



GOVERNMENT OF SIKKIM

FINANCE ACCOUNTS

1985-86



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*Certificate of the Comptroller and Auditor
General of India*

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1985-86 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 1985-86, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1985-86.

T. N. Chaturvedi

NEW DELHI,
The

(T.N. CHATURVEDI)
Comptroller and Auditor General of India



INTRODUCTORY

The accounts of Government are kept in three parts :

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

In Part I, 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.*,

First Division : The first 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.

Second Division : In this 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 either of increasing

concrete assets of a material and permanent character or of reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as 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 'Transfers from the Consolidated Fund to the Contingency Fund' and 'Inter-State Settlement.'

In Part II of the Accounts are recorded the transactions connected with the Contingency Fund set up by the Government of Sikkim under Articles 267(2) of the Constitution of India.

In Part III 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 heads which are merely adjusting heads under which

appear such transactions as remittances of cash between the bank and departments of the Government. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments.

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', *etc.*, for the receipt heads (Revenue account) and 'General Services', 'Social and Community Services', 'Economic Services', *etc.*, for expenditure heads. Specific functions or services (such as education, medical, family welfare, housing, *etc.*, in respect of Social and Community Services) are grouped in the sectors for expenditure heads. In Part III also the transactions are grouped into sectors, such as 'Small Savings, Provident Funds', *etc.*, and '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, each of which has 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-minor heads before their

further division into minor heads. The Sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of 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 Finance Department for Demands for Grants; 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 objective of the function represented by the major heads. The schemes or activities included in the Programme generally correspond to sub-heads below a minor head representing a programme. Detailed heads give the object classification.

3. Codification—The sectors are distinguished by capital letters of alphabet in separate series for (i) receipt major heads (Revenue account), (ii) expenditure major heads (Revenue account) and (iii) capital section, Public Debt, loans and advances and public account. The sub-sectors are distinguished by small letters of the alphabet.

Each major head is allotted a code number which consists of a three digit Arabic number code. The first digit indicates whether a particular major head pertains to the 'Revenue Receipt' section/'Revenue Expenditure' Section/'Capital Receipt' Section/'Capital Expenditure' Section/'Public Debt and Loans and Advances, *etc.*', section or to the 'Public Account'. The next two digits indicate the major heads. The digits indicating the major heads remain the same for the major head denoting the same function occurring in the several sections included in the Consolidated Fund.

Under this scheme of codification, the receipt major heads (Revenue account) are assigned a block of consecutive serial numbers from 020 to 199, expenditure major heads (Revenue account) from 211 to 399, expenditure major heads (Capital account) from 411 to 599, major heads under 'Public Debt' from 601 to 610 and those under 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund' from 611 to 799. The code number 400 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 800. The major heads in the Public Account are assigned the code numbers from 801 to 899.

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 subjected 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 presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all 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

Receipts	PART—I CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Receipt Heads (Revenue Account)		
A—Tax Revenue		
(a) Taxes on Income and Expenditure		
021—Taxes on Income other than Corporation Tax	1,03.63	1,90.99
Total—A (a)—Taxes on Income and Expenditure	1,03.63	1,90.99

TRANSACTIONS

FUND

Disbursements

Actuals

(In lakhs of rupees)

	1984-85	1985-86
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Expenditure Heads (Revenue Account)**A—General Services**

(a)—Organs of State

211—Parliament/State/Union Territory Legislatures	19.55	24.39
212—President, Vice-President/ Governor/Administrator of Union Territories	17.03	14.64
213—Council of Ministers	25.71	35.82
214—Administration of Justice	31.98	39.93
215—Elections	21.78	11.95
Total—A(a)—Organs of State	1,16.05	1,26.73

(b) Fiscal Services

(i) Collection of Taxes on Income
and Expenditure

220—Collection of Taxes on Income and Expenditure	2.26	2.72
Total—A(b)(i)—Collection of Taxes on Income and Expenditure	2.26	2.72

STATEMENT

PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Receipt Heads (Revenue Account)—Contd.		
A—Tax Revenue—Contd.		
(b) Taxes on property and Capital Transactions		
029—Land Revenue	3.84	5.04
030—Stamps and Registration Fees	6.70	9.13
Total—A(b)—Taxes on Property and Capital Transactions	10.54	14.17
(c) Taxes on Commodities and Services		
039—State Excise	3,12.85	3,48.87
040—Sales Tax	1,31.85	1,43.46
041—Taxes on Vehicles	10.93	15.01
045—Other Taxes and Duties on Commodities and Services	34.06	49.01
Total—A(c)—Taxes on Commodities and Services	4,89.69	5,56.35
Total—A—Tax Revenue	6,03.86	7,61.51

No. 1—Contd.

 FUND—Contd.

Disbursements

Actuals

(In lakhs of rupees)

	1984-85	1985-86
Expenditure Heads		
(Revenue Account)—Contd.		
A—General Service—Contd.		
(b) Fiscal Services—Contd.		
(ii) Collection of Taxes on		
Property and Capital Transactions		
229—Land Revenue	22.76	30.62
Total—A(b)(ii)—Collection of Taxes on	22.76	30.62
Property and Capital Transactions		
(iii) Collection of Taxes on		
Commodities and Services		
239—State Excise	8.24	11.01
240—Sales Tax	5.85	5.49
241—Taxes on Vehicles	2.22	3.66
245—Other Taxes and Duties on		
Commodities and Services	4.17	4.35
Total—A(b)(iii)—Collection of Taxes on	20.48	24.51
Commodities and Services		
Total—A(b)—Fiscal Services	45.50	57.85

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue		
(b) Interest Receipts,		
Dividends and Profits		
049—Interest Receipts	87.63	25.20
050—Dividends and Profits	41.11	43.95
Total—B (b)—Interest receipts, Dividends and profits	1,28.74	69.15
B (c)—Other Non-Tax Revenue		
(i) General Services		
055—Police	1.08	0.68
058—Stationery and Printing	9.77	7.58
059—Public Works	1,08.94	37.17
065—Other Administrative Services	25.31	26.47
066—Contribution and recoveries towards Pension and other Retirement benefits	..	0.34
068—Miscellaneous General Services	1,62.63	1,72.18
Total—B(c)(i)—General Services	3,07.73	2,44.42

No. 1—Contd.

FUND—Contd.

Disbursements

Actuals

(In lakhs of rupees)
1984-85 1985-86

Expenditure Heads

(Revenue Account)—Contd.

A—General Services—Contd.

A(c) Interest Payments and

Servicing of Debt

249—Interest Payments 1,80.15 5,05.72

Total—(c)—Interest Payments and

Servicing of Debt

1,80.15 5,05.72

(d) Administrative Services

251—Public Service Commission 3.08 4.82

252—Secretariat General Services 80.62 1,14.18

253—District Administration 21.03 28.11

254—Treasury and Accounts
Administration 19.24 28.37

255—Police 2,78.27 3,20.11

256—Jails 6.32 7.45

258—Stationery and Printing 24.92 23.86

259—Public works (—)1,71.88* 1,75.46

260—Fire protection and control 8.92 12.42

265—Other Administrative Services 29.91 38.66

Total—A(d)—Administrative Services 3,00.43 7,53.44

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

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.		
(c)—Other Non-Tax Revenue— <i>Contd.</i>		
(ii)—Social and Community Services		
077—Education	5.84	3.65
078—Art and Culture	0.06	0.13
080—Medical	0.83	0.93
082—Public Health, Sanitation and water supply	1.73	2.00
085—Information and Publicity	1.71	1.36
087—Labour and Employment	..	(a)
095—Other Social and Community Services	..	0.27
Total—B(c)(ii)—Social and Community Services	10.17	8.34

(a) Rs. 485 only.

No. 1—Contd.

FUND—Contd.

Disbursements	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Expenditure Heads		
(Revenue Account)—Contd.		
A—General Services—Concl'd.		
A(e)—Pension and Miscellaneous General Services		
266—Pension and other Retirement Benefits	25.62	59.83
268—Miscellaneous General Services	4.34	0.39
Total—A(e)—Pension and Miscella- neous General Services	29.96	60.22
Total—A General Services	6,72.09	15,03.96
B—Social and Community Services		
276—Secretariat Social and Community Services	5.46	5.68
277—Education	8,41.31	11,24.92
278—Art and Culture	20.65	34.60
279—Scientific services and Research	1.00	9.93
280—Medical	2,07.14	2,71.95
281—Family Welfare	31.66	47.58
282—Public Health, Sanitation and Water Supply	91.72	1,16.04
283—Housing	36.90	65.35
284—Urban Development	37.86	40.29
285—Information and Publicity	22.11	25.83
287—Labour and Employment	10.94	11.77
288—Social Security and Welfare	82.25	1,66.73

STATEMENT

Receipts	PART I—CONSOLIDATED Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.		
B(c)(iii)—Economic Services		
098—Co-operation	(b)	0.01
104—Other General		
Economic Services	0.21	0.29
105—Agriculture	14.78	12.29
106—Minor Irrigation, Soil		
Conservation and area Development	1.65	0.23
109—Food	1.89	1.76
110—Animal Husbandry	7.46	5.85
112—Fisheries	0.15	0.20

No. 1—Contd.

FUND—Contd.

Disbursements

Actuals

(In lakhs of rupees)

1984-85 1985-86

Expenditure Heads**(Revenue Account)—Contd.****B—Social and Community
Services—Concl'd.**

289—Relief on account of Natural calamities	3,40.62	2,87.32
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295—Other Social and Community Services	12.75	17.66
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Total—B—Social and Community Services	17,42.37	22,25.65
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C—Economic Services**(a) General Economic Services**

296—Secretariat Economic Services	6.22	16.43
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298—Co-operation	34.92	48.50
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304—Other General Economic Services	13.97	11.98
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Total—C(a)—General Economic Services	55.11	76.91
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C—(b)—Agriculture and Allied Services

305—Agriculture	3,07.38	3,66.89
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306—Minor Irrigation	1,26.80	1,70.18
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307—Soil and Water Conservation	1,98.43	2,63.74
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308—Area Development	1.46	2.85
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309—Food	56.79	63.24
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310—Animal Husbandry	1,35.81	1,58.69
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311—Dairy Development	21.64	16.64
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312—Fisheries	11.72	16.84
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STATEMENT

PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.		
B(c)(iii)—Economic Services—Contd.		
113—Forest	43.02	94.87
114—Community Development	0.67	0.54
120—Industries	14.46	55.08
121—Village and Small Industries	12.16	13.87
128—Mines and Minerals	0.74	1.06
134—Power Projects	1,28.91	75.17

No. 1—Contd.

FUND—Contd.

Disbursements	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Expenditure Heads		
(Revenue Account)—Contd.		
C—Economic Services—Contd.		
(b)—Agriculture and Allied Services—Contd.		
313—Forest	2,78.35	3,07.42
314—Community Development	3,97.39	7,40.80
Total—C(b)—Agriculture and Allied Services	15,35.77	21,07.29
C(c)—Industry and Minerals		
320—Industries	32.66	32.60
321—Village and Small Industries	81.76	84.99
328—Mines and Minerals	9.99	17.30
Total—C(c)—Industry and Minerals	1,24.41	1,34.89
C(d) Water and Power Development		
333—Irrigation, Navigation, Drainage and Flood Control Projects	22.66	19.81
334—Power Projects	2,39.40	3,98.35
Total—C(d)—Water and Power Development	2,62.06	4,18.16

STATEMENT

PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Concl'd.		
B(c)(iii)—Economic Services—Concl'd.		
137—Roads and Bridges	2.55	0.02
138—Roads and Water Transport Services	3,88.11	4,94.23
139—Tourism	4.86	4.13
Total—B(c)(iii)—Economic Services	6,21.62	7,59.60
Total—B(C)—Other Non-Tax Revenue	9,39.52	10,12.36
Total—B—Non-Tax Revenue	10,68.26	10,81.51
C—Grants-in-aid and Contributions		
160—Grants-in-aid from Central Government	59,24.00	62,36.81
162—States' share of Union Excise Duties	1,29.00	10,83.57
Total—C—Grants-in-aid and Contributions	60,53.00	73,20.38

No. 1—*Contd.*

FUND—*Contd.*

Disbursements	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Expenditure Heads		
(Revenue Account)—<i>Contd.</i>		
C—Economic Services—<i>Concl'd.</i>		
(e)—Transport and Communications—		
337—Roads and Bridges	10,10.47	7,05.93
338—Roads and Water Transport Services	4,28.71	5,42.54
339—Tourism	26.43	42.67
Total—C(e)—Transport and Communications	<u>14,65.61</u>	<u>12,91.14</u>
Total—C—Economic Services	<u>34,42.96</u>	<u>40,28.39</u>

STATEMENT

PART 1—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Total—Receipt Heads (Revenue Account)	77,25.12	91,63.40
E—Public Debt		
603—Internal Debt of the State Government	1,76.82	2,29.14
604—Loans and Advances from the Central Government	4,48.82	5,72.48
Total—E—Public Debt	6,25.64	8,01.62
F—Loans and Advances	25.07	26.29
Total—Consolidated Fund	83,75.83	99,91.31

No. 1—Contd.

FUND—Concl'd.

Disbursements	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
Total—Expenditure Heads		
(Revenue Account)	58,57.42	77,58.00
Revenue Surplus	18,67.70	14,05.40
(2) Capital, Public Debt, Loans, etc.		
Expenditure Heads		
(Capital Account)	15,50.32	24,97.80
E—Public Debt		
603—Internal Debt of the State Government	6.65	10.18
604—Loans and Advances from the Central Government	1,56.33	82.42
Total—E—Public Debt	1,62.98	92.60
F—Loans and Advances	58.90	49.35
Total—Consolidated Fund	76,29.62	1,03,97.75

STATEMENT

PART II—CONTINGENCY

Receipts	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
800—Contingency Fund	0.23	10.32
Total—Contingency Fund	0.23	10.32

PART III—PUBLIC

I—Small Savings, Provident Funds, etc.

(b) Provident Funds, Insurance and Pension Funds	1,08.29	90.42
Total I—Small Savings, Provident Funds, <i>etc.</i>	1,08.29	90.42

K—Deposits and Advances

(b)—Deposits not bearing interest	66.00	2,17.40
Total K—Deposits and Advances	66.00	2,17.40

No. 1—*Contd.*

FUND

Disbursements

Actuals

(In lakhs of rupees)

	1984-85	1985-86
800—Contingency Fund	20.90	22.17
Total—Contingency Fund	20.90	22.17
ACCOUNT		
I—Small Savings, Provident Funds, etc.		
(b) Provident Funds, etc.	17.53	19.05
Total—I—Small Savings, Provident Funds, etc.	17.53	19.05
K—Deposits and Advances		
(b)—Deposits not bearing interest	67.17	1,30.57
Total K—Deposits and Advances	67.17	1,30.57

STATEMENT

Receipts	PART III—PUBLIC	
	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
L—Suspense and Miscellaneous		
(b) Suspense	1,92.52	2,07.24
(c) Other Accounts	39,05.72	51,54.76
Total—L—Suspense and Miscellaneous	<u>40,98.24</u>	<u>53,62.00</u>
M—Remittances		
(a) Money Orders, Remittances and adjustments between the officers rendering Accounts to the same Accountant General, <i>etc.</i> and other Remittances	41,90.54	54,50.61
Total—M—Remittances	<u>41,90.54</u>	<u>54,50.61</u>
Total—PUBLIC ACCOUNT	<u>84,63.07</u>	<u>1,11,20.43</u>
Total—Receipts (Parts I, II and III)	1,68,39.13	2,11,22.06
N—Cash Balance	(—)2,62.68	(—)1,43.81
GRAND TOTAL	<u>1,65,76.45</u>	<u>2,09,78.25</u>

No. 1—*Contd.***ACCOUNT—*Concl'd.***

Disbursements	Actuals	
	(In lakhs of rupees)	
	1984-85	1985-86
L—Suspense and Miscellaneous		
(b) Suspense	3,50.43	(—)3,65.20
(c) Other Accounts	38,83.58	51,70.78
Total—L—Suspense and Miscellaneous	<u>42,34.01</u>	<u>48,05.58</u>
M—Remittances		
(a) Money Orders, Remittances and adjustments between the officers rendering Accounts to the same Accountant General, <i>etc.</i> and other Remittances	47,51.03	56,82.96
Total—M—Remittances	<u>47,51.03</u>	<u>56,82.96</u>
Total—PUBLIC ACCOUNT	<u>90,69.74</u>	<u>1,06,38.16</u>
Total—Disbursements (Parts I, II and III)	<u>1,67,20.26</u>	<u>2,10,58.08</u>
Closing Cash Balance	<u>(—)1,43.81</u>	<u>(—)79.83</u>
GRAND TOTAL	<u>1,65,76.45</u>	<u>2,09,78.25</u>

STATEMENT No. 1—Contd.

