



FINANCE ACCOUNTS

1990-91

GOVERNMENT OF SIKKIM

TABLE OF CONTENTS

	PAGE (s)
Certificate of the Comptroller and Auditor General of India	(iii)
Introductory	(v—vii)
PART I—SUMMARISED STATEMENTS	
Statement No. 1—Summary of Transactions	1-11
Statement No. 2—Capital Outlay—Progressive Capital Outlay to the end of 1990-91	12-13
Statement No. 3—Debt Position	14-15
(i) Statement of Borrowings	
(ii) Other Obligations	
(iii) Service of Debt	
Statement No. 4—Loans and Advances by the State Government	16
(i) Statement of loans and advances	
(ii) Recoveries in arrears	
Statement No. 5—Guarantees given by Government for repayment of loans, etc., raised by statutory corporations, local bodies and other institutions	17
Statement No. 6—Cash balances and investments of cash balances	18
Statement No. 7—Summary of balances under Consolidated Fund, Contingency Fund and Public Account	19-20
PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS	
A—REVENUE AND EXPENDITURE	
Statement No. 8—Statement of Revenue and Expenditure under different heads for the year 1990-91 expressed as a percentage of total Revenue/Expenditure	23-24
Statement No. 9—Statement showing the distribution between Charged and Voted Expenditure	25
Statement No. 10—Detailed Account of Revenue by Minor Heads	26—38
Statement No. 11—Detailed Account of Expenditure by Minor Heads	39—61
Statement No. 12—Detailed Statement of Capital Expenditure during and to end of the year 1990-91	62—74
Statement No. 13—Statement showing details of investments of Government in Statutory Corporations, Companies, banks and co-operative societies, etc. up to the end of 1990-91	75—79
Statement No. 14—Statement showing the Capital and Other Expenditure (other than on Revenue Account) to the end of 1990-91 and the principal sources from which the funds were provided for that expenditure	80-81
B—DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT	
Statement No. 15—Detailed statement of Receipts, Disbursements and Balances under heads of account relating to Debt, Contingency Fund and Public Account	85-89
Statement No. 16—Detailed statement of Debt and other interest bearing obligations of Government	90-92
Statement No. 17—Detailed statement of Loans and Advances by Government	93-97
Statement No. 18—Statement showing the details of earmarked balances	98

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1990-91 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of 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, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my Report on the Accounts of the Government of Sikkim for the year 1990-91, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1990-91.



(C. G. SOMIAH)

Comptroller and Auditor General of India

NEW DELHI,

The 18 AUG 1992

INTRODUCTORY

The accounts of Government are kept in the following three parts :

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

In Part I, namely Consolidated Fund, there are two main divisions, viz.—

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

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

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

The section 'Expenditure heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set-off against expenditure.

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

In Part II, namely Contingency Fund, of the Accounts, the transactions connected with the Contingency Fund established under Article 267 of the Constitution of India are recorded.

In Part III, namely Public Account, of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances' in this part are those in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency chests, transfers between different accounting circles, *etc.* The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

2. Sectors and Heads of Accounts—

Within each of the sections in Part I mentioned above, the transactions are grouped into sectors such as 'Tax Revenue', 'Non-Tax Revenue', and 'Grants-in-aid and contributions' for the receipt heads (Revenue Account), and 'General Services', 'Social Services', 'Economic Services', and 'Grants-in-aid and contributions' for expenditure heads. Specific functions or services (such as Education, Sports, Art and Culture, Health and Family Welfare, Water Supply and Sanitation, Housing and Urban Development, *etc.*, in respect of Social Services) are grouped in sectors for expenditure heads. In Part III (Public Accounts) also, the transactions are grouped into sectors, such as 'Small Savings', 'Provident Funds', 'Reserve Funds', *etc.* The Sectors are sub-divided into major heads of account. In some cases, the Sectors are, in addition, sub-divided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, with a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. Apart from the Sectoral and Sub-sectoral classification the Major Heads, Sub-Major Heads, Minor Heads, Sub-Heads, Detailed Heads and Object-Heads together constitute a six-tier arrangement of the classification structure of the Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub-heads and other units of allotments which are adopted by the Government for Demands for Grants presented to the Parliament or Legislatures but in general a certain degree of correlation is maintained between the demands for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objectives of the functions represented by the major head. The sub-head represents the scheme, the detailed head the sub-scheme and object head the object level of classification.

3. Coding Pattern—

MAJOR HEAD :

From 1st April 1987 a four digit Code has been allotted to the major head, the first digit indicating whether the major head is a Receipt Head or Revenue Expenditure head or Capital Expenditure head or a Loan head.

The first digit of code for Revenue Receipt head is either '0' or '1'. Adding '2' to the first digit code of the Revenue Receipt head will give the number allotted to corresponding Revenue Expenditure head; adding another '2', the Capital Expenditure head; and another '2', the Loan head of Account. For example, for Crop Husbandry code 0401 represents the Receipt head, 2401, the Revenue Expenditure head, 4401, Capital Outlay head and 6401, Loan head.

Such a pattern is, however, not relevant for those departments which are not operating Capital/Loan heads of accounts e.g. Department of Supply. In a few cases, where receipt and expenditure are not heavy, certain functions have been combined under a single major head, the functions themselves forming sub-major heads under that Major head.

SUB-MAJOR HEADS :

A two digit code has been allotted, the code starting from 01 under each Major head. Where no sub-major head exists it is allotted a Code '00'. The nomenclature 'General' has been allotted Code '80' so that even after further sub-major heads are introduced the Code for 'General' will continue to remain the last one.

MINOR HEADS :

These have been allotted a three digit code, the codes starting from '001' under each sub-major/major head (where there is no sub-major head). Codes from '001' to '100' and few codes '750' to '900' have been reserved for certain standard minor heads. The coding pattern for minor heads has been designed in such a way that in respect of certain minor heads having a common nomenclature under many major/sub-major heads, the same three digit code is adopted as far as possible.

Under this scheme of codification, the receipt major head (Revenue account) are assigned the block numbers from 0020 to 1606, expenditure major heads (Revenue account) from 2011 to 3606, expenditure major heads (Capital account) from 4046 to 5475, major heads, under 'Public Debt' from 6001 to 6004 and those under 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund' from 6075 to 7999. The code number 4000 has been assigned for capital receipt major head. The only major head 'Contingency Fund' in "Part II—Contingency Fund" has been assigned the code number 8000. The major heads in the Public Account are assigned the code numbers from 8001 to 8999.

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

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

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

PART—I
SUMMARISED STATEMENTS

STATEMENT No. 1—SUMMARY OF TRANSACTIONS

PART I—CONSOLIDATED FUND

Receipts	Actuals		Disbursements	Actuals	
	1989-90	1990-91		1989-90	1990-91
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account)			(Revenue Account)		
A—Tax Revenue			A—General Services		
(a) Taxes on Income and Expenditure			(a) Organ of States		
0021—Taxes on Income Other than Corporation Tax	4,17.74	3,97.90	2011—Parliament/State/ Union Territory Legislatures	48.22	56.77
			2012—President, Vice-President/Governor/ Administrator of Union Territories	23.61	20.72
			2013—Council of Ministers	99.46	1,41.51
			2014—Administration of Justice	57.83	69.29
			2015—Elections	62.01	12.70
Total—A(a)—Taxes on Income and Expenditure	4,17.74	3,97.90	Total—A (a)—Organs of State	2,91.13	3,00.99
0029—Land Revenue	7.44	27.70	(b) Fiscal Services		
0030—Stamps and Registration Fees.	19.80	17.67	(i) Collection of Taxes on Income and Expenditure		
Total—A(b)—Taxes on Property and Capital Transactions	27.24	45.37			
			2020—Collection of Taxes on Income and Expenditure	7.18	7.95
			Total—A (b) (i)—Collection of Taxes on Income and Expenditure	7.18	7.95

STATEMENT No. 1—Contd.

PART I—CONSOLIDATED FUND—Contd.

Receipts	Actuals		Disbursements	Actuals	
	1989-90 (In lakhs of rupees)	1990-91		1989-90 (In lakhs of rupees)	1990-91
Receipt Heads			Expenditure Heads		
(Revenue Account)—Contd.			(Revenue Account)—Contd.		
A—Tax Revenue—Concl'd.			A—General Services—Contd.		
(b) Taxes on Property and Capital Transactions.			(b) Fiscal Services—Concl'd.		
			(ii) Collection of Taxes on Property and Capital transactions.		
			2029—Land Revenue	46.36	52.15
			2030—Stamps and Registration	..	2.02
			Total—A(b) (ii)—Collection of Taxes on Property and Capital Transactions.	46.36	54.17
(c) Taxes on Commodities and Services—			(iii) Collection of Taxes on Commodities and Services—		
0039—State Excise	7,57.32	6,43.45	2039—State Excise	20.67	26.77
0040—Sales Tax	2,71.39	3,07.61	2040—Sales Tax	6.45	8.75
0041—Taxes on Vehicles	33.34	36.65	2041—Taxes on Vehicles	6.12	5.26
0045—Other Taxes and Duties on Commodities and Services	82.57	99.23	2045—Other Taxes and Duties on Commodities and Services	7.39	8.25
Total—A (c)—Taxes on Commodities and Services	11,44.62	10,86.94	Total—A(b) (iii)—Collection of Taxes on Commodities and Services	40.63	49.03
Total—A—Tax Revenue	15,89.60	15,30.21	Total—A(b)—Fiscal Services	94.17	1,11.15
B—Non-Tax Revenue			(c) Interest Payments and Servicing of Debt		
(b) Interest Receipts Dividends and Profits			2049—Interest Payments	7,44.25	10,44.05
0049—Interest Receipts	60.54	2,78.42			
0050—Dividends and Profits	70.01	1,06.02	Total—A (c)—Interest payments and servicing of Debt.	7,44.25	10,44.05
Total—B(b)—Interest Receipts, Dividends and Profits	1,30.55	3,84.44			

STATEMENT No. 1—Contd.

PART I—CONSOLIDATED FUND—Contd.					
Receipts	Actuals		Disbursements	Actuals	
	1989-90 (In lakhs of rupees)	1990-91		1989-90 (In lakhs of rupees)	1990-91
Receipt Heads (Revenue Account)—Contd.			Expenditure Heads (Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.			A—General Services—Concd.		
(c) Other Non-Tax Revenue			(d) Administrative Services.		
(i) General Services			2051—Public Service Commis-		
0051—Public Service Commission	0.34	0.18	ssion.	10.22	8.33
			2052—Secretariat General		
			Services.	1,80.63	2,15.42
			2053—District Adminis-		
			tration.	57.52	66.03
			2054—Treasury and Accounts		
			Administration.	56.70	67.44
0055—Police	4.00	2.60	2055—Police	6,91.58	6,91.39
0058—Stationery and Printing	34.88	37.84	2056—Jails	10.20	12.68
0059—Public Works	84.48	56.83	2058—Stationery and		
0070—Other Administrative			Printing.	83.14	78.13
Services	14.63	56.58	2059—Public Works	13.06	1,05.95
			2070—Other Administra-		
			tive Services.	91.07	1,20.09
			Total—A(d)—Administra-		
			tive Services.	11,94.12	13,65.46
0071—Contributions and			(e) Pensions and Miscella-		
Recoveries towards			neous General Services.-		
Pension and Other			2071—Pension and Other		
Retirement benefits	1.05	0.69	Retirement Benefits.	1,38.82	1,29.80
0075—Miscellaneous General			2075—Miscellaneous General		
Services	5,10.09	5,14.06	Services.	3.51	11.74
Total—B(c) (i)—General			Total—A (e)—Pensions and		
Services.	6,49.47	6,68.78	Miscellaneous		
			General Services	1,42.33	1,41.54
			Total—A—General Services	24,66.00	29,63.19
(ii) Social Services—			B—Social Services—		
0202—Education, Sports,			(a) Education, Sports,		
Art and Culture.	8.73	11.47	Art and Culture—		
			2202—General Education	21,29.44	22,32.96
			2203—Technical Education	..	13.30
			2204—Sports and Youth		
			Services.	34.41	38.34
			2205—Art and Culture	90.79	74.55
			Total—B (a)—Education,		
			Sports, Art and Culture	22,54.64	23,59.15

STATEMENT No. 1—Contd.

Receipts	PART I—CONSOLIDATED		FUND—Contd.	
	Actuals		Disbursements	Actuals
	1989-90 (In lakhs of rupees)	1990-91 (In lakhs of rupees)		1989-90 1990-91 (In lakhs of rupees)
Receipt Heads			Expenditure Heads	
(Revenue Account)—Contd.			(Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.			B—Social Services—Contd.	
(c) Other Non-Tax Revenue—Contd.			(b)—Health and Family Welfare.—	
(ii) Social Services—Contd.				
0210—Medical and Public Health	4.66	4.60	2210—Medical and Public Health.	5,98.24 6,79.06
			2211—Family Welfare	1,09.99 1,14.10
			Total—B (b)—Health and Family Welfare	7,08.23 7,93.16
0215—Water Supply and Sanitation	3.61	4.22	(c) Water Supply, Sanitation, Housing and Urban Development.	
			2215—Water Supply and Sanitation	2,26.52 2,91.23
0216—Housing	..	0.25	2216—Housing	2,24.07 2,44.44
			2217—Urban Development	77.85 1,00.36
			Total—B (c)—Water Supply Sanitation, Housing and Urban Development	5,28.44 6,36.03
0220—Information and Publicity	2.64	5.35	(d) Information and Broadcasting.	
			2220—Information and Publicity	51.98 52.20
			Total—B(d)—Information and Broadcasting.	51.98 52.20
			(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	
			2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.	1,04.52 1,24.12
			Total—B(e)—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,04.52 1,24.12

STATEMENT No. 1—Contd.

PART I—CONSOLIDATED FUND—Contd.

Receipts	Actuals		Disbursements	Actuals	
	1989-90 (In lakhs of rupees)	1990-91		1989-90 (In lakhs of rupees)	1990-91
Receipt Heads			Expenditure Heads		
(Revenue Account)—Contd.			(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.			B—Social Services—Concl'd.		
(c) Other Non-Tax Revenue—Contd.					
(ii) Social Services—Concl'd.					
0230—Labour and Employment.	0.02	1.56	(f) Labour and Labour Welfare—		
			2230—Labour and Employment.	17.40	7.50
			Total—B(f)—Labour and Labour Welfare.	17.40	7.50
			(g) Social Welfare and Nutrition—		
0235—Social Security and Welfare.	0.05	0.19	2235—Social Security and Welfare.	77.86	1,12.71
			2236—Nutrition.	62.75	76.74
			2245—Relief on account of Natural Calamities.	72.93	83.53
			Total—B (g) —Social Welfare and Nutrition	2,13.54	2,72.98
			(h) Others—		
			2251—Secretariat Social Services.	9.25	11.01
			2252—Other Social Services.	34.26	32.78
			Total—B (h)—Others	43.51	43.79
Total—B (c) (ii)—Social Services.	19.71	27.64	Total—B—Social Services	42,14.29	42,88.93
(iii) Economic Services			(c)—Economic Services—		
			(a) Agriculture and Allied Activities—		
0401—Crop Husbandry	17.01	14.43	2401—Crop Husbandry	4,77.43	5,42.68
0403—Animal Husbandry	12.03	13.76	2402—Soil and Water Conservation.	3,93.12	3,53.34
			2403—Animal Husbandry	2,60.77	2,76.04
			2404—Dairy Development	25.15	27.70
0405—Fisheries	0.35	0.74	2405—Fisheries	29.79	32.01
0406—Forestry and Wild Life	1,22.38	1,11.12	2406—Forestry and Wild Life	5,40.39	7,07.72

STATEMENT No. 1—Contd.

PART I—CONSOLIDATED FUND—Contd.

Receipts	Actuals		Disbursements	Actuals	
	1989-90	1990-91		1989-90	1990-91
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads—		
(Revenue Account)—Contd.			(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.					
(c) Other Non-Tax Revenue—Contd.			C—Economic Services—Contd.		
(iii) Economic Services—Contd.			(a) Agriculture and Allied Activities—Contd.		
0407—Plantations	83.56	1,40.37	2407—Plantations	43.73	56.00
0408—Food Storage and Warehousing	5.52	1.71	2408—Food Storage and Warehousing	45.42	45.89
			2415—Agricultural Research and Education	52.97	50.65
			2425—Co-operation	72.76	81.00
0435—Other Agricultural Programmes	3.63	1.46	2435—Other Agricultural Programmes	67.30	51.30
			Total—C(a)—Agriculture and Allied Activities	20,08.83	22,24.33
			(b) Rural Development—		
			2501—Special Programmes for Rural Development	76.12	88.28
0506—Land Reforms	0.02	..	2505—Rural Employment	40.89	38.72
0515—Other Rural Development Programmes	0.75	1.23	2515—Other Rural Development Programmes	35.15	1,12.20
			Total—C (b)—Rural Development	1,52.16	2,39.20
			(d) Irrigation and Flood Control—		
0702—Minor Irrigation	0.53	0.77	2702—Minor Irrigation	2,04.79	1,94.25
			2711—Flood Control and Drainage	26.68	4.67
			Total—C (d)—Irrigation and Flood Control	2,31.47	1,98. 2
			(e) Energy—		
0801—Power	1,81.76	2,62.36	2801—Power	5,61.43	6,98.19
			2810—Non-Conventional Sources of Energy	21.93	26.76
			Total—C (e)—Energy	5,83.36	7,24.95

STATEMENT No. 1—Contd.

PART I—CONSOLIDATED FUND—Contd.

Receipts	Actuals		Disbursements	Actuals	
	1989-90	1990-91		1989-90	1990-91
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account)—Contd.			(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.					
(c) Other Non-Tax Revenue—Contd.					
(iii) Economic Services—Contd.			C—Economic Services—Contd.		
			(f) Industry and Minerals		
0851—Village and Small Industries	15.11	18.24	2851—Village and Small Industries	1,62.83	2,25.99
0852—Industries	12.69	11.97	2852—Industries	2.41	0.81
0853—Non-ferrous Mining and Metallurgical Industries	1.07	5.42	2853—Non-ferrous Mining and Metallurgical Industries	25.11	25.56
			Total—C (f)—Industries and Minerals	1,90.35	2,52.36
			(g) Transport		
1055—Road Transport	7,80.66	9,85.09	3054—Roads and Bridges	7,44.57	7,87.83
			3055—Road Transport	9,58.24	9,11.06
			Total—C(g)—Transport	17,02.81	16,98.89
			(i) Science Technology and Environment		
			3425—Other Scientific Research	15.90	32.96
			3435—Ecology and Environment	20.06	22.17
			Total—C (i)—Science Technology and Environment	35.96	55.13
			(j) General Economic Services—		
			3451—Secretariat Economic Services	27.78	27.94
1452—Tourism	16.48	19.20	3452—Tourism	1,77.70	1,08.23
			3454—Census Surveys and Statistics	23.44	26.18

STATEMENT No. 1—Contd.

Receipts	PART I—CONSOLIDATED FUND—Contd.		Actuals	
	Actuals		Disbursements	
	1989-90 (In lakhs of rupees)	1990-91 (In lakhs of rupees)	1989-90 (In lakhs of rupees)	1990-91 (In lakhs of rupees)
Receipt Heads			Expenditure Heads	
(Revenue Account)—Concl'd.			(Revenue Account)—Concl'd.	
B—Non-Tax Revenue—Concl'd.				
(c) Other Non-Tax Revenue—Concl'd.			C—Economic Services—Concl'd.	
(iii)—Economic Services—Concl'd.			(j)—General Economic	
1475—Other General Economic Services.	0.42	0.65	Services—Concl'd.	
			3475—Other General Economic Services	5.02 6.51
Total—B(c) (iii)—Economic Services	12,53.96	15,88.52	Total—C(j)—General Economic Services	2,33.94 1,68.86
Total—B(c)—Other Non-Tax Revenue	19,23.15	22,84.94		
Total—B—Non-Tax Revenue	20,53.70	26,69.38	Total—(C)—Economic Services	51,38.88 55,62.62
C—Grants-in-aid and Contributions				
1601—Grants-in-aid from Central Government	80,82.64	96,32.88		
1603—States' Share of Union Excise Duties	17,00.35	21,19.92		
Total—C—Grants-in-aid and Contributions.	97,82.99	1,17,52.80		
Total—Receipt Heads (Revenue Account)	1,34,26.29	1,59,52.39	Total—Expenditure Heads (Revenue Account)	1,15,27.14 1,28,14.76
			(Revenue Surplus)	18,99.15 31,37.63
			(2)—Capital, Public Debt, Loans, etc.	
			Expenditure Heads (Capital Account)	46,59.56 50,37.55
E—Public Debt			E—Public Debt	
6003—Internal Debt of the State Government	11,63.60	15,54.38	6003—Internal Debt of the State Government	24.12 25.72
6004—Loans and Advances from the Central Government.	23,05.00	12,33.26	6004—Loans and Advances from the Central Government	2,91.84 2,99.48
Total—E—Public Debt	34,68.60	27,87.64	Total—E—Public Debt	3,15.96 3,25.19
F—Loans and Advances	35.95	22.36	F—Loans and Advances	1,81.97 1,43.65
Total—Consolidated Fund	1,69,30.84	1,87,62.39	Total—Consolidated Fund	1,66,84.63 1,83,21.15
			PART II—CONTINGENCY FUND	
8000—Contingency Fund	..	3.71	8000—Contingency Fund	.. 19.48
Total—Contingency Fund	..	3.71	Total—Contingency Fund	.. 19.48

STATEMENT No. 1—Contd.

