GOVERNMENT OF SIKKIM

FINANCE ACCOUNTS

1987-88

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1987-88 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 1987-88, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1987-88.

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 Account)';

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

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

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

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

The section 'Public Debt, Loans and Advances, *etc.*' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government. The 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 moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency chests, transfers between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

2. Sectors and heads of Accounts—

Within each of the sections in Part I mentioned above the transactions are grouped into sectors, such as 'Tax Revenue', 'Non-Tax Revenue', and Grants-in-aid and contribution' 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, Sanitation, Housing and Urban Development, *etc.*, in respect of Social Services) are grouped in sectors for expenditure heads. In Part III (Public Account) also, the transactions are grouped into sectors, such as 'Small Savings', 'Provident Funds', 'Reserve Funds', *etc.* The sectors are sub-divided into major heads of account. In some cases, the Sectors are, in addition, sub-divided into sub-sectors before their division into major heads of account.

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

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

3. Coding Pettern

MAJOR HEAD

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

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

Such a pattern is however, not relevent 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 no heavy, certain functions have been combined under a single major heads, the functions themselves forming Sub-Major heads under that Major head.

SUB-MAJOR HEADS

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

MINOR HEADS

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

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

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

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

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

PART I

SUMMARISED STATEMENTS

STATEMENT No. 1—SUMMARY OF TRANSACTIONS

PART 1—CONSOLIDATED FUND

Receipts	Actuals (In lakhs of rupees) 1986-87	1987-88
Receipt Heads (Revenue Account) A—Tax Revenue		
(a)—Taxes on Income and Expenditure		
0021—Taxes on Income other than Corporation Tax	2,92.49	3,07.05
Total—A(a)—Taxes on Income and Expenditure.	2,92.49	3,07.05

Disbursements	Actuals (In lakhs of rupees) 1986-87	1987-88
Expenditure Heads (Revenue Account) A—General Services		
(a)—Organs of State		
2011—Parliament/Union Territory/State Legislature	31.27	35.66
2012—President Vice-President/Governor/Administrator of Union Territories	18.11	21.34
2013—Council of Ministers	36.37	41.37
2014—Administration of Justice	45.39	51.63
2015—Elections	8.08	10.50
Total—A (a)—Organs of State	1,39.22	1,60.50
(b)—Fiscal Services		
(i)—Collection of Taxes on Income and Expenditure		
2020—Collection of Taxes on Income and Expenditure	5.65	7.83
Total—A—(b) (i)—Collection of Taxes on Income and Expenditure	5.65	7.83

STATEMENT No. 1—*Contd.*

PART I—CONSOLIDATED FUND—*Contd.*

Receipts	Actuals (In lakhs of rupees) 1986-87	Actuals (In lakhs of rupees) 1987-88	Disbursements	Actuals (In lakhs of rupees) 1986-87	Actuals (In lakhs of rupees) 1987-88
Receipt Heads			**Expenditure Heads**		
(Revenue Account)—Contd.			**(Revenue Account)**—.Contd.		
A—Tax Revenue—Concld.			**A—General Services**—Contd.		
(b)—Taxes on Property and Capital Transactions.			(b)—Fiscal Services.—*Concld.*		
			(ii)—Collection of Taxes on Property and Capital Transactions.		
0029—Land Revenue	9.88	8.15	2029—Land Revenue	35.56	40.44
0030—Stamps and Registration Fees.	8.18	18.05	2030—Stamps and Registration	0.01	0.19
Total—A(b)—Taxes on Property and Capital Transactions	18.06	26.20	Total—A(b) (ii)—Collection of Taxes on Property and Capital Transactions.	35.57	40.63
(c)—Taxes on Commodities and Services.			(iii)—Collection of Taxes on Commodities and Services		
0039—State Excise	4,06.79	4,72.92	2039—State Excise	13.74	17.58
0040—Sales Tax	1,69.46	2,09.71	2040—Sales Tax	4.62	6.86
0041—Taxes on Vehicles	16.78	29.01	2041—Taxes on Vehicles	3.15	3.35
0045—Other Taxes and Duties on Commodities and Services	71.07	75.18	2045—Other Taxes and Duties on Commodities and Services	5.27	5.68
Total—A (c)—Taxes on Commodities and Services	6,64.10	7,86.82	Total—A(b) (iii)—Collection of Taxes on Commodities and Services	26.78	33.47
Total—A—Tax Revenue	9,74.65	11,20.07	Total—A(b)—Fiscal Services	68.00	81.93
B—Non-Tax Revenue					
(b)—Interest Receipts Dividends and Profits			(c)—Interest Payments and Servicing of Debt		
0049—Interest Receipts	60.53	33.18	2049—Interest Payments	3,03.63	3,97.81
0050—Dividends and Profits	77.01	66.44			
Total—B(b)—Interest Receipts, Dividends and Profits	1,37.54	99.62	Total—A (c)—Interest Payments and Servicing of Debt.	3,03.63	3,97.81

STATEMENT No. 1—*Contd.*

Receipts	Actuals (In lakhs of rupees) 1986-87	1987-88
Receipt Heads (Revenue Account)—Contd.		
B—Non-Tax Revenue		
B(c)—Other Non-Tax Revenue.		
(i)—General Services		
0051—Public Service Commission	..	0.22
0055—Police	1.44	1.67
0058—Stationery and Printing.	16.17	20.86
0059—Public Works.	89.17	1,20.33
0070—Other Administrative Services.	58.42	34.12
0071—Contributions and Recoveries towards Pension and Other Retirement Benefits.	23.51	5.66
0075—Miscellaneous General Services.	1,97.86	2,66.77
Total—B(c) (i)—General Services.	3,86.57	4,49.63
(ii)—Social Services		
0202—Education, Sports, Art and Culture.	1.88	7.25

Disbursements	Actuals (In lakhs of rupees) 1986-87	1987-88
Expenditure Heads (Revenue Account)—Contd.		
A—General Services—Concld.		
(d)—Administrative Services.		
2051—Public Service Commission.	6.97	8.83
2052—Secretariat General Services.	1,55.87	1,74.45
2053—District Administration.	37.06	44.34
2054—Treasury and Accounts Administration.	35.41	43.30
2055—Police	4,02.04	5,03.05
2056—Jails	11.13	9.58
2058—Stationery and Printing.	34.99	61.67
2059—Public Works	(—) 29.71 (a)	68.97
2070—Other Administrative Services.	59.52	70.56
Total—A(d)—Administrative Services.	7,13.28	9,84.75
(e)—Pensions and Miseclla-neous General Services.		
2071—Pension and Other Retirement Benefits.	32.11	55.66
2075—Miscellaneous General Services.	15.58	17.07
Total—A (e)—Pension and Miscellaneous General Services.	47.69	72.73
Total—A—General Services	12,71.82	16,97.72
B—Social Services.		
(a)—Education, Sports, Art & Culture.		
2202—Education	12,90.93	15,14.54
2204—Sports and Youth Services.	..	28.05
2205—Art and Culture	67.62	71.74
Total—B—(a)—Education, Sport, Art & Culture	13,58.55	16,14.33

(a) Minus figure is due to excess of credit over debit transactions.

STATEMENT No. 1—*Contd.*

PART I—CONSOLIDATED FUND—*Contd.* Receipts	Actuals (In lakhs of rupees) 1986-87	1987-88	Disbursements	Actuals (In lakhs of rupees) 1986-87	1987-88
Receipt Heads			**Expenditure Heads**		
(Revenue Account)—Contd.			**(Revenue Account)**—Contd.		
B—(c) (ii)—Social Services—Contd.			**B—Social Services**—Contd.		
			(b)—Health and Family Welfare.		
0210—Medical and Public Health	1.21	2.20	2210—Medical and Public Health.	3,17.72	4,39.50
			2211—Family Welfare	52.02	71.46
			Total—B—(b)—Health and Family Welfar	3,69.74	5,10.96
0215—Water Supply and Sanitation	2.65	3.57	(c)—Water Supply, Sanitation, Housing and Urban Development.		
			2215—Sanitation and Water Supply.	1,51.74	7,72.70
0216—Housing	..	0.03	2216—Housing	64.21	2,24.37
			2217—Urban Development	37.16	46.15
			Total—B—(c)—Water Supply, Sanitation, Housing and Urban Development	2,53.11	10,43.22
			(d)—Information and Broadcasting.		
0220—Information and Publicity	1.67	1.86	2220—Information and Publicity	34.23	38.37
			Total—B(d)—Information and Broadcasting.	34.23	38.37
			(e)—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.		
			2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	..	92.77
			Total—B(e)—Welfare of Scheduled Casts/Tribes and Other Backward Classes.	..	92.77

STATEMENT No. 1—*Contd.*

PART 1— CONSOLIDATED FUND—*Contd.*

Receipts	Actuals (In lakhs of rupees) 1986-87	1987-88	Disbursements	Actuals (In lakhs of rupees) 1986-87	1987-88
Receipt Heads			**Expenditure Heads**		
(Revenue Account)—Contd.			**(Revenue Account)**—Contd.		
B—(c) (ii)—Social Services—Concld.			**B—Social Services**—Contd.		
			(f)—Labour and Labour Welfare		
0230—Labour and Employment.	0.01	0.02	2230—Labour and Employment.	15.45	20.26
			Total—B(f)—Labour and Labour Welfare.	15.45	20.26
			(g)– Social Welfare and Nutrition.		
0235—Social Security and Welfare.	..	0.06	2235—Social Security and Welfare.	1,69.30	61.59
			2236—Nutrition.	..	40.83
			2245—Relief on account of Natural Calamities.	2,99.75	3,56.16
			Total—B (g) —Social Welfare and Nutrition	4,69.05	4,58.58
			(h)—Others		
			2251—Secretariat Social Services.	6.66	7.86
0252—Other Social Services.	..	1.49	2252—Other Social and Community Services.	19.77	20.87
			Total—B(h)—Others	26.43	28.73
Total—B (c) (ii)—Social Services.	7.42	16.48	**Total—B—Social Services**	25,26.56	38,07.22
(iii) Economic Services			**(c)—Economic Services**		
			(a)—Agriculture and Allied Activities		
0401—Crop Husbandry	21.78	25.81	2401—Crop Husbandry	4,16.49	3,62.63
			2402—Soil and Water Conservation.	2,88.98	3,25.50
0403—Animal Husbandry	7.29	11.17	2403—Animal Husbandry	2,02.75	1,86.78
0404—Dairy Development	—	(a)	2404—Dairy Development	16.82	21.32
0405—Fisheries	0.17	0.25	2405—Fisheries	18.27	20.33
0406—Forestry and Wild Life	90.55	1,05.08	2406—Forestry and Wild Life	3,26.69	3,97.97

STATEMENT No. 1—*Contd.*

PART 1—CONSOLIDATED FUND—*Contd.*

Receipts	Actuals (In lakhs of rupees) 1986-87	1987-88
Receipt Heads		
(Revenue Account)—Contd.		
B—(c) (iii)—Economic Services.—Contd.		
0407—Plantations	—	43.26
0425—Co-operation	(b)	(d)
0435—Other Agricultural Programmes	3.26	7.05
0506—Land Reforms	—	1.32
0515—Other Rural Development Programmes	0.90	2.37
0701—Major and Medium Irrigation	(c)	—
0702—Minor Irrigation	1.98	1.36
0801—Power	96.14	1,18.88

Disbursements	Actuals (In lakhs of rupees) 1986-87	1987-88
Expenditure Heads		
(Revenue Account)—Contd.		
C—Economic Services—Contd.		
2407—Plantations	—	33.00
2408—Food Storage and Ware Housing	69.79	28.39
2415—Agricultural Research and Education	—	26.48
2425—Co-operation	50.40	55.60
2435—Other Agricultural Programme	—	50.44
Total—C(a)—Agriculture and Allied Activities	13,90.19	15,08.44
(b)—Rural Development		
2501—Special Programme for Rural Development	2.91	70.23
2505—Rural Employment	—	1,04.21
2545—Other Rural Development Programmes	8,57.33	32.16
Total—C (b)—Rural Development	8,60.24	2,06.60
(d)—Irrigation and Flood Control.		
2701—Major and Medium Irrigation	25.12	—
2702—Minor Irrigation	2,11.19	1,91.61
2711—Flood Control and Drainage	—	30.58
Total—C (d)—Irrigation and Flood Control	2,36.31	2,22.19
(e)—Energy		
2801—Power	2,43.50	3,48.89
2810—Non-Conventional Sources of Energy	—	16.16
Total—C (e)—Energy	2,43.50	3,65.05

STATEMENT No. 1—*Contd.*

PART I—CONSOLIDATED FUND—*Contd.*

Receipts	Actuals (In lakhs of rupees) 1986-87	1987-88	Disbursements	Actuals (In lakhs of rupees) 1986-87	1987-88
Receipt Heads			**Expenditure Heads**		
(Revenue Account)—Contd.			**(Revenue Account)**—Contd.		
B—(c) (iii)—Economic Services—Contd.			**C—Economic Services**—Contd.		
			(f)—Industry and Minerals		
0851—Village and Small Industries	11.25	14.17	2851—Village and Small Industries	1,10.91	1,30.39
0852—Industries	44.83	29.13	2852—Industries	41.17	0.40
0853—Non-Ferrous Mining and Metallurgical Industries.	3.82	0.89	2853—Non-Ferrous Mining and Metallurgical Industries	30.19	20.74
			Total—C (f) Industries and Minerals	1,82.27	1,51.53
			(g)—Transport		
1054—Roads and Bridges	(e)	(f)	3054—Roads and Bridges	6,44.70	7,85.81
1055—Road Transport	6,33.93	8,23.65	3055—Road Transport	6,12.22	8,19.51
			Total—C(g)—Transport	12,56.92	16,05.32
			(i)—Science Technology and Environment		
			3425—Other Scientific Research	17.49	4.93
			3435—Ecology and Environment	..	9.03
			Total—C (i) Science Technology and Environment	17.49	13.96
1275—Other Communication Services	0.01	..	**(j)—General Economic Services.**		
			3451—Secretariat Economic Services	17.61	20.20
1452—Tourism	12.10	49.06	3452—Tourism	1,04.88	2,26.67
			3454—Census Surveys and Statistics	..	17.14

STATEMENT No. 1—*Contd.*

PART I—CONSOLIDATED FUND—*Contd.*

Receipts	Actuals (In lakhs of rupees) 1986-87	1987-88	Disbursements	Actuals (In lakhs of rupees) 1986-87	1987-88
Receipt Heads			**Expenditure Heads**		
(Revenue Account)—Contd.			**(Revenue Account)**—Contd.		
B—(c) (iii)—Economic Services—Concld.			**C—(j)—General Economic Services**—Concld.		
1475—Other General Economic Services.	0.30	1.86	3475—Other General Economic Services	18.63	5.01
Total—**B(c) (iii)—Economic Services**	9,28.31	12,35.31	**Total—C(j)—General Economic Services**	1,41.12	2,69.02
Total—**B(c)—Other Non-Tax Revenue**	13,22.30	17,01.42	**Total—(C) Economic Services**	43,28.04	43,42.11
Total—**B—Non-Tax Revenue**	14,59.84	18,01.04			
C—Grants in-aid and Contribution					
1601—Grants-in-aid from Central Government.	75,29.55	81,91.84			
1603—States Share and Union Excise Duties.	13,83.32	15,27.11			
Total—C—Grants-in-aid and Contributions.	89,12.87	97,18.95			
Total—Receipt Heads (Revenue Account)	1,13,47.36	1,26,40.06	**Total—Expenditure Heads (Revenue Account)**	81,26.42	98,47.05
			(Revenue Surplus)	32,20.94	27,93.01
			(2)—Capital, Public Debt, Loans, etc.		
			Expenditure Heads (Capital Account)	31,84.17	36,88.90
E—Public Debt			**E—Public Debt**		
6003—Internal Debt of the State Government.	3,44.34	3,18.24	6003—Internal Debt of the State Government	9.91	19.93
6004—Loans and Advances from the Central Government.	6,88.17	7,99.22	6004—Loans and Advances from the Central Government	1,22.28	1,65.82
Total—E—Public Debt	10,32.51	11,17.46	**Total—E—Public Debt**	1,32.19	1,85.75
F—Loans and Advances	37.62	86.31	**F—Loans and Advances**	1,06.25	1,41.66
Total—Consolidated Fund	1,24,17.49	1,38,43.83	**Total—Consolidated Fund**	1,15,49.03	1,38,63.36

(a) Rs. 130 only, (b) Rs. 500 only, (c) Rs. 307 only, (d) Rs. 40 only, (e) Rs. 227 only, (f) Rs.4 30 only

STATEMENT No. 1—*Contd.*

PART II—CONTINGENCY FUND

Receipts	Actuals (In lakhs of rupees) 1986-87	1987-88	Disbursements	Actuals (In lakhs of rupees) 1986-87	1987-88
8000—Contingency Fund	21.13	..	8000—Contingency Fund	10.11	..
Total—Contingency Fund	21.13	..	Total—Contingency Fund	10.11	..