Explanatory Notes—

1. There was a revenue surplus of Rs. 14.05 crores in 1985-86 against a surplus of Rs. 18.68 crores in 1984-85. Taking into account the transactions other than on Revenue account also, there was an overall surplus of Rs. 0.63 crores in 1985-86 against overall surplus of Rs. 1.19 crores in 1984-85. The details are given below :

	1984-85	1985-86
	(In crores of rupees)	
Opening Cash Balance	(—)2.63	(—)1.44
Part I—Consolidated Fund—		
(a) Transactions on Revenue Account		
Receipt Heads	(+)77.25	(+)91.63
Expenditure Heads	(—)58.57	(—)77.58
Net Revenue Surplus	(+)18.68	(+)14.05
(b) Transactions other than Revenue Accounts		
Capital Account—Net	(—)15.50	(—)24.98
Public Debt—Net	(+)4.63	(+)7.09
Loans and Advances—Net	(—)0.34	(—)0.23
Part II—Contingency Fund—Net	(—)0.21	(—)0.12
Part III—Public Account—Net	(—)6.07	(+)4.82
Closing Cash Balance	(—)1.44	(—)0.80
Overall Surplus	(+)1.19	(+)0.63

STATEMENT No. 1—Contd.

Explanatory Notes—Contd.**2. Receipts from the Government of India :**

Revenue receipts of Rs. 91,63.40 lakhs in 1985-86, Rs. 73,20.38 (80 per cent of the total Revenue receipts) were received from Government of India, as shown below :

(In lakhs of rupees)

(i)	Grants under Proviso to Article 275(i) of the Constitution	15,77.72
(ii)	Grants for State Plan Schemes	40,64.97
(iii)	Grants for Centrally Sponsored Plan Schemes	5,94.12
(iv)	State Share of Union Excise Duties	10.83.57
	Total	73,20.38

3. Taxation changes during the year :

Taxation changes : Information is awaited (June 1987) from the State Government.

4. Revenue Receipts :

The increase of Rs. 14,38.28 lakhs in revenue receipts from Rs. 77,25.12 lakhs in 1984-85 to Rs. 91,63.40 lakhs in 1985-86 was mainly due to more receipt of States' share of Union excise duties during the financial year 1985-86 (Rs. 10,83.57 lakhs as against Rs. 1.29 lakhs in the previous year); was mainly under :

STATEMENT

Serial No.	Major Heads of Account	Actuals		Increase
		(In lakhs of rupees) 1984-85	1985-86	
1.	021—Taxes on Income other than Corporation Tax	1,03.63	1,90.99	87.36
2.	113—Forest	43.02	94.87	51.85
3.	138—Roads and Water Transport Services	3,88.11	4,94.23	1,06.12
4.	160—Grants in aid from Central Government	59,24.00	62,36.81	3,12.81
5.	162—State share of Union Excise Duties	1,29.00	10,83.57	9,54.57

No. 1—*Contd.*

Main reasons for increase

Increase was due mainly to more receipts under Income Tax levied under State Laws.

Increase was mainly due to increased sale of timber and other forest produce.

The increase was due mainly to larger receipts under Road transport services.

Increase was due mainly to greater receipts under Block grants and other grants.

Increase was due to allocation of a larger share from the Government of India, under additional Excise duties in lieu of sales Tax.

STATEMENT

5. Expenditure on Revenue Account :

The increase of Rs. 19,00.58 lakhs in the expenditure on Revenue Account (from Rs. 58,57.42 lakhs in 1984-85 to Rs. 77.58 lakhs in 1985-86) was mainly under :

Serial No.	Major Head of Account	Actuals		Increase
		1984-85 (In lakhs of rupees)	1985-86	
1.	259—Public Works	(—)1,71.88	1,75.46	3,47.34
2.	314—Community Development	3,97.39	7,40.80	3,43.41
3.	249—Interest Payments	1,80.15	5,05.72	3,25.57
4.	277—Education	8,41.31	11,24.92	2,83.61
5.	334—Power Projects	2,39.40	3,98.35	1,58.95
6.	338—Road and water Transport Services	4,28.71	5,42.54	1,13.83
7.	288—Social Security and welfare	82.25	1,66.73	84.48

No. 1—*Contd.*

Main reasons for increase

Due to more debit transaction, under Suspense heads.

Due mainly to more expenditure on water supply and Sanitation.

Due to adjustment of interest paid by the Government on internal debt.

Due mainly to more payments on purchase & publication of Text Books and Free supply of Text Books.

Due to more expenditure mainly on maintenance and Development of Hydro Electric scheme.

Due to more expenditure on improvement of road transport services.

Due to more expenditure on welfare of Scheduled Castes and Tribes Tribal areas programme.

STATEMENT

Serial No.	Major Head of Account	Actuals		Increase
		(In lakhs of rupees)		
		1984-85	1985-86	
8.	307—Soil and Water Conservation	1,98.43	2,63.74	65.31
9.	280—Medical	2,07.14	2,71.95	64.81
10.	305—Agriculture	3,07.38	3,66.89	59.51
11.	306—Minor Irrigation	1,26.80	1,70.18	43.38
12.	255—Police	2,78.27	3,20.11	41.84
13.	266—Pension and other Retirement benefits	25.62	59.83	34.21
14.	252—Secretariate Services	80.62	1,14.18	33.56
15.	313—Forest	2,78.35	3,07.42	29.07
16.	283—Housing	36.90	65.35	28.45
17.	282—Public Health Sanitation and Water supply	91.72	1,16.04	24.32
18.	310—Animal Husbandry	1,35.81	1,58.69	22.88

No. 1—*Contd.*

Main reason for increase

Due to more expenditure on soil conservation Scheme.

Due to more expenditure on equipments and materials.

Due to more expenditure on Plant protection.

Due to more expenditure on minor irrigation works.

Due to more expenditure on Reserve Line and Police Band.

Due to more expenditure towards payments of superannuation and retirement allowances and gratuities.

Due to more expenditure mainly on office expenses.

Due to more expenditure towards office expenses and salaries.

Due to more expenditure on repair, maintenance of Government Quarters.

Due to more expenditure towards Maleria Eradication Programme.

Due to more expenditure mainly on intensive poultry development and Herd improvement programme.

STATEMENT

The above mentioned increase was partly counterbalanced by decrease mainly under :

Serial No.	Major Head of Account	Actuals		decrease
		(In lakhs of rupees) 1984-85	1985-86	
1.	337—Roads and Bridges	10,10.47	7,05.93	3,04.54
2.	289—Relief on Account of Natural Calamities	3,40.62	2,87.32	53.30
3.	215—Elections	21.78	11.95	9.83

No. 1 ~~Concl.~~

Main reason for increase

Due mainly to less expenditure on district and other roads.

Due to less expenditure on relief works.

Due to less expenditure on charges for conduct of election to the State Legislative Assembly.

STATEMENT No. 2—CAPITAL OUTLAY—
TO END

Serial Number	Major head of account
1	2

A—Capital Account of Central Services—

1. 459—Capital Outlay on Public Works

Total—A—Capital Account of General Services

**B—Capital Account of Social and Community
Services—**

2. 477—Capital Outlay on Education, Art and Culture
3. 480—Capital Outlay on Medical
4. 482—Capital Outlay on Public Health, Sanitation
and Water Supply
5. 483—Capital Outlay on Housing
6. 484—Capital Outlay on Urban Development
7. 488—Capital Outlay on Social Security and Welfare
8. 495—Capital Outlay on other Social and
Community Services

Total—B—Capital Account of Social and
Community Services

**PROGRESSIVE CAPITAL OUTLAY
OF 1985-86**

Expenditure upto 1984-85	Expenditure during 1985-86	Total
3	4	5
<i>(In lakhs of rupees)</i>		
6,56.53	1,06.90	7,63.43
<u>6,56.53</u>	<u>1,06.90</u>	<u>7,63.43</u>
5,34.33	98.67	6,33.00
2,93.82	42.96	3,36.78
3,96.18	2,01.43	5,97.61
5,10.54	95.43	6,05.97
7.50	..	7.50
4.19	2.38	6.57
1.82	..	1.82
<u>17,48.38</u>	<u>4,40.87</u>	<u>21,89.25</u>

STATEMENT

Serial Number	Major head of account
1	2

C—Capital Account of Economic Services—**(a) Capital Account of Central Economic Services.**

- 9. 498—Capital Outlay on Co-operation
- 10. 500—Investments in Central Financial and Trading Institutions

Total—C(a)—Capital Account of General Economic Services

(b)—Capital Account of Agriculture and Allied Services—

- 11. 505—Capital Outlay on Agriculture
- 12. 509—Capital Outlay on Food
- 13. 510—Capital Outlay on Animal Husbandry
- 14. 511—Capital Outlay on Dairy Development
- 15. 512—Capital Outlay on Fisheries
- 16. 513—Capital Outlay on Forests

Total—C(b)—Capital Accounts of Agriculture and Allied Services

No. 2—Contd.

Expenditure upto 1984-85	Expenditure during 1985-86	Total
3	4	5
<i>(In lakhs of rupees)</i>		
1,17.50	11.05	1,28.55
11.00	..	11.00
<u>1,28.50</u>	<u>11.05</u>	<u>1,39.55</u>
1,26.18	43.33	1,69.51
37.12	13.04	50.16
85.08	16.33	1,01.41
1,66.24	10.52	1,76.76
37.98	5.64	43.62
38.96	..	38.96
<u>4,91.56</u>	<u>88.86</u>	<u>5,80.42</u>

STATEMENT

Serial Number	Major head of account
1	2

(c)—Capital Account of Industry and Minerals

- 17. 521—Capital Outlay on Village and Small Industries
- 18. 526—Capital Outlay on Consumer Industries
- 19. 528—Capital Outlay on Mining and Metallurgical Industries
- 20. 530—Investments in Industrial Financial Institutions

Total—C(c)—Capital Account of Industry and Minerals

C(d)—Capital Account of Water and Power Development

- 21. 534—Capital Outlay on Power Projects

Total—C(d)—Capital Account of Water and Power Development

C(e)—Capital Account of Transport and Communications

- 22. 537—Capital Outlay on Roads and Bridges
- 23. 538—Capital Outlay on Roads and Water Transport Services
- 24. 544—Capital Outlay on other Transport and Communications

Total—C(e)—Capital Account of Transport and Communications

Total—C—Capital Account of Economic Services

Total

No. 2—Contd.

Expenditure upto 1984-85	Expenditure during 1985-86	Total
3	4	5
<i>(In lakhs of rupees)</i>		
28.03	22.59	50.62
1,90.11	19.40	2,09.51
54.77	4.50	59.27
1,36.50	18.00	1,54.50
<u>4,09.41</u>	<u>64.49</u>	<u>4,73.90</u>
18,49.14	5,15.98	23,65.12
<u>18,49.14</u>	<u>5,15.98</u>	<u>23,65.12</u>
33,75.78	11,62.36	45,38.14
4,78.10	1,00.61	5,78.71
86.03	6.68	92.71
<u>39,39.91</u>	<u>12,69.65</u>	<u>52,09.56</u>
68,18.52	19,50.03	87,68.55
<u>92,23.43</u>	<u>24,97.80</u>	<u>1,17,21.23</u>

STATEMENT No. 2—*Concl'd.*

Explanatory Notes :—

1. Further details of Capital Expenditure are given in Statement No. 12
2. During 1985-86, Government Investment was Rs. 37.40 lakhs (Rs. 10.40 lakhs in Government Fruit Preservation Factory, Rs. 6 lakhs in Sikkim Flour Mills Limited, Rs. 3 lakhs in Sikkim Time Corporation and Rs. 18 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 1985-86 was Rs. 6,11.98 lakhs. Dividend received therefrom during 1985-86 was Rs. 43.95 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

STATEMENT No. 3—

(i) Statement

Nature of borrowing	Balance as on 1st April 1985	Receipts during the year
		<i>(In lakhs)</i>
I. Public Debt		
(a) Internal Debt of the State Government	5,99.25	2,29.14
(b) Loans and Advances from the Central Government	24,03.09	5,72.48
Total—Public Debt	30,02.34	8,01.62
II. Small Savings, Provident Funds, etc.		
	2,82.64	90.42
Grand Total	32,84.98	8,92.04

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

DEBT POSITION
of Borrowings (a)

Repayments during the year	Balance as on 31st March 1986	Increase
<i>of rupees)</i>		
10.18	8,18.21	2,18.96
82.42	28,93.15	4,90.06
92.60	37,11.36	7,09.02
19.05	3,54.01	71.37
1,11.65	40,65.37	7,80.39

STATEMENT No. 3—Contd.

A detailed account of the debt position of the State Government is given in Statement No. 16.

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 receipts of Rs. 2,29.14 lakhs under this head include Rs. 1,79.15 lakhs borrowed from Rural Electrification Corporation and the balance of Rs. 49.99 lakhs borrowed from the General Insurance Corporation of India (Rs. 9.99 lakhs) and National Co-operative Development Corporation (Rs. 40 lakhs). No details were made available (June 1987) for the loan of Rs. 2,29.14 lakhs obtained during the year and outstanding balances of interest as well as principal loans as on 31-3-86. 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 5,72.48 lakhs were received from the Government of India as loans (Share of Small Saving Collections for Non-Plan Schemes Rs. 5 lakhs, Block Loan for Plan Schemes Rs. 5,43.80 lakhs and loans for Centrally Sponsored Plan Schemes Rs. 23.68 lakhs). The loans from the Central Government, as on 31st March 1986, constituted about 78 per cent of the total Public Debt of the State Government on that date.

Details of loans obtained for different purposes from the Government of India are given in Statement No. 16.

STATEMENT No. 3—Contd.

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. 46.56 lakhs on provident fund balances during the year.

(ii) Other obligations :

In addition to the above, the balances at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with general cash balance of the Government, also constitute a liability of the Government. Such liability at the end of March 1986 was Rs. 2,65.14 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 1984-85 and 1985-86 are shown below :—

	1984-85	1985-86	net increase(+) or decrease (—) during the year
			(In lakhs of rupees)
Gross debt and other obligations outstanding at the end of the year	34,63.30	43,30.51	+8,67.21

STATEMENT No. 3—*Concl'd.*

(i) Interest paid by Govern- ment	1,80.15	5,05.72	+3,25.57
(ii) Interest realised	87.63	25.20	— 62.43
(iii) Net amount of interest charges	92.52	4,80.52	+2,63.14
Percentage of gross interest to total revenue receipts	2.33	5.51	..
Percentage of net interest to total revenue receipts	1.19	5.24	..

Apart from the interest receipts as above, the Government also received Rs. 43.95 lakhs during the year as dividend on Investments in commercial undertakings, etc.