PART III—PUBLIC ACCOUNT

Receipts	Actuals		Disbursements	Actuals	
	1989-90 (In lakhs of rupees)	1990-91 (In lakhs of rupees)		1989-90 (In lakhs of rupees)	1990-91 (In lakhs of rupees)
I—Small Savings, Provident Funds, etc.			I—Small Savings, Provident Funds, etc.		
(b)—Provident Funds, Insurance and Pension Funds.	3,84.74	4,65.83	(b) Provident Funds	1,21.57	1,54.48
Total—I—Small Savings, Provident Funds, etc.	<u>3,84.74</u>	<u>4,65.83</u>	Total—I—Small Savings, Provident Funds, etc.	<u>1,21.57</u>	<u>1,54.48</u>
K—Deposits and Advances			K—Deposits and Advances		
(b) Deposits not bearing interest.	2,80.49	4,34.82	(b) Deposits not bearing interest	3,14.18	3,97.94
Total—K—Deposits and Advances	<u>2,80.49</u>	<u>4,34.82</u>	Total—K—Deposits and Advances	<u>3,14.18</u>	<u>3,97.94</u>
L—Suspense and Miscellaneous			L—Suspense and Miscellaneous		
(b) Suspense	2,67.36	15.02	(b) Suspense	87.44	21.90
(c) Other Accounts	1,46,39.11	1,71,27.54	(c) Other Accounts	1,59,71.42	1,67,45.13
Total—L—Suspense and Miscellaneous	<u>1,49,06.47</u>	<u>1,71,42.56</u>	Total—L—Suspense and Miscellaneous	<u>1,60,58.86</u>	<u>1,67,67.03</u>
M—Remittances			M—Remittances		
(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and Other Remittances	81,47.08	93,67.42	(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and other Remittances	81,30.49	88,28.64
Total—M—Remittances	<u>81,47.08</u>	<u>93,67.42</u>	Total—M—Remittances	<u>81,30.49</u>	<u>88,28.64</u>
Total—Public Account	<u>2,37,18.78</u>	<u>2,74,10.63</u>	Total—Public Account	<u>2,46,25.10</u>	<u>2,61,48.09</u>
Total—Receipts (Parts I, II and III)	<u>4,06,49.62</u>	<u>4,61,76.73</u>	Total—Disbursements (Parts I, II and III)	<u>4,13,09.73</u>	<u>4,44,88.72</u>
N—Cash Balance	<u>10,37.27</u>	<u>3,77.16</u>	Closing Cash Balance	<u>3,77.16</u>	<u>20,65.17</u>
GRAND TOTAL—	<u>4,16,86.89</u>	<u>4,65,53.89</u>	GRAND TOTAL—	<u>4,16,86.89</u>	<u>4,65,53.89</u>

STATEMENT No. 1—Contd.

Explanatory Notes :—

1. There was a revenue surplus of Rs. 32.52 crores in 1990-91 against a surplus of Rs. 18.99 crores in 1989-90. Taking into accounts the transactions other than Revenue Accounts also, there was an overall surplus of Rs. 16.88 crores in 1990-91 against overall deficit of Rs. 6.60 crores in 1989-90. The details are given below:

	1989-90	1990-91
	(In crores of rupees)	
Opening Cash Balance	(+) 10.37	(+) 3.77
Part I—Consolidated Fund		
(a)—Transactions on Revenue Account		
Receipt Heads	(+) 1,34.26	(+) 1,59.52
Expenditure Heads	(—) 1,15.27	(—) 1,28.15
Net Revenue Surplus	(+) 18.99	(+) 31.37
(b)—Transactions other than Revenue Accounts		
Capital Account—Net	(—) 46.59	(—) 50.38
Public Debt—Net	(+) 31.53	(+) 24.63
Loans and Advances—Net	(—) 1.46	(—) 1.21
Part II—Contingency Fund—Net	Nil	(—) 0.16
Part III—Public Account—Net	(—) 9.07	(+) 12.63
Closing Balance	(+) 3.77	(+) 20.65
Overall Surplus	(—) 6.60	(+) 16.88

2. **Receipts from the Government of India :—**

Of the total revenue receipts of Rs. 1,59,52.39 lakhs in 1990-91, Rs. 1,17,52.80 lakhs (74 per cent of the total Revenue Receipts) were received from Government of India, as shown below :—

	(In lakhs of rupees)
(i) Non-Plan Grants	20,68.22
(ii) Grants for State Plan Schemes	62,33.17
(iii) Grants for Central Plan Schemes	85.15
(iv) Grants for Centrally Sponsored Plan Schemes	12,46.34
(v) States' Share of Union Excise Duties	21,19.92
Total :	1,17,52.80*

3. **Taxation changes during the year :—**

No new taxes have been imposed during 1990-91. However, upward revision in Electricity Charges and Freight charges in Sikkim Nationalised Transport vehicle have been made as a step towards increasing the revenue of State Government during the year 1990-91.

4. **Revenue Receipts :—**

The increase of Rs. 25,26.10 lakhs in revenue receipts from Rs. 1,34,26.29 lakhs in 1989-90 to Rs. 1,59,52.39 lakhs in 1990-91 was mainly due to more receipts of grants-in-aid from Central Government (Rs. 96,32.88 lakhs as against Rs. 80,82.64 lakhs in the previous year), and States' Share of Union Excise Duties from Central

* More detail position is shown against Major Head '1601' and '1603' of Statement No. 10

STATEMENT No. 1—*Concl'd.*

Government (Rs. 21,19.92 lakhs as against Rs. 17,00.35 lakhs in the previous year). Increase in revenue was also under :—

Serial No.	Major Heads of account	Actuals		Increase
		1989-90 (In lakhs of rupees)	1990-91	
1.	0049—Interest Receipts Increase was due to more realisation of interest on investment of Cash Balance	60.54	2,78.42	2,17.88
2.	0070—Other Administrative Services Increase was due to realisation of more receipts from Guest Houses and Government Hostel etc.	14.63	56.58	41.95
3.	0407—Plantations Increase was due to more realisation of sale proceeds on tea	83.56	1,40.37	56.81
4.	1055—Road Transport The increase was due to more realisation of Traffic Receipts and freight charges.	7,80.66	9,85.09	2,04.43

5. **Expenditure on Revenue Account :**

The increase of Rs. 11,61.96 lakhs in the expenditure on Revenue Account (Rs. 1,15,27.14 lakhs in 1989-90 to Rs. 1,26,89.10 lakhs in 1990-91) was mainly under :—

Serial No.	Major Heads of account	Actuals		Increase
		1989-90 (In lakhs of rupees)	1990-91	
1.	2049—Interest payments Increase was due to more expenditure incurred towards interest payment on other internal debt, loans for State Plan Scheme and State General Provident Fund.	7,44.25	10,44.05	2,99.80
2.	2059—Public Works Increase was due to more expenditure incurred towards furnishing of Government Buildings and Quarters	13.06	1,05.95	92.89
3.	2202—General Education Increase was due to more expenditure incurred on secondary education and higher education.	21,29.44	22,32.96	1,03.52
4.	2406—Forestry and Wild Life Increase was mainly due to more expenditure on Social and Farm Forestry	5,40.39	7,07.72	1,67.33
5.	2515—Other Rural Development Programmes Increase was mainly due to more expenditure incurred towards Panchayati Raj and Community Development.	35.15	1,12.20	77.05

STATEMENT No. 2—CAPITAL OUTLAY—PROGRESSIVE CAPITAL OUTLAY
TO END OF 1990-91

Serial Number	Major heads of Account	Expenditure to end of 1989-90	Expenditure during 1990-91	Total
1	2	3	4	5
(In lakhs of rupees)				
A—Capital Account of General Services—				
1.	4059—Capital Outlay on Public Works	14,57.17	2,53.34	17,10.51
Total—A—Capital Account of General Services		14,57.17	2,53.34	17,10.51
B—Capital Account of Social Services—				
(a) Education, Sports, Art and Culture				
2.	4202—Capital Outlay on Education, Sports, Art and Culture	14,12.38	3,44.61	17,56.99
Total—B(a)—Education, Sports, Art and Culture		14,12.38	3,44.61	17,56.99
(b) Health and Family Welfare				
3.	4210—Capital Outlay on Medical and Public Health	6,34.50	2,17.64	8,52.14
Total—B(b)—Health and Family Welfare		6,34.50	2,17.64	8,52.14
(c) Water Supply, Sanitation, Housing and Urban Development				
4.	4215—Capital Outlay on Water Supply and Sanitation	25,63.24	7,81.05	33,44.29
5.	4216—Capital Outlay on Housing	11,02.15	69.85	11,72.00
6.	4217—Capital Outlay on Urban Development	63.73	20.83	84.56
Total—B(c)—Water Supply, Sanitation, Housing and Urban Development		37,29.12	8,71.73	46,00.85
(e) Welfare of Scheduled Castes/Tribes and other Backward Classes				
7.	4225—Capital Outlay on Welfare of Scheduled Castes/Tribes and other Backward Classes	6.44	..	6.44
Total—B(e)—Welfare of Scheduled Castes etc.		6.44	..	6.44
(g) Social Welfare and Nutrition				
8.	4235—Capital Outlay on Social Security and Welfare	27.08	..	27.08
Total—B(g)—Social Welfare and Nutrition		27.08	..	27.08
(h) Others				
9.	4250—Capital Outlay on other Social Services	1.82	..	1.82
Total—B(h)—Others		1.82	..	1.82
Total—B—Capital Account of Social Services		58,11.34	14,33.98	72,45.32
C—Capital Account of Economic Services—				
(a) Capital Account of Agriculture and Allied Activities				
10.	4401—Capital Outlay on Crop Husbandry	2,19.09	31.27	2,50.36
11.	4403—Capital Outlay on Animal Husbandry	2,37.43	43.28	2,80.71
12.	4404—Capital Outlay on Dairy Development	1,87.76	..	1,87.76
13.	4405—Capital Outlay on Fisheries	95.15	14.30	1,09.45
14.	4406—Capital Outlay on Forestry and Wild Life	38.96	..	38.96

STATEMENT No. 2—Concl'd.

Serial Number	Major Heads of Account	Expenditure to end of 1989-90	Expenditure during 1990-91	Total
1	2	3	4	5
(In lakhs of rupees)				
C—Capital Account of Economic Services—Concl'd.				
(a) Capital Account of Agriculture and Allied Activities—Concl'd.				
15.	4408—Capital Outlay on Food, Storage and Warehousing	2,28.80	49.00	2,77.80
16.	4415—Capital Outlay on Agricultural Research and Education	11.42	..	11.42
17.	4425—Capital Outlay on Co-operation	1,67.44	7.00	1,74.44
18.	4435—Capital Outlay on other Agricultural Programmes	11.44	..	11.44
	Total—C (a)—Capital Account of Agriculture and Allied Activities	11,97.49	1,44.86	13,42.35
(e) Capital Account of Energy				
19.	4801—Capital Outlay on Power Projects	71,78.25	16,66.78	88,45.03
	Total—C (e) Capital Account of Energy	71,78.25	16,66.78	88,45.03
(f) Capital Account of Industry and Minerals				
20.	4851—Capital Outlay on Village and Small Industries	77.91	5.65	83.56
21.	4853—Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	63.39	..	63.39
22.	4860—Capital Outlay on Consumer Industries	4,50.84	2,78.97	7,29.81
23.	4885—Other Capital Outlay on Industries and Minerals	3,81.70	60.00	4,41.70
	Total—C(f)—Capital Account of Industries and Minerals	9,73.84	3,44.62	13,18.46
(g) Capital Account of Transport				
24.	5054—Capital Outlay on Roads and Bridges	97,68.35	9,87.96	1,07,56.31
25.	5055—Capital Outlay on Road Transport	12,39.14	1,86.07	14,25.21
	Total—C(g)—Capital Account of Transport	1,10,07.49	11,74.04	1,21,81.53
(j) Capital Account of General Economic Services				
26.	5452—Capital Outlay on Tourism	2,44.75	14.93	2,59.68
27.	5465—Investment in General Financial and Trading Institutions	11.00	5.00	16.00
	Total—C(j)—Capital Account of General Services	2,55.75	19.93	2,75.68
	Total—C—Capital Account of Economic Services	2,06,12.82	33,50.23	2,39,63.05
	Total—Expenditure Heads (Capital Account) A+B+C	2,78,81.33	50,37.55	3,29,18.88

Explanatory Notes :—

- Further details of Capital Expenditure are given in Statement No. 12.
- During 1990-91, Government investment was Rs. 338.91 lakhs (Rs. 18.00 lakhs in Sikkim Flour Mills limited, Rs. 160.00 lakhs in Sikkim Time Corporation Rs. 60.00 lakhs in Sikkim Industrial Development and Investment Corporation). Rs. 90.00 lakhs in Sikkim Jewels Ltd., Rs. 9.91 lakhs in Indian Telephone Industries and 1.00 lakhs in Ginger Processing Plant).

According to the information furnished by Government, the total investment of the Government in the share capital of different concerns at the end of 1990-91 was Rs. 14,19.41 lakhs. Dividend received therefrom during 1990-91 was Rs. 106.02 lakhs.

In one concern (Sikkim Mining Corporation) in which government invested Rs. 49.25 lakhs till the end of 1979-80, the accumulated loss at the end of the year 1987-88 was Rs. 90.14 lakhs. Further details are given in the Statement No. 13.

STATEMENT No. 3—DEBT POSITION

Nature of borrowing	Balance as on 1st April, '90	Receipts during the year	Repayments during the year	Balance as on 31st March, '91	Increase
1	2	3	4	5	6
(i) Statements of Borrowings (a)					
(In lakhs of rupees)					
I. Public Debt					
6003—Internal Debt of the State Government	33,34.36	15,54.38	25.72	48,63.02	15,28.66
6004—Loans and Advances from the Central Government	66,88.30	12,33.26	2,99.48	76,22.08	9,33.78
Total—I—Public Debt	1,00,22.66	27,87.64	3,25.20	1,24,85.10	24,62.44
II. Small Savings Collections					
8005—State Provident Funds	12,48.08	4,65.83	1,54.37	15,59.54	3,11.46
8011—Insurance and Pension Fund	2.64	..	..	2.64	..
Total—II—Small Savings Collection	12,50.72	4,65.83	1,54.37	15,62.18	3,11.46
Grand Total—	1,12,73.38	32,53.47	4,79.57	1,40,47.28	27,73.90

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

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

The receipt of Rs. 15,54.38 lakhs under this head includes Rs. 6,11.00 lakhs towards Market Loan and the balance of Rs. 9,43.38 lakhs borrowed from the Rural Electrification Corporation (Rs. 5,42.35 lakhs), Power Finance Corporation (Rs. 3,58.03 lakhs), Life Insurance Corporation of India (Rs. 40.00 lakhs) and General Insurance Corporation of India (Rs. 3.00 lakhs). During 1990-91, Government received Rs. 9,43.38 lakhs from these bodies and paid Rs. 25.72 lakhs in repayment of outstanding loans. Government paid interest Rs. 2,42.63 lakhs to these bodies and Rs. 1,25.60 lakhs towards interest on market loan during 1990-91.

Government have not made any amortisation arrangement for repayment of loans taken from autonomous bodies.

2. Loans and Advances from the Central Government :—

Rupees 12,33.26 lakhs were received from the Government of India as loans (share of Small Savings Collections for Non-Plan loans Rs. 4,41.00 lakhs, House Buildings Advances for Non-Plan loans Rs. 13.61 lakhs, Block loans for State Plan Schemes Rs. 6,80.65 lakhs and loans for centrally sponsored plan schemes Rs. 98.00 lakhs). The loans from the Central Government as on 31st March, 1991 constituted 61.05 per cent of the total Public Debt of the State Government on that date.

3. Small Savings, Provident Funds, etc.**I. Provident Funds :**

This comprise mainly the provident fund balances at the credit of the government servants. The State government paid interest of Rs. 1,63.64 lakhs on provident fund balance during the year.

STATEMENT No. 3—*Concl'd.***(ii) Other obligations :**

In addition to the above, the balances at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with general cash balance of the Government, also constitute a liability of the Government.

Such liability at the end of March, 1991 was Rs. 3,79.94 lakhs as shown in Statement No. 15.

(iii) Service of debt :

Interest on debt and other obligations :

The gross debt and other obligations and the total net amount of interest charges met from revenue during 1989-90 and 1990-91 are shown below :—

	1989-90	1990-91	Net increased (+) or decreased (—) during the year
	(In lakhs of rupees)		
Gross debt and other obligations outstanding at the end of the year	1,16,16.44	1,44,27.22	(+) 28,10.78
(i) Interest paid by the Government	7,44.26	10,44.05	(+) 2,99.79
(ii) Interest realised	60.54	2,78.42	(+) 2,17.88
(iii) Net amount of interest charges	6,83.72	7,65.63	(+) 81.91
Percentage of gross interest to total revenue receipts	5.54	6.54	
Percentage of net interest to total revenue receipts	5.09	4.79	

Apart from the interest receipts as above, the Government also received Rs. 1,06.02 lakhs during the year as dividend on Investments in commercial undertaking, etc.

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

STATEMENT No. 4—LOANS AND ADVANCES BY THE STATE GOVERNMENT

Class of Loans and Advances	Balance on 1st April, 1990	Paid during the year	Repaid during the year	Balance on 31st March, 1991	Net increase (+) or decrease (—) during the year
1	2	3	4	5	6
(i) Statement of Loans and Advances (a)					
(In lakhs of rupees)					
I. Loans for Social Services—	(—) 13.48	..	..	(—) 13.48	..
II. Loans for Economic Services—					
(i) Loans for Agriculture and allied Activities	64.83	..	..	64.83	..
(ii) Loans for Industry and Minerals	5,94.90	1,04.50	0.72	6,98.68	(+) 1,03.78
(iii) Loans for Transport	2.85	..	1.13	1.72	(—) 1.13
(iv) Loans for General Economic Services	7.91	..	0.06	7.85	(—) 0.06
Total : II—Loans for Economic Services	6,70.49	1,04.50	1.91	7,73.08	(+) 1,02.59
III. Loans to Government Servants	1,77.94	39.15	20.42	1,96.67	(+) 18.73
IV. Miscellaneous Loans	50.58	..	0.03	50.55	(—) 0.03
Grand Total :	8,85.53	1,43.65	22.36	10,05.82	(+) 1,21.29

The loans to Government Servants, etc. (Rs. 1,96.67 lakhs) constitute the largest single component (19.5 per cent) of the outstanding balances as on 31st March, 1991. Out of the total loans and advances of Rs. 1,43.65 lakhs disbursed during the year, Rs. 39.15 lakhs (27 per cent) were accounted for under "Loans to Government Servants, etc."

(ii) Recoveries in Arrears

Information about arrears in recovery of Loans and Advances and interest has not been received (September, 1991) from the Departmental Officers who maintain the detailed accounts thereof.

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

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March, 1991
<i>(In lakhs of rupees)</i>		
Sikkim Mining Corporation—		
Guarantee to the State Bank of Sikkim for the grant of advance (Overdraft) to the Corporation	10.00	..
Sikkim Consumers' Co-operative Society—		
Guarantee to the State Bank of Sikkim for repayment of overdraft	10.00	4.79
Total	<u>20.00</u>	<u>4.79</u>

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

No Guarantee was invoked during the year.

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

	As on 1st April, '90	As on 31st March, '91
	(In lakhs of rupees)	
(A) General Cash Balances—		
Deposits with other Banks	3,77.16	20,65.17
Total	<u>3,77.16</u>	<u>20,65.17</u>
Investments held in the "Cash Balances Investment Account"	24,03.84	16,82.39
Total : A	<u>27,81.00</u>	<u>37,47.56</u>
(B) Other Cash Balances and Investment		
(1) Cash with Departmental officers, viz. Forest and Public Works Departments	(—) 12.82	67.19
(2) Permanent advances for contingent expenditure with departmental officers.	35.62	35.69
(3) Investment of earmarked funds	45.84	45.84
Total : B	<u>68.64</u>	<u>1,48.72</u>
Total : A and B	<u>28,49.64</u>	<u>38,96.28</u>

Explanatory Notes :—

- Under the agreement made in the year 1968-69, the State Bank of Sikkim, established in the year, has been vested with the responsibility of receiving money on behalf of Government, making all Government payments and keeping custody of the balances of Government in Current Account as well as in fixed deposits that may be made through the branches of Bank. The balance held with the State Bank of Sikkim on 31st March, 1991 amounted to Rs. 20,65.17 lakhs as per this office record. But as per the record of State Bank of Sikkim, the Cash Balance was Rs. 20,10.08 lakhs. The discrepancy of Rs. 55.09 lakhs is under reconciliation.
- The Cash balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Account.
- Details of investments out of earmarked funds are given in Statement No. 18.

