



FINANCE ACCOUNTS
1998-99

GOVERNMENT OF SIKKIM



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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 1998-99 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 the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. According to the best of my information, as a result of Audit of these accounts, the Accounts now presented read with the observations in this compilation, are correct statements of receipts and outgoings of the Government of Sikkim for the year 1998-99. Points of interest arising out of the study of these accounts as well as test audit conducted during the year or earlier years are contained in my report being presented separately for the year 1998-99, Government of Sikkim.

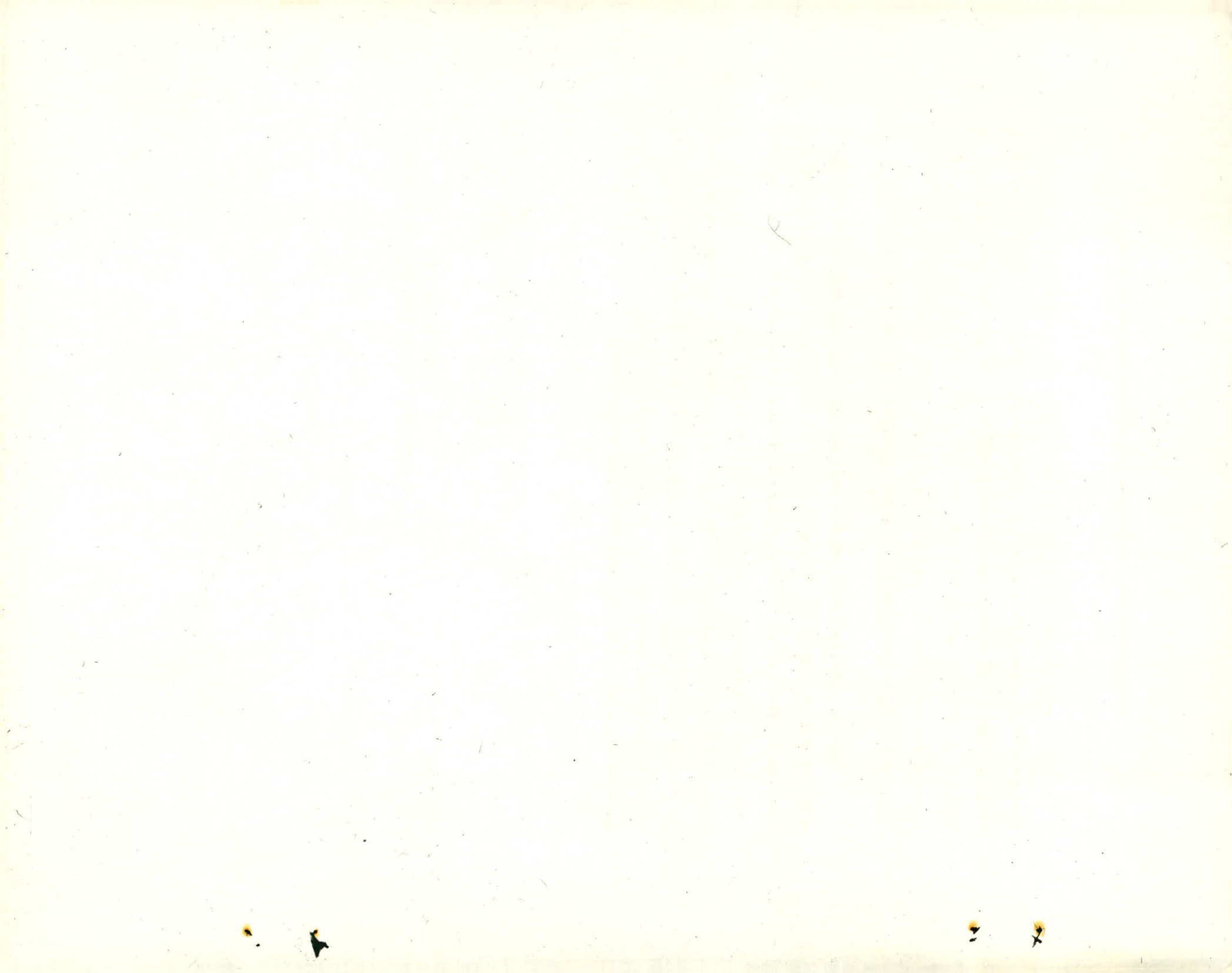
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Comptroller and Auditor General of India

New Delhi,

The 23 DEC 1999



INTRODUCTORY

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

Part I -	Consolidated Fund
Part II -	Contingency Fund
Part III -	Public Account

In Part I, namely Consolidated Fund, there are two main division, viz.-

(1) Revenue - consisting of sections for 'Receipt heads (Revenue Account)' and 'Expenditure heads (Revenue Account)':

(2) Capital, Public Debt, Loans, etc.-consisting of sections for 'Receipt heads (Capital Accounts)' 'Expenditure Heads (Capital Accounts)' and 'Public Debt, Loans and Advances, etc.

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

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

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

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

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

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

2. Sectors and Heads of Accounts

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

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

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

**3. Coding Pattern-
Major Heads:**

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

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

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

Sub-Major Heads:

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

Minor Heads:

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

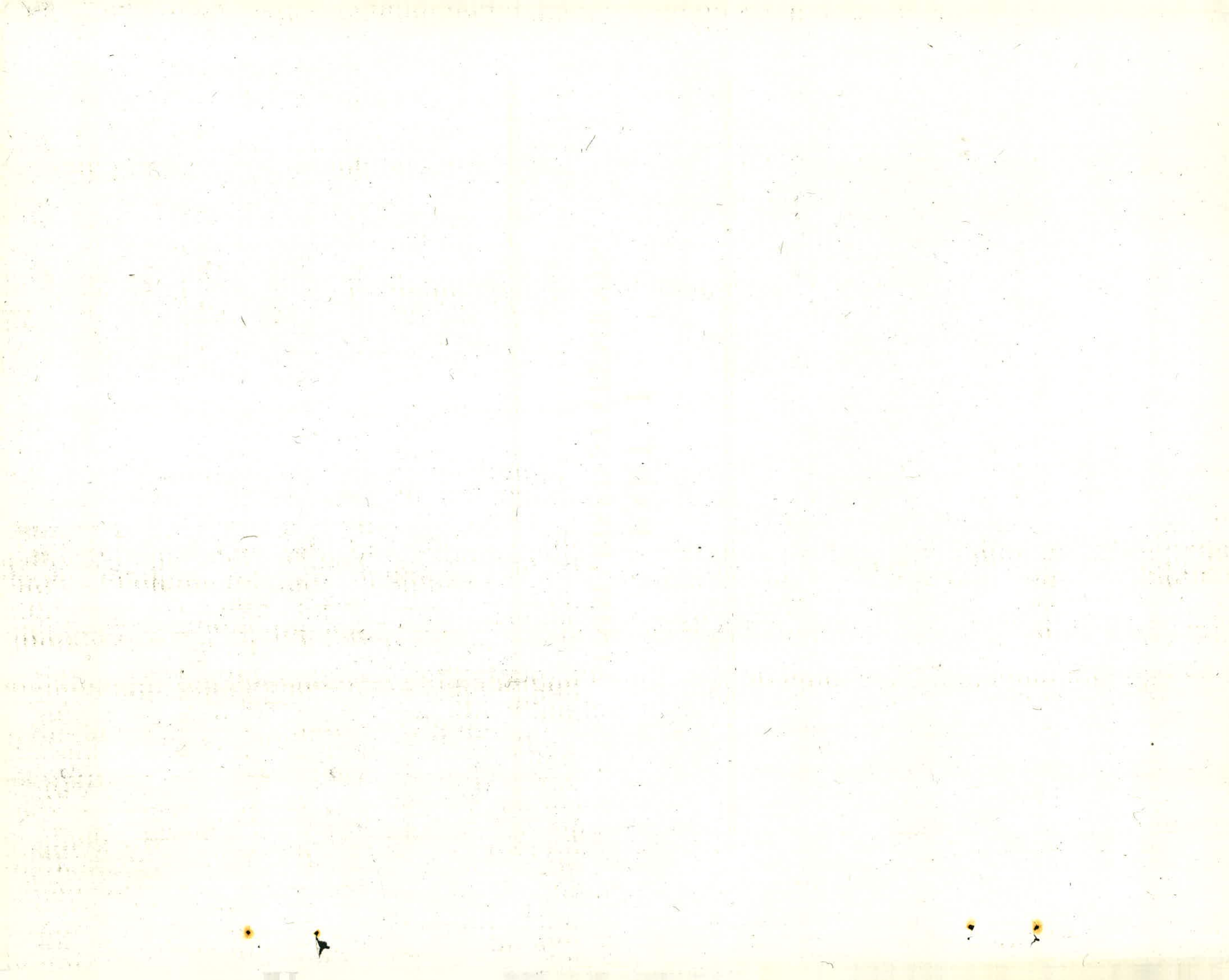
Under this scheme of codification, the receipt major head (Revenue account) are assigned the block numbers from 0020 to 1606, expenditure major heads (Revenue account) from 2011 to 3606, expenditure major heads (Capital account) from 4046 to 5475, major heads, under 'Public Debt' from 6001 to 6004 and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

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

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

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

PART - 1
SUMMARISED STATEMENTS



STATEMENT No. 1 - SUMMARY OF TRANSACTION

Receipts	Actuals		Disbursements	Actuals	
	1997-98 (In lakhs of rupees)	1998-99 (In lakhs of rupees)		1997-98 (In lakhs of rupees)	1998-99 (In lakhs of rupees)
Receipt Head (Revenue Account) Tax Revenue			Expenditure Heads (Revenue Account) A - General Services		
(a) Taxes on Income and Expenditure			(a) Organs of States		
0021-Taxes on Income Other than Corporation Taxes	905.61	1832.41	2011-Parliament/State/ Union Territory Legislature	137.31	203.27
			2012-President/Vice- President/Governor/ Administrator of Union Territories	53.26	84.69
			2013-Council of Ministers	226.00	313.72
			2014-Administration of Justice	180.43	357.37
			2015-Elections	212.51	66.55
Total-A(a)-Taxes on Income and Expenditure	905.61	1832.41	Total-A-(a) Organs of State	809.51	1025.60
(b) Taxes on Property and Capital Transaction			(b) Fiscal Services		
0029-Land Revenue	95.92	12.15	(i) Collection of Taxes on Income and Expenditure		
0030-Stamps and Registration Fees	36.61	50.92	2020-Collection of Taxes on Income and Expenditure	18.44	39.52
Total-A(b)-Taxes on Property and Capital Transaction	132.53	63.07	Total-A(b)(i)-Collection of Taxes on Income and Expenditure	18.44	39.52
			(ii) Collection of Taxes on Property and Capital Transaction		
			2029-Land Revenue	136.20	230.10
			Total-A(b)(ii)-Collection of Taxes on Property and Capital Transaction	136.20	230.10
(c) Taxes on Commodities and Services			(iii) Collection of Taxes on Commodities and Services		
0039-State Excise	1081.09	1185.89	2030-Stamps and Registration	1.48	1.50
0040-Sales Tax	1271.06	1306.23	2039-State Excise	94.25	146.18
0041-Taxes on Vehicles	154.40	151.38	2040-Sales Tax	34.23	56.36
0045-Other Taxes and Duties on Commodities and Services	104.93	136.69	2041-Taxes on Vehicles	14.94	40.47
Total-A(c)-Taxes on Commodities and Services	2611.48	2780.19	2045- Other Taxes and Duties on Commodities and Services	15.64	28.36
Total-A-Tax Revenue	3649.62	4675.67	Total-A(b)(iii)-Collection of Taxes on Commodities and Services	160.54	272.87
			Total-A(b)Fiscal Services	315.18	542.49

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND Contd.					
Receipts	Actuals		Disbursements	Actuals	
	1997-98	1998-99		1997-98	1998-99
	(In lakhs of rupees)			(In lakhs of rupees)	
B - Non Tax Revenue					
(b) Interest Receipt, Dividends and Profits			(c) Interest Payment and Servicing of Debt		
			2048-Appropriation for Reduction or aviodance of debt	267.03	324.03
0049-Interest Receipts	5.83	26.15	2049-Interest Payment	4094.17	5246.73
0050-Dividends and Profits	<u>159.48</u>	<u>123.05</u>			
Total-B(b)-Interest Receipts, Dividends and Profits	<u>165.31</u>	<u>149.20</u>	Total-A(c)-Interest Payment and Servicing of Debt	<u>4361.20</u>	<u>5570.76</u>
(c) Other Non-Tax Revenue			(d) Administrative Services		
(i) General Services			2051-Public Service Commission	19.56	34.45
0051-Public Service Commission	0.35	1.54	2052-Secretariat-General Services	380.90	621.31
			2053-District Administration	143.29	244.84
			2054-Treasury and Accounts Administration	187.34	338.86
0055-Police	163.41	344.91	2055-Police	2238.01	3848.71
0058-Stationery and Printing	58.17	94.81	2056-Jails	29.95	60.20
0059-Public Works	60.63	51.01	2058-Stationery and Printing	132.99	185.30
0070-Other Administrative Services	172.86	97.51	2059-Public Works	477.20	533.09
			2070-Other Administrative Services	<u>271.60</u>	<u>457.15</u>
			Total-A(d)-Administrative Services	<u>3880.03</u>	<u>6323.91</u>
			(e) Pension and Miscellaneous General Services		
0071-Contribution and Recove- ries towards Pension and Other Retirement Benefits	3.68	0.21	2071-Pension and other Retirement Benefits	563.96	1470.46
0075-Miscellaneous General Services	90099.00	99323.04	2075-Miscellaneous General Services	<u>88760.46</u>	<u>97843.76</u>
			Total A(e)-Pension and Miscellaneous General Services	<u>89324.42</u>	<u>99314.22</u>
Total-B(c)(i)-General Services	<u>90558.10</u>	<u>99913.03</u>	Total-A-General Services	<u>98690.34</u>	<u>112776.98</u>
(ii) Social Services			B-Social Services		
			(a) Education, Sports, Art and Culture		
0202-Education, Sports, Art and Culture	9.80	11.47	2202-General Education	5773.38	10929.16
			2203-Technical Education	..	0.86

STATEMENT No. 1 - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1997-98	1998-99		1997-98	1998-99
	(In lakhs of rupees)			(In lakhs of rupees)	
			2204-Sports and Youth Services	87.63	125.25
			2205-Art and Culture	154.49	136.39
			Total-B(a)Education, Sports, Art and Culture	6015.50	11191.66
			(b) Health and Family Welfare		
0210-Medical and Public Health	9.60	41.84	2210-Medical and Public Health	1829.66	3704.78
			2211-Family Welfare	296.97	484.27
			Total-B(b) Health and Family Welfare	2126.63	4189.05
			(c) Water Supply, Sanitation Housing and Urban Development		
0215-Water supply and Sanitation	13.96	15.12	2215-Water Supply and Sanitation	714.34	964.32
0216-Housing	..	15.07	2216-Housing	2334.50	2368.84
			2217-Urban Development	364.70	469.70
			Total-B(c)-Water Supply, Sanitation, Housing and Urban Development	3413.54	3802.86
			(d) Information and Broadcasting		
0220-Information and Publicity	4.87	8.19	2220-Information and Publicity	119.89	178.60
			Total-B(d)Information and Broadcasting	119.89	178.60
			(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Calsses		
			2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Calsses	287.95	482.65
			Total-B(e)- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	287.95	482.65
			(f) Labour and Labour Welfare		
0230-Labour and Employment	1.78	2.41	2230- Labour and Labour Employment	48.62	86.12
			Total-B(f)Labour and Labour Welfare	48.62	86.12

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND Contd.					
Receipts	Actuals		Disbursements	Actuals	
	1997-98	1998-99		1997-98	1998-99
	(In lakhs of rupees)			(In lakhs of rupees)	
0235-Social Security and Welfare	1.06	0.76	(g) Social Welfare and Nutrition		
			2235-Social Security and Welfare	286.42	392.65
			2236-Nutrition	201.97	194.78
			2245-Relief on Account of Natural Calamities	1758.38	533.45
Total-B(c)(ii)-Social Services	<u>41.07</u>	<u>94.86</u>	Total-B(g)-Social Welfare and Nutrition	<u>2246.77</u>	<u>1120.88</u>
			(h) Others		
			2250-Other Social Services	66.71	139.10
			2251-Secretariat-Social Services	19.93	29.93
			Total-B(h)-Others	<u>86.64</u>	<u>169.03</u>
			Total-B-Social Services	<u>14345.54</u>	<u>21220.85</u>
(iii) Economic Services			C-Economic Services		
			(a) Agriculture and Allied Activities		
0401-Crop Husbandry	42.03	20.85	2401-Crop Husbandry	1319.59	1819.97
			2402-Soil and Water Conservation	376.71	432.23
0403-Animal Husbandry	17.67	14.13	2403-Animal Husbandry	535.92	784.63
			2404-Dairy Development	140.48	34.07
0405-Fisheries	0.77	0.45	2405-Fisheries	74.89	124.88
0406-Forestry and Wild Life	135.76	159.63	2406-Forestry and Wild Life	1089.04	1653.00
			2407-Plantations	114.00	132.86
0407-Plantations	218.04	222.00	2408-Food Storage and Warehousing	124.85	192.97
0408-Food Storage and Warehousing	1.83	3.15	2415 Agriculture Research and Education	84.88	81.60
			2425-Co-operation	126.11	210.67
0425-Co-operation	0.27	0.78	2435-Other Agricultural Programmes	119.24	152.39
			Total-C(a)-Agriculture and Allied Activities	<u>4105.71</u>	<u>5619.27</u>
			(b) Rural Development		
			2501-Special Programmes for Rural Development	161.01	144.17
			2505-Rural Employment	415.00	360.00
			2506-Land Reforms	11.82	21.09
0515-Other Rural Development Programmes	2.27	11.14	2515-Other Rural Development Programmes	183.27	313.87
			Total-C(b)-Rural Development	<u>771.11</u>	<u>839.13</u>

STATEMENT No. 1 - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1997-98 (In lakhs of rupees)	1998-99 (In lakhs of rupees)		1997-98 (In lakhs of rupees)	1998-99 (In lakhs of rupees)
			(d) Irrigation and Flood Control		
0702-Minor Irrigation	1.29	0.03	2702-Minor Irrigation	228.05	225.35
			2705-Command Area Development		1.98
			2711-Flood Control & Drainage	116.82	406.11
			Total-C(d)-Irrigation and Flood Control	344.87	633.44
			(e) Energy		
0801-Power	550.06	644.03	2801-Power	1767.05	2188.68
0810-Non Conventional Sources of Energy	1.91	1.77	2810-Non Conventional Sources of Energy	34.01	44.35
			Total-C(e)-Energy	1801.06	2233.03
			(f) Industry and Minerals		
0851-Village and Small Industries	41.39	49.58	2851-Village and Small Industries	394.48	572.47
0852-Industries	4.00	10.95	2852-Industries	18.40	7.37
0853-Non-ferrous Mining and Metallurgical Industries	8.11	6.14	2853-Non-ferrous Mining and Metallurgical Industries	56.74	90.27
			Total-C(f)-Industry and Minerals	469.62	670.11
			(g) Transport		
1054-Roads and Bridges		0.02	3054-Roads and Bridges	1691.84	1354.98
1055-Road Transport	1166.70	749.15	3055-Road Transport	1596.57	1792.09
			Total-C(g)-Transport	3288.41	3147.07
			(i) Science Technology and Environment		
1452-Tourism	25.40	39.44	3425-Other Scientific Research	49.89	57.79
1475-Other General Economic Services	0.93	1.24	3435-Ecology and Environment	26.78	33.38
			Total-C(i)-Science Technology and Environment	76.67	91.17
			(j) General Economic Services		
Total-B(C)(iii)Economic Services	2218.43	1934.48	3451-Secretariat Economic Services	51.05	84.40
			3452-Tourism	259.92	331.36
			3454-Census Surveys and Statistics	56.85	114.34
			3456-Civil Supplies	1480.38	1704.30
Total-B(C) Other Non-Tax Revenue	92817.60	101942.37	3475-Other General Economic Services	77.90	95.05
			Total-C(j)-General Economic Services	1926.10	2329.45
			Total-C-Economic Services	12783.55	15562.67
Total-B-Non-Tax Revenue	92902.91	102091.57			

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND <i>Concl'd.</i>					
Receipts	Actuals		Disbursements	Actuals	
	1997-98	1998-99		1997-98	1998-99
	(In lakhs of rupees)			(In lakhs of rupees)	
C-Grants in-aid and Contributions					
1601-Grants-in-aid from Central Government	25323.83	28077.95			
1603-States' Share of Union Excise Duties	7991.00	9221.00			
Total-C-Grants-in-aid and Contributions	33314.83	37298.95			
Total-Receipt Head (Revenue Account)	129947.36	144066.19	Total-Expenditure Head (Revenue Account)	125819.43	149560.50
			(Revenue Surplus/Deficit)	4127.93	(-)5494.31
			(2) Capital, Public Debt, Loan etc.		
			Expenditure Head (Capital Account)	10722.51	9175.80
E- Public Debt			E- Public Debt		
6003-Internal Debt of the State Government	2045.41	4200.00	6003-Internal Debt of the State Government	458.00	464.55
6004-Loans and Advances from the Central Government	4129.17	5353.56	6004-Loans and Advances from the Central Government	2252.03	2834.82
Total-E-Public Debt	6174.58	9553.56	Total-E-Public Debt	2710.03	3299.37
F-Loans and Advances	72.54	92.22	F-Loans and Advances	180.48	107.70
			H-Transfer to Contingency Fund		
			7999-Appropriation to the Contingency Fund	50.00	
Total-Consolidated Fund (Part I)	136194.48	153711.97	Total-Consolidated Fund (Part I)	139482.45	162143.37
PART II - CONTINGENCY FUND					
8000-Contingency Fund	50.00		8000-Contingency Fund	..	..
Total-Contingency Fund	50.00		Total-Contingency Fund	..	..

STATEMENT No. 1 - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1997-98 (In lakhs of rupees)	1998-99 (In lakhs of rupees)		1997-98 (In lakhs of rupees)	1998-99 (In lakhs of rupees)
I- Small Savings Provident Funds, etc.			I- Small Savings Provident Funds, etc.		
(b) Provident Funds- Insurance and Pension Funds	1848.20	9510.19	(b) Provident Funds, etc. Insurance Funds	9,33.95	9,51.31
Total-I-Small Savings Provident Funds, etc.	1848.20	9510.19	Total-I-Small Savings Provident Funds, etc.	933.95	951.31
J. Reserve Funds- General and other Reserve Funds	1749.00	1183.15	J. Reserve Funds-General and other Reserve Funds	1618.95	695.59
Total-J-Reserve Funds	1749.00	1183.15	Total-J-Reserve Funds	1618.95	695.59
K- Deposits and Advances			K- Deposits and Advances		
(b) Deposits not bearing interest	691.01	452.34	(b) Deposits not bearing interest	609.11	602.55
(c) Civil Advances	0.04	0.05	(c) Civil Advances	0.42	..
Total-K-Deposits and Advances	691.05	452.39	Total-K-Deposits and Advances	609.53	602.55
L- Suspense and Miscellaneous			L- Suspense and Miscellaneous		
(b) Suspense	120.94	(-)61.34	(b) Suspense	30.01	(-)1,97.33
(c) Other Accounts	36128.73	41652.16	(c) Other Accounts	37638.38	41251.17
Total-L-Suspense and Miscellaneous	36249.67	41590.82	Total-L-Suspense and Miscellaneous	37668.39	41053.84
M- Remittance			M- Remittances		
(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and Other Remittances	20925.01	19796.08	(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and Other Remittances	19137.53	19493.73
Total-M-Remittances	20925.01	19796.08	Total-M-Remittances	19137.53	19493.73
Total-Public Account	61462.93	72532.63	Total-Public Account	59968.35	62797.02
Total-Receipts(Parts I, II and III)	197707.42	226244.60	Total-Disbursements (Parts I, II and III)	199450.80	224940.39
N - Cash Balance	(-) 1141.18	(-)2884.56	Closing Cash Balance	(-) 2884.56	(-)1580.35
GRAND TOTAL	196566.24	223360.04	GRAND TOTAL	196566.24	223360.04

STATEMENT No. 1 - Contd.

