11816	-	15928	-	15090	15090
00.44.11 Travel Expenses	-	83	-	100	-	100	-	90	90
00.44.13 Office Expenses	-	2000	-	2000	-	2000	-	1700	1700
Total 00.44 Head Office Establishment	-	13264	-	13916	-	18028	-	16880	16880
00.45 East District									
00.45.01 Salaries	-	8461	-	9150	-	14114	-	13461	13461
00.45.11 Travel Expenses	-	21	-	90	-	90	-	81	81
00.45.13 Office Expenses	-	1419	-	1000	-	2000	-	1300	1300
Total 00.45 East District	-	9901	-	10240	-	16204	-	14842	14842
00.46 West District									
00.46.01 Salaries	-	4475	-	5978	-	6578	-	7024	7024
00.46.11 Travel Expenses	-	130	-	130	-	130	-	117	117
00.46.13 Office Expenses	-	1001	-	1000	-	1200	-	1200	1200
Total 00.46 West District	-	5606	-	7108	-	7908	-	8341	8341
00.47 North District									
00.47.01 Salaries	-	2933	-	3500	-	3948	-	6737	6737
00.47.11 Travel Expenses	-	100	-	100	-	100	-	90	90
00.47.13 Office Expenses	-	901	-	900	-	900	-	1000	1000
Total 00.47 North District	-	3934	-	4500	-	4948	-	7827	7827
00.48 South District									
00.48.01 Salaries	-	5416	-	6050	-	8510	-	8410	8410

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total	
	2008-09		2009-10		2009-10		2010-11			
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan		
00.48.11	Travel Expenses	-	167	-	165	-	165	-	149	149
00.48.13	Office Expenses	-	900	-	900	-	900	-	1000	1000
Total	00.48 South District	-	6483	-	7115	-	9575	-	9559	9559
Total	00.096 Pay & Accounts Offices	-	39188	-	42879	-	56663	-	57449	57449
	00.800 Other Expenditure									
	41 Employees and Pension Database (Grants under 13th Finance Commission)									
	41.00.50 Other Charges	-	-	-	-	-	-	-	25000	25000
Total	00.800 Other Expenditure	-	-	-	-	-	-	-	25000	25000
Total	2054 Treasury & Accounts Administration	-	63051	-	96814	-	121462	-	113929	113929
M.H.	2071 Pensions and Other Retirement Benefits									
	01 Civil									
	01.101 Superannuation & Retirement Allowances									
	00.00.42 Lumpsum Provision for Revision of Pension	-	-	-	339920	-	339920	-	170000	170000
	00.00.71 Superannuation & Retirement Allowances	-	219852	-	250000	-	400000	-	450000	450000
Total	01.101 Superannuation & Retirement Allowances	-	219852	-	589920	-	739920	-	620000	620000
	01.102 Commuted value of Pensions									
	00.00.04 Pensionary Charges	-	79994	-	110000	-	110000	-	180000	180000
Total	01.102 Commuted value of Pensions	-	79994	-	110000	-	110000	-	180000	180000
	01.104 Gratuities									
	60 Payment of Gratuities									
	60.00.04 Pensionary Charges	-	76718	-	105000	-	105000	-	200000	200000
	61 Voluntary Retirement Scheme									
	61.00.04 Pensionary Charges	-	-	-	-	-	-	-	-	-