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

The following is a summary of balances as on 31st March, 1990.			
Debit Balance Rs.	Sector of the General Account	Name of Account	Credit Balance Rs.
Consolidated Fund			
93,15,12,767	A to D and Part of H	Government Account	
	E	Public Debt.	1,24,85,11,762
10,06,82,129	F	Loans and Advances	
15,91,899	H	Contingency Fund	
Public Account			
	I	Small Savings, Provident Funds, etc.	15,62,06,686
	J	Reserve Funds	
		(b) Reserve Funds not bearing interest	
		Gross balance	89,08,782
45,83,830		Investments	
	K	Deposits and Advances—	
		(b) Deposit not bearing interest	3,36,69,311
12,86,584		(c) Advances	
	L	Suspense and Miscellaneous	
2,88,62,474		(b) Suspense	
16,77,16,024		(c) Other Accounts	
45,43,900	M	Remittances	
20,65,16,934	N	Cash Balances (Closing)	
<u>1,44,72,96,541</u>		Total :	<u>1,44,72,96,541</u>

Explanatory Notes :—

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

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

2. A summary of Receipts, Disbursements and Balances under Debt, Contingency Fund and Public Account is given in statement No. 15.

STATEMENT No. 7—*Concl'd.*

3. *Government Account* : Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called 'Government Accounts'. The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The "Government Account" for the year 1990-91, given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
74,15,20,818	A—Amount at the Credit of Government Account on 1st April, 1990.	
	B—Receipt Heads (Revenue Account)	1,59,52,38,765
1,28,14,75,811	C—Expenditure Heads (Revenue Account)	
50,37,54,903	D—Expenditure Heads (Capital Account)	
	E—Amount at the debit of Government Account on 31st March, 1991	93,15,12,767
<u>2,52,67,51,532</u>	TOTAL	<u>2,52,67,51,532</u>

PART—II
DETAILED ACCOUNTS AND OTHER
STATEMENTS
A—REVENUE AND EXPENDITURE

THE
SOUTH OF NEW YORK
AND
THE
SOUTH OF NEW YORK

**STATEMENT No. 8—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT
HEADS FOR THE YEAR 1990-91 EXPRESSED AS A PERCENTAGE OF
TOTAL REVENUE/EXPENDITURE**

Heads— Revenue	Amount	Percentage of total revenue	Percentage of total expen- diture	Heads— Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4	5	6	7	8
(In lakhs of rupees)				(In lakhs of rupees)			
REVENUE—				EXPENDITURE—			
(A) Tax Revenue—				A. General Services—			
(i) Taxes on Income and Expenditure				Fiscal Services			
				(i) Collection of Taxes on Income and Expenditure	7.95	0.05	0.06
Taxes on Income other than Corporation Tax	3,97.90	2.48	3.11				
(ii) Taxes on Property and Capital Transactions—				(ii) Collection of taxes on Property and Capital Transactions			
Land Revenue	27.70	0.17	0.22	Land Revenue	52.14	0.33	0.41
Stamps and Registration Fees	17.67	0.11	0.14	Stamps & Registration	2.02	0.01	0.02
(iii) Taxes on Commodities and Services				(iii) Collection of Taxes on Commodities and Services—			
State Excise	6,43.35	4.02	5.02	State Excise	26.76	0.17	0.21
Sales Tax	3,07.61	1.93	2.40	Sales Tax	8.75	0.05	0.07
Taxes on Vehicles	36.65	0.23	0.29	Taxes on Vehicles	5.26	0.03	0.04
Other Taxes and Duties on Commodities and Services	99.23	0.62	0.77	Other Taxes and Duties on Commodities and Services	8.25	0.05	0.06
Total-(A) Tax Revenue	15,30.21	9.56	11.95	Total—Fiscal Services	1,11.13	0.69	0.87
(B) Non-Tax Revenue				Interest payments and Servicing of Debts.			
(i) Interest Receipts	2,78.43	1.75	2.17		10,44.05	6.54	8.14
Dividends and Profits	1,06.02	0.65	0.83	Organs of State	3,00.99	1.89	2.35
(ii) General Services				Administrative Services			
	6,68.79	4.18	5.22		13,65.46	8.56	10.65
				Pension and Miscellaneous General Services	1,41.55	0.89	1.10
				Total—A—General Services	29,63.18	18.57	23.11
Social Services	27.64	0.17	0.22	B. Social Services	42,88.93	26.89	33.47

STATEMENT No. 8—*Concl'd.*

Heads Revenue	Amount	Percentage of total revenue	Percentage of total expenditure	Heads— Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4	5	6	7	8
(In lakhs of rupees)				(In lakhs of rupees)			
(B) Non-Tax Revenue				C. Economic Services			
(iv) Economic Services				General Economic			
Services	0.64	(a)	(b)	Services	1,68.87	1.06	1.32
Agriculture and				Agriculture and			
Allied Activities	2,83.59	1.78	2.21	Allied Activities	22,24.34	13.94	17.36
Water and Power				Water and Power			
Development	2,64.35	1.66	2.06	Development	11,63.06	7.29	9.08
Industry and				Industry and			
Minerals	35.63	0.22	0.28	Minerals	2,52.35	1.58	1.97
Transport and				Transport and			
Communications	10,04.29	6.30	7.84	Communications	17,54.03	10.99	13.69
Total—(iv) Economic	15,88.50	9.96	12.39	Total—Economic	55,62.65	34.86	43.42
Services				Services			
Total (B)—Non-Tax	26,69.38	16.71	20.83				
Revenue							
C—Grands in Aid				Grand Total—	1,28,14.76	80.32	1,00.00
and Contributions	1,17,52.80	73.73	91.71	Expenditure			
Grand Total—							
Revenue	1,59,52.39	1,00.00	1,24.49				
(a) Small Percentage							
(b) Small Percentage							

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

(Figures representing charged expenditure are shown in italics)

Actuals for 1990-91

	<i>Charged Rs.</i>	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>11,06,66,323</i>	1,17,08,09,488	1,28,14,75,811
Expenditure Heads (Capital Account)	..	50,37,54,903	50,37,54,903
Disbursement under Public Debt and Loans and Advances			
(i) Public Debt	<i>3,25,19,221</i>	..	3,25,19,221
(ii) Loans and Advances	..	1,43,65,117	1,43,65,117
Total—	<u><i>14,31,85,544</i></u>	<u>1,68,89,29,508</u>	<u>1,83,21,15,052</u>

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

Heads	Actuals for 1990-91 Rs.
Receipt Heads	
(Revenue Account)	
A. Tax Revenue—	
(a) Taxes on Income and Expenditure	
0021—Taxes on Income other than Corporation Tax—	
104—Taxes on Income levied under State Laws (Sikkim)	.. 4,03,53,077
Deduct-Refund	.. (—) 5,62,916
Total	.. 3,97,90,161
Total—A(a)—Taxes on Income and Expenditure	.. 3,97,90,161
(b) Taxes on Property and Capital Transactions	
0029—Land Revenue	
101—Land Revenue/Tax	.. 22,62,708
103—Rates and Cesses on Land	.. 79
800—Other Receipts	.. 5,07,213
Total	.. 27,70,000
0030—Stamps and Registration Fees	
01—Stamps—Judicial	
102—Sale of Stamps	.. 50,151
Total—01	.. 50,151
02—Stamps—Non-Judicial	
102—Sale of Stamps	.. 3,00,096
Total—02	.. 3,00,096
03—Registration Fees	
104—Fees for Registering Documents	.. 13,45,240
800—Other Receipts	.. 83,315
Deduct—Refund	(—) 11,380
Total—03	.. 14,17,175
Total—01, 02 and 03	.. 17,67,422
Total—A(b)—Taxes on Property and Capital Transactions	45,37,422

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.	
Receipt Heads		
(Revenue Account)—Contd.		
A. Tax Revenue—Concl'd.		
(c) Taxes on Commodities and Services		
0039—State Excise		
101—Country Spirits	..	2,81,46,601
105—Foreign Liquors and Spirits	..	74,52,201
108—Opium, Hemp and other Drugs		9,30,273
800—Other Receipts	..	2,83,96,893
Deduct—Refunds		(—) 5,81,147
Total	..	6,43,44,821
0040—Sales Tax		
101—Receipt under Central Sales Tax Act	..	18,30,020
102—Receipts under State Sales Tax Act	..	2,78,40,067
800—Other receipts		10,90,765
Total	..	3,07,60,852
0041—Taxes on Vehicles		
102—Receipts under the State Motor Vehicles Taxation Acts	..	36,66,217
Deduct—Refund		(—) 925
Total	..	36,65,292
0045—Other Taxes and Duties on Commodities and Services		
101—Entertainment Tax	..	18,77,412
800—Other Receipt	..	80,55,660
Deduct—Refunds		(—) 10,281
Total	..	99,22,791
Total—A (c)—Taxes on Commo- dities and Services	..	10,86,93,756
Total—A—Tax Revenue	..	15,30,21,339

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.	
Receipt Heads		
(Revenue Account)—Contd.		
B. Non-Tax Revenue		
(b) Interest Receipts, Dividends and Profits		
0049—Interest Receipts		
04—Interest Receipts of State/Union Territory Governments		
110—Interest Investment of Cash Balance	..	2,78,42,328
195—Interest from Co-operative Societies		75
Total—04 ..		<u>2,78,42,403</u>
0050—Dividends and Profits		
101—Dividends from Public Undertakings	..	1,06,02,079
Total ..		<u>1,06,02,079</u>
Total—B (b)—Interest Receipts, Dividends and Profi	..	<u>3,84,44,482</u>
(c) Other Non-Tax Revenue—		
(i) General Services—		
0051—Public Service Commission		
102—State Public Service Commission	..	18,321
Total ..		<u>18,321</u>
0055—Police		
104—Receipts under Arms Act	..	22,737
800—Other Receipts	..	2,36,886
Total ..		<u>2,59,623</u>
0058—Stationery and Printing		
200—Other Press Receipts	..	37,83,878
Total ..		<u>37,83,878</u>
0059—Public Works		
80—General		
102—Hire Charges of Machinery and Equipment	..	48,20,107
800—Other Receipts	..	8,67,293
Deduct—Refund	..	(—) 4,000
Total—80 ..		<u>56,83,400</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.
Receipt Heads	
(Revenue Account)—Contd.	
B. Non-Tax Revenue—Contd.	
(c) Other Non-Tax Revenue—Contd.	
(i) General Services—Concl'd.	
0070—Other Administrative Services	
01—Administration of Justice	
102—Fines and Forfeitures	.. 3,67,574
501—Services and Service fees	.. 45,566
800—Other Receipts	.. 14,227
Total—01	.. 4,27,367
02—Elections	
101—Sale proceeds of election forms and documents	.. 690
104—Fees, Fines and Forfeitures	.. 70,200
800—Other Receipts	.. 40,11,599
Total—02	.. 40,82,489
60—Other Services	
114—Receipts from Motor Garages, etc.	.. 1,06,000
115—Receipts from Guest Houses, Government Hostels, etc.	.. 5,66,966
800—Other Receipts	.. 9,57,054
Total—60	.. 16,30,020
Total—Deduct-Refunds	.. (—) 4,81,484
Total—01, 02 and 60	.. 56,58,392
0071—Contributions and Recoveries towards Pension and Other Retirement Benefits	
01—Civil	
800—Other Receipts	.. 69,289
Total—01	.. 69,289
0075—Miscellaneous General Services	
103—State Lotteries	.. 5,14,06,116
Total	.. 5,14,06,116
Total -B(c)(i)—General Services	.. 6,68,79,019

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.	
Receipt Heads		
(Revenue Account)—Contd.		
B. Non-Tax Revenue—Contd.		
(c) Other Non-Tax Revenue—Contd.		
(ii) Social Services		
0202—Education, Sports, Art and Culture		
01—General Education		
101—Elementary Education	..	3,36,739
102—Secondary Education	..	5,79,317
		<hr/>
Total—01	..	9,16,056
		<hr/>
03—Sports and Youth Services		
101—Physical Education—Sports and Youth Welfare	..	49,169
		<hr/>
Total—03	..	49,169
		<hr/>
04—Art and Culture		
800—Other Receipts	..	1,81,621
		<hr/>
Total—04	..	1,81,621
		<hr/>
Total—01, 03 and 04	..	11,46,846
		<hr/>
0210—Medical and Public Health		
01—Urban Health Services		
020—Receipts from Patients for hospital and dispensary services	..	56,864
800—Other Receipts	..	4,03,083
		<hr/>
Total—01	..	4,59,947
		<hr/>
0215—Water Supply and Sanitation		
01—Water Supply		
103—Receipts from Urban Water Supply Schemes	..	2,42,987
104—Fees, Fines, etc.	..	57,529
800—Other Receipts	..	1,18,067
		<hr/>
Total—01		4,18,583
		<hr/>

STATEMENT No. 10—Contd.

Heads	Actual	1990-91 Rs.
Receipt Heads		
(Revenue Account)—Contd.		
B. Non-Tax Revenue—Contd.		
(c) Other Non-Tax Revenue—Contd.		
(ii) Social Services—Concld.		
0215—Water Supply and Sanitation—Concld.		
02—Sewerage and Sanitation		
103—Receipt from Sewerage Schemes	..	3,592
Total—02	..	3,592
Total—01 and 02	..	4,22,175
0216—Housing		
01—Government Residential Buildings		
106—General Pool Accommodation.	..	24,870
Total—01	..	24,870
0220—Information and Publicity		
60—Others		
106—Receipts from Advertising and Visual Publicity	..	2,05,475
800—Other Receipts	..	3,29,434
Total—60	..	5,34,909
0230—Labour and Employment		
102—Fees for Registration of Trade Union	..	1,55,960
Total	..	1,55,960
0235—Social Security and Welfare		
60—Other Social Security and Welfare Programmes		
800—Other Receipts	..	18,811
Total—60	..	18,811
Total—B (c) (ii)—Social Services	..	27,63,518
(iii) Economic Services		
0401—Crop Husbandry		
104—Receipts from Agricultural Farms	..	8,07,283
105—Sale of Manures and Fertilisers	..	1,25,847
800—Other Receipts	..	5,10,024
Total	..	14,43,154

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.	
Receipt Heads		
(Revenue Account)—Contd.		
B. Non-Tax Revenue—Contd.		
(c) Other Non-Tax Revenue—Contd.		
(iii) Economic Services—Contd.		
0403—Animal Husbandry		
102—Receipts from Cattle and Buffalo Development	..	1,49,487
103—Receipts from Poultry Development	..	10,831
104—Receipts from Sheep and Wool Development	..	15
105—Receipts from Piggery Development	..	17,169
800—Other Receipts	..	11,98,391
Total	..	<u>13,75,893</u>
0405—Fisheries		
103—Sale of fish, Fish Seeds, etc.	..	73,746
Total	..	<u>73,746</u>
0406—Forestry and Wild Life		
01—Forestry		
101—Sale of Timber and other Forest Produce	..	92,65,260
800—Other Receipts	..	18,46,560
Total—01	..	<u>1,11,11,820</u>
0407—Plantations		
01—Tea		
800—Other Receipts	..	1,40,37,305
Total—01	..	<u>1,40,37,305</u>
0408—Food Storage and Warehousing		
101—Food		1,71,045
Total	..	<u>1,71,045</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.	
Receipt Heads		
(Revenue Account)—Contd.		
B. Non-Tax Revenue—Contd.		
(c) Other Non-Tax Revenue—Contd.		
(iii) Economic Services—Contd.		
0435—Other Agricultural Programmes		
104—Soil and Water Conservation	..	1,45,879
Total	..	1,45,879
0515—Other Rural Development Programmes		
800—Other Receipts	..	1,22,952
Total	..	1,22,952
0702—Minor Irrigation		
80—General		
800—Other Receipt	..	76,510
Total—80	..	76,510
0801—Power		
01—Hydel Generation—Sale of Power		
800—Other Receipts		2,62,46,976
Deduct Refund		(—) 11,000
Total—01	..	2,62,35,976
0851—Village and Small Industries		
101—Industrial Estates		16,55,669
102—Small Scale Industries	..	1,65,840
800—Other Receipts		2,793
Total	..	18,24,302
0852—Industries		
08—Consumer Industries		
600—Others	..	11,97,179
Total—08	..	11,97,179

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1990-91 Rs.	
Receipt Heads		
(Revenue Account)—Contd.		
B. Non-Tax Revenue—Concl.		
(c) Other Non-Tax Revenue—Concl.		
(iii) Economic Services—Concl.		
0853—Non-ferrous Mining and Metallurgical Industries		
800—Other Receipts	..	5,41,641
	Total ..	<u>5,41,641</u>
1055—Road Transport		
800—Other Receipts	..	9,85,09,329
	Total ..	<u>9,85,09,329</u>
1452—Tourism		
103—Receipts from Tourist Transport	..	10,98,474
105—Rent and Catering Receipts	..	8,21,502
	Total ..	<u>19,19,976</u>
1475—Other General Economic Services		
106—Fees and stamping weights and measures	..	63,662
	Total ..	<u>63,662</u>
Total—B(c)(iii)—Economic Services	..	<u>15,88,50,369</u>
Total—B(c)—Other Non-Tax Revenue	..	<u>22,84,92,906</u>
Total—B—Non-Tax Revenue	..	<u>26,69,37,388</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.
Receipt Heads	
(Revenue Account)—Contd.	
C—Grants-in-aid and Contributions	
1601—Grants-in-aid from Central Government—	
01—Non-Plan Grants	
101—Grants under the Constitution (Distribution of Revenue order)	
3. Grants to meet Non-plan Revenue Deficit	17,59,00,000
Total : 101—Grants under the Constitution (Distribution of Revenue order)	17,59,00,000
102—Grants in lieu of Railway Passenger Fares	1,08,000
800—Other Grants	
1. Upgradation of Standards of Administration Recommended by 9th Finance Commission	2,48,14,000
3. Margin Money Recommended by 9th Finance Commission to relief of Distress caused by Natural Calamities	60,00,000
Total : 800—Other Grants	3,08,14,000
Total—01	20,68,22,000
02—Grants for State/Union Territory Plan Schemes	
101—Block Grants	62,33,17,000
Total—02	62,33,17,000
03—Grants for Central Plan Scheme	
104—Grants under Proviso to Article 275 (1) of the Constitution	85,15,000
Total—03	85,15,000
04—Grants for Centrally Sponsored Plan Schemes	
800—Other Grants	
1. Police	
(i) Modernisation of Sikkim Police	1,70,000
Total : 1—Police	1,70,000
5. Education—	
(i) Rural Functional Literacy Project (Adult Education)	14,39,000
(iii) National Service Scheme Project	85,310
(vi) Educational Technology Programme	2,98,021
(ix) Girls' Hostel for Scheduled Tribe	12,84,175
(xi) Development of Playground	18,41,900
(xv) Scheme financed by UNICEF	8,72,112
(xvi) Scheme financed by NCERT	1,16,191
(xviii) Operation Black Board Scheme	15,36,000
(xix) Post Literacy and Follow-up Programme	3,64,000
(xxii) Improvement of Science Teaching	32,55,050
(xxviii) Indoor Stadium and Swimming Pool	1,18,350
(xxxiv) CIEFL	80,200
(xxxv) Establishment of Ashram School at T.S.P. Areas	36,52,000
(xxxvi) Boys Hostel of Scheduled Tribe	17,12,500
Total : 5 — Education	1,66,54,809
6. Family Welfare—	91,56,000
Total : 6 —Family Welfare	91,56,000

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.
Receipt Heads	
(Revenue Account)—Contd.	
C—Grants-in-aid and Contributions—Contd.	
1601—Grants-in-aid from Central Government—Contd.	
04—Grants for Centrally Sponsored Plan Schemes—Contd.	
800—Other Grants—Contd.	
7. Medical and Public Health—	
(ii) National Malaria Eradication Programme ..	9,69,000
(iii) National Leprosy Control Programme ..	17,00,000
(iv) Prevention and Control of Blindness ..	5,74,000
(viii) Laboratory Facilities at P.H.S.C.S. ..	60,000
(ix) National School Health Services Schemes ..	5,000
Medical and Public Health	
Total: 7— ..	33,08,000
8. Social Security and Welfare—	
(iii) I.C.D.S. Programme ..	55,00,812
(vi) Education and Welfare of Handicapped ..	8,715
(ix) Post Matric Scholarships for Scheduled Castes and Scheduled Tribes Students ..	4,87,550
(x) Children in need of Care and Protection ..	1,21,500
Total : 8—Social Security and Welfare	61,18,577
9. Other General Economic Services—	
(iii) Economic Census ..	1,26,000
(iv) Scientific Services ..	5,63,241
Total : 9—Other General Economic Services ..	6,89,241
10. Agriculture—	
(i) High Yielding Programmes on Maize, Millet, Wheat etc. ..	79,003
(iv) Agricultural Economic and Statistics ..	4,97,000
(v) Minikit Programme of Rice ..	23,400
(vi) Development of Oil Seeds ..	29,13,000
(vii) Intensive Pulse Development ..	1,12,500
(viii) Schemes for Small and Marginal Farmers ..	3,38,000
(xi) Control and Eradication of Pests and diseases of Agricultural Importance ..	1,26,800
(xiii) Oil Seeds Production Thrust Projects ..	2,70,000
(xiv) Retail outlet for fertilisers ..	1,20,000
(xv) National Watershed Development Programme for rainfall area ..	1,25,000
(xvi) Production of Fruits and Vegetables ..	56,250
Total : 10—Agriculture ..	46,60,953
11—Soil and Water Conservation	
(i) Soil Conservation in the Catchment of River Valley Teesta ..	63,75,000
(v) Strengthening of State Land Use Board ..	1,40,000
Total : 11—Soil and Water Conservation ..	65,15,000

STATEMENT No. 10—Contd.