Explanatory Notes :-

1. There was a revenue deficit of Rs. 54.94 crores in 1998-99 against a surplus of Rs. 41.28 crores in 1997-98. Taking into accounts the transactions other than Revenue Accounts also, there was an overall surplus of Rs. 13.04 crores in 1998-99 against overall deficit of Rs. 17.43 crores in 1997-98. The details are given below :-

		1997-98	1998-99
		(In crores of rupees)	
Opening Cash Balance		(-) 11.41	(-) 28.84
Part I	Consolidate Fund		
(a)	Transaction of Revenue Account		
	Receipts Heads	(+) 1299.47	(+) 1440.66
	Expenditure Heads	(-) 1258.19	(-) 1495.60
	Net Revenue Surplus/Deficit	(+) 41.28	(-) 54.94
(b)	Transactions other than Revenue Account		
	Capital Account-Net	(-) 107.23	(-) 91.76
	Public Debt-Net	(+) 34.65	(+) 62.55
	Loans and Advances-Net	(-) 1.08	(-) 0.16
	Transfer to Contingency Fund Net	(-) 0.50	(-) ..
	Part II - Contingency Fund-Net	(+) 0.50	(+) ..
	Part III-Public Account-Net	(+) 14.95	(+) 97.35
	Closing Balance	(-) 28.84	(-) 15.80
	Overall Surplus/Deficit	(-) 17.43	(+) 13.04

2. Receipts from the Government of India :-

Of the total revenue receipts of Rs. 14,40,66.19 lakhs in 1998-99 Rs. 3,72,98.95 lakhs (26 percent of the total Revenue Receipts) were Received from Government of India, as shown below :-

		(In lakhs of rupees)
(i)	Non-Plan Grants	2230.75
(ii)	Grants for State Plan Schemes	21828.39
(iii)	Grants for Central Plan Schemes	71.76
(iv)	Grants for Centrally Sponsored Plan Schemes	3947.05
(v)	States' Share of Union Excise Duties	9221.00
Total		37298.95

STATEMENT No. 1 - Contd.

3. Revenue Receipts :-

The increase of Rs. 1,41,18.83 lakhs in revenue receipts from Rs. 12,99,47.36 lakhs in 1997-98 to Rs. 14,40,66.19 lakhs in 1998-99 was mainly due to more receipts of Grants-in-Aid and States' Share of Union Excise duties from Central Government. Increase in revenue was as under :-

Serial No.	Major Heads of Account	Actuals		Increase
		1997-98	1998-99 (In lakhs of rupees)	
(1)	0021 - Taxes on Income other than Corporation Tax. Increase was due to more realisation of Income Tax levied under State Laws	905.61	1832.41	926.80
(2)	0039 - State Excise. Increase was due to more realisation under State Excise	1081.09	1185.89	104.80
(3)	0040 - Sales Tax Increase was due to more realisation Under State Sales Tax Act	1271.06	1306.23	35.17
(4)	0045 - Other Taxes and Duties on Community Services Increase was due to more realisation of Entertainment Tax	104.90	136.69	31.76
(5)	0055 - Police. Increase was due to more realisation under Arms Act	163.41	344.91	181.50
(6)	0075 - Miscellaneous General Services Increase due to more realisation of receipts from State Lotteries and adjustments of write off of Central Loans.	90099.00	99323.04	9224.04
(7)	0216 -Housing. Increase was due to more realisation under licence fees/Rent	..	15.07	15.07
(8)	0810 - Power Increase was due to more realisation under sale of Power	550.06	6,44.03	93.97
(9)	1601 - Grants in Aid from Central Government	25323.83	28077.95	2754.12
(10)	1603 - State's Share of State Excise Duties	7991.00	9221.00	1230.00

STATEMENT No. 1 - Concl'd

4. Expenditure on Revenue Account :-

The increase of Rs 23741.07 lakhs in the Revenue Account (Rs. 125819.43 lakhs in 1997-98 to Rs. 149560.50 lakhs in 1998-99) was mainly as under :-

Serial No.	Major Heads of Account	Actuals		Increase
		1997-98	1998-99	
		(In lakhs of rupees))		
1.	2049 - Interest Payments Increase was due to more expenditure incurred towards interest payment on market loan, other internal debt and State General Provident Fund and Loans and Advances from Central Government	4094.17	5246.73	1152.56
2.	2055 - Police Increase was due to more expenditure incurred towards Administration, Training District Police Force, Criminal Investigation, Special Police and District Police	2238.01	3848.71	1853.14
3.	2071 - Pension and Other retirement benefits Increase was due to increase of pensionary benefits after implemantaton of new Pay Commission	563.96	1470.46	906.50
4.	2075 - Miscellaneous General Services Increase was due to more expenditure incurred on State Lotteries	88760.46	97843.76	9083.30
5.	2202 - General Education Increase was due to more expenditure incurred towards Equipments, Teachers and other Services after implentation of New Pay Commission	5773.38	10929.16	5155.78
6.	2210 - Medical and Public Health Increase was due to more expenditure incurred towards Urban Health Services and Rural Health Services.	1829.66	3704.78	1875.12
7.	2406 - Forestry and Wild Life Increase was due to more expenditure incurred towards Direction and Administration.	1089.04	1653.88	564.84
8.	2403 - Animal Husbandry Increase was due to more expenditure incurred towards Direction and Administration	535.94	784.63	248.69
9.	2401 - Crop Husbandry Increase was due to more expenditure incurred towards Direction and Administration, Horticulture and Vegetable Crops	1319.59	1819.97	500.38
10.	2801 - Power Increase was due to more expenditure incurred towards Direction and Administration	1767.05	2188.68	421.63
11.	3055 Road Transport Increase was due to more expenditure incurred towards operation	1596.57	1792.09	195.52
12.	3456 - Civil Supplies Increase was due to more expenditure incurred towards subsidy	1480.38	1704.30	223.92

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

STATEMENT NO.2 - CAPITAL OUTLAY-PROGRESSIVE CAPITAL OUTLAY TO END OF 1998-99

Serial No.	Major Head of Accounts	Expenditure to end of 1997-98	Expenditure during 1998-99	Total
1	2	3	4	5
<i>(in lakhs of rupees)</i>				
A.	Capital Account of General Services			
1.	4055 Capital Outlay on Police			
	211 Police Housing	29.99	5.96	35.95
	Total: 4055 Capital Outlay on Police	<u>29.99</u>	<u>5.96</u>	<u>35.95</u>
	4059 Capital Outlay on Public Works	4677.46	453.71	5131.17
	Total: A- Capital Outlay on General Services	<u>4707.45</u>	<u>459.67</u>	<u>5167.12</u>
B.	Capital Account of Social Services			
(a)	Education, Sports, Art and Culture			
2.	4202 Capital Outlay on Education Sports, Art and Culture	4160.21	652.57	4812.78
	Total: B(a) Education Sports, Art and Culture	<u>4160.21</u>	<u>652.57</u>	<u>4812.78</u>
(b)	Health and Family Welfare			
3.	4210 Capital Outlay on Medical and Public Health	5239.09	212.82	5451.91
	Total : B (b) Health and Family Welfare	<u>5239.09</u>	<u>212.82</u>	<u>5451.91</u>
(c)	Water Supply, Sanitation, Housing and Urban Development			
4.	4215 Capital Outlay on Water Supply and Sanitation	11113.06	1827.82	12940.88
5.	4216 Capital Outlay on Housing	3008.80	251.43	3260.23
6.	4217 Capital Outlay on Urban Development	538.66	27.42	566.08
	Total: B (c) Water Supply, Sanitation, Housing and Urban Development	<u>14660.52</u>	<u>2106.67</u>	<u>16767.19</u>
(e)	Welfare of Scheduled Castes/Tribes and other Backward Classes			
7.	4225 Capital Outlay on Welfare of Scheduled Castes/Tribes and other Backward Classes	6.44	-	6.44
	Total: B (e) Welfare of Scheduled Castes etc.	<u>6.44</u>	<u>-</u>	<u>6.44</u>
(g)	Social Welfare and Nutrition			
8.	4235 Capital Outlay on Social Security and Welfare	149.84	-	149.84
	Total: B (g) Social Welfare and Nutrition	<u>149.84</u>	<u>-</u>	<u>149.84</u>
(h)	Others			
9.	4250 Capital Outlay on other Social Services	1.82	-	1.82
	Total: B (h) Others	<u>1.82</u>	<u>-</u>	<u>1.82</u>
	Total: B Capital Account of Social Services	<u>24217.92</u>	<u>2972.06</u>	<u>27189.98</u>

STATEMENT NO.2 - Contd.

Serial No.	Major Head of Accounts	Expenditure to end of 1997-98	Expenditure during 1998-99	Total
1	2	3	4	5
<i>(in lakhs of rupees)</i>				
C.	Capital Account of Economic Services			
(a)	Capital Account of Agriculture and Allied Activities			
10. 4401	Capital Outlay on Crop Husbandry	551.50	44.94	596.44
11. 4403	Capital Outlay on Animal Husbandry	560.11	24.18	584.29
12. 4404	Capital Outlay on Dairy Development	187.76	-	187.76
13. 4405	Capital Outlay on Fisheries	211.50	10.00	221.50
14. 4406	Capital Outlay on Forestry and Wild Life	81.04	10.91	91.95
15. 4408	Capital Outlay on Food, Storage and Warehousing	762.70	20.99	783.69
16. 4415	Capital Outlay on Agricultural Research and Education	11.42	-	11.42
17. 4425	Capital Outlay on Co-operation	313.71	45.00	358.71
18. 4435	Capital Outlay on other Agricultural Programmes	21.44	-	21.44
	Total: C (a) Capital Account of Agriculture and Allied Activities	<u>2701.18</u>	<u>156.02</u>	<u>2857.20</u>
(b)	Capital Account on Other Rural Development Programme			
4515	Capital Outlay on Other Rural Development Programme	<u>201.64</u>	<u>75.90</u>	<u>277.54</u>
	Total: C (b) Capital Account on Other Rural Development Programme	<u>201.64</u>	<u>75.90</u>	<u>277.54</u>
(d)	Capital Account on Minor Irrigation			
4702	Capital Outlay on Minor Irrigation	<u>7.44</u>	<u>2.05</u>	<u>9.49</u>
	Total: C (d) Capital Account on Minor Irrigation	<u>7.44</u>	<u>2.05</u>	<u>9.49</u>
(e)	Capital Account of Energy			
19. 4801	Capital Outlay on Power Projects	<u>27485.87</u>	<u>3384.48</u>	<u>30870.35</u>
	Total: C (e) Capital Account of Energy	<u>27485.87</u>	<u>3384.48</u>	<u>30870.35</u>
(f)	Capital Account of Industry and Minerals			
20. 4851	Capital Outlay on Village and Small Industries	208.68	41.18	249.86
21. 4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	312.40	23.00	335.40
22. 4860	Capital Outlay on Consumer Industries	1744.27	113.71	1857.98
23. 4885	Other Capital Outlay on Industries and Minerals	<u>1367.70</u>	-	<u>1367.70</u>
	Total: C (f) Capital Account of Industries and Minerals	<u>3633.05</u>	<u>177.89</u>	<u>3810.94</u>

STATEMENT NO.2 - Concl'd.

Serial No.	Major Head of Accounts	Expenditure to end of 1997-98	Expenditure during 1998-99	Total
1	2	3	4	5
			<i>(in lakhs of rupees)</i>	
(g)	Capital Account of Transport			
24. 5054	Capital Outlay on Roads and Bridges	23537.81	1870.11	25407.92
25. 5055	Capital Outlay on Road Transport	2632.92	32.82	2665.74
	Total: C (g) Capital Account of Transport	<u>26170.73</u>	<u>1902.93</u>	<u>28073.66</u>
(j)	Capital Account of General Economic Services			
26. 5452	Capital Outlay on Tourism	497.55	44.80	542.35
27. 5465	Investment in General Financial and Trading Institutions	<u>160.45</u>	<u>-</u>	<u>160.45</u>
	Total: C (j).Capital Account of General Economic Services	<u>658.00</u>	<u>44.80</u>	<u>702.80</u>
	Total:C-Capital Account of Economic Services	<u>60857.91</u>	<u>5744.07</u>	<u>66601.98</u>
	Total: Expenditure Heads (Capital Account) (A+B+C)	<u>89783.28</u>	<u>9175.80</u>	<u>98959.08</u>

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

STATEMENT NO. 3 - DEBT POSITION

Nature of borrowing	Balance as on 1st April'98	Receipts during the year 98-99	Repayments during the year 98-99	Balance as on 31st March'99	Increase
1	2	3	4	5	6
(i) Statement of Borrowings (a)					
<i>(In lakhs of rupees)</i>					
I. Public Debt					
6003 Internal Debt of State Government	13331.10	4200.00	464.55	17066.55	(+)3735.45
6004 Loans and Advances from Central Government	*16206.31	5353.56	2834.82	18725.05	(+)2518.74
Total : I Public Debt	*29537.41	9553.56	3299.37	35791.60	(+)6254.19
II. Small Savings Collections					
8005 State Provident Funds	5732.17	9410.77	930.86	14212.08	(+)8479.91
8011 Insurance and Pension Funds	284.32	99.42	20.45	363.29	(+)78.97
Total : II-Small Savings Collections	6016.49	9510.19	951.31	14575.37	(+)8558.88
GRAND TOTAL	*35553.90	19063.75	4250.68	50366.97	(+)14813.07

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

The receipt of Rs. 4200.00 Lakhs under this head includes Rs.4090.00 lakhs towards market loan and the balance of Rs. 110.00 lakhs borrowed from Life Insurance Corporation of India. During 1998-99 Government received Rs.4200.00 lakhs from these bodies and paid Rs. 464.55 lakhs in repayment of outstanding loans. Government paid interest Rs.450.15 lakhs to these bodies and Rs. 1532.56 lakhs towards interest on market loans during 1998-99. At the end of 1998-99 Government re-paid in excess of Rs. 9.44 lakhs and Rs. 5.03 lakhs to the National Insurance Corporation of India, and Power Finance Corporation. Interest amount of Rs. 20.72 lakhs have also been paid to the N.I.C. during this year.

2. Loans and Advances from the Central Government :

Rs. 5353.55 lakhs were received from the Government of India as loans (Share of Small Savings Collection for Non-Plan Loans Rs. 634.00 lakhs. Block Loans, for State Plan Schemes Rs. 2438.07 lakhs, Loans for House Building Advances Rs.27.67 lakhs and Ways and Means Advances of Rs. 2200.00 lakhs). The loans from the Central Government as-on 31st March, 1999 constituted 52 percent of the total Public debt. During the year 1998-99 Government paid Rs. 2834.82 lakhs towards repayment of loans to the Government of India.

3. Small Savings, Provident Funds, etc.

Provident Funds : This comprise mainly the Provident Fund balances at the credit of the Government Servants. The State Government paid interest of Rs. 1213.54 lakhs on provident fund balance during the year.

(i) Insurance and Pension Fund :

From 1st January 1994 the State Government Employees Group Insurance Scheme has been Introduced by the Government. The State Government paid interest of Rs. 25.85 lakhs on Insurance Fund balance 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 balances of the Government, also constitute a liability of the Government.

Such liability at the end of March, 1999 was Rs. 1489.19 lakhs as shown in Statement No. 15.

STATEMENT NO. 3 *Concl'd.*(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 1997-98 and 1998-99 are shown below:-

	1997-98	1998-99	Net Increased (+) or decreased (-) during the year
	(In lakhs of Rupees)		
Gross debt and other obligations outstanding at the end of the year	36820.73	51971.16	(+) 15150.43
(i) Interest paid by the Government	4094.17	5246.73	(+) 1152.56
(ii) Interest realised	5.83	26.15	(+) 20.32
(iii) Net amount of interest charges	4088.34	5220.58	(+) 1132.24
Percentage of gross interest to total revenue receipts	3.15	3.64	(+) 0.49
Percentage of net interest to total revenue receipts	3.14	3.62	(+) 0.48

Apart from the interest receipts as above, the Government also received Rs. 123.05 lakhs during the year as dividend on investments in commercial undertaking, etc.

* Difference in Opening Balance is due to proforma correction carried out during the year. Further details is given in Statement No. 16.

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

Class of Loans and Advances	Balance on 1st April 1998	Paid during the year (Payment)	Repaid during the year (Receipt)	Balance on 31st March 1999	Net Increase (+) or Decrease (-) during the year
1	2	3	4	5	6
(i) Statement of Loans and Advances (a)					
(In lakhs of Rupees)					
I. Loans for Social Services	43.60	..	..	43.60	..
II. Loans for Economic Services					
(i) Loans for Agriculture and Allied Activities	85.93	1.11	1.05	85.99	(+)0.06
(ii) Loans for Industry and Minerals	404.50	..	20.00	384.50	(-)20.00
(iii) Loans for Transport	1.38	..	..	1.38	..
(iv) Loans for General Economic Services	0.02	..	..	0.02	..
Total:II Loans for Economic Services	491.83	1.11	21.05	471.89	(-) 19.94
III. Loans to Government Servants	386.16	106.59	70.95	421.80	(+) 35.64
IV. Miscellaneous Loans	50.55	..	0.22	50.33	(-)0.22
Grand Total	972.14	107.70	92.22	987.62	(+)15.48

(ii) Recoveries in Arrears

Information about arrears in recovery of Loans and Advances and interest has not been received (September, 1999) from the Departmental Officers who maintain the detailed accounts thereof.

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed-out standing on 31st March,1999
	<i>(In lakhs of rupees)</i>	
Sikkim Mining Corporation - Guarantee to the State Bank of Sikkim for the grant of advance (Overdraft) of the Corporation	..	10.00
State Bank of Sikkim Guarantee to Central Bank of India, for grant of overdraft	..	800.00
Sikkim Banaspati Limited. Guarantee to the State Bank of India for repayment of Loan	..	297.50
Sikkim State SC/ST/OBC/Development Corporation Ltd. Guaranteed for raising loan	..	<u>1000.00</u>
Total	..	<u>2107.50</u>

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

STATEMENT NO . 6 CASH BALANCES AND INVESTMENT OF CASH BALANCES

	As on 1st April 1998	As on 31st March 1999
	(In lakhs of rupees)	
(A) General Cash Balances -		
(1) Deposits with other Banks (Treasuries)	(-) 2809.38	(-) 1751.88
(2) Deposits with Nationalised Bank	(-) 75.18	171.53
Total	(-) 2884.56	(-) 1580.35
Investments held in the "Cash Balances Investment Account"	(-) 21.38	(-) 21.38
Total : (A)	(-) 2905.94	(-) 1601.73
(B) Other Cash Balances and Investment-		
(1) Cash with Departmental Officer, viz., Forest and Public Works Departments	334.20	326.24
(2) Permanent Advances for Contingent Expenditure with Departmental Officer	37.48	37.03
(3) Investment of earmarked funds	45.84	45.84
Total : B	417.52	409.11
Total : A and B	(-) 2488.42	(-) 1192.62

Explanatory Notes :-

- Under an agreement made in the year 1968-69, the State Bank of Sikkim, has been vested with the responsibility of receiving money on behalf of Government making all Government payments and keeping custody of the balances of Government in Current Account as well as in Fixed Deposits that may be made through the branches of Bank. There is a adverse balance of Rs. 1751.88 lakhs with the State Bank of Sikkim on 31st March 1999, as per record of this office. But as per record of the State Bank of Sikkim, the Cash Balance amounting to Rs (Cr) 115.65 lakhs, leaving behind an unreconciled adverse balance of Rs. 1867.53 lakhs.
- The Cash Balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Account.
- Details of investment out of earmarked funds are given in Statement No. 18.

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

The following is a summary of Balances as on 31st March, 1999

Debit balance	Sector of the General Account	Name of Account	Credit Balance
Rs			Rs.
		Consolidated Fund	
5,54,39,14,444	A to D and Part of H	Government Account	
	E	Public Debt	3,57,91,59,676
9,87,62,490	F	Loans and Advances	
	H	Contingency Fund	1,00,00,000
		Public Account	
	I	Small Savings, Provident Funds, etc.	1,45,75,37,830
	J	Reserve Funds (b) Reserve funds not bearing interest	
		Gross balance	9,64,42,862
45,83,830		Investments	
	K	Deposits and Advances- (b) Deposits not bearing interest	5,70,60,408
18,68,571		(c) Advances	
	L	Suspense and Miscellaneous (b) Suspense	
7,35,427		(c) Other Accounts	
2,78,73,784			
	M	Remittances	31,95,02,610
	N	Cash Balances (Closing)	15,80,35,160
<u>5,67,77,38,546</u>		Total	<u>5,67,77,38,546</u>

Explanatory Notes :-

- The significance of the Term 'Government Account' is explained in Note 3 below :-

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

STATEMENT NO. 7 -Concl'd.

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

3. Government Account : Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called 'Government Accounts'. The balances under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt. loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The 'Government Account' for the year 1998-99 given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
* 4,07,69,03,136	A - Amount at the debit of Government Account on 1st April, 1998	
	B - Receipts Heads (Revenue Account)	14,40,66,19,177
14,95,60,50,159	C - Expenditure Head (Revenue Account)	
91,75,80,326	D - Expenditure Head (Capital Account)	
	E - Amount at the Debit of Government Account on 31 March 1999	5,54,39,14,444
19,95,05,33,621	Total	19,95,05,33,621

* Difference of Rs. 1,15,00,000 is due to the correction of Balances against Public Debt. Details are given in Statement No. 16.

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

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**STATEMENT NO.8 - STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS
FOR THE YEAR 1998-99 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

Heads-Revenue	Amount	Percengate of total Revenue	Percengate of total Expenditure	Heads-Expenditure	Amount	Percengate of total Revenue	Percentage of total Expenditure
1	2	3	4	5	6	7	8
	(In lakhs of rupees)				(In lakhs of rupees)		
REVENUE:-				EXPENDIURE			
A. Tax Revenue-				A. General Services- Fiscal Services			
(i) Taxes on Income and Expenditure- Taxes on Income other than Corporation Tax	1832.41	1.27	1.23	(i) Collection of Taxes on Income and Expenditure	39.52	0.03	0.03
(ii) Taxes on Property and Capital Transcations-				(ii) Collection of Taxes on Property and Capital Transcations-			
Land Revenue	12.15	0.01	0.01	Land Revenue	230.10	0.16	0.15
Statmps and Registration Fees	50.92	0.04	0.03	Statmps and Registration Fees	1.50	(a)	(b)
(iii) Taxes on Commodities and Services				(iii) Collection of Taxes on Commodities and Services			
State Excise	1185.89	0.82	0.79	State Excise	146.18	0.10	0.10
Sales Tax	1306.22	0.91	0.87	Sales Tax	56.36	0.04	0.04
Taxes on Vehicles	151.38	0.11	0.10	Taxes on Vehicles	40.47	0.03	0.03
Other Taxes and Duties on Commodities and Services	136.70	0.09	0.09	Other Taxes and Duties on Commodities and Services	28.36	0.02	0.02
Total-(A) Tax Revenue	4675.67	3.25	3.12	Total-Fiscal Services	542.49	0.38	0.36
B-Non-Tax Revenue							
(i) Interest Receipts	26.15	0.02	0.02	Interest Payments and Servicing of Debts	5570.76	3.87	3.72

STATEMENT NO.8 Concl'd.

