

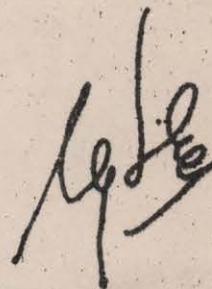
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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1991-92 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 1991-92, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1991-92.



(C.G. SOMIAH)

Comptroller and Auditor General of India

NEW DELHI,

The

- 2 SEP 1993

INTRODUCTORY

1. 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 HEADS :

From 1st April, 1987 a four digit Code has been allotted to the major heads, 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	
	1990-91	1991-92		1990-91	1991-92
	(In lakhs of rupees)			(In lakh of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account)			(Revenue Account)		
A - Tax Revenue			A - General Services		
(a) Taxes on Income and Expenditure			(a) Organs of States		
0021 - Taxes on Income Other than Corporation Tax	3,97.90	4,09.05	2011 - Parliament/State/ Union Territory Legislatures	56.77	67.19
			2012 - President, Vice-President/Governor/Administrator of Union Territories	20.72	20.71
			2013 - Council of Ministers	1,41.51	1,31.45
			2014 - Administration of Justice	69.29	79.87
			2015 - Elections	12.70	32.00
Total - A (a) - Taxes on Income and Expenditure	<u>3,97.90</u>	<u>4,09.05</u>	Total - A (a) - Organs of State	<u>3,00.99</u>	<u>3,31.22</u>
(b) - Taxes on Property and Capital Transactions			(b) - Fiscal Services		
0029 - Land Revenue	27.70	7.65	(i) - Collection of Taxes on Income and Expenditure		
0030 - Stamps and Registration Fees	17.67	15.74	2020 - Collection of Taxes on Income and Expenditure	7.95	10.33
Total - A(b) - Taxes on Property and Capital Transactions	<u>45.37</u>	<u>23.39</u>	Total - A(b) (i) - Collection of Taxes on Income and Expenditure	<u>7.95</u>	<u>10.33</u>
			(ii) Collection of Taxes on Property and Capital Transactions		
			2029 - Land Revenue	52.15	66.82
			2030 - Stamps and Registration	2.02	0.19
			Total -A(b) (ii) - Collection of Taxes on Property and Capital Transactions.	<u>54.17</u>	<u>67.01</u>
			(iii) Collection of Taxes on Commodities and Services		

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts (Revenue Account)	Actuals		Disbursements (Revenue Account) - Contd.	Actuals	
	1990-91	1991-92		1990-91	1991-92
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads (Revenue Account)			Expenditure Heads (Revenue Account) - Contd.		
A - Tax Revenue - Concl'd.			A - General Services - Contd.		
			(b) Fiscal Services - Concl'd.		
(c) Taxes on Commodities and Services -					
0039 - State Excise	6,43.45	6,65.08	2039 - State Excise	26.77	33.50
0040 - Sales Tax	3,07.61	3,27.63	2040 - Sales Tax	8.75	9.88
0041 - Taxes on Vehicles	36.65	37.01	2041 - Taxes on Vehicles	5.26	7.13
0045 - Other Taxes and Duties on Commodities and Services	99.23	81.56	2045 - Other Taxes and Duties on Commodities and Services	8.25	8.63
Total - A (c) - Taxes on Commodities and Services	10,86.94	11,11.28	Total - A(b) (iii) - Collection of Taxes on Commodities and Services	49.03	59.14
Total - A - Tax Revenue	15,30.21	15,43.72	Total - A(b) - Fiscal Services	1,11.15	1,36.48
B - Non-Tax Revenue					
(b) Interest Receipt, Dividends and Profits			(c) Interest Payment and Servicing of Debt		
0049 - Interest Receipts	2,78.42	2,30.59	2049 - Interest Payments	10,44.05	14,87.98
0050 - Dividends and Profits	1,06.02	96.40			
Total - B (b) - Interest Receipts, Dividends and Profits	3,84.44	3,26.99	Total - A(c) - Interest Payment and Servicing of Debt	10,44.05	14,87.98
(c) Other Non-Tax Revenue					
(i) General Services			(d) Administrative Services		
0051 - Public Service Commission	0.18	..	2051 - Public Service Commission	8.33	11.18
			2052 - Secretariat - General Services	2,15.42	2,07.59
			2053 - District Administration	66.03	73.16
			2054 - Treasury and Accounts Administration	67.44	81.07
0055 - Police	2.60	4.81	2055 - Police	6,91.39	9,14.93
			2056 - Jails	12.68	15.85
0058 - Stationery and Printing	37.84	37.12	2058 - Stationery and Printing	78.13	65.37
0059 - Public Works	56.83	50.25	2059 - Public Works	1,05.95	94.42
0070 - Other Administrative Services	56.58	71.99	2070 - Other Administrative Services	1,20.09	1,36.58
			Total - A(d) - Administrative Services	13,65.46	16,00.15
			(c) Pensions and Miscellaneous General Service.		

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1990-91	1991-92		1990-91	1991-92
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account) - Contd.			(Revenue Account) - Contd.		
B - Non-Tax Revenue - Contd.			A - General Services - Concl'd.		
0071 - Contributions and Recoveries towards Pension and Other Retirement Benefits	0.69	0.27	2071 - Pensions and Other Retirement Benefit	1,29.80	1,80.38
0075 - Miscellaneous General Services	5,14.06	6,19.14	2075 - Miscellaneous General Services	11.74	10.53
Total - B(c) (i) - General Services	<u>6,68.78</u>	<u>7,83.58</u>	Total - A(e) - Pensions and Miscellaneous General Services.	<u>1,41.54</u>	<u>1,90.91</u>
			Total - A - General Services	<u>29,63.19</u>	<u>37,46.74</u>
			B - Social Services		
(ii) Social Services			(a) Education, Sports, Art and Culture -		
0202 - Education, Sports, Art and Culture	11.47	9.11	2202 - General Education	22,32.96	25,01.61
			2203 - Technical Education	13.30	12.77
			2204 - Sports and Youth Services	38.34	42.15
			2205 - Art and Culture	74.55	80.92
			Total - B (a) - Education, Sports, Art and Culture	<u>23,59.15</u>	<u>26,37.45</u>
			(b) Health and Family Welfare -		
0210 - Medical and Public Health	4.60	6.35	2210 - Medical and Public Health	6,79.06	9,17.03
			2211 - Family Welfare	1,14.10	1,48.23
			Total - B(b) - Health and Family Welfare	<u>7,93.16</u>	<u>10,65.26</u>
			(c) Water Supply, Sanitation, Housing and Urban Development		
0215 - Water Supply and Sanitation	4.22	6.21	2215 - Water Supply and Sanitation	2,91.23	3,74.37
			2216 - Housing	2,44.44	2,56.50
			2217 - Urban Development	1,00.36	1,12.64
			Total - B(c)-Water Supply, Sanitation, Housing and Urban Development	<u>6,36.03</u>	<u>7,43.51</u>
			(d) Information and Broadcasting		
0220 - Information and Publicity	5.35	2.32	2220 - Information and Publicity	52.20	63.71
			Total - B(d) Information and Broadcasting	<u>52.20</u>	<u>63.71</u>

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1990-91	1991-92		1990-91	1991-92
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account) - Contd.			(Revenue Account) - Contd.		
B- Non-Tax Revenue - Contd.			B - Social Services - Concl'd.		
			(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
			2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,24.12	1,44.09
			Total - B(e) - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	<u>1,24.12</u>	<u>1,44.09</u>
			(f) Labour and Labour Welfare		
0230 - Labour and Employment	1.56	3.04	2230 - Labour and Employment	7.50	6.67
			Total - B(f)-Labour and Labour Welfare	<u>7.50</u>	<u>6.67</u>
			(g) Social Welfare and Nutrition -		
0235 - Social Security and Welfare	0.19	0.41	2235 - Social Security and Welfare	1,12.71	1,10.81
			2236 - Nutrition	76.74	1,17.27
			2245 - Relief on account of Natural Calamities	83.53	3,01.40
			Total - B(g) - Social Welfare and Nutrition	<u>2,72.98</u>	<u>5,29.48</u>
			(h) Others -		
0250 - Other Social Services	...	0.02	2250 - Other Social Services.	32.78	34.83
			2251 - Secretariat - Social Services	11.01	12.46
Total - B(c)(ii) - Social Services	<u>27.64</u>	<u>27.46</u>	Total - B(h) - Others	<u>43.79</u>	<u>47.29</u>
(iii) Economic Services			Total - B- Social Services-	<u>42,88.93</u>	<u>52,37.46</u>
			C - Economic Services-		
			(a) Agriculture and Allied Activities-		
0401 - Crop Husbandry	14.43	40.70	2401 - Crop Husbandry	5,42.68	6,40.58
			2402 - Soil and Water Conservation	3,53.34	4,52.35
0403 - Animal Husbandry	13.76	17.63	2403 - Animal Husbandry	2,76.04	3,40.72
			2404 - Dairy Development	27.70	33.40
0405 - Fisheries	0.74	0.77	2405 - Fisheries	32.01	34.96
0406 - Forestry and Wild Life	1,11.12	1,09.74	2406 - Forestry and Wild Life	7,07.72	8,66.48

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1990-91 (In lakhs of rupees)	1991-92 (In lakhs of rupees)		1990-91 (In lakhs of rupees)	1991-92 (In lakhs of rupees)
Receipt Heads (Revenue Account) - Contd.			Expenditure Heads (Revenue Account) - Contd.		
B - Non-Tax Revenue - Contd.			C - Economic Services - Contd.		
0407 - Plantations	1,40.37	1,44.15	2407 - Plantations	56.00	63.26
0408 - Food Storage and Warehousing	1.71	2.28	2408 - Food Storage and Warehousing	45.89	61.12
0425 - Co-operation	..	2.61	2415 - Agricultural Research and Education	50.65	63.91
0435 - Other Agricultural Programmes	1.46	3.04	2425 - Co-operation	81.00	92.50
			2435 - Other Agricultural Programmes	51.30	55.51
			Total - C(a)-Agriculture and Allied Activities	<u>22,24.33</u>	<u>27,04.79</u>
			(b) Rural Development -		
0506 - Land Reforms	..	0.09	2501 - Special Programmes for Rural Development	88.28	80.65
0515 - Other Rural Develop- ment Programmes	1.23	1.82	2505 - Rural Employment	38.72	58.70
			2515 - Other Rural Development Programmes	1,12.20	1,30.82
			Total - C(b) - Rural Development	<u>2,39.20</u>	<u>2,70.17</u>
			(d) Irrigation and Flood Control		
0702 - Minor Irrigation	0.77	1.86	2702 - Minor Irrigation	1,94.25	2,42.88
			2711 - Flood Control and Drainage	4.67	14.88
			Total - C (d) - Irrigation and Flood Control	<u>1,98.92</u>	<u>2,57.76</u>
			(c) Energy		
0801 - Power	2,62.36	2,90.64	2801 - Power	6,98.19	8,08.52
0810 - Non-Conventional Sources of Energy	..	1.00	2810 - Non-Conventional Sources of Energy	26.76	44.03
			Total - C (e) - Energy	7,24.95	8,52.55
			(f) Industry and Minerals		
0851 - Village and Small Industries	18.24	22.15	2851 - Village and Small Industries	2,25.99	2,65.06
0852 - Industries	11.97	16.81	2852 - Industries	0.81	3.40
0853 - Non-ferrous Mining and Metallurgical Industries	5.42	0.75	2853 - Non-ferrous Mining and Metallurgical Industries	25.56	30.73
			Total - C (f) - Industry and Minerals	<u>2,52.36</u>	<u>2,99.19</u>
			(g) Transport		
1055 - Road Transport	9,85.09	10,28.97	3054 - Roads and Bridges	7,87.83	7,93.89
			3055 - Road Transport	9,11.06	10,60.22
			Total - C (g) - Transport	<u>16,98.89</u>	<u>18,54.11</u>

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1990-91	1991-92		1990-91	1991-92
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account) - Contd.			(Revenue Account)-Contd.		
B - Non Tax Revenue - Concl'd.			C - Economic Services - Concl'd.		
			(i) Science Technology and Environment		
			3425 - Other Scientific Research	32.96	43.84
			3435 - Ecology and Environment	22.17	32.91
			Total - C (i) - Science Technology and Environment	<u>55.13</u>	<u>76.75</u>
			(j) General Economic Services		
			3451 - Secretariat- Economic Services	27.94	36.52
1452 - Tourism	19.20	40.85	3452 - Tourism	1,08.23	1,29.11
			3454 - Census Surveys and Statistics	26.18	28.47
1475 - Other General Economic Services	0.65	0.58	3475 - Other General Economic Services	6.51	15.62
Total - B(c) (iii)- Economic Services	<u>15,88.52</u>	<u>17,26.44</u>	Total - C (j) - General Economic Services	<u>1,68.86</u>	<u>2,09.72</u>
Total - B (c) - Other Non-Tax Revenue	<u>22,84.94</u>	<u>25,37.48</u>			
Total - B - Non-Tax Revenue	<u>26,69.38</u>	<u>28,64.47</u>	Total - C - Economic Services	<u>55,62.62</u>	<u>65,25.04</u>
C - Grants-in-aid and Contributions					
1601 - Grants-in-aid from Central Government	96,32.88	1,12,86.22			
1603 - States' Share of Union Excise Duties	21,19.92	25,49.29			
Total - C-Grants-in-aid and Contributions	<u>1,17,52.80</u>	<u>1,38,35.51</u>			
Total - Receipt Heads (Revenue Account)	<u>1,59,52.39</u>	<u>1,82,43.70</u>	Total - Expenditure Heads (Revenue Account)	<u>1,28,14.76</u>	<u>1,55,09.24</u>
			(Revenue Surplus)	<u>31,37.63</u>	<u>27,34.46</u>
			(2) - Capital, Public Debt, Loan, etc.		
			Expenditure Heads (Capital Account)	<u>50,37.55</u>	<u>68,30.51</u>
E - Public Debt			E - Public Debt		
6003 - Internal Debt of the State Government	15,54.38	12,25.13	6003 - Internal Debt of the State Government	25.71	49.14

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Concl'd.

Receipts	Actuals		Disbursements	Actuals	
	1990-91	1991-92		1990-91	1991-92
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account) - Contd.			(Revenue Account) - Contd.		
E - Public Debt. - Concl'd.			E - Public Debt. - Concl'd.		
6004 - Loans and Advances from the Central Government	12,33,26	11,48.21	6004 - Loans and Advances from the Central Government	2,99.48	3,30.19
Total - E - Public Debt	<u>27,87.64</u>	<u>23,73.34</u>	Total - E - Public Debt	<u>3,25.19</u>	<u>3,79.33</u>
F - Loans and Advances	22.36	30.41	F - Loans and Advances	1,43.65	41.52
Total - Consolidated Fund	<u>1,87,62.39</u>	<u>2,06,47.45</u>	Total - Consolidated Fund	<u>1,83,21.15</u>	<u>2,27,60.60</u>

PART II - CONTINGENCY FUND

8000 - Contingency Fund	3.71	54.22	8000 - Contingency Fund	19.48	..
Total - Contingency Fund	<u>3.71</u>	<u>54.22</u>	Total - Contingency Fund	<u>19.48</u>	<u>..</u>

PART III - PUBLIC ACCOUNT

I - Small Savings, Provident Funds, etc.			I - Small Savings, Provident Funds, etc.		
(b) - Provident Funds- Insurance and Pension Funds	4,65.83	5,74.11	(b) - Provident Funds	1,54.48	1,94.52
Total - I - Small Savings Provident Funds, etc	<u>4,65.83</u>	<u>5,74.11</u>	Total - I - Small Savings, Provident Funds, etc.	<u>1,54.48</u>	<u>1,94.52</u>
K - Deposits and Advances			K - Deposits and Advances		
(b) Deposits not bearing interest	4,34.82	5,47.55	(b) Deposits not bearing interest	3,97.94	4,36.04
Total - K - Deposits and Advances	<u>4,34.82</u>	<u>5,47.55</u>	Total - K - Deposits and Advances	<u>3,97.94</u>	<u>4,36.04</u>
L - Suspense and Miscellaneous			L - Suspense and Miscellaneous		
(b) Suspense	15.02	74.33	(b) Suspense	21.90	65.55
(c) Other Accounts	1,71,27.54	2,24,70.35	(c) Other Accounts	1,67,45.13	2,23,74.78
Total - L - Suspense and Miscellaneous	<u>1,71,42.56</u>	<u>2,25,44.68</u>	Total - L - Suspense and Miscellaneous	<u>1,67,67.03</u>	<u>2,24,40.33</u>
J - Reserve Funds - General and other Reserve Funds			J - Reserve Funds - General and other Reserve Funds		
				0.50	0.50
Total - J - Reserve Funds			Total - J - Reserve Funds	0.50	0.50

STATEMENT No. 1 - Contd.

PART I - PUBLIC ACCOUNT - Concl'd.

Receipts	Actuals		Disbursements	Actuals	
	1990-91	1991-92		1990-91	1991-92
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads (Revenue Account) - Concl'd.			Expenditure Heads (Revenue Account) - Concl'd.		
M - Remittances			M - Remittances		
(a) Money Orders, Remittances and Adjustments between the Officers rendering account to the same Accountant General, etc. and Other Remittances	93,67.42	1,18,27.43	(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and other Remittances	88,28.64	1,19,47.88
Total - M - Remittances	<u>93,67.42</u>	<u>1,18,27.43</u>	Total - M - Remittances	<u>88,28.64</u>	<u>1,19,47.88</u>
Total - Public Account	<u>2,74,10.63</u>	<u>3,54,93.77</u>	Total - Public Account	<u>2,61,48.09</u>	<u>3,50,19.27</u>
Total - Receipts (Parts I, II and III)	<u>4,61,76.73</u>	<u>5,61,95.44</u>	Total - Disbursements (Part I, II and III)	<u>4,44,88.72</u>	<u>5,77,79.87</u>
N - Cash Balance	3,77.16	20,65.17	Closing Cash Balance	20,65.17	4,80.74
GRAND TOTAL -	<u>4,65,53.89</u>	<u>5,82,60.61</u>	GRAND TOTAL -	<u>4,65,53.89</u>	<u>5,82,60.61</u>

Explanatory Notes :-

1. There was a revenue surplus of Rs. 27.35 crores in 1991-92 against a surplus of Rs. 31.37 crores in 1990-91. Taking into accounts the transactions other than Revenue Accounts also, there was an overall deficit of Rs. 15.84 crores in 1991-92 against overall surplus of Rs. 16.88 crores in 1990-91. The details are given below:-

	1990-91	1991-92
	(In crores of rupees)	
Opening Cash Balance	(+) 3.77	(+) 20.65
Part I - Consolidated Fund		
(a) Transactions on Revenue Account		
Receipts Heads	(+) 1,59.52	(+) 1,82.44
Expenditure Heads	(-) 1,28.15	(-) 1,55.09
Net Revenue Surplus	(+) 31.37	(+) 27.35
(b) Transactions Other than Revenue Account		
Capital Account - Net	(-) 50.38	(-) 68.31
Public Debt - Net	(+) 24.63	(+) 19.94
Loans and Advances - Net	(-) 1.21	(-) 0.11
Part II - Contingency Fund - Net	(-) 0.16	(+) 0.54
Part III - Public Account - Net	(+) 12.63	(+) 4.75
Closing Balance	(+) 20.65	(+) 4.81
Overall Surplus	(+) 16.88	(-) 15.84

Statement No. 1 - Contd.