STATEMENT No. 4

STATEMENT No. 4—LOANS AND ADVANCES

(i) Statement of Loans

Class of Loans and Advances	Balance on 1st April 1985	Paid during the year
1	2	3
		<i>(In lakhs)</i>
I—Loans for Social and Community Services	50.00	..
II—Loans for Economic Services—		
(i) General Economic Services	19.06	..
(ii) Agriculture and Allied Services	53.82	..
(iii) Industry and Minerals	1,14.40	12.00
(iv) Transport and Communi- cations	10.09	..
Total—(II)—Loans for Economic Services	1,97.37	12.00
(III)—Loans to Government Servants, etc.	1,45.97	37.35
(IV)—Loans for Miscellaneous purposes	65.71	..
Grand Total	4,59.05	49.35

The loans to Government Servants, etc. (Rs. 1,64.10 lakhs) standing balances as on 31st March 1986. Out of the total loans Rs. 37.35 lakhs (76 per cent) were accounted for under "Loans

II Recoveries

Information about arrears in recovery of loans and advances Departmental officers who maintain the detailed accounts

**BY THE STATE GOVERNMENT
and Advances (a)**

Repaid during the year	Balance on 31st March 1986	Net increase(+) or decrease(-) during the year
4	5	6
<i>of rupees)</i>		
2.08	47.92	-2.08
..	19.06	..
0.01	53.81	-0.01
1.79	1,24.61	+10.21
3.17	6.92	-3.17
4.97	2,04.40	+7.03
19.22	1,64.10	+18.13
0.02	65.69	-0.02
26.29	4,82.11	+23.06

constitute the largest single component (34 per cent) of the out- and advances of Rs. 49.35 lakhs disbursed during the year, to Government Servants, etc.”

in Arrears

and interest has not been received (June 1987) from the 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 1986
--	---------------------------------	---

(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 1985	As on 31st March 1986
(In lakhs of rupees)		
(A) General Cash Balances—		
Deposits with other Banks	—1,43.81	— 79.83
Total	—1,43.81	— 79.83
Investments held in the “Cash Balance/Investment Account”	4,29.28	4,29.28
Total A	2,85.47	3,49.45
(B) Other Cash Balance and Investment		
(1) Cash with Departmental Officers, viz. Forest and Public Work Departments	—17.91 (B)	— 19.31 (A)
(2) Permanent Advances for contingent expenditure with Departmental Officers	1.35	35.57
(3) Investment of earmarked Funds	45.84	45.84
Total B	29.28 (B)	62.10
Total A & B	3,14.75 (B)	4,11.55

(A) Reasons for Credit Balance is under investigation.

(B) Corrected proforma.

STATEMENT No. 6—*Concl'd.*

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 payment 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 the Bank. The balance held with the State Bank of Sikkim on 31st March 1986 amounted to Rs. (—)79.83 lakhs as per this office record. But as per the record of State Bank of Sikkim, the Cash Balance was Rs. (—)27.48 lakhs. The discrepancy 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 the rest with the State Bank of Sikkim (Rs. 4,26.11 lakhs).

Interest realised during the year on investments of cash balance was Rs. 14.84 lakhs (As per this office record).

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

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

The following is a summary of balances on 31st March 1986.

Debit Balance Rs.	Sector of the General Account	Name of Account	Credit Balance Rs.
Consolidated Fund			
27,98,39,365	A to D and part of H	Government Account	
	E	Public Debt	37,11,36,494
4,82,10,656	F	Loans and Advances	
11,17,426	H	Contingency Fund	
Public Account			
	I	Small Savings, Provi- dent fund etc.	3,54,02,194
	J	Reserve Funds not bearing interest	
		Gross balance	88,74,982
45,83,830	K	Investments Deposits and Advances— (b) Deposit not bearing interest	2,22,22,713
12,83,082		(c) Advances	
5,83,20,996	L	Suspense and Miscellaneous— (b) Suspense (c) Other Accounts	
4,29,28,420		Investments	
4,06,05,859	M N	Other Items (net) Remittances Cash Balance (closing)	3,12,70,026 79,83,225
<u>47,68,89,634</u>		Total	<u>47,68,89,634</u>

STATEMENT No. 7—*Contd.*

Explanatory Notes :—

1. The Significance of the term "Government Account" is explained in note 3 below :

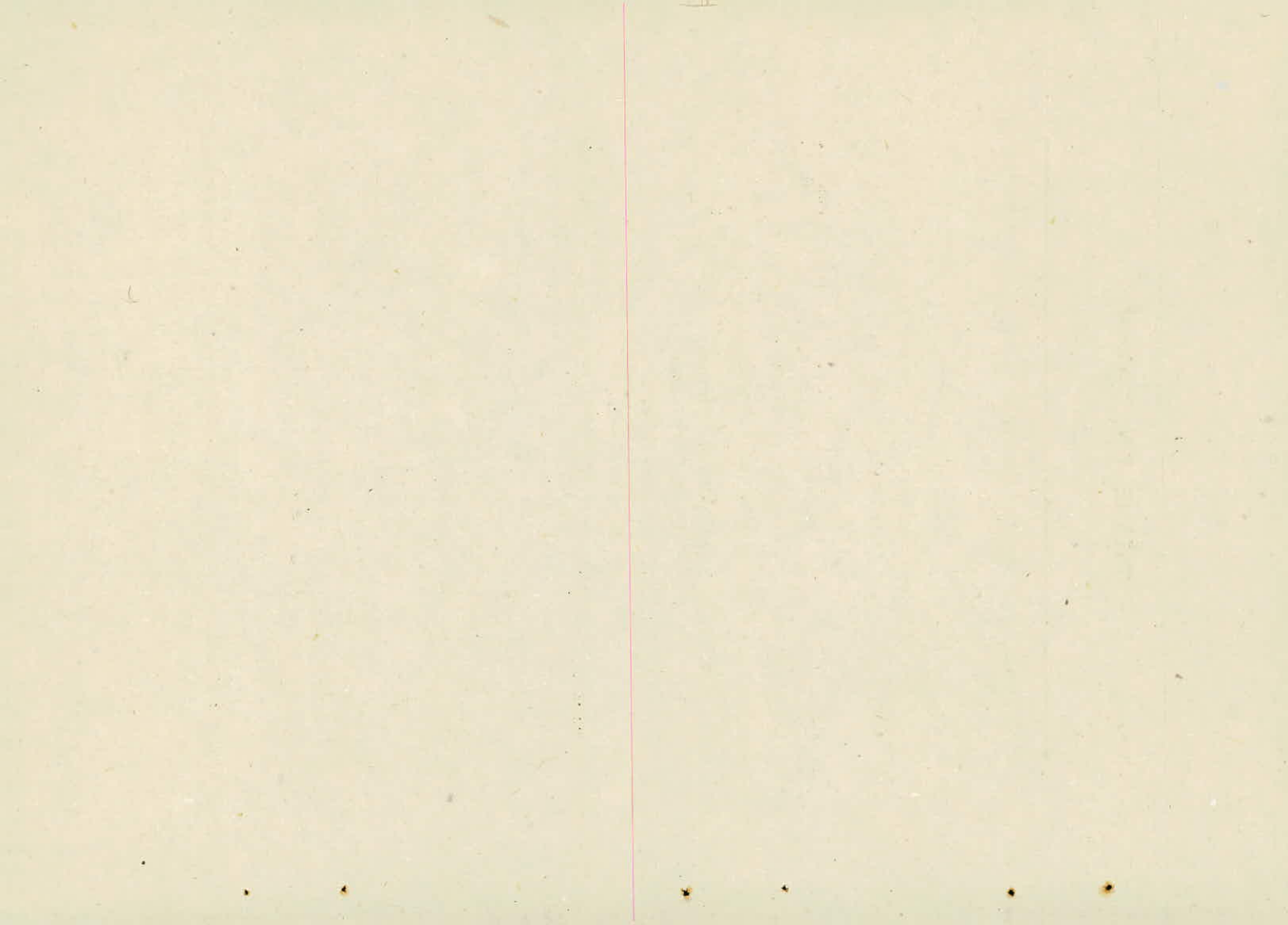
The other headings in the Summary take into account the balances under all account heads in Government books about which Government has a liability to repay the money received or has a claim to recover the amount paid and also heads of account opened in the books for adjustment of remittance transaction. 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 or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

2. A Summary of receipts, disbursements and balances under Debt, Contingency Fund, and Public Account is given in Statement No. 15.

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 such transactions so that after adding thereto the balance 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 1985-86, given below will show how the net amount at the end of the year has been arrived at.

STATEMENT No. 7—*Concl'd.*

Debit Rs.	Details	Credit Rs.
17,05,99,080	A—Amount at the Credit of Government Account on 1st April 1985	
	B—Receipt Heads (Revenue Account)	91,63,40,351
77,58,00,515	C—Expenditure Heads (Revenue Account)	
24,97,80,121	D—Expenditure Heads (Capital Accounts)	
	E—Amount at the debit of Government Account on 31st March 1986	27,98,39,365
<u>1,19,61,79,716</u>	Total	<u>1,19,61,79,716</u>



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

**STATEMENT No. 8—STATEMENT OF REVENUE AND
YEAR 1985-86 EXPRESSED AS A PERCENTAGE OF**

Heads—Revenue	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
(a) Tax Revenue—			
(i) Taxes on Income and expenditure			
Taxes on Income other than Corporation Tax	1,90.99	2.08	2.46
(iii) Taxes on Property and Capital Transaction			
Land Revenue	5.04	0.06	0.07
Stamps and Registration Fees	9.13	0.10	0.12
(iii) Taxes on Commodi- ties and Services—			
State Excise	3,48.87	3.81	4.50
Sales Tax	1,43.46	1.57	1.85
Taxes on Vehicles	15.01	0.16	0.19
Other Taxes and Duties on Commodities and Services	49.01	0.53	0.63
Total—Tax Revenue	7,61.51	8.31	9.82

**EXPENDITURE UNDER DIFFERENT HEADS FOR THE
TOTAL REVENUE/EXPENDITURE**

Heads—Expenditure	Amount	Per- centage of total revenue	Per- centage of total expen- diture
5	6	7	8
(In lakhs of rupees)			
Fiscal Services			
(i) Collection of Taxes on Income and expenditure	2.72	0.03	0.04
(ii) Collection of taxes on property and Capital Transactions—			
Land Revenue	30.62	0.33	0.39
(iii) Collection of Taxes on Commodities and Services—			
State excise	11.01	0.12	0.14
Sales Tax	5.49	0.06	0.07
Taxes on Vehicles	3.66	0.04	0.05
Other Taxes and Duties on Commodities and Services	4.35	0.05	0.06
Total—Fiscal Services	57.85	0.63	0.75

STATEMENT No. 8—*Concl'd.*

Heads—Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
(b) Non-Tax Revenue			
(i) Interest Receipts, Dividends and Profits	69.15	0.75	0.89
(ii) Administrative Services	2,44.42	2.67	3.15
(iii) Social and Community Services	8.34	0.09	0.11
(iv) Economic Services—			
General Economic Services	0.01	(a)	(b)
Agriculture and Allied Services	1,15.49	1.26	1.49
Industry and Minerals	70.01	0.76	0.90
Water and Power Development	75.71	0.83	0.98
Transport and Communications	4,98.38	5.44	6.42
Total—Economic Services	7,59.60	8.29	9.79
Total—Non-Tax Revenue	10,81.51	11.80	13.94
(c)—Grants-in-aid and Contributions	73,20.38	79.89	94.36
Grand total—Revenue	91,63.40	1,00.00	1,18.12

“(a) Percentage small”

“(b) Percentage small”

STATEMENT No. 8—*Concl'd.*

Heads—Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
5	6	7	8
(In lakhs of rupees)			
Interest Payments and Servicing of Debt	5,05.72	5.52	6.5 2
Organs of State	1,26.73	1.38	1.63
Administrative Services	7,53.44	8.22	9.71
Pensions and Miscellaneous General Services	60.22	0.66	0.77
Social and Community Services	22,25.65	24.29	28.69
Economic Services— General Economic Services	76.91	0.84	0.99
Agriculture and Allied Services	21,07.29	23.00	27.16
Industry and Minerals	1,34.89	1.47	1.75
Water and Power Development	4,18.16	4.56	5.39
Transport and Communications	12,91.14	14.09	16.64
Total—Economic Services	40,28.39	43.96	51.93
Grand total—Expenditure	77,58.00	84.66	1,00.00

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

(Figures representing charged expenditure are shown in italics)

Actuals for 1985-86

	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure Heads (Revenue Account)	<i>5,41,34,002</i>	72,16,66,513	77,58,00,515(a)
Expenditure Heads (Capital Account)	..	24,97,80,121	24,97,80,121
Disbursements under Public Debt and Loans and Advances			
(i) Public Debt	<i>92,59,467</i>	..	92,59,467
(ii) Loans and Advances	..	49,35,291	49,35,291
Total	<i>6,33,93,469</i>	97,63,81,925	1,03,97,75,394

(a) Excludes Rs. 11,84,523 met out of advances from the Contingency Fund obtained during 1985-86 but not recouped to the Fund till the close of year.

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

Heads	Actuals for 1985-86 Rs.
Receipt Heads	
(Revenue Account)	
A—Tax Revenue	
(The figures are net after taking into account refunds)	
(a)—Taxes on Income and Expenditure	
021—Taxes on Income other than Corporation Tax	
Taxes on Income levied under State Laws (Sikkim)	.. 1,90,98,451
Total	.. 1,90,98,451
Total—A (a)—Taxes on Income and Expenditure	
	.. 1,90,98,451
(b)—Taxes on Property and Capital Transactions	
029—Land Revenue	
Land Revenue/Tax	.. 3,85,669
Other receipts	.. 1,18,439
Total	.. 5,04,108
030—Stamps and Registration Fees	
A—Stamps—Judicial	
Sale of stamps	.. 51,872
Total—A	.. 51,872

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1985-86 Rs.
A—Tax Revenue—Contd.	
(b)—Taxes on Property and Capital Transactions— <i>Concl.</i>	
B—Stamps—Non-Judicial	
Sale of Stamps ..	5,35,057
Total—B ..	<u>5,35,057</u>
C—Registration Fees	
Fees for Registering documents ..	3,26,162
Other receipts ..	216
Total—C ..	<u>3,26,378</u>
Total—A, B & C ..	<u>9,13,307</u>
Total—A(b)—Taxes on Property and Capital Transactions ..	<u>14,17,415</u>
(c) Taxes on Commodities and Services	
039—State Excise	
Fines and Confiscations ..	6,47,542
Country Fermented Liquors ..	18,99,629
Foreign Liquors and spirits ..	2,55,98,253
Other receipts ..	67,41,151
Total ..	<u>3,48,86,575</u>

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1985-86 Rs.	
A—Tax Revenue—Concl'd.		
(c)—Taxes on Commodities and Services— <i>Concl'd.</i>		
040—Sales Tax		
Receipts under the Central Sales Tax Act	..	1,29,11,336
Other Receipt	..	14,34,953
Total	..	<u>1,43,46,289</u>
041—Taxes on Vehicles		
Receipts under the State Motor Vehicles Taxation Acts	..	15,01,427
Total	..	<u>15,01,427</u>
045—Other Taxes and Duties on Commodities and Services		
Entertainment Tax	..	23,86,923
Other receipts	..	25,13,572
Total	..	<u>49,00,495</u>
Total—A (c)—Taxes on Commo- dities and Services		<u>5,56,34,786</u>
Total—A—Tax Revenue	..	<u>7,61,50,652</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.
B—Non-Tax Revenue	
(b)—Interest Receipts, Dividends and Profits	
049—Interest Receipts	
D—Interest receipts of State/	
Union Territory Governments	
Interest from Co-operative Societies ..	10,36,113
Interest realised on investment of cash balances ..	14,83,674
Total ..	<u>25,19,787</u>
050—Dividends and Profits	
D dividends from Public	
Undertakings ..	43,94,978
Total ..	<u>43,94,978</u>
Total—B (b)—Interest Receipts, Dividends and Profits ..	<u>69,14,765</u>
(c)—Other Non-Tax Revenue	
(i) General Services	
055—Police	
Receipts Under Arms Act. ..	23,936
Other receipts ..	44,199
Total ..	<u>68,135</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
(i)—General Services—Contd.	
058—Stationery and Printing	
Other Press Receipts ..	7,58,321
Total ..	<u>7,58 321</u>
059—Public Works	
Hire charged of machinery and equipment ..	18,43,526
Other receipts ..	18,73,896
Total ..	<u>37,17,422</u>
065—Other Administrative Services	
A—Administration of Justice	
Services and Service fees ..	28,805
Fines and Forfeitures ..	2,92,807
Other receipts ..	2,72,684
Total—A ..	<u>5,94,296</u>
B—Elections	
Other receipts ..	9,32,000
Total—B ..	<u>9,32,000</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
(i)—General Services—Concl'd.	
C—Other Services	
Receipts from Govt. Hostels ..	15,163
Receipts from Motor Garage, etc. ..	4,30,888
Other receipts ..	6,74,199
Total—C ..	<u>11,20,250</u>
Total—A, B and C ..	<u>26,46,546</u>
 066—Contributions and recoveries towards pension and other retirement benefits	
Other receipts ..	34,090
Total ..	<u>34,090</u>
 068—Miscellaneous General Services	
State lotteries ..	1,72,17,915
Total ..	<u>1,72,17,915</u>
Total—B(c)(i)—General Services ..	<u>2,44,42,429</u>