Heads-Revenue	Amount	Percenate of total Revenue	Percenate of total Expenditure	Heads-Expenditure	Amount	Percenate of total Revenue	Percentage of total Expenditure
1	2	3	4	5	6	7	8
	(In lakhs of rupees)				(In lakhs of rupees)		
Dividends and Profits	123.05	0.09	0.08	Organs of State	1025.60	0.71	0.69
(ii) General Services	<u>99913.03</u>	<u>69.34</u>	<u>66.81</u>	Administrative Service	6323.91	4.39	4.23
				Pension and Miscellaneous General Services	<u>99314.22</u>	<u>68.94</u>	<u>66.40</u>
				Total A-General Services	<u>112776.98</u>	<u>78.28</u>	<u>75.41</u>
(iii) Social Services	<u>94.86</u>	<u>0.07</u>	<u>0.06</u>	B. Social Services	<u>21220.85</u>	<u>14.73</u>	<u>14.19</u>
(iv) Economic Services-General Economic Services	1.25	(a)	(b)	C Economic Services-General Economic Services	2329.45	1.62	1.56
Agriculture and Allied Activities	420.98	0.29	0.28	Agriculture and Allied Activities	5619.27	3.90	3.76
Water and Power Development	656.97	0.45	0.44	Water and Power Development	3705.59	2.57	2.48
Industry and Minerals	66.68	0.05	0.04	Industry and Minerals	670.11	0.47	0.45
Transport and Communications	<u>788.60</u>	<u>0.55</u>	<u>0.53</u>	Transport and Communications	<u>3238.25</u>	<u>2.25</u>	<u>2.17</u>
Total (iv)-Economic Services	<u>1934.48</u>	<u>1.34</u>	<u>1.29</u>	Total - Economic Services	<u>15562.67</u>	<u>10.80</u>	<u>10.41</u>
Total (B) Non-Tax Revenue	<u>102091.57</u>	<u>70.86</u>	<u>68.26</u>				
C Grants-in-aid and Contributions	<u>37298.95</u>	<u>25.89</u>	<u>24.94</u>				
Grand Total Revenue	<u>144066.19</u>	<u>100.00</u>	<u>96.32</u>	Grand Total Expenditure	<u>149560.50</u>	<u>103.81</u>	<u>100.00</u>

(a) Small Percentage

(b) Small Percentage

**STATEMENT NO.9 - STATEMENT SHOWING THE DISTRIBUTION
BETWEEN CHARGED AND VOTED EXPENDITURE**

(Figures representing *charged* expenditure are shown in italics)

	(Actuals for 1998-99)		
	<i>Charged</i> Rs.	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>58,76,96,604</i>	1436,83,53,555	1495,60,50,159
Expenditure Heads (Capital Account) ..	..	91,75,80,326	91,75,80,326
Public Debt ..	<i>32,99,36,748</i>	..	32,99,36,748
Loans and Advances ..	..	1,07,70,170	1,07,70,170
Total	<i>91,76,33,352</i>	1529,67,04,051	1621,43,37,403

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

Heads	Actuals for 1998-99
	Rs.
Receipts Heads	
(Revenue Account)	
A. Tax Revenue -	
(a) Taxes on Income and Expenditure	
0021 Taxes on Income Other than Corporation Tax	
104 Taxes on Income levied under State Laws (Sikkim)	18,36,63,904
Deduct Refund	<u>(-)4,23,081</u>
0021 Total	<u>18,32,40,823</u>
Total - A(a) - Taxes on Income and Expenditure	<u>18,32,40,823</u>
(b) Taxes on Property and Capital Transaction	
0029 Land Revenue	
101 Land Revenue/Tax	4,85,857
800 Other Receipts	<u>7,28,947</u>
0029 Total	<u>12,14,804</u>
0030 Stamps and Registration Fees	
01 Stamp - Judicial	
102 Sale of Stamps	<u>12,82,143</u>
Total 01	<u>12,82,143</u>
02 Stamps Non - Judicial	
102 Sale of Stamps (F.D)	<u>11,50,648</u>
Total 02	<u>11,50,648</u>
03 Registration Fees	
104 Fees for Registering documents	12,81,959
800 Other Receipts	<u>13,77,591</u>
Total 03	<u>26,59,550</u>
Total 01,02 and 03	<u>50,92,341</u>
Total - A(b) - Taxes on Property and Capital Transactions	<u>63,07,145</u>
(c) Taxes on Commodities and Services	
0039 State Excise	
101 Country Spirits	41,93,971
102 Country Fermented Liquors	79,39,173
105 Foreign Liquors and Spirits	4,96,97,036
107 Medical & Toilet Preparations containing Alcohol, Opium etc.,	2,76,20,193
150 Fines and Confiscations	97,64,391
800 Other Receipts	
(i) Foreign Liquors Retail Licence Fee	47,27,353
(ii) Foreign Liquor Bar Licence Fee	38,53,226
(iii) Country Liquor Fee	..
(iv) Misc. Receipts	75,55,659
(v) Export Pass Fees	<u>32,38,116</u>
0039 Total	<u>11,85,89,118</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
A. Tax Revenue -Concl'd.		
B. Non-Tax Revenue.		
0040	Sales Tax	
102	Receipt Under State Sales Tax Act	13,06,22,418
	0040 Total	<u>13,06,22,418</u>
0041	Taxes on Vehicles	
102	Receipts under the State Motor Vehicles Taxation Acts	1,51,37,816
	0041 Total	<u>1,51,37,816</u>
0045	Other Taxes and Duties on Commodities and Services	
101	Entertainment Tax (UD)	27,43,878
800	Other Receipts	
(iii)	Trade Licence Fee (UD)	40,49,406
(iv)	Bazar Contract Fee (UD)	33,15,685
(v)	Other Misc., Receipts (UD)	34,29,942
(vi)	Other Items (Finance) Venafees of Tobacco Adjustment through T.E.	1,30,625
	0045 Total	<u>1,36,69,536</u>
	Total - A(c) - Taxes on Commodities and Services	<u>27,80,18,888</u>
	Total - A - Tax Revenue	<u>46,75,66,856</u>
B. Non-Tax Revenue.		
(b)	Interest Receipts, Dividends and Profits	
0049	Interest Receipts	
04	Interest Receipts of State/Union Territory Governments	
110	Interest realised on Investment of Cash Balances	18,85,037
195	Interest from Co-operative Societies	4,43,557
800	Other Receipts	2,86,860
	0049 Total	<u>26,15,454</u>
0050	Dividends and Profits	
101	Dividends from Public Undertakings	1,23,05,383
	0050 Total	<u>1,23,05,383</u>
	Total - B(b) - Interest Receipts, Dividends and Profits	<u>1,49,20,837</u>
(c)	Other Non - Tax Revenue	
(i)	General Services	
0051	Public Service Commission	
105	State Public Service Commission Examination Fees	1,53,566
	0051 Total	<u>1,53,566</u>
0055	Police	
104	Receipts under Arms Acts	
(i)	Collection by District Authorities	6,95,659
800	Other Receipts	
(i)	Misc. Receipts	1,91,46,194
(ii)	Re-imbusement of Expenditure on Police Checkpost	1,46,49,200
	0055 Total	<u>3,44,91,053</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Contd.		
0058	Stationery and Printing	
200	Other Press Receipt	94,81,346
	0058 Total	<u>94,81,346</u>
0059	Public Works	
80	General	
102	Hire Charges of Machinery and Equipment	32,28,459
800	Other Receipts	
(i)	Roads & Bridges	14,21,719
(ii)	Public Works (Buildings)	4,51,301
	0059 Total	<u>51,01,479</u>
0070	Other Administrative Services	
01	Administration of Justice	
102	Fines and Forfeitures	2,28,906
501	Services and Service Fees	25,30,275
800	Other Receipts	1,969
	Total - 01	<u>27,61,150</u>
02	Elections	
101	Sale Proceeds of election forms and documents	30,22,354
800	Other Receipts	
(i)	Re-imbursment of Election Expenditure from Election Commission	1,606
	Total - 02	<u>30,23,960</u>
60	Other Services	
106	Civil Defence	2,35,000
114	Receipts from Motor Garages etc., (Home)	5,18,001
115	Receipts from Guest Houses, Government Hostels, etc.,	6,76,305
800	Other Receipts	25,36,353
	Total - 60	<u>39,65,659</u>
	0070 Total	<u>97,50,769</u>
0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	
01	Civil	
101	Subscription and Contribution	20,568
	0071 Total	<u>20,568</u>
0075	Miscellaneous General Services	
103	State Lotteries	9,93,02,62,260
800	Other Receipts	
(i)	Adjustment on Account of write-off amount in terms of recommendation of 10th Finance Commission	20,42,180
	0075 Total	<u>9,93,23,04,440</u>
	Total - B - (c)(i) - General Services	<u>9,99,13,03,221</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Contd.		
(ii)	Social Services	
0202	Education, Sports, Art and Culture	
01	General Education	
101	Elementary Education	
(i)	Admission Fees	1,21,430
(iii)	Other Receipts	1,61,279
102	Secondary Education	
(ii)	Text Books Receipts	1,64,289
(iii)	Grant from C.T.S.A.	3,74,403
	Total 01	<u>8,21,401</u>
03	Sports and Youth Services	
800	Other Receipts	33,500
	Total 03	<u>33,500</u>
04	Art and Culture	
800	Other Receipts	2,91,825
	Total - 04	<u>2,91,825</u>
	0202 Total	<u>11,46,727</u>
0210	Medical and Public Health	
01	Urban Health Services	
800	Other Receipts	36,70,492
	Total 01	<u>36,70,492</u>
04	Public Health	
104	Fees, Fines etc.	
(i)	Receipts under Prevention of Food Adulterations Act	5,13,445
	Total - 04	<u>5,13,445</u>
	0210 Total	<u>41,83,937</u>
0215	Water Supply and Sanitation	
01	Water Supply	
103	Receipts from Urban Water Supply Schemes	11,66,213
800	Other Receipts	1,74,105
	Total 01	<u>13,40,318</u>
02	Sewerage and Sanitation	
103	Receipt from Sewerage Schemes	1,72,009
	Total - 02	<u>1,72,009</u>
	0215 Total	<u>15,12,327</u>
0216	Housing	
01	Government Residential Building	
106	General Pool Accommodation	
(i)	Licence Fee/ Rent	15,06,926
	0216 Total	<u>15,06,926</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Contd.		
0220	Information and Publicity	
60	Others	
106	Receipts from Advertising and Visual Publicity	25,980
800	Other Receipts	<u>7,92,638</u>
	0220 Total	<u>8,18,618</u>
0230	Labour and Employment	
102	Fees for registration of Trade Unions	<u>2,41,381</u>
	0230 Total	<u>2,41,381</u>
0235	Social Security and Welfare	
800	Other Receipts	
(i)	Sale Proceeds from Sheltered Workshop, Jorethang	29,540
(ii)	Rent from Working Womens Hostel, Gangtok	<u>46,160</u>
	0235 Total	<u>75,700</u>
	Total - B(c) (ii) - Social Services	<u>94,85,616</u>
(iii)	Economic Services	
0401	Crop Husbandry	
104	Receipts from Agricultural Farms	5,35,704
105	Sale of Manures and Fertilisers	3,70,793
800	Other Receipts	<u>11,78,195</u>
	0401 Total	<u>20,84,692</u>
0403	Animal Husbandry	
102	Receipts from Cattle and Buffalo Development	1,74,167
103	Receipts from Poultry Development	2,04,885
104	Receipts from Sheeps and Wool Development	51,532
105	Receipts from Piggery Development	2,04,712
800	Other Receipts	<u>7,78,234</u>
	0403 Total	<u>14,13,530</u>
0405	Fisheries	
103	Sale of Fish, Fish Seeds etc.	<u>45,125</u>
	0405 Total	<u>45,125</u>
0406	Forestry and Wild Life	
01	Forestry	
101	Sale of Timber and Other Forest Produce	35,74,028
800	Other Receipts	<u>1,23,88,649</u>
	0406 Total	<u>1,59,62,677</u>
0407	Plantations	
01	Tea	
800	Other Receipts	<u>2,22,00,000</u>
	0407 Total	<u>2,22,00,000</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Contd.		
0408	Food Storage and Warehousing	
101	Food	<u>3,15,162</u>
	0408 Total	<u>3,15,162</u>
0425	Co-operation	
800	Other Receipts	<u>77,911</u>
	0425 Total	<u>77,911</u>
0515	Other Rural Development Programmes	
800	Other Receipts	<u>11,13,762</u>
	0515 Total	<u>11,13,762</u>
0702	Minor Irrigation	
80	General	
800	Other Receipts	<u>3,115</u>
	0702 Total	<u>3,115</u>
0801	Power	
01	Hydel Generation	
800	Other Receipts	
(i)	Sale of Power	<u>6,44,02,858</u>
	0801 Total	<u>6,44,02,858</u>
0810	Non-Conventional Sources of Energy	
103	Wind Mapping Project in Sikkim	<u>1,76,715</u>
	0810 Total	<u>1,76,715</u>
0851	Village and Small Industries	
101	Industrial Estates	2,96,013
102	Small Scale Industries	
(i)	G.I.C.I. Sale Proceeds	35,16,932
800	Other Receipts	<u>11,45,232</u>
	0851 Total	<u>49,58,177</u>
0852	Industries	
08	Consumer Industries	
600	Others	
(I)	Lease charges of Sikkim Flour Mills Ltd.	<u>10,95,000</u>
	0852 Total	<u>10,95,000</u>
0853	Non-Ferrous Mining & Metallurgical Industries	
800	Other Receipts	<u>6,14,600</u>
	0853 Total	<u>6,14,600</u>
1054	Roads and Bridges	
101	National Highway Permanent Bridge	<u>1,520</u>
	1054 Total	<u>1,520</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Concl'd.		
C. Grants -in-aid and Contribution Contd.		
1055	Road Transport	
201	Sikkim Nationalised Transport	
(a)	Freight	4,49,51,893
(b)	Passenger Fare	1,36,30,226
(iii)	Sale of P.O.L.	(-) 1,48,95,470
(iv)	Other Misc. items	3,12,28,433
	1055 Total	<u>7,49,15,082</u>
1452	Tourism	
103	Receipts from Tourist Transport	9,07,799
105	Rent and Catering Receipts	24,36,298
800	Other Receipts	5,99,467
	1452 Total	<u>39,43,564</u>
1475	Other General Economic Services	
106	Fees for stamping weights and measures	1,24,592
	1475 Total	<u>1,24,592</u>
	Total - B(c) (iii) - Economic Services	<u>19,34,48,082</u>
	Total - B(c) - Other Non - Tax Revenue	<u>10,19,42,36,919</u>
	Total - B - Non - Tax Revenue	<u>10,20,91,57,756</u>
C	Grants-in-aid and Contributions	
1601	Grants-in-aid from Central Government	
01	Non-Plan Grants	
101	Grants under the Constitution (Distribution of Revenue order)	
I	Grants to meet non-plan Revenue Deficit	6,38,50,000
109	Grants towards contribution to Calamity Relief Fund	4,94,00,000
800	Other Grants	
(iii)	Grants for Special Problem recommended by 10th Finance Commission	1,17,25,000
(iv)	Grants for local bodies recommended by 10th Finance Commission	24,00,000
(v)	States Share proceeds of the Voluntary disclosure of the Income Schemes, 1997	9,57,00,000
	Total - 800	<u>10,98,25,000</u>
	Total - 01(101+109+800)	<u>22,30,75,000</u>
02	Grants for State/Union Territory Plan Schemes	
101	Block Grants	2,18,28,39,050
	Total - 02	<u>2,18,28,39,050</u>
03	Grants for Central Plan Schemes	
104	Grants under Proviso to Article 275 (1) of the Constitution	
(1)	Special Component Plan for Schedule Caste	5,25,290
(2)	Special Central Assistance for Tribal Sub - Plan	66,50,000
	Total - 03	<u>71,75,290</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
C. Grants -in-aid and Contribution Contd.		
04	Grants for Centrally Sponsored Plan Schemes	
800	Other Grants	
I	Police	
(A)	Modernisation of Police Force	25,81,250
	Total I	<u>25,81,250</u>
III	Administration of Justice	
01	Office Complex for Judicial Administration	36,00,000
	Total III	<u>36,00,000</u>
IV.	Education	
	Elementary Education	
A.	Teachers Training	
(02)	Schemes Financed by NCERT	2,50,000
(06).	Operation Black Board Scheme	49,10,000
G.	Sanskrit Education	4,000
	Total IV	<u>51,64,000</u>
V.	Sports and Youth	
A.	Youth Welfare Programme for Students	
(01)	National Service Scheme programme	2,33,400
	Total V	<u>2,33,400</u>
VI.	Medical & Public Health	
	Urban Health Services-Allopathy	
A.	Other Receipts	
(01)	Development and Modernisation of Blood Banking and transfusion Service	5,00,000
(03)	National Leprosy Control Programmes	21,50,000
(04)	National Tuberculosis Control Programme	2,32,000
(05)	Prevention and Control of Blindness	6,90,000
(06)	Iodine Deficiency Disease Control Programme	3,93,565
(07)	National Aids Control Programme	25,00,000
(08)	Construction of Drug Addiction Centre	7,99,985
(11)	Development of Nursing Services	18,75,000
	Total VI	<u>91,40,550</u>
VII.	Family Welfare	
	Total VII	<u>2,46,58,000</u>
		<u>2,46,58,000</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
C. Grants -in-aid and Contribution Contd.		
VIII.	Water Supply and Sanitation	
	Water Supply	
A.	Rural Water Supply Programme	
(01)	Accelerated Rural Water Supply Programme	15,17,10,000
B.	Sanitation Services	
(04)	Central Rural Sanitation Programme	46,45,000
(05)	Rajeev Gandhi National Drinking Water Services(Computerisation Project)	95,00,000
	Total VIII	<u>16,58,55,000</u>
IX.	Urban Development & Housing Department	
A	Urban Oriented Employment Programme	
02	Integrated Development of Small and Medium Towns	13,80,000
	Total IX	<u>13,80,000</u>
X	Welfare of Schedule Caste/Tribe and other Backward Classes	
A.	General	
1.	Other Receipts	
(01)	Scholarships for Children engaged in unclean occupation	7,375
	Total X	<u>7,375</u>
XI.	Social Security and Welfare Rehabilitation	
B.	Child Welfare	
(01)	ICDS Programme	1,04,34,178
	Total XI	<u>1,04,34,178</u>
XII.	Crop Husbandry	
D.	Commercial Crops	
(07)	Integrated Programme for the development of Spices	1,34,00,000
(08)	Central Sector Scheme on Root and Tuber Crops	55,000
E.	Extension and Farmers Training	
(10)	Strengthening of Agricultural Extension	29,08,400
G.	Agricultural Economic and Statistics	
(11)	Agriculture Census Programme	12,35,000
I.	Development of Oil Seeds	65,00,000
K.	Horticulture and Vegetable Crops	
(13)	Integrated Development of Fruits	2,40,000
(14)	Central Sector Scheme on Commercial Floriculture	48,50,000
(15)	Integrated Development of Arid Zone Fruits	24,80,000
(16)	Assistance from National Horticultural Board	5,00,000
L.	Other Receipts	
(15)	National Water Shed Development Programme for Rain fed Agriculture	1,32,00,000
(20)	Plastic in Horticulture	33,00,000
	Total XII	<u>4,86,68,400</u>
XIII.	Soil and Water Conservation	
B.	Other Receipts	
02	Strengthening of State Land Use Board	8,50,000
	Total XII	<u>8,50,000</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
C. Grants -in-aid and Contribution Contd.		
XIV.	Animal Husbandry	
I.	Administrative Investigation and Statistic	
(18)	Undertaking quinquennial Census	11,09,000
(20)	Establishment and Demonstration Unit and Organisation of Farmer's Training/Workshop/Seminar	17,50,000
	Total XIV	<u>28,59,000</u>
XVI	Fisheries	
A.	Inland Fisheries	
(01)	Fisheries Farmers Development Agency	2,00,000
	Total XVI	<u>2,00,000</u>
XVII	Forestry and Wild Life	
	Forestry	
B.	Social and Farm Forestry	
(06)	Fuel Wood Plantation	97,16,500
C.	Forest Produce	
(07)	Plantation of Medicinal Plants & Herbs Environment Forestry and Wild Life	18,00,000
D.	Wildlife Preservation	
(13)	Assistance from Zoo Authority of India	8,87,472
E.	National Waste Land Development Programme	
(16)	Rangpo Chu Water Shed	2,23,54,000
(22)	Naga Kazor Watershed	2,06,000
(29)	Turung Namthang Water Shed	11,96,000
(32)	Ringyan/Ramvang Khola Watershed	34,18,000
(34)	Dzongri Chu Water Shed	72,10,000
(35)	Swarna Jayanti Kunj	44,700
	Total XVII	<u>4,68,32,672</u>
XVIII.	Other Agricultural Programme	
(01)	Minikit Programme of Rice	6,37,500
(02)	I.C.D.P. Coarse Cereals	16,00,000
(04)	Accelerated Maize Development under Technology Mission	14,12,000
(06)	Development of Sericulture	2,40,000
	Total XVIII	<u>38,89,500</u>
XIX.	Food Storage and Warehousing	
A.	Procurement and Supply	
(03)	One time Assistance for 100 % disposal of pending case in District Fora	9,20,000
(04)	One time Assistance for 100 % disposal of pending case in State Commission Storage and Warehousing	12,50,000
	Total XIX	<u>21,70,000</u>
XXI	Rural Development	
	Intergrated Rural Energy Planning Programme	
01.	Development of Block Level IREP	
(1)	IRE Planning Cell	8,85,900
	Total XXI	<u>8,85,900</u>

STATEMENT No 10 - Contd.

Heads	Actuals for 1998-99
	Rs.
Receipts Heads	
(Revenue Account)	
C. Grants -in-aid and Contribution Contd.	
XXIII. Power (Hydel Generation)	
(01) Rabenchu Hydel Project	1,35,00,000
(02) Subsidy Share of NRSE	3,70,000
(03) National Programme for Bio-Gas Development	15,40,000
(04) Kutir Jyoti Programme	19,80,000
(05) Rongnichu Water Shed	1,14,00,000
(06) Jali Power House	1,26,00,000
Total XXIII	<u>4,13,90,000</u>
XXIV. Village and Small Industries	
A. Other Village Industries	
(03) Welfare Package Scheme	1,18,80,000
Total XXIV	<u>1,18,80,000</u>
XXV. Roads and Bridges	
01. Surface Strengthening (Grant from C.R.F.)	67,000
Total XXV	<u>67,000</u>
XXVII. Census Survey and Statistics	
A. Vital Statistics	
02. National sample survey organisation	33,00,000
Total XXVII	<u>33,00,000</u>
XXVIII. Tourism	
Tourist Infrastructure	
B. Promotion and Publicity	
07. Tourist Fair and Festival	8,00,000
08. Wayside Amenities	8,73,000
10. Refurbishment of Monastery	11,40,000
Total XXVIII	<u>28,13,000</u>
XXIX. Land Revenue	
A. Land Records	
01. Agrarian Studies and Computerisation of Land Records	22,40,000
02. Strengthening of Revenue Administration and updating of Land Records	20,06,000
Total XXIX	<u>42,46,000</u>

STATEMENT No 10 - Concl'd.

Heads		Actuals for 1998-99
		Rs.
Receipts Heads		
(Revenue Account)		
C. Grants -in-aid and Contribution Concl'd.		
XXXI	Motor Vehicle	
01.	National Highway Patrolling Scheme	16,00,000
	Total XXXI	16,00,000
	Total 04	39,47,05,225
	1601 Total	*280,77,94,565
1603	States' Share of Union Excise Duties	
101	States Share of Basic Union Excise Duties	90,47,00,000
103	States Share of Additional Excise Duties in lieu of Sales Tax	1,74,00,000
	1603 Total	**92,21,00,000
Total - C - Grants - in - Aid and Contribution		3,72,98,94,565
Grand Total-Receipt Heads (Revenue Account) (A+B+C)		1440,66,19,177

* (i) Rs. 280,77,94,565 does not include Rs. 1,15,00,000 which was credited during the year 1983-84 under Major Head 6004 instead of booking it under Major head 1601. The error was detected during this year and necessary Proforma correction has been made only under concerned loan head in the current year's account. For more details see Statement No.16.

(ii) Rs. 28077.95 Lakhs does not include Rs. 3718.54 lakhs being Grants-in-Aid received from Government of India during the year 1998-99 as the same was not credited into accounts during 1998-99 by Government of Sikkim.

(iii) Rs. 28077.95 lakhs also includes Rs. 1769.09 lakhs of the previous years being Grants-in-Aid contribution from Government of India but not accounted for on that financial year.

(iv) Rs. 28077.95 lakhs also includes Rs. 1051.79 lakhs being the value of materials received in kind in the form of Grants in Aid from Government of India (Block Grant).

(v) Due to non receipt of expenditure statement from Director General of Border Roads Authority during the year 1998-99 accounting adjustment both by debiting the expenditure head 3054 - Roads and Bridges and Major Head 5054 - Capital outlay on Roads and Bridges and Contra Credit in the Major Head 1601 - Grants-in-aid from Central Government could not be made. Details can be seen in Appropriation Accounts for 1998-99. Hence, the amount shown under Major Head 1601 - Grants-in-aid from Central Government does not include the portion relating to expenditure under Director General of Border Roads Authority in the State of Sikkim during the year 1998-99.

** (i) Rs. 9221.00 lakhs does not include Rs. 86.00 lakhs being the Share of Union Excise duties received from Government of India during the year 1998-99 as the same was not credited into Government Accounts during 1998-99 by Government of Sikkim.

(ii) Rs. 9221.00 lakhs also includes Rs. 171.00 lakhs of the previous year i.e., 1997-98 being the share of Union Excise Duties received from Government of India but not accounted for on that financial year.