PART III—PUBLIC ACCOUNT

I. Small Savings, Provident Funds, etc.			**I. Small Savings, Provident Funds, etc.**		
(b)—Provident Funds, Insurance and Pension Funds.	1,12.91	2,05.96	(b)—Provident Funds	28.25	40.82
Total—I—Small Savings, Provident Funds, etc.	1,12.91	2,05.96	Total—I—Small Savings, Provident Funds, etc.	28.25	40.82
K—Deposits and Advances			**K—Deposits and Advances**		
(b)—Deposits not bearing interest.	2,48.34	3,05.29	(b)—Deposits not bearing interest	1,24.57	2,93.21
Total—K—Deposits and Advances	2,48.34	3,05.29	Total—K—Deposits and Advances	1,24.57	2,93.21
L—Suspense and Miscellaneous			**L—Suspense and Miscellaneous**		
(b)—Suspense	5.72	77.02	(b)—Suspense	26.25	78.08
(c)—Other Accounts	63,07.04	76,00.40	(c)—Other Accounts	64,96.12	77,94.97
Total—L—Suspense and Miscellaneous	63,12.76	76,77.42	Total—L—Suspense and Miscellaneous	65,22.37	78,73.05
M—Remittances			**M—Remittances**		
(a)—Money Orders, Remittances and adjustments between the Officers rendering accounts to the same Accountant General, etc. and Other Remittances	63,09.80	74,45.50	(a)—Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and other Remittances	67,41.32	74,88.10
Total—M—Remittances	63,09.80	74,45.50	Total—M—Remittances	67,41.32	74,88.10
TOTAL—PUBLIC ACCOUNT	1,29,83.81	1,56,34.17	**TOTAL—PUBLIC ACCOUNT**	1,34,16.51	1,56,95.18
Total—Receipts (Parts I, II and III)	2,54,22.43	2,94,78.00	Total—Disbursements (Parts I, II and III)	2,49,75.65	2,95,58.54
N—Cash Balance	(—) 79.83	3,66.95	**Closing Cash Balance**	3,66.95	2,86.41
GRAND TOTAL	2,53,42.60	2,98,44.95	GRAND TOTAL	2,53,42.60	2,98,44,95

STATEMENT No. 1—*Contd.*

Explanatory Notes :—

1. There was a revenue surplus of Rs. 27.93 crores in 1987-88 against a surplus of Rs. 32.21 crores in 1986-87. Taking into account the trasactions other than Revenue Account also, there was an overall deficit of Rs. 0.81 crores in 1987-88 against overall surplus of Rs. 4.47 crores in 1986-87. The details are given below :—

	(In crores of rupees) 1986-87	1987-88
Opening Cash Balance	(—) 0.80	(+) 3.67
Part I—Consolidated Fund—		
(a) Transactions on Revenue Account		
Receipt Heads	(+)1,13.47	(+)1,26.40
Expenditure Heads	(—) 81.26	(—) 98.47
Net Revenue Surplus	(+) 32.21	(+) 27.93
(b) Transactions other than Revenue Accounts		
Capital Account—Net	(—) 31.84	(—) 36.89
Public Debt—Net	(+) 9.00	(+) 9.31
Loans and Advances—Net	(—) 0.69	(—) 0.55
Part II—Contingency Fund—Net	(+) 0.11	Nil
Part III—Public Account—Net	(—) 4.32	(—) 0.61
Closing Cash Balance	(+) 3.67	(+) 2.86
Overall Surplus/Deficit	(+) 4.47	(—) 0.81

2. Receipts from the Government of India :

Of the total revenue receipts of Rs. 1,26,40.06 lakhs in 1987-88, Rs. 97,18.95 lakhs (77 per cent of the total Revenue receipts) were received from Government of India, as shown below :

		(In lakhs of rupees)
(i)	Non-Plan Grants	16,50.22
(ii)	Grants for State Plan Schemes	57,81.65
(iii)	Grants for Centrally Sponsored—Plan Schemes	7,59.97
(iv)	State Share of Union Excise Duties	15,27.11
	Total :—	97,18.95**

3. Taxation changes during the year :

Taxation changes : Information is awaited (October, 1988) from the State Government.

4. Revenue Receipts :

The increase of Rs. 12,92.70 lakhs in revenue receipts from Rs. 1,13,47.36 lakhs in 1986-87 to Rs. 1,26,40.06 lakhs in 1987-88 was mainly due to more receipt of grants for State Plan Schemes (Rs. 57,81,65 lakhs as against Rs. 47,24.35 lakhs in the previous year); increase in revenue was also under :—

Serial No.	Major Head of Account	Actuals (In lakhs of rupees) 1986-87	1987-88	Increase
1.	0021—Taxes on Income other than Corporation Tax The increase was due to more receipts under Income Tax on State Laws.	2,92.49	3,07.05	14.56
2.	0030—Stamps and Registration Fees Increase was due to more realisation of revenue towards sale of Non-judicial stamps and other receipts.	8.18	18.05	9.87

**Out of Rs. 97,18.95 lakhs an amount of Rs. 2,66.53 lakhs pertaining to year 1986-87 was credited during 1987-88. Further, an amount of Rs. 5,22.13 lakhs being the grants-in-aid received during 1987-88 from the Government of India has been kept out of Consolidated Fund of State during the year by the State Government violating the Article 266 of the Constitution of India.

A sum of Rs. 20.77 lakhs received during 1986-87 from the Government of India has also been left out of Government Accounts till 31st March 1988.

STATEMENT No. 1—*Contd.*

Sl. No.	Major Head of Account	Actuals (In lakhs of rupees) 1986-87	1987-88	Increase
3.	0039—State Excise	4,06.79	4,72.92	66.13
	The increase was due to more receipts of State excise.			
4.	0040—Sales Tax	1,69.46	2,09.71	40.25
	The increase was due to more realisation of revenue under Sales Tax.			
5.	0041—Taxes on vehicles	16.78	29.01	12.23
	The increase was due mainly to realisation of more receipts under State Motor Vehicles Taxation act.			
6.	0059—Public Works	89.17	1,20.33	31.16
	The increase was due to relisation of more revenue under Hire charges of Machinery and Rent of building under State Public Works Department.			
7.	0075—Miscellaneous-General Services	1,97.86	2,66.77	68.91
	The increase in the above case was due to more sale of State lotteries tickets.			
8.	0202—Education, Sports, Art and Culture	1.88	7.25	5.37
	Increase was due mainly to more realisation of Tuitions and Other fees.			
9.	0406—Forestry and Wild Life	90.55	1,05.08	14.53
	Increase was mainly due to more sale of timber and other forest produce.			
10.	0407—Plantations	..	43.26	43.26
	Increase in the above case was due mainly to realisation of more revenues from sale of tea and other plantation produce.			
11.	0801—Power	96.14	1,18.88	22.74
	Increase was due to more sale of power and other receipts.			
12.	1055—Road Transport	6,33.93	8,23.65	1,89.72
	Increase was due to relisation of more "Traffic Receipts"			
13.	1452—Tourism	12.10	49.06	36.96
	Increase was due to greater realisation of receipts from tourist transport.			

5. Expenditure on Revenue Account :—

The increase of Rs. 17,20.63 lakhs in the expenditure on Revenue Account (from Rs. 81,26.42 lakhs in 1986-87 to Rs. 98,47.05 lakhs in 1987 88) was mainly under :—

1.	2202—General Education	12,90.93	15,14.54	2,23.61
	Due to more expenditure incurred on Teacher's training, Text Books and on Sikkim Law College.			
2.	2210—Medical & Public Health	3,17.72	4,39.50	1,21.78
	Due to more expenditure incurred on District Hospital & Dispensaries, Rural Health Services, Primary Health Centres and Public Health Campaign undertaken in Sikkim.			

STATEMENT No. 1—*Concld.*

Sl. No.	Major Head of Account	Actuals (In lakhs of rupees) 1986-87	1987-88	Increase
3.	2215—Water Supply & Sanitation	1,51.74	7,72.70	6,20.96
	Due to more expenditure incurred on Accelerated Water Supply Scheme (100% C.S.S.), Rural Water Supply Scheme and Sewarage and Sanitation.			
4.	2216—Housing	64.21	2,24.37	1,60.16
	Increase was due to more expenditure on Maintenance and Repairs, Lease Charges and Urban Housing.			
5.	2801—Power	2,43.50	3,48.89	1,05.39
	Due to more expenditure incurred on Hydel Electric Scheme, Diesel and Gas Power Generation and Transmission and Distribution Scheme.			
6.	3054—Roads and Bridges	6,44.70	7,85.81	1,41.11
	Due to more expenditure incurred on Strategic and Border Roads, District and other Roads and Machinery and Equipments.			
7.	3055—Road Transport	6,12.22	8,19.51	2,07.29
	Due to more expenditure incurred on operation, repairs and maintenance and other expenditure.			
8.	3452—Tourism	1,04.88	2,26.67	1,21.79
	Due mainly to more expenditure incurred on Maintenance and running expenses of tourist lodges run departmentally and operational expenses of Tourist Transport Services.			

STATEMENT No. 2—CAPITAL OUTLAY—PROGRESSIVE CAPITAL OUTLAY TO END OF 1987-88

Serial Number	Major head of Account	Expenditure to end of 1986-87	Expenditure during 1987-88	Total
1	2	3	4	5
		(*In lakhs of rupees*)		
A.—Capital Account of General Services—				
1.	4059—Capital Outlay on Public Works	9,40.97	1,94.30	11,35.27
Total—A—Capital Account of General Services		9,40.97	1,94.30	11,35.27
B—Capital Account of Social Services—				
2.	4202—Capital Outlay on Education, Sports, Art and Culture	7,88.24	1,71.61	9,59.85
3.	4210—Capital Outlay on Medical and Public Health	3,88.89	65.21	4,54.10
4.	4215—Capital Outlay on Water Supply and Sanitation	7,52.95	1,34.71	8,87.66
5.	4216—Capital Outlay on Housing	7,31.81	1,61.24	8,93.05
6.	4217—Capital Outlay on Urban Development	17.96	3.10	21.06
7.	4225—Capital Outlay on Welfare of Scheduled Castes/Tribes	..	2.42	2.42
8.	4235—Capital Outlay on Social Security and Welfare	8.06	2.53	10.59
9.	4250—Capital Outlay on other Social Services	1.82	..	1.82
	Total—B—Capital Account of Social Services	26,89.73	5,40.82	32,30.55
C—Capital Account of Economic Services—				
(a)—Capital Account of Agriculture and Allied Activities				
10.	4401—Capital Outlay on Crop Husbandry	1,18.05	30.27	1,48.32
11.	4403—Capital Outlay on Animal Husbandry	1,25.02	33.25	1,58.27
12.	4404—Capital Outlay on Dairy Development	1,76.76	9.02	1,85.78
13.	4405—Capital Outlay on Fisheries	56.24	14.46	70.70
14.	4406—Capital Outlay on Forestry and Wild Life	38.96	..	38.96
15.	4408—Capital Outlay on Food Storage and Warehousing	1,34.31	30.15	1,64.46
16.	4415—Capital Outlay on Agricultural Research and Education	11.42	..	11.42
17.	4425—Capital Outlay on Co-operation	1,32.55	3.00	1,35.55
18.	4435—Capital Outlay on other Agricultural Programmes	6.94	2.02	8.96
	Total—C (a)—Capital Account of Agriculture and Allied Activities	8,00.25	1,22.17	9 22.42

STATEMENT No. 2—*Concld.*

Serial Number	Major Heads of Account	Expenditure to end of 1986-87	Expenditure during 1987-88	Total
1	2	3	4	5
		(*In lakhs of rupees*)		
(e)—Capital Account of Energy				
19.	4801—Capital Outlay on Power Projects	31,93.19	9,94.28	41,92.47
(f)—Capital Account of Industry and Minerals				
20.	4851—Capital Outlay on Village and Small Industries	55.35	7.19	62.54
21.	4853—Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	60.41	0.59	61.00
22.	4860—Capital Outlay on Consumer Industries	250.51	1,00.00	3,50.51
23.	4885—Other Capital Outlay on Industries and Minerals	1,81.50	63.00	2,44.50
	Total—C (f)—Capital Account of Indutries and Minerals	5,47.77	1,70.78	7,18.55
(g)—Capital Account of Transport				
24.	5054—Capital Outlay on Roads and Bridges	58,83.98	14,54.79	73,38.77
25.	5055—Capital Outlay on Road Transport	7,22.12	1,54.68	8,76.80
	Total—C(g)—Capital Account of Transport	66,06.10	16,09.47	82,15.57
(j)—Capital Account of General Economic Services				
26.	5452—Capital Outlay on Tourism	1,11.39	57.08	1,68.47
27.	5465—Investments in General Financial and Trading Institutions	11.00	..	11.00
	Total—C (j)—Capital Account of General Services	1,22.39	57.08	1,79.47
	Total—C—Capital Account of Economic Services	1,12,74.70	29,53.78	1,42,28.48
	Total—Expenditure Heads (Capital Account) A+B+C	1,49,05.40	36,88.90	1,85,94.30

Explanatory Notes :—

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

2. During 1987-88, Government Investment was Rs. 163.00 lakhs (Rs. 89.00 lakhs in Sikkim Time Corporation, Rs. 11.00 lakhs in Sikkim Flour Mills Limited and Rs. 63.00 lakhs in Sikkim Industrial Development and Investment Corporation).

   According to the information furnished by Government, the total investment of the Government in the Share Capital of different concerns at the end of 1987-88 was Rs. 8,42.98 lakhs. Dividend received therefrom during 1987-88 was Rs. 66.44 lakhs.

   In one concern (Sikkim Mining Corporation) in which Government invested Rs. 49.25 lakhs till the end of 1979-80, the accumulated losses as at the end of the year 1980-81 were Rs. 47.44 lakhs.

   Further details are given in Statement No. 13.

STATEMENT No.—3—DEBT POSITION

(i) Statement of Borrowings (a)

Nature of borrowing	Balance as on 1st April, 1987	Receipts during the year	Repayments during the year	Balance as on 31st March, 1988	Increase
1	2	3	4	5	6
		(*In lakhs of rupees*)			
I. Public Debt					
6003—Internal Debt of State Government	10,87.43	3,18.24	19.93	13,85.74	2,98.31
6004—Loans and advances from the Central Government	34,17.12	7,99.22	1,65.82 (b)	40,50.52	6,33.40
Total—I—Public Debt	45,04.55	11,17.46	1,85.75 (b)	54,36.26	9,31.71
II. Small Savings Collections					
8005—State Provident Fund	4,36.91	2,05.49	40.82	6,01.58	1,64.67
8011—Insurance and Pension Fund	1.77	0.48	. .	2.25	0.48
Total—II—Small Savings Collections	4,38.68	2,05.97	40.82	6,03.83	1,65.15
Grand Total—	49,43.23	13,23.43	2 26.57 (b)	60,40.09	10,96.86

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. 3,18.24 lakhs under this head was borrowed from Rural Electrification Corporation. No details were made available (October 1988) for the loan of Rs. 3,18.24 lakhs obtained during the year and outstanding balances of interest as well as principal loans as on 31-3-1988. The matter is under correspondence.

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

2. Loans and Advances from the Central Government :—

Rupees 7,99.22 lakhs were received from the Government of India as loan (Share of Small Savings collections for Non-Plan Schemes Rs. 40.00 lakhs, Block Loans for Plan Schemes Rs. 6,87.30 lakhs and loans for Centrally Sponsored Plan Schemes Rs. 71.92 lakhs). The loans from the Central Government, as on 31st March, 1988, constituted about 75 per cent of the total Public Debt of the State Government on that date.

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

(b) Includes Rs. 12.00 lakhs in respect of Central loans Consolidated and rescheduled as per the recommendations of the Eight Finance Commission.

STATEMENT No. 3—*Concld.*

3. Small Savings, Provident Funds, etc. :—

Provident Funds :

This comprises mainly the provident fund balances at the credit of the Government Servants. The State Government paid interest of Rs. 53.08 lakhs on provident fund balances during the year.

(ii) Other obligations :

In addition to the above, the balaces at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with general cash balance of the Government, also constitute a liability of the Government. Such liability at the end of March 1988 was Rs. 4,01.01 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 1986-87 and 1987-88 are shown below :—

	1986-87	1987-88	Net increase(+) or decrease (—) during the year
		(*In lakhs of rupees*)	
Gross debt and other obligations outstanding at the end of the year	53,32.17	64,41.10	(+) 11,08.93
(i) Interest paid by Government	3,03.63	3,97.81	(+) 94.18
(ii) Interest realised	60.53	33.18	(—) 27.35
(iii) Net amount of interest charges	2,43.10	3,64.63	(+) 1,21.53
Percentage of gross interest to total revenue receipts	2.68	3.15	..
Percentage of net interest to total revenue receipts	2.14	2.88	..

Apart from the interest receipts as above, the Government also received Rs. 66.44 lakhs during the year as dividend on Investments in commercial undertakings, etc.

STATEMENT No. 4

LOANS AND ADVANCES BY THE STATE GOVERNMENT

(i) Statement of Loans and Advances (a)

Class of Loans and Advances	Balance on 1st April, 1987	Paid during the year	Repaid during the year	Balance on 31st March 1988	Net increase(+) or decrease (—) during the year
1	2	3	4	5	6
			(In lakhs of rupees)		
I. Loans for Social Services	47.92	..	37.01	10.91	(—) 37.01
II. Loans for Economic Services					
(i) Agriculture and allied Services.	64.84	..	0.01	64.83	(—) 0.01
(ii) Industry and Minerals	1,78.11	1,12.00	1.13	2,88.98	(+) 1,10.87
(iii) Loans for Transport	4.86	..	1.06	3.80	(—) 1.06
(iv) Loans for General Economic Services	8.00	..	..	8.00	..
Total—II—Loans for Economic Services	2,55.81	1,12.00	2.20	3,65.61	(+) 1,09.80
III. Loans to Government Servants, etc.	1,81.32	29.66	46.99	1,63.99	(—) 17.33
IV. Miscellaneous Loan	65.69	..	0.11	65.58	(—) 0.11
Grand Total—	5,50.74	1,41.66	86.31	6,06.09	(+) 55.35

The Loans to Government Servants, etc. (Rs. 1,63.99 lakhs) constitute the largest single component (27 per cent) of the Outstanding Balances as on 31st March, 1988. Out of the total Loans and Advances of Rs. 1,41.66 lakhs disbursed during the year, Rs. 29.66 lakhs (21 per cent) were accounted for under "Loans to Government Servants, etc."

II. Recoveries in Arrears.

Information about arrears in recovery of Loans and Advances and interest has not been received (October, 1988) from the Departmental Officers who maintain the detailed accounts thereof.

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

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum Amount guaranteed	Sums guaranteed outstanding on 31st March, 1988
	(*In lakhs of rupees*)	
Sikkim Mining Corporation—		
Guarantee to the State Bank of Sikkim for the grant of advance (Overdraft) to the Corporation	10.00	..
Sikkim Consumers' Co-operative Society—		
Guarantee to the State Bank of Sikkim for repayment of overdraft	10.00	4.79
Total	20.00	4.79

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

No Guarantee was invoked during the year.

