

GENERAL INVESTIGATION

1947-1948

ETHIOPIAN ECONOMY



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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 1994-95 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.

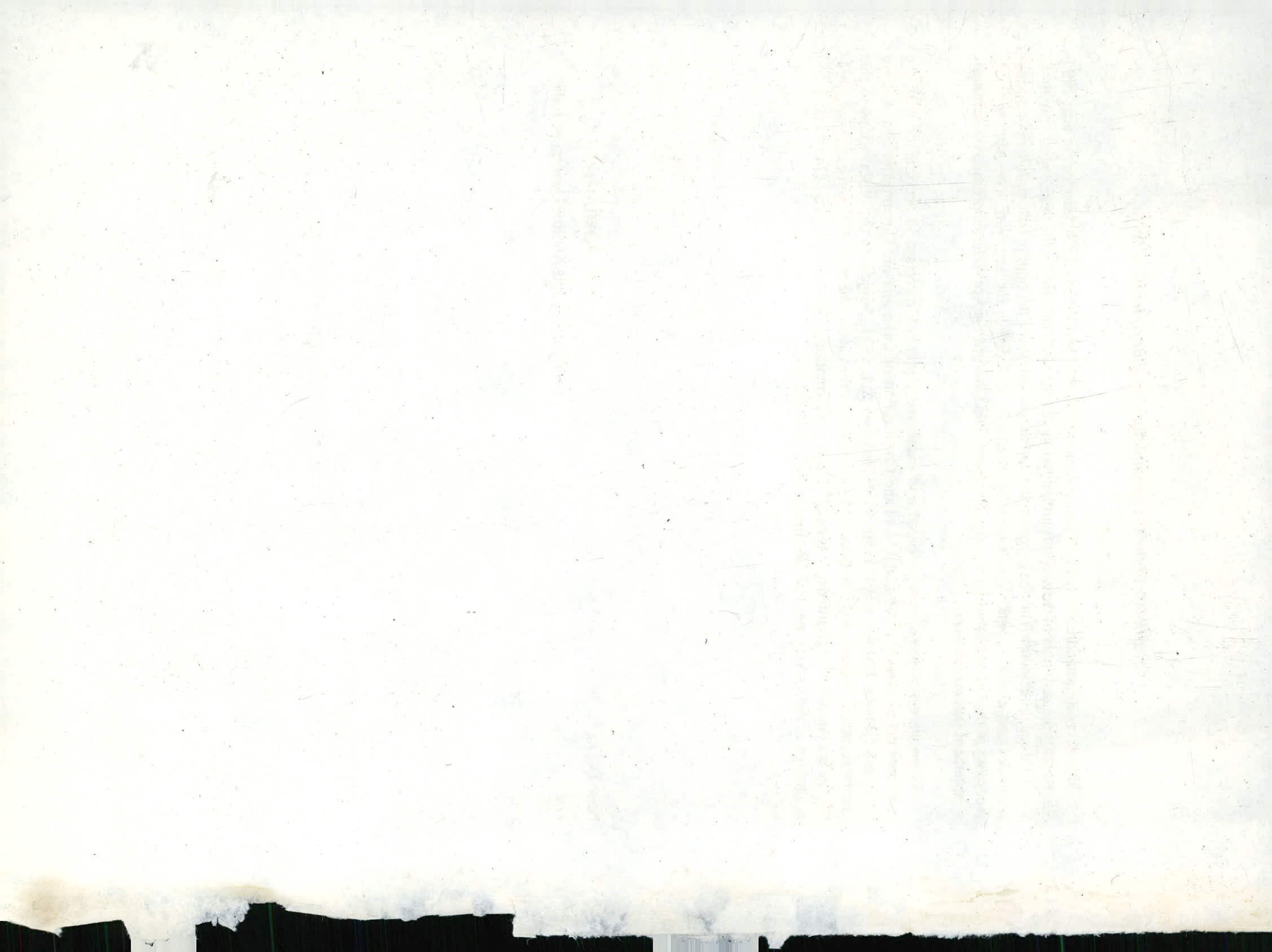
These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my Report on the Accounts of the Government of Sikkim for the year 1994-95, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1994-95.

NEW DELHI,

The

(C.G. SOMIAH)

Comptroller and Auditor General of India



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 Accounts)' :

(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 receipt 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 appears 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 Legislature 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 - 1

SUMMARISED STATEMENTS

AR.SI

2017

2018

2019

2020

STATEMENT No. 1 - SUMMARY OF TRANSACTIONS
PART I - CONSOLIDATED FUND

Receipts	Actuals		Disbursements	Actuals	
	1993-94	1994-95		1993-94	1994-95
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account)			(Revenue Account)		
A - Tax Revenue			A - General Services		
(a) Taxes on Income and Expenditure			(a) Organs of States		
0021- Taxes on Income Other than Corporation Taxes	6,59.26	5,17.55	2011 - Parliament/State/ Union Territory Legislature	79.33	83.70
			2012 - President, Vice-President/Governor/ Administrator of Union Territories	23.53	33.47
			2013 - Council of Ministers	1,29.42	1,43.70
			2014 - Administration of Justice	95.73	110.50
			2015 - Elections	28.54	1,48.91
Total - A(a) - Taxes on Income and Expenditure	<u>6,59.26</u>	<u>5,17.55</u>	Total - A - (a) Organs of State	<u>3,56.55</u>	<u>5,20.28</u>
(b) Taxes on Property and Capital Transactions			(b) Fiscal Services		
0029 - Land Revenue	34.56	10.73	(i) Collection of Taxes on Income and Expenditure		
0030 - Stamps and Registration Fees	22.66	23.32	2020 - Collection of Taxes on Income and Expenditure	12.86	15.69
Total - A(b)-Taxes on Property and Capital Transactions	<u>57.22</u>	<u>34.05</u>	Total - A(b) (i)-Collection of Taxes on Income and Expenditure	<u>12.86</u>	<u>15.69</u>
			(ii) Collection of Taxes on Property and Capital Transactions		
			2029 - Land Revenue	87.10	99.16
			Total - A(b)(ii) - Collection of Taxes on Property and Capital Transaction	87.10	99.16
(c) Taxes on Commodities and Services			(iii) Collection of Taxes on Commodities and Services		
0039 State Excise	7,22.74	6,88.81	2039 State Excise	1,17.58	1,09.17
0040 Sales Tax	5,09.04	5,11.61	2040 Sales Tax	19.88	18.88
0041 Taxes on Vehicles	52.10	62.11	2041 Taxes on Vehicles	15.45	9.93

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1993-94 (In lakhs of rupees)	1994-95		1993-94 (In lakhs of rupees)	1994-95
Receipt Head (Revenue Account)			Expenditure Heads (Revenue Account)		
A - Tax Revenue - Concl'd.			A - General Services - Contd.		
0045 Other Taxes and Duties on Commodities and Services	88.57	78.91	2045 Other Taxes and Duties on Commodities and Services	9.93	10.22
Total - A(c) - Taxes on Commodities and Services	<u>13,72.45</u>	<u>13,41.44</u>	Total-A(b)(iii)-Collection of Taxes on Commodities and Services	<u>1,62.84</u>	<u>1,48.20</u>
Total - A - Tax Revenue	<u>20,88.93</u>	<u>18,93.04</u>	Total-A(b) Fiscal Services	<u>2,62.80</u>	<u>2,63.05</u>
B- Non - Tax Revenue					
(b) Interest Receipt, Dividends and Profits			(c) Interest Payment and Servicing of Debt		
0049 Interest Receipts	91.43	34.59	2049 Interest Payments	21,71.59	26,13.25
0050 dividends and Profits	15.00	67.02			
Total-B(b)-Interest Receipts, Dividends and Profits	<u>1,06.43</u>	<u>1,01.61</u>	Total-A(c)-Interest payment and Servicing of Debt	21,71.59	26,13.25
(c) Other Non-Tax Revenue			(d) Administrative Services		
(i) General Services			2051 Public Service Commission	15.50	13.38
0051 Public Service Commission	0.81	0.02	2052 Secretariat-General Services	2,41.09	2,54.53
			2053 District Administration	83.01	1,00.79
0055 Police	87.52	3.27	2054 Treasury and Accounts Administration	1,04.27	1,29.67
0058 Stationery and Printing	48.46	59.11	2055 Police	12,46.85	14,26.05
0059 Public Works	54.94	41.39	2056 Jails	16.06	18.73
0070 Other Administrative Services	58.36	82.48	2058 Stationery and Printing	96.48	1,08.33
			2059 Public Works	3,22.88	2,94.88
			2070 Other Administrative Services	1,66.87	2,15.01
			Total-A(d)-Administrative Services	<u>22,99.01</u>	<u>25,61.37</u>
			(e) Pensions and Miscellaneous General Services		
0071 Contributions and Rec- overies towards Pension and other Retirement Benefits	0.37	0.28	2071 Pensions and Other Retirement Benefit	2,87.44	3,03.74

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1993-94 (In lakhs of rupees)	1994-95 (In lakhs of rupees)		1993-94 (In lakhs of rupees)	1994-95 (In lakhs of rupees)
Receipt Head (Revenue Account) B - Non-Tax Revenue - Contd.			Expenditure Heads (Revenue Account) A - General Services - Concl'd.		
0075 Miscellaneous General Services	6,23.81	3,12,91.01	2075 Miscellaneous General Services	21.17	3,06,53.66
Total-B(c) (i)- General Services	<u>8,74.27</u>	<u>3,14,77.56</u>	Total-A(c)-Pension and Miscellaneous General Services	<u>3,08.61</u>	<u>3,09,57.40</u>
(ii) Social Services			Total-A-General Services B - Social Services	<u>53,98.56</u>	<u>3,69,15.35</u>
0202 Education, Sports, Art and Culture	6.03	12.12	(a) Education, Sports, Art and Culture		
			2202 General Education	31,63.12	38,92.80
			2203 Technical Education	0.02	..
			2204 Sports and Youth Services	39.22	43.99
			2205 Art and Culture	73.21	70.63
			Total-B(a) Education, Sports, Art and Culture	<u>32,75.57</u>	<u>40,07.42</u>
0210 Medical and Public Health	14.16	8.51	(b) Health and Family Welfare		
			2210 Medical and Public Health	10,86.55	12,02.00
			2211 Family Welfare	2,42.73	2,39.04
			Total - B(b) Health and Family Welfare	<u>13,29.28</u>	<u>14,41.04</u>
0215 Water Supply and Sanitation	7.28	8.73	(c) Water Supply, Sanitation, Housing and Urban Development		
			2215 Water Supply and Sanitation	4,09.05	5,31.12
			2216 Housing	3,03.62	3,79.44
			2217 Urban Development	1,22.16	1,68.66
			Total-B(c)-Water Supply, Sanitation, Housing and Urban Development	<u>8,34.83</u>	<u>10,79.22</u>
0220 Information and Publicity	1.40	1.80	(d) Information and Broadcasting		
			2220 Information and Publicity	75.12	83.01
			Total-B(d) Information and Broadcasting	<u>75.12</u>	<u>83.01</u>
			(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1993-94	1994-95		1993-94	1994-95
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Head (Revenue Account) B - Non-Tax Revenue - Contd.			Expenditure Heads (Revenue Account) B - Non-Tax Revenue - Concl'd.		
			2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,41.77	1,58.93
			Total-B(e)-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	<u>1,41.77</u>	<u>1,58.93</u>
0230 Labour and Employment	1.96	1.45	(f) Labour and Labour Welfare		
			2230 Labour and Employment	28.35	28.67
			Total - B(f) - Labour and Labour Welfare	<u>28.35</u>	<u>28.67</u>
0235 Social Security and Welfare	1.14	0.49	(g) Social Welfare and Nutrition		
0250 Other Social Services	..	0.39	2235 Social Security and Welfare	1,24.36	1,44.14
			2236 Nutrition	1,28.20	1,77.74
			2245 Relief on account of Natural Calamities	3,09.36	3,02.70
			Total-B(g)-Social Welfare and Nutrition	<u>5,61.92</u>	<u>6,24.58</u>
			(h) Others-		
			2250 Other Social Services	43.43	55.60
			2251 Secretariat-Social Services	15.45	17.64
Total-B(c)(ii)-Social Services	<u>31.97</u>	<u>33.49</u>	Total - B(h) - Others	58.88	73.24
			Total - B - Social Services	<u>63,05.72</u>	<u>74,96.11</u>
(iii) Economic Services			C - Economic Services -		
0401 Crop Husbandry	29.89	39.49	(a) Agriculture and Allied Activities -		
0403 Animal Husbandry	11.63	13.70	2401 Crop Husbandry	7,90.94	10,55.71
0404 Dairy Development	..	0.02	2402 Soil and Water Conservation	3,21.59	3,61.13
0405 Fisheries	0.31	0.49	2403 Animal Husbandry	3,74.08	3,91.05
0406 Forestry and Wild Life	1,06.31	1,28.74	2404 Dairy Development	33.74	1,60.03
0407 Plantations	1,26.29	1,49.69	2405 Fisheries	47.74	57.29
0408 Food Storage and Warehousing	2.97	1.73	2406 Forestry and Wild Life	9,95.26	12,32.91
			2407 Plantations	80.00	65.17
0435 Other Agricultural Programmes	0.23	0.30	2408 Food Storage and Warehousing	75.15	80.21
			2415 Agricultural Research and Education	54.04	60.70
			2425 Co-operation	1,02.84	1,26.28
			2435 Other Agricultural Programmes	50.94	60.72
			Total - C(a) - Agriculture and Allied Activities	<u>29,26.32</u>	<u>36,51.20</u>

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1993-94 (In lakhs of rupees)	1994-95		1993-94 (In lakhs of rupees)	1994-95
Receipt Head (Revenue Account)			Expenditure Heads (Revenue Account)		
B - Non-Tax Revenue - Contd.			C - Economic Services - Contd.		
			(b) Rural Development -		
			2501 Special Programmes for		
			Rural Development	45.55	58.51
			2505 Rural Employment	44.00	77.16
0515 Other Rural Development Programmes	0.44	0.48	2515 Other Rural Development Programmes	1,18.06	1,28.45
			Total-C(b) Rural Development	<u>2,07.61</u>	<u>2,64.12</u>
			(d) Irrigation and Flood Control		
0702 Minor Irrigation	0.12	0.19	2702 Minor Irrigation	2,12.46	2,67.57
			2705 Command Area Development	5.00	3.55
			2711 Flood Control and Drainage	16.99	16.67
			Total-C(d)-Irrigation and Flood Control	<u>2,34.45</u>	<u>2,87.79</u>
			(e) Energy		
0801 Power	3,57.45	3,84.89	2801 Power	8,71.54	10,25.31
0810 Non Conventional Sources of Energy	4.20	3.62	2810 Non Conventional Sources of Energy	30.89	35.51
			Total - C(e) - Energy	<u>9,02.43</u>	<u>10,60.82</u>
			(f) Industry and Minerals		
0851 Village and Small Industries	32.55	32.51	2851 Village and Small Industries	2,43.50	2,54.97
0852 Industries	3.83	7.65	2852 Industries	4.91	1.99
0853 Non-ferrous Mining and Mettalurgical Industries	0.28	..	2853 Non-ferrous Mining and Mettalurgical Industries	38.76	34.04
			Total-C(f)-Industry and Minerals	<u>2,87.17</u>	<u>2,91.00</u>
			(g) Transport		
1055 Road Transport	10,42.78	8,19.44	3054 Roads and Bridges	9,68.82	10,24.92
			3055 Road Transport	12,83.84	13,03.28
			Total-C(g)-Transport	<u>22,52.66</u>	<u>23,28.20</u>
			(i) Science Technology and Environment		
			3425 Other Scientific Research	42.23	39.20
			3435 Ecology and Environment	39.76	35.47
			Total-C(i)-Science Technology and Environment	<u>81.99</u>	<u>74.67</u>
			(j) General Economic Services		
			3451 Secretariat - Economic Services	36.33	38.23

STATEMENT No. I - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1993-94	1994-95		1993-94	1994-95
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Head (Revenue Account)			Expenditure Heads (Revenue Account)		
B - Non-Tax Revenue - Concl'd.			C - Economic Services - Concl'd.		
1452 Tourism	22.56	19.49	3452 Tourism	1,92.74	1,60.67
			3454 Census Surveys and Statistics	34.00	39.32
1475 Other General			3456 Civil Supplies	..	0.10
Economic Services	0.77	0.87	3475 Other General Economic Services	30.75	34.16
Total - B(c) (iii) Economic Services	<u>17,42.61</u>	<u>16,03.30</u>	Total-C (j)-General Economic Services	<u>2,93.82</u>	<u>2,72.48</u>
Total - B(c) - Other Non-Tax Revenue	26,48.85	331,14.35			
Total-B-Non-Tax Revenue	<u>27,55.28</u>	<u>332,15.96</u>	Total - C - Economic Services	<u>71,86.45</u>	<u>82,30.28</u>
C - Grants-in-aid and Contributions					
1601 - Grants-in-aid from Central Government	140,45.75	158,55.30			
1603 - States Share of Union Excise Duties	36,02.93	36,62.00			
Total - C-Grants-in-aid and Contributions	<u>176,48.68</u>	<u>195,17.30</u>			
Total - Receipt Heads (Revenue Account)	<u>224,92.89</u>	<u>546,26.30</u>	Total - Expenditure Heads (Revenue Account)	<u>188,90.73</u>	<u>526,41.74</u>
			(Revenue Surplus)	<u>36,02.16</u>	<u>19,84.56</u>
			(2) Capital, Public Debt, Loan, etc.		
			Expenditure Heads (Capital Account)	<u>67,28.04</u>	<u>66,77.65</u>
E - Public Debt			E - Public Debt		
6003 Internal Debt of State Government	8,68.99	14,27.50	6003 Internal Debt of the State Government	1,95.58	2,95.80
6004 Loans and Advances from the Central Government	13,05.03	16,08.54	6004 Loans and Advances from the Central Government	3,91.68	4,30.24
Total -E - Public Debt	<u>21,74.02</u>	<u>30,36.04</u>	Total - E - Public Debt	<u>5,87.26</u>	<u>7,26.04</u>
F - Loans and Advances	<u>1,14.74</u>	<u>2,16.41</u>	F - Loans and Advances	<u>63.19</u>	<u>92.45</u>
Total - Consolidated Fund	<u>247,81.65</u>	<u>578,78.75</u>	Total - Consolidated Fund	<u>262,69.22</u>	<u>601,37.88</u>

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Concl'd.

Receipts	Actuals		Disbursements	Actuals	
	1993-94	1994-95		1993-94	1994-95
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Head (Revenue Account)			Expenditure Heads (Revenue Account)		

PART II - CONTINGENCY FUND

8000 Contingency Fund	<u>46.70</u>	<u>2.67</u>	8000 Contingency Fund	..	..
Total - Contingency Fund	<u>46.70</u>	<u>2.67</u>	Total - Contingency Fund	..	..