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1985-86 Rs.	
(ii)—Social and Community Services		
077—Education		
A—Primary Education		
Tuition and other Fees	..	4,443
Other receipts	..	5,144
Total—A	..	<u>9,587</u>
B—Secondary Education		
Tuition and other fees	..	20,269
Text Book receipts	..	3,462
Other receipts	..	1,06,640
Total—B	..	<u>1,30,371</u>
G—General		
Receipts from sports and youth welfare activities	..	68,157
Other receipts	..	1,56,613
Total—G	..	<u>2,24,770</u>
Total—A, B and G	..	<u>3,64,728</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.	
B—Non-Tax Revenue—Contd.		
(c)—Other Non-Tax Revenue—Contd.		
(ii)—Social and Community Services—Contd.		
078—Arts and Culture		
Other receipts	..	13,288
		<u>13,288</u>
Total	..	13,288
080—Medical		
A—Allopathy		
Receipts from patients for hospital and dispensary services	..	48,269
Other receipts	..	44,814
		<u>44,814</u>
Total	..	93,083
082—Public Health, Sanitation and Water Supply		
Receipts from Urban water supply schemes	..	1,55,463
Other receipts	..	44,401
		<u>44,401</u>
Total	..	1,99,864
		<u>1,99,864</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
(ii)—Social and Community Services—Concl'd.	
085—Information and Publicity	
Receipts from advertising and visual Publicity	.. 1 19,963
Other receipts	.. 15,685
Total	.. <u>1,35,648</u>
087—Labour and Employment—	
Other receipts	.. 485
Total	.. <u>485</u>
095—Other Social and Community Services—	
Other receipts	.. 27,500
Total	.. <u>27,500</u>
Total—B(c)(ii)—Social and Community Services	.. <u>8,34,596</u>

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1985-86 Rs.
B—Non-Tax Revenue—Contd.	
C—Other Non-Tax Revenue—Contd.	
(iii)—Economic Services	
098—Co-operation	
Other receipt ..	1,128
Total ..	<u>1,128</u>
104—Other General Economic Services	
Other receipts ..	28,797
Total ..	<u>28,797</u>
105—Agriculture	
Sale of manures and fertilisers ..	5,47,189
Receipts from agricultural farms ..	4,90,731
Other receipts ..	<u>1,91,276</u>
Total ..	<u>12,29,196</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.	
B—Non-Tax Revenue—Contd.		
(c)—Other Non-Tax Revenue—Contd.		
(iii)—Economic Services—Contd.		
106—Minor Irrigation and Soil Conservation		
Receipts from other minor Irrigation Works	..	23,157
Total	..	<u>23,157</u>
109—Food		
Other receipts	..	1,76,043
Total	..	<u>1,76,043</u>
110—Animal Husbandry		
Grants from Indian Council of Agricultural Research	..	37,500
Receipts from Piggery develop- ment	..	32,274
Receipts from Cattle develop- ment	..	1,37,653
Receipts from Poultry Develop- ment	..	2,22,772
Other receipts	..	1,55,023
Total	..	<u>5,85,222</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
(iii)—Economic Services—Contd.	
112—Fisheries	
Sale of fish, fish seeds etc.	.. 19,687
Total	.. <u>19,687</u>
113—Forest	
Sales of timber and other forest produce	.. 65,62,894
Other receipts	.. 29,24,119
Total	.. <u>94,87,013</u>
114—Community Development	
Receipts from community development projects	.. 53,931
Total	.. <u>53,931</u>
120—Industries	
A—General—Other receipts	.. 15,73,661
C—Plantations—Tea	.. 39,34,423
Total	.. <u>55,08,084</u>

STATEMENT No. 10—Contd.

Heads		Actuals for 1985-86 Rs.
B—Non-Tax Revenue—Contd.		
(c)—Other Non-Tax Revenue—Contd.		
(iii)—Economic Services—Contd.		
121—Village and Small Industries		
Other Village Industries	..	13,86,794
		<hr/>
Total	..	13,86,794
		<hr/>
128—Mines and Minerals		
Other receipts	..	1,06,124
		<hr/>
Total	..	1,06,124
		<hr/>
134—Power Projects		
A—Hydro-Electric Schemes		
Other receipts	..	75,16,529
		<hr/>
Total	..	75,16,529
		<hr/>
137—Roads and Bridges		
Other receipts	..	1,734
		<hr/>
Total	..	1,734
		<hr/>

STATEMENT No. 10—*Contd.*

Heads	Actuals for 1985-86 Rs.
B—Non-Tax Revenue—Concl'd.	
(c)—Other Non-Tax Revenue—Concl'd.	
(iii)—Economic Services—Concl'd.	
138—Roads and Water Transport Services	
Road Transport Services ..	4,67,59,855
Other receipts ..	26,62,876
Total ..	<u>4,94,22,731</u>
139—Tourism	
Receipts from Tourist Transport ..	67,207
Rent and catering receipts ..	3,46,289
Total ..	<u>4,13,496</u>
Total—B(c)(iii)—Economic Services ..	<u>7,59,59,666</u>
Total—B(c)—Other Non-Tax Revenue ..	<u>10,12,36,691</u>
Total—B—Non-Tax Revenue ..	<u>10,81,51,456</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.
C—Grants-in-aid and Contributions	
160—Grants-in-aid from Central Government	
A—Non-Plan Grants	
Grants under proviso to Article 275(I) of the Constitution ..	9,58,50,000
Grants for upgradation of Standards of Administration as recommended by Finance Commission ..	4,60,000
Border and Strategic Roads ..	6,14,62,207
Total—A—Non-Plan Grants ..	15,77,72,207
B—Grants for State/Union Territory	
Plan Scheme Block grants ..	40,05,70,000
Other grants ..	59,27,000
Total—B—Grants for State/ Union Territory ..	40,64,97,000
D—Grants for Centrally Sponsored Schemes	
Police—Modernisation of Sikkim Police ..	3,67,500
Art and Culture— Inter State exchange of cultural troupes ..	46,824

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.
C—Grants-in-aid and Contribution—Contd.	
D—Grants for Centrally Sponsored Schemes—Contd.	
Operation of Antiquities and Art Treasure Act ..	3,000
Education—Other grants ..	27,99,177
Family welfare ..	38,39,000
Public Health and Sanitation—National Leprosy Control Programme ..	1,08,000
Prevention and Control of Blindness ..	12,43,000
Community Health Worker Scheme ..	25,000
Social Security and Welfare—Rehabilitation of Tibetan Refugees ..	1,21,74,900
Integrated Child Development Scheme programme ..	41,25,612
Functional literacy of Adult ..	3,500
Welfare of Poor and Destitute ..	20,000
Construction of Destitute Home at Gangtok ..	24,983
Working Women's Hostel ..	2,02,462
Other General Economic Services—Collaboration with National Sample Survey ..	1,00,000
Timely reporting of Crops Statistics ..	70,000

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86	
	Rs.	
Receipt Heads (Revenue Accounts)—Contd.		
C—Grants-in-Aid and Contributions—Contd.		
D—Grants for Centrally Sponsored Schemes— Contd.		
Agriculture—		
National Grid of Rural Godowns	..	2,28,168
Agricultural & Economics and Statistics	..	1,42,000
Minikit Programme of rice—	..	4,01,700
Development of Oil Seeds	..	44,000
Farmers' Training and Education	..	1,26,800
Intensive Pulses Development	..	1,18,480
Scheme for Small and Marginal Farmers	..	3,26,900
Integrated Rural Development Programme	..	25,00,000
Other Grant	..	98,700
Soil and Water Conservation—		
Soil Conservation in the Catchment of River Valley Teesta	..	13,00,000
Integrated Soil Conservation in Himalayas	..	19,00,000
Animal Husbandry—		
Control of foot and mouth diseases	..	1,45,000
Rinderpest Surveillance	..	45,000
Livestock Survey & Investigation	..	60,000
Forest—Fuel wood plantation	..	84,000

STATEMENT No. 10—Contd.

Heads	Actuals for 1985-86 Rs.
Receipt Heads (Revenue Account)—Concl'd.	
C—Grants-in-Aid and Contributions—Concl'd.	
D—Grants for Centrally Sponsred Schemes—Concl'd.	
Community Development—	
Accelerated Water Supply Scheme ..	2,12,50,000
National Rural Employment Programme ..	18,36,100
Rural Landless Employment Programme ..	32,71,030
Village and Small Scale Industries—	
Districts Industries Project Programme ..	2,00,000
Biogas Programme ..	34,000
Other grants ..	1,47,200
Total—D ..	<u>5,94,12,036</u>
Total—(A) (B) and (D) ..	<u>62,36,81,243</u>
162—State Share of Union	
Excise Duties—	
Additional Excise Duties in lieu of Sales Tax and Basic Excise Duties ..	10,83,57,000
Total ..	<u>10,83,57,000</u>
Total—C—Grants in Aid and Contributions ..	<u>73,20,38,243</u>
Grand Total—Receipt Heads (Revenue Account) ..	<u>91,63,40,351</u>

STATEMENT No. 11
DETAILED ACCOUNTS OF EXPENDITURE BY
MINOR HEADS

(Figures in italics represent charged expenditure)

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)			
A—General Services			
(a)—Organs of State			
211—Parliament/State/Union Territory Legislatures)			
B—State/Union Territory Legislatures			
	<i>57,737</i>		
Legislative Assembly	5,17,183	..	5,74,920
Legislature Secretariat	18,64,502	..	18,64,502
	<i>57,737</i>		
Total	23,81,685	..	24,39,422
212—President, Vice-President/ Governor/Administrator of Union Territories			
C — Governor/Administrator of Union Territories— Emoluments and allowances of the Governor/Administrator of Union Territories			
	<i>27,600</i>	..	27,600
Secretariat	7,80,728	..	7,80,728
Sumptuary Allowances	63,730	..	63,730
Household Establishment	<i>3,11,713</i>	..	3,11,713

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
1			
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(a) Organs of State—Contd.			
212—President, etc.—Concl.			
Medical Facilities	8,124	..	8 124
Expenditure from Contract Allowances	64,824	..	64,824
Tour Expenses	1,64,807	..	1,64,807
Discretionary Grants	42,134		42,134
Total	14,63,660	..	14,63,660
213—Council of Ministers			
Salary of Ministers and Deputy Ministers	3,13,607	..	3,13,607
Tour Expenses	6,33,183	..	6,33,183
Entertainment and Hospitality Expenses	7,90,239	..	7,90,239
Discretionary Grant by Ministers	4,94,269	..	4,94,269
Other Expenses	13,51,135	..	13,51,135
Total	35,82,433	..	35,82,433

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(a) Organs of State—Concl'd.			
214—Administration of Justice			
High Court	14,19,550	..	14,19,550
Civil and Sessions Courts	15,13,165	..	15,13,165
Legal Advisers and Counsels	10,60,707	..	10,60,707
Total	14,19,550	..	39,93,422
	25,73,872		
215—Elections			
Electoral Officers	6,64,292	..	6,64,292
Preparation and Printing of Electoral Rolls	1,42,852	..	1,42,852
Charges for Conduct of Elections State/Union Territory Legislature	3,87,321	..	3,87,321
Total	11,94,465	..	11,94,465
Total A(a)—Organs of State	29,40,947		
	97,32,455	..	1,26,73,402

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)—Contd.			
A—General Services—Contd.			
(b) Fiscal Services			
(i) Collection of Taxes on Income and Expenditure—Concl'd.			
220—Collection of Taxes on Income and Expenditure			
Collection Charges—			
Income Tax	2,72,113	..	2,72,113
Total	2,72,113	..	2,72,113
Total—A(b) (i) Collection of Taxes on Income and Expenditure			
	2,72,113	..	2,72,113
(ii) Collection of Taxes on property and Capital Transactions			
229 - Land Revenue			
Survey and Settlement Operations	10,59,015	20,02,495	30,61,510
Total	10,59,015	20,02,495	30,61,510

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan	Plan	Total
	Rs. 2	Rs. 3	Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
Total A(b)(ii)—Collection of Taxes on property and Capital Transactions	10,59,015	20,02,495	30,61,510
A(b) (iii) Collection of Taxes on Commodities and services			
239—State Excise			
Direction and Administration	11,01,315	..	11,01,315
Total	11,01,315	..	11,01,315
240—Sales Tax			
Collection Charges	5,49,162	..	5,49,162
Total	5,49,162	..	5,49,162
241—Taxes on Vehicles			
Collection Charges	3,65,666	..	3,65,666
Total	3,65,666	..	3,65,666

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(b)—Fiscal Services—Concl.			
(iii)—Collection of			
Taxes on Commodities			
and Services—Concl.			
245—Other Taxes and Duties			
on Commodities and			
Services—Collection charges—			
Entertainment Tax			
Collection Charges—	64,969	..	64,969
Other Taxes and Duties	3,70,394	..	3,70,394
Total	<u>4,35,363</u>	..	<u>4,35,363</u>
Total—A (b) (iii)—Collection of Taxes on Commodities and Services	<u>24,51,506</u>	..	<u>24,51,506</u>
Total—A (b)—Fiscal Services	<u>37,82,634</u>	<u>20,02,495</u>	<u>57,85,129</u>

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(c)—Interest Payment and Servicing of debt			
249—Interest Payments			
A—Interest on Internal debt.			
Interest on other Internal Debts	3,35,70,877	..	3,35,70,877
C. Interest on small savings, provident funds, etc.			
Interest on State Provident Funds	46,55,892	..	46,55,892
D—Interest on Loans and Advances from Central Government			
Interest on Loans for Centrally sponsored schemes	3,04,695	..	3,04,695
Interest on Loans for Non-plan schemes			
Interest on Loans for State plan schemes	27,72,072	..	27,72,072
Interest on Pre 1984-85 Loans			
Consolidated Loans	92,68,747	..	92,68,747
Total—A, C&D	5,05,72,283	..	5,05,72,283

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
Total—A (c)—Interest Payment and Servicing of Debt			
	5,05,72,283	.. 5,05,72,283	
(d)—Administrative Services			
251—Public Service Commission			
State Public Service Commission			
	4,81,818	.. 4,81,818	
Total	4,81,818	.. 4,81,818	
252—Secretariat-General Services			
Secretariat			
	1,14,18,126	.. 1,14,18,126	
Total	1,14,18,126	.. 1,14,18,126	
253—District Administration			
District Establishment			
	28,10,493	.. 28,10,493	
Total	28,10,493	.. 28,10,493	

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan	Plan	Total
	Rs. 2	Rs. 3	Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(d)—Administrative Services—Concl.			
260—Fire Protection & Control—			
Protection and Control	12,41,948	..	12,41,948
Total	12,41,948		12,41,948
265—Other Administrative Services			
Vigilance	16,37,184	..	16,37,184
Special Commission of Enquiry	1,70,280	..	1,70,280
Guest Houses, Government Hostel, etc.	16,83,963	..	16,83,963
Vital Statistics	..	2,70,829	2,70,829
Training	95,811	..	95,811
Home guards	7,589	..	7,589
Total	35,94,827	2,70,829	38,65,656
Total—A (d)—Administrative Services	6,20,772		
	6,45,09,543	1,02,13,111	7,53,43,426

STATEMENT No. 11—*Contd.*

Heads 1	Actuals for 1985-86		
	Non-Plan	Plan	Total
	Rs. 2	Rs. 3	Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(e)—Pensions and Miscellaneous General Services			
266—Pensions and other Retirement Benefits—			
Superannuation and			
Retirement Allowances	46,06,122	..	46,06,122
Gratuties	6,58,376	..	6,58,376
Family Pensions	6,74,587	..	6,74,587
Other pensions	44,022	..	44,022
Total	<u>59,83,107</u>	..	<u>59,83,107</u>
268—Miscellaneous General Services			
Other expenditure	39,181	..	39,181
Total	<u>39,181</u>	..	<u>39,181</u>
Total—A(e) Pensions and Miscellaneous General Services	<u>60,22,288</u>	..	<u>60,22,288</u>