2. Receipts from the Government of India :-

Of the total revenue receipts of Rs. 1,82,43.70 lakhs in 1991-92, Rs. 1,38,35.51 lakhs (76 percent of the total Revenue Receipts) were received from Government of India, as shown below :-

	(In lakhs of rupees)
(i) Non-Plan Grants	19,73.64
(ii) Grants for State Plan Schemes	78,57.93
(iii) Grants for Central Plan Schemes	47.89
(iv) Grants for Centrally Sponsored Plan Schemes	14,06.76
(v) States' Share of Union Excise Duties	25,49.29
Total :	<u>1,38,35.51 *</u>

3. Taxation changes during the year :-

No new taxes have been imposed during the financial year 1991-92.

4. Revenue Receipts :-

The increase of Rs. 22,91.31 lakhs in revenue receipts from Rs. 1,59,52.39 lakhs in 1990-91 to Rs. 1,82,43.70 lakhs in 1991-92 was mainly due to more receipts of Grants-in -aid from Central Government (Rs. 1,12,86.22 lakhs as against Rs. 92,32.88 lakhs in the previous year), and States' Share of Union Excise Duties from Central Government (Rs. 25,49.29 lakhs as against Rs. 21,19.92 lakhs in the previous year). Increase in revenue was as under :-

Serial No.	Major Heads of accounts	Actuals		Increase
		1990-91	1991-92	
		(In lakhs of rupees)		
1.	0055 - Police Increase was due to more realisation of receipts under Arms Act and other receipts	2.60	4.81	2.21
2.	0070 - Other Administrative Services Increase was due to more realisation of fines and forfeitures and service fees.	56.58	71.99	15.41
3.	0215 - Water Supply and Sanitation. Increase was due to more realisation of receipts from water supply schemes	4.22	6.21	1.99
4.	0401 - Crop Husbandry Increase was due to more realisation of receipts from Agricultural Farms and Sale of Manures and Fertilisers	14.43	40.70	26.27
5.	0403 - Animal Husbandry Increase was due to more receipt from Poultry Farm.	13.76	17.63	3.87

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

Statement No. 1 - Concl'd.

5. Expenditure on Revenue Account :

The increase of Rs. 26,94.48 lakhs in the expenditure on Revenue Account (Rs. 1,28,14.76 lakhs in 1990-91 to Rs. 1,55,09.24 lakhs in 1991-92) was mainly under :-

Serial No.	Major Heads of account	Actuals		Increase
		1990-91	1991-92	
		(In lakhs of rupees)		
1.	2015 - Elections Increase was due to more expenditure for conduct of Election to Parliament	12.70	32.00	19.30
2.	2049 - Interest Payments Increase was due to more expenditure incurred towards interest payment on other internal debt and State General Provident Fund	10,44.05	14,87.98	4,43.93
3.	2055 - Police Increase was due to more expenditure incurred towards Administration, Training and District Police Force	6,91.39	9,14.93	2,23.54
4.	2202 - General Education Increase was due to more expenditure incurred towards Elementary Education.	22,32.96	25,01.61	2,68.65
5.	2406 - Forestry and Wild Life Increase was due to more expenditure incurred on Environment forestry and Wild Life Preservation.	7,07.72	8,66.48	1,58.76

**STATEMENT No. 2 - CAPITAL OUTLAY - PROGRESSIVE CAPITAL OUTLAY
TO END OF 1991-92**

Serial No.	Major heads of Account	Expenditure to end of 1990-91	Expenditure during 1991-92	Total
1	2	3	4	5
<i>(In lakhs of rupees)</i>				
A -	Capital Account of General Services -			
1.	4059 - Capital Outlay on Public Works	17,10.51	3,96.66	21,07.17
	Total - A - Capital Outlay on Public Works	<u>17,10.51</u>	<u>3,96.66</u>	<u>21,07.17</u>
B -	Capital Account of Social Services -			
(a)	Education, Sports, Art and Culture			
2.	4202 - Capital Outlay on Education, Sports, Art and Culture	17,56.99	3,89.52	21,46.51
	Total -B(a) Education, Sports, Art and Culture	<u>17,56.99</u>	<u>3,89.52</u>	<u>21,46.51</u>
(b)	Health and Family Welfare			
3.	4210 - Capital Outlay on Medical and Public Health	8,52.14	2,74.94	11,27.08
	Total - B(b) - Health and Family Welfare	<u>8,52.14</u>	<u>2,74.94</u>	<u>11,27.08</u>
(c)	Water Supply, Sanitation, Housing and Urban Development			
4.	4215 - Capital Outlay on Water Supply and Sanitation	33,44.29	8,62.76	42,07.05
5.	4216 - Capital Outlay on Housing	11,72.00	1,05.00	12,77.00
6.	4217 - Capital Outlay on Urban Development	84.56	21.06	1,05.62
	Total B(c) - Water Supply, Sanitation, Housing and Urban Development	<u>46,00.85</u>	<u>9,88.82</u>	<u>55,89.67</u>
(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.	<u>6.44</u>	<u>..</u>	<u>6.44</u>
(g)	Social Welfare and Nutrition			
8.	4235 - Capital Outlay on Social Security and Welfare	27.08	1.00	28.08
	Total -B(g) - Social Welfare and Nutrition	<u>27.08</u>	<u>1.00</u>	<u>28.08</u>
(h)	Others			
9.	4250 - Capital Outlay on other Social Services	1.82	..	1.82
	Total - B(h) - Others	<u>1.82</u>	<u>..</u>	<u>1.82</u>
	Total -B-Capital Account of Social Services	<u>72,45.32</u>	<u>16,54.28</u>	<u>88,99.60</u>
C -	Capital Account of Economic Services -			
(a)	Capital Account of Agriculture and Allied Activities			
10.	4401 - Capital Outlay on Crop Husbandry	2,50.36	36.65	2,87.01
11.	4403 - Capital Outlay on Animal Husbandry	2,80.71	58.10	3,38.81
12.	4404 - Capital Outlay on Dairy Development	1,87.76	..	1,87.76
13.	4405 - Capital Outlay on Fisheries	1,09.46	20.33	1,29.79
14.	4406 - Capital Outlay on Forestry and Wild Life	38.96	..	38.96

STATEMENT No. 2 - Contd

Serial No.	Major heads of Account	Expenditure to end of 1990-91	Expenditure during 1991-92	Total
1	2	3	4	5
(In lakhs of rupees)				
15.	4408 - Capital Outlay on Food, Storage and Warehousing	2,77.80	67.83	3,45.63
16.	4415 - Capital Outlay on Agricultural Research and Education	11.42	..	11.42
17.	4425 - Capital Outlay on Co-operation	1,74.44	20.00	1,94.44
18.	4435 - Capital Outlay on other Agricultural Programmes	11.44	..	11.44
	Total - C(a) - Capital Account of Agriculture and Allied Activities	<u>13,42.35</u>	<u>2,02.91</u>	<u>15,45.26</u>
(e)	Capital Account of Energy			
19.	4801 - Capital Outlay on Power Projects	88,45.03	27,05.69	1,15,50.72
	Total - C(e) Capital Account of Energy	<u>88,45.03</u>	<u>27,05.69</u>	<u>1,15,50.72</u>
(f)	Capital Account of Industry and Minerals			
20.	4851 - Capital Outlay on Village and Small Industries	83.56	10.63	94.19
21.	4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries	63.39	..	63.39
22.	4860 - Capital Outlay on Consumer Industries	7,29.81	1,43.83	8,73.64
23.	4885 - Other Capital Outlay on Industries and Minerals	4,41.70	80.00	5,21.70
	Total - C(f) - Capital Account of Industries and Minerals	<u>13,18.46</u>	<u>2,34.46</u>	<u>15,52.92</u>
(g)	Capital Account of Transport			
24.	5054 - Capital Outlay on Roads and Bridges	1,07,56.32	13,57.39	1,21,13.71
25.	5055 - Capital Outlay on Road Transport	14,25.21	1,93.67	16,18.88
	Total - C(g) - Capital Account of Transport	<u>1,21,81.53</u>	<u>15,51.06</u>	<u>1,37,32.59</u>
(j)	Capital Account of General Economic Services			
26.	5452 - Capital Outlay on Tourism	2,59.68	80.45	3,40.13
27.	5465 - Investment in General Financial and Trading Institutions	16.00	5.00	21.00
	Total -C(j) - Capital Account of General Economic Services	<u>2,75.68</u>	<u>85.45</u>	<u>3,61.13</u>
	Total -C-Capital Account of Economic Services	<u>2,39,63.05</u>	<u>47,79.57</u>	<u>2,87,42.62</u>
	Total - Expenditure Heads (Capital Account) A+B+C	<u>3,29,18.88</u>	<u>68,30.51</u>	<u>3,97,49.39</u>

Explanatory Notes :-

- Further details of Capital Expenditure are given in Statement No. 12.
- During 1991-92, Government investment was Rs. 198.00 lakhs (Rs. 5.00 lakhs in Sikkim Flour Mills Limited, Rs. 64.54 lakhs in Sikkim Time Corporation, Rs. 80.00 lakhs in Sikkim Industrial Development and

STATEMENT No. 2 - Concl'd.

Investment Corporation, Rs. 43.46 lakhs in Sikkim Jewels Ltd., Rs. 1.00 lakh in Ginger Processing Plant and Rs. 5.00 lakhs in State Trading Corporation of Sikkim).

According to the information furnished by Government, the total investment of the Government in the share capital of different concerns at the end of 1991-92 was Rs. 16, 17.41 lakhs. Dividend received therefrom during 1991-92 was Rs. 96.40 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.

Particulars	1991-92	1990-91	1989-90	1988-89
Government	16.17	17.41	16.17	17.41
Investment Corporation	43.46	43.46	43.46	43.46
Sikkim Jewels Ltd.	1.00	1.00	1.00	1.00
Ginger Processing Plant	5.00	5.00	5.00	5.00
State Trading Corporation of Sikkim	5.00	5.00	5.00	5.00
Total	70.63	70.88	70.63	70.88

No part of the amount has been paid by the Government during the year.

The Government has provided for the following amounts in the Consolidated Fund of the State:

1. Investment Corporation: Rs. 43.46 lakhs.

2. Sikkim Jewels Ltd.: Rs. 1.00 lakh.

3. Ginger Processing Plant: Rs. 5.00 lakhs.

4. State Trading Corporation of Sikkim: Rs. 5.00 lakhs.

5. Sikkim Mining Corporation: Rs. 49.25 lakhs.

6. Dividend received: Rs. 96.40 lakhs.

STATEMENT No. 3 - DEBT POSITION

Nature of borrowing	Balance as on 1st April '91	Receipts during the year	Repayments during the year	Balance as on 31st March '92	Increase
1	2	3	4	5	6
(i) Statement of Borrowings (a)					
<i>(In lakhs of rupees)</i>					
I. Public Debt					
6003 - Internal Debt of the State Government	48,80.03*	12,25.13	49.14	60,56.02	11,75.99
6004 - Loans and Advances from the Central Government	76,22.08	11,48.21	3,30.19	84,40.10	8,18.02
Total - I - Public Debt	<u>1,25,02.11*</u>	<u>23,73.34</u>	<u>3,79.33</u>	<u>1,44,96.12</u>	<u>19,94.01</u>
II. Small Savings Collections					
8005 - State Provident Funds	15,59.43	5,74.11	1,94.52	19,39.02	3,79.59
8011 - Insurance and Pension Fund	2.64	..	..	2.64	..
Total - II - Small Savings Collections	<u>15,62.07</u>	<u>5,74.11</u>	<u>1,94.52</u>	<u>19,41.66</u>	<u>3,79.59</u>
Grand Total -	<u>1,40,64.18*</u>	<u>29,47.45</u>	<u>5,73.85</u>	<u>1,64,37.78</u>	<u>23,73.60</u>

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. 23,73.34 lakhs under this head includes Rs. 6,72.00 lakhs towards market loan and the balance of Rs. 17,01.34 lakhs borrowed from the Life Insurance Corporation of India, (Rs. 43.00 lakhs) General Insurance Corporation of India, (Rs. 13.98 lakhs) Rural Electrification Corporation (Rs. 2,02.50 lakhs) and Power Finance Corporation (Rs. 2,81.66 lakhs). During 1991-92 government received Rs. 17,01.34 lakhs from these bodies and paid Rs. 49.14 lakhs in repayment of outstanding loans. Government paid interest Rs. 3,46.25 lakhs to these bodies and Rs. 2,17.76 lakhs towards interest on market loans during 1991-92.

2. Loans and Advances from the Central Government :

Rupees 11,48.21 lakhs were received from the Government of India as loans (Share of Small Savings Collection for Non-Plan loans Rs. 1,70.00 lakhs, House Building Advance for Non-Plan loans Rs. 3.37 lakhs. Block loans for State Plan Schemes Rs. 8,73.40 lakhs and loans for centrally sponsored plan schemes Rs. 1,01.43 lakhs). The loans from the Central Government as on 31st March, 1992 constituted 58.22 percent of the total Public Debt of the State Government on that date.

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

This comprise mainly the provident fund balances at the credit of the government servants. The State Government paid interest of Rs. 1,67.76 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 balances of the Government, also constitute a liability of the Government.

Such liability at the end of March, 1992 was Rs. 4,91.11 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 1990-91 and 1991-92 are shown below :-

	1990-91	1991-92	Net increased (+) or decreased (-) during the year
	(In lakhs of rupees)		
Gross debt and other obligations outstanding at the end of the year	1,44,27.22	1,69,28.89	(+) 25,01.67
(i) Interest paid by the Government	10,44.05	14,87.98	(+) 4,43.93
(ii) Interest realised	2,78.42	2,30.59	(-) 47.83
(iii) Net amount of interest charges	7,65.63	12,57.39	(+) 4,91.76
Percentage of gross interest to total revenue receipts	6.54	8.16	
Percentage of net interest to total revenue receipts	4.79	6.89	

Apart from the interest receipts as above, the Government also received Rs. 96.40 lakhs during the year as dividend on investments in commercial undertaking, etc.

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

* Difference in opening balances is due to proforma correction carried out in the accounts this year. Further details in Statement No. 16.

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

Class of Loans and Advances	Balance on 1st April, 1991	Paid during the year	Repaid during the year	Balance on 31st March, 1992	Net increase(+) or decrease (-) during the year
1	2	3	4	5	6
(i) Statement of Loans and Advances (a)					
<i>(In lakhs of rupees)</i>					
I. Loans for Social Services -	43.59*	..	..	43.59	..
II. Loans for Economic Services -					
(i) Loans for Agriculture and Allied Activities	64.83	..	0.02	64.81	(-) 0.02
(ii) Loans for Industry and Minerals	7,05.10*	..	0.30	7,04.80	(-) 0.30
(iii) Loans for Transport	1.56*	..	0.09	1.47	(-) 0.09
(iv) Loans for General Economic Services	8.02	..	..	8.02	..
Total : II - Loans for Economic Services	<u>7,79.51</u>	<u>..</u>	<u>0.41</u>	<u>7,79.10</u>	<u>(-) 0.41</u>
III. Loans to Government Servants	<u>2,11.82*</u>	<u>41.52</u>	<u>30.00</u>	<u>2,23.34</u>	<u>(+) 11.52</u>
IV. Miscellaneous Loans	50.55	..	..	50.55	..
Grand Total :	<u>10,85.47</u>	<u>41.52</u>	<u>30.41</u>	<u>10,96.58</u>	<u>(+) 11.11</u>

(ii) Recoveries in Arrears

Information about arrears in recovery of Loans and Advances and interest has not been received (September, 1992) from the Departmental Officers who maintain the detailed accounts thereof.

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

* Difference in opening balances is due to proforma correction carried out in the accounts of this year. Further details in this regard are available in the 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, 1992
(In lakhs of rupees)		
Sikkim Mining Corporation -		
Guarantee to the State Bank of Sikkim for the grant of advance (Overdraft) of 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	20.00	4.79

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.

The cash balance represents the consolidated balances of Consolidated Fund and Contingent Fund and Public Account. Details of the consolidated fund are given in Statement No. 18.

Under the agreement made in the year 1987-88, the State Bank of Sikkim established in the year 1987, has been vested with the responsibility of receiving money on behalf of Government, making all Government payments and holding custody of the balances of Government in Current Account as well as in fixed deposits in the name of State Bank of Sikkim. The balance held with the State Bank of Sikkim on 31st March, 1992 amounted to Rs. 4,80.74 lakhs in the current account. The cash balance of State Bank of Sikkim, the cash balance was Rs. 4,42.79 lakhs. The discrepancy of Rs. 37.95 lakhs is higher reconciliation.

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

	As on 1st April, '91	As on 31st March, '92
(A) General Cash Balances -	(In lakhs of rupees)	
Deposits with other Banks	20,65.17	4,80.74
Total :	<u>20,65.17</u>	<u>4,80.74</u>
Investments held in the "Cash Balances Investment Account"	16,82.39	11,09.33
Total : A	<u>37,47.56</u>	<u>15,90.07</u>
(B) Other Cash Balances and Investment		
(1) Cash with Departmental officers, viz. Forest and Public Works Departments	67.19	50.71
(2) Permanent Advances for contingent expenditure with departmental officers	35.69	35.88
(3) Investment of earmarked funds	45.84	45.84
Total : B	<u>1,48.72</u>	<u>1,32.43</u>
Total : A and B	<u>38,96.28</u>	<u>17,22.50</u>

Explanatory Notes :-

1 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, 1992 amounted to Rs. 4,80.74 lakhs as per this office record. But as per the record of State Bank of Sikkim, the cash Balance was Rs. 6,42.79 lakhs. The discrepancy of Rs. 162.05 lakhs is under reconciliation.

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

3. 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, 1992

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
Rs.			Rs.
	Consolidated Fund		
1,33,49,52,686	A to D and Part of H	Government Account	
	E	Public Debt.	1,44,96,12,852
10,96,58,047	F	Loans and Advances	
	H	Contingency Fund	38,30,052
	Public Account		
	I	Small Savings, Provident Funds, etc.	19,41,65,413
	J	Reserve Funds (b) Reserve Funds not bearing interest	
45,83,830		Gross balance	88,58,309
		Investments	
	K	Deposits and Advances - (b) Deposit not bearing interest	4,48,20,101
12,86,584		(c) Advances	
	L	Suspense and Miscellaneous (b) Suspense	
2,79,83,920		(c) Other Accounts	
15,81,58,754			
1,65,88,925	M	Remittances	
4,80,73,981	N	Cash Balances (Closing)	
<u>1,70,12,86,727</u>		Total :	<u>1,70,12,86,727</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.

STATEMENT No. 7 - Concl'd.

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

3. Government Account : Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called 'Government 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 1991-92, given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
* 92,53,47,771	A - Amount at the Credit of Government Account on 1st April, 1991	
	B - Receipt Heads (Revenue Account)	1,82,43,70,837
1,55,09,24,603	C - Expenditure Heads (Revenue Account)	
68,30,51,149	D - Expenditure Heads (Capital Account)	
	E - Amount at the Debit of Government Account on 31st March, 1992	1,33,49,52,686
<u>3,15,93,23,523</u>	TOTAL	<u>3,15,93,23,523</u>

* Difference of Rs. 61,64,996 is due to the correction of the balances against (1) Loans and Advances and (2) Public Debt. Details are given in Statement No. 16 and 17.