PART III - PUBLIC ACCOUNT

I - Small Savings, Provident Funds, etc.			I - Small Savings, Provident Funds, etc.		
(b) Provident Funds - Insurance and Pension Funds	9,78.86	11,79.77	(b) Provident Funds Insurance Funds	3,15.40	6,15.12
Total - I - Small Savings Provident Funds, etc.	<u>9,78.86</u>	<u>11,79.77</u>	Total - I - Small Savings, Provident Funds, etc.	<u>3,15.40</u>	<u>6,15.12</u>
J. Reserve Funds - General and other Reserve Funds	<u>3,00.00</u>	<u>3,00.00</u>	J. Reserve Funds - General and other Reserve Funds	<u>1,46.53</u>	<u>2,22.01</u>
Total - J - Reserve Funds	<u>3,00.00</u>	<u>3,00.00</u>	Total - J - Reserve Funds	<u>1,46.53</u>	<u>2,22.01</u>
K - Deposits and Advances			K - Deposits and Advances		
(b) Deposits not bearing interest	3,66.89	6,37.96	(b) Deposits not bearing interest	4,42.96	6,51.39
(c) Civil Advances	..	..	(c) Civil Advances	..	3.13
Total - K - Deposits and Advances	<u>3,66.89</u>	<u>6,37.96</u>	Total - K - Deposits and Advances	<u>4,42.96</u>	<u>6,54.52</u>
L - Suspense and Miscellaneous			L - Suspense and Miscellaneous		
(b) Suspense	0.42	(-) 9.09	(b) Suspense	8.80	(-) 1,47.34
(c) Other Accounts	259,03.04	243,44.39	(c) Other Accounts	251,75.93	233,77.00
Total - L - Suspense and Miscellaneous	<u>259,03.46</u>	<u>243,35.30</u>	Total - L - Suspense and Miscellaneous	<u>251,84.73</u>	<u>232,29.66</u>
M - Remittances			M - Remittances		
(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc., and other Remittances	110,94.21	121,72.52	(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc., and other Remittances	111,57.60	114,86.32
Total - M - Remittances	<u>110,94.21</u>	<u>121,72.52</u>	Total - M - Remittances	<u>111,57.60</u>	<u>114,86.32</u>
Total - Public Account	<u>386,43.42</u>	<u>386,25.55</u>	Total - Public Account	<u>372,47.22</u>	<u>362,07.63</u>
Total - Receipts (Parts I, II and III)	<u>634,71.77</u>	<u>965,06.97</u>	Total - Disbursements (Parts I, II and III)	<u>635,16.44</u>	<u>963,45.51</u>
N - Cash Balance	<u>16,90.61</u>	<u>16,45.94</u>	Closing Cash Balance	<u>16,45.94</u>	<u>18,07.40</u>
GRAND TOTAL	<u>651,62.38</u>	<u>981,52.91</u>	GRAND TOTAL	<u>651,62.38</u>	<u>981,52.91</u>

STATEMENT No. 1 - Contd.

Explanatory Notes :-

1. There was a revenue surplus of Rs. 19.84 crores in 1994-95 against a surplus of Rs. 36.02 crores in 1993-94. Taking into accounts the transactions other than Revenue Accounts also, there was an overall surplus of Rs. 1.61 crores in 1994-95 against overall deficit of Rs. 0.45 crore in 1993-94. The details are given below :-

	1993-94	1994 - 95
	(In crores of rupees)	
Opening Cash Balance	(+ 16.91	(+ 16.46
Part I - Consolidated Fund		
(a) Transactions of Revenue Account		
Receipt Heads	(+ 224.93	(+ 546.26
Expenditure Heads	(-) 188.91	(-) 526.42
Net Revenue Surplus	(+ 36.02	(+ 19.84
(b) Transactions other than Revenue Account		
Capital Account - Net	(-) 67.28	(-) 66.78
Public Debt - Net	(+ 15.87	(+ 23.10
Loans and Advances - Net	(+ 0.51	(+ 1.24
Part II - Contingency Fund - Net	(+ 0.47	(+ 0.03
Part III - Public Account - Net	(+ 13.96	(+ 24.18
Closing Balance	(+ 16.46	(+ 18.07
Overall Surplus/Deficit	(-) 0.45	(+ 1.61

2. Receipts from the Government of India :-

Of the total revenue receipts of Rs. 546,26.30 lakhs in 1994-95; Rs. 195,17.30 lakhs (36 percent of the total Revenue Receipts) were received from Government of India, as shown below :-

	(In lakhs of rupees)
(i) Non-Plan Grants	18,45.00
(ii) Grants for State Plan Schemes	118,21.96
(iii) Grants for Central Plan Schemes	96.68
(iv) Grants for Centrally Sponsored Plan Schemes	20,91.66
(v) States' Share of Union Excise Duties	36,62.00
Total	<u>195,17.30*</u>

3. Revenue Receipts :-

The increase of Rs. 321,33.41 lakhs in revenue receipts from Rs. 224,92.89 lakhs in 1993-94 to Rs. 546,26.30 lakhs in 1994-95 was mainly due to more receipts of Grants - in- aid from Central Government and inclusion of Lottery Accounts (Rs. 158,55.30 lakhs as against Rs. 140,45.75 lakhs and Rs. 312,91.01 lakhs as against Rs. 6,23.81 lakhs in the previous year). Increase in revenue was as under :-

Serial No.	Major Heads of Account	Actuals		Increase
		1993-94	1994-95	
(In lakhs of rupees)				
1.	0050 - Dividends and Profits Increase was due to more realisation of dividends from Public Undertakings.	15.00	67.02	52.02
2.	0070 - Other Administrative Services Increase was due to more realisation from Guest Houses, Government Hostel etc.	58.36	82.48	24.12

STATEMENT No. 1 - Concl'd.

Serial No.	Major Heads of Account	Actuals		Increase
		1993-94	1994-95	
		(In lakhs of rupees)		
3.	** 0075 - Miscellaneous General Services Increase was due to more realisation of receipts from State Lotteries.	6,23.81	312,91.01	306,67.20
4.	0801 - Power Increase was due to more realisation of receipts from the sale of power.	3,57.45	3,84.89	27.44
4.	Expenditure on Revenue Account :- The Increase of Rs. 337,51.01 lakhs in the Revenue Account (Rs. 188,90.73 lakhs in 1993-94 to Rs. 526,41.74 lakhs in 1994-95) was mainly as under :-			
Serial No.	Major Heads of Account	Actuals		Increase
		1993-94	1994-95	
		(In lakhs of rupees)		
1.	2049 - Interest Payments Increase was due to more expenditure incurred towards interest payment on other internal debt and State General Provident fund.	21,71.59	26,13.25	4,41.66
2.	2055 - Police Increase was due to more expenditure incurred toward Administration, Training and District Police Force	12,46.85	14,26.05	1,79.20
3.	** 2075 - Miscellaneous General Services Increase was due to more expenditure incurred on State Lotteries	21.17	306,53.66	306,32.49
4.	2202 - General Education Increase was due to more expenditure incurred towards Elementary Education.	31,63.12	38,92.80	7,29.68

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

** In pursuance of the Apexcourt verdict on 21.4.1994 to bring all transactions relating to Sikkim State Lotteries under the purview of the Consolidated fund of the State, the accounting procedures of State Lotteries underwent a change with effect from 6.5.1994. As such Revenue Receipt and Revenue Expenditure heads of Director of State Lotteries viz. 0075 - Miscellaneous General Services, 103 - State Lotteries and 2075 - Miscellaneous General Services, 103 - State Lotteries show an abrupt increase both in the Revenue Receipt and Revenue Expenditure during the financial year in comparison with previous years; though in the net transaction there is only marginal increase.

STATEMENT No. 2 - CAPITAL OUTLAY - PROGRESSIVE CAPITAL OUTLAY TO END OF 1994 -95

Sl. No.	Major heads of Account	Expenditure to end of 1993 - 94	Expenditure during 1994 - 95	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	26,71.89	3,24.44	29,96.33
	Total - A - Capital Account of General Services	<u>26,71.89</u>	<u>3,24.44</u>	<u>29,96.33</u>
B -	Capital Account of Social Services -			
(a)	Education, Sports, Art and Culture			
2.	4202 - Capital Outlay on Education Sports, Art and Culture	26,48.63	2,03.40	28,52.03
	Total - B(a) Education, Sports, Art and Culture	<u>26,48.63</u>	<u>2,03.40</u>	<u>28,52.03</u>
(b)	Health and Family Welfare			
3.	4210 - Capital Outlay on Medical and Public Health	26,14.84	10,94.15	37,08.99
	Total - B(b) - Health and Family Welfare	<u>26,14.84</u>	<u>10,94.15</u>	<u>37,08.99</u>
(c)	Water Supply, Sanitation, Housing and Urban Development			
4.	4215 - Capital Outlay on Water Supply and Sanitation	58,00.64	7,09.53	65,10.17
5.	4216 - Capital Outlay on Housing	15,14.71	68.79	15,83.50
6.	4217 - Capital Outlay on Urban Development	1,98.09	64.03	2,62.12
	Total B(c)-Water Supply, Sanitation, Hosuing and Urban Development	<u>75,13.44</u>	<u>8,42.35</u>	<u>83,55.79</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	28.08	9.71	37.79
	Total - B (g)-Social Welfare and Nutrition	<u>28.08</u>	<u>9.71</u>	<u>37.79</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>1,28,13.25</u>	<u>21,49.61</u>	<u>1,49,62.86</u>
C -	Capital Account of Economic Services -			
(a)	Capital Account of Agriculture and Allied Activities			
10.	4401 - Capital Outlay on Crop Husbandry	3,81.89	16.83	3,98.72
11.	4403 - Capital Outlay on Animal Husbandry	4,25.62	27.25	4,52.87
12.	4404 - Capital Outlay on Dairy Development	1,87.76	..	1,87.76
13.	4405 - Capital Outlay on Fisheries	1,60.07	12.14	1,72.21
14.	4406 - Capital Outlay on Forestry and Wild Life	38.96	..	38.96
15.	4408 - Capital Outlay on Food, Storage and Warehousing	4,91.66	79.08	5,70.74

STATEMENT No. 2 - Concl'd.

Sl. No.	Major heads of Account	Expenditure to end of 1993 - 94	Expenditure during 1994 - 95	Total
1.	2.	3.	4.	5.
<i>(In lakhs of rupees)</i>				
16.	4415 - Capital Outlay on Agricultural Research and Education	11.42	..	11.42
17.	4425 - Capital Outlay on Co-operation	2,06.78	46.43	2,53.21
18.	4435 - Capital Outlay on other Agricultural Programmes	11.44	..	11.44
	Total - C(a) - Capital Account of Agriculture and Allied Activities	<u>19,15.60</u>	<u>1,81.73</u>	<u>20,97.33</u>
(e)	Capital Account of Energy			
19.	4801 - Capital Outlay on Power Projects	1,61,03.09	21,65.55	1,82,68.64
	Total - C(e) - Capital Account of Energy	<u>1,61,03.09</u>	<u>21,65.55</u>	<u>1,82,68.64</u>
(f)	Capital Account of Industry and Minerals			
20.	4851 - Capital Outlay on Village and Small Industries	1,16.67	10.07	1,26.74
21.	4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries	1,86.14	0.75	1,86.89
22.	4860 - Capital Outlay on Consumer Industries	12,32.23	1,97.92	14,30.15
23.	4885 - Other Capital Outlay on Industries and Minerals	6,31.70	50.00	6,81.70
	Total - C(f) - Capital Account of Industries and Minerals	<u>21,66.74</u>	<u>2,58.74</u>	<u>24,25.48</u>
(g)	Capital Account of Transport			
24.	5054 - Capital Outlay on Roads and Bridges	1,47,53.40	13,48.53	1,61,01.93
25.	5055 - Capital Outlay on Road Transport	19,74.17	1,56.39	21,30.56
	Total - C(g) - Capital Account of Transport	<u>1,67,27.57</u>	<u>15,04.92</u>	<u>1,82,32.49</u>
(i)	Capital Account of General Economic Services			
26.	5452 - Capital Outlay on Tourism	4,03.93	44.66	4,48.59
27.	5465 - Investment in General Financial and Trading Institutions	40.08	48.00	88.08
	Total - C(i) - Capital Account of General Economic Services	<u>4,44.01</u>	<u>92.66</u>	<u>5,36.67</u>
	Total - C - Capital Account of Economic Services	<u>3,73,57.01</u>	<u>42,03.60</u>	<u>4,15,60.61</u>
	Total - Expenditure Heads (Capital Account) A+B+C	<u>5,28,42.15</u>	<u>66,77.65</u>	<u>5,95,19.80</u>

Explanatory Notes :-

1. Further details of Capital Expenditure are given in Statement No. 12.

2. During the year 1994-95 Government invested Rs. 248.00 lakhs (Rs. 100.00 lakhs in Sikkim Time corporation, Rs. 50.00 lakhs in Sikkim Industrial Development Corporation, Rs. 38.00 lakhs in State Bank of Sikkim, Rs. 10.00 lakhs in State Trading Corporation and Rs. 50.00 lakhs in Sikkim Jewels).

As per the records of this office, an amount of Rs. 67.02 lakhs has been received as dividend by the Government during this year. But the details of Companies/Corporations from which the dividends have been received together with the years in which it pertains are still awaited.

Further details are given in Statement No. 13.

STATEMENT No. 3 - DEBT POSITION

Nature of borrowing	Balance as on 1st. April '94	Receipts during the year	Repayments during the year	Balance as on 31st. March '95	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	81,27.52	14,27.50	2,95.80	92,59.22	11,31.70
6004 Loans and Advance from the Central Government	1,01,81.62	16,08.54	4,30.25	1,13,59.91	11,78.29
Total : I - Public Debt	<u>1,83,09.14</u>	<u>30,36.04</u>	<u>7,26.05</u>	<u>2,06,19.13</u>	<u>23,09.99</u>
II. Small Savings Collections					
8005 State Provident Funds	31,70.94	11,12.45	6,11.94	36,71.45	5,00.51
8011 Insurance and Pension Funds	12.61	67.32	3.18	76.75	64.14
Total : II - Small Savings Collections	<u>31,83.55</u>	<u>11,79.77</u>	<u>6,15.12</u>	<u>37,48.20</u>	<u>5,64.65</u>
Grand Total :	<u>2,14,92.69</u>	<u>42,15.81</u>	<u>13,41.17</u>	<u>2,43,67.33</u>	<u>28,74.64</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. 1427.50 lakhs under this head includes Rs. 1165.00 lakhs towards market loan and the balance of Rs. 262.50 lakhs borrowed from the National co-operative Development Corporation (Rs. 65.39 lakhs) and Rural Electrification Corporation (Rs. 197.11 lakhs). During 1994-95 Government received Rs. 1427.50 lakhs from these bodies and paid Rs. 295.80 lakhs in repayment of outstanding loans. Government paid interest Rs. 563.85 lakhs to these bodies and Rs. 579.25 lakhs towards interest on market loans during 1994-95.

2. Loans and Advances from the Central Government :

Rs. 1608.54 lakhs were received from the Government of India as loans (Share of Small Savings Collection for Non-Plan loans Rs. 274.00 lakhs, House Building advances for Non-Plan loans Rs. 3.24 lakhs. Block loans for State Plan Schemes Rs. 1254.63 lakhs and loans for Centrally Sponsored Plan Schemes Rs. 76.67 lakhs). The loans from the Central Government as on 31st March, 1995 constituted 51 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. 394.73 lakhs on provident fund balance during the year.

(i) Insurance and Pension Fund :

From 1.1.94 the State Government Employees Group Insurance Scheme has been introduced by the Government. The State Government paid interest of Rs. 4.74 lakhs on Insurance Fund balance during this year.

(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.

STATEMENT No. 3 - Concl'd.

Such liability at the end of March, 1995 was Rs. 723.51 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 1993-94 and 1994-95 are shown below :-

	1993 - 94	1994 - 95	Net increased (+) or decreased (-) during the year
	(In lakhs of Rupees)		
Gross debt and other obligations outstanding at the end of the year	2,21,51.63	2,50,90.84	(+) 29,39.21
(i) Interest paid by the Government	21,71.59	26,13.25	(+) 4,41.66
(ii) Interest realised	91.43	34.59	(-) 56.84
(iii) Net amount of interest charges	20,80.16	25,78.66	(+) 4,98.50
Percentage of gross interest to total revenue receipts	9.65	4.78	
Percentage of net interest to total revenue receipts	9.24	4.72	

Apart from the interest receipts as above, the Government also received Rs. 67.02 lakhs during the year as dividend on investments in commercial undertaking, etc.

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

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

Class of Loans and Advances	Balance on 1st April, 1994	Paid during the year	Repaid during the year	Balance on 31st March 1995	Net increase (+) or decrease (-) during the year
1	2	3	4	5	6

(i) Statement of Loans and Advances (a)

(In lakhs of rupees)

I. Loans for Social Services -	43.59	-	-	43.59	-
II. Loans for Economic Services					
(i) Loans for Agriculture and Allied Activities	62.63	21.71	-	84.34	(+) 21.71
(ii) Loans for Industry and Minerals	652.13	17.39	176.01	493.51	(-) 158.62
(iii) Loans for Transport	1.38	-	-	1.38	-
(iv) Loans for General Economic Services	8.02	-	-	8.02	-
Total : II Loans for Economic Services	<u>724.16</u>	<u>39.10</u>	<u>176.01</u>	<u>587.25</u>	<u>(-) 136.91</u>
III. Loans to Government Servants	<u>236.16</u>	<u>53.35</u>	<u>40.39</u>	<u>249.12</u>	<u>(+) 12.96</u>
IV. Miscellaneous Loans	50.55	-	-	50.55	-
Grand Total :	<u>1054.46</u>	<u>92.45</u>	<u>216.40</u>	<u>930.51</u>	<u>(-) 123.95</u>

(ii) Recoveries in Arrears

Information about arrears in recovery of Loans and Advances and interest has not been received (September, 1995) from the Departmental Officers who maintain the detailed accounts thereof.

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

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed - out standing on 31st March, 1995.
<i>(In lakhs of rupees)</i>		
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	..
Sikkim Banaspati Limited		
Guarantee to the State Bank of India for repayment of loan	363.00	..
Total	<u>383.00</u>	<u>..</u>

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

No guarantee was invoked during the year.

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

As on 1st April '94 As on 31st March, '95

(In lakhs of rupees)

(A) General Cash Balances -			
(1)	Deposits with other Banks	1645.94	1750.73
(2)	Deposits with Nationalised Bank	..	56.67
	Total :	<u>1645.94</u>	<u>1807.40</u>
	Investments held in the "Cash Balances Investment Account"	(-) 55.52	178.62
	Total : A	<u>1590.42</u>	<u>1986.02</u>
(B) Other Cash Balances and Investment			
(1)	Cash with Departmental officers, viz Forest and Public Works Departments	138.21	(-) 38.49
(2)	Permanent Advances for Contingent Expenditure with Departmental Officers	36.15	36.39
(3)	Investment of earmarked funds	45.84	45.84
	Total : B	<u>220.20</u>	<u>43.74</u>
	Total : A and B	<u>1810.62</u>	<u>2029.76</u>

Explanatory Notes :-

1. Under an agreement made in the year 1968-69, the State Bank of Sikkim, 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, 1995 amounted to Rs. 17,50.73 lakhs as per record of this office. But as per record of the State Bank of Sikkim, the Cash Balance was Rs. 699.10 lakhs. The difference of Rs. 10,51.63 lakhs is attributed mainly to unreconciled difference of Cash Balance figure in the year 1992-93. The matter is under investigation. A committee constituted is examining the difference of Cash Balance to the tune of Rs. 10.29 crores originated in the year 1992-93 between the State Bank of Sikkim and Chief Pay and Accounts Officer.

2. From 1994-95, Government Account in respect of the Sikkim State Lotteries transactions were opened in Nationalised Banks in sikkim and New Delhi. After transfer of surplus Cash Balance by the director of State Lotteries from Nationalised Bank to the Government Banker i.e., State Bank of Sikkim an amount of Rs. 56.67 lakhs was still available as deposit with other Nationalised Bank as on 31.3.1995.