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
277—Education—Concl'd.			
E—University and Other Higher Education			
Government Colleges	9,67,335	12,65,953	22,33,288
Assistance to Universities for non-technical Education	..	1,00,000	1,00,000
TOTAL—E	9,67,335	13,65,953	23,33,288
G—Sports and Youth Welfare—			
Youth Welfare Schemes	1,78,864	8,31,570	10,10,434
Sports and Games	..	18,58,896	18,58,896
TOTAL—G	1,78,864	25,90,466	28,69,330
H—General			
Scholarships	7,80,431	23,21,808	31,02,239
TOTAL—H	7,80,431	23,21,808	31,02,239
TOTAL—A, B, C, E, G and H	6,56,45,014	4,68,47,225	11,24,92,239

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
278—Art and Culture			
Direction and Administration	2,20,564	1,29,276	3,49,840
Promotion of Arts and Culture	4,50,835	12,82,800	17,33,635
Archaeology	25,213	9,00,380	9,25,593
Archives and Musiums	15,791	80,309	96,100
Public Libraries	20,247	2,89,962	3,10,209
Other expenditure	17,155	27,430	44,585
Total	7,49,805	27,10,157	34,59,962
279—Scientific Services and Research			
Other Scientific Services	..	2,07,431	2,07,431
Other Services	..	7,85,625	7,85,625
Total	..	9,93,056	9,93,056

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
280—Medical			
A—Allopathy Direction and Administration	49,07,148	46,42,284	95,49,432
Medical Relief	1,52,99,858	22,06,280	1 75,06,138
Training	297	1,39,055	1,39,352
Total	2,02,07,303	69,87,619	2,71,94,922
281—Family Welfare			
Direction and Administration	..	3,96,301	3,96,301
Rural Family Planning Services	..	22,29,681	22,29,681
Urban Family Planning Services	..	26,097	26,097
Transport	..	7,72,789	7,72,789
Other Services and supplies	..	8,24,291	8,24,291
Mass Education	..	1,00,175	1,00,175
Training, research and Statistics	..	2,52,922	2,52,922
Health Guide	..	1,55,400	1,55,400
Total	..	47,57,656	47,57,656

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
282—Public Health, Sanitation and Water Supply			
A—Public Health, and Sanitation			
Prevention and Control of Diseases	21,045	38,64,411	38,85,456
Health Education and Publicity	4,08,701	1,46,976	5,55,677
Sanitation Services	5,10,550	2,921	5,13,471
Prevention of Food Adulteration	..	27,134	27,134
Total—A	9,40,296	40,41,442	49,81,738

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
B—Sewerage and Water Supply			
Direction and Administration	4,34,519	2,71,458	7,05,977
Urban Water Supply Programmes	28,41,274	30,75,189	59,16,463
Total—B	32,75,793	33,46,647	66,22,440
Total—A & B	42,16,089	73,88,089	1,16,04,178
283—Housing			
A—General-Assistance to Housing Boards Corporation etc.	..	6,97,936	6,97,936
Total—A	..	6,97,936	6,97,936
B—Housing Schemes			
Social Housing	..	5,00,000	5,00,000
Total—B	..	5,00,000	5,00,000

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
283—Housing—Concl.			
C—Government Residential Buildings			
Maintenance and Repairs	42,91,028	..	42,91,028
Furnishings	10,45,968	..	10,45,968
Total—C	53,36,996	..	53,36,996
Total—A, B & C	53,36,996	11,97,936	65,34,932
284—Urban Development			
A—General Assistance to Municipalities, Municipal Corporations, etc.			
Town and Regional Planning	14,61,478	22,11,125	36,72,603
	..	3,56,677	3,56,677
Total—A	14,61,478	25,67,802	40,29,280
Total	14,61,478	25,67,802	40,29,280

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
D—Social Welfare			
Direction and Administration	2,22,633	57,205	2,79,838
Education and Welfare of handicapped	..	4,88,173	4,88,173
Women's Welfare	..	35,996	35,996
Family and Child Welfare	76,504	30,12,728	30,89,232
Welfare of poor and destitute			
Other Expenditure	95,000	3,63,447	4,58,447
Total—D	3,94,137	39,57,549	43,51,686
E—Other Social Security and Welfare Programme—			
Other Programme	4,79,377	..	4,79,377
Total—E	4,79,377	..	4,79,377
Total—B, C, D & E	14,56,606	1,52,16,398	1,66,73,004

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Concl'd.			
289—Relief on Account of Natural Calamities			
B—Floods, Cyclone			
Gratuitous Relief	2,63,99,773	23,31,837	2,87,31,610
Total—B	2,63,99,773	23,31,837	2,87,31,610
Total	2,63,99,773	23,31,837	2,87,31,610
295—Other Social and Community Services			
Upkeep of Shrines			
Temples, etc.	17,66,183	..	17,66,183
Total	17,66,183	..	17,66,183
Total B—Social and Community Services	12,96,65,281	9,29,00,022	22,25,65,303

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
Manures and fertilizers	1,63,038	48,36,398	49,99,436
High Yielding varieties Programmes	..	22,92,825	22,92,825
Plant Protection	6,33,255	16,71,280	23,04,535
Commercial Crops	..	24,77,107	24,77,107
Extension and farmer's training	2,98,934	9,38,675	12,37,609
Agricultural Education	..	5,98,082	5,98,082
Agricultural engineering	1,94,216	7,22,778	9,16,994
Agricultural research	..	6,40,016	6,40,016
Agricultural Economics and Statistics	..	2,19,441	2,19,441
Agricultural marketing and quality control Schemes for small and marginal farmers and	..	8,27,442	8,27,442
Agricultural Labour	..	32,35,331	32,35,331
Horticulture	3,45,870	29,76,492	33,22,362
Other expenditure	..	17,15,118	17,15,118
Total	79,37,171	2,87,51,953	3,66,89,124

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
306—Minor Irrigation			
Direction and Administration	2,35,774	12,52,771	14,88,545
Investigation and development of ground and water resources	3,504	3,20,570	3,24,074
Other minor irrigation works	12,54,055	1,22,58,489	1,35,12,544
Machinery and equipment	..	1,87,794	1,87,794
Suspense	..	15,04,792	15,04,792
Total	14,93,333	1,55,24,416	1,70,17,749

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b) Agriculture and Allied Services—Contd.			
307—Soil and Water Conservation			
Direction and Administration	25,38,552	6,78,372	32,16,924
Soil Survey and testing	18,017	5,95,974	6,13,991
Soil Conservation schemes	1,48,943	2,23,93,841	2,25,42,784
Total	27,05,512	2,36,68,187	2,63,73,699
308—Area Development			
Dry Area Development	..	2,84,838	2,84,838
Total	..	2,84,838	2,84,838
309—Food			
Direction and Administration	15,20,577	..	15,20,577
Procurement and Supply	..	6,73,446	6,73,446
Nutritious and subsidiary food	2,50,939	38,79,577	46,30,516
Total	17,71,516	45,53,023	63,24,539

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
310—Animal Husbandary			
Direction and Administration	6,47,101	2,47,927	8,93,028
Veterinary education and training	74,185	3,85,916	4,60,101
Veterinary services and Animal Health	11,52,286	19,96,715	31,49,001
Veterinary research	10,638	14,13,922	14,24,560
Investigation and statistics	..	1,95,959	1,95,959
Cattle development	10,61,692	17,81,404	28,43,096
Poultry development	2,20,792	14,26,833	16,47,625
Sheep and Wool development	2,63,884	3,99,049	6,62,933
Piggery development	2,43,260	5,86,406	8,29,666
Other livestock development	1,58,481	1,33,640	2,92,121
Fodder and feed development	1,16,022	13,50,208	14,66,230
Other expenditure	95,889	19,08,844	20,04,733
Total	40,42,230	1,18,26,823	1,58,69,053

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
311—Dairy Development			
Dairy development	2,10,167	14,53,416	16,63,583
Total	2,10,167	14,53,416	16,63,583
312—Fisheries			
Direction and Administration	3,27,255	48,680	3,75,935
Education and Training	..	33,354	33,354
Inland Fisheries	8,74,570	3,94,202	12,68,772
Other expenditure	5,805	..	5,805
Total	12,07,630	4,76,236	16,83,866

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
313—Forest			
Direction and Administration	79,63,730	1,21,980	80,85,710
Education and training	300	1,02,053	1,02,353
Forest Conservation and development	..	1,18,701	1,18,701
Survey of forest resources	..	11,34,659	11,34,659
Plantation schemes	..	21,61,883	21,61,883
Farm forestry	1,72,411	80,54,250	81,26,661
Forest produce	37,61,405	8,96,463	46,57,868
Communications and Building	3,23,203	2,67,089	5,90,292
Other expenditure	..	19,50,374	19,50,374
Preservation of wild life	10,05,105	27,08,729	37,13,834
Total	1,32,26,154	1,75,16,181	3,07,42,335

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
314—Community Development—			
General direction and Administration	13,82,081	23,80,825	37,62,906
Assistance to Pan- chayati Raj Institutions	4,83,000	10,57,000	15,40,000
Other expenditure	26,420	..	26,420
Total	18,91,501	34,37,825	53,29,326
B—Community Development Programmes			
Buildings	1,55,159	5,07,906	6,63,065
Total	1,55,159	5,07,906	6,63,065

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
C—Rural Works			
Programmes Water			
Supply Sanitation	4,61,423	5,96,51,130	6,01,12,553
National Rural Employment Programme	..	79,69,053	79,69,053
Machinery and Equipment	..	5,724	5,724
Total—C	4,61,423	6,76,25,907	6,80,87,330
Total—A, B & C	25,08,083	7,15,71,638	7,40,79,721
Total-C(b)—Agricultural & Allied Services	3,51,01,796	17,56,26,711	21,07,28,507
(c)—Industry and Minerals			
320—Industries			
B—Large and Medium Industries			
Consumer Industries	..	60,319	60,319
Total	..	60,319	60,319
C—Plantations	1,00,000	31,00,000	32,00,000
Total—C	1,00,000	31,00,000	32,00,000
Total—B & C	1,00,000	31,60,319	32,60,319

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan	Plan	Total
	Rs. 2	Rs. 3	Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(c)—Industry and Minerals—Concl'd.			
321—Village and Small Industries			
Direction and Administration	12,72,208	71,492	13,43,700
Small Scale Industries	..	3,73,490	3,73,490
Handicraft Industries	18,95,709	19,67,766	38,63,475
Khadi Industries	8,00,000	15,00,000	23,00,000
Other Village Industries	..	6,18,415	6,18,415
Total	39,67,917	45,31,163	84,99,080
328—Mines and Minerals			
B—Regulation and Development of Mines			
Direction and Administration	13,064	16,33,833	16,46,897
Mineral Exploration	..	83,008	83,008
Total—B	13,064	17,16,841	17,29,905
Total—(c) Industry and Minerals	40,80,981	94,08,323	1,34,89,304

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan	Plan	Total
	Rs. 2	Rs. 3	Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(d) Water and Power Development			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
G—Flood Control and anti-sea erosion projects			
Flood Control and river taming	..	19,80,676	19,80,676
Total	..	19,80,676	19,80,676
334—Power Projects			
A—Hydro-Electric Schemes—			
Direction and Administration	58,36,614	69,81,414	1,28,18,028
Major River Valley Hydro Electric Project	..	5,50,000	5,50,000

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(d)—Water and Power Development—Contd.			
334—Power Projects—Contd.			
Rongnichu Hydro Electric Scheme	10,26,644	..	10,26,644
Rothak Micro- Hydel Scheme	10,48,681	..	10,48,681
Rimbi Micro Hydel Scheme	10,95,739	..	10,95,739
Lower Lagyap Hydel Scheme	25,96,203	..	25 96,203
Total—A	1,16,03,881	75,31,414	1,91,35,295
D—Diesel Schemes—			
Diesel Power Station Gangtok	10,03,322	..	10,03,322
Diesel Power Station, Mangan	93,638	..	93,638
Total—D	10,96,960	..	10,96,960

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Accounts)—Contd.			
C—Economic Services—Contd.			
(d)—Water and Power Development—Concl'd.			
E—Transmission and Distribution Scheme Distribution Line, Gangtok	17,05,150	..	17,05,150
Distribution Line Singtam & Rangpo	7,22,372	..	7,22,372
Other Distribution Lines	6,84,214	..	6,84,214
Suspense	1,40,20,985	..	1,40,20,985
Other Expenditure Distribution Line Under East Division	..	5,24,832	5,24,832
Survey and Investigation Distribution Line North Sikkim	3,57,108	..	3,57,108
Maintenance of 66 KV Transmission line, Sub-Station, Tadong	..	1,16,788	1,16,788
	11,13,686	..	11,13,686
Total—E	49,40,069	1,46,62,605	1,96,02,674
Total—A, D & E	1,76,40,910	2,21,94,019	3,98,34,929
Total—C(d)—Water and Power Develop- ment	1,76,40,910	2,41,74,695	4,18,15,605

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(e) Transport and Communications			
337—Roads and Bridges—			
Direction and Administration	53,62,108	21,89,273	75,51,381
Strategic and Border Roads	..	69,82,207	69,82,207
Machinery and Equipment	49,98,967	..	49,98,967
Planning and Research	..	23,639	23,639
Suspense District and Other Roads	..	85,87,880	85,87,880
Total	4,59,70,405	2,46,22,738	7,05,93,143
338—Roads and Water			
Transport Services—			
A—Road Transport			
Government Transport Services			
Working Expenses	5,15,50,288	27,04,026	5,42,54,314
Total	5,15,50,288	27,04,026	5,42,54,314

STATEMENT No. 11—*Contd.*

Heads 1	Actuals for 1985-86		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
(e) Transport and			
Communications—Concl.			
C—Economic Services—Concl.			
339—Tourism—			
Direction and Administration	3,46,364	61,018	4,07,382
Tourist Information and Publicity	4,05,260	12,10,335	16,15,595
Transit Transport Services	2,47,856	3,71,594	6,19,450
Tourist accommodation	4,90,824	2,74,299	7,65,123
Tourist Centres	..	12,658	12,658
Other Expenditure	..	8,46,163	8,46,163
Total	14,90,304	27,76,067	42,66,371
Total—C(e)—Transport and Communications	9,90,10,997	3,01,02,831	12,91,13,828
Total—C—Economic Services	15,80,85,569	24,47,53,115	40,28,38,684

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
1	2	3	4
Total—Expenditure	5,41,34,002		
Heads (Revenue Account)	37,17,97,770	34,98,68,743	77,58,00,515
Expenditure Heads			
Capital Account			
A—Capital Account of			
General Services	..	1,06,90,170	1,06,90,170
459—Capital Outlay on			
Public Works	..	1,06,90,170	1,06,90,170
B—Capital Account of Social			
and Community Services—			
477—Capital Outlay on Educa-			
tion, Art & Culture	..	98,66,998	98,66,998
480—Capital Outlay on			
Medical	..	42,96,005	42,96,005
482—Capital Outlay on			
Public Health,			
Sanitation and			
Water Supply	..	2,01,42,734	2,01,42,734
483—Capital Outlay on			
Housing	5,62,500	89,80,481	95,42,981
488—Capital Outlay on			
Social Security			
and Welfare	..	2,38,507	2,38,507
Total—B—Capital Account			
of Social and			
Community			
Service	5,62,500	4,35,24,725	4,40,87,225

STATEMENT No. 11—Contd.