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

	As on 1st April, 1987	As on 31st March, 1988
	(In lakhs of rupees)	
(A) General Cash Balances—		
Deposits with other Banks.	3,66.95	2,86.41
Total	3,66.95	2,86.41
Investments held in the "Cash Balances Investment Account"	4,29.28	4,29.28
Total A	7,96.23	7,15.69
(B) Other Cash Balances and Investment		
(1) Cash with Departmental officers, *viz.* Forest and Public Works Departments.	(—) 5.39(a)	(—) 22.52(a)
(2) Permanent Advances for contingent expenditure with Departmental officers.	35.57	35.57
(3) Investment of earmarked Funds	45.84	45.84
Total B	76.02	58.89
Total A & B	8,72.25	7,74.58

Explanatory Notes :—

1. Under an agreement made in the year 1968-69, the State Bank of Sikkim, established in that year, has been vested with the responsibility of receiving money on behalf of Government, making all Government payments and keeping custody of the balances of Government in Current Account as well as in fixed deposits that may be made through the branches of Bank. The balance held with the State Bank of Sikkim on 31st March, 1988 amounted to Rs. 2,86.41 lakhs as per this office record. But as per the record of State Bank of Sikkim, the Cash Balance was Rs. (—) 56.97 lakhs. The discrepancy of Rs. 3,43.38 lakhs is under reconciliation.

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

3. The investments held in the Cash Balance Investment Account were partly in fixed deposits with the State Bank of India (Rs. 3.17 lakhs) at Darjeeling and with the State Bank of Sikkim (Rs. 4,26.11 lakhs).

4. Details of investments out of earmarked funds are given in Statement No. 18.

(a) Reasons for credit Balance is under investigation.

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

The following is a summary of balances on 31st March, 1988.

Debit Balance Rs.	Sector of the General Account	Name of Account	Credit Balance Rs.
		Consolidated Fund	
36,57,51,859	A to D and Part of H	Government Account	
	E	Public Debt.	54,36,25,823
6,06,09,684	F	Loans and Advances.	
15,387	H	Contingency Fund	
		Public Account	
	I	Small Savings, Provident	
45,83,830	J	Funds, etc.	6,03,82,949
		Reserve Funds not bearing interest	88,74,982
		Gross balance Investments	
	K	Deposits and Advances—	
		(b) Deposit not bearing interest	3,58,10,417
12,86,584		(c) Advances	
	L	Suspenses and Miscellaneous	
4,97,64,680		(b) Suspense	
5,22,75,252		(c) Other Accounts Investments. Other Items (net)	22,52,445
8,80,18,526	M	Remittances	
2,86,40,814	N	Cash Balances (Closing)	
65,09,46,616			65,09,46,616

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 or has a claim to recover the amount paid and also heads of account opened in the books for adjustment of remittance transaction. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of Sikkim as these do not take into account all the physical assets of the State, such as lands, buildings, communication, etc., nor any accrued dues of outstanding liabilities which are not brought to account under the Cash basis of accounting followed by Government.

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

STATEMENT No. 7—*Concld.*

3. Government Account : Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called 'Government Account'. 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 1987-88, given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
27,61,62,240	A—Amount at the Credit of Government Account on 1st April 1987.	
	B—Receipt Heads (Revenue Account)	1,26,40,05,513
98,47,05,422	C—Expenditure Heads (Revenue Account)	
36,88,89,710	D—Expenditure Heads (Capital Account)	
	E—Amount at the debit of Government Account on 31st March, 1988	36,57,51,859
1,62,97,57,372	TOTAL	1,62,97,57,372

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

STATEMENT No. 8—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1987-88 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/ EXPENDITURE

Heads Revenue	Amount	Percentage of total revenue	Percentage of total expenditure	Heads Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4	5	6	7	8
	(*In lakhs of rupees*)				(*In lahhs of rupees*)		
(a) Tax Revenue				**Fiscal Services**			
(i) Taxes on Income and expenditure				(i) Collection of Taxes on Income and Expenditure	7.83	0.06	0.08
Taxes on Income Other than Corporation Tax	3,07.05	2.43	3.12				
(ii) Taxes on Property and Capital Transactions—				(ii) Collection of taxes on property and Capital Transactions			
Land Revenue	8.15	0.06	0.08	Land Revenue	40.44	0.32	0.41
Stamps and Registration Fees	18.05	0.14	0.18	Stamps & Registration Fees	0.19	(a)	(b)
(iii) Taxes on Commodities and Services				(iii) Collection of Taxes on Commodities and Services—			
State Excise	4,72.92	3.74	4.80	State Excise	17.58	0.14	0.18
Sales Tax	2,09.71	1.66	2.13	Sales Tax	6.86	0.06	0.07
Taxes on Vehicles	29.01	0.23	0.30	Taxes on Vehicles	3.35	0.03	0.03
Other Taxes and Duties on Commodities and Services	75.18	0.60	0.76	Other Taxes and Duties on Commodi- and Services	5.68	0.04	0.06
Total-Tax Revenue	11,20.07	8.86	11.37	Total—Fiscal Services	81.93	0.65	0.83
(b) Non-Tax Revenue							
(i) Interest Receipts	33.18	0.26	0.34	Interest Payments and Servicing of Debt.	3,97.81	3.15	4.04
Dividends and Profits	66.44	0.53	0.67	Organs of State	1,60.50	1.27	1.63
(ii) Administrative Services	4,49.63	3.56	4.57	Administrative Services.	9,84.75	7.79	10.00
				Pension and Miscellaneous General Services	72.73	0.57	0.74
(iii) Social Services	16.48	0.13	0.17	Social Services	38,07.22	30.12	38.66

STATEMENT No.—8 *Concld.*

Heads—Revenue	Amount	Percentage of total revenue	Percentage of total expenditure	Heads—Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1.	2.	3.	4.	5.	6.	7.	8.
	(In lakhs of rupees)				(In lakhs of rupees)		
(iv) Economic Services				**Economic Services**			
General Economic Services	1.86	0.02	0.02	General Economic Services	2,69.02	2.13	2.73
Agriculture and Allied Services	1,93.94	1.53	1.97	Agriculture and Allied Services	15,08.44	11.93	15.32
Industry and Minerals	44.19	0.35	0.45	Industry and Minerals	1,51.53	1.20	1.54
Water and Power Development	1,22.61	0.97	1.24	Water and Power Development	7,93.84	6.28	8.06
Transport and Communications	8,72.71	6.90	8.86	Transport and Communications	16,19.28	12.81	16.45
Total—Economic Services	12,35.31	9.77	12.54	Total—Economic Sesvices	43,42.11	34.35	44.10
Total—Non-Tax Revenue	18,01.04	14.25	18.29				
(c) Grants-in-aid and Contributions	97,18.95	76.89	98.70	**Grand Total—Expenditure**	98,47.05	77.90	1,00.00
Grand Total—Revenue	1,26,40.06	1,00.00	1,28.36				

(a) Small percentage
(b) Small percentage

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

(Figures representing charged expenditure and shown in italics)

	Actuals for 1987-88		
	Charged Rs.	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	*4,55,46,211*	93,91,59,211	98,47,05,422
Expenditure Heads (Capital Account)	..	36,88,89,710	36,88,89,710
Disbursement under Public Debt and Loans and Advances			
(i) Public Debt	*1,85,75,024*	..	1,85,75,024
(ii) Loans and Advances	..	1,41,66,005	1,41,66,005
Total	*6,41,21,235*	1,32,22,14,926	1,38,63,36,161

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

Heads			Actuals for 1987-88 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)		..	3,08,46,574
Deduct-Refund		...	(—) 1,41,319
	Total	..	3,07,05,255
Total—A(a)—Taxes on Income and Expenditure		..	3,07,05,255
(b)—Taxes on Property and Capital Transactions			
0029—**Land Revenue**			
101—Land Revenue/Tax		..	8,153
103—Rates and Cesses on Land		..	50,890
800—Other Receipts		..	7,56,041
	Total	..	8,15,084
0030—**Stamps and Registration Fees**			
01—Stamps—Judical			
102—Sale of Stamps		...	39,102
	Total—01	..	39,102
02—Stamps—Non-Judicial			
102—Sale of Stamps		..	6,42,085
	Total—02	..	6,42,085
03—Registration Fees			
104—Fees for Registering documents		.	7,77,844
800—Other receipts		..	4,06,273
Deduct—Refunds		..	(—) 60,500
	Total—03	..	11,23,617
	Total—01, 02 and 03	..	18,04,804
Total—A(b)—Taxes on Property and Capital Transactions		..	26,19,888

STATEMENT No. 10—*Contd.*

Heads		Actuals for 1987-88 Rs.
Receipt Heads		
(Revenue Account)—Contd.		
A—Tax Revenue—Concld.		
(c) Taxes on Commodities and Services		
0039—**State Excise**		
101—Country Spirits	..	17,57,119
102—Country Fermented Liquors	...	56,97,813
105—Foreign Liquors and Spirits	..	1,08,92,724
108—Opium, hemp and other drugs	..	5,73,082
150—Fines and Confiscations	..	72,55,554
800—Other receipts	..	2,11,25,660
Deduct—Refunds	..	(—) 10,000
Total	..	4,72,91,952
0040—**Sales Tax**		
102—Receipts under State Sales Tax Act	..	2,09,77,013
Deduct—Refunds	..	(—) 5,672
Total	..	2,09,71,341
0041—**Taxes on Vehicles**		
102—Receipts under the State Motor Vehicles Taxation Acts	..	29,00,810
Deduct—Refunds	..	(—) 295
Total	..	29,00,515
0045—**Other Taxes and Duties on Commodities and Services**		
101—Entertainment Tax	..	24,24,548
800—Other Receipts	..	50,96,971
Deduct—Refunds	..	(—) 3,828
Total	..	75,17,691
Total—A (c)—Taxes on Commodities and Services	..	7,86,81,499
Total—A—Tax Revenue	..	11,20,06,642

STATEMENT No. 10—*Contd.*

Heads			Actuals for 1987-88 Rs.
Receipt Heads			
(Revenue Account)—Contd.			
B—Non-Tax Revenue			
(b) Interest Receipts, Dividends and Profits			
0049—**Interest Receipts**			
04—Interest Receipts of State/Union Territory Governments			
195—Interest from Co-operative Societies		...	33,18,197
	Total	..	33,18,197
0050—**Dividends and Profits**			
101—Dividends from Public Undertakings		..	66,44,042
	Total	..	66,44,042
Total—B (b)—Interest Receipts, Dividends and Profits		..	99,62,239
(c)—Other Non-Tax Revenue			
(i)—General Services			
0051—**Public Service Commission**			
102—State Public Service Commission		..	21,978
	Total	..	21,978
0055—**Police**			
104—Receipts under Arms Act		..	29,642
800—Other Receipts		..	1,37,719
	Total	..	1,67,361
0058—**Stationery and Printing**			
200—Other Press Receipts		..	20,85,694
	Total	..	20,85,694
0059—**Public Works**			
80—General			
102—Hire charges of Machinery and Equipment		..	3,60,692
800—Other Receipts		..	1,16,79,578
Deduct—Refunds		..	(—) 7,680
	Total	..	1,20,32,590

STATEMENT No. 10—*Contd.*

Heads			Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.			
B—Non-Tax Revenue—Contd.			
(c)—Other Non-Tax Revenue—Contd.			
(i) General Services—Concld.			
0070—Other Administrative Services			
01—Administration of Justice			
102—Fines and Forfeitures		..	3,32,841
501—Services and Service Fees		..	8,77,307
800—Other Receipts		..	4,93,113
	Total—01	..	17,03,261
02—Elections			
104—Fees, Fines and Forfeitures		..	1,32,306
	Total—02	..	1,32,306
60—Other Services			
114—Receipts from Motor Garages, etc.		..	4,35,956
115—Receipts from Guest houses, Government Hostels, etc.		..	660
800—Other receipts		..	12,30,288
Deduct-Refunds		..	(—) 90,834
	Total—60	..	15,76,070
	Total—01, 02 and 60	..	34,11,637
0071—Contributions and recoveries towards pension and other retirement benefits			
01—Civ			
800—Other-receipts		..	5,65,682
	Total	..	5,65,682
0075—**Miscellaneous General Services**			
103—State lotteries		..	2,54,76,966
800—Other -receipts		..	12,00,000
	Total	..	2,66,76,966
Total—B(c)(i)—General Services		..	4,49,61,908

STATEMENT No. 10—*Contd.*

Heads			Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.			
B—Non-Tax Revenue—Contd.			
(c)—Other Non-Tax Revenue—Contd.			
(ii)—Social Services			
0202—Education, Sports, Art and Culture			
01—General Education			
102—Secondary Education		..	4,41,080
	Total—01	..	4,41,080
03—Sports and Youth Services			
101—Physical Education—Sports and Youth Welfare		..	9,696
	Tatal—03	..	9,696
04—Art and Culture			
800—Other Receipts		..	2,74,430
	Total—04	..	2,74,430
	Total—01 to 04	..	7,25,206
0210—Medical and Public Health			
01—Urban Health Services			
020—Receipts from Patients for Hospital and Dispensary Services		..	1,50,935
800—Other Receipts		..	69,407
	Total—01	..	2,20,342
0215—Water Supply and Sanitation			
01—Water Supply			
103—Receipts from Urban Water Supply Schemes		..	68,337
104—Fees, Fines, etc.		..	1,55,917
800—Other Receipts		..	1,32,348
	Total—01	..	3,56,602

STATEMENT No. 10—*Contd.*

Heads			Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.			
B—Non-Tax Revenue—Contd.			
(c)—Other Non-Tax Revenue—Contd.			
(ii)—Social Services—Concld.			
0216—Housing			
01—Government Residential Buildings			
106—General Pool Accommodation		..	3,164
	Total	..	3,164
0220—Information and Publicity			
60—Others			
106—Receipts from Advertising and Visual Publicity		..	94,959
800—Other Receipts		..	91,493
	Total—60	..	1,86,452
0230—Labour and Employment			
101—Receipts under Labour laws		..	1,472
	Total	..	1,472
0235—Social Security and Welfare			
60—Other Social Security and Welfare Programmes			
800—Other Receipts		..	6,010
	Total	..	6,010
0252—Other Social Services			
800—Other Receipts		..	1,49 181
	Total	..	1,49,181
Total—B (c) (ii)—Social Services		..	16,48,429
(iii)—Economic Services			
0401—Crop Husbaudry			
104—Receipts from Agricultural Farms		..	9,65,801
105—Sale of manures and Fertilisers		..	11,65,519
110—Grants from I.C.A.R.		..	4,600
800—Other Receipts		..	4,45,081
	Total	..	25,81,001

STATEMENT No. 10—*Contd.*

Heads			Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.			
B—Non-Tax Revenue—Contd.			
(c)—Other Non-Tax Revenue—Contd.			
(iii)—Economic Services—Contd.			
0403—Animal Husbandry			
102—Receipts from Cattle and Buffalo development		..	3,52,481
103—Receipts from Poultry development		..	2,75,012
104—Receipts from Sheep and Wool development		..	27,910
105—Receipts from Piggry development.		..	12,359
800—Other Receipts		..	4,48,686
	Total	..	11,16,448
0404—Dairy Development			
800—Other Receipts		..	130
	Total	..	130
0405—Fisheries			
103—Sale of fish, fish seeds etc.		..	25,139
	Total	..	25.139
0406—Forestry and Wild life			
01—Forestry			
101—Sale of timber and other forest produce		..	28,02,157
800—Other Receipts		..	77,08,489
Deduct Refunds		..	(—) 2,979
	Total	..	1,05,07,667
0407—Plantations			
01—Tea			
800—Other Receipts		..	43,26,079
	Total	..	43,26,079
0425—Co-operation			
800—Other Receipts		..	40
	Total	..	40
0435—Other Agricultural Programmes			
104—Soil and Water Conservation		..	7,04,657
	Total	..	7,04,657

STATEMENT No. 10—*Contd.*

Heads			Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.			
B—Non-Tax Revenue—Contd.			
(c)—Other Non-Tax Revenue—Contd.			
(iii)—Economic Services—Contd.			
0506—Land Reforms			
800—Other Receipts		..	1,32,231
	Total	..	1,32,231
0515—Other Rural Development Programmes			
800—Other Receipts		..	2,37,239
	Total	..	2,37,239
0702—Minor Irrigation			
80—General			
800—Other Receipts		..	1,35,717
	Total	..	1,35,717
0801—Power			
01—Hydel Generation Sale of Power		..	1,18,87,492
	Total	..	1,18,87,492
0851—Village and Small Industries			
102—Small Scale Industries		..	14,16,978
	Total	..	14,16,978
0852—Industries			
08—Consumer Industries			
600—Others		..	29,13,276
	Total	..	29,13,276
0853—Non-Ferrous Mining and Metallurgical Industries			
800—Other Receipts		..	89,040
	Total	..	89,040
1054—Roads and Bridges			
800—Other Receipts		..	430
	Total	..	430

STATEMENT No. 10—*Contd.*

Heads		Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.		
B—Non-Tax Revenue—Concld.		
(c)—Other Non-Tax Revenue—Concld.		
(iii)—Economic Services—Concld.		
1055—Road Transport		
800—Other Receipts	..	8,23,65,218
Total	..	8,23,65,218
1452—Tourism		
103—Receipts from Tourist Transport	..	45,66,661
105—Rent and Catering Receipts	..	3,39,399
Total	..	49,06,060
1475—Other General Economic Services		
800—Other Receipts	..	1,86,416
Total	..	1,86,416
Total—B(c)(iii)—Economic Services	..	12,35,31,258
Total—B(c)—Other Non-Tax Revenue	..	17,01,41,595
Total—B—Non-Tax Revenue	..	18,01,03,834
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)	..	1,57,00,000
102—Grants in lieu of Tax on Railway Passenger Fares	..	87,000
105—Grants to meet non-Plan revenue deficit	..	6,59,00,000
800—Other Grants	..	8,33,35,322
Total—01	..	16,50,22,322
02—Grants for State/Union Territory Plan Schemes		
101—Block Grants	..	54,08,94,000
102—Grants as advances Plan Assistance for relief on account of Natural Calamities	..	3,22,15,000
104—Grants under Proviso to Article 275 (1) of the Constitution	..	50,56,000
Total—02	..	57,81,65,000