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

(Figures in <i>italics</i> represents charged expenditure)			
Heads (1)	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads(Revenue Account)			
A. General Services			
(a) Organs of State			
2011 Parliament/State/Union Territory Legislatures			
02	State/Union Territory Legislatures		
		<i>8,93,442</i>	
101	Legislative Assembly	20,51,825	-
103	Legislative Secretariat	1,23,73,286	-
104	Legislator's Hostel	16,12,256	-
800	Other Expenditure	33,96,014	-
		<u>8,93,442</u>	
	Total	<u>1,94,33,381</u>	<u>2,03,26,823</u>
2012 President, Vice President/ Governor, Administrator of Union Territories			
03	Governor/Administrator of Union Territories		31,94,488
090	Secretariat	<i>31,94,488</i>	
101	Emoluments and Allowances of Governor/ Administrator of Union Territories	<i>10,13,742</i>	-
102	Discretionary Grant	<i>1,62,124</i>	-
103	Household Establishment	<i>23,05,007</i>	-
104	Sumptuary Allowances	<i>4,41,167</i>	-
105	Medical Facilities	<i>19,791</i>	-
106	Entertainment Expenses	<i>33,229</i>	-
107	Expenditure from Contract Allowances	<i>5,54,330</i>	-
108	Tour Expenses	<i>7,45,261</i>	-
	Total	<u>84,69,139</u>	<u>84,69,139</u>
2013 Council of Ministers			
101	Salary of Ministers and Deputy Ministers	16,62,820	-
102	Sumptuary and other Allowances	7,67,700	-
104	Entertainment and Hospitality Expenses	41,07,226	-
105	Discretionary Grant by Ministers	37,79,408	-
106	Cabinet Secretariat	1,44,20,110	-
108	Tour Expenses	12,58,619	-
800	Other Expenditure	53,75,699	-
	Total:	<u>3,13,71,582</u>	<u>3,13,71,582</u>
2014 Administration of Justice			
102	High Courts	<i>1,68,02,850</i>	-
105	Civil and Session Courts	1,25,31,220	-
114	Legal Advisers and Counsels	<i>64,03,388</i>	-
	Total:	<u>1,68,02,850</u>	<u>3,57,37,458</u>
2015 Elections			
101	Election Commission	15,39,673	-
102	Electoral Officers	42,30,946	-

STATEMENT NO.11 Contd.

		(Figures in <i>italics</i> represents charged expenditure)		
		Actuals for 1998-99		
Heads (1)		Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
103	Preparation and Printing of Electoral Rolls	6,55,987	-	6,55,987
105	Charges for conduct of elections to Parliament	(-) 14,055	-	(-) 14,055
108	Issue of Photo Identity Card	2,46,696		2,46,696
911	Deduct Recoveries of Overpayment pertaining to previous year	(-) 51,943	-	(-) 51,943
400	Lump Provision for revision of Pay Scale	48,165	-	48,165
	Total:	<u>66,55,469</u>	<u>-</u>	<u>66,55,469</u>
	<i>2,61,65,431</i>			
	Total : A (a) - Organs of State	<u>7,63,95,040</u>	<u>-</u>	<u>10,25,60,471</u>
	(b) Fiscal Services			
	(i) Collection of Taxes on Income and Expenditure			
2020	Collection of Taxes on Income and Expenditure			
101	Collection Charges - Income Tax (Under State Law)	39,51,665	-	39,51,665
	Total:	<u>39,51,665</u>	<u>-</u>	<u>39,51,665</u>
	Total :(i) Collection of Taxes on Income and Expenditures	<u>39,51,665</u>	<u>-</u>	<u>39,51,665</u>
	(ii) Collection of Taxes on Property and Capital Transaction			
2029	Land Revenue			
102	Survey and Settlement Operations	2,25,08,435	4,86,166	2,29,94,601
46	Lump Provision for revision of Pay Scale	15,138	-	15,138
	Total:	<u>2,25,23,573</u>	<u>4,86,166</u>	<u>2,30,09,739</u>
	Total - A (b) (ii) - Collection of Taxes on Property and Capital Transaction	<u>2,25,23,573</u>	<u>4,86,166</u>	<u>2,30,09,739</u>
A	(b) (iii) Collection of Taxes on Commodities and Services			
2030	Stamps and Registration			
01	Stamps Judicial	1,00,000	-	1,00,000
02	Stamps Non-Judicial	50,000	-	50,000
	Total:	<u>1,50,000</u>	<u>-</u>	<u>1,50,000</u>
2039	State Excise			
001	Direction and Administration	1,07,96,532	-	1,07,96,532
800	Other Expenditure	38,21,221	-	38,21,221
	Total:	<u>1,46,17,753</u>	<u>-</u>	<u>1,46,17,753</u>
2040	Sales Tax			
101	Collection Charges	56,35,864	-	56,35,864
	Total	<u>56,35,864</u>	<u>-</u>	<u>56,35,864</u>
2041	Taxes on Vehicles			
101	Collection Charge	24,47,608	-	24,47,608
102	Inspection of Motor Vehicles	16,00,000	-	16,00,000
	Total	<u>40,47,608</u>	<u>-</u>	<u>40,47,608</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure) Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2045 Other Taxes and Duties on Commodities and Services			
101 Collection Charges - Entertainment Tax	3,45,688	-	3,45,688
200 Collection Charges - Other Taxes and Duties	24,90,697	-	24,90,697
Total:	28,36,385	-	28,36,385
Total: A -(b) (iii) - Collection of Taxes on Commodities and Services	2,72,87,610	-	2,72,87,610
Total: A - (b) - Fiscal Services	5,37,62,848	4,86,166	5,42,49,014
(c) Interest Payment and Servicing of Debt			
2048 Appropriation for reduction or Avoidance of Debt			
101 Sinking Funds	3,24,03,000	-	3,24,03,000
Total:	3,24,03,000	-	3,24,03,000
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loan	15,32,56,085	-	15,32,56,085
200 Interest on Other Internal Debts	4,50,15,404	-	4,50,15,404
Total - 01	19,82,71,489	-	19,82,71,489
03 Interest on Small Savings, Provident Funds etc.			
104 Interest on State Provident Funds	12,13,54,440	-	12,13,54,440
108 Interest on Insurance and Pension Funds	25,84,887	-	25,84,887
Total - 03	12,39,39,327	-	12,39,39,327
04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State Plan Scheme	13,36,40,498	-	13,36,40,498
103 Interest on Loans for Centrally Sponsored Plan Schemes	83,07,092	-	83,07,092
104 Interest on Loans for Non-Plan Schemes	4,52,32,184	-	4,52,32,184
107 Interest on Pre-1984-85 Loans	59,01,200	-	59,01,200
108 Interest on 1984-89 State Plan Loans consolidated in terms of recommendation of 9 th Finance Commission	93,81,188	-	93,81,188
Total - 04	20,24,62,162	-	20,24,62,162
Total 01, 03 and 04	52,46,72,978	-	52,46,72,978
Total - A (c) Interest Payment and Servicing of Debt	55,70,75,978	-	55,70,75,978
(d) Administrative Services			
2051 Public Service Commission			
102 State Public Service Commission	34,45,330	-	34,45,330
Total:	34,45,330	-	34,45,330
2052 Secretariat General Services			
090 Secretariat	6,21,30,416	-	6,21,30,416
Total:	6,21,30,416	-	6,21,30,416

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2053 District Administration			
093 District Establishments	1,73,79,270	..	1,73,79,270
094 Other Establishments	71,04,270	..	71,04,270
Total:	2,44,83,540	-	2,44,83,540
2054 Treasury and Accounts Administration			
003 Training	17,67,478		17,67,478
095 Directorate of Accounts and Treasuries	1,20,09,107	-	1,20,09,107
096 Pay and Accounts Offices	1,99,04,718	2,04,513	2,01,09,231
Total:	3,36,81,303	2,04,513	3,38,85,816
2055 Police			
001 Direction and Administration	2,52,23,053	-	2,52,23,053
003 Education and Training	52,03,187	-	52,03,187
101 Criminal Investigation and Vigilance	2,66,22,591	-	2,66,22,591
104 Special Police	12,73,67,256	-	12,73,67,256
108 State Headquarters Police	5,87,98,231	-	5,87,98,231
109 District Police	9,44,52,782	-	9,44,52,782
113 Welfare of Police Personnel	2,00,000	-	2,00,000
114 Wireless and Computers	1,75,55,150	-	1,75,55,150
115 Modernisation of Police Force	16,32,769	-	16,32,769
116 Forensic Science	22,93,399	-	22,93,399
800 Other Expenditure	2,55,22,504	-	2,55,22,504
Total:	38,48,70,922	-	38,48,70,922
2056 Jails			
001 Direction and Administration	57,87,330	-	57,87,330
101 Jails	-	2,32,700	2,32,700
Total:	57,87,330	2,32,700	60,20,030
2058 Stationery and Printing			
103 Government Press	1,51,06,721	34,23,729	1,85,30,450
Total:	1,51,06,721	34,23,729	1,85,30,450
2059 Public Works			
80 General			
001 Direction and Administration	2,05,58,354	83,21,873	2,88,80,227
004 Planning and Research	-	88,365	88,365
	5,25,305		
053 Maintenance and Repairs	2,47,90,581	-	2,53,15,886
	2,34,560		
103 Furnishing	1,54,846	-	3,89,406
104 Lease Charges	3,36,000	-	3,36,000
799 Suspense	(-) 6,21,091	(-) 10,79,974	(-) 17,01,065
	7,59,865		
Total:	4,52,18,690	73,30,264	5,33,08,819

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2070 Other Administrative Services			
003 Training	2,49,681	1,93,755	4,43,436
104 Vigilance	1,07,74,167	..	1,07,74,167
105 Special Commission of Enquiry	5,83,696	..	5,83,696
106 Civil Defence	13,32,129	..	13,32,129
107 Home Guards	23,12,338	..	23,12,338
108 Fire Protection and Control	1,12,91,182	13,98,710	1,26,89,892
115 Guest House, Government Hostel, etc.	1,75,79,757	..	1,75,79,757
Total	<u>4,41,22,950</u>	<u>15,92,465</u>	<u>4,57,15,415</u>
	<i>42,05,195</i>		
Total - A (d) - Administrative Services	<u>61,54,01,872</u>	<u>1,27,83,671</u>	<u>63,23,90,738</u>
(e) Pensions and Miscellaneous General Services			
2071 Pensions and Other Retirement Benefits			
01 Civil			
A State Government			
101 Superannuation and Retirement Allowances	4,80,83,587	-	4,80,83,587
102 Commuted value of Pensions	3,13,43,768	-	3,13,43,768
104 Gratuities	2,95,28,487	-	2,95,28,487
105 Family Pensions	3,69,49,733	-	3,69,49,733
106 Pensionary Charges in respect of High Court Judges (Charged)	<i>2,50,000</i>	-	<i>2,50,000</i>
111 Pensions to Legislators	8,90,261	-	8,90,261
Total:	<u>2,50,000</u>	-	<u>2,50,000</u>
	<u>14,67,95,836</u>	-	<u>14,70,45,836</u>
2075 Miscellaneous General Services			
103 State Lotteries	9,77,99,99,702	-	9,77,99,99,702
800 Other Expenditure	43,76,835	-	43,76,835
Total:	<u>9,78,43,76,537</u>	-	<u>9,78,43,76,537</u>
Total - A (e) - Pensions and Miscellaneous General Services	<u>2,50,000</u>	-	<u>2,50,000</u>
	<u>9,93,11,72,373</u>	-	<u>9,93,14,22,373</u>
	<i>58,76,96,604</i>		
Total - A - General Services	<u>10,67,67,32,133</u>	<u>1,32,69,837</u>	<u>1127,76,98,574</u>
B Social Services			
(a) Education, Sports, Art and Culture			
2202 General Education			
01 Elementary Education			
052 Equipments			
101 Government Primary Schools	..	2,91,90,017	2,91,90,017
102 Assistance to Non-Government Primary School	..	48,60,300	48,60,300
105 Non Formal Education	..	67,364	67,364
106 Teachers and other Services	43,78,95,384	20,60,01,265	64,38,96,649
107 Teachers Training	44,16,683	19,89,205	64,05,888
108 Text Book	..	58,79,974	58,79,974

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
800 Other Expenditure	-	7,36,131	7,36,131
Total 01	44,23,12,067	24,87,24,256	69,10,36,323
02 Secondary Education			
001 Direction and Administration	4,33,32,142	1,63,39,654	5,96,71,796
052 Equipments	..	9,99,443	9,99,443
104 Teachers and other Services	19,80,38,654	10,14,45,687	29,94,84,341
107 Scholarships	..	1,83,298	1,83,298
109 Government Secondary Schools	..	24,59,446	24,59,446
110 Assistance to Non-Government Secondary Schools	..	88,40,000	88,40,000
800 Other Expenditure	..	8,88,138	8,88,138
Total 02	24,13,70,796	13,11,55,666	37,25,26,462
03 University and Higher Education			
103 Government Colleges and Institutes	67,44,012	1,06,00,251	1,73,44,263
Total 03	67,44,012	1,06,00,251	1,73,44,263
04 Adult Education			
200 Other Adult Education Programme	-	1,87,195	1,87,195
Total 04	-	1,87,195	1,87,195
05 Language Development			
102 Promotion of Modern Indian Language	-	4,29,113	4,29,113
103 Sanskrit Education	-	68,210	68,210
Total 05	-	4,97,323	4,97,323
80 General			
107 Scholarship	-	65,73,058	65,73,058
800 Other Expenditure	-	47,51,250	47,51,250
Total 80	-	1,13,24,308	1,13,24,308
Total 01,02,03,04,05 & 80	69,04,26,875	40,24,88,999	1,09,29,15,874
2203 Technical Education			
001 Direction and Administration	-	4,314	4,314
105 Polytechnics	-	82,000	82,000
Total	-	86,314	86,314
2204 Sports and Youth Services			
001 Direction and Administration	35,14,760	36,81,267	71,96,027
102 Youth Welfare Programmes for Students	16,56,181	23,17,872	39,74,053
103 Youth Welfare Programmes of Non-Students	..	2,80,000	2,80,000
104 Sports and Games	..	10,74,731	10,74,731
Total	51,70,941	73,53,870	1,25,24,811

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2205 Art and Culture			
001 Direction and Administration	16,78,517	7,52,942	24,31,459
102 Promotion of Arts and Culture	19,59,780	47,96,001	67,55,781
104 Archives	2,60,548	25,480	2,86,028
105 Public Libraries	23,53,430	4,19,014	27,72,444
106 Archeological Survey	-	7,92,370	7,92,370
40 Lump provision for revision of Pay Scale	6,00,781	-	6,00,781
Total	68,53,056	67,85,807	1,36,38,863
Total - B(a) - Education, Sports, Art and Culture	70,24,50,872	41,67,14,990	1,11,91,65,862
(b) Health and Family Welfare			
2210 Medical and Public Health			
01 Urban Health Services - Allopathy			
001 Direction and Administration	1,35,35,880	48,46,835	1,83,82,715
110 Hospitals and Dispensaries	11,77,89,747	14,18,33,685	25,96,23,432
800 Other Expenditure	69,68,285	16,91,667	86,59,952
Total 01	13,82,93,912	14,83,72,187	28,66,66,099
03 Rural Health Services - Allopathy			
101 Health Sub - Centres	2,04,86,063	12,76,463	2,17,62,526
103 Primary Health Centres	2,91,35,535	67,38,943	3,58,74,478
Total 03	4,96,21,598	80,15,406	5,76,37,004
05 Medical Education, Training and Research			
105 Allopathy	..	8,71,613	8,71,613
Total 05	..	8,71,613	8,71,613
06 Public Health			
101 Prevention and Control of Diseases	3,604	2,01,97,171	2,02,00,775
102 Prevention of Food Adulteration	-	9,66,555	9,66,555
112 Public Health Education	33,97,187	7,38,331	41,35,518
Total 06	34,00,791	2,19,02,057	2,53,02,848
Total 01,03,05 and 06	19,13,16,301	17,91,61,263	37,04,77,564
2211 Family Welfare			
001 Direction and Administration	..	57,12,043	57,12,043
003 Training	..	19,29,923	19,29,923
101 Rural Family Welfare Services	..	3,31,19,162	3,31,19,162
102 Urban Family Welfare Services	..	35,95,110	35,95,110
103 Maternity and Child Health	..	6,00,778	6,00,778
104 Transport	..	26,09,399	26,09,399
105 Compensation	..	3,27,230	3,27,230
106 Mass Education	..	5,33,490	5,33,490
Total	..	4,84,27,135	4,84,27,135
Total - B(b) - Health and Family Welfare	19,13,16,301	22,75,88,398	41,89,04,699

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
(c) Water Supply, Sanitation, Housing and Urban Development			
2215 Water Supply and Sanitation			
01 Water Supply			
001 Direction and Administration	2,10,06,927	2,76,85,499	4,86,92,426
101 Urban Water Supply Programmes	1,87,99,615	1,00,10,000	2,88,09,615
102 Rural Water Supply Programmes	48,57,730	50,42,573	99,00,303
Total 01	4,46,64,272	4,27,38,072	8,74,02,344
02 Sewerage and Sanitation			
105 Sanitation Services	45,03,356	45,26,737	90,30,093
Total 02	45,03,356	45,26,737	90,30,093
Total 01 & 02	4,91,67,628	4,72,64,809	9,64,32,437
2216 Housing			
01 Government Residential Buildings			
106 General Pool Accommodation	2,13,68,319	..	2,13,68,319
Total 01	2,13,68,319	..	2,13,68,319
03 Rural Housing			
85 Distribution of G.C.I. Sheets to the Rural Poor	..	21,25,15,785	21,25,15,785
Total 03	..	21,25,15,785	21,25,15,785
80 General			
103 Assistance to Housing Board Corporation etc.	..	30,00,000	30,00,000
Total 80	..	30,00,000	30,00,000
Total 01,03 & 80	2,13,68,319	21,55,15,785	23,68,84,104
2217 Urban Development			
01 State Capital Development			
001 Direction and Administration	47,09,135	..	47,09,135
051 Constructions	..	1,04,30,813	1,04,30,813
053 Maintenance and Repairs	43,65,939	..	43,65,939
Total 01	90,75,074	1,04,30,813	1,95,05,887
04 Slum Area Improvement			
051 Constructions	..	9,59,541	9,59,541
Total 04	..	9,59,541	9,59,541
05 Other Urban Development Schemes			
001 Direction and Administration	..	21,84,446	21,84,446
051 Constructions	..	59,97,940	59,97,940
Total 05	..	81,82,386	81,82,386

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
80 General			
001 Direction and Administration	99,07,044	70,20,758	1,69,27,802
191 Assistance to Local Bodies Corporation Urban Development Authority Town Improvement Board	..	13,94,005	13,94,005
Total 80	99,07,044	84,14,763	1,83,21,807
Total 01,04,05 & 80	1,89,82,118	2,79,87,503	4,69,69,621
Total - B (c) - Water Supply, Sanitation Housing and Urban Development	8,95,18,065	29,07,68,097	38,02,86,162
(d) Information and Broadcasting			
2220 Information and Publicity			
01 Films			
001 Direction and Administration	90,150	7,51,039	8,41,189
Total 01	90,150	7,51,039	8,41,189
60 Others			
001 Direction and Administration	19,38,678	8,77,508	28,16,186
003 Research and Training in Mass Communication	..	35,500	35,500
101 Advertising and Visual Publicity	2,56,436	25,68,386	28,24,822
102 Information Centres	31,13,260	4,97,804	36,11,064
109 Photo Services	7,14,615	3,58,756	10,73,371
110 Publications	20,92,906	26,54,699	47,47,605
Total 60	81,15,895	69,92,653	1,51,08,548
41 Lump Provision for Revision of Pay Scale	19,10,496	-	19,10,496
Total 01, 60 & 41	1,01,16,541	77,43,692	1,78,60,233
Total - B (d) - Information and Broadcasting	1,01,16,541	77,43,692	1,78,60,233
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
001 Direction and Administration	13,03,689	23,14,962	36,18,651
102 Economic Development (State Plan)	..	1,50,000	1,50,000
277 Education (State Plan)	..	2,28,000	2,28,000
793 Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)	..	6,12,841	6,12,841
800 Other Expenditure	..	3,19,300	3,19,300
Total 01	13,03,689	36,25,103	49,28,792

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
02 Welfare of Scheduled Tribes			
001 Direction and Administration	19,94,662	36,94,394	56,89,056
102 Economic Development (State Plan)	-	1,50,000	1,50,000
277 Education	-	6,06,960	6,06,960
794 Special Central Assistance for Tribal Sub-Plan	-	1,16,79,430	1,16,79,430
800 Other Expenditure	-	6,04,582	6,04,582
Total 02	19,94,662	1,67,35,366	1,87,30,028
03 Welfare of Backward Classes			
001 Direction and Administration	12,40,967	16,332	12,57,299
800 Other Expenditure	-	7,24,000	7,24,000
Total 03	12,40,967	7,40,332	19,81,299
80 General			
800 Other Expenditure	885	2,26,24,168	2,26,25,053
Total 80	885	2,26,24,168	2,26,25,053
Total 01,02,03 & 80	45,40,203	4,37,24,969	4,82,65,172
Total - B(e) - Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	45,40,203	4,37,24,969	4,82,65,172
(f) Labour and Labour Welfare			
2230 Labour and Labour Employment			
01 Labour			
001 Direction and Administration	33,50,900	15,29,925	48,80,825
Total 01	33,50,900	15,29,925	48,80,825
03 Training			
101 Industrial Training Institutes	27,66,393	9,65,102	37,31,495
Total 03	27,66,393	9,65,102	37,31,495
Total 01 and 03	61,17,293	24,95,027	86,12,320
Total - B(f) - Labour and Labour Welfare	61,17,293	24,95,027	86,12,320
(g) Social Welfare and Nutrition			
2235 Social Security and Welfare			
01 Rehabilitation			
110 Tibetan Refugees	1,200	2,98,794	2,99,994
Total 01	1,200	2,98,794	2,99,994

STATEMENT NO.11 Contd.