Heads	Actuals for 1985-86		
	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 General Economic Services			
498—Capital Outlay on Co-operation	..	11,04,675	11,04,675
Total—C(a)—Capital Account of General Economic Services	..	11,04,675	11,04,675
(b) Capital Account of Agriculture and Allied Services			
505—Capital Outlay on Agriculture	..	43,33,440	43,33,440
509—Capital Outlay on Food	10,00,000	3,03,510	13,03,510
510—Capital Outlay on Animal Husbandry	..	16,33,277	16,33,277
511—Capital Outlay on Dairy Development	..	10,52,000	10,52,000
512—Capital Outlay on Fisheries	..	5,63,669	5,63,669
Total—C(b), Capital Account of Agriculture and allied Services	10,00,000	78,85,896	88,85,896

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Capital Account)—Contd.			
C—Capital Account of Economic Services—Concl'd.			
(c) Capital Account of Indus- try and Minerals			
521—Capital Outlay on Village and Small Industries	15,606	22,43,977	22,59,583
526—Capital Outlay on Consumer Industries	..	19,40,000	19,40,000
528—Capital Outlay on Mining and Metallur- gical Industries	..	4,49,734	4,49,734
530—Investment in Industrial Financial Institutions	..	18,00,000	18,00,000
Total—C(c) Capital Account of Industry and Minerals	15,606	64,33,711	64,49,317
(d)—Capital Account of Water and Power Development			
534—Capitla Outlay on Power Projects	..	5,15,98,070	5,15,98,070

STATEMENT No. 11— *Contd.*

Heads	Actuals for 1985-86		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Total—C(d)—Capital Account of Water and Power Deve- lopment	..	5,15,98,070	5,15,98,070
C(e)—Capital Account of Transport and Communication			
537—Capital Outlay on Roads and Bridges	..	11,62,35,285	11,62,35,285
538—Capital Outlay on Road and Water Transport Services	..	1,00,61,226	1,00,61,226
544—Capital Outlay on Other Transport and Communication Services	..	6,68,257	6,68,257
Total—(e)—Capital Account of Trans- port and Commu- nications	..	12,69,64,768	12,69,64,768

STATEMENT No. 11—*Concl'd.*

Heads	Actuals for 1985-86		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
1	2	3	4
Total—C—Capital Account of Economic Services	10,15,606	19,39,87,120	19,50,02,726
Total—Expenditure Heads (Capital Account)	15,78,106	24,82,02,015	24,97,80,121
GRAND TOTAL	5,41,34,002		
EXPENDITURE	37,33,75,876	59,80,70,758	1,02,55,80,636

STATEMENT
DETAILED STATEMENT OF CAPITAL EXPENDITURE

Nature of expenditure

1

Expenditure Heads (Capital Account)

A—Capital Account of General Services

**459—Capital Outlay on Public Works—
Construction**

Acquisition of Land

Total

Total—A—Capital Account of General Services

B—Capital Account of Social and Community Services

477—Capital Outlay on Education—

Art and Culture—

Primary Education

Secondary Education

University and Other Higher Education

Technical Educatio

Sports and Youth Welfare

Other Expenditure

Total

No. 12
DURING AND TO END OF THE YEAR 1985-86

Expenditure during 1985-86			Expenditure to the end of 1985-86 Rs.
Non-Plan Rs.	Plan Rs.	Total Rs.	
2	3	4	5
1,06,90,170	..	1,06,90,170	7,49,36,887
..	14,06,514
<hr/> 1,06,90,170	<hr/> ..	<hr/> 1,06,90,170	<hr/> 7,63,43,401
<hr/> 1,06,90,170	<hr/> ..	<hr/> 1,06,90,170	<hr/> 7,63,43,401
65,03,462	..	65,03,462	2,07,53,922
23,83,055	..	23,83,055	3,30,58,153
8,29,508	..	8,29,508	67,87,286
..	1,84,729
50,793	..	50,793	9,95,917
1,00,180	..	1,00,180	15,19,475
<hr/> 98,66,998	<hr/> ..	<hr/> 98,66,998	<hr/> 6,32,99,482

STATEMENT

Nature of expenditure

1

B—Capital Account of Social and Community Services—Contd.**480—Capital Outlay on Medical—**

A—Allopathy—Medical Relief

Total

**482—Capital Outlay on Public Health,
Sanitation and Water Supply—**

Public Health and Sanitation Programme

Gangtok Water Supply Scheme

Sewerage Schemes

Urban Water Supply Programme

Total

483—Capital Outlay on HousingA—Government Residential Buildings—
Construction

C—Other investments—

Investments in Housing Boards,
Corporations, *etc.*

Total

No. 12—Contd.

Expenditure during 1985-86			Expenditure to the end of 1985-86 Rs. 5
Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4	
42,96,005	..	42,96,005	3,36,77,915
<u>42,96,005</u>	<u>..</u>	<u>42,96,005</u>	<u>3,36,77,915</u>
..	..	..	1,09,52,132
25,07,499	..	25,07,499	1,46,75,568
1,76,35,235	..	1,76,35,235	3,41,32,946
<u>2,01,42,734</u>	<u>..</u>	<u>2,01,42,734</u>	<u>5,97,60,646</u>
85,80,481	5,62,500	91,42,981	5,83,98,439
4,00,000	..	4,00,000	21,99,000
<u>89,80,481</u>	<u>5,62,500</u>	<u>95,42,981</u>	<u>6,05,97,439</u>

STATEMENT

Nature of expenditure

1

B—Capital Account of Social and Community Services—Contd.
484—Capital Outlay on Urban Development General

Buildings

Total

**488—Capital Outlay on Social Security
and welfare**

**E—Other Social Security and Welfare Programme—
Social Security and Welfare**

Total

**495—Capital Outlay on Other Social and Community Services—
Other expenditure**

Total

Total B—Capital Account of Social and Community Services

No. 12—Contd.

Expenditure during 1985-86			Expenditure to the end of 1985-86
Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
2	3	4	5
..	7,50,000
..	7,50,000
2,38,507	..	2,38,507	6,57,634
2,38,507	..	2,38,507	6,57,634
..	1,82,057
..	1,82,057
4,35,24,725	5,62,500	4,40,87,225	21,89,25,173

STATEMENT

 Nature of expenditure

1

C—Capital Account of Economic Services—**(a) Capital Account of General Economic Services—****498—Capital Outlay on Co-operation—**

Credit Co-operatives

Ware Housing and Marketing Co-operatives

Consumer Co-operatives

Processing Co-operatives

Dairy Co-operatives

Other Co-operatives

Total

500—Investments in General**Financial and Trading****Institutions**

Investments in Trading

Institutions

Total

 Total—C(a)Capital Account of General
 Economic Services

No. 12—Contd.

Expenditure during 1985-86			Expenditure to the end of
Non-Plan	Plan	Total	1985-86
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	2,00,000	2,00,000	30,78,392
	2,99,675	2,99,675	25,66,137
..	3,00,000	3,00,000	21,39,500
	..	..	2,00,000
..	3,00,000	3,00,000	5,66,000
..	5,000	5,000	43,05,000
..	11,04,675	11,04,675	1,28,55,029
..	..	..	11,00,000
..	..	..	11,00,000
..	11,04,675	11,04,675	1,39,55,029

STATEMENT

Nature of expenditure	
1	
C—Capital Account of Economic Services—Contd.	
(b)—Capital Account of Agriculture and Allied Services	
505—Capital Outlay on Agriculture	
Agriculture Farms	
Commercial Crops	
Plant Protection	
Marketing	
Agricultural Research	
Storage and Ware housing	
Horticulture	
Seeds	
National Grid of Rural Godown	
	Total
509—Capital Outlay on Food—	
Procurement and Supply	
Buffer stock Scheme	
Other Schemes each Costing Rs. 25 lakhs and less	
	Total
510—Capital Outlay on Animal Husbandry—	
Veterinary Services and Animal Health	
Other Expenditure	
	Total

No. 12—Contd.

Expenditure of during 1985-86			Expenditure to the end of 1985-86
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
...	17,22,513	17,22,513	58,08,616
..	..	..	25,551
..	..	..	1,05,835
..	3,27,401	3,27,401	3,81,104
..	1,55,930	1,55,930	7,94,234
..	6,18,327	6,18,327	54,12,588
..	2,99,074	2,99,074	17,27,004
..	4,80,963	4,80,963	17,73,697
..	7,29,232	7,29,232	9,23,703
..	43,33,440	43,33,440	1,69,52,332
10,00,000	3,03,510	13,03,510	20,00,158
..	..	..	29,25,000
...	..	..	90,000
10,00,000	3,03,510	13,03,510	50,15,158
..	16,33,277	16,33,277	70,15,611
..	..	..	31,25,667
..	16,33,277	16,33,277	1,01,41,278

STATEMENT

Nature of expenditure

1

**C—Capital Account of Economic
Services—Contd.**

(b)—Capital Account of Agriculture
and Allied Services—Concl.

**511—Capital Outlay on Dairy Development—
Dairy Development**

Total

**512—Capital Outlay on Fisheries—
Inland Fisheries**

Total

**513—Capital Outlay on Forests
Forest Produce
Forest utilisation circle**

Total

Total—C (b)—Capital Account of
Agriculture and Allied Services

No. 12—*Contd.*

Expenditure during 1985-86			Expenditure to the end of 1985-86
Non-Plan	Plan	Total	
2. Rs.	3. Rs.	4. Rs.	5. Rs.
..	10,52,000	10,52,000	1,76,75,540
..	10,52,000	10,52,000	1,76,75,540
..	5,63,669	5,63,669	43,61,796
..	5,63,669	5,63,669	43,61,796
..	..	..	38,96,161
..	..	..	38,96,161
10,00,000	78,85,896	88,85,896	5,80,42,265

STATEMENT

 Nature of expenditure

1

C—Capital Account of Economic Services—Contd.**(c) Capital Account of Industry and Minerals****521—Capital Outlay on Village and**

Small Industries

Industrial Estates

Small Scale Industries

Total

**526—Capital Outlay on Consumer
Industries—**

Tea

Other Industries

Total

**528—Capital Outlay on Mining and
Metallurgical Industries—**Mineral Exploration and
DevelopmentOther Mining and Metallurgical
Industries

Total

No. 12—Contd.

Expenditure during 1985-86			Expenditure to the end of 1985-86
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	17,59,902	17,59,902	38,33,412
15,606	4,84,075	4,99,681	12,29,034
15,606	22,43,977	22,59,583	50,62,446
..	..	..	14,59,000
..	19,40,000	19,40,000	1,94,92,000
..	19,40,000	19,40,000	2,09,51,000
..	89,734	89,734	1,08,930
..	3,60,000	3,60,000	58,18,104
..	4,49,734	4,49,734	59,27,034

STATEMENT

 Nature of expenditure

1

- C—Capital Account of Economic Services—Contd.**
(c)—Capital Account of Industry and Minerals—Concl'd.
530—Investment in Industrial Financial Institutions

Total

- Total—C (c)—Capital Account of Industry and Minerals
 (d)—Capital Account of Water and Power Development
- 534—Capital Outlay on Power Projects**
 A—Hydro Electric Schemes
 Rongnichu Hydro Electric Scheme
 Rothak Micro Hydel Scheme
 Rimbi Micro Hydel Scheme
 North Sikkim Hydel Scheme
 Chakung Hydel Scheme
 Rathong Micro Hydel Scheme
 Other Mini Micro Hydel Scheme
 Upper Rongchu Hydel Scheme

No. 12—Contd.

Expenditure during 1985-86			Expenditure to the end of
Non-Plan Rs.	Plan Rs.	Total Rs.	1985-86 Rs.
2	3	4	5
..	18,00,000	18,00,000	1,54,50,000
..	18,00,000	18,00,000	1,54,50,000
15,606	64,33,711	64,49,317	4,73,90,480
..	1,40,55,257	1,40,55,257	2,99,51,230
..	1,18,911	1,18,911	8,95,089
..	55,23,650	55,23,650	1,31,90,500
..	..	..	6,74,294
..	..	..	7,03,685
..	..	..	5,20,412
..	5,81,548	5,81,548	64,03,011
..	2,13,332	2,13,332	2,13,332

STATEMENT

 Nature of expenditure

1

C—Capital Account of Economic Services—Contd.

(d)—Capital Account of Water
and Power Development—*Contd.*

534—Capital Outlay on Power Projects—Concl'd.

D—Diesel Power Schemes

Machinery and Equipment

E—Transmission and Distribution Schemes

Rural Electrification Schemes

North Sikkim Distribution Line

Other Distribution Schemes

Machinery and Equipments

Construction of Inter-State Transmission

Line—Gangtok-Kalimpong line (CSS) Rural Electrification
Schemes financed by loans from R. E. C. (C. S. S.)

Total

No. 12—Contd.

Expenditure during 1985-86			Expenditure to the end of 1985-86
Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
2	3	4	5
..	..	..	24,18,732
..	18,43,949	18,43,949	3,70,64,372
..	..	..	1,01,64,850
..	1,04,29,375	1,04,29,375	5,30,78,411
..	..	..	1,07,02,224
..	..	..	1,74,12,900
..	1,88,32,048	1,88,32,048	5,22,18,735
..	5,15,98,070	5,15,98,070	23,65,11,777

STATEMENT

Nature of expenditure

1

C—Capital Account of Economic Services—Contd.(d)—Capital Account of Water and Power
Development—*Concl.*Total—C (d)—Capital Account of Water and Power
Development

(e)—Capital Account of Transport and Communications

537—Capital Outlay on Roads and Bridges

District and other Roads

Machinery and Equipment

Roads of Inter-State Importance (CSS)

Total

538—Capital Outlay on Road and Water Transport Services

A—Road Transport

Acquisition of fleet

Workshop facilities

Other expenditure

Total

No. 12—Contd.

Expenditure during 1985-86			Expenditure to the end of 1985-86
Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
2	3	4	5
..	5,15,98,070	5,15,98,070	23,65,11,777
..	5,60,53,332	5,60,53,332	36,64,04,595
..	48,84,951	48,84,951	2,39,16,054
..	5,52,97,002	5,52,97,002	6,34,93,127
..	11,62,35,285	11,62,35,285	45,38,13,776
..	79,43,547	79,43,547	4,23,67,028
..	21,17,679	21,17,679	92,66,755
..	..	..	62,37,395
..	1,00,61,226	1,00,61,226	5,78,71,178

STATEMENT

Nature of expenditure

1

C—Capital Account of Economic Services—Concl.

(e)—Capital Account of Transport and Communication—Concl.

544—Capital Outlay on Other Transport and Communication

Services

Tourism

Total

Total—C (e)—Capital Account of Transport and
Communications

Total—C—Capital Account of Economic Services

Total—Expenditure Heads (Capital Account)

No. 12—*Concl.*

Expenditure during 1985-86			Expenditure to the end of 1985-86
Non-Plan Rs.	Plan Rs.	Total Rs.	Rs.
2	3	4	5
..	6,68,257	6,68,257	92,70,830
..	6,68,257	6,68,257	92,70,830
..	12,69,64,768	12,69,64,768	52,09,55,784
10,15,606	19,39,87,120	19,50,02,726	87,68,55,335
15,78,106	24,82,02,015	24,97,80,121	1,17,21,23,909

STATEMENT No. 13—STATEMENT SHOWING
IN STATUTORY CORPORATIONS,
ETC. UP TO

Serial No.	Name of the concern	Year(s) of investment	Details of type
1	2	3	4
(i) Statutory Corporations			
1.	State Bank of Sikkim	1968	Equity Shares
2.	Sikkim Mining Cor- poration	1960	—do—
		1978-79	(a)
		1979-80	(a)

DETAILS OF INVESTMENTS OF GOVERNMENT COMPANIES, BANKS AND CO-OPERATIVE SOCIETIES, THE END OF 1985-86

Investment ————— Number of Share and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1985-86	Amount of dividend declared and credited to Government during the year.	Remarks
5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.
26,000 (63.98%)	100 but Called 50	13,00,000		
29,245 (51%)	100	29,24,500 15,00,000 5,00,000		(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 year was Rs. 47.44 lakhs (96 per cent of the total paid up capital as on 31-3-1980). Position for subsequent years is awaited from the Government.

STATEMENT

Serial Number	Name of the concern	Year (s) of investment	Details of Type
1	2	3	4
3.	State Trading Corporation	1975-76 to 1978-79 1979-80	Equity Shares —do—
4.	Sikkim Time Corporation	1976-77 to 1978-79 to 1980-81	—do— —do— —do—
5.	Sikkim Industrial Development and	1977-78 1978-79	—do— Equity

No. 13—Contd.

Investment Number of Share and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1985-86	Amount of dividend declared and credited to Govern- ment during the year	Remarks
5	6	7	8	9
10,000	100	10,00,000		*Detailed Information awaited
1,000 (100%)	100	1,00,000		
3,800 (100%)	1000	38,00,000		Do.
200 (100%)	1000	2,00,000		
800	1000	8,00,000		
		3,00,000*		
2,130 (100%)	1000	21,30,000		

STATEMENT

Serial Number	Name of the concern	Year (s) of investment	Details of Type
1	2	3	4
	Investment Corporation	1979-80	Shares
		1980-81	—do—
		1981-82	—do—
		1982-83	—do—
		1983-84	—do—
		1984-85	—do—
		1985-86	—do—
6.	Sikkim Livestock Development Corporation	1976-77	—do—
		1979-80	—do—

(i) Companies

7. Sikkim Jewels Company 1972 (b)

No. 13—*Contd.*

Investment Number of Shares and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1985-86	Amount of dividend declared and credited to Govern- ment during the year	Remarks
5	6	7	8	9
1,000 (100%)	1000	10,00,000		
1,000 (100%)	1000	10,00,000		
5,130 (100%)	1000	51,30,000		
1,800	1000	18,00,000		
2,200 (100%)	1000	22,00,000		
2,000 (100%)	1000	20,00,000		
		18,00,000**		
1,400 (100%)	1000	14,00,000		
800 (100%)	1000	8,00,000		
Total Statutory Corporation		3,16,84,500		
4,100(53.78%)	100	4,10,000		(b) Infor- mation awaited.