STATEMENT No. 10—*Contd.*

Heads		Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.		
C—Grants-in-aid and Contributions—Contd.		
04—Grants for Centrally Sponsored Plan Schemes		
800—Other Grants		
1. Police		
(i) Modernisation of Sikkim Police	..	2,94,250
Total	..	2,94,250
2. Dairy Development		
(i) Dairy Development	..	4,09,200
Total	..	4,09,200
3. Education		
(i) Rural Functional Literacy Project (Adult Education)	..	22,99,000
(ii) Hindi Scholarship Scheme	..	54,072
(iii) Appointment of Hindi Teachers	..	6,80,000
(iv) Sports Equipments	..	2,99,000
(v) Girls Hostel for Schedule Tribes	..	4,28,000
Total—3	..	37,60,072
4. Family Welfare—		
(i) Family Welfare	..	52,23,000
Total	..	52,23,000
5. Medical and Public Health—		
(i) National Malaria Eradication Programme	..	11,06,000
(ii) National Leprosy Control Programme	..	14,50,000
(iii) Prevention and Control of Blindness	..	1,37,000
(iv) Training and Employment of Multipurpose Workers Scheme	..	12,000
(v) National School Health Services Scheme	..	19,000
Total—5	..	27,24,000
6. Social Security and Welfare—		
(i) Integrated Child Development Services Programme	..	30,36,000
(ii) Welfare of Poor and Destitute	..	60,751
Total—6	..	30,96,751
7. Other General Economic Services—		
(i) Collaboration with National Sample Survey	..	2,00,000
Total	..	2,00,000

STATEMENT No. 10—*Contd.*

Heads			Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.			
Grants-in-aid and Contributions—Contd.			
8. Agriculture—			
(i) National Grid of Rural Godowns		..	3,64,210
(ii) Agricultural Economics Statistics		..	94,000
(iii) Development of Oil Seeds		..	1,81,400
(iv) Intensive Pulses Development		..	1,68,000
(v) Scheme for Small Marginal Farmers		..	3,96,000
(vi) Integrated Rural Development Programme		..	8,00,000
(vii) Vegetable Demonstration		..	48,400
	Total—8	..	20,52,010
9. Soil and Water Conservation—			
(i) Soil Conservation in the Catchment of River Valley Teesta		..	31,25,000
(ii) Integrated Soil Conservation in Himalayas		..	1,40,625
	Total—9	..	32,65,625
10. Animal Husbandry—			
(i) Control of Foot and Mouth diseases		..	1,00,000
(ii) Animal disease		..	60,000
(iii) Veterinary Council		..	80,000
	Total—10	..	2,40,000
11. Forest—			
(i) Fuel Wood Plantation		..	50,53,000
(ii) Preservation of Wild Life		..	7,94,954
	Total—11	..	58,47,954
12. Rural Development—			
(i) Accelerated Water Supply Scheme		..	3,72,00,000
(ii) National Rural Employment Programme		..	31,30,046
(iii) Rural Landless Employment Programme		..	38,27,000
(iv) Central Rural Sanitation		..	9,65,807
(v) Integrated Rural Development Progamme		..	11,11,000
	Total—12	..	4,62,33,853

STATEMENT No. 10—*Concld.*

Heads			Actuals for 1987-88 Rs.
Receipt Heads (Revenue Account)—Contd.			
Grants-in-aid and Contributions—Concld.			
13. Roads and Bridges—			
(i) Roads in Tribal Area		..	8,10,000
	Total	..	8,10,000
14. Tourism—			
(i) Construction of trekking huts		..	18,40,000
	Total	..	18,40,000
	Total—04	..	7,59,96,715
	Total—01, 02 & 04	..	81,91,84,037
1603—States' Share of Union Excise Duties			
101—States' Share of Basic Union Excise Duties		..	15,27,11,000
	Total	..	15,27,11,000
Total—C—Grants-in-aid and Contributions		..	97,18,95,037*
Grand Total—Receipt Heads (Revenue Account)		..	1,26,40,05,513

*Rs. 97,18.95 lakhs does not include Rs. 5,22.13 lakhs being the grants-in-aid received from the Government of India but not credited to accounts during 1987-88 by the Government of Sikkim.

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

(Figures in italics represent charged expenditure)

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)			
A—General Services			
(a) Organs of State			
2011—Parliament/State/Union Territory Legislatures			
02—State/Union Territory Legistatures			
101—Legislative Assembly	*1,38,530*	..	
	9,30,901	..	10,69,431
103—Legislative Secretariat	24,96,726	..	24,96,726
Total	*1,38,530*	..	
	34,27,627	..	35,66,157
2012—President,Vice President/Governor, Administrator of Union Territories			
03—Governor/Administrator of Union Territories			
090—Secretariat	*10,33,915*	..	10,33,915
101—Emoluments and Allowances of the Governor/ Administrator of Union Territories	*1,77,174*	..	1,77,174
102—Discretionery Grants	*94,005*	..	94,005
103—Household Establishment	*5,45,097*	..	5,45,097
104—Sumptuary Allowances	*90,496*	..	90,496
105—Medical Facilities	*13,725*	..	13,725
107—Expenditure from Contract Allowances	*79,298*	..	79,298
108—Tour Expenses	*1,00,372*	..	1,00,372
Total	*21,34,082*	..	21,34,082
2013—Council of Ministers			
101—Salary of Ministers and Deputy Ministers	4,20,600	..	4,20,600
102—Sumptuary and other Allowances	70,739	..	70,739
104—Entertainment and Hospitality Expenses	9,99,801	..	9,99,801
105—Discretionery Grant by Ministers	8,43,672	..	8,43,672
108—Tour Expenses	5,44,031	..	5,44,031
800—Other expenditure	12,57,819	..	12,57,819
Total	41,36,662	..	41,36,662
2014—Administration of Justice			
102—High Courts	*25,08,946*	..	25,08,946
105—Civil and Session Courts	17,60,012	..	17,60,012
114—Legal Advisers and Counsels	8,94,455	..	8,94,455
Total	*25,08,946*	..	
	26,54 467	..	51,63,413

STATEMENT No. 11—*Contd.*

Heads		Actuals for 1987-88		
		Non-Plan Rs.	Plan Rs.	Total Rs.
1		2	3	4
Expenditure Heads				
(Revenue Account)—Contd.				
A—General Services—Contd.				
(a) Organs of State—Concld.				
2015—Elections				
102—Electoral Officers		7,42,304	..	7,42,304
103—Preparation and Printing of Electoral rolls		3,07,434	..	3,07,434
106—Charges for conduct of elections to State/Union Territory Legislature		246	..	246
	Total	10,49,984	..	10,49,984
Total—A (a) Organs of State		*47,81,558*	..	
		1,12,68,740	..	1,60,50,298
(b) Fiscal Services				
(i) Collection of Taxes on Income and expenditure				
2020—Collection of Taxes on Income and Expenditure				
101—Collection Charges—Income Tax		7,82,933	..	7,82,933
	Total	7,82,933	..	7,82,933
(ii) Collection of Taxes on Property and Capital Transactions				
2029—Land Revenue				
102—Survey and Settlement Operations		17,89,937	22,54,243	40,44,180
	Total	17,89,937	22,54,243	40,44,180
2030—Stamps and Registration				
02—Stamps—Non-Judicial				
101—Cost of Stamps		19,570	..	19,570
	Total	19,570	..	19,570
Total (ii) Collection of Taxes on Property and Capital Transaction		18,09,507	22,54,243	40,63,750
(iii) Collection of Taxes on Commodities and Services				
2039—State Excise				
001—Direction and Administration		17,58,465	..	17,58,465
	Total	17,58,465	..	17,58,465
2040—Sales Tax				
101—Collection Charges		6,85,879	..	6,85,879
	Total	6,85,879	..	6,85,879

STATEMENT No. 11—*Contd.*

Heads		Actuals for 1987-88		
		Non-Plan Rs.	Plan Rs.	Total Rs.
1		2	3	4
Expenditure Heads				
(Revenue Account)—Contd				
A—General Services—Contd.				
(b) Fiscal Services—Concld.				
2041—Taxes on Vehicles				
101—Collection Charges		3,34,803	..	3,34,803
	Total	3,34,803	..	3,34,803
2045—Other Taxes and Duties on Commodities and Services				
101—Collection Charges—Entertainment Tax		44,533	..	44,533
200—Collection Charges Other Taxes and Duties		5,23,624	..	5,23,624
	Total	5,68,157	..	5,68,157
Total (iii)—Collection of Taxes on Commodities and Services		33,47,304	..	33,47,304
Total (b)—Fiscal Services		59,39,744	22,54,243	81,93,987
(c)—Interest Payment and Servicing of Debt.				
2049—Interest Payments				
01—Interest on Internal Debt				
200—Interest on other Internal Debts		*1,05,57,582*	..	1,05,57,582
03—Interest on Small Saving, Provident Funds, etc.				
104—Interest on State Provident Funds		*53,07,963*	..	53,07,963
04—Interest on Loans and Advances from Central Government				
101—Interest on Loans for State Plan Scheme		*1,13,10,404*	..	1,13,10,404
103—Interest on Loans for Centrally sponsored Plan Schemes		*12,41,669*	..	12,41,669
104—Interest on Loans for Non-Plan Schemes		*16,02,032*	..	16,02,032
107—Interest on Pre-1984-85 Loans		*97,61,300*	..	97,61,300
Total—04—Interest on Loans and Advances from Central Government		*2,39,15,405*	..	2,39,15,405
Total—01, 03 and 04		*3,97,80,950*	..	3,97,80,950
Total A (c) Interest Payment and Servicing of Debt		*3,97,80,950*	..	3,97,80,950
(d) Administrative Services				
2051—Public Service Commission				
102—State Public Service Commission		*8,83,373*	..	8,83,373
	Total	*8,83,373*	..	8,83,373
2052—Secretariat General Services				
090—Secretariat		1,74,44,439	..	1,74,44,439
	Total	1,74,44,439	..	1,74,44,439

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(d) Administrative Services—Contd.			
2053—District Administration			
093—District Establishment	36,53,894	..	36,53,894
094—Other Establishment	7,79,888	..	7,79,888
Total	44,33,782	..	44,33,782
2054—Treasury and Accounts Administration			
003—Training	1,13,486	..	1,13,486
095—Directorate of Accounts and Treasuries	91,329	..	91,324
096—Pay and Accounts Offices	41,24,654	..	41,24,659
Total	43,29,469	..	43,29,469
2055—Police			
001—Direction and Administration	52,86,947	..	52,86,947
003—Education and Training	4,71,115	..	4,71,115
101—Criminal Investigation and Vigilance	43,69,596	..	43,69,596
104—Special Police	1,00,22,250	..	1,00,22,250
108—State Headquarters Police	78,44,964	...	78,44,964
109—District Police	1,24,03,909	..	1,24,03,909
110—Village Police	5,78,568	..	5,78,568
113—Welfare of Police Personnel	31,38,775	...	31,38,775
115—Modernisation of Police Force	5,73,093	..	5,73,093
800—Other expenditure	56,16,050	..	56,16,050
Total	5,03,05,267	..	5,03,05,267
2056—Jails			
101—Jails	9,58,271	..	9,58,271
Total	9,58,271	..	9,58,271
2058—Stationery and Printing			
103—Government Presses	36,73,248	24,93,431	61,66,679
Total	36,73,248	24,93,431	61,66,679
2059—Public Works			
80—General			
001—Direction and Administration	37,63,129	8,08,650	45,71,779
051—Construction	..	7,89,879	7,89,879
102—Maintenance and Repairs	*66,116*	..	
	83,39,117		84,05,233
103—Furnishings	*34,214*	..	
	1,99,888		2,34,102
104—Lease Charges	1,22,784	..	1,22,784

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Concld.			
(d) Administrative Services—*Concld.*			
799—Suspense	..	(—) 72,26,455*	(—) 72,26,455*
Total	*1,00,330*	..	
	1,24,24,918	(—) 56,27,926*	68,97,322
2070—Other Administrative Services			
003—Training	1,64,989	..	1,64,989
104—Vigilance	18,70,363	..	18,70,363
107—Home Guards	55,874	..	55,874
108—Fire Protection and Control	18,62,936	..	18,62,936
115—Guest Houses, Government Hostels, etc.	31,02,076	..	31,02,076
800—Other expenditure	50	..	50
Total	70,56,288	..	70,56,288
Total A(d)—Administrative Services	*9,83,703*	..	..
	10,06,25,682	(—) 31,34,495*	9,84,74,890
(e)—Pensions and Miscellaneous General Services			
2071—Pensions and other Retirement Benefits			
01—Civil			
A—State Government			
101—Superannuation and Retirement Allowances	35,63,775	..	35,63,775
104—Gratuities	13,23,832	..	13,23,832
105—Family Pensions	17,15,044	..	17,15,044
Total A—State Government	66,02,651	..	66,02,651
B—CDA Patna and Other Agencies			
101—Superannuation and Retirement Allowances	(—) 8,29,728	..	(—) 8,29,728
105—Family Pension	(—) 2,76,877	..	(—) 2,76,877
Total B—CDA Patna and other Agencies	(—) 11,06,605	..	(—) 11,06,605*
200—Other Pension	69,600	..	69,600
Total—01—Civil	55,65,646	..	55,65,646
Total	55,65,646	..	55,65,646
2075—Miscellaneous General Services			
800—Other Expenditure	17,06,577	..	17,06,577
Total	17,06,577	..	17,06,577
Total A (e)—Pensions and Miscellaneous General Services	72,72,223	..	72,72,223
	4,55,46,211	..	
Total—A—General Services	12,51,06,389	(—) 8,80,252*	16,97,72,348

* Mincs figure is due to excess of credit over debit transactions

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services			
(a) Education, Sports, Art and Culture			
2202—General Education			
01—Elementary Education			
052—Equipments	..	8,84,299	8,84,299
105—Teachers and other Services	2,53,81,040	1,32,26,370	3,86,07,410
107—Teachers Training	7,39,921	9,96,826	17,36,747
800—Other Expenditure	..	5,56,500	5,56,500
Total 01—Elementary Education	2,61,20,961	1,56,63,995	4,17,84,956
02—Secondary Education			
001—Direction and Administration	63,82,333	23,59,491	87,41,824
052—Equipments	..	33,85,185	33,85,185
104—Teachers and other Services	4,90,92,198	2,25,28,073	7,16,20,271
106—Text Books	4,96,192	60,41,295	65,37,487
109—Government Secondary Schools	..	37,26,975	37,26,975
110—Assistance to Non-Government Secondary Schools	26,00,000	42,18,319	68,18,319
800—Other expenditure	1,47,104	11,11,729	12,58,833
Total—02—Secondary Education	5,87,17,827	4,33,71,067	10,20,88,894
03—University and Higher Education			
103—Government Colleges and Institutes	13,38,425	15,83,000	29,21,425
Total—03—University and Higher Education	13,38,425	15,83,000	29,21,425
04—Aduult Education			
103—Rural Functional Literacy Programmes	..	5,48,622	5,48,622
200—Other Adult Education Programmes	1,49,045	15,40,002	16,89,047
Total—04—Adult Education	1,49,045	20,88,624	22,37,669
80—General			
107—Scholarships	3,82,109	20,38,753	24,20,862
Total—80—General	3,82,109	20,38,753	24,20,862
Total—01, 02, 03, 04, and 80	8,67,08,367	6,47,45,439	15,14,53,806
2204—Sports and Youth Services			
102—Youth Welfare Programmes for Students	1,95,467	4,82,978	6,78,445
104—Sports and Games	..	21,26,741	21,26,741
Total	1,95,467	26,09,719	28,05,186

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services—Contd.			
(a) Education, Sports, Art and Culture—Concld.			
2205—Art and Culture			
001—Direction and Administration	2,48,291	1,17,262	3,65,553
102—Promotion of Arts and Culture	7,08,420	37,39,621	44,48,041
103—Archaelogy	62,938	17,69,636	18,32,574
104—Archievs	24,318	38,159	62,477
105—Public Libraries	1,96,428	2,18,706	4,15,134
800—Other expenditure	..	50,000	50,000
Total	12,40,395	59,33,384	71,73 779
Total : B (a)—Education, Sports, Art and Culture	8,81,44,229	7,32,88,542	16,14,32,771
(b)—Health and Family Welfare			
2210—Medical and Public Health			
01—Urban Health Services—Allopathy			
001—Direction and Administration	17,34,080	20,709	17,54,789
104—Medical Stores, Depots	26,87,355	328	26,87,683
110—Hospitals and Dispensaries	1,62,25,858	56,21,214	2,18,47,072
800—Other expenditure	15,35,950	4,33,672	19,69,622
Total—01—Urban Health Services—Allopathy	2,21,83,243	60,75,923	2,82,59,166
03—Rural Health Services—Allopathy			
101—Heath Sub-centres	35,66,437	3,11,493	38,77,930
103—Primary Health Centres	48,39,585	2,39,757	50,79,342
104—Community Health Centres	..	9,47,454	9,47,454
Total—03—Rural Health Services—Allopathy	84,06,022	14,98,704	99,04,726
05—Medical Education, Training and Research			
105—Allopathy	..	1,59 272	1,59,272
Total 05—Medical Education, Training and Research	..	1,59,272	1,59,272
06—Public Health			
101—Prevention and Control of Diseases	1,189	47,50,180	47,51,369
102—Prevention of food adulteration	..	63,802	63,802
112—Public Health Education	5,91,099	2 20,484	8,11,583
Total—06—Public Health	5,92,288	50,34,466	56,26,754
Total—01, 03, 05 and 06	3,11,81,553	1,27,68,365	4,39,49,918