(Figures in *italics* represents charged expenditure)

Actuals for 1998-99

Heads (1)	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
02 Social Welfare			
40 Social Welfare Department			
001 Direction and Administration	25,95,693	3,82,060	29,77,753
101 Welfare of Handicapped	64,980	8,84,679	9,49,659
104 Welfare of Aged, Infirm & Destitute	5,88,299	6,65,215	12,53,514
106 Correctional Services	..	10,28,145	10,28,145
107 Assistance to Voluntary Organisation	1,15,000	70,000	1,85,000
800 Other Expenditure		1,70,135	1,70,135
Total 40	33,63,972	32,00,234	65,64,206
41 Women and Child Welfare Department			
001 Direction and Administration	(-) 958	38,83,948	38,82,990
102 Child Welfare	-	1,60,64,928	1,60,64,928
103 Women's Welfare	2,40,000	3,01,858	5,41,858
800 Other Expenditure	4,16,000	30,18,982	34,34,982
Total 41	6,55,042	2,32,69,716	2,39,24,758
Total 02	40,19,014	2,64,69,950	3,04,88,964
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes	16,38,600	37,80,750	54,19,350
104 Deposits Linked Insurance Scheme	6,52,053	-	6,52,053
200 Other Programmes	24,04,739	-	24,04,739
Total 60	46,95,392	37,80,750	84,76,142
Total 01,02 and 60	87,15,606	3,05,49,494	3,92,65,100
2236 Nutrition			
02 Distribution of Nutritious Food and beverages			
101 Special Nutrition Programmes	90,325	1,70,22,677	1,71,13,002
Total 02	90,325	1,70,22,677	1,71,13,002
80 General			
001 Direction and Administration	23,39,781	24,705	23,64,486
Total 80	23,39,781	24,705	23,64,486
Total 02 & 80	24,30,106	1,70,47,382	1,94,77,488
2245 Relief on account of Natural Calamities			
02 Floods, Cyclone etc.			
101 Gratuitous Relief	1,00,00,000	-	1,00,00,000
106 Repairs and restoration of damaged Roads and Bridges	45,96,673	-	45,96,673
107 Repairs and restoration of damaged Government Office Buildings	14,99,914	-	14,99,914
109 Repairs and restoration of damaged Water Supply Drainage and Sewerage works	60,12,780	-	60,12,780

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure), Actuals for 1998-99		
	Non-Plan	Plan	Total
	(2) Rs.	(3) Rs.	(4) Rs.
122 Repairs and restoration of damaged irrigation and Flood Control works	1,69,41,144	-	1,69,41,144
800 Other Expenditure	2,92,97,458	-	2,92,97,458
Total 02	6,83,47,968	-	6,83,47,969
05 Calamity Relief Fund			
101 Transfer to Reserve Fund and Deposit Account Calamity Relief Fund	5,26,00,000	-	5,26,00,000
901 Deduct Amount met from Calamity Relief Fund	(-) 6,83,47,969	-	(-) 6,83,47,969
Total 05	(-) 1,57,47,969	-	(-) 1,57,47,969
80 General			
001 Direction and Administration	7,45,218	-	7,45,218
Total 80	7,45,218	-	7,45,218
Total 02,05 & 80	5,33,45,218	-	5,33,45,218
Total - B(g) - Social Welfare and Nutrition	6,44,90,930	4,75,96,876	11,20,87,806
(h) Others			
2250 Other Social Services			
103 Upkeep of Shrines, Temples, etc.	1,39,09,976	-	1,39,09,976
Total	1,39,09,976	-	1,39,09,976
2251 Secretariat Social Services			
090 Secretariat	24,17,109	-	24,17,109
091 Attached Offices	5,75,666	-	5,75,666
Total	29,92,775	-	29,92,775
Total - B(h) Others	1,69,02,751	-	1,69,02,751
Total - B - Social Services	108,54,52,956	103,66,32,049	212,20,85,005
C. Economic Services			
(a) Agriculture and Allied Activities			
2401 Crop Husbandry			
001 Direction and Administration	1,27,37,572	19,20,271	1,46,57,843
103 Seeds	-	57,83,353	57,83,353
104 Agricultural Farms	3,54,55,742	25,63,064	3,80,18,806
105 Manures and Fertilisers	11,40,355	1,21,35,021	1,32,75,376
107 Plant Protection	37,78,576	16,00,730	53,79,306
108 Commercial Crops	2,603	2,14,50,052	2,14,52,655
109 Extension and Farmers Training	17,83,966	55,59,180	73,43,146
111 Agricultural Economics and Statistics	-	20,82,503	20,82,503
112 Development of Pulses	-	16,95,966	16,95,966
113 Agricultural Engineering	18,67,580	11,03,097	29,70,677
114 Development of Oil Seeds	-	79,20,471	79,20,471

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure) Actuals for 1998-99		
	Non-Plan	Plan	Total
	(2) Rs.	(3) Rs.	(4) Rs.
119 Horticulture and Vegetable Crops	2,17,58,929	2,29,95,140	4,47,54,069
116 Organic Manures & Micro Organism	-	4,26,088	4,26,088
800 Other Expenditure	-	1,62,36,836	1,62,36,836
Total	<u>7,85,25,323</u>	<u>10,34,71,772</u>	<u>18,19,97,095</u>
2402 Soil and Water Conservation			
001 Direction and Administration	2,42,70,670	64,77,071	3,07,47,741
102 Soil Conservation	-	1,17,93,435	1,17,93,435
103 Land Reclamation and Development	-	4,51,900	4,51,900
800 Other Expenditure	-	2,30,264	2,30,264
Total	<u>2,42,70,670</u>	<u>1,89,52,670</u>	<u>4,32,23,340</u>
2403 Animal Husbandry			
001 Direction and Administration	54,29,369	20,69,706	74,99,075
101 Veterinary Services and Animal Health	1,88,27,168	71,61,324	2,59,88,492
102 Cattle and Buffalo Development	1,23,46,872	66,42,634	1,89,89,506
103 Poultry Development	21,02,174	13,38,420	34,40,594
104 Sheep and Wool Development	12,68,922	5,64,042	18,32,964
105 Piggery Development	26,15,630	73,06,371	99,22,001
106 Other Livestock Development	5,36,859	3,00,068	8,36,927
107 Fodder and Feed Development	14,71,066	27,10,201	41,81,267
109 Extension and Training	13,82,405	13,66,820	27,49,225
113 Administrative Investigation and Statistics	-	20,72,480	20,72,480
800 Other Expenditure	-	9,50,285	9,50,285
Total	<u>4,59,80,465</u>	<u>3,24,82,351</u>	<u>7,84,62,816</u>
2404 Dairy Development			
109 Extension and Training	8,18,870	3,60,850	11,79,720
191 Assistance to Co-operatives and other bodies	-	22,27,062	22,27,062
Total	<u>8,18,870</u>	<u>25,87,912</u>	<u>34,06,782</u>
2405 Fisheries			
001 Direction and Administration	32,41,633	5,70,699	38,12,332
101 Inland Fisheries	71,60,139	15,15,253	86,75,392
109 Extension and Training	-	476	476
Total	<u>1,04,01,772</u>	<u>20,86,428</u>	<u>1,24,88,200</u>
2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration	5,71,38,920	1,82,06,022	7,53,44,942
004 Research	-	2,36,956	2,36,956
005 Survey and Utilisation of Forest Resources	-	5,50,125	5,50,125
013 Statistics	-	14,11,730	14,11,730
070 Communication and Buildings	11,20,152	-	11,20,152

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
101 Forest Conservation, Development and Regeneration	-	8,06,513	8,06,513
102 Social and Farm Forestry	19,17,722	2,38,95,346	2,58,13,068
105 Forest Produce	5,65,057	94,22,041	99,87,098
109 Extension and Training	-	5,72,811	5,72,811
800 Other Expenditure	-	5,15,364	5,15,364
901 Deduct amount met for Compensatory afforestation	-	(-) 12,10,581	(-) 12,10,581
Total 01	<u>6,07,41,851</u>	<u>5,44,06,327</u>	<u>11,51,48,178</u>
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation	59,48,373	1,15,57,074	1,75,05,447
Total 02	<u>59,48,373</u>	<u>1,15,57,074</u>	<u>1,75,05,447</u>
03 Wasteland Development			
101 National Wasteland Development Programme	-	3,26,46,712	3,26,46,712
Total 03	<u>-</u>	<u>3,26,46,712</u>	<u>3,26,46,712</u>
Total 01,02 and 03	<u>6,66,90,224</u>	<u>9,86,10,113</u>	<u>16,53,00,337</u>
2407 Plantation			
01 Tea			
800 Other Expenditure	1,32,86,000	-	1,32,86,000
Total 01	<u>1,32,86,000</u>	<u>-</u>	<u>1,32,86,000</u>
2408 Food, Storage and Warehousing			
01 Food			
001 Direction and Administration	1,64,48,334	4,04,123	1,68,52,457
003 Training	-	2,950	2,950
004 Research & Evaluation	-	79,050	79,050
101 Procurement and Supply	-	23,62,934	23,62,934
Total	<u>1,64,48,334</u>	<u>28,49,057</u>	<u>1,92,97,391</u>
2415 Agricultural Research and Education			
01 Crop Husbandry			
004 Research	-	38,73,582	38,73,582
277 Education	-	5,92,039	5,92,039
Total 01	<u>-</u>	<u>44,65,621</u>	<u>44,65,621</u>
03 Animal Husbandry			
004 Research	-	36,94,564	36,94,564
Total 03	<u>-</u>	<u>36,94,564</u>	<u>36,94,564</u>
Total 01 & 03	<u>-</u>	<u>81,60,185</u>	<u>81,60,185</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2425 Co-operation			
001 Direction and Administration	1,62,34,532	32,11,932	1,94,46,464
003 Training	-	2,20,925	2,20,925
101 Audit of Co-operatives	-	40,000	40,000
105 Information and Publicity	715	48,262	48,977
107 Assistance to Credit Co-operatives	-	50,000	50,000
108 Assistance to other Co-operatives	-	11,50,622	11,50,622
277 Education	-	10,000	10,000
800 Other Expenditure	-	1,00,000	1,00,000
Total	1,62,35,247	48,31,741	2,10,66,988
2435 Other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing Facilities	-	19,00,881	19,00,881
Total 01	-	19,00,881	19,00,881
60 Others	-	1,33,37,488	1,33,37,488
Total 60	-	1,33,37,488	1,33,37,488
Total 01 & 60	-	1,52,38,369	1,52,38,369
Total - C(a)Agriculture and Allied Activities	27,26,56,905	28,92,70,598	56,19,27,503
(b) Rural Development			
2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
003 Training	-	28,00,000	28,00,000
101 Subsidy to District Rural Development Agencies	-	72,50,000	72,50,000
800 Other Expenditure	-	15,50,000	15,50,000
Total 01	-	1,16,00,000	1,16,00,000
04 Integrated Rural Energy Planning Programmes			
101 Development of Design and approach for area bound Block Level/IRE Project	-	10,16,218	10,16,218
105 Project Implementation	-	18,00,948	18,00,948
Total 04	-	28,17,166	28,17,166
Total 01 & 04	-	1,44,17,166	1,44,17,166
2505 Rural Employment			
01 National Programmes	-	3,60,00,000	3,60,00,000
Total	-	3,60,00,000	3,60,00,000
2506 Land Reforms			
103 Maintenance of Land Reform	-	5,38,487	5,38,487
800 Other Expenditure	-	15,70,000	15,70,000
Total	-	21,08,487	21,08,487

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure) Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2515 Other Rural Development Programme			
003 Training		33,25,000	33,25,000
101 Panchyati Raj		1,45,21,568	1,45,21,568
101 Panchyati Raj		75,16,660	75,16,660
800 Other Expenditure	12,24,010	48,00,000	60,24,010
Total	12,24,010	3,01,63,228	3,13,87,238
Total - C (b) - Rural Development	12,24,010	8,26,88,881	8,39,12,891
(d) Irrigation and Flood Control			
2702 Minor Irrigation			
01 Surface Water			
103 Diversion Schemes	48,48,432	28,02,816	76,51,248
Total 01	48,48,432	28,02,816	76,51,248
02 General Water			
80 General			
001- Direction and Administration	49,48,558	107,81,670	1,57,30,228
005 Investigation	-	30,500	30,500
799 Suspense	(-) 1,29,980	(-) 7,47,522	(-) 8,77,502
Total 80	48,18,578	1,00,64,648	1,48,83,226
Total 01 & 80	96,67,010	1,28,67,464	2,25,34,474
2705 Command Area Development			
101 Integrated Development of Agriculture through Irrigation Facilities	-	1,98,288	1,98,288
Total	-	1,98,288	1,98,288
2711 Flood Control and Drainage			
01 Flood Control			
103 Civil Works	9,04,668	3,97,06,425	4,06,11,093
Total	9,04,668	3,97,06,425	4,06,11,093
Total - C(d) - Irrigation and Flood Control	1,05,71,678	5,27,72,177	6,33,43,855
(e) Energy			
2801 Power			
01 Hydel Generation Hydro Electric Schemes	3,70,45,825	-	3,70,45,825
052 Machinery and Equipment	3,01,449	-	3,01,449
101 Purchase of Power	2,99,64,916	-	2,99,64,916
Total	6,73,12,190	-	6,73,12,190
04 Diesel, Gas Power Generation			
40 Diesel Power Station, Gangtok	35,97,004	-	35,97,004
41 Diesel Power Station, Mangan	74,897	-	74,897
Total 04	36,71,901	-	36,71,901

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
05 Transmission and Distribution			
800 Other Expenditure			
005 Investigation	-	5,00,334	5,00,334
799 Suspense	-	(-),7,54,784	(-),7,54,784
42 Distribution Line, Gangtok	49,16,138	-	49,16,138
43 Distribution Line, North Sikkim	39,22,252	-	39,22,252
44 Other Distribution Lines	43,98,120	-	43,98,120
45 Maintenance of Transmission Line and Sub-Station	27,08,673	-	27,08,673
46 Maintenance of Electrical Installations	59,51,507	-	59,51,507
47 Maintenance of Electrical Installations under West Division	37,96,721	-	37,96,721
48 Distribution Line under Singtam Sub-Division	32,22,873	-	32,22,873
49 Distribution Line under Ravongla Sub-Division	31,83,201	-	31,83,201
50 Distribution Line under Pakyong Sub-Division	48,75,232	-	48,75,232
51 Maintenance of T&D under REC	8,18,863	-	8,18,863
52 Maintenance of 66 KV Sub-Station	15,01,798	-	15,01,798
Total 50	<u>3,92,95,378</u>	<u>(-),2,54,450</u>	<u>3,90,40,928</u>
80 General			
001 Direction and Administration	8,69,95,140	2,18,47,362	10,88,42,502
Total 80	<u>8,69,95,140</u>	<u>2,18,47,362</u>	<u>10,88,42,502</u>
Total 01,04,05 & 80	<u>19,72,74,609</u>	<u>2,15,92,912</u>	<u>21,88,67,521</u>
2810 Non-Conventional Sources of Energy			
01 Bio energy			
101 National Project for Bio Gas Development	-	17,11,500	17,11,500
Total 01	<u>-</u>	<u>17,11,500</u>	<u>17,11,500</u>
60 Others			
800 Other Expenditure	-	27,23,203	27,23,203
Total 03	<u>-</u>	<u>27,23,203</u>	<u>27,23,203</u>
Total 01& 03	<u>-</u>	<u>44,34,703</u>	<u>44,34,703</u>
Total - C(e) - Energy	<u>19,72,74,609</u>	<u>2,60,27,615</u>	<u>22,33,02,224</u>
(f) Industry and Minerals			
2851 Village and Small Industries			
001 Direction and Administration	74,00,121	4,79,673	78,79,794
003 Training	97,61,586	1,47,00,923	2,44,62,509
004 Research and Development	-	2,08,355	2,08,355
102 Small Scale Industries	63,05,871	36,76,362	99,82,233
105 Khadi and Village Industries	20,25,000	53,00,000	73,25,000

STATEMENT NO.11 Contd.

		(Figures in <i>italics</i> represents charged expenditure)		
		Actuals for 1998-99		
Heads (1)		Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
200	Other Village Industries	-	55,09,556	55,09,556
800	Other Expenditure	-	18,80,000	18,80,000
	Total	<u>2,54,92,578</u>	<u>3,17,54,869</u>	<u>5,72,47,447</u>
2852	Industries			
08	Consumer Industries	-	7,36,807	7,36,807
600	Others	-	7,36,807	7,36,807
	Total			
2853	Non-Ferrous Mining and Metallurgical Industries			
02	Regulation and Development of Mines			
001	Direction and Administration	67,74,455	7,25,261	74,99,716
004	Research and Development	-	9,94,887	9,94,887
102	Mineral Exploration	-	5,32,149	5,32,149
	Total 02	<u>67,74,455</u>	<u>22,52,297</u>	<u>90,26,752</u>
	Total - C(f) - Industry and Minerals	<u>3,22,67,033</u>	<u>3,47,43,973</u>	<u>6,70,11,006</u>
(g)	Transport			
3054	Roads and Bridges			
04	District and Other Roads			
337	Road Works	8,16,01,047	-	8,16,01,047
	Total 04	<u>8,16,01,047</u>	<u>-</u>	<u>8,16,01,047</u>
80	General			
001	Direction and Administration	3,81,12,216	74,85,395	4,55,97,611
052	Machinery and Equipment	1,17,82,605	-	1,17,82,605
799	Suspense	-	(-) 34,83,485	(-) 34,83,485
	Total 80	<u>4,98,94,821</u>	<u>40,01,910</u>	<u>5,38,96,731</u>
	Total 04 and 80	<u>13,14,95,868</u>	<u>40,01,910</u>	<u>13,54,97,778</u>
3055	Road Transport			
201	Sikkim Nationalised Transport			
40	Management	1,89,34,076	7,98,911	1,97,32,987
41	Operation	12,02,85,541	26,06,577	12,28,92,118
42	Repairs and Maintenance	2,82,38,128	-	2,82,38,128
43	Buildings	4,02,081	-	4,02,081
44	Other	79,44,104	-	79,44,104
	Total	<u>17,58,03,930</u>	<u>34,05,488</u>	<u>17,92,09,418</u>
	Total - C(g) - Transport	<u>30,72,99,798</u>	<u>74,07,398</u>	<u>31,47,07,196</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
(i) Science Technology and Environment			
3425 Other Scientific Research			
60 Others			
004 Research and Development	-	57,78,665	57,78,665
Total 60	-	57,78,665	57,78,665
3435 Ecology and Environment			
03 Environmental Research and Ecological Regeneration			
001 Direction and Administration	-	17,70,906	17,70,906
003 Environmental Education/Training/Extension	-	3,60,714	3,60,714
101 Conservation Programmes	-	3,56,240	3,56,240
103 Research and Ecological Regeneration	-	1,46,365	1,46,365
Total 03	-	26,34,225	26,34,225
04 Prevention and Control of Pollution			
103 Prevention of Air and Water Pollution	-	7,03,701	7,03,701
Total 04	-	7,03,701	7,03,701
Total 03 & 04	-	33,37,926	33,37,926
Total - C(i) - Science, Technology and Environment	-	91,16,591	91,16,591
(j) General Economic Services			
3451 Secretariat - Economic Services			
090 Secretariat	21,05,379	24,42,167	45,47,546
092 Other Offices	-	9,97,040	9,97,040
102 District Planning Machinery	-	28,95,360	28,95,360
Total	21,05,379	63,34,567	84,39,946
3452 Tourism			
01 Tourist Infrastructure			
101 Tourist Centre	37,52,883	92,43,838	1,29,96,721
102 Tourist Accommodation	27,46,424	30,24,286	57,70,710
103 Tourist Transport Services	-	50,00,000	50,00,000
Total 01	64,99,307	1,72,68,124	2,37,67,431
80 General			
001 Direction and Administration	34,15,104	10,73,224	44,88,328
104 Promotion and Publicity	-	47,89,623	47,89,623
800 Other Expenditure	-	90,640	90,640
Total 80	34,15,104	59,53,487	93,68,591
Total 01 & 80	99,14,411	2,32,21,611	3,31,36,022

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
3454 Census Survey and Statistic			
02 Surveys and Statistics	22,21,295	92,12,803	1,14,34,098
Total 02	22,21,295	92,12,803	1,14,34,098
3456 Civil Supplies			
800 Other Expenditure	17,00,06,485	4,23,932	17,04,30,417
Total	17,00,06,485	4,23,932	17,04,30,417
3475 Other General Economic Services			
106 Regulation of Weights and Measures	28,76,329	45,000	29,21,329
108 Urban Oriented Employment Programme (U.D.& H.D.)	-	65,83,502	65,83,502
Total	28,76,329	66,28,502	95,04,831
Total - C(j) - General Economic Services	18,71,23,899	4,58,21,415	23,29,45,314
Total - C - Economic Services	100,84,17,932	54,78,48,648	155,62,66,580
	58,76,96,604		
Total - Expenditure Heads (Revenue Account)	1277,06,03,021	159,77,50,534	1495,60,50,159
Expenditure Heads (Capital Account)			
A. Capital Account of General Services			
4055 Capital Outlay on Police	-	5,96,194	5,96,194
4059 Capital Outlay on Public Works	-	4,53,70,750	4,53,70,750
Total - A - Capital Account of General Services	-	4,59,66,944	4,59,66,944
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture			
4202 Capital Outlay on Education, Sports, Art and Culture	-	6,52,57,547	6,52,57,547
Total - B(a) - Education, Sports, Art and Culture	-	6,52,57,547	6,52,57,547
(b) Health and Family Welfare			
4210 Capital Outlay on Medical and Public Health	-	2,12,82,407	2,12,82,407
Total - B(b) - Health and Family Welfare	-	2,12,82,407	2,12,82,407
(c) Water Supply, Sanitation, Housing and Urban Development			
4215 Capital Outlay on Water Supply and Sanitation	-	18,27,81,871	18,27,81,871
4216 Capital Outlay on Housing	-	2,51,43,469	2,51,43,469
4217 Capital Outlay on Urban Development	-	27,41,587	27,41,587

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development	-	21,06,66,927	21,06,66,927
Total - B - Capital Account of Social Services	-	29,72,06,881	29,72,06,881
C Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities			
4401 Capital Outlay on Crop Husbandry	-	44,93,729	44,93,729
4403 Capital Outlay on Animal Husbandry	-	24,18,359	24,18,359
4405 Capital Account on Fisheries	-	10,00,094	10,00,094
4406 Capital Outlay on Forestry and Wild Life	-	10,90,774	10,90,774
4408 Capital Outlay on Food Storage and Warehousing	-	20,99,125	20,99,125
4425 Capital Outlay on Welfare of S/C, S/T and Other Backward classes	-	45,00,000	45,00,000
Total - C (a) - Capital Account of Agriculture and Allied Activities	-	1,56,02,081	1,56,02,081
C			
(b) Capital Account of Rural Development			
4515 Capital Outlay on Other Rural Development Programme	-	75,90,003	75,90,003
Total - C (b) - Capital Account on Rural Development Programme	-	75,90,003	75,90,003
C			
(d) Capital Account of Irrigation and Flood Control			
4702 Capital Account of Minor Irrigation and Flood Control	-	2,05,079	2,05,079
Total C(d) Capital Outlay on Minor Irrigation	-	2,05,079	2,05,079
(e) Capital Account of Energy			
4801 Capital Outlay on Power Project	-	33,84,48,274	33,84,48,274
Total - C(e) - Capital Account of Energy	-	33,84,48,274	33,84,48,274
(f) Capital Account of Industry and Minerals			
4851 Capital Account on Village and Small Industries	-	41,18,093	41,18,093
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	-	23,00,000	23,00,000
4860 Capital Outlay on Consumer Industries	-	1,13,70,615	1,13,70,615
Total - C(f) - Capital Account of Industry and Minerals	-	1,77,88,708	1,77,88,708

STATEMENT NO.11 Concl'd.

(Figures in <i>italics</i> represents charged expenditure)			
Heads (1)	Actuals for 1998-99		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
(g) Capital Account of Transport			
5054 Capital Outlay on Roads and Bridges	-	18,70,10,561	18,70,10,561
5055 Capital Outlay on Road Transport	-	32,81,795	32,81,795
Total-C(g)-Capital Account of Transport	-	<u>19,02,92,356</u>	<u>19,02,92,356</u>
(j) Capital Account of General Economic Services			
5452 Capital Outlay on Tourism	-	44,80,000	44,80,000
Total - C(j) - Capital Account of General Economic Services	-	<u>44,80,000</u>	<u>44,80,000</u>
Total - C - Capital Account of Economic Services	-	<u>57,44,06,501</u>	<u>57,44,06,501</u>
Total Expenditure Heads (Capital Account)	-	<u>91,75,80,326</u>	<u>91,75,80,326</u>
GRAND TOTAL EXPENDITURE	<i>58,76,96,604</i>	<u>251,53,30,860</u>	<u>1587,36,30,485</u>

**STATEMENT NO 12 - DETAILED STATEMENT OF CAPITAL EXPENDITURE DURING AND TO END OF
THE YEAR 1998-99**

Nature of Expenditure (1)	Expenditure during 1998-99			Expenditure to the end of 1998-99
	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
Expenditure Heads (Capital Account)				
A. Capital Account of General Services				
4055 Capital Outlay on Police				
211 Police Housing	..	5,96,194	5,96,194	35,95,566
Total : 4055 Capital Outlay on Police	..	5,96,194	5,96,194	35,95,566
4059 Capital Outlay on Public Works				
80 General				
051 Construction	..	4,53,70,750	4,53,70,750	51,17,10,079
201 Aquisition of Land	14,06,514
Total	..	4,53,70,750	4,53,70,750	51,31,16,593
Total : 4059 - Capital Outlay on Public Works	..	4,53,70,750	4,53,70,750	51,31,16,593
Total : A - Capital Account of General Services	..	4,59,66,944	4,59,66,944	51,67,12,159
B Capital Account of Social Services				
(a) Education, Sports, Art and Culture				
4202 Capital Outlay on Education, Sports, Art and Culture				
01 General Education				
201 Elementary Education	..	2,14,21,819	2,14,21,819	16,12,06,155
202 Secondary Education	..	1,49,79,421	1,49,79,421	19,13,27,969
203 University and Higher Educaton	..	82,91,778	82,91,778	4,06,12,702
800 Other Expenditure	1,99,938
Total : 01	..	4,46,93,018	4,46,93,018	39,33,46,764
02 Technical Education				
103 Technical School	..	54,77,417	54,77,417	1,44,38,465
800 Other Expenditure	16,09,343
Total : 02	..	54,77,417	54,77,417	1,60,47,808
03 Sports and Youth Services				
Sport Stadia				
101 Youth Hostels	6,93,973
102 Sports and Stadia	..	45,06,217	45,06,217	71,14,914
800 Other Expenditure	2,72,58,436
Total : 03	..	45,06,217	45,06,217	3,50,67,323
04 Art and Culture				
106 Museums	11,80,945
800 Other Expenditure	..	1,05,80,895	1,05,80,895	3,56,35,912
Total : 04	..	1,05,80,895	1,05,80,895	3,68,16,857
Total : 4202-Capital Outlay on Education, Sports, Art and Culture	..	6,52,57,547	6,52,57,547	48,12,78,752
Total : B(a)-Education, Sports, Art and Culture	..	6,52,57,547	6,52,57,547	48,12,78,752

STATEMENT NO 12 -Contd.