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 1991-92 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

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)			
REVENUE :-				EXPENDITURE :-			
A. Tax Revenue -				A. General Services -			
				Fiscal Services-			
(i) Taxes on Income and Expenditure-				(i) Collection of Taxes on Income and Expenditure	10.33	0.06	0.07
Taxes on Income other than Corporation Tax	4,09.05	2.24	2.64				
(ii) Taxes on Property and Capital Transactions -				(ii) Collection of Taxes on Property and Capital Transactions-			
Land Revenue	7.65	0.04	0.05	Land Revenue	66.82	0.37	0.43
Stamps and Registration Fees	15.74	0.09	0.10	Stamps and Registration	0.19	(a)	(b)
(iii) Taxes on Commodities and Services -				(iii) Collection of Taxes on Commo- dities and Services -			
State Excise	6,65.08	3.65	4.29	State Excise	33.50	0.18	0.22
Sales Tax	3,27.63	1.79	2.11	Sales Tax	9.88	0.05	0.06
Taxes on Vehicles	37.01	0.20	0.24	Taxes on Vehicles	7.13	0.04	0.04
Other Taxes and Duties on Commodities and Services	81.56	0.45	0.52	Other Taxes and Duties on Commodities and Services	8.63	0.05	0.06
Total — (A) Tax Revenue	<u>15,43.72</u>	<u>8.46</u>	<u>9.95</u>	Total — Fiscal Services	<u>1,36.48</u>	<u>0.75</u>	<u>0.88</u>
B - Non-Tax Revenue -				Interest Payments and Servicing of Debts	14,87.98	8.16	9.39
(i) Interest Receipts	2,30.59	1.26	1.49				

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)		
Dividends and Profits	96.40	0.53	0.62	Organs of State	3,31.22	1.81	2.14
(ii) General Services	7,83.58	4.30	5.05	Administrative Services	16,00.14	8.77	10.32
				Pension and Miscellaneous General Services	1,90.91	1.05	1.23
				Total - A - General Services	<u>37,46.73</u>	<u>20.54</u>	<u>24.16</u>
(iii) Social Services	27.45	0.15	0.18	B. Social Services	52,37.47	28.70	33.77
(iv) Economic Services - General Economic Services	0.58	(a)	(b)	C. Economic Services - General Economic Services	2,09.72	1.15	1.35
Agriculture and Allied Activities	3,20.94	1.76	2.07	Agriculture and Allied Activities	27,04.80	14.83	17.44
Water and Power Development	2,95.41	1.62	1.90	Water and Power Development	13,80.48	7.57	8.90
Industry and Minerals	39.71	0.22	0.26	Industry and Minerals	2,99.19	1.64	1.93
Transport and Communications	10,69.82	5.86	6.90	Transport and Communications	19,30.86	10.58	12.45
Total - (iv) Economic Services	<u>17,26.46</u>	<u>9.46</u>	<u>11.13</u>	Total - Economic Services	<u>65,25.05</u>	<u>35.77</u>	<u>42.07</u>
Total (B) - Non-Tax Revenue	<u>28,64.48</u>	<u>15.70</u>	<u>18.47</u>				
C - Grants-in-aid and Contributions	<u>1,38,35.51</u>	<u>75.84</u>	<u>89.21</u>				
Grand Total Revenue	<u>1,82,43.71</u>	<u>1,00.00</u>	1,17.63	Grand Total Expenditure	<u>1,55,09.25</u>	<u>85.01</u>	<u>1,00.00</u>

(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 1991-92		
	Charged Rs.	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>15,59,99,053</i>	1,39,49,25,550	1,55,09,24,603
Expenditure Heads (Capital Account)	..	68,30,51,149	68,30,51,149
Disbursement under Public Debt and Loans and Advances -			
(i) Public Debt	<i>3,79,33,294</i>	..	3,79,33,294
(ii) Loans and Advances	..	41,51,776	41,51,776
Total —	<u><i>19,39,32,347</i></u>	<u>2,08,21,28,475</u>	<u>2,27,60,60,822</u>

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

Heads	Actuals for 1991 -92 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)	4,13,12,467
Deduct - Refund	(-) 4,07,523
Total	<u>4,09,04,944</u>
Total - A (a)- Taxes on Income and Expenditure	<u>4,09,04,944</u>
(b) Taxes on Property and Capital Transactions	
0029 - Land Revenue	
101 - Land Revenue/Tax	2,09,659
102 - Taxes on Plantations	300
103 - Rates and Cesses on Land	2,535
800 - Other Receipts	5,52,762
Total	<u>7,65,256</u>
0030 - Stamps and Registration Fees	
01 - Stamps - Judicial	
102 - Sale of Stamps	8,383
Total - 01	<u>8,383</u>
03 - Registration Fees	15,33,609
104 - Fees for Registering documents	32,220
800 - Other Receipts	(-) 440
Total - 03	<u>15,65,389</u>
Total - 01 and 03	<u>15,73,772</u>
Total - A (b)- Taxes on Property and Capital Transactions	<u>23,39,028</u>
(c) Taxes on Commodities and Services	
0039 - State Excise	
101 - Country Spirits	87,13,165
102 - Country fermented liquors	59,89,299
105 - Foreign Liquors and Spirits	3,23,10,943
108 - Opium, Hemp and other Drugs	4,46,320
150 - Fines and Confiscations	13,98,467
800 - Other Receipts	1,76,49,750
Total	<u>6,65,07,944</u>
0040 - Sales Tax	
101 - Receipts under Central Sales Tax Act	38,17,595

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
A. Tax Revenue - Concl'd.	
102 - Receipts under State Sales Tax Act	2,89,44,972
Total	<u>3,27,62,557</u>
0041 - Taxes on Vehicles	
102 - Receipts under the State Motor Vehicles Taxation Acts	37,01,384
Total	<u>37,01,384</u>
0045 - Other Taxes and Duties on Commodities and Services	
101 - Entertainment Tax	23,16,702
800 - Other Receipts	58,58,918
Deduct — Refunds	(-) 19,251
Total	<u>81,56,369</u>
Total -A (c) - Taxes on Commodities and Services	<u>11,11,28,254</u>
Total - A - Tax Revenue	<u>15,43,72,226</u>
B. Non-Tax Revenue	
(b) Interest Receipts, Dividends and Profits	
0049 - Interest Receipts	
04 - Interest Receipts of State/Union Territory Governments	
110 - Interest realised on Investment of Cash Balances	2,30,58,581
Total	<u>2,30,58,581(A)</u>
0050 - Dividends and Profits	
101 - Dividends from Public Undertakings	96,40,330
200 - Dividend from other Investments	20
Total	<u>96,40,530</u>
Total - B (b) - Interest Receipts, Dividends and Profits	<u>3,26,98,931</u>
(c) Other Non-Tax Revenue -	
(i) General Services -	
0051 - Public Service Commission	
102 - State Public Service Commission Examination Fees	87
Total	<u>87</u>

(A) Rs. 2,30,58,581 does not include Rs. 55,22,025 which in previous years account were credited under M.H. 6216 (Rs. 40,07,169) and M.H. 7610 (Rs. 15,14,856) instead of booking it under M.H. 0049 etc. due to wrong classification made in the bank receipt by the State Government. The error was detected in this year and necessary proforma corrections has been made only under concerned loan heads in the current year's accounts. For more details see Statement No.17.

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads (Revenue Account) -Contd. B - Non-Tax Revenue - Contd.	
0055 - Police	
104 - Receipts under Arms Act	1,86,804
800 - Other Receipts	2,94,685
Total	4,81,489
0058 - Stationery and Printing	
200 - Other Press Receipts	37,12,169
Total	37,12,169
0059 - Public Works	
80 - General	
102 - Hire Charges of Machinery and Equipment	11,82,455
800 - Other Receipts	38,52,354
Deduct - Refund	(-) 10,000
Total - 80	50,24,809
0070 - Other Administrative Services	
01 - Administration of Justice	
102 - Fines and Forfeitures	7,83,356
501 - Services and Service Fees	11,73,307
800 - Other Receipts	1,25,063
Total - 01	20,81,726
02 - Elections	
101 - Sale proceeds of election forms and documents	12,31,918
104 - Fees, Fines and Forfeitures	60,194
800 - Other Receipts	21,00,921
Total - 02	33,93,033
60 - Other Services	
115 - Receipts from Guest Houses, Government Hostels, etc.	1,182
800 - Other Receipts	23,68,505
Total - 60	23,69,687
Total - Deduct - Refunds	(-) 6,45,985
Total - 01,02 and 60	71,98,461

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991-92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
B - Non-Tax Revenue - Contd.	
0071 - Contributions and Recoveries towards Pensions and Other Retirement Benefits	
01 - Civil	
800 - Other Receipts	27,293
Total	<u>27,293</u>
0075 - Miscellaneous General Services	
103 - State Lotteries	6,19,13,806
Total	<u>6,19,13,806</u>
Total - B (c) (i) - General Services	<u>7,83,58,114</u>
(ii) Social Services	
0202 - Education, Sports, Art and Culture	
01 - General Education	
101 - Elementary Education	5,28,075
102 - Secondary Education	3,56,982
Total - 01	<u>8,85,057</u>
04 - Art and Culture	
800 - Other Receipts	25,885
Total - 04	<u>25,885</u>
Total - 01 and 04	<u>9,10,942</u>
0210 - Medical and Public Health	
01 - Urban Health Services	
020 - Receipts from Patients for hospital and dispensary services	1,37,565
800 - Other Receipts	4,96,943
Total	<u>6,34,508</u>
0215 - Water Supply and Sanitation	
01 - Water Supply	
103 - Receipts from Urban Water Supply Schemes	4,04,699
104 - Fees, Fines etc,	1,23,532
800 - Other Receipts	1,06,755
Total - 01	<u>6,34,986</u>
02 - Sewerage and Sanitation	
103 - Receipt from Sewerage Schemes	725
Total - 02	<u>725</u>

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads (Revenue Account) -Contd. B - Non-Tax Revenue - Contd.	
Deduct - Refund	(-) 15,000
Total - 01 and 02	<u>6,20,711</u>
0220 - Information and Publicity	
60 - Others	
106 - Receipts from Advertising and Visual Publicity	90,387
800 - Other Receipts	1,41,937
Total - 60	<u>2,32,324</u>
0230 - Labour and Employment	
102 - Fees for registration of Trade Unions	3,04,072
Total	<u>3,04,072</u>
0235 - Social Security and Welfare	
60 - Other Social Security and Welfare Programmes	
800 - Other Receipts	40,947
Total	<u>40,947</u>
0250 - Other Social Services	
800 - Other Receipts	1,650
Total	<u>1,650</u>
Total - B (c) (ii) - Social Services	<u>27,45,154</u>
(iii) - Economic Services	
0401 - Crop Husbandry	
104 - Receipts from Agricultural Farms	23,17,739
105 - Sale of Manures and Fertilisers	8,95,887
800 - Other Receipts	8,56,327
Total	<u>40,69,953</u>
0403 - Animal Husbandry	
102 - Receipts from Cattle and Buffalo Development	1,26,727
103 - Receipts from Poultry Development	2,33,159
104 - Receipts from Sheep and Wool Development	10,427
105 - Receipts from Piggery Development	84,943
800 - Other Receipts	13,08,215
Total	<u>17,63,471</u>

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
B - Non-Tax Revenue - Contd.	
0405 - Fisheries	
103 - Sale of Fish, Fish Seeds, etc	76,760
Total	<u>76,760</u>
0406 - Forestry and Wild Life	
01 - Forestry	
101 - Sale of Timber and other Forest Produce	49,73,053
800 - Other Receipts	60,01,388
Total	<u>1,09,74,441</u>
0407 - Plantations	
01 - Tea	
800 - Other Receipts	1,44,15,328
Total	<u>1,44,15,328</u>
0408 - Food Storage and Warehousing	
101 - food	2,28,294
Total	<u>2,28,294</u>
0425 - Co-operation	
800 - Other Receipts	2,61,220
Total	<u>2,61,220</u>
0435 - Other Agricultural Programmes	
104 - Soil and Water Conservation	3,04,452
Total	<u>3,04,452</u>
0506 - Land Reforms	
101 - Receipts from regulations/ consolidations of land holdings and tenancy	9,064
Total	<u>9,064</u>
0515 - Other Rural Development Programmes	
800 - Other Receipts	1,82,321
Total	<u>1,82,321</u>
0702 - Minor Irrigation	
80 - General	
800 - Other Receipts	1,86,421
Total	<u>1,86,421</u>

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
B - Non-Tax Revenue - Contd.	
0801 - Power	
01 - Hydel Generation	
800 - Other Receipts	
(I) Sale of Power	2,90,64,291
Total	2,90,64,291
0810 - Non-Conventional Sources of Energy	
800 - Others	1,00,000
Total	1,00,000
0851 - Village and Small Industries	
101 - Industrial Estates	6,44,604
102 - Small Scale Industries	15,53,758
800 - Other Receipts	16,758
Total	22,15,120(B)
0852 - Industries	
08 - Consumer Industries	
600 - Others	16,80,871
Total	16,80,871
0853 - Non-ferrous Mining and Metallurgical Industries	
800 - Other Receipts	74,505
Total	74,505
1055 - Road Transport	
800 - Other Receipts	10,28,97,028
Total	10,28,97,028
1452 - Tourism	
103 - Receipts from Tourist Transport	28,36,205
105 - Rent and Catering Receipts	12,48,212
Total	40,84,417

(B) Rs. 22,15,120 does not include Rs. 6,42,971 which in previous year's account were credited under M.H. 6851 instead of booking it under M.H. 0851 due to wrong classification made in the bank receipt by the State Government. The error is detected in this year and necessary proforma correction made only under concerned loans head in the current year accounts. For more details see Statement No. 17.

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
B. Non-Tax Revenue - Concl'd.	
1475 - Other General Economic Services	
106 - Fees for stamping weights and measures	57,627
Total	57,627
Total - B(c) (iii) - Economic Services	17,26,45,584
Total - B(c) - Other Non-Tax Revenue	25,37,48,852
Total - B - Non-Tax Revenue	28,64,47,783(C)
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	17,37,00,000
102 - Grants in lieu of Railway Passenger Fares	1,00,000
109 - Grants towards contribution of Calamity Relief Fund	2,25,00,000
800 - Other Grants	
1. Upgradation of Standards of Administration recommended by 9th Finance Commission	10,64,000
Total - 01	19,73,64,000
02 - Grants for State/Union Territory Plan Schemes	
101 - Block Grants	78,57,92,700
Total - 02	78,57,92,700
03 - Grants for Central Plan Schemes	
104 - Grants under Proviso to Article 275 (1) of the Constitution	47,89,000
Total - 03	47,89,000
04 - Grants for Centrally Sponsored Plan Schemes	
800 - Other Grants	
II Jail	
Modernisation of Prison Administration	21,71,000
Total - I	21,71,000

(C) Rs. 28,64,47,783 does not include Rs. 61,64,996. Details are given in footnotes against M.H. 0049 and M.H. 0851 of Statement No. 10.

STATEMENT No. 10 - Contd.

Heads		Actuals for 1991-92 Rs.
Receipt Heads		
(Revenue Account) -Contd.		
C. Grants-in aid and Contributions - Contd.		
III	Education	
A.	Elementary Education	
I.	Teachers Training	
(i)	Schemes financed by UNICEF	33,775
(ii)	Schemes financed by NCERT	64,500
(v)	Setting up of District Institute of Education and Training	36,88,000
(vi)	Operation Black Board Scheme	9,57,000
(vii)	Central Institute for English/Foreign Language	1,00,000
B	Secondary Education	
2.	Government Secondary Schools	
(5)	Scheduled Caste Girls Hostel	8,56,248
(8)	Scheduled Caste/ Tribe Boys Hostel	8,56,248
C	Adult Education	
2.	Other Adult Education Programme	
(a)	Vocationalisation of Education	5,32,500
(b)	Educational Technology Programme	3,49,700
(d)	Post Literacy and follow up Programme	1,200
E	General	
1.	Scholarships	
(b)	Hindi Scholarships	2,069
	Total - III	74,41,240
IV.	Sports and Youth Service	
1.	Youth Welfare Programme for Students	
(i)	National Service Schemes Programme	1,11,563
2.	Sports and Games	
(2)	Games and Sports Development Activities financed by S.A.I.	18,000
	Total - IV	1,29,563
V.	Medical and Public Health	
A.	Urban Health Service - Allopathy	
1.	Other Receipts	
(i)	Development and Modernisation of Blood Banking and Transfusion Services	1,00,000
(ii)	National School Health Service Schemes	10,000
B.	Public Health	
1.	Prevention and Control of diseases	
(a)	National Malaria Eradication Programme	9,41,000

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
C. Grants-in aid and Contributions - Contd.	
(b) National Leprosy Control Programme	10,00,000
(d) Prevention and Control of Blindness	6,42,000
(e) Goitre Control Programme	1,35,564
3. Public Health Education	
(3) Laboratory Facilities at PHSCS	60,000
	<u>28,88,564</u>
Total - V	28,88,564
VI. Family Welfare	88,78,000
	<u>88,78,000</u>
Total - VI	88,78,000
VII. Water Supply and Sanitation	
A. Water Supply	
1. Rural Water Supply Programme	
(i) Accelerated Rural Water Supply Programme	3,82,28,000
B. Sewerage and Sanitation	
1. Sanitation Services	
(i) Central Rural Sanitation Programme	20,00,000
	<u>4,02,28,000</u>
Total - VII	4,02,28,000
VIII. Welfare of Scheduled Caste, Scheduled Tribe and other Backward Classes	
A. General	
1. Other Receipt	
(i) Post Matric Scholarship for SC/ST students	74,000
	<u>74,000</u>
Total - VIII	74,000
IX. Social Security and Welfare	
A. Rehabilitation	
1. Tibetan Refugees	17,00,000
B. Social Welfare	
1. Child Welfare	
(1) ICDS Programme	51,61,438
(2) Children in need of care and protection	1,35,000
2. Women's Welfare	
(1) Prevention and control of juveniles	1,64,000
	<u>71,60,438</u>
Total - IX	71,60,438

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
C. Grants-in-aid and Contributions - Contd.	
X. Crop Husbandry	
5. Agriculture Economic and Statistics	
(1) Agriculture Census Programme	3,79,000
6. Development of Pulses	2,01,000
7. Development of Oil Seeds	
(i) National Oil Seed Development Project	49,21,000
8. Scheme of Small/Marginal Farmers and Agricultural Labourers	
9. Horticulture and Vegetable Crops	10,80,000
(i) Progeny Orchards	
(a) Vegetable Demonstration	1,51,281
10. Other Receipts	
(i) National Water Shed Development Programme for Rainfed Agriculture	3,70,000
Total - X	<u>71,02,281</u>
XI. Soil and Water Conservation	
1. Soil Conservation	
(1) Soil Conservation in the catchment of River Valley Teesta	93,93,000
2. Other Receipt	
(1) Strengthening of State Land use Board	2,40,000
Total -XI	<u>96,33,000</u>
XII. Animal Husbandry	
1. Veterinary Services an Animal Health	
(1) Prevention and Control of Animal diseases	
(a) Control of Foot and Mouth diseases	8,00,000
(b) Rinderpest Surveillance and check post	27,00,000
(c) Animal diseases and Surveillance	1,00,000
2. Cattle and Buffalo Development	
(1) Special Livestock Production Programme	5,00,000
(2) Extension of Frozen semen technology for Cattle and Buffalo development	35,48,000
3. Poultry Development	
(2) Strengthening of Poultry marketing infrastructure	40,00,000
6. Administrative investigation and statistics	
(1) Undertaking sample survey for estimation of production of milk	25,000
Total -XII	<u>1,16,73,000</u>

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
C. Grants-in-aid and Contributions - Contd.	
XIII. Forestry and Wild Life	
A. Forestry	
2. Forest Conservation Development and Regeneration	
(1) Forest protection	1,98,375
3. Social and Farm Forestry	
(1) Farm Forestry	
(a) Fuel Wood plantation	46,02,000
(2) Plantation Scheme	
(a) Plantation of medicinal plants and herbs	31,75,000
(b) Nurseries	3,50,000
(c) Integrated Wasteland Programme	2,03,81,000
5. Extension and Training	
(1) Extension Forestry	
(a) Seed development Schemes	4,00,000
B. Environmental Forestry and Wild Life	
1. Wild Life preservation	
(1) Kanchenjunga National Park	20,05,000
(2) Development of Moinam Sanctuaries	5,06,000
(3) Development of Fambong Lho Sanctuaries	9,05,000
(4) Development of Shingba Rhododendron Sanctuaries	2,81,000
(5) Development of Kyongsta Alpine Sanctuaries	7,13,000
	Total-XIII
	3,35,16,375
XIV Other Agricultural Programme	
1. Other Receipts	
(1) High Yielding varieties Programme	
(a) Minikit Programme of Rice	50,000
(b) Strengthening of Revenue Machinery and updates	16,00,000
(c) Maize, Millet, Wheat, etc.	80,000
(d) Producing fruits	18,750
	Total -XIV
	17,48,750
XV. Food Storage and Warehousing	
A. Food	
1. Procurement and supply	
(1) Mobile fair price shop	1,12,500
B. Storage and Warehousing	
1. Rural Godwon programme	
(1) National grid of Rural Godown	11,20,750
	Total-XV
	12,33,250

STATEMENT No. 10 - Contd.