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total		
	2008-09		2009-10		2009-10		2010-11				
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan			
Total	01.104	Gratuities	-	76718	-	105000	-	105000	-	200000	200000
	01.105	Family Pensions									
	00.00.04	Pensionary Charges	-	129456	-	150000	-	150000	-	225000	225000
Total	01.105	Family Pensions	-	129456	-	150000	-	150000	-	225000	225000
	01.115	Leave Encashment Benefits									
	00.00.76	Leave Encashment	-	70869	-	105000	-	105000	-	180000	180000
Total	01.115	Leave Encashment Benefits	-	70869	-	105000	-	105000	-	180000	180000
	01.117	Government Contribution for Defined Contribution Pension Scheme									
	00.00.78	State Govt. Contribution towards Contributory Pension Fund	-	10564	-	20000	-	20000	-	43162	43162
Total	01.117	Government Contribution for Defined Contribution Pension Scheme	-	10564	-	20000	-	20000	-	43162	43162
Total	01	Civil	-	587453	-	1079920	-	1229920	-	1448162	1448162
Total	2071	Pensions and Other Retirement Benefits	-	587453	-	1079920	-	1229920	-	1448162	1448162
M.H.	2075	Miscellaneous General Services									
	00.103	State Lotteries									
	10	Finance Department									
	10.00.01	Salaries	-	4237	-	4160	-	4160	-	7500	7500
	10.00.11	Travel Expenses	-	180	-	200	-	200	-	568	568
	10.00.13	Office Expenses (Paper Printing)	-	301326	-	330000	-	330000	-	330000	330000
	10.00.14	Rent Rates and Taxes	-	432	-	432	-	432	-	432	432
	10.00.50	Other Charges (Prize Payment)	-	8824290	-	8799290	-	8799290	-	8800000	8800000
Total	10	Finance Department	-	9130465	-	9134082	-	9134082	-	9138500	9138500
Total	00.103	State Lotteries	-	9130465	-	9134082	-	9134082	-	9138500	9138500
	00.104	Pension and Awards in consideration of Distinguished Services									
	00.00.71	Gallantry Award	-	9	-	10	-	10	-	9	9

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total		
	2008-09		2009-10		2009-10		2010-11				
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan			
Total	00.104 Pension and Awards in consideration of Distinguished Services		-	9	-	10	-	10	-	9	9
	00.797 Transfer to Reserve Funds/Deposit Accounts										
	60 Guarantee Redemption Fund										
	60.00.71 Transfer to Guarantee Redemption Fund		-	20000	-	20000	-	20000	-	20000	20000
Total	00.797 Transfer to Reserve Funds/Deposit Accounts		-	20000	-	20000	-	20000	-	20000	20000
	00.800 Other Expenditure										
	00.00.50 Other Charges (includes Commission to Bank)		-	8207	-	30000	-	30000	-	50000	50000
Total	00.800 Other Expenditure		-	8207	-	30000	-	30000	-	50000	50000
Total	2075 Miscellaneous General Services		-	9158681	-	9184092	-	9184092	-	9208509	9208509
M.H.	2235 Social Security & Welfare										
	60 Other Social Security & Welfare										
	60.104 Deposit Linked Insurance Scheme										
	10 Finance Department										
	10.00.71 Deposit Linked Insurance Scheme		-	5461	-	8000	-	8000	-	8000	8000
Total	10 Finance Department		-	5461	-	8000	-	8000	-	8000	8000
Total	60.104 Deposit Linked Insurance Scheme		-	5461	-	8000	-	8000	-	8000	8000
	60.200 Other Schemes										
	10 Finance Department										
	10.00.72 Ex-gratia Compensation to Families of Government Servants		-	150	-	100	-	100	-	1	1
Total	10 Finance Department		-	150	-	100	-	100	-	1	1
Total	60.200 Other Schemes		-	150	-	100	-	100	-	1	1
Total	60 Other Social Security & Welfare Programme		-	5611	-	8100	-	8100	-	8001	8001
Total	2235 Social Security & Welfare		-	5611	-	8100	-	8100	-	8001	8001