Nature of Expenditure (1)	Expenditure during 1998-99			Expenditure to the end of 1998-99
	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
(b) Health and Family Welfare				
4210 Capital Outlay on Medical and Public Health				
01 Urban Health Services				
110 Hospital and Dispensaries	..	40,56,233	40,56,233	34,53,64,286
Total : 01	..	40,56,233	40,56,233	34,53,64,286
02 Rural Health Services				
101 Health Sub Centre	..	54,77,736	54,77,736	6,36,66,800
103 Primary Health Centres	..	46,25,587	46,25,587	4,87,78,830
104 Community Health Centres	..	71,22,851	71,22,851	4,62,79,992
110 Hospital and Dispensaries	16,10,200
Total : 02	..	1,72,26,174	1,72,26,174	16,03,35,822
03 Medical Education, Training and Research				
105 Allopathy	3,88,88,743
Total : 03	3,88,88,743
04 Public Health				
200 Other Programmes	11,881
Total : 04	11,881
80 General				
800 Other Expenditure	5,89,642
Total : 80	5,89,642
Total : 4210-Capital Outlay on Medical and Public Health	..	2,12,82,407	2,12,82,407	54,51,90,374
Total : B(b)-Health and Family Welfare	..	2,12,82,407	2,12,82,407	54,51,90,374
(c) Water Supply, Sanitation, Housing and Urban Development				
4215 Capital Outlay on Water Supply and Sanitation				
01 Water Supply				
101 Urban Water Supply (Gangtok)	..	1,98,51,283	1,98,51,283	18,88,24,975
102 Rural Water Supply	..	16,17,83,185	16,17,83,185	1,04,29,12,734
911 Deduct Recoveries of overpayment pertaining to the previous year	..	(-) 30,57,020	(-) 30,57,020	(-) 30,57,020
Total : 01	..	17,85,77,448	17,85,77,448	1,22,86,80,689
02 Sewerage and Sanitation				
106 Sewerage Services				
(92) Construction of Drainage and Sewerage System in Gangtok	..	38,03,855	38,03,855	5,96,71,947

STATEMENT NO 12 -Contd.

Nature of Expenditure (1)	Expenditure during 1998-99			Expenditure to the end of 1998-99
	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
(93) Construction of Drainage and Sewerage System in Other Urban Areas	..	4,00,568	4,00,568	57,35,073
Total : 02	..	42,04,423	42,04,423	6,54,07,020
Total : 4215-Capital Outlay on Water Supply and Sanitation	..	18,27,81,871	18,27,81,871	1,29,40,87,709
4216 Capital Outlay on Housing				
01 Government Residential Buildings				
106 General Pool Accommodation	..	2,26,43,787	2,26,43,787	27,18,85,807
107 Police Housing	1,88,69,167
700 Other Housing (Construction of Quarters for Doctors working in Rural Primary Health Centres.	16,65,790
Total : 01	..	2,26,43,787	2,26,43,787	29,24,20,764
80 General				
201 Investment in Housing Boards	71,49,000
800 Other Expenditure	..	24,99,682	24,99,682	2,64,53,254
Total : 80	..	24,99,682	24,99,682	3,36,02,254
Total : 4216-Capital Outlay on Housing	..	2,51,43,469	2,51,43,469	32,60,23,018
4217 Capital Outlay on Urban Development				
03 Integrated Development of Small and Medium Towns				
051 70. Construction	..	3,32,341	3,32,341	4,67,21,602
71. Land Acquisition	..	21,29,787	21,29,787	89,74,259
72. Construction of Ropeway	..	2,79,459	2,79,459	9,12,622
Total : 03	..	27,41,587	27,41,587	5,66,08,483
Total : 4217 - Capital Outlay on Urban Development	..	27,41,587	27,41,587	5,66,08,483
Total : B(c)-Water Supply, Sanitation, Housing and Urban Development	..	21,06,66,927	21,06,66,927	1,67,67,19,210
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
02 Welfare of Scheduled Tribes				
102 Economic Development	6,43,692
Total : 02	6,43,692
Total : 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6,43,692

STATEMENT NO 12 -Contd.

Nature of Expenditure	Expenditure during 1998-99			Expenditure to
	(1)	(2)	(3)	(4)
	Non Plan	Plan	Total	the end of 1998-99
	(2)	(3)	(4)	(5)
	Rs	Rs	Rs	Rs.
Total B(e)-Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	6,43,692
(g) Social Welfare and Nutrition				
4235 Capital Outlay on Social Security and Welfare				
02 Social Welfare				
103 Women's Welfare	17,84,694
104 Welfare of Aged, Infirm & Destitute	91,584
106 Correctional Services	10,97,000
800 Other Expenditure	1,20,11,069
Total : 02	1,49,84,347
Total : 4235-Capital Outlay on Social Security and Welfare	1,49,84,347
Total : B(g)-Social Welfare and Nutrition	1,49,84,347
(h) Others				
4250 Capital Outlay on Other Social Services				
800 Other Expenditure	1,82,057
Total : 4250-Capital Outlay on Other Social Services	1,82,057
Total : B(h)- Others	1,82,057
Total B-Capital Account of Social Services				
: (a+b+c+e+g+h)	..	29,72,06,881	29,72,06,881	2,71,89,98,432
C. Capital Account of Economic Services				
(a) Capital Account of Agriculture and Allied Activities				
4401 Capital Outlay on Crop Husbandry				
103 Seeds	..	1,00,000	1,00,000	32,91,172
104 Agricultural Farms	..	23,69,797	23,69,797	3,31,29,782
107 Plant Protections	..	1,99,979	1,99,979	25,16,700
108 Commercial Crops	..	7,20,236	7,20,236	46,46,458
109 Extension and Training	5,10,851
113 Agricultural Engineering	12,80,871
119 Horticulture and Vegetable Crops	..	7,71,951	7,71,951	95,83,482
190 Investment in Public Sector and Other undertakings	14,19,218
800 Other Expenditure	..	3,31,766	3,31,766	32,65,452
Total : 4401-Capital Outlay on Crop Husbandry	..	44,93,729	44,93,729	5,96,43,986
4403 Capital Outlay on Animal Husbandry				
101 Veterinary Services and Animal Health	..	24,18,359	24,18,359	4,96,04,903

STATEMENT NO 12 -Contd.

Nature of Expenditure	Expenditure during 1998-99			Expenditure to	
	(1)	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
190 Investment in Public Sector and other Undertakings (Sikkim Livestock Processing Development Corporation	57,00,000	
800 Other Expenditure	31,25,667	
Total : 4403-Capital Outlay on Animal Husbandry	..	24,18,359	24,18,359	5,84,30,570	
4404 Capital Outlay on Dairy Development					
102 Dairy Development Project	1,87,75,792	
Total : 4404-Capital Outlay on Dairy Development	1,87,75,792	
4405 Capital Outlay on Fisheries					
101 Inland Fisheries	..	10,00,094	10,00,094	2,21,48,533	
Total : 4405-Capital Outlay on Fisheries	..	10,00,094	10,00,094	2,21,48,533	
4406 Capital Outlay on Forestry and Wild Life					
01 Forestry	38,96,161	
105 Forest Produce	38,96,161	
Total : 01	38,96,161	
070 Communication and Building					
50 Communication	..	26,240	26,240	4,74,754	
51 Building	..	10,64,534	10,64,534	48,24,912	
Total : 070	..	10,90,774	10,90,774	52,99,666	
Total : 4406-Capital Outlay on Forestry and Wild Life	..	10,90,774	10,90,774	91,95,827	
4408 Capital Outlay on Food, Storage and Warehousing					
01 Food					
101 Procurement and Supply	..	1,99,945	1,99,945	3,62,23,235	
800 Other Expenditure	30,15,000	
Total : 01	..	1,99,945	1,99,945	3,92,38,235	
02 Storage and Warehousing					
101 Rural Godown Programmes	
71 Storage and Warehousing (Under SRD)	..	18,99,180	18,99,180	3,35,45,885	
800 Other Expenditure	55,84,353	
Total : 02	..	18,99,180	18,99,180	3,91,30,238	
Total : 4408-Capital Outlay on Food Storage and Warehousing	..	20,99,125	20,99,125	7,83,68,473	

STATEMENT NO 12 -Contd.

Nature of Expenditure	Expenditure during 1998-99			Expenditure to	
	(1)	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
4415 Capital Outlay on Agricultural Research and Education					
80 General					
004 Research		11,41,542
Total : 80		11,41,542
Total : 4415-Capital Outlay on Agricultural Research and Education		11,41,542
4425 Capital Outlay on Co-operation					
106 Investment in Multipurpose Rural Co-operatives		34,00,500
107 Investment in Credit Co-operatives		63,74,029
108 Investment in Other Co-operatives		1,03,58,000
190 Investment in Public Sector and Other Undertakings		44,98,932
200 Other Investment					
(i) Investment in Apex Bank		..	45,00,000	45,00,000	1,00,00,000
(ii) Others		12,39,400
Total : 4425 Capital Outlay on Co-operation		..	45,00,000	45,00,000	3,58,70,861
4435 Capital Outlay on Other Agricultural Programmes					
01 Marketing and Quality Control					
101 Marketing Facilities		18,87,273
Total : 01		18,87,273
60 Others					
Dry Land Agricultural Programme		2,57,741
Total : 60		2,57,741
Total : 4435-Capital Outlay on Other Agricultural Programmes		21,45,014
Total : C(a)-Capital Account of Agricultural and Allied Activities		..	1,56,02,081	1,56,02,081	28,57,20,598
C (b)-Capital Account of Rural Development					
4515 Capital Outlay on Other Rural Development Programme					
101 Panchyat Raj		..	75,90,003	75,90,003	2,77,53,737
Total : 4515-Capital Outlay on Other Rural Development Programme		..	75,90,003	75,90,003	2,77,53,737
C (d)-Capital Account of Irrigation and Flood Control					
4702 Capital Outlay on Minor Irrigation					
800 Other Expenditure					
77. Construction of Buildings		..	2,05,079	2,05,079	9,48,788
Total : 4702- Capital Outlay on Minor Irrigation		..	2,05,079	2,05,079	9,48,788

STATEMENT NO 12 -Contd.

Nature of Expenditure	Expenditure during 1998-99			Expenditure to
	Non Plan	Plan	Total	the end of 1998-99
(1)	(2)	(3)	(4)	(5)
	Rs	Rs	Rs	Rs.
(e) Capital Account of Energy				
4801 Capital Outlay on Power Projects				
01 Hydel				
84 Rathong Hydel Project	..	3,91,53,100	3,91,53,100	16,85,61,769
85 Rabonchu Hydel Scheme (50:50 % CSS)	..	2,45,01,254	2,45,01,254	12,03,01,002
86 Repair works of Capital Nature	..	63,99,803	63,99,803	2,55,11,823
87 Other Micro Mini Hydel Scheme	..	4,00,457	4,00,457	2,23,77,407
88 Renovation of Old Power House	..	4,92,99,292	4,92,99,292	12,47,68,334
89 Diversion Scheme	..	25,99,694	25,99,694	1,51,97,063
91 Lachung Hydel Scheme Phase II	..	16,99,497	16,99,497	16,99,497
92 Rolep Hydel Scheme	..	69,98,368	69,98,368	91,38,825
94 Renovation and Modernisation of Rongnichu Stage II (Central Sector)	..	1,13,99,581	1,13,99,581	4,75,79,736
95 Renovation and Modernisation of Jali Power House(Central Sector)	..	1,26,00,042	1,26,00,042	2,27,23,641
(iii) Meyong Hydel Scheme	13,90,68,814
(iv) Upper Rongnichu Hydel Scheme	21,82,45,546
(v) Kalez Khola Hydel Scheme	16,06,67,530
(vii) Generation Schemes through loan from Power Finance Corporation	12,49,96,709
(viii) Other Schemes	13,26,23,359
(ix) Rongni Chu Hydel Electric Schemes	4,40,40,942
(x) Rothak Micro Hydro Schemes	8,95,089
(xi) Rimbi Micro Hydro Schemes	1,68,90,541
(xii) North Sikkim Hydel Schemes	6,74,294
(xiii) Chakung Hydel Schemes	7,03,685
Total : 01	..	15,50,51,088	15,50,51,088	1,39,66,65,606
04 Diesel/Gas Power Generation				
052 Machinery and Equipment	24,18,732
800 Other Expenditure				
70 Construction/Renovation of Diesel Power House at Gangtok	..	5,97,00,105	5,97,00,105	8,76,28,900
Total : 04	..	5,97,00,105	5,97,00,105	9,00,47,632
05 Transmission and Distribution				
90 Other Distribution Schemes	..	10,51,97,716	10,51,97,716	1,03,74,57,359
800 Other Expenditure	1,74,12,900
Total : 05	..	10,51,97,716	10,51,97,716	1,05,48,70,259
06 Rural Electrification				
052 Machinery and Equipment	1,06,32,320
800 Other Expenditure				
(91) Rural Electrification Schemes(State Plan)	..	1,84,99,365	1,84,99,365	17,94,56,280
(ii) North Sikkim Distribution line	1,10,64,850
(iii) Rural Electrification Schemes Financed by Loan From R.E.C.	34,42,97,537
Total 06	..	1,84,99,365	1,84,99,365	54,54,50,987

STATEMENT NO 12 -Contd.

Nature of Expenditure	Expenditure during 1998-99			Expenditure to	
	(1)	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
Total : 4801-Capital Outlay on Power Projects	..	33,84,48,274	33,84,48,274	33,84,48,274	308,70,34,484
Total : C(e)-Capital Account of Energy	..	33,84,48,274	33,84,48,274	33,84,48,274	3,08,70,34,484
(f) Capital Accounts of Industry and Minerals					
4851 Capital Outlay on Village and Small Industries					
101 Industrial Estates	88,31,520
102 Small Scale Industries	..	16,72,458	16,72,458	16,72,458	1,37,09,343
103 Handloom Industries	..	24,45,635	24,45,635	24,45,635	24,45,635
Total : 4851-Capital Outlay on Village and Small Industries	..	41,18,093	41,18,093	41,18,093	2,49,86,498
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries					
01 Mineral Exploration and Development					
004 Research and Development	5,96,749
Total : 01	5,96,749
60 Other Mining and Metallurgical Industries					
190 Investment in Public Sector and Other Undertaking (Sikkim Mining Corporation)	..	23,00,000	23,00,000	23,00,000	3,00,49,500
800 Other Expenditure	28,93,604
Total 60	..	23,00,000	23,00,000	23,00,000	3,29,43,104
Total 4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	23,00,000	23,00,000	23,00,000	3,35,39,853
4860 Capital Outlay on Consumer Industries					
190 Investment in Public Sector Undertakings					
(i) Investment in Indian Telephone Industries	25,94,282
(ii) Investment in Sikkim Jewels	3,63,56,000
(iii) Investment in Roller Flour Mills	1,75,53,929
(iv) Investment in Sikkim Time Corporation	..	1,00,00,000	1,00,00,000	1,00,00,000	10,65,04,000
(v) Ginger Processing Plant	1,00,000
(vi) Investment in B.O.G.Ltd.	14,03,057
(viii) Investment in Cold Storage	27,90,000
(ix) Other Industries	5,42,000
(x) Investment in Joint Venture	50,91,638
(xi) Government Fruit Preservation Factory	34,40,000
102 Food and Beverages					
47 Tea Development	..	4,97,500	4,97,500	4,97,500	84,49,413
80 Other Investment	..	8,73,115	8,73,115	8,73,115	9,73,115
Total : 4860-Capital Outlay on Consumer Industries	..	1,13,70,615	1,13,70,615	1,13,70,615	18,57,97,434

STATEMENT NO 12 -Contd..

Nature of Expenditure	Expenditure during 1998-99			Expenditure to
	(1)	(2)	(3)	(4)
	Non Plan	Plan	Total	the end of 1998-99
	(2)	(3)	(4)	(5)
	Rs	Rs	Rs	Rs.
4885 Other Capital Outlay on Industries and Minerals				
01 Investment in Industrial Financial Institution				
190 Investment in Public Sector and Other Undertaking (SIDICO)	13,42,50,000
80 General	5,20,000
800 Other Expenditure
Total : 4885- Other Capital Outlay on Industries and Minerals	13,67,70,000
Total : C(f)-Capital Account of Industries and Minerals	..	1,77,88,708	1,77,88,708	38,10,93,785
(g) Capital Account of Transport				
5054 Capital Outlay on Roads and Bridges				
02 Strategic and Border Roads (100% C.S.S.)				
337 Road Works	30,95,16,612
04 District and Other Roads				
337 Road Works	..	18,60,56,112	18,60,56,112	2,10,19,85,321
800 Other Expenditure	12,83,35,921
05 Roads of Inter State Importance				
800 Other Expenditure	..	9,54,449	9,54,449	9,54,449
Total : 5054-Capital Outlay on Roads and Bridges	..	18,70,10,561	18,70,10,561	2,54,07,92,303
5055 Capital Outlay on Road Transport				
050 Lands and Buildings	..	7,24,364	7,24,364	4,78,61,705
102 Acquisition of Fleet	..	24,19,933	24,19,933	16,97,06,037
103 Workshop Facilities	..	1,37,498	1,37,498	3,95,26,334
190 Investment in Public Sector and Other Undertakings (Chanmari workshop and Automobile Ltd.)	30,00,000
800 Other Expenditure	64,78,785
Total : 5055- Capital Outlay on Road Transport	..	32,81,795	32,81,795	26,65,72,861
Total : C(g)-Capital Account of Transport	..	19,02,92,356	19,02,92,356	2,80,73,65,164
(j) Capital Account of General Economic Services				
5452 Capital Outlay on Tourism				
01 Tourist Infrastructure				
101 Tourist Centre	63,56,768
102 Tourist Accommodation	1,45,69,844

STATEMENT NO 12 -Concl'd.

Nature of Expenditure	Expenditure during 1998-99			Expenditure to
	Non Plan	Plan	Total	the end of 1998-99
(1)	(2)	(3)	(4)	(5)
	Rs	Rs	Rs	Rs.
190 Investment in Public Sector and other undertakings				
50 Investment in Sikkim Tourism Development Corporation	..	44,80,000	44,80,000	74,80,000
51 Investment in Sikkim Tourism Transport Corporation	2,98,000
800 Other Expenditure	2,55,30,991
Total 01	..	44,80,000	44,80,000	5,42,35,603
Total : 5452- Capital Outlay on Tourism	..	44,80,000	44,80,000	5,42,35,603
5465 Investment in General Financial and Trading Institutions				
01 Investment in General Financial and Trading Institutions				
190 Investment in State Bank of Sikkim	57,07,600
02 Investment in Trading Institution				
190 Investment in Public Sector & Other Undertakings (State Trading Corporation of Sikkim)	1,03,37,700
Total : 5465-Investment in General Financial and Trading Institution	1,60,45,300
Total : C(j)-Capital Account of General Economic Services	..	44,80,000	44,80,000	7,02,80,903
Total C-Capital Account of Economic Services (a+e+f+g+j)	..	57,44,06,501	57,44,06,501	6,66,01,97,459
TOTAL EXPENDITURE HEADS (Capital Account A+B+C)	..	91,75,80,326	91,75,80,326	9,89,59,08,050

ANNEXURE TO STATEMENT No 12

List of Incomplete Capital Works

Sl. No.	Name of Project	Cost of work + Sanction	Date of Commencement	Target Date of Completion	Revised Cost (if any)	Expenditure upto date	Remarks
Education Department							
1.	6 R/S/B at L.Aritar	8,77,000	15.03.96	31.01.97	8,77,000	8,03,998	
2.	4 R/S/B at Budang	6,62,000	17.07.96	30.04.97	6,62,000	6,41,180	
3.	6 R/S/B at Upper Dalapchand	9,69,000	25.05.96	31.04.97	11,69,000	9,39,984	
4.	4 R/S/B at J.N. Road	6,62,000	25.05.96	28.02.97	6,62,000	6,07,150	
5.	4 R/S/B at Martam Yangtam	5,95,000	17.07.96	31.04.97	6,27,000	5,90,810	
6.	8 R/S/B at Aho Kissan	13,05,000	16.06.96	31.12.97	20,00,000	10,80,976	
7.	6 R/S/B at Middle Camp	8,81,000	22.09.96	02.07.97	8,81,000	5,00,354	
8.	4 R/S/B at Rakdong Tinkek	6,62,000	25.05.96	25.02.97	6,62,000	5,59,639	
9.	8 R/S/B at Rongli	12,42,000	25.05.96	30.05.97	12,42,000	12,10,266	
10.	6 R/S/B at Namcheybong	8,44,000	29.05.96	20.05.97	11,15,000	7,88,165	
11.	6 R/S/B at Assam Lingzey	9,17,000	29.06.96	17.07.97	12,78,000	9,16,550	
12.	12 R/S/B at Deorali	25,10,000	25.03.96	31.01.98	41,62,000	25,13,275	
13.	6 R/S/B at Sapley Sardaray	9,17,000	03.09.96	24.06.97	9,17,000	6,33,540	
14.	4 R/S/B at Ralak	5,95,000	25.05.96	28.02.97	5,95,000	5,95,000	
15.	6 R/S/B at Ringhim	9,09,000	25.07.96	30.04.97	9,09,000	4,88,000	
16.	4 R/S/B at Tinek Chisopani	5,95,000	27.04.96	31.01.97	7,87,000	5,94,550	
17.	4 R/S/B at Chiyadara	10,29,000	12.11.96	30.10.97	12,81,000	4,90,000	
18.	6 R/S/B at Gumpa Gurpeay	9,17,000	12.11.96	31.01.98	12,81,000	9,16,550	
19.	6 R/S/B at Karak Jogidara	9,64,000	28.08.96	31.08.97	10,64,000	8,71,855	
20.	6 R/S/B at Pabong Daring	9,07,000	20.03.96	31.12.97	10,50,000	8,89,065	
21.	6 R/S/B at Ben Kabay	9,17,000	07.08.96	31.12.97	10,86,000	4,02,726	
22.	4 R/S/B at Deo Dentam	6,62,000	27.07.96	30.04.97	7,70,000	4,69,011	
23.	4 R/S/B at Dolep	6,62,000	27.05.96	26.02.97	7,62,000	6,29,680	
24.	4 R/S/B at Gumpa Dara	5,76,000	05.12.97	30.09.98	5,76,000	2,43,200	
25.	6 R/S/B at Melli Suntalay	10,13,000	05.12.96	30.09.97	10,13,000	7,32,952	
26.	6 R/S/B at Namphok	9,64,000	05.12.96	30.09.97	12,38,000	9,03,910	
27.	6 R/S/B at Phalidara	8,80,000	06.01.97	31.12.97	8,80,000	6,11,707	
28.	12 R/S/B at Jorthang	25,24,000	07.03.96	31.01.98	33,96,000	25,02,892	
29.	12 R/S/B at Ravongla	38,75,000	20.07.96	31.03.99	38,75,000	17,79,718	
30.	6 R/S/B at Sumbuk	9,09,000	07.03.96	31.12.97	9,09,000	9,09,000	
31.	4 R/S/B at Hee Margoan	6,62,000	25.05.96	30.04.97	6,62,000	6,33,876	
32.	6 R/S/B at Mangari	10,33,000	10.06.96	25.05.97	10,33,000	4,46,330	

ANNEXURE TO STATEMENT No 12 - Contd

List of Incomplete Capital Works

Sl. No.	Name of Project	Cost of work + Sanction	Date of Commen- -cement	Target Date of Comple- tion	Revised Cost (if any)	Expenditure upto date	Remarks
33.	4 R/S/B at Meyong	5,95,000	30.09.96	30.06.97	5,95,000	5,07,335	
34.	4 R/S/B at Radhu	6,25,000	01.09.96	31.10.97	8,00,000	4,61,840	
35.	6 R/S/B at Naku Chumbong	10,13,000	31.08.96	31.08.97	11,12,000	8,60,050	
36.	4 R/S/B at Central Martam	5,17,000	02.09.97	30.06.98	6,68,000	5,40,465	
37.	6 R/S/B at Langang	10,33,000	22.11.97	30.09.98	10,33,000	9,89,330	
38.	6 R/S/B at Lingchum	10,13,000	01.06.96	30.04.97	11,13,000	11,13,000	
39.	6 R/S/B at Reshi	9,02,000	25.06.96	31.07.98	9,02,000	8,33,303	
40.	6 R/S/B at Samdong	9,80,000	29.09.96	31.08.97	10,80,000	9,41,685	
41.	4 R/S/B at Bara Samsing	5,17,000	03.10.96	31.07.97	5,17,000	4,52,980	
42.	6 R/S/B at Kaluk	9,86,000	22.11.96	30.10.97	10,91,000	4,72,820	
43.	12 R/S/B at Sombaria	35,65,000	15.07.96	30.04.98	35,65,000	29,93,751	
44.	4 R/S/B at Timberbong	6,81,000	31.08.96	30.06.97	8,20,000	6,46,895	
45.	4 R/S/B at Rungdu	5,76,000	15.07.97	30.04.98	6,34,000	5,80,825	
46.	4 R/S/B at Upper Martam	5,83,000	18.09.98	30.05.99	7,15,770	2,62,715	
47.	6 R/S/B at Pangthang	11,82,000	13.04.98	31.03.99	11,82,000	5,35,590	
48.	Annexe Block At T.N. Academy	84,57,000	06.01.97	04.07.99	84,57,000	78,86,254	
49.	Auditorium at Govt. Degree College Tadong	1,09,87,000	19.01.97	31.12.99	1,09,87,000	1,00,06,450	
50.	Construction at Qtr. at Tadong Degree College	66,02,000	21.01.97	31.03.99	66,02,000	65,40,470	
51.	Annexe Block at Namchi Sr.Sec	1,04,19,000	04.08.97	31.08.99	1,04,19,000	40,45,200	
52.	12 R/S/B at Namchi	47,98,000	19.01.98	30.04.2000	47,98,000	18,17,380	
53.	Girl's School at Namchi	87,97,780	11.07.97	31.10.98	87,97,780	66,48,415	
54.	Govt. Degree College at Kamrang(Namchi)	3,28,00,000	19.01.98	30.4.2000	3,28,00,000	..	
55.	12 R/S/B at Phodong	38,75,000	12.11.96	30.04.98	38,75,000	15,68,377	
56.	Special repair of various School buildings sanctioned under State Plan matching share of Central Share (N.C. Works)	1,03,78,000	..	..	1,03,78,000	52,00,000	
	Total	14,53,18,130	..	..	16,23,92,850	88,29,10,930	