Heads	Actuals for 1990-91 Rs.
Receipt Heads	
(Revenue Account)—Contd.	
C. Grants-in-aid and Contributions—Contd.	
1601—Grants-in-aid from Central Government—Contd.	
04—Grants for Centrally Sponsored Plan Scheme—Contd.	
800—Other Grants —Contd.	
12. Animal Husbandry—	
(ii) Control of Foot and Mouth diseases ..	4,25,000
(v) Animal diseases ..	1,00,000
(vi) Veterinary Council ..	50,000
(vii) Vaccine Production Centre and Vaccine Station ..	10,36,000
(viii) Establishment of Backward Poultry Production Units ..	14,944
(xi) Sample Survey on Estimation of Product of Major Livestock product ..	20,000
(xii) Special Livestock Production Programme ..	5,00,000
(xiv) Strengthening of Poultry Marketing Products ..	10,00,000
(xvi) Systematic Control of Livestock Diseases ..	3,50,000
(xvii) Strengthening of Fodderseed Farm ..	8,00,000
Total : 12—Animal Husbandry	42,95,944
13. Forest—	
(i) Fuel Wood Plantation ..	37,40,000
(ii) Preservation of Wild Life ..	14,10,000
(iii) Development of Fambung Lho Sanctuary ..	4,17,000
(iv) Nurseries ..	3,94,000
(v) Development of Moinam Sanctuaries ..	3,00,000
(vi) Seed Development Schemes ..	7,55,000
(vii) Integrated Waste Land Programme ..	98,45,000
(viii) Medicinal Plants and Herbs ..	16,25,000
(x) Forest Protection ..	5,66,500
(xi) Wasteland mapping ..	30,000
(xii) Development of Singba Rododendron Sanctuary ..	83,000
Total : 13—Forest	1,91,65,500
15. Rural Development—	
(i) Accelerated Water Supply Scheme ..	3,71,40,000
(iv) Training Centre for Rural Development ..	60,39,000
(v) Setting up of Integrated Rural Energy Planning Cell ..	3,06,000
(x) Integrated Rural Development Programme ..	15,23,500
(xi) National Programme for Biogas Development ..	10,53,190
(xii) New and renewable sources of energy ..	1,40,000
Total : 15—Rural Development	4,62,01,690
16. Village and Small Scale Industries	
(i) District Industries Project Programme ..	20,75,000
Total : 16—Village and Small Scale Industries	20,75,000
18. Minor Irrigation	
(ii) Strengthening of Surface and Ground Water Organisation ..	2,91,800
Total : 18—Minor Irrigation	2,91,800

STATEMENT No. 10—*Concl'd.*

Heads	Actuals for 1990-91 Rs.
Receipt Heads	
(Revenue Account)— <i>Concl'd.</i>	
C—Grants-in-aid and Contributions—<i>Concl'd.</i>	
1601—Grants in-aid from Central Government—<i>Concl'd.</i>	
04—Grants for Centrally Sponsored Plan Scheme— <i>Concl'd.</i>	
800—Other Grants— <i>Concl'd.</i>	
19. Tourism—	
(ii) Construction of Trekking huts	.. 9,85,620
(iv) Fair and Festival	.. 4,00,000
(v) Wayside Amenities	.. 9,00,000
(vi) Development of Lake	.. 1,50,000
(vii) Rangpo Restaurant	.. 13,96,200
(viii) Construction of Yatri Niwas	.. 10,00,000
(ix) Tourist Resort in Sikkim	.. 5,00,000
Total : 19—Tourism	.. 53,31,820
Total: 800—Other Grant	.. 12,46,34,334
Total : 04	.. 12,46,34,334
Total : 01, 02,03 and 04	.. 96,32,88,334*
1603—States' Share of Union Excise Duties	
101—Basic Union Excise Duties	20,42,36,316
103—Additional Excise Duties in lieu of Sales Tax	77,55,388
Total	.. 21,19,91,704**
Total—C—Grants-in-aid and Contributions	.. 1,17,52,80,038
Grand Total—Receipt Heads (Revenue Account) (A+B+C)	.. 1,59,52,38,765

*(i) Rs. 96,32.88 lakhs does not include Rs. 490.94 lakhs being the grants-in-aid received from the Government of India during the year 1990-91, as the same was not credited into accounts during 1990-91 by the Government of Sikkim. Besides Rs. 0.33 lakh for the year 1987-88 and Rs. 2.90 lakhs for the year 1988-89 being contribution made towards Grants-in-aid by Central Government were not yet credited during the year 1990-91.

(ii) Rs. 96,32.88 lakhs also includes Rs. 1.27 lakhs for the year 1985-86, Rs. 0.08 lakh for the year 1987-88, Rs. 110.00 lakhs for the year 1988-89 and Rs. 4,57.42 lakhs for the year 1989-90 being Grants-in-aid for contribution received from the Government of India.

(iii) Rs. 96,32.88 lakhs also does not include the value of materials received in kind in the form of Grants-in-aid from Government of India, since the accounting adjustment could not be carried out due to non-receipt of advice from the State Government.

(iv) Due to non-receipt of expenditure statement from DGBR authority during the year 1990-91, accounting adjustment both by debiting the expenditure head 3054- Roads and Bridges and M.H. 5054—Capital outlay on Roads and Bridges and Contra Crediting the M.H. 1601- Grants in-aid from Central Government could not be made. Hence the amount shown under M. H. 1601- Grants in-aid from Central Government does not include the portion relating to expenditure under DGBR authority in the Sikkim State during the year 1990-91.

** (i) Rs. 2119.92 lakhs does not include Rs. 429.29 lakhs being the States' Share of Basic Union & additional Union, excise duties received from the Government of India during 1990-91.

(ii) Rs. 2119.92 lakhs also include Rs. 1,38.92 lakhs for the year value 1987-88 and Rs. 51.00 lakhs for the year 1989-90 being the States' share of Basic & additional excise duties received from the Government of India in those financial years.

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

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account)			
A—General Services			
(a) Organs of State			
2011—Parliament/State/Union Territory Legislatures			
02—State/Union Territory Legislatures			
101—Legislative Assembly	96,940 } 13,60,023 }	..	14,56,963
103—Legislative Secretariat	42,20,478	..	42,20,478
Total	96,940 } 55,80,501 }	..	56,77,441
2012—President, Vice President/Governor, Administrator of Union Territories			
03—Governor/Administrator of Union Territories			
090—Secretariat	9,85,411	..	9,85,411
101—Emoluments and Allowances of Governor/ Administrator of Union Territories	65,844	..	65,844
102—Discretionary Grants	79,935	..	79,935
103—Household Establishment	5,85,423	..	5,85,423
104—Sumptuary Allowances	79,072	..	79,072
105—Medical Facilities	3,268	..	3,268
106—Entertainment Expenses	3,500	..	3,500
107—Expenditure from Contract Allowances	2,20,222	..	2,20,222
108—Tour Expenses	48,853	..	48,853
Total	20,71,528	..	20,71,528
2013—Council of Ministers			
101—Salary of Ministers and Deputy Ministers	6,82,678	..	6,82,678
102—Sumptuary and other Allowances	79,600	..	79,600
104—Entertainment and Hospitality Expenses	33,95,847	..	33,95,847
105—Discretionary Grants by Ministers	7,99,718	..	7,99,718
106—Cabinet Secretariat	38,51,012	..	38,51,012
108—Tour Expenses	19,78,167	..	19,78,167
800—Other Expenditure	33,64,199	..	33,64,199
Total	1,41,51,221	..	1,41,51,221
2014—Administration of Justice			
102—High Courts	31,94,585	..	31,94,585
105—Civil and Session Courts	26,93,225	..	26,93,225
114—Legal Advisers and Counsels	10,40,963	..	10,40,963
Total	31,94,58 } 37,34,188 }	..	69,28,773

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A. General Services—Contd.			
(a) Organs of State—Concl'd.			
2015—Elections			
102—Electoral Officers	9,95,481	..	9,95,481
103—Preparation and Printing of Electoral Rolls	2,71,044	..	2,71,044
105—Charges for conduct of Election to Parliament	(—) 3,104	..	(—) 3,104
106—Charges for conduct of Elections to State/ Union Territory Legislature	6,118	..	6,118
Total	12,69,539	..	12,69,539
Total—A (a)—Organs of State	53,63,053 } 2,47,35,449 }	..	3,00,98,502
(b) Fiscal Services			
(i) Collection of Taxes on Income and Expenditure—			
2020—Collection of Taxes on Income and Expenditure			
101—Collection Charges—Income Tax	7,94,645	..	7,94,645
Total	7,94,645	..	7,94,645
Total—(i)—Collection of Taxes on Income and Expenditures	7,94,645	..	7,94,645
(ii) Collection of Taxes on Property and Capital Transactions—			
2029—Land Revenue			
102—Survey and Settlement Operations	48,63,237	3,51,303	52,14,540
Total	48,63,237	3,51,303	52,14,540
2030—Stamps and Registration			
01—Stamps Judicial			
101—Cost of Stamps	1,25,103	..	1,25,103
02—Stamps Non-Judicial			
101—Cost of Stamps	76,887	..	76,887
Total—01 and 02	2,01,990	..	2,01,990
Total—(ii)—Collection of Taxes on Property and Capital Transaction	50,65,227	3,51,303	54,16,530
(iii) Collection of Taxes on Commodities and Services			
2039—State Excise			
001—Direction and Administration	26,76,626	..	26,76,626
Total	26,76,626	..	26,76,626
2040—Sales Tax			
101—Collection Charges	8,74,672	..	8,74,672
Total	8,74,672	..	8,74,672

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A. General Services—Contd.			
(b)—Fiscal Services—Concl'd.			
(iii) Collection of Taxes on Commodities and Services—Concl'd.			
2041—Taxes on Vehicles			
101—Collection Charges	5,25,923	..	5,25,923
Total	5,25,923	..	5,25,923
2045—Other Taxes and Duties on Commodities and Services			
101—Collection Charges—Entertainment Tax	1,29,709	..	1,29,709
200—Collection Charges—Other Taxes and Duties	6,94,972	..	6,94,972
Total	8,24,681	..	8,24,681
Total A(b) (iii)—Collection of Taxes on Commodities and Services	49,01,902	..	49,01,902
Total A(b)—Fiscal Services	1,07,61,774	3,51,303	1,11,13,077
(c) Interest Payment and Servicing of Debt—			
2049—Interest Payments			
01—Interest on Internal Debt—			
101—Interest on Market Loan	1,25,59,985	..	1,25,59,985
200—Interest on other Internal Debts	2,42,62,812	..	2,42,62,812
Total—01	3,68,22,797	..	3,68,22,797
03—Interest on Small Savings, Provident Funds, etc.—			
104—Interest on State Provident Funds	1,63,64,211	..	1,63,64,211
Total—03	1,63,64,211	..	1,63,64,211
04—Interest on Loans and Advances from Central Government—			
101—Interest on Loans for State Plan Scheme	1,64,96,897	..	1,64,96,897
103—Interest on Loans for Centrally Sponsored Plan Schemes	35,05,501	..	35,05,501
104—Interest on Loans for Non-Plan Schemes	2,24,84,332	..	2,24,84,332
107—Interest on Pre-1984-85 Loans	87,31,261	..	87,31,261
Total—04	5,12,17,991	..	5,12,17,991
Total—01, 03 and 04	10,44,04,999	..	10,44,04,999
Total—A (c) Interest Payment and Servicing of Debt	10,44,04,999	..	10,44,04,999
(d) Administrative Services			
2051—Public Service Commission			
102—State Public Service Commission	8,33,125	..	8,33,125
Total	8,33,125	..	8,33,125
2052—Secretariat General Services			
090—Secretariat	2,15,42,131	..	2,15,42,131
Total	2,15,42,131	..	2,15,42,131

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A. General Services—Contd.			
(d) Administrative Services—Contd.			
2053—District Administration			
093—District Establishments	49,75,137	..	49,75,137
094—Other Establishments	16,28,189	..	16,28,189
Total	66,03,326	..	66,03,326
2054—Treasury and Accounts Administration			
003—Training	3,93,472	..	3,93,472
095—Directorate of Accounts and Treasuries	8,37,056	..	8,37,056
096—Pay and Accounts Offices	55,13,742	..	55,13,742
Total	67,44,270	..	67,44,270
2055—Police			
001—Direction and Administration	83,35,548	..	83,35,548
003—Education and Training	9,29,063	..	9,29,063
101—Criminal Investigation and Vigilance	67,42,140	..	67,42,140
104—Special Police	1,50,94,546	..	1,50,94,546
108—State Headquarters Police	1,27,64,672	..	1,27,64,672
109—District Police	2,03,51,911	..	2,03,51,911
113—Welfare of Police Personnel	95,000	..	95,000
114—Wireless and Computers	43,81,449	..	43,81,449
115—Modernisation of Police Force	4,55,274	..	4,55,274
800—Other Expenditure	*(-) 10,589	..	*(-) 10,589
Total	6,91,39,014	..	6,91,39,014
2056—Jails			
101—Jails	12,67,704	..	12,67,704
Total	12,67,704	..	12,67,704
2058—Stationery and Printing			
103—Government Press	54,81,105	23,31,896	78,13,001
Total	54,81,105	23,31,896	78,13,001
2059—Public Works			
80—General—			
001—Direction and Administration	51,34,105	9,94,471	61,28,486
051—Construction	..	11,928	11,928
102—Maintenance and Repairs	56,019 }	..	1,03,80,160
	1,03,24,141 }	..	
103—Furnishings	9,127 }	..	6,99,356
	6,90,229 }	..	
104—Lease Charges	1,22,784	..	1,22,784

*Minus balance due to excess credit transaction over debit transaction.

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
A. General Services—Concl.			
(d) Administrative Services—Concl.			
2059—Public Works—Concl.			
80—General—Concl.			
99—Suspense	..	* (—) 67,47,411	* (—) 67,47,411
Total	65,76 } 1,62,71,1649 }	(—) 57,41,012	1,05,95,303
2070—Other Administrative Services			
003—Training	2,17,432	..	2,17,432
104—Vigilance	19,54,590	..	19,54,590
107—Home Guards	10,60,622	..	10,60,622
108—Fire Protection and Control	30,43,271	..	30,43,271
115—Guest Houses, Government Hostels, etc.	57,33,566	..	57,33,566
Total	1,20,09,481	..	1,20,09,481
Total A(d)—Administrative Services	8,98,271 } 13,90,58,200 }	(—) 34,09,116	13,65,47,355
(e) Pensions and Miscellaneous General Services			
2071—Pensions and Other Retirement Benefits			
01—Civil			
A—State Government			
101—Superannuation and Retirement Allowances	59,67,446	..	59,67,446
102—Commutated Value of Pensions	11,67,960	..	11,67,960
104—Gratuities	14,87,083	..	14,87,083
105—Family Pensions	41,76,524	..	41,76,524
111—Pensions to Legislators	1,81,440	..	1,81,440
Total—A—State Government	1,29,80,453	..	1,29,80,453
Total—01	1,29,80,453	..	1,29,80,453
2075—Miscellaneous General Services			
800—Other Expenditure	11,74,278	..	11,74,278
Total	11,74,278	..	11,74,278
Total—A (e)—Pensions and Miscellaneous General Services	1,41,54,731	..	1,41,54,731
Total—A—General Services	11,06,66,323 } 18,87,10,154 }	(—) 30,57,813	29,63,18,664

* Minus balance is due to excess credit transaction over debit transaction.

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B. Social Services			
(a) Education, Sports, Art and Culture			
2202—General Education			
01—Elementary Education			
052—Equipments	..	10,80,865	10,80,865
101—Govt. Primary Schools	..	12,20,437	12,20,437
102—Assistance to Non-Govt. Primary Schools	..	12,42,000	12,42,000
106—Teachers and other Services	5,81,66,667	1,47,54,760	7,29,21,427
107—Teachers Training	8,44,046	25,20,634	33,64,680
Total—01	5,90,10,713	2,08,18,696	7,98,29,409
02—Secondary Education			
001—Direction and Administration	99,81,548	32,93,857	1,32,75,405
052—Equipments	..	29,91,098	29,91,098
104—Teachers and other Services	6,89,62,971	2,74,07,087	9,63,70,058
106—Text Books	5,00,000	39,18,760	44,18,760
107—Scholarships	..	13,216	13,216
109—Government Secondary Schools	..	32,49,950	32,49,950
110—Assistance to Non-Government Secondary Schools	53,80,000	30,41,027	84,21,027
800—Other Expenditure	3,79,996	6,26,188	10,06,184
Total—02	8,52,04,516	4,45,41,183	12,97,45,698
03—University and Higher Education			
103—Government Colleges and Institutes	27,03,120	23,62,224	50,65,344
Total—03	27,03,120	23,62,224	50,65,344
04—Adult Education			
103—Rural Functional Literacy Programmes	..	21,49,356	21,49,356
200—Other Adult Education Programmes	2,74,797	33,46,788	36,21,585
Total—04	2,74,797	54,96,144	57,70,941
05—Language Development			
103—Sanskrit Education	..	54,000	54,000
Total—05	..	54,000	54,000

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
(B) Social Services—Contd.			
(a) Education, Sports, Art and Culture—Concl'd.			
80—General			
107—Scholarships	6,19,193	22,11,316	28,30,509
Total—80	6,19,193	22,11,316	28,30,509
Total—01, 02 03, 04, 05 and 80	14,78,12,238	7,54,83,563	22,32,95,901
2203—Technical Education			
103—Technical Schools	10,34,529	2,95,632	13,30,161
Total	10,34,529	2,95,632	13,30,161
2204—Sports and Youth Services			
001—Direction and Administration	3,20,411	1,19,323	4,39,734
102—Youth Welfare Programmes for Students	2,90,754	13,81,196	16,71,950
104—Sports and Games	..	17,23,241	17,23,241
Total	6,11,165	32,23,760	38,34,925
2205—Art and Culture			
001—Direction and Administration	4,04,773	1,87,395	5,92,168
102—Promotion of Arts and Culture	5,35,019	38,48,037	43,83,056
103—Archaeology	69,928	99,472	1,69,400
105—Public Libraries	3,27,707	656	3,28,363
106—Archaeological Survey	31,875	19,49,967	19,81,842
800—Other Expenditure	..	480	480
Total	13,69,302	60,86,007	74,55,309
Total—B (a)—Education, Sports, Art and Culture	15,08,27,334	8,50,88,962	23,59,16,296
(b) Health and Family Welfare			
2210—Medical and Public Health			
01—Urban Health Services—Allopathy			
001—Direction and Administration	28,31,922	14,02,609	42,34,531
110—Hospitals and Dispensaries	3,34,67,380	48,61,520	3,83,28,900
800—Other Expenditure	31,64,209	1,81,011	33,45,220
Total—01	3,94,63,511	64,45,140	4,59,08,651
03—Rural Health Services—Allopathy			
101—Health Sub-centres	57,41,680	1,95,694	59,37,374
103—Primary Health Centres	62,89,529	1,22,337	64,11,866
Total—03	1,20,31,209	3,18,031	1,23,49,240
05—Medical Education, Training and Research			
005—Allopathy	..	3,93,231	3,93,231
Total—05	..	3,93,231	3,93,231

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B. Social Services—Contd.			
(b) Health and Family Welfare—Conckd.			
06—Public Health	..	74,80,597	74,80,597
101—Prevention and Control of diseases	..	5,03,529	5,03,529
102—Prevention of food adulteration	9,08,410	3,62,178	12,70,588
112—Public Health Education			
Total—06	9,08,410	83,46,304	92,54,714
Total—01, 03, 05 and 06	5,24,03,130	1,55,02,706	6,79,05,836
2211—Family Welfare			
001—Direction and Administration	..	11,30,053	11,30,053
003—Training	..	5,57,174	5,57,174
101—Rural Family Welfare Services	..	66,34,344	66,34,344
103—Maternity and Child Health	..	3,99,654	3,99,654
104—Transport	..	11,10,476	11,10,476
105—Compensations	..	1,44,035	1,44,035
106—Mass Education	..	2,62,267	2,62,267
200—Other Services and Supplies	..	11,72,374	11,72,374
Total	..	1,14,10,377	1,14,10,377
Total—B (b)—Health and Family Welfare	5,24,03,130	2,69,13,083	7,93,16,213
(c) Water Supply, Sanitation, Housing and Urban Development			
2215—Water Supply and Sanitation			
01—Water Supply			
001—Direction and Administration	41,69,311	41,27,020	82,96,331
101—Urban Water Supply Programmes	57,59,429	39,97,586	97,57,015
102—Rural Water Supply Programmes	20,09,671	63,03,998	83,13,669
Total—01	1,19,38,411	1,44,28,604	2,63,67,015
02—Sewerage and Sanitation			
105—Sanitation Services	18,33,006	9,23,286	27,56,292
Total—02	18,33,006	9,23,286	27,56,292
Total—01 and 02	1,37,71,417	1,53,51,890	2,91,23,307
2216—Housing			
01—Government Residential Buildings			
106—General Pool Accommodation			
(i)—Maintenance and Repairs	73,68,381	..	73,68,381
(ii)—Furnishing	12,76,175	..	12,76,175
(iii)—Lease Charges	1,79,800	..	1,79,800
Total—01	88,24,356	..	88,24,356