3. The Cash Balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Account.

4. 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, 1995

Debit balance	Sector of the General Account	Name of Account	Credit Balance
Rs.			Rs.
	Consolidated fund		
2,45,73,92,342	A to D and Part of H	Government Account	
	E	Public Debt	2,06,19,12,685
9,30,51,782	F	Loans and Advances	
	H	Contingency Fund	50,00,065
	Public Account		
	I	Small Savings, Provident Funds, etc.	37,48,20,114
	J	Reserve Funds (b) Reserve Funds not bearing interest	
45,83,830		Gross balance	3,20,54,808
		Investments	
	K	Deposits and Advances - (b) Deposit not bearing interest	4,48,79,687
15,99,736		(c) Advances	
	L	Suspense and Miscellaneous (b) Suspense (c) Other Accounts	11,35,06,475
2,28,57,272			
	M	Remittances	12,80,50,810
18,07,39,682	N	Cash Balances (Closing)	
<u>2,76,02,24,644</u>		Total :	<u>2,76,02,24,644</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 can not 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 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 1994-95 given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
1,98,80,83,583	A - Amount at the Credit of Government Account on 1st April, 1994	
	B - Receipts Heads (Revenue Account)	5,46,26,29,814
5,26,41,73,914	C - Expenditure Heads (Revenue Account)	
66,77,64,659	D - Expenditure Heads (Capital Account)	
	E - Amount at the Debit of Government Account on 31st March 1995	2,45,73,92,342
7,92,00,22,156	Total	7,92,00,22,156

PART - II

DETAILED ACCOUNTS AND OTHER STATEMENTS

A - REVENUE AND EXPENDITURE

У - БЕЛЕНДЕ УИД БУКЕНДИЛОКЕ

ДЕЛУГЕНДУСОСИЛА УИД ОШЕНК ЗЕМЦЕНЕЛА

БУКЛ : II

СЛАЕТ
2014

СЛАЕТ
2014

**STATEMENT NO. 8 - STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS
FOR THE YEAR 1994-95 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
		<i>(In lakhs of rupees)</i>				<i>(In lakhs of rupees)</i>	
REVENUE :				EXPENDITURE :			
A. Tax Revenue -				A. General Services -			
(i) Taxes on Income and Expenditure -				Fiscal Services			
				(i) Collection of Taxes on Income and Expenditure	15.69	0.03	0.03
Taxes on Income other than Corporation Tax	5,17.55	0.95	0.98				
(ii) Taxes on Property and Capital - Transactions				(ii) Collection of Taxes on Property and Capital Transactions -			
Land Revenue	10.74	0.02	0.02	Land Revenue	99.16	0.18	0.19
Stamps and Registration Fees	23.31	0.04	0.04				
(iii) Taxes on Commodities and Services				(iii) Collection of Taxes on Commodities and Services			
State Excise	6,88.81	1.27	1.31	State Excise	1,09.18	0.20	0.21
Sales Tax	5,11.61	0.94	0.97	Sales Tax	18.88	0.03	0.04
Taxes on Vehicles	62.11	0.11	0.12	Taxes on Vehicles	9.93	0.02	0.02
Other Taxes and Duties on Commodities and Services	78.91	0.14	0.15	Other Taxes and Duties on Commodities and Services	10.22	0.02	0.02
Total - (A)				Total - Fiscal			
Tax Revenue	<u>18,93.04</u>	<u>3.47</u>	<u>3.59</u>	Services	<u>2,63.06</u>	<u>0.48</u>	<u>0.50</u>
B - Non-Tax Revenue -							
(i) Interest Receipts	34.59	0.06	0.07	Interest Payments and Servicing of Debts	26,13.25	4.78	4.96
Dividends and Profits	67.02	0.12	0.13	Organs of State	5,20.29	0.95	0.99
(ii) General Services	314,77.55	57.62	59.80	Administrative Services	25,61.36	4.69	4.87

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
		<i>(In lakhs of rupees)</i>				<i>(In lakhs of rupees)</i>	
				Pension and Miscellaneous General Services	309,57.40	56.68	58.81
				Total-A-General Services	<u>369,15.36</u>	<u>67.58</u>	<u>70.13</u>
(iii) Social Services	33.49	0.06	0.06	B. Social Services	74,96.10	13.72	14.24
(iv) Economic Services - General Economic Services	0.87	(a)	(b)	C. Economic Services General Economic Services	2,72.48	0.50	0.52
Agriculture and Allied Activities	3,34.17	0.61	0.63	Agriculture and Allied Activities	36,51.20	6.68	6.94
Water and Power Development	3,89.18	0.72	0.74	Water and Power Development	16,12.73	2.95	3.06
Industry and Minerals	40.16	0.07	0.08	Industry and Minerals	2,91.00	0.53	0.55
Transport and Communications	8,38.93	1.54	1.59	Transport and Communications	24,02.87	4.40	4.56
Total (iv) - Economic Services	<u>16,03.31</u>	<u>2.94</u>	<u>3.04</u>	Total - Economic Services	<u>82,30.28</u>	<u>15.07</u>	<u>15.63</u>
Total (B)-Non-Tax Revenue	<u>332,15.96</u>	<u>60.80</u>	<u>63.10</u>				
C-Grants-in-aid and Contributions	195,17.30	35.73	37.08				
Grand total Revenue	<u>546,26.30</u>	<u>100.00</u>	<u>103.77</u>	Grand total Expenditure	<u>526,41.74</u>	<u>96.37</u>	<u>100.00</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 1994-95		
	<i>Charged Rs.</i>	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>27,19,89,005</i>	499,21,84,909	526,41,73,914
Expenditure Heads (Capital Account)	..	66,77,64,659	66,77,64,659
Disbursement under Public Debt and Loans and Advances -			
(i) Public Debt	<i>7,26,04,597</i>	..	7,26,04,597
(ii) Loans and Advances	..	92,44,822	92,44,822
Total :	<u><i>34,45,93,602</i></u>	<u>566,91,94,390</u>	<u>601,37,87,992</u>

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

Heads	Actuals for 1994-95 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)	5,21,55,205
Deduct -Refund	<u>4,00,521</u>
Total	<u>5,17,54,684</u>
Total - A(a) - Taxes on Income and Expenditure	<u>5,17,54,684</u>
(b) - Taxes on Property and Capital Transactions	
0029 - Land Revenue	
101 - Land Revenue /Tax	3,58,218
800 - Other Receipts	<u>7,15,253</u>
Total	<u>10,73,471</u>
0030 - Stamps and Registration Fees	
01 - Stamps - Judicial	
102 - Sale of Stamps	<u>7,81,749</u>
Total 01	<u>7,81,749</u>
02 - Stamps Non Judicial	
102 - Sale of Stamps (F. D)	<u>25,315</u>
Total 02	<u>25,315</u>
03 - Registration Fees	
104 - Fees for Registering documents	
800 - Other Receipts	14,80,752
Total 03	<u>43,613</u> <u>15,24,365</u>
Total 01 and 03	<u>23,31,429</u>
Total - A(b) - Taxes on Property and Capital Transactions	<u>34,04,900</u>
(c) - Taxes on Commodities and Services	
0039 - State Excise	
101 - Country Spirits	250
102 - Country Fermented Liquors	93,17,800
105 - Foreign Liquors and Spirits	5,87,99,318
107 - Medical & Toilet Preparations containing Alcohol, Opium, etc.	800
150 - Fines and confiscations	2,950
800 - Other Receipts	<u>7,59,535</u>
Total	<u>6,88,80,653</u>
0040 - Sales Tax	
101 - Receipts under Central Sales Tax Act	51,60,279
102 - Receipts under State Sales Tax Act	<u>4,60,01,204</u>
Total	<u>5,11,61,483</u>

STATEMENT NO. 10 -Contd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
A. Tax Revenue -Concl.	
0041 - Taxes on Vehicles	
102 - Receipts under the State Motor Vehicles Taxation Acts	62,10,535
Total	<u>62,10,535</u>
0045 - Other Taxes and Duties on commodities and Services	
101 - Entertainment Tax	14,84,026
800 - Other Receipts	64,44,776
Deduct Refunds	37,468
Total	<u>78,91,334</u>
Total - A(c) - Taxes on Commodities and Services	<u>13,41,44,005</u>
Total - A - Tax Revenue	<u>18,93,03,589</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	34,59,014
Total	<u>34,59,014</u>
0050 - Dividends and Profits	
101 - Dividends from Public Undertakings	67,01,847
Total	<u>67,01,847</u>
Total - B(b) - Interest Receipts, Dividends and Profits	<u>1,01,60,861</u>
(c) - Other Non-Tax Revenue -	
(i) - General Services	
0051 - Public Service Commission	
105 - State Public Service Commission Examination Fees	2,225
Total	<u>2,225</u>
0055 - Police	
104 - Receipts under Arms Acts	1,64,526
800 - Other Receipts	1,62,630
Total	<u>3,27,156</u>
0058 - Stationery and Printing	
200 - Other Press Receipt	59,10,485
Total	<u>59,10,485</u>
0059 - -Public Works	
80 - General	
102 - Hire charges of Machinery and Equipment	36,39,644
800 - Other Receipt	4,99,217
Total - 80	<u>41,38,861</u>
0070 - Other Administrative Services	
01 - Administration of Justice	
102 - Fines and forfeitures	4,28,084
501 - Services and Service Fees	2,42,996
800 - Other Receipts	125
Total - 01	<u>6,71,205</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
B - Non-Tax Revenue - Contd.	
02 - Elections	
101 - Sale Proceeds of election forms and documents	19,198
800 - Other Receipts	<u>14,00,000</u>
Total - 02	<u>14,19,198</u>
60 - Other Services	
105 - Home Guards	10,76,747
114 - Receipts from Motor Garages etc. (Home)	42,834
115 - Receipts from Guest Houses, Government Hostels, etc.	23,50,497
800 - Other Receipts	<u>30,45,588</u>
Total - 60	<u>65,15,666</u>
Total - Deduct - Refunds	(-) <u>3,58,594</u>
Total - 01, 02 and 60	<u>82,47,475</u>
0071 - Contributions and Recoveries towards Pensions and Other Retirement Benefits	
01 - Civil	
101 - Subscription and contribution	<u>28,070</u>
Total	<u>28,070</u>
0075 - Miscellaneous General Services	
103 - State Lotteries	<u>3,12,91,00,991</u>
Total	<u>3,12,91,00,991</u>
Total - B - (c) (i) - General Services	<u>3,14,77,55,263</u>
(ii) - Social Services	
0202 - Education, Sports, Art and Culture	
01 - General Education	
101 - Elementary Education	3,311
102 - Secondary Education	<u>11,41,818</u>
Total 01	<u>11,45,129</u>
04 - Art and Culture	
800 - Other Receipts	<u>67,206</u>
Total 04	<u>67,206</u>
Total 01 and 04	<u>12,12,335</u>
0210 - Medical and Public Health	
01 - Urban Health Services	
020 - Receipts from Patients for hospital and dispensary services	94,241
800 - Other Receipts	<u>4,85,619</u>
Total 01	<u>5,79,860</u>
04 - Public Health	
104 - Fees, Fines etc.	<u>2,70,690</u>
Total 04	<u>2,70,690</u>
Total 01 and 04	<u>8,50,550</u>
0215 - Water supply and Sanitation	
01 - Water supply	
103 - Receipts from Urban Water Supply Schemes	6,31,345
800 - Other Receipts	<u>1,02,204</u>
Total 01	<u>7,33,549</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
B - Non-Tax Revenue - Contd.	
02 - Sewerage and Sanitation	
103 - Receipts from Sewerage Schemes	1,39,442
Total 02	<u>1,39,442</u>
Total 01 and 02	<u>8,72,991</u>
0220 - Information and Publicity	
60 - Others	
106 - Receipts from Advertising and Visual Publicity	11,320
800 - Other Receipts	<u>1,68,791</u>
Total - 60	<u>1,80,111</u>
0230 - Labour and Employment	
102 - Fees for registration of Trade Unions	<u>1,44,995</u>
Total	<u>1,44,995</u>
0235 - Social Security and Welfare	
60 - Other Social Security and Welfare Programmes	
800 - Other Receipts	<u>48,597</u>
Total	<u>48,597</u>
0250 - Other Social Services	
800 - (i) Other Receipt	<u>39,567</u>
Total	<u>39,567</u>
Total - B(c) (ii) - Social Services	<u>33,49,146</u>
(iii) Economic Services	
0401 - Crop Husbandry	
104 - Receipts from Agricultural Farms	13,87,308
105 - Sale of Manures and Fertilisers	16,92,438
800 - Other Receipts	<u>8,68,774</u>
Total	<u>39,48,520</u>
0403 - Animal Husbandry	
102 - Receipts from Cattle and Buffalo Development	49,694
103 - Receipts from Poultry Development	497
105 - Receipts from Piggery Development	7,016
800 - Other Receipts	<u>13,12,942</u>
Total	<u>13,70,149</u>
0404 - Dairy Development	
800 - Other Receipts	<u>2,151</u>
Total	<u>2,151</u>
0405 - Fisheries	
103 - Sale of Fish, Fish Seeds etc.	48,723
Total	<u>48,723</u>
0406 - Forestry and Wild life	
01 - Forestry	
101 - Sale of Timber and Other Forest Produce	1,07,31,533
800 - Other Receipts	<u>21,42,423</u>
Total	<u>1,28,73,956</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
B. Non-Tax Revenue - Contd.	
0407 - Plantations	
01 - Tea	
800 - Other Receipts	<u>1,49,69,470</u>
Total	<u>1,49,69,470</u>
0408 - Food Storage and Warehousing	
101 - Food	<u>1,73,618</u>
Total	<u>1,73,618</u>
0435 - Other Agricultural Programmes	
104 - Soil and Water Conservation	<u>29,924</u>
Total	<u>29,924</u>
0515 - Other Rural Development Programmes	
800 - Other Receipts	<u>48,230</u>
Total	<u>48,230</u>
0702 - Minor Irrigation	
80 - General	
800 - Other Receipts	<u>19,182</u>
Total	<u>19,182</u>
0801 - Power	
01 - Hydel Generation	
800 - Other Receipts	
(i) - Sale of Power	<u>3,84,88,630</u>
Total	<u>3,84,88,630</u>
0810 - Non-Conventional Sources of Energy	
103 - Wind Mapping Project in Sikkim	<u>3,62,194</u>
Total	<u>3,62,194</u>
0851 - Village and Small Industries	
101 - Industrial Estates	9,085
102 - Small Scale Industries	<u>32,41,625</u>
Total	<u>32,50,710</u>
0852 - Industries	
08 - Consumer Industries	
600 - Others	<u>7,65,250</u>
Total	<u>7,65,250</u>
1055 - Road Transport	
800 - Other Receipts	<u>8,19,44,223</u>
Total	<u>8,19,44,223</u>
1452 - Tourism	
103 - Receipts from Tourist Transport	4,06,027
105 - Rent and Catering Receipts	12,80,128
800 - Other Receipts	<u>2,62,912</u>
Total	<u>19,49,067</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
B. Non-Tax Revenue -Concl'd.	
1475 - Other General Economic Services	
106 - Fees for stamping weights and measures	86,984
Total	<u>86,984</u>
Total - B(c) (iii) - Economic Services	16,03,30,981
Total - B(c) - Other Non - Tax Revenue	<u>3,31,14,35,390</u>
Total - B - Non - Tax Revenue	<u>3,32,15,96,251</u>
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	16,19,00,000
102 - Grants in lieu of Railway Passenger Fares	1,00,000
109 - Grants towards contribution of Calamity Relief Fund	<u>2,25,00,000</u>
Total 01	<u>18,45,00,000</u>
02 - Grants for State/Union Territory Plan Schemes	
101 - Block Grants	<u>118,21,95,600</u>
Total 02	<u>118,21,95,600</u>
03 - Grants for Central Plan Schemes	
104 - Grants under Proviso to Article 275(1) of the Constitution	<u>96,68,000</u>
Total 03	<u>96,68,000</u>
04 - Grants for Centrally Sponsored Plan Schemes	
800 - Other Grants	
I. - Police	
Modernisation of Police Force	<u>12,91,500</u>
Total I	<u>12,91,500</u>
IV. - Education	
A. - Elementary Education	
1. - Teachers Training	
(ii) - Schemes Financed by NCERT	1,25,000
B. - Secondary Education	
2. - Government Secondary Schools	
(i) - Improvement of Science Teaching	52,897
C. - Adult Education	
1. - Rural Functional Literacy Programme	11,22,000
2. - Other Adult Education Programme	
(a) - Vocationalisation of Education	7,15,000
(c) - Computer Literacy Studies in School	<u>10,80,000</u>
Total IV	<u>30,94,897</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
C. Grants - in - aid and contributions - Contd.	
V. - Sports and Youth Services	
1. - Youth Welfare Programme for Students	
(i) - National Service Schemes Programme	8,81,250
2. - Sports and Games	
(2) - Games and Sports Development Activities Financed by SAI	65,918
4. - Other Receipts	
(a) - Indoor Stadium and Swimming Pool at White Hall	12,76,950
(2) - National Youth Festival	<u>21,250</u>
Total V	<u>22,45,368</u>
VII. - Medical & Public Health	
B. - Public Health	
1. - Prevention & Control of diseases	
(b) - National Leprosy control Programme	14,00,000
(d) - Prevention and Control of Blindness	86,000
(e) - Iodine Deficiency disease Control Programme	1,11,002
(f) - National AIDS Control Programme	<u>16,82,600</u>
Total VII	<u>32,79,602</u>
VIII. - Family Welfare	
Total VIII	<u>1,90,00,000</u>
IX. - Water Supply & Sanitation	
A. - Water Supply	
1. - Rural Water Supply Programme	
(i) - Accelerated Rural Water Supply Programme	5,05,15,000
B. - Sewerage and Sanitation	
1. - Sanitation Services	
(i) - Central Rural Sanitation Programme	<u>62,68,000</u>
Total IX	<u>5,67,83,000</u>
X. - Welfare of Schedule Caste/Tribe and other Backward classes	
A. - General	
1. - Other Receipts	
(i) - Post Matric Scholarship for SC/ST Students	<u>55,000</u>
Total X	<u>55,000</u>
XI. - Social Security and Welfare	
B. - Social Welfare	
I. - Child Welfare	
(i) - ICDS Programme	25,07,000
3. - Correctional Service	
(i) - Juvenile Social Maladjustment	<u>21,400</u>
Total XI	<u>25,28,400</u>
XII. - Crop Husbandry	
2. - Manures and Fertilizers	
1. - Agriculture Input Schemes	
(a) - Fertilizers Subsidy for Small and Marginal Farmers	34,000
(b) - Strengthening of Micro Nutrient Facility	13,87,500
3. - Plant Protection	
(i) - Control and Eradication of Pests and diseases of Agricultural Importance	10,00,000

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
C. Grants - in - aid and contributions-Contd.	
4. - Commercial Crops	
(i) - Integrated Programme for the Development of Spices	73,00,000
(ii) - Central Sector Schemes on root and Tuber Crops	25,000
5. - Extension and Farmers Training	
(i) - Strengthening of Agricultural Extension	20,24,150
7. - Agriculture Economics and Statistics	
(i) - Agriculture Census Programme	4,82,000
8. - Development of Pulses	10,00,000
9. - Development of Oil Seeds	71,37,299
11. - Horticulture & Vegetable Crops	
(i) - Fruits	
(a) - Integrated Development of Fruits	40,01,000
2. - Progeny Orchards	
(a) - Vegetable Demonstration	20,56,000
(d) - Central Sector Schemes on commercial Horticulture	11,50,000
12. - Other Receipts	
(i) - National Watershed Development Programme for Rainfed Agriculture	<u>90,50,000</u>
Total XII	<u>3,66,46,949</u>
XIV. - Animal Husbandry	
1. - Veterinary Services & Animal Health	
(i) - Prevention & Control of Animal Diseases	
(g) - Systematic Control of Diseases of National Importance	3,00,000
2. - Cattle and Buffalo Development	
(2) - Special Livestock Production Programme	65,000
5. - Other Livestock Development	
(i) - Yak Breeding Farms	<u>6,00,000</u>
Total XIV	<u>9,65,000</u>
XV - Dairy Development	
1. - Developmental Assistance to Hilly & Backward Areas	
(c) - North Dairy Project	2,00,00,000
(d) - Integrated Dairy Project	<u>50,000</u>
Total XV	<u>2,00,50,000</u>
XVI. - Fisheries	
1. - Inland Fisheries	
(i) - Fisheries Farmers Development Agency	<u>3,00,000</u>
Total XVI	<u>3,00,000</u>
XVII. - Forestry & Wildlife	
A. - Forestry	
4. - Social & Farm Forestry	
(i) - Farm Forestry	
(a) - Fuel wood Plantation	66,00,000
(2) - Plantation Scheme	
(a) - Plantation of Medicinal Plants & Herbs	55,00,000

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
C. Grants - in - aid and contributions. - Contd.	
6. - Extention and Training	
(1) - Extention Forestry	
(a) - Seed Development Schemes	8,49,500
B. - Environmental Forestry & Wildlife	
1. - Wildlife Preservation	
(1) - Kanchendjunga National Park	12,80,000
(2) - Development of Moinam Sanctuaries	4,92,000
(3) - Development of Fambong Lho Sanctuaries	12,00,000
(4) - Development of Shingba Rhododendron Sanctuaries	10,15,000
(5) - Development of Kyongsla Alpine Sanctuaries	7,50,000
(6) - Zoo Authority of India	6,28,000
C. - Waste Land Development	
1. - National Waste Land Development Programme	
(1) - Kaliz Chu Water Shed	7,00,000
(2) - Tendong Water Shed	16,00,000
(3) - Rangpo Chu Water Shed	1,06,00,000
(4) - Yangyan Lingmoo Teesta Water Shed	30,50,000
(5) - Rahu Khola Water Shed	29,68,000
(6) - Manpur chu Water Shed	14,30,000
(7) - Agro Forestry Scheme	4,54,300
(8) - Mini Micro Water Shed at South District	33,35,000
(9) - Naga Kazar Water Shed	30,97,000
(10) - Rang Rang Bakcha Water Shed	50,00,000
(11) - Pabong Water Shed	39,95,000
Total XVII	<u>5,45,43,800</u>
XVIII.- Other Agriculture Programme	
1. - Other Receipts	
(1) - High Yeilding Varieties Programme	
(c) - Maize, Millet, Wheat, etc.	1,77,358
Total XVIII	<u>1,77,358</u>
XIX. - Food Storage & Warehousing	
A. - Food	
1. - Procurement & Supply	
(2) - Construction of Godowns	37,500
B. - Storage and warehousing	
1. - Rural Godown Programme	
(i) - National Grid of Rural godown	10,12,500
Total XIX	<u>10,50,000</u>
XX. - Special Programme for Rural Development	
A. - Intregreted Rural Development Programme	
1. - Training	17,22,000
B. - Integrated Rural Energy Planning Programme	
1. - Development of Block Level IREP	
(i) - IRE Planning Cell	15,47,500
C.	
1. - State Institute of Rural Development - Karfectar	10,77,000
Total XX	<u>43,46,500</u>

STATEMENT NO. 10 - Concl'd.