Heads	Actuals for 1991-92 Rs.
Receipt Heads	
(Revenue Account) -Contd.	
C. Grants-in-aid and Contributions - Contd.	
XVI. Special Programme for Rural Development	
A. Integrated Rural Development Programme	
1. Training	1,00,000
B. Integrated Rural Energy Planning Programme	
1. Development of Block Level IRE	
(1) IRE Planning Cell	5,81,000
Total- XVI	<u>6,81,000</u>
XVIII. Non Conventional Sources of Energy	
A. Bio Energy	
1. National Programme for Bio-gas Development.	
(1) National programme for demonstration of improved chulas.	18,42,500
B. Solar Energy	
(3) Solar Thermal Extension Programme	2,73,880
Total-XVIII	<u>21,16,380</u>
XIX. Village and Small Industries	
1. Other Village Industries	
(1) District Industries Centre	2,90,000
Total- XIX	<u>2,90,000</u>
XXI. Census Survey and Statistics	
A. Survey and Statistics	
I. Vital Statistics	
(1) Registration of Birth and Deaths	
2. Economic advice and Statistics- Economic Census.	3,320
3. National Sample Survey Organisation	2,10,000
Total- XXI	<u>2,13,320</u>
XXII. Tourism	
A. Tourism Infrastruture	
2. Promotion and Publicity	
(1) Equipment for Trekking	20,00,000
(2) Tourist fair and festival	2,25,000
(3) Wayside-Amenities	5,00,000
(9) Introduction of Kayaking and Canoeing in Sikkim	4,22,900
(10) Water Sport Equipment	3,50,000
Total - XXII	<u>34,97,900</u>
Total-04-	<u>14,06,76,061</u>
Total- 01,02,03 and 04-	<u>112,86,21,761*</u>

STATEMENT No. 10 - Concl'd.

Heads	Actuals for 1991 -92 Rs.
Receipt Heads	
(Revenue Account) -Concl'd.	
C. Grants-in-aid and Contributions - Concl'd.	
1603- States' Share of Union Excise Duties	
101- States' Share of Basic Union Excise Duties	24,53,47,864
103- States' Share of Additional Excise Duties in lieu of Sales Tax	95,81,203
Total-	25,49,29,067**
Total-C-Grants-in-aid and Contribution	138,35,50,828
Grand Total-Receipt Head (Revenue Account) (A+B+C)	182,43,70,837

* (i) Rs. 1,12,86.22 lakhs does not include Rs. 4,73.96 lakhs being the grants-in-aid received from the Government of India during the year 1991-92 as the same was not credited into Government accounts during 1991-92 by the Government of Sikkim. In addition to this Rs. 0.33 lakh for the year 1987-88, Rs. 2.90 lakhs for the year 1988-89 and Rs. 2,55.88 lakhs for the year 1990-91 being contribution made towards Grants-in-aid by Central Government were not credited till the closing of 1991-92 accounts during the year 1991-92.

(ii) Rs. 1,12,86.22 lakhs also includes Rs. 2,35.06 lakhs for the year 1990-91 being Grants-in-aid contribution received from the Government of India but not accounted for in that financial year.

(iii) Rs. 1,12,86.22 lakhs also does not include the value of materials received in kind in the form of Grants-in-aid from Government of India. The accounting to this effect could not be carried out due to non-receipt of advice from the departments of State Government of Sikkim.

(iv) Due to non-receipt of expenditure statement from DGBR authority during the year 1991-92 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 1991-92.

** (i) Rs. 25,49.29 lakhs does not include Rs. 6,32.32 lakhs being the States' Share of Basic Union and Additional Union Excise Duties received from the Government of India during 1991-92 but not accounted for.

(ii) Rs. 25,49.29 lakhs also include Rs. 4,29.29 lakhs for the year 1990-91 being the States' Share of Basic and Additional Excise Duties received from the Government of India but not accounted for in that financial year.

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

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)			
A. General Services			
(a) Organs of State			
2011- Parliament/ State/ Union Territory Legislatures			
02 - State/ Union Territory Legislatures	1,17,808	..	15,63,919
101 - Legislative Assembly	14,46,111	..	..
103 - Legislative Secretariat	45,11,685	..	45,11,685
104 - Legislator's Hostel	6,43,427	..	6,43,427
Total	1,17,808	..	67,19,031
	<u>66,01,223</u>		<u>67,19,031</u>
2012 - President, Vice President/ Governor, Administrator of Union Territories			
03 - Governor/ Administrator of Union Territories			
090 - Secretariat	9,21,599	..	9,21,599
101 - Emoluments and Allowances of Governor/ Administrator of Union Territories	65,748	..	65,748
102 - Discretionary Grants	85,777	..	85,777
103 - Household Establishment	6,16,920	..	6,16,920
104 - Sumptuary Allowances	1,14,194	..	1,14,194
105 - Medical Facilities	10,893	..	10,893
107 - Expenditure from Contract Allowances	1,88,237	..	1,88,237
108 - Tour Expenses	67,985	..	67,985
Total	20,71,353	..	20,71,353
	<u>20,71,353</u>		<u>20,71,353</u>
2013 - Council of Ministers			
101 - Salary of Ministers and Deputy Ministers	7,58,714	..	7,58,714
102 - Sumptuary and other Allowances	80,400	..	80,400
104 - Entertainment and Hospitality Expenses	27,57,789	..	27,57,789
105 - Discretionary Grants by Ministers	8,71,779	..	8,71,779
106 - Cabinet Secretariat	30,79,792	..	30,79,792
108 - Tour Expenses	25,93,223	..	25,93,223
800 - Other Expenditure	30,03,393	..	30,03,393
Total	1,31,45,090	..	1,31,45,090
	<u>1,31,45,090</u>		<u>1,31,45,090</u>

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account) - Contd. A. General Services - Contd.			
2014 - Administration of Justice			
102 - High Courts	37,36,326	..	37,36,326
105 - Civil and Session Courts	32,66,472	..	32,66,472
114 - Legal Advisers and Counsels	9,84,389	..	9,84,389
Total	37,36,326	..	79,87,187
	42,50,861		
2015 - Elections			
102 - Electoral Officers	10,08,121	..	10,08,121
103 - Preparation and Printing of Electoral Rolls	3,61,170	..	3,61,170
105 - Charges for conduct of election to Parliament	18,31,883	..	18,31,883
106 - Charges for conduct of elections to State/Union Territory Legislature	(-) 1,556	..	(-)1,556
Total	31,99,618	..	31,99,618
Total - A (a) - Organs of State	59,25,487		
	2,71,96,792	..	3,31,22,279
(b) Fiscal Services			
(i) Collection of Taxes on Income and Expenditure -			
2020 - Collection of Taxes on Income and Expenditure			
101 - Collection Charges - Income Tax	10,32,875	..	10,32,875
Total	10,32,875	..	10,32,875
Total - (i) - Collection of Taxes on Income and Expenditures	10,32,875	..	10,32,875
(ii) Collection of Taxes on Property and Capital Transactions -			
2029 - Land Revenue			
102 - Survey and Settlement Operations	63,24,504	3,57,170	66,81,674
Total	63,24,504	3,57,170	66,81,674
2030 - Stamps and Registration			
01 - Stamps Judicial			
101 - Cost of Stamps	19,461	..	19,461

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account) - Contd. A. General Services - Contd.			
02 - Stamps Non-Judicial			
101 - Cost of Stamps	(-) 50	..	(-) 50
Total - 01 and 02	19,411	..	19,411
Total -A(b)(ii) - Collection of Taxes on Property and Capital Transaction	63,43,915	3,57,170	67,01,085
(iii) Collection of Taxes on Commodities and Services			
2039 - State Excise			
001 - Direction and Administration	33,49,869	..	33,49,869
Total	33,49,869	..	33,49,869
2040 - Sales Tax			
101 - Collection Charges	9,87,720	..	9,87,720
Total	9,87,720	..	9,87,720
2041 - Taxes on Vehicles			
101 - Collection Charge	..	7,12,807	7,12,807
Total	..	7,12,807	7,12,807
2045 - Other Taxes and Duties on Commodities and Services			
101 - Collection Charges - Entertainment Tax	1,38,364	..	1,38,364
200 - Collection Charges - Other Taxes and Duties	7,24,914	..	7,24,914
Total	8,63,278	..	8,63,278
Total A (b) (iii) - Collection of Taxes on Commodities and Services	52,00,867	7,12,807	59,13,674
Total A (b) - Fiscal Services	1,25,77,657	10,69,977	1,36,47,634
(c) Interest Payment and Servicing of Debt -			
2049 - Interest Payments			
01 - Interest on Internal Debt -			
101 - Interest on Market Loan	2,17,76,006	..	2,17,76,006
200 - Interest on other Internal Debts	3,46,24,691	..	3,46,24,691
Total - 01	5,64,00,697	..	5,64,00,697

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account) - Contd. A. General Services - Contd.			
03 - Interest on Small Savings, Provident Funds, etc -			
104 - Interest on State Provident funds	<i>1,67,75,761</i>	..	<i>1,67,75,761</i>
Total - 03	<u><i>1,67,75,761</i></u>	..	<u><i>1,67,75,761</i></u>
04 - Interest on Loans and Advances from Central Government -			
101 - Interest on Loans for State Plan Scheme	<i>1,15,36,195</i>	..	<i>1,15,36,195</i>
103 - Interest on Loans for Centrally Sponsored Plan Schemes	<i>39,98,247</i>	..	<i>39,98,247</i>
104 - Interest on Loans for Non-Plan Schemes	<i>2,73,63,856</i>	..	<i>2,73,63,856</i>
107 - Interest on Pre-1984-85 Loans	<i>83,86,290</i>	..	<i>83,86,290</i>
108 - Interest on 1984-89 State Plan Loans consolidated in terms of recommendation of 9th Finance Commission	<i>2,43,37,120</i>	..	<i>2,43,37,120</i>
Total - 04	<u><i>7,56,21,708</i></u>	..	<u><i>7,56,21,708</i></u>
Total - 01,03 and 04	<u><i>14,87,98,166</i></u>	..	<u><i>14,87,98,166</i></u>
Total - A (c) Interest Payment and Servicing of Debt	<u><i>14,87,98,166</i></u>	..	<u><i>14,87,98,166</i></u>
(d) Administrative Services			
2051 - Public Service Commission			
102 - State Public Service Commission	<i>11,17,796</i>	..	<i>11,17,796</i>
Total	<u><i>11,17,796</i></u>	..	<u><i>11,17,796</i></u>
2052 - Secretariat General Services			
090 - Secretariat	<i>2,07,59,220</i>	..	<i>2,07,59,220</i>
Total	<u><i>2,07,59,220</i></u>	..	<u><i>2,07,59,220</i></u>
2053 - District Administration			
093 - District Establishments	<i>51,82,468</i>	..	<i>51,82,468</i>
094 - Other Establishments	<i>21,33,168</i>	..	<i>21,33,168</i>
Total	<u><i>73,15,636</i></u>	..	<u><i>73,15,636</i></u>
2054 - Treasury and Accounts Administration			
003 - Training	<i>2,19,246</i>	..	<i>2,19,246</i>
095 - Directorate of Accounts and Treasuries	<i>12,50,517</i>	..	<i>12,50,517</i>
096 - Pay and Accounts offices	<i>66,37,118</i>	..	<i>66,37,118</i>
Total	<u><i>81,06,881</i></u>	..	<u><i>81,06,881</i></u>

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account) - Contd. A. General Services - Contd.			
2055 - Police			
001 - Direction and Administration	1,04,08,658	..	1,04,08,658
003 - Education and Training	12,80,947	..	12,80,947
101 - Criminal Investigation and Vigilance	77,44,634	..	77,44,634
104 - Special Police	1,80,00,208	..	1,80,00,208
108 - State Headquarters Police	1,53,70,540	..	1,53,70,540
109 - District Police	2,52,98,881	..	2,52,98,881
113 - Welfare of Police Personnel	1,00,000	..	1,00,000
114 - Wireless and Computers	50,07,811	..	50,07,811
115 - Modernisation of Police Force	7,85,800	..	7,85,800
800 - Other Expenditure	74,95,355	..	74,95,355
Total	9,14,92,834	..	9,14,92,834
2056 - Jails			
101 - Jails	15,85,032	..	15,85,032
Total	15,85,032	..	15,85,032
2058 - Stationery and Printing			
103 - Government Press	54,33,282	11,03,933	65,37,215
Total	54,33,282	11,03,933	65,37,215
2059 - Public Works			
80 - General -			
001 - Direction and Administration	64,64,715	14,90,741	79,55,456
053 - Maintenance and Repairs	1,57,604	..	1,09,98,268
	1,08,40,664		
103 - Furnishing	1,91,210	..	1,91,210
104 - Lease Charges	1,14,454	..	1,14,454
799 - Suspense	..	* (-) 98,17,535	* (-) 98,17,535
Total	1,57,604	(-) 83,26,794	94,41,853
	1,76,11,043		
2070 - Other Administrative Services			
003 - Training	2,49,369	..	2,49,369
104 - Vigilance	22,77,501	..	22,77,501
105 - Special commission of Enquiry	10,56,552	..	10,56,552
106 - Civil Defence	22,230	..	22,230
107 - Home Guards	13,13,382	..	13,13,382

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

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)			
Heads 1	Actuals for 1991-92		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads			
(Revenue Account) - Contd.			
A. General Services - Concl'd.			
108 - Fire Protection and Control	32,98,818	..	32,98,818
115 - Guest Houses, Government Hostel, etc.	54,39,678	..	54,39,678
Total	<u>1,36,57,530</u>	..	<u>1,36,57,530</u>
Total A (d) - Administrative Services	<i>12,75,400</i>		
	<u>16,59,61,458</u>	(-) 72,22,861	<u>16,00,13,997</u>
(e) Pensions and Miscellaneous General Services.			
2071- Pensions and Other Retirement Benefits			
01 - Civil			
A - State Government			
101 - Superannuation and Retirement Allowances	68,55,910	..	68,55,910
102 - Commuted value of Pensions	13,39,007	..	13,39,007
104 - Gratuities	13,09,532	..	13,09,532
105 - Family Pensions	83,81,079	..	83,81,079
111 - Pensions to Legislators	1,52,500	..	1,52,500
Total	<u>1,80,38,028</u>	..	<u>1,80,38,028</u>
2075- Miscellaneous General Services			
800 - Other Expenditure	10,52,903	..	10,52,903
Total	<u>10,52,903</u>	..	<u>10,52,903</u>
Total - A (e) - Pensions and Miscellaneous General Services	<u>1,90,90,931</u>	..	<u>1,90,90,931</u>
	<i>15,59,99,053</i>		
Total - A - General Services	<u>22,48,26,838</u>	(-) 61,52,884	<u>37,46,73,007</u>
B. Social Services			
(a) - Education, Sports, Art and Culture			
2202 - General Education			
01 - Elementary Education			
052 - Equipments	..	21,24,449	21,24,449
101 - Government Primary Schools	..	35,51,515	35,51,515
102 - Assistance to Non-Government Primary Schools	20,00,000	45,57,000	65,57,000
106 - Teachers and other Services	9,13,99,060	2,94,65,728	12,08,64,788
107 - Teachers Training	9,81,053	25,26,994	35,08,047
109 - Scholarship and Incentives	..	13,695	13,695

STATEMENT No. 11 - Contd.

Heads 1.	(Figures in italics represents charged expenditure)		
	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.			
800 - Other Expenditure	..	12,39,434	12,39,434
Total - 01	2,43,80,113	4,34,78,815	13,78,58,928
02 - Secondary Education			
001 - Direction and Administration	1,17,00,452	26,59,430	1,43,59,882
052 - Equipments	..	15,63,529	15,63,529
104 - Teachers and other Services	4,96,63,368	1,74,41,936	6,71,05,304
106 - Text Books	4,20,000	44,67,957	48,87,957
107 - Scholarships	3,85,433	57,409	4,42,842
109 - Government Secondary Schools	..	33,69,560	33,69,560
110 - Assistance to Non-Government Secondary Schools	47,00,000	26,00,000	73,00,000
Total - 02	6,68,69,253	3,21,59,821	9,90,29,074
03 - University and Higher Education			
103 - Government Colleges and Institutes	31,70,988	27,86,835	59,57,823
Total - 03	31,70,988	27,86,835	59,57,823
04 - Adult Education			
103 - Rural Functional Literacy Programme	..	13,48,688	13,48,688
200 - Other Adult Education Programme	40,373	33,78,209	34,18,582
Total - 04	40,373	47,26,897	47,67,270
05 - Language Development			
103 - Sanskrit Education	..	1,30,646	1,30,646
Total - 05	..	1,30,646	1,30,646
80 - General			
107 - Scholarships	7,78,421	16,39,278	24,17,699
Total - 80	7,78,421	16,39,278	24,17,699
Total - 01, 02, 03, 04, 05 and 80	16,52,39,148	8,49,22,292	25,01,61,440
2203 - Technical Education			
103 - Technical Schools	10,09,744	2,67,563	12,77,307
Total	10,09,744	2,67,563	12,77,307

STATEMENT No. 11 - *Contd.*

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.			
2204 - Sports and Youth Services			
001 - Direction and Administration	4,62,458	1,51,055	6,13,513
102 - Youth Welfare Programmes for Students	3,42,405	17,24,028	20,66,433
103 - Youth Welfare Programmes for Non-Students	..	3,99,280	3,99,280
104 - Sports and Games	..	11,35,742	11,35,742
Total	8,04,863	34,10,105	42,14,968
2205 - Art and Culture			
001 - Direction and Administration	3,88,126	2,49,222	6,37,348
102 - Promotion of Arts and Culture	11,62,016	28,31,770	39,93,786
103 - Archaeology	80,525	1,40,615	2,21,140
105 - Public Libraries	4,31,182	93,407	5,24,589
106 - Archaeological Survey	..	27,15,502	27,15,502
Total	20,61,849	60,30,516	80,92,365
Total - B (a) - Education, Sports, Art and Culture	16,91,15,604	9,46,30,476	26,37,46,080
(b) Health and Family Welfare			
2210 - Medical and Public Health			
01 - Urban Health Services - Allopathy			
001 - Direction and Administration	28,80,423	16,45,946	45,26,369
110 - Hospitals and Dispensaries	4,02,62,192	1,41,32,245	5,43,94,437
800 - Other Expenditure	33,89,522	6,07,858	39,97,380
Total - 01	4,65,32,137	1,63,86,049	6,29,18,186
03 - Rural Health Services - Allopathy			
101 - Health Sub-Centres	70,96,874	2,71,410	73,68,284
103 - Primary Health Centres	75,16,016	11,96,786	87,12,802
104 - Community Health Centres	..	830	830
Total - 03	1,46,12,890	14,69,026	1,60,81,916
05 - Medical Education, Training and Research			
105 - Allopathy	5,500	5,00,580	5,06,080
Total - 05	5,500	5,00,580	5,06,080