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services—Contd.			
(b)—Health and Family Welfare—Concld.			
2211—Family Welfare			
001—Direction and Administration	..	8,27,141	8,27,141
003—Training	..	17,35,113	17,35,113
101—Rural Family Welfare Services	..	28,20,181	28,20,181
102—Urban Family Welfare Services	..	4,597	4,597
103—Maternity and Child Health	..	37,709	37,709
104—Transport	..	5,13,559	5,13,559
106—Mass Education	..	1,83,670	1,83,670
200—Other Serviees and Supplies	..	10 23,666	10,23,666
Total—	..	71,45,636	71,45,636
Total—B (b)—Health and Family Welfare	3,11,81,553	1,99,14,001	5,10,95,554
(c) Water Suyply, Sanitation, Housing and Urban Development			
2215—Water Supply and Sanitation			
01—Water Supply			
001—Direction and Administration	27,57,841	36,37,449	63,95 290
101—Urban Water Supply Programmes	37,37,467	39,84,522	77,21,989
102—Rural Water Supply Programmes	9 24,097	6,08,02,080	6,17,26,177
Total—01—Water Supply	74,19,405	6 84,24,051	7,58,43,456
02—Sewerage and Sanitation			
105—Sanitation Services	14 26,210	..	14,26,210
Total 02—Sewerage and Sanitation	14,26,210	..	14,26,210
Total—01 and 02	88,45,615	6,84,24,051	7,72,69,666
2216—Housing			
01—Government Residential Buildings			
700—Other Housing			
(ii) Construction	..	83,609	83,609
(iii) Maintenance and Repairs	57,49,182	..	57,49,182
(iv) Furnishing	3,59,999	..	3,59,999
Total 01—Government Residential Buildings	61,09,181	83,609	61,92,790
02—Urban Housing			
104—Housing Co-operatives	..	9,80,520	9,80,520
Total—02—Urban Housing	..	9,80,520	9,80,520
03—Rural Housing			
1—Distribution of G C I sheets to the Rural Poor	1,52,64,000	..	1,52,64,000
Total—03—Rural Housing	1,52,64,000	..	1,52,64,000
Total—01,03,and 04	2,13,73,181	10,64,129	2 24,37,310

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services—Contd.			
(c)—Warer Supply, Sanitation etc.—*Concld.*			
2217—Urban Development			
01—State Capital Development			
001—Direction and Administration	9,07,333	45,045	9,52,378
Total : 01—State Capital Development	9,07,333	45,045	9,52,378
05—Other Urban Development Schemes			
001—Direction and Administration	74,913	5,71,037	6,45,950
Total : 05—Other Urban Development Schemes	74,913	5,71,037	6,45,950
80—General			
799—Suspense Stock	..	9,112	9,112
800—Other Expenditure	8,83,197	21,24,133	30,07,330
Total : 80—General	8,83,197	21,33,245	30,16,442
Total : 01, 05 and 80	18,65,443	27,49,327	46,14,770
Total : B (c) Water Supply, Sanitation, Housing and Urban Development	3,20,84 239	7,22,37,507	10,43,21,746
(d)—Information and Broadcasting			
2220—Information and Publicity			
01—Films			
001—Direction and Administration	..	3,21,084	3,21,084
Total : 01—Films	..	3,21,084	3,21,084
60—Others			
001—Direction and Administration	2,60,153	61,478	3,21,631
101—Advertising and Visual Publicity	2,10,575	3,13,987	5,24,562
102—Information Centres	4,30,175	5,19,384	9,49,559
109—Photo Services	..	3,40,575	3,40,575
110—Publications	6,13,524	7,66,391	13,79,915
Total : 60—Others	15,14,427	20,01,815	35,16 242
Total : 01 and 60—	15,14,427	23,22,899	38,37,326
Total : B (d) — Information and Broadcasting	15,14,427	23,22,899	38,37,326

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
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—Direction and Administration	82,185	3,68,342	4,50,527
102—Economic Development	..	1,37,216	1,37,216
277—Education	..	7,61,659	7,61,659
793—Special Central Assistance for Scheduled Castes Component Plan	..	4,20,413	4,20,413
Total : 01—Welfare of Scheduled Castes	82,185	16,87,630	17,69,815
02—Welfare of Scheduled Tribes			
001—Direction and Administration	6,37,999	5,76,746	12,14,745
102—Economic Development	..	3,13,759	3,13,759
277—Education	..	10,72,641	10,72,641
794—Special Central Assistance for Tribal Sub-Plan	..	44,97,130	44,97,130
800—Other Expenditure	..	2,76,000	2,76,000
Total : 02—Welfare of Scheduled Tribes	6,37,999	67,36,276	73,74,275
80—General			
800—Other Expenditure	..	1,32,969	1,32,969
Total : 80—General	..	1,32,969	1,32,969
Total : 01, 02 and 80—	7,20,184	85,56,875	92,77,059
Total : B (e) Welfare of Scheduled Castes, Scheduled Tribes, and other Backward classes.	7,20,184	85,56,875	92,77,059
(f) Labour and Labour Welfare			
2230—Labour and Employment			
01—Labour			
001—Direction and Administration	3,70,915	..	3,70,915
Total : 01—Labour	3,70,915	..	3,70,915

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services—Contd.			
(f) Labour and Labour welfare—*Concld.*			
03—Training			
101—Industrial Training Institutes	7,05,954	9,49,176	16,55,130
Total : 03—Training	7,05,954	9,49,176	16,55,130
Total : 01 and 03	10,76,869	9,49,176	20 26,045
Total : B (f) Labour and Labour Welfare	10,76,869	9,49,176	20,26,045
(g) Social Welfare and Nutrition			
2235—Social Security and Welfare			
01—Rehabilitation			
110—Tibetan Refugees	..	5,35,234	5,35,234
Total : 01 — Rehabilitation	..	5,35,234	5,35,234
02—Social Welfare			
001—Direction and Administration	3,87,501	1,17,863	5,05,364
101—Welfare of Handicapped	..	2,42,864	2,42,864
102—Child Welfare	1,21,585	33,77,081	34,98,666
103—Women's Welfare	..	20,000	20,000
107—Assistance to Voluntary Organisations	70,000	3,21,679	3,91,679
800—Other expenditure	3,95,820	10,000	4,05,820
Total : 02—Social Welfare	9,74,906	40,89,487	50,64,393
60—Other Social Security and Welfare Programmes			
101—Personal Accident Insurance Scheme for poor Families	25,905	..	25,905
200—Other Programmes	5,33,373	..	5,33,373
Total : 60—Other Social Security and Welfare Programmes	5,59,278	..	5,59,278
Total : 01, 02 and 60	15,34,184	46,24,721	61,58,905
2236—Nutrition			
02—Distribution of Nutritious Food and Beverages			
101—Special Nutrition Programmes	(—) 125	17,32,352	17,32,227
102—Mid-day Meals	..	19,02,389	19,02,389
Total : 02—Distribution of Nutritious Food and Beverages	(—) 125	36,34,741	36,34,616

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs,	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services—Contd.			
(g) Social Welfare and Nutrition—*Concld.*			
80—General			
001—Direction and Administration	3,92,007	56,623	4,48,630
Total : 80 — General	3,92,007	56,623	4,48,630
Total : 02 and 80	3,91,882	36,91,364	40,83,246
2245—Relief on account of Natural Calamities			
02—Floods, Cyclones, etc.			
111—Ex-gratia payments to bereaved Families	1,15,000	..	1,15,000
113—Assistance for repairs/reconstruction of Houses	1,85,750	..	1,85,750
114—Assistance to Farmers for purchase of Agricultural inputs	3,12,851	7,52,867	10,65,718
117—Assistance to Farmers for Purchase of live stock	2,06,250	..	2,06,250
122—Repairs and restoration of damaged Irrigation and flood control work	4,49,999	.	4,49,999
Total : 02—	12,69,850	7,52,867	20,22,717
80—General			
001—Direction and Administration	2,30,419	..	2,30,419
800—Other Expenditure	3,31,22,992	2,39,639	3,33,62,631
Total : 80	3,33,53,411	2,39,639	3,35,93,050
Total : 02 and 80—	3,46,23,261	9,92,506	3,56,15,767
Total : B(g)—Social Welfare and Nutrition	3,65,49,327	93,08,591	4,58,57,918
(h) Others			
2251—Secretariat Social Services			
090—Secretariat	6,71,549	..	6,71,549
Total : 090—Secretariat	6,71,549	..	6,71,549
091—Attached Offices	1,14,679	..	1,14,679
Total : 091—Attached Offices	1,14,679	..	1,14,679
Total : 090 and 091	7,86,228		7,86,228

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social Services—Concld.			
(h) Others—*Concld.*			
2252—Other Social Services			
103—Upkeep of Shrines, Temples, etc.	20,87,145	..	20,87,145
Total :	20,87,145	..	20,87,145
Total : B (h) Others	28,73,373	..	28,73,373
Total : B—Social Services	19,41,44 201	18,65,77,591	38,07,21,792
C—Economic Services			
(a)—Agriculture and Allied Activities			
2401—Crop Husbandry			
001—Direction and Administration	27,17,992	2,83,620	30,01,612
103—Seeds	..	33,52,317	33,52,317
104—Agricultural Farms	63,31,484	23,58,178	86,89,662
105—Manures and Fertilisers	2,83,198	53,69,331	56,52,529
107—Plant Protection	9,57,236	20,96,769	30,54,005
108—Commercial Crops	..	25,02,458	25,02,458
109—Extension and Farmers Training	4,56,346	7,70,585	12,26,931
111—Agricultural Economics and Statistics	..	7,92,816	7,92,816
113—Agricultural Engineering	2,40,164	9,98,203	12,38,367
119—Horticulture and Vegetable Corps	7,42,128	39,51,153	46,93,281
800—Other Expenditure	..	20,58,665	20,58,665
Total :	1,17,28,548	2,45,34,095	3,62,62,643
2402—Soil and Water Conservation			
001—Direction and Administration	37,54,207	8,56,837	46,11,044
101—Soil Survey and Testing	..	8,69,894	8,69,894
102—Soil Conservation	9,13,031	2,48,46,405	2,57,59,436
103—Land Reclamation and Development	..	13,11,147	13,11,147
800—Other Expenditure	..	(—) 1,577 *	(—)1,577 *
Total :	46,67,238	2,78,82,706	3,25,49,944
2403—Animal Husbandry			
001—Direction and Administration	10,15,908	2,33,038	12,48,946
101—Veterinary Services and Animal Health	17,38,284	20,92,157	38,30,441
102—Cattle and Buffalo Development	16,67,232	27,65,602	44,32,834
103—Poultry Development	2,68,171	13,65,507	16,33,678
104—Sheep and Wool Development	3,43,641	3,50,352	6,93,993

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

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
(Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(a) Agriculture and Allied Activities—*Contd.*			
105—Piggery Development	4,64,750	9,82,938	14,47,688
106—Other Live Stock Development	2,22,457	3,55,204	5,77,661
107—Fodder and Feed Development	2,05,470	20,02,792	22,08,262
109—Extension and Training	1,12,140	4,96,716	6,08,856
113—Administrative Investigation and Statistics	..	3,52,943	3,52,943
800—Other Expenditure	21,722	16,20,888	16,42,610
Total :	60,59,775	1,26,18,137	1,86,77,912
2404—Dairy Development			
109—Extension and Training	3,31,518	4,05,948	7,37,466
191—Assistance to Cooperatives and other bodies	..	11,00,000	11,00,000
800—Other Expenditure	..	2,95,484	2,95,484
Total :	3,31,518	18,01,432	21,32,950
2405—Fisheries			
001—Direction and Administration	4,39,993	1,64,144	6,04,137
101—Inland Fisheries	11,58,442	2,62,934	14,21,376
109—Extention and Training	..	7,680	7,680
Total :	15,98,435	4,34,758	20,33,193
2406—Forestry and Wild Life			
01—Forestry			
001—Direction and Administration	1,10,85,553	8,25,779	1,19,11,332
005—Survey and Utilisation of Forest Resources	..	15,54,923	15,54,923
070—Communications and Buildings	10,26,810	7,66,363	17,93,173
101—Forest Conservation, Development and Regeneration	..	76,876	76,876
102—Social and Farm Forestry	2,13,438	1,23,26,003	1,25,39,441
105—Forest Produce	46,08,645	9,04,971	55,13,616
109—Extension and Training	..	2,97,902	2,97,902
800—Other expenditure	..	18,84,797	18,84,797
Total : 01—Forestry	1,69,34,446	1,86,37,614	3,55,72,060
02—Environmental Forestry and Wild Life			
110—Wild Life Preservation	10,36,484	31,88,002	42,24,486
Total : 02—	10,36,484	31,88,002	42,24,486
Total : 01 and 02	1,79,70,930	2,18,25,616	3,97,96,546

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
A(c) Agriculture and Allied Activities—*Concld.*			
2407—Plantations			
01—Tea			
800—Other expenditure	3,00,000	30,00,000	33,00,000
Total : 01	3,00,000	30,00,000	33,00,000
2408—Food Storage and Warehousing			
01—Food			
001—Direction and Administration	24,97,714	..	24,97,714
101—Procurement and Supply	..	3,41,320	3,41,320
Total : 01	24,97,714	3,41,320	28,39,034
2415—Agricultural Research and Education			
01—Crop Husbandry			
004—Research	..	6,17,165	6,17,165
277—Education	..	6,04,764	6,04,764
Total : 01—	..	12,21,929	12,21,929
03—Animal Husbandry			
004—Research	..	14,25,765	14 25,765
Total : 03—	..	14,25,765	14,25,765
Total—01 and 03—	..	26,47,694	26,47,694
2425—Co-operation			
001—Direction and Administration	19,98,153	13,00,165	32,98,318
003—Training	..	18,910	18,910
105—Information and Publicity	..	19,886	19,886
107—Assistance to Credit Co-operatives	..	1,46,064	1,46,064
108—Assistance to Other Co-operatives	..	20,77,226	20,77,226
Total :	19,98,153	35,62,251	55,60,404
2435—Other Agricultural Programmes			
01—Marketing and Quality Control	..	6,98,728	6,98,728
60—Others			
1. Schemes for Small and Marginal Farmers	..	13,10,270	13,10,270
2. Dry Land Development Programme	..	4,95,646	4,95,646
3. High-yielding Varieties Programme	..	25,39,319	25,39,319
Total : 60—	..	43,45,235	43,45,235
Total : 01 and 60—	..	50,43,963	50,43,963
Total : C (a)—Agriculture and Allied Activities	4,71,52,311	10,36,91,972	15,08,44,283

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Rural Development			
2501—Special Programme for Rural Development			
01—Integrated Rural Development Programmes			
003—Training	..	10,52,885	10.52.885
101—Subsidy to District Rural Development Agencies	..	47,78,000	47,78,000
Total : 01—	..	58,30,885	58,30,885
04—Integrated Rural Energy Planning Programmes			
101—Development of Design and Approach for Area bound Block Level IRE Projects	..	1,04,820	1,04,820
105—Project Implementation	..	10,86,926	10,86,926
Total : 04—	..	11,91,746	11,91,746
Total : 01 and 04—	..	70,22,631	70.22,631
2505—Rural Employment			
01—National Programmes			
701—National Rural Employment Programmes	..	63,81,000	63,81,000
Total : 01—	..	63,81,000	63 81,000
60—Other Programmes			
1. Rural Landless Employment Guarantee Programme	..	30,40,000	30,40,000
2. Group Housing Programmes	..	10,00,000	10,00,000
Total : 60—	..	40,40,000	40,40,000
Total : 01 and 60—	..	1,04,21,000	1,04,21,000
2515—Other Rural Development Programmes			
101—Panchayati Raj	6,00,000	10,96,250	16,96,250
102—Community Development	2,53,653	6,22.029	8,75,682
800—Other expenditure	6,44.282	..	6,44,282
Total :	14,97,935	17,18,279	32,16,214
Total : C (b)—Rural Development	14,97,935	1,91,61,910	2,06,59,845
(d)—Irrigation and Flood Control			
2702—Minor Irrigation			
02—Ground Water			
005—Investigation	..	1,35,095	1,35,095
800—Other expenditure	..	1,18,904	1,18,904
Total : 02—	..	2,53,999	2,53,999

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(d) Irrigation and Food Control—*Concld.*			
80—General			
001—Direction and Administration	2,79,585	21,08,840	23,88,425
052—Machinery and Equipment	..	313	313
799—Suspense	..	(—) 5,88,211	(—) 5,88,211*
800—Other Expenditure	13,95,700	1,57,10,519	1,71,06,219
Total : 80—General	16,75,285	1,72,31,461	1,89,06,746
Total : 02 and 80	16,75,285	1,74,85,460	1,91,60,745
2711—Flood Control and Drainage			
01—Flood Control			
103—Civil Works	1,12,569	29,45,751	30,58,320
Total : 01—	1,12,569	29,45,751	30,58,320
Total : C (d)—Irrigation and Flood Control	17,87,854	2,04,31,211	2,22,19,065
(e)—Energy			
2801—Power			
01—Hydel Generation			
001—Direction and Administration	1,23,35,790	74,60,484	1,97,96,274
Total : 001—	1,23,35,790	74,60,484	1,97,96,274
102—Hydro-Electric Schemes			
1. Rongnichu Hydro Electric Scheme (Jali Power House)	16,15,226	..	16,15,226
3. Rothak Micro Hydel Scheme	13,81,149	..	13,81,149
4. Rimbi Micro Hydel Scheme	16,02,735	..	16,02,735
7. Lower Lagyap Hydel Project	32,30,568	..	32,30,568
Total : 102—	78,29,678	..	78,29,678
Total : 01—Hydel Generation	2,01,65,468	74,60,484	2,76,25,952
04—Diesel/Gas Power Generation			
800—Other Expenditure			
1. Diesel Power Station, Gangtok	11,97,865	..	11,97,865
2. Diesel Power Station, Mangan	1,60,234	..	1,60,234
Total : 04—	13,58,099	..	13,58,099
05—Transmission and Distribution			
800—Other Expenditure			
1. Distribution Line, Gangtok	19,18,523	..	19,18,523
2. Distribution Line, Singtam & Rangpo	8,95,633	..	8,95,633
3. Distribution Line, North Sikkim	9,71,339	..	9,71,339