STATEMENT

Serial Number	Name of the concern	Year (s) of investment	Details of Type
1	2	3	4
8.	Sikkim Distilleries Limited	(c) 1976-77	Preference Shares Equity Shares
		1977-78 to 1978-79	Bonus Shares
		1980-81	—do—
		1981-82	—do—
9.	Star Cinema	1962	Share Capital
10.	Denzong Cinema	1962	Equity
11.	Sikkim Flour Mills Limited	1977-78 to 1978-79	—do—
		1980-81	—do—
		1981-82	—do—
		1982-83	—do—
		1984-85	—do—
		1985-86	—do—
12.	Government Fruit Preservation Factory	1985-86	(b)

No. 13—*Contd.*

Investment Number of Shares and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1984- 1985	Amount of divi- dend declared to Govern- ment during the year	Remarks
5	6	7	8	9
350	100	35,000		(c) Inform- ation awaited.
9,09,038	5	45,45,190		(d) Detail- ed informa- tion await- ed
5,67,797	5	28,38,985		
1,84,604	5	9,23,020		
13,84,532	5	69,22,660		
No Shares issued 1750	100	1,75,000		
2,300(100%)	1,000	23,00,000		
2,000	1,000	20,00,000		
900	1,000	9,00,000		
2,900(100%)	1,000	29,00,000		
1,100	1,000	11,00,000		
10,000(100%)	100	10,00,000		
600	1,000	6,00,000		
(b)	(b)	10,40,000 (D)		
Total companies		<u>2,78,64,855</u>		

STATEMENT

Serial No.	Name of the concern	Year(s) of investment	Details of type
1	2	3	4
(iii) Banks and Co-operative Societies.			
13.	State Bank of India	1966	—do—
14.	Sikkim Consumers Co- Operative Society	1975-76 1976-77	—do— —do—
15.	Joint Ventures	1976-77	Equity
16.	Dikchu Copper Zinc Project	1977-78	(d)
17.	Wood Working Centre, Singtam	1977-78	Equity

No. 13—Contd.

Investment Number of Shares and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1984- 1985	Amount of divi- dend declared and credited to Govern- ment during the year	Remarks
5	6	7	8	9
75	350	26,250		
12,320	25	3,08,000		
4,000	25	1,00,000		
1,020(51%)	100	1,02,000		
(d)	(d)	10,10,000		(d) Informa- tion awa- ited.
1,020	100	1,02,000		
Total Banks and Co-operatives Societies		16,48,250		(e) Informa- tion Sho- wing all- ocations amongst units not received.
Grand Total		6,11,97,605	43,94,978	

**RECONCILIATION STATEMENT BETWEEN STATEMENT
No. 12 AND STATEMENT No. 13 DURING 1985-86.**

Investment as per Statement No. 12		Investment as per Statement No. 13
526—Capital Outlay on Consumer Industries		
Other Industries—		
Investment in Sikkim Flour Mills Ltd.—		
Rs. 6,00,000	(i)	Sikkim Flour Mill Rs. 6,00,000
Investment in Govern- ment Fruit Preserva- tion Factory		
Rs. 10,40,000	(ii)	Government Fruit Preserva- tion Factory Rs. 10,40,000
Investment in Sikkim Time Corporation		
Rs. 3,00,000	(iii)	Sikkim Time Corporation Rs. 3,00,000
530—Capital Outlay on Investment in Industrial Financial Institutions—		
Investment in Public undertaking-		
Investment in SIDICO		
Rs. 18,00,000	(iv)	Sikkim Industrial Development and investment Corporation Rs. 18,00,000

STATEMENT No. 14

STATEMENT . No 14—STATEMENT SHOWING THE
THAN ON REVENUE ACCOUNT) TO THE
SOURCES FROM WHICH THE FUNDS WERE

CAPITAL AND OTHER EXPENDITURE

Capital Expenditure

Public Works

Social and Community Services

General Economic Services

Agriculture and Allied Services

Industry and Minerals

Water and Power Development

Transport and Communications

Total—Capital Expenditure

Loans and Advances

Loans and Advances for various Services

Social and Community Services

General Economic Services

Agriculture and Allied Services

Industry and Minerals

Transport and Communications

Loans to Government Servants, etc.

Miscellaneous Loans

Total—Loans and Advances

**CAPITAL AND OTHER EXPENDITURE (OTHER
END OF 1985-86 AND THE PRINCIPAL
PROVIDED FOR THE EXPENDITURE**

On 1st April 1985 During the year On 31st March 1986

(In lakhs of rupees)

6,56.53	1,06.90	7,63.43
17,48.38	4,40.87	21,89.25
1,28.50	11.05	1,39.55
4,91.56	88.86	5,80.42
4,09.41	64.49	4,73.90
18,49.14	5,15.98	23,65.12
39,39.91	12,69.65	52,09.56
<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>
92,23.43	24,97.80	1,17,21.23
<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>
50.00	—2.08	47.92
19.06	..	19.06
53.82	—0.01	53.81
1,14.40	10.21	1,24.61
10.09	—3.17	6.92
1,45.97	18.13	1,64.10
65.71	—0.02	65.69
<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>
4,59.05	23.06	4,82.11
<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>

STATEMENT

Appropriation to contingency fund

Total—Capital and other Expenditure

Principal Sources of Funds

Revenue Surplus

Debt :—

Internal Debt of the State Government

Loans and Advances from the Central Govt.

Small Savings, Provident funds, *etc.*

Total—Outstanding Debt

Contingency Fund—

Contingency Fund

Reserve Fund

Net balances under Deposits and Advances *etc.*
other than those shown separately

Remittances

Total Debt and other obligations

Deduct :—

(i) Cash Balance

(ii) Investments

Net provision of Funds

*Difference of Rs. 1.97 lakhs between the figures of 'Total capital and
tion of balance under 'miscellaneous loans in 1980-81 Account'.

No. 14—Concl'd.

On 1st April 1985 During the year On 31st March 1986
(In lakhs of rupees)

<u>50.00</u>	..	<u>50.00</u>
<u>97,32.48</u>	<u>25,20.86</u>	<u>1,22,53.34</u>
75,65.45	14,05.40	89,70.85
5,99.25	2,18.96	8,18.21
24,03.09	4,90.06	28,93.15
2,82.64	71.37	3,54.01
<u>32,84.98</u>	<u>7,80.39</u>	<u>40,65.37</u>
0.67	(—)11.85	—11.18
88.75	..	88.75
(—)7,04.34	<u>6,43.25</u>	(—)61.09
(—)1,73.70	(—)2,32.35	(—)4,06.05
<u>24,96.36</u>	<u>11,79.44</u>	<u>36,75.80</u>
(—)1,43.81	63.98	(—)79.83
4,75.12	..	4,75.12
<u>97,30.51</u>	<u>25,20.86</u>	<u>*1,22,51.37</u>

other expenditure' and 'the provision of funds' is due to proforma correc-

STATEMENT No. 15—DETAILED STATEMENT OF
UNDER HEADS OF ACCOUNT RELATING
PUBLIC

Head of Account 1	Opening balance 2
----------------------	----------------------

Rs.

PART I—

Receipt Heads (Revenue Account) (a)

Expenditure Heads (Revenue Account) (b)

Expenditure Heads (Capital Account) (b)

E—Public Debt (c)

603—Internal Debt of the State Government Cr. 5,99,24,585

604—Loans and Advances from the
Central Government Cr. 24,03,09,686

Total—E—Public Debt Cr. 30,02,34,271

F—Loans and Advances (d)

Loans and Advances by the
State Government Dr. 4,59,04,646

Total—Part I—Consolidated Fund

RECEIPTS, DISBURSEMENTS AND BALANCES
TO DEBT, CONTINGENCY FUND AND
ACCOUNT

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.

CONSOLIDATED FUND

91,63,40,351

77,58,00,515

24,97,80,121

2,29,14,190

10,17,767

Cr. 8,18,21,008

5,72,47,500

82,41,700

Cr. 28,93,15,486

8,01,61,690

92,59,467

Cr. 37,11,36,494

26,29,281

49,35,291

Dr. 4,82,10,656

99,91,31,322

1,03,97,75,394

STATEMENT

Head of Account 1	Opening balance 2
----------------------	----------------------

Rs.

PART—II

H—Transfer to Contingency Fund

800—Contingency Fund

Appropriation from the Consolidated Fund	Cr.	50,00,000
Education	Dr.	1,00,000
Scheduled Tribes and Other Backward Classes		
Miscellaneous Loans	Dr.	15,811
Fisheries	Dr.	3,00,000
Agriculture	Dr.	3,57,479
Natural Calamities	Dr.	10,00,000
Social Security and Welfare	Dr.	50,000
Administration of Justice	Dr.	3 07,000
Medical	Dr.	8,70,013
Co-operation	Dr.	17,00,000
Land Revenue	Dr.	12,600
Planning and Development	Dr.	2,00,000
Power	Dr.	20,000
Art & Culture		..
Urban Development		..
Transport and Communication		..

No. 15—Contd.

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
CONTINGENCY FUND		
..	..	Cr. 50,00,000
..	..	Dr. 1,00,000
..	..	Dr. 15,811
..	..	Dr. 3,00,000
..	..	Dr. 3,57,479
..	..	Dr. 10,00,000
..	..	Dr. 50,000
..	..	Dr. 3,07,000
..	..	Dr. 8,70,013
..	..	Dr. 17,00,000
..	80,430	Dr. 93,030
..	..	Dr. 2 00,000
..	..	Dr. 20,000
5,00,000	5,00,000	..
5,32,470	5,32,470	..
..	5,467	Dr. 5,467

STATEMENT

Head of Account 1	Opening balance 2
	Rs.

PART II—

Secretariat General Services	..
Village Industries	..
Total—Part II—Contingency Fund	Cr. 67,097

No. 15—Contd.

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.

CONTINGENCY FUND

..	10,60,730	Dr. 10,60,730
..	37,896	Dr. 37,896
<u>10,32,470</u>	<u>22,16,993</u>	<u>*Dr. 11,17,426</u>

*Debit balance is under investigation.

STATEMENT

Head of Account 1	Opening balance 2
	Rs.
	PART III—
I—Small Savings, Provident Funds, etc.	
(b) Provident Funds—	
805—State Provident Fund	
A—Civil—	
General Provident Fund	Cr. 2,81,71,048
811—Insurance and Pension Funds, etc.	Cr. 93,440
	<hr/>
Total—I—Small Savings Provident Funds, etc.	Cr. 2,82,64,488
	<hr/>
J—Reserve Funds	
(b) Reserve Funds not bearing interest	
826—Depreciation/Renewal Reserve Funds	
Depreciation Reserve Funds of Government Commercial Departments/and Undertakings	
Gross Balance	Cr. 88,74,066
Investments	Dr. 45,83,830
	<hr/>
Total—Gross Balance Investments	Cr. 88,74,066 Dr. 45,83,830
	<hr/>

No. 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.

PUBLIC ACCOUNT—*Contd.*

90,09,147	19,04,538	Cr. 3,52,75,657
33,097	..	Cr. 1,26,537
<hr/>	<hr/>	<hr/>
90,42,244	19,04,538	Cr. 3,54,02,194
<hr/>	<hr/>	<hr/>

..	..	Cr. 88,74,066
..	..	Dr. 45,83,830
<hr/>	<hr/>	<hr/>
..	..	Cr. 88,74,066
...	..	Dr. 45,83,830
<hr/>	<hr/>	<hr/>

STATEMENT

Head of Account 1	Opening balance 2
----------------------	----------------------

Rs.

PART III—

J—Reserve Funds—Concl'd.

829—Development and Welfare Funds
 Development Funds for Medical
 and Public Health purposes
 Hospital Funds
 Gross Balance

Cr. 916

Total—829

Cr. 916

Total—J—Reserve Funds

Gross Balance

Cr. 88,74,982

Investments

Dr. 45,83,830

No. 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.

PUBLIC ACCOUNT—*Contd.*

..	..	Cr. 916
-----	-----	-----
..	..	Cr. 916
-----	-----	-----
..	..	Cr. 88,74,982
..	..	Dr. 45,83,830
-----	-----	-----

STATEMENT

Head of Account 1	Opening balance 2
	Rs.
	PART III—
K—Deposits and Advances	
(b) Deposits not bearing interest	
843—Civil Deposits	
Revenue Deposits	Cr. 27,04,394
Public Works Deposits	Cr. 98,70,621
Forest Deposits	Cr. 1,54,208
Deposits received by Government Commercial Undertaking	Cr. 23,641
Deposits in connection with election	Cr. 78,602
Other Deposit	Cr. 10,17,771
Total (b)— Deposits not bearing interest	Cr. 1,35,40,821
(C)—Advances—	
850—Civil Advances—	
Forest Advances	Dr. 1,50,229
Other Advances	Dr. 11,32,853
Total—850—Civil Advances	Dr. 12,83,082
Total—C—Advances	Dr. 12,83,082
Total—K—Deposits and Advances	Cr. 1,22,57,739

*Reasons for debit balance

No. 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
PUBLIC ACCOUNT—<i>Contd.</i>		
43,10,084	5,14,255	Cr. 65,00,223
1,43,13,103	96,49,574	Cr. 1,45,34,150
68,673	80,282	Dr. 1,65,817*
..	..	Cr. 23,641
..	..	Cr. 78,602
30,47,487	28,13,344	Cr. 12,51,914
<u>2,17,39,347</u>	<u>1,30,57,455</u>	<u>Cr. 2,22,22,713</u>
..	..	Dr. 1,50,229
..	..	Dr. 11,32,53
..	..	Dr. 12,83,082
..	..	Dr. 12,83,082
<u>2,17,39,347</u>	<u>1,30,57,455</u>	<u>Cr. 2,09,39,631</u>

under investigation.

STATEMENT

Head of Account 1	Opening balance 2
	Rs. PART III—
L—Suspense and Miscellaneous—	
(b) Suspense	
858—Suspense Accounts	
(Civil)	
Suspense Account	Dr. 11,55,64,344
Cash Settlement	
Suspense Account	Dr. 948
	<hr/>
Total—858—Suspense Account	Dr. 11,55,65,292
	<hr/>
Total—(b)—Suspense	Dr. 11,55,65,292
	<hr/>
(C)—Other Accounts	
870—Cheques and Bills	
Treasury cheques	Cr. 3,12,16,764
Total—870—Cheques and Bills	Cr. 3,12,16,764
	<hr/>
871—Departmental Balances Civil	Cr. 17,90,480(A)
	<hr/>
Total—871—Departmental Balances	Cr. 17,90,480
	<hr/>
872—Permanent Cash Imprest Civil	Dr. 1,34,740
	<hr/>
Total—872—Permanent Cash Imprest	Dr. 1,34,740
	<hr/>

* Minus Figure is mainly due to Adjustment of interest, paid by the Government on Internal Debt. More details are given in Statement No. 16.

No. 15—Contd.

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
PUBLIC ACCOUNT—Contd.		
2,07,24,074	*(—) 3,65,20,222	Dr. 5,83,20,048
..	..	Dr. 948
2,07,24,074	(—) 3,65,20,222	Dr. 5,83,20,996
2,07,24,074	(—)3,65,20,222	Dr. 5,83,20,996
45,21,42,538	45,04,63,240	Cr. 3,28,96,062
45,21,42,538	45,04,63,240	Cr. 3,28,96,062
64,23,973	62,83,365	Cr. 19,31,088(A)
64,23,973	62,83,365	Cr. 19,31,088
5,69,08,981	6,03,31,365	Dr. 35,57,124
5,69,08,981	6,03,31,365	Dr. 35,57,124

(A) Reason for credit Balance under investigation.

STATEMENT

Head of Account 1	Opening balance 2
	Rs.