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total		
	2008-09		2009-10		2009-10		2010-11				
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan			
Total	REVENUE SECTION		-	11499244	-	12323157	-	12526562	-	13040577	13040577
<i>Total</i>	<i>Charged</i>		-	1563681	-	1835042	-	1835042	-	2094973	2094973
<i>Total</i>	<i>Voted</i>		-	9935563	-	10488115	-	10691520	-	10945604	10945604
CAPITAL SECTION											
<i>M.H.</i>	6003 Internal Debt of the State Government (Charged)										
	00.101 Market Loans										
	60 Market Loans bearing Interest										
	60.00.56	Repayment of Market Loans	-	451600	-	510100	-	510100	-	311100	311100
<i>Total</i>	60	Market Loans bearing Interest	-	451600	-	510100	-	510100	-	311100	311100
<i>Total</i>	00.101 Market Loans		-	451600	-	510100	-	510100	-	311100	311100
	00.103 Loans from Life Insurance Corporation of India										
	60 Loan for Housing										
	60.00.56	Repayment of Borrowings	-	46772	-	63059	-	63059	-	59783	59783
<i>Total</i>	60	Loan for Housing	-	46772	-	63059	-	63059	-	59783	59783
<i>Total</i>	00.103 Loans from Life Insurance Corporation of India		-	46772	-	63059	-	63059	-	59783	59783
	00.104 Loans from General Insurance Corporation of India										
	60 Loan for Housing										
	60.00.56	Repayment of Borrowings	-	256	-	256	-	256	-	216	216
<i>Total</i>	60	Loan for Housing	-	256	-	256	-	256	-	216	216
<i>Total</i>	00.104 Loans from General Insurance Corporation of India		-	256	-	256	-	256	-	216	216
	00.105 Loans from NABARD										
	61 Loan for Rural Infrastructural Development										
	61.00.56	Repayment of Borrowings	-	35504	-	47113	-	47113	-	75449	75449

(Rs. in thousand)

	Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
		2008-09		2009-10		2009-10		2010-11		
		Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
<i>Total</i>	<i>61 Loan for Rural Infrastructural Development</i>	-	35504	-	47113	-	47113	-	75449	75449
<i>Total</i>	00.105 Loans from NABARD	-	35504	-	47113	-	47113	-	75449	75449
	00.106 Compensation and Other Bonds									
	66 Special Power bonds									
	66.00.56 8.5% State Govt. loan	-	47802	-	47802	-	47802	-	47802	47802
<i>Total</i>	00.106 Compensation and Other Bonds	-	47802	-	47802	-	47802	-	47802	47802
	00.108 Loan from National Co-operative Development Corporation									
	63 Loans for Co-operatives									
	63.00.56 Marginal Money Assistance	-	-	-	-	-	-	-	7500	7500
<i>Total</i>	00.108 Loan from National Co-operative Development Corporation	-	-	-	-	-	-	-	7500	7500
	00.109 Loans from Other Institutions									
	63 Loans from National Insurance Corporation of India									
	63.00.56 Repayment of Borrowings	-	1908	-	1908	-	1908	-	1908	1908
<i>Total</i>	63 Loans from National Insurance Corporation of India	-	1908	-	1908	-	1908	-	1908	1908
	64 Loans from Rural Electrification Corporation of India									
	64.00.56 Repayment of Borrowings	-	17451	-	15253	-	15253	-	15253	15253
<i>Total</i>	64 Loans from Rural Electrification Corporation of India	-	17451	-	15253	-	15253	-	15253	15253
<i>Total</i>	00.109 Loans from Other Institutions	-	19359	-	17161	-	17161	-	17161	17161
<i>Total</i>	6003 Internal Debt of the State Government (Charged)	-	601293	-	685491	-	685491	-	519011	519011

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
M.H. 6004 Loans & Advances from the Central Govt. (Charged)									
01 Non-Plan Loans									
01.102 Share of Small Saving Collections									
00.00.56 Repayment of Borrowings	-	1280	-	968	-	968	-	521	521
00.00.57 Repayment NSSF	-	20340	-	20340	-	20986	-	47270	47270
Total 01.102 Share of Small Saving Collections	-	21620	-	21308	-	21954	-	47791	47791
01.201 House Building Advances									
60 HBA to All India Service Officers									
60.00.56 Repayment of Borrowings	-	625	-	950	-	950	-	1027	1027
Total 60 HBA to All India Service Officers	-	625	-	950	-	950	-	1027	1027
Total 01.201 House Building Advances	-	625	-	950	-	950	-	1027	1027
Total 01 Non-Plan Loans	-	22245	-	22258	-	22904	-	48818	48818
02 Loans for State/Union Territory Plan Schemes									
02.101 Block Loans									
00.00.56 Repayment of Borrowings	-	118038	-	130599	-	130599	-	143535	143535
00.00.57 Repayment of NLCPR Loans	-	5402	-	7177	-	7177	-	9169	9169
Total 02.101 Block Loans	-	123440	-	137776	-	137776	-	152704	152704
Total 02 Loans for State/Union Territory Plan Schemes	-	123440	-	137776	-	137776	-	152704	152704
04 Loans for Centrally Sponsored Plan Schemes									
04.800 Other Loans									
01 Agriculture Department									
60 National Watershed Development Programme for Rainfed Area									
01.60.56 Repayment of Borrowings	-	1239	-	1239	-	1239	-	1233	1233
Total 60 National Watershed Development Programme for Rainfed Area	-	1239	-	1239	-	1239	-	1233	1233