Heads	Actuals for 1994-95 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
C. Grants - in - aid and contributions. - Concl'd.	
XXI. - Non Conventional Sources of Energy	
A. - Bio Energy	
(1) - National Programme for Bio Gas Development	6,64,000
B. - Solar Energy	
(1) - Solar Thermal Energy Programme	<u>2,70,000</u>
	Total XXI <u>9,34,000</u>
XXII. - Village & Small Industries	
1. - Other Village Industries	
(1) - District Industries Centre (Jorethang & Gangtok)	<u>30,000</u>
	Total XXII <u>30,000</u>
XXV. - Tourism	
A. - Tourist Infrastructure	
1. - Tourist Accommodation	
(5) - Tourist Lodge	5,00,000
2. - Promotion and Publicity	
(1) - Equipment	7,60,000
(4) - Publicity	<u>3,85,000</u>
	Total XXV <u>16,45,000</u>
XXX. - Integrated Development of small and Medium towns	<u>2,00,000</u>
	Total XXX <u>2,00,000</u>
	Total 04 <u>20,91,66,374</u>
	Total 01, 02, 03 & 04 <u>1,58,55,29,974</u>
1603 - States' Share of Union Excise Duties	
101 - States' share of Basic Union Excise duties	35,36,00,000
103 - States' share of Additional Excise Duties in lieu of Sales Tax	<u>1,26,00,000</u>
	Total 1603 <u>36,62,00,000</u>
Total - C - Grants - in - Aid and contribution	<u>1,95,17,29,974</u> *
Grand Total - Receipt Head (Revenue Account) (A+B+C)	<u>5,46,26,29,814</u>

* (i) Rs. 19,517.30 lakhs does not include Rs. 739.23 lakhs being Grants-in-aid received from the Government of India during the year 1994-95 as the same was not credited into Government Accounts during 1994-95 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, Rs. 255.88 lakhs for the year 1990-91, Rs. 163.40 lakhs for the year 1991-92 and Rs. 49.47 lakhs for the year 1992-93 being contribution made towards Grants-in-aid by Central government were not credited till the closing of 1994-95 accounts.

(ii) Rs. 19,517.30 lakhs also includes Rs. 487.08 lakhs for the year 1993-94 being Grants in aid Contribution received from the Government of India, but not accounted for on that year.

(iii) Rs. 19,517.30 lakhs also does not include the value of materials received in kind in the form of Grants-in-Aid from government of Inida. 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 1994-95 accounting adjustment both by debiting the expenditure head 3054 - Roads and Bridges and Major Head 5054 - Capital Outlay on Roads and Bridges and contra credit in the major head 1601 Grants-in-Aid from Central Government could not be made. Hence the amount shown under Major head 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 1994-95.

STATEMENT NO. 11 DETAILED ACCOUNTS OF EXPENDITURE BY MINOR HEADS

(Figures in *Italics* represents charged expenditure)

Heads (1)	Actuals for 1994-95		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
A. General Services			
(a) Organs of State			
2011	Parliament/State/Union Territory Legislatures		
02	State/Union Territory Legislatures	4,88,824	
101	Legislative Assembly	6,03,583	10,92,407
103	Legislative Secretariat	65,16,232	65,16,232
104	Legislator's Hostel	7,60,862	7,60,862
	Total	4,88,824	
		78,80,677	83,69,501
2012	President, Vice President/Governor, Administrator of Union Territories		
03	Governor/Administrator of Union Territories		
090	Secretariat	16,49,904	16,49,904
101	Emoluments and Allowances of Governor/ Administrator of Union Territories	1,39,467	1,39,467
102	Discretionary Grant	46,319	46,319
103	Household Establishment	7,54,336	7,54,336
104	Sumptuary Allowances	1,22,997	1,22,997
105	Medical Facilities	8,477	8,477
106	Entertainment Expenses	1,967	1,967
107	Expenditure from Contract Allowances	2,86,278	2,86,278
108	Tour Expenses	3,37,564	3,37,564
	Total	33,47,309	33,47,309
2013	Council of Ministers		
101	Salary of Ministers and Deputy Ministers	7,89,505	7,89,505
102	Sumptuary and other Allowances	73,489	73,489
104	Entertainment and Hospitality Expenses	27,44,150	27,44,150
105	Discretionary Grant by Ministers	15,15,408	15,15,408
106	Cabinet Secretariat	41,82,085	41,82,085
108	Tour Expenses	10,48,821	10,48,821
800	Other Expenditure	40,17,041	40,17,041
	Total	1,43,70,499	1,43,70,499
2014	Administration of Justice		
102	High Courts	52,00,320	52,00,320
105	Civil and Session Courts	46,49,284	46,49,284
114	Legal Advisers and Counsels	12,00,733	12,00,733
	Total	52,00,320	
		58,50,017	1,10,50,337

STATEMENT NO. 11 Contd.

		(Figures in <i>Italic</i> represents charged expenditure)		
		Actuals for 1994-95		
Heads (1)		Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)				
A. General Services - Contd.				
2015	Elections			
102	Electoral Officers	17,55,722	..	17,55,722
103	Preparation and Printing of Electoral Rolls	13,40,583	..	13,40,583
106	Charges for conduct of elections to State/ Union Territory Legislature	1,17,94,912	..	1,17,94,912
	Total	<u>1,48,91,217</u>	..	<u>1,48,91,217</u>
		<i>90,36,453</i>		
	Total -A (a)- Organs of State	<u>4,29,92,410</u>	..	<u>5,20,28,863</u>
(b)	Fiscal Services			
(i)	Collection of Taxes on Income and Expenditure			
2020	Collection of Taxes on Income and Expenditure			
101	Collection Charges-Income Tax (Under State Law)	<u>15,69,451</u>	..	<u>15,69,451</u>
	Total	<u>15,69,451</u>	..	<u>15,69,451</u>
	Total- (i)- Collection of Taxes on Income and Expenditure	<u>15,69,451</u>	..	<u>15,69,451</u>
	(ii) Collection of Taxes on Property and Capital Transaction			
2029	Land revenue			
102	Survey and Settlement Operations	83,90,780	3,50,640	87,41,420
103	Land Records	..	11,74,345	11,74,345
	Total	<u>83,90,780</u>	<u>15,24,985</u>	<u>99,15,765</u>
	Total- A (b) (ii)- Collection of Taxes on Property and Capital Transaction	<u>83,90,780</u>	<u>15,24,985</u>	<u>99,15,765</u>
	(iii) Collection of Taxes on Commodities and Services			
2039	State Excise			
001	Direction and Administration	45,82,675	..	45,82,675
800	Other Expenditure	63,34,800	..	63,34,800
	Total	<u>1,09,17,475</u>	..	<u>1,09,17,475</u>
2040	Sales Tax			
101	Collection Charges	<u>18,87,922</u>	..	<u>18,87,922</u>
	Total	<u>18,87,922</u>	..	<u>18,87,922</u>
2041	Taxes on Vehicles			
101	Collection Charges	<u>9,92,928</u>	..	<u>9,92,928</u>
	Total	<u>9,92,928</u>	..	<u>9,92,928</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1994-95			
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Revenue Account)				
A. General Services - Contd.				
2045	Other Taxes and Duties on Commodities and Services			
101	Collection Charges- Entertainment Tax	1,56,900	..	1,56,900
200	Collection Charges- Other Taxes and Duties	8,65,402	..	8,65,402
	Total	10,22,302	..	10,22,302
	Total A - (b) (iii)- Collection of Taxes on Commodities and Services	1,48,20,627	..	1,48,20,627
	Total A- (b)- Fiscal Services	2,47,80,858	15,24,985	2,63,05,843
	(c) Interest payment and servicing of Debt			
2049	Interest Payments			
01	Interest on Internal Debt		..	
101	Interest on Market Loan	5,79,25,000	..	5,79,25,000
200	Interest on other Internal Debts	5,63,84,839	..	5,63,84,839
	Total - 01	11,43,09,839	..	11,43,09,839
03	Interest on Small Savings, Provident Funds etc.		..	
104	Interest on State Provident Funds	3,94,73,052	..	3,94,73,052
108	Interest on Insurance and Pension Funds	4,74,408	..	4,74,408
	Total	3,99,47,460	..	3,99,47,460
04	Interest on Loans and Advances from Central Government		..	
101	Interest on Loans for State Plan Scheme	4,41,08,630	..	4,41,08,630
103	Interest on Loans for Centrally Sponsored Plan Schemes	75,86,867	..	75,86,867
104	Interest on Loans for Non Plan Schemes	3,30,46,170	..	3,30,46,170
107	Interest on Pre- 1984-85 Loans	72,98,826	..	72,98,826
108	Interest on 1984-89 State Plan Loans consolidated in terms of recommendation of 9th Finance Commission	1,50,27,537	..	1,50,27,537
	Total 04	10,70,68,030	..	10,70,68,030
	Total-01, 03 and 04	26,13,25,329	..	26,13,25,329
	Total - A (c) Interest Payment and Servicing of Debt	26,13,25,329	..	26,13,25,329
	(d) Administrative Services			
2051	Public Service Commission			
102	State Public Service Commission	13,37,739	..	13,37,739
	Total	13,37,739	..	13,37,739
2052	Secretariat General Services			
090	Secretariat	2,54,52,560	..	2,54,52,560
	Total	2,54,52,560	..	2,54,52,560
2053	District Administration			
093	District Establishments	76,97,047	..	76,97,047
094	Other Establishments	23,81,991	..	23,81,991
	Total	1,00,79,038	..	1,00,79,038

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1994-95		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
A. General Services - Contd.			
2054	Treasury and Accounts Administration		
003	4,41,099	..	4,41,099
095	50,00,795	..	50,00,795
096	75,24,972	..	75,24,972
	Total	..	1,29,66,866
2055	Police		
001	1,63,68,527	..	1,63,68,527
003	18,40,224	..	18,40,224
101	1,04,06,406	..	1,04,06,406
104	3,28,87,623	..	3,28,87,623
108	2,03,34,054	..	2,03,34,054
109	3,75,12,460	..	3,75,12,460
113	1,00,000	..	1,00,000
114	71,82,511	..	71,82,511
115	45,98,416	..	45,98,416
116	5,25,040	..	5,25,040
800	1,08,50,010	..	1,08,50,010
	Total	..	14,26,05,271
2056	Jails		
101	18,72,654	..	18,72,654
	Total	..	18,72,654
2058	Stationery and Printing		
103	83,48,518	24,83,953	1,08,32,471
	Total	24,83,953	1,08,32,471
2059	Public Works		
80	General		
001	82,32,662	27,03,421	1,09,36,083
004	..	2,73,256	2,73,256
051	11,84,468	..	11,84,468
	2,46,156	..	..
053	1,69,10,600	..	1,71,56,756
	43,328	..	..
103	1,44,526	..	1,87,854
104	5,072	..	5,072
799	..	(-) 2,55,369	(-) 2,55,369
	Total	..	..
	2,89,484	..	..
	2,64,77,328	27,21,308	2,94,88,120
2070	Other Administrative Services		
003	73,480	..	73,480
104	32,04,802	..	32,04,802
105	9,48,135	..	9,48,135
106	2,26,539	..	2,26,539
107	11,74,678	..	11,74,678
108	46,31,767	..	46,31,767
115	1,12,41,573	..	1,12,41,573
	Total	..	2,15,00,974
	16,27,223	..	..
	24,93,03,209	52,05,261	25,61,35,693
Total -A (d) - Administrative Services			

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)			
	Actuals for 1994-95			
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Revenue Account)				
A. General Services - Concltd.				
(e)	Pensions and Miscellaneous General Services			
2071	Pensions and Other Retirement Benefits			
01	Civil			
A State Government				
101	Superannuation and Retirement Allowances	1,21,28,403	..	1,21,28,403
102	Commuted Value of Pensions	29,63,262	..	29,63,262
104	Gratuities	33,58,289	..	33,58,289
105	Family Pensions	1,17,17,868	..	1,17,17,868
111	Pensions to Legislators	2,05,811	..	2,05,811
	Total	<u>3,03,73,633</u>	..	<u>3,03,73,633</u>
2075	Miscellaneous General Services			
103	State Lotteries	3,06,36,81,730	..	3,06,36,81,730
104	Pension and Awards in Consideration of Distinguished Services	1,000	..	1,000
800	Other Expenditure	16,83,633	..	16,83,633
	Total	<u>3,06,53,66,363</u>	..	<u>3,06,53,66,363</u>
	Total -A (e) - Pensions and Miscellaneous General Services	<u>3,09,57,39,996</u>	..	<u>3,09,57,39,996</u>
		<u>27,19,89,005</u>		
	Total - A - General Services	<u>3,41,28,16,473</u>	<u>67,30,246</u>	<u>3,69,15,35,724</u>
B Social Services				
(a) Education, Sports, Art and Culture				
2202	General Education			
01	Elementary Education			
052	Equipments	..	8,13,441	8,13,441
101	Government Primary Schools	..	2,28,50,217	2,28,50,217
102	Assistance to Non-Government Primary School	16,41,000	6,28,626	22,69,626
106	Teachers and other Services	15,88,75,271	4,74,09,391	20,62,84,662
107	Teachers Training	15,73,068	14,85,136	30,58,204
108	Text Book	..	50,03,998	50,03,998
109	Scholarship & Incentives	..	982	982
800	Other Expenditure	..	16,95,151	16,95,151
	Total-01	<u>16,20,89,339</u>	<u>7,98,86,942</u>	<u>24,19,76,281</u>
02	Secondary Education			
001	Direction and Administration	2,01,86,438	36,80,386	2,38,66,824
052	Equipments	..	12,61,138	12,61,138
104	Teachers and other Services	6,64,94,769	2,57,87,263	9,22,82,032
106	Text Books	..	61,95,627	61,95,627
107	Scholarships	3,92,420	2,27,618	6,20,038
109	Government Secondary Schools	..	14,42,240	14,42,240
110	Assistance to Non-Government Secondary Schools	..	69,26,000	69,26,000
800	Other Expenditure	..	12,93,186	12,93,186
	Total-02	<u>8,70,73,627</u>	<u>4,68,13,458</u>	<u>13,38,87,085</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)			
	Actuals for 1994-95			
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Revenue Account) B Social Services - Contd.				
03	University and Higher Education			
103	Government Colleges and Institutes	46,07,186	43,42,866	89,50,052
	Total-03	46,07,186	43,42,866	89,50,052
04	Adult Education			
103	Rural Functional Literacy Programme	..	2,28,468	2,28,468
200	Other Adult Education Programme	..	7,24,135	7,24,135
	Total-04	..	9,52,603	9,52,603
05	Language Development			
102	Promotion of modern Indian Language	..	50,000	50,000
	Total-05	..	50,000	50,000
80	General			
107	Scholarship	10,98,756	23,64,788	34,63,544
	Total-80	10,98,756	23,64,788	34,63,544
	Total 01,02,03,04,05, and 80	25,48,68,908	13,44,10,657	38,92,79,565
2204	Sports and Youth Services			
001	Direction and Administration	3,13,467	1,92,998	5,06,465
102	Youth Welfare Programmes for Students	5,01,506	21,10,860	26,12,366
103	Youth Welfare Programmes for Non-Students	..	2,95,000	2,95,000
104	Sports and Games	..	9,85,309	9,85,309
	Total	8,14,973	35,84,167	43,99,140
2205	Art and Culture			
001	Direction and Administration	5,95,961	3,05,502	9,01,463
102	Promotion of Arts and Culture	13,97,775	19,66,717	33,64,492
103	Archaeology	..	16,287	16,287
104	Archives	1,04,187	1,43,084	2,47,271
105	Public Libraries	5,46,686	2,32,850	7,79,536
106	Archaeological Survey	..	17,53,733	17,53,733
	Total	26,44,609	44,18,173	70,62,782
	Total-B(a) - Education, Sports, Art and Culture	25,83,28,490	14,24,12,997	40,07,41,487
(b)	Health and Family Welfare			
2210	Medical and Public Health			
01	Urban Health Services- Allopathy			
001	Direction and Administration	52,98,862	22,18,694	75,17,556
110	Hospitals and Dispensaries	5,64,91,657	1,49,03,334	7,13,94,991
800	Other Expenditure	53,63,962	1,54,980	55,18,942
	Total -01	6,71,54,481	1,72,77,008	8,44,31,489
03	Rural Health Services- Allopathy			
101	Health Sub- Centres	94,47,646	4,09,721	98,57,367
103	Primary Health Centres	1,10,40,328	13,43,140	1,23,83,468
	Total-03	2,04,87,974	17,52,861	2,22,40,835
05	Medical Education, Training and Research			
105	Allopathy	..	8,00,859	8,00,859
	Total- 05	..	8,00,859	8,00,859

STATEMENT NO. 11 Contd.