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B. Social Services—Contd.			
(c) Water Supply, Sanitation, Housing and Urban Development—Concl'd.			
2216—Housing—Concl'd.			
03—Rural Housing			
I—Distribution of G. C. I. Sheets to the Rural Poor	1,46,19,610	..	1,46,19,610
Total—03	1,46,19,610	..	1,46,19,610
80—General			
103—Assistance to Housing Board Corporation etc.	..	10,00,000	10,00,000
Total—80	..	10,00,000	10,00,000
Total—01, 03 and 80	2,34,43,966	10,00,000	2,44,43,966
2217—Urban Development			
01—State Capital Development			
001—Direction and Administration	14,58,371	521	14,58,892
051—Constructions	..	14,00,075	14,00,075
053—Maintenance and Repairs	15,77,236	..	15,77,236
Total—01	30,35,607	14,00,596	44,36,203
04—Slum Area Improvement			
051—Constructions	..	9,86,591	9,86,591
Total—04	..	9,86,591	9,86,591
05—Other Urban Development Schemes			
001—Direction and Administration	(—) 3,154	6,95,266	6,92,112
051—Constructions	..	30,92,567	30,92,567
Total—05	(—) 3,154	37,87,833	37,84,679
80—General			
001—Direction and Administration	(—) 447	8,28,954	8,28,507
Total—80	(—) 447	8,28,954	8,28,507
Total—01, 04, 05 and 80	30,32,006	70,03,974	1,00,35,980
Total—B (c)—Water Supply, Sanitation, Housing and Urban Development	4,02,47,389	2,33,55,864	6,36,03,253
(d) Information and Broadcasting			
2220—Information and Publicity			
01—Films			
001—Direction and Administration	8,396	98,859	1,07,255
Total—01	8,396	98,859	1,07,255

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B. Social Services—Contd.			
(d) Information and Broadcasting—Concl'd.			
2220—Information and Publicity—Concl'd.			
60—Others			
001—Direction and Administration	4,23,698	97,077	5,20,775
101—Advertising and Visual Publicity	1,47,665	2,30,500	3,78,165
102—Information Centres	9,60,673	1,56,679	11,17,352
109—Photo Services	2,92,735	1,50,039	4,42,774
110—Publications	7,62,640	18,90,875	26,53,515
Total—60	25,87,411	25,25,170	51,12,581
Total—01 and 60	25,95,807	26,24,029	52,19,836
Total—B (d)—Information and Broadcasting	25,95,807	26,24,029	52,19,836
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01—Welfare of Scheduled Castes			
001—Direction and Administration	3,10,904	4,28,772	7,39,676
102—Economic Development (State Plan)	..	99,007	99,007
277—Education	..	8,08,920	8,08,920
793—Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)	..	4,08,896	4,08,896
Total—01	3,10,904	17,45,595	20,56,499
02—Welfare of Scheduled Tribes			
001—Direction and Administration	6,59,659	6,81,635	13,41,294
102—Economic Development State Plan	..	1,80,293	1,80,293
277—Education	..	19,29,890	19,29,890
794—Special Central Assistance for Tribal Sub-Plan	(—) 2,00,000	54,15,362	52,15,362
800—Other Expenditure	..	7,32,000	7,32,000
Total—02	4,59,659	89,39,180	93,98,839
80—General			
800—Other Expenditure	..	9,56,185	9,56,185
Total—80	..	9,56,185	9,56,185
Total—01, 02, and 80	7,70,563	1,16,40,960	1,24,11,523
Total : B (e)—Welfare of Scheduled Castes, Scheduled Tribes, and other Backward Classes.	7,70,563	1,16,40,960	1,24,11,523

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services—Contd.			
(f) Labour and Labour Welfare			
2230—Labour and Employment			
01—Labour			
001—Direction and Administration	5,86,379	..	5,86,379
Total—01	5,86,379	..	5,86,379
03—Training			
101—Industrial Training Institutes	58,604	1,04,832	1,63,436
Total—03	58,604	1,04,832	1,63,436
Total—01 and 03	6,44,983	1,04,832	7,49,815
Total—B (f)—Labour and Labour Welfare	6,44,983	1,04,832	7,49,815
(g) Social Welfare and Nutrition			
2235—Social Security and Welfare			
01—Rehabilitation			
110—Tibetan Refugees	..	11,66,496	11,66,496
Total—01	..	11,66,496	11,66,496
02—Social Welfare			
001—Direction and Administration	6,41,595	3,75,686	10,17,281
101—Welfare of Handicapped	11,105	2,86,451	2,97,556
102—Child Welfare	5,85,553	50,69,441	56,54,994
103—Women's Welfare	..	1,47,132	1,47,132
107—Assistance to Voluntary Organisations	3,00,000	3,99,371	6,99,371
800—Other Expenditure	..	27,000	27,000
Total—02	15,38,253	63,05,081	78,43,334
60—Other Social Security and Welfare Programmes			
102—Pensions under Social Security Schemes	4,57,985	1,49,360	6,07,345
104—Deposits Linked Insurance Scheme Government Provident Fund	2,39,999	..	2,39,999
200—Other Schemes	14,13,379	..	14,13,379
Total—60	21,11,363	1,49,360	22,60,723
Total—01, 02 and 60	36,49,616	76,20,937	1,12,70,553

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services—Contd.			
(g) Social Welfare and Nutrition— <i>Concl'd.</i>			
2236—Nutrition			
02—Distribution of Nutritious Food and Beverages			
101—Special Nutrition Programmes	..	69,83,158	69,83,158
Total—02	..	69,83,158	69,83,158
80—General			
001—Direction and Administration	5,90,995	99,460	6,90,455
Total—80	5,90,995	99,460	6,90,455
Total—02 and 80	5,90,995	70,82,618	76,73,613
2245—Relief on account of Natural Calamities			
80—General			
001—Direction and Administration	1,75,287	..	1,75,287
800—Other Expenditure	81,77,562	..	81,77,562
Total—80	83,52,849	..	83,52,849
Total—B(g)—Social Welfare and Nutrition	1,25,93,460	1,47,03,555	2,72,97,015
(h) Others			
2251—Secretariat Social Services			
090—Secretariat	9,21,448	..	9,21,448
091—Attached Offices	1,79,537	..	1,79,537
Total	11,00,985	..	11,00,985
2252—Other Social Services			
103—Upkeep of Shrines, Temples, etc.	32,78,261	..	32,78,261
Total	32,78,261	..	32,78,261
Total—B (h) Others	43,79,246	..	43,79,246
Total—B—Social Services	26,44,61,912	16,44,31,285	42,88,93,197

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
C. Economic Services			
(a) Agriculture and Allied Activities			
2401—Crop Husbandry			
001—Direction and Administration	35,27,158	4,56,204	39,83,362
103—Seeds	2,34,324	40,07,270	42,41,594
104—Agricultural Farms	1,04,80,553	13,03,300	1,17,83,953
105—Manures and Fertilisers	5,94,717	60,87,406	66,82,123
107—Plant Protection	16,57,764	17,56,755	34,14,519
108—Commercial Crops	(—) 3,31,795	30,92,832	27,61,037
109—Extension and Farmers' Training	6,83,480	6,98,423	13,81,903
111—Agricultural Economics and Statistics	464	9,92,852	9,93,316
112—Development of Pulses	..	1,05,452	1,05,452
113—Agricultural Engineering	4,84,635	10,85,549	15,70,184
114—Development of Oil Seeds	..	45,80,649	45,80,649
115—Scheme of Small/Marginal Farmers and Agricultural Labour	..	8,56,484	8,56,484
119—Horticulture and Vegetable Crops	16,16,228	56,73,167	72,89,395
800—Other Expenditure	..	46,24,290	46,24,290
Total	1,89,47,428	3,53,20,833	5,42,68,261
2402—Soil and Water Conservation			
001—Direction and Administration	57,54,037	8,76,354	66,30,391
101—Soil Survey and Testing	..	12,01,495	12,01,495
102—Soil Conservation	4,64,715	2,45,65,120	2,50,29,835
103—Land Reclamation and Development	..	24,05,750	24,05,750
800—Other Expenditure	..	66,568	66,568
Total	62,18,752	2,91,15,287	3,53,34,039
2403—Animal Husbandry			
001—Direction and Administration	13,94,881	3,05,896	17,00,777
101—Veterinary Services and Animal Health	36,40,411	36,16,186	72,56,597
102—Cattle and Buffalo Development	24,34,979	30,82,065	55,17,044
103—Poultry Development	6,20,819	14,54,434	20,75,253
104—Sheep and Wool Development	3,86,716	3,10,826	6,97,542
105—Piggery Development	6,33,265	10,83,077	17,16,342
106—Other Livestock Development	2,92,522	3,17,791	6,10,313
107—Fodder and Feed Development	4,21,591	20,23,611	24,45,202
109—Extension and Training	2,21,528	6,78,362	8,99,809

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
C. Economic Services—Contd.			
(a) Agriculture and Allied Activities—Contd.			
2403—Animal Husbandry—Concl'd.			
113—Administrative Investigation and Statistics	..	4,44,859	4,44,859
800—Other expenditure	37,649	42,01,787	42,39,436
Total	1,00,84,361	1,75,18,894	2,76,03,255
2404—Dairy Development			
109—Extension and Training	3,67,875	5,52,459	9,20,334
191—Assistance to Co-operatives and other bodies	..	18,49,900	18,49,900
800—Other Expenditure	(—) 9	..	(—) 9
Total	3,67,866	24,02,359	27,70,225
2405—Fisheries			
001—Direction and Administration	6,34,014	3,04,718	9,38,732
101—Inland Fisheries	15,12,096	7,27,721	22,39,817
109—Extension and Training	..	22,367	22,367
Total	21,46,110	10,54,806	32,00,916
2406—Forestry and Wild Life			
01—Forestry			
001—Direction and Administration	1,51,93,990	6,16,833	1,58,10,823
005—Survey and Utilisation of Forest Resources	3,95,092	24,26,080	28,21,172
013—Statistics	3,444	3,21,750	3,25,194
070—Communications and Buildings	13,70,519	16,67,966	30,38,485
101—Forest Conservation, Development and Regeneration	..	11,03,690	11,03,690
102—Social and Farm Forestry	5,87,166	3,27,90,883	3,33,78,049
105—Forest Produce	27,09,019	10,34,873	37,43,892
109—Extension and Training	11,400	16,30,594	16,41,994
Total—01	2,02,70,630	4,15,92,669	6,18,63,299
02—Environmental Forestry and Wild Life			
110—Wild Life Preservation	18,22,783	70,85,827	89,08,610
Total—02	18,22,783	70,85,827	89,08,610
Total—01 and 02	2,20,93,413	4,86,78,496	7,07,71,909

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
C. Economic Services—Contd.			
(a) Agriculture and Allied Activities—Concl'd.			
2407—Plantations			
01—Tea			
800—Other Expenditure	48,00,000	8,00,000	56,00,000
Total—01	48,00,000	8,00,000	56,00,000
2408—Food, Storage and Warehousing			
01—Food			
001—Direction and Administration	39,82,659		39,82,659
101—Procurement and Supply	..	6,06,299	6,06,299
Total—01	39,82,659	6,06,299	45,88,958
2415—Agricultural Research and Education			
01—Crop Husbandry			
004—Research	..	22,26,880	22,26,880
277—Education	..	9,79,663	9,79,663
Total—01	..	32,06,543	32,06,543
03—Animal Husbandry			
004—Research	..	18,58,927	18,58,927
Total—03	..	18,58,927	18,58,927
Total—01 and 03	..	50,65,470	50,65,470
2425—Co-operation			
001—Direction and Administration	34,96,814	6,95,361	41,92,175
003—Training	..	54,932	54,932
105—Information and Publicity	..	20,000	20,000
107—Assistance to Credit Co-operatives	..	2,19,068	2,19,068
108—Assistance to other Co-operatives	..	22,28,283	22,28,283
800—Other Expenditure	..	13,84,983	13,84,983
Total	34,96,814	46,02,627	80,99,441
2435—Other Agricultural Programmes—			
01—Marketing facilities	..	12,67,166	12,67,166
Total—01	..	12,67,166	12,67,166
60—Others			
1. Schemes for Small and Marginal Farmers	..	1,50,000	1,50,000
2. Dry Land Development Programmes	..	6,67,873	6,67,873
3. High-yielding Varieties Programme	(—) 514	30,45,076	30,44,562
Total—60	(—) 514	38,62,949	38,62,435
Total—01 and 60	(—) 514	51,30,115	51,29,601
Total—C (a)—Agriculture and Allied Activities	7,21,36,889	15,02,95,186	22,24,32,075

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1909-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
C. Economic Services—Contd.			
(b) Rural Development			
2501—Special Programmes for Rural Development			
01—Integrated Rural Development Programme			
003—Training	..	47,12,567	47,12,567
101—Subsidy to District Rural Development Agencies	..	20,27,810	20,27,810
800—Other Expenditure	..	2,00,000	2,00,000
Total—01	..	69,40,377	69,40,377
04—Integrated Rural Energy Planning Programmes			
101—Development of Design and Approach for Area bound Block Level IRE Projects	..	1,67,038	1,67,038
105—Project Implementation	(—) 4,932	17,25,767	17,20,835
Total—04	(—) 4,932	18,92,805	18,87,873
Total—01 and 04	(—) 4,932	88,33,182	88,28,250
2505—Rural Employment			
60—Other Programmes			
3. Jawahar Rojgar Yojana	..	38,72,000	38,72,000
Total—60	..	38,72,000	38,72,000
2515—Other Rural Development Programmes			
101—Panchayati Raj	13,78,000	70,38,607	84,16,607
102—Community Development	6,24,098	21,59,731	27,83,829
800—Other Expenditure	18,902	770	19,672
Total	20,21,000	91,99,108	1,12,20,108
Total—C (b)—Rural Development	20,16,068	2,19,04,290	2,39,20,358
(d) Irrigation and Flood Control			
2702—Minor Irrigation			
01—Surface Water			
103—Diversion Schemes	19,61,518	1,55,75,591	1,75,37,109
Total—01	19,61,518	1,55,75,591	1,75,37,109

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
C.—Economic Services—Contd.			
(d) Irrigation and Flood Control—Concl'd.			
2702—Minor Irrigation—Concl'd.			
80—General			
001—Direction and Administration	9,03,830	22,04,373	31,08,203
005—Investigation	..	4,79,532	4,79,532
799—Suspense	..	(—) 21,67,210*	(—) 21,67,210
800—Other Expenditure	61,317	4,06,471	4,67,788
Total—80	9,65,147	9,23,166	18,88,313
Total—01 and 80	29,26,665	1,64,98,757	1,94,25,422
2711—Flood Control and Drainage			
01—Flood Control			
103—Civil Works	..	4,66,432	4,66,432
Total—01	..	4,66,432	4,66,432
Total—C (d)—Irrigation and Flood Control	29,26,665	1,69,65,189	1,98,91,854
(e) Energy			
2801—Power			
01—Hydel Generation			
052—Machinery and Equipment	49,790	..	49,790
101—Purchase of Power	2,00,00,009	..	2,00,00,009
102—Hydro-Electric Schemes			
1. Rongnichu Hydro Electric Scheme (Jali Power House)	17,08,503	..	17,08,503
2. Rothak Micro Hydel Scheme	1,65,319	..	1,65,319
3. Rimbi Micro Hydel Scheme	9,69,230	..	9,69,230
4. Lower Lagyap Hydel Project	52,52,839	..	52,52,839
5. Rongnichu Hydel Scheme Stage II	7,97,903	..	7,97,903
6. Chaton Hydel Scheme	1,04,801	..	1,04,801
7. Rimbi Hydel Scheme Stage II	5,53,218	..	5,53,218
Total—102	95,51,813	..	95,51,813
Total—01	2,96,01,612	..	2,96,01,612
04—Diesel/Gas Power Generation			
800—Other Expenditure			
1. Diesel Power Station, Gangtok	26,00,295	..	26,00,295
2. Diesel Power Station, Mangan	22,356	..	22,356
Total—04	26,22,651	..	26,22,651

*Minus figure is due to excess of credit over debit transaction.

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
C.—Economic Services—Contd.			
(e) Energy—Concl'd.			
2801—Power—Concl'd.			
05—Transmission and Distribution			
800—Other Expenditure			
1. Distribution Line, Gangtok	20,45,407	..	20,45,407
2. Distribution Line, North Sikkim	16,22,291	..	16,22,291
3. Other Distribution lines	15,69,947	..	15,69,947
4. Maintenance of transmission line and Sub-Station	10,68,334	..	10,68,334
5. Maintenance of electrical instalations under South Division	12,76,163	..	12,76,163
6. Maintenance of electrical instalations under West Division	13,74,072	..	13,74,072
7. Distribution Line Under Singtam Sub-Division	8,19,358	..	8,19,358
8. Distribution Line under Ravongla Sub-Division	6,49,162	..	6,49,162
9. Distribution Line under Pakyong Sub-Division	6,50,000	..	6,50,000
10. Maintenance of T & D Under REC	3,99,017	..	3,99,017
Total : 800—Other Expenditure	1,14,73,751	..	1,14,73,751
005—Investigation			
(i) Survey and Investigation	..	5,00,442	5,00,442
799—Suspense	..	* (—) 14,10,878	* (—) 14,10,878
Total—05	1,14,73,751	(—) 9,10,436	1,05,63,315
80—General			
001—Direction and Administration	1,99,26,736	71,04,978	2,70,31,714
Total—80	1,99,26,736	71,04,978	2,70,31,714
Total—01, 04, 05 anu 80	6,36,24,750	61,94,542	6,98,19,292
2810—Non-Conventional Sources of Energy			
60—Others			
800—Other Expenditure	..	26,75,508	26,75,508
Total—60	..	26,75,508	26,75,508
Total C (e)—Energy	6 36,24,750	88,70,050	7,24,94,800

*Minus balance is due to excess credit transaction over debit transaction.

STATEMENT No. 11—Contd.

Heads	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
1			
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(f) Industry and Minerals			
2851—Village and Small Industries			
001—Direction and Administration	19,61,602	50,401	20,12,003
003—Training	28,63,983	30,86,505	59,50,488
004—Research and Development	..	24,499	24,499
102—Small Scale Industries	18,31,200	68,63,917	86,95,117
105—Khadi and Village Industries	13,00,000	23,00,000	36,00,000
200—Other Village Industries	5,063	23,12,084	23,17,147
Total	79,61,848	1,46,37,406	2,25,99,254
2852—Industries			
08—Consumer Industries	..	80,782	80,782
600—Others	..	80,782	80,782
Total—08	..	80,782	80,782
2853—Non-Ferrous Mining and Metallurgical Industries			
02—Regulation and Development of Mines	11,53,074	5,04,319	16,57,393
001—Direction and Administration	..	8,97,909	8,97,909
102—Mineral Exploration	11,53,074	14,02,228	25,55,302
Total—02	91,14,922	1,61,20,416	2,52,35,338
Total—C(f)—Industry and Minerals			
(g) Transport			
3054—Roads and Bridges			
04—District and Other Roads	5,12,05,031	70,71,386	5,82,76,417
337—Road Works	5,12,05,031	70,71,386	5,82,76,417
Total—04	5,12,05,031	70,71,386	5,82,76,417
80—General			
001—Direction and Administration	83,79,515	39,08,201	1,22,87,714
004—Research and Development	..	91,459	91,459
052—Machinery and Equipment	73,90,164	..	73,90,164
799—Suspense	* (—) 55,203	7,92,790	7,37,557
Total—80	1,57,14,444	47,92,450	2,05,06,894
Total—02, 04 and 80	6,69,19,475	1,18,63,836	7,87,83,311

*Minus balance is due to excess credit transaction over debit transaction.