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
<i>61 Macro Management in Agriculture</i>									
<i>01.61.56 Repayment of Borrowings</i>	-	5109	-	5884	-	5884	-	6048	6048
<i>Total 61 Macro Management in Agriculture</i>	-	5109	-	5884	-	5884	-	6048	6048
<i>Total 01 Agriculture Department</i>	-	6348	-	7123	-	7123	-	7281	7281
<i>13 Forestry and Wildlife Department</i>									
<i>63 Soil Conservation in the Catchment of River Valley Teesta</i>									
<i>13.63.56 Repayment of Borrowings</i>	-	1167	-	1167	-	1167	-	1167	1167
<i>Total 63 Soil Conservation in the Catchment of River Valley Teesta</i>	-	1167	-	1167	-	1167	-	1167	1167
<i>64 Strengthening of State Land Use Board</i>									
<i>13.64.56 Repayment of Borrowings</i>	-	247	-	25	-	25	-	25	25
<i>Total 64 Strengthening of State Land Use Board</i>	-	247	-	25	-	25	-	25	25
<i>Total 13 Forestry and Wildlife Department</i>	-	1414	-	1192	-	1192	-	1192	1192
<i>31 Police Department</i>									
<i>65 Modernisation of Police</i>									
<i>31.65.56 Repayment of Borrowings</i>	-	1324	-	1324	-	1324	-	1318	1318
<i>Total 65 Modernisation of Police</i>	-	1324	-	1324	-	1324	-	1318	1318
<i>Total 31 Police Department</i>	-	1324	-	1324	-	1324	-	1318	1318
<i>44 Other Loans</i>									
<i>67 Roads of Economic Importance (Roads)</i>									
<i>44.67.56 Repayment of Borrowings</i>	-	162	-	162	-	162	-	132	132
<i>Total 67 Roads of Economic Importance (Roads)</i>	-	162	-	162	-	162	-	132	132
<i>68 Integrated Development of Small & Medium Towns (UD&HD)</i>									
<i>44.68.56 Repayment of Borrowings</i>	-	-	-	1	-	1	-	-	-

(Rs. in thousand)

	Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
		2008-09		2009-10		2009-10		2010-11		
		Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
<i>Total</i>	68 <i>Integrated Development of Small & Medium Towns (UD&HD)</i>	-	-	-	1	-	1	-	-	-
	69 <i>Loans for Cooperation (Women Co-operatives)</i>									
	44.69.56 <i>Repayment of Borrowings</i>	-	7	-	7	-	7	-	7	7
<i>Total</i>	69 <i>Loans for Cooperation (Women Co-operatives)</i>	-	7	-	7	-	7	-	7	7
<i>Total</i>	44 <i>Other Loans</i>	-	169	-	170	-	170	-	139	139
<i>Total</i>	04.800 Other Loans	-	9255	-	9809	-	9809	-	9930	9930
<i>Total</i>	04 <i>Loans from Centrally Sponsored Plan Schemes</i>	-	9255	-	9809	-	9809	-	9930	9930
	05 <i>Loans for Special Plan Schemes</i>									
	05.101 Loans from North Eastern Council									
	00.00.56 <i>Loans from North Eastern Council</i>	-	941	-	1397	-	1397	-	2196	2196
<i>Total</i>	05.101 Loans from North Eastern Council	-	941	-	1397	-	1397	-	2196	2196
<i>Total</i>	05 <i>Loans for Special Plan Schemes</i>	-	941	-	1397	-	1397	-	2196	2196
	07 <i>Pre 1984-85 Loans</i>									
	07.107 Pre 1979-80 Consolidated Loans re-consolidated into 25 years and 30 years loans									
	60 <i>Loans Repayable annually over 30 years</i>									
	60.00.56 <i>Repayment of Borrowings</i>	-	1440	-	1296	-	1296	-	1760	1760
<i>Total</i>	60 <i>Loans Repayable annually over 30 years</i>	-	1440	-	1296	-	1296	-	1760	1760
<i>Total</i>	07.107 Pre 1979-80 Consolidated Loans re-consolidated into 25 years and 30 years loans	-	1440	-	1296	-	1296	-	1760	1760
	07.108 1979-84 Consolidated loans									
	61 <i>Loans Repayable annually over 25 years</i>									
	61.00.56 <i>Repayment of Borrowings</i>	-	4194	-	4194	-	4194	-	4194	4194