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

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(e) Energy—*Concld.*			
4. Distribution Line Under East Division	7,69,281	..	7,69,281
5. Other Distribution Lines	10,82,341	..	10,82,341
6. Survey and Investigation	..	81,820	81,820
7. Maintenance of Transmission line and Sub-Station	5,28,845	..	5,28,845
Total : 800—	61,65,962	81,820	62,47,782
799—Suspense	..	(—) 3,42,981*	(—) 3,42,981*
Total : 05—	61,65,962	(—) 2,61,161*	59,04,801
Total : 01, 04 and 05—	2,76,89,529	71,99,323	3,48,88,852
2810—Non-Conventional Sources of Energy			
60—Others			
800—Other expenditure	..	16,16,692	16,16,692
Total : 60—	..	16,16,692	16,16,692
Total : C (e)—Energy	2,76,89,529	88,16,015	3,65,05,544
(f) Industry and Minerals			
2851—Village and Small Industries			
001—Direction and Administration	15,23,232	1,36,176	16,59,408
003—Training	15,64,855	15,00,844	30,65,699
004—Research and Development	..	40,259	40,259
102—Small Scale Industries	11,16,665	21,52,601	32,69,266
105—Khadi and Village Industries	10,70,000	20,70,000	31,40,000
200—Other Village Industries	(—) 13,142	18,77,309	18,64,167
Total :	52,61,610	77,77,189	1,30,38,799
2852—Industries			
08—Consumer Industries			
600—Others	..	39,924	39,924
Total : 08—	..	39,924	39,924
2853—Non-Ferrous Mining and Metallurgical Industries			
02—Regulation and Development of Mines			
001—Direction and Administration	6,69,402	7,62,882	14,32,284
102—Mineral Exploration	(—) 9,951	6,51,463	6,41,512
Total : 02	6,59,451	14,14,345	20,73,796
Total : C(f)—Industry and Minerals	59,21,061	92,31,458	1,51,52,519

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

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(g) Transport			
3054—Roads and Bridges			
02—Strategic and Border Roads			
337—Road Works	1,20,27,007	..	1,20,27,007
Total : 02—	1,20,27,007	..	1,20,27,007
04—District and Other Roads			
800—Other expenditure	4,53,54,691	85,75,176	5,39,29,867
Total : 04—	4,53,54,691	85,75,176	5,39,29,867
80—General			
001—Direction and Administration	62,51,612	26,02,017	88,53,629
004—Research and Development	..	19,32,556	19,32,556
052—Machinery and Equipment	56,48,455	..	56,48,455
799—Suspense	(—) 16,886	(—) 37,93,148	(—) 38,10,034*
Total : 80—	1,18,83,181	7,41,425	1,26,24,606
Total : 02, 04, and 80—	6,92,64,879	93,16,601	7,85,81,480
3055—Road Transport			
800—Other expenditure	8,01,09,594	18,41,585	8,19,51,179
Total :	8,01,09,594	18,41,585	8,19,51,179
Total : C (g)—Transport	14,93,74,473	1,11,58,186	16,05,32,659
(i) Science Technology and Environment			
3425—Other Scientific Research			
60—Others			
004—Research and Development	..	4,92,820	4,92,820
Total : 60—	..	4,92,820	4,92,820
3435—Ecology and Environment			
03—Environmental Research and Ecological Regeneration			
102—Environmental Planning and Co-ordination	..	9,02,773	9,02,773

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

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(i) Science Technology and Environment—*Concld.*			
Total : 03	..	9,02,773	9,02,773
Total : C (i)—Science Technology and Environment	..	13,95,593	13,95,593
(j) General Economic Services			
3451—Secretariat—Economic Services			
090—Secretariat	6,07,057	4,16,290	10,23,347
092—Other Offices	..	7,98,652	7,98,652
102—District Planning Machinery	..	1,97,567	1,97,567
Total :	6,07,057	14,12,509	20,19,566
3452—Tourism			
01—Tourist Infrastructure			
101—Tourist Centre	..	3,01,868	3,01,868
103—Tourist Transport Service	1,06,06,960	60,38,153	1,66,45,113
800—Other expenditure	13,57,391	4,26,560	17,83,951
Total: 01—	1,19,64,351	67,66,581	1,87,30,932
80—General			
001—Direction and Administration	9,90,672	16,84,343	26,75,015
800—Other expenditure	..	12,60,926	12,60,926
Total : 80—	9,90,672	29,45,269	39,35,941
Total : 01 and 80—	1,29,55,023	97,11,850	2 26,66,873
3454—Census Surveys and Statistics			
02—Surveys and Statistics	3,22,138	13,91,396	17,13,534
Total : 02	3,22,138	13,91,396	17,13,534
3475—Other General Economic Services			
106—Regulation of Weights and Measures	..	5,01,801	5,01,801
Total :		5,01,801	5,01,801
Total : C (j) — General Economic Services	1,38,84,218	1,30,17,556	2,69,01,774
Total : (C) —Economic Services	24,73,07,381	18,69,03,901	43,42,11,282
Total—Expenditure Heads (Revenue Account)	*4,55,46,211*		
	56,65,57,971	37,26,01,240	98,47,05,422

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Capital Account)			
A. Capital Account of General Services			
4059—Capital Outlay on Public Works	41,44,125	1,52,85,410	1,94,29,535
Total : A—Capital Account of General Services	41,44,125	1,52,85,410	1,94,29,535
B—Capital Accounts of Social Services			
(a)—Education, Sports, Art and Culture			
4202—Capital Outlay on Education, Sports, Art and Culture	..	1,71,60,627	1,71,60,627
Total : (a)—Education, Sports, Art and Culture	..	1,71,60,627	1,71,60,627
(b)—Health and Family Welfare			
4210—Capital Outlay on Medical and Public Health	..	65,20,560	65,20,560
Total : (b)—Health and Family Welfare	..	65,20,560	65,20,560
(c)—Water Supply, Sanitation, Housing and Urban Development			
4215—Capital Outlay on Water Supply and Sanitation	..	1,34,71,313	1,34,71,313
4216—Capital Outlay on Housing	..	1,61,24,383	1,61,24,383
4217—Capital Outlay on Urban Development	..	3,10,203	3,10,203
Total : (c) Water Supply, Sanitation etc.	..	2,99,05,899	2,99,05,899
(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	..	2,41,850	2,41,850
Total —(e) Welfare of Scheduled castes, etc.	..	2,41,850	2,41,850
(g) Social Welfare and Nutrition			
4235—Capital Outlay on Social Security and Welfare	..	2,53,115	2,53,115
Total : (g) Social Welfare and Nutrition	..	2,53,115	2,53,115
Total—B—Capital Account of Social Services	..	5,40,82,051	5,40,82,051

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1987-88		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Capital Account)—Contd. **C—Capital Account of Economic Services**			
(a) Capital Account of Agriculture and Allied Activities			
4401—Capital Outlay on Crop Husbandry	..	30,27,296	30,27,296
4403—Capital Outlay on Animal Husbandry	..	33,24,868	33,24,868
4404—Capital Outlay on Dairy Development	..	9,02,230	9,02 230
4405—Capital Outlay on Fisheries	..	14,46,178	14,46,178
4408—Capital Outlay on Food Storage and Warehousing	10,00,000	20,15,379	30,15,379
4425—Capital Outlay on Co-operation	..	3,00,000	3,00,000
4435—Capital Outlay on Other Agricultural Programmes	..	2,01,429	2,01,429
Total (a) Capital Account of Agriculture and Allied Activities	10,00,000	1,12,17,380	1,22,17,380
(e) Capital Account of Energy			
4801—Capital Outlay on Power Projects	..	9,94,27,720	9,94,27,720
Total : (e) Capital Account of Energy	..	9,94,27,720	9,94,27,720
(f) Capital Account of Industry and Minerals			
4851—Capital Outlay on Village and Small Industries	..	7,19,172	7,19,172
4853—Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	58,903	58,903
4860—Capital Outlay on Consumer Industries	..	1,00,00,000	1,00,00,000
4885—Other Capital Outlay on Industries and Minerals	..	63,00,000	63,00,000
Total : (f) Capital Account of Industry and Minerals	..	1,70,78,075	1,70,78,075
(g) Capital Account of Transport			
5054—Capital Outlay on Roads and Bridges	..	14,54,79,045	14,54,79,045
5055—Capital Outlay on Road Transport	..	1,54,68,079	1,54,68,079
Total : (g) Capital Account of Transport	..	16,09,47,124	16,09,47,124

STATEMENT No. 12—*Contd.*

Nature of Expenditure	Expenditure during 1987-88			Expenditure to the end of 1987-88
	Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
(1)	(2)	(3)	(4)	(5)
B—Capital Account of Social Services—Contd.				
(a) Educat on, Sports, Art and Culture—*Concld.*				
04—Art & Culture				
106—Museums	..	41,676	41,676	41,676
800—Other Expenditure	..	1,49,054	1,49,054	1,49,054
Total : 04—Art & Culture	..	1,90,730	1,90,730	1,90,730
Total : 4202—Capital Outlay on Education, Sports, Art and Culture	..	1,71,60,627	1,71,60,627	9,59,84,399
Total : (a)—Education, Sports, Art and Culture	..	1,71,60,627	1,71,60,627	9,59,84,399
(b)—Health and Family Welfare				
4210—Capital Outlay on Medical and Public Health				
01—Urban Health Services				
110—Hospital and Dispensaries	..	19,88,541	19,88,541	19,88,541
Total : 01—Urban Health Services	..	19,88,541	19,88,541	19,88,541
02—Rural Health Services				
101—Health Sub-Centre	..	39,42,377	39,42,377	39,42,377
Total : 02—Rural Health Services	..	39,42,377	39,42,377	39,42,377
03—Medical Education Training and Research				
105—Allopathy	..	..	..	3,88,88,743
Total : 03—Medical Education, Training and Research	..	..	..	3,88,88 743
80—General				
800—Other Expenditure	..	5,89,642	5,89,642	5,89,642
Total : 80—General	..	5,89,642	5,89,642	5,89,642
Total : 4210—Capital Outlay on Medical and Public Health	..	65,20,560	65,20,560	4,54,09,303
Total : (b)—Health and Family Welfare	..	65,20,560	65,20,560	4,54,09,303

STATEMENT No. 12—*Contd.*

Nature of Expenditure	Expenditure during 1987-88			Expenditure to the end of 1987-88
	Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
(1)	(2)	(3)	(4)	(5)
B—Capital Account of Social Services—Contd.				
(c)—Water Supply, Sanitation, Housing and Urban Development				
4215—Capital Outlay on Water Supply and Sanitation				
01—Water Supply				
101—Urban Water Supply (Gangtok)	..	49,82,281	49,82,281	1,74,87,432
102—Rural Water Supply (Namchi)	..	42,72,774	42,72,774	4,06,19,061
Total : 01—Water Supply	..	92,55,055	92,55,055	5,81,06,493
02—Sewerage and Sanitation				
106—Sewerage Services.				
(i) Construction of Drainage & Sewerage System in Gangtok	..	37,16,258	37,16,258	3,01,59,258
(ii) Construction of Drainage and Sewerage System in Other Urban Area	..	5,00,000	5,00,000	5,00,000
Total : 02—Sewerage and Sanitation	..	42,16,258	42,16,258	3,06,59,258
Total : 4215—Capital Outlay on Water Supply and Sanitation	..	1,34,71,313	1,34,71,313	8,87,65,751
4216—Capital Outlay on Housing				
01—Government Residential Buildings				
106—General Pool Accommodation	..	91,98,888	91,98,888	7,82,31,909
107—Police Housing.	..	54,51,061	54,51,061	54,51,061
700—Other Housing (Construction of Quarters for Doctors working in Rural Primary Health Centres)	..	4,74,434	4,74,434	4,74,434
Total : 01—Government Residential Buildings	..	1,51,24,383	1,51,24,383	8,41,57,404

STATEMENT No. 12—*Contd.*

Nature of Expenditure	Expenditure during 1987-88			Expenditure to the end of 1987-88
	Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
(1)	(2)	(3)	(4)	(5)
B—Capital Account of Social Services—Contd.				
(c) Water Supply, Sanitation, etc.—*Concld.*				
80—General.				
201—Investment in Housing Board	..	10,00,000	10,00,000	51,49,000
Total : 80—General	..	10,00,000	10,00,000	51,49,000
Total : 4216—Capital Outlay on Housing	..	1,61,24,383	1,61,24,383	8,93,06,404
4217—Capital Outlay on Urban Development				
03—Integrated Development of Small and Medium Towns				
051—Construction	..	3,10,203	3,10,203	21,06,678
Total : 4217—Capital Outlay on Urban Development	..	3,10,203	3,10,203	21,06,678
Total : (c)—Water Supply, Sanitation Housing and Urban Development	..	2,99,05,899	2,99,05,899	18,01,78,833
(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	..	2,41,850	2,41,850	2,41,850
Total : 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	2,41,850	2,41,850	2,41,850
Total (e) : Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	2,41,850	2,41,850	2,41,853

STATEMENT No. 12—*Contd.*

Nature of expenditure	Expenditure during 1987-88			Expenditure to the end of 1987-88
	Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
(1)	(2)	(3)	(4)	(5)
B—Capital Account of Social Services—Concld.				
(g)—Social Welfare and Nutrition				
4235—Capital Outlay on Social Security and Welfare				
02—Social Welfare				
103—Women Welfare	..	2,53,115	2,53,115	2,53,115
60—Other Social Security and Welfare Programmes				
800—Other Expenditure	..	..	..	8,06,379
Total : 4235—Capital Outlay on Social Security and Welfare	..	2,53,115	2,53,115	10,59,494
Total : (g)—Social Welfare and Nutrition	..	2,53,115	2,53,115	10,59,494
(h)—Others				
4250—Capital Outlay on other Social Services				
800—Other Expenditure	..	..	..	1,82,057
Total : 4250—Capital Outlay on Other Social Services	..	..	..	1,82,057
Total : (h) Others	..	..	..	1,82,057
Total : B—Capital Account of Social Services (a+b+c+e+g+h)	..	5,40,82,051	5,40,82,051	32,30,55,936
C—Capital Account of Economic Services				
(a)—Capital Account of Agriculture and Allied Activities				
4401—Capital Outlay on Crop Husbandry				
103—Seeds	..	1,97,728	1,97,728	19,71,425
104—Agricultural Farms	..	15,24,302	15,24,302	89,68,433
107—Plant Protection	..	..	..	4,89,973
108—Commercial Crops	..	6,00,000	6,00,000	7,85,964
109—Extention and Training	..	5,10,851	5,10,851	5,10,851
113—Agricultural Engineering	..	1,94,415	1,94,415	3,28,440
119—Horticulture and Vegetable Crops	..	..	..	17,76,953
Total : 4401— Capital Outlay on Crop Husbandry	..	30,27,296	30,27,296	1,48,32,039

STATEMENT No. 12—*Contd.*

Nature of expenditure	Expenditure during 1987-88			Expenditure to the end of 1987-88
	Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
(1)	(2)	(3)	(4)	(5)
C—Capital Account of Economic Services—Contd.				
(a) Capital Account of Agriculture and Allied Activities—*Contd.*				
4403—Capital Outlay on Animal Husbandry				
101—Veterinary Services and Animal Health	..	33,24,868	33,24,868	1,27,01,676
800—Other Expenditure	..	..	..	31,25,667
Total : 4403—Capital Outlay on Animal Husbandry	..	33,24,868	33,24,868	1,58,27,343
4404—Capital Outlay on Dairy Development				
102—Dairy Development Projects	..	9,02,230	9,02,230	1,85,77,770
Total : 4404—Capital Outlay on Dairy Development	..	9,02,230	9,02,230	1,85,77,770
4405—Capital Outlay on Fisheries				
101—Inland Fisheries	..	14,46,178	14,46,178	70,70,200
Total : 4405—Capital Outlay on Fisheries	..	14,46,178	14,46,178	70,70,200
4406—Capital Outlay on Forestry and Wild Life				
01—Forestry				
105—Forest Produce	..	..	..	38,96,161
Total : 01—Forestry	..	..	..	38,96,161
Total : 4406—Capital Outlay on Forestry and Wild Life	..	..	..	38,96,161
4408—Capital Outlay on Food Storage and Warehousing				
01—Food				
101—Procurement and Supply	10,00,000	6,15,112	16,15,112	47,63,979
800—Other Expenditure	..	..	..	30,15,000
Total : 01—Food	10,00,000	6,15,112	16,15,112	77,78,979
02—Storage and Warehousing				
101—Rural Godown Programmes	..	14,00,267	14,00,267	30,82,383
800—Other Expenditure	..	..	..	55,84,353
Total : 02—Storage and Warehousing	..	14,00,267	14,00,267	86,66,736