		(Figures in <i>Italics</i> represents charged expenditure)		
		Actuals for 1994-95		
Heads (1)		Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)				
B	Social Services - Contd.			
06	Public Health			
101	Prevention and Control of Diseases	..	1,04,25,846	1,04,25,846
102	Prevention and Food Adulteration	..	4,87,117	4,87,117
112	Public Health Education	15,50,665	2,63,311	18,13,976
	Total- 06	<u>15,50,665</u>	<u>1,11,76,274</u>	<u>1,27,26,939</u>
	Total- 01,03,05, and 06	<u>8,91,93,120</u>	<u>3,10,07,002</u>	<u>12,02,00,122</u>
2211	Family Welfare			
001	Direction and Administration	..	13,30,581	13,30,581
003	Training	..	7,59,408	7,59,408
101	Rural Family Welfare Services	..	1,60,42,863	1,63,42,863
102	Urban Family Welfare Services	..	19,99,930	19,99,930
103	Maternity and Child Health	..	5,86,157	5,86,157
104	Transport	..	22,18,143	22,18,143
105	Compensations	..	2,48,433	2,48,433
106	Media Activities	..	7,18,590	7,18,590
	Total	..	<u>2,39,04,105</u>	<u>2,39,04,105</u>
	Total- B (b)- Health and Family Welfare	<u>8,91,93,120</u>	<u>5,49,11,107</u>	<u>14,41,04,227</u>
(c)	Water supply, Sanitation, Housing and Urban Development			
2215	Water Supply and Sanitation			
01	Water Supply			
001	Direction and Administration	75,70,190	82,40,337	1,58,10,527
101	Urban Water Supply Programmes	79,06,933	81,99,565	1,61,06,498
102	Rural Water Supply Programmes	50,00,466	1,34,40,506	1,84,40,972
	Total-01	<u>2,04,77,589</u>	<u>2,98,80,408</u>	<u>5,03,57,997</u>
02	Sewerage and Sanitation			
105	Sanitation Services	17,57,374	9,96,384	27,53,758
	Total - 02	<u>17,57,374</u>	<u>9,96,384</u>	<u>27,53,758</u>
	Total- 01 and 02	<u>2,22,34,963</u>	<u>3,08,76,792</u>	<u>5,31,11,755</u>
2216	Housing			
01	Government Residential Buildings			
106	General Pool Accommodation			
(i)	Maintenance and Repairs	1,28,25,495	..	1,28,25,495
(ii)	Furnishing	31,35,549	..	31,35,549
	Total - 01	<u>1,59,61,044</u>	..	<u>1,59,61,044</u>
03	Rural Housing			
I	Distribution of G.C.I. Sheets to the Rural Poor	1,99,83,662	..	1,99,83,662
	Total -03	<u>1,99,83,662</u>	..	<u>1,99,83,662</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1994-95		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
B Social Services - Contd.			
80	General		
103	Assistance to Housing Board Corporation etc.		
	Total -80	..	20,00,000
	Total 01,03 and 80	..	20,00,000
		3,59,44,706	20,00,000
			3,79,44,706
2217	Urban Development		
01	State Capital Development		
001	Direction and Administration	17,73,947	1,200
051	Constructions	..	12,40,907
053	Maintenance and Repairs	38,40,526	..
	Total- 01	56,14,473	12,42,107
			68,56,580
04	Slum Area Improvement		
051	Constructions	..	6,02,107
	Total-04	..	6,02,107
			6,02,107
05	Other Urban Development Schemes		
001	Direction and Administration	(-) 450	8,16,256
051	Constructions	..	31,98,335
	Total -05	(-) 450	40,14,591
			40,14,141
80	General		
001	Direction and Administration	43,90,964	10,34,563
799	Stock Suspense	..	(-) 32,853
	Total -80	43,90,964	10,01,710
	Total-01,04,05 and 80	1,00,04,987	68,60,515
			1,68,65,502
	Total -B (c)- Water Supply, Sanitation, Housing and Urban Development	6,81,84,656	3,97,37,307
			10,79,21,963
	(d) Information and Broadcasting		
2220	Information and Publicity		
01	Films		
001	Direction and Administration	53,393	3,27,571
	Total 01	53,393	3,27,571
			3,80,964
60	Others		
001	Direction and Administration	8,50,346	2,49,719
101	Advertising and Visual Publicity	3,00,777	13,64,660
102	Information Centres	13,61,851	2,05,504
109	Photo Services	4,00,779	1,47,828
110	Publications	9,94,399	20,44,636
	Total 60	39,08,152	40,12,347
	Total 01 and 60	39,61,545	43,39,918
			79,20,499
	Total - B (d) - Information and Broadcasting	39,61,545	43,39,918
			83,01,463

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1994-95		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
B	Social Services - Contd.		
(e)	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
01	Welfare of Scheduled Castes		
001	4,56,892	9,42,396	13,99,288
102	..	20,000	20,000
277	..	11,45,050	11,45,050
793	..	4,01,725	4,01,725
800	..	50,000	50,000
	Total- 01	<u>25,59,171</u>	<u>30,16,063</u>
02	Welfare of Scheduled Tribes		
001	10,22,758	11,23,090	21,45,848
102	..	30,000	30,000
277	..	15,99,830	15,99,830
794	..	80,02,501	80,02,501
800	..	50,000	50,000
	Total-02	<u>1,08,05,421</u>	<u>1,18,28,179</u>
03	Welfare of Backward Classes		
001	5,79,476	..	5,79,476
	Total-03	..	<u>5,79,476</u>
80	General		
800	..	4,68,828	4,68,828
	Total-80	<u>4,68,828</u>	<u>4,68,828</u>
	Total -01, 02, 03 and 80	<u>1,38,33,420</u>	<u>1,58,92,546</u>
	Total-B (e)- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	<u>1,38,33,420</u>	<u>1,58,92,546</u>
	(f) Labour and Labour Welfare		
2230	Labour and Employment		
01	Labour		
001	11,45,486	..	11,45,486
	Total -01	..	<u>11,45,486</u>
03	Training		
101	13,51,774	3,69,864	17,21,638
	Total-03	<u>3,69,864</u>	<u>17,21,638</u>
	Total 01 and 03	<u>3,69,864</u>	<u>28,67,124</u>
	Total -B (f)- Labour and Labour Welfare	<u>3,69,864</u>	<u>28,67,124</u>
	(g) Social Welfare and Nutrition		
2235	Social Security and Welfare		
01	Rehabilitation		
110	..	2,46,836	2,46,836
	Total-01	<u>2,46,836</u>	<u>2,46,836</u>

STATEMENT NO. 11 Contd.

		(Figures in <i>Italics</i> represents charged expenditure)		
		Actuals for 1994-95		
Heads (1)		Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)				
B	Social Services - Contd.			
02	Social Welfare			
001	Direction and Administration	12,57,814	6,05,273	18,63,087
101	Welfare of Handicapped	19,950	3,03,539	3,23,489
102	Child Welfare	2,49,987	76,89,697	79,39,684
103	Women's Welfare	1,20,000	1,21,829	2,41,829
106	Correctional Services	..	1,51,973	1,51,973
107	Assistance to Voluntary Organisation	3,50,000	3,64,500	7,14,500
800	Other Expenditure	..	1,18,050	1,18,050
	Total-02	<u>19,97,751</u>	<u>93,54,861</u>	<u>1,13,52,612</u>
60	Other Social Security and Welfare Programmes			
102	Pensions under Socil Security Schemes	9,70,200	3,64,900	13,35,100
104	Deposits Linked Insurance Scheme Government Provident Fund	3,50,647	..	3,50,647
200	Other Programmes	11,28,344	..	11,28,344
	Total-60	<u>24,49,191</u>	<u>3,64,900</u>	<u>28,14,091</u>
	Total 01,02 and 60	<u>44,46,942</u>	<u>99,66,597</u>	<u>1,44,13,539</u>
2236	Nutrition			
02	Distribution of nutritious food and beverages			
101	Special Nutrition Programmes	..	90,68,630	90,68,630
102	Mid-day Meals	..	75,99,999	75,99,999
	Total-02	..	<u>1,66,68,629</u>	<u>1,66,68,629</u>
80	General			
001	Direction and Administration	10,66,319	38,559	11,04,878
	Total-80	<u>10,66,319</u>	<u>38,559</u>	<u>11,04,878</u>
	Total 02 and 80	<u>10,66,319</u>	<u>1,67,07,188</u>	<u>1,77,73,507</u>
2245	Relief on account of Natural Calamities			
02	Floods, Cyclone etc.			
101	Gratuitous Relief	24,75,000	..	24,75,000
102	Drinking Water Supply	31,708	..	31,708
106	Repairs and restoration of damaged Roads and Bridges	36,58,015	..	36,58,015
107	Repairs and restoration of damaged Government office Buildings	11,58,572	..	11,58,572
109	Repairs and restoration of damaged water supply drainage and sewerage works	13,63,460	..	13,63,460
114	Assistance to Farmers for purchase of Agricultural inputs	17,00,022	..	17,00,022
282	Public Health	1,97,000	..	1,97,000
800	Other Expenditure	1,16,17,197	..	1,16,17,197
	Total -02	<u>2,22,00,974</u>	..	<u>2,22,00,974</u>
05	Calamity Relief Fund			
101	Transfer to Reserve Fund and Deposit Account Calamity Relief Fund	3,00,00,000	..	3,00,00,000
901	Deduct Amount met from Calamity Relief Fun	(-) 2,22,00,974	..	(-) 2,22,00,974
	Total-05	<u>77,99,026</u>	..	<u>77,99,026</u>

STATEMENT NO. 11 Contd.

		(Figures in <i>Italics</i> represents charged expenditure)		
		Actuals for 1994-95		
Heads (1)		Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)				
B Social Services - Concl'd.				
80	General			
001	Direction and Administration	<i>2,70,315</i>	..	<i>2,70,315</i>
	Total-80	<i>2,70,315</i>	..	<i>2,70,315</i>
	Total-02,05 and 80	<u><i>3,02,70,315</i></u>	..	<u><i>3,02,70,315</i></u>
	Total - B (g) - Social Welfare and Nutrition	<u><i>3,57,83,576</i></u>	<u><i>2,66,73,785</i></u>	<u><i>6,24,57,361</i></u>
(h) Others				
2250	Other Social Services			
103	Upkeep of Shrines, Temples, etc.	..	<i>55,59,515</i>	<i>55,59,515</i>
	Total	..	<u><i>55,59,515</i></u>	<u><i>55,59,515</i></u>
2251	Secretariat Social Services			
090	Secretariat	<i>14,24,525</i>	..	<i>14,24,525</i>
091	Attached Offices	<i>3,39,956</i>	..	<i>3,39,956</i>
	Total	<u><i>17,64,481</i></u>	..	<u><i>17,64,481</i></u>
	Total-B (h) Others	<u><i>17,64,481</i></u>	<u><i>55,59,515</i></u>	<u><i>73,23,996</i></u>
	Total-B - Social Services	<u><i>46,17,72,254</i></u>	<u><i>28,78,37,913</i></u>	<u><i>74,96,10,167</i></u>
C. Economic Services				
(a) Agriculture and Allied Activities				
2401	Crop Husbandry			
001	Direction and Administration	<i>47,60,296</i>	<i>7,82,700</i>	<i>55,42,996</i>
103	Seeds	..	<i>34,52,272</i>	<i>34,52,272</i>
104	Agricultural Farms	<i>1,52,15,274</i>	<i>9,58,029</i>	<i>1,61,73,303</i>
105	Manures and Fertilisers	<i>6,43,775</i>	<i>79,52,831</i>	<i>85,96,606</i>
107	Plant Protection	<i>19,05,765</i>	<i>15,73,743</i>	<i>34,79,508</i>
108	Commercial Crops	..	<i>2,45,45,404</i>	<i>2,45,45,404</i>
109	Extension and Farmers Training	<i>7,63,867</i>	<i>28,31,050</i>	<i>35,94,917</i>
111	Agricultural Economics and Statistics	..	<i>11,46,083</i>	<i>11,46,083</i>
112	Development of Pulses	..	<i>13,37,381</i>	<i>13,37,381</i>
113	Agricultural Engineering	<i>5,32,635</i>	<i>7,90,881</i>	<i>13,23,516</i>
114	Development of Oil Seeds	..	<i>72,60,681</i>	<i>72,60,681</i>
119	Horticulture and Vegetable Crops	<i>68,61,431</i>	<i>1,26,43,488</i>	<i>1,95,04,919</i>
800	Other Expenditure	..	<i>96,13,064</i>	<i>96,13,064</i>
	Total	<u><i>3,06,83,043</i></u>	<u><i>7,48,87,607</i></u>	<u><i>10,55,70,650</i></u>
2402	Soil and Water Conservation			
001	Direction and Administration	<i>82,33,611</i>	<i>14,67,912</i>	<i>97,01,523</i>
101	Soil Survey and Testing	..	<i>3,38,603</i>	<i>3,38,603</i>
102	Soil Conservation	..	<i>2,48,36,595</i>	<i>2,48,36,595</i>
103	Land Reclamation and Development	..	<i>10,30,060</i>	<i>10,30,060</i>
800	Other Expenditure	..	<i>2,05,997</i>	<i>2,05,997</i>
	Total	<u><i>82,33,611</i></u>	<u><i>2,78,79,167</i></u>	<u><i>3,61,12,778</i></u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1994-95		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
C. Economic Services -Contd.			
2403 Animal Husbandry			
001 Direction and Administration	24,62,101	9,39,526	34,01,627
101 Veterinary Services and Animal Health	65,57,200	48,12,822	1,13,70,022
102 Cattle and Buffalo Development	40,49,114	52,49,923	92,99,037
103 Poultry Development	8,43,806	13,26,113	21,69,919
104 Sheep and Wool Development	4,99,900	3,39,471	8,39,371
105 Piggery Development	10,22,040	36,95,966	47,18,006
106 Other Livestock Development	4,41,551	19,80,293	24,21,844
107 Fodder and Feed Development	4,60,290	15,62,851	20,23,141
109 Extension and Training	3,94,813	8,62,909	12,57,722
113 Administrative Investigation and Statistics	960	6,72,941	6,73,901
800 Other Expenditure	18,263	9,12,417	9,30,680
Total	<u>1,67,50,038</u>	<u>2,23,55,232</u>	<u>3,91,05,270</u>
2404 Dairy Development			
109 Extension and Training	8,75,620	3,75,912	12,51,532
191 Assistance to Co-operatives and other bodies	..	1,47,51,790	1,47,51,790
Total	<u>8,75,620</u>	<u>1,51,27,702</u>	<u>1,60,03,322</u>
2405 Fisheries			
001 Direction and Administration	13,78,376	5,81,579	19,59,955
101 Inland Fisheries	25,51,343	11,58,937	37,10,280
109 Extension and Training	(-) 13,130	72,337	59,207
Total	<u>39,16,589</u>	<u>18,12,853</u>	<u>57,29,442</u>
2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration	2,30,25,082	2,53,374	2,32,78,456
004 Research	..	14,47,362	14,47,362
005 Survey and Utilisation of Forest Resources	..	36,50,013	36,50,013
013 Statistics	..	5,66,511	5,66,511
070 Communications and Buildings	14,79,149	10,18,586	24,97,735
101 Forest Conservation, Development and Regeneration	..	13,08,806	13,08,806
102 Social and Farm Forestry	7,39,685	1,99,63,217	2,07,02,902
105 Forest Produce	21,08,973	82,00,888	1,03,09,861
109 Extension and Training	..	13,94,685	13,94,685
Total-01	<u>2,73,52,889</u>	<u>3,78,03,442</u>	<u>6,51,56,331</u>
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation	22,65,551	1,12,34,016	1,34,99,567
Total-02	<u>22,65,551</u>	<u>1,12,34,016</u>	<u>1,34,99,567</u>
03 Wasteland Development			
101 National Wasteland Development Programme	..	4,46,35,419	4,46,35,419
Total-03	<u>..</u>	<u>4,46,35,419</u>	<u>4,46,35,419</u>
Total-01,02 and 03	<u>2,96,18,440</u>	<u>9,36,72,877</u>	<u>12,32,91,317</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1994-95		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
C. Economic Services - Contd.			
2407	Plantation		
01	Tea		
800	Other Expenditure	<i>65,17,250</i>	<i>65,17,250</i>
	Total	<u><i>65,17,250</i></u>	<u><i>65,17,250</i></u>
2408	Food, Storage and Warehousing		
01	Food		
001	Direction and Administration	60,12,284	65,13,767
003	Training	..	60,472
004	Research and Evaluation	..	9,194
101	Procurement and Supply	..	14,37,773
	Total	<u>60,12,284</u>	<u>20,08,922</u>
2415	Agricultural Research and Education		
01	Crop Husbandry		
004	Research	..	22,51,186
277	Education	..	4,40,680
	Total-01	<u>..</u>	<u>26,91,866</u>
03	Animal Husbandry		
004	Research	..	33,77,650
	Total-03	<u>..</u>	<u>33,77,650</u>
	Total -01 and 03	<u>..</u>	<u>60,69,516</u>
2425	Co-operation		
001	Direction and Administration	48,45,751	75,24,974
003	Training	..	1,31,207
101	Audit of Co-operatives	..	4,28,379
105	Information and Publicity	..	1,00,040
107	Assistance to Credit Co-operatives	..	1,60,000
108	Assistance to other Co-operatives	..	40,45,378
800	Other Expenditure	..	2,38,000
	Total	<u>48,45,751</u>	<u>77,82,227</u>
2435	Other Agricultural Programmes		
01	Marketing and Quality Control		
101	Marketing facilities	..	13,02,274
	Total-01	<u>..</u>	<u>13,02,274</u>
60	Others		
1	Dry Land Development Programmes	..	6,32,167
2	High Yielding varieties Programme	..	41,37,140
	Total-60	<u>..</u>	<u>47,69,307</u>
	Total-01 and 60	<u>..</u>	<u>60,71,581</u>
	Total-C (a) Agriculture and Allied Activities	<u>10,74,52,626</u>	<u>25,76,67,684</u>
			<u>36,51,20,310</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1994-95		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account) C. Economic Services - Contd.			
(b) Rural Development			
2501	Special Programmes for Rural Development		
01	Integrated Rural Development Programme		
003	..	1,50,000	1,50,000
101	..	29,50,000	29,50,000
800	..	4,00,000	4,00,000
	Total	<u>35,00,000</u>	<u>35,00,000</u>
04	Integrated Rural Energy Planning Programmes		
101	Development of Design and approach for area bound Block Level/ IRE Projects		
	..	4,49,470	4,49,470
105	..	19,01,319	19,01,319
	Total-04	<u>23,50,789</u>	<u>23,50,789</u>
	Total-01 and 04	<u>58,50,789</u>	<u>58,50,789</u>
2505	Rural Employment		
01	National Programmes		
	..	77,16,000	77,16,000
	Total	<u>77,16,000</u>	<u>77,16,000</u>
2515	Other Rural Development Programme		
003	..	19,98,000	19,98,000
101	15,39,493	49,54,721	64,94,214
102	8,57,380	34,95,669	43,53,049
	Total	<u>23,96,873</u>	<u>1,04,48,390</u>
	Total- C (b)- Rural Development	<u>23,96,873</u>	<u>2,40,15,179</u>
	(d) Irrigation and Flood Control		
2702	Minor Irrigation		
01	Surface Water		
103	26,60,982	1,42,15,677	1,68,76,659
	Total-01	<u>26,60,982</u>	<u>1,42,15,677</u>
80	General		
001	15,51,275	42,19,957	57,71,232
005	..	2,94,000	2,94,000
052	..	1,08,555	1,08,555
799	..	28,83,928	28,83,928
800	..	8,22,870	8,22,870
	Total-80	<u>15,51,275</u>	<u>83,29,310</u>
	Total-01 and 80	<u>42,12,257</u>	<u>2,25,44,987</u>
2705	Command Area Development		
101	Integrated Development of Agriculture Through Irrigation Facilities		
	..	3,54,959	3,54,959
	Total	<u>3,54,959</u>	<u>3,54,959</u>
2711	Flood Control and Drainage		
01	Flood Control		
103	4,66,959	12,00,000	16,66,959
	Total	<u>4,66,959</u>	<u>12,00,000</u>
	Total-C (d) - Irrigation and Flood Control	<u>46,79,216</u>	<u>2,40,99,946</u>

STATEMENT NO. 11 Contd.