PART—III

L—Suspense and Miscellaneous

873—Cash Balance	
Investment Account	Dr. 4,29,28,420
	<hr/>
Total—873—Cash Balance	
Investment Account	Dr. 4,29,28,420
	<hr/>
Total—Suspense and Miscellaneous	Dr. 12,56,21,208
	<hr/>

No. 15—*Contd.*

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.

PUBLIC ACCOUNT—*Contd.*

..	..	Dr. 4,29,28,420
_____	_____	_____
..	..	Dr. 4,29,28,420
_____	_____	_____
53,61,99,566	48,05,57,748	Dr. 6,99,79,390
_____	_____	_____

STATEMENT

Head of Account 1	Opening balance 2
----------------------	----------------------

PART III—

M—Remittances

(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, *etc.*, and other Remittances

882—Cash Remittances and Adjustments between officer rendering accounts to the same Accountant General/
Accounts Officer

Public Works Remittances	Dr. 4,68,95,213
Forest Remittances	Cr. 4,50,21,645
Other Departmental Remittances	Dr. 1,54,15,543

Total—882	Dr. 1,72,89,111

Total—(a)—Money Orders, <i>etc.</i>	Dr. 1,72,89,111

No. 15—*Contd.*

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.

PUBLIC ACCOUNT—*Contd.*

24,10,99,250	24,10,98,237	Dr. 4,68,94,200
1,15,26,706	3,15,26,452	Cr. 2,50,21,899
29,24,35,250	29,56,71,575	Dr. 1,86,51,868
<hr/>	<hr/>	<hr/>
54,50,61,206	56,82,96,264	Dr. 4,05,24,169
<hr/>	<hr/>	<hr/>
54,50,61,206	56,82,96,264	Dr. 4,05,24,169
<hr/>	<hr/>	<hr/>

STATEMENT

Head of Account	Opening balance
1	2
	Rs.
(b)—Inter Government Adjustment Accounts	
886—Adjustment Account between Central and State Government Other Items	Dr. 81,690
Total—886	Dr. 81,690
Total — (b) —Inter Government adjustment Accounts	Dr. 81,690
Total — (M)—Remittances	Dr 1,73,70,801
Total — Part III— Public Account	Dr. 9,81,78,630
Total — Receipts/Disbursements (Parts I, II, & III)	
N — Cash Balance	
899—Cash Balance Deposits with Other Banks	
Total N — Cash Balance	
Grand Total	

**As per records of the State Bank of Sikkim the Cash balance was

No. 15—*Concl'd.*

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Dr. 81,690
..	..	Dr. 81,690
..	..	Dr. 81,690
54,50,61,206	56,82,96,264	Dr. 4,06,05,859
1,11,20,42,363	1,06,38,16,005	Dr. 4,99,52,272
2,11,22,06,155	2,10,58,08,392	
(—) 1,43,80,988	(—) 79,83,225 *	
(—) 1,43,80,988	(—) 79,83,225	
2,09,78,25,167	2,09,78,25,167	
Rs. (—) <u>27,47,642.</u>	The discrepancy is under reconciliation."	

STATEMENT No. 16—DETAILED STATEMENT
INTEREST BEARING OBLIGATIONS OF

Description of Debt

1

E—Public Debt

603—Internal Debt of the State Government

Loans from the Life Insurance Corporation of India

Loans from the Rural Electrification Corporation

Loans from other Institutions

Total—603—Internal Debt of the State Government

604—Loans and Advances from the Central Government

A—Non-Plan Loans

Share of Small Savings Collections

B—Loans for State/Union Territory Plan Schemes—

OF DEBT AND OTHER
GOVERNMENT

Balance on 1st April 1985 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1986 5
Rs.	Rs.	Rs.	Rs.
52,56,000	..	2,40,000	50,16,000
4,58,17,985	1,79,14,700	..	6,37,32,685
88,50,600	49,99,490	7,77,767	1,30,72,323
<u>5,99,24,585</u>	<u>2,29,14,190</u>	<u>10,17,767</u>	<u>8,18,21,008</u>
1,88,00,000	5,00,000	..	1,93,00,000

Description of Debt

1

604—Loans and Advances from the Central Government—Contd.

B—Loans for State/Union Territory—Contd.

Block loans

Natural Calamities

Drought Relief

D—Loans for Centrally sponsored Plan Schemes

Police-Modernisation of Police Force

House Building Advances

Soil and Water Conservation—

Integrated Soil Conservation in Himalayas

Soil Conservation in the

Catchment of River Valley Tista—

Village and Small Industries—

District Industries Project Programme

Dairy Development—

Programme of Milk Production and Marketing in Sikkim

Roads and Economic Importance

Roads of Inter-State Importance

No. 16—Contd.

Balance on 1st April 1985 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1986 5
Rs.	Rs.	Rs.	Rs.
14,60,19,948	5,43,80,000	25,37,336	19,78,62,612
1,38,664	..	..	1,38,664
8,19,000	3,67,500	..	11,86,500
9,71,000	..	..	9,71,000
29,71,601	10,00,000	..	39,71,601
35,05,164	9,75,000	..	44,80,164
3,85,003	25,000	..	4,10,003
3,50,000	..	..	3,50,000
10,75,000	..	..	10,75,000
9,74,000	..	..	9,74,000

STATEMENT

 Description of Debt

1

Loans for Jorethang Development Programme. Agriculture Fertilizer— Other Loans Transmission and Distribution Schemes (Power project). Inter-State Transmission lines Loans for Rural Electrification Total—D—Loans for Centrally Sponsored Plan Schemes—
E—Ways and Means Advances— Ways and Means Advances for Plan Schemes— Other Ways and Means Advances
F—Pre 1979-80 Loans— Consolidated Loans for Productive and Semi- Productive Purposes
Total—604—Loans and Advances from the Central Government
Total—E—Public Debt
I—Small Savings, Provident Funds, etc.
(b) Provident Funds
805—State Provident Funds

 * Details not available, amounts will be distributed in the Appropriate

No. 16—Contd.

Balance on 1st April 1985 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1986 5
Rs. 5,50,000	Rs. ..	Rs. ..	Rs. 5,50,000
1,04,10,359	..	..	1,04,10,359
..
<u>2,20,11,167</u>	<u>23,67,500</u>	<u>*11,24,720</u>	<u>2,32,53,947</u>
1,15,00,000	..	..	1,15,00,000
4,18,39,907	..	45,79,644	3,72,60,263
<u>24,03,09,686</u>	<u>5,72,47,500</u>	<u>82,41,700</u>	<u>28,93,15,486</u>
<u>30,02,34,271</u>	<u>8,01,61,690</u>	<u>92,59,467</u>	<u>37,11,36,494</u>
<u>2,81,71,048</u>	<u>90,09,147</u>	<u>19,04,538</u>	<u>3,52,75,657</u>

Primary Units only after obtaining details.

STATEMENT

Description of Debt		
1	2	3
	Rs.	Rs.

811—Insurance and Pension Funds—
 State Government Insurance Fund—
 General Insurance Scheme
 Total—I—Small Savings,
 Provident Funds, etc.

GRAND TOTAL

No. 16—*Concl'd.*

Balance on 1st April 1985	Additions during the year	Discharges during the year	Balance on 31st March 1986
4	5	6	7
Rs.	Rs.	Rs.	Rs.
93,440	33,097	..	1,26,537
<u>2,82,64,488</u>	<u>90,42,244</u>	<u>19,04,538</u>	<u>3,54,02,194</u>
<u>32,84,98,759</u>	<u>8,92,03,934</u>	<u>1,11,64,005</u>	<u>40,65,38,688</u>

STATEMENT No. 17—DETAILED STATEMENT

Head of Account	Balance on 1st April 1985	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—		
Loans for Social and Community Services		
680—Loans for Medical—		
Other Loans	..	..
Total	..	..
683—Loans for Housing		
Loans to Housing Boards, Corporations, etc.	50,00,000	..
Total	50,00,000	..
Total—Loans for Social and Community Services	50,00,000	..

* No Interest was received during the year.

OF LOANS AND ADVANCES BY GOVERNMENT

Total	Recovered during the year	Balance on 31st March 1986	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
..	650	(—) 650	..
..
..	650	(—) 650	..
50,00,000	2,07,167	47,92,833	
50,00,00	2,07,167	47,92,833	
50,00,000	2,07,817	47,92,183	

STATEMENT

Head of Account	Balance on 1st April 1985	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advance—Contd.		
Loans for Economic Services—Contd.		
698—Loans for Co-operation—		
Credit Co-operative—		
Loans to Sikkim Consumer Co-operative Society	2,28,740	..
Other Co-operatives	8,77,392	..
Total	11,06,132	..
700—Loans to General Financial and Trading Institutions—		
Loans to Trading Institutions		
Loans to State Trading Corporation, Sikkim	8,00,000	..
Total	8,00,000	..
Total—(i)—General Economic Services	19,06,132	..

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1986	Interest received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
2,28,740	..	2,28,740	
8,77,392	..	8,77,392	
<u>11,06,132</u>	..	<u>11,06,132</u>	
8,00,000	...	8,00,000 *	
<u>8,00,000</u>	..	<u>8,00,000</u>	
<u>19,06,132</u>	..	<u>19,06,132</u>	

* No Interest was received. during the year.

STATEMENT

Head of Account	Balance on 1st April 1985	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
(ii) Loans for Agriculture and Allied Services.		
705—Loans for Agriculture—		
Agriculture Farms—		
Advance to Cultivators	16,00,822	..
Total	16,00,822	..
710—Loans for Animal Husbandary—		
Piggery Development	4,16,238	..
Poultry Development	3,26,674	..
Loans to Sikkim Livestock Development Corporation	7,93,492	..
Other Loans	..	..
Total	15,36,404	..
711—Loans for Dairy Development—		
Loans for Dairy Development—		
Milk Supply Schemes	13,12,871	..
Total	13,12,871	..

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1986	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
16,00,822	..	16,00,822	
<u>16,00,822</u>	<u>..</u>	<u>16,00,822</u>	
4,16,238	..	4,16,238	
3,26,674	..	3,26,674	
7,93,492	..	7,93,492	
..	462	— 462	
<u>15,36,404</u>	<u>462</u>	<u>15,35,942</u>	
13,12,871	..	13,12,871	
<u>13,12,871</u>	<u>..</u>	<u>13,12,871</u>	

* No interest was received during the year.

STATEMENT

Head of Account	Balance of 1st April 1985	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
(ii) Loans for Agriculture and Allied Services—Concl'd.		
712—Loans for Fisheries		
Other Loans	4,83,111	..
Total	4,83,111	..
713—Loans for Forest—		
Forest Conservation and Development—		
Loans to wood working Centre	4,48,747	..
Total	4,48,747	..
Total (ii) Agricultural and Allied Services	53,81,955	..
(iii) Loans for Industry and Minerals		
720—Loans for Industrial		
Research and Development—		
Loans to Sikkim Jewels	38,37,500	..
Other Loans	14,78,592	..
Total	53,16,092	..

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1986	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
4,83,111	340	4,82,771	
<u>4,83,111</u>	<u>340</u>	<u>4,82,771</u>	
4,48,747	..	4,48,747	
<u>4,48,747</u>	<u>..</u>	<u>4,48,747</u>	
53,81,955	802	53,81,153	
<u>53,81,955</u>	<u>802</u>	<u>53,81,153</u>	
38,37,500	..	38,37,500	
14,78,592	..	14,78,592	
<u>53,16,092</u>	<u>..</u>	<u>53,16,092</u>	*

* No Interest was received during the year.

STATEMENT

Head of Account	Balance on 1st April 1985	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
Loans for Economic Services—Contd.		
(iii) Loans for Industry and Minerals—Contd.		
721—Loans for village and small Industries—		
Small Scale Industries	6,060	..
Handloom Industries	76,456	..
Handicraft Industries	84,852	..
Loans to entrepreneurs Terms/Working Capital	47,167	..
Loans to entrepreneurs	1,49,006	..
Total	<u>3,63,541</u>	..
728—Loans for Mining and Metallurgical Industries—		
Other Mining and Metallurgical Industries—		
Loans for Development of Silk kim Mining Corporation.	57,60,000	12,00,000
Total	<u>57,60,000</u>	<u>12,00,000</u>
Total—(iii) Loans for Industry and Minerals	<u>1,14,39,633</u>	<u>12,00,000</u>

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1986	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
6,060	58,108	(—) 52,048	
76,456	..	76,456	
84,852	..	84,852	
47,167	..	47,167	
<u>1,49,006</u>	<u>1,21,322</u>	<u>27,684</u>	
<u>3,63,541</u>	<u>1,79,430</u>	<u>1,84,111</u>	
<u>69,60,000</u>	..	<u>69,60,000</u> *	
<u>69,60,000</u>	..	<u>69,60,000</u>	
<u>1,26,39,633</u>	<u>1,79,430</u>	<u>1,24,60,203</u>	

* No interest was received during the year,

STATEMENT

Head of Account	Balance on 1st April 1985	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
Loans for Economic Services—Concl'd.		
(iv)—Loans for Transport and Communications		
744—Loans for other Transport and Communication Services—		
Tourism	10,08,488	..
Total	10,08,488	..
Total—Loans for Economic Services	1,97,36,208	12,00,000
766—Loans to Government Servants, etc.		
House building Advance	1,46,07,426	26,21,755
Advance for purchase of Motor conveyance	4,03,647	95,000
Festival Advances *	6,87,178	9,98,166
Other Advances	(—) 11,01,326	20,370
Total	1,45,96,925	37,35,291

*“Minus balance was due to excess of credit over debit transactions”

No. 17—*Contd.*

Total	Recovered during the year	Balance on 31st March 1986	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
10,08,488	3,16,568	6,91,920	
<u>10,08,488</u>	<u>3,16,568</u>	<u>6,91,920</u>	
2,09,36,208	4,96,800	2,04,39,408	
<u>1,72,29,181</u>	<u>6,74,165</u>	<u>1,65,55,016</u>	
4,98,647	81,042	4,17,605	
16,85,344	9,01,327	7,84,017	
(—) 10,80,956	2,65,630	(—) 13,46,586*	
<u>1,83,32,216</u>	<u>19,22,164</u>	<u>1,64,10,052</u>	

STATEMENT

Head of Account	Balance on Ist April 1985	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Concl'd.		
767—Miscellaneous Loans—		
Loans to M/S Jethmul Bhojraj and Company	65,20,484	..
Other Loans—		
Loans to Members of Legislative Assembly	1,029	..
Loans to individuals	50,000	..
	65,71,513	..
Total—F—Loans and Advances	4,59,04,646	49,35,291

Details of Loans advanced during the year for 'PLAN' Schemes

Major Head of Accounts

**728—Loans for Mining and
Metallurgical Industries**

No. 17—*Concl.*

Total	Recovered during the year	Balance on 31st March 1986	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
65,20,484	2,500	65,17,984	*
1,029	..	1,029	
50,000	..	50,000	
<u>65,71,513</u>	<u>2,500</u>	<u>65,69,013</u>	
<u>5,08,39,937</u>	<u>26,29,281</u>	<u>4,82,10,656</u>	

Amount

Rs. 12,00,000

*No interest was received during the year.

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

Names of Reserve Fund 1	Balance on 1st April 1985			Balance on 31st March 1986		
	Cash 2 Rs.	Investment 3 Rs.	Total 4 Rs.	Cash 5 Rs.	Investment 6 Rs.	Total 7 Rs.
	Reserve Fund not bearing Interest					
826—Depreciation/Renewal Reserve Funds						
Depreciation Reserve Funds of Government Commercial Department/Undertakings.	42,90,236	43,53,618	86,43,854	42,90,236	43,53,618	86,43,854
Depreciation Reserve Funds of Government Non-Commercial Departments	..	2,30,212	2,30,212	..	2,30,212	2,30,212
Total	<u>42,90,236</u>	<u>45,83,830</u>	<u>88,74,066</u>	<u>42,90,236</u>	<u>45,83,830</u>	<u>88,74,066</u>
829—Development and Welfare Fund Hospital Funds	916	..	916	916	..	916
Total—Reserve Funds not bearing Interest	<u>42,91,152</u>	<u>45,83,830</u>	<u>88,74,982</u>	<u>42,91,152</u>	<u>45,83,830</u>	<u>88,74,982</u>