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account)—Contd.			
C. Economic Services—Contd.			
(g) Transport—Concl'd.			
3055—Road Transport			
201—Sikkim Nationalised Transport	8,72,88,431	38,17,309	9,11,05,740
Total	8,72,88,431	38,17,309	9,11,05,740
Total—C (g)—Transport	15,42,07,906	1,56,81,145	16,98,89,051
(i) Science Technology and Environment			
3425—Other Scientific Research			
60—Others		32,95,029	32,95,029
004—Research and Development	..	892	892
200—Assistance to other Scientific Bodies	..		
Total	..	32,95,921	32,95,921
3435—Ecology and Environment			
03—Environmental Research and Ecological Regeneration			
003—Environmental Education/ Training/Extension	..	2,48,830	2,48,830
101—Conservation Programmes	..	12,69,925	12,69,925
103—Research and Ecological Regeneration	..	5,84,667	5,84,667
Total—03	..	21,03,422	21,03,422
04—Prevention and Control of Pollution			
103—Prevention of Air and Water Pollution	..	1,13,880	1,13,880
Total—04	..	1,13,880	1,13,880
Total—03 and 04	..	22,17,302	22,17,302
Total—C(i)—Science Technology and Environment	..	55,13,223	55,13,223
(j) General Economic Services			
3451—Secretariat—Economic Services			
090—Secretariat	7,08,130	5,89,246	12,97,376
092—Other Offices	..	9,75,438	9,75,438
102—District Planning Machinery	..	5,21,369	5,21,369
Total	7,08,130	20,86,053	27,94,183
3452—Tourism			
01—Tourist Infrastructure			
101—Tourist Centre	7,81,958	43,27,189	51,09,147
102—Tourist Accommodation	14,04,958	7,99,632	22,04,590
103—Tourist Transport Services	7,19,756	1,75,418	8,95,174
Total—01	29,06,672	53,02,239	82,08,911

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads			
(Revenue Account)—Concl.			
C. Economic Services—Concl.			
3452—Tourism—Concl.			
80—General			
001—Direction and Administration	8,12,069	3,44,796	11,56,865
104—Promotion and Publicity	(—) 2,00,000	14,96,290	12,96,290
800—Other Expenditure	..	1,61,418	1,61,418
Total—80	6,12,069	20,02,504	26,14,573
Total—01 and 80	35,18,741	73,04,743	1,08,23,484
3454—Census Surveys and Statistics			
02—Surveys and Statistics			
Total—02	4,20,595	21,97,660	26,18,255
3475—Other General Economic Services—			
106—Regulation of Weights and Measures			
Total	1,47,559	5,03,770	6,51,329
Total—C (j)—General Economic Services	47,95,025	1,20,92,226	1,68,87,251
Total—C—Economic Services	30,88,22,225	24,74,41,725	55,62,63,950
Total—Expenditure Heads (Revenue Account)	11,06,66,323 76,19,94,291	40,88,15,197	1,28,14,75,811
Expenditure Heads (Capital Account)			
A. Capital Account of General Services			
4059—Capital Outlay on Public Works			
Total—A—Capital Account of General Services	..	2,53,34,054	2,53,34,054
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture			
4202—Capital Outlay on Education, Sports, Art and Culture			
Total : B—(a)—Education, Sports, Art and Culture	..	3,44,60,863	3,44,60,863
(b) Health and Family Welfare			
4210—Capital Outlay on Medical and Public Health			
Total : B(b)—Health and Family Welfare	..	2,17,64,447	2,17,64,447

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1990-91		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Capital Account)—Contd.			
B. Capital Account of Social Services—Concl'd.			
(c) Water Supply, Sanitation, Housing and Urban Development			
4215—Capital Outlay on Water Supply and Sanitation	..	7,81,05,142	7,81,05,142
4216—Capital Outlay on Housing	..	69,85,208	69,85,208
4217—Capital Outlay on Urban Development	..	20,82,372	20,82,372
Total : B(c)—Water Supply, Sanitation, Housing and Urban Development	..	8,71,72,722	8,71,72,722
Total : B—Capital Account of Social Services	..	14,33,98,032	14,33,98,032
C. Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities			
4401—Capital Outlay on Crop Husbandry	..	31,26,881	31,26,881
4403—Capital Outlay on Animal Husbandry	..	43,28,226	43,28,226
4405—Capital Account on Fisheries	..	14,30,273	14,30,273
4408—Capital Outlay on Food, Storage and Warehousing	..	49,00,208	49,00,208
4425—Capital Outlay on Co-operation	..	7,00,000	7,00,000
Total : C(a)—Capital Account of Agriculture and Allied Activities	..	1,44,85,588	1,44,85,588
(e) Capital Account of Energy			
4801—Capital Outlay on Power Projects	..	16,66,77,660	16,66,77,660
Total : C(e)—Capital Account of Energy	..	16,66,77,660	16,66,77,660
(f) Capital Account of Industry and Minerals			
4851—Capital Account on Village and Small Industries	..	5,65,498	5,65,498
4860—Capital Outlay on Consumer Industries	..	2,78,96,554	2,78,96,554
4885—Other Capital Outlay on Industries and Minerals	..	60,00,000	60,00,000
Total : C(f)—Capital Account of Industry and Minerals	..	3,44,62,052	3,44,62,052

STATEMENT No. 11—*Concl'd.*

Heads 1	Actuals for 1990-91		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads			
(Capital Account)—Concl'd.			
C. Capital Account of Economic Services—Concl'd.			
(g) Capital Account of Transport			
5054—Capital Outlay on Roads and Bridges	9,385	9,87,87,430	9,87,96,815
5055—Capital Outlay on Road Transport	..	1,86,07,456	1,86,07,456
Total : C(g)—Capital Account of Transport	<u>9,385</u>	<u>11,73,94,886</u>	<u>11,74,04,271</u>
(j) Capital Account of General Economic Services			
5452—Capital Outlay on Tourism	..	14,93,246	14,93,246
5465—Investment in General Financial and Trading Institute	..	5,00,000	5,00,000
Total : C(j)—Capital Account of General Economic Services	<u>..</u>	<u>19,93,246</u>	<u>19,93,246</u>
Total—C—Capital Account of Economic Services	<u>9,385</u>	<u>33,50,13,432</u>	<u>33,50,22,817</u>
Total—Expenditure Heads (Capital Account)	<u>9,385</u>	<u>50,37,45,518</u>	<u>50,37,54,903</u>
GRAND TOTAL EXPENDITURE :	<u>11,06,66,323 } 76,20,03,676 }</u>	<u>91,25,60,715</u>	<u>1,78,52,30,714</u>

**STATEMENT No. 12—DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND
TO END OF THE YEAR 1990-91**

Nature of Expenditure (1)	Expenditure during 1990-91			Expenditure to the end of 1990-91
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account)				
A. Capital Account of General Services				
4059—Capital Outlay on Public Works				
80—General				
051—Construction	.	2,53,34,054	2,53,34,054	16,96,43,646
201—Acquisition of Land	14,06,514
Total : 80	..	2,53,34,054	2,53,34,054	17,10,50,160
Total : 4059—Capital Outlay on Public Works	..	2,53,34,054	2,53,34,054	17,10,50,160
Total—A—Capital Account of General Services	..	2,53,34,054	2,53,34,054	17,10,50,160
B. Capital Account of Social Services				
(a) Education, Sports, Art and Culture				
4202—Capital Outlay on Education, Sports, Art and Culture				
01—General Education				
201—Elementary Education	..	55,76,828	55,76,828	5,23,42,720
202—Secondary Education	..	2,13,81,192	2,13,81,192	9,21,56,859
203—University and Higher Education	..	13,17,362	13,17,362	1,47,43,943
800—Other expenditure	1,99,938
Total : 01	..	2,82,75,382	2,82,75,382	15,94,23,460
02—Technical Education				
103—Technical Schools	..	18,75,300	18,75,300	20,60,029
800—Other expenditure	16,09,343
Total—02	..	18,75,300	18,75,300	36,69,372
03—Sports and Youth Services, Sports Stadia				
101—Youth Hostel	..	1,35,266	1,35,266	1,35,266
800—Other expenditure	..	27,21,970	27,21,970	1,00,49,859
Total—03	..	28,57,236	28,57,236	1,01,85,125

STATEMENT No. 12—Contd.

Name of Expenditure	Expenditure during 1990-91			Expenditure to the end of 1990-91
(1)	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads				
(Capital Account)—Contd.				
B. Capital Account of				
Social Services—Contd.				
4202—Capital Outlay on Education, Sports, Art and Culture—Concl'd.				
04—Art and Culture				
106—Museums	..	8,34,940	8,34,940	8,94,956
800—Other expenditure	..	6,18,005	6,18,005	15,05,399
Total—04	..	14,52,945	14,52,945	24,00,355
Total : 4202—Capital Outlay on Education, Sports, Art and Culture	..	3,44,60,863	3,44,60,863	17,56,98,312
Total B(a)—Education, Sports, Art and Culture	..	3,44,60,863	3,44,60,863	17,56,98,312
(b) Health and Family Welfare				
4210—Capital Outlay on Medical and Public Health				
01—Urban Health Services				
110—Hospital and Dispensaries	..	84,26,305	84,26,305	1,50,28,275
Total—01	..	84,26,305	84,26,305	1,50,28,275
02—Rural Health Services				
101—Health Sub-Centre	..	50,68,394	50,68,394	1,53,79,790
103—Primary Health Centre	..	57,71,205	57,71,205	73,53,719
104—Community Health Centre	..	24,98,543	24,98,543	63,51,188
110—Hospital and Dispensaries	16,10,200
Total—02	..	1,33,38,142	1,33,38,142	3,06,94,897
03—Medical Education, Training and Research				
105—Allopathy	3,88,88,743
Total—03	3,88,88,743
04—Public Health				
200—Other Programme	11,881
Total—04—Public Health	11,881

STATEMENT No. 12—Contd.

Nature of Expenditure	Expenditure during 1990-91			Expenditure to the end of 1990-91
(1)	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads				
(Capital Account)—Contd.				
B—Capital Account of Social Services—Contd.				
4210—Capital Outlay on Medical and Public Health—Concl.				
80—General				
800—Other expenditure	5,89,642
Total—80	5,89,642
Total—4210—Capital Outlay on Medical and Public Health	..	2,17,64,447	2,17,64,447	8,52,13,438
Total—B(b)—Health and Family Welfare	..	2,17,64,447	2,17,64,447	8,52,13,438
 (c) Water Supply, Sanitation, Housing and Urban Deve- lopment				
4215—Capital Outlay on Water Supply and Sanitation				
01—Water Supply				
101—Urban Water Supply (Gangtok)	..	1,20,93,064	1,20,93,064	6,02,22,541
102—Rural Water Supply	..	6,37,49,177	6,37,49,177	23,59,26,676
Total—01	..	7,58,42,241	7,58,42,241	29,61,49,217
02—Sewerage and Sanitation				
106—Sewerage Services				
(i) Construction of Drainage and Sewerage System in Gangtok	..	17,60,710	17,60,710	3,67,26,267
(ii) Construction of Drainage and Sewe- rage System in Other Urban Areas	..	5,02,191	5,02,191	15,53,560
Total—02	..	22,62,901	22,62,901	3,82,79,827
Total—4215—Capital Outlay on Water Supply and Sanitation	..	7,81,05,142	7,81,05,142	33,44,29,044

STATEMENT No. 12—Contd.

Nature of Expenditure (1)	Expenditure during 1990-91			Expenditure to the end of 1990-91
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads				
(Capital Account)—Contd.				
B. Capital Account of				
Social Services—Contd.				
(c) Water Supply, Sanitation, etc.—Concl'd.				
4216—Capital Outlay on Housing				
01—Government Residential Buildings				
106—General Pool Accommodation	..	56,83,096	56,83,096	9,27,44,175
107—Police Housing	..	5,03,112	5,03,112	1,38,69,167
700—Other Housing (Construction of Quarters for Doctors working in Rural Primary Health Centres)	16,65,790
Total—01	..	61,86,208	61,86,208	10,82,79,132
80—General				
201—Investment in Housing Board	71,49,000
800—Other Expenditure	..	7,99,000	7,99,000	17,95,843
Total 80—General	..	7,79,000	7,79,000	89,44,843
Total—4216—Capital Outlay on Housing	..	69,85,208	69,85,208	11,72,01,526
4217—Capital Outlay on Urban Development				
03—Integrated Development of Small and Medium Towns				
051—Construction	..	20,82,372	20,82,372	84,56,382
Total : 03	..	20,82,372	20,82,372	84,56,382
Total : 4217—Capital Outlay on Urban Development	..	20,82,372	20,82,372	84,56,382
Total : (c)—Water Supply, Sanitation, Housing and Urban Development	..	8,71,72,722	8,71,72,722	46,00,86,952

STATEMENT No. 12—Contd.

Nature of Expenditure (1)	Expenditure during 1990-91			Expenditure to the end of 1990-91
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads				
(Capital Account)—Contd.				
B. Capital Account of				
Social Services—Contd.				
(e) Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
02—Welfare of Scheduled Tribes				
102—Economic Development	6,43,692
Total : 02	6,43,692
Total : 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6,43,692
Total—B (e): Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6,43,692
(g) Social Welfare and Nutrition				
4235—Capital Outlay on Social Security and Welfare				
02—Social Welfare				
103—Women's Welfare	16,84,694
104—Welfare of Aged, Infirm and Destitute	91,584
106—Correctional Services	1,26,000
800—Other expenditure	8,06,379
Total—02	27,08,657
Total : 4235—Capital Outlay on Social Security and Welfare	27,08,657
Total :—(g) Social Welfare and Nutrition	27,08,657

STATEMENT No. 12—Contd.

Nature of Expenditure	Expenditure during 1990-91			Expenditure to the end of 1990-91
	Non-Plan	Plan	Total	
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
Expenditure Heads (Capital Account)—Contd.				
B. Capital Account of Social Services—Concl'd.				
(h)—Others				
4250—Capital Outlay on Other Social Services				
800—Other expenditure	1,82,057
Total—4250—Capital Outlay on Other Social Services	1,82,057
Total—B(h) Others	1,82,057
Total : B—Capital Account of Social Services (a+b+c+e+g+h)	..	14,33,98,032	14,33,98,032	72,45,33,108
C. Capital Account of Economic Services				
(a) Capital Account of Agriculture and Allied Activities				
4401—Capital Outlay on Crop Husbandry				
103—Seeds	..	3,66,473	3,66,473	28,91,710
104—Agricultural Farms	..	14,21,340	14,21,340	1,41,85,676
107—Plant Protection	..	1,82,506	1,82,506	10,59,115
108—Commercial Crops	..	4,24,282	4,24,282	23,77,511
109—Extension and Training	5,10,851
113—Agricultural Engineering	..	1,49,273	1,49,273	8,82,822
119—Horticulture and Vegetable Crops	..	4,04,983	4,04,983	29,50,212
800—Other Expenditure	..	1,78,024	1,78,024	1,78,024
Total - 4401—Capital Outlay on Crop Husbandry	..	31,26,881	31,26,881	2,50,35,921
4403—Capital Outlay on Animal Husbandry				
101—Veterinary Services and Animal Health	..	43,28,226	43,28,226	2,49,46,229
800—Other expenditure	31,25,667
Total—4403—Capital Outlay on Animal Husbandry	..	43,28,226	43,28,226	2,80,71,896

STATEMENT No. 12—Contd.

Nature of Expenditure (1)	Expenditure during 1990-91			Expenditure to the end of 1990-91
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads				
(Capital Account)—Contd.				
C. Capital Account of				
Economic Services—Contd.				
(a) Capital Account of Agriculture and Allied Activities—Contd.				
4404—Capital Outlay on Dairy Development				
102—Dairy Development Projects	1,87,75,792
Total—4404—Capital Outlay on Dairy Development	1,87,75,792
4405—Capital Outlay on Fisheries				
101—Inland Fisheries	..	14,30,273	14,30,273	1,09,44,993
Total—4405—Capital Outlay on Fisheries	..	14,30,273	14,30,273	1,09,44,993
4406—Capital Outlay on Forestry and Wild Life				
01—Forestry	38,96,161
105—Forest Produce	38,96,161
Total—01	38,96,161
Total—4406—Capital Outlay on Forestry and Wild Life	38,96,161
4408—Capital Outlay on Food Storage and Warehousing				
01—Food	..	3,86,740	3,86,740	79,71,728
101—Procurement and Supply	30,15,000
800—Other Expenditure
Total—01	..	3,86,740	3,86,740	1,09,86,728
02—Storage and Warehousing	..	45,13,468	45,13,468	1,12,09,636
101—Rural Godown Programmes	55,84,353
800—Other Expenditure
Total—02	..	45,13,468	45,13,468	1,67,93,989
Total : 4408—Capital Outlay on Food Storage and Warehousing	..	49,00,208	49,00,208	2,77,80,717

STATEMENT No. 12—Contd.

Nature of Expenditure (1)	Expenditure during 1990-91			Expenditure to the end of 1990-91
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account)—Contd.				
C. Capital Account of Economic Services—Contd.				
(a) Capital Account of Agriculture and Allied Activities—Concl.				
4415—Capital Outlay on Agricultural Research and Education				
80—General				
004—Research	11,41,542
Total : 80	11,41,542
Total : 4415—Capital Outlay on Agricultural Research and Education	11,41,542
4425—Capital Outlay on Co-operation				
106—Investments in Multi-purpose Rural Co-operatives	33,05,500
107—Investments in Credit Co-operatives	58,74,529
108—Investments in other Co-operatives	..	7,00,000	7,00,000	54,65,000
190—Investment in Public Sector and Other Undertakings	27,98,932
Total : 4425—Capital Outlay on Co-operation	..	7,00,000	7,00,000	1,74,43,961
4435—Capital Outlay on Other Agricultural Programmes				
01—Marketing and Quality Control				
101—Marketing Facilities	8,87,197
Total : 01	8,87,197
60—Others				
Dry Land Agricultural Programme	2,57,741
Total : 60	2,57,741
Total : 4435—Capital Outlay on Other Agricultural Programmes	11,44,938
Total C—(a)—Capital Account of Agricultural and Allied Activities	..	1,44,85,588	1,44,85,588	13,42,921,35,

STATEMENT No. 12—Contd.

Name of Expenditure (1)	Expenditure during 1990-91			Expenditure to the end of 1990-91 (5)
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	Rs.
Expenditure Heads (Capital Account)—Contd.				
C. Capital Account of Economic Services—Contd.				
(e) Capital Account of Energy				
4801—Capital Outlay on Power Projects				
01—Hydel Generation				
799—Suspenses				
(i) Rongnichu Hydro Electric Schemes	4,40,40,942
(ii) Rothak Micro Hydro Scheme	8,95,089
(iii) Rimbi Micro Hydel Scheme	1,68,90,541
(iv) North Sikkim Hydel Scheme	6,74,294
(v) Kalezhkhola Hydel Schemes	..	60,00,362	60,00,362	1,06,89,498
(vi) Miyong Hydel Scheme	..	90,00,373	90,00,373	4,10,90,842
(vii) Chakung Hydel Scheme	7,03,685
(viii) Rathong Micro Hydel Scheme	..	15,06,190	15,06,190	24,63,924
(ix) Other Mini/Micro Hydel Scheme	1,40,46,991
(x) Upper Rongnichu Hydel Scheme	..	2,50,01,097	2,50,01,097	7,61,66,344
(xi) Rongnichu Hydel Scheme Stage—II	3,61,80,155
(xii) Rimbi Hydro Electric Scheme Stage—II	1,01,23,599
(xiii) General Scheme through Loans from Power Finance Corporation	..	3,12,19,296	3,12,19,296	5,84,75,341
(xiv) Other Schemes	..	1,20,51,765	1,20,51,765	2,13,79,224
Total : 01	..	8,47,79,083	8,47,79,083	33,38,20,469
04—Diesel, Gas Power Generation				
052—Machinery and Equipment	24,18,732
Total : 04	24,18,732

STATEMENT No. 12—Contd.

Nature of Expenditure (1)	Expenditure during 1990-91			Expenditure end of 1990- (5) Rs.
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads				
(Capital Account)—Contd.				
C. Capital Account of Economic Services—Contd.				
(e) Capital Account of Energy—Concl'd.				
4801—Capital Outlay on Power Projects—Concl'd.				
05—Transmission and Distribution				
799—Suspense				
(i)—Other Distribution Scheme	..	4,64,55,144	4,61,55,144	22,97,19,586
800—Other Expenditure	1,74,12,900
Total : 05—Transmission and Distribution	.	4,64,55,144	4,64,55,144	24,71,32,486
06—Rural Electrification				
052—Machinery and Equipment	1,06,32,320
800—Other Expenditure				
(i) Rural Electrification Schemes	..	31,44,123	31,44,123	5,97,42,801
(ii) North Sikkim Distribution Line	1,10,64,850
(iii) Rural Electrification Schemes Finance by Loans from R.E.C.	..	3,22,99,310	3,22,99,310	21,96,90,731
Total : 06	..	3,54,43,433	3,54,43,433	30,11,30,702
Total : 4801—Capital Outlay on Power Projects	..	16,66,77,660	16,66,77,660	88,45,02,389
Total : (e)—Capital Account of Energy	..	16,66,77,660	16,66,77,660	88,45,02,389
(f) Capital Account of Industry and Minerals				
4851—Capital Outlay on Village and Small Industries				
101—Industrial Estates	..	5,65,498	5,65,498	59,07,934
102—Small Scale Industries	24,48,476
Total : 4851—Capital Outlay on Village and Small Industries	..	5,65,498	5,65,498	83,56,410
4853—Capital Outlay on Non- ferrous Mining and Metallurgical Industries				
01—Mineral Exploration and Development				
004—Research and Development	5,21,749
Total : 01	5,21,749

STATEMENT No. 12—Contd.

Nature of Expenditure (1)	Expenditure during 1990-91			Expenditure to the end of 1990-91
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads				
(Capital Account)—Contd.				
C—Capital Account of				
Economic Services—Contd.				
(f) Capital Account of Industry and Minerals—Concl'd.				
4853—Capital Outlay on Non-Ferrous Mining and Metallurgical Industries—Concl'd.				
60—Other Mining and Metallurgical Industries				
800—Other Expenditure	..	..	..	58,18,104
Total : 60—Other Mining and Metallurgical Industries	..	..	..	58,18,104
Total : 4853—Capital Outlay on Non-ferrous Mining and Metallurgical Industries	..	..	..	63,39,853
4860—Capital Outlay on Consumer Industries				
(i) Investment in Indian Telephone Industries	..	9,90,606	9,90,606	9,90,606
(ii) Investment in Sikkim Jewels		90,00,000	90,00,000	90,00,000
(iii) Investment in Roller Flour Mills	..	18,00,000	18,00,000	22,42,500
(iv) Investment in Sikkim Time Corporation	..	1,60,00,000	1,60,00,000	3,38,00,000
(v) Ginger Processing Plant	..	1,00,000	1,00,000	1,00,000
(vi) Investment in B.O.G. Ltd.	..	5,948	5,948	5,948
(vii) Tea	..	..	..	14,59,000
(viii) Investment in Cold Storage	..	..	..	17,90,000
(ix) Other Industries	..	..	..	2,35,92,000
Total : 4860—Capital Outlay on Consumer Industries	..	2,78,96,554	2,78,96,554	7,29,80,054
4885—Other Capital Outlay on Industries and Minerals				
01—Investment in Industrial Financial Institutions				
190—Investment in Public Sector and other undertakings	..	60,00,000	60,00,000	4,41,70,000
Total : 4885—Other Capital Outlay on Industries and Minerals	..	60,00,000	60,00,000	4,41,70,000
Total : (f)—Capital Account of Industry and Minerals	..	3,44,62,052	3,44,62,052	13,18,46,317
(g)—Capital Account of Transport				
5054—Capital Outlay on Roads and Bridges				
02—Strategic and Border Roads (100% C.S.S.)				
377—Road Works	..	..	..	23,41,19,612
04—District and Other Roads				
800—Other Expenditure	9,385	9,09,70,430	9,09,79,815	76,80,64,259

STATEMENT No. 12—Contd.