Heads (1)		(Figures in <i>Italics</i> represents charged expenditure)		
		Actuals for 1994-95		
		Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account) C. Economic Services - Contd.				
(c)	Energy			
2801	Power			
01	Hydel Generatin Hydro Electric Schemes	2,21,19,161	..	2,21,19,161
052	Machinery and Equipment	1,98,822	..	1,98,822
101	Purchase of Power	99,66,071	..	99,66,071
	Total 01	<u>3,22,84,054</u>	<u>..</u>	<u>3,22,84,054</u>
04	Diesel, Gas Power Generation			
1	Diesel Power Station, Gangtok	40,00,206	..	40,00,206
2	Diesel Power Station, Mangan	44,092	..	44,092
	Total 04	<u>40,44,298</u>	<u>..</u>	<u>40,44,298</u>
05	Transmission and Distribution			
1	Distribution Line	25,99,607	..	25,99,607
2	Distribution Line, North Sikkim	22,59,321	..	22,59,321
3	Other Distribution Lines	29,99,815	..	29,99,815
4	Maintenance of transmission line and Sub-Station	22,99,384	..	22,99,384
5	Maintenance of electrical instalations	28,00,429	..	28,00,429
6	Maintenance of electrical instalations under West Division	21,98,418	..	21,98,418
7	Distribution Line under Singtam Sub- Division	14,49,818	..	14,49,818
8	Distribution Line under Ravongla Sub- Division	13,03,198	..	13,03,198
9	Distribution Line under Pakyong Sub- Division	14,51,766	..	14,51,766
10	Maintenance of T & D under REC	6,50,183	..	6,50,183
11	Maintenance of 66 KV Sub- Station	10,00,201	..	10,00,201
	Total I - Distribution Line	<u>2,10,12,140</u>	<u>..</u>	<u>2,10,12,140</u>
005	Investigation			
(i)	Survey and Investigation	..	4,96,912	4,96,912
799	Suspense	..	(-) 27,73,867	(-) 27,73,867
	Total-05	<u>2,10,12,140</u>	<u>(-) 22,76,955</u>	<u>1,87,35,185</u>
80	General			
001	Direction and Administration	3,79,90,770	94,76,813	4,74,67,583
	Total-80	<u>3,79,90,770</u>	<u>94,76,813</u>	<u>4,74,67,583</u>
	Total- 01, 04, 05 and 80	<u>9,53,31,262</u>	<u>71,99,858</u>	<u>10,25,31,120</u>
2810	Non-Conventional Sources of Energy			
01	Bio-Gas			
800	Other Expenditure	..	56,500	56,500
60	Others			
800	Other Expenditure	..	34,94,615	34,94,615
	Total	<u>..</u>	<u>35,51,115</u>	<u>35,51,115</u>
	Total- C (e)- Energy	<u>9,53,31,262</u>	<u>1,07,50,973</u>	<u>10,60,82,235</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1994-95		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account) C. Economic Services - Contd.			
(f) Industry and Minerals			
2851 Village and Small Industries			
001 Direction and Administration	28,64,949	5,94,482	34,59,431
003 Training	42,84,091	45,41,775	88,25,866
004 Research and Development	..	51,529	51,529
102 Small Scale Industries	26,59,041	39,39,903	65,98,944
105 Khadi and Village Industries	11,50,000	25,67,000	37,17,000
200 Other Village Industries	..	28,44,286	28,44,286
Total	<u>1,09,58,081</u>	<u>1,45,38,975</u>	<u>2,54,97,056</u>
2852 Industries			
08 Consumers Industries			
600 Others	..	1,98,746	1,98,746
Total-	..	<u>1,98,746</u>	<u>1,98,746</u>
2853 Non-Ferrous Mining and Metallurgical Industries			
02 Regulation and Development of Mines			
001 Direction and Administration	21,00,903	1,50,322	22,51,225
004 Research and development	..	5,98,317	5,98,317
102 Mineral Exploration	..	5,54,201	5,54,201
Total-02	<u>21,00,903</u>	<u>13,02,840</u>	<u>34,03,743</u>
Total -C (f)- Industry and Minerals	<u>1,30,58,984</u>	<u>1,60,40,561</u>	<u>2,90,99,545</u>
(g) Transport			
3054 Roads and Bridges			
04 District and Other Roads			
337 Road Works	7,16,93,948	61,08,952	7,78,02,900
Total -04	<u>7,16,93,948</u>	<u>61,08,952</u>	<u>7,78,02,900</u>
80 General			
001 Direction and Administration	1,41,13,774	46,43,381	1,87,57,155
004 Research and Development	..	41,669	41,669
052 Machinery and Equipment	94,88,096	..	94,88,096
799 Suspense	..	(-) 35,98,323	(-) 35,98,323
Total-80	<u>2,36,01,870</u>	<u>10,86,727</u>	<u>2,46,88,597</u>
Total -04 and 80	<u>9,52,95,818</u>	<u>71,95,679</u>	<u>10,24,91,497</u>
3055 Road Transport			
201 Sikkim Nationalised Transport	12,80,24,861	23,03,282	13,03,28,143
Total	<u>12,80,24,861</u>	<u>23,03,282</u>	<u>13,03,28,143</u>
Total - C (g) - Transport	<u>22,33,20,679</u>	<u>94,98,961</u>	<u>23,28,19,640</u>
(i) Science Technology and Environment			
3425 Other Scientific Research			
60 Others			
004 Research and Development	..	36,77,381	36,77,381
600 Other Schemes	..	2,42,701	2,42,701
Total- 60	..	<u>39,20,082</u>	<u>39,20,082</u>

STATEMENT NO. 11 Contd.

(Figures in *Italics* represents charged expenditure)
Actuals for 1994-95

Heads (1)	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
C. Economic Services - Concl'd.			
3435 Ecology and Environment			
03 Environmental Research and Ecological Regeneration			
001 Direction and Administration	..	1,09,380	1,09,380
003 Environmental Education/Training/Extension	..	31,463	31,463
101 Conservation Programmes	..	19,36,978	19,36,978
103 Research and Ecological Regeneration	..	4,17,413	4,17,413
Total-03	..	24,95,234	24,95,234
04 Prevention and Control of Pollution			
103 Prevention of Air and Water Pollution	..	10,51,545	10,51,545
Total-04	..	10,51,545	10,51,545
Total- 03 and 04	..	35,46,779	35,46,779
Total -C (i)- Science, Technology and Environment	..	74,66,861	74,66,861
(j) General Economic Services			
3451 Secretariat Economic Services			
090 Secretariat	10,32,395	10,55,529	20,87,924
092 Other Offices	..	9,54,372	9,54,372
102 District Planning Machinery	..	7,80,852	7,80,852
Total	10,32,395	27,90,753	38,23,148
3452 Tourism			
01 Tourist infrastructure			
101 Tourist Centre	11,69,858	29,46,432	41,16,290
102 Tourist Accommodation	21,38,570	13,11,623	34,50,193
103 Tourist Transport Services	9,68,647	6,22,015	15,90,662
Total -01	42,77,075	48,80,070	91,57,145
80 General			
001 Direction and Administration	14,39,884	1,96,316	16,36,200
104 Promotion and Publicity	..	52,58,652	52,58,652
800 Other Expenditure	..	15,200	15,200
Total-80	14,39,884	54,70,168	69,10,052
Total 01 and 80	57,16,959	1,03,50,238	1,60,67,197
3454 Census Surveys and Statistics			
02 Surveys and Statistics	11,04,009	28,27,556	39,31,565
Total-02	11,04,009	28,27,556	39,31,565
3456 Civil Supplies			
800 Other Expenditure	9,939	..	9,939
Total	9,939	..	9,939
3475 Other General Economic Services			
106 Regulation of Weights and Measures	12,89,810	..	12,89,810
109 Nehru Rojgar Yojana	..	21,26,559	21,26,559
Total	12,89,810	21,26,559	34,16,369
Total -C (j) - General Economic Services	91,53,112	1,80,95,107	2,72,48,219
Total -C- Economic Services	45,53,92,752	36,76,35,271	82,30,28,023
	27,19,89,005		
Total Expenditure Heads (Revenue Account)	432,99,81,479	66,22,03,430	526,41,73,914

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1994-95		
	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 ..	<u>3,24,44,189</u>	<u>3,24,44,189</u>
	Total- A- Capital Account of General Services ..	<u>3,24,44,189</u>	<u>3,24,44,189</u>
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture			
4202	Capital Outlay on Education, Sports, Art and Culture ..	<u>2,03,40,284</u>	<u>2,03,40,284</u>
	Total- B (a)- Education, Sports, Art and Culture ..	<u>2,03,40,284</u>	<u>2,03,40,284</u>
(b) Health and Family Welfare			
4210	Capital Outlay on Medical and Public Health ..	<u>10,94,14,724</u>	<u>10,94,14,724</u>
	Total- B (b)- Health and Family Welfare ..	<u>10,94,14,724</u>	<u>10,94,14,724</u>
(c) Water Supply, Sanitation, Housing and Urban Development			
4215	Capital Outlay on Water Supply and Sanitation ..	7,09,52,476	7,09,52,476
4216	Capital Outlay on Housing ..	68,79,030	68,79,030
4217	Capital Outlay on Urban Development ..	64,03,024	64,03,024
4235	Capital Outlay on Social Security & Welfare ..	9,71,000	9,71,000
	Total-B (c) -Water Supply, Sanitation, Housing and Urban Development ..	<u>8,52,05,530</u>	<u>8,52,05,530</u>
	Total-B- Capital Account of Social Services ..	<u>21,49,60,538</u>	<u>21,49,60,538</u>
C Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities			
4401	Capital Outlay on Crop Husbandry ..	16,83,048	16,83,048
4403	Capital Outlay on Animal Husbandry ..	27,25,100	27,25,100
4405	Capital Account on Fisheries ..	12,14,308	12,14,308
4408	Capital Outlay on Food, Storage and Warehousing ..	50,00,000	79,07,692
4425	Capital Outlay on Co-operation ..	46,43,000	46,43,000
	Total- C (a)- capital Account of Agriculture and Allied Activities ..	<u>50,00,000</u>	<u>1,31,73,148</u>
(c) Capital Account of Energy			
4801	Capital Outlay on Power Project ..	<u>21,65,54,418</u>	<u>21,65,54,418</u>
	Total -C (c)- Capital Account of Energy ..	<u>21,65,54,418</u>	<u>21,65,54,418</u>

STATEMENT NO. 11 Concl'd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)			
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
C. Capital Account of Economic Services - Concl'd.				
(f)				
4851	Capital Account of Industry and Minerals Capital Account on Village and Small Industries	..	10,07,431	10,07,431
4853	Capital Outlay on Non-Ferrous Mining and Metalurgical Industries	..	75,000	75,000
4860	Capital Outlay on Consumer Industries	..	1,97,91,638	1,97,91,638
4885	Other Capital outlay on Industries and Minerals	..	50,00,000	50,00,000
	Total- C (f)- Capital Account of Industry and Minerals	..	<u>2,58,74,069</u>	<u>2,58,74,069</u>
(g)				
5054	Capital Account of Transport Capital Outlay on Roads and Bridges	..	13,48,52,749	13,48,52,749
5055	Capital Outlay on Road Transport	..	1,56,38,673	1,56,38,673
	Total- C (g)- Capital Account of Transport	..	<u>15,04,91,422</u>	<u>15,04,91,422</u>
(j)				
5452	Capital Account of General Economic Services Capital Outlay on Tourism	..	44,66,875	44,66,875
5465	Investment in General Financial and Trading Institute	..	48,00,000	48,00,000
	Total-C (j)- Capital Account of General Economic Services	..	<u>92,66,875</u>	<u>92,66,875</u>
	Total-C- Capital Account of Economic Services	50,00,000	<u>41,53,59,932</u>	<u>42,03,59,932</u>
	Total Expenditure Heads (Capital Account)	50,00,000	<u>66,27,64,659</u>	<u>66,77,64,659</u>
	GRAND TOTAL EXPENDITURE	<u>27,19,89,005</u> 433,49,81,479	<u>132,49,68,089</u>	<u>593,19,38,573</u>

**STATEMENT NO. 12- DETAILED STATEMENT OF CAPITAL EXPENDITURE
DURING AND TO END OF THE YEAR 1994-95**

Nature of Expenditure (1)	Expenditure during 1994-95			Expenditure to the end of 1994-95 (5) Rs.
	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	..	3,24,44,189	3,24,44,189	29,82,25,686
201	..	..	..	14,06,514
	..	<u>3,24,44,189</u>	<u>3,24,44,189</u>	<u>29,96,32,200</u>

	..	<u>3,24,44,189</u>	<u>3,24,44,189</u>	<u>29,96,32,200</u>
	..	<u>3,24,44,189</u>	<u>3,24,44,189</u>	<u>29,96,32,200</u>
	..	<u>3,24,44,189</u>	<u>3,24,44,189</u>	<u>29,96,32,200</u>
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	..	81,99,456	81,99,456	9,33,82,700
202	..	78,46,697	78,46,697	13,50,64,346
203	..	9,93,846	9,93,846	2,19,71,542
800	..	..	..	1,99,938
	..	<u>1,70,39,999</u>	<u>1,70,39,999</u>	<u>25,06,18,526</u>
02	Technical Education			
103	..	8,00,000	8,00,000	31,04,100
800	..	..	..	16,09,343
	..	<u>8,00,000</u>	<u>8,00,000</u>	<u>47,13,443</u>
03	Sports and Youth Services, Sports Stadia			
101	..	..	..	1,35,266
800	..	17,60,052	17,60,052	2,20,53,018
	..	<u>17,60,052</u>	<u>17,60,052</u>	<u>2,21,88,284</u>
04	Art and Culture			
106	..	..	..	10,94,956
800	..	7,40,233	7,40,233	65,87,712
	..	<u>7,40,233</u>	<u>7,40,233</u>	<u>76,82,668</u>
	..	<u>2,03,40,284</u>	<u>2,03,40,284</u>	<u>28,52,02,921</u>
	..	<u>2,03,40,284</u>	<u>2,03,40,284</u>	<u>28,52,02,921</u>
(b) Health and Family Welfare				
4210	Capital Outlay on Medical and Public Health			
01	Urban Health Services			
110	..	10,05,14,764	10,05,14,764	26,00,76,440
	..	<u>10,05,14,764</u>	<u>10,05,14,764</u>	<u>26,00,76,440</u>

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1994-95			Expenditure to the end of 1994-95 (5) Rs.
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
B. Capital Account of Social Services - Contd.				
02	Rural Health Services			
101	Health Sub- Centres	..	39,62,148	3,87,81,952
103	Primary Health Centres	..	49,37,812	2,39,61,912
104	Community Health Centres	..	..	69,77,270
110	Hospital and Dispensaries	..	..	16,10,200
	Total: 02	..	<u>88,99,960</u>	<u>7,13,31,334</u>
03	Medical Education, Training and Research			
105	Allopathy	..	..	3,88,88,743
	Total: 03	..	..	<u>3,88,88,743</u>
04	Public Health			
200	Other Programmes	..	..	11,881
	Total: 04	..	..	<u>11,881</u>
80	General			
800	Other Expenditure	..	..	5,89,642
	Total: 80	..	..	<u>5,89,642</u>
	Total: 4210- Capital Outlay on Medical and Public Health	..	<u>10,94,14,724</u>	<u>37,08,98,040</u>
	Total: B (b)- Health and Family Welfare	..	<u>10,94,14,724</u>	<u>37,08,98,040</u>
(c)	Water Supply, Sanitation, Housing and Urban Development			
4215	Capital Outlay on Water Supply and Sanitation			
01	Water Supply			
101	Urban Water Supply (Gangtok)	..	77,16,567	11,03,10,117
102	Rural Water Supply	..	5,98,02,267	49,14,36,961
	Total : 01	..	<u>6,75,18,834</u>	<u>60,17,47,078</u>
02	Sewerage and Sanitation			
106	Sewerage Services			
	(i) Construction of Drainage and Sewerage Systems in Gangtok	..	29,83,640	4,52,54,076
	(ii) Construction of Drainage and Sewerage System in Other Urban Areas	..	4,50,002	40,15,853
	Total : 02	..	<u>34,33,642</u>	<u>4,92,69,929</u>
	Total : 4215 - Capital Outlay On Water Supply and Sanitation	..	<u>7,09,52,476</u>	<u>65,10,17,007</u>
4216	Capital Outlay on Housing			
01	Government Residential Buildings			
106	General Pool Accomodation	..	49,00,328	12,36,36,683
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	..	<u>49,00,328</u>	<u>13,91,71,640</u>

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1994-95			Expenditure to the end of 1994-95 (5) Rs.
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
B. Capital Account of Social Services - Contd.				
80	General			
201	Investment in Housing Boards	..	..	71,49,000
800	Other Expenditure	..	19,78,702	1,20,29,202
	Total : 80	..	19,78,702	1,91,78,202
	Total : 4216-Capital Outlay on Housing	..	68,79,030	15,83,49,842
4217	Capital Outlay on Urban Development			
03	Integrated Development of Small and Medium Towns			
051	Construction	..	64,03,024	2,62,12,807
	Total : 03	..	64,03,024	2,62,12,807
	Total: 4217- Capital Outlay on Urban Development	..	64,03,024	2,62,12,807
	Total: B (c)- Water Supply, Sanitation, Housing and Urban Development	..	8,42,34,530	83,55,79,656
(e)	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	..	..	17,84,694
104	Welfare of Aged, Infirm & Destitute	..	..	91,584
106	Correctional Services	..	9,71,000	10,97,000
800	Other Expenditure	..	..	8,06,379
	Total: 02	..	9,71,000	37,79,657
	Total: 4235-Capital Outlay on Social Security and Welfare	..	9,71,000	37,79,657
	Total: B (g)- Social Welfare and Nutrition	..	9,71,000	37,79,657

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1994-95			Expenditure to the end of 1994-95 (5) Rs.
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
B. Capital Account of Social Services - Concl'd.				
(h)	Others			
4250	Capital Outlay on Other Social Services			
800	Other Expenditure	..	..	1,82,057
	Total: 4250-Capital Outlay on Other Social Services	..	..	<u>1,82,057</u>
	Total: B (h)- Others	..	..	<u>1,82,057</u>
	Total: B-Capital Account of Social Services (a+b+c+g+h)	..	<u>21,49,60,538</u>	<u>21,49,60,538</u>
				<u>149,62,86,023</u>
C. Capital Account of Economic Services				
(a)	Capital Account of Agriculture and Allied Activities			
4401	Capital Outlay on Crop Husbandry			
103	Seeds	..	..	31,91,172
104	Agricultural Farms	..	8,98,372	2,08,68,646
107	Plant Protection	..	..	23,16,721
108	Commercial Crops	..	..	29,28,201
109	Extension and Training	..	..	5,10,851
113	Agricultural Engineering	..	..	12,80,871
119	Horticulture and Vegetable Crops	..	4,59,954	58,27,583
190	Investment in Public Sector and Other Undertakings	..	..	14,19,218
800	Other Expenditure	..	3,24,722	15,28,404
	Total: 4401- Capital Outlay on Crop Husbandry	..	<u>16,83,048</u>	<u>3,98,71,667</u>
4403	Capital Outlay on Animal Husbandry			
101	Veterinary Services and Animal Health	..	27,25,100	4,21,61,847
800	Other Expenditure	..	..	31,25,667
	Total: 4403- Capital Outlay on Animal Husbandry	..	<u>27,25,100</u>	<u>4,52,87,514</u>
4404	Capital Outlay on Dairy Development			
102	Dairy Development Project	..	..	1,87,75,792
	Total: 4404 - Capital Outlay on Dairy Development	..	..	<u>1,87,75,792</u>
4405	Capital Outlay on Fisheries			
101	Inland Fisheries	..	12,14,308	1,72,20,250
	Total: 4405 - Capital Outlay on Fisheries	..	<u>12,14,308</u>	<u>1,72,20,250</u>
4406	Capital Outlay on Forestry and Wild Life			
01	Forestry	..	..	38,96,161
105	Forest Produce	..	..	38,96,161
	Total: 01	..	..	<u>38,96,161</u>
	Total: 4406- Capital Outlay on Forestry and Wild Life	..	..	<u>38,96,161</u>

STATEMENT NO. 12-Contd.