STATEMENT No. 12—*Contd.*

Nature of Expenditure	Expenditure during 1987-88			Expenditure to the end of 1987-88
	Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
(1)	(2)	(3)	(4)	(5)
C—Capital Account of Economic Services—Contd.				
(a) Capital Account of Agriculture and Allied Activities—*Concld.*				
Total : 4408—Capital Outlay on Food Storage and Warehousing	10,00,000	20,15,379	30,15,379	1,64,45,715
4415—Capital Outlay on Agricultural Research and Education				
80—General				
004—Research	..	..	..	11,41,542
Total : 4415—Capital Outlay on Agricultural Research and Education	..	..	..	11,41,542
4425—Capital Outlay on Co-operation				
106—Investments in multi-purpose Rural Co-operatives	..	..	..	33,05,500
107—Investments in Credit Co-operatives	..	1,00,000	1,00,000	57,44,529
108—Investments in other Co-operatives	..	2,00,000	2,00,000	45,05,000
Total : 4425—Capital Outlay on Co-operation	..	3,00,000	3,00,000	1,35,55,029
4435—Capital Outlay on Other Agricultural Programmes				
01—Marketing and Quality Control				
101—Marketing facilities	..	79,454	79,454	7,74,606
Total : 01—Marketing and Quality Control	...	79,454	79,454	7,74,606
60—Others				
Dry Land Agricultural Programme	..	1,21,975	1,21,975	1,21,975
Total : 60—Others	..	1,21,975	1,21,975	1,21,975
Total : 4435—Capital Outlay on Other Agricultural Programmes	..	2,01,429	2,01,429	8,96,581
Total : (a)—Capital Account of Agriculture and Allied Activities	10,00,000	1,12,17,380	1,22,17,380	9,22,42,380

STATEMENT No. 12—*Contd.*

Nature of Expenditure	Expenditure during 1987-88			Expenditure to the end of 1987-88
	Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
(1)	(2)	(3)	(4)	(5)
C—Capital Account of Economic Services—Contd.				
(f) Capital Account of Industry and Minerals—*Concld.*				
Total : 60—Other Mining and Metallurgical Industries	..	..	..	58,18,104
Total : 4853—Capital Outlay on Non-ferrous Mining and Metallurgical Industries	..	58,903	58,903	61,00,222
4860—Capital Outlay on Consumer Industries				
60—Others				
600—Others				
(i) Tea	..	..	..	14,59,000
(ii) Investment in Sikkim Time Corporation	..	89,00,000	89,00,000	89,00,000
(iii) Investment in Cold Storage	..	11,00,000	11,00,000	11,00,000
(iv) Other Industries	..	..	..	2,35,92,000
Total : 4860—Capital Outlay on Consumer Industries	..	1,00,00,000	1,00,00,000	3,50,51,000
4885—Other Capital Outlay on Industries and Minerals				
01—Investment in Industrial Financial Institutions				
190—Investment in Public Sector and other undertakings	..	63,00,000	63,00,000	2,44,50,000
Total : 4885—Other Capital Outlay on Industries and Minerals	..	63,00,000	63,00,000	2,44,50,000
Total : (f)—Capital Account of Industry and Minerals	..	1,70,78,075	1,70,78,075	7,18,55,531
(g)—Capital Account of Transport				
5054—Capital Outlay on Roads and Bridges				
02—Strategic and Border Roads (100% C.S.S.)				
337—Road Works	..	6,17,28,315	6,17,28,315	18,35,19,475
04—District & Other Roads				
800—Other Expenditure	..	7,70,08,761	7,70,08,761	51,47,13,598
80—General				
800—Other Expenditure	..	67,41,969	67,41,969	3,56,44,227
Total : 5054—Capital Outlay on Roads and Bridges	..	14,54,79,045	14,54,79,045	73,38,77,300

STATEMENT No. 12—*Concld.*

Nature of expenditure	Actuals for 1987-88			Expenditure to the end of 1987-88
	Non-Plan Rs. (2)	Plan Rs. (3)	Total Rs. (4)	Rs. (5)
1				
C—Capital Account of Economic Services—Concld.				
(g) Capital Account of Transport—*Concld.*				
5055—Capital Outlay on Road Transport				
102—Acquisition of Fleet	..	1,10,77,479	1,10,77,479	6 26,75,721
103—Workshop Facilities	..	43,90,600	43,90,600	1,85,25,313
800—Other Expenditure	..	..	..	64,78,785
Total : 5055—Capital Outlay on Roads and Bridges	..	1,54,68,079	1,54,68,079	8,76,79,819
Total : (g)—Capital Account of Transport	..	16,09,47,124	16,09,47,124	82,15,57,119
(j)—Capital Account of General Economic Services				
5452—Capital Outlay on Tourism				
01—Tourist Infrastructure				
800—Other Expenditure	30,00,000	27,07,825	57,07,825	1,68,47,014
Total : 5452—Capital Outlay on Tourism	30,00,000	27,07,825	57,07,825	1,68,47,014
5465—Investment in General Financial and Trading Institutions				
02—Investment in Trading Institution	..	..	..	11,00.000
Total : 5465—Investment in General Financial and Trading Institution	..	..	..	11,00,000
Total : (j)—Capital Account of General Services	30,00,000	27,07,825	57,07,825	1,79,47,014
Total : C—Capital Account of Economic Services (a+e+f+g+j)	40,00,000	29,13,78,124	29,53,78,124	1,42,28,48,397
TOTAL—EXPENDITURE HEADS (Capital Account) A+B+C	81,44,125	36,07,45,585	36,88,89,710	1,85,94,31,001

STATEMENT No. 13—STATEMENT SHOWING DETAILS OF INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS, COMPANIES BANKS AND CO-OPERATIVE SOCIETIES, ETC. UP TO THE END OF 1987-88.

Serial No.	Name of the concern	Years of investment	Details of type	Investment Number of share and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested to the end of 1987-88	Amount of dividend declared and credited to Government during the year	Remarks
1	2	3	4	5	6	7	8	9
(i)	**Statutory Corporations**			Rs.		Rs.		
1.	State Bank of Sikkim	1968	Equity Shares	26,000 (63.98%)	100 but called 50	13,00,000		
2.	Sikkim Mining Corporation	1960	—do—	29,245 (51%1%)	100	29,24,500		
		1978 79	(a)			15,00,000		(a) Special financial assistance was considered as investment, loss sustained during 1980-81 was Rs. 5.04 lakhs and accumulated loss upto the end of the years was Rupees 47.44 lakhs (96 per cent of the total paid up capital as on 31-3-1980). Position of loss during 1981-82, 1982-83, 1983-84 and 1984-85 is awaited from the Government. * Detailed information awaited
		1979-80	(a)			5,00,000		
3.	State Trading Corporation	1975-76	to equity					
		1978-79		10,000	100	10,00,000	*	
		1979-80	—do—	1,000 (100%)	100	1,00,000		

STATEMENT No. 13—*Contd.*

Serial No.	Name of the concern	Years of investment	Details of type	Investment Number of share and percentage of Government in vestment to the total paid up capital	Face value of each share	Amount invested to the end of 1987-88	Amount of dividend declared and credited to Government during the year	Remarks
1	2	3	4	5	6	7	8	9
4.	Sikkim Time Corporation	1976-77	to Equity	3.800 (100%)	1,000	38,00,000		
		1978-79	-do-					
		1980-81	-do-	200 (100%)	1,000	2,00,000		
		1982-83	-do-	800 (100%)	1,000	8,00,000		
		1985-86	-do-	*	*	3,00.000*		*Information awaited.
		1987-88	-do-	8900 (100%)	1,000	89,00,000		
5.	Sikkim Industrial Development and investment Corporation	1977-78 to 1978 79	Equity Shares	2.130 (100%)	1,000	21,30,000		
		1979-80	-do-	1,000 (100%)	1,000	10,00,000		
		1980-81	-do-	1,000 (100%)	1,000	10,00,000		
		1981-82	-do-	5,130 (100%)	1,000	51,30,000		
		1982-83	-do	1,800	1,000	18,00,000		
		1983-84	-do-	2,200 (100%)	1,000	22,00,000		
		1984-85	-do-	2,000 (100%)	1,000	20,00,000		
		1985-86	-do-	1,800 (100%)	1,000	18,00,000		
		1986-87	-do-	2,700 (100%)	1,000	27,00,000		
		1987-88	-do-	6,300 (100%)	1,000	63,00,000		
6.	Sikkim Live Stock Development Corporation	1976-77	-do-	1,400 (100%)	1,000	14,00,000		
		1979-80	-do-	800 (100%)	1,000	8,00,000		
				Total Statutory Corporations		4,95,84,500		

STATEMENT No. 13—*Contd.*

Serial No.	Name of the concern	Years of investment	Details of type	Investment Number of share and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested to the end of 1987-88	Amount of dividend declared credited to Government during the year	Remarks
1	2	3	4	5	6	7	8	9
(ii) Companies								
7.	Sikkim Jewels Company	1972	(b)	4100 (53.78%)	100	4,10,000		(b) Information awaited.
8.	Sikkim Distilleries Limited	(c)	Preference shares	350	100	35,000		(c) Information awaited.
		1976-77	Equity shares					
		1977-78 to	Bonus	9,09,038	5	45,45,190		
		1978-79	Shares	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	1962	Share Capital	No Shares issued 1750	..	1,75,000		
					100	1,75,000		
10.	Denzong Cinema	1962	Equity	2,300 (100%)	1,000	23,00,000		
11.	Sikkim Flour Mills Limited	1977-78 to 1978-79	-do-	2,000	1,000	20,00,000		
		1980-81	-do-	900	1,000	9,00,000		
		1981-82	-do-	2,900 (100%)	1,000	29,00,000		
		1982-83	-do-	1,100	1,000	11,00,000		
		1984-85	-do-	10,000 (100%)	100	10,00,000		
		1985-86	-do-	600	1,000	6,00,000		
		1986-87	-do-	1,700	1,000	17,00,000		
		1987-88	-do-	1,100	1,000	11,00,000		
12.	Government Fruit Preservation Factory	1985-86	Equity	1,040	1,000	10,40,000		
		1986-87	-do-	2,400	1,000	24,00,000		
				Total Companies—		3,30,64,855		

STATEMENT No. 13—*Concld.*

Serial No.	Name of the concern	Years of investment	Details of type	Investment Number of share and per centage of Government in vestment to the total paid up capital	Face value of each share	Amount invested to the end of 1987-88	Amount of dividend declared and credited of Government during the year	Remarks
1	2	3	4	5	6	7	8	9
(iii)	**Banks and Co-operative Societies.**							
13.	State Bank of India.	1966	Equity	75	350	26,250		
14.	Sikkim Consumers Co-operative Society.	1975-76	-do-	12,320	25	3,08,000		
		1976-77	-do-	4,000	25	1,00,000		
15.	Joint Ventures	1976-77	Equity	1,020	100	1,02,000		
16.	Dikchu Copper Zinc Project	1977-78	(d)	(51%) (d)	(d)	10,10,000		(d) Information awaited
17.	Wood Working Centre, Singtam	1977-78	Equity	1,020	100	1,02,000		
	Total : Banks and Co-operatives Societies					16,48,250		
				GRAND TOTAL		8,42,97,605	66,44,042 (e)	(e) Information showing unitwise and year-wise details not received.

Reconcilation Statement between Statement No. 12 and Statement No. 13 during 1987-88

Investment as per Statement No. 12	Rs.	Investment as per Statement No. 13	Rs.
4860—Capital Outlay on Consumer Industries			
Investment in Sikkim Time Corporation	89,00,000	(i) Sikkim Time Corporation	89,00,000
Sikkim Flour Mills Limited	11,00,000	(ii) Sikkim Flour Mills Limited	11,00,000
4885—Other Capital Outlay on Industries and Minerals			
Investment in Industrial Financial Institutions	63,00,000	(ii) Sikkim Industrial Development and Investment Corporation	63,00,000

STATEMENT No. 14—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1987-88 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THE EXPENDITURE

	On 1st April, 1987	During the year	On 31st March 1988
CAPITAL AND OTHER EXPENDITURE	(*In lakhs of rupees*)		
Capital Expenditure			
A. **Capital Account of General Services**	9,40.97	1,94.30	11,35.27.
B. **Capital Account of Social Services**			
(a) Education, Sports, Art and Culture	7,88.24	1,71.61	9,59.85
(b) Health and Family Welfare	3,88.89	65.21	4,54.10
(c) Water Supply, Sanitation, Housing and Urban Development	15,02,72	2,99.05	18,01.77
(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	..	2.42	2.42
(g) Social Welfare and Nutrition	8.06	2.53	10.59
(h) Others	1.82	..	1.82
Total—B—Capital Account of Social Services	26,89.73	5,40.82	32,30.55
C—Capital Accounts of Economic Services			
(a) Capital Account of Agriculture and Allied Activities	8,00.25	1,22.17	9,22.42
(e) Capital Account of Energy	31,91.19	9,94.28	41,92.47
(f) Capital Account of Industry and Minerals	5,47.77	1,70.78	7,18.55
(g) Capital Account of Transport	66,06.10	16,09.47	82,15.57
(j) Capital Account of General Economic Services	1,22.39	57.08	1,79.47
Total—C—Capital Account of Economic Services	1,12,74.70	29,53.78	1,42,28.48
Total—Capital Expenditure	1,49,05.40	36,88.90	1,85,94.30
Loans and Advances			
Loans and Advances for various services			
Social and Community Services	47.92	(—) 37.01	10.91
General Economic Services	19.06		19.06
Agriculture and Allied Services	53.78	(—) 0.01	53.77
Industry and Minerals	1,78.11	1,10.87	2,88.98
Transport and Communications	4.86	(—) 1.06	3.80
Loans to Government Servants, etc.	1,81.32	(—) 17.33	1,63.99
Miscellaneous Loans	65.69	(—) 0.11	65.58
Total—Loans and Advances	5,50.74	55.35	6,06.09
Appropriation to Contingency Fund.	50.00	..	50.00
Total—Capital and Other Expenditure	1,55,06.14	37,44.25	1,92,50.39

STATEMENT No. 14—*Concld.*

	On 1st April, 1987	During the Year (*In lakhs of rupees*)	On 31st March, 1988
Principal Sources of Funds			
Revenue Surplus	1,21,91.79	27,93.01	1,49,84.80
Debt :—			
Internal Debt of State Government	10,87.42	2,98.31	13,85.73
Loans and Advances from the Central Government	34,17.12	6,33.40 (c)	40,50.52
Small Savings, Provident funds, etc.	4,38.68	1,65.14	6,03.82
Total—Outstanding Debt	49,43.22	10,96.85 (c)	60,40.07
Contingency Fund			
Contingency Fund	(—) 0.16	..	(—) 0.16
Reserve Fund	88.75	..	(—) 88.75
Net balances under Deposit and Advances etc. other than those shown separately	(—) 39.79	(—) 1,83.55	(—) 2.23.34
Remittances	(—) 8,37.57	(—) 42.60	(—) 8,80.17
Total Debt and Other obligations	41,54.45	8,70.70 (c)	50,25.15
Deduct :—			
(I) Cash Balance	3,66.95	(—) 80.54	2,86.41 (a)
(II) Investments	4,75.12	..	4,75.12
Net provision of Funds	1,55,04.17 *	37,44.25	1,92,48.42

* Differs of Rs. 1.97 lakhs due to proforma correction in 1980-81.

(a) " As per records of State Bank of Sikkim the cash balances was Rs. (—) 56.97 lakhs. The discrepancy of Rs. 3,43.38 lakhs is under reconciliation."

(c) Includes rupees 12.00 lakhs in respect of Central loans consolidated and rescheduled as per recommentation of Eight Finance Commission.

B—DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT

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				
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005—State Provident Funds				
01—Civil				
101—General Provident Funds	Cr. 4,36,90,817	2,05,48,576	40,81,857	Cr. 6,01,57,536
8011—Insurance and Pension Funds				
105—State Government Insurance Fund	Cr. 1,77,304	48,109	..	Cr. 2,25,413
Total: I Small Savings, Provident Funds, etc.	Cr. 4,38,68,121	2,05,96,685	40,81,857	Cr. 6,03,82,949
J—Reserve Funds—				
(b) Reserve Funds not bearing interest				
8226—Depreciation/Renewal Reserve Fund				
101—Depreciation Reserve Funds of Government Commercial Departments/ Undertakings				
Gross Balance	Cr. 88,74,066	..	..	Cr. 88,74,066
Investments	Dr. 45,83,830	..	..	Dr. 45,83,830
Total—Gross Balance	Cr. 88,74,066	..	..	Cr. 88,74,066
Investments	Dr. 45,83,830	..	..	Dr. 45,83,830
8229—Development and Welfare Funds—				
102—Development Funds for Medical and Public Health Purposes Hospital Funds				
Gross Balance	Cr. 916	..	..	Cr. 916
Total :	Cr. 916	..	..	Cr. 916
Total : J—Reserve Funds				
Gross Balance	Cr. 88,74,982	..	..	Cr. 88,74,982
Investments	Dr. 45,83,830	...	...	Dr. 45,83,830

STATEMENT No. 15—*Contd.*

Head of Account 1	Opening Balance 2		Receipts 3	Disbursements 4	Closing Balance 5	
		Rs.	Rs.	Rs.		Rs.
PART III—PUBLIC ACCOUNT—*Contd.*						
K—Deposits and Advances						
(b) Deposits not bearing interest						
8443—Civil Deposits						
101—Revenue Deposits	Cr.	46,75,414	89,78,266	41,72,292	Cr.	94,81,388
108—Public Works Deposits	Cr.	2,27,46,273	1,45,08,828	1,46,02,862	Cr.	2,26,52,239
109—Forest Deposits	Cr.	6,992	9,357	9,25,942	Dr.	9,09,593
115—Deposits received by Government Commercial Undertakings	Cr.	23,641	..	..	Cr.	23,641
121—Deposits in connection with elections	Cr.	78,602	..	..	Cr.	78,602
800—Other Deposits	Cr.	70,71,962	70,32,433	96,20,255	Cr.	44,84,140
Total : (b)—Deposits not bearing interest	Cr.	3,46,02,884	3,05,28,884	2,93,21,351	Cr.	3,58,10,417
(c) Advances						
8550—Civil Advances						
101—Forest Advances	Dr.	1,50,229	..	..	Dr.	1,50,229
104—Other Advances	Dr.	11,36,355	..	..	Dr.	11,36,355
Total : 8550—Civil Advances	Dr.	12,86,584	..	..	Dr.	12,86,584
Total : (c)—Advances	Dr.	12,86,584	..	..	Dr.	12,86,584
Total : K—Deposits and Advances	Cr.	3,33,16,300	3,05,28,884	2,93,21,351	Cr.	3,45,23,833
L—Suspense and Miscellaneous						
(b) Suspense						
8658—Suspense Accounts						
102—Suspense Account (Civil)	Dr.	4,96,58,014	77,02,158	78,07,876	Dr.	4,97,63,732
107—Cash Settlement Suspense Account	Dr.	948	..	..	Dr.	948
Total : 8658—Suspense Accounts	Dr.	4,96,58,962	77,02,158	78,07,876	Dr.	4,97,64,680
Total : (b)—Suspense	Dr.	4,96,58,962	77,02,158	78,07,876	Dr.	4,97,64,680