Nature of Expenditure (1)	Actuals for 1990-91			Expenditure to the end of 1990-91
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account)—Contd.				
C—Capital Account of Economic Services—Contd.				
(g) Capital Account of Transport—Concl'd.				
5054—Capital Outlay on Roads and Bridges—Concl'd.				
80—General				
800—Other Expenditure	..	78,17,000	78,17,000	7,34,48,238
Total : 5054—Capital Outlay on Roads and Bridges	9,385	9,87,87,430	9,87,96,815	1,07,56,32,109
5055—Capital Outlay on Road Transport				
050—Lands and Buildings	..	..	..	15,82,167
102—Acquisition of Fleet	..	1,34,98,418	1,34,98,418	9,65,15,835
103—Workshop Facilities	..	51,09,038	51,09,038	3,49,43,940
190—Investments in Public Sector and Other Undertaking.	..	..	..	64,78,785
800—Other Expenditure	..	..	..	30,00,000
Total : 5055—Capital Outlay on Road Transport	..	1,86,07,456	1,86,07,456	14,25,20,727
Total : (g)—Capital Account of Transport	9,385	11,73,94,886	11,74,04,271	1,21,81,52,836
(j)—Capital Account of General Economic Services				
5452—Capital Outlay on Tourism				
01—Tourist Infrastructure				
101—Tourist Centre	..	8,49,629	8,49,629	8,49,629
102—Tourist Accommodation	..	4,93,117	4,93,117	21,56,224
800—Other Expenditure	..	1,50,500	1,50,500	2,29,62,125
Total—01	..	14,93,246	14,93,246	2,59,67,978
Total : 5452—Capital Outlay on Tourism	..	14,93,246	14,93,246	2,59,67,978
5465—Investment in General Financial and Trading Institutions				
02—Investment in Trading Institution	..	5,00,000	5,00,000	16,00,000
Total : 5465—Investment in General Financial and Trading Institution	..	5,00,000	5,00,000	16,00,000
Total : (j)—Capital Account of General Services	..	19,93,246	19,93,246	2,75,67,978

STATEMENT No. 12—Concl'd.

Nature of Expenditure (1)	Expenditure during 1990-91			Expenditure to the end of 1990-91
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads				
(Capital Account)—Concl'd.				
C—Capital Account of				
Economic Services—Concl'd.				
Total : C—Capital Account of Economic Services (a+e+f+g+j)	9,385	33,50,13,432	33,50,22,817	2,39,63,05,441
TOTAL—EXPENDITURE HEADS				
(Capital Account)				
A+B+C	9,385	50,37,45,518	50,37,54,903	3,29,18,88,709

**STATEMENT No. 13—STATEMENT SHOWING DETAILS OF INVESTMENT OF GOVERNMENT
IN STATUTORY CORPORATIONS, COMPANIES, BANKS AND CO-OPERATIVE
SOCIETIES, ETC., UP TO THE END OF 1990-91.**

Serial No.	Name of the Concern	Years of investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face value of each share	Amount invested to the end of 1990-91	Amount of dividend declared and credited to Government during the year	Remarks
1	2	3	4	5	6	7	8	9
					Rs.	Rs.	Rs.	
(i) Statutory Corporations								* Special financial assistance was considered as investment. Loss sustained during 1986-87 and 1987-88 respectively was Rs. 6.95 lakhs and Rs. 18.21 lakhs and accumulated loss upto the end of the year 1987-88 was Rs. 90.14 lakhs (183 percent of the total paid up capital as on 31-3-1988). No Loss was indicated during the year 1988-89. Information for 1989-90 and 1990-91 is awaited
1.	State Bank of Sikkim	1968	Equity Shares	26,000 (63.98%)	100 but called 50	13,00,000	—	
2.	Sikkim Mining Corporation	1960	-do-	29,245 (51%)	100	29,24,500	—	
		1978-79	(a)			15,00,000	—	
		1979-80	(a)			5,00,000	—	
3.	State Trading Corporation (a)	1975-76 to 1978-79	Equity Shares	10,000	100	10,00,000	—	(a) Detailed information is awaited.
		1979-80	-do-	1,000 (100%)	100	1,00,000	—	
4.	Sikkim Time Corporation	1976-77 to 1978-79	Equity Share	3,800 (100%)	1,000	38,00,000	—	
		1980-81	-do-	200 (100%)	1,000	2,00,000	—	
		1982-83	Equity Shares	800 (100%)	1000	8,00,000	—	
		1985-86	-do-	*	*	3,00,000	—	
		1987-88	-do-	8,900 (100%)	1,000	89,00,000	—	
		1988-89	-do-	*	*	70,00,000	—	
		1989-90	-do-	1,900 (100%)	1,000	19,00,000	—	
		1990-91	-do-	*	*	1,60,00,000	—	* Detailed information is awaited.

STATEMENT No. 13—Concl'd.

Serial No.	Name of the concern	Years of investment	Details of Investment type	Number of share and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested to the end of 1990-91	Amount of dividend declared and credited to Government during the year	Remarks
1	2	3	4	5	6	7	8	9
					Rs.	Rs.	Rs.	
14.	Ginger Processing Plant	1990-91	Equity Shares	*	*	1,00,000	—	*Detailed information is awaited.
Total Companies :						5,20,87,961	1,06,02,078	
(iii) Banks and Co-operative Societies.								
15.	State Bank of India	1966	Equity Shares	75	350	26,250	—	
16.	Sikkim Consumers Co operative Society	1975-76	-do-	12,320	25	3,08,000	—	(f) The Dikchu Copper Zinc Project is not yet implemented. The amount of Rs. 10.10 lakhs shown as investment in the Project is actually the expenditure incurred in the investigative works by way of labour charges and other incidental charges.
		1976-77	Equity Shares	4000	25	1,00,000	—	
17.	Joint Ventures	1976-77	Equity Shares	1020 (51%)	100	1,02,000	—	
18.	Dikchu Copper Zinc Project	1977-78	(f)	(f)	(f)	10,10,000	—	
19.	Wood Working Centre, Singtam (g)	1977-78	Equity shares	1020	100	1,02,000	—	(g) Detailed information is awaited.
Total : Bank and Co-operatives Societies Shares						16,48,250	—	
GRANTD TOTAL :						14,19,40,711	1,06,02,078	

Reconciliation Statement between Statement No. 12 and Statement No. 13 during 1990-91

Investment as per Statement No. 12	Rs.	Investment as per Statement No. 13	Rs.
4860—Capital Outlay on Consumer Industries			
Investment in Indian Telephone Industries	9,90,606	(i) Indian Telephone Industries	9,90,606
Investment in Sikkim Jewels Limited	90,00,000	(ii) Sikkim Jewels Ltd.	90,00,000
Investment in Roller Flour Mills	18,00,000	(iii) Sikkim Flour Mills Limited	18,00,000
Investment in Sikkim Corporation	1,60,00,000	(iv) Sikkim Time Corporation	1,60,00,000
Investment in Ginger processing plant	1,00,000	(v) Ginger processing plant	1,00,000
4885—Other Capital Outlay on Industries and Minerals			
Investment in Industrial financial Institutions	60,00,000	(vi) Sikkim Industrial Development and Investment Corporation	60,00,000

**STATEMENT No. 14—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1990-91 AND THE PRINCIPAL
SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THE EXPENDITURE**

CAPITAL AND OTHER EXPENDITURE	On 1st April, 1990 (In lakhs of rupees)	During the year	On 31st March 1991
Capital Expenditure			
A. Capital Account of General Services	<u>14,57.16</u>	<u>2,53.34</u>	<u>17,10.50</u>
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture	14,12.38	3,44.61	17,56.99
(b) Health and Family Welfare	6,34.50	2,17.64	8,52.14
(c) Water Supply, Sanitation, Housing and Urban Development	37,29.14	8,71.73	46,00.87
(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	6.43	..	6.43
(g) Social Welfare and Nutrition	27.08	..	27.08
(h) Others	1.82	..	1.82
Total—B—Capital Account of Social Services	<u>58,11.35</u>	<u>14,33.98</u>	<u>72,45.33</u>
C. Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities	11,97.50	1,44.86	13,42.36
(b) Capital Account of Energy	71,78.25	16,66.78	88,45.03
(f) Capital Account of Industry and Minerals	9,73.84	3,44.62	13,18.46
(g) Capital Account of Transport	1,10,07.48	11,74.04	1,21,81.52
(j) Capital Account of General Economic Services	2,55.75	19.93	2,75.68
Total—C—Capital Account of Economic Services	<u>2,06,12.82</u>	<u>33,50.23</u>	<u>2,39,63.05</u>
Total—Capital Expenditure	<u>2,78,81.33</u>	<u>50,37.55</u>	<u>3,29,18.88</u>
Loans and Advances			
Loans and Advances for various services			
Social and Community Services	(—) 13.48	..	(—) 13.48
General Economic Services	18.97	(—) 0.06	18.91
Agriculture and Allied Services	53.77		53.77
Industry and Minerals	5,94.90	1,03.78	6,98.68
Transport and Communications	2.85	(—) 1.13	1.72
Loans to Government Servants, etc.	1,77.94	18.73	1,96.67
Miscellaneous Loans	50.58	(—) 0.03	50.55
Total—Loans and Advances	<u>8,85.53</u>	<u>1,21.29</u>	<u>10,06.82</u>
Appropriation to Contingency Fund	<u>50.00</u>	<u>..</u>	<u>50.00</u>
Total—Capital and Other Expenditure	<u>2,88,16.86</u>	<u>51,58.84</u>	<u>3,39,75.70</u>

STATEMENT No. 14—*Concl'd.*

	On 1st April, 1990	During the year (In lakhs of rupees)	On 31st March, 1991
Principal Sources of Funds			
Revenue Surplus	2,05,14.14	31,37.63	2,36,51.77
Debt :—			
Internal Debt of State Government	33,34.35	15,28.67	48,63.02
Loans and Advances from the Central Government	66,88.30	9,33.78	76,22.08
Small Savings, Provident Funds, etc.	12,50.71	3,11.35	15,62.06
Total—Outstanding Debt	1,12,73.36	27,73.80	1,40,47.16
Contingency Fund			
Contingency Fund	(—) 0.16	(—) 15.77	(—) 15.93
Reserve Fund	89.09	..	89.09
Net Balances under Deposits and Advances etc.	3,49.49	(—) 3,09.04	40.45
Other than those shown separately			
Remittances	(—) 5,84.20	5,38.78	(—) 45.42
Total—Debt and other Obligations	1,11,27.58	29,87.77	1,41,15.35
Deduct :—			
(I) Cash Balances	3,77.16	16,88.01	20,65.17
(II) Investments	24,49.67	(—) 7,21.45	17,28.22
Net Provision of Funds	2,88,14.89*	51,58.84	3,39,73.73

*Difference of Rs. 1.97 lakhs is due to proforma correction in 1980-81 Accounts.

STATE OF NEW YORK - SENATE - JANUARY 1, 1900.

1900.

RECEIPTS		EXPENDITURES	
(1) 1900-1901	588,142.00	21,288.00	30,311.33
(2) 1901-1902	54,400.00	1,151.42	158.37
(3) 1902-1903	7,331.18	10,220.01	21,221.15
(4) 1903-1904			
(5) 1904-1905			
(6) 1905-1906			
(7) 1906-1907			
(8) 1907-1908			
(9) 1908-1909			
(10) 1909-1910			
(11) 1910-1911			
(12) 1911-1912			
(13) 1912-1913			
(14) 1913-1914			
(15) 1914-1915			
(16) 1915-1916			
(17) 1916-1917			
(18) 1917-1918			
(19) 1918-1919			
(20) 1919-1920			
(21) 1920-1921			
(22) 1921-1922			
(23) 1922-1923			
(24) 1923-1924			
(25) 1924-1925			
(26) 1925-1926			
(27) 1926-1927			
(28) 1927-1928			
(29) 1928-1929			
(30) 1929-1930			
(31) 1930-1931			
(32) 1931-1932			
(33) 1932-1933			
(34) 1933-1934			
(35) 1934-1935			
(36) 1935-1936			
(37) 1936-1937			
(38) 1937-1938			
(39) 1938-1939			
(40) 1939-1940			
(41) 1940-1941			
(42) 1941-1942			
(43) 1942-1943			
(44) 1943-1944			
(45) 1944-1945			
(46) 1945-1946			
(47) 1946-1947			
(48) 1947-1948			
(49) 1948-1949			
(50) 1949-1950			
(51) 1950-1951			
(52) 1951-1952			
(53) 1952-1953			
(54) 1953-1954			
(55) 1954-1955			
(56) 1955-1956			
(57) 1956-1957			
(58) 1957-1958			
(59) 1958-1959			
(60) 1959-1960			
(61) 1960-1961			
(62) 1961-1962			
(63) 1962-1963			
(64) 1963-1964			
(65) 1964-1965			
(66) 1965-1966			
(67) 1966-1967			
(68) 1967-1968			
(69) 1968-1969			
(70) 1969-1970			
(71) 1970-1971			
(72) 1971-1972			
(73) 1972-1973			
(74) 1973-1974			
(75) 1974-1975			
(76) 1975-1976			
(77) 1976-1977			
(78) 1977-1978			
(79) 1978-1979			
(80) 1979-1980			
(81) 1980-1981			
(82) 1981-1982			
(83) 1982-1983			
(84) 1983-1984			
(85) 1984-1985			
(86) 1985-1986			
(87) 1986-1987			
(88) 1987-1988			
(89) 1988-1989			
(90) 1989-1990			
(91) 1990-1991			
(92) 1991-1992			
(93) 1992-1993			
(94) 1993-1994			
(95) 1994-1995			
(96) 1995-1996			
(97) 1996-1997			
(98) 1997-1998			
(99) 1998-1999			
(100) 1999-2000			

STATE OF NEW YORK - SENATE - JANUARY 1, 1900.

**B—DEBT, CONTINGENCY FUND
AND PUBLIC ACCOUNT**

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

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND				
Receipt Heads (Revenue Account) (a)	..	1,59,52,38,765	..	..
Expenditure Heads (Revenue Account) (b)	..	..	1,28,14,75,811	..
Expenditure Heads (Capital Account) (b)	..	..	50,37,54,903	..
E—Public debt (c)				
6003—Internal Debt of the State Government	Cr. 33,34,36,031	15,54,38,381	25,71,573	Cr. 48,63,02,839
6004—Loans and Advances from the Central Government	Cr. 66,88,30,321	12,33,26,250	2,99,47,648	Cr. 76,22,08,923
Total : E—Public Debt (c)	Cr. 1,00,22,66,352	27,87,64,631	3,25,19,221	Cr. 1,24,85,11,762
F. Loans and Advances (d)				
Loans and Advances by the State Government	Dr. 8,85,52,899	22,35,887	1,43,65,117	Dr. 1,00,82,129
Total : Part I—Consolidated Fund		1,87,62,39,283	1,83,21,15,052	
PART II—CONTINGENCY FUND				
H—Transfer to Contingency Fund				
8000—Contingency Fund				
Appropriation from the Consolidated Fund	Cr. 50,00,000	..	..	Cr. 50,00,000
Education	Dr. 1,00,000	1,00,000	..	..
Scheduled Tribes and other Backward Classes	Dr. 15,811	..	..	Dr. 15,811
Fisheries	Dr. 3,00,000	..	..	Dr. 3,00,000
Agriculture	Dr. 2,51,161*	2,51,161	..	..
Natural Calamities	Dr. 8,50,000	..	..	Dr. 8,50,000
Social Security and Welfare	Dr. 50,000	..	..	Dr. 50,000
Administration of Justice	Dr. 3,07,000	..	..	Dr. 3,07,000
Medical	Dr. 8,70,013	..	..	Dr. 8,70,013
Co-operation	Dr. 17,00,000	..	..	Dr. 17,00,000
Land Revenue	.. *	..	..	..
Power	Dr. 20,000	20,000	..	..
Transport and Communication	Dr. 5,467	..	..	Dr. 5,467
Secretariat General Services	Dr. 5,45,935	..	..	Dr. 5,45,935
Village and District Industries	.. *	..	..	..
Tourism	..	..	19,47,673	Dr. 19,47,673
Total : Part II—Contingency Fund	Dr. 15,387	3,71,161	19,47,673	Dr. 15,91,899*

*Difference in closing balance of 1989-90 and opening balance of 1990-91 of Rs. 22,318, Rs. 93,030 and Rs. 15,348 respectively under Agriculture, Land Revenue and Village and District Industries is due to proforma correction made in this year. An amount of Rs. 22,318 and Rs. 93,030 shown unrecovered respectively against Agriculture and Land Revenue till 1989-90 were actually adjusted in the year 1986-87. But owing to wrong advice received from the State Government, the amounts in question were adjusted against Village and District Industries in 1986-87. Hence the proforma correction.

**As to the excess drawal of Rs. 15,91,899 over the balance available in the fund. The matter is under correspondence with the State Government.

STATEMENT No. 15—Contd.

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
PART—III PUBLIC ACCOUNT—Contd.				
(c)—Other Accounts				
8670—Cheques and Bills				
104—Treasury Cheques	Cr. 3,67,07,633	1,00,52,29,630	1,03,11,27,183	Cr. 1,08,10,080
Total : 8670—Cheques and Bills	Cr. 3,67,07,633	1,00,52,29,630	1,03,11,27,183	Cr. 1,08,10,080
8671—Departmental Balances				
101—Civil	Cr. 12,81,650	15,03,23,843	15,83,24,053	Dr. 67,18,560
Total : 8671—Departmental Balances	Cr. 12,81,650	15,03,23,843	15,83,24,053	Dr. 67,18,560
8672—Permanent Cash Imprest				
101—Civil	Dr. 35,62,324	..	6,500	Dr. 35,68,824
Total : 8672—Permanent Cash Imprest	Dr. 35,62,324	..	6,500	Dr. 35,68,824
8673—Cash Balance				
Investment Account				
101—Cash Balance Investment Account	Dr. 24,03,83,720	55,72,00,000	48,50,55,000	Dr. 16,82,38,720
Total : 8673—Cash Balance Investment Account	Dr. 24,03,83,720	55,72,00,000	48,50,55,000	Dr. 16,82,38,720
Total—(c)—Other Accounts	Dr. 20,59,56,761	1,71,27,53,473	1,67,45,12,736	Dr. 16,77,16,024
Total : L—Suspense and Miscellaneous	Dr. 23,41,32,079	1,71,42,55,821	1,67,67,02,240	Dr. 19,65,78,498
M—Remittances				
(a) Money Orders and other Remittances				
8782—Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer				
102—Public Works Remittances	Cr. 37,47,70,518	27,05,80,095	26,75,84,831	Cr. 37,77,65,782
103—Forest Remittances	Cr. 8,39,40,543	8,45,39,657	8,93,50,584	Cr. 7,91,29,616
108—Other Departmental Remittances	Dr. 51,70,50,591	58,16,21,911	52,59,28,928	Dr. 46,13,57,608
Total : 8782—Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer	Dr. 5,83,39,530	93,67,41,663	88,28,64,343	Dr. 44,62,210
Total : (a)—Money Orders and Other Remittances	Dr. 5,83,39,530	93,67,41,663	88,28,64,343	Dr. 44,62,210

STATEMENT No. 15—*Concl'd.*

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
PART III—PUBLIC ACCOUNT—<i>Concl'd.</i>				
M—Remittances—<i>Concl'd.</i>				
(b)—Inter-Government Adjustment Account				
8786—Adjusting Account between Central and State Governments				
Other Items:	Dr. 81,690	..	..	Dr. 81,690
Total—8786—Adjusting Account between Central and State Government	Dr. 81,690	..	..	Dr. 81,690
Total—(b)—Inter Government Adjustment Account	Dr. 81,690	..	..	Dr. 81,690
Total—M—Remittances	Dr. 5,84,21,220	93,67,41,663	88,28,64,343	Dr. 45,43,900
Total—Part III—Public Account	Dr. 13,44,61,315	2,74,10,62,385	2,61,48,09,103	Dr. 82,08,033
Total—Receipts/Disbursements (Parts I, II and III)	..	4,61,76,72,829(a)	4,44,88,71,828(b)	..
N—Cash Balance				
8999—Cash Balance				
102—Deposits with other Banks				
Total—N—Cash Balance		3,77,15,933	20,65,16,934(c)	
Grand Total :		4,65,53,88,762	4,65,53,88,762	

- (a) The total receipt includes Rs. 2,49,39,290 for which necessary supporting documents were not submitted by two public works divisions along with the monthly accounts for January '91 and February '91 (partial) because of reported loss of documents by a fire incident. Though the amount in question has been booked under final head of accounts the same has been kept under objection.
- (b) The total expenditure includes Rs. 5,44,14,407 for which necessary supporting documents were not submitted by public works divisions along with the monthly accounts for January '91 and February '91 (partial) because of reported loss of fire incident. Though the amount in question has been booked under final head of accounts, the same has been kept under objection.
- (c) In addition to the balance of Rs. 20,65.17 lakhs held with the State Bank of Sikkim as on 31-3-1991, a total amount of Rs. 16,82.39 lakhs is also lying with the State Bank of Sikkim under Cash Balance investment account which also forms part of Cash Balance. More Details in Statement No. 6.