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate		Total
	2008-09		2009-10		2009-10		2010-11		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	
<i>Total</i>	<i>61 Loans Repayable annually over 25 years</i>		-	4194	-	4194	-	4194	4194
<i>Total</i>	07.108 1979-84 Consolidated loans		-	4194	-	4194	-	4194	4194
<i>Total</i>	<i>07 Pre 1984-85 Loans</i>		-	5634	-	5490	-	5954	5954
<i>Total</i>	6004 Loans & Advances from the Central Govt. (Charged)		-	161515	-	176730	-	177376	219602
M.H.	7610 Loans to Government Servants etc.								
	00.201 House Building Advances								
	60 House Building Advances to State Government Servants								
	60.00.55	Loans and Advances	-	11	-	-	-	-	-
<i>Total</i>	60 House Building Advances to State Government Servants								
	61 House Building Advances to A.I.S. Officer								
	61.00.55	Loans and Advances	-	2500	-	2000	-	2000	2000
<i>Total</i>	61 House Building Advances to A.I.S. Officer		-	2511	-	2000	-	2000	2000
<i>Total</i>	00.201 House Building Advances		-	2511	-	2000	-	2000	2000
	00.202 Advances for purchase of Motor Conveyances								
	62 Motor Conveyance to State Govt. Employees								
	62.00.55	Loans and Advances	-	-	-	1000	-	1000	1000
<i>Total</i>	62 Motor Conveyance to State Govt. Employees		-	-	-	1000	-	1000	1000
<i>Total</i>	00.202 Advances for purchase of Motor Conveyances		-	-	-	1000	-	1000	1000
<i>Total</i>	7610 Loans to Government Servants etc.		-	2511	-	3000	-	3000	3000
<i>Total</i>	CAPITAL SECTION		-	765319	-	865221	-	865867	741613
<i>Total</i>	Charged		-	762808	-	862221	-	862867	738613

(Rs. in thousand)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals		Budget Estimate		Revised Estimate		Budget Estimate			
	2008-09		2009-10		2009-10		2010-11		Total	
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan		
Total	Voted	-	2511	-	3000	-	3000	-	3000	3000
Total	TOTAL	-	12264563	-	13188378	-	13392429	-	13782190	13782190
Total	Charged	-	2326489	-	2697263	-	2697909	-	2833586	2833586
Total	Voted	-	9938074	-	10491115	-	10694520	-	10948604	10948604
M.H.	2040 Taxes on Sales, Trade etc.									
	00.911 Deduct Recoveries of Overpayments	-	14	-	-	-	-	-	-	-
M.H.	2052 Secretariat - General Services									
	00.911 Deduct Recoveries of Overpayments	-	45	-	-	-	-	-	-	-
M.H.	2054 Treasury & Accounts									
	Administration									
	00.911 Deduct Recoveries of Overpayments	-	20	-	-	-	-	-	-	-
M.H.	2071 Pensions and Other Retirement									
	Benefits									
	00.911 Deduct Recoveries of Overpayments	-	55	-	-	-	-	-	-	-