STATEMENT No. 15—*Contd.*

Head of Account 1	Opening balance 2		Receipts 3	Disbursements 4	Closing balance 5	
		Rs.	Rs.	Rs.		Rs.
PART—III PUBLIC ACCOUNT—*Contd.*						
(c)—Other Accounts						
8670—Cheques and Bills						
104—Treasury Cheques	Cr.	1,53,80,121	64,50,90,211	66,62,60,040	Dr.	57,89,708
Total : 8670—Cheques and Bills	Cr.	1,53,80,121	64,50,90,211	66,62,60,040	Dr.	57,89,708
8671—Departmental Balances						
101—Civil	Cr.	5,38,965	11,49,50,169	11,32,36,689	Cr.	22,52,445
Total : 8671—Departmental Balances	Cr.	5,38,965	11,49,50,169	11,32,36,689	Cr.	22,52,445
8672—Permanent Cash Imprest						
101—Civil	Dr.	35,57,124	..	..	Dr.	35,57,124
Total : 8672—Permanent Cash Imprest	Dr.	35,57,124	..	..	Dr.	35,57,124
L—Suspense and Miscellaneous						
8673—Cash Balance Investment Account						
101—Cash Balance Investment Account	Dr-	4,29,28,420	..	..	Dr.	4,29,28,420
Total : 8673—Cash Balance Investment Account	Dr.	4,29,28,420	..	..	Dr.	4,29,28,420
Total : L—Suspense and Miscellaneous	Dr.	8,02,25,420	76,77,42,538	78,73,04,605	Dr.	9,97,87,487
M—Remittances						
(a) Money Orders, and other Remittances						
8782—Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer						
102—Public Works Remittances	Cr.	12,56,98,074	27,53,73,030	3,80,98,253	Cr.	36,29,72,851
103—Forest Remittances	Cr.	6,04,24,838	5,87,69,876	5,22,09,850	Cr.	6,69,84,864
108—Other Departmental Remittances	Dr.	26,97,99,170	41,04,06,890	65,85,02,271	Dr.	51,78,94,551
Total : 8782—Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer	Dr.	8,36,76,258	74,45,49,796	74,88,10,374	Dr.	8,79,36,836
Total : (a)—Money Orders, *etc.*	Dr.	8,36,76,258	74,45,49,796	74,88,10,374	Dr.	8,79,36,836

STATEMENT No. 15—*Concld.*

Head of Account 1	Opening balance 2		Receipts 3	Disbursements 4	Closing balance 5	
		Rs.	Rs.	Rs.		Rs.
PART III—PUBLIC ACCOUNT—*Concld.*						
M—Remittances—Concld.						
(b)—Inter-Government Adjustment Account						
8786—Adjusting Account between Central and State Governments						
Other Items:	Dr.	81,690	..	..	Dr.	81,690
Total : 8786—Adjusting Account between Central and State Govt.	Dr.	81,690	..	..	Dr.	81,690
Total : (b)—Inter Government Adjustment Account	Dr.	81,690	..	..	Dr.	81,690
Total : M—Remittances	Dr.	8,37,57,948	74,45,49,796	74,88,10,374	Dr.	8,80,18,526
Total : Part III—Public Account	Dr.	8,25,07,795	1,56,34,17,903	1,56,95,18,187	Dr.	8,86,08,079
Total : Receipts/Disbursements (Parts I, II & III)			2,94,78,00,505	2,95,58,54,348		
N—Cash Balance						
8999—Cash Balance						
102—Deposits with other Banks			3,66,94,657	2,86,40,814		
Total : N—Cash Balance			3,66,94,657	2,86,40,814		
Grand Total :			2,98,44,95,162	2,98,44,95,162		

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

Description of debt	Balance on 1st April 1987	Additions during the year	Discharge during the year	Balance on 31st March 1988
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E—Public Debt				
6003—Internal debt of the State Government				
103—Loans from Life Insurance Corporation of India	47,76,000	Nil	2,40,000	45,36,000
104—Loans from General Insurance Corporation of India	43,20,000	Nil	2,40,000	40,80,000
108—Loans from National Co-operative Development Corporation	47,64,400	Nil	4,07,100	43,57,300
109—Loans from other Institution :—				
(a) Loans from Rural Electrification Corporation	9,33,18,300	3,18,24,170	10,02,056	12,41,40,414
(b) Loans from National Insurance Corporation	15,64,000	Nil	1,04,000	14,60,000
Total : 6003—Internal debt of the State Government	10,87,42,700	3,18,24,170	19,93,156	13,85,73,714
6004—Loans and Advances from the Central Government				
01—Non-Plan Loans				
102—Share of Small Savings Collections	2,00,68,000	40,00,000	40,000	2,40,28,000
201—House Building Advances	14,67,000	Nil	1,63,000	13,04,000
Total : 01—Non-Plan Loans	2,15,35,000	40,00,000	2,03,000	2,53,32,000
02—Loans for State/Union Territory Plan Schemes				
101—Block Loans	14,21,03,328	6,87,30,000	1,01,00,672	20,07,32,656
Total : 02—Loans for State/Union Territory Plan Schemes	14,21,03,328	6,87,30,000	1,01,00,672	20,07,32,656
03—Loans for Central Plan Schemes				
321—Village and Small Industries	20,832	..	2,084	18,748
Total : 03—Loans for Central Plan Scheme	20,832	..	2,084	18,748
04—Loans for Centrally Sponsored Plan Scheme				
(a) Police—				
Modernisation of Police Force	5,50,000	2,10,000	22,840	7,37,160
(b) Soil and Water Conservation—				
(i) Integrated Soil Conservation in Himalayas	38,77,728	26,48,000	2,81,272	62,44,456

STATEMENT No. 16—*Concld.*

Description of debt	Balance on 1st. April 1987	Additions during the year	Discharge during the year	Balance on 31st. March 1988
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
04—Loans for Centrally Sponsored Plan Scheme—*Concld.*				
(b) Soil and Water Conservation—*Concld.*				
(ii) Soil Conservation in the Catchment of River Valley Teesta	45,46,664	18,75,000	3,20,000	61,01,664
(c) Dairy Development	..	9,54,800	..	9.54,800
(d) Roads of Economic Importance	38,58,000	..	1,62 000	36,95,000
(e) Integrated Development of Small and Medium Towns	..	13,64,000	...	13,64,000
(f) Strengthening of State Land use Board	Nil	1,40,625	...	1,40,625
Total : 04—Loans for Centrally Sponsored Plan Scheme	1,28,32,392	71,92,425	7,86,112	1,92,38,705
06—Ways and Means Advances				
101—Ways and Means Advances for Plan Schemes	1,15,00,000	..	..	1,15,00,000
Total : 06—Ways and Means Advances	1,15,00,000		.	1,15,00,000
07—Pre-1984-85 Loans				
106—Pre-1979-80 consolidated Loans for Productive and Semi productive purposes	3,62,88,000	..	12,96,000	3,49,92,000
800—Other Loans	11,74,32,000	..	41,94,000(b)	11,32,38,000
Total : 07—Pre-1984-85 consolidated Loans	15,37,20,000	..	54,90,000(b)	14,82,30,000
Total : 6004—Loans and Advances from the Central Government	34,17,11,552	7,99,22,425*	1,65,81,868(b)	40,50,52,109*
Total : E—Public Debt	45,04,54 252	11,17,46,595	1,85,75,024(b)	54,36 25,823
8005—State Provident Funds				
01—Civil				
101—General Provident Funds	4,36,90,817	2,05,48,576	40,81,857	6 01,57,536
8011—Insurance and Pension Funds				
105—State Government Insurance Funds	1,77,304	48,109	..	2,25,413
Total : Small Savings Collections	4,38,68,121	2,05,96,685	40 81,857	6,03,82 949
Grand Total :	49,43,22,373	13,23,43,230	2,25 56,881	60,40,08,772

(b) Includes Rs. 12,00,000 in respect of Central Loans Consolidated and rescheduled as per the recommendations of the Eight Finance Commission and duly reconciled with State Government.

*Rs. 7,99.22 lakhs does not include Rs. 30.05 lakhs being the Loans and Advances received from the Central Government but not credited to accounts by the State Government during the Financial year 1987-88.

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

Head of Account	Balance on 1st. April 1987	Advance during the year	Total	Recovered during the year	Balance on 31st. March 1988	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. Loans and Advances—						
6210—Loans for Medical and Public Health						
80—General						
800—Other Loans	(—)650	..	(—)650	..	(—)650**	*
Total : 6210—Loans for Medical and Public Health	(—)650	..	(—)650	..	(—)650	
6216—Loans for Housing						
02—Urban Housing						
201—Loans to Housing Boards	47,92,833	..	47,92,833	37,01,000	10,91,833	*
Total : 6216-Loans for Housing	47,92,833	..	47,92,833	37,01,000	10,91,833	*
6401—Loans for Crop Husbandry						
800—Other Loans (Advances to Cultivators)	16,00,822	..	16,00,822	1,000	15,99,822	*
Total : 6401—Loans for Crop Husbandry	16,00,822	..	16,00,822	1,000	15,99,822	
6403—Loans for Animal Husbandry						
103—Poultry Development	3,26,674	..	3,26,674	..	3,26,674	
105—Piggery Development	4,16,238	..	4,16,238	..	4,16,238	*
190—Loans to Public Sectors and other undertakings (Sikkim Livestock Development Corporation)	7,93,492	..	7,93,492	..	7,93,492	
800—Other Loans	(—) 462	..	(—) 462	..	(—) 462**	
Total : 6403—Loans for Animal Husbandry	15,35,942	..	15,35,942	..	15,35,942	

*Details of interest were not received.

**Minus balance is under reconciliation.

STATEMENT No. 17—*Contd.*

Head of Account	Balance on 1st. April 1987	Advance during the year	Total	Recovered during the year	Balance on 31st. March 1988	Interest received and credited to revenue
1	2	3	4	5	6	7
F.—Loans and Advances —Contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6404—Loans for Dairy Development						
102—Dairy Development Projects (Milk supply Schemes)	13,12,871	..	13,12,871	..	13,12,871	*
Total : 6404—Loans for Dairy Development	13,12,871	..	13,12,871	..	13,12,871	
6405—Loans for Fisheries						
800—Other Loans	4,79,731	..	4,79,731	..	4,79,731	
6406—Loans 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	4,48,747	..	4,48,747	..	4,48,747	
6425—Loans for Co-operation						
106—Loans to Multipurpose Rural Co-operatives (Sikkim Consumer Co-operatives)	2,28,740	..	2,28,740	..	2,28,740	
108—Loans to Other Co-operatives	8,77,392	..	8,77,392	..	8,77,392	
Total : 6425—Loans for Co-operation.	11,06,132	..	11,06,132	..	11,06,132	

* Details of interest were not received.

STATEMENT No. 17—*Contd.*

Head of Account	Balance on 1st. April 1987	Advance during the year	Total	Recovered during the year	Balance on 31st. March 1988	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F—Loans and advancas—Contd						
6851—Loans for Village and Small Industries						
102—Small Scale Industries	(—) 3,51,758	..	(—) 3,51,758	1,12,895	(—) 4,64,653**	
103—Handloom Industries	76,456	..	76,456	..	76,456	
104—Handicraft Industries	84,852	..	84,852	..	84,852	
109—Composite Village and Small Industries—Co-operatives	47,167	..	47,167	..	47,167	
200—Other Village Industries	27,684	..	27,684	..	27,684	
Total—6851—Loans for Village and Small Industries	(—) 1,15,599	..	(—) 1,15,599	1,12,895	(—)2,28,494**	*
6853—Loans for non-Ferrous Mining and Metallurgical Industries						
60—Other Mining and Metallurgical Industries						
190—Loans to public sector and other undertakings	81,10,000	12,00 000	93,10,000	..	93,10,000	
Total—6853—Loans for non-ferrous Mining and Metallurgical Industries.	81,10,000	12,00,000	93,10,000	..	93,10,000	
6860—Loans for Consumer Industries						
60—Others						
600—Others	45,00,000	1,00,00,000	1,45,00,000	..	1,45,00,000	
Total—6860—Loans for Consumer Industries.	45,00,000	1,00,00,000	1,45,00,000	...	1,45,00,000	
6885—Loans for Other Industries and Minerals						
01—Loans to Industrial Financial Institutions						
190—Loans to Public sector and other undertakings	38,37,500	..	38,37,500	..	38,37,500	
800—Other Loans	14,78,592	..	14,78,592	..	14,78,592	
Total—6885—Loans for other Industries and Minerals	53,16,092	..	53,16,092	..	53,16,092	

*Details of interest were not received.

**Minus balance is under reconciliation.

STATEMENT No. 17—*Contd.*

Head of Account	Balance on 1st. April 1987	Advance during the year	Total	Recovered during the year	Balance on 31st. March 1988	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F—Loan and advances—Contd.						
7075—Loans for other Transport Services						
60—Other Transport Services						
800—Other Loans	4,86,115	..	4,86,115	1,05,512	3,80,603	
Total : 7075—Loans for Other Transport Services.	4,86,115	..	4,86,115	1,05,512	3,80,603	
7465—Loans for General Financial and Trading Institutions						
102—Trading Institution (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	
7610—Loans to Government Servants, etc.						
201—House Building Advances	1,88,21,070	28,45,817	2,16,66,887	11,53,773	2,05,13,114	*
202—Advances for purchase of Motor Conveyances	5,07,592	940	5,08,532	50,331	4,58,201	
800—Other Advances	(—) 11,96,538	1,19,248	(—)10,77,290	34,94,876	(—)45,72,166**	
Total : 7610—Loans to Govt. Servants, etc.	1,81,32,124	29,66,005	2,10,98,129	46,98,980	1,63,99,149	

**Minus balance is under reconciliation.

*Details of interest were not received.

APPENDIX I—CAPITAL OUTLAY HEADS OF ACCOUNTS

Sl. No.	*Old Head of Account*	*New Head of Account*
1.	477—Capital Outlay on Education	4202 Capital Outlay on Education, Art and Culture.
	Primary	01 General Education
		201 Elementary Education
	Sports and Youth Welfare	03 Sports and Youth Services Sports Stadia
		800 Other Expenditure
2.	482—Capital Outlay on Public Health, Sanitation and Water Supply.	4215 Capital Outlay on Water Supply and Sanitation.
	Water Supply—	
	Gangtok Water Supply Scheme	01 Water Supply
	Urban Water Supply Programme	101 Urban Water Supply
3.	483—Capital Outlay on Housing	4216 Capital Outlay on Housing
		101 Govt. Residential Buildings
	Construction	106 General Pool Accommodation
4.	484—Capital Outlay on Urban Development Building	4217 Capital Outlay on Urban Development
		101 State Capital Development
		051 Construction
5.	488—Capital Outlay on Social Security and Welfare	4235 Capital Outlay on other Social Security and Welfare.
	E Other Social Security and Welfare Programme	60 Other Social Security and Welfare Programme
	Social Security and Welfare.	800 Other Expenditure
6.	498—Capital Outlay on Co-operation	4425 Capital Outlay on Co-operation
	1. Credit Co-operatives	107 Investment in credit Co-operatives.
	2. Warehousing & Marketing	—do—
	3. Consumer Co-operatives	106 Investments in Multi Purpose Rural Co-operatives
	4. Processing "	
	5. Dairy "	—do—
7.	505—Capital Outlay on Agriculture	4435 Capital Outlay on Other Agriculture Programme
	Marketing	01 Marketing & Quality Control
	Existing	101 Marketing Facilities Revised

APPENDIX I—Concld.

8.	509—Capital Outlay on Food	4408	Capital Outlay on Food Storage and Warehousing
	1. Buffer Stock Scheme	01	Food
	2. Other Schemes each costing Rs. 25 lakhs and less	800	Other Expenditure
9.	534—Capital Outlay on Power Project	4801	Capital Outlay on Power Projects
	E Transmission and Distribution Schemes	05	Transmission and Distribution
	Construction of Inter-state Transmission	800	Other Expenditure.
10.	528—Capital Outlay on Mining and Metallurgical Industries Other Mining & Metallurgical Industries.	4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries
		60	Other Mining and Metallurgical Industries
		800	Other Expenditure
11.	544—Capital Outlay on other Transport and Communication Services	5452	Capital Outlay on Tourism
		01	Tourist Infrastructure
	Tourism	800	Other Expenditure.

APPENDIX II—LOAN HEADS

Sl. No.	*Old Head*		*New Heads*
1.	680—Loans for Medical	6210	Loans for Medical and Public Health
	Other Loan	80	General
		800	Other Loans
2.	683—Loans for Housing	6216	Loans for Housing
	Loans to Housing Boards Corporations, etc.	02	Urban Housing
		201	Loans to Housing Board.
	(Note : Expenditure for the year 1987-88 was incurred under Urban Housing only).		
3.	705—Loans for Agriculture	6401	Loans for Crop Husbandry
	Agriculture Farms Advances to Cultivators.	800	Other Loans
4,	721—Loans for Village & Small Industries	6851	Loans for Village and Small Industries
	Loans to entrepreneurs Terms/Working Capital	109	Composite Village and Small Industries Co-operatives.
	Loans to entrepreneurs	200	Other Village Industries.
5.	726—Loans for Consumer Industries	6860	Loans for Consumer Industries.
	Loans to M/s. Himal	60	Others
	Laboratory (P) Ltd.	600	Others
6.	744—Loans for other Transport and Communication Services.	7075	Loans for other Transport Services.
	Tourism.	60	Other Transport Services.
		800	Other Loans.

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