**STATEMENT No. 16—DETAILED STATEMENT OF DEBT AND OTHER INTEREST
BEARING OBLIGATIONS OF GOVERNMENT**

Description of Debt	Balance on 1st April, 1990	Additions during the year	Discharge during the year	Balance on 31st March, 1991
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E—Public Debt				
6003—Internal debt of the State Government				
101 (a)—Market Loan	9,37,00,000	6,11,00,000	..	15,48,00,000
103—Loans from Life Insurance Corporation of India	97,40,000	40,00,000	4,72,000	1,32,68,000
104—Loans from General Insurance Corporation of India	46,80,000	3,00,000	2,20,000	47,60,000
108—Loans from National Co-operative Development Corporation	60,07,300	..	5,19,300	54,88,600
109—Loans from other Institution :				
(a) Loans from Rural Electrification Corporation	18,98,40,686	5,42,35,300	11,32,273	24,29,43,713
(b) Loans from National Insurance Corporation	22,12,000	..	2,28,000	19,84,000
(c) Loans from Power Finance Corporation	2,72,56,045	3,58,03,081	..	6,30,59,126
Total : 6003—Internal debt of the State Government	<u>33,34,36,031</u>	<u>15,54,38,381</u>	<u>25,71,573</u>	<u>48,63,02,839</u>
6004—Loans and Advances from the Central Government				
01—Non-Plan Loans				
102—Share of Small Savings Collections	19,25,68,000	4,41,00,000	7,52,000	23,59,16,000
201—House Building Advances	21,14,500	13,61,250	3,69,125	31,06,625
Total : 01—Non-Plan Loans	<u>19,46,82,500</u>	<u>4,54,61,250</u>	<u>11,21,125</u>	<u>23,90,22,625</u>
02—Loans for State/Union Territory Plan Schemes				
101—Block Loans	6,03,86,900	6,80,65,000	40,25,792	12,44,26,108
104—Consolidated block loan 1984—89	23,35,00,647	..	1,71,60,000	21,63,40,647
Total : 02—Loans for State/Union Territory Plan Schemes	<u>29,38,87,547*</u>	<u>6,80,65,000</u>	<u>2,11,85,792</u>	<u>34,07,66,755</u>
03—Loans for Central Plan Schemes				
321—Village and Small Industries	14,580	..	10,416	4,164
Total : 03—Loans for Central Plan Scheme	<u>14,580</u>	<u>..</u>	<u>10,416**</u>	<u>4,164</u>

STATEMENT No. 16—Contd.

Description of Debt	Balance on 1st. April, 1990	Additions during the year	Discharge during the year	Balance on 31st. March, 1991
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
6004—Loans and Advances from the Central Government—Concl'd.				
04—Loans for Centrally Sponsored Plan Scheme				
(a) Police				
(i) Modernisation of Police Force	10,76,280	1,70,000	47,640	11,98,640
Total—(a) Police	10,76,280	1,70,000	47,640	11,98,640
(b) Soil and Water Conservation				
(i) Integrated Soil Conservation in Himalayas	1,09,48,516	..	8,52,204	1,00,96,312
(ii) Soil Conservation in the Catchment of River Valley Tista	1,01,95,016	63,75,000	9,03,328	1,56,66,688
Total—(b) Soil and Water Conservation	2,11,43,532	63,75,000	17,55,532	2,57,63,000
(c) Dairy Development	9,54,800	..	79,567	8,75,233
(d) Roads of Economic Importance	33,72,000	..	1,62,000	32,10,000
(e) Integrated Development of Small and Medium Towns	43,64,000	29,75,000	..	73,39,000
(f) Strengthening of State Land Use Board	2,85,073	2,80,000	20,576	5,44,497
(h) Strengthening of Public Distribution for running Mobile Fair Price Shop	3,00,000	..	75,000	2,25,000
Total : 04—Loans for Centrally Sponsored Plan Scheme	3,14,95,685	98,00,000	21,40,315	3,91,55,370
06—Ways and Means Advances				
101—Ways and Means Advances for Plan Schemes	1,15,00,000	..	..	1,15,00,000
Total : 06—Ways and Means Advances	1,15,00,000	..	..	1,15,00,000
07—Pre-1984-85 Loans				
107—Pre-1979-80 Consolidated Loans for Productive and Semi- productive purposes	3,24,00,000	..	12,96,000	3,11,04,000
108—1979—84—Consolidated Loans	10,48,50,000	..	41,94,000	10,06,56,000
Total: 07—Pre-1984-85 Consolidated Loans	13,72,50,000	..	54,90,000	13,17,60,000
Total : 6004—Loans and Advances from the Central Government	66,88,30,312	12,33,26,250***	2,99,47,648	76,22,08,914
Total : E—Public Debt	1,00,22,66,343	27,87,64,631	3,25,19,221	1,24,85,11,753

STATEMENT No. 16—*Concl'd.*

Description of Debt	Balance on 1st. April 1990	Additions during the year	Discharge during the year	Balance on 31st. March 1991
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005—State Provident Funds				
01—Civil				
101—General Provident Funds	12,48,08,072	4,65,82,681	1,51,48,132	15,59,42,621
Total : 8005—State Provident Funds	12,48,08,072	4,65,82,681	1,54,48,132	15,59,42,621
Total : (b) Provident Funds	12,48,08,072	4,65,82,681	1,54,48,132	15,59,42,621
(c) Other Accounts—				
8011—Insurance and Pension Funds				
105—State Government Insurance Funds	2,64,065	..	..	2,64,065
Total : 8011—Insurance and Pension Funds	2,64,065	..	..	2,64,065
Total : (c) Other Accounts	2,64,065	..	..	2,64,065
Total—I. Small Savings, Provident Funds etc.	12,50,72,137	4,65,82,681	1,54,48,132	15,62,06,686
Grand Total :	1,12,73,38,480	32,53,47,312	4,79,67,353	1,40,47,18,439

NOTES—

*The closing balances have been bifurcated into opening balances as per Ministry of Finance, Government of India letter No. F. 7(21)-FCD/90 dated 1.11.90 conveying the recommendation of 9th Finance Commission and the difference of Rs. 9 between closing balance and opening balance for the year 1989-90 and 1990-91 was due to ignoring fraction of rupee at the time of consolidation of 1984-89 Block Loan.

**Rs. 10,416 includes Rs. 8,332 being excess amount repaid by the State Govt. by mistake during 1990-91 against a loan of Rs. 1.00 lakh which State Govt. did not obtain from the Ministry of Industry, Govt. of India.

*** (a) Rs. 12,33.26 lakhs does not include Rs. 78.37 lakhs being the loans and advances received from the Government of India during the year 1990-91 as the same was not credited into accounts by the State Govt. during the financial year 1990-91.

(b) Rs. 12,33.26 lakhs also includes Rs. 70.56 lakhs being the loans and advances received from the Government of India during the previous financial year i.e. 1989-90 and credited into Government Accounts during the current financial year of 1990-91 only.

STATEMENT No. 17—DETAILED STATEMENT OF LOANS AND ADVANCES BY GOVERNMENT

Head of Account	Balance on 1st. April 1990	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1991	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. Loans and Advances—						
I. Loans for Social Services						
6210—Loans for Medical and Public Health						
80—General						
800—Other Loans	(—)650	..	(—)650	..	(—)650*	..
Total : 6210—Loans for Medical and Public Health	(—)650	..	(—)650	..	(—)650	..
6216—Loans for Housing						
02—Urban Housing						
201—Loans to Housing Board	(—)13,47,169	..	(—)13,47,169	..	(—) 13,47,169 *	..
Total : 6216—Loans for Housing	(—)13,47,169	..	(—)13,47,169	..	(—) 13,47,169	..
Total I—Loans for Social Services	(—)13,47,819	..	(—)13,47,819	..	(—) 13,47,819	..
II—Loans for Economic Services						
(i)— Agriculture and Allied Services						
6401—Loans for Crop Husbandry						
800—Other Loans (Advances to Cultivators)	15,99,822	..	15,99,822	..	15,99,822	..
Total : 6401—Loans for Crop Husbandry	15,99,822	..	15,99,822	..	15,99,822	..
6403—Loans for Animal Husbandry						
103—Poultry Development	3,26,674	..	3,26,674	..	3,26,674	..
105—Piggery Development	4,16,238	..	4,16,238	..	4,16,238	..
190—Loans to Public Sector and Other Undertakings (Sikkim Livestock Development Corporation)	7,93,492	..	7,93,492	..	7,93,492	..
800—Other Loans	(—) 462	..	(—) 462	..	(—) 462	..
Total : 6403—Loans for Animal Husbandry	15,35,942	..	15,35,942	..	15,35,942	..

*Minus balance is under investigation.

STATEMENT No. 17—Contd.

Head of Account	Balance on 1st. April 1990	Advance during the year	Total	Recovered during the year	Balance on 31st. March 1991	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Loans and Advances—Contd.						
II.—Loans for Economic Services—Contd.						
(i)—Loans for Agriculture and Allied Services—Concld.						
6404—Loans for Dairy Development						
102—Dairy Development Projects (Milk Supply Schemes)	13,12,871	..	13,12,871	..	13,12,871	..
Total : 6404—Loans for Dairy Development	13,12,871	..	13,12,871	..	13,12,871	..
6405—Loans for Fisheries						
800—Other Loans	4,79,681	..	4,79,681	..	4,79,681	..
Total—6405—Loans for Fisheries	4,79,681	..	4,79,681	..	4,79,681	..
6406—Loans for Forestry and Wild Life						
101—Forest Conservation, Development and Regen- eration						
Loans to Wood Working Centre	4,48,747	..	4,48,747	..	4,48,747	..
Total : 6406—Loans for Forestry and Wild Life	4,48,747	..	4,48,747	..	4,48,747	..
6425—Loans for Co-operation						
106—Loans to Multipurpose Rural Co-operatives (Sikkim Consumer Co-operatives)	2,28,740	..	2,28,740	..	2,28,740	.
108—Loans to Other Co- operatives	8,77,392	..	8,77,392	..	8,77,392	..
Total : 6425—Loans for Co-operation	11,06,132	..	11,06,132	..	11,06,132	..
Total—(i)—Loans for Agricul- ture and Allied Services	64,83,195	..	64,83,195	..	64,83,195	..

STATEMENT No. 17—Contd.

Head of Account	Balance on 1st. April, 1990	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1991	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F—Loans and advances—Contd.						
II. Loans for Economic Services—Contd.						
(ii) Loans for Industry and Minerals—						
6851—Loans for Village and Small Industries						
102—Small Scale Industries	(—) 5,71,202	..	(—) 5,71,202	71,769	(—) 6,42,971	..
103—Handloom Industries	76,456	..	76,456	..	76,456	..
104—Handicraft Industries	84,852	..	84,852	..	84,852	..
109—Composite Village and Small Industries—Co-operatives	47,167	..	47,167	..	47,167	..
200—Other Village Industries	27,684	..	27,684	..	27,684	..
Total—6851—Loans for Village and Small Industries	(—) 3,35,043	..	(—) 3,35,043	71,769	(—)4,06,812	..
6853—Loans for non-Ferrous Mining and Metallurgical Industries						
68—Other Mining and Metallurgical Industries						
190—Loans to Public Sector and Other Undertakings (Loans for Sikkim Mining Corporation)						
	1,00,10,577	..	1,00,10,577	..	1,00,10,577	..
Total—6853—Loans for Non-Ferrous Mining and Metallurgical Industries.	1,00,10,577	..	1,00,10,577	..	1,00,10,577	..
6860—Loans for Consumer Industries						
60—Others						
600—Others	4,45,00,000	1,04,50,000	5,49,50,000	..	5,49,50,000	..
Total—6860—Loans for Consumer Industries.	4,45,00,000	1,04,50,000	5,49,50,000	..	5,49,50,000	..
6885—Loans for Other Industries and Minerals						
01—Loans to Industrial Financial Institutions						
190—Loans to Public Sector and other undertakings						
	38,37,500	..	38,37,500	..	38,37,500	..
800—Other Loans	14,76,157	..	14,76,157	..	14,76,157	..
Total—6885—Loans for Other Industries and Minerals	53,13,657	..	53,13,657	..	53,13,657	..
Total—(ii)—Loans for Industry and Minerals	5,94,89,191	1,04,50,000	6,99,39,191	71,769	6,98,67,422	..

STATEMENT No. 17—Contd.

Head of Account	Balance on 1st. April, 1990	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1991	Interest received credited revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(iii) Loans for Transport						
7075—Loans for other Transport Services						
60—Other Transport Services						
800—Other Loans	2,85,031	..	2,85,031	1,12,728	1,72,303	..
Total : 7075—Loans for Other Transport Services	2,85,031	..	2,85,031	1,12,728	1,72,303	..
Total : (iii) Loans for Transport	2,85,031	..	2,85,031	1,12,728	1,72,303	..
(iv) Loans for General Economic Services.						
7452—Loans for Tourism						
01—Tourist Infrastructure						
190—Loans to Public Sector and other undertakings	(—) 9,000	..	(—) 9,000	6,000	(—) 15,000	..
Total : 7452—Loans for Tourism	(—) 9,000	..	(—) 9,000	6,000	(—) 15,000	..
7465—Loans for General Financial and Trading Institutions						
102—Trading Institutions (State Trading Corporation, Sikkim)	8,00,000	..	8,00,000	..	8,00,000	..
Total : 7465—Loans for General Financial and Trading Institutions.	8,00,000	..	8,00,000	..	8,00,000	..
Total (iv) Loans for General Economic Services	7,91,000	..	7,91,000	6,000	7,85,000	..
Total—II—Loans for Economic Services	6,70,48,417	1,04,50,000	7,74,98,417	1,90,497	7,73,07,920	..
III. Loans to Government Servants						
7610—Loans to Government Servants, etc.						
201—House Building Advances	2,32,04,131	37,52,117	2,69,56,248	16,91,778	2,52,64,470	..
202—Advances for Purchase of Motor Conveyances	4,68,617	1,54,000	6,22,617	82,425	5,40,192	..
800—Other Advances	(—)58,78,353	9,000	(—)58,69,353	2,68,187	(—)61,37,540	..
Total : 7610—Loans to Govt. Servants, etc.	1,77,94,395	39,15,117	2,17,09,512	20,42,390	1,96,67,122	..
TOTAL : III—Loans to Govt. Servant	1,77,94,395	39,15,117	2,17,09,512	20,42,390	1,96,67,122	..

STATEMENT No. 17—*Concl.*

Head of Account	Balance on 1st. April, 1990	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1991	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV. Miscellaneous Loans						
7615—Miscellaneous Loans						
202—Miscellaneous Loans	50,57,906	..	50,57,906	3,000	*50,54,906	..
Total: 7615—Miscellaneous Loans	50,57,906	..	50,57,906	3,000	*50,54,906	..
TOTAL (IV) Miscellaneous Loans	50,57,906	..	50,57,906	3,000	50,54,906	..
Total—F—Loans and Advances	8,85,52,899	1,43,65,117	10,29,18,016	22,35,887	10,06,82,129	..

Details of Loans and advance during the year for "PLAN" Scheme :—

Major Head of Account	Amount
1	2
	Rs.
6860—Loans for Consumer Industries	1,04,50,000
TOTAL —	1,04,50,000

*Out of Rs. 50,54,906 under miscellaneous loan, Rs. 50,17,984 represent dues from a private firm M/S Jetmul Bhojraj which was erstwhile banker to the State Government.

As per the order of the Hon'ble Supreme Court vide Appeal No. 4367 of 1986 M/S Jetmul Bhojraj is liable to repay the outstanding loan from the sale proceeds of his own property located at Sikkim. No repayment has been made in this year.

STATEMENT No. 18—STATEMENT SHOWING THE DETAILS OF EARMARKED BALANCES

Name of Reserve Fund 1	Balance as on 1st April, 1990			Balance on 31st March, 1991		
	Cash	Investment	Total	Cash	Investment	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
Reserve Fund not Bearing Interest						
8226—Depreciation/Renewal Reserve Funds						
101—Depreciation Reserve Funds of Government Commercial Departments Undertakings	42,90,236	43,53,618	86,43,854	42,90,236	43,53,618	86,43,854
102—Depreciation Reserve Funds of Government Non-Commercial Departments	..	2,30,212	2,30,212	..	2,30,212	2,30,212
Total :	42,90,236	45,83,830	88,74,066	42,90,236	45,83,830	88,74,066
8229—Development and Welfare Funds						
102 —Development Funds for Medical and Public Health Purposes	916	..	916	916	..	916
Total—Reserve Fund not Bearing Interest	42,91,152	45,83,830	88,74,982	42,91,152	45,83,830	88,74,982

Errata of the Finance Accounts for the year 1990-91

Sl.No.	Page	Line	For	Read
1.	1	1st col. 8th line from bottom	..	The portion "(b)-Taxes on Property and Capital Transaction" is to be inserted.
2.	2	1st col. 8th line from top	..	The portion "(b)-Taxes on Property and Capital Transaction" is to be omitted.
3.	5	3rd col. 11th line from bottom	(c)	C
4.	6	3rd col. 5th line from top	Seervics	Services
5.	6	3rd col. 5th line from top	Connd	Contd.
6.	6	4th col. 4th line from bottom	1,98.2	1,98.92
7.	8	3rd col. 12th line from top	(C)	C
8.	8	4th col. 8th line from bottom	46,59.56	<u>46,59.56</u>
9.	8	4th col. 8th line from bottom	50,37.55	<u>50,37.55</u>
10.	8	4th col. 7th line from bottom	25.72	25.71
11.	10	7th line from bottom	..	The word 'Vehicle' is to be omitted
12.	13	8th line from bottom	Corporation).	Corporation,
13.	16	6th col. 4th line from top	during	during
14.	19	3rd line from top	1990	1991
15.	23	1st col. 1st line from bottom	Social Services	(iii) Social Services
16.	24	1st col. 4th from top	Revenue-	Revenue-Conclq.
17.	24	1st col. 6th line from bottom	C-	(C)-
18.	24	1st col. 6th line from bottom	Grand in aid	Grants-in-aid.
19.	28	1st col. 13th line from top	Profi	Profit

20.	36	1st col. 15th line from top	Medical and Public Health Total: 7-	Total: 7- Medical and Public Health
21.	38	2nd col. 12th line from top	12,46,34,334	<u>12,46,34,334</u>
22.	38	last line	Basic & additional excise duties	Basic and Additional Duties
23.	39	2nd line from bottom	31,94,58	31,94,585
24.	40	4th col. 8th line from top	()3,104	(-) 3,104
25.	42	2nd col. 8th line from bottom	51,34,105	51,34,015
26.	42	last line	balance due	balance is due
27.	43	1st col. 10th line from top	99-Suspense	799-Suspense
28.	43	2nd col. 7th line from top	65,16	65,146
29.	43	2nd col. 8th line from top	1,62,71,1649	1,62,71,169
30.	44	2nd col. 8th line from top	8,52,04,516	8,52,04,515
31.	50	1st col. 6th line from top	Contd	Concl'd.
32.	51	4th col. 3rd line from top	Totar	Total
33.	51	4th col. last line	8,99,809	8,99,890
34.	53	1st col. 10th line from bottom		The portion "01-Marketing and Quality Control" is to be inserted below M.H.2435- Other Agricultural Programmes.
35.	53	1st col. 9th line from bottom	01	101
36.	56	1st col. 7th line from bottom	anu	and
37.	57	2nd col. 6th line from bottom	83,79,515	83,79,513
38.	57	2nd col. 4th line from bottom	(-)55,203	(-) 55,233
39.	60	1st col. 14th line from bottom	Account	Outlay
40.	60	1st col. 5th line from bottom	Account	Outlay

41.	65	3rd col. 6th line from bottom	7,79,000	7,99,000
42.	65	4th col. 6th line from bottom	7,79,000	7,99,000
43.	69	5th col. last line	13,42,921,35,	13,42,35,921
44.	70	1st col. 11th line from top		"799-Suspenses" is to be omitted
45.	71	4th col. 6th line from top	4,61,55,144	4,64,55,144
46.	75	7th col. 7th line from bottom	2,00,0000	2,00,000
47.	78	2nd line from bottom		The word "Shares" is to be omitted.
48.	85	7th line from bottom	Rs.15,348	Rs. 1,15,348
49.	87	1st col. 9th line from bottom	Advances	Civil Advances
50.	88	5th col. last line	41,62,210	44,62,210
51.	89	5th line from bottom	Of fire	of documents by a fire
52.	90	5th col. 11th line from top	54,83,600	54,83,000
53.	92	10th line from bottom	balance have	balance of 1989-90 have
54.	92	10th line from bottom	into opening	into two components under opening