Building & Housing Department

1.	Const. of Dist & Session Court at Namchi	80,94,000	06.09.96	05.03.98	1,08,94,000	72,96,000	Revised estimate proposed for sanction
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ANNEXURE TO STATEMENT No 12 - Concl'd

List of Incomplete Capital Works

Sl. No.	Name of Project	Cost of work + Sanction	Date of Commencement	Target Date of Completion	Revised Cost (if any)	Expenditure upto date	Remarks
2.	Const. of Store Godown for Roads & Bridges & Bldgs at Chisopani	58,49,000	06.06.95	30.09.97	..	54,83,000	Work is finished and final to be cleared
3.	Vertical extension of 4 units II Qtr. at Housing Colony, Jorethang	7,04,000	30.01.98	30.07.98	..	4,80,000	Final bill to be paid
4.	Const. of Qtrs. for Health Deptt. at Namchi	61,36,000	13.12.95	15.04.97	74,58,000	70,40,000	Work in Final Stage
5.	Const. of 100 bedded Hospital at Gyalsing	3,20,00,000	17.02.96	16.02.99	..	1,88,39,000	
6.	Const. of Food Godown at Rabongla	22,41,000	30.11.98	28.02.2000	..	12,00,000	
7.	Const. of C.II Qtr. 4 unit single storied at Pentok	32,67,000	19.07.99	19.01.2001	..	..	Work sanctioned recently on June'99
8.	Tashiling Annex I Extension (No.413/CAB/96 dt 18.01.96)	1,58,40,000	28.01.98	27.07.2001	..	39,49,000	
9.	Tashiling Annxe II (No.1318/A(92)B/95-96/155 dt 24.07.96)	1,84,06,000	26.09.96	25.03.99	..	1,06,27,000	
10.	Const. of Banquet Hall at Gangtok/ (No.NA. Dt 18.10.97)	4,36,29,000	17.03.98	16.03.2001	..	1,21,22,000	
11.	Modernisation of Prison Adm. (No.52.(52)Home/Jail/96 dt 18.10.98)	1,36,63,000	10.11.97	31.11.98	1,65,82,000	1,26,38,000	Fund from Govt. of India not yet received pertaining to 1999-2000
12.	Guest House at Pakyong (No.4(150)B/98-99/1113/Bldgs. Dt 26.02.99)	46,53,000	..	..	..	..	Work sanction on 3.3.99
13.	Fire Station building at Namchi (No.NA. Dt 13.08.98)	63,43,000	21.08.99	20.03.2000	..	..

**STATEMENT NO. 13 - STATEMENT SHOWING DETAILS OF INVESTMENT OF
GOVERNMENT IN STATUTORY CORPORATIONS, COMPANIES, BANKS AND
CO-OPERATIVE SOCIETIES ETC., UPTO THE END OF 1998-99.**

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid capital	Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i) Statutory Corporations								
1	State Bank of Sikkim	1968	Equity Shares	26,000 (63.98%)	100 but called 50	13,00,000	..	
		1993-94	*	..	..	19,07,600	..	According to bank the actual investment made during 1993-94 was Rs 2,38,450 but as per accounts the total investment was Rs. 19,07,600. The matter is under correspondence with the State Government
		1994-95	*	..	..	38,00,000	..	*Detailed information is awaited
					Total	70,07,600	..	
2.	Sikkim Mining Corporation	1960	Equity Shares	29,245 (51%)	100	29,24,500	..	
		1992-93	*	..	..	1,22,75,000	..	* Detailed information is awaited
		1995-96	Equity Shares	53,000	100	53,00,000	..	
		1996-97	-do-	53,000	100	53,00,000	..	
		1997-98	*	*	*	19,50,000	..	
		1998-99	Equity Share	23,000	100	23,00,000	..	
					Total	3,00,49,500	..	
3.	State Trading Corporation	1975-76 to 1978-99	Equity Shares	10,000	100	10,00,000	..	
		1979-80	-do-	1,000 (100%)	100	1,00,000	..	

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1989-90	-do-	10,577	100	10,57,700*	..	* Adjusted by making a proforma correction during 1995-96
		1990-91	Equity Shares	*	*	5,00,000	..	* Detailed information awaited
		1991-92	-do-	5,000	100	5,00,000	..	
		1994-95	*	..	..	10,00,000	..	
		1995-96	-do-	61,800	100	61,80,000	..	
					Total	1,03,37,700	..	
4.	Sikkim Time Corporation	1976-77 to 1978-79	Equity Share	3,800 (100%)	1,000	38,00,000	..	
		1980-81	-do-	200 (100%)	1,000	2,00,000	..	
		1982-83	-do-	800 (100%)	1,000	8,00,000	..	
		1983-84	*	*	*	4,00,000	..	*Detailed infromation is awaited
		1985-86	-do-	*	*	3,00,000	..	
		1987-88	-do-	8,900 (100%)	1,000	89,00,000	..	
		1988-89	-do-	*	*	70,00,000	..	*Detailed infromation is awaited
		1989-90	-do-	1,900 (100%)	1,000	19,00,000	..	
		1990-91	-do-	*	*	1,60,00,000	..	
		1991-92	-do-	6,454 (100%)	1,000	64,54,000	..	As per the records of this office an amount of Rs.1 Crore and Rs.7.50 Lakhs respectively have been booked as investment during the year 1994-95 and 1996-97. But according to the corporation they have not received.

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1992-93	Equity Share	12,809 (100%)	1,000	1,28,09,000	..	any money from State Government. reply from Government is awaited
		1993-94	-do-	17,191 (100%)	1,000	1,71,91,000	..	
		1994-95	-do-	10,000 (100%)	1,000	1,00,00,000	..	
		1995-96		10,000 (100%)	1,000	1,00,00,000	..	
		1996-97	*	*	*	7,50,000	..	
		1998-99	Equity Shares	10,000 (100%)	1,000	1,00,00,000	..	
				Total		10,65,04,000		
5.	Sikkim Industrial Development and Investment Corporation	1977-78	Equity Share	830 (100%)	1,000	8,30,000	..	* As per the decision of the State Government (Finance Deptt.) dated 27.7.88. "It shall open for the company with prior approval of IDBI to credit the dividend accruing and payable to IDBI and the State Government to a special Reserve fund to which only the IDBI and State Government concerned shall have any claim in the event of winding up of liquidation of the company and the amount to special reserve fund may be utilised by the company only for such purpose as are approved by the State Government and the IDBI. No divid-
		1978-79	-do-	1,300 (100%)	1,000	13,00,000	..	
		1979-80	-do-	1,000 (100%)	1,000	10,00,000	..	
		1980-81	-do-	1,000 (100%)	1,000	10,00,000	..	
		1981-82	-do-	1,000 (100%)	1,000	10,00,000	..	
		1982-83	-do-	1,800 (100%)	1,000	18,00,000	..	
		1983-84	-do-	2,200 (100%)	1,000	22,00,000	..	

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1997-98	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1984-85	Equity Share	2,000 (100%)	1,000	20,00,000	..	end shall be payable other wise that out of the profits of the year or the period or any other undistributed profits of company and no dividend shall carry interest as against the Company".
		1985-86	-do-	1,800 (100%)	1,000	18,00,000	..	
		1986-87	-do-	2,700 (100%)	1,000	27,00,000	..	
		1987-88	-do-	6,300 (100%)	1,000	63,00,000	..	
		1988-89	-do-	5,170 (100%)	1,000	51,70,000	..	
		1989-90	-do-	8,550 (100%)	1,000	85,50,500	..	
		1990-91	-do-	6,000 (100%)	1,000	60,00,000	..	
		1991-92	-do-	8,000 (100%)	1,000	80,00,000	..	
		1992-93	-do-	5,000 (100%)	1,000	50,00,000	..	
		1993-94	-do-	6,000 (100%)	1,000	60,00,000	..	
		1994-95	-do-	5,000 (100%)	1,000	50,00,000	..	
		1995-96	*	*	*	2,55,00,000	..	As per our account an amount of Rs. 2,55,00,000 has been booked as investment. However, corporation stated that they have received only Rs.1.00 crore as restructuring grants, Rs.1.50 crores as Chief Minister's Rojgar Yojana and Rs.1.05 crores as share capital. Reply from the Government is awaited.

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996-97	*	*	*	3,00,00,000		As per our account an amount of Rs.3.00 crores was drawn and booked as investment. However, corporation stated that they have received Rs.2.00 crores as restructuring Grants and Rs.1.00 crore as Chief Ministers Rojgar Yojana. Reply from the Government is awaited.
		1997-98	*	*	*	1,31,00,000		As per our account an amount of Rs.1.31 crores have been booked as investment. But the corporation stated that they received Rs.76.00 lakhs as share capital and Rs.55.00 lakhs as restructuring grants from Government. Reply from Government is awaited.
					Total	13,42,50,000		
6.	Sikkim Livestock Development Corporation	1976-77	Equity Share	1,400 (100%)	1,000	14,00,000	..	
		1979-80	-do-	800 (100%)	1,000	8,00,000	..	
		1988-89 & 1989-90	-do	35,000 (100%)	100	35,00,000	..	
					Total	57,00,000	..	
7.	Sikkim Tourism Development Corporation	1997-98	*	*	*	30,00,000	..	* Detailed information is awaited.
		1998-99	*	*	*	44,80,000	..	
					Total	74,80,000		

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8.	Sikkim Tourism Transport Corporation	1992-93	*	*	*	2,98,000		
			Total-Statutory Corporation:			30,16,26,800		
(ii)	Companies							
9.	Sikkim Jewels Company	1972	*	4,100 (100%)	100	4,10,000	..	*Detailed information is awaited
		1990-91	*	*	*	90,00,000		
		1991-92	Equity Share	43,460 (100%)	100	43,46,000		
		1992-93	Equity Share	10,000 (100%)	100	10,00,000	..	
		1994-95	-do-	5,000	1,000	50,00,000	..	
		1995-96	-do-	9,100 (100%)	1,000	91,00,000	..	
		1997-98	-do-	75,000	100	75,00,000	..	
				Total		3,63,56,000	..	
10.	Sikkim Distilleries Ltd.	1962-63	Preference Share	350 (100%)	100	35,000	..	As per information furnished by the company, dividend amounting to Rs.2100/- each (@ 6% per annum) for the year 1997-98 was paid to the Government. But the confirmation from the Government regarding actual amount received and credited in to Government Accounts are still awaited.

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid capital	Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1962-63	Equity Share	34,963	5	1,74,815	..	The bonus dividend of such investment were converted into equity share in each year . At the end of 1995-96 the position of Government Share and face value of share came to Rs.2,41,24,085
		1995-96	-do-	48,24,817	5	2,41,24,085	..	As per information furnished by the company, dividend of Rs. 1,20,62,043 and Rs. 1,23,03,283 were paid by them to Government during the year 1996-97 and 1997-98. But the confirmation from the Government is awaited.
					Total	2,43,33,900		
11.	Star Cinema*	1962	Share Capital	1,750	100	1,75,000		
12.	Denzong Cinema *	1962	Share Capital	1,750	100	1,75,000	..	*Detailed information is awaited
13.	Sikkim Flour Mills Limited	1977-78 to 1979-80	Equity Share	43,000	1,000	43,00,000	..	
		1980-81	-do-	900	1,000	9,00,000	..	
		1981-82	-do-	2,900	1,000	29,00,000	..	
		1982-83	-do-	1,100	1,000	11,00,000	..	
		1984-85	-do-	10,000	100	10,00,000	..	*Sikkim Flour Mill have been leased out and accordingly the Govt. is to receive the lease amount of Rs. 6.80 lakhs from Sikkim Flour Mill per anum. This is w.e.f., 1987-88 and the above amounts are required to
		1985-86	-do-	600	1,000	6,00,000	..	
		1986-87	-do-	1,700	1,000	17,00,000	..	
		1987-88	-do-	1,100	1,000	11,00,000	..	
		1988-89	-do-	*	*	8,00,000	..	

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid capital	Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1989-90	Equity Share	3,325 (100%)	1,000	3,32,500		
		1990-91	-do-	*	*	18,00,000		
		1991-92	-do-	500	1,000	5,00,000	..	
					Total	1,60,32,500	..	
14	Cold Storage	1987-88	*	*	*	11,00,000	..	*Detailed information is awaited
		1988-89	*	*	*	5,00,000	..	
		1989-90	*	*	*	1,90,000	..	
		1992-93	Equity Shares	1,000 (100%)	1,000	10,00,000	..	
					Total	27,90,000	..	
15	Government Fruit Preservation Factory	1985-86	-do-	1,040	1,000	10,40,000	..	
		1986-87	-do-	2,400	1,000	24,00,000	..	
					Total	34,40,000	..	
16	Indian Telephone Industries	1990-91	*	*	*	9,90,606	..	
		1991-92	*	*	*	12,05,427	..	
		1992-93	*	*	*	3,98,249	..	
					Total	25,94,282	..	
17	Ginger Processing Plant	1990-91	Equity Share	*	*	1,00,000	..	*Detailed information is awaited

be credited to Government. Accounts under the Major Head 0852-Industry as per the existing arrangement. During 1998-99 an amount of Rs.10.95 lakhs has been credited under this head as a lease charges from Sikkim Flour Mills Ltd.

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
18.	Tea Development	1975-76	*	*	*	14,59,000	..	* Detailed information is awaited
		1991-92	*	*	*	4,79,913	..	
		1992-93	*	*	*	14,49,000	..	
		1994-95	*	*	*	5,00,000	..	
		1995-96	*	*	*	25,00,000		
		1996-97	*	*	*	15,64,000		
		1998-99	*	*	*	4,97,500		
					Total	84,49,413		
19.	Investment in B.O.G.Ltd.	1990-91	*	*	*	5,948		
		1991-92	*	*	*	13,97,109		
					Total	14,03,057		
20.	Chanmari Work Shop and Automobiles Ltd.	1988-89	*	*	*	30,00,000		*Detailed information awaited
					Total Companies	9,88,49,152		
(iii)	Bank and Co-operative Societies							
21.	State Bank of India	1966	Equity Shares	75	350	26,250	..	
22.	Sikkim Consumers Co-operative Society	1975-76	-do-	12,320	25	3,08,000	..	
		1976-77		4,000	25	1,00,000	..	
		1997-98	*	*	*	2,00,000	..	* Detailed information is awaited
					Total	6,08,000	..	
23.	NPCS	1997-98	*	*	*	3,50,000	..	*Detailed information is awaited
24.	Investment in Apex Co-operative Bank	1996-97	*	*	*	10,00,000		
		1997-98	*	*	*	45,00,000		

STATEMENT NO.13 - Concl'd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1998-99	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1998-99	*	*	*	45,00,000		
					Total	1,00,00,000		
25.	Joint Ventures	1992-93	*	*	*	8,00,000		* Detailed information is awaited
		1994-95	*	*	*	42,91,638		
					Total	50,91,638		
26	Dikchu Copper/ Zinc Project	1977-78	*	*	*	10,10,000		* The amount of Rs.10.10 lakhs shown as investment in the project is actually the expenditure incurred in the investigation works by way of labour charges and other incidental charges. Details is awaited
27.	Wood Working Centre, Singtam *	1977-78	Equity Shares	1,020	100	1,02,000		
					Total - Bank and Co-operative Societies	1,71,87,888		
					GRAND TOTAL	41,76,63,840		

**RECONCILIATION STATEMENT BETWEEN STATEMENT NO.12
AND STATEMENT NO.13 DURING 1998-99**

Investment as per Statement No.12	Rs.	Investment as per Statement No.13	Rs.
4425 Capital Outlay on Co-operation			
200 Other Investment		(i) Investment in the Apex	
Investment in Apex Bank	45,00,000	Co-operative Banks	45,00,000
4853 Capital Outlay on Non Ferrous Mining and Metallurgical Industries			
60 Other Mining and Metallurgical Industries			
Investment in Public Sector and other undertaking (Sikkim Mining Corporation)	23,00,000	Sikkim Mining Corporation	23,00,000
4860 Capital Outlay on Consumer Industries			
Investment in Sikkim Time Corporation	1,00,00,000	Sikkim Time Corporation	1,00,00,000
Tea Development	4,97,500	Tea Development	4,97,500
Other Investment	8,73,115	Other Investment	8,73,115
5452 Capital Outlay on Tourism			
Investment in Public Sector and Other Undertaking			
Investment in Sikkim Tourism Development Corporation	44,80,000	Investment in Sikkim Tourism Development Corporation	44,80,000

**STATEMENT NO.14 - STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1998-99 AND THE PRINCIPAL SOURCES
FROM WHICH THE FUND WERE PROVIDED FOR THE EXPENDITURE**

	On 1 st April 1998	During the year 1998-99	On 31 st March 1999
	<i>(In lakhs of rupees)</i>		
CAPITAL AND OTHER EXPENDITURE			
Capital Expenditure			
A	Capital Account of General Services	4707.45	5167.12
B	Capital Account of Social Services		
(a)	Education, Sports, Art and Culture	4160.21	4812.79
(b)	Health and Family Welfare	5239.09	5451.91
(c)	Water Supply, Sanitation, Housing and Urban Development	14660.51	16767.18
(e)	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.44	6.44
(g)	Social Welfare and Nutrition	149.84	149.84
(h)	Others	1.82	1.82
	Total B - Capital Account of Social Services	242,17.91	27189.98
C	Capital Account of Economic Services		
(a)	Capital Account of Agriculture and Allied Activities	2701.18	2857.20
(b)	Capital Account on other Rural Development Programme	201.64	277.54
(d)	Capital Account on Minor Irrigation	7.44	9.49
(e)	Capital Account of Energy	27485.87	30870.35
(f)	Capital Account of Industry and Minerals	3633.05	3810.94
(g)	Capital Account of Transport	26170.73	28073.65
(v)	Capital Account of General Economic Services	658.00	702.80
	Total C - Capital Account of Economic Services	60857.91	66601.97
	Total Capital Expenditure	89783.27	98959.07
Loans and Advances			
Loans and Advances for various Services			
(i)	Social and Community Services	43.60	43.60
(ii)	General Economic Services	0.02	0.02
(iii)	Agriculture and Allied Services	85.93	85.99
(iv)	Industry and Minerals	404.50	404.50
(v)	Transport and Communication	1.38	(-) 18.62
(vi)	Loans to Government Servants, etc.	386.16	421.80
(vii)	Miscellaneous Loans	50.55	50.33
	Total - Loans and Advances	972.14	987.62
	Appropriation to Contingency Fund	100.00	100.00
	Total - Capital and Other Expenditure	90855.41	100046.69

STATEMENT NO.14 Concl'd.

	On 1 st April 1998	During the year 1998-99	On 31 st March 1999
	<i>(In lakhs of rupees)</i>		
Principal Sources of Funds			
Revenue Surplus/Deficit	48997.01	(-) 5494.31	43502.70
Debt			
Internal Debts the of State Government	13331.09	3735.45	17066.54
Loans and Advances from the Central Government	*16206.31	2518.74	18725.05
Small Savings, Provident Funds etc.	6016.48	8558.89	14575.37
Total - Outstanding Debt	35553.88	14813.08	50366.96
Contingency Fund	100.00		100.00
Reserve Fund	476.87	487.57	964.44
Net Balances under Deposits and Advances etc. other than those shown separately	(-) 142.36	386.81	244.45
Remittances	2893.51	302.34	3195.85
Total - Debt and Other Obligations	*38881.90	15989.80	54871.70
Deduct			
(i) Cash Balances	(-) 2884.56	1304.21	(-) 15,80.35
(ii) Investments	(-) 21.38	-	(-) 21.38
Net Provision of Funds	*90,784.85	91,91.28	9,99,76.13

* Difference of Rs. 1,15.00 lakhs between the Closing Balance of 1997-98 and Opening Balance of 1998-99 is due to Proforma Correction made during this years accounts under Public Debt. Details are given in Statement No.16.



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



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

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
PART I : CONSOLIDATED FUND				
Receipt Heads(Revenue Account)(a)		14,40,66,19,177		
Expenditure Heads (Revenue Account)(b)			14,95,60,50,159	
Expenditure Heads(Capital Account)(b)			91,75,80,326	
E - Public Debts(c)				
6003 - Internal Debt of State Government	Cr 1,33,31,09,698	42,00,00,000	4,64,54,867	Cr 1,70,66,54,831
6004 - Loans and Advances from the Central Government	*Cr 1,62,06,31,234	53,53,55,500	28,34,81,881	Cr 1,87,25,04,853
Total : E - Public Debt (c)	*Cr 2,95,37,40,932	95,53,55,500	32,99,36,748	Cr 3,57,91,59,684
F - Loans and Advances(d)				
Loans and Advances by the State Government	Dr 9,72,14,153	92,21,833	1,07,70,170	Dr 9,87,62,490
7999 - Appropriation to Contingency Fund				
201 - Appropriation to Contingency Fund	Dr 50,00,000			Dr 50,00,000
Total Part I Consolidated Fund		15,37,11,96,510	16,21,43,37,403	
PART II - CONTINGENCY FUND				
8000 - Contingency Fund	Cr 1,00,00,000	-	-	Cr 1,00,00,000
Total : Part II Contingency Fund	Cr 1,00,00,000	-	-	Cr 1,00,00,000
PART III - PUBLIC ACCOUNT				
I - Small Savings, Provident Funds, etc.				
(b) - Provident Funds				
8005 - State Provident Funds				
01 - Civil				
101 - General Provident Funds	Cr 57,32,16,890	94,10,77,578	9,30,85,831	Cr 142,12,08,637
8011 - Insurance and Pension Funds				
105 - State Government Insurance Funds	Cr 2,64,065	-	-	Cr 2,64,065

* For Difference of Rs. 1,15,00,000 in opening balance from the closing balance 1997-98 is due to proforma correction.
Details are given in Statement No. 16.

STATEMENT No. 15 Contd.

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
107 - State Govt. Employees Group Insurance Scheme	Cr <u>2,81,68,080</u>	<u>99,41,985</u>	<u>20,44,937</u>	Cr <u>3,60,65,128</u>
Total 801-1 - Insurance and Pension Fund	Cr <u>2,84,32,145</u>	<u>99,41,985</u>	<u>20,44,937</u>	Cr <u>3,63,29,193</u>
Total : I Small Savings, Provident Funds Etc.	Cr <u>60,16,49,035</u>	<u>95,10,19,563</u>	<u>9,51,30,768</u>	Cr <u>1,45,75,37,830</u>
J - Reserve Funds				
(b) Reserve Funds not bearing interest				
8222 - Sinking Fund				
01 - Appropriation for reduction or Avoidance of Debt				
101 - Sinking Fund	<u>-</u>	<u>5,91,06,000</u>	<u>-</u>	Cr <u>5,91,06,000</u>
Total : 8222 Sinking Fund	<u>-</u>	<u>5,91,06,000</u>	<u>-</u>	Cr <u>5,91,06,000</u>
8223 - Famine Relief Fund				
101 - Famine Relief Fund Gross Balance	Cr <u>33,800</u>	<u>-</u>	<u>-</u>	Cr <u>33,800</u>
Total 8223 - Famine Relief Fund	Cr <u>33,800</u>	<u>-</u>	<u>-</u>	Cr <u>33,800</u>
8226 - Depreciation/Renewal Reserve Fund				
101 - Depreciation Reserve Funds of Government Commercial Departments/Undertakings				
Gross Balance	Cr <u>88,74,066</u>	<u>-</u>	<u>-</u>	Cr <u>88,74,066</u>
Investments	Dr <u>45,83,830</u>	<u>-</u>	<u>-</u>	Dr <u>45,83,830</u>
Total Gross Balance	Cr <u>88,74,066</u>	<u>-</u>	<u>-</u>	Cr <u>88,74,066</u>
Investments	Dr <u>45,83,830</u>	<u>-</u>	<u>-</u>	Dr <u>45,83,830</u>
8229 - Development and Welfare Funds				
102 - Development Funds for Medical and Public Health Purposes Hospital Funds Gross Balance				
Funds Gross Balance	Cr <u>916</u>	<u>-</u>	<u>-</u>	Cr <u>916</u>
Total : 8229 Development and Welfare Funds	Cr <u>916</u>	<u>-</u>	<u>-</u>	Cr <u>916</u>
8235 - General and Other Reserve Funds				
111 - Calamity Refief Fund	Cr <u>3,87,77,392</u>	<u>5,23,00,000</u>	<u>6,83,47,969</u>	Cr <u>2,27,29,423</u>

STATEMENT No. 15 Contd.