Nature of Expenditure		Expenditure during 1994-95			Expenditure to the end of 1994-95
		Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
(1)					(5) Rs.
Expenditure Heads (Capital Account) - Contd.					
C. Capital Account of Economic Services - Contd.					
4408	Capital Outlay on Food Storage and Warehousing				
01	Food				
101	Procurement and Supply	50,00,000	7,56,257	57,56,257	2,44,20,539
800	Other Expenditure	..	..	..	30,15,000
	Total : 01	<u>50,00,000</u>	<u>7,56,257</u>	<u>57,56,257</u>	<u>2,74,35,539</u>
02	Storage and Warehousing				
101	Rural Godown Programmes	..	21,51,435	21,51,435	2,40,55,818
800	Other Expenditure	..	..	..	55,84,353
	Total: 02	..	<u>21,51,435</u>	<u>21,51,435</u>	<u>2,96,40,171</u>
	Total: 4408- Capital Outlay on Food Storage and Warehousing	<u>50,00,000</u>	<u>29,07,692</u>	<u>79,07,692</u>	<u>5,70,75,710</u>
4415	Capital Outlay on Agricultural Research and Education				
80	General				
004	Research	..	..	..	11,41,542
	Total: 80	..	..	..	<u>11,41,542</u>
	Total: 4415- Capital Outlay on Agricultural Research and Education	..	..	..	<u>11,41,542</u>
4425	Capital Outlay on Co-operation				
106	Investments in Multipurpose Rural Co-operatives	..	..	..	34,00,500
107	Investments in Credit Co-operatives	..	1,00,000	1,00,000	63,74,529
108	Investment in other Co-operatives	..	45,43,000	45,43,000	1,03,58,000
190	Investment in Public Sector and Other Undertakings	..	..	..	44,98,932
200	Other Investments	..	..	..	6,89,400
	Total: 4425- Capital Outlay on Co-operation	..	<u>46,43,000</u>	<u>46,43,000</u>	<u>2,53,21,361</u>
4435	Capital Outlay on Other Agricultural Programmes				
01	Marketing and Quality Control				
101	Marketing Facilities	..	..	..	8,87,197
	Total: 01	..	..	..	<u>8,87,197</u>
60	Others				
	Dry Land Agricultural Programmes	..	..	..	2,57,741
	Total: 60	..	..	..	<u>2,57,741</u>
	Total: 4435- Capital Outlay on Other Agricultural Programmes	..	..	..	11,44,938
	Total: C- (a)- Capital Account of Agricultural and Allied Activities	<u>50,00,000</u>	<u>1,31,73,148</u>	<u>1,81,73,148</u>	<u>20,97,34,935</u>

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1994-95			Expenditure to the end of 1994-95 (5) Rs.
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Contd.				
C. Capital Account of Economic Services - Contd.				
(e)	Capital Account of Energy			
4801	Capital Outlay on Power Projects			
01	Hydel Generation			
(i)	..	..	..	3,61,80,155
(ii)	..	..	..	1,01,23,599
(iii)	..	..	..	13,90,68,814
(iv)	..	..	..	21,82,45,546
(v)	..	3,99,99,586	3,99,99,586	9,18,23,971
(vi)	..	1,98,38,504	1,98,38,504	4,27,65,781
(vii)	..	..	..	12,49,96,709
(viii)	..	2,84,86,887	2,84,86,887	9,28,16,144
(ix)	..	..	..	4,40,40,942
(x)	..	..	..	8,95,089
(xi)	..	..	..	1,68,90,541
(xii)	..	..	..	6,74,294
(xiii)	..	..	..	7,03,685
(xiv)	..	..	..	1,48,59,311
(xv)	..	..	..	95,82,939
	Total : 01	..	<u>8,83,24,977</u>	<u>84,36,67,520</u>
04	Diesel/Gas power Generation			
052	..	..	..	24,18,732
	Total : 04	..	..	<u>24,18,732</u>
05	Transmission and Distribution			
(i)	..	10,46,59,549	10,46,59,549	51,04,19,050
800	..	..	..	1,74,12,900
	Total : 05	..	<u>10,46,59,549</u>	<u>52,78,31,950</u>
06	Rural Electrification			
052	..	..	..	1,06,32,320
800	..	..	..	..
(i)	..	1,19,73,199	1,19,73,199	8,69,49,484
(ii)	..	..	..	1,10,64,850
(iii)	..	..	..	..
	Financed by Loan from R.E.C.	..	1,15,96,693	34,42,97,537
	Total : 06	..	<u>2,35,69,892</u>	<u>45,29,44,191</u>
	Total : 4801 - Capital Outlay on Power Projects	..	<u>21,65,54,418</u>	<u>182,68,62,393</u>
	Total : C(e) - Capital Account of Energy	..	<u>21,65,54,418</u>	<u>182,68,62,393</u>

STATEMENT NO. 12-Contd.

Nature of Expenditure	Expenditure during 1994-95			Expenditure to the end of 1994-95	
	Non Plan	Plan	Total		
(1)	(2)	(3)	(4)	(5)	
	Rs.	Rs.	Rs.	Rs.	
Expenditure Heads (Capital Account) - Contd.					
C. Capital Account of Economic Services - Contd.					
(f)	Capital Account of Industry and Minerals				
4851	Capital Outlay on Village and small Industries				
101	Industrial Estates	..	7,932	7,932	64,74,966
102	Small scale Industries	..	9,99,499	9,99,499	62,00,395
	Total : 4851 - Capital Outlay on Village and Small Industries	..	<u>10,07,431</u>	<u>10,07,431</u>	<u>1,26,75,361</u>
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
01	Mineral Exploration and Development				
004	Research and Development	..	<u>75,000</u>	<u>75,000</u>	<u>5,96,749</u>
	Total : 01	..	<u>75,000</u>	<u>75,000</u>	<u>5,96,749</u>
60	Other Mining and Metallurgical Industries				
190	Investment in Public Sector and Other Undertaking	..	..	..	1,22,75,000
800	Other Expenditure	..	..	..	<u>58,18,104</u>
	Total : 60	..	..	..	<u>1,80,93,104</u>
	Total : 4853 - Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	<u>75,000</u>	<u>75,000</u>	<u>1,86,89,853</u>
4860	Capital Outlay on Consumer Industries				
(i)	Investment in Indian Telephone Industries				
		..	..	..	25,94,282
(ii)	Investment in Sikkim Jewels				
		..	50,00,000	50,00,000	1,93,46,000
(iii)	Investment in Roller Flour Mills				
		..	..	..	39,53,929
(iv)	Investment in Sikkim Time Corporation				
		..	1,00,00,000	1,00,00,000	8,02,54,000
(v)	Ginger Processing Plant				
		..	..	..	1,00,000
(vi)	Investment in B.O.G.Ltd.				
		..	..	..	14,03,057
(vii)	Tea Development				
		..	5,00,000	5,00,000	38,87,913
(viii)	Investment in Cold Storage				
		..	..	..	27,90,000
(ix)	Other Industries				
		..	..	..	2,43,92,000
(x)	Investment in Joint Venture				
		..	42,91,638	42,91,638	42,91,638
	Total : 4860 - Capital Outlay on Consumer Industries	..	<u>1,97,91,638</u>	<u>1,97,91,638</u>	<u>14,30,12,819</u>
4885	Other Capital Outlay on Industries and Minerals				
01	Investment in Industrial Financial Institutions				
190	Investments in Public sector and Other Undertaking	..	<u>50,00,000</u>	<u>50,00,000</u>	<u>6,81,70,000</u>
	Total : 4885 - Other Capital Outlay on Industries and Minerals	..	<u>50,00,000</u>	<u>50,00,000</u>	<u>6,81,70,000</u>
	Total : C(f) - Capital Account of Industry and Minerals	..	<u>2,58,74,069</u>	<u>2,58,74,069</u>	<u>24,25,48,033</u>

STATEMENT NO. 12-Concl'd.

Nature of Expenditure (1)	Expenditure during 1994-95			Expenditure to the end of 1994-95 (5) Rs.
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Concl'd.				
C. Capital Account of Economic Services - Concl'd.				
(g)	Capital Account of Transport			
5054	Capital Outlay on Roads and Bridges			
02	Strategic and Border Roads (100% C.S.S.)			
337	Road Works	..	..	23,41,19,612
04	District and Other Roads			
337	Road Works	..	12,68,52,749	127,06,26,761
800	Other Expenditure	..	80,00,000	10,54,46,371
	Total : 5054 - Capital Outlay on Roads and Bridges	..	<u>13,48,52,749</u>	<u>161,01,92,744</u>
5055	Capital Outlay on Road Transport			
050	Lands and Buildings	..	50,86,796	2,45,34,533
102	Acquisition of Fleet	..	97,98,727	14,08,73,735
103	Workshop facilities	..	7,53,150	3,81,68,369
190	Investments in Public Sector and Other Undertakings			
800	Other Expenditure	..	..	30,00,000
	Total : 5055 - Capital Outlay on Road Transport	..	<u>1,56,38,673</u>	<u>21,30,55,422</u>
	Total : C(g) - Capital Account of Transport	..	<u>15,04,91,422</u>	<u>182,32,48,166</u>
(j)	Capital Account of General Economic Services			
5452	Capital Outlay on Tourism			
01	Tourist Infrastructure			
101	Tourist Centre	..	..	63,56,768
102	Tourist Accommodation	..	41,99,875	1,26,74,183
190	Investment in Public Sector and Other Undertakings			
800	Other Expenditure	..	2,67,000	2,55,30,991
	Total : 01	..	44,66,875	4,48,59,942
	Total : 5452 - Capital Outlay on Tourism	..	<u>44,66,875</u>	<u>4,48,59,942</u>
5465	Investment in General Financial and Trading Institutions			
01	Investment in General Financial and Trading Institutions			
190	Investment in State Bank of Sikkim	..	38,00,000	57,07,600
02	Investment in Trading Institution	..	10,00,000	31,00,000
	Total : 5465 - Investment in General Financial and Trading Institutions	..	<u>48,00,000</u>	<u>88,07,600</u>
	Total : C(j) - Capital Account of General Economic Services	..	92,66,875	5,36,67,542
	Total : C-Capital Account of Economic Services (a+e+f+g+j)	<u>50,00,000</u>	<u>41,53,59,932</u>	<u>415,60,61,069</u>
TOTAL : EXPENDITURE HEADS (Capital Account)				
(A+B+C)	<u>50,00,000</u>	<u>66,27,64,659</u>	<u>66,77,64,659</u>	<u>595,19,79,292</u>

**STATEMENT NO. 13 - STATEMENT SHOWING DETAILS OF INVESTMENT OF GOVERNMENT IN
STATUTORY CORPORATIONS, COMPANIES, BANKS AND CO-OPERATIVE SOCIETIES ETC.,
UPTO THE END OF 1994 - 95.**

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face Value of each share	Amount invested to the end of 1994-95	Amount of dividend declared and credited to Government during year	Remarks
			Type	Number of share and percentage of Government to the total paid up capital				
(1)	(2)	(3)	(4)	(5)	(6) Rs.	(7) Rs.	(8) Rs.	(9)
(i) Statutory Corporations								
1.	State Bank of Sikkim	1968	Equity Shares	26,000 (63.98%)	100 but called 50	13,00,000	..	
		1993-94	(a)	..	..	19,07,600	..	
		1994-95	(a)	..	..	38,00,000	..	(a) Detailed information is awaited.
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	..	(a) Detailed information is awaited.
3.	State Trading Corporation	(a)1975-76 to 1978-79	Equity Shares	10,000	100	10,00,000	..	
		1979-80	-do-	1,000 (100%)	100	1,00,000	..	
		1991-92	-do-	5,000	100	5,00,000	..	
		1994-95	(a)	..	..	10,00,000	..	(a) Detailed information is awaited.
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	..	
		1985-86	-do-	*	*	3,00,000	..	
		1987-88	-do-	8,900 (100%)	1000	89,00,000	..	
		1988-89	-do-	*	*	70,00,000	..	* Detailed information is awaited.
		1989-90	-do-	1900 (100%)*	1000	19,00,000	..	
		1990-91	-do-	..	*	1,60,00,000	..	
		1991-92	-do-	6,454 (100%)	1000	64,54,000	..	
		1992-93	-do-	12,809 (100%)	1000	1,28,09,000	..	
		1993-94	-do-	17,191 (100%)	1000	1,71,91,000	..	

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 1994-95	Amount of dividend declared and credited to Government during year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
(ii)	Companies							
7.	Sikkim Jewels Company	1972	(b)	4,100 (53.78%)	100	4,10,000	..	(b)Detailed information is awaited.
		1990-91	(b)	(b)	(b)	90,00,000	..	
		1991-92	Equity Shares	43,460 (97%)	100	43,46,000	..	
		1992-93	-do-	10,000 (100%)	100	10,00,000	..	
		1994-95	-do-	5,000	1000	50,00,000	..	
8.	Sikkim Distilleries Limited	*	Preference Shares	350	100	35,000	..	*information is awaited.
		1976-77	Equity Shares	9,09,038	5	45,45,190	..	
		1977-78 to	Bonus Shares				..	
		1978-79	-do-	5,67,797	5	28,38,985	..	
		1980-81	-do-	1,84,604	5	9,23,020	..	
		1981-82	-do-	13,84,532	5	69,22,660	..	
9.	Star Cinema (d)	1962	Share Capital	1,750	100	1,75,000	..	(d)Detailed information is awaited.
10.	Denzong Cinema (e)	1962	-do-	-do-	100	1,75,000	..	(e)Detailed information is awaited.
11.	Sikkim Flour Mills Limited	1977-78 to 1979-80	Equity Shares	43,000	1000	43,00,000	..	*Sikkim Flour Mill and Sikkim Fruit Preservation Factory have been leased out and accordingly the Government is to receive the lease amount of Rs. 6.80 lakhs from Sikkim Flour Mill and Rs. 6.90 Lakhs from Sikkim Fruit Preservation Factory per annum. This is with effect from 1987-88 and the above amounts are required to be credited to Government Accounts
		1980-81	-do-	900	1000	9,00,000	..	
		1981-82	-do-	2,900	1000	29,00,000	..	
		1982-83	-do-	1,100	1000	11,00,000	..	
		1984-85	-do-	10,000	100	10,00,000	..	
		1985-86	-do-	600	1000	6,00,000	..	

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 1994-95	Amount of dividend declared and credited to Government during year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
19.	Dickhu Copper Zinc Project	1977-78	(f)	(f)	(f)	10,10,000	..	(f) The Dickhu 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 the way of labour charges and other incidental charges.
20.	Wood Working Centre, Singtam(g)	1977-78	Equity Shares	1,020	100	1,02,000	..	(g) Detailed information is awaited.
	Total : Bank and Co-operative societies					<u>16,48,250</u>	..	* As per record of the office an amount of Rs. 67.02 lakhs has been received as dividend during 1994-95. But detail source of Companies/Corporations from which the dividends have been received together with the years to which it pertains are still awaited.
				Grand Total		<u>23,15,66,311</u> *		

**RECONCILIATION STATEMENT BETWEEN STATEMENT NO. 12 AND STATEMENT NO. 13
DURING 1994-95.**

Investment as per Statement No. 12	Rs.	Investment as per Statement No.13	Rs.
4860 - Capital Outlay on Consumer Industries			
(i) Investment in Sikkim Jewels	50,00,000	(i) Sikkim Jewels	50,00,000
(ii) Investment in Sikkim Time Corporation	1,00,00,000	(ii) Sikkim Time Corporation	1,00,00,000
4885 - Other Capital Outlay on Industries and Minerals			
Investment in Public Sector and Other Undertaking	50,00,000	(iii) Sikkim Industrial Development and Investment Corporation	50,00,000
5465 - Investment in General Financial and Trading Institutions			
(i) Investment in State Bank of Sikkim	38,00,000	(iv) State Bank of Sikkim	38,00,000
(ii) Investment in Trading Institution	10,00,000	(v) State Trading Corporation of Sikkim	10,00,000

STATEMENT NO. 14- STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1994-95 AND THE PRINCIPAL SOURCES FROM WHICH THE FUND WERE PROVIDED FOR THE EXPENDITURE

	On 1st April, 1994	During the year <i>(In lakhs of rupees)</i>	On 31st March 1995
CAPITAL AND OTHER EXPENDITURE			
Capital Expenditure			
A. Capital Account of General Services	2671.88	324.44	2996.32
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture	2648.63	203.40	2852.03
(b) Health and Family Welfare	2614.84	1094.15	3708.99
(c) Water Supply, Sanitation, Housing and Urban Development	7513.46	842.35	8355.81
(e) Welfare of Scheduled Castes, Scheduled Tribes and-Other Backwards Classes	6.43	..	6.43
(g) Social Welfare and Nutrition	28.08	9.71	37.79
(h) Others	1.82	..	1.82
Total-B- Capital Account of Social Services	<u>12813.26</u>	<u>2149.61</u>	<u>14962.87</u>
C. Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities	1915.61	181.73	2097.34
(e) Capital Account of Energy	16103.09	2165.55	18268.64
(f) Capital Account of Industry and Minerals	2166.74	258.74	2425.48
(g) Capital Account of Transport	16727.56	1504.92	18232.48
(i) Capital Account of General Economic Services	444.01	92.66	536.67
Total- C- Capital Account of Economic Services	<u>37357.01</u>	<u>4203.60</u>	<u>41560.61</u>
Total- Capital Expenditure	<u>52842.15</u>	<u>6677.65</u>	<u>59519.80</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	51.57	21.71	73.28
Industry and Minerals	652.13	(-)158.62	493.51
Transport and Communication	1.38	..	1.38
Loans to Government Servants, etc.	236.16	12.96	249.12
Miscellaneous Loans	50.55	..	50.55
Total- Loans and Advances	<u>1054.46</u>	<u>(-)123.95</u>	<u>930.51</u>
Appropriation to Contingency Fund	50.00	..	50.00
Total- Capital and Other Expenditure	<u>53946.37</u>	<u>6553.70</u>	<u>60500.07</u>

STATEMENT NO. 14 -Concl'd.

	On 1st April, 1994	During the year <i>(In lakhs of rupees)</i>	On 31st March 1995
Principal Sources of Funds			
Revenue Surplus	33009.09	1984.56	34993.65
Debt:-			
Internal Debts of State Government	8127.51	1131.70	9259.21
Loans and Advances from the Central Government	10181.61	1178.29	11359.90
Small Savings, Provident Funds, etc.	3183.53	564.66	3748.19
Total-Outstanding Debt	<u>21492.65</u>	<u>2874.65</u>	<u>24367.30</u>
Contingency Fund			
Contingency Fund	47.33	2.67	50.00
Reserve Fund	242.56	77.99	320.55
Net Balnces under Deposits and Advances etc. Other than those shown separately	194.71	1323.22	1517.93
Remittances	<u>594.33</u>	<u>686.20</u>	<u>1280.53</u>
Total - Debt and other Obligations	<u>22571.57</u>	<u>4964.73</u>	<u>27536.30</u>
Deduct:-			
(I) Cash Balances	1645.94	161.46	1807.40
(II) Investments	(-) 9.68	234.13	224.45
Net Provision of Funds	<u>* 53944.40</u>	<u>6553.70</u>	<u>* 60498.10</u>

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

**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)	..	546,26,29,814	..	..
Expenditure Heads (Revenue Account) (b)	..	..	526,41,73,914	..
Expenditure Heads (Capital Account) (b)	..	..	66,77,64,659	..
E - Public Debt (c)				
6003 - Internal Debt of the State Government	Cr. 81,27,52,358	14,27,49,672	2,95,80,000	Cr. 92,59,22,030
6004 - Loans and Advances from the Central Government	Cr. 101,81,61,352	16,08,53,900	4,30,24,597	Cr. 113,59,90,655
Total : E - Public Debt (c)	Cr. 183,09,13,710	30,36,03,572	7,26,04,597	Cr. 206,19,12,685
F. Loans and Advances (d)				
Loans and Advances by the State Government	Dr. 10,54,47,317	2,16,40,357	92,44,822	Dr. 9,30,51,782
Total : Part I - Consolidated Fund		578,78,73,743	601,37,87,992	
PART II - CONTINGENCY FUND				
H. Transfer to Contingency Fund				
8000 - Contingency Fund				
Appropriation from the Consolidated Fund	Cr. 50,00,000	..	..	Cr. 50,00,000
Secretariat General Services	Cr. 65	..	..	Cr. 65
Tourism	Dr. 2,67,000	2,67,000	..	..
Total : Part II Contingency Fund	Cr. 47,33,065	2,67,000	..	Cr. 50,00,065
PART III - PUBLIC ACCOUNT				
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005 - State Provident Funds				
01 - Civil				
101 - General Provident Funds	Cr. 31,70,93,907	11,12,44,378	6,11,93,554	Cr. 36,71,44,731
8011 - Insurance and Pension Funds				
105 - State Government Insurance Funds	Cr. 2,64,065	..	..	Cr. 2,64,065
107 - State Government Employees Group Insurance Scheme	Cr. 9,96,585	67,32,918	3,18,185	Cr. 74,11,318
Total 8011 - Insurance and Pension Funds	Cr. 12,60,650	67,32,918	3,18,185	Cr. 76,75,383
Total : I. Small Savings, Provident Funds etc.	Cr. 31,83,54,557	11,79,77,296	6,15,11,739	Cr. 37,48,20,114