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.			
06 - Public Health			
101 - Prevention and Control of diseases	1,13,265	1,00,70,529	1,01,83,794
102 - Prevention of food adulteration	..	4,43,520	4,43,520
112 - Public Health Education	11,82,386	3,86,633	15,69,019
	<u>Total - 06</u>	<u>1,09,00,682</u>	<u>1,21,96,333</u>
	<u>Total - 01, 03, 05 and 06</u>	<u>2,92,56,337</u>	<u>9,17,02,515</u>
2211 - Family Welfare			
001 - Direction and Administration	..	11,52,258	11,52,258
003 - Training	..	3,16,322	3,16,322
101 - Rural Family Welfare Services	..	94,03,067	94,03,067
102 - Urban Family Welfare Services	..	7,51,673	7,51,673
103 - Maternity and Child Health	..	8,45,915	8,45,915
104 - Transport	..	16,26,948	16,26,948
105 - Compensations	..	2,24,468	2,24,468
106 - Mass Education	..	3,55,787	3,55,787
200 - Other Services and Supplies	..	1,46,439	1,46,439
	<u>Total</u>	<u>1,48,22,877</u>	<u>1,48,22,877</u>
	<u>Total - B (b) - Health and Family Welfare</u>	<u>4,40,79,214</u>	<u>10,65,25,392</u>
(c) Water Supply, Sanitation, Housing and Urban Development			
2215 - Water Supply and Sanitation			
01 - Water Supply			
001 - Direction and Administration	55,45,436	64,25,460	1,19,70,896
101 - Urban Water Supply Programmes	60,44,701	48,06,508	1,08,51,209
102 - Rural Water Supply Programmes	24,72,294	72,29,206	97,01,500
	<u>Total - 01</u>	<u>1,84,61,174</u>	<u>3,25,23,605</u>
02 - Sewerage and Sanitation			
105 - Sanitation Services	23,82,944	25,30,742	49,13,686
	<u>Total - 02</u>	<u>25,30,742</u>	<u>49,13,686</u>
	<u>Total - 01 and 02</u>	<u>2,09,91,916</u>	<u>3,74,37,291</u>

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.			
2216 - Housing			
01 - Government Residential Buildings			
106 - General Pool Accommodation			
(i) - Maintenance and Repairs	82,01,203	..	82,01,203
(ii) - Furnishing	9,48,949	..	9,48,949
Total - 01	91,50,152	..	91,50,152
03 - Rural Housing			
I - Distribution of G.C.I. Sheets to the Rural Poor	1,47,99,416	..	1,47,99,416
Total - 03	1,47,99,416	..	1,47,99,416
80 - General			
103 - Assistance to Housing Board Corporation etc.	..	17,00,000	17,00,000
Total - 80	..	17,00,000	17,00,000
Total - 01, 03 and 80	2,39,49,568	17,00,000	2,56,49,568
2217 - Urban Development			
01 - State Capital Development			
001 - Direction and Administration	15,84,222	..	15,84,222
051 - Constructions	..	17,30,475	17,30,475
053 - Maintenance and Repairs	9,97,339	..	9,97,339
Total - 01	25,81,561	17,30,475	43,12,036
04 - Slum Area Improvement			
051 - Constructions	..	10,51,202	10,51,202
Total - 04	..	10,51,202	10,51,202
05 - Other Urban Development Schemes			
001 - Direction and Administration	..	5,84,093	5,84,093
051 - Constructions	..	38,68,055	38,68,055
Total - 05	..	44,52,148	44,52,148
80 - General			
001 - Direction and Administration	7,55,626	6,31,278	13,86,904

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.			
800 - Other Expenditure	62,154		62,154
Total - 80	8,17,780	6,31,278	14,49,058
Total - 01, 04, 05 and 80	33,99,341	78,65,103	1,12,64,444
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development	4,37,94,284	3,05,57,019	7,43,51,303
(d) Information and Broadcasting			
2220 - Information and Publicity			
01 - Films			
001 - Direction and Administration	58,613	3,39,674	3,98,287
Total - 01	58,613	3,39,674	3,98,287
60 - Others			
001 - Direction and Administration	5,88,813	2,17,541	8,06,354
101 - Advertising and Visual Publicity	1,54,656	8,99,511	10,54,167
102 - Information Centres	10,09,685	2,00,798	12,10,483
109 - Photo Services	2,74,162	1,63,931	4,38,093
110 - Publications	8,78,840	15,84,889	24,63,729
Total - 60	29,06,156	30,66,670	59,72,826
Total 01 -and 60	29,64,769	34,06,344	63,71,113
Total - B (d) - Information and Broadcasting	29,64,769	34,06,344	63,71,113
(c) Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes			
2225 - Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes			
01 - Welfare of Schedule Castes			
001 - Direction and Administration	3,58,574	8,76,577	12,35,151
102 - Economic Development (State Plan)	..	4,73,000	4,73,000
277 - Education (State Plan)	..	11,80,000	11,80,000
793 - Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)	..	3,99,159	3,99,159

STATEMENT No. 11 - Contd.

Heads	(Figures in italics represents charged expenditure)		
	Actuals for 1991-92		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account) - Contd.			
B. Social Services - Contd.			
800 - Other Expenditure	..	2,53,910	2,53,910
Total - 01	3,58,574	31,82,646	35,41,220
02 - Welfare of Schedule Tribes			
001 - Direction and Administration	7,18,995	10,37,939	17,56,934
102 - Economic Development State Plan	..	* (-) 1,68,000	* (-) 1,68,000
277 - Education	..	15,60,000	15,60,000
794 - Special Central Assistance for Tribal Sub-Plan	..	53,00,097	53,00,097
800 - Other Expenditure	..	19,66,294	19,66,294
Total - 02	7,18,995	96,96,330	1,04,15,325
80 - General			
800 - Other Expenditure	..	4,52,496	4,52,496
Total - 80	..	4,52,496	4,52,496
Total - 01, 02 and 80	10,77,569	1,33,31,472	1,44,09,041
Total - B (c) - Welfare of Schedule Castes, Schedule Tribes, and Other Backward Classes	10,77,569	1,33,31,472	1,44,09,041
(f) Labour and Labour Welfare			
2230 - Labour and Employment			
01 - Labour			
001 - Direction and Administration	6,66,369	..	6,66,369
Total - 01	6,66,369	..	6,66,369
03 - Training			
101 - Industrial Training Institutes	134	..	134
Total - 03	134	..	134
Total - 01 and 03	6,66,503	..	6,66,503
Total - B (f) - Labour and Labour Welfare	6,66,503	..	6,66,503

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

STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account) - Contd.			
B. Social Services - Contd.			
(g) Social Welfare and Nutrition			
2235 - Social Security and Welfare			
01 - Rehabilitation			
110 - Tibetan Refugees	..	8,98,165	8,98,165
Total - 01	..	8,98,165	8,98,165
02 - Social Welfare			
001 - Direction and Administration	8,64,147	6,26,276	14,90,423
101 - Welfare of Handicapped	17,800	3,02,364	3,20,164
102 - Child Welfare	5,67,480	52,28,237	57,95,717
103 - Women's Welfare	..	96,243	96,243
107 - Assistance to Voluntary Organisations	1,68,000	4,73,890	6,41,890
800 - Other Expenditure	..	3,14,720	3,14,720
Total - 02	16,17,427	70,41,730	86,59,157
60 - Other Social Security and Welfare Programmes			
102 - Pensions under Social Security Schemes	3,21,490	2,05,916	5,27,406
104 - Deposits Linked Insurance Scheme			
Government Provident Fund	1,52,950	..	1,52,950
200 - Other Schemes	8,43,382	..	8,43,382
Total - 60	13,17,822	2,05,916	15,23,738
Total - 01, 02 and 60	29,35,249	81,45,811	1,10,81,060
2236 - Nutrition			
02 - Distribution of nutritious food and beverages			
101 - Special Nutrition Programmes	..	60,06,496	60,06,496
102 - Midday Meals	..	49,99,500	49,99,500
Total - 02	..	1,10,05,996	1,10,05,996
80 - General			
001 - Direction and Administration	6,62,098	59,296	7,21,394
Total - 80	6,62,098	59,296	7,21,394
Total - 02 and 80	6,62,098	1,10,65,292	1,17,27,390

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)			
Heads 1	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account) - Contd.			
B. Social Services - Concl'd.			
2245 - Relief on account of Natural Calamities			
01 - Drought	..	8,50,000	8,50,000
Total - 01	..	<u>8,50,000</u>	<u>8,50,000</u>
02 - Floods, Cyclone etc.			
106 - Repairs and restoration of damaged Roads and Bridges	..	51,89,200	51,89,200
115 - Assistance to farmers to clear sand/ silt/ salinity from lands	..	4,99,873	4,99,873
122 - Repairs and restoration of damaged Irrigation and flood control works	..	12,20,066	12,20,066
Total - 02	..	<u>69,09,139</u>	<u>69,09,139</u>
05 - Calamity Relief Fund			
101 - Transfer to Reserve Fund and Deposit Account Calamity Relief Fund	..	98,18,456	98,18,456
Total - 05	..	<u>98,18,456</u>	<u>98,18,456</u>
80 - General			
001 - Direction and Administration	..	2,07,238	2,07,238
800 - Other Expenditure	..	1,23,55,655	1,23,55,655
Total - 80	..	<u>1,25,62,893</u>	<u>1,25,62,893</u>
Total - 01, 02, 05 and 80	..	<u>3,01,40,488</u>	<u>3,01,40,488</u>
Total - B (g) - Social Welfare and Nutrition	<u>35,97,347</u>	<u>4,93,51,591</u>	<u>5,29,48,938</u>
(h) Others			
2250 - Other Social Services			
103 - Upkeep of Shrines, Temples, etc.	34,82,887	..	34,82,887
Total	<u>34,82,887</u>	..	<u>34,82,887</u>
2251 - Secretariat Social Services			
090 - Secretariat	10,45,758	1,200	10,46,958
091 - Attached Offices	1,98,547	..	1,98,547
Total	<u>12,44,305</u>	<u>1,200</u>	<u>12,45,505</u>
Total - B (h) Others	<u>47,27,192</u>	<u>1,200</u>	<u>47,28,392</u>
Total - B - Social Services	<u>28,83,89,446</u>	<u>23,53,57,316</u>	<u>52,37,46,762</u>

STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account) - Contd.			
C. Economic Services			
(a) Agriculture and Allied Activities			
2410 - Crop Husbandry			
001 - Direction and Administration	39,22,927	4,52,727	43,75,654
103 - Seeds	29,923	41,28,594	41,58,517
104 - Agricultural Farms	1,24,08,834	17,12,686	1,41,21,520
105 - Manures and Fertilisers	6,06,835	63,76,347	69,83,182
107 - Plant Protection	17,42,300	18,69,392	36,11,692
108 - Commercial Crops	14,669	38,66,444	38,81,113
109 - Extension and Farmers Training	8,14,359	7,12,280	15,26,639
111 - Agricultural Economics and Statistics	16,819	12,70,822	12,87,641
112 - Development of Pulses	..	7,97,913	7,97,913
113 - Agricultural Engineering	4,21,932	8,88,974	13,10,906
114 - Development of Oil Seeds	..	56,84,709	56,84,709
115 - Scheme of Small/ Marginal Farmers and Agricultural Labour	..	15,00,214	15,00,214
119 - Horticulture and Vegetable Crops	18,09,753	55,48,009	73,57,762
800 - Other Expenditure	..	74,60,060	74,60,060
Total	<u>2,17,88,351</u>	<u>4,22,69,171</u>	<u>6,40,57,522</u>
2402 - Soil and Water Conservation			
001 - Direction and Administration	65,30,245	11,14,369	76,44,614
101 - Soil Survey and Testing	3,875	16,71,608	16,75,483
102 - Soil Conservation	6,07,569	3,22,74,597	3,28,82,166
103 - Land Reclamation and Development	..	29,16,248	29,16,248
800 - Other Expenditure	..	1,16,608	1,16,608
Total	<u>71,41,689</u>	<u>3,80,93,430</u>	<u>4,52,35,119</u>
2403 - Animal Husbandry			
001 - Direction and Administration	16,20,432	4,54,999	20,75,431
101 - Veterinary Services and Animal Health	40,02,934	57,31,258	97,34,192
102 - Cattle and Buffalo Development	28,03,315	66,27,389	94,30,704
103 - Poultry Development	6,29,643	13,12,876	19,42,519
104 - Sheep and Wool Development	4,81,201	5,06,289	9,87,490
105 - Piggery Development	7,91,141	14,11,086	22,02,227
106 - Other Livestock Development	3,30,325	1,96,265	5,26,590
107 - Fodder and Feed Development	3,74,138	20,71,559	24,45,697
109 - Extension and Training	2,24,257	9,12,102	11,36,359
113 - Administrative Investigation and Statistics	..	4,86,448	4,86,448
800 - Other Expenditure	..	31,04,709	31,04,709
Total	<u>1,12,57,386</u>	<u>2,28,14,980</u>	<u>3,40,72,366</u>

STATEMENT No. 11 - Contd.

		(Figures in italics represents charged expenditure)		
		Actuals for 1991-92		
Heads	Non-Plan	Plan	Total	
1	2	3	4	
	Rs.	Rs.	Rs.	
Expenditure Heads				
(Revenue Account) - Contd.				
C. Economic Services - Contd.				
2404 - Dairy Development				
109 - Extension and Training	5,87,228	20,26,186	26,13,414	
191 - Assistance to Co-operatives and other bodies	..	7,26,528	7,26,528	
Total	5,87,228	27,52,714	33,39,942	
2405 - Fisheries				
001 - Direction and Administration	8,69,715	2,15,687	10,85,402	
101 - Inland Fisheries	18,44,900	5,44,914	23,89,814	
109 - Extension and Training	1,232	19,737	20,969	
Total	27,15,847	7,80,338	34,96,185	
2406 - Forestry and Wild Life				
01 - Forestry				
001 - Direction and Administration	1,73,08,978	1,40,185	1,74,49,163	
005 - Survey and Utilisation of Forest Resources	..	25,62,931	25,62,931	
013 - Statistics	..	3,63,623	3,63,623	
070 - Communications and Buildings	17,45,061	38,52,108	55,97,169	
101 - Forest Conservation, Development and Regeneration	..	11,31,251	11,31,251	
102 - Social and Farm Forestry	5,67,939	4,36,81,722	4,42,49,661	
105 - Forest Produce	31,42,534	6,81,980	38,24,514	
109 - Extension and Training	..	10,49,480	10,49,480	
Total - 01	2,27,64,512	5,34,63,280	7,62,27,792	
02 - Environmental Forestry and Wild Life				
110 - Wild Life Preservation	14,09,626	90,10,986	1,04,20,612	
Total - 02	14,09,626	90,10,986	1,04,20,612	
Total - 01 and 02	2,41,74,138	6,24,74,266	8,66,48,404	
2407 - Plantations				
01 - Tea				
800 - Other Expenditure	57,26,000	6,00,000	63,26,000	
Total	57,26,000	6,00,000	63,26,000	
2408 - Food, Storage and Warehousing				
01 - Food				
100 - Direction and Administration	43,61,380	28,792	43,90,172	

STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account) - Contd. C. Economic Services - Contd.			
101 - Procurement and Supply	13,907	17,07,847	17,21,754
Total	43,75,287	17,36,639	61,11,926
2415 - Agricultural Research and Education			
01 - Crop Husbandry	..	20,15,254	20,15,254
004 - Research	..	16,55,775	16,55,775
277 - Education	..	..	..
Total - 01	..	36,71,029	36,71,029
03 - Animal Husbandry	..	27,19,702	27,19,702
004 - Research	..	..	..
Total - 03	..	27,19,702	27,19,702
Total - 01 and 03	..	63,90,731	63,90,731
2425 - Co-operation			
001 - Direction and Administration	37,40,117	11,09,144	48,49,261
003 - Training	..	49,801	49,801
105 - Information and Publicity	..	1,07,943	1,07,943
107 - Assistance to Credit Co-operatives	..	1,49,790	1,49,790
108 - Assistance to other Co-operatives	..	29,20,332	29,20,332
800 - Other Expenditure	..	11,73,208	11,73,208
Total	37,40,117	55,10,218	92,50,335
2435 - Other Agricultural Programmes			
01 - Marketing and Quality Control	..	14,66,639	14,66,639
101 - Marketing facilities	..	..	..
Total - 01	..	14,66,639	14,66,639
60 - Others	..	8,06,781	8,06,781
1. Dry Land Development Programmes	..	32,77,553	32,77,553
2. High yielding varieties Programme	..	..	..
Total - 60	..	40,84,334	40,84,334
Total - 01 and 60	..	55,50,973	55,50,973
Total - C (a) - Agriculture and Allied Activities	8,15,06,043	18,89,73,460	27,04,79,503

STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account) - Contd.			
C. Economic Services - Contd.			
(b) Rural Development			
2501 - Special Programmes for Rural Development			
01 - Integrated Rural Development Programme	..	27,93,846	27,93,846
003 - Training	..	29,56,000	29,56,000
101 - Subsidy to District Rural Development Agencies	..	4,32,600	4,32,600
800 - Other Expenditure	..	..	..
Total - 01	..	61,82,446	61,82,446
04 - Integrated Rural Energy Planning Programmes	..	2,46,406	2,46,406
101 - Development of Design and approach for area bound Block Level/ IRE Projects	..	16,36,331	16,36,331
105 - Project Implementation	..	..	..
Total - 04	..	18,82,737	18,82,737
Total - 01 and 04	..	80,65,183	80,65,183
2505 - Rural Employment			
01 - National Programmes	930	58,69,070	58,70,000
Total	930	58,69,070	58,70,000
2515 - Other Rural Development Programmes			
101 - Panchayati Raj	13,76,183	57,99,219	71,75,402
102 - Community Development	4,86,805	54,19,784	59,06,589
Total	18,62,988	1,12,19,003	1,30,81,991
Total - C (b) - Rural Development	18,63,918	2,51,53,256	2,70,17,174
(d) Irrigation and Flood Control			
2702 - Minor Irrigation			
01 - Surface Water	..	..	..
103 - Diversion Schemes	19,44,175	1,46,50,983	1,65,95,158
Total - 01	19,44,175	1,46,50,983	1,65,95,158
80 - General	..	..	..
001 - Direction and Administration	10,06,866	33,33,590	43,40,456
005 - Investigation	..	2,99,246	2,99,246

STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account) - Contd. C. Economic Services - Contd.			
052 - Machinery and Equipment	..	2,00,000	2,00,000
799 - Suspense	..	28,53,608	28,53,608
Total - 80	10,06,866	66,86,444	76,93,310
Total - 01 and 80	29,51,041	2,13,37,427	2,42,88,468
2711 - Flood Control and Drainage			
01 - Flood Control	..	..	..
103 - Civil Works	2,50,000	12,38,258	14,88,258
Total	2,50,000	12,38,258	14,88,258
Total - C (d) - Irrigation and Flood Control	32,01,041	2,25,75,685	2,57,76,726
(c) Energy			
2801 - Power			
01 - Hydel Generation Hydro Electric Schemes	1,02,87,279	..	1,02,87,279
052 - Machinery and Equipment	1,02,630	..	1,02,630
101 - Purchase of Power	2,63,14,479	..	2,63,14,479
Total - 01	3,67,04,388	..	3,67,04,388
04 - Diesel, Gas Power Generation			
1 Diesel Power Station, Gangtok	29,22,786	..	29,22,786
2 Diesel Power Station, Mangan	27,316	..	27,316
Total - 04	29,50,102	..	29,50,102
05 - Transmission and Distribution			
1 Distribution Line, Gangtok	19,01,184	..	19,01,184
2 Distribution Line, North Sikkim	12,51,520	..	12,51,520
3 Other Distribution Lines	20,69,231	..	20,69,231
4 Maintenance of transmission line and Sub-Station	21,03,627	..	21,03,627
5 Maintenance of electrical instalations under South District	11,97,552	..	11,97,552
6 Maintenance of electrical instalations under West Division	10,04,376	..	10,04,376
7 Distribution Line under Singtam Sub-Division	7,90,483	..	7,90,483
8 Distribution Line under Ravongla Sub-Division	6,50,658	..	6,50,658
9 Distribution Line under Pakyong Sub-Division	6,53,579	..	6,53,579
10 Maintenance of T & D under REC	4,90,996	..	4,90,996
Total	1,21,13,206	..	1,21,13,206

STATEMENT No. 11 - Contd.