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
200 - Othe fruits				
(i) Special Fund for Compenstory Afforestation		69,09,238	12,10,581	Cr 56,98,657
Total : 8235 - General and Other Reserve Funds	Cr 3,87,77,392	5,92,09,238	6,95,58,550	Cr 2,84,28,080
Total: J Reserve Funds				
Gross Balance	Cr 4,76,86,174	11,83,15,238	6,95,58,550	Cr 9,64,42,862
Investment	Dr 45,83,830	-	-	Dr 45,83,830
K - Deposits and Advances				
(b) Deposits not Bearing Interest				
8443 - Civil Deposits				
101 - Revenue Deposits	Cr 2,69,00,973	13,69,635	-	Cr 2,82,70,608
102 - -Custom and Opium Deposits	Cr 15,552	-	-	Cr 15,552
103 - -Security Deposits	Dr 69,48,928	4,336	-	Dr 69,44,592
104 - Civil Court Deposits	Cr 1,05,80,326	4,18,493	-	Cr 1,09,98,819
106 - Personal Deposits	Cr 6,684	-	-	Cr 6,684
107 - Trust Interest Funds	Cr 2,78,886	-	-	Cr 2,78,886
108 - Public Works Deposits	Cr 2,68,15,196	2,76,58,667	3,77,79,914	Cr 1,66,93,949
109 - Forest Deposits	Dr 9,35,658	1,54,79,886	2,24,75,121	Dr 79,30,893
111 - Other Departmental Deposits	Cr 2,16,022	-	-	Cr 2,16,022
115 - Deposits received by Government Commercial Undertakings	Cr 23,641	-	-	Cr 23,641
117 - Deposits for Work done for Public Bodies or Private Individuals	Cr 1,61,090	-	-	Cr 1,61,090
118 - Deposits of Fees received by Government Servants for work done for Private Bodies	Cr 2,196	-	-	Cr 2,196
121 - Deposits in connection with Election	Cr 2,82,318	13,447	-	Cr 2,95,765
123 - Deposits of Educational Institution	Cr 21,500	-	-	Cr 21,500
800 - Other Deposits	Cr 1,46,62,119	2,89,062	-	Cr 1,49,51,181
Total: (b) Deposits not Bearing Interest	Cr 7,20,81,917	4,52,33,526	6,02,55,035	Cr 5,70,60,408

STATEMENT No. 15 Contd.

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
C - Civil Advances				
8550 - Civil Advances				
101 - Forest Advances	Dr 1,50,229	-	-	Dr 1,50,229
104 - Other Advances	Dr 17,23,750	5,400	-	Dr 17,18,350
Total : (c) - Civil Advances	Dr 18,73,979	5,400	-	Dr 18,68,579
Total:K - Deposits & Advances	Cr 7,02,07,938	4,52,38,926	6,02,55,035	Cr 5,51,91,829
L - Suspense and Miscellaneous				
(b) Suspense				
8658 - Suspense Accounts				
102 - Suspense Account (Civil)	Dr 1,43,34,090	(-) 61,33,804	(-) 1,97,33,415	Dr 7,34,479
107 - Cash Settlement Suspense Account	Dr 948	-	-	Dr 948
Total: 8658 - Suspense	Dr 1,43,35,038	(-) 61,33,804	(-) 1,97,33,415	Dr 7,35,427
Total: (b) - Suspense	Dr 1,43,35,038	(-) 61,33,804	(-) 1,97,33,415	Dr 7,35,427
(c) Other Accounts				
8670 - Cheques and Bills				
103 - Departmental Cheques (Lotteries)	Cr 5,50,22,631	86,70,35,421	85,88,79,936	Cr 6,31,78,116
104 - Treasury Cheques	Dr 8,79,64,486	3,20,42,42,729	3,17,31,40,613	Dr 5,68,62,370
Total: 8670 - Cheques and Bills	Dr 3,29,41,855	4,07,12,78,150	4,03,20,20,549	Cr 63,15,746
8671 - Departmental Balances				
101 - Civil	Dr 3,34,19,571	9,38,82,905	9,30,87,612	Dr 3,26,24,278
Total : 8671-Departmental Balances	Dr 3,34,19,571	9,38,82,905	9,30,87,612	Dr 3,26,24,278
8672 - Permanent Cash Imprest				
101 - Civil	Dr 37,48,124	54,300	9,500	Dr 37,03,324
Total: 8672 - Permanent Cash Imprest	Dr 37,48,124	54,300	9,500	Dr 37,03,324
8673 - Cash Balance Investment Account				
101 - Cash Balance Investment Account	Cr 21,38,072	-	-	Cr 21,38,072
Total: 8673 - Cash Balance Investment Account	Cr 21,38,072	-	-	Cr 21,38,072

STATEMENT No. 15 Concl'd.

Head of Account 1		Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
Total: (C) Other Account	Dr	6,79,71,478	4,16,52,15,355	4,12,51,17,661	Dr 2,78,73,784
Total: L - Suspense and Miscellaneous	Dr	8,23,06,516	4,15,90,81,551	4,10,53,84,246	Dr 2,86,09,211
M - Remittances					
(a) Money Orders and Other Remittance					
8782 - Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer					
102 - Public Works Remittances	Cr	30,40,83,566	1,50,55,95,663	1,50,18,94,207	Cr 30,77,85,022
103 - Forest Remittances	Cr	1,31,65,468	10,75,51,306	10,29,70,847	Cr 1,77,45,927
108 - Other Departmental Remittances					
(i) Sikkim Nationalised Transport	Dr	1,28,99,595	21,14,61,510	19,95,08,564	Dr 9,46,649
(ii) State Lotteries	Dr	1,50,00,000	15,50,00,000	14,50,00,000	Dr 50,00,000
Total: 8782 - Cash Remit- tances and Adjust- ment between officer rendering accounts to the same Accounts Officer	Cr	28,93,49,439	1,97,96,08,479	1,94,93,73,618	Cr 31,95,84,300
Total: (a) - Money Orders and Other Remittances	Cr	28,93,49,439	1,97,96,08,479	1,94,93,73,618	Cr 31,95,84,300
(b) Inter-Government Adjustment Account					
8786 - Adjusting Account between Central and State Governments					
Other Items:					
Total: 8786 - Adjusting Account between Central and State Government	Dr	81,690	-	-	Dr 81,690
Total: (b) - Inter Govern- ment-Adjustment Account	Dr	81,690	-	-	Dr 81,690
Total: M - Remittances	Cr	28,92,67,749	1,97,96,08,479	1,94,93,73,618	Cr 31,95,02,610
Total: Part III Public Account	Cr	92,19,20,550	7,25,32,63,757	6,27,97,02,217	Cr 1,89,54,82,090
Total: Receipts/Disbursement (Part I, II, and III)			22,62,44,60,267	22,49,40,39,620	
N.-Cash Balance					
8999 - Cash Balance					
Total - N - Cash Balance			(-) 28,84,55,807	(-) 15,80,35,160	
GRAND TOTAL			22,33,60,04,460	22,33,60,04,460	

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

Description of Debt	Balance on 1st April, 1998	Additions during the year	Discharge during the year	Balance on 31st March, 1999
1	2	3	4	5
	Rs	Rs	Rs	Rs.
E - Public Debt				
6003 Internal debt of the State Government				
101 Market Loan	99,01,00,000	40,90,00,000	..	139,91,00,000
103 Loans from Life Insurance Corporation of India	2,36,41,000	1,10,00,000	16,26,000	3,30,15,000
104 Loans from General Insurance Corporation of India	2,07,51,092	..	4,76,000	2,02,75,092
108 Loans from National Co-operative Development Corporation	1,08,33,272	..	14,68,200	93,65,072
109 Loans from other Institutions :				
(a)Loans from IDBI	11,98,500	..	..	11,98,500
(b)Loans from Rural Electrification Corporation	26,68,58,362	..	2,31,08,667	24,37,49,695
(c)Loans from National Insurance Corporation	(-) 1,68,000	..	7,76,000	(-) 9,44,000
(d)Loans from Power Finance Corporation	1,84,96,972	..	1,90,00,000	(-) 5,03,028
(e)Loans from Oriental Insurance Corporation	13,98,500	..	..	13,98,500
Total : 6003-Internal debt of the State Government	<u>1,33,31,09,698</u>	<u>42,00,00,000</u>	<u>4,64,54,867</u>	<u>1,70,66,54,831</u>
6004 Loans and Advances from the Central Government				
01 Non Plan Loans				
102 Share of Small Savings Collections	34,11,08,349	6,34,00,000	1,29,30,000	39,15,78,349
201 House Building Advances	22,49,544	27,67,250	5,72,505	44,44,289
Total : 01 - Non-Plan Loans	<u>34,33,57,893</u>	<u>6,61,67,250</u>	<u>1,35,02,505</u>	<u>39,60,22,638</u>
02 Loans for State/Union Territory Plan Schemes				
101 Block Loans	1,00,51,87,162	24,38,07,000	3,97,18,450	120,92,75,712
104 Consolidated Block Loan 1984-89	10,33,83,000	..	1,47,69,000	8,86,14,000
Total : 02 - Loans for State/Union Territory Plan Schemes	<u>1,10,85,70,162</u>	<u>24,38,07,000</u>	<u>5,44,87,450</u>	<u>129,78,89,712</u>
04 Loans for Centrally Sponsored Plan Scheme				
(a) Police				
(i) Modernisation of Police Force	53,10,080	25,81,250	3,50,650	75,40,680
(ii) India Reserve Battalion	1,34,00,000	..	36,00,000	98,00,000
Total (a) - Police	<u>1,87,10,080</u>	<u>25,81,250</u>	<u>39,50,650</u>	<u>1,73,40,680</u>

STATEMENT NO.16-Contd.

Description of Debt	Balance on 1st April, 1998	Additions during the year	Discharge during the year	Balance on 31st March, 1999
1	2	3	4	5
	Rs	Rs	Rs	Rs.
(b) Soil and Water Conservation				
(i) Integrated Soil Conservation in Himalayas	41,30,869	..	8,52,210	32,78,659
(ii) Soil Conservation in the Catchment of River Valley Teesta	3,54,24,046	..	32,91,300	3,21,32,746
Total (b) - Soil and Water Conservation	<u>3,95,54,915</u>	<u>..</u>	<u>41,43,510</u>	<u>3,54,11,405</u>
(c) Dairy Development	3,18,264	..	79,567	2,38,697
(d) Roads of Economic Importance	20,76,000	..	1,62,000	19,14,000
(e) Integrated Development of Small and Medium Towns	81,83,546	..	4,66,950	77,16,596
(f) Strengthening of State Land Use Board	6,29,261	..	68,340	5,60,921
(g) Strengthening of Public Distribution for Running Mobile Fair Price Shop/Construction of Godown	(-) 8,22,500	..	6,85,621	(-) 15,08,121
(h) National Water Shed Development Programme for Rainfed Agriculture	66,01,113	28,00,000	4,45,288	89,55,825
(i) Loans for Co-operation (Womens Coops)	1,22,500	..	..	1,22,500
Total : 04-Loans for Centrally Sponsored Plan Schemes	<u>7,53,73,179</u>	<u>53,81,250</u>	<u>1,00,01,926</u>	<u>7,07,52,503</u>
06 Ways and Means Advances				
101 Ways and Means Advances for Plan Schemes	*	22,00,00,000	20,00,00,000	2,00,00,000
Total : 06-Ways and Means Advances		<u>22,00,00,000</u>	<u>20,00,00,000</u>	<u>2,00,00,000</u>
07 Pre-1984-85 Loans				
107 Pre-1979-80 Consolidated Loans for Productive and Semi-productive purposes	2,20,32,000	..	12,96,000	2,07,36,000
108 1979-84 Consolidated Loans	7,12,98,000	..	41,94,000	6,71,04,000
Total : 07 - Pre - 1984-85 Consolidated Loans	<u>9,33,30,000</u>	<u>..</u>	<u>54,90,000</u>	<u>8,78,40,000</u>
Total : 6004 - Loans and Advances from the Central Government	<u>*1,62,06,31,234</u>	<u>**53,53,55,500</u>	<u>28,34,81,881</u>	<u>187,25,04,853</u>
Total : E - Public Debt	<u>2,95,37,40,932</u>	<u>95,53,55,500</u>	<u>32,99,36,748</u>	<u>357,91,59,684</u>

STATEMENT NO.16-Concl'd.

Description of Debt	Balance on 1st April, 1998	Additions during the year	Discharge during the year	Balance on 31st March, 1999
1	2	3	4	5
	Rs	Rs	Rs	Rs.
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005 State Provident Funds				
01 Civil				
101 General Provident Funds	57,32,16,890	94,10,77,578	9,30,85,831	142,12,08,637
Total : 8005-State Provident Funds	57,32,16,890	94,10,77,578	9,30,85,831	142,12,08,637
Total : (b) Provident Funds	57,32,16,890	94,10,77,578	9,30,85,831	142,12,08,637
(c) Other Accounts				
8011 Insurance and Pension Funds				
105 State Government Insurance Funds	2,64,065	..	..	2,64,065
107 State Government Employees Group Insurance Scheme	2,81,68,080	99,41,985	20,44,937	3,60,65,128
Total : 8011-Insurance and Pension Funds	2,84,32,145	99,41,985	20,44,937	3,63,29,193
Total : (C) Other Accounts	2,84,32,145	99,41,985	20,44,937	3,63,29,193
Total : I Small Savings Provident Funds, Pension Funds, Group Insurance Schemes	60,16,49,035	95,10,19,563	9,51,30,768	145,75,37,830
GRAND TOTAL	*355,53,89,967	190,63,75,063	42,50,67,516	503,66,97,514

* Difference of Rs. 1,15,00,000 from closing balance of 1997-98 is due to proforma correction made during this year. The same amount was wrongly booked under Major Head 6004 - 06 Ways and Means Advance during the year 1983-84 instead of Major Head 1601 - Grants-in-aid from Central Government. Proforma correction carried out on the advice from State Government after getting confirmation from the Ministry of Finance, Government of India.

** (i) Rs. 5353.56 lakhs does not include Rs. 371.61 lakhs being loans and advances received from Government of India during the year 1998-99 as the same was not credited into Government Accounts during the year 1998-99 by Government of Sikkim.

(ii) Rs. 5353.56 lakhs also includes Rs. 161.30 lakhs of previous years i.e., 1997-98 being loans and advances from Government of India but not accounted for on that financial year.

(iii) Rs. 5353.56 lakhs also includes Rs. 116.87 lakhs being the value of materials received in kind in the form of loans and advances from Government of India (Block Loan).

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

Head of Account	Balance on 1st April 1998	Advance during the year	Total	Recovered during the year	Balance on 31st March, 1999	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
F. Loans and Advances						
I. Loans for Social Services						
6216 Loans for Housing						
02 Urban Housing						
201 Loans to Housing Board	43,60,000	..	43,60,000	..	43,60,000	..
Total : 6216-Loans for Housing	43,60,000	..	43,60,000	..	43,60,000	..
Total: I-Loans for Social Services	43,60,000	..	43,60,000	..	43,60,000	..
II- Loans for Economic Services						
(i) Agriculture and Allied Services						
6401- Loans for Crop Husbandry						
800 Other Loans (Advances to Cultivators)	15,99,822	..	15,99,822	..	15,99,822	..
Total:6401-Loans for Crop Husbandry	15,99,822	..	15,99,822	..	15,99,822	..
6403 Loans for Animal Husbandry						
103 Poultry Development	3,26,674	..	3,26,674	..	3,26,674	..
105 Piggery Development	4,16,238	..	4,16,238	..	4,16,238	..
190 Loans to Public Sector and Other Under- takings (Sikkim Livestock Development Corporation)	7,92,380	..	7,92,380	..	7,92,380	..
Total 6403 - Loans for Animal Husbandry	15,35,292	..	15,35,292	..	15,35,292	..
6404 Loans for Dairy Development						
102 Dairy Develop- ment Project (Milk Supply Schemes)	13,12,871	..	13,12,871	..	13,12,871	..
Total 6404 - Loans for Dairy Development	13,12,871	..	13,12,871	..	13,12,871	..

STATEMENT No 17. Contd.

Head of Account	Balance on 1st April 1998	Advance during the year	Total	Recovered during the year	Balance on 31st March, 1999	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
6405 Loans for Fisheries						
800 Other Loans	4,77,937	..	4,77,937	..	4,77,937	..
Total-6405 Loans for Fisheries	4,77,937	..	4,77,937	..	4,77,937	..
6406 Loans for Forestry and Wild Life						
101 Forest Conservation, Development and Regeneration. Loans to Wood Working Centre	4,48,747	..	4,48,747	..	4,48,747	..
Total-6404-Loans for Forestry & Wild Life	4,48,747	..	4,48,747	..	4,48,747	..
6425 Loans for Co-operation						
106 Loans to Multipurpose Rural Co-operatives (Sikkim Consumer Co-operatives)	2,27,740	..	2,27,740	..	2,27,740	..
108 Loans to Other Co-operatives	29,90,892	1,10,670	31,01,562	1,04,662	29,96,900	..
Total-6425-Loans for Co-operatives	32,18,632	1,10,670	33,29,302	1,04,662	32,24,640	..
Total-(i)-Loans for Agriculture and Allied Services	85,93,301	1,10,670	87,03,971	1,04,662	85,99,309	..
(ii) Loans for Industry and Minerals						
6851 Loans for Village and Small Industries						
103 Handloom Industries	46,768	..	46,768	..	46,768	..
104 Handicraft Industries	57,066	..	57,066	..	57,066	..
109 Composite Village & Small Industries	33,467	..	33,467	..	33,467	..
200 Other Village Industries	27,684	..	27,684	..	27,684	..
Total-6851-Loans for Village and Small Industries	1,64,985	..	1,64,985	..	1,64,985	..

STATEMENT No 17. Contd.

Head of Account	Balance on 1st April 1998	Advance during the year	Total	Recovered during the year	Balance on 31st March, 1999	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
6860 Loans for Consumer Industries						
60 Others						
600 Others	1,49,71,688	..	1,49,71,688	20,00,000	1,29,71,688	..
Total-6860-Loans for Consumer Industries	1,49,71,688	..	1,49,71,688	20,00,000	1,29,71,688	..
6885 Loans for Other Industries and Minerals						
01 Loans to Industrial Financial Institutions						
190 Loans to Public Sector and Other undertakings						
(1) Sikkim Jewels	38,37,500	..	38,37,500	..	38,37,500	..
(2) SIDICO	2,00,00,000	..	2,00,00,000	..	2,00,00,000	..
800 Other Loans	14,76,157	..	14,76,157	..	14,76,157	..
Total-6885-Loans for Other Industries and Minerals	2,53,13,657	..	2,53,13,657	..	2,53,13,657	..
Total-(ii)-Loans for Other Industry and Minerals	4,04,50,330	..	4,04,50,330	20,00,000	3,84,50,330	..
(iii) Loans for Transport						
7075 Loans for Other Transport Services						
60 Other Transport Services						
800 Other Loans	1,37,857	..	1,37,857	..	1,37,857	..
Total 7075-Loans for Other Transport Services	1,37,857	..	1,37,857	..	1,37,857	..
Total-(iii)-Loans for Transport	1,37,857	..	1,37,857	..	1,37,857	..
IV - Loans for General Economic Services						
7452- Loans for Tourism						
01 Tourist Infrastructure						
190 Loans to Public Sector and Other Undertakings	1,680	..	1,680	..	1,680	..
Total-7452-Loans for Tourism	1,680	..	1,680	..	1,680	..
Total(iv)Loans for General Economic Services	1,680	..	1,680	..	1,680	..
Total-II-Loans for Economic Services	4,91,83,168	1,10,670	4,92,93,838	21,04,662	4,71,89,176	..

STATEMENT No 17. Concl.

Head of Account	Balance on 1st April 1998	Advance during the year	Total	Recovered during the year	Balance on 31st March, 1999	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
III. Loans to Government Servants						
7610 Loans to Government Servants etc.						
201 House Building Advances	3,85,99,557	1,06,59,500	4,92,59,057	69,44,684	4,23,14,373	..
202 Advances for Purchase of Motor Conveyance	16,522	..	16,522	1,50,967	(-) 1,34,445	..
Total-7610-Loans to Govt Servants, Etc.	<u>3,86,16,079</u>	<u>1,06,59,500</u>	<u>4,92,75,579</u>	<u>70,95,651</u>	<u>4,21,79,928</u>	..
Total-III-Loans to Government Servants	<u>3,86,16,079</u>	<u>1,06,59,500</u>	<u>4,92,75,579</u>	<u>70,95,651</u>	<u>4,21,79,928</u>	..
IV. Miscellaneous Loans						
7615 Miscellaneous Loans						
202 Miscellaneous Loans	50,54,906	..	50,54,906	21,520	50,33,386	..
Total-7615-Miscellaneous Loans	<u>50,54,906</u>	<u>..</u>	<u>50,54,906</u>	<u>21,520</u>	<u>50,33,386</u>	..
Total-IV-Miscellaneous Loans	<u>50,54,906</u>	<u>..</u>	<u>50,54,906</u>	<u>21,520</u>	<u>50,33,386</u>	..
Total F -Loans and Advances	<u>9,72,14,153</u>	<u>1,07,70,170</u>	<u>10,79,84,323</u>	<u>92,21,833</u>	<u>9,87,62,490</u>	..

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

Name of Reserve Fund	Balance as on 1st April, 1998			Balance as on 31st March, 1999		
	Cash	Investment	Total	Cash	Investment	Total
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve Fund not Bearing Interest						
8226-Depreciation/Renewal Reserve Funds						
101 Depreciation Reserve Funds of Governments/ Commercial Departments/ Undertakings	42,90,236	43,53,618	86,43,854	42,90,236	43,53,618	86,43,854
102 Depreciation Reserve Funds of Government Non-Commercial Departments	..	2,30,212	2,30,212	..	2,30,212	2,30,212
Total	42,90,236	45,83,830	88,74,066	42,90,236	45,83,830	88,74,066
8229-Development and Welfare Funds						
102 Development Funds for Medical and Public Health Purposes	916	..	916	916	..	916
Total : Reserve Fund not Bearing Interest	42,91,152	45,83,830	88,74,982	42,91,152	45,83,830	88,74,982



ERRATA TO FINANCE ACCOUNTS OF GOVERNMENT OF SIKKIM FOR 1998-99

Page	Line	Column	For	Read	
1	11	from top	3	Legistature	Legislature
8	8	from top	2	Consolidate	Consolidated
9	13	from top	2	relisation	realisation
9	18	from top	2	reliston	realisation
9	20	from top	2	Inrease	Increase
9	22	from top	2	relisation	realisation
9	26	from top	2	relisation	realisation
9	28	from top	2	relisation	realisation
10	19	from top	2	implemantation	implementation
17	9	from top		Guarantee	Guarantee
21	19	from top	1	Statmps	Stamps
30	31	from top		recomended	recommended
64	26	from top	1	Corportation	Corporation
69	2	from bottom	7	88,29,10,930	8,29,10,930
77	9			The bonus dividend of such investment were converted into equity share in each year. At the end of 1995-96 the position of Govt.share and face value of share came to Rs.2,41,24,085	The bonus dividend of such investment of Rs.1,74,815 were converted into equity share in each year. At the end of 1995-96 the position of Govt.share and face value of share came to Rs.2,41,24,085
77	14	from bottom	7	Total 2,43,33,900	Total 2,41,59,085
78	4	from top	7	Total 1,60,32,500	Total 1,70,32,500
79	9	from bottom	7	Total 9,88,49,152	Total 9,96,74,337
80	last	from bottom	7	Grand Total 41,76,63,840	Grand Total 41,84,89,025