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.					
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.	<u>33,800</u>	..	..	Cr. <u>33,800</u>
8226 - Depreciation/Renewal Reserve Fund					
101- Depreciation Reserve Funds of Government Commercial Department/Undertakings					
Gross Balance	Cr.	88,74,066	..	..	Cr. 88,74,066
Investments	Dr.	45,83,830	..	..	Dr. 45,83,830
Total - Gross Balance	Cr.	<u>88,74,066</u>	..	..	Cr. <u>88,74,066</u>
Investments	Dr.	<u>45,83,830</u>	..	..	Dr. <u>45,83,830</u>
8229 - Development and Welfare Funds					
102 - Development funds for Medical and Public Health Purposes Hospital Funds					
Gross Balances	Cr.	916	..	..	Cr. 916
Total : 8229 - Development and Welfare Funds	Cr.	<u>916</u>	..	..	Cr. <u>916</u>
8235 - General and Other Reserve Funds					
111 - Calamity Relief Fund	Cr.	1,53,47,000	3,00,00,000	2,22,00,974	Cr. 2,31,46,026
Total: 8235 - General and Other Reserve Funds	Cr.	<u>1,53,47,000</u>	<u>3,00,00,000</u>	<u>2,22,00,974</u>	Cr. <u>2,31,46,026</u>
Total - J : Reserve Funds					
Gross Balance	Cr.	<u>2,42,55,782</u>	<u>3,00,00,000</u>	<u>2,22,00,974</u>	Cr. <u>3,20,54,808</u>
Investment	Dr.	<u>45,83,830</u>	..	..	Dr. <u>45,83,830</u>
K - Deposits and Advances					
(b) Deposits not Bearing interest					
8443 - Civil Deposits					
101 - Revenue Deposits	Cr.	2,69,00,973	..	..	Cr. 2,69,00,973
102 - Custom and Opium Deposits	Cr.	15,552	..	..	Cr. 15,552
103 - Security Deposits	Cr.	33,39,660	..	..	Cr. 33,39,660
104 - Civil Court Deposits	Cr.	15,976	..	..	Cr. 15,976
106 - Personnel Deposits	Cr.	6,684	..	..	Cr. 6,684
107 - Trust Interest Funds	Cr.	2,78,886	..	..	Cr. 2,78,886
108 - Public Works Deposits	Cr.	69,37,695	6,15,25,616	5,96,88,974	Cr. 87,74,337
109 - Forest Deposits	Cr.	70,04,009	7,82,412	54,49,518	Cr. 23,36,903

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.				
111 - Other Departmental Deposits	Cr. 2,16,022	..	..	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. 1,34,339	26,751	..	Cr. 1,61,090
121 - Deposits in connection with Election	Cr. 2,82,318	..	..	Cr. 2,82,318
123 - Deposits of Educational Institution	Cr. 21,500	..	..	Cr. 21,500
800 - Other Deposits	Cr. 10,44,605	14,61,540	..	Cr. 25,06,145
Total : (b) - Deposits not Bearing Interest	Cr. <u>4,62,21,860</u>	<u>6,37,96,319</u>	<u>6,51,38,492</u>	Cr. <u>4,48,79,687</u>
(c) Civil Advances				
8550 - Civil Advances				
101 - Forest Advances	Dr. 1,50,229	..	..	Dr. 1,50,229
104 - Other Advances	Dr. 11,36,355	..	3,13,152	Dr. 14,49,507
Total : (c) - Civil Advances	Dr. <u>12,86,584</u>	..	<u>3,13,152</u>	Dr. <u>15,99,736</u>
Total : K - Deposits and Advances	Cr. <u>4,49,35,276</u>	<u>6,37,96,319</u>	<u>6,54,51,644</u>	Cr. <u>4,32,79,951</u>
L - Suspense and Miscellaneous				
(b) Suspenses				
8658 - Suspense Accounts				
102 - Suspense Account (Civil)	Dr. 3,66,80,538	(-) 9,09,436	(-) 1,47,33,650	Dr. 2,28,56,324
107 - Cash Settlement Suspense Account	Dr. 948	..	..	Dr. 948
Total : 8658 - Suspense	Dr. <u>3,66,81,486</u>	(-) <u>9,09,436</u>	(-) <u>1,47,33,650</u>	Dr. <u>2,28,57,272</u>
Total : (b) - Suspense	Dr. <u>3,66,81,486</u>	(-) <u>9,09,436</u>	(-) <u>1,47,33,650</u>	Dr. <u>2,28,57,272</u> *
(c) - Other Accounts				
8670 - Cheques and Bills				
104 - Treasury Cheques	Cr. 2,86,50,554	2,06,61,97,239	1,96,36,89,249	Cr. 13,11,58,544
Total : 8670 - Cheques and Bills	Cr. <u>2,86,50,554</u>	<u>2,06,61,97,239</u>	<u>1,96,36,89,249</u>	Cr. <u>13,11,58,544</u>
8671 - Departmental Balances				
101 - Civil	Dr. 1,38,20,784	27,51,55,682	25,74,85,865	Cr. 38,49,033
Total : 8671 - Departmental Balances	Dr. <u>1,38,20,784</u>	<u>27,51,55,682</u>	<u>25,74,85,865</u>	Cr. <u>38,49,033</u>

* Out of the amount of Rs. 2,28,57,272 (Dr.) an amount of Rs. 4,76,243 (Dr.) has been cleared during the year 1995-96 (September '95)

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.				
8672 - Permanent Cash Imprest				
101 - Civil	Dr. 36,14,674	..	24,500	Dr. 36,39,174
Total : 8672 - Permanent Cash Imprest	Dr. <u>36,14,674</u>	..	<u>24,500</u>	Dr. <u>36,39,174</u>
8673 - Cash Balance Investment Account				
101 - Cash Balance Investment Account	Cr. 55,51,802	9,30,86,270	11,65,00,000	Dr. 1,78,61,928
Total : 8673 - Cash Balance Investment Account	Cr. <u>55,51,802</u>	<u>9,30,86,270</u>	<u>11,65,00,000</u>	Dr. <u>1,78,61,928</u> *
Total - (c) - Other Account	Cr. <u>1,67,66,898</u>	<u>2,43,44,39,191</u>	<u>2,33,76,99,614</u>	Cr. <u>11,35,06,475</u>
Total : L - Suspense and Miscellaneous	Dr. <u>1,99,14,588</u>	<u>2,43,35,29,755</u>	<u>2,32,29,65,964</u>	Cr. <u>9,06,49,203</u>
M - Remittances				
(a) Money Orders and other Remittance				
8782 - Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer				
102 - Public Works Remittances	Cr. 3,31,25,308	83,64,28,713	78,83,59,483	Cr. 8,11,94,538
103 - Forest Remittances	Cr. 83,60,966	12,67,70,032	10,68,66,941	Cr. 2,82,64,057
108 - Other Departmental Remittances	Cr. <u>1,80,26,323</u>	<u>25,40,53,237</u>	<u>25,34,05,655</u>	Cr. <u>1,86,73,905</u>
Total : 8782 - Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer	Cr. <u>5,95,12,597</u>	<u>1,21,72,51,982</u>	<u>1,14,86,32,079</u>	Cr. <u>12,81,32,500</u>
Total : (a) - Money Orders and Other Remittances	Cr. <u>5,95,12,597</u>	<u>1,21,72,51,982</u>	<u>1,14,86,32,079</u>	Cr. <u>12,81,32,500</u>
(b) Inter-Government Adjustment Account				
8786 - Adjusting Account between Central and State Governments				
Others Items :	Dr. 81,690	..	..	Dr. 81,690
Total - 8786 - Adjusting Account between Central and State Government	Dr. <u>81,690</u>	..	..	Dr. <u>81,690</u>

* The double booking of Rs. 234,13,730 under credit side of Major Head 8673 - Cash Balance Investment Account during 1991-92 has been rectified during the year 1994-95.

STATEMENT No. 15 - conclud.

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.

PART III- PUBLIC ACCOUNT - Conclud.

Total - (b) - Inter Government Adjustment Account	Dr. 81,690	..	..	Dr. 81,690
Total - M - Remittances	Cr. 5,94,30,907	1,21,72,51,982	1,14,86,32,079	Cr. 12,80,50,810
Total - Part III - Public Account	Cr. 42,24,78,104	3,86,25,55,352	3,62,07,62,400	Cr. 66,42,71,056
Total - Receipts /Disbursements (Part I, II and III)		9,65,06,96,095	9,63,45,50,392	
N. - Cash Balance				
8999 - Cash Balance				
Total - N - Cash Balance		16,45,93,979	18,07,39,682	
Grand Total		9,81,52,90,074	9,81,52,90,074	

**STATEMENT NO. 16- DETAILED STATEMENT OF DEBT AND OTHER INTEREST
BEARING OBLIGATIONS OF GOVERNMENT**

Description of Debt	Balance on 1st April, 1994	Additions during the year	Discharge during the year	Balance on 31st March, 1995
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E- Public Debt				
6003 Internal debt of the State Government				
101 (a) Market Loan	35,50,00,000	11,65,00,000	..	47,15,00,000
103 Loans from Life Insurance Corporation of India	2,55,32,000	..	12,35,000	2,42,97,000
104 Loans from General Insurance Corporation of India	65,13,000	..	4,76,000	60,37,000
108 Loans from National Co-operative Development Corporation	37,46,700	65,39,072	7,94,300	94,91,472
109 Loans from other Institution:				
(a) Loans from IDBI	11,98,500	..	..	11,98,500
(b) Loans from Rural Electrification Corporation	30,69,46,687	1,97,10,600	63,26,700	32,03,30,587
(c) Loans from National Insurance Corporation	14,20,000	..	2,48,000	11,72,000
(d) Loans from Power Finance Corporation	11,09,96,971	..	2,05,00,000	9,04,96,971
(e) Loans from Oriental Insurance Corporation	13,98,500	..	..	13,98,500
Total: 6003- Internal debt of the State Government	<u>81,27,52,358</u>	<u>14,27,49,672</u>	<u>2,95,80,000</u>	<u>92,59,22,030</u>
6004 Loans and Advances from the Central Government				
01 Non-Plan Loans				
102 Share of Small savings Collections	26,02,27,999	2,74,00,000	15,09,000	28,61,18,999
201 House Building Advances	34,41,305	3,24,000	7,44,820	30,20,485
Total: 01- Non- Plan Loans	<u>26,36,69,304</u>	<u>2,77,24,000</u>	<u>22,53,820</u>	<u>28,91,39,484</u>
02 Loans for State/Union Territory Plan Schemes				
101 Block Loans	39,38,84,609	12,54,63,400	1,32,07,610	50,61,40,399
104 Consolidated Block Loan 1984-89	16,48,78,647	..	1,71,54,000	14,77,24,647
Total: 02- Loans for State/ Union Territory Plan Schemes	<u>55,87,63,256</u>	<u>12,54,63,400</u>	<u>3,03,61,610</u>	<u>65,38,65,046</u>
03 Loans for Central Plan Schemes				
321 Village and Small Industries	(-) 2,092	..	..	(-) 2,092
Total: 03- Loans for Central Plan Schemes	(-) <u>2,092</u>	..	..	(-) <u>2,092</u>

STATEMENT NO. 16-Contd.

Description of Debt	Balance on 1st April, 1994	Additions during the year	Discharge during the year	Balance on 31st March, 1995
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
04 Loans for Centrally Sponsored Plan Scheme				
(a) Police				
(i) Modernisation of Police Force	32,00,360	12,91,500	1,44,080	43,47,780
Total: (a)- Police	<u>32,00,360</u>	<u>12,91,500</u>	<u>1,44,080</u>	<u>43,47,780</u>
(b) Soil and Water Conservation				
(i) Integrated Soil Conservation in Himalayas	75,39,709	..	8,52,210	66,87,499
(ii) Soil Conservation in the Catchment of River Valley Tista	4,11,55,876	..	33,24,630	3,78,31,246
Total: (b) Soil and Water Conservation	<u>4,86,95,585</u>	<u>..</u>	<u>41,76,840</u>	<u>4,45,18,745</u>
(c) Dairy Development	6,36,532	..	79,567	5,56,965
(d) Roads of Economic Importance	27,24,000	..	1,62,000	25,62,000
(e) Integrated Development of Small and Medium Towns	71,02,600	32,00,000	1,18,200	1,01,84,400
(f) Strengthening of State Land Use Board	9,06,775	..	72,920	8,33,855
(g) Strengthening of Public Distribution for running Mobile Fair Price Shop /Construction of Godown	9,35,000	10,50,000	67,500	19,17,500
(h) National Water Shed Development Programme for Rainfed Agriculture	47,40,023	21,25,000	98,060	67,66,963
Total: 04 Loans for Centrally Sponsored Plan Scheme	<u>6,89,40,875</u>	<u>76,66,500</u>	<u>49,19,167</u>	<u>7,16,88,208</u>
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	<u>1,15,00,000</u>	<u>..</u>	<u>..</u>	<u>1,15,00,000</u>
07 Pre-1984-85 Loans				
107 Pre-1979-80 Consolidated Loans for Productive and Semi productive purposes	2,72,16,000	..	12,96,000	2,59,20,000
108 1979-84 Consolidated Loans	8,80,74,000	..	41,94,000	8,38,80,000
Total: 07-Pre- 1984-85 Consolidated Loans	<u>11,52,90,000</u>	<u>..</u>	<u>54,90,000</u>	<u>10,98,00,000</u>
Total: 6004- Loans and Advances from the Central Government	<u>1,01,81,61,343</u>	<u>16,08,53,900*</u>	<u>4,30,24,597</u>	<u>1,13,59,90,646</u>
Total: E - Public Debt	<u>1,83,09,13,701</u>	<u>30,36,03,572</u>	<u>7,26,04,597</u>	<u>2,06,19,12,676</u>

STATEMENT NO. 16-Concl'd.

Description of Debt	Balance on 1st April, 1994	Additions during the year	Discharge during the year	Balance on 31st March, 1995
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005 State Provident Funds				
01 Civil				
101 General Provident Funds	31,70,93,907	11,12,44,378	6,11,93,554	36,71,44,731
Total: 8005- State Provident Funds	<u>31,70,93,907</u>	<u>11,12,44,378</u>	<u>6,11,93,554</u>	<u>36,71,44,731</u>
Total: (b) Provident Funds	<u>31,70,93,907</u>	<u>11,12,44,378</u>	<u>6,11,93,554</u>	<u>36,71,44,731</u>
(c) Other Accounts-				
8011 Insurance and Pension Funds				
105 State Government Insurance Funds	2,64,065	..	..	2,64,065
107 State Government Employees Group Insurance Schemes				
(a) Insurance Fund	2,98,975	19,54,266	3,15,000	19,38,241
(b) Savings Fund	6,97,610	47,78,652	3,185	54,73,077
Total: 107- State Government Employees Group Insurance Scheme	<u>9,96,585</u>	<u>67,32,918</u>	<u>3,18,185</u>	<u>74,11,383</u>
Total: 8011- Insurance and Pension Funds	<u>12,60,650</u>	<u>67,32,918</u>	<u>3,18,185</u>	<u>76,75,383</u>
Total: (c) Other Accounts	<u>12,60,650</u>	<u>67,32,918</u>	<u>3,18,185</u>	<u>76,75,383</u>
Total: I Small Savings, Provident Funds, Pension Funds, Group Insurance Schemes	<u>31,83,54,557</u>	<u>11,79,77,296</u>	<u>6,15,11,739</u>	<u>37,48,20,114</u>
Grand Total:	<u>2,14,92,68,258</u>	<u>42,15,80,868</u>	<u>13,41,16,336</u>	<u>2,43,67,32,790</u>

Notes:

* Rs. 1608.54 lakhs does not include, Rs. 129.34 lakhs being the loans and advances received from the Government of India during the year 1994-95 as the same was not credited into accounts of the State Government during the Financial year 1994-95.

Rs. 1608.54 lakhs also includes Rs. 66.94 lakhs being the loans and advances received from the Government of India during the previous financial year i.e., 1993-94 and credited into Government Accounts during the current financial year of 1994-95 only.

STATEMENT NO. 17 DETAILED STATEMENT OF LOANS AND ADVANCES BY GOVERNMENT

Head of Account	Balance on 1st April 1994	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1995	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. Loans and Advances-						
I. Loans for Social Services						
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	<u>43,60,000</u>	..	<u>43,60,000</u>	..	<u>43,60,000</u>	..
Total : I - Loans for Social Services	<u>43,60,000</u>	..	<u>43,60,000</u>	..	<u>43,60,000</u>	..
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	<u>15,99,822</u>	..	<u>15,99,822</u>	..	<u>15,99,822</u>	..
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)	7,92,380	..	7,92,380	..	7,92,380	..
Total 6403- Loans for Animal Husbandry	<u>15,35,292</u>	..	<u>15,35,292</u>	..	<u>15,35,292</u>	..
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	4,77,937	..	4,77,937	..	4,77,937	..
Total: 6405- Loans for Fisheries	<u>4,77,937</u>	..	<u>4,77,937</u>	..	<u>4,77,937</u>	..

STATEMENT NO. 17 Contd.

Head of Account	Balance on 1st April 1994	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1995	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6406- Loans and for Forestry and Wild Life						
101- Forest Conservation, Development 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 and 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	6,59,892	21,71,000	28,30,892	..	28,30,892	..
Total: 6425- Loans for Co-operation	<u>8,88,632</u>	<u>21,71,000</u>	<u>30,59,632</u>	..	<u>30,59,632</u>	..
Total- (i)- Loans for Agri- culture and Allied Services	<u>62,63,301</u>	<u>21,71,000</u>	<u>84,34,301</u>	..	<u>84,34,301</u>	..
(ii) Loans for Industry and Minerals						
6851- Loans for Village and Small Industries						
103- Handloom Industries	46,768	..	46,768	..	46,768	..
104- Handicraft Industries	57,368	..	57,368	..	57,368	..
109- Composite Village and Small Industries	47,167	..	47,167	1,400	45,767	..
200- Other Village Industries	27,684	..	27,684	..	27,684	..
Total- 6851- Loans for Village and Small Industries	<u>1,78,987</u>	..	<u>1,78,987</u>	<u>1,400</u>	<u>1,77,587</u>	..
6860- Loans for Consumer Industries						
60- Others						
600- Others	3,97,20,659	17,38,500	4,14,59,159	1,76,00,000	2,38,59,159	..
Total- 6860- Loans for Consumer Industries	<u>3,97,20,659</u>	<u>17,38,500</u>	<u>4,14,59,159</u>	<u>1,76,00,000</u>	<u>2,38,59,159</u>	..
6885- Loans for Other Industries and Minerals						
01- Loans to Industrial Financial Institutions						
190- Loans to Public Sector and Other undertakings	2,38,37,500	..	2,38,37,500	..	2,38,37,500	..
800- Other Loans	14,76,157	..	14,76,157	..	14,76,157	..

STATEMENT NO. 17 Contd.

Head of Account	Balance on 1st April 1994	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1995	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total- 6885- Loans for Other Industries and Minerals	2,53,13,657	..	2,53,13,657	..	2,53,13,657	..
Total- (ii)- Loans for Other Industry and Minerals	6,57,13,303	17,38,500	6,69,51,803	1,76,01,400	4,93,50,403	..
(III) Loans for Transport						
7075- Loans for other Transport Services						
60- Other Transport Services						
800- Other Loans	1,37,857	..	1,37,857	..	1,37,857	..
Total 7075- Loans for Other Transport Services	1,37,857	..	1,37,857	..	1,37,857	..
Total: (iii) Loans for Transport	1,37,857	..	1,37,857	..	1,37,857	..
(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	7,24,16,141	39,09,500	7,63,25,641	1,76,01,400	5,87,24,241	..
III. Loans to Government Servants						
7610- Loans to Government Servants etc.						
201- House Building Advances	2,29,89,235	51,27,322	2,81,16,557	38,96,183	2,42,20,374	..
202- Advances for Purchase of Motor Conveyances	5,87,027	1,98,000	7,85,027	1,33,159	6,51,868	..
800- Other Advances	40,008	10,000	50,008	9,615	40,393	..
Total: 7610- Loans to Government Servants, etc.	2,36,16,270	53,35,322	2,89,51,592	40,38,957	2,49,12,635	..
Total- III- Loans to Government Servants	2,36,16,270	53,35,322	2,89,51,592	40,38,957	2,49,12,635	..

STATEMENT NO. 17 Concl.

Head of Account	Balance on 1st April 1994	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1995	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV. Miscellaneous Loans						
7615- Miscellaneous Loans						
202- Miscellaneous Loans	50,54,906	..	50,54,906	..	50,54,906	..
Total 7615- Miscellaneous Loans	<u>50,54,906</u>	..	<u>50,54,906</u>	..	<u>50,54,906</u> *	..
Total iv- Miscellaneous Loans	<u>50,54,906</u>	..	<u>50,54,906</u>	..	<u>50,54,906</u>	..
Total-F- Loans and Advances	<u>10,54,47,317</u>	<u>92,44,822</u>	<u>11,46,92,139</u>	<u>2,16,40,357</u>	<u>9,30,51,782</u>	..

* Out of Rs. 50,54,906 under Miscellaneous Loan, Rs. 50,17,984 represents dues from a private Firm M/s Jathmul Bhojraj which was erstwhile Banker to the State Government.

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

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

Name of Reserve Fund	Balance as on 1st April, 1994			Balance on 31st March, 1995		
	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>