Heads 1	Acutals for 1991-92		Non-Plan 2	Plan 3	Total 4
	Plan Rs.	Non-Plan Rs.			
Expenditure Heads (Revenue Account) - Contd. C. Economic Services - Contd.					
005 - Investigation					
(i) Survey and Investigation			..	4,99,764	4,99,764
799 - Suspense			..	*(-) 23,37,711	*(-) 23,37,711
		Total - 05	1,21,13,206	(-) 18,37,947	1,02,75,259
80 - General					
001 - Direction and Administration			2,37,04,054	72,18,179	3,09,22,233
		Total - 80	2,37,04,054	72,18,179	3,09,22,233
		Total - 01, 04, 05 and 80	7,54,71,750	53,80,232	8,08,51,982
2810 - Non-Conventional Sources of Energy					
01 - Bio energy					
101 - National Programme for Bioenergy Development (100% CSS)			..	61,506	61,506
60 - Others					
800 - Other Expenditure			..	43,41,684	43,41,684
		Total	44,03,190	44,03,190	
		Total - C (c) - Energy	7,54,71,750	97,83,422	8,52,55,172
(f) Industry and Minerals					
2851 - Village and Small Industries					
001 - Direction and Administration			21,54,606	4,82,703	26,37,309
003 - Training			31,18,463	34,08,255	65,26,718
004 - Research and Development			..	50,075	50,075
102 - Small Scale Industries			20,31,937	69,03,566	89,35,503
105 - Khadi and Village Industries			16,49,000	40,05,000	56,54,000
200 - Other Village Industries			(-) 324	25,02,345	25,02,021
800 - Other Expenditure			..	2,00,000	2,00,000
		Total	89,53,682	1,75,51,944	2,65,05,626
2852 - Industries					
08 - Consumer Industries					
600 - Others			..	3,39,875	3,39,875
		Total	..	3,39,875	3,39,875

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

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account) - Contd.			
C. Economic Services - Contd.			
2853 - Non-Ferrous Mining and Metallurgical Industries			
02 - Regulation and Development of Mines			
001 - Direction and Administration	16,89,807	5,85,765	22,75,572
102 - Mineral Exploration	..	7,97,207	7,97,207
Total - 02	16,89,807	13,82,972	30,72,779
Total - C (f) - Industry and Minerals	1,06,43,489	1,92,74,791	2,99,18,280
(g) Transport			
3054 - Roads and Bridges			
04 - District and Other Roads			
337 - Road Works	4,99,23,856	73,70,763	5,72,94,619
Total - 04	4,99,23,856	73,70,763	5,72,94,619
80 - General			
001 - Direction and Administration	90,66,034	44,44,187	1,35,10,221
004 - Research and Development	..	1,02,123	1,02,123
052 - Machinery and Equipment	79,94,296	..	79,94,296
799 - Suspense	..	4,87,328	4,87,328
Total - 80	1,70,60,330	50,33,638	2,20,93,968
Total - 04 and 80	6,69,84,186	1,24,04,401	7,93,88,587
3055 - Road Transport			
201 - Sikkim Nationalised Transport	10,31,06,250	29,15,527	10,60,21,777
Total	10,31,06,250	29,15,527	10,60,21,777
Total - C (g) - Transport	17,00,90,436	1,53,19,928	18,54,10,364
(i) Science Technology and Environment			
3425 - Other Scientific Research			
60 - Others			
004 - Research and Development	..	43,84,365	43,84,365
Total	..	43,84,365	43,84,365
3435 - Ecology and Environment			
03 - Environmental Research and Ecological Regeneration			
003 - Environmental Education/Training/Extension		4,31,100	4,31,100

STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account) - Contd.			
C. Economic Services - Contd.			
101 - Conservation Programmes	..	18,06,937	18,06,937
103 - Research and Ecological Regeneration	..	4,06,016	4,06,016
Total - 03	..	26,44,053	26,44,053
04 - Prevention and Control of Pollution	..	6,47,252	6,47,252
103 - Prevention of Air and Water Pollution	..	6,47,252	6,47,252
Total - 04	..	6,47,252	6,47,252
Total - 03 and 04	..	32,91,305	32,91,305
Total - C (i)- Science Technology and Environment	..	76,75,670	76,75,670
(j) General Economic Services			
3451 - Secretariat-Economic Services			
090 - Secretariat	6,98,067	4,82,744	11,80,811
092 - Other Offices	(-) 54,100	19,68,375	19,14,275
102 - District Planning machinery	(-) 1,584	5,58,340	5,56,756
Total	6,42,383	30,09,459	36,51,842
3452 - Tourism			
01 - Tourist infrastructure			
101 - Tourist Centre	8,36,803	35,49,459	43,86,262
102 - Tourist Accommodation	16,47,244	9,71,040	26,18,284
103 - Tourist Transport Services	8,15,048	3,72,738	11,87,786
Total - 01	32,99,095	48,93,237	81,92,332
80 - General			
001 - Direction and Administration	9,07,653	2,50,993	11,58,646
104 - Promotion and Publicity	1,80,000	32,65,225	34,45,225
800 - Other Expenditure	..	1,15,000	1,15,000
Total - 80	10,87,653	36,31,218	47,18,871
Total - 01 and 80	43,86,748	85,24,455	1,29,11,203
3454 - Census Surveys and Statistics			
02 - Surveys and Statistics	6,75,122	21,71,388	28,46,510
Total - 02	6,75,122	21,71,388	28,46,510

STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)			
Heads 1	Actuals for 1991-92		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account) - Contd.			
C. Economic Services - Concl'd.			
3475 - Other General Economic Services			
106 - Regulation of Weights and Measures	10,26,034		10,26,034
109 - Nehru Rojgar Yojana	..	5,36,356	5,36,356
Total	10,26,034	5,36,356	15,62,390
Total - C (j) - General Economic Services	67,30,287	1,42,41,658	2,09,71,945
Total - C - Economic Services	34,95,06,964	30,29,97,870	65,25,04,834
	15,59,99,053		
Total - Expenditure Heads (Revenue Account)	86,27,23,248	53,22,02,302	155,09,24,603
Expenditure Heads (Capital Account)			
A. Capital Account of General Services			
4059 - Capital Outlay on Public Works	..	3,96,66,116	3,96,66,116
Total - A - Capital Account of General Services	..	3,96,66,116	3,96,66,116
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture			
4202 - Capital Outlay on Education, Sports, Art and Culture	..	3,89,52,481	3,89,52,481
Total - B (a) - Education, Sports, Art and Culture	..	3,89,52,481	3,89,52,481
(b) Health and Family Welfare			
4210 - Capital Outlay on Medical and Public Health	..	2,74,94,100	2,74,94,100
Total - B (b) - Health and Family Welfare	..	2,74,94,100	2,74,94,100
(c) Water Supply, Sanitation, Housing and Urban Development			
4215 - Capital Outlay on Water Supply and Sanitation	..	8,62,76,272	8,62,76,272
4216 - Capital Outlay on Housing	..	1,04,98,877	1,04,98,877
4217 - Capital Outlay on Urban Development	..	21,06,263	21,06,263
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development	..	9,88,81,412	9,88,81,412
(g) Social Welfare and Nutrition			
4235 - Capital Outlay on Social Security and Welfare	..	1,00,000	1,00,000
Total - (g) - Social Welfare and Nutrition	..	1,00,000	1,00,000
Total - B - Capital Account of Social Services	..	16,54,27,993	16,54,27,993

STATEMENT No. 11 - Concl'd.

Heads 1	(Figures in italics represents charged expenditure)		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
Expenditure Heads			
(Revenue Account) - Concl'd.			
C Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities			
4401 - Capital Outlay on Crop Husbandry	..	36,64,717	36,64,717
4403 - Capital Outlay on Animal Husbandry	..	58,09,909	58,09,909
4405 - Capital Account on Fisheries	..	20,32,975	20,32,975
4408 - Capital Outlay on Food, Storage and Warehousing	..	67,83,942	67,83,942
4425 - Capital Outlay on Co-operation	..	20,00,000	20,00,000
Total - C (a) - Capital Account of Agriculture and Allied Activities	..	2,02,91,543	2,02,91,543
(c) Capital Account of Energy			
4801 - Capital Outlay on Power Project	..	27,05,69,333	27,05,69,333
Total - C (c) - Capital Account of Energy	..	27,05,69,333	27,05,69,333
(f) Capital Account of Industry and Minerals			
4851 - Capital Account on Village and Small Industries	..	10,63,091	10,63,091
4860 - Capital Outlay on Consumer Industries	..	1,43,82,449	1,43,82,449
4885 - Other Capital Outlay on Industries and Minerals	..	80,00,000	80,00,000
Total - C (f) - Capital Account of Industry and Minerals	..	2,34,45,540	2,34,45,540
(g) Capital Account of Transport			
5054 - Capital Outlay on Roads and Bridges	..	13,57,39,187	13,57,39,187
5055 - Capital Outlay on Road Transport	..	1,93,66,555	1,93,66,555
Total - C (g) - Capital Account of Transport	..	15,51,05,742	15,51,05,742
(j) Capital Account of General Economic Services			
5452 - Capital Outlay on Tourism	38,39,327	42,05,555	80,44,882
5465 - Investment in General Financial and Trading Institute	..	5,00,000	5,00,000
Total - C (j) - Capital Account of General Economic Services	38,39,327	47,05,555	85,44,882
Total - C - Capital Account of Economic Services	38,39,327	47,41,17,713	47,79,57,040
Total - Expenditure Heads (Capital Account)	38,39,327	67,92,11,822	68,30,51,149
GRAND TOTAL EXPENDITURE :	<i>15,59,99,053</i>	<i>121,14,14,124</i>	<i>223,39,75,752</i>
	86,65,62,575		

**STATEMENT No. 12 - DETAILED STATEMENT OF CAPITAL
EXPENDITURE DURING AND TO END OF THE YEAR 1991-92**

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92 (5)
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account)				
A- Capital Account of General Services				
4059 - Capital Outlay on Public Works				
80 - General				
051 - Construction	..	3,96,66,116	3,96,66,116	20,93,09,762
201 - Acquisition of Land	14,06,514
Total : 80	..	3,96,66,116	3,96,66,116	21,07,16,276
Total : 4059-Capital Outlay on Public Works	..	3,96,66,116	3,96,66,116	21,07,16,276
Total : A- Capital Account of General Services	..	3,96,66,116	3,96,66,116	21,07,16,276
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	..	1,44,31,043	1,44,31,043	6,67,73,763
202- Secondary Education	..	1,73,03,516	1,73,03,516	10,94,60,375
203- University and Higher Education	..	25,66,960	25,66,960	1,73,10,903
800- Other Expenditure	1,99,938
Total : 01	..	3,43,01,519	3,43,01,519	19,37,44,979
02- Technical Education				
103- Technical School	20,60,029
800- Other Expenditure	16,09,343
Total : 02	36,69,372
03- Sports and Youth Services, Sports Stadia				
101- Youth Hostels	1,35,266
800- Other Expenditure	..	36,51,350	36,51,350	1,37,01,209
Total : 03	..	36,51,350	36,51,350	1,38,36,475
04- Art and Culture				
106- Museums	8,94,956
800- Other Expenditure	..	9,99,612	9,99,612	25,05,011
Total : 04	..	9,99,612	9,99,612	33,99,976
Total: 4202- Capital Outlay on Education, Sports, Art and Culture	..	3,89,52,481	3,89,52,481	21,46,50,793
Total : B(a)- Education, Sports, Art and Culture	..	3,89,52,481	3,89,52,481	21,46,50,793

STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account)				
B. Capital Account of Social Services - Contd.				
(b)- Health and Family Welfare				
4210- Capital Outlay on Medical and Public Health				
01- Urban Health Services				
110- Hospital and Dispensaries	..	1,76,72,272	1,76,72,272	3,27,00,547
Total : 01	..	1,76,72,272	1,76,72,272	3,27,00,547
02- Rural Health Services				
101- Health Sub-Centres	..	70,85,146	70,85,146	2,24,64,936
103- Primary Health Centres	..	25,08,682	25,08,682	98,62,401
104- Community Health Centres	..	2,28,000	2,28,000	65,79,188
110- Hospital and Dispensaries	16,10,200
Total : 02	..	98,21,828	98,21,828	4,05,16,725
03- Medical Education, Training and Research				
105- Allopathy	3,88,88,743
Total : 03	3,88,88,743
04- Public Health				
200- Other Programmes	11,881
Total: 04-Public Health	11,881
80- General				
800- Other Expenditure	5,89,642
Total: 80	5,89,642
Total: 4210-Capital Outlay On Medical and Public Health	..	2,74,94,100	2,74,94,100	11,27,07,538
Total: B(b)- Health and Family Welfare	..	2,74,94,100	2,74,94,100	11,27,07,538
(c)- Water Supply, Sanitation, Housing and Urban Development				
4215- Capital Outlay on Water Supply and Sanitation				
01- Water Supply				
101- Urban Water Supply (Gangtok)	..	1,21,92,313	1,21,92,313	7,24,14,854
102- Rural Water Supply	..	7,21,55,731	7,21,55,731	30,80,82,407
Total : 01	..	8,43,48,044	8,43,48,044	38,04,97,261

STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92 (5)
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
B- Capital Account of Social Services - Contd.				
02- Sewerage and Sanitation				
106- Sewerage Services				
(i) Construction of Drainage and Sewerage System in Gangtok	..	11,93,807	11,93,807	3,79,20,074
(ii) Construction of Drainage and Sewerage System in Other Urban Areas	..	7,34,421	7,34,421	22,87,981
Total : 02	..	19,28,228	19,28,228	4,02,08,055
Total : 4215- Capital Outlay on Water Supply and Sanitation	..	8,62,76,272	8,62,76,272	42,07,05,316
4216- Capital Outlay on Housing				
01- Government Residential Buildings				
106- General Poll Accommodation	..	71,60,157	71,60,157	9,99,04,332
107- Police Housing	1,38,69,167
700- Other Housing (Construction of Quarters for Doctors working in Rural Primary Health Centres)	16,65,790
Total : 01	..	71,60,157	71,60,157	11,54,39,289
80- General				
201- Investment in Housing Boards	71,49,000
800- Other Expenditure	..	33,38,720	33,38,720	51,34,563
Total : 80- General	..	33,38,720	33,38,720	1,22,83,563
Total : 4216- Capital Outlay on Housing	..	1,04,98,877	1,04,98,877	12,77,00,403
4217- Capital Outlay on Urban Development				
03- Intergrated Development of Small and Medium Towns				
051- Construction	..	21,06,263	21,06,263	1,05,62,645
Total : 03	..	21,06,263	21,06,263	1,05,62,645
Total : 4217- Capital Outlay on Urban Development	..	21,06,263	21,06,263	1,05,62,645
Total : B(c)- Water Supply, Sanitation, Housing and Urban Development	..	9,88,81,412	9,88,81,412	55,89,68,364

STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92 (5)
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
B- Capital Account of Social Services - Contd.				
(c)- Welfare of Scheduled Castes, 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(c)- 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	..	1,00,000	1,00,000	17,84,694
104- Welfare of Aged, Infirm & Destitute	91,584
106- Correctional Services	1,26,000
800- Other Expenditure	8,06,379
Total : 02	..	1,00,000	1,00,000	28,08,657
Total : 4235- Capital Outlay on Social Security and Welfare	..	1,00,000	1,00,000	28,08,657
Total : B(g)- Social Welfare and Nutrition	..	1,00,000	1,00,000	28,08,657
(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

STATEMENT No. 12 - Contd.

Nature of Expenditure		Expenditure during 1991-92			Expenditure to the end of 1991-92
(1)	(2)	(3)	(4)	(5)	
	Total	Non-Plan	Plan	Total	
	Rs.	Rs.	Rs.	Rs.	
Expenditure Heads (Capital Account) - Contd.					
B- Capital Account of Social Services - Concl'd.					
	Total : B(h)- Others	..	..	1,82,057	
	Total : B- Capital Account of Social Services (a+b+c+e+g+h)	..	16,54,27,993	16,54,27,993	88,99,61,101
C. Capital Account of Economic Services					
(a) Capital Account of Agriculture and Allied Activities					
4401-	Capital Outlay on Crop Husbandry				
103-	Seeds	..	2,99,462	2,99,462	31,91,172
104-	Agricultural Farms	..	22,13,107	22,13,107	1,63,98,783
107-	Plant Protection	..	59,724	59,724	11,18,839
108-	Commercial Crops	..	3,00,850	3,00,850	26,78,361
109-	Extension and Training	..	..	..	5,10,851
113-	Agricultural Engineering	..	1,98,925	1,98,925	10,81,747
119-	Horticulture and Vegetable Crops	..	2,52,669	2,52,669	32,02,881
190-	Investment in Public Sector and Other Undertakings	..	1,00,000	1,00,000	1,00,000
800-	Other Expenditure	..	2,39,980	2,39,980	4,18,004
	Total : 4401- Capital Outlay on Crop Husbandry	..	36,64,717	36,64,717	2,87,00,638
4403-	Capital Outlay on Animal Husbandry				
101-	Veterinary Services and Animal Health	..	58,09,909	58,09,909	3,07,56,138
800-	Other Expenditure	..	..	..	31,25,667
	Total : 4403- Capital Outlay on Animal Husbandry	..	58,09,909	58,09,909	3,38,81,805
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	..	20,32,975	20,32,975	1,29,77,968
	Total : 4405- Capital Outlay on Fisheries	..	20,32,975	20,32,975	1,29,77,968

STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92 (5)
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
C- Capital Account of Economic Services - Contd.				
4406- Capital Outlay on Forestry and Wild Life				
01- Forestry	38,96,161
105- Forest Produce
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
101- Procurement and Supply	..	28,06,168	28,06,168	1,07,77,896
800- Other Expenditure	30,15,000
Total : 01	..	28,06,168	28,06,168	1,37,92,896
02- Storage and Warehousing
101- Rural Godown Programmes	..	39,77,774	39,77,774	1,51,87,410
800- Other Expenditure	55,84,353
Total : 02	..	39,77,774	39,77,774	2,07,71,763
Total : 4408- Capital Outlay on Food Storage and Warehousing	..	67,83,942	67,83,942	3,45,64,659
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 Multipurpose Rural Co-operatives	33,05,500
107- Investments in Credit Co-operatives	..	3,00,000	3,00,000	61,74,529
108- Investment in other Co-operatives	54,65,000
190- Investment in Public Sector and other Undertakings	..	17,00,000	17,00,000	44,98,932
Total : 4425- Capital Outlay on Co-operation	..	20,00,000	20,00,000	1,94,43,961

STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92 (5)
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
C- Capital Account of Economic Services - Contd.				
4435- Capital Outlay on Other Agricultural Programmes				
01- Marketing and Quality Control	8,87,197
101- Marketing Facilities	8,87,197
Total : 01	8,87,197
60 - Others	2,57,741
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	..	2,02,91,543	2,02,91,543	15,45,27,464
(c)- Capital Account of Energy				
4801- Capital Outlay on Power Projects				
01- Hydel Generation	3,61,80,155
(i)- Rongnichu Hydel Scheme-Stage II	1,01,23,599
(ii)- Rimbi Hydro Electric Scheme-State II	6,49,58,344
(iii)- Miyong Hydel Scheme	..	2,38,67,502	2,38,67,502	12,81,43,346
(iv)- Upper Rongnichu Hydel Schemes	..	5,19,77,002	5,19,77,002	1,76,87,691
(v)- Kalezkhola Hydel Schemes	..	69,98,193	69,98,193	74,63,668
(vi)- Rathang Hydel Project	..	49,99,744	49,99,744	9,79,74,955
(vii)- Generation Schemes through loan from Power Finance Corporation	..	3,94,99,614	3,94,99,614	4,28,53,879
(viii)- Other Schemes	..	2,14,74,655	2,14,74,655	4,40,40,942
(ix)- Rongnichu Hydro Electric Schemes	8,95,089
(x)- Rothak Micro Hydro Schemes	1,68,90,541
(xi)- Rimbi Micro Hydro Schemes	6,74,294
(xii)- North Sikkim Hydel Schemes	7,03,685
(xiii)- Chekung Hydel Schemes	1,40,46,991
(xvi)- Other Mini/Micro Hydel Schemes	14,88,16,710
Total : 01	..	14,88,16,710	14,88,16,710	48,26,37,179
04- Diesel/ Gas Power Generation	24,18,732
052- Machinery and Equipment	24,18,732
Total : 04	24,18,732

STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account) - Contd.				
C- Capital Account of Economic Services - Contd.				
05- Transmission and Distribution				
(i)- Other Distribution Schemes ..		5,01,74,557	5,01,74,557	27,98,94,143
800- Other Expenditure	1,74,12,900
Total : 05-Transmission and Distribution ..		5,01,74,557	5,01,74,557	29,73,07,043
06- Rural Electrification				
052- Machinery and Equipment	1,06,32,320
800- Other Expenditure
(i)- Rural Electrification Schemes ..		59,24,256	59,24,256	6,56,67,057
(ii)- North Sikkim Distribution Line	1,10,64,850
(iii)- Rural Electrification Schemes Financed by Loan from R.E.C. ..		6,56,53,810	6,56,53,810	28,53,44,541
Total : 06 ..		7,15,78,066	7,15,78,066	37,27,08,768
Total : 4801- Capital Outlay on Power Projects ..		27,05,69,333	27,05,69,333	1,15,50,71,722
Total : C(e)- Capital Account of Energy ..		27,05,69,333	27,05,69,333	1,15,50,71,722
(f) Capital Account of Industry and Minerals				
4851- Capital Outlay on Village and Small Industries				
101- Industrial Estates ..		3,90,000	3,90,000	62,98,534
102- Small Scale Industries ..		6,72,491	6,72,491	31,20,967
Total : 4851- Capital Outlay on Village and Small Industries ..		10,63,091	10,63,091	94,19,501
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
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

STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92 (5) Rs.
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
C- Capital Account of Economic Services - Contd.				
4860- Capital Outlay on Consumer Industries				
(i)- Investment in Indian Telephone Industries ..		12,05,427	12,05,427	21,96,033
(ii)- Investment in Sikkim Jewels ..		43,46,000	43,46,000	1,33,46,000
(iii)- Investment in Roller Flour Mills ..		5,00,000	5,00,000	27,42,500
(iv)- Investment in Sikkim Time Corporation ..		64,54,000	64,54,000	4,02,54,000
(v)- Ginger processing Plant	1,00,000
(vi)- Investment in B.O.G. Ltd. ..		13,97,109	13,97,109	14,03,057
(vii)- Tea ..		4,79,913	4,79,913	19,38,913
(viii)- Investment in Cold Storage	17,90,000
(ix)- Other Industries	2,35,92,000
Total : 4860- Capital Outlay on Consumer Industries ..		1,43,82,449	1,43,82,449	8,73,62,503
4885 - Other Capital Outlay on Industries and Minerals				
01 - Investment in Industrial Financial Institutions				
190 - investments in Public Sector and Other undertaking ..		80,00,000	80,00,000	5,21,70,000
Total : 4885- Other Capital Outlay on Industries and Minerals ..		80,00,000	80,00,000	5,21,70,000
Total : C(f)- Capital Account of Industry and Minerals ..		2,34,45,540	2,34,45,540	15,52,91,857
(g) Capital Account of Transport				
5054 - Capital Outlay on Roads and Bridges				
02 - Strategic and Border Roads (100% C.S.S)				
337 - Road Works	23,41,19,612
04 - District and Other Roads				
337 - Road Works ..		12,77,40,525	12,77,40,525	89,58,04,784
800 - Other Expenditure ..		79,98,662	79,98,662	8,14,46,900
Total : 5054 - Capital Outlay on Roads and Bridges ..		13,57,39,187	13,57,39,187	1,21,13,71,296
5055 - Capital Outlay on Road Transport				
050 - Lands and Buildings ..		45,02,613	45,02,618	60,84,785
102 - Acquisition of Fleet ..		1,40,60,620	1,40,60,620	11,05,76,455
103 - Workshop Facilities ..		8,03,317	8,03,317	3,57,47,257
190 - Investments in Public Sector and Other Undertakings	64,78,785

STATEMENT No. 12 - Concl'd.

Nature of Expenditure (1)	Expenditure during 1991-92			Expenditure to the end of 1991-92 (5) Rs.
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
C- Capital Account of Economic Services - Concl'd.				
800 - Other Expenditure	..	..	..	30,00,000
Total : 5055 - Capital Outlay on Road Transport	..	1,93,66,555	1,93,66,555	16,18,87,282
Total : C (g)- Capital Account of Transport	..	15,51,05,742	15,51,05,742	1,37,32,58,578
(j) - Capital Account of General Economic Services				
5452 - Capital Outlay on Tourism				
01 - Tourist Infrastructure				
101 - Tourist Centre	19,47,673	19,15,529	38,63,202	47,12,831
102 - Tourist Accommodation	..	18,79,814	18,79,814	40,36,038
800 - Other Expenditure	18,91,654	4,10,212	23,01,866	2,52,63,991
Total : 01 -	38,39,327	42,05,555	80,44,882	3,40,12,860
Total : 5452 -Capital Outlay on Tourism	38,39,327	42,05,555	80,44,882	3,40,12,860
5465 - Investment in General Financial and Trading Institutions				
02 - Investment in Trading Institution	..	5,00,000	5,00,000	21,00,000
Total : 5465 - Investment in General Financial and Trading Institutions	..	5,00,000	5,00,000	21,00,000
Total : C(j)- Capital Account of General Economic Services	38,39,327	47,05,555	85,44,882	3,61,12,860
Total : C- Capital Account of Economic Services (a+c+f+g+j)	38,39,327	47,41,17,713	47,79,57,040	2,87,42,62,481
TOTAL : EXPENDITURE HEADS (Capital Account) (A+B+C)	38,39,327	67,92,11,822	68,30,51,149	3,97,49,39,858

**STATEMENT No. 13- STATEMENT SHOWING DETAILS OF INVESTMENT OF GOVERNMENT IN
STATUTORY CORPORATIONS, COMPANIES, BANKS AND CO-OPERATIVE SOCIETIES, ETC.,
UPTO THE END OF 1991-92**

Sl. 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 1991-92	Amount of dividend declared and credited to Government during year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)	Statutory Corporations				Rs.	Rs.	Rs.	*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	..	
		1991-92	-do-	5,000	100	5,00,000	..	
4.	Sikkim Time Corporation	1976-77 to 1978-79	Equity Shares	3,800 (100%)	1000	38,00,000	..	
		1980-81	-do	200 (100%)	1000	2,00,000	..	
		1982-83	-do-	800 (100%)	1000	8,00,000	..	

STATEMENT No. 13- Contd.

Sl. 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 1991-92	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1985-86	-do-	*	*	3,00,000	..	
		1987-88	-do-	8,900 (100%)	1000	89,00,000	..	
		1988-89	-do-	*	*	70,00,000	..	
		1989-90	-do-	1,900 (100%)	1000	19,00,000	..	
		1990-91	-do-	*	*	1,60,00,000	..	*Detailed information is awaited.
		1991-92	-do-	6,454 (100%)	1000	64,54,000	23,30,000	Dividend relates to 1986-87 & 1988-89. This was declared in 1991-92 and credited into Government accounts in the year 1991-92.
5.	Sikkim Industrial Development and Investment Corporation	1977-78 to 1978-79 1979-80	Equity Shares	2,130 (100%)	1000	21,30,000	..	As per the decision of the State Government (Finance Deptt.) Dated 27.7.88.
		1980-81	-do-	1,000 (100%)	1000	10,00,000	..	"It shall open for the company with prior approval of IDBI, to credit the dividend accruing and payable to IDBI and the State Government to a Special Reserve Fund to which only the IDBI and the State Government concerned shall have any claim in the event of winding up or liquidation of the company and the amount to Special
		1981-82	-do-	5,130 (100%)	1000	51,30,000	..	
		1982-83	-do-	1,800 (100%)	1000	18,00,000	..	
		1983-84	-do-	2,200 (100%)	1000	22,00,000	..	
		1984-85	-do-	2,000 (100%)	1000	20,00,000	..	
		1985-86	-do-	1,800 (100%)	1000	18,00,000	..	
		1986-87	-do-	2,700 (100%)	1000	27,00,000	..	
		1987-88	-do-	6,300 (100%)	1000	63,00,000	..	
		1988-89	-do-	* (100%)	*	51,70,000	..	
		1989-90	-do-	8,550 (52%)	1000	85,50,000	..	

STATEMENT No. 13- Contd.

Sl. 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 1991-92	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1980-81	-do-	1,84,604	5	9,23,020	..	
		1981-82	-do-	13,84,532	5	69,22,660	..	
		1991-92	-do-				(c) 73,10,330	(c) Detailed information is awaited
9.	Star Cinema (d)	1962	Share Capital	Nos. share issued 1,750	100	1,75,000	..	(d) Detailed information is awaited.
10.	Denzong (e) Cinema	1962	do	do	100	1,75,000	..	(e) Detailed information is awaited.
11.	Sikkim Flour Mills Limited	1977-78 to	Equity Shares					Sikkim Flour Mill and Sikkim Fruit Preservation
		1979-80	-do-	43,00	1000	43,00,000	..	Factory have
		1980-81	-do-	900	1000	9,00,000	..	been leased out
		1981-82	-do-	2,900	1000	29,00,000	..	and accordingly
		1982-93	-do-	1,100	1000	11,00,000	..	the Government
								is receiving lease
								amount of Rs. 6.80
								lakhs from Sikkim
								Flour Mill and
								Rs. 6.90 lakhs
								from Sikkim Fruit
								Preservation Fac-
								tory per annum.
		1984-85	-do-	10,000	100	10,00,000	..	This is with effect
		1985-86	-do-	600	1000	6,00,000	..	from the year of
		1986-87	-do-	1,700	1000	17,00,000	..	1987-88 and the
		1987-88	-do-	1,100	1000	11,00,000	..	amount is being
		1988-89	-do-	*	*	8,00,000	..	credited to Govern-
				(100%)				ment account
		1989-90	-do-	332.5	1000	3,32,500	..	under '0852'-
				(100%)				Industry.
		1990-91	-do-	*	*	18,00,000	..	* Detailed infor-
								mation is awaited.
								Remarks as made

STATEMENT No. 13- Concl'd.

Sl. 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 1991-92	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991-92	-do-	500 (100%)	1000	5,00,000		against Sl.No. 11.
12.	Government Fruit Preservation Factory	1985-86	Equity Shares	1,040	1000	10,40,000		
		1986-87	-do-	2,400	1000	24,00,000		
13.	Indian Telephone Industries	1990-91	-do-	*	*	9,90,606		* Detailed Information is awaited.
14.	Ginger Processing Plant	1990-91	Equity Shares	*	*	1,00,000	..	* Detailed Information is awaited.
Total Companies:						5,09,33,961	73,10,330	
(iii) Bank 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	..	
		1976-77	-do-	4,000	25	1,00,000	..	
17.	Joint Ventures	1976-77	-do-	1,020 (51%)	100	1,02,000	..	(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.
18.	Dikchu Copper Zine Project	1977-78	(f)	(f)	(f)	10,10,000	..	(g) Detailed information is awaited.
19.	Wood Working Centre, Singtam (g)	1977-78	Equity Shares	1,020	100	1,02,000		
Total : Bank and Co-operatives societies						16,48,250	..	
GRAND TOTAL						16,17,40,711	96,40,330	

**STATEMENT No. 14 - STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1991-92 AND THE PRINCIPAL SOURCES
FROM WHICH THE FUND WERE PROVIDED FOR THE EXPENDITURE.**

CAPITAL AND OTHER EXPENDITURE	On 1st April, 1991	During the year (In lakhs of rupees)	On 31st March, 1992
Capital Expenditure			
A. Capital Account of General Services	17,10.50	3,96.66	21,07.16
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture	17,56.99	3,89.52	21,46.51
(b) Health and Family Welfare	8,52.14	2,74.94	11,27.08
(c) Water Supply, Sanitation, Housing and Urban Development	46,00.87	9,88.82	35,89.69
(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	6.43	...	6.43
(g) Social Welfare and Nutrition	27.08	1.00	28.08
(h) Others	1.82	...	1.82
Total -B- Capital Account of Social Services	<u>72,45.33</u>	<u>16,54.28</u>	<u>88,99.61</u>
C. Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities	13,42.36	2,02.91	15,45.27
(b) Capital Account of Energy	88,45.03	27,05.69	1,15,50.72
(f) Capital Account of Industry and Minerals	13,18.46	2,34.46	15,52.92
(g) Capital Account of Transport	1,21,81.52	15,51.06	1,37,32.58
(j) Capital Account of General Economic Services	2,75.68	85.45	3,61.13
Total- C-Capital Account of Economic Services	<u>2,39,63.05</u>	<u>47,79.57</u>	<u>2,87,42.62</u>
Total- Capital Expenditure	<u>3,29,18.88</u>	<u>68,30.51</u>	<u>3,97,49.39</u>
Loans and Advances			
Loans and Advances for various services			
Social and Community Services	43.59	..	43.59
General Economic Services	19.08	..	19.08
Agriculture and Allied Services	53.77	(-) 0.02	53.75
Industry and Minerals	7,05.10	(-) 0.30	7,04.80
Transport and Communication	1.56	(-) 0.09	1.47
Loans to Government Servants, etc.	2,11.82	(-) 11.52	2,23.34
Miscellaneous Loans	50.55	..	50.55
Total-Loans and Advances	<u>* 10,85.47</u>	<u>(+) 11.11</u>	<u>10,96.58</u>
Appropriation to Contingency Fund	<u>50.00</u>	..	<u>50.00</u>
Total- Capital and Expenditure	<u>* 3,40,54.35</u>	<u>68,41.62</u>	<u>4,08,95.97</u>
Principal Sources of Funds			
Revenue Surplus	(A) 2,37,13.42	27,34.46	2,64,47.88
Debt :-			
Internal Debt of State Government	48,80.02	11,75.99	60,56.01
Loans and Advances from the Central Government	76,22.08	8,18.02	84,40.10

STATEMENT No. 14 - Concl'd.

CAPITAL AND OTHER EXPENDITURE	On 1st April, 1991	During the year (In lakhs of rupees)	On 31st March, 1992
Small Savings, Provident Funds, etc.	76,62.06	3,79.59	19,41.65
Total - Outstanding Debt	<u>1,40,64.16</u>	<u>23,73.60</u>	<u>1,64,37.76</u>
Contingency Fund			
Contingency Fund	(-) 15.93	54.22	38.29
Reserve Fund	89.09	(-) 0.50	88.59
Net Balances under Deposits and Advances etc. Other than those shown separately	40.45	(-) 3,57.19	(-) 3,16.74
Remittances	(-) 45.42	(-) 1,20.45	(-) 1,65.87
Total- Debt and other Obligations	<u>1,41,32.35</u>	<u>19,49.68</u>	<u>1,60,82.03</u>
Deduct :-			
(I) Cash Balances	20,65.17	(-)15,84.43	4,80.74
(II) Investments	17,28.22	(-) 5,73.05	11,55.17
Net Provision of Funds	<u>* 3,40,52.38</u>	<u>68,41.62</u>	<u>* 4,08,94.00</u>

- * Difference of Rs. 1.97 lakhs is due to proforma correction carried out in 1980-81 accounts.
 (A) Difference of Rs. 61.65 lakhs in between the closing balance of 1990-91 and opening balance of 1991-92 is due to proforma correction made in this year's account, Details are in Statement No. 10 and 17.

**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 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
PART I : CONSOLIDATED FUND				
Receipt Heads (Revenue Account) (a) ..		1,82,43,70,837		
Expenditure Heads (Revenue Account) (b) ..				1,55,09,24,603
Expenditure Heads (Capital Account) (b) ..				68,30,51,149
E - Public debt (c)				
6003- Internal Debt of the State Government	Cr. 48,80,02,839 *	12,25,13,084	49,13,717	Cr. 60,56,02,206
6004- Loans and Advances from the Central Government	Cr. 76,22,08,923	11,48,21,300	3,30,19,577	Cr. 84,40,10,646
Total : E - Public Debt (c)	Cr. 1,25,02,11,762	23,73,34,384	3,79,33,294	Cr. 1,44,96,12,852
F. Loans and Advances (d)				
Loans and Advances by the State Government	Dr. 10,85,47,125 **	30,40,854	41,51,776	Dr. 10,96,58,047
Total : Part I- Consolidated Fund		2,06,47,46,075	2,27,60,60,822	
PART II - CONTINGENCY FUND				
H- Transfer to Contingency Fund				
8000- Contingency Fund				
Appropriation from the Consolidated Fund	Dr. 50,00,000	..	..	Dr. 50,00,000
Scheduled Tribes and other Backward Classes	Dr. 15,811	15,811	..	..
Fisheries	Dr. 3,00,000	..	..	Dr. 3,00,000
Natural Calamities	Dr. 8,50,000	8,50,000	..	..
Social Security and Welfare	Dr. 50,000	50,000	..	..
Administration of Justice	Dr. 3,07,000	3,07,000	..	..
Medical	Dr. 8,70,013	..	..	Dr. 8,70,013
Co-operation	Dr. 17,00,000	17,00,000	..	..
Transport and Communication	Dr. 5,467	5,467	..	..
Secretariat General Services	Dr. 5,45,935	5,46,000	..	Cr. 65
Tourism	Dr. 19,47,673	19,47,673	..	..
Total : Part II - Contingency Fund	Dr. 15,91,899	54,21,951 ***	..	Cr. 38,30,052

* For difference from the Closing Balance of 1990-91, refer the details in Statement No. 16.

** For difference from the Closing Balance of 1990-91, refer the details in Statement No. 17.

*** The excess recoupment in the Contingency Fund to the tune of Rs. 4,21,951 during the year is due to more drawal of advance than the permissible limit of the fund in earlier years and its subsequent recoupment to the fund in this year's account.

STATEMENT No. 15 - Contd.

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
PART III- PUBLIC ACCOUNT				
I Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005- State Provident Funds				
01- Civil				
101- General Provident Funds	Cr. 15,59,42,621	5,74,11,154	1,94,52,427	Cr. 19,39,01,348
8011- Insurance and Pension Funds				
105- State Government Insurance Funds	Cr. 2,64,065	..	..	Cr. 2,64,065
Total : I - Small Savings Provident Funds, etc.	Cr. 15,62,06,686	5,74,11,154	1,94,52,427	Cr. 19,41,65,413
J - Reserve Funds-				
(b) Reserve Funds not bearing Interest				
8223- Famine Relief Fund				
101- Famine Relief Fund Gross Balance	Cr. 33,800	..	..	Cr. 33,800
Total : 8223- Famine Relief Fund	Cr. 33,800	..	..	Cr. 33,800
8226- Depreciation/ Renewal Reserve Fund				
101- Depreciation Reserve Funds of Government Commercial Departments/Undertakings				
Gross Balance	Cr. 88,74,066	..	..	Cr. 88,74,066
Investments	Dr. 45,83,830	..	..	Dr. 45,83,830
Total- Gross Balance	Cr. 88,74,066	..	..	Cr. 88,74,066
Investments	Dr. 45,83,830	..	..	Dr. 45,83,830
8229- Development and Welfare Funds-				
102- Development Funds for Medical and Public Health Purposes				
Hospital Funds				
Gross Balance	Cr. 916	..	..	Cr. 916
Total:	Cr. 916	..	..	Cr. 916
8235- General and Other Reserve Funds				
111- Calamity Relief Fund	..	..	50,473	Dr. 50,473
Total :	..	..	50,473	Dr. 50,473
Total : J- Reserve Funds				
Gross Balance	Cr. 89,08,782	..	50,473	Cr. 88,58,309
Investments	Dr. 45,83,830	..	..	Dr. 45,83,830

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.					
K - Deposits and Advances					
(b) Deposits not Bearing interest					
8443- Civil Deposits					
101-	Revenue Deposits	Cr. 2,15,04,269	1,53,27,090	18,932	Cr. 3,68,12,427
103-	Security Deposits	Cr. 21,29,186	..	..	Cr. 21,29,186
104-	Civil Court Deposits	..	3,570	..	Cr. 3,570
106-	Personal Deposits	Cr. 6,684	..	..	Cr. 6,684
108-	Public Works Deposits	Cr. 1,19,52,873	3,24,84,518	3,87,18,793	Cr. 57,18,598
109-	Forest Deposits	Dr. 6,45,386	8,01,918	35,11,043	Dr. 33,54,511
111-	Other Departmental Deposits	Cr. 1,03,342	14,68,031	13,55,351	Cr. 2,16,022
115-	Deposits received by Government Commercial Undertakings	Cr. 23,641	..	..	Cr. 23,641
117-	Deposits for Work Done for Public Bodies or Private individuals	Cr. 425	..	..	Cr. 425
121-	Deposits in connection with Election	Cr. 2,82,318	..	..	Cr. 2,82,318
123-	Deposits of Educational Institution	Cr. 1,775	..	..	Cr. 1,775
800-	Other Deposits	Dr. 16,89,816	46,69,782	..	Cr. 29,79,966
	Total : (b)- Deposits not Bearing Interest	Cr. 3,36,69,311	5,47,54,909	4,36,04,119	Cr. 4,48,20,101
(c) Civil Advances					
8550- Civil Advances					
101-	Forest Advances	Dr. 1,50,229	..	..	Dr. 1,50,229
104-	Other Advances	Dr. 11,36,355	..	..	Dr. 11,36,355
	Total : (c)- Civil Advances	Dr. 12,86,584	..	..	Dr. 12,86,584
	Total : K- Deposits and Advances	Cr. 3,23,82,727	5,47,54,909	4,36,04,119	Cr. 4,35,33,517
L - Suspense and Miscellaneous					
(b) Suspenses					
8658- Suspense Accounts					
102-	Suspense Account (Civil)	Dr. 2,88,61,526	74,33,255	65,54,701	Dr. 2,79,82,972
107-	Cash Settlement Suspense Account	Dr. 948	..	..	Dr. 948
	Total: 8658- Suspense Accounts	Dr. 2,88,62,474	74,33,255	65,54,701	Dr. 2,79,83,920
	Total : (b)- Suspense	Dr. 2,88,62,474	74,33,255	65,54,701	Dr. 2,79,83,920

STATEMENT No. 15 - Contd.

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
PART III- PUBLIC ACCOUNT Contd.				
(c)- Other Accounts				
8670- Cheques and Bills				
104- Treasury Cheques	Cr. 1,08,10,080	1,16,67,11,562	1,21,60,87,857	Dr. 3,85,66,215
Total : 8670- Cheques and Bills	Cr. 1,08,10,080	1,16,67,11,562	1,21,60,87,857	Dr. 3,85,66,215(A)
8671- Departmental Balances				
101- Civil	Dr. 67,18,560	31,30,18,471	31,13,71,059	Dr. 50,71,148
Total : 8671- Departmental Balances	Dr. 67,18,560	31,30,18,471	31,13,71,059	Dr. 50,71,148
8672- Permanent Cash Imprest				
101- Civil	Dr. 35,68,824	..	19,250	Dr. 35,88,074
Total: 8672- Permanent Cash Imprest	Dr. 35,68,824	..	19,250	Dr. 35,88,074
8673- Cash Balance Investment Account				
101- Cash Balance Investment Account	Dr. 16,82,38,720	76,73,05,403	71,00,00,000	Dr. 11,09,33,317
Total:- 8673- Cash Balance Investment Account	Dr. 16,82,38,720	76,73,05,403	71,00,00,000	Dr. 11,09,33,317
Total- (c)- Other Account	Dr. 16,77,16,024	2,24,70,35,436	2,23,74,78,166	Dr. 15,81,58,754
Total: L- Suspense and Miscellaneous	Dr. 19,65,78,498	2,25,44,68,691	2,24,40,32,867	Dr. 18,61,42,674
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. 37,77,65,782	80,61,06,063	78,34,71,620	Cr. 40,04,00,225
103- Forest Remittances	Cr. 7,91,29,616	12,15,81,108	11,42,41,754	Cr. 8,64,68,970
108- Other Departmental Remittances	Dr. 46,13,57,608	25,50,56,007	29,70,74,829	Dr. 50,33,76,430
Total ; 8782- Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer	Dr. 44,62,210	1,18,27,43,178	1,19,47,88,203	Dr. 1,65,07,235(B)
Total: (a)- Money Orders and Other Remittances	Dr. 44,62,210	1,18,27,43,178	1,19,47,88,203	Dr. 1,65,07,235

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 - Concl'd.				
M - Remittances - Concl'd.				
(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.	45,43,900	1,18,27,43,178	1,19,47,88,203	Dr. 1,65,88,925
Total- Part III-Public Account Dr.	82,08,033	3,54,93,77,932	3,50,19,28,089	Cr. 3,92,41,810
Total- Receipts/ Disbursements (Part I,II and III)	..	5,61,95,45,958	5,77,79,88,911	
N - Cash Balance				
8999- Cash Balance				
102- Deposits with other Banks				
Total - N- Cash Balance		20,65,16,934	4,80,73,981 (C)	
Grand Total:		5,82,60,62,892	5,82,60,62,892	

- (A) For adverse balance of Rs. 3,85,66,215, the matter has been taken up with the State Government, action in this regard is still awaited.
- (B) For adverse Balance of Rs. 1,65,07,235, the reason details could not be analysed owing to non-receipt of relevant schedule viz. Form 51 etc. along with the Compiled Account rendered by the Self-Cheque Drawing Department. The matter has been taken up with the State Government from time to time.
- (C) In addition to the balance of Rs. 4,80,73,981 held with the State Bank of Sikkim as on 31.3.1992, a total amount of Rs. 11,09,33,317 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, 1991	Additions during the year	Discharge during the year	Balance on 31st March, 1992
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E - Public Debt				
6003- Internal debt of the State Government				
101- (a)- Market Loan	15,48,00,000	6,72,00,000	..	22,20,00,000
103- Loans from Life Insurance Corporation of India	1,49,68,000 *	43,00,000	6,16,000	1,86,52,000
104- Loans from General Insurance Corporation of India	47,60,000	13,98,500	2,60,000	58,98,500
108- Loans from National Co-operative Development Corporation	54,88,000	..	5,19,300	49,68,700
109- Loans from other Institution:				
(a) Loans from IDBI	..	11,98,500	..	11,98,500
(b) Loans from Rural Electrification Corporation	24,29,43,713	2,02,49,993	33,30,417	25,98,63,289
(c) Loans from National Insurance Corporation	19,84,000	..	1,88,000	17,96,000
(d) Loans from Power Finance Corporation	6,30,59,126	2,81,66,091	..	9,12,25,217
Total : 6003- Internal debt of the State Government	<u>48,80,02,839</u>	<u>12,25,13,084</u>	<u>49,13,717</u>	<u>60,56,02,206</u>
6004- Loans and Advances from the Central Government				
01- Non-Plan Loans				
102- Share of Small Savings Collections	23,59,16,000	1,70,00,000	7,80,000	25,21,36,000
201- House Building Advances	31,06,625	3,37,500	4,29,625	30,14,500
Total : 01 - Non-Plan Loans	<u>23,90,22,625</u>	<u>1,73,37,500</u>	<u>12,09,625</u>	<u>25,51,50,500</u>
02- Loans for State/Union Territory Plan Schemes				
101- Block Loans	12,44,26,108	8,73,40,300	65,88,093	20,51,78,315
104- Consolidated Block Loan 1984-89	21,63,40,647	..	1,71,54,000	19,91,86,647
Total : 02- Loans for State/ Union Territory Plan Schemes	<u>34,07,66,755</u>	<u>8,73,40,300</u>	<u>2,37,42,093</u>	<u>40,43,64,962</u>
03- Loans for Central Plan Schemes				
321- Village and Small Industries	4,164	..	2,084	2,080
Total : 03- Loans for Central Plan Schemes	<u>4,164</u>	<u>..</u>	<u>2,084</u>	<u>2,080</u>

STATEMENT No. 16- Contd.

Description of Debt.	Balance on 1st April, 1991	Additions during the year	Discharge during the year	Balance on 31st March, 1992
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
04- Loans for Centrally Sponsored Plan Scheme				
(a) Police				
(i) Modernisation of Police Force	11,98,640	3,13,000	54,440	14,57,200
Total - (a) Police	11,98,640	3,13,000	54,440	14,57,200
(b) Soil and Water Conservation				
(i) Intregrated Soil Conservation in Himalayas	1,00,96,312	..	8,52,204	92,44,108
(ii) Soil Conservation in the Catchment of River Valley Tista	1,56,66,688	93,93,000	13,13,324	2,37,46,364
Total- (b) Soil and Water Conservation	2,57,63,000	93,93,000	21,65,528	3,29,90,472
(c) Dairy Development	8,75,233	..	79,567	7,95,666
(d) Roads of Economic Importance	32,10,000	..	1,62,000	30,48,000
(e) Integrated Development of Small and Medium Towns	73,39,000	..	..	73,39,000
(f) Strengthening of State Land Use Board	5,44,497	1,00,000	39,240	6,05,257
(h) Strengthening of Public Distribution for running Mobile Fair Price Shop	2,25,000	3,37,500	75,000	4,87,500
Total : 04- Loans for Centrally Sponsored Plan Scheme	3,91,55,370	1,01,43,500	25,75,775	4,67,23,095
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	3,11,04,000	..	12,96,000	2,98,08,000

STATEMENT No. 16- Concl'd.

Description of Debt.	Balance on 1st April, 1991	Additions during the year	Discharge during the year	Balance on 31st March, 1992
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
108- 1979-84- Consolidated Loans	10,06,56,000	..	41,94,000	9,64,62,000
Total : 07- Pre-1984-85 Consolidated Loans	13,17,60,000	..	54,90,000	12,62,70,000
Total : 6004- Loans and Advances from the Central Government	76,22,08,914	11,48,21,300 **	3,30,19,577	84,40,10,637
Total : E- Public Debt	1,25,02,11,753	23,73,34,384	3,79,33,294	1,44,96,12,843
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005- State Provident Funds				
01- Civil				
101- General Provident Funds	15,59,42,621	5,74,11,154	1,94,52,427	19,39,01,348
Total : 8005- State Provident Funds	15,59,42,621	5,74,11,154	1,94,52,427	19,39,01,348
Total: (b) Provident Funds	15,59,42,621	5,74,11,154	1,94,52,427	19,39,01,348
(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	15,62,06,686	5,74,11,154	1,94,52,427	19,41,65,413
Grand Total :	1,40,64,18,439	29,47,45,538	5,73,85,721	1,64,37,78,256

* Difference of Rs. 17,00,000 from closing balance of 1990-91 is due to proforma correction made in this year's account. Under M.H. 6216- Loans to Housing Board, a total loan of Rs. 17 lakhs was obtained directly through Life Insurance Corporation during 1983-84 without any details. Moreover, owing to non-receipt of advice of adjustment from the State Government, both the credit and debit adjustments could not be carried out respectively under M.H. 6003 and M.H. 6216 in that year. The omission was detected this year. Hence the proforma correction.

** (a) Rs. 11,48.21 lakhs does not include, Rs. 40.21 lakhs being the loans and advances received from the Government of India during the year 1991-92 as the same was not credited into accounts by the State Government during the financial year 1991-92

(b) Rs. 11,48.21 lakhs also includes Rs. 78.37 lakhs being the loans and advances received from the Government of India during the previous financial year i.e., 1990-91 and credited into Government Accounts during the current financial year of 1991-92 only.

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

Head of Account	Balance on 1st April, 1991	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1992	Interest received and cre- dited 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	43,60,000*	..	43,60,000	..	43,60,000	..
Total : 6216- Loans for Housing	43,60,000	..	43,60,000	..	43,60,000	..
Total : I- Loans for Social Services	43,59,350	..	43,59,350	..	43,59,350	..
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, 1991	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1992	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6404- Loans for Dairy Development						
102- Dairy Development Project (Milk Supply Schemes)	13,12,871	..	13,12,871	..	13,12,871	..
Total : 6404- Loans for Dairy Development	<u>13,12,871</u>	..	<u>13,12,871</u>	..	<u>13,12,871</u>	..
6405-Loans for Fisheries						
800- Other Loans	4,79,681	..	4,79,681	1,744	4,77,937	..
Total-6405 Loans for Fisheries	<u>4,79,681</u>	..	<u>4,79,681</u>	<u>1,744</u>	<u>4,77,937</u>	..
6406- Loans for Forestry and Wild Life						
101- Forest Conservation, Develo- pment and Regeneration. Loans to Wood Working Centre	4,48,747	..	4,48,747	..	4,48,747	..
Total: 6406- Loans for Forestry and Wild Life	<u>4,48,747</u>	..	<u>4,48,747</u>	..	<u>4,48,747</u>	..
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	<u>11,06,132</u>	..	<u>11,06,132</u>	..	<u>11,06,132</u>	..
Total-(i)- Loans for Agriculture and Allied Services	<u>64,83,195</u>	..	<u>64,83,195</u>	<u>1,744</u>	<u>64,81,451</u>	..
(ii) Loans for Industry and Minerals-						
6851- Loans for Village and Small Industries						
103- Handloom Industries	76,456	..	76,456	29,688	46,768	..
104- Handicraft Industries	84,852	..	84,852	..	84,852	..

STATEMENT No. 17 - Contd.

Head of Account	Balance on 1st April, 1991	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1992	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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.	<u>2,36,159</u>	..	<u>2,36,159</u>	<u>29,688</u>	<u>2,06,471</u>	..
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.	<u>1,00,10,577</u>	..	<u>1,00,10,577</u>	..	<u>1,00,40,577</u>	..
6860- Loans for Consumer Industries						
60- Others						
600- Others	5,49,50,000	..	5,49,50,000	..	5,49,50,000	..
Total-6860- Loans for Consumer Industries	<u>5,49,50,000</u>	..	<u>5,49,50,000</u>	..	<u>5,49,50,000</u>	..
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	<u>53,13,657</u>	..	<u>53,13,657</u>	..	<u>53,13,657</u>	..
Total- (ii)- Loans for Industry and Minerals	<u>7,05,10,393</u>	..	<u>7,05,10,393</u>	<u>29,688</u>	<u>7,04,80,705</u>	..

STATEMENT No. 17 - Contd.

Head of Account	Balance on 1st April, 1991	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1992	Interest received and cre- dited to 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	1,55,623	..	1,55,623	9,066	1,46,557	..
Total: 7075- Loans for Other Transport Services	1,55,623	..	1,55,623	9,066	1,46,557	..
Total: (iii) Loans for Transport	1,55,623	..	1,55,623	9,066	1,46,557	..
(iv) Loans for General Economic Services						
7452- Loans for Tourism						
01- Tourist Infrastructure						
190- Loans to Public Sector and Other Undertakings	1,680	..	1,680	..	1,680	..
Total ; 7452- Loans for Tourism	1,680	..	1,680	..	1,680	..
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	8,01,680	..	8,01,680	..	8,01,680	..
Total- II- Loans for Economic Services	7,79,50,891	..	7,79,50,891	40,498	7,79,10,393	..
III. Loans to Government Servants						
7610- Loans to Government Servants etc.						
201- House Building Advances	2,05,49,289	39,35,699	2,44,84,988	28,18,367	2,16,66,621	..
202- Advances for Purchase of Moter Conveyances	3,04,213	2,00,000	5,04,213	90,841	4,13,372	..

STATEMENT No. 17 - Concl'd.

Head of Account	Balance on 1st April, 1991	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1992	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
800- Other Advances	3,28,476	16,077	3,44,553	91,148	2,53,405	..
Total: 7610- Loans to Govt. Servants, etc.	2,11,81,978	41,51,776	2,53,33,754	30,00,356	2,23,33,398	..
TOTAL - III-Loans to Govt. Servant	2,11,81,978	41,51,776	2,53,33,754	30,00,356	2,23,33,398	..
IV: Miscellaneous Loans						
7615- Miscellaneous Loans						
202- Miscellaneous Loans	50,54,906	..	50,54,906	..	50,54,906	..
Total: 7615- Miscellaneous Loans	50,54,906	..	50,54,906	..	50,54,906	..
TOTAL (iv)- Miscellaneous Loans	50,54,906	..	50,54,906	..	50,54,906	..
Total-F-Loans and Advances	10,85,47,125*	41,51,776	11,26,98,901	30,40,854	10,96,58,047	..

* Difference of Rs. 78,64,996 from the Closing Balance of 1990-91 is due to proforma corrections made respectively under (a) M.H. 6216- Loans for Housing for Rs. 57,07,169. More details in Statement No. 16 & 10, (b) M.H. 6851- Loans for Village and Small Industries for Rs. 6,42,971, (c) M.H. 7075- Loans for other Transport Services for Rs. (-) 16,680, (d) M.H. 7452- Loans for Tourism for Rs. 16,680 and (e) M.H. 7610- Loans to Government Servants etc. for Rs. 15,14,856 in the accounts of this year. For more details see Statement No. 10.

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

Name of Reserve Fund	Balance as on 1st April, 1991			Balance on 31st March, 1992		
	Cash	Investment	Total	Cash	Investment	Total
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	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:	<u>42,90,236</u>	<u>45,83,830</u>	<u>88,74,066</u>	<u>42,90,236</u>	<u>45,83,830</u>	<u>88,74,066</u>
8229- Development and Welfare Funds						
102- Development Funds for Medical and Public Health Purposes	916	..	916	916	..	916
Total: Reserve Fund not Bearing Interest	<u>42,91,152</u>	<u>45,83,830</u>	<u>88,74,982</u>	<u>42,91,152</u>	<u>45,83,830</u>	<u>88,74,982</u